

**Report of Organizational Actions
Affecting Basis of Securities**

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Kinder Morgan Canada Limited		98-1382900	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Investor Relations	800-315-0578	KML_IR@Kindermorgancanadalimited.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
2700 - 300 5th Avenue SW		Calgary, Alberta T2P 5J2 Canada	
8 Date of action		9 Classification and description	
See Attached Statement		SERIES 3 PREFERRED SHARES	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
494549504		KML	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ See Attached Statement

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ N/A

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ N/A

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

Sign Here
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.
Signature ▶ [Handwritten Signature] Date ▶ Jan 26, 2015
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
1/16/2019	1/31/2019	2/15/2019	0.325	0.000	0.325
4/30/2019	4/30/2019	5/15/2019	0.325	0.000	0.325
7/31/2019	7/31/2019	8/15/2019	0.325	0.000	0.325
10/31/2019	10/31/2019	11/15/2019	0.325	0.000	0.325