

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name iGo, Inc.		2 Issuer's employer identification number (EIN) 86-0843914	
3 Name of contact for additional information 61 East Main Street, Suite B	4 Telephone No. of contact 408-399-6490	5 Email address of contact KMilheim@steelpartners.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact Los Gatos, CA 95030	
8 Date of action July 17, 2014		9 Classification and description Forward Split of Common Stock 250:1	
10 CUSIP number 449593201, 449593300	11 Serial number(s)	12 Ticker symbol IGOI	13 Account number(s)

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 ▶ **At 5:01 pm ET on July 17, 2014 ("Effective Time"), iGo, Inc. ("iGo") effected a 250-for-1 forward stock split of the iGo common stock outstanding immediately prior to the Effective Time. Pursuant to the forward split, every one (1) share of "old" iGo common stock (CUSIP 449593201) issued and outstanding immediately prior to the Effective Time was automatically converted into 250 shares of "new" iGo common stock (CUSIP 449593300). The forward split was immediately preceded by a 1-for-250 reverse stock split of "old" iGo common stock.**

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 ▶ **A stockholder's total tax basis in the shares of "new" iGo common stock received in the forward split should be equal to the total tax basis such stockholder had their shares of "old" iGo common stock exchanged in the forward split. The tax basis of each share of "new" iGo common stock received in the forward split is allocated 1/250th of the tax basis of each share of "old" iGo common stock exchanged in the forward split.**

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 ▶ **The forward split involved the receipt by stockholders of 250 shares of "new" iGo common stock for every one (1) share of "old" iGo common stock held prior to the forward split. The total tax basis of each stockholder in the iGo common shares received in the forward split should be equal to the total tax basis such stockholder had in their shares of iGo common stock exchanged in the forward split. The market value of iGo common stock was not applicable in determining the calculation of stockholders' tax basis in the shares of iGo common stock received in the forward split. See Item 15.**

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 forward split is a non-taxable recapitalization pursuant to Section 368(a)(1)(E) of the Internal Revenue Code. Section 354(a)(1) provides that, in relevant part, no gain or loss shall be recognized if stock in a corporation is exchanged solely for stock in such corporation. Section 358(a) provides that, in relevant part, the tax basis of stock in a corporation received in an exchange will be the same as the tax basis in the stock exchanged.

18 Can any resulting loss be recognized? ▶ No.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year for the forward split of iGo common stock is the 2014 calendar year.

This Form 8937 should be read in conjunction with the Form 8937 filed by iGo for the 1-for-250 reverse split effected on July 17, 2014.

The above information does not constitute tax advice, nor does it purport to be complete or to describe the consequences that may apply to particular categories of stockholders. Stockholders are urged to consult their own legal, financial or tax advisors with respect to their individual tax consequences relating to this forward split.

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 ▶ Aug 13, 2014
Print your name ▶ Terry R. Gibson 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
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054