

AUDITOR'S INDEPENDENCE DECLARATION

Deloitte.

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The Board of Directors
Spark Infrastructure Holdings No.2 Limited
255 George Street
Sydney, NSW 2000

24 February 2009

Dear Directors

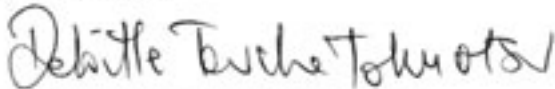
Spark Infrastructure Holdings No.2 Limited

In accordance with section 307C of the Corporations Act 2001, I provide the following declaration of independence to the directors of Spark Infrastructure Holdings No.2 Limited.


As lead audit partner for the audit of the financial statements of Spark Infrastructure Holdings No.2 Limited for the financial year ended 31 December 2008, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Yours sincerely



DELOITTE TOUCHE TOHMATSU



S C Gustafson
Partner
Chartered Accountants

Member of
Deloitte Touche Tohmatsu