

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

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name WHITING CANADIAN HOLDING COMPANY (FORMERLY KODIAK OIL & GAS CORP)		2 Issuer's employer identification number (EIN) 98-1193662	
3 Name of contact for additional information ERIC HAGEN	4 Telephone No. of contact (303) 390-4051	5 Email address of contact ERIC.HAGEN@WHITING.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1700 BROADWAY, SUITE 2300		7 City, town, or post office, state, and Zip code of contact DENVER, CO 80290	
8 Date of action DECEMBER 8, 2014		9 Classification and description STOCK - COMMON STOCK	
10 CUSIP number 50015Q100	11 Serial number(s) N/A	12 Ticker symbol KOG	13 Account number(s) N/A

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 8, 2014, PURSUANT TO THE ARRANGEMENT AGREEMENT, DATED AS OF JULY 13, 2014, BY AND AMONG WHITING PETROLEUM CORPORATION ("WPC"), 1007695 BC LTD ("WCH"), A WHOLLY-OWNED SUBSIDIARY OF WPC, AND KODIAK OIL & GAS CORP ("KOGC"), WCH ACQUIRED ALL OF THE OUTSTANDING SHARES OF COMMON STOCK, WITHOUT PAR VALUE, OF KOGC, AND WCH AND KOGC AMALGAMATED WITH KOGC SURVIVING THE AMALGAMATION AS A WHOLLY-OWNED SUBSIDIARY OF WPC AS PART OF A PLAN OF ARRANGEMENT (THE "ARRANGEMENT").**

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 ▶ **SEE 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 ▶ **AS DESCRIBED IN ITEM 15, THE ARRANGEMENT DID NOT RESULT IN A CHANGE IN THE BASIS FOR ANY KOGC SHAREHOLDER, OTHER THAN A SHAREHOLDER WHOSE HOLDING PERIOD IN THE KOGC COMMON SHARES INCLUDED IN WHOLE OR IN PART A TAXABLE YEAR OF KOGC IN WHICH KOGC WAS CLASSIFIED AS A PFIC. A KOGC SHAREHOLDER WHO RECEIVED WPC COMMON SHARES IN THE ARRANGEMENT AND WHO IS REQUIRED TO RECOGNIZE GAIN UNDER THE PFIC RULES WILL HAVE A BASIS IN ITS WPC COMMON SHARES EQUAL TO THE MARKET VALUE OF THOSE WPC COMMON SHARES ON DECEMBER 8, 2014. THE TRADING PRICE OF THE WPC COMMON SHARES AT THE CLOSE OF DECEMBER 8, 2014 WAS \$32.27 PER SHARE.**


Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► THE ARRANGEMENT QUALIFIES AS A REORGANIZATION WITHIN THE MEANING OF SECTION 368(a) OF THE INTERNAL REVENUE CODE. THE FEDERAL INCOME TAX CONSEQUENCES TO THE KOGC SHAREHOLDERS ARE DETERMINED UNDER SECTIONS 354, 358, 368, 1221 AND 1291.

18 Can any resulting loss be recognized? ► IN GENERAL, EACH KOGC SHAREHOLDER WHO RECEIVED WPC COMMON STOCK IN EXCHANGE FOR KOGC COMMON STOCK CANNOT RECOGNIZE LOSS.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE TRANSACTION OCCURED ON DECEMBER 8, 2014. CONSEQUENTLY, THE REPORTABLE TAX YEAR OF THE KOGC SHAREHOLDERS FOR REPORTING THE TAX EFFECT OF THE SHARE EXCHANGE IS THE TAXABLE YEAR THAT INCLUDES THE DECEMBER 8, 2014 DATE. ADDITIONAL INFORMATION REGARDING THE ARRANGEMENT IS CONTAINED IN THE PROXY STATEMENT, DATED OCTOBER 29, 2014 OF WHITING AND KOGC. THIS PROXY STATEMENT IS AVAILABLE AT THE FOLLOWING WEBSITE ADDRESS: <http://www.sec.gov/Archives/edqar/data/1255474/000119312514385866/0001193125-14-385866-index.htm>

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 ► 1/8/2015
Print your name ► MICHAEL J. STEVENS Title ► VP ; CFO

Paid Preparer Use Only	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.	

WHITING CANADIAN HOLDING COMPANY

1700 Broadway, Suite 2300
Denver, Colorado 80290
TIN: 98-1193662

Attachment to Form 8937 – Report of Organizational Actions Affecting Basis of Securities

Part II – Item 15: Each outstanding share of KOGC common stock was automatically converted at the effective time of the Arrangement to 0.177 shares of WPC common stock, \$0.001 par value per share. No fractional shares of WPC common stock were issued. Where the aggregate number of shares of WPC common stock issued to a KOGC shareholder as consideration would have resulted in a fraction of shares of WPC common stock being issued, the number of shares of WPC common stock received by such KOGC shareholder was rounded down to the nearest whole share of WPC common stock. As a result of the Arrangement, WPC issued approximately 47,500,000 shares of WPC common stock. KOGC stock options, restricted stock units, and restricted stock awards automatically converted at the effective time of the Arrangement into 673,235 stock options, 257,601 restricted stock units, and 47,325 restricted stock awards with respect to WPC common stock, after giving effect to the 0.177 exchange ratio.

The Arrangement qualifies as a reorganization within the meaning of Section 368(a) of the Internal Revenue Code. Subject to the description below of possible “passive foreign investment company” consequences, the Arrangement did not result in the recognition of gain or loss to the KOGC shareholders, and the aggregate basis in the WPC common stock received by KOGC shareholders in the Arrangement was the same as the aggregate basis of the KOGC common stock exchanged. Notwithstanding the treatment of the Arrangement as a reorganization within the meaning of Section 368(a), a KOGC shareholder may be required to recognize gain (but not loss) upon the exchange of KOGC common shares pursuant to the Arrangement if KOGC were classified as a passive foreign investment company (a “PFIC”) for any taxable year that is included in whole or in part during the holding period of the holder’s KOGC common shares, or during any portion of which taxable year the holder owned options that were exercised subsequently to acquire the holder’s KOGC common shares. KOGC believes that it has not been a PFIC during any taxable year beginning after December 31, 2005, but has not made a formal determination as to whether it was a PFIC for taxable years ending prior to January 1, 2006.