

**Report of Organizational Actions
 Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Macquarie Infrastructure Company LLC		2 Issuer's employer identification number (EIN) 43-2052503	
3 Name of contact for additional information William E. Hyde	4 Telephone No. of contact 212-231-1833	5 Email address of contact bill.hyde@macquarie.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 125 West 55th Street, 15th Floor		7 City, town, or post office, state, and Zip code of contact New York, NY 10019	
8 Date of action	9 Classification and description		
10 CUSIP number	11 Serial number(s)	12 Ticker symbol MIC	13 Account number(s)

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 ▶

Quarterly Distribution - March 08, 2012

Quarterly Distribution - May 17, 2012

Quarterly Distribution - August 16, 2012

Quarterly Distribution - November 15, 2012

Quarterly Distribution - December 28, 2012

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 ▶

March 08, 2012 - Distribution 0.20 per share - 49.17% Return of Capital

May 17, 2012 - Distribution of 0.20 per share - 49.17% Return of Capital

August 16, 2012 - Distribution of 0.625 per share - 49.17% Return of Capital

November 15, 2012 - Distribution of 0.6875 per share - 49.17% Return of Capital

December 28, 2012 - Distribution of 0.6875 per share-49.17% Return of Capital

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 ▶

Analysis of current earnings and profits

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

Sec. 301 & Sec. 312

18 Can any resulting loss be recognized? ▶ _____

Not by Macquarie Infrastructure Company LLC

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____

2012

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 ▶ *Michael Kernan* Date ▶ 1/31/2013

Print your name ▶ Michael Kernan Title ▶ Secretary

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.	