

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

| | | | |
|--|---|--|--|
| 1 Issuer's name Acadia Healthcare Company, Inc. | | 2 Issuer's employer identification number (EIN) 45-2492228 | |
| 3 Name of contact for additional information Brian McCullough | 4 Telephone No. of contact (615) 861-7390 | 5 Email address of contact Brian.mccullough@acadiahealthcare.com | |
| 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 830 Crescent Centre Drive, Suite 610 | | 7 City, town, or post office, state, and Zip code of contact Franklin, Tennessee 37067 | |

| | | | |
|--|---|---------------------------------|------------------------------------|
| 8 Date of action February 11, 2015 | 9 Classification and description Common Stock | | |
| 10 CUSIP number 0404A109 | 11 Serial number(s) N/A | 12 Ticker symbol ACHC | 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.

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 ▶ *[Handwritten Signature]* Date ▶ 3/13/15

Print your name ▶ DAVID DUCKWORTH Title ▶ CFO

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. | |

ACADIA HEALTHCARE COMPANY, INC. (EIN# 45-2492228)

ATTACHMENT TO FORM 8937

REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

Form 8937 Part II, Box 14:

On February 11, 2015, Acadia Healthcare Company, Inc. ("Acadia") completed its acquisition of CRC Health Group, Inc. ("CRC") through the merger of Copper Acquisition Co., Inc. ("Copper"), a wholly owned direct subsidiary of Acadia, with and into CRC, with CRC continuing as the surviving corporation and becoming a wholly owned direct subsidiary of Acadia (the "Merger"). Shares of Acadia common stock, par value \$0.01 per share, ("Acadia Common Stock") or cash was issued in exchange for the outstanding Class A and Class L common stock of CRC as a result of the Merger.

Each share of CRC Class A Common Stock was converted into the right to receive:

(i) if the CRC shareholder was an "accredited investor" as defined in Rule 501(a) of Regulation D under the U.S. Securities Act of 1933, as amended (an "Accredited Investor"), approximately 0.00003 shares of fully paid and nonassessable Acadia Common Stock; and

(ii) if the CRC shareholder was not an Accredited Investor, an amount in cash equal to approximately \$0.0017.

Each share of CRC Class L Common Stock was converted into the right to receive:

(i) if the CRC shareholder was an Accredited Investor, approximately 1.60891 shares of fully paid and nonassessable Acadia Common Stock; and

(ii) if the CRC shareholder was not an Accredited Investor, an amount in cash equal to approximately \$93.54.

No fractional shares of Acadia Common Stock were issued in the Merger. Generally, each holder of shares of CRC Class A Common Stock or CRC Class L Common Stock (collectively, the "CRC Stock") who would otherwise have been entitled to receive a fraction of a share of Acadia Common Stock received the aggregate number of shares due to such holder pursuant to the Merger, rounded down to the nearest whole number. Notwithstanding the foregoing, each CRC shareholder that was an Accredited Investor and held shares of CRC Class A Common Stock who would have otherwise been entitled to receive less than one share of Acadia Common Stock in respect of such holder's shares of CRC Class A Common Stock was generally entitled to receive one share of Acadia Common Stock in the aggregate in respect of such holder's shares of CRC Class A Common Stock.

Form 8937 Part II, Box 15 and 16:

Acadia believes that the Merger qualifies as a reorganization within the meaning of Section 368(a)(2)(E) of the Internal Revenue Code of 1986, as amended ("Code"). The effect of the Merger on the tax basis depends primarily on whether the CRC Stock held by the CRC shareholder was exchanged solely for cash

or solely for Acadia Common Stock and is summarized below. The actual tax basis will differ with respect to each separate CRC shareholder and, additionally, tax basis may differ with respect to separate and distinct blocks of CRC Stock owned by any CRC shareholder.

CRC Shareholders Receiving Only Cash. A holder of CRC Stock who received solely cash in exchange for all of their shares of CRC Stock as a result of the Merger will be treated as having received full payment for their CRC Stock. Consequently, since such holder of CRC Stock did not receive any Acadia Common Stock, there will be no new tax basis to compute.

CRC Shareholders Receiving Only Acadia Common Stock. A holder of CRC Stock who received solely Acadia Common Stock in exchange for all of their shares of CRC Stock as a result of the Merger will have an aggregate tax basis in the shares of Acadia Common Stock received equal to the aggregate tax basis of the shares of CRC Stock surrendered in exchange for the Acadia Common Stock.

Form 8937 Part II, Box 17:

Acadia believes that the Merger qualifies as a reorganization within the meaning of Section 368(a)(2)(E) of the Code. Consequently, the federal income tax consequences of the reorganization to the CRC shareholders are generally determined under Code Sections 354, 356, 358 and 1221.

Form 8937 Part II, Box 18:

Generally, a CRC shareholder who received solely cash in exchange for all of their CRC Stock in the Merger may recognize loss if the amount of cash received is less than the tax basis in their CRC Stock. A holder of CRC Stock who received solely Acadia Common Stock in exchange for all of their shares of CRC Stock as a result of the Merger cannot recognize any loss.

Form 8937 Part II, Box 19:

In general, any adjustment to tax basis would be taken into account in the tax year of the shareholder during which the Merger occurred (e.g., 2015 for calendar year taxpayers).

No 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 U.S. courts could disagree with one or more of the positions described above.

The above information does not constitute tax advice. It does not address the tax consequences that may apply to any particular shareholder, and each shareholder is urged to consult his or her own tax advisor regarding the tax consequences of the Merger.