

**Report of Organizational Actions
Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name GOLDCORP INC.		2 Issuer's employer identification number (EIN) 98-0155977	
3 Name of contact for additional information LINCOLN SCHREINER	4 Telephone No. of contact 604-695-7094	5 Email address of contact LINCOLN.SCHREINER@GOLDCORP.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact PARK PLACE STE 3400, 666 BURRARD ST.		7 City, town, or post office, state, and Zip code of contact VANCOUVER, BC, CANADA V6C 2X8	
8 Date of action AUGUST 2, 2017		9 Classification and description COMMON SHARES	
10 CUSIP number 380956	11 Serial number(s)	12 Ticker symbol TSX: G, NYSE: GG	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.

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 ▶ Lincoln K. Schreiner Date ▶ 09/15/2017

Print your name ▶ LINCOLN SCHREINER Title ▶ VP OF TAX

Paid Preparer Use Only

Print/Type preparer's name LEO MITSIDIADIS	Preparer's signature 	Date 09/12/2017	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00236081
Firm's name ▶ PRICEWATERHOUSECOOPERS LLP			Firm's EIN ▶ 98-0189320	
Firm's address ▶ 250 HOWE ST, STE 1400, VANCOUVER, BC, CANADA V6C 3S7			Phone no. 604-806-7000	

GOLDCORP INC.
FORM 8937 ATTACHMENT

PART II

ITEM 14

GOLDCORP INC. ("GOLDCORP") ACQUIRED 100% OF THE OUTSTANDING COMMON SHARES OF EXETER RESOURCE CORPORATION ("EXETER") DURING A TWO STAGE INTEGRATED ACQUISITION PROCESS.

PURSUANT TO AN "OFFER TO PURCHASE" DATED APRIL 20, GOLDCORP MADE AN OFFER (THE "OFFER") TO ACQUIRE ALL OUTSTANDING COMMON SHARES OF EXETER. GOLDCORP ACQUIRED EXETER COMMON SHARES REPRESENTING 83.2% BY EXPIRY OF THE OFFER TO PURCHASE ON JUNE 20, 2017. PURSUANT TO THE OFFER, EXETER SHAREHOLDERS EXCHANGED THEIR EXETER COMMON SHARES FOR GOLDCORP COMMON SHARES ON THE BASIS OF 0.12 OF A GOLDCORP COMMON SHARE FOR EACH EXETER COMMON SHARE.

PURSUANT TO A COURT APPROVED "PLAN OF ARRANGEMENT" DATED JUNE 27, 2017 THAT WAS CARRIED OUT ON AUGUST 2, 2017, GOLDCORP ACQUIRED THE REMAINING OUTSTANDING EXETER COMMON SHARES, ALSO ON THE BASIS OF 0.12 OF A GOLDCORP COMMON SHARE FOR EACH EXETER COMMON SHARE. THE PLAN OF ARRANGEMENT INCLUDED A STEP WHERE GOLDCORP'S WHOLLY OWNED SUBSIDIARY NAMED 1124339 B.C. LIMITED MERGED INTO EXETER TO FORM A SINGLE CORPORATE ENTITY.

ITEM 15

IN GENERAL, THE AGGREGATE TAX BASIS OF THE GOLDCORP SHARES RECEIVED BY A U.S. HOLDER PURSUANT TO THE SHARE EXCHANGE SHOULD BE THE SAME AS THE AGGREGATE TAX BASIS OF THE U.S. HOLDER'S EXETER SHARES EXCHANGED IN THE SHARE EXCHANGE. IF A U.S. HOLDER ACQUIRED DIFFERENT BLOCKS OF EXETER SHARES AT DIFFERENT TIMES OR AT DIFFERENT PRICES, SUCH U.S. HOLDER'S TAX BASIS AND HOLDING PERIOD IN ITS GOLDCORP SHARES MAY BE DETERMINED WITH REFERENCE TO EACH BLOCK OF EXETER SHARES EXCHANGED. THIS SUMMARY IS QUALIFIED ENTIRELY BY THE DISCUSSION ENTITLED "CERTAIN UNITED STATES FEDERAL INCOME TAX CONSIDERATIONS" INCLUDED IN THE CIRCULAR FURNISHED IN CONNECTION WITH THE OFFER OF PURCHASE DATED APRIL 20, 2017 (POSTED ON WWW.SEDAR.COM ON APRIL 20, 2017) AND THE PLAN OF ARRANGEMENT IN THE MANAGEMENT INFORMATION CIRCULAR DATED JUNE 27, 2017 (POSTED ON WWW.SEDAR.COM ON JUNE 30, 2017).

ITEM 16

AS DESCRIBED IN PART II LINE 15, THERE SHOULD BE NO BASIS ADJUSTMENT AS A RESULT OF THE SHARE EXCHANGE. THIS IS BECAUSE THE EXCHANGE OF EXETER SHARES FOR GOLDCORP COMMON SHARES SHOULD BE A CARRYOVER BASIS TRANSACTION FOR U.S. FEDERAL INCOME TAX PURPOSES.

ITEM 17

GOLDCORP BELIEVES THAT THE OFFER TO PURCHASE AND THE PLAN OF ARRANGEMENT SHOULD BE TREATED AS A SINGLE, INTEGRATED TRANSACTION, WHICH SHOULD QUALIFY AS A REORGANIZATION WITHIN THE MEANING OF CODE SECTION 368(A) OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED (THE "CODE"). CONSEQUENTLY, THE U.S. FEDERAL INCOME TAX CONSEQUENCES TO THE EXETER SHAREHOLDERS SHOULD BE DETERMINED UNDER CODE SECTION 354, 358, AND 1221.

ADDITIONALLY, EXETER BELIEVES THAT IT WAS A PASSIVE FOREIGN INVESTMENT COMPANY (A "PFIC") AS DEFINED UNDER CODE SECTION 1297 FOR EACH TAX YEAR PRECEDING THE SHARE EXCHANGE. AS A RESULT, THE PFIC RULES AND CODE SECTIONS 1291-98 COULD APPLY TO SHAREHOLDERS WHO HELD EXETER SHARES DURING EACH TAX YEAR THAT EXETER IS CLASSIFIED AS A PFIC. THIS SUMMARY IS QUALIFIED ENTIRELY BY THE DISCUSSION ENTITLED "CERTAIN UNITED STATES FEDERAL INCOME TAX CONSIDERATIONS" INCLUDED IN THE OFFER TO PURCHASE AND PLAN OF ARRANGEMENT REFERRED IN ITEM 15 ABOVE.

ITEM 18

U.S. HOLDERS OF EXETER SHARES WILL GENERALLY NOT RECOGNIZE LOSS IN THE TRANSACTION.

ITEM 19

IN GENERAL, ANY GAIN RECOGNIZED SHOULD BE REPORTED BY SHAREHOLDERS FOR THE TAXABLE YEAR WHICH INCLUDES THE DATE WHEN THE EXETER SHARES WERE EXCHANGED FOR GOLDCORP SHARES (E.G. A CALENDAR-YEAR SHAREHOLDER WOULD REPORT THE TRANSACTION ON HIS OR HER U.S. FEDERAL INCOME TAX RETURN FILED FOR THE 2017 CALENDAR YEAR).