



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

April 14, 2021

Michael Ryan  
Secretary  
Brookfield Infrastructure Corporation  
250 Vesey Street, 15th Floor  
New York, New York 10281-1023

**Re: Brookfield Infrastructure Corporation**  
**Brookfield Infrastructure Partners L.P.**  
**Registration Statement on Form F-3**  
**Filed April 6, 2021**  
**File No. 333-255051**

Dear Mr. Ryan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Kevin Dougherty at (202) 551-3271 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Mile T. Kurta