

**ENBRIDGE PIPELINES INC.**  
**FIRM SERVICE TOLL CHARGE**  
**LINE 8 OIL PRODUCTS TRANSPORTATION SYSTEM**  
**2018 OPERATING YEAR**

**April 2018**

**ENBRIDGE PIPELINES INC.**  
**FIRM SERVICE TOLL CHARGE**  
**Line 8 Oil Products Transportation System**  
**2018 Operating Year**

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**ENBRIDGE PIPELINES INC.**

**Statement FS-0**

**Line 8 Oil Products Transportation System  
Firm Service Charge  
2018**

**\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Supporting Statement</b>	<b>2018</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
1	Firm Service Charge:		
2	Monthly O&M Charge	OM-0	312
3	Monthly Capital Charge	CC-0	<u>697</u>
4	Total (Line 2 + Line 3)		<u>1,009</u>
5	Allocated Capacity (m <sup>3</sup> /day)		
6	Imperial Oil		<u>14,800</u>
7	Total		<u>14,800</u>
8	Firm Service Toll [(Line 4/Line 7) * 1,000] (\$/m <sup>3</sup> /month)		68.176
9	Abandonment Surcharge (\$/m <sup>3</sup> /month)	Note 1	<u>1,343</u>
10	Total Firm Service Charge (\$/m <sup>3</sup> /month) (Line 8 + Line 9)		69.519

Note 1: Abandonment Surcharge pursuant to NEB Decision MH-001-2013 and Order MO-030-2014.  
Abandonment Surcharge as per Appendix B, Sarnia - Millgrove Junction ("Line 8") surcharge of \$0.007 per bbl. Line 8 = (\$0.007/bbl \* 6.289811) = \$0.044/m<sup>3</sup> \* (365/12) = \$1.343/m<sup>3</sup>/month.

**ENBRIDGE PIPELINES INC.**

Statement OM-0

**Line 8 Oil Products Transportation System  
Operating and Maintenance Charge  
2018****\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Supporting Statement</b>	<b>2018</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
1	Annual O&M Charge		
2	2017 Starting Point O&M Charge	2017 O&M-0	3,373
3	Inflation Adjustment	OM-1	<u>(15)</u>
4	Subtotal		3,358
5	Forecast Inflation of 2% for 2018	Note 1	<u>67</u>
6	Current Year Starting Point O&M Charge		<u>3,425</u>
7	Non-Routine Adjustment Forecast (expensed)	OM-2	<u>1,039</u>
8	Adjustments - Prior Year		
9	Inflation Adjustment	OM-1	(15)
10	Deferred Amount O&M Adjustment	OM-3	213
11	Non-Routine Adjustment Variance (expensed)	OM-4	(920)
12	Property Tax Adjustment	OM-5	16
13	Carrying Charges on Lines 9 through 12 @ 1.96%	Note 2	<u>(14)</u>
14	Total Adjustments - Prior Year (sum Lines 9 through Line 13)		<u>(720)</u>
15	Annual O&M Charge (Line 6 + Line 7 + Line 14)		<u>3,744</u>
16	Monthly O&M Charge (Line 15 divided by 12)		<u>312</u>

Note 1: 2018 Forecast CPI of 2.0% based on rate published in January by Consensus Economics Inc., per article 1.13 of the Financial Support & Service Agreement.

Note 2: The 2017 average of 12 monthly Bank rates in effect at the end of the month as published in the Bank of Canada Statistical Review plus 100 basis points, per article 1.8 of the FSA.

