

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name PHILLIPS EDISON & COMPANY, INC.		2 Issuer's employer identification number (EIN) 27-1106076	
3 Name of contact for additional information SCOTT NEKOLNY	4 Telephone No. of contact 513-618-4439	5 Email address of contact SNEKOLNY@PHILLIPSEDISON.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 11501 NORTHLAKE DRIVE		7 City, town, or post office, state, and ZIP code of contact CINCINNATI, OH 45249-1669	
8 Date of action JANUARY 3, 2017		9 Classification and description COMMON STOCK	
10 CUSIP number 71844V 102	11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ON JANUARY 3, 2017, ISSUER PAID A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION TO ITS COMMON STOCKHOLDERS OF RECORD IN THE AMOUNT OF 0.057 PER SHARE. AT THE TIME OF THE DISTRIBUTION, THE TAXPAYERS EARNINGS AND PROFITS WERE NOT CALCULATED AND THE PORTION OF THE DISTRIBUTION THAT WOULD BE TREATED AS A RETURN OF CAPITAL WAS UNCERTAIN. PURSUANT TO TREASURY REGULATION 1.6042-3(C), THE TAXPAYER PRESUMED 100% OF THE DISTRIBUTION TO BE A TAXABLE DIVIDEND, AND THEREFORE, WAS NOT REQUIRED TO FILE A FORM 8937. THE TAXPAYER ESTIMATED ITS EARNINGS AND PROFITS CALCULATION ON DECEMBER 31, 2017 AND AT THAT TIME IT WAS DETERMINED THAT 70.947% OF ITS JANUARY 3, 2017 DISTRIBUTION WAS A RETURN OF CAPITAL. THE TAXPAYER IS FILING THIS FORM 8937 ON THE EARLIER OF JANUARY 15, 2018 OR 45 DAYS AFTER DECEMBER 31, 2017, THE DATE ON WHICH ITS EARNINGS AND PROFITS CALCULATION WAS ESTIMATED.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE COMMON STOCK DISTRIBUTION REDUCES THE BASIS OF EACH COMMON STOCK BY 0.057 PER SHARE.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE 0.057 PER SHARE COMMON STOCK DISTRIBUTION WAS DETERMINED TO COMPRISE OF 70.947% RETURN OF CAPITAL, 0.483% CAPITAL GAIN AND 28.570% TAXABLE DIVIDEND. THE ISSUER ESTIMATED THAT IT HAS CURRENT EARNINGS AND PROFITS EQUAL TO 29.053 % OF THE CURRENT YEAR DISTRIBUTION.

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 SECTION 301(C)(2)

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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.

Sign Here
Signature ▶ *Jeffrey S Edison* Date ▶ 1-15-2018
Print your name ▶ Jeffrey S Edison Title ▶ CEO

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.

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8 Date of action FEBRUARY 1, 2017		9 Classification and description COMMON STOCK	
10 CUSIP number 71844V 102	11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ON FEBRUARY 1, 2017, ISSUER PAID A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION TO ITS COMMON STOCKHOLDERS OF RECORD IN THE AMOUNT OF 0.057 PER SHARE. AT THE TIME OF THE DISTRIBUTION, THE TAXPAYERS EARNINGS AND PROFITS WERE NOT CALCULATED AND THE PORTION OF THE DISTRIBUTION THAT WOULD BE TREATED AS A RETURN OF CAPITAL WAS UNCERTAIN. PURSUANT TO TREASURY REGULATION 1.6042-3(C), THE TAXPAYER PRESUMED 100% OF THE DISTRIBUTION TO BE A TAXABLE DIVIDEND, AND THEREFORE, WAS NOT REQUIRED TO FILE A FORM 8937. THE TAXPAYER ESTIMATED ITS EARNINGS AND PROFITS CALCULATION ON DECEMBER 31, 2017 AND AT THAT TIME IT WAS DETERMINED THAT 70.947% OF ITS FEBRUARY 1, 2017 DISTRIBUTION WAS A RETURN OF CAPITAL. THE TAXPAYER IS FILING THIS FORM 8937 ON THE EARLIER OF JANUARY 15, 2018 OR 45 DAYS AFTER DECEMBER 31, 2017, THE DATE ON WHICH ITS EARNINGS AND PROFITS CALCULATION WAS ESTIMATED.

