AltaGas Income Trust

Characterization of Payments to Canadian Unitholders

for the year ending December 31, 2009

The following tables summarize on a per unit basis the monthly cash distributions declared in 2009.
Unitholders should consult their own tax advisors as to their particular tax consequences of holding Trust Units or Partnership Interests.

2009 Distribution Information

AltaGas Income Trust	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUN**	**JUL**	**AUG**	**SEP**	**OCT**	**NOV**	**DEC**	**Total 2009**
Record date	26-Jan-09	25-Feb-09	25-Mar-09	27-Apr-09	25-May-09	25-Jun-09	27-Jul-09	25-Aug-09	25-Sep-09	26-Oct-09	25-Nov-09	29-Dec-09	
Payment date	17-Feb-09	16-Mar-09	15-Apr-09	15-May-09	15-Jun-09	15-Jul-09	17-Aug-09	15-Sep-09	15-Oct-09	16-Nov-09	15-Dec-09	15-Jan-10	
Dividend Income	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00408
Capital Gains	$ 0.00717	$ 0.00717	$ 0.00717	$ 0.00717	$ 0.00717	$ 0.00717	$ 0.00717	$ 0.00717	$ 0.00717	$ 0.00716	$ 0.00716	$ 0.00716	$ 0.08601
Other Taxable Income	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14190	$ 1.70269
Return of Capital	$ 0.03060	$ 0.03060	$ 0.03060	$ 0.03060	$ 0.03060	$ 0.03060	$ 0.03060	$ 0.03060	$ 0.03060	$ 0.03061	$ 0.03061	$ 0.03060	$ 0.36722
Actual Distribution per unit	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 2.16000

AltaGas Holding Limited Partnership No. 1	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUN**	**JUL**	**AUG**	**SEP**	**OCT**	**NOV**	**DEC**	**Total 2009**
Record date	26-Jan-09	25-Feb-09	25-Mar-09	27-Apr-09	25-May-09	25-Jun-09	27-Jul-09	25-Aug-09	25-Sep-09	26-Oct-09	25-Nov-09	29-Dec-09	
Payment date	17-Feb-09	16-Mar-09	15-Apr-09	15-May-09	15-Jun-09	15-Jul-09	17-Aug-09	15-Sep-09	15-Oct-09	16-Nov-09	15-Dec-09	15-Jan-10	
Dividend Income	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00034	$ 0.00408
Capital Gains	$ 0.00717	$ 0.00717	$ 0.00717	$ 0.00717	$ 0.00717	$ 0.00717	$ 0.00717	$ 0.00717	$ 0.00717	$ 0.00716	$ 0.00716	$ 0.00716	$ 0.08601
Interest from Canadian Sources	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14189	$ 0.14190	$ 1.70269
Payment in excess of above income allocations	$ 0.03060	$ 0.03060	$ 0.03060	$ 0.03060	$ 0.03060	$ 0.03060	$ 0.03060	$ 0.03060	$ 0.03060	$ 0.03061	$ 0.03061	$ 0.03060	$ 0.36722
Actual Distribution per unit	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 0.18000	$ 2.16000