

Disclosure to Holders Pursuant to Treas. Reg. Sec. 1.1273-2(f) – Second Lien Notes

On December 21, 2015, Halcon Resources, Inc. (the “Company”) issued at par approximately \$112.8 million aggregate principal amount of new 12.0% Second Lien Senior Secured Notes (the “SSNs”) (CUSIP 40537QAL4 and U4057PAH8) due 2022 pursuant to the terms of the Company’s exchange offer. For U.S. federal income tax purposes, the Company intends to take the position that the SSNs are traded on an established market within the meaning of Treas. Reg. Sec. 1.1273-2(f) due to the availability of an indicative quote and executed sales within the 31-day period described in Treas. Reg. Sec. 1.1273-2(f)(1). Based upon this information, the Company believes that a price of \$70 per \$100 of principal represents the issue price of the SSNs for U.S. federal income tax purposes. This disclosure is intended to satisfy the Company’s requirement under Treas. Reg. Sec. 1.1273-2(f)(9) to disclose the determination of issue price to the holders of the SSNs within 90 days of the issue date.