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16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE 0.057 PER SHARE COMMON STOCK DISTRIBUTION WAS DETERMINED TO COMPRISE OF 70.947% RETURN OF CAPITAL, 0.483% CAPITAL GAIN AND 28.570% TAXABLE DIVIDEND. THE ISSUER ESTIMATED THAT IT HAS CURRENT EARNINGS AND PROFITS EQUAL TO 29.053% OF THE CURRENT YEAR DISTRIBUTION.

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 SECTION 301(C)(2)

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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Signature ▶  Date ▶ 1-15-2018
Print your name ▶ Jeffrey S Edison Title ▶ CEO

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.	

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8 Date of action MARCH 1, 2017		9 Classification and description COMMON STOCK	
10 CUSIP number 71844V 102	11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ON MARCH 1, 2017, ISSUER PAID A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION TO ITS COMMON STOCKHOLDERS OF RECORD IN THE AMOUNT OF 0.051 PER SHARE. AT THE TIME OF THE DISTRIBUTION, THE TAXPAYERS EARNINGS AND PROFITS WERE NOT CALCULATED AND THE PORTION OF THE DISTRIBUTION THAT WOULD BE TREATED AS A RETURN OF CAPITAL WAS UNCERTAIN. PURSUANT TO TREASURY REGULATION 1.6042-3(C), THE TAXPAYER PRESUMED 100% OF THE DISTRIBUTION TO BE A TAXABLE DIVIDEND, AND THEREFORE, WAS NOT REQUIRED TO FILE A FORM 8937. THE TAXPAYER ESTIMATED ITS EARNINGS AND PROFITS CALCULATION ON DECEMBER 31, 2017 AND AT THAT TIME IT WAS DETERMINED THAT 70.947% OF ITS MARCH 1, 2017 DISTRIBUTION WAS A RETURN OF CAPITAL. THE TAXPAYER IS FILING THIS FORM 8937 ON THE EARLIER OF JANUARY 15, 2018 OR 45 DAYS AFTER DECEMBER 31, 2017, THE DATE ON WHICH ITS EARNINGS AND PROFITS CALCULATION WAS ESTIMATED.

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16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE 0.051 PER SHARE COMMON STOCK DISTRIBUTION WAS DETERMINED TO COMPRISE OF 70.947% RETURN OF CAPITAL, 0.483% CAPITAL GAIN AND 28.570% TAXABLE DIVIDEND. THE ISSUER ESTIMATED THAT IT HAS CURRENT EARNINGS AND PROFITS EQUAL TO 29.053% OF THE CURRENT YEAR DISTRIBUTION.

Part II Organizational Action (continued)

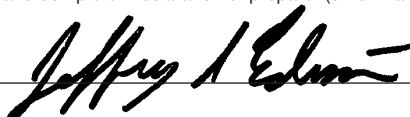
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC SECTION 301(C)(2)

18 Can any resulting loss be recognized? ▶ N/A

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Print your name ▶ Jeffrey S Edison Title ▶ CEO

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Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

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8 Date of action APRIL 3, 2017		9 Classification and description COMMON STOCK	
10 CUSIP number 71844V 102	11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ON APRIL 3, 2017, ISSUER PAID A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION TO ITS COMMON STOCKHOLDERS OF RECORD IN THE AMOUNT OF 0.057 PER SHARE. AT THE TIME OF THE DISTRIBUTION, THE TAXPAYERS EARNINGS AND PROFITS WERE NOT CALCULATED AND THE PORTION OF THE DISTRIBUTION THAT WOULD BE TREATED AS A RETURN OF CAPITAL WAS UNCERTAIN. PURSUANT TO TREASURY REGULATION 1.6042-3(C), THE TAXPAYER PRESUMED 100% OF THE DISTRIBUTION TO BE A TAXABLE DIVIDEND, AND THEREFORE, WAS NOT REQUIRED TO FILE A FORM 8937. THE TAXPAYER ESTIMATED ITS EARNINGS AND PROFITS CALCULATION ON DECEMBER 31, 2017 AND AT THAT TIME IT WAS DETERMINED THAT 70.947% OF ITS APRIL 3, 2017 DISTRIBUTION WAS A RETURN OF CAPITAL. THE TAXPAYER IS FILING THIS FORM 8937 ON THE EARLIER OF JANUARY 15, 2018 OR 45 DAYS AFTER DECEMBER 31, 2017, THE DATE ON WHICH ITS EARNINGS AND PROFITS CALCULATION WAS ESTIMATED.

