

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Pursuant to Internal Revenue Code Section 305(a), the 5-for-4 stock split is a nontaxable event to the shareholder (except to the extent of any cash received in lieu of fractional shares). The tax treatment for shareholders receiving the 5-for-4 stock split described in item 15 is based on Section 307(a) of the Internal Revenue Code.

18 Can any resulting loss be recognized? ▶ Except to the extent of cash received in lieu of fractional shares, HEICO Corporation shareholders will generally not recognize a gain or loss for U.S. federal income tax purposes associated with the 5-for-4 stock split.

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

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 ▶ 1-13-2012
Print your name ▶ Thomas S. Davis Title ▶ 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.