Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name CLARITEV CORPORATION(fka Multiplan Corporation); MPH ACQUISITION HOLDINGS LLC	2 Issuer's employer identification number (EIN) ATTACHED

3 Name of contact for additional information INVESTOR RELATIONS	4 Telephone No. of contact 866-909-7427	5 Email address of contact INVESTOR@MULTIPLAN.COM

6 Number and street (or P.O. box if mail is not delivered to street address) of contact 535 EAST DIEHL ROAD	7 City, town, or post office, state, and ZIP code of contact NAPERVILLE, IL 60563

8 Date of action 01/30/2025	9 Classification and description Debt exchange of the Company's Notes and Term Loan

10 CUSIP number SEE ATTACHED	11 Serial number(s)	12 Ticker symbol CTEV	13 Account number(s)

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 ▶ SEE ATTACHED

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 ▶ SEE ATTACHED

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 ATTACHED

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 ATTACHED

18 Can any resulting loss be recognized? ▶

SEE ATTACHED

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

SEE ATTACHED

Sign Here

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.

Signature ▶ [signature] Date ▶ 3/4/2025

Print your name ▶ DOUG GARIS Title ▶ CFO & TREASURER

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Claritev Corporation (f/k/a Multiplan Corporation)
& Subsidiaries
Debt Exchanges
Attachment to Form 8937

THE INFORMATION CONTAINED HEREIN DOES NOT CONSTITUTE TAX ADVICE AND DOES NOT PURPORT TO BE COMPLETE OR TO DESCRIBE THE TAX CONSEQUENCES OF THE DEBT EXCHANGES THAT MAY APPLY TO PARTICULAR CATEGORIES OF DEBTHOLDERS.

SHAREHOLDERS ARE URGED TO CONSULT THEIR OWN TAX ADVISOR WITH RESPECT TO THE U.S. FEDERAL, STATE AND LOCAL AND FOREIGN TAX CONSEQUENCES OF THE DEBT EXCHANGE.

Part I – Reporting Issuer

Line 2. Issuer's employer identification number (EIN)

Claritev Corporation: 84-3536151

MPH Acquisition Holdings LLC: 27-3193148

Line 10. CUSIP number

5.50% Senior Secured Notes due 2028:	553283AD4
5.75% Senior Notes due 2028:	553283AC6
6.00%/7.00% Convertible Senior PIK Toggle Notes Due 2027:	17144CAB0
Term Loans:	55328HAK7

New First-Out First Lien Term Loans:	55328HAP6
New Second-Out First Lien Term Loans:	55328HAQ4
New Second-Out First Lien A Notes:	553283AF9
New Second-Out First Lien B Notes:	553283AG7
New Third-Out First Lien A Notes:	553283AE2
New Third-Out First Lien B Notes:	62548MAA8

Part II – Organizational Action

Line 14. Describe the organizational action and, if applicable, the date of the action or the date against which debtholders' ownership is measured for the action.

At close of business on January 30, 2025, Claritev Corporation (the "Corporation "or "Clatitev") and its subsidiary, Multiplan Acquisition Holdings LLC (MPH), effected a Par exchange impacting the Corporation's Convertible Notes due 2027 and MPH's existing Term Loan ("Existing Term Loan"), 5.5% Senior Secured Notes due 2028 and 5.75% Senior Notes due 2028 (the Convertible Notes, 5.5% Senior Secured Notes, and 5.75% Senior Notes are collectively referred to hereinafter as the "Old Notes," and the Old Notes together with the Existing Term Loan, the "Old Debt"). Each $1,000 in principal amount of the Old Notes and Existing Term Loan were exchanged into $1,000 principal amounts of new notes and new term loans (the new notes and new term loans together, the "New Debt," and such exchanges, the "Exchange Offers"). In addition to the consideration described above, MPH and/or Claritev, as applicable, will pay in cash accrued and unpaid interest on the Old Notes and the Existing Term Loan accepted in the Exchange Offers from the applicable latest interest payment date up to, but not including, the Settlement Date. The settlement of the Exchange Offers occurred on January 30, 2025 (the "Settlement Date") subject to the terms and conditions set forth in the Exchange Offering Memorandum and Consent Solicitation Statement.

Line 15. **Describe the quantitative effect of the organizational action on the basis of the debt security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis.**

Please see Table I below, which describes the exchanges that occurred on the Settlement Date.

