

ENBRIDGE PIPELINES INC.

**FIRM SERVICE TOLL CHARGE
LINE 8 OIL PRODUCTS TRANSPORTATION SYSTEM**

2024 OPERATING YEAR

April 2024

ENBRIDGE PIPELINES INC.
FIRM SERVICE TOLL CHARGE
Line 8 Products Transportation System
2024 Operating Year

INDEX

	Statement Number
Firm Service Charge	
Firm Service Charge	FS-0
Operating and Maintenance Charge	
Operating and Maintenance (O&M) Charge	OM-0
Inflation Adjustment	OM-1
Non-Routine Adjustment Forecast (expensed)	OM-2
Deferred Amount O&M Adjustment	OM-3
Non-Routine Adjustment Variance(expensed)	OM-4
Property Tax Adjustment	OM-5
Capital Charge	
Capital Charge	CC-0
Return on Equity and Interest Expense	CC-1
Forecast Tax Allowance	CC-2
Tax Allowance Variance	CC-3
Deferred Amount Capital Adjustment	CC-4
2023 Return on Equity and Interest Expense	CC-4.1
2023 Determination of Rate Base - 13 Point Average	CC-4.2
2023 Fixed Assets Account 30 - Transportation Plant	CC-4.3
Accrued Depreciation, Interest Expense, and Return on Equity associated with Non-Routine Adjustment Variance (capitalized)	CC-5
Rate Base	
Determination of Rate Base - 13 Point Average	RB-0
Fixed Assets Account 30 - Transportation Plant	RB-1
Fixed Assets Account 30 - Transportation Plant - 13 Point Average	RB-2
Fixed Assets Account 31 - Accumulated Depreciation - Transportation Plant	RB-3
Fixed Assets Account 31 - Accumulated Depreciation - Transportation Plant - 13 Point Average	RB-4

ENBRIDGE PIPELINES INC.

Statement FS-0

**Line 8 Oil Products Transportation System
Firm Service Charge
2024
\$ 000**

Line No.	Particulars	Supporting Statement	2024
(a)	(b)	(c)	(d)
1	Firm Service Charge:		
2	Monthly O&M Charge	OM-0	489
3	Monthly Capital Charge	CC-0	754
4	Total (Line 2 + Line 3)		<u>1,243</u>
5	Allocated Capacity (m ³ /day)		
6	Imperial Oil		<u>15,740</u>
7	Total		<u>15,740</u>
8	Firm Service Toll [(Line 4/Line 7) * 1,000] (\$/m ³ /month)		<u>78.9708</u>
9	Abandonment Surcharge (\$/m ³ /month)	Note 1	<u>1.343</u>
10	Total Firm Service Charge (\$/m ³ /month) (Line 8 + Line 9)		80.3138

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/m³ * (365/12) = \$1.343/m³/month.

ENBRIDGE PIPELINES INC.**Statement OM-0**

**Line 8 Oil Products Transportation System
Operating and Maintenance Charge
2024
\$