

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 MOELIS TAX GROUP	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)	12 Ticker symbol MC	13 Account number(s)

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 2018, THE ISSUER MADE VARIOUS DISTRIBUTIONS WHICH, FOR U.S. FEDERAL INCOME TAX PURPOSES, EXCEEDED THE ISSUER'S EARNINGS & PROFITS, RESULTING IN A PARTIAL RETURN OF CAPITAL. BELOW IS A SUMMARY OF THE 2018 DISTRIBUTIONS.

DECLARATION DATE	RECORD DATE	PAYMENT DATE	DISTRIBUTION AMOUNT PER SHARE (USD)
02/06/2018	02/20/2018	03/07/2018	\$1.50
02/06/2018	02/20/2018	03/07/2018	\$0.47
04/19/2018	05/03/2018	05/17/2018	\$0.47
07/20/2018	08/02/2018	09/12/2018	\$1.50
07/20/2018	08/02/2018	09/12/2018	\$0.47
10/19/2018	11/01/2018	11/14/2018	\$0.47

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 ▶ FOR EACH DISTRIBUTION MADE IN CALENDAR YEAR 2018, 68.30% REPRESENTED A RETURN OF CAPITAL FOR U.S. FEDERAL INCOME TAX PURPOSES. THEREFORE, 68.30% OF THE DISTRIBUTION AMOUNT PER SHARE WILL DECREASE THE SHAREHOLDERS' AVAILABLE BASIS IN THE ISSUER'S COMMON STOCK. THE REMAINING 31.70% 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 SECTIONS 301 (c) AND 312.


18 Can any resulting loss be recognized? ▶ NO TAX LOSS IS RECOGNIZED BY SHAREHOLDERS AS A RESULT OF THE DISTRIBUTIONS.

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, 2018. 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 ▶ 1/14/19

Print your name ▶ IRENE ZHANG Title ▶ EXECUTIVE DIRECTOR, TAX DIRECTOR

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>JUNE CHEN</u>		<u>1/10/2019</u>		<u>P00757164</u>
	Firm's name ▶ <u>DELOITTE TAX LLP</u>			Firm's EIN ▶ <u>86-1065772</u>	
	Firm's address ▶ <u>30 ROCKEFELLER PLAZA, NEW YORK, NY 10112-0015</u>			Phone no. <u>212-492-4000</u>	