**ENBRIDGE PIPELINES INC.**

**Statement OM-1**

**Line 8 Oil Products Transportation System  
Inflation Adjustment  
2017  
\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Actual</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
1	2017 Starting Point O&M Charge before Inflation	<u>3,307</u>
2	Actual Inflation Factor for 2017 @	1.6%
3	Forecast Inflation Factor for 2017 @	<u>2.0%</u>
4	Variance (Line 2 - Line 3)	<u>-0.4%</u>
5	Inflation Adjustment (Line 1 x Line 4)	<u>(15)</u>

**ENBRIDGE PIPELINES INC.**

**Statement OM-2**

**Line 8 Oil Products Transportation System  
Non-Routine Adjustment Forecast (Expensed)  
2018**

**\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Total</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
1	NRA Operating & Maintenance Expenses <sup>1</sup>	
2	In-Line Inspections	882
3	Cathodic Protection	25
4	Geo-hazard Assessment	123
5	Cleaning Program	9
		<hr/>
6	Non-Routine Adjustments Forecast (Expensed)	<hr/> <b>1,039</b> <hr/>

Notes:

- (1) The proposed NRA operating and maintenance expenses are based on updated estimates after issuance of the September 30, 2017 letter to Imperial Oil.

**ENBRIDGE PIPELINES INC.**

**Statement OM-3**

**Line 8 Oil Products Transportation System  
Deferred Amount O&M Adjustment  
2017  
\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Total System</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
1	Monthly O&M Charge in Effect April 1 - December 31, 2017	444
2	Interim Monthly Charge in Effect January 1 - March 31, 2017	<u>373</u>
3	Difference in Monthly O&M Charge (Line 1 - Line 2)	<u>71</u>
4	Difference in Monthly O&M charge times 3 Months (Line 3 x 3)	<u>213</u>

**ENBRIDGE PIPELINES INC.**

**Statement OM-4**

**Line 8 Oil Products Transportation System  
Non-Routine Adjustment Variance (Expensed)  
2017  
\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Forecast for 2017</b>	<b>Actual for 2017</b>	<b>Variance</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)=(d)-(c)</b>
1	NRA Operating & Maintenance Expenses			
2	Depth of Cover Survey	159	81	(78)
3	Facilities Integrity Program	200	2	(198)
4	In-Line Inspection	1,360	1,095	(265)
5	Cleaning Program	110	25	(85)
6	Geo-hazard Assessment	100	15	(85)
7	Remediation Program	300	-	(300)
8	Cathodic Protection Program	-	20	20
9	Recoat Piping	-	50	50
10	Network Upgrade	-	21	21
11	Non-Routine Adjustments (Expensed)	2,229	1,309	(920)



**ENBRIDGE PIPELINES INC.**

**Statement OM-5**

**Line 8 Oil Products Transportation System  
Property Tax Adjustment  
2017  
\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Amount</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
1	Actual Property Tax Expense 2017	755
2	Property Tax Included in O&M Charge 2017	<u>739</u>
3	Amount of Property Tax (Over)/Under Charged (Line 1 - Line 2)	<u>16</u>
4	Percentage (Over) / Under Charged (Line 3 / Line 2)	<u>2.17%</u>
5	Property Tax Adjustment if Line 4 greater than + / - 2%	<u>16</u>

**ENBRIDGE PIPELINES INC.**

**Statement CC-0**

**Line 8 Oil Products Transportation System  
Capital Charge  
2018**

**\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Supporting Statement</b>	<b>2018</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
1	Depreciation	RB-3	3,921
2	Interest Expense	CC-1	2,195
3	Return on Equity	CC-1	2,519
4	Forecast Tax Allowance	CC-2	-
5	Current Year Annual Capital Charge		<u>8,635</u>
6	Adjustments related to the prior year:		
7	Tax Allowance Variance	CC-3	281
8	Deferred Amount Capital Adjustment	CC-4	(207)
9	Capital Non Routine Adjustment Variance	CC-5	(336)
10	2017 Rate Base Adjustment	CC-4.1	(4)
11	Carrying Charges on Lines 7 through 10 @ 1.5%		<u>(5)</u>
12	Total Adjustments		<u>(271)</u>
13	Annual Capital Charge (Line 5 + Line 12)		<u>8,364</u>
14	Monthly Capital Charge (Line 13 divided by 12)		<u>697</u>

