

Independent Auditor's Report

To the Directors of the Managing General Partner of Alliance Pipeline L.P.

We have audited the accompanying financial statements of Alliance Pipeline L.P., (the "Partnership") which comprise the balance sheet as at December 31, 2019 and the statements of income and cash flows and the related notes, which comprise a summary of significant accounting policies and other explanatory information for the year then ended, included on pages number 110 through 120a and 122.1 through 122.29 of the accompanying Federal Energy Regulatory Commission Form No. 2

Other Matter - Comparative Information

The financial statements of the Partnership for the year ended December 31, 2018 were audited by another auditor who expressed an unmodified opinion on those financial statements on August 14, 2020. We draw attention to Note 13 to the financial statements, which explains that the financial statements for the year ended December 31, 2018 have been restated from those which the predecessor auditor previously expressed an unmodified opinion on April 18, 2019.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases described in Note 2, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Partnership's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Partnership or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Partnership's financial reporting process.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Alliance Pipeline L.P. as at December 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with accounting requirements of the Federal Energy Regulatory Commission set forth in its applicable Uniform System of Accounts and published accounting releases described in Note 2.

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. As described in Note 2 to the financial statements, the financial statements are prepared by Alliance Pipeline L.P. on the basis of the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Federal Energy Regulatory Commission. Our opinion is not modified with respect to this matter.

Amended and Restated Financial Statements

We draw attention to Note 2 and Note 13 to the financial statements, which explains that the financial statements for the year ended December 31, 2019 have been restated from those which we originally reported on April 30, 2020. Our opinion is not modified with respect to this matter.

Restriction of Use

This report is intended solely for the information and use of the Board of Directors and Management of Alliance Pipeline L.P and the Federal Energy Regulatory Commission and is not intended to be and should not be used by anyone other than these specified parties.

Calgary, Alberta

August 17, 2020

MNP LLP

Chartered Professional Accountants