



AMPCI/Macquarie Infrastructure Management No.1 Limited (ABN 99 108 013 672) (AFSL 269286)
 as responsible entity of Diversified Utility and Energy Trust No.1 (ARSN 109 363 037) (DUET1)
 AMPCI/Macquarie Infrastructure Management No.2 Limited (ABN 15 108 014 032) (AFSL 269287)
 as responsible entity of Diversified Utility and Energy Trust No.2 (ARSN 109 363 136) (DUET2)
 and Diversified Utility and Energy Trust No.3 (ARSN 124 997 996) (DUET3)
 DUET Investment Holdings Limited (ABN 22 120 466 573) (DIHL)

Return your information:

Online:
 www.investorcentre.com

By Mail:
 Computershare Investor Services Pty Limited
 GPO Box 2975 Melbourne
 Victoria 3001 Australia

Mark this box with an 'X' if you have made any changes to your address details

Enter your name and address as it appears on the register

Enter your Holder Identification Number (HIN) or your Security Holder Reference Number (SRN)

Use a black pen.
 Print in CAPITAL letters
 inside the grey areas as
 shown in this example.

A B C 1 2 3 X

For your security keep your SRN/HIN confidential.

Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding (Rev. Feb 2006) Dept. of U.S. Treasury

Part I. Identification of Beneficial Owner (Refer to Investor Guide for completing Form W-8BEN)

Please mark the box that indicates your status.

Individual Corporation Other
 (If you marked the "Other" box please indicate type of beneficial owner as shown on Investor Guide)

Country of Incorporation

If you are a corporation, enter the country of incorporation. If you are another type of entity, enter the country under which laws you were created, organized, or governed.

Name of beneficial owner (if the beneficial owner is not the same as the registered holder as shown above, please write the beneficial owner details in the boxes below)

U.S. Taxpayer Identification Number (TIN), if any

Permanent Residence Address (Refer to Investor Guide for completing Form W-8BEN)

DO NOT ENTER YOUR AUSTRALIAN TAX FILE NUMBER (TFN)

Unit Street Number Street Name (if your permanent residence address is not the same as the registered address as shown above, please write it in the boxes below)

City/Town/Suburb State Postcode Country

Part II. Claim of Tax Treaty Benefits, if eligible

Important! If you are claiming an exemption from U.S. withholding tax on Portfolio Interest distributions, it is not necessary to complete Part II.

9a The beneficial owner is a resident within the meaning of the income tax treaty between the United States and the country identified to the right.
 Country

9c The beneficial owner is a non-individual, derives the income for which the treaty benefits are claimed and, if applicable, meets the limitation on benefits treaty provision requirements.

Part IV. Certification - Sign Here

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- The beneficial owner is not a U.S. person,
- The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Signature of beneficial owner or authorized signatory Capacity in which acting Contact Details - Phone Number Date (day/month/year)

Send form to Computershare DO NOT SEND TO THE IRS (see reverse for mailing instructions).

W 8 0 0 4

Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

(Section references are to the Internal Revenue Code)

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual W-9
 - A person claiming that income is effectively connected with the conduct of a trade or business in the United States..... W-8ECI
 - A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b)..... W-8EXP or W-8ECI
- Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.**
- A person acting as an intermediary/flow-through entity W-8IMY

Instead, use Form:

1 Name and Mailing Address

The information in this section reflects the name and mailing address of the registered holder of the securities.

2 Type of Beneficial Owner

Tick one box that applies to the beneficial owner. If the beneficial owner is an Individual, tick the 'Individual' box.

If the beneficial owner is a Corporation, tick the "Corporation" box.

If the beneficial owner is neither an Individual nor a Corporation tick the "Other" box and choose from the following categories (See Notes on Trusts below):

- T - Complex Trust
- S - Simple Trust
- G - Grantor Trust
- P - Partnership
- D - Disregarded Entity
- E - Estate
- F - Private Foundation
- X - Tax Exempt Organization as approved by the US Internal Revenue Service
- V - Government
- B - Central Bank of Issue
- N - International Organization

3 Claim of Treaty Benefits

If you are claiming an exemption from U.S. withholding tax on Portfolio Interest, it is not necessary to complete Part II.

4 Signature

The signature of the beneficial owner or an authorized signatory of the beneficial owner must sign here.

Part I. Identification of Beneficial Owner (Refer to Investor Guide for completing Form W-8BEN)

Please mark the box that indicates your status.

Individual Corporation Other (If you marked the "Other" box please indicate type of beneficial owner as shown on Investor Guide)

Country of Incorporation: **9**

Name of beneficial owner (if the beneficial owner is not the same as the registered holder as shown above, please write the beneficial owner details in the boxes below):

U.S. Taxpayer Identification Number (TIN), if any: **8**

Permanent Residence Address (Refer to Investor Guide for completing Form W-8BEN) (DO NOT ENTER YOUR AUSTRALIAN TAX FILE NUMBER (TFN))

City/Town/Suburb: **7** State: Postcode: Country:

Part II. Claim of Tax Treaty Benefits, if eligible

Important! If you are claiming an exemption from U.S. withholding tax on Portfolio Interest distributions, it is not necessary to complete Part II.

