

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC Sections 301 (c) (2), 301 (c) (3) (A) and 312.

Blank lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ No resulting loss may be recognized.

Blank lines for providing information regarding resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2015.

Blank lines for providing other information necessary to implement the adjustment.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ *Charles J. Siegel* Date ▶ 1/25/16

Print your name ▶ Charles J. Siegel Title ▶ Chief Financial Officer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

PIA FARMLAND, INC.
EIN: 46-2035698
ATTACHMENT TO FORM 8937

PART I, ITEM 8:

<u>SECURITY DESCRIPTION</u>	<u>DATE OF ACTION</u>
Common Stock	08/31/15

PART I, ITEMS 10 AND 12:

<u>SECURITY DESCRIPTION</u>	<u>CUSIP NUMBER</u>	<u>TICKER SYMBOL</u>
Common Stock	69339J 105	N/A

PART II, ITEM 15:

<u>SECURITY DESCRIPTION</u>	<u>DATE</u>	<u>REDUCTION IN BASIS PER SHARE</u>
Common Stock	08/31/15	\$0.60