

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Dean Foods Company		2 Issuer's employer identification number (EIN) 75-2559681	
3 Name of contact for additional information Investor Relations Department	4 Telephone No. of contact 214-303-3438	5 Email address of contact investor_relations@deanfoods.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 2711 North Haskell Avenue Suite 3400		7 City, town, or post office, state, and Zip code of contact Dallas, Texas 75204	
8 Date of action May 23, 2013		9 Classification and description common stock - spin-off	
10 CUSIP number 242370104	11 Serial number(s)	12 Ticker symbol DF	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 ▶ **On May 23, 2013, Dean Foods Company ("DF") distributed (the "Distribution") 47,686,000 shares of Class A common stock and 67,914,000 shares of Class B common stock of The WhiteWave Foods Company ("WWAV") to shareholders of DF common stock. Pursuant to the Distribution, each DF shareholder that held DF common stock on May 17, 2013, the record date for the Distribution, received 0.25544448 shares of WWAV Class A common stock and 0.36380189 shares of WWAV Class B common stock for every share of DF common stock held by such DF shareholder. No fractional shares of WWAV common stock were issued in the Distribution. DF shareholders received cash in lieu of fractional shares of WWAV 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 DF shareholder's tax basis in the holder's shares of DF common stock held immediately prior to the Distribution will be allocated between the shares of WWAV Class A and Class B common stock received in the Distribution (including any fractional shares of WWAV common stock to which the holder was entitled) and the shares of DF common stock held by the holder immediately after the Distribution in proportion to the fair market value of each on May 23, 2013.**

Based on the average of the high and low prices of DF common stock and WWAV Class A and Class B common stock on the NYSE on May 24, 2013, which was the first day of regular trading on the NYSE after the Distribution, 47.351% of a DF shareholder's pre-Distribution tax basis in shares of DF common stock would be allocated to the shares of DF common stock held immediately after the Distribution and 22.228% would be allocated to the shares of WWAV Class A common stock and 30.421% would be allocated to the shares of WWAV Class B common stock received in the Distribution (including any fractional shares of WWAV common stock). See below for more information.

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 ▶ **As described above, for U.S. tax purposes, the allocation of tax basis between DF common stock and WWAV common stock is based on their relative fair market values at the time of Distribution. There is no definitive guidance under existing U.S. federal income tax law as to the proper method for determining the fair market value of stock for such purpose. One reasonable method would be to use the average of the high and low trading prices of the DF common stock and WWAV Class A and Class B common stock on the NYSE on the trading day after the Distribution. Such averages were \$9.89 for DF common stock, \$18.175 for WWAV Class A common stock, and \$17.465 for WWAV Class B common stock. Below is a calculation of the allocation percentage based on this method.**

	Avg. price	Exchange Ratio	FMV	Allocation Percentage
DF common stock	\$9.89	1	\$9.89	47.351%
WWAV Class A common stock	\$18.175	0.25544448	\$4.643	22.228%
WWAV Class B common stock	\$17.465	0.36380189	\$6.354	30.421%
Total			\$20.887	100%

Part II Organizational Action (continued)

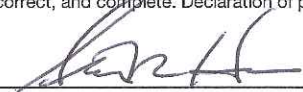
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► DF received a private letter ruling from the Internal Revenue Service that, subject to certain representations and limitations therein, (i) no gain or loss will be recognized by the DF shareholders on the Distribution under Section 355 of the Internal Revenue Code and (ii) the basis of the DF stock and WWAV common stock in the hands of each DF shareholder immediately after the Distribution (including any fractional share interest in WWAV common stock to which the shareholder may be entitled) will equal the basis of the DF stock held by such shareholder immediately before the Distribution, allocated between the stock of DF and WWAV in proportion to the fair market value of each in accordance with Treas. Reg. Sec. 1.358-2(a)(2)(iv) (Section 358(b)(2) and (c)). Further, if a DF shareholder that purchased or acquired shares of DF stock on different dates or at different prices is not able to identify which particular share of WWAV common stock (or portion thereof) is received with respect to a particular share of DF stock (or portion thereof), the shareholder may designate which share of WWAV common stock is received with respect to a particular share of DF stock, provided the terms of the designation are consistent with the terms of the Distribution (Treas. Reg. Sec. 1.358-2(a)(2)(vii)). The receipt by a DF shareholder of cash in lieu of a fractional share of WWAV common stock will be treated for federal income tax purposes as if the fractional share had been distributed to the DF shareholder as part of the Distribution and then had been disposed of by the shareholder for the cash in a sale or exchange. The gain (or loss), if any, will be treated as a capital gain or loss under Section 1001, provided the stock was held as a capital asset by the shareholder.

18 Can any resulting loss be recognized? ► The treatment, described above, of cash received in lieu of a fractional share of WWAV common stock could result in a loss. In general, such loss can be recognized. Otherwise, no gain or loss will be recognized by DF shareholders upon their receipt of WWAV common stock in the Distribution.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The Distribution occurred on May 23, 2013. Therefore, the adjustment to tax basis in the shares of DF common stock and WWAV common stock will be reported in calendar year 2013.

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 ► MAY 30, 2013

Print your name ► Stuart R. Hueber Title ► Vice President - Tax

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.