**ENBRIDGE PIPELINES INC.**

Statement CC-1

**Line 8 Oil Products Transportation System  
Return on Equity and Interest Expense  
2018****\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Capital Ratio</b>	<b>Cost Rate</b>	<b>Weighted Cost</b>	<b>Rate Base RB-0</b>	<b>Return</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)=(c) x (d)</b>	<b>(f)</b>	<b>(g)=(e) x (f)</b>
1	Return on Equity	45.00%	7.61% <sup>1</sup>	3.42%	73,669	<u>2,519</u>
2	Interest:					
3	Original Rate Base	55.00%	10.75% <sup>2</sup>	5.91%	2,161	128
4	Rate Base Additions & Working Capital	55.00%	5.25% <sup>3</sup>	2.89%	71,508	<u>2,067</u>
5	Total Interest (Line 3 + Line 4)					<u>2,195</u>
6	Total Return (Line 1 + Line 5)					<u>4,714</u>

## Notes:

<sup>(1)</sup> 2018 Multi-pipeline rate of return of 7.36% + 25 basis points, per article 8.5 of the FSA.<sup>(2)</sup> 10.75% per article 8.4(a) of the FSA.<sup>(3)</sup> The Main System of Enbridge Pipelines Inc. 2018 weighted average cost of debt of 4.75% + 50 basis points, per article 8.4(b) of the FSA.

**ENBRIDGE PIPELINES INC.**

Statement CC-2

**Line 8 Oil Products Transportation System  
Forecast Tax Allowance  
2018**

\$ 000

<b>Line No.</b>	<b>Particulars</b>	<b>Supporting Statement</b>	<b>2018</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
1	Return on Equity	CC-1	<u>2,519</u>
2	Permanent Differences:		-
3	Timing Differences:		
4	AIDC		(33)
5	Capitalized G&A		(69)
6	Depreciation	RB-3	3,921
7	Capital Cost Allowance		(5,510)
8	Prior Year Toll Deferral Accounts	CC-3	<u>(991)</u>
9	Total Timing Differences (Sum of Lines 4-8)		<u>(2,682)</u>
10	Income Tax Base (Line 1 + Line 2 + Line 9)		(163)
11	Income Tax Factor (tax rate / (1 - tax rate))		<u>36.8954%</u>
12	Income Taxes (Line 10 x Line 11)		(60)
13	Ontario Provincial Capital Tax		<u>-</u>
14	Forecast Tax Allowance before Carry-forward (Line 12 + Line 13)		(60)
15	Forecast Tax Allowance Carry-Forward (Used)		<u>60</u>
16	Forecast Tax Allowance (Line 14 + Line 15)		<u>-</u>
17	ITA Carry-Forward Continuity		<u>Cumulative</u>
18	Forecast ITA for Carry-Forward (Used)		60
19	Prior Year ITA Carry-Forward balance	CC-3	<u>-</u>
20	Forecast Ending Cumulative ITA Carry-Forward (Line 18 + Line 19)		<u>60</u>

**ENBRIDGE PIPELINES INC.**

Statement CC-3

**Line 8 Oil Products Transportation System  
Tax Allowance Variance  
2017  
\$ 000**

Line No.	Particulars		2017 Actual	2017 Forecast	Variance (d-e)
(a)	(b)	(c)	(d)	(e)	(f)
1	Return on Equity		2,355	2,443	(88)
2	Permanent Differences:		-	-	-
3	Timing Differences:				
4	Capital Cost Allowance		(5,547)	(5,557)	10
5	Depreciation		3,734	3,844	(110)
6	AIDC		(26)	(29)	3
7	Capitalized G&A		(180)	(254)	74
8	Current Year Deferrals		991	-	991
9	Prior Year Deferrals		(48)	(48)	-
10	Total Timing Differences (Sum of Lines 4-9)		(1,076)	(2,044)	968
11	Income Tax Base		1,279	399	880
12	Tax Factor (tax rate / (1 - tax rate))		36.7841%	36.8987%	
13	Income Taxes (Line 11 x Line 12)		470	147	323
14	Book to File		-	-	-
15	Income Tax Allowance before Carry-Forward		470	147	323
16	Income Tax Allowance Carry-Forward		(189)	(147)	(42)
17	Income Tax Allowance (Line 15 + Line 16)		281	-	281
18	ITA Carry-Back / Carry-Forward Continuity	2014	2015	2016	Cumulative
19	Prior Year ITA Available for Carry-Back	-	-	-	-
20	Carry-Back	-	-	-	-
21	Remainder Prior Year ITA After Carry-Back	-	-	-	-
22	ITA before Carry-Back				470
23	Carry-Back				-
24	ITA after Carry-Back (Line 22 + Line 23)				470
25	ITA for Carry-Forward - Current Year				(189)
26	Prior Year ITA Carry-Forward balance				189
27	Ending Cumulative ITA Carry-Forward (Line 25 + Line 26)				-

