

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name COGENT COMMUNICATIONS HOLDINGS, INC. & SUBSIDIARIES		2 Issuer's employer identification number (EIN) 46-5706863	
3 Name of contact for additional information LESLIE BLAIR	4 Telephone No. of contact 407 255-2655	5 Email address of contact LBLAIR@COGENTCO.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 2450 N STREET NW		7 City, town, or post office, state, and ZIP code of contact WASHINGTON, DC 20037	
8 Date of action 04/09/2024, 06/07/2024, 09/06/2024, 12/06/2024		9 Classification and description SHAREHOLDER DISTRIBUTION CLASSIFIED AS RETURN OF CAPITAL	
10 CUSIP number 19239V302	11 Serial number(s)	12 Ticker symbol CCOI	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 ▶

THE APRIL 9, 2024 DISTRIBUTION WAS FOR \$0.965 PER SHARE ON 47,450,039 SHARES
THE JUNE 7, 2024 DISTRIBUTION WAS FOR \$0.975 PER SHARE ON 47,545,210 SHARES
THE SEPTEMBER 6, 2024 DISTRIBUTION WAS FOR \$0.985 PER SHARE ON 47,455,325 SHARES
THE DECEMBER 6, 2024 DISTRIBUTION WAS FOR \$0.995 PER SHARE ON 47,558,149 SHARES

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 ▶

THE TOTAL AMOUNT OF THE 4 DISTRIBUTIONS DURING 2024 WAS \$186,209,774.
THE COMPANY HAD NO ACCUMULATED EARNINGS AND PROFITS AS OF JANUARY 1, 2024 AND DECEMBER 31, 2024.
100% OF EACH OF THE 4 DISTRIBUTIONS IS CLASSIFIED AS NON-TAXABLE 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 ▶

SHAREHOLDER'S BASIS IN COGENT STOCK (SYMBOL: CCOI) IS REDUCED BY THE AMOUNT OF THE DISTRIBUTION CLASSIFIED AS A RETURN OF CAPITAL. ANY 2024 DISTRIBUTION AMOUNT IN EXCESS OF THE SHAREHOLDER'S BASIS IN COGENT STOCK IS CLASSIFIED AS A CAPITAL GAIN.

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)

18 Can any resulting loss be recognized? ▶ **NOT APPLICABLE**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **NONE**

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 ▶ 

Date ▶ 01/31/2025

Print your name ▶ **LESLIE BLAIR**

Title ▶ **VP, Tax**

Paid Preparer Use Only

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.	