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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 SECTION 301(C)(2)

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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Signature ▶  Date ▶ 1-15-2018
Print your name ▶ Jeffrey S Edison Title ▶ CEO

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8 Date of action MAY 1, 2017		9 Classification and description COMMON STOCK	
10 CUSIP number 71844V 102	11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ON MAY 1, 2017, ISSUER PAID A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION TO ITS COMMON STOCKHOLDERS OF RECORD IN THE AMOUNT OF 0.055 PER SHARE. AT THE TIME OF THE DISTRIBUTION, THE TAXPAYERS EARNINGS AND PROFITS WERE NOT CALCULATED AND THE PORTION OF THE DISTRIBUTION THAT WOULD BE TREATED AS A RETURN OF CAPITAL WAS UNCERTAIN. PURSUANT TO TREASURY REGULATION 1.6042-3(C), THE TAXPAYER PRESUMED 100% OF THE DISTRIBUTION TO BE A TAXABLE DIVIDEND, AND THEREFORE, WAS NOT REQUIRED TO FILE A FORM 8937. THE TAXPAYER ESTIMATED ITS EARNINGS AND PROFITS CALCULATION ON DECEMBER 31, 2017 AND AT THAT TIME IT WAS DETERMINED THAT 70.947% OF ITS MAY 1, 2017 DISTRIBUTION WAS A RETURN OF CAPITAL. THE TAXPAYER IS FILING THIS FORM 8937 ON THE EARLIER OF JANUARY 15, 2018 OR 45 DAYS AFTER DECEMBER 31, 2017, THE DATE ON WHICH ITS EARNINGS AND PROFITS CALCULATION WAS ESTIMATED.

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16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE 0.055 PER SHARE COMMON STOCK DISTRIBUTION WAS DETERMINED TO COMPRISE OF 70.947% RETURN OF CAPITAL, 0.483% CAPITAL GAIN AND 28.570% TAXABLE DIVIDEND. THE ISSUER ESTIMATED THAT IT HAS CURRENT EARNINGS AND PROFITS EQUAL TO 29.053% OF THE CURRENT YEAR DISTRIBUTION.

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 SECTION 301(C)(2)

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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.

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8 Date of action JUNE 1, 2017		9 Classification and description COMMON STOCK	
10 CUSIP number 71844V 102	11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ON JUNE 1, 2017, ISSUER PAID A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION TO ITS COMMON STOCKHOLDERS OF RECORD IN THE AMOUNT OF 0.057 PER SHARE. AT THE TIME OF THE DISTRIBUTION, THE TAXPAYERS EARNINGS AND PROFITS WERE NOT CALCULATED AND THE PORTION OF THE DISTRIBUTION THAT WOULD BE TREATED AS A RETURN OF CAPITAL WAS UNCERTAIN. PURSUANT TO TREASURY REGULATION 1.6042-3(C), THE TAXPAYER PRESUMED 100% OF THE DISTRIBUTION TO BE A TAXABLE DIVIDEND, AND THEREFORE, WAS NOT REQUIRED TO FILE A FORM 8937. THE TAXPAYER ESTIMATED ITS EARNINGS AND PROFITS CALCULATION ON DECEMBER 31, 2017 AND AT THAT TIME IT WAS DETERMINED THAT 70.947% OF ITS JUNE 1, 2017 DISTRIBUTION WAS A RETURN OF CAPITAL. THE TAXPAYER IS FILING THIS FORM 8937 ON THE EARLIER OF JANUARY 15, 2018 OR 45 DAYS AFTER DECEMBER 31, 2017, THE DATE ON WHICH ITS EARNINGS AND PROFITS CALCULATION WAS ESTIMATED.