**ENBRIDGE PIPELINES INC.**

**Statement CC-4**

**Line 8 Oil Products Transportation System  
Deferred Amount Capital Adjustment  
2017  
\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Amount</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
1	Monthly Capital Charge in Effect April 1 - December 31, 2017	733
2	Interim Monthly Charge in Effect January 1 - March 31, 2017	<u>802</u>
3	Difference in Monthly Capital Charge (Line 1 - Line 2)	<u>(69)</u>
4	Difference in Monthly Capital Charge Times 3 Months (Line 3 x 3)	<u>(207)</u>

**ENBRIDGE PIPELINES INC.**

Statement CC-4.1

**Line 8 Oil Products Transportation System  
Return on Equity and Interest Expense  
2017**

\$ 000

Line No.	Particulars	Capital Ratio	Cost Rate	Weighted Cost	Rate Base CC-4.2	2017 Actual	2017 Forecast	Variance Btwn Actual & Approved
(a)	(b)	(c)	(d)	(e)=(c) x (d)	(f)	(g)=(e) x (f)	(h)	(i)=(g) - (h)
1	Return on Equity	45.00%	7.11% <sup>1</sup>	3.20%	73,605	2,355	2,443	(88)
2	Interest:							
3	Original Rate Base	55.00%	10.75% <sup>2</sup>	5.91%	2,494	147	147	-
4	Rate Base Additions & Working Capital	55.00%	5.08% <sup>3</sup>	2.79%	71,111	1,984	2,134	(150)
5	Total Interest (Line 3 + Line 4)					2,131	2,281	(150)
6	Total Return (Line 1 + Line 5)					4,486	4,724	(238)
7	Less amount associated with Non-Routine Adjustment Variance (Capitalized) CC-5 (excluding depreciation component)							(234)
8	Net Adjustment (Line 6 - Line 7)							(4)

Notes:

<sup>(1)</sup> 2017 Multi-pipeline rate of return of 6.86% + 25 basis points, per article 8.5 of the FSA.

<sup>(2)</sup> 10.75% per article 8.4(a) of the FSA.

<sup>(3)</sup> The Main System of Enbridge Pipelines Inc. 2017 weighted average cost of debt of 4.58% + 50 basis points, per article 8.4(b) of the FSA.

**ENBRIDGE PIPELINES INC.**

Statement CC-4.2

**Line 8 Oil Products Transportation System  
Determination of Actual Rate Base  
13 - Point Average  
2017****\$ 000**

<b>Line No.</b>	<b>Date</b>	<b>Original Rate Base</b>	<b>Rate Base on Add'l Assets</b>	<b>Total Rate Base</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>
1	January 1	2,726	71,595	74,321
2	January 31	2,688	71,337	74,025
3	February 28	2,650	71,470	74,120
4	March 31	2,611	70,829	73,440
5	April 30	2,572	70,560	73,132
6	May 31	2,533	70,291	72,824
7	June 30	2,494	70,046	72,540
8	July 31	2,455	70,146	72,601
9	August 31	2,416	70,566	72,982
10	September 30	2,377	70,349	72,726
11	October 31	2,338	70,072	72,410
12	November 30	2,299	69,809	72,108
13	December 31	2,259	72,368	74,627
14	Total	32,418	919,438	951,856
15	13 - Point Average Rate Base	2,494	70,726	73,220
16	Working Capital (1/12 of Annual O&M Charge)		385	385
17	Rate Base (Line 15 + Line 16)	2,494	71,111	73,605



