

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Altice Europe NV (formerly known as Altice NV)			2 Issuer's employer identification number (EIN) N/A		
3 Name of contact for additional information Vincent Maulay		4 Telephone No. of contact +33 616 777 067		5 Email address of contact vincent.maulay@altice.net	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact Prins Bernhardplein 200 1097 JB Amsterdam, The Netherlands				7 City, town, or post office, state, and ZIP code of contact	
8 Date of action June 8, 2018			9 Classification and description Distribution of 0.4163 shares of Altice USA Inc. for each share of Altice NV		
10 CUSIP number N/A	11 Serial number(s)		12 Ticker symbol ATC (Euronext Amsterdam)	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 ► On June 8, 2018, Altice NV distributed 0.4163 shares of Altice USA Inc. (NYSE: ATUS) common stock for each share of Altice NV common stock (Euronext Amsterdam: ATC & ATCB) to Altice NV shareholders of record at 18:00 CET on May 23, 2018.

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 ► Based on information available as of December 31, 2018, approximately 70.76% of the value of the Altice USA Inc. common stock received in the distribution will be treated as a taxable dividend for U.S. federal incometax purposes, and the remaining 29.24% will be treated as a nontaxable return of capital to the extent of the U.S. shareholder's tax basis, with any excess treated as a capital gain. The value of the Altice USA Inc. common stock received is equal to the number of common shares received in the distribution multiplied by the June 8, 2018 closing price of USD\$ 17.74, or €15.02 using the June 8, 2018 exchange (spot) rate of 1.18077.

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 ► The percentages described in line 15 are based on Altice NV's estimated current and accumulated earnings and profits ("E&P") as of December 31, 2018, based on information available as of January 18, 2019, and is subject to change because E&P at Altice USA is determined at year-end when the U.S. federal income tax return is filed. The actual amount treated as a taxable dividend for U.S. federal income tax purposes may differ from these revised estimates.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 301(c) and 316(a) of the Internal Revenue Code.

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

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 ▶

12/01/2019

Print your name ▶ Fabrice Vasa

Title ▶ EVP, Chief Tax Officer

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.