



<b>B #:</b>	10003-18
<b>Date:</b>	November 23, 2018
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	Tax Reporting Service
<b>Attention:</b>	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
<b>Subject:</b>	Important Tax Information Fortress Transportation and Infrastructure Investors LLC CUSIP: 34960P101 Record Date: 11/16/18 Payable Date: 11/27/18

The Depository Trust Company received the attached correspondence containing Tax Information. If applicable, please consult your tax advisor to ensure proper treatment of this event.

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Non-Confidential



Via Email

November 1, 2018

To: Depository Trust & Clearing Corporation  
American Stock Transfer & Trust Company  
Wall Street Concepts

From: Fortress Transportation and Infrastructure Investors LLC (NYSE: FTAI)  
CUSIP: 34960P101  
Ken Gershenfeld, MD, FIG Tax Director  
Dora Dragomanova, VP, FTAI Tax Director  
Wan Lin, VP – Tax

Re: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4  
Dividend Declaration Date: November 1, 2018  
Record Date: November 16, 2018  
Payment Date: November 27, 2018  
Distribution Per Unit: \$0.3300

#### **Withholding Information**

This announcement is intended to be a qualified notice as provided in the Internal Revenue Code (the “Code”) and the Regulations thereunder. For U.S. federal income tax purposes, the dividend declared in November 2018 will be treated as a partnership distribution. The per share distribution components are as follows:

<u>Distribution Components</u>	
Non-U.S. Long Term Capital Gain	\$0.0000
U.S. Portfolio Interest Income <sup>(1)</sup>	\$0.2650
U.S. Dividend Income <sup>(2)</sup>	\$0.0000
Income Not from U.S. Sources <sup>(3)</sup>	\$0.0650
<b>Distribution Per Share</b>	<b>\$0.3300</b>

(1) Eligible for the U.S. portfolio interest exemption for any holder not considered a 10-percent shareholder under §871(h)(3)(B) of the Code.

(2) This income is subject to withholding under §1441 of the Code.

(3) This income is not subject to withholding under §1441 or §1446 of the Code.