

**Appendix XV Reporting Form – Companies using Trusts for Set-aside mechanism -
as amended March 2021**

Table I.1 Update on Abandonment Funding for Pipeline with Trust			
Regulatory Instrument Holder (entity which holds certificate/order)	Westcoast Energy Inc. ("Westcoast")		
Filed by (company name) if different from regulatory instrument holder			
Pipeline System Name (for each, fill-in separate form)	Westcoast Gathering and Processing System		
For Group 2 companies, associated order numbers or certificates			
Update on Abandonment Funds			
Year open date	January 1, 2021	Planned	Actual
Year open balance	millions	39.247	42.383
Directed by the CER to set aside	millions	0.000	0.000
Collected from Shippers	millions		
Contributed by Pipeline Owners	millions		
Other	millions		
Earnings within Trust	millions	2.315	5.512
Taxes paid on earnings within Trust	millions	0.579	0.733
Disbursements (and CER orders authorizing the disbursements)	millions		
Year Close Balance	millions	40.984	47.162
Year close date	December 31, 2021		
Calculate the percentage difference between the planned and actual year close balances. If that difference is more than 10%, explain the difference and provide a plan to resolve the difference.		Actual is 15.1% greater than planned See Note 1 & Note 2	
Any Other relevant information	See Note 2		
Compliance Confirmation			
The Investment Policy (or Statement of Investment Policy and Practices) filed with the CER still current and in use?	Agree	If not, file new one	
All investment decisions and actions the year complied with this Investment Policy throughout the year?	Agree	If not, file explanation	
Changes in cost estimates, or other components that could prompt material changes in funding plan	No changes	If changes, file explanation	
Pipeline is still in operation	No	See Note 2	
Filed by (Officer of the Pipeline System Certificate holder) <i>Print name of individual</i>	Brian Johnson, VP, Canadian Gas Transmission and Midstream		
Signature			
Dated	April 21, 2022		

Note 1

The actual trust balance is greater than planned due to higher than anticipated investment earnings

Note 2

On December 16, 2019, the Canada Energy Regulator (“CER”) approved a request by Westcoast to reduce its Annual Contribution Amount to zero effective for the year 2019, subject to the completion of the sale transaction with NorthRiver Midstream Operations LP approved by Order MO-038-2019 [[Filing ID No. C03681-1](#)]. On December 31, 2019, Westcoast filed a letter with the CER confirming completion of that sale transaction [[Filing ID No. C03907-2](#)].

The remaining facilities covered by this trust include five raw gas transmission pipelines, all of which are currently deactivated, decommissioned or abandoned. Westcoast expects to apply for re-imburement of costs incurred to abandon the remaining facilities following the completion of the abandonment projects.