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

1 Issuer's name 2 Issuer's employer identification number (EIN) Digirad Corporation 33-0145723 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact Digirad Investor Relations 203-489-9501 ir@digirad.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact 1048 Industrial Court Suwanee, GA, 30024 8 Date of action 9 Classification and description 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 253827109 N/A DRAD 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 February 28, 2018, May 30, 2018, August 30th 2018 the Issuer made cash distributions of \$0.055 per share to common shareholders. The cash distributions are estimated to be in excess of the current and accumulated earnings and profits of the issuer.
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The execuse of shareholder basis will be a capital gain to the shareholder.
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 ► See #15 above.

Part		Organizational Action (continued)					· · · · · · · · · · · · · · · · · · ·	
17 L	ist tha	applicable Internal Revenue Code section(s) and subsection(s) upon which the tay tr	eatment	t is hased b	Pursuant t	o IDC	
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18 (an an	y resulting loss be recognized? ► N/A						
19 F	Provide	any other information necessary to implen	nent the adjustment, such as the reportabl	e tax ye	ear ► The re	eportable tax y	ear is 2018.	
		er penalties of perjury, I declare that I have exam						
	belief	f, it is true, correct, and complete. Declaration of	preparer (other than officer) is based on all infor	mation of	f which prepa	arer has any know	ledge.	
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Here	Signa	Signature ►			Date Date			
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Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054