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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 SECTION 301(C)(2)

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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8 Date of action JULY 3, 2017		9 Classification and description COMMON STOCK	
10 CUSIP number 71844V 102	11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) N/A

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Part II Organizational Action *(continued)*

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14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ON AUGUST 1, 2017, ISSUER PAID A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION TO ITS COMMON STOCKHOLDERS OF RECORD IN THE AMOUNT OF 0.057 PER SHARE. AT THE TIME OF THE DISTRIBUTION, THE TAXPAYERS EARNINGS AND PROFITS WERE NOT CALCULATED AND THE PORTION OF THE DISTRIBUTION THAT WOULD BE TREATED AS A RETURN OF CAPITAL WAS UNCERTAIN. PURSUANT TO TREASURY REGULATION 1.6042-3(C), THE TAXPAYER PRESUMED 100% OF THE DISTRIBUTION TO BE A TAXABLE DIVIDEND, AND THEREFORE, WAS NOT REQUIRED TO FILE A FORM 8937. THE TAXPAYER ESTIMATED ITS EARNINGS AND PROFITS CALCULATION ON DECEMBER 31, 2017 AND AT THAT TIME IT WAS DETERMINED THAT 70.947% OF ITS AUGUST 1, 2017 DISTRIBUTION WAS A RETURN OF CAPITAL. THE TAXPAYER IS FILING THIS FORM 8937 ON THE EARLIER OF JANUARY 15, 2018 OR 45 DAYS AFTER DECEMBER 31, 2017, THE DATE ON WHICH ITS EARNINGS AND PROFITS CALCULATION WAS ESTIMATED.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE COMMON STOCK DISTRIBUTION REDUCES THE BASIS OF EACH COMMON STOCK BY 0.057 PER SHARE.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE 0.057 PER SHARE COMMON STOCK DISTRIBUTION WAS DETERMINED TO COMPRISE OF 70.947% RETURN OF CAPITAL, 0.483% CAPITAL GAIN AND 28.570% TAXABLE DIVIDEND. THE ISSUER ESTIMATED THAT IT HAS CURRENT EARNINGS AND PROFITS EQUAL TO 29.053% OF THE CURRENT YEAR DISTRIBUTION.

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 SECTION 301(C)(2)

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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.

Sign Here

Signature ▶  Date ▶ 1-15-2018
Print your name ▶ Jeffrey S Edison Title ▶ CEO

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.	

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name PHILLIPS EDISON & COMPANY, INC.		2 Issuer's employer identification number (EIN) 27-1106076	
3 Name of contact for additional information SCOTT NEKOLNY	4 Telephone No. of contact 513-618-4439	5 Email address of contact SNEKOLNY@PHILLIPSEDISON.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 11501 NORTHLAKE DRIVE		7 City, town, or post office, state, and ZIP code of contact CINCINNATI, OH 45249-1669	
8 Date of action SEPTEMBER 1, 2017		9 Classification and description COMMON STOCK	
10 CUSIP number 71844V 102	11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ON SEPTEMBER 1, 2017, ISSUER PAID A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION TO ITS COMMON STOCKHOLDERS OF RECORD IN THE AMOUNT OF 0.057 PER SHARE. AT THE TIME OF THE DISTRIBUTION, THE TAXPAYERS EARNINGS AND PROFITS WERE NOT CALCULATED AND THE PORTION OF THE DISTRIBUTION THAT WOULD BE TREATED AS A RETURN OF CAPITAL WAS UNCERTAIN. PURSUANT TO TREASURY REGULATION 1.6042-3(C), THE TAXPAYER PRESUMED 100% OF THE DISTRIBUTION TO BE A TAXABLE DIVIDEND, AND THEREFORE, WAS NOT REQUIRED TO FILE A FORM 8937. THE TAXPAYER ESTIMATED ITS EARNINGS AND PROFITS CALCULATION ON DECEMBER 31, 2017 AND AT THAT TIME IT WAS DETERMINED THAT 70.947% OF ITS SEPTEMBER 1, 2017 DISTRIBUTION WAS A RETURN OF CAPITAL. THE TAXPAYER IS FILING THIS FORM 8937 ON THE EARLIER OF JANUARY 15, 2018 OR 45 DAYS AFTER DECEMBER 31, 2017, THE DATE ON WHICH ITS EARNINGS AND PROFITS CALCULATION WAS ESTIMATED.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE COMMON STOCK DISTRIBUTION REDUCES THE BASIS OF EACH COMMON STOCK BY 0.057 PER SHARE.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE 0.057 PER SHARE COMMON STOCK DISTRIBUTION WAS DETERMINED TO COMPRISE OF 70.947% RETURN OF CAPITAL, 0.483% CAPITAL GAIN AND 28.570% TAXABLE DIVIDEND. THE ISSUER ESTIMATED THAT IT HAS CURRENT EARNINGS AND PROFITS EQUAL TO 29.053% OF THE CURRENT YEAR DISTRIBUTION.

