

**PASSIVE FOREIGN INVESTMENT COMPANY (PFIC)
ANNUAL INFORMATION STATEMENT**

Name of PFIC	ABC HOLDINGS AIV 1 LP
Address	FRANCES HOUSE, P.O. BOX 273 ST PETERS, AA GY1 3RD
PFIC's EIN	98-8989898
Country of Organization	FORIENG
Shareholder's Name	ABC CLIPPERS LP

- (1) This Information Statement applies to the taxable year of ABC HOLDINGS AIV 1 LP beginning January 1, 2022 and ending December 31, 2023.
- (2) ABC CLIPPERS LP has the following pro-rata share of the Ordinary Earnings and Net Capital Gain of ABC IX HOLDINGS AIV 1 LP for the taxable year of ABC IX HOLDINGS AIV 1 LP specified in paragraph (1):

Ordinary Earnings (\$)	None
Net Capital Gain (\$) - <i>See IRC Section 1061 Footnote</i>	None

- (3) The amount of cash and fair market value of other property distributed or deemed distributed by ABC IX HOLDINGS AIV 1 LP to ABC CLIPPERS LP during the taxable year specified in paragraph (1) is as follows:

Cash (\$)	None
Fair Market Value of Property (\$)	None

- (4) ABC IX HOLDINGS AIV 1 LP will permit ABC CLIPPERS LP to inspect and copy its permanent books of account, records, and such other documents as may be maintained by ABC IX HOLDINGS AIV 1 LP that are necessary to establish that its PFIC Ordinary Earnings and Net Capital Gain, as provided in Section 1293(e) of the Code, are computed in accordance with U.S. income tax principles.

PFIC SHAREHOLDER FOOTNOTES

FORM 8621 REPORTING

U.S. persons that are direct or indirect shareholders of a PFIC may be required to file Form 8621 under IRC Section 1298(f) and the regulations thereunder. The information below is being provided should you be required to file Form 8621 with respect to your interest in ABC IX HOLDINGS AIV 1 LP (the "Corporation"). Please consult your tax advisor.

Part I: Summary of Annual Information

1. Description of each class of shares held by the shareholder*	Equity Interest
2. Date of shares acquired during the taxable year, if applicable	N/A
3. Number of shares held at the end of the taxable year*	N/A
4. Date shares disposed during the taxable year	N/A
5. Value of shares held at the end of the taxable year (\$)	137,581

* ABC IX HOLDINGS AIV 1 LP is a limited partnership organized in AA and has elected to be treated as a corporation for U.S. tax purposes. Please consult your tax advisor with respect to the completion of Schedule K-2/K-3 Part VII if applicable.

IRC SECTION 1061 REPORTING

Under IRC Section 1061, a U.S. person that is a direct or indirect shareholder of a PFIC that is held through an Applicable Partnership Interest ("API") may be required to recharacterize a portion of Net Capital Gain from the PFIC as Ordinary Earnings to the extent such U.S. person has elected (under IRC Section 1295(b)) to treat the PFIC as a Qualified Electing Fund ("QEF"). If applicable, the following detail is provided for purposes of an owner taxpayer's calculation. Please consult your tax advisor.

Net Capital Gain from property held 1-3 years:	None
Net Capital Gain from property held more than 3 years:	None

NET INVESTMENT INCOME REPORTING

The Ordinary Earnings and Net Capital Gain inclusions reported on your PFIC statement under IRC Section 1293(a) may be considered components of Net Investment Income as defined in Treas. Regs. Sec. 1.1411-4 and may be subject to the Net Investment Income tax pursuant to IRC Section 1411 if both a Qualified Electing Fund ("QEF") election and an election under Treas. Regs. Sec. 1.1411-10(g) are in effect.

To the extent such election is not made, the portion of distributions made to you attributable to your Ordinary Earnings and Net Capital Gain inclusions from the Corporation for the current tax year may be considered components of Net Investment Income as defined in Treas. Regs. Sec. 1.1411-4 and may be subject to the Net Investment Income tax pursuant to IRC Section 1411. The amount of gain or loss derived with respect to dispositions of the stock of QEFs for Net Investment Income purposes may also be different depending on whether a taxpayer makes an election pursuant to Treas. Regs. Sec. 1.1411-10(g). The rules relating to the Net Investment Income tax are complex. Please consult your tax advisor.

ABC IX HOLDINGS AIV 1 LP
For the Tax Year Ended December 31, 2023

PFIC SHAREHOLDER FOOTNOTES (CONTINUED)

IRC SECTION 951A - GLOBAL INTANGIBLE LOW-TAXED INCOME ("GILTI")

The "Tax Cuts and Jobs Act" ("TCJA") introduced IRC Section 951A, which is effective for a Controlled Foreign Corporation ("CFC") for tax years beginning after December 31, 2017, and with respect to U.S. Shareholders, for the tax years in which or with which such tax years of the CFC ends. The provision requires a U.S. Shareholder of CFCs to include in gross income the shareholder's GILTI for years in which they are U.S. Shareholders of the CFCs. In addition to being a foreign corporation, the Corporation owned foreign investments during its tax year, however it does not anticipate needing to report detailed information regarding its foreign investments that would be required to calculate items under Section 951A at the U.S. Shareholder level. Please contact the Corporation for more information to the extent you believe you are a U.S. Shareholder in the Corporation and its holdings.

AMOUNT OF EARNINGS AND PROFITS ("E&P") DISTRIBUTED BY THE PFIC

ABC IX HOLDINGS AIV 1 LP did not make any distributions out of E&P in its Functional Currency ("FC") of Euro during the tax year. Please consult your tax advisor.