

**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 Fred Camin	4 Telephone No. of contact 516-565-9080	5 Email address of contact fred.camin@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 06, 2014

Quarterly Distribution - May 15, 2014

Quarterly Distribution - August 14, 2014

Quarterly Distribution - November 13, 2014

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 06, 2014 - Distribution of 0.91250 per share - 100% return of capital

May 15, 2014 - Distribution of 0.93750 per share - 100% return of capital

August 14, 2014 - Distribution of 0.95000 per share - 100% return of capital

November 13, 2014 - Distribution of 0.98000 per share - 100% 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 ▶

2014

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 ▶

Fred W. Camin III

Date ▶

01-15-15

Print your name ▶

Fred W. Camin III

Title ▶

Director of Tax

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check if self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.