



**GUIDANCE ON HOW TO DETERMINE AND ALLOCATE TAX BASIS BETWEEN
THE SHARES OF FNFV GROUP AND NEW REMY COMMON STOCKS**

On December 31, 2014 (the “Distribution Date”), Fidelity National Financial, Inc. (“FNF”) distributed (the “Distribution”) all of its outstanding shares of common stock of New Remy Corp. to a third-party exchange agent for the benefit of the holders of record of shares of FNFV Group common stock (the “FNFV Group Stockholders”) that were issued and outstanding as of 5:00 p.m. Eastern time on December 23, 2014 (the “Record Date”). As a result of the Distribution, each holder of record of shares of FNFV Group common stock as of the Record Date was entitled to receive one share of New Remy common stock for each outstanding share of FNFV Group common stock held by such shareholder as of the Record Date. FNFV Group Stockholders received or will receive cash in lieu of any fractional share of New Remy common stock resulting from the Distribution. Immediately after the Distribution, New Remy merged (the “New Remy Merger”) with, and continued its existence as, a wholly-owned subsidiary of New Remy Holdco Corp. (“New Holdco”), and each share of New Remy common stock converted into the right to receive approximately 0.17879 shares of New Holdco common stock. New Holdco changed its name to “Remy International, Inc.” and commencing on January 2, 2015 (the trading day following the Distribution Date), its shares were traded on the NASDAQ stock market under the trading symbol “REMY.”

This statement contains a general explanation of certain U.S. federal income tax consequences of the Distribution. The information in this statement represents FNF’s general understanding of the application of certain U.S. federal income tax laws and U.S. Department of Treasury regulations related to the Distribution. It does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular FNFV Group Stockholders. You should consult with your own tax advisor regarding the particular consequences of the Distribution to you, including the applicability and effect of all U.S. federal, state and local and foreign tax laws.

FNF received an opinion of FNF’s special tax advisor (which is not binding on the Internal Revenue Service) to the effect that the Distribution should qualify for U.S. federal income tax purposes as a tax-free distribution within the meaning of Section 355 of the Internal Revenue Code of 1986, as amended (the “Code”). FNFV Group Stockholders should not recognize gain or loss on the receipt of New Remy common stock in the Distribution.

Section 358 of the Code requires that you allocate your aggregate tax basis in your shares of FNFV Group common stock held immediately before the Distribution among the shares of New Remy common stock received in the Distribution and your shares of FNFV Group common stock. This allocation depends on the ratio of the fair market value of the FNFV Group common stock and the New Remy common stock. U.S. federal income tax law does not specify how to determine these fair market values. We believe that one appropriate approach is to use the closing trading prices of FNFV Group common stock and New Holdco common stock on December 31, 2014, the date of the Distribution and New Remy Merger. You are not bound to this approach and may use another reasonable approach in determining the fair market values for the FNFV Group common stock and the New Remy common stock. Shareholders that acquired FNFV Group common stock at different times or different prices will need to calculate their tax basis in each block of FNFV Group common stock and then allocate the basis in separate blocks of FNFV Group stock to separate blocks of New Remy common stock.

Below is one method of calculating the allocation of the tax basis in your FNFV Group common stock and New Remy common stock. For purposes of this sample allocation, we have assumed that (i) the fair market value of the shares of FNFV Group common stock equals the closing trading price of those shares on the date of the Distribution, which was December 31, 2014, and (ii) the fair market value of each share of New Remy common stock equals approximately 17.879 percent of the closing trading price of one share of New Holdco common stock on the trading day after the Distribution Date, which was January 2, 2015.

Pursuant to Section 1.368-3(d) of the U.S. Department of Treasury regulations, you are required to retain information in your permanent records regarding the amount, basis, and fair market value of the stock received in the Distribution, and to make such records available to any authorized Internal Revenue Service officers and employees upon request. The information contained in this statement is also being reported by FNF to the Internal Revenue Service.

One Method of Tax Basis Allocation

(1) FNFV Group common stock closing price per share on December 31, 2014	\$15.74
(2) New Holdco common stock closing price per share on January 2, 2015	\$19.98
Exchange ratio of New Remy Merger	<u>0.17879</u>
Value of each share of New Remy common stock received in the Distribution	\$3.57
(3) Allocation of basis to FNFV Group common stock	77.30%
Allocation of basis to New Remy common stock	22.70%

JANUARY 9, 2015

Additional Information

FNF's employer identification number is 16-1725106. New Remy's employer identification number is 47-2022310.

For further information, please contact Richard Cox at richard.cox@fnf.com, (904) 854-8100 or 601 Riverside Ave., Jacksonville, Florida 32204.

The ticker symbol for FNFV Group common stock is FNFV. The ticker symbol for New Holdco common stock following the New Remy Merger is REMY.