Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

UCP, INC. 3 Name of contact for additional information 4 Telephone No. of contact 303-268-8398 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 99 ALMADEN BLVD, SUITE 400 9 Classification and description AUGUST 4, 2017 CLASS A COMMON STOCK 12 Ticker symbol 90265Y106 UCP Part II Organizational Action Attach additional statements if needed. See bac 14 Describe the organizational action and, if applicable, the date of the action or the date again the action ▶ SEE ATTACHMENT TO FORM 8937 SEE ATTACHMENT TO	
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	such as the market values of securities and the

Form 8937 (Re	. 12-2011)	Page 2
Part II	Organizational Action (continued)	
17 List the APPLICABL	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►	-
- I.R.C. Secti		
111101 0001		
18 Can any	resulting loss be recognized? ▶ PLEASE SEE FORM 8-K FILED WITH THE SEC ON AUGUST 4, 20	17 AND CONSULT VOLID
	R WITH ADDITIONAL QUESTIONS.	17 AND CONSULT TOOK
17 113 113 113	TOTAL TOTAL COLONIA CO	
19 Provide	any other information necessary to implement the adjustment, such as the reportable tax year ▶ FOR S	HAREHOLDERS WHO REPORT
	COME BASED ON A CALENDAR YEAR END, THE REPORTBLE YEAR IS 2017.	THINCHOLDERS WHO KET OKT
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1.0.3		
Unde belie	penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which prepa	and to the best of my knowledge and rer has any knowledge.
Sign		10.1
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Use Only	Firm's name ► DELOITTE TAX LLP	Firm's EIN ▶ 86-1065772
Canal Face Co	Firm's address ► 655 WEST BROADWAY, SUITE 700 SAN DIEGO, CA 92101	Phone no. 619-232-6500
ena Form 89	37 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogo	ien, 01 64201-0054

UCP, INC.

FEIN: 90-0978085

Attachment to Form 8937

Report of Organizational Actions Affecting Basis of Securities

Part II - Line 14

On August 4, 2017, pursuant to the Agreement and Plan of Merger dated April 10, 2017 (the "Merger Agreement"), by and among Century Communities, Inc., a Delaware corporation ("Century Communities"), Casa Acquisition Corp., a Delaware corporation and a wholly-owned subsidiary of Century Communities ("Merger Sub"), and UCP, Inc., a Delaware corporation ("UCP"), UCP merged with and into Merger Sub (the "Merger"), at which time the separate corporate existence of UCP ended, and Merger Sub survived the Merger as the surviving corporation.

Part II - Line 15

In connection with the Merger, each share of Class A Common Stock, par value \$0.01 per share, of UCP (which we refer to as "UCP Class A Common Stock") outstanding immediately prior to the consummation of the Merger was converted into the right to receive (i) \$5.32 in cash, without any interest thereon, and (ii) 0.2309 of a duly authorized, fully paid and non-assessable share of common stock, par value \$0.01 per share, of Century Communities (which we refer to as "Century Communities Common Stock").

Part II - Line 16

At the effective time of the Merger (the "Effective Time"), each share of the UCP Class A Common Stock issued and outstanding immediately prior to the Effective Time, was converted into the right to receive (i) \$5.32 in cash, without any interest thereon, and (ii) 0.2309 of a duly authorized, fully paid and non-assessable share of Century Communities Common Stock. No fractional shares of Century Communities Common Stock were issued in the Merger, and UCP's stockholders received cash in lieu of any fractional shares. The per share price was \$25.80 for Century Communities Common Stock, which was the closing price of Century Communities Common Stock on August 3, 2017.