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December 23, 2016

RE: Carbon Levy Exemption for Gas Alberta Inc.

To Whom This May Concern,

Through recent discussions with the Government of Alberta Tax and Revenue Administration, we have received confirmation that Gas Alberta Inc. is Carbon Levy exempt.

Gas Alberta Inc. purchases natural gas on behalf of its utility shareholders for delivery to their respective natural gas distribution systems. Special Notice Vol. 11 No. 4 released by the Tax and Revenue Administration clarifies that this activity is Carbon Levy exempt and no Carbon Levy exemption certificate is required to achieve this exemption.

Should you require further clarification on Gas Alberta Inc.'s Carbon Levy exempt status, please contact the Tax and Revenue Administration via email at TRA.CarbonLevy@gov.ab.ca.

Please retain this letter for your records.

Yours Truly,

A handwritten signature in blue ink, appearing to read "Dave Symon", with a long horizontal line extending to the right.

Dave Symon
President and CEO
Gas Alberta Inc.