

Notice of IRC § 338 Election Pursuant to Treasury Regulations § 1.338-2(e)(4)

On April 22, 2021, Caesars Entertainment, Inc., a U.S. resident corporation and taxpayer, through its subsidiary, Caesars UK Holdings Limited, acquired all the outstanding shares of William Hill PLC not previously owned by Caesars Entertainment, Inc. or its subsidiaries.

Immediately following the posting of this notice, Caesars UK Holdings Limited will make elections under Section 338(g) of the Internal Revenue Code of 1986, as amended (the "IRC") with respect to the acquisition of William Hill PLC.

Pursuant to Treasury Regulations § 1.338-2(e)(4), if a target corporation subject to an election under IRC § 338, was a "controlled foreign corporation" (as defined in IRC § 957(a)) or a "passive foreign investment company" (as defined in IRC § 1297(a)) at any time during the portion of its taxable year that ends on its "acquisition date" (as defined in IRC § 338(h)(2)), the purchasing corporation generally must deliver written notice of the IRC § 338 election (and a copy of United States Internal Revenue Service Form 8023, including attachments and instructions) to each U.S. shareholder of the target corporation that (i) holds stock of the target corporation on the acquisition date or (ii) sold stock of the target corporation to the purchasing corporation (or a member of its affiliated group) within the "12 month acquisition period" (as defined in IRC § 338(h)(1)). The requirement to deliver written notice of the IRC § 338 election applies only where the IRC § 338 election for the target corporation affects the income, gain, loss, deduction, or credit of the U.S. shareholder of the target corporation pursuant to the United States federal income tax rules applicable to controlled foreign corporations (IRC §§ 951, 951A, and 1248) or passive foreign investment companies (IRC § 1293).

Name, Address, United States Employer Identification Number, and Country of Incorporation			
Purchasing Corporation	Address	United States Employer Identification Number	Country of Incorporation
Caesars UK Holdings Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Target Corporation(s)	Address	United States Employer Identification Number	Country of Incorporation
A.J. Schofield Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Ad-Gency Ltd	c/o William Hill PLC 1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	Israel

Admar Services (Gibraltar) Ltd	6/1 Waterport Place, Waterport Road, Gibraltar, GX11 1AA	N/A	Gibraltar
Admar Services (Malta) Ltd	Tagliaferro Business Centre 14, High Street, Sliema, Malta, SLM 1553	N/A	Malta
Alfabet S.A.S	Carrera 100 11 60 Torre Farallones Of 412 Cc Holguines Trade Cali, Valle Colombia	N/A	Colombia
Arena Racing Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Arthur Roye (Turf Accountants) Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Arthur Wilson Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
B.B.O'Connor (Lottery) Limited	PO Box 384, 6 Hilgrove Street, St. Helier, JE4 9ZH, Jersey	N/A	Jersey
B.J.O'Connor Holdings Limited	PO Box 384, 6 Hilgrove Street, St. Helier, JE4 9ZH, Jersey	N/A	Jersey
B.J.O'Connor Limited	PO Box 384, 6 Hilgrove Street, St. Helier, JE4 9ZH, Jersey	N/A	Jersey
Baseflame Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Bill Taylor of Huyton Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Bookhost Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Bradlow Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Brooke Bookmakers Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Camec (Provincial) Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK

Camec (Scotland) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Camec (Southern) Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Camec (Western) Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Camec Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Cellpoint Investments Limited	c/o William Hill PLC 1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	Cyprus
City Tote Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Clevely House Limited	c/o William Hill PLC 1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Concession Bookmakers Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Daniel McLaren Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Dansk Underholdning Limited	Tagliaferro Business Centre 14, High Street, Sliema, Malta, SLM 1548	N/A	Malta
Dawcar Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Deluxe Online Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Demmy Investments Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Deviceguide Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Douglas Tyler Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK

Eclipse Bookmakers Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Evenmedia Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Eventip Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Evoke Gaming Limited	Tagliaferro Business Centre 14, High Street, Sliema, Malta, SLM 1549	N/A	Malta
Fred Parkinson Management Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Gearnnet Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Goodfigure Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Grand Parade Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Grand Parade sp. z o.o	c/o William Hill PLC 1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	Poland
Green Gaming Group PLC	Tagliaferro Business Centre 14, High Street, Sliema, Malta, SLM 1546	N/A	Malta
Groatbray Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Gus Carter (Cash) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Gus Carter Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Ivy Lodge Limited	Quay House South Esplanade St Peter Port Guernsey GY1 4EJ Guernsey	N/A	Guernsey
James Lane (Bookmaker) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK

