

Cellectis S.A.
 PFIC Annual Information Statement
 For the year ended December 31, 2016

- (1) This information statement applies to the taxable year of Cellectis S.A., beginning on January 1, 2016 and ending on December 31, 2016.
- (2) The company's earnings for the taxable year specified in paragraph (1) are as follows:

Ordinary Earnings:	\$4,810,178
Net Capital Gain:	None

A table calculating Earnings Per Share ("EPS"), taking into account changes to total shares outstanding throughout the taxable year specified in paragraph (1), is provided below to facilitate the calculation of your pro-rata share of the ordinary earnings and net capital gain for the year. Compute your pro-rata share of the earnings for each period, multiplying the EPS calculated for each period and income classification (ordinary vs capital) with the number of shares you held at the end of the day on the specified date. Once your pro-rata share of earnings by income type is calculated for each of the 6 periods, add them up (by income type) to obtain your total pro-rata share of ordinary earnings and net capital gain for the year.

Amounts in \$	PERIOD ENDING					
	3/13/2016	5/30/2016	6/29/2016	7/30/2016	10/30/2016	12/31/2016
Earnings/(Loss) Prorated by period	948,857	1,027,929	395,357	408,536	1,212,428	817,071
Outstanding Shares by period	35,178,614	35,228,614	35,327,341	35,331,495	35,333,572	35,335,060
EPS [Ordinary Income/(Loss)]	0.027	0.029	0.011	0.012	0.034	0.023
EPS [Capital Gain/(Loss)]	0.00	0.00	0.00	0.00	0.00	0.00

- (3) There were no cash or other property distributed or deemed distributed to the shareholders during the taxable year specified in paragraph (1).
- (4) Cellectis S.A. will permit U.S. shareholders to inspect and copy permanent books of account, records and such other documents as may be maintained by Cellectis S.A. to establish that the ordinary earnings and net capital gain specified in paragraph (2) have been computed in accordance with U.S. income tax principles and to verify these amounts and any such shareholders pro rata shares thereof.

Cellectis S.A.

Eric Dufamey

Authorized Officer

CFO

Title

031712017

Date