AMENDED

Form **8937**(December 2017)
Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

▶ 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 con	tact 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 addre	
0700 000 Ft A	Calana, Alkaria T2D F12 Canada
2700 - 300 5th Avenue SW 8 Date of action 9 Classification and	Calgary, Alberta T2P 5J2 Canada
See Attached Statement SERIES 1 PREFERE	
10 CUSIP number 11 Serial number(s) 12 Ticke	r symbol 13 Account number(s)
494549306 KML	
	ts if needed. See back of form for additional questions.
	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 b	pasis 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	
Describe the calculation of the change in basis and the data that su valuation dates ► N/A	pports the calculation, such as the market values of securities and the
1477	

Part I		Organizational Action (cont	inued)		
					s based PURSUANT TO IRC
					RIRC SECTION 316) IS INCLUDABLE
LLOCATION				OF THE DISTRIBUTION V	VHICH IS NOT A DIVIDEND SHALL
RF APP	LIED /	AND REDUCE THE ADJUSTED E	BASIS OF THE STOCK.		
	•••				

18 Ca	an any	resulting loss be recognized? ▶	N/A		
			A		
19 Pr	ovide	any other information necessary to	o implement the adjustment, suc	h as the reportable tax yea	r ► N/A
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				·	
- , 					
······································					
	 				
		~			
	Unde	penalties of perjury, I declare that I h	ave examined this return, including	accompanying schedules and	statements, and to the best of my knowledge and
	belief,	it is true, correct, and complete. Declar	ration of preparer (other than officer)	is based on all information of	which preparer has any knowledge.
Sign					1 1/ 1-10
Here	Signa	ture >	7	Date ▶	10, Dh
					•
	Print	/our name ▶		Title ▶	
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepa	arer				self-employed
Use C		Firm's name			Firm's EIN ▶
		Firm's address ▶			Phone no.
Send Fo	orm 89	37 (including accompanying state	ments) to: Department of the Tre	easury, Internal Revenue Se	ervice, Ogden, UT 84201-0054

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

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		Payable		Dividend	Capital
Declaration Date	Record Date	Date	Amount	Amount	Amount
1/16/2019	1/31/2019	2/15/2019	0.328125	0.000000	0.328125
4/30/2019	4/30/2019	5/15/2019	0.328125	0.000000	0.328125
7/31/2019	7/31/2019	8/15/2019	0.328125	0.000000	0.328125
10/31/2019	10/31/2019	11/15/2019	0.328125	0.000000	0.328125