



Avista Capital Holdings, LP  
 65 East 55th Street, 18th Floor  
 New York, NY 10022  
 212.593.6900 Phone  
 212.593.6901 Fax

AVISTA HEALTHCARE PUBLIC ACQUISITION CORP.  
 65 East 55th Street, 18th Floor  
 New York, NY 10022

2017 PFIC Annual Information Statement

Avista Healthcare Public Acquisition Corp. (the "Company") is providing the following information to you in order to assist you in the preparation of Internal Revenue Service ("IRS") Form 8621 should you or your tax advisor deem such form necessary. This statement does not constitute tax advice. Pursuant to Section 1.1295-1(g) of the Treasury Regulations, the Company provides the following information to the best of its knowledge.

1. This Statement applies to the taxable year of the Company beginning on January 1, 2017, and ending on December 31, 2017.
2. Each shareholder has the following pro-rata share of the ordinary earnings and net capital gain of the Company for the taxable year of the Company specified in paragraph 1:

Ordinary Earnings:	\$-0-
Net Capital Gain:	\$-0-

3. The Company did not pay a cash dividend or make a capital distribution of cash or property to any shareholder in 2017.
4. The Company will permit any shareholder to inspect and copy the Company's permanent books of account, records, and such other documents as may be maintained by the Company that are necessary to establish that the Company's ordinary earnings and net capital gain are computed in accordance with U.S. income tax principles, and to verify these amounts and the shareholder's pro rata shares thereof.

Avista Healthcare Public Acquisition Corp.

By:  \_\_\_\_\_

Title: CFO \_\_\_\_\_

Dated: 5/15/2018 \_\_\_\_\_