



Canada Energy  
Regulator

Régie de l'énergie  
du Canada

Suite 210  
517 Tenth Avenue SW  
Calgary, Alberta  
T2R 0A8

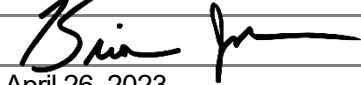
517, Dixième Avenue S.-O.  
bureau 210  
Calgary (Alberta)  
T2R 0A8

## Canada Energy Regulator - Reporting Form – Companies using Trusts for Set-aside mechanism

Last updated: 24 February 2023

This document was initially introduced as Appendix XV in the MH-001-2013 Reasons for Decision ([A60676](#)) and is updated over time, as required.

Table I.1 Update on Abandonment Funding for Pipeline with Trust			
<b>Regulatory Instrument Holder (entity which holds certificate/order)</b>	Westcoast Energy Inc.		
<b>Filed by (company name) if different from regulatory instrument holder</b>	Enbridge		
<b>Pipeline(s)/ System(s) Name</b>	Westcoast Transmission System		
<b>For Group 2 companies, associated order numbers or certificates</b>			
Update on Abandonment Funds			
<b>Year open date</b>	January 1, 2022	<b>Planned</b>	<b>Actual</b>
<b>Year open balance</b>	millions	63.230	72.287
<b>Directed by the CER to set aside</b>	millions	8.492	8.492
<b>Collected from Shippers</b>	millions	8.492	8.492
<b>Contributed by Pipeline Owners</b>	millions	8.492	8.492
<b>Other</b>	millions		
<b>Earnings within Trust</b>	millions	3.726	(8.136)
<b>Taxes paid on earnings within Trust</b>	millions	1.007	(0.756)
<b>Disbursements (and CER orders authorizing the disbursements)</b>	millions		
<b>Year Close Balance</b>	millions	74.441	73.399
<b>Year close date</b>	December 31, 2022		
<b>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.</b>	Actual is 1.3% less than planned		
<b>Any Other relevant information</b>	N/A		

Compliance Confirmation		
<b>The Investment Policy (or Statement of Investment Policy and Practices) filed with the CER still current and in use?</b>	Agree	If not, file new one
<b>All investment decisions and actions the year complied with this Investment Policy throughout the year?</b>	Agree	If not, file explanation
<b>Changes in cost estimates, or other components, that could prompt material changes in funding plan</b>	No changes	If changes, file explanation
<b>Pipeline(s) still in operation</b>	Agree	If not, explain
<b>Filed by (Officer of the Pipeline System Certificate holder) <i>Print name of individual</i></b>	Brian Johnson, VP Canadian Gas Transmission and Midstream	
<b>Signature</b>		
<b>Dated</b>	April 26, 2023	