

June 1st Dividend Q & A

The quarterly common share dividend was paid on June 1, 2017 to shareholders of record on May 15, 2017. The dividend amount was declared at \$0.61 CDN per share. Payment of dividends will be delivered to U.S. holders in U.S. Dollars using the indicative rate of exchange of \$0.7323 USD/CDN for Canadian interbank transactions established by the Bank of Canada on the declared record date of May 15th, 2017.

Why was a U.S. Back-Up Withholding Tax deducted from my Dividend payment?

Registered U.S. Shareholders who have not submitted a W-9 tax form to the AST Trust Company (Canada) (AST) will have seen a 28% U.S. Back-Up Withholding Tax deducted from their Gross Dividend. In order to prevent this back-up withholding from being deducted from future dividends, please complete a [W-9 tax form](#) and return to the AST (address listed below). This form would have been mailed to you back in March and again in April.

Beneficial U.S. Shareholders should contact their broker or bank for additional information.

Why was a Non-Resident Tax Deducted from my Dividend Payment?

U.S. Shareholders are entitled to benefits under the Canada-U.S. tax treaty whereby the rate of Canadian withholding tax is reduced to 15% from the standard 25%.

If you incurred a Non-Resident Tax of 25% deducted from your dividend payment, you will need to submit the "Declaration of Eligibility for Benefits under a Tax Treaty for a Non-Resident Taxpayer" ([NR301 Tax Form](#)) to the AST at the address below (Registered Shareholders only) in order to take advantage of the benefits under the tax treaty outlined above. This form would have been mailed to you back in March and again in April.

You may be eligible to claim a credit or deduction against your local taxes with respect to these Canadian non-resident withholding taxes. Please consult with your tax advisor or accountant for more information.

Beneficial U.S. shareholders should contact their broker or bank for additional information.

I was enrolled in the Dividend Reinvestment Program (DRIP) with Spectra, but received a Dividend cheque from Enbridge?

Legacy Spectra shareholders who were previously enrolled in the DRIP program with Spectra will need to re-enroll into the Enbridge DRIP Program. Information on our

program can be found [here](#) along with the [DRIP Enrollment Form](#). Please send all completed Enrollment Forms to the AST Trust Company (Canada) at the address below

Registered Shareholders should return all completed forms to:

AST Trust Company (Canada)
PO Box 4229, Station A
Toronto, ON M5W 0G1
Fax: 1 888 488 1416

Registered Shareholders who require information specific to their account should contact the AST Trust Company (Canada) at (800) 821-2794 or (416) 682-3868.

Beneficial Shareholders who require information specific to their account should contact their Broker or Bank.

I'd like to have my Dividend payments direct deposited and not by cheque. Where can I find the form to set this up?

Registered shareholders can submit a "[Request for Electronic Payment of Dividends](#)" Form to the AST Trust Company (Canada) at the address provided on the form to receive future dividends payed directly into their account.

Beneficial shareholders should contact their broker or bank for additional information.