



<b>B #:</b>	2137-15
<b>Date:</b>	December 8, 2015
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	Tax Reporting Service
<b>Attention:</b>	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
<b>Subject:</b>	Important Tax Information - REVISED Brookfield Infrastructure Partners L.P. CUSIP: G16252101 Record Date: 11/30/15 Payable Date: 12/31/15

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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Non-Confidential

# 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 3, 2015

In accordance with IRS regulation section 1.1446-4 this is a **Qualified Notice** with respect to the distribution of US\$0.53 per unit declared by Brookfield Infrastructure Partners L.P. on November 4, 2015 to be paid on December 31, 2015 to record holders as of November 30, 2015. The distribution consists of the following components, in US\$, 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	\$ 0.0059
US Source interest	\$ 0.0201
Canadian Source dividend	\$ -
Canadian Source interest	\$ 0.0060
Bermuda Source dividend	\$ 0.4186
Bermuda Source interest	\$ -
Return of capital	\$ 0.1627
Others	\$ (0.0833)
Total	<hr/> \$ 0.5300

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