## Form 8937 (December 2017) Department of the Treasury Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

P	art I	Reporting I	ssuer				
1	I issuer's name					2 Issuer's employer identification number (EIN)	
Macquarie Infrastructure Corporation					43-2052503		
3 Name of contact for additional information 4 To			ditional information	4 Telephon	e No. of contact	5 Email address of contact	
Less Device					242 224 4025	lav Bayia@maayyania aam	
Jay Davis  6 Number and street (or P.O. box if mail is not deli				delivered to s	212-231-1825 street address) of contact	Jay.Davis@macquarie.com 7 City, town, or post office, state, and ZIP code of contact	
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12	5 West 55th Street, 15th Floor					New York, NY 10019	
8	Date of action 9 Classification and description						
_	y 13, 20		dd Carlel mussels and			ratio change; wholly taxed as a dividend	
10	CUSIP	number	11 Serial number(	(S)	12 Ticker symbol	13 Account number(s)	
	556	08B AA3					
P	Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.						
14							
	the action ▶						
Conversion Ratio Change on 2.875% convertible Senior notes - May 13, 2019							
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15			_	anizational act	tion 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 ►  Deemed Distribution of \$5.51 per \$1,000 note - 0% return of capital							
Decined Distribution of 40.01 het 41,000 note - 0.0 tetriti of cabital							
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16		ribe the calculation	on of the change in I	basis and the	data that supports the calculation,	such as the market values of securities and the	
An	alysis o	f current earning	gs and profits				
	MIC stock price at close on May 13, 2019: \$40.97						
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