## 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			2 Issuer's employer identification number (EIN)	
The Options Clearing Corporation	24 2354 403			
3 Name of contact for additional information	on 4 Telepho	ne No. of contact	36-2756407 5 Email address of contact	
	·			
Thomas Crider		312.322.6200	Form8937@theocc.com	
6 Number and street (or P.O. box if mail is	not delivered to	street address) of contact	7 City, town, or post office, state, and ZIP code of contact	
125 S. Franklin Street Suite 1200  8 Date of action	O Clas	sification and description	Chicago, IL 60606	
• Date of action	9 Clas	sincation and description		
September 16, 2025	Options	on shares of REX American R	acouroes Cornoration	
10 CUSIP number 11 Serial num		12 Ticker symbol	13 Account number(s)	
			'	
	eries	REX		
Part II Organizational Action A	ttach additiona	al statements if needed. See I	back of form for additional questions.	
			against which shareholders' ownership is measured for	
the action Each outstanding option	ns contract on	shares of REX American Reso	urces Corporation (REX) is replaced by 2 contracts to	
reflect a 2 for 1 share split. Effective date	s September 16	, 2025.		
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32.22.4		1878		
15 Describe the quantitative effect of the	organizational ac	tion on the basis of the security i	in the hands of a U.S. taxpayer as an adjustment per	
			allocated to each of the 2 replacement contracts.	
	3070 01 1110 130.	515 III COCIT CAISTING CONTRACT IS	anocated to each of the 2 replacement contracts.	
		200 0000		
	N/		W V	
16 Describe the calculation of the change	in basis and the	data that supports the calculatio	on, such as the market values of securities and the	
valuation dates ► <u>Tax basis in existin</u>				
Tax basis in oxistin	g contracts is a	ilocated proportionately across	s the replacement contracts.	
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		- 87973 BUY		

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Par	t II	Organizational Action (continued)								
17	List the	e applicable Internal Revenue Code section(	s) and subsection(s) upon which the tax tr	eatment is based ▶	Section 1012 (a)					
		September 1997								
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			24 A 25 A	File						
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18 Can any resulting loss be recognized? ► No.										
		<u></u>		<u> </u>						
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10	Descrie	de any other information necessary to impler	nont the adjustment, such as the reportab	le tay year						
19	Provid	le any other intormation necessary to impler	ment the adjustment, such as the reportab	ie tax year >						
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	Un	der penalties of perjury, I declare that I have exar	nined this return, including accompanying sche	dules and statements, a	and to the best of my knowledge and					
	bel	lief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.								
Sig	n									
Here Signature Thomas Create Date 10/6/25										
		nt your name ► Thomas Crider		Title ► Executive						
Pai	d	Print/Type preparer's name	Preparer's signature		Check I if PTIN					
	pare		<u> </u>	<del>'                                    </del>	self-employed					
	e Onl	y Firm's name ▶	<u> </u>		Firm's EIN ►					
0.00	d Carre	Firm's address ▶ 8937 (including accompanying statements)	to: Department of the Traceury, Internal Br		Phone no.					
361/	a FOITH	opor uncluding accompanying statements)	o. Doparting it of the freasury, internal ne	January Convice, Ogue	A1, O1 OTEO1 000T					