

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.

Multiple horizontal lines for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ See attached.

Multiple horizontal lines for providing information regarding resulting loss recognition.

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

Multiple horizontal lines for providing other information necessary to implement the adjustment.

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 ▶ *Patrick Kelliker* Date ▶ 2/26/2020
Print your name ▶ Patrick Kelliker Title ▶ CTO

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.

Vivint Smart Home, Inc. (f/k/a Mosaic Acquisition Corp.)

EIN 98-1380306

Attachment to Form 9937

Date of Organizational Action: January 17, 2020

The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Each shareholder is advised to consult his or her tax advisor regarding the tax treatment of the merger. Further discussion of the tax consequences of the merger can be found in Mosaic Acquisition Corp's Registration Statement on Form S-4 filed with the Securities and Exchange Commission on December 24, 2019, under the heading "Material U.S. Federal Income Tax Consequences" (available at <https://www.sec.gov/Archives/edgar/data/1678388/000119312519322784/d852252d425.htm>) (the "Form S-4").

Form 9937 Part I, Box 10:

Following the organizational action, the CUSIP number for MOSC common stock (following the organizational action, renamed VVNT common stock) is 928542109. Prior to the organizational action, the CUSIP number for MOSC common stock was G62848109).

The entity called Vivint Smart Home, Inc. prior to the organizational action does not have a CUSIP number.

Form 9937 Part II, Box 12:

Prior to the organizational action, the ticker symbol for Mosaic Acquisition Corp. was MOSC. Following the organization action, Mosaic Acquisition Corp. was renamed Vivint Smart Home, Inc. and its ticker symbol is VVNT.

The entity called Vivint Smart Home, Inc. prior to the organizational action does not have a ticker symbol.

Form 9937 Part II, Box 14:

Parties to the Organizational Action:

Vivint Smart Home, Inc., a Delaware corporation ("Vivint"), Mosaic Acquisition Corp., a Delaware corporation ("MOSC"), and Maiden Merger Sub, Inc., a Delaware corporation and a direct wholly-owned subsidiary of MOSC ("Merger Sub").

Description of Organizational Action:

On January 17, 2020, Merger Sub was merged with and into Vivint, with Vivint continuing as the surviving corporation and a direct wholly owned subsidiary of MOSC (the "Transaction").

As a result of, and as of the effective time of, the Transaction, Merger Sub's separate corporate existence ceased.

As a result of the Transaction, each share of Vivint preferred stock converted into a number of shares of Vivint common stock and holders of Vivint common stock received for each share of Vivint common stock issued and outstanding immediately before the Transaction 84.5320916792 shares of common stock, par value \$0.0001 per share, of MOSC (plus any applicable cash in lieu of fractional shares).

Form 8937 Part II, Box 15:

Consistent with the Form S-4, the Transaction will be reported as, and Vivint believes that the Transaction qualified as, a "reorganization" within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code"). Vivint and MOSC have not requested and do not intend to request any ruling from the Internal Revenue Service as to the U.S. federal income tax consequences of the Transaction. Assuming such qualification:

- No gain or loss will be recognized upon the receipt of MOSC common stock in exchange for Vivint common stock.
- The aggregate basis of the shares of MOSC common stock received in the Transaction will be the same as the aggregate basis of the Vivint common stock for which it is exchanged.
- The holding period of shares of MOSC common stock received in exchange for shares of Vivint common stock will include the holding period of the Vivint common stock for which it is exchanged.
- Holders of Vivint common stock are urged to consult their tax advisors regarding the treatment of any cash received instead of a fractional share of MOSC common stock.

Form 8937 Part II, Box 16:

See response to Box 15, above.

Form 8937 Part II, Box 17:

Vivint believes that the Transaction qualifies as a "reorganization" within the meaning of Section 368(a) of the Code for U.S. federal income tax purposes. Consequently, the federal tax consequences of the Transaction to the holders of Vivint common stock are determined under Sections 354, 356, 358, 368 and 1001 of the Code.

Form 8937 Part II, Box 18:

Vivint believes that the Transaction qualifies as a "reorganization" within the meaning of Section 368(a) of the Code for U.S. federal income tax purposes. As described in the response to box 15, assuming that the Transaction is so treated, a holder of Vivint common stock will not recognize any loss upon receipt of MOSC common stock in the Transaction. Holders of Vivint common

stock are urged to consult their tax advisors regarding the treatment of any cash received instead of a fractional share of MOSC common stock.

Form 8937 Part II, Box 19:

The Transaction was consummated on January 17, 2020. Consequently, the reportable taxable year of the holders of Vivint common stock for reporting the tax effect of the Transaction is the taxable year that includes January 17, 2020.