

**Report of Organizational Actions
 Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Moelis & Company		2 Issuer's employer identification number (EIN) 46-4500216	
3 Name of contact for additional information Irene Zhang	4 Telephone No. of contact 212-883-3800	5 Email address of contact Tax@moelis.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 399 Park Avenue, 5th Floor		7 City, town, or post office, state, and Zip code of contact New York, NY 10022	
8 Date of action Various		9 Classification and description Distributions to shareholders of common stock	
10 CUSIP number 60786M105	11 Serial number(s) N/A	12 Ticker symbol MC	13 Account number(s) 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 ▶ During calendar year 2014, the Issuer made various distributions which, for U.S. federal income tax purposes, exceeded the Issuer's earnings & profits, resulting in a return of capital. Below is a summary of the 2014 distributions.

Declaration Date	Record Date	Payment Date	Distribution Amount Per Share (USD)
07/30/14	08/25/14	09/08/14	\$0.20
10/29/14	11/10/14	11/24/14	\$0.20
10/29/14	11/10/14	11/24/14	\$1.00

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 ▶ Of the various distributions made in calendar year 2014, 51.50% represented a return of capital for U.S. federal income tax purposes. Therefore, 51.50% of every dollar received will decrease the shareholders' basis in the Issuer's common stock. The remaining 48.50% is treated as dividend income for U.S. federal income tax purposes and does not affect the shareholders' basis.

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 return of capital due to the cash distribution made on various dates was calculated by comparing the total distributions made during the year against the Issuer's earnings & profits as calculated for U.S. federal income tax purposes.

Part II Organizational Action (continued)

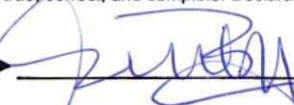
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC Section 301(c)

18 Can any resulting loss be recognized? ▶ No, but the reduction in the shareholder basis may affect the amount of gain or loss recognized on the sale of the common stock.


19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The distributions are reportable for the taxable year ended December 31, 2014. Please consult your tax advisor with respect to the information provided above.

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 ▶  Date ▶ 1/14/2015

Print your name ▶ Irene Zhang Title ▶ Vice President, Tax

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>Anthony Martirano</u>		<u>1/14/15</u>		<u>P01268586</u>
	Firm's name ▶ <u>Deloitte Tax LLP</u>			Firm's EIN ▶ <u>86-1065772</u>	
	Firm's address ▶ <u>1633 Broadway, New York, NY 10019</u>			Phone no. <u>212-436-2000</u>	