James Lane (Turf Accountants) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
James Lane Group Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Laystall Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Les Rosiers Limited	Quay House South Esplanade St Peter Port Guernsey GY1 4EJ Guernsey	N/A	Guernsey
Matsbest Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Matsdom Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Matsgood Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Mr Green & Co Optionsbarare AB	Mäster Samuelsgatan 36, Stockholm, Sweden, 111 57	N/A	Sweden
Mr Green & Co AB	Mäster Samuelsgatan 36, Stockholm, Sweden, 111 57	N/A	Sweden
Mr Green Consultancy Services Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Mr Green Consulting AB	Mäster Samuelsgatan 36, Stockholm, Sweden, 111 57	N/A	Sweden
Mr Green Limited	Tagliaferro Business Centre 14, High Street, Sliema, Malta, SLM 1547	N/A	Malta
MRG IP Ltd	Tagliaferro Business Centre 14, High Street, Sliema, Malta, SLM 1550	N/A	Malta
MRG Spain PLC	Tagliaferro Business Centre 14, High Street, Sliema, Malta, SLM 1551	N/A	Malta
Nalim Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK

Pandashield Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Phonethread Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Premier Bookmakers Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Regency Bookmakers (Midlands) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Regionmodel Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Selwyn Demmy (Racing) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Sherman Racing (Western) Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
St James Place Limited	Quay House South Esplanade St Peter Port Guernsey GY1 4EJ Guernsey	N/A	Guernsey
T.H.Jennings (Harlow Pools) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
The William Hill Foundation	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Trackcycle Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Transdawn Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Vickers Bookmakers Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Vynplex Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
WHG (International) Limited	6/1 Waterport Place, Gibraltar, GX11 1AA, Gibraltar	N/A	Gibraltar

WHG (Malta) Limited	Level 7, Tagliaferro Business Centre, 14, High Street, Sliema, SLM 1549 Malta	N/A	Malta
WHG Customer Services Philippines, Inc.	11th Floor Net Lima Building, 5th Avenue Corner 26th Street, Crescent Park West, Bonifacio, Taguig, Manila 1634, Philippines	N/A	Philippines
WHG IP Licensing Limited	c/o William Hill PLC 1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	Gibraltar
WHG Italia S.R.L	Via San Giovanni Sul Muro, 18, 20121, Italy	N/A	Italy
WHG Online Marketing Spain S.A.	Calle Velazquez, 64 - PLT 4 IZ, Madrid, 28001, Madrid, Spain	N/A	Spain
WHG Services (Bulgaria) Limited EOOD	c/o William Hill PLC 1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	Bulgaria
WHG Services (Philippines) Ltd	c/o William Hill PLC 1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	Gibraltar
WHG Services Estonia OU	Maakri tn 23a, 10145, Tallinn linn, Harju maakond, Republic of Estonia	N/A	Estonia
WHG Services Limited	1 Bedford Avenue, London, London WC1B 3AU, United Kingdom	N/A	UK
WHG Spain PLC	c/o William Hill PLC 1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	Gibraltar
WHG Trading Limited	6/1 Waterport Place, Gibraltar, GX11 1AA, Gibraltar	N/A	Gibraltar
WHG-IP Partnership	c/o William Hill PLC 1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	Gibraltar

Will Hill Limited	788 High Road Leyton, Leyton, London, London E10 6AE, United Kingdom	N/A	UK
William Hill (Alba) Limited	44 St Enoch Square, Glasgow, Scotland, Scotland, G1 4DH	N/A	UK
William Hill (Caledonian) Limited	44 St Enoch Square, Glasgow, Scotland, Scotland, G1 4DH	N/A	UK
William Hill (Course) Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
William Hill (Edgware Road) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
William Hill (Effects) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
William Hill (Essex) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
William Hill (Football) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
William Hill (Goods) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
William Hill (Grampian) Limited	Atria One, 144 Morrison Street, Edinburgh, Scotland, EH3 8EX	N/A	UK
William Hill (IOM) No.3 Limited	First Names House, Victoria Road Douglas IM2 4DF Isle of Man	N/A	Isle of Man
William Hill (Malta) Limited	Level 7, Tagliaferro Business Centre, 14, High Street, Sliema, SLM 1549, Malta	N/A	Malta
William Hill (London) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
William Hill (Midlands) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
William Hill (North Eastern) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK

