

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name SUMMIT MATERIALS, INC.		2 Issuer's employer identification number (EIN) 47-1984212	
3 Name of contact for additional information ADAM LAKE	4 Telephone No. of contact 303-893-0012	5 Email address of contact noel.ryan@summit-materials.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1550 WYNKOOP STREET, 3RD FLOOR		7 City, town, or post office, state, and ZIP code of contact DENVER, CO 80202	
8 Date of action		9 Classification and description STOCK DIVIDEND	
10 CUSIP number 86614U100	11 Serial number(s)	12 Ticker symbol SUM	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 ▶ **ON DECEMBER 22, 2017, SUMMIT MATERIALS, INC. ("THE COMPANY"), PAID A STOCK DIVIDEND OF 0.014 SHARES OF THE COMPANY'S CLASS A COMMON STOCK FOR EACH OUTSTANDING SHARE OF CLASS A COMMON STOCK TO SHAREHOLDERS OF RECORD ON DECEMBER 8, 2017. CASH WAS PAID IN LIEU OF ISSUING ANY FRACTIONAL SHARES OF CLASS A COMMON STOCK BASED ON A STOCK PRICE OF \$29.60.**

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 ▶ **THE SHAREHOLDER'S BASIS IN ONE (1) SHARE OF CLASS A COMMON STOCK IS 98.619329% OF THE SHAREHOLDER'S BASIS IN ONE (1) SHARE OF CLASS A COMMON STOCK PRIOR TO THE DISTRIBUTION.**

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 SHAREHOLDER HAS 1.4% MORE CLASS A COMMON STOCK SHARES THAN BEFORE THE DISTRIBUTION. THE BASIS OF THE SHARES SHOULD BE DETERMINED BY DIVIDING THE OLD BASIS BY 101.4%.**

Part II Organizational Action (continued)


17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRS SECTIONS 305(a) AND 307(a).

18 Can any resulting loss be recognized? ▶ NO

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

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 ▶ 02/02/2018

Print your name ▶ ANNE BENEDICT Title ▶ CHIEF LEGAL OFFICER

Paid Preparer Use Only	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.			