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 SECTION 301(C)(2)

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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 ▶ *Jeffrey S Edison* Date ▶ 1-15-2018
Print your name ▶ Jeffrey S Edison Title ▶ CEO

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.

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name PHILLIPS EDISON & COMPANY, INC.		2 Issuer's employer identification number (EIN) 27-1106076	
3 Name of contact for additional information SCOTT NEKOLNY	4 Telephone No. of contact 513-618-4439	5 Email address of contact SNEKOLNY@PHILLIPSEDISON.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 11501 NORTHLAKE DRIVE		7 City, town, or post office, state, and ZIP code of contact CINCINNATI, OH 45249-1669	
8 Date of action OCTOBER 2, 2017		9 Classification and description COMMON STOCK	
10 CUSIP number 71844V 102	11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ON OCTOBER 2, 2017, ISSUER PAID A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION TO ITS COMMON STOCKHOLDERS OF RECORD IN THE AMOUNT OF 0.055 PER SHARE. AT THE TIME OF THE DISTRIBUTION, THE TAXPAYERS EARNINGS AND PROFITS WERE NOT CALCULATED AND THE PORTION OF THE DISTRIBUTION THAT WOULD BE TREATED AS A RETURN OF CAPITAL WAS UNCERTAIN. PURSUANT TO TREASURY REGULATION 1.6042-3(C), THE TAXPAYER PRESUMED 100% OF THE DISTRIBUTION TO BE A TAXABLE DIVIDEND, AND THEREFORE, WAS NOT REQUIRED TO FILE A FORM 8937. THE TAXPAYER ESTIMATED ITS EARNINGS AND PROFITS CALCULATION ON DECEMBER 31, 2017 AND AT THAT TIME IT WAS DETERMINED THAT 70.947% OF ITS OCTOBER 2, 2017 DISTRIBUTION WAS A RETURN OF CAPITAL. THE TAXPAYER IS FILING THIS FORM 8937 ON THE EARLIER OF JANUARY 15, 2018 OR 45 DAYS AFTER DECEMBER 31, 2017, THE DATE ON WHICH ITS EARNINGS AND PROFITS CALCULATION WAS ESTIMATED.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE COMMON STOCK DISTRIBUTION REDUCES THE BASIS OF EACH COMMON STOCK BY 0.055 PER SHARE.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE 0.055 PER SHARE COMMON STOCK DISTRIBUTION WAS DETERMINED TO COMPRISE OF 70.947% RETURN OF CAPITAL, 0.483% CAPITAL GAIN AND 28.570% TAXABLE DIVIDEND. THE ISSUER ESTIMATED THAT IT HAS CURRENT EARNINGS AND PROFITS EQUAL TO 29.053% OF THE CURRENT YEAR DISTRIBUTION.

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 SECTION 301(C)(2)

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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 ▶ *Jeffrey S Edison* Date ▶ 1-15-2018
Print your name ▶ Jeffrey S Edison Title ▶ CEO

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.