The beneficial owner is a resident within the meaning of the income tax treaty between the United States and the country identified to the right.

The beneficial owner is a non-individual, derives the income for which the treaty benefits are claimed and, if applicable, meets the limitation on benefits treaty provision requirements.

Part IV. Certification - Sign Here

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

1. I am the beneficial owner or an authorized signatory for the beneficial owner of all the income to which this form relates.

2. The beneficial owner is not a U.S. person.

3. The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and

4. For transfers or other exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Signature of beneficial owner or authorized signatory: **4** Capacity in which acting: **5** Contact Details - Phone Number: **6** Date (day/month/year): **6**

Send form to Computershare DO NOT SEND TO THE IRS (see reverse for mailing instructions).

5 Capacity in which acting

If this form is completed by an agent acting under a duly authorized Power of Attorney, the form must be accompanied by the Power of Attorney (if not already noted by the registry).

Non-individual - this form must be signed by an authorized representative or officer of the beneficial owner and the "capacity in which acting" field must be completed, e.g., Director.

9 Country of Incorporation

If you are a corporation, enter the Country of Incorporation. If you are another type of entity, enter the country under which laws you were created, organized or governed.

8 U.S. Taxpayer Identification Number (TIN)

If you have a U.S. Social Security Number or a U.S. Employer Identification Number, enter it here.

Do not enter your Australian Tax File Number.

7 Residence Address of beneficial owner/s

If your permanent residence address is not the same as the mailing address printed on the Form W-8BEN, you must write your permanent residence address here. Do not use a P.O. Box or care-of address.

Generally, your permanent residence address is the address in the country where you claim to be a resident for income tax purposes.

6 Contact Details & Date

Enter your phone number so we can phone you if required.

Enter the date the form was executed.

Joint Ownership

Each beneficial owner of a joint holding must complete and return a separate Form W-8BEN. Each form must be individually signed in order to be valid.

Notes on Trusts:

U.S. law may interpret trusts differently to that applying in an Australian or other jurisdiction. The descriptions below are provided as a general indication of the characteristics of the types of trusts referred to in the Form. You are advised to obtain your own independent professional advice.

Simple Trust: Governing documents requires distribution of all income to current beneficiaries and does not distribute or accumulate income or gains for charitable purposes and the trust does not, in fact, distribute any capital or accumulated income.

Grantor: (a) The power to revest title to the trust property absolutely in the grantor is exercisable either (i) solely by the grantor without the approval or consent of any other person, or (ii) with the consent of a related or subordinate party who is subservient to the grantor; or (b) during the lifetime of the grantor, trust distributions (whether income or corpus) may be made only to the grantor or grantor's spouse; or (c) trust distributions are taxable as compensation for services rendered.

Complex: Governing documents provide for the accumulation of income for future distributions or may accumulate income or gains for charitable purposes.

If you are completing this Form W-8BEN as a "Simple Trust", "Grantor Trust" or "Partnership" you must also complete a Form W-8IMY and Non-Qualified Intermediary Withholding Statement.

DO NOT FAX THIS FORM

Please return the completed form in the envelope provided, or to the address opposite:

Computershare Investor Services Pty Limited
GPO Box 2975
Melbourne Victoria 3001
Australia



INVESTOR'S GUIDE TO FORM W-8BEN FOR PORTFOLIO INTEREST PAYMENTS

Read instructions below to find answers to frequently asked questions.

This guide is of a general nature only and does not constitute legal, financial or tax advice. You must seek professional advice in respect of your specific situation.

For more tax information, please refer to the Internal Revenue Services (IRS) web site: www.irs.gov.

This guide is intended for investors who are not residents of the United States of America (US) for tax purposes.

Why should I complete the Form W-8BEN?

The standard US withholding tax rate on Portfolio Interest distributions applied by the IRS on non-US residents is **30%**. However, by completing a Form W-8BEN, you are claiming an exemption to US withholding tax on the US Portfolio Interest component of your distribution.

Who should file a Form W-8BEN?

Every beneficial owner who is not a US resident for tax purposes. The beneficial owner is generally the person or entity who is liable to include the distribution in their gross income on a tax return.

Is the registered holder the same as the beneficial owner?

If yes, go to the next question.

If no, the registered holder is considered an intermediary or flow-through entity. Please refer to instructions for intermediary/flow-through entity overleaf.

What happens if I don't complete the Form W-8BEN?

If you do not complete the Form, US withholding tax will be deducted at 30% from the US Portfolio Interest component of your distribution.

If I have more than one holding, will the Form W-8BEN apply to all my holdings?

No. The Form W-8BEN will apply to the securities you hold under the HIN/SRN shown on the Form. You will need to complete a new Form W-8BEN for each HIN/SRN.

When should I complete the Form W-8BEN by? How long will it remain valid?

To claim the exemption from US withholding tax on Portfolio Interest, please send your Form to Computershare prior to the record date of the first distribution after your purchase date.

A Form W-8BEN provided by an investor will remain in effect until 31 December; 3 years after it is signed i.e. a Form W-8BEN signed on 1 September 2008 will remain valid until 31 December 2011. If any of the details you provided on the Form W-8BEN change, you must lodge a new Form W-8BEN showing the new details.

