

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

### Part I Reporting Issuer

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
Lexeo Therapeutics, Inc. & Subs		85-4012572	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Investor Relations	(212) 547-9879	INVESTORS@LEXEOTX.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
345 Park Ave S FL 6		New York, NY 10010	
<b>8</b> Date of action		<b>9</b> Classification and description	
October 13, 2023		Common Stock	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> 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 ▶ On October 13, 2023, Lexeo Therapeutics, Inc. effected a reverse stock split at a ratio of 1-for-10.594230 shares of common stock. As a result, every 10.594230 shares of common stock issued and outstanding will be automatically combined into one new share of common stock. The reverse stock split will be effected on the total number of shares of common stock owned by each shareholder, and any fractional shares resulting from the combination will be rounded down to the nearest whole share of common stock based on the total number of shares of common stock owned by each shareholder. In effect, no fractional shares of common stock will be issued in connection with the reverse stock split. In lieu of any fractional shares of common stock to which the holder would otherwise be entitled, Lexeo Therapeutics, Inc. will make a cash payment equal to such fraction multiplied by the fair market value of a share of common stock as determined in good faith by the Board of Directors of Lexeo Therapeutics, Inc.

**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 ▶ A reverse stock split reduces the number of outstanding shares of common stock by combining them into fewer shares. Therefore, shareholders are required to allocate their aggregate tax basis in their existing shares of common stock held immediately prior to the reverse stock split among their shares of common stock held immediately after the reverse stock split. In addition, the reverse stock split will not modify any rights or preferences of the shares of common stock. As a result, each shareholder's tax basis and proportionate interest in Lexeo Therapeutics, Inc. remains the same after the reverse stock split. The cash in lieu of fractional shares of common stock is considered a sale of the fractional share, therefore the tax basis is the amount paid for the fractional share. Moreover, proportionate adjustments will be made to the exercise prices and number of shares of common stock underlying the Company's outstanding equity awards, including the number of shares of common stock issued and issuable under the Company's equity incentive plan. The shares of common stock pursuant to the reverse stock split will remain validly issued, fully paid and non-assessable without further action required by Lexeo Therapeutics, Inc. or any shareholder. In addition, the common stock par value of \$0.0001 per share remains unchanged after the reverse stock split.



**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 reverse stock split will not only reduce the number of authorized shares of common stock issued and outstanding, but will also increase the price per share. As a result, there is no net impact to the tax basis of the shares of common stock owned by each shareholder after the reverse stock split. Although the total tax basis of each shareholder's total investment remains unchanged, their per share of common stock tax basis will be adjusted to reflect the ratio of shares before and after the reverse stock split in accordance with the Treasury Regulations. Additionally, consideration will need to be given for the basis allocated to the fractional shares of common stock that the shareholder receives cash for.

**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 reverse stock split is a non-taxable recapitalization pursuant to Section 368(a)(1)(E) of the Internal Revenue Code. Additionally, Section 354(a)(1) provides that, in relevant part, no gain or loss shall be recognized if stock in a corporation is exchanged solely for stock in such corporation in a recapitalization. Moreover, Section 358(a) provides that, in relevant part, the tax basis of stock in a corporation received in a recapitalization exchange will be the same as the tax basis in the stock exchanged. The tax treatment of the receipts of cash in lieu of fractional shares of stock is tested under Section 302 and will depend on each shareholder's specific facts and circumstances.

18 Can any resulting loss be recognized? ▶ Except to the extent of cash received in lieu of fractional shares of common stock, the reverse stock split is intended to be treated as a recapitalization for US Federal income tax purposes.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year for reporting the tax effects of the reverse stock split is the taxable year that includes October 13, 2023 (e.g., 2023 for calendar year taxpayers). The information set forth in this Form 8937 does not constitute tax advice, does not take into account any shareholder'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 shareholder. Therefore, each shareholder should consult their own tax advisor with respect to their tax consequences of the reverse stock split.

<b>Sign Here</b>	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 ▶ 10/25/23		
<b>Paid Preparer Use Only</b>	Print your name ▶ RYAN MCHENRY		Title ▶ VP, CORPORATE CONTROLLER		
	Print/Type preparer's name Christopher Booth		Preparer's signature 		Date 10/25/23
	Firm's name ▶ CFGI TAX SERVICES, LLC			Check <input type="checkbox"/> if self-employed	PTIN P01418965
	Firm's address ▶ 1 Lincoln Street, Boston, MA 02111			Firm's EIN ▶ 81-4833466	Phone no. (617) 531-8270