

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

| | | | |
|--|-----------------------------------|---|-----------------------------|
| 1 Issuer's name | | 2 Issuer's employer identification number (EIN) | |
| Macquarie Infrastructure Company LLC | | 43-2052503 | |
| 3 Name of contact for additional information | 4 Telephone No. of contact | 5 Email address of contact | |
| Investor Relations | 212-231-1825 | mic@macquarie.com | |
| 6 Number and street (or P.O. box if mail is not delivered to street address) of contact | | 7 City, town, or post office, state, and Zip code of contact | |
| 125 West 55th Street, 15th Floor | | New York, NY 10019 | |
| 8 Date of action | | 9 Classification and description | |
| 10 CUSIP number | 11 Serial number(s) | 12 Ticker symbol | 13 Account number(s) |
| | | MIC | |

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 - May 16, 2013

Quarterly Distribution - August 15, 2013

Quarterly Distribution - November 14, 2013

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 ▶ _____

May 16, 2013 - Distribution of \$0.6875 per share - 68.89% return of capital

August 15, 2013 - Distribution of \$0.875 per share - 68.89% return of capital

November 14, 2013 - Distribution of \$0.875 per share - 68.89% 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 ▶ _____

2013

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|-------------------------------|---|--------------------------|------|--|
| Sign Here | 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. | | | |
| | Signature ▶ <i>M. Kernan</i> | Date ▶ <i>1/31/2014</i> | | |
| Paid Preparer Use Only | Print your name ▶ <i>Michael Kernan</i> | Title ▶ <i>Secretary</i> | | |
| | 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. | | |