

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See attachment.](#)

Multiple horizontal lines for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ [See attachment.](#)

Multiple horizontal lines for providing information regarding resulting loss recognition.

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

Multiple horizontal lines for providing other necessary information for the adjustment.

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 ▶ *Mary Agoglia Hoeltzel* Date ▶ 1/9/2019

Print your name ▶ Mary Agoglia Hoeltzel Title ▶ SVP, Tax and Chief Accounting Officer

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.

Cigna Corporation
EIN: 82-4991898
Attachment to Form 8937

Form 8937, Part II, Box 14:

On December 20, 2018, Cigna Corporation ("Old Cigna") and Express Scripts Holding Company ("Express Scripts") and the other entities noted below entered into the following transactions. Halfmoon I, Inc. ("Merger Sub 1"), a direct wholly owned subsidiary of Halfmoon Parent, Inc. ("New Cigna"), a direct wholly owned subsidiary of Old Cigna, merged with and into Old Cigna (the "Cigna Merger"), and Halfmoon II, Inc. ("Merger Sub 2"), a direct, wholly owned subsidiary of New Cigna, merged with and into Express Scripts (such merger, the "Express Scripts Merger" and, together with the Cigna Merger, the "Mergers"). Also on December 20, 2018, New Cigna was renamed Cigna Corporation and Old Cigna was renamed Cigna Holding Company. Subject to the terms and conditions of the Agreement and Plan of Merger by and among Old Cigna, Express Scripts, New Cigna, Merger Sub 1 and Merger Sub 2, in the Cigna Merger, each holder of Old Cigna common stock received one share of New Cigna common stock for each share of Old Cigna common stock held as of the effective time of the Mergers, and in the Express Scripts Merger, each holder of Express Scripts common stock received 0.2434 of a share of New Cigna Common Stock (the "Stock Consideration") and the right to receive \$48.75 in cash (the "Cash Consideration" and together with the Stock Consideration, the "Merger Consideration") for each share of Express Scripts common stock held as of the effective time of the Mergers.

Form 8937, Part II, Box 15:

The aggregate tax basis of the New Cigna common stock received by a holder of Old Cigna common stock in the Cigna Merger generally should be equal to the aggregate tax basis of the Old Cigna common stock exchanged therefor.

In the Express Scripts Merger, approximately \$400,000,000 (or 1.45% of the aggregate Cash Consideration) was provided by Express Scripts. Accordingly, subject to the discussion in Box 19 below, for a U.S. taxpayer who is a former holder of Express Scripts common stock (1) approximately 1.45% of the Cash Consideration received in the Express Scripts Merger generally should be treated as having been received in a deemed redemption of a portion of such U.S. taxpayer's Express Scripts common stock* (the "Redemption") and (2) the rest of the Merger Consideration generally should be treated as having been received in an exchange governed by Section 351 of the Internal Revenue Code (the "Section 351 Exchange") for the rest of the holder's Express Scripts common stock.

The aggregate tax basis of the shares of New Cigna common stock received in the Section 351 Exchange by a U.S. taxpayer who is a former holder of Express Scripts common stock is generally the same as the aggregate tax basis of the shares of Express Scripts common stock surrendered in the Section 351 Exchange, decreased by the amount of any cash received in the Section 351 Exchange and increased by the amount of gain recognized on the Section 351 Exchange. The tax basis of the shares of New Cigna common stock received in the Section 351 Exchange should not be adjusted for cash received in the Redemption or for gain or loss recognized on the Redemption.

* The amount of stock treated as having been redeemed (which is based on the amount of cash received by a holder in the Redemption as described above relative to the fair market

value of the aggregate Merger Consideration received by such holder) depends on the method used to determine the fair market value of New Cigna common stock received in the Express Scripts Merger. U.S. federal income tax law does not specify the method to be used. Stockholders should consult their tax advisors to determine the appropriate valuation method and for further information relevant to their particular circumstances.

Form 8937, Part II, Box 16:

See Box 15 above.

Form 8937, Part II, Box 17:

Sections 301, 302, 304, 351, 354, 356, 358, 368, 1001, 1012, 1221 and 1223.

Form 8937, Part II, Box 18:

Subject to the discussion in Box 19 below, generally no loss may be recognized pursuant to the Mergers, except with respect to cash received by a holder of Express Scripts common stock in the Redemption to the extent the holder's adjusted basis in the Express Scripts common stock exchanged in the Redemption exceeds the amount of cash received in the Redemption. The deductibility of losses is subject to limitations.

Form 8937, Part II, Box 19:

The Mergers occurred on December 20, 2018. In the case of stockholders who are calendar year taxpayers, the reportable tax year is 2018.

As described in the joint proxy statement/prospectus of Old Cigna and Express Scripts filed with the Securities and Exchange Commission on May 16, 2018 (as amended and supplemented through the date of the Mergers, the "Proxy Statement") in connection with the Mergers, depending on a holder's particular facts and circumstances, the Redemption could be treated as having the effect of a distribution of a dividend under the tests set forth in Section 302 of the Code, in which case a U.S. taxpayer who is a former holder of Express Scripts common stock generally would be subject to different tax consequences as a result of the Mergers from those described in Box 15.

Holders of New Cigna common stock should consult their tax advisors regarding the tax consequences of the Mergers, including, in the case of former holders of Express Scripts common stock, the application of the tests set forth in Section 302 of the Code to their particular circumstances, the potential application and effect of Section 304 of the Code, the consequences of holding (directly, indirectly or constructively) any New Cigna common stock other than New Cigna common stock received in the Mergers and, in each case, any related tax basis adjustments.

Any person who acquired Old Cigna common stock and/or Express Scripts common stock at different times and at different prices will need to calculate a separate tax basis for each block of Old Cigna common stock and/or Express Scripts common stock and then separately determine the tax basis in the New Cigna common stock received in exchange. Stockholders in this situation should consult their tax advisors for further information.

This information is being provided pursuant to the requirements of Section 6045B of the Code,

and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Mergers. It does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. Holders of New Cigna common stock are encouraged to consult their tax advisors regarding the particular consequences of the Mergers to them (including the applicability and effect of all federal, state, local and non-U.S. laws) and should read the Proxy Statement, noting the discussion under the heading "Material U.S. Federal Income Tax Consequences." The information provided here remains subject to the Proxy Statement in all respects. The Proxy Statement may be accessed at www.sec.gov.

None of the statements on this Form 8937 is intended to be tax advice, which should be obtained from your tax advisor.