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 Issuer

1 Issuer's name: Waitr Holdings Inc.	2 Issuer's employer identification number (EIN): 26-3828008
3 Name of contact for additional information: Karl Meche	4 Telephone No. of contact: 817-403-5357
5 Email address of contact: WaitrIR@icrinc.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact: 844 Ryan St. Suite 301	7 City, town, or post office, state, and ZIP code of contact: Lake Charles, LA 70601
8 Date of action: 11/15/2018	9 Classification and description: Common and Preferred Stock
10 CUSIP number:	11 Serial number(s):
12 Ticker symbol: WTRH	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 ▶ See attached statement

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 ▶ Seee attached statement

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 ▶ See attached statement

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See attached statement

18 Can any resulting loss be recognized? ▶ See attached statement

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

Sign Here

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.

Signature ▶ Karl D. Meche Date ▶ 1/15/2019

Print your name ▶ Karl D. Meche Title ▶ Chief Accounting Officer

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Line 14

On November 15, 2018, Waitr Holdings Inc. (formerly known as Landcadia Holdings, Inc.), a Delaware corporation (the "Company"), consummated its previously announced acquisition of Waitr Incorporated, a Louisiana corporation ("Waitr"), pursuant to the Agreement and Plan of Merger, dated as of May 16, 2018 (the "Merger Agreement"), by and among the Company, Waitr Inc. (f/k/a Landcadia Merger Sub, Inc.), a Delaware corporation and wholly owned indirect subsidiary of the Company, and Waitr. The transactions contemplated by the Merger Agreement are referred to herein as the "Business Combination."

The Business Combination involved the Company's acquisition of 100% of the issued and outstanding stock and stock options of Waitr in exchange for cash and newly issued shares of the Company (ticker: WTRH). The aggregate consideration for the Business Combination was $300,000,000, consisting of (i) approximately $71.7 million in cash and (ii) 22,831,697 shares of common stock of the Company, valued at $10.00 per share. In connection with the Business Combination, each issued and outstanding share of Waitr common and preferred stock received approximately $8.97 per share of consideration, a portion of which was received in cash and a portion of which was converted into shares of Company common stock.

The Business Combination is more fully described in the Merger Agreement, which is available at:

https://www.sec.gov/Archives/edgar/data/1653247/000114420418029608/tv494437_ex2-1.htm

Line 15

The Business Combination, along with certain related transactions described in the Merger Agreement, were intended to qualify as a tax-free reorganization under Section 368(a)(1)(A) of the Internal Revenue Code (the Code) by reason of the application of Section 368(a)(2)(D) of the Code. Accordingly, holders of Waitr Common and Preferred Stock would not be expected to recognize gain or loss on the receipt of WTRH stock, pursuant to Section 354 of the Code, and would be expected to recognize gain on the receipt of cash under Section 356(a) of the Code, but only to the extent of cash received. Pursuant to Section 358 of the Code, the tax basis of the WTRH stock should be the same as the tax basis in the Waitr Common and Preferred Stock exchanged, decreased by the aggregate cash received and increased by the amount of gain realized under Section 356(a) of the Code. If Waitr stock is a qualified small business stock ("QSBS") under Section 1202 of the Code, the Waitr shareholders will not be able to exclude from gross income any gain recognized upon the receipt of cash, since the exchange of cash in connection with the Business Combination will have occurred within 5 years of Waitr's earliest stock issuance. However, Waitr shareholders may be able to exclude from gross income a portion of gain recognized upon the future sale of QSBS. Section 1202 is applied on an investor-by-investor basis. Accordingly, security holders should consult their own tax advisors regarding the potential applicability of Section 1202 to any gain recognized.

Line 16

Pursuant to Section 358 of the Code, basis in the property received in a Section 368 reorganization shall be the same as the tax basis in the property exchanged, here the Waitr Common and Preferred Stock for the WTRH stock, decreased by the aggregate cash received and increased by the amount of gain realized under Section 356(a) of the Code.

Line 17

Sections 356, 358, 368 and 1202 of the Code, as noted above. Security holders should consult their own tax advisors regarding their specific tax treatment of these transactions (including, but not limited to, the computation of gain/loss and/or tax basis).

Line 18

Losses in a transaction to which Code Section 356 applies are not recognized.

Line 19

The basis adjustments discussed herein should be taken into account in the tax year of the security holder during which the relevant transaction closed (e.g., 2018 for a calendar year taxpayer).