

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ 367(a), 368(a), 354, 356, 358

18 Can any resulting loss be recognized? ▶ NO

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ SEE ATTACHED STATEMENT

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 ▶ *Suzanne Forhad* Date ▶ 6/18/2016
Print your name ▶ Suzanne Forhad Title ▶ Company Secretary

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.

COCA-COLA ENTERPRISES, INC.

EIN: 27-2197395

Attachment to Form 8937

Report Regarding Reorganization on May 28, 2016

Line 14: Description of the Organizational Action

On May 28, 2016, Coca-Cola Enterprises, Inc. ("CCE") completed its combination with Coca-Cola European Partners, plc ("CCEP"). CCE merged with and into Coca-Cola European Partners US, LLC (f/k/a Orange MergeCo, LLC ("Mergeco"), with MergeCo continuing as the surviving company and an indirect wholly owned subsidiary of CCEP. Pursuant to the Merger, each share of CCE Common Stock, other than certain excluded shares, treasury shares and shares of dissenting shareholders, was converted into one (1) validly issued, fully paid, non-assessable CCEP share (the Stock Consideration") and cash consideration of \$14.50 (the "Cash Consideration" and, together with the Stock Consideration, the "Merger Consideration"). Shares of CCEP began trading on the NYSE on May 31, 2016.

Line 15: Quantitative Effect of the Organizational Action

For more information regarding the material tax considerations for the Merger described herein, see the "Certain U.S. Tax Consequences of the Combination" — U.S. Federal Income Tax Consequences of the Merger to CCE Shareholders" in the joint proxy statement/prospectus on Form F-4 as filed with, and declared effective by, the Securities and Exchange Commission on April 11, 2016. Shareholders should consult with a qualified tax advisor for questions regarding their specific tax treatment.

The Merger will qualify as a "reorganization" within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code"), in which CCEP should be treated as a non-U.S. corporation for U.S. federal income tax purposes. Notwithstanding the fact that the Merger will qualify as a reorganization, it is expected that the special rules contained in section 367(a) of the Code and the Treasury Regulations promulgated thereunder will require that U.S. shareholders exchanging CCE Common Stock for CCEP shares in the Merger recognize gain, if any, but not loss on such exchange.

Accordingly, for U.S. federal income tax purposes, the following should apply to a U.S. holder of CCE common stock:

- A U.S. shareholder will generally recognize gain, if any, but not loss, for U.S. federal income tax purposes, on the receipt of CCEP Shares and Cash Consideration in exchange for CCE Common Stock pursuant to the Merger. The amount of gain recognized will equal the excess, if any, of (i) the sum of the fair market value of the Stock Consideration and the amount of Cash Consideration received, over (ii) the U.S. Holder's adjusted tax basis in the CCE Common Stock exchanged.
- Any gain recognized will generally be long-term if the U.S. shareholder has held the CCE Common Stock for more than one year at the time of the Merger.
- A U.S. shareholder's adjusted tax basis in the CCEP Shares received will be equal to the adjusted tax basis of the shares of CCE Common Stock exchanged, increased by the amount of any gain recognized and decreased by the amount of cash consideration received.
- The holding period for the CCEP Shares will include the holding period for the shares of CCE Common Stock surrendered in the exchange.

While it is expected that a U.S. Holder of CCE Common Stock will recognize the full amount of any gain, but not loss, in the Merger, this treatment is not certain. U.S. Holders of CCE Common Stock will be required to recognize the full amount of any gain in the Merger if the "U.S. shareholders gain amount" equals or exceeds the "Orange income amount" (both as defined under "Certain U.S. Tax Consequences of the Combination- U.S. Federal Income Tax Consequences of the Merger to CCE Shareholders" beginning on page 194 in the proxy statement/prospectus). On the other hand, if the Orange income amount exceeds the U.S. shareholders gain amount, a U.S. Holder will recognize gain (but not loss) only to the extent of the amount of Cash Consideration received by the U.S. Holder in the Merger.

Neither the Orange income amount nor the U.S. shareholders gain amount can be known with certainty until after the closing date of the Merger. Following the closing of the Merger, U.S. Holders will be notified via one or more website announcements regarding the tax treatment of the Merger to U.S. Holders.

Line 16: Calculation of the Change in Basis and Supporting Data

Pursuant to the merger, each holder of CCE common stock received one CCEP ordinary share and cash of \$14.50 for each share of CCE common stock. A U.S. shareholder's basis in the CCEP shares received will be equal to such shareholder's adjusted basis in the shares of CCE Common Stock exchanged, increased by the amount of any gain recognized, and decreased by the amount of cash consideration received, by such shareholder.

Line 19: Other Information

For more information regarding the material tax considerations for the Merger described herein, see the "Certain U.S. Tax Consequences of the Combination" — U.S. Federal Income Tax Consequences of the Merger to CCE Shareholders" in the joint proxy statement/prospectus on Form F-4 as filed with, and declared effective by, the Securities and Exchange Commission on April 11, 2016. Shareholders should consult with a qualified tax advisor for questions regarding their specific tax treatment.