## Part I  Reporting Issuer

1. Issuer's name: Sirius XM Radio Inc.
2. Issuer's employer identification number (EIN): 52-1700207
3. Name of contact for additional information: Neil Leibowitz
4. Telephone No. of contact: 202-380-1678
5. Email address of contact: Neil.Leibowitz@siriusxm.com
6. Number and street (or P.O. box if mail is not delivered to street address) of contact: 1500 Eckington Place, NE.
7. City, town, or post office, state, and Zip code of contact: Washington, DC 20002

## 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: The corporation declared a special dividend to stockholders of record at the close of business on December 18, 2012. The distribution was paid to stockholders on December 28, 2012.

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: 48.457 percent of the distribution is a qualified dividend having no effect on stockholder basis. 51.543 percent of the distribution is a non-dividend distribution. The non-dividend distribution will affect stockholder basis.

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: The corporate distribution is treated as a taxable dividend up to the amount of the Company's current and accumulated Earnings & Profits. The Company has no accumulated Earnings & Profits. This distribution exceeds current Earnings & Profits. Therefore, the amount of the distribution in excess of current Earnings & Profits is first treated as a return of basis with any remainder treated as capital gains.
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

The applicable Internal Revenue Code Sections are 301 and 316.

18 Can any resulting loss be recognized? ▶ No.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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.

Print your name ▶ Neil Leibowitz
Title ▶ VP, Tax

Paid Preparer Use Only
Print/Type preparer’s name ▶ Preparer’s signature ▶ Date ▶ Check □ if self-employed
Firm’s name ▶ Firm’s address ▶ Firm’s EIN ▶ Phone no.

Send Form 8837 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054