Form **8937**

Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

| Part I Reporting | Issuer | | | |
|---|--------------------------|----------------|---------------------------------------|--|
| 1 Issuer's name | | | | 2 Issuer's employer identification number (EIN) |
| Harvest Oil & Gas Corp. | | | | 83-0656612 |
| 3 Name of contact for ad | ditional information | 4 Telephor | ne No. of contact | 5 Email address of contact |
| | | | | |
| Investor Relations 6 Number and street (or P.O. box if mail is not del | | dolivered to | 713.651.1144 | https://www.hvstog.com/contact-us |
| • Number and street (or i | .O. DOX II Mail is not t | delivered to : | street address) of contact | 7 City, town, or post office, state, and ZIP code of contact |
| P.O. Box 25408 | | | | Houston, TX 77265 |
| 8 Date of action | | | sification and description | |
| April 8, 2022 | | Stock (| Common | |
| 10 CUSIP number | 11 Serial number(s | | 12 Ticker symbol | 12 Account number(s) |
| 10 Oddi Hambei | Jenar Humber(s | , | 12 Ticker Symbol | 13 Account number(s) |
| 41755V201 | US41755V2 | | OTC EXPERT MARKET: HRST | |
| Part II Organizati | onal Action Attact | n additiona | I statements if needed. See bad | ck of form for additional questions. |
| | | | | inst which shareholders' ownership is measured for |
| | | | | nolders of common stock was announced. On |
| April 8, 2022 the distributi | on was paid. The dis- | tribution is | nart of a series of distributions to | hat are expected to result in a complete liquidation |
| | | | | ne Plan of Distribution pursuant to filing of a |
| | | Company | s Board of Director's approved to | le Plan of Distribution pursuant to ming of a |
| Certificate of Dissolution | on January 26, 2021. | | | |
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| 15 Describe the quantita | tive effect of the organ | nizational act | ion on the basis of the security in t | he hands of a U.S. taxpayer as an adjustment per |
| share or as a percent | age of old basis | Statement | 1 | |
| | 300 | o Statement | | |
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| 16 Describe the calculati | on of the change in he | oic and the | data that augments the coloulation | auch as the montrest values of accounties and the |
| | | isis and the | data that supports the calculation, | such as the market values of securities and the |
| valuation dates ► <u>See</u> | Statement 1 | | | |
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| Part I | | Organizational Action (continued) | | | |
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| | | | | | |
| | | applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ | Internal Revenue Code | | |
| Section | s 331 | 334(a) and Section 346(a) | | | |
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| 18 C | an any | resulting loss be recognized? ► See Statement 1 | | | |
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| 19 Pr | rovide | any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A | | | |
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| | Unde | r penalties of perjury, I declare that have examined this return, including accompanying schedules and statements, a | nd 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 prepare | r has any knowledge. | | |
| Sign | | | | | |
| Here | Signa | ture▶Date▶ | 8/2022 | | |
| | | | | | |
| | Print | your name ► Lance Sepulvado Title ► Chief Finan | | | |
| Paid | | | Check if PTIN | | |
| Prepa | arer | | elf-employed | | |
| Use (| | | irm's EIN ▶ | | |
| | | | Phone no. | | |
| Send Fo | orm 89 | 37 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogde | 11, 01 84201-0054 | | |

PART II, LINES 15, 16 AND 18

In general, the liquidating distribution will be treated for U.S. federal income tax purposes as part of a series of distributions that are expected to result in a complete liquidation of Harvest Oil & Gas Corp. ("Harvest") in which amounts received by stockholders are treated as full payment in exchange for their shares of Harvest common stock. The liquidating distribution will first be applied against and reduce a stockholder's adjusted tax basis in its Harvest common stock. A stockholder will recognize gain as a result of the liquidating distribution to the extent that the value of the liquidating distribution (\$5.50 per share) received by the stockholder with respect to a share exceeds the stockholder's adjusted tax basis in the share. A stockholder generally cannot recognize a loss on a liquidating distribution until the final liquidating distribution is made. If a stockholder holds different blocks of Harvest common stock (generally as a result of having acquired shares at different times or at different prices), gain or loss is calculated separately with respect to each such block.