**ENBRIDGE PIPELINES INC.**

Statement CC-4.3

**Line 8 Oil Products Transportation System  
Fixed Assets  
Account 30 - Transportation Plant  
2017**

**\$ 000**

<b>Line No.</b>	<b>Prime Acct No.</b>	<b>Description</b>	<b>Balance Beginning of Period</b>	<b>Additions</b>	<b>Transfers</b>	<b>Retirements</b>	<b>Balance End of Period</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>	<b>(g)</b>	<b>(h)</b>
1		<u>Original Fixed Assets</u>					
2	153	Pipe Lines	9,201	-	-	(4)	9,197
3	156	Buildings	3	-	-	-	3
4	159	Station Oil Lines	799	-	-	-	799
5	160	Other Station Equipment	1,431	-	-	-	1,431
6	184	Computer Equip. & Supplies	-	-	-	-	-
7	185	Work Equip. - Non Mobile	15	-	-	-	15
8	186	Pipeline Control Computer Equip.	-	-	-	-	-
9		Total Original Fixed Assets	11,449	-	-	(4)	11,445
10		<u>Additional Fixed Assets</u>					
11	152	Land Rights	14	-	-	-	14
12	153	Pipe Lines	72,324	4,047	-	-	76,371
13	156	Buildings	466	-	-	-	466
14	159	Station Oil Lines	4,182	-	-	-	4,182
15	160	Other Station Equipment	3,575	-	-	-	3,575
16	184	Computer Equip. & Supplies	-	-	-	-	-
17	185	Work Equip. - Non Mobile	-	-	-	-	-
18	186	Pipeline Control Computer Equip.	10	-	-	-	10
19		Total Additional Fixed Assets	80,571	4,047	-	-	84,618

**ENBRIDGE PIPELINES INC.**

Statement CC-5

**Line 8 Oil Products Transportation System  
Accrued Depreciation, Interest Expense, and Return on Equity Associated with  
Non-Routine Adjustment Variance (Capitalized)  
2017  
\$ 000**

<b><u>Line No.</u> (a)</b>	<b><u>Particulars</u> (b)</b>	<b><u>Total</u> (c)</b>
1	<b>2017 Actual</b>	
2	Average Rate Base	<u>70,726</u>
3	Depreciation	3,275
4	Interest Expense	1,973
5	Return on Equity	<u>2,263</u>
6	Total Adjustments (Sum of Lines 3-5)	<u>7,511</u>
7	<b>2017 Forecast</b>	
8	Average Rate Base	<u>73,400</u>
9	Depreciation	3,377
10	Interest Expense	2,121
11	Return on Equity	<u>2,349</u>
12	Total Adjustments (Sum of Lines 9-11)	<u>7,847</u>
13	<b>Variance</b>	
14	Depreciation	(102)
15	Interest Expense	(148)
16	Return on Equity	(86)
17	Accrued depreciation, interest expense and return on equity associated with Non-Routine Adjustment Variance (Capitalized) (Sum of Lines 14-16)	<u>(336)</u>

**ENBRIDGE PIPELINES INC.**

Statement RB-0

**Line 8 Oil Products Transportation System  
Determination of Rate Base  
13 - Point Average  
2018****\$ 000**

<b>Line No.</b>	<b>Date</b>	<b>Original Rate Base</b>	<b>Rate Base Additions</b>	<b>Total Rate Base</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>
1	January 1	2,259	72,368	74,627
2	January 31	2,366	72,081	74,447
3	February 28	2,328	71,794	74,122
4	March 31	2,290	71,507	73,797
5	April 30	2,251	71,220	73,471
6	May 31	2,212	70,933	73,145
7	June 30	2,173	71,392	73,565
8	July 31	2,134	71,104	73,238
9	August 31	2,095	70,816	72,911
10	September 30	2,056	70,528	72,584
11	October 31	2,017	70,240	72,257
12	November 30	1,977	70,928	72,905
13	December 31	1,937	70,638	72,575
14	Total	28,095	925,549	953,644
15	13 - Point Average	2,161	71,196	73,357
16	Working Capital (1/12 of Annual O&M Charge)		312	312
17	Rate Base (Line 15 + Line 16)	2,161	71,508	73,669