William Hill (North Western) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
William Hill (Northern) Limited	Atria One, 144 Morrison Street, Edinburgh, Scotland, EH3 8EX	N/A	UK
William Hill (Products) Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
William Hill (Resources) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
William Hill (Scotland) Limited	44 St Enoch Square, Glasgow, Scotland, Scotland, G1 4DH	N/A	UK
William Hill (Southern) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
William Hill (Stock) Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
William Hill (Strathclyde) Limited	Atria One, 144 Morrison Street, Edinburgh, Scotland, EH3 8EX	N/A	UK
William Hill (Supplies) Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
William Hill (Wares) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
William Hill (Western) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
William Hill Bookmakers (Ireland) Limited	38 Upper Mount Street, Dublin 2, Dublin, Ireland	N/A	Ireland
William Hill Call Centre Limited	c/o William Hill PLC 1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	Ireland
William Hill Credit Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
William Hill Employee Shares Trustee Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK

William Hill Finance Limited	Greenside House, 50 Station Road, London, N22 7TP, United Kingdom	N/A	UK
William Hill Gametek AB	Mäster Samuelsgatan 36, Stockholm, Sweden, 111 57	N/A	Sweden
William Hill Global PLC	Level 7, Tagliaferro Business Centre, 14 High Street Sliema, SLM 1549 Malta	N/A	Malta
William Hill Holdings Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
William Hill Index (London) Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
William Hill Investments Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
William Hill Italia	c/o William Hill PLC 1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	Italy
William Hill Leisure Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
William Hill Malta PLC	Level G, (Office 1/2429), Quantum House, 75, Abate Rigord Street, Ta Xbiex, XBX 1120, Malta	N/A	Malta
William Hill Offshore Limited	c/o William Hill PLC 1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	Ireland
William Hill Organization Limited	1 Bedford Avenue, London, Greater London WC1B 3AU, United Kingdom	N/A	UK
William Hill Steeplechase Limited	c/o William Hill PLC 1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	Gibraltar
William Hill PLC	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
William Hill Trustee Limited	1 Bedford Avenue London WC1B 3AU United Kingdom	N/A	UK

Willstan Properties Limited	369 Newtownards Road, Belfast, United Kingdom, BT4 1AJ	N/A	UK
Willstan Racing (Ireland) Limited	39/40 Upper Mount Street, Dublin 2, D02PR89 Ireland	N/A	Ireland
Willstan Racing Holdings Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Willstan Racing Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Windsors (Sporting Investments) Limited	1 Bedford Avenue, London, United Kingdom, WC1B 3AU	N/A	UK
Winning Post Racing Limited	1 More London Place, London, United Kingdom, SE1 2AF	N/A	UK
Wise Entertainment DK ApS	Tuborgvej 5, Hellerup, Denmark, 2900	N/A	Denmark
Wizard's Hat Ltd	Tagliaferro Business Centre 14, High Street, Sliema, Malta, SLM 1552	N/A	Malta

THIS DOCUMENT SERVES AS NOTICE OF AN ELECTION UNDER IRC § 338 FOR THE ABOVE IDENTIFIED FOREIGN TARGET CORPORATIONS, THE STOCK OF WHICH YOU EITHER HELD OR SOLD UNDER THE CIRCUMSTANCES DESCRIBED IN TREASURY REGULATIONS § 1.338-2(e)(4). FOR POSSIBLE UNITED STATES FEDERAL INCOME TAX CONSEQUENCES UNDER IRC §§ 951, 951A, 1248, OR 1293 THAT MAY APPLY TO YOU, SEE TREASURY REGULATIONS § 1.338-9(b). YOU MAY BE REQUIRED TO ATTACH THE INFORMATION ATTACHED TO THIS NOTICE TO CERTAIN RETURNS.

WHILE PURCHASING CORPORATION COULD NOT CONCLUSIVELY DETERMINE (BASED ON THE INFORMATION MADE AVAILABLE TO PURCHASING CORPORATION) WHETHER TARGET CORPORATIONS WERE CONTROLLED FOREIGN CORPORATIONS INDIRECTLY OWNED BY A U.S. PERSON OR PASSIVE FOREIGN INVESTMENT COMPANIES AT ANY TIME DURING THE PORTION OF THEIR TAXABLE YEAR THAT ENDS ON ITS ACQUISITION DATE, YOU SHOULD CONSULT WITH YOUR OWN UNITED STATES FEDERAL INCOME TAX ADVISOR REGARDING THE POSSIBLE TAX CONSEQUENCES TO YOU OF THE IRC § 338 ELECTION.

If you are required to attach the information included with this Notice (copy of Form 8023 and attachments) to certain returns you file, click [here](#).

Inquiries relating to this Notice may be directed to Craig Fjelsted at cfjelsted@caesars.com