



### Contact

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### AltaGas Ltd.

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### About Us

AltaGas is an energy infrastructure company with a focus on natural gas, power and regulated utilities. AltaGas creates value by acquiring, growing and optimizing its energy infrastructure, including a focus on clean energy sources.

## SUBSCRIPTION RECEIPTS TAXATION INFORMATION

The dividend equivalent payments received on AltaGas' Subscription Receipts are a combination of interest income and return of a portion of the issue price of the Subscription Receipts. Please see the table below for the appropriate split for each dividend equivalent payment up to December 31, 2017.

The interest income portion of each dividend equivalent payment should be reported as interest income for income tax reporting purposes in Canada. For holders of Subscription Receipts that are residents of Canada, such interest income should be reported on a T5 form. For holders of Subscription Receipts that are non-residents of Canada, such interest income (and applicable Canadian withholding taxes) should be reported on an NR4 form. Holders of Subscription Receipts must also report such interest income as required for income tax purposes.

This information is of a general nature only and is not intended to be, nor should it be construed to be legal, business or tax advice to any particular holder of Subscription Receipts and no representation with respect to the income tax consequences to any holder of Subscription Receipts is provided. Holders of Subscription Receipts should consult their own tax advisors regarding the income tax considerations applicable to them in their particular circumstances.

### 2017 Tax Dividend Equivalent Payment Breakdown

Dividend Payment Date	% Return of Issue Price	% Interest Income
March 15	93.291574%	6.708426%
April 17	92.670441%	7.329559%
May 15	78.095234%	21.904766%
June 15	92.703190%	7.296810%
July 17	92.920547%	7.079453%
August 15	76.513260%	23.486740%
September 15	89.593189%	10.406811%
October 16	88.635733%	11.364267%
November 15	67.959915%	32.040085%
December 15	89.203103%	10.796897%