With respect to the debtholders who held 5.5% Senior Secured Notes, 5.75% Senior Notes, or Existing Term Loans immediately prior to the Exchange Offers, the exchange of such Old Debt for New Debt should be treated as a "recapitalization." As a result, such debtholders' adjusted tax basis in the Old Debt immediately prior to the Exchange Offers will generally carry over to the New Debt received in exchange. However, because such debtholders may receive multiple separate instruments of New Debt in the Exchange Offers, the aggregate carried over adjusted tax basis must be allocated among the various New Debt instruments, pro rata based on the fair market value of each New Debt instrument received by each debtholder.

With respect to the debtholders who held Convertible Notes immediately prior to the Exchange Offers, the exchange of such Convertible Notes for New Debt should be treated as a "recapitalization" with "boot," with the Second-Out First Lien A Notes and Second-Out First Lien B Notes being treated as the "boot." As a result, such debtholders should obtain an aggregate tax basis in the Third-Out First Lien B Notes equal to (a) such debtholder's tax basis in the Convertible Notes immediately prior to the Exchange Offers, *minus* (b) the fair market value of the Second-Out First Lien A Notes and Second-Out First Lien B Notes received, *plus* (c) the gain recognized (if any, determined as described below). Other than with respect to any amounts that are attributable to accrued but unpaid interest (or original issue discount), and subject to the rules relating to market discount, a holder of Convertible Notes should recognize gain (but not loss), to the extent of the *lesser* of (a) the amount of gain realized from the exchange, which should be equal to (i) the fair market value of the New Debt received in the exchange *minus* (ii) the debtholder's adjusted tax basis in the Convertible Notes immediately prior to the exchange *and* (b) the fair market value of the Second-Out First Lien A Notes and Second-Out First Lien B Notes. Such debtholders should obtain an aggregate tax basis in the Second-Out First Lien A Notes and the Second-Out First Lien B Notes equal to the fair market value of such notes.
Debtholders are urged to consult their own tax advisors regarding the allocation of their aggregated adjusted tax basis among the New Debt.

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.**

See answer to Line 15. While the basis "per note" is impacted, the basis of the debtholders' total basis remains unchanged, except with respect to debtholders that exchanged Convertible Notes for New Debt, as described above in Line 15.

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

IRC Sections 354, 356, 358, 368, 1001,1012 and 1273.

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

The debt exchanges are intended to be treated as a recapitalization for U.S. federal income tax purposes (and in the case of holders of Convertible Notes, a recapitalization with "boot"). Therefore, a debtholder will not recognize loss for U.S. federal income tax purposes, and will not recognize any gain except as described in Line 15 above with respect to debtholders who held Convertible Notes immediately prior to the Exchange Offers.

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

The reportable tax year in which the debt exchange occurred is 2025.

TABLE I:

Title of Old Notes / Loans	Issuer	CUSIP No./ISIN	Aggregate Outstanding Principal Amount	Principal Amount Tendered by Expiration Time	Exchange Consideration (which includes consideration for accompanying Consents delivered pursuant to the Consent Solicitations)
5.50% Senior Secured Notes due 2028	MPH	553283 AD4 / US553283AD43 (Rule 144A) U6203K AE4 / USU6203KAE48 (Regulation S)	$1,050,000,000	$1,044,186,000 In addition to the consideration described in the table above, MPH and/or MultiPlan, as applicable, will pay in cash accrued and unpaid interest on the Old Notes and the Existing Term Loans accepted in the	$1,000 of New Debt consisting of New First-Out First Lien Term Loans, New Second-Out First Lien A Notes and New Second-Out First Lien B Notes, in each case, issued by MPH
5.750% Senior Notes due 2028	MPH	553283 AC6 / US553283AC69 (Rule 144A) U6203K AD6 / USU6203KAD64 (Regulation S)	$979,827,000	$974,517,000	$1,000 of New Debt consisting of New Second-Out First Lien A Notes, New Second-Out First Lien B Notes and New Third-Out First Lien A Notes, in each case, issued by MPH
6.00% / 7.00% Convertible Senior PIK Toggle Notes due 2027	Claritev	17144CAB0 / US17144CAB00 (Rule 144A)	$1,253,890,000	$1,253,470,000	$1,000 of New Debt consisting of New Second-Out First Lien A Notes issued by MPH, New Second-Out First Lien B Notes issued by MPH and New Third-Out First Lien B Notes issued by Claritev

Title of Old Notes / Loans	Issuer	CUSIP No./ISIN	Aggregate Outstanding Principal Amount	Principal Amount Tendered by Expiration Time	Exchange Consideration (which includes consideration for accompanying Consents delivered pursuant to the Consent Solicitations)
Existing Term Loans	MPH	N/A	$1,281,937,500	Approximately $1,281,937,500	$1,000 of New Debt consisting of New First-Out First Lien Term Loans issued by MPH and New Second-Out First Lien Term Loans issued by MPH