

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
HEICO Corporation		65-0341002	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Thomas Irwin	(954) 744-7560	tirwin@heico.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and Zip code of contact	
3000 Taft Street		Hollywood, FL 33021	
<b>8</b> Date of action		<b>9</b> Classification and description	
April 26, 2011		HEICO Corporation Common Stock	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
422806109		HEI	

**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 ▶ **On March 29, 2011, HEICO Corporation's Board of Directors declared a 5-for-4 stock split of HEICO Corporation Common Stock payable to shareholders of record as of April 15, 2011 that was distributed in the form of a 25% stock dividend to such shareholders on April 26, 2011. Fractional shares for the stock split were paid in cash based on the last sale price of HEICO Corporation Common Stock on the record date.**

**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 ▶ **As a result of the 5-for-4 stock split, shareholders of HEICO Corporation Common Stock received one additional share of HEICO Corporation Common Stock for each four shares owned. In accordance with Internal Revenue Code Section 307(a), each HEICO Corporation Common Stock shareholder is required to allocate the aggregate tax basis in their HEICO Corporation Common Stock held immediately prior to the 5-for-4 stock split among the shares of HEICO Corporation Common Stock held immediately after the 5-for-4 stock split (including any fractional shares for which cash was received). The effect to each shareholder is a reduction of their existing tax basis per share prior to the 5-for-4 stock split of 20%.**

**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 ▶ **See response to item 15 above.**

**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 ▶  Date ▶ 1-13-2012  
Print your name ▶ THOMAS S DEWITT 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.	