

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ PURSUANT TO IRC SECTION 301 (C)(1), THE PORTION OF A DISTRIBUTION WHICH IS A DIVIDEND (AS DEFINED UNDER IRC SECTION 316) IS INCLUDABLE IN GROSS INCOME. PURSUANT TO IRC SECTION 301(C)(2), THE PORTION OF THE DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AND REDUCE THE ADJUSTED BASIS OF THE STOCK.

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ KC for HMT

Date ▶ November 1, 2017

Print your name ▶

Preparer's signature

Title ▶
Date

Check if self-employed

PTIN

Paid Preparer Use Only

Print/Type preparer's name

Firm's name ▶

Firm's address ▶

Firm's EIN ▶

Phone no.

Kinder Morgan Canada Limited
Supplemental Attachment to Form 8937
98-1382900

Part II, Question 14:

Detail of the distributions made are described below:

Canadian Dollars

Record Date	Ex-Date	Payable Date	Amount	Taxable Dividend Amount	Return of Capital Amount
10/17/2017	10/17/2017	11/15/2017	0.1625	0.1625	0.0000