Brookfield

FIRPTA CERTIFICATION OF NON-U.S. REAL PROPERTY INTEREST STATUS

TO: Transferees of Preferred Limited Partnership Units of Brookfield Infrastructure L.P. ("**BILP**")

Section 1445 of the Internal Revenue Code of 1986, as amended (the "**Code**"), and Treasury Regulations Section 1.1445-11T(d)(1) generally provide that a transferee of an interest in a domestic or foreign partnership must withhold tax if the transferor is a foreign partner and both (i) 50 percent or more of the partnership's gross assets consist of United States real property interests and (ii) 90 percent or more of the value of the partnership's gross assets consist of United States real property interests, cash, or cash equivalents.

To inform transferees that withholding of tax is not required under Section 1445 of the Code and the Treasury Regulations thereunder upon the purchase and sale or other transfer of BILP preferred limited partnership units, the undersigned, on behalf of Brookfield Infrastructure Special L.P. (such general partner of BILP, "**BILP GP**"), and not in her personal capacity, does hereby certify that:

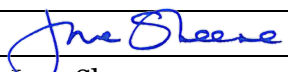
1. 50 percent or more of the value of the gross assets of BILP does not consist of United States real property interests within the meaning of the Code and the Treasury Regulations promulgated thereunder; or

2. 90 percent or more of the value of the gross assets of BILP does not consist of United States real property interests plus cash or cash equivalents within the meaning of the Code and the Treasury Regulations thereunder.

Under penalties of perjury, the undersigned responsible officer of BILP GP, on behalf of BILP GP and not in her personal capacity, declares that she has examined this certification and, to the best of her knowledge and belief, it is true, correct, and complete, and she further declares that she has the authority to sign this certification on behalf of BILP GP.

Brookfield Infrastructure Special L.P.

By: Brookfield Infrastructure Special GP Limited, its General Partner

By: 

Name: Jane Sheere
Title: Secretary
Date: 11-16-2026