Form **8937**

(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting	I leguer		See separate instructions.		
1 Issuer's name	, 133UCI				
				2 Issuer's employer identi	fication number (EIN)
Larimar Therapeutics, In	с.				
3 Name of contact for a	dditional information	4 Telepho	ne No. of contact	5 Email address of contact	370
Michael Celano			245 227 4000		
6 Number and street (or	P.O. box if mail is not	delivered to	215-327-1838 street address) of contact	mcelano@larimartx.com	
			ou out address, of contact	7 City, town, or post office, state	e, and ZIP code of contac
3 Bala Plaza East, Suite 5	606			Bala Cynwyd, PA 19004	
8 Date of action		9 Clas	sification and description	Bala Cyllwyd, PA 19004	
May 28, 2020					
10 CUSIP number	11 Serial number(s	Commo	12 Ticker symbol	Merger and Reverse Stock Split of	Common Stock
	The second real real real real real real real real	3)	12 Ticker symbol	13 Account number(s)	
517125100			LRMR	The state of the s	
Part II Organizati	onal Action Attac	h additiona	statements if peoded See	back of form for additional ques	ati a a a
and organiza	ational action and, if a	ppiicable, the	date of the action or the date	against which shareholders' owners	Stions.
the action ▶ Please	see attached statem	ent.		againet which shareholders owners	mp is measured for
		499000			
Describe the quantitat	ive effect of the organ	izational acti	on on the basis of the security	in the hands of a U.S. taxpayer as a	
share or as a percenta	ige of old basis ▶ Plea	ase see atta	ched statement	in the hallos of a 0.5. taxpayer as a	n adjustment per
		and door dittel	oned Statement.		
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D					
Describe the calculatio	n of the change in bas	is and the da	ita that supports the calculatio	n, such as the market values of secu	urition and the
******	respect to the Level	SE SIDCK SD	III there is no change in he-	Europe de la companya del companya de la companya del companya de la companya de	
			that was deemed received a	is, other than that the basis alloca nd sold will no longer be included	ted to a
areholder's tax basis in it	s Company common	stock.	and addition received a	nd sold will no longer be included	in the
th respect to the Exchang	ge, the aggregate ba	sis of the ste	ock in Chondrial held by a Cl	nondrial shareholder before the Ex	
l be the same as such sh	areholder's tax basis	in the Com	pany common stock received	d in the Funk are noticer before the Ex	change
				a in the Exchange.	
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1	rt II Organizational Action (continued)
17	List the applicable Internal Revenue Code costion(s) and a large state of the same s
Cod	List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
-	
18	Can any resulting loss be recognized?
	Can any resulting loss be recognized? In general, a shareholder who receives cash payment in lieu of a fractional share will recognize all gain or loss equal to the difference between the amount received in lieu of the fractional share and the portion of the holder's tax
dodd	ctibility of net capital losses by individuals and corporations is subject to limitations.
-	
9	Provide any other information necessary to implement the adjustment, such as the reportable tax year The stcok basis adjustment and any
5.y., z	020 for calendar year taxpayers).
-	
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of me leading it is true correct and to the best of me leading including accompanying schedules and statements and to the best of me leading including accompanying schedules and statements and to the best of me leading including accompanying schedules and statements and to the best of me leading including accompanying schedules and statements and to the best of me leading including accompanying schedules and statements and to the best of me leading including accompanying schedules and statements and to the best of me leading including accompanying schedules and statements and to the best of me leading including accompanying schedules and statements and to the best of me leading including accompanying schedules and statements and to the best of me leading including accompanying schedules and statements and to the leading including accompanying schedules and statements and the leading including accompanying schedules and statements are schedules and schedules are schedules and schedules and schedules and schedules are schedules and schedules and schedules are schedules and schedules are schedules and schedules and schedules are schedules are schedules are schedules are schedules are schedules
ian	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.
	Manday A College
	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. Signature ▶
	Signature Michael Celano Date Michael Celano Title Chief Financial Office Property of the Chie
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Larimar Therapeutics, Inc.

EIN: 20-3857670

Attachment to Form 8937

Report of Organizational Actions Affecting Basis of Securities

Part II, Box 14:

On May 28, 2020, Larimar Therapeutics, Inc. (f/k/a Zafgen, Inc.) (the "Company") effected a 1 for 12 reverse stock split of its common stock (the "Reverse Stock Split"). No fractional shares were issued in the Reverse Stock Split, and cash was paid in lieu of fractional shares.

On May 28, 2020, immediately after the Reverse Stock Split, the Company acquired all of the issued common stock of Chondrial Therapeutics, Inc. ("Chondrial") in exchange for newly issued Company common stock (the "Exchange") in a transaction intended to qualify as a reorganization for United States federal income tax purposes pursuant to Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code"). In the Exchange, the Company issued shares of Common Stock at an exchange rate of 60,912.5005 (the "Exchange Ratio"), which took into account the Reverse Stock Split, for each share of Chondrial common stock outstanding immediately prior to the Exchange. No fractional shares of Company Common Stock were issued, and no cash was issued in lieu of any fractional shares.

Part II, Box 15:

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 stockholders.

Further discussion of the material U.S. federal tax consequences of the Merger can be found in the Definitive Proxy Statement filed with the Securities and Exchange Commission on April 29, 2020 under the heading "MATERIAL U.S. FEDERAL INCOME TAX CONSIDERATIONS OF THE REVERSE STOCK SPLIT AND THE MERGER" (available at" https://www.sec.gov/Archives/edgar/data/1374690/000119312520125890/d853876ddefm14a.htm).

Company stockholders generally will not recognize gain or loss as a result of the Reverse Stock Split, except to the extent a stockholder received cash in lieu of a fractional share. The aggregate adjusted tax basis in the shares of common stock received pursuant to the Reverse Stock Split equals the aggregate adjusted tax basis of the shares of common stock exchanged therefor. A stockholder that is a U.S. holder who receives cash in lieu of a fractional share of common stock pursuant to the Reverse Stock Split generally will be treated as having received that fractional share pursuant to the Exchange, and then as having sold to the Company that fractional share of Company common stock. As a result, such holder will recognize gain or loss equal to the difference between the amount of cash received for such fractional share and the portion of such stockholder's tax basis in the common stock allocated to the fractional share.

A shareholder's tax basis in the Company common stock received in the Exchange is expected to equal the shareholder's tax basis in the common stock exchanged in the Exchange