



**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 Sales Gas Transmission 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	52.482	56.677
Directed by the CER to set aside	millions	8.492	8.492
Collected from Shippers	millions	8.492	8.492
Contributed by Pipeline Owners	millions	8.492	8.492
Other	millions		
Earnings within Trust	millions	3.091	8.212
Taxes paid on earnings within Trust	millions	0.836	1.094
Disbursements (and CER orders authorizing the disbursements)	millions		
Year Close Balance	millions	63.230	72.287
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 14.3% greater than planned See Note 1	
Any Other relevant information	N/A		
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		Agree	If not, explain
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.

Westcoast expects to update its annual contribution amount following completion of the CER's 2021 ACE and SAM-COM Review.