## Form **8937**

(December 2011)
Department of the Treasury
Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No 1545-2224

Part I Reporting Issuer			
1 Issuer's name		2 Issuer's employer identification number (EIN)	
AgCountry Farm Credit Services, ACA		35-2320319	
3 Name of contact for additional information	4 Telephone No of contact	5 Email address of contact	
Jeremy Oliver	701-282-9494	Jeremy Oliver@agcountry.com	
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	
1900 44th Street South  8 Date of action	9 Classification and description	Fargo, ND 58108	
o Date of action	Glassification and description		
July 1, 2017	Stock issued pursuant to merger with	united FCS, ACA	
10 CUSIP number 11 Senal number	s) 12 Ticker symbol	13 Account number(s)	
Port II Organizational Action Atta		book of form for additional guartens	
	ch additional statements if needed. See	against which shareholders' ownership is measured for	
		-1025897) ("United") with and into AgCountry Farm	
<del></del>	· · · · · · · · · · · · · · · · · · ·	lerger, by operation of law, each share of voting	
		ssuer, and each participation certificate (non-voting	
		ange") The Merger qualifies as a reorganization	
under Section 368(a)(1)(A) of the Internal Rev			
non-stock consideration in the Merger.	ende obde of 1000, de differidadi. He field	A GLOCOK III GIIIGG TOGGIVO BOOK OF GIIGI	
		· · · · · · · · · · · · · · · · · · ·	
	7		
15 Describe the quantitative effect of the orga	anizational action on the basis of the security	in the hands of a U.S. taxpayer as an adjustment per	
		on stock or participation certificate received in the	
_			
Exchange is equal to the holder's adjusted ta	x pasis in the officed confitton stock of par	acipation certificate surrenuered therefor.	
	<del></del>		
40 Decembe the releviation of the absence in			
•	• •	on, such as the market values of secunties and the	
		tion certificate for each share of United common	
stock and participation certificate, respective	y, surrendered in the Exchange.		
	<u> </u>		

		12-2011)	Page <b>2</b>
Part I		Organizational Action (continued)	
17 Lis	st the	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based	<b>.</b>
		(a)(1), 358(a)(1), 368(a)(1)(A).	
			<del></del>
18 Ca	an any	resulting loss be recognized?  Pursuant to Section 354(a)(1), no loss may be recognized on the	Exchange
			<del>-</del>
			<del></del>
		<del></del>	
<u></u>			
		any other information necessary to implement the adjustment, such as the reportable tax year > As a	
		e Merger as a tax-free reorganization under Code Section 368(a)(1)(A) on its U.S. federal income emerger date	tax return for the period
enung e	ou tire	s merger date	
	11-4-		and to the best of my leavileder and
1	belief,	r penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements , it is true, concet, and complete Declaration of preparel (other than officer) is based on all information of which prep	, and to the best of my knowledge and arer has any knowledge
Sign			1
Here	Signa	ture > Rem ( X Mu) Date > 7/:	31/2017
Ì	Signa	Date -	<del>5.   </del>
1	Print v	your name ► Seremy Oliver Title ► CFO	
Paid		Pnnt/Type preparer's name Preparer's signature Date	Check rf PTIN
Prepa	ror	Charles Stark Chul Itu 7/27/17	self-employed P00427247
Use O		Firm's name ► AgriBank, FCB	Firm's EIN ► 41-1717543
	iiiy	Firm's address ► 30 E 7th St, Suite 1600, St Paul, MN 55101	Phone no 651-282-8726
Send Fo	rm 89	37 (including accompanying statements) to Department of the Treasury, Internal Revenue Service, Og	den, UT 84201-0054

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