

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name United Financial Bancorp, Inc.		2 Issuer's employer identification number (EIN) 30-0288470	
3 Name of contact for additional information Angela Quick	4 Telephone No. of contact 860-494-7681	5 Email address of contact aquick@rockvillebank.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 45 Glastonbury Boulevard		7 City, town, or post office, state, and Zip code of contact Glastonbury, CT 06033	
8 Date of action 4/30/2014		9 Classification and description Tax-free Merger- Rockville Financial Inc. & United Financial Bancorp, Inc	
10 CUSIP number n/a	11 Serial number(s) n/a	12 Ticker symbol UNBK	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 ▶ **On April 30, 2014, Rockville Financial, Inc. (EIN 30-0288470) acquired United Financial Bancorp, Inc. (EIN 74-3242562) in a tax free acquisition pursuant to IRC Sec. 368(a)(1)(A) and United Financial Bancorp and its wholly owned subsidiary, United Bank was merged out of existence. Rockville Financial, Inc. changed its name to United Financial Bancorp, Inc. just subsequent to the merger.**

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 ▶ **The merger was funded primarily with shares of Legacy Rockville Financial, Inc. common stock. As of the close of trading on April 30, 2014, shareholders of Legacy United received 1.3472 shares of Rockville Financial, Inc. common stock.**

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 ▶ **United Financial Bancorp, Inc. shareholders received 1.3472 shares of Rockville Financial, Inc. common stock for every share of common stock owned. Cash based on the average closing price per share of Rockville common stock for the five trading days ending on the third day preceding the day on which the merger is completed was exchange in lieu of fractional shares resulting from the exchange ratio.**

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► IRC Sec. 368(a)(1)(A) - tax free reorganization. IRC Sec. 368(a)(1)(f) - change in identity

Blank lines for providing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ► No - the merger was a tax-free reorganization in which stock was exchanged for stock. There is no gain or loss associated with the exchange of securities.

Blank lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The merger occurred on April 30, 2014 and will be reported by the Company for tax purposes in the calendar year ended December 31, 2014.

Blank lines for providing other necessary information.

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 ► 6-15-2014
Print your name ► ANGELA QUICK Title ► SVP TAX DIRECTOR

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.			