



**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 368(a)(1)(F), 354, 356, 358, and 1032

18 Can any resulting loss be recognized? ▶ No loss may be recognized as a result of the Name Change.

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

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 ▶ *[Handwritten Signature]* Date ▶ 3/9/2020  
Print your name ▶ DONALD DANNA Title ▶ ASST. TREASURER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

**\*\* PROTECTIVE FILING \*\***

**ISSUER UNCERTAIN WHETHER THE TRANSACTIONS DESCRIBED HEREIN “AFFECT” HOLDERS’ TAX BASIS IN SHARES OF GS ACQUISITION HOLDINGS CORP’S COMMON STOCK BECAUSE THE TAX BASIS CARRIED OVER TO THE SHARES OF VERTIV HOLDINGS CO’S COMMON STOCK**

**THE INFORMATION CONTAINED HEREIN DOES NOT CONSTITUTE TAX ADVICE AND DOES NOT PURPORT TO BE COMPLETE OR TO DESCRIBE THE CONSEQUENCES THAT MAY APPLY TO PARTICULAR CATEGORIES OF STOCKHOLDERS. EACH SHAREHOLDER IS ADVISED TO CONSULT HIS/HER OWN TAX ADVISOR REGARDING THE TAX CONSEQUENCES OF THE MERGER.**

**ADDITIONAL INFORMATION CAN BE FOUND IN THE REGISTRATION STATEMENT ON FORM S-1 FILED WITH THE SECURITIES AND EXCHANGE COMMISSION ON FEBRUARY 7, 2020, UNDER THE HEADING “UNITED STATES FEDERAL INCOME TAX CONSIDERATIONS”**

**Form 8937, Part I, Item 10**

The CUSIP numbers for Vertiv Holdings Co’s equity interests are 92537N207 & 92537N108.

**Form 8937, Part II, Item 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*

Pursuant to prearranged mergers (the “Mergers”) on February 7, 2020, Vertiv Holdings, LLC, combined with GS Acquisition Holdings Corp.

Immediately following the Mergers, GS Acquisition Holdings Corp changed its name to Vertiv Holdings Co. (the “Name Change”). The Name Change was structured to qualify as a reorganization under IRC Section 368(a)(1)(F) of the Internal Revenue Code of 1986, as amended.

**Form 8937, Part II, Items 15 and 16.**

*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*

*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 Mergers should have no impact on the aggregate adjusted U.S. tax basis of shares of GS Acquisition Holdings Corp outstanding prior to the Mergers.

As a result of the Name Change, the holders of shares of GS Acquisition Holdings Corp who are subject to U.S. tax generally should recognize no gain or loss as a result of the Name Change. Each holder's aggregate adjusted U.S. tax basis in the Vertiv Holdings Co stock should generally equal such holder's aggregate adjusted U.S. tax basis in the GS Acquisition Holdings Corp stock. With respect to the Name Change, each holder should have the same U.S. tax basis blocks in the shares of Vertiv Holdings Co that it had in the shares of GS Acquisition Holdings Corp.

**Form 8937, Part II, Item 19**

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

The tax consequences of the Name Change should be reported by shareholders in the taxable year that includes February 7, 2020.

The holding period of the shares of Vertiv Holdings Co should generally include the holding period for the shares of GS Acquisition Holdings Corp.

Shareholders should consult their tax advisors to determine their individual tax consequences from the Name Change.