

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Capmark Financial Group Inc.		91-1902188	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
240 Gibraltar Road Suite 100		Horsham PA 19044	
8 Date of action	9 Classification and description		
September 27, 2013	Common Stock		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
		OTC Symbol CPMK	

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 ▶

Capmark Financial Group Inc. (the "Company") announced that its Board of Directors has declared a cash distribution of \$1.65 per share to holders of the Company's common stock (the "Distribution"). The Distribution was paid on September 27, 2013. A portion of the Distribution will be in excess of the Company's earnings and profits.

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 ▶

Based on the Company's final computation of its earnings and profits and upon its filing of Form 1120 for the year ended December 31, 2013 per Treas. Reg. Sections 1.6045B-1(a)(2)(ii) and 1.6045B-1(g), the Company has revised its computation of the amount of the Distribution taxable as a dividend and the amount that represents a return of capital. The Company has determined that \$.01007 per share of the Distribution (or .61%) and \$1.63993 per share represents a return of capital. As such the basis in the security should be reduced by \$1.63993 per share in accordance with IRC 301(c)(2).

The amount is a revision of the Company's original estimate of \$.070125 per share (or approximately 4.25%) of the Distribution would be a taxable dividend.

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 amount of the Distribution considered a dividend distribution is limited to the earnings and profits available for the distribution as of the year allocable to the Distribution in accordance with Treas. Reg. Section 1.316-2(b)

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
Internal Revenue Code Sections 301,312 and 316 and the related Treasury Regulations.

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 ▶
The Distribution was made during the tax year ended December 31, 2013. This form is a corrected form required as a result of determining new information and the facts that resulted in a different quantitative effect on basis. The original form 8937 was filed on October 15, 2013. The form was based on reasonable assumptions about facts that could not be determined before the due date of the form in accordance with Treasury Regulation Section 1.6045B -1(a)(2)(ii).

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 ▶ *Thomas L. Fairfield* Date ▶ *9/22/14*
Print your name ▶ **THOMAS L. FAIRFIELD** Title ▶ **COO**

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.