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 Iss	suer							
1 Issuer's name		2 Issuer's employer identification number (EIN)						
				20				
WEX Inc.		. =		01-0526993				
3 Name of contact for additi	onal information	4 Telephon	e No. of contact	5 Email address of contact				
Misty D'Amico			207 522 6424	Ballatu Danila Guardian				
6 Number and street (or P.O	box if mail is not a	delivered to s	207-523-6424	Misty.DAmico@wexinc.com 7 City, town, or post office, state, and ZIP code of contact				
			and address of the fitteer	Today, torni, or post office, state, and 211 code of contact				
97 Darling Avenue				South Portland, ME 04106				
8 Date of action								
			*-					
January 17, 2018		Debt Inst		fication pursuant to Treas. Reg. section 1.1001-3(e)(2)				
10 CUSIP number 1	1 Serial number(s)	12 Ticker symbol	13 Account number(s)				
			l					
96208UAM3 Part II Organization	al Action Attacl	h additional	statements if peeded S	ee back of form for additional questions.				
14 Describe the organization	nal action and, if ar	nlicable, the	date of the action or the da	ate against which shareholders' ownership is measured for				
the action ► See Attac		20110000101		to against which draid holders ownership is integating for				
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15 Describe the quantitative	effect of the organ	izational acti	on on the basis of the secui	rity in the hands of a U.S. taxpayer as an adjustment per				
share or as a percentage of old basis ► See Attachment								
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	-			27				
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16 Describe the calculation of	of the change in ba	sis and the d	ata that supports the calcul	lation, such as the market values of securities and the				
valuation dates ► See At	tachment							
								
			 					
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Par	t II 🔃	Organizational Action (continued)			
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47	8 1-4 AE					
17	List th	e applicable Internal Revenue Code section	n(s) and subsection(s)	upon which the tax	treatment is based	See Attachment
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18	Сап аг	y resulting loss be recognized? ► See Al	tachment			
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19	Provide	any other information necessary to imple	ment the adjustment,	such as the reportab	le tax year ▶ See A	ttachment
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	belie	f, it is true, correct and complete. Declaration of	Threnazer (mither than offi	ng accompanying scrie ced is based on all info	oules and statements, matten of which preca	and to the best of my knowledge and
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	/	M. M. M.	50.1		1/0-5	7
	Print	your name > Christopher	J. CUBELI		Title ► VP-7	1 AX
Deid		Print/Type preparer's name	Preparer's signature		Date	- DTIN
Paid			L.M. A	Callet	03/05/18	Check [] If [
Prep	arer	William J. Campbell	- 0		90/00/10	self-employed P01347101
Use		Firm's name ► Ernst & Young U.S. LL	.P			Firm's EIN ► 34-6565596
	y	Firm's address ▶ 200 Clarendon Street,				Phone no. 617-266-2000
Send F	orm ac	37 (including accompanying statements) t		Tressury Internal Da	wanua Sandaa Ond	
	<u> </u>	or tooleaning accompanying statements) (v. pepartment of the	ricasury, internal He	venue service, Uga	E11. U 1 042U 1*UU34

WEX Inc.

Attachment to Form 8937, Report of Organizational Action Affecting Basis of Securities

The information in this document does not constitute tax advice and is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code of 1986, as amended (the "Code").

Holders of Existing Term Loan (as defined below) should consult their own tax advisors regarding the particular tax consequences of the Exchange (as defined below) to them, including the applicability and effect of all U.S. federal, state and local and non-U.S. tax laws.

Form 8937, Part II, Line 14

On January 17, 2018 (the "Amendment Date"), WEX Inc. ("WEX"), Bank of America, N.A., as administrative agent, and the other parties thereto entered into the Third Amendment to Credit Agreement (the "Amendment") with respect to the Credit Agreement dated as of July 1, 2016 (the "Credit Agreement"). The Amendment altered certain provisions applicable to the Term B-2 Loans that were outstanding under the Credit Agreement prior to the Amendment Date (the "Existing Term Loan"). In addition, WEX requested an increase in the Term B-2 Loan in the amount of \$153,000,000. WEX has determined that the Amendment constitutes a "significant modification" of the Existing Term Loan within the meaning of Treasury Regulation § 1.1001-3(e), resulting in a deemed exchange (the "Exchange") of the Existing Term Loan for a new Term B-2 Loan ("New Term Loan") for U.S. federal income tax purposes.

Form 8937, Part II, Line 15

The exchange of Existing Term Loan for New Term Loan pursuant to the Exchange should qualify as a "recapitalization" (within the meaning of Section 368(a)(1)(E) of the Code) for U.S. federal income tax purposes if the Existing Term Loan and New Term Loan each constitute "securities" of WEX for U.S. federal income tax purposes. The term "security" is not defined in the Code or in the Treasury Regulations issued thereunder and, as applied to debt obligations, the meaning of the term "security" is unclear.

If the Exchange qualifies as a recapitalization for U.S. federal income tax purposes, a holder's aggregate tax basis in the New Term Loan received in the Exchange generally would equal such holder's aggregate adjusted tax basis in its Existing Term Loan immediately prior to the Exchange.

If the exchange of Existing Term Loan for New Term Loan does not qualify as a recapitalization for U.S. federal income tax purposes then the Exchange will be a fully taxable transaction for U.S. federal income tax purposes. In that case, a holder's aggregate tax basis in the New Term Loan received in the Exchange generally would equal the issue price of the New Term Loan.

Holders of the Existing Term Loan should consult their own tax advisors regarding the possible classification of the Existing Term Loan and New Term Loan as securities and the tax consequences of the Exchange to them.

Form 8937, Part II, Line 16

If the Exchange qualifies as a recapitalization for U.S. federal income tax purposes, a holder's aggregate tax basis in the New Term Loan received in the Exchange generally would equal such holder's aggregate adjusted tax basis in its Existing Term Loan immediately prior to the Exchange.

If the Exchange does not qualify as a recapitalization for U.S. federal income tax purposes, a holder's aggregate tax basis in the New Term Loan received in the Exchange generally would equal the issue price of the New Term Loan.

WEX has determined that, as of the Amendment Date, the New Term Loan has an issue price equal to the first price at which a substantial amount of the debt instrument is sold for money within the meaning of Treasury Regulation § 1.1273-2(a)(1).

WEX has determined that the issue price of the New Term Loan as of the Amendment Date was as follows:

Debt Tranche	Issue Price (%)
Term B-2 Loan	99.875%

Holders of the Existing Term Loan should consult their own tax advisors to determine the tax consequences of the Exchange to them.

Form 8937, Part II, Line 17

Sections 354, 358, 368, 1001, and 1012 of the Code.

Form 8937, Part II, Line 18

If the Exchange qualifies as a recapitalization (within the meaning of Section 368(a)(1)(E) of the Code) for U.S. federal income tax purposes, no loss would be recognized for U.S. federal income tax purposes.

If the Exchange does not qualify as a recapitalization for U.S. federal income tax purposes, the Exchange may result in a loss to a holder in an amount generally equal to the excess (if any) of the holder's adjusted tax basis in its Existing Term Loan over the fair market value of its New Term Loan.

Form 8937, Part II, Line 19

The reportable tax year is 2018 with respect to calendar year taxpayers.