

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

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Spartan Stores, Inc.		2 Issuer's employer identification number (EIN) 38-0593940	
3 Name of contact for additional information Eric B. Tuori	4 Telephone No. of contact (616)878-2992	5 Email address of contact eric_tuori@spartanstores.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 850 - 76th St SW PO Box 8700		7 City, town, or post office, state, and Zip code of contact Grand Rapids, MI 49518	
8 Date of action November 19, 2013	9 Classification and description Common Stock		
10 CUSIP number 846822	11 Serial number(s) n/a	12 Ticker symbol SPTN & NAFC	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 ▶ See attachment

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 ▶ See attachment

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 ▶ See attachment for item #14 above.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See attachment

18 Can any resulting loss be recognized? ▶ See attachment

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attachment

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 ▶ *Dennis Eidson* Date ▶ 12/23/13

Print your name ▶ **DENNIS EIDSON** Title ▶ **PRESIDENT & CEO**

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.	

SPARTAN STORES, INC.

ATTACHMENT TO FORM 8937

REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

Form 8937 Part II, Box 14:

On November 19, 2013 (The Effective Date), Spartan Stores Inc. (Spartan) completed a merger (The Merger) with Nash Finch Company (Nash Finch). As a result of the Merger, Nash Finch shareholders received 1.2 shares of Spartan common stock at a price of \$23.55, which represents the closing price of Spartan shares on November 18, 2013, for every 1 share of Nash Finch stock.

Form 8937 Part II, Boxes 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 shareholders. Consult your tax adviser to determine the particular tax consequences to you of the Merger.

The merger of Nash Finch and Spartan was intended to qualify as reorganization within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code"). Assuming the Merger so qualifies, in general, for federal income tax purposes, the aggregate tax basis of the shares of Spartan common stock received by Nash Finch shareholders as a result of the Merger (excluding any fractional share interests deemed received and redeemed for cash) will be the same as the aggregate tax basis of the Nash Finch shares surrendered in exchange therefor, reduced by the amount of cash received in the exchange, and increased by the amount of any gain recognized upon the exchange. A former Nash Finch shareholder must allocate the tax basis so calculated across the total number of the Spartan common shares received by the shareholder in the Merger. By doing this allocation, a tax basis per share can be computed. The actual tax basis will differ with respect to each separate former Nash Finch shareholder and, additionally, tax basis may differ with respect to separate and distinct blocks of common shares owned by any former Nash Finch shareholder. To the extent that a Nash Finch shareholder received cash in lieu of a fractional Spartan common share, a portion of the total tax basis must be allocated to the fractional share and such fractional share will be deemed to be received and then exchanged for cash. The holding period of any shares of Spartan common stock received by Nash Finch

shareholders in the merger generally will include the holding period of the shares of Nash Finch common stock exchanged for Spartan common stock.

Form 8937 Part II Box 17:

The Merger was intended to qualify as reorganization within the meaning of Section 368(a) of the Code. Assuming the Merger so qualifies, the federal income tax consequences to the Nash Finch shareholders who receive shares of Spartan common stock as full or partial consideration for shares of Nash Finch common stock will be determined under Code sections 354, 356, 358, 361, 368, and 1221.

Form 8937 part II Box 18:

Nash Finch shareholders who received Spartan common stock as Merger consideration cannot recognize any loss by reason of the Merger, except with respect to cash received in lieu of a fractional share of Spartan common stock. If a Nash Finch shareholder receives cash in lieu of a fractional share of Spartan common stock, the Nash Finch shareholder will be treated as having received a fractional share of Spartan common stock pursuant to the Merger and then having exchanged the fractional share of Spartan common stock for cash in redemption by Spartan. As a result, the Nash Finch shareholder generally will recognize gain or loss equal to the difference between the amount of cash received and the Nash Finch shareholder's basis in the fractional share of Spartan common stock as described in box 14 above. This gain or loss generally will be a capital gain or loss, and will be long-term capital gain or loss if, as of the Effective Date, the Nash Finch shareholder's holding period with respect to the fractional share (including the holding period of the Nash Finch common stock surrendered therefor) exceeds one year. Special rules may apply to Nash Finch shareholders who received their shares of Nash Finch common stock through the exercise of an employee stock option, through a tax qualified retirement plan, or otherwise as compensation, and such Nash Finch shareholders are instructed to consult their own tax advisers.

Form 8937 Part II Box 19:

In general, any adjustment to the tax basis that results in gain or loss recognized by a Nash Finch shareholder as a result of the completion of the Merger should be reported for the taxable year that includes the Effective Date (e.g., a calendar year shareholder would report the transaction on his or her federal income tax return filed for the 2013 calendar year).

No legal opinion from U.S. legal counsel or ruling from the Internal revenue Service (the “IRS”) has been requested, or will be obtained, regarding the U.S. federal income tax consequences of the Merger described in this report. This report is not binding on the IRS and the IRS and the U.S. courts could disagree with one or more of the positions described above.