## Form **8937**

(December 2017)
Department of the Treasury
Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part [	leporting I	ssuer			
1 Issuer's na	me				2 Issuer's employer identification number (EIN)
Bright Horizon	ns Family So	lutions Inc			80-0188269
		litional information	5 Email address of contact		
Bright Horizons Tax Department 61				617-673-8000	tax@brighthorizons.com
			delivered to s	treet address) of contact	7 City, town, or post office, state, and ZIP code of contact
200 Talcott Av	е				Watertown, MA 02472
8 Date of act			9 Class	ification and description	
November 30,	2017		Debt - Ar	nendment Agreement	
10 CUSIP nun		11 Serial number(s		12 Ticker symbol	13 Account number(s)
				BFAM	
Part II 0	rganizatio	nal Action Attac			See back of form for additional questions.
14 Describe	the organizat	ional action and, if a	pplicable, the	date of the action or the	date against which shareholders' ownership is measured for
	¹► See atta				·
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15 Describe share or a	the quantitati as a percenta	ve effect of the organge of old basis ► <u>Se</u>	nizational acti e attached.		curity in the hands of a U.S. taxpayer as an adjustment per
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	the calculatio dates ► <u>See</u>		asis and the c	lata that supports the calc	culation, such as the market values of securities and the
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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge at 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 ►	Form 8					Page 2
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶    Under ceralible of pequy, I denders that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge to belief, it is true, correct, and complete. Declaration of properer fether than official) is based on all information of which properer has any knowledge.    Under ceralible of pequy, I denders that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge to belief, it is true, correct, and complete. Declaration of properer fether than official) is based on all information of which properer has any knowledge.    Print your name ➤ Christine Ferrick	Par	t II	Organizational Action (c	ontinued)		
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## ATTACHMENT TO FORM 8937 DEBT – AMENDMENT AGREEMENT

**Part II Line 14** – On November 30, 2017, the Company modified its Existing Credit Agreement by entering into an Amendment Agreement, which amended its Existing Credit Agreement. The term loans maintain their same maturity date of November 7, 2023. This event is referred to as the "Agreement".

**Part II line 15** – The Existing Credit Agreement interest rate was amended. Existing Term Lenders principal amounts were either kept the same or increased / decreased.

To the extent that the amendment was considered a Significant Modification, each Existing Term Lenders aggregate tax basis in the Existing Credit Agreement generally equals its aggregate tax basis in the Amended Credit Agreement.

Existing Term Lenders should consult their tax advisors to determine the tax consequences of the transaction to them.

**Part II line 16** – To the extent that the Amendment was considered a Significant Modification, each Existing Term Lenders tax basis of its interest in the Amended Agreement received in the transaction generally should equal that lenders / holders tax basis from its interest in the original interest surrendered in the transaction.

Part II line 17 - Section 1001

**Part II line 18** – To the extent that the amendment was considered a Significant Modification, the transaction should not result in a loss to the holders of interests in the Existing Term Loans nor the amended debt facility since they constitute Tax Securities. In effect, the existing facility has been satisfied in full and replaced with a new facility.

Part II line 19 – The reportable taxable year is 2017.