**ENBRIDGE PIPELINES INC.**

Statement RB-1

**Line 8 Oil Products Transportation System  
Fixed Assets  
Account 30 - Transportation Plant  
2018**

\$ 000

Line No.	Prime Acct No.	Description	Balance Beginning of Period	Additions	Transfers	Retirements	Balance End of Period
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1		<u>Original Fixed Assets</u>					
2	153	Pipe Lines	9,197	-	-	-	9,197
3	156	Buildings	3	-	-	-	3
4	159	Station Oil Lines	799	-	-	-	799
5	160	Other Station Equipment	1,431	-	-	-	1,431
6	184	Computer Equip. & Supplies	-	-	-	-	-
7	185	Work Equip. - Non Mobile	15	-	-	-	15
8	186	Pipeline Control Computer Equip.	-	-	-	-	-
9		Total Original Fixed Assets	11,445	-	-	-	11,445
10		<u>Additional Fixed Assets</u>					
11	152	Land Rights	14	-	-	-	14
12	153	Pipe Lines	76,371	1,724	-	-	78,095
13	156	Buildings	466	-	-	-	466
14	159	Station Oil Lines	4,182	-	-	-	4,182
15	160	Other Station Equipment	3,575	-	-	-	3,575
16	184	Computer Equip. & Supplies	-	-	-	-	-
17	185	Work Equip. - Non Mobile	-	-	-	-	-
18	186	Pipeline Control Computer Equip.	10	-	-	-	10
19		Total Additional Fixed Assets	84,618	1,724	-	-	86,342

**ENBRIDGE PIPELINES INC.**

Statement RB-2

Line 8 Oil Products Transportation System  
Fixed Assets  
Account 30 - Transportation Plant  
13 - Point Average  
2018

\$ 000

Line No.	Date	Balance as at Jan 1, 2018	Additions	Cumulative Additions	Retirements/ Transfers	Cumulative Retirements/ Transfers	Cumulative Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	<u>Original Assets</u>						
2	January 1	11,445	-	-	-	-	11,445
3	January 31	11,445	-	-	-	-	11,445
4	February 28	11,445	-	-	-	-	11,445
5	March 31	11,445	-	-	-	-	11,445
6	April 30	11,445	-	-	-	-	11,445
7	May 31	11,445	-	-	-	-	11,445
8	June 30	11,445	-	-	-	-	11,445
9	July 31	11,445	-	-	-	-	11,445
10	August 31	11,445	-	-	-	-	11,445
11	September 30	11,445	-	-	-	-	11,445
12	October 31	11,445	-	-	-	-	11,445
13	November 30	11,445	-	-	-	-	11,445
14	December 31	11,445	-	-	-	-	11,445
15	Total	148,785	-	-	-	-	148,785
16	13 - Point Average	11,445	-	-	-	-	11,445
17	<u>Additional Assets</u>						
18	January 1	84,618	-	-	-	-	84,618
19	January 31	84,618	-	-	-	-	84,618
20	February 28	84,618	-	-	-	-	84,618
21	March 31	84,618	-	-	-	-	84,618
22	April 30	84,618	-	-	-	-	84,618
23	May 31	84,618	-	-	-	-	84,618
24	June 30	84,618	747	747	-	-	85,365
25	July 31	84,618	-	747	-	-	85,365
26	August 31	84,618	-	747	-	-	85,365
27	September 30	84,618	-	747	-	-	85,365
28	October 31	84,618	-	747	-	-	85,365
29	November 30	84,618	977	1,724	-	-	86,342
30	December 31	84,618	-	1,724	-	-	86,342
31	Total	1,100,034	1,724	7,183	-	-	1,107,217
32	13 - Point Average	84,618	133	553	-	-	85,171

**ENBRIDGE PIPELINES INC.**

Statement RB-3

**Line 8 Oil Products Transportation System  
Fixed Assets  
Account 31 - Accumulated Depreciation - Transportation Plant  
2018**

