



**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](#)

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18 Can any resulting loss be recognized? ▶ [See Attached](#)

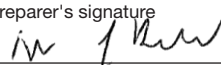
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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See Attached](#)

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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 ▶ 2/17/2021  
Print your name ▶ Cameron Turtle Title ▶ Chief Business Officer

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Douglas Bekker		2/15/2021		P00439876
	Firm's name ▶ BDO USA, LLP	Firm's address ▶ 200 Ottawa Ave NW Ste 300, Grand Rapids, MI 49503		Firm's EIN ▶	13-5381590
				Phone no.	616-774-7000

**Eidos Therapeutics, Inc.**

**FEIN: 46-3733671**

**Attachment for Form 8937**

**Part II**

**Line 14**

On January 26, 2021, BridgeBio Pharma, Inc. (“BridgeBio”) completed the acquisition of Eidos Therapeutics, Inc. (“Eidos”) by way of two mergers with indirect wholly owned subsidiaries of BridgeBio as follows: (i) on January 26, 2021, Globe Merger Sub I, Inc. (“Merger Sub I”) merged with and into Eidos (the “First Merger”) with Eidos continuing as the surviving corporation, and (ii) immediately after the First Merger on January 26, 2021 and as a part of the same plan, Eidos merged with and into Globe Merger Sub II, Inc. (“Merger Sub II”), a wholly owned indirect subsidiary of BridgeBio, with Merger Sub II continuing as the surviving corporation (the “Second Merger” and together with the First Merger, the “Mergers”). Pursuant to the Mergers, each issued and outstanding share of Eidos common stock (including restricted stock, each an “Eidos Share” and together the “Eidos Shares”), other than the issued and outstanding Eidos Shares owned by BridgeBio prior to the Mergers which represented approximately 63.7% of the Eidos Shares, was exchanged, at each former Eidos shareholder’s election, for either (a) 1.85 shares of BridgeBio common stock (each a, “BridgeBio Share” and together the “BridgeBio Shares”) and cash in lieu of any fractional shares, or (b) \$73.26 as cash consideration. Each of Eidos stock options issued and outstanding as of the Mergers yields 1.8511 BridgeBio Shares upon exercise. The information set forth in this attachment is relevant to former Eidos shareholders who received BridgeBio Shares in the Mergers.

Additional details regarding the Mergers and the U.S. federal income tax consequences of the Mergers can be found in the definitive proxy statement filed with the SEC on December 15, 2020 (File No. 333-24994) and available at the following link:

<https://www.sec.gov/Archives/edgar/data/1743881/000119312520317638/d87012ddefm14a.htm>

**Line 15**

BridgeBio and Eidos intend, for U.S. federal income tax purposes, that the Mergers, taken together, will qualify as a “reorganization” within the meaning of Section 368(a) of the Internal Revenue Code of 1986 and the remainder of this attachment assumes such treatment. Accordingly, the aggregate tax basis in the BridgeBio Shares received in the Mergers, including any fractional share interest deemed received and exchanged for cash, will generally equal the former Eidos shareholder’s aggregate tax basis in the Eidos Shares surrendered in the Mergers.

If former Eidos shareholders acquired different blocks of Eidos Shares at different times or at different prices, such shareholders’ basis and holding period in their BridgeBio Shares received in the Mergers may be determined with reference to each block of Eidos Shares.

Any cash received in lieu of a fractional BridgeBio Share will be treated as a sale of that fractional share.

**Line 16**

See the discussion in Line 15 above.

**Line 17**

Section 368(a)(2)(D)

Section 354(a)

Sections 358(a) and (b)

Section 302

**Line 18**

In general, former Eidos shareholders will not recognize loss for U.S. federal income tax purposes on the receipt of BridgeBio Shares in the Mergers, except with respect to the cash received in lieu of fractional BridgeBio Shares as described in Line 15 and Line 16 above.

**Line 19**

The merger and resulting stock exchange were effective January 26, 2021. Therefore, the reportable tax year is the 2021 calendar year.