

**Report of Organizational Actions
 Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name SeaWorld Entertainment, Inc.		2 Issuer's employer identification number (EIN) 27-1220297	
3 Name of contact for additional information Marc Swanson	4 Telephone No. of contact 407-226-5001	5 Email address of contact Investors@SeaWorld.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 9205 SouthPark Center Loop		7 City, town, or post office, state, and Zip code of contact Orlando, Florida 32819	
8 Date of action Payment dates: 1/22/15	9 Classification and description Distribution to Shareholders of Common Stock		
10 CUSIP number 81282V100	11 Serial number(s)	12 Ticker symbol SEAS	13 Account number(s)

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 ▶
**During Quarter 1 of 2015, SeaWorld Entertainment, Inc. declared and paid distributions to its common stockholders on record as follows:
 \$.21 per share to shareholders on record January 5, 2015. Distribution was paid on January 22, 2015.**

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 ▶
SeaWorld Entertainment, Inc. has determined that of such distributions described above, a portion may be treated as a return of capital under IRC Section 301(c)(2). Generally, the portion of the distribution on the common stock that is treated as a return of capital should reduce the tax basis in shares of common stock up to a holder's adjusted basis, with any excess treated as capital gains pursuant to IRS Section 301(c)(3).

The final percentage that is considered as a return of capital for 2015 has not been determined. The final percentage will not be determined until after the close of 2015.

Based on current projections, it is estimated that approximately 60% of the distribution will be a taxable dividend, with the remaining portion being a return of capital.

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 ▶
Distributions made during 2015 are expected to exceed earnings and profits for the year. The amount that exceeds earnings and profits is considered a return of capital.

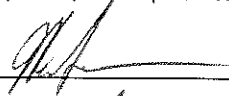
Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
IRC Section 301(c)(2) and 316(a)

18 Can any resulting loss be recognized? ▶ N/A

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

Please note that the information contained herein is for estimate purposes only for the tax year ended December 31, 2015.
Final figures will be determined by January 15, 2016.

Sign Here	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.			
	Signature ▶ 	Date ▶ 3/2/15		
Paid Preparer Use Only	Print your name ▶ Marc Swanson	Title ▶ Chief Accounting Officer		
	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.		