

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 [Handwritten Signature]* Date: *December 21, 2018*
Print your name ► Title ►

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
	Firm's address ►	Phone no.			

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

Part II, Question 14:

Detail of the distribution made is described below:

Canadian Dollars

Declaration Date	Record Date	Payable Date	Amount	Taxable Dividend Amount	Return of Capital Amount
1/17/2018	1/31/2018	2/15/2018	0.2208	0.0000	0.2208
4/18/2018	4/30/2018	5/15/2018	0.3250	0.0000	0.3250
7/18/2018	7/31/2018	8/15/2018	0.3250	0.0000	0.3250
10/10/2018	10/31/2018	11/15/2018	0.3250	0.0000	0.3250