

Disclosure Under Regulation 1.1273-2(f)(9)(i)

Pursuant to Regulation 1.1273-2(f)(9)(i), Johnson Controls International Plc (JCI Plc) has determined its bonds issued in a debt exchange on December 28, 2016, were traded on an established market. Furthermore, JCI, Plc has determined the fair market values (which can be stated as issue prices) of the debt instruments as follows:

<u>Pre-exchange Obligor</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>FMV/Issue Price</u>
Johnson Controls, Inc.	\$45,896,000	2.355%	3/31/2017	\$100.23
Johnson Controls, Inc.	\$136,866,000	7.125%	7/15/2017	\$102.99
Johnson Controls, Inc.	\$258,517,000	1.40%	11/2/2017	\$99.85
Johnson Controls, Inc.	\$452,710,000	5%	3/30/2020	\$107.32
Johnson Controls, Inc.	\$446,908,000	4.25%	3/1/2021	\$106.17
Johnson Controls, Inc.	\$428,017,000	3.75%	12/1/2021	\$104.08
Johnson Controls, Inc.	\$467,887,000	3.625%	7/2/2024	\$101.81
Johnson Controls, Inc.	\$391,964,000	6%	1/15/2036	\$117.17
Johnson Controls, Inc.	\$269,949,000	5.70%	3/1/2041	\$115.01
Johnson Controls, Inc.	\$241,955,000	5.25%	12/1/2041	\$108.20
Johnson Controls, Inc.	\$443,659,000	4.625%	7/2/2044	\$100.18
Johnson Controls, Inc.	\$120,642,000	6.95%	12/1/2045	\$134.62
Johnson Controls, Inc.	\$434,845,000	4.95%	7/2/2064	\$96.86
Tyco International Finance SA	\$48,772,000	3.75%	1/15/2018	\$102.16
Tyco International Finance SA	\$34,967,000	4.625%	1/15/2023	\$107.16
Tyco International Finance SA	€ 422,576,000	1.375%	2/25/2025	€ 102.04
Tyco International Finance SA	\$698,518,000	3.90%	2/14/2026	\$102.75
Tyco International Finance SA	\$727,005,000	5.125%	9/14/2045	\$108.09

Note the aforementioned fair market values (which can be stated as issue prices) of the debt instruments do not include any accrued interest.

JCI Plc does not provide tax advice to its investors. All investors are urged to consult their own tax advisors regarding the particular consequences of the debt exchange, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws.