



## PEMBINA PIPELINE INCOME FUND

### HISTORIC DISTRIBUTIONS: TAX INFORMATION FOR U.S. UNITHOLDERS - QUALIFIED DIVIDENDS FOR U.S. TAX PURPOSES

(Inception to September 25, 2010 Record Date. On October 1, 2010, Pembina Pipeline Income Fund converted into a dividend-paying corporate entity carrying on business as Pembina Pipeline Corporation.)

YEAR	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Qualified Dividends						97.72%	78.28%	88.77%	79.61%	88.89%	81.74%	77.57%	70.74%
Ordinary Dividends	85.81%	99.50%	92.36%	97.93%	92.30%								
Return of Capital	14.13%	0.50%	7.64%	2.07%	7.70%	2.28%	21.72%	11.23%	20.40%	11.17%	18.26%	22.43%	29.26%

## PEMBINA PIPELINE CORPORATION

### DIVIDENDS: TAX INFORMATION FOR U.S. SHAREHOLDERS - QUALIFIED DIVIDENDS FOR U.S. TAX PURPOSES

(Post corporate conversion effective October 1, 2010)

YEAR	2010	2011	2012	2013
Qualified Dividends	100.00%	100.00%	100.00%	100.00%

## PROVIDENT ENERGY LTD.

### DIVIDENDS: TAX INFORMATION FOR U.S. SHAREHOLDERS - QUALIFIED DIVIDENDS FOR U.S. TAX PURPOSES

For information on dividend received from Provident Energy Ltd. **before April 2012**, please refer to the following documents in the Provident Archived Tax Info section of this website:

- Form 8937 Report of Organizational Actions Affecting Basis of Securities (PEL)
- U.S. resident tax information