Dodge Construction Network, LLC
Attachment to Form 8937

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the "Code"). The information in this document does not constitute tax advice and should not be construed to take into account any holder's specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.

Lines 9 and 10 Classification and Description; CUSIP Number

Old Loans	
Description	**CUSIP Numbers**
Existing 2022 First Lien Term Loans	25646CAB6

New Loans	
Description	**CUSIP Numbers**
First Lien First-Out Term Loans	25641MAC7
First Lien Second-Out Term Loans	25641MAD5

Line 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 November 14, 2024, Dodge Construction Network LLC (the "**Issuer**"), a subsidiary of Skyline Data, News and Analytics LLC, and certain holders of Existing 2022 First Lien Term Loans (the "**Old Loans**") entered into the First Lien Exchange Agreement (the "**Exchange Agreement**").

On November 14, 2024 (the "**AHG Closing Date**") and November 22, 2024 (the "**Non-AHG Closing Date**," and together with the AHG Closing Date, the "**Closing Dates**"), certain holders of Old Loans (each such holder, a "**Participating Holder**") agreed to make new First Lien First-Out Term Loans (such term loans "**New Money 1L1O Term Loans**") to the Issuer in an aggregate amount equal to $100 million, net of fees and expenses.

Immediately after the issuance of New Money 1L1O Term Loans and pursuant to the Exchange Agreement, each Participating Holder agreed to exchange its

Old Loans at an exchange price (expressed as a percentage of the face amount of such Old Loans) of 85% in return for new first lien term loans of which (a) an amount equal to (i) such Participating Holder's *pro rata* share of the New Money 1L1O Term Loans outstanding (expressed as a percentage) *multiplied* by (ii) $100 million (such amount, the "**1L1O Pro Rata Share**") that are First Lien First-Out Loans and (b) an amount equal to (i) the aggregate principal amount of new first lien term loans issued to such Participating Holder minus (ii) the 1L1O Pro Rata Share of such Participating Holding, which are First Lien Second-Out Term Loans. Each of the exchanges described in this paragraph are referred to herein as an "**Exchange**" and, collectively, as the "**Exchanges**". The First Lien First-Out Term Loans and the First Lien Second-Out Term Loans are referred to herein, both individually and collectively (as the context may require), as the "**New Loans**".

All accrued but unpaid interest on the Old Loans was paid (in cash) on the applicable Closing Date.

Line 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 Issuer intends to take the position, and the remainder of this discussion assumes, that each of the Exchanges resulted in a significant modification of the Old Loans for U.S. federal income tax purposes. Accordingly, the U.S. federal income tax consequences of an Exchange to a Participating Holder will depend on whether such Exchange is treated as a taxable exchange under Section 1001 of the Code or as a "recapitalization" under Section 368(a)(1)(E) of the Code. The determination of whether an Exchange is treated as a taxable exchange or a recapitalization will depend, inter alia, on whether the Old Loans and the New Loans are "securities" within the meaning of Section 354 of the Code.

Taxable Exchange: If an Exchange is treated as a taxable exchange, a Participating Holder generally will recognize gain or loss equal to the difference between (a) the aggregate "issue price" of the New Loans received by the Participating Holder in the Exchange and (b) the Participating Holder's aggregate adjusted tax basis in the Old Loans exchanged therefor. A Participating Holder's aggregate initial tax basis in the New Loans received will generally be the aggregate issue price of such New Loans.

Recapitalization Treatment: If an Exchange is treated as a recapitalization, a Participating Holder generally will not recognize any gain or loss on the Exchange, except to the extent of any cash or other "boot" received by the Participating Holder as part of the Exchange (other than cash for accrued and unpaid interest that the Participating Holder has not yet included in income). A Participating Holder's initial aggregate tax basis in the New Loans will generally be the same as the Participating Holder's aggregate adjusted tax basis in the Old Loan for which they were exchanged.

Line 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.**

We have determined that (a) (i) the First Lien First-Out Term Loans issued on the Closing Dates and (ii) the First Lien Second-Out Term Loans issued on the Closing Dates, in each case of clause (a)(i) and (a)(ii), constitute a single "issue" within the meaning of Treas. Reg. Section 1.1275-1(f); and (b) (i) the First Lien First-Out Term Loans and (ii) the First Lien Second-Out Term Loans, in each case of clause (b)(i) and (b)(ii), were traded on an "established market" within the meaning of Treas. Reg. Section 1.1273-2(f). Pursuant to Treas. Reg. Section 1.1273-2(f)(9), the Issuer has determined and intends to take the position that the New Loans have the following issue prices.

Instrument	**Issue Price** *(per $1,000 stated principal)*
First Lien First-Out Term Loans	$995
First Lien Term Second-Out Loans	$850

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

Sections 354, 356, 358, 368, 1001, 1012, 1273, 1274, and 1275.

Line 18 **Can any resulting loss be recognized?**

If an Exchange is treated as a taxable exchange, a Participating Holder generally will recognize loss equal to the positive difference, if any, between (i) such Participating Holder's aggregate adjusted tax basis in its Old Loans tendered in such Exchange and (ii) the aggregate issue price of the New Loans received in

exchange therefor. If the Exchange is treated as a recapitalization, a Participating Holder generally will not recognize any loss on the Exchange.

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

The reportable tax year for the Exchanges for each Participating Holder is such Participating Holder's tax year that includes the Closing Dates.