

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

► See separate instructions.

Part I Reporting Issuer			
1 Issuer's name Eldorado Gold Corporation		2 Issuer's employer identification number (EIN) None	
3 Name of contact for additional information Krista Muhr, V.P. Investor Relations	4 Telephone No. of contact 1 (604) 687-4018	5 Email address of contact kristam@eldoradogold.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1188 - 550 Burrard Street, Bentall 5		7 City, town, or post office, state, and Zip code of contact Vancouver, BC, Canada V6C 2B5	
8 Date of action July 10, 2017		9 Classification and description Common Shares	
10 CUSIP number 284902103	11 Serial number(s) N/A	12 Ticker symbol NYSE: EGO	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 July 10, 2017, Eldorado Gold Corporation ("Eldorado") acquired all of the issued and outstanding common shares of Integra Gold Corp. ("Integra") pursuant to an Arrangement Agreement and Plan of Arrangement (the "Arrangement"). Immediately thereafter, Integra became a wholly-owned subsidiary of Eldorado. Each former Integra shareholder not exercising dissent rights in connection with the Arrangement received: (i) solely \$1.2125 cash; (ii) 0.2425 shares of Eldorado common stock and \$0.001 cash; or (iii) 0.18188 shares of Eldorado common stock and \$0.30313 cash in exchange for each Integra share surrendered in exchange therefor pursuant to the Arrangement, as determined by the election of each such former Integra shareholder and subject to a maximum cash consideration adjustment provided in Section 2.3(d) of the Plan of Arrangement.

The Arrangement is described in the Notice of Special Meeting and Management Information Circular of Integra dated as of June 5, 2017 (the "Circular"), which is available on www.sedar.com. Former Integra shareholders should review the "Certain United States Federal Income Tax Considerations" section of the Circular.

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 ► Eldorado believes that the Arrangement should be treated as a taxable transaction for U.S. federal income tax purposes. As a result, each former Integra shareholder should have a tax basis in any shares of Eldorado common stock received pursuant to the Arrangement equal to the fair market value of Eldorado common stock as of July 10, 2017.

Fair market value is the price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the facts. U.S. federal income tax law does not specifically prescribe how a former Integra shareholder should determine the fair market value of shares of Eldorado common stock for purposes of determining its tax basis in the shares of Eldorado common stock it received pursuant to the Arrangement.

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 ► For purposes of calculating fair market value, the fair market value of a share of common stock of Eldorado on July 10, 2017 is estimated at US\$2.42, which was the closing price for Eldorado common shares on the NYSE on July 7, 2017, the last trading day prior to the effective time of the Arrangement.

Former Integra shareholders should consult with their own tax advisors to determine whether they are required to recognize any gain in connection with the Arrangement and what measure of fair market value is appropriate.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► Eldorado believes the Arrangement should be treated as a taxable transaction for U.S. federal income tax purposes. Consequently, the U.S. federal income tax consequences of the Arrangement for former Integra Shareholders should be determined under Code Sections 1001 and 1223.

As stated in the Circular, Integra expects that it will be classified as a passive foreign investment company, as defined under Code Section 1297 (a "PFIC") for the tax year including the effective date of the Arrangement and believes, on a more likely than not basis, that it was a PFIC in prior tax years. As a result, the PFIC rules and Code Sections 1291-1298 may also apply to former Integra shareholders. Former Integra shareholders should consult their own tax advisors regarding the potential classification of Integra as a PFIC and the potential application of the PFIC rules to them in light of their particular circumstances.

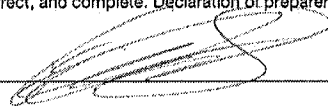
18 Can any resulting loss be recognized? ► A former Integra shareholder may recognize loss pursuant to the Arrangement to the extent such former Integra shareholder's tax basis in the Integra shares surrendered exceeds the fair market value of the consideration received in exchange therefor.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► In general, any gain recognized should be reported by former Integra shareholders for the taxable year which includes July 10, 2017 (e.g., a calendar-year shareholder would report the transaction on his or her federal income tax return filed for the 2017 calendar year).

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 ►

August 18, 2017

Print your name ► Fabiana Chubbs

Title ► Chief Financial Officer

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
John D. Hollinrake Jr.		<u>18 Aug 2017</u>		P01568530
Firm's name ►	Firm's address ►		Firm's EIN ►	Phone no.
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