Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Part I Reporting Issuer					
1 Issuer's name Cogent Communications Group, Inc. & Subsidiaries 3 Name of contact for additional information 4 Telephone No. of contact		2 Issuer's employer identification number (EIN) 52-2337274 5 Email address of contact			
			Name of contact for additional information	4 Telephone No. of contact	o Email address of contact
			Steven McLernon (202) 295-4398		smclernon@cogentco.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact			
1015 31st Street, NW		Washington, DC 20007			
8 Date of action	9 Classification and description				
and the factor of the same of		atally and initial and analysis the southern of position			
3/15/13; 6/18/13; 9/25/13; 12/20/13 10 CUSIP number 11 Serial number		artially as dividend and partially as return of capital 13 Account number(s)			
10 COSIP number 11 Senamumber	S) 12 FICKEI SYMBOI	Account Humber(s)			
19239V302	CCOI				
	ch additional statements if needed. See	back of form for additional questions.			
		against which shareholders' ownership is measured for			
		ns on each date listed in the "Date of Action" section.			
The March 15, 2013 distribution was \$0.12 pe					
The June 18, 2013 distribution was \$0.13 per					
The September 25, 2013 distribution was \$0.1	4 per share on 46,228,159 shares.				
The December 20, 2013 distribution was \$0.3	7 per share on 46,300,706 shares.				
	he total amount of the four distributions d & Profits at the beginning of 2013 and had	1 \$15,390,156 of current E&P as of			
return of capital or capital gain.					
		ion, such as the market values of securities and the			
	Cogent stock (symbol: CCOI) is reduced				
distribution not classified as a dividend. Any		ion classified as a dividend			
and return of capital is classified as a capital	gain.				