

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
UNITI GROUP INC.		46-5230630	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
TRAVIS BLACK	(501) 850-0820	TRAVIS.BLACK@UNITI.COM	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
2101 RIVERFRONT DR. SUITE A		LITTLE ROCK, AR 72202	
<b>8</b> Date of action		<b>9</b> Classification and description	
01/04/2024, 04/12/2024, 06/28/2024		COMMON STOCK	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
91325V108	N/A	UNIT	N/A

**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 ▶ UNITI GROUP INC. ("UGI") MADE CASH DISTRIBUTIONS TO ITS COMMON STOCKHOLDERS DURING 2024 AS FOLLOWS:

JANUARY 04, 2024 \$0.150000 / SHARE  
APRIL 12, 2024 \$0.150000 / SHARE  
JUNE 28, 2024 \$0.150000 / SHARE

A PORTION OF EACH DISTRIBUTION CONSTITUTES A RETURN OF CAPITAL.

**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 ▶ 5.338% OF EACH DISTRIBUTION PAID DURING 2024, AS SHOWN BELOW, IS TO BE TREATED AS RETURN OF CAPITAL. THE PORTION OF THE DISTRIBUTIONS THAT CONSTITUTE A RETURN OF CAPITAL WILL DECREASE THE SHAREHOLDER'S BASIS IN THEIR UGI SHARES.

DATE OF DISTRIBUTION	DISTRIBUTION PER SHARE	RETURN OF CAPITAL PER SHARE
JANUARY 04, 2024	\$0.150000	\$0.008007
APRIL 12, 2024	\$0.150000	\$0.008007
JUNE 28, 2024	\$0.150000	\$0.008007

**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 ▶ DISTRIBUTIONS MADE DURING 2024 WERE IN EXCESS OF CURRENT AND ACCUMULATED EARNINGS AND PROFITS. THE AMOUNT THAT EXCEEDS EARNINGS AND PROFITS IS CONSIDERED A RETURN OF CAPITAL.

**Part II** Organizational Action *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC SECTION 301(c)(2) PROVIDES THAT THE PORTION OF A DISTRIBUTION WHICH IS NOT A DIVIDEND (AS REFINED IN IRC SECTION 316) SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK.

**18** Can any resulting loss be recognized? ▶ NO LOSS WILL BE RECOGNIZED ON THE DISTRIBUTIONS MADE DURING THE 2024 TAX YEAR.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE CHANGES BEING REPORTED IMPACT DISTRIBUTIONS THAT WERE MADE DURING THE CALENDAR YEAR 2024; CONSEQUENTLY, THE REPORTABLE YEAR IS 2024.

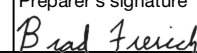
STOCKHOLDERS SHOULD CONSULT WITH THEIR TAX ADVISOR TO DETERMINE HOW THEY SHOULD TREAT THE RETURN OF CAPITAL PORTION OF THE DISTRIBUTIONS THEY RECEIVED DURING 2024 AS IT RELATES TO THEIR INDIVIDUAL CIRCUMSTANCES.

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 ▶  Date ▶ January 23, 2025

Print your name ▶ **TRAVIS BLACK** Title ▶ **CHIEF ACCOUNTING OFFICER**

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<b>BRADLEY FRERICH</b>		01/23/2024		
	Firm's name ▶ <b>ERNST &amp; YOUNG U.S. LLP</b>	Firm's EIN ▶ <b>34-6565596</b>		Phone no. <b>214-969-8000</b>	
Firm's address ▶ <b>2323 VICTORY AVENUE, SUITE 2000, DALLAS, TX 75219</b>					