

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name  Cytori Therapeutics, Inc.		<b>2</b> Issuer's employer identification number (EIN)  33-0827593	
<b>3</b> Name of contact for additional information  Jeremy Hayden	<b>4</b> Telephone No. of contact  858-458-0900	<b>5</b> Email address of contact  jhayden@cytori.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  3020 Callan Road		<b>7</b> City, town, or post office, state, and Zip code of contact  San Diego, CA 92121	
<b>8</b> Date of action  05/10/2016		<b>9</b> Classification and description  Reverse stock split	
<b>10</b> CUSIP number  23283K105	<b>11</b> Serial number(s)  N/A	<b>12</b> Ticker symbol  CYTX	<b>13</b> Account number(s)  N/A

**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 ▶ Cytori Therapeutics, Inc. (the "Company") consummated a 1-for-15 reverse stock split of its common stock, effective as of May 10, 2016. Pursuant to the reverse stock split, every 15 shares of issued and outstanding common stock automatically converted into one share of common stock. Any stockholder who would otherwise be entitled to a fractional shares as a result of this stock split was rounded up to the nearest whole share. The Company's common stock commenced trading on a post-reverse stock split basis on May 12, 2016.

**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 ▶ As a result of the reverse stock split, a U.S. stockholder's aggregate tax basis in its post-reverse stock split shares will be equal to the aggregate tax basis for the pre-reverse stock split shares exchanged therefor. A U.S. stockholder's aggregate tax basis in its shares of Company common stock held immediately prior to the reverse stock split should be allocated in accordance with Section 358 of the Internal Revenue Code and the regulations thereunder. Stockholders who acquired their shares of the Company stock on different dates and at different prices should consult their own tax advisors regarding the allocation of the tax basis of such shares.

**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 answer to Item 15 above. A U.S. stockholder's aggregate tax basis in its post-reverse stock split shares should be equal to the aggregate tax basis in the pre-reverse stock split shares exchanged therefor.

**Part II Organizational Action** (continued)


17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ The United States federal income tax treatment of the Company's reverse stock split is determined pursuant to Sections 368(a)(1)(E) and 354(a)(1) of the Internal Revenue Code. The adjustment of the U.S. stockholder's basis in its shares of the Company stock is determined pursuant to Section 358 of the Internal Revenue Code. Each stockholder should consult its own tax advisor with respect to the tax consequences of the reverse stock split.

18 Can any resulting loss be recognized? ▶ A U.S. stockholder will not recognize any gain or loss as a result of the reverse stock split.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2016 for a calendar year taxpayer.

The information set forth in this Form 8937 does not constitute tax advice, does not take into account any stockholder's specific facts and circumstances and does not purport to be a complete summary of the tax consequences of the reverse stock split to a stockholder. Each stockholder should consult its own tax advisor with respect to the tax consequences of the reverse stock split.

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 ▶ June 20, 2016

Print your name ▶ Jeremy Hayden Title ▶ General Counsel

<b>Paid Preparer Use Only</b>	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.