

Macquarie Infrastructure Holdings, LLC
125 West 55th Street
New York, NY 10019

Via Email

September 27, 2021

To: Depository Trust & Clearing Corporation

From: Macquarie Infrastructure Holdings, LLC (NYSE: MIC)
CUSIP 55608B105
Nick O'Neil, Chief Financial Officer

Re: Qualified Notice Pursuant to U.S. Treasury Regulation 1.1446-4
Distribution Declaration Date: September 23, 2021
Record Date: October 4, 2021
Payment Date: October 7, 2021
Distribution Per Unit: \$37.386817

Withholding Information

The announcement serves as qualified notice in accordance with Section 1446 of the Internal Revenue Code (the "Code") and U.S. Treasury Regulation §1.1446-4.

The distribution declared on September 23, 2021, and to be paid on October 7, 2021, will be treated as a partnership distribution. For recipients of the distribution that were holders of NYSE:MIC shares on or before September 22, 2021, for U.S. federal income tax purposes, the per unit distribution components are as follows:

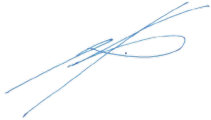
Common Distribution Components for CUSIP 55608B105

U.S. Source Dividend Income ⁽¹⁾	\$1.79
Gross Short-term or Long-term Capital Gain or Loss	\$35.596817
Total Distribution Per Share	\$37.386817

It is possible that a common unitholder's allocable share of Macquarie Infrastructure Holdings, LLC's taxable income may differ from the distribution amounts reflected above. (Individual holders should consult tax advisors and for additional tax information refer to Macquarie Infrastructure Holdings LLC's Form S-4 filed with the Securities and Exchange Commission on March 30, 2021, Registration No. 333-253193, and Macquarie Infrastructure Corporation's DEFM 14A filed with the SEC on August 23, 2021.) None of the distribution components noted above includes Effectively Connected Income ("ECI").

- (1) This income is subject to withholding under §1441 or §1442 of the Code. The U.S Source Dividend Income was received by Macquarie Infrastructure Holdings LLC on September 22, 2021. A holder that acquires its Macquarie Infrastructure Holdings, LLC units after September 22, 2021, would not be allocated any of this U.S. Source Dividend Income and would not be subject to withholding on this income.

Regards,

A handwritten signature in blue ink, appearing to read "Nick O'Neil", with a stylized flourish at the end.

Nick O'Neil
Chief Financial Officer