► See separate instructions.

		Part I Reporting Issuer 1 Issuer's name				
ATAC Resources Ltd.						
3 Name of contact for additional information 4 Telephone No. of contact			e No. of contact	5 Email address of contact		
Russell Lawlar		208-769-4100		Rlawlar@Hecla.com		
6 Number and street (or P	.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact				
6500 North Mineral Drive S	Suite 200	Coeur D'Alene, ID 83815-9408				
8 Date of action		9 Class	ification and description			
July 7, 2023		Commor	Common Stock			
10 CUSIP number	11 Serial number(5)	12 Ticker symbol	13 Account number(s)		
			АТС			
	on stock in exchan	ge for the out	tstanding shares of ATAC F	sources Ltd. Hecla Mining Company issued Resources Ltd. on the basis of 0.0166 of		
				td		

Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the 16 valuation dates > The fair market value of a share of Hecla Mining Company stock was \$5.11. Based on the NYSE Closing price on July 7, 2023.

Form 8937 (tinund				Page
Part II	Organizational Action (con	tinuêa)				
	the applicable Internal Revenue Code ons 1001, 1011, 1012, 1016, 301	section(s) and subsection(s) upon wh	ich the tax treatmen	t is based >		
8 Can	any resulting loss be recognized? ►	Yes				
19 Prov	ride any other information necessary to	o implement the adjustment, such as	the reportable tax ye	ear►		
	table tax year is 2023.					
						<u> </u>
b	Inder penalties of perjury, I declare that I h elief, it is true, correct, and complete. Decla	ave examined this return, including accon iration of preparer (other than officer) is ba	npanying schedules and sed on all information o	d statements, f which prepa	and to the best of rer has any knowle	edge.
Sign	A			0.100.10		
Here s	ignature ►		Date ►	8/22/2	023	
	rint your name ► Russell Lawlar		Title ►	CFO		
Paid	Print/Type preparer's name	Preparer's signature	Date		Check if F	PTIN
Prepare	er				self-employed	
Use On					Firm's EIN 🕨	

 Firm's address
 Phone no.

 Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

ATAC Resources Ltd.

Attachment to Form 8937

Disclaimer: The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended. The information in this document does not constitute tax advice and should not be construed to take into account any shareholder's specific circumstances. Holders and nominees should consult their own tax advisors regarding the particular tax consequences of the organizational action (as described in this document) to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.