



B #:	2373-14
Date:	December 15, 2014
To:	All Participants
Category:	Dividends
From:	Tax Reporting Service
Attention:	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
Subject:	Important Tax Information Brookfield Infrastructure Partners L.P. CUSIP: G16252101 Record Date: 11/28/14 Payable Date: 12/31/14

The Depository Trust Company received the attached correspondence containing Tax Information. If applicable, please consult your tax advisor to ensure proper treatment of this event.

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Brookfield

Brookfield Infrastructure Group
181 Bay Street, Suite 300
Toronto, ON M5J 2T3

To: The Depository Trust & Clearing Corporation

Re: Brookfield Infrastructure Partners L.P.

CUSIP# G16252101

Date: December 11, 2014

In accordance with IRS regulation section 1.1446-4 this is a **Qualified Notice** with respect to the distribution of US\$0.48 per unit declared by Brookfield Infrastructure Partners L.P. on November 5, 2014 to be paid on December 31, 2014 to record holders as of November 28, 2014. The distribution consists of the following components for U.S. NRA and Back-Up withholding tax purposes. The character of the distribution for Canadian withholding tax purposes may be different. The breakdown of the distribution for Canadian withholding tax purposes is available on the partnership's website.

	<u>US\$ / share</u>
US Source dividend	\$ -
US Source interest	\$ 0.0171
Canadian Source dividend	\$ 0.0427
Canadian Source interest	\$ 0.0044
Bermuda Source dividend	\$ 0.4832
Return of capital	\$ 0.0167
Others	\$ (0.0841)
	<hr/> \$ 0.4800

None of the above items constitute effective connected income (ECI).

Should you have any questions, please contact me at (416) 359-8639.

Sincerely



Carl Ching
Brookfield Infrastructure Group