

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

IRC Section 301

IRC Section 316

IRC Section 317

18 Can any resulting loss be recognized? ▶

No

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

Not Applicable

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 ▶

Print your name ▶

[Handwritten Signature]
H. MONTAG / DR C. RADKE

Date ▶

02/01/2017

Executive Vice President / Vice President

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

Form 8937
E.ON SE
FEIN: 98-0396562

Items 14, 15 and 16

Pursuant to Section 6045B of the U.S. Internal Revenue Code, issuers of specified securities that take organizational actions that affect U.S. Holders' tax bases in such securities may be required to file or publish IRS Form 8937. The distribution by E.ON SE of shares in Uniper SE on September 9, 2016 would have had the potential to constitute an organizational action affecting U.S. Holders' bases in their E.ON SE shares including E.ON SE shares held in the form of American Depositary Receipts ("ADRs") evidencing ownership of E.ON SE shares. However, as discussed below, E.ON SE believes that the distribution of Uniper SE shares should not have any impact on U.S. Holders' bases in E.ON SE shares or E.ON SE ADRs. Consequently, E.ON SE is not required to file or publish Form 8937 but has decided to publish Form 8937 for informational purposes to clarify that U.S. Holders' bases in E.ON SE shares and E.ON SE ADRs should not be affected by the distribution of Uniper SE shares.

For purposes of this statement, the term U.S. Holder means a beneficial owner of E.ON SE shares or E.ON SE ADRs that is for U.S. federal income tax purposes (i) an individual citizen or resident of the United States, (ii) a corporation created or organized under the laws of the United States or any state thereof, (iii) an estate the income of which is subject to U.S. federal income tax without regard to its source, or (iv) a trust if a court within the United States is able to exercise primary supervision of the administration of the trust and one or more U.S. persons have the authority to control all substantial decisions of the trust, or the trust has validly elected to be treated as a domestic trust for U.S. federal income tax purposes.

On September 9, 2016, E.ON SE distributed 365,960,000 shares of Uniper SE, representing 53.35% of the issued and outstanding shares of Uniper SE, to holders of E.ON SE shares and E.ON SE ADRs. The Uniper SE shares were distributed pro rata among the holders of E.ON SE shares and E.ON SE ADRs, i.e., one Uniper SE share was distributed with respect to each block of ten E.ON SE shares or E.ON SE ADRs. Uniper SE shares distributed to holders of E.ON SE ADRs were sold by the ADR depository on behalf of the ADR holders.

E.ON SE believes that the distribution should be treated for federal income tax purposes as a taxable distribution by E.ON SE of the Uniper SE shares. The amount of the distribution should generally be the fair market value of the Uniper SE shares at the time of the distribution.

The amount of the distribution should be reported by U.S. Holders as a dividend distribution to the extent of the earnings and profits of E.ON SE, as determined for U.S. federal income tax purposes. If and to the extent the distribution exceeded the earnings and profits of E.ON SE it would be treated as a non-taxable return of capital which would be offset against a U.S. Holder's basis in its E.ON SE shares or E.ON SE ADRs, and any amount in excess of such basis would give rise to taxable gain.

E.ON SE has made the assumption, based on available information in accordance with Treas. Reg. Section 1.6045B-1(a)(2), that it had earnings and profits in excess of the amount of the distribution. Accordingly, the distribution would be treated in its entirety as a dividend and would have no impact on a U.S. Holder's basis in its E.ON SE shares or E.ON SE ADRs.

The information contained in Form 8937 and this attachment does not constitute tax advice and does not purport to take into consideration any shareholder's specific considerations. Shareholders should consult their own tax advisors regarding U.S. tax aspects of the ownership of E.ON SE shares, including ownership of American Depositary Receipts evidencing ownership of E.ON SE shares, and the distribution of Uniper SE shares