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name PHILLIPS EDISON & COMPANY, INC.		2 Issuer's employer identification number (EIN) 27-1106076	
3 Name of contact for additional information SCOTT NEKOLNY	4 Telephone No. of contact 513-618-4439	5 Email address of contact SNEKOLNY@PHILLIPSEDISON.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 11501 NORTHLAKE DRIVE		7 City, town, or post office, state, and ZIP code of contact CINCINNATI, OH 45249-1669	
8 Date of action NOVEMBER 1, 2017		9 Classification and description COMMON STOCK	
10 CUSIP number 71844V 102	11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ON NOVEMBER 1, 2017, ISSUER PAID A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION TO ITS COMMON STOCKHOLDERS OF RECORD IN THE AMOUNT OF 0.057 PER SHARE. AT THE TIME OF THE DISTRIBUTION, THE TAXPAYERS EARNINGS AND PROFITS WERE NOT CALCULATED AND THE PORTION OF THE DISTRIBUTION THAT WOULD BE TREATED AS A RETURN OF CAPITAL WAS UNCERTAIN. PURSUANT TO TREASURY REGULATION 1.6042-3(C), THE TAXPAYER PRESUMED 100% OF THE DISTRIBUTION TO BE A TAXABLE DIVIDEND, AND THEREFORE, WAS NOT REQUIRED TO FILE A FORM 8937. THE TAXPAYER ESTIMATED ITS EARNINGS AND PROFITS CALCULATION ON DECEMBER 31, 2017 AND AT THAT TIME IT WAS DETERMINED THAT 70.947% OF ITS NOVEMBER 1, 2017 DISTRIBUTION WAS A RETURN OF CAPITAL. THE TAXPAYER IS FILING THIS FORM 8937 ON THE EARLIER OF JANUARY 15, 2018 OR 45 DAYS AFTER DECEMBER 31, 2017, THE DATE ON WHICH ITS EARNINGS AND PROFITS CALCULATION WAS ESTIMATED.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE COMMON STOCK DISTRIBUTION REDUCES THE BASIS OF EACH COMMON STOCK BY 0.057 PER SHARE.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ THE 0.057 PER SHARE COMMON STOCK DISTRIBUTION WAS DETERMINED TO COMPRISE OF 70.947% RETURN OF CAPITAL, 0.483% CAPITAL GAIN AND 28.570% TAXABLE DIVIDEND. THE ISSUER ESTIMATED THAT IT HAS CURRENT EARNINGS AND PROFITS EQUAL TO 29.053% OF THE CURRENT YEAR DISTRIBUTION.

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 SECTION 301(C)(2)

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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 ▶ *Jeffrey S Edison* Date ▶ 1-15-2018
Print your name ▶ Jeffrey S Edison Title ▶ CEO

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.

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name PHILLIPS EDISON & COMPANY, INC.		2 Issuer's employer identification number (EIN) 27-1106076	
3 Name of contact for additional information SCOTT NEKOLNY	4 Telephone No. of contact 513-618-4439	5 Email address of contact SNEKOLNY@PHILLIPSEDISON.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 11501 NORTHLAKE DRIVE		7 City, town, or post office, state, and ZIP code of contact CINCINNATI, OH 45249-1669	
8 Date of action DECEMBER 1, 2017		9 Classification and description COMMON STOCK	
10 CUSIP number 71844V 102	11 Serial number(s) N/A	12 Ticker symbol N/A	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ ON DECEMBER 1, 2017, ISSUER PAID A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION TO ITS COMMON STOCKHOLDERS OF RECORD IN THE AMOUNT OF 0.055 PER SHARE. AT THE TIME OF THE DISTRIBUTION, THE TAXPAYERS EARNINGS AND PROFITS WERE NOT CALCULATED AND THE PORTION OF THE DISTRIBUTION THAT WOULD BE TREATED AS A RETURN OF CAPITAL WAS UNCERTAIN. PURSUANT TO TREASURY REGULATION 1.6042-3(C), THE TAXPAYER PRESUMED 100% OF THE DISTRIBUTION TO BE A TAXABLE DIVIDEND, AND THEREFORE, WAS NOT REQUIRED TO FILE A FORM 8937. THE TAXPAYER ESTIMATED ITS EARNINGS AND PROFITS CALCULATION ON DECEMBER 31, 2017 AND AT THAT TIME IT WAS DETERMINED THAT 70.947% OF ITS DECEMBER 1, 2017 DISTRIBUTION WAS A RETURN OF CAPITAL. THE TAXPAYER IS FILING THIS FORM 8937 ON THE EARLIER OF JANUARY 15, 2018 OR 45 DAYS AFTER DECEMBER 31, 2017, THE DATE ON WHICH ITS EARNINGS AND PROFITS CALCULATION WAS ESTIMATED.

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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 SECTION 301(C)(2)

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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.

Sign Here

Signature ▶  Date ▶ 1-15-2018
Print your name ▶ Jeffrey S Edison Title ▶ CEO

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.	