Part I Reporting Issuer

1 Issuer's name
Maxar Technologies Inc.

2 Issuer's employer identification number (EIN)
83-2809420

3 Name of contact for additional information
Jason Gursky

4 Telephone No. of contact
1 303 684 7660

5 Email address of contact
redomicile@maxar.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact
1300 W. 120th Avenue

7 City, town, or post office, state, and ZIP code of contact
Westminster, Colorado, 80234

8 Date of action
January 1, 2019

9 Classification and description
Common Shares

10 CUSIP number
57778K

11 Serial number(s)

12 Ticker symbol
MAXR / MAXR:US

13 Account number(s)

Part II Organizational Action

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

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

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

For Paperwork Reduction Act Notice, see the separate Instructions.
Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► Please see attachment

18 Can any resulting loss be recognized? ► Please see attachment

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

Signature ► Michelle Kley Date ► January 30, 2019

Print your name ► Michelle Kley Title ► GENERAL COUNSEL & SECRETARY

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
CONSULT YOUR TAX ADVISOR

The information contained herein is provided pursuant to the requirements of section 6045B of the Internal Revenue Code of 1986, as amended (the IRC), and includes a general summary of certain U.S. federal income tax laws and regulations that are relevant for purposes of determining the effect of the U.S. Domestication (as defined below) on the tax basis of the common shares of Maxar Technologies Inc. (Maxar U.S.) received by shareholders of Maxar Technologies Ltd. (Maxar Canada) in exchange for their Maxar Canada common shares in connection with the U.S. Domestication.

The information contained herein does not constitute tax advice, nor does it purport to be complete or to describe the consequences of the U.S. Domestication to particular categories of shareholders. In this regard, and to the best of our knowledge, Maxar Canada had no U.S. shareholders who owned ten percent or more of its shares (taking into account constructive ownership rules) immediately before the U.S. Domestication. Accordingly, the discussion herein does not consider the potential effect of the U.S. Domestication on such U.S. shareholders.

Maxar U.S. does not provide tax advice to its shareholders. The information provided below is illustrative only, and is being provided pursuant to IRC section 6045B and as a convenience to shareholders and their tax advisors for purposes of establishing their specific tax positions.

You are urged to consult your own tax advisors regarding the particular consequences of the U.S. Domestication to you, including the applicability and effect of all U.S. federal, state, local and foreign tax laws. We also urge you to read Maxar Canada’s Management Information Circular and Notice of Special Meeting of Securityholders (the Information Circular), dated October 12, 2018, prepared in connection with the U.S. Domestication. You may access the Information Circular under Maxar Canada’s profile on SEDAR at www.sedar.com (posted October 16, 2018).

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

On January 1, 2019 (date of the action), Maxar U.S., a Delaware corporation, became the parent company of Maxar Canada and its subsidiaries pursuant to a transaction that was intended to qualify as a corporate reorganization for U.S. federal income tax purposes under IRC section 368(a)(1)(F) (the U.S. Domestication). Pursuant to the U.S. Domestication: (i) Maxar U.S. acquired all of the issued and outstanding shares of Maxar Canada in exchange for Maxar U.S. shares on a one-for-one basis; and (ii) Maxar Canada amalgamated with 11802060 B.C. Unlimited Liability Company to form an unlimited liability company (Amalco). Amalco is a disregarded entity, and Maxar U.S. is treated as a continuation of Maxar Canada, for U.S. federal income tax purposes.
Item 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

Subject to the discussion below under Item 18, the quantitative effect of the U.S. Domestication on the tax basis of Maxar U.S. shares received in exchange for Maxar Canada shares depends on the dollar value of the Maxar Canada shares exchanged by the applicable shareholder and on the percentage interest in Maxar Canada held by the applicable shareholder at the time of the exchange.

- **“De minimis exception” applies** – shareholders holding shares of Maxar Canada having a fair market value of less than US$50,000 at the time of the U.S. Domestication should not be required to recognize gain or loss upon exchanging their Maxar Canada shares for shares of Maxar U.S. The adjusted tax basis of their Maxar U.S. shares received should be the same as the adjusted tax basis of the Maxar Canada shares exchanged therefor.

- **De minimis exception does not apply, but percentage interest in Maxar Canada is less than ten percent** – shareholders who do not meet the de minimis exception described above but who held less than ten percent of the shares of Maxar Canada immediately before the Domestication (Non-De Minimis Shareholders) generally are required to recognize gain but not loss on the exchange of their Maxar Canada shares for Maxar U.S. shares. As such, if Non-De Minimis Shareholders recognize gain on the exchange, the adjusted basis of the Maxar U.S. shares received should equal the fair market value of those shares at the time of the U.S. Domestication. Alternatively, Non-De Minimis Shareholders may elect deemed dividend treatment in certain circumstances (Deemed Dividend Election). Non-De Minimis Shareholders should consult their own tax advisors regarding the potential benefits and U.S. federal income tax consequences of making a Deemed Dividend Election.

Item 16 – Describe the calculation of the change in basis and the data that support the calculation, such as the market values of securities and the valuation dates

To the extent that Non-De Minimis Shareholders recognize gain on the exchange of their Maxar Canada shares for Maxar U.S. shares on the U.S. Domestication, the fair market value basis of the Maxar U.S. shares is determined using the trading price of those shares on the date of the U.S. Domestication.

Item 17 – List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based

IRC sections 354(a), 358(a), 367(b), 368(a)(1)(F), and 951(b).

Item 18 – Can any resulting loss be recognized?

No. Non-De Minimis Shareholders generally are required to recognize gain but not loss on the exchange of their Maxar Canada shares for Maxar U.S. shares. If shareholders have a loss on the exchange of their Maxar Canada shares for Maxar U.S. shares on the U.S. Domestication, the tax basis of their Maxar Canada shares is preserved in the tax basis of the Maxar U.S. shares received in the exchange.

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

Refer to Maxar Canada’s Information Circular for further information.