

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
STRATECO RESOURCES INC.		N/A	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
YVON ROBERT	(450) 641-0775	YROBERT@STRATECO.CA	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and Zip code of contact	
1225 GAY-LUSSAC		BOUCHERVILLE, QC, CAN, J4B 7K1	
<b>8</b> Date of action		<b>9</b> Classification and description	
JANUARY 8, 2015		COMMON SHARES	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
86269M	N/A	RSC	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 8, 2015, STRATECO RESOURCES INC. ("STRATECO") DISTRIBUTED 15,000,000 SEQR EXPLORATION INC. ("SEQR") SHARES TO THE 790 SHAREHOLDERS OF STRATECO. SHAREHOLDERS OF STRATECO ON THE RECORD DATE, DECEMBER 30, 2014, RECEIVED A 0.069032 SEQR SHARE FOR EACH COMMON SHARE OF STRATECO HELD BY THEM. NO SEQR SHARE FRACTIONS WERE ISSUED; INSTEAD, SHAREHOLDERS ENTITLED TO A SEQR SHARE FRACTION RECEIVED ONE WHOLE SHARE OF SEQR IF THEIR FRACTION WAS EQUAL TO OR GREATER THAN HALF A SEQR SHARE. ACCORDINGLY, STRATECO HAS REDUCED ITS STATED CAPITAL VIA SUCH DISTRIBUTION TO ITS SHAREHOLDERS IN THE AMOUNT OF C\$551,590, ON JANUARY 8, 2015, REPRESENTING A UNIT VALUE OF C\$0.037 PER SEQR SHARE.

**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 CHANGE IN BASIS ON ALL THE COMMON SHARES OF STRATECO IS EQUAL TO AMOUNT OF THE REDUCTION OF CAPITAL, C\$551,590. THEREFORE, THE ADJUSTMENT TO THE SHAREHOLDER'S BASIS PER COMMON SHARE OF STRATECO IS C\$0.037 PER SEQR SHARE RECEIVED (C\$551,590 REDUCTION IN CAPITAL / 15,000,000 SEQR SHARES).

**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 C\$551,590 IS EQUAL TO THE FAIR MARKET VALUE OF THE 15,000,000 SEQR SHARES DISTRIBUTED BY STRATECO TO ITS SHAREHOLDERS. STRATECO OBTAINED THESE SEQR COMMON SHARES AS CONSIDERATION FOR THE TRANSFER TO SEQR OF AN OPTION AGREEMENT RELATING TO MINING CLAIMS ON A PROJECT. THE VALUE OF SUCH OPTION WAS ESTABLISHED TO BE C\$551,590.

**Part II Organizational Action (continued)**


17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ STRATECO  
SHAREHOLDERS WILL NOT RECOGNIZE INCOME, GAIN OR LOSS FOR U.S. FEDERAL INCOME TAX  
PURPOSES ON THE RECEIPT OF SEQR COMMON SHARES PURSUANT TO SECTION 355(A)(1) OF THE  
INTERNAL REVENUE CODE ("CODE"). IF A CORPORATION DISTRIBUTES TO A SHAREHOLDER ALL OF  
THE STOCK OR SECURITIES OF A CORPORATION WHICH IT CONTROLS IMMEDIATELY BEFORE THE  
DISTRIBUTION (AND THE TRANSACTION WAS NOT USED PRINCIPALLY AS A DEVICE FOR THE  
DISTRIBUTION OF THE EARNINGS AND PROFIT), THEN NO GAIN OR LOSS SHALL BE RECOGNIZED TO  
THE SHAREHOLDER ON THE RECEIPT OF SUCH STOCK OR SECURITIES. THE TAX BASIS  
CALCULATIONS RESULTING FROM THE DISTRIBUTION ARE GOVERNED BY CODE SECTIONS 358(A) AND  
(B). THE BASIS OF THE PROPERTY PERMITTED TO BE RECEIVED UNDER SECTION 355) (A) (1),  
WITHOUT THE RECOGNITION OF GAIN OR LOSS, SHALL BE THE SAME AS THAT OF THE PROPERTY  
EXCHANGED.

18 Can any resulting loss be recognized? ▶ NO.

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 ▶ Yvon Robert Date ▶ 02/19/15  
 Print your name ▶ YVON ROBERT Title ▶ VICE PRESIDENT FINANCE AND CHIEF FINANCIAL OFFICER

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	JEFFREY BUDZIK		2/19/15		P00739739
	Firm's name ▶ <u>ALVAREZ &amp; MARSAL TAXAND, LLC</u>	Firm's EIN ▶ <u>20-1157630</u>		Phone no. <u>305-704-6700</u>	
Firm's address ▶ <u>TWO ALHAMBRA PLAZA # 1101, CORAL GABLES, FL 33134</u>					

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054