

(REVISED)

CONSULT YOUR TAX ADVISOR

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

**Report of Organizational Actions  
Affecting Basis of Securities**

OMB No. 1545-2224

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>Hubbell Incorporated</b>		2 Issuer's employer identification number (EIN) <b>06-0397030</b>	
3 Name of contact for additional information <b>Wayne A. Cable</b>	4 Telephone No. of contact <b>475-882-4290</b>	5 Email address of contact <b>wcable@hubbell.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>40 Waterview Drive</b>		7 City, town, or post office, state, and Zip code of contact <b>Shelton, CT 06484</b>	
8 Date of action <b>December 23, 2015</b>	9 Classification and description <b>Recapitalization - Class A &amp; B Common Stock into new class of Common Stock</b>		
10 CUSIP number <b>443510201</b>	11 Serial number(s)	12 Ticker symbol <b>HUBB</b>	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 23, 2015 Hubbell Incorporated (the "Company") reclassified the Company's dual-class common stock into a single class of common stock (the "Reclassification"), effective as of 11:59 p.m. on such date (the "Effective Time"). Pursuant to the Reclassification, (i) each holder of the Company's Class A common stock, par value \$0.01 per share (the "Class A Common Stock"), as of immediately prior to the Effective Time received cash in the amount of \$28.00 for each share of Class A Common Stock held and (ii) each share of Class A Common Stock issued and outstanding immediately prior to the Effective Time and each share of Class B common stock of the Company, par value \$0.01 per share (the "Class B Common Stock"), issued and outstanding immediately prior to the Effective Time was reclassified into one share of common stock of the Company, par value \$0.01 per share, and having one vote per share upon all matters brought before any meeting of the Shareholders (the "Common Stock").

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 aggregate tax basis of the shares of Common Stock deemed received in exchange of a holder's shares of Class A Common Stock pursuant to the Reclassification generally will be equal to the aggregate tax basis in the shares of Class A Common Stock deemed surrendered, decreased by the amount of cash received and increased by the amount of gain recognized on the deemed exchange (regardless of whether such gain is classified as capital gain or dividend income).

The aggregate tax basis of the shares of Common Stock deemed received in exchange of a holder's shares of Class B Common Stock pursuant to the Reclassification generally will be equal to the aggregate tax basis in the shares of Class B Common Stock deemed surrendered.

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 ▶ A holder of shares of Class A Common Stock recognized gain (but not loss) on the Reclassification equal to the lesser of (i) the amount of cash received pursuant to the Reclassification or (ii) the excess, if any of (a) the sum of the amount of cash and the fair market value of the shares of Common Stock received over (b) such holder's adjusted tax basis in the shares of Class A Common Stock surrendered pursuant to the Reclassification. The characterization of any such gain as capital or as a dividend under Section 301 of the Code depends on the application of the Section 302 tests described in the Registration Statement on Form S-4 of Hubbell Incorporated. U.S. federal income tax rules do not prescribe the manner by which the fair market value of shares of Common Stock received in the Reclassification is determined. One possible approach would be to utilize the average of the high and low trading prices for Common Stock on the NYSE on December 24, 2015 (i.e., \$101.02 per share). Other approaches to determine fair market value may also be possible. Holders are not bound by the approach described above and should consult with their own tax advisors.

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► Internal Revenue Code Sections 368(a)(1)(E) and 358(a).

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18 Can any resulting loss be recognized? ► No.

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The Reclassification occurred on December 23, 2015. Accordingly, the reportable tax year for a shareholder is its tax year that includes December 23, 2015 (for example, for shareholders whose taxable year is the calendar year, the reportable tax year is 2015).

The information contained herein is being provided pursuant to the requirements of Internal Revenue Code Section 6045B, and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of the Reclassification. The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Hubbell Incorporated does not provide tax advice to its shareholders. All shareholders are encouraged to consult their own tax adviser regarding the particular consequences of the Reclassification to them, including the applicability and effect of all U.S. federal, state and local tax laws, and foreign tax laws. You should read the Registration Statement on Form S-4, dated November 19, 2015, of Hubbell Incorporated relating to the Reclassification, noting especially the discussion therein under the heading "Material U.S. Federal Income Tax Consequences." You may access the Registration Statement at www.sec.gov.

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 ► 24 FEB 2016

Print your name ► William R. Sperry Title ► Senior VP and Chief Financial Officer

<b>Paid Preparer Use Only</b>	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.	