**\$ 000**

Line No.	Prime Acct No.	Description	Balance Beginning of Period	Additions	Transfers	Retirements	Balance End of Period
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1		<u>Original Plant in Service</u>					
2	153	Pipe Lines	7,377	377	78	(223)	7,609
3	156	Buildings	1	-	-	-	1
4	159	Station Oil Lines	645	32	-	-	677
5	160	Other Station Equipment	1,145	57	-	-	1,202
6	184	Computer Equip. & Supplies	-	-	-	-	-
7	185	Work Equip. - Non Mobile	18	1	-	-	19
8	186	Pipeline Control Computer Equipment	-	-	-	-	-
9		Total Original Plant in Service	<u>9,186</u>	<u>467</u>	<u>78</u>	<u>(223)</u>	<u>9,508</u>
10		<u>Additional Plant in Service</u>					
11	152	Land Rights	6	1	-	-	7
12	153	Pipe Lines	11,183	3,124	-	-	14,307
13	156	Buildings	126	19	-	-	145
14	159	Station Oil Lines	407	167	-	-	574
15	160	Other Station Equipment	528	143	-	-	671
16	184	Computer Equip. & Supplies	-	-	-	-	-
17	185	Work Equip. - Non Mobile	-	-	-	-	-
18	186	Pipeline Control Computer Equip.	-	-	-	-	-
19		Total Additional Fixed Assets	<u>12,250</u>	<u>3,454</u>	<u>-</u>	<u>-</u>	<u>15,704</u>
20		Total Accumulated Depreciation	<u>21,436</u>	<u>3,921</u>	<u>78</u>	<u>(223)</u>	<u>25,212</u>

**ENBRIDGE PIPELINES INC.**

Statement RB-4

**Line 8 Oil Products Transportation System  
Account 31 - Accumulated Depreciation - Transportation Plant  
13 - Point Average  
2018**

\$ 000

Line No.	Date	Balance as at	Additions	Cumulative Additions	Retirements/ Transfers	Cumulative Retirements/ Transfers	Cumulative Balance
		Jan 1, 2018					
1	<u>Original Assets</u>						
2	January 1	9,186	-	-	-	-	9,186
3	January 31	9,186	38	38	(145)	(145)	9,079
4	February 28	9,186	38	76	-	(145)	9,117
5	March 31	9,186	38	114	-	(145)	9,155
6	April 30	9,186	39	153	-	(145)	9,194
7	May 31	9,186	39	192	-	(145)	9,233
8	June 30	9,186	39	231	-	(145)	9,272
9	July 31	9,186	39	270	-	(145)	9,311
10	August 31	9,186	39	309	-	(145)	9,350
11	September 30	9,186	39	348	-	(145)	9,389
12	October 31	9,186	39	387	-	(145)	9,428
13	November 30	9,186	40	427	-	(145)	9,468
14	December 31	9,186	40	467	-	(145)	9,508
15	Total	119,418	467	3,012	(145)	(1,740)	120,690
16	13 - Point Average	9,186	36	232	(11)	(134)	9,284
17	<u>Additional Assets</u>						
18	January 1	12,250	-	-	-	-	12,250
19	January 31	12,250	287	287	-	-	12,537
20	February 28	12,250	287	574	-	-	12,824
21	March 31	12,250	287	861	-	-	13,111
22	April 30	12,250	287	1,148	-	-	13,398
23	May 31	12,250	287	1,435	-	-	13,685
24	June 30	12,250	288	1,723	-	-	13,973
25	July 31	12,250	288	2,011	-	-	14,261
26	August 31	12,250	288	2,299	-	-	14,549
27	September 30	12,250	288	2,587	-	-	14,837
28	October 31	12,250	288	2,875	-	-	15,125
29	November 30	12,250	289	3,164	-	-	15,414
30	December 31	12,250	290	3,454	-	-	15,704
31	Total	159,250	3,454	22,418	-	-	181,668
32	13 - Point Average	12,250	266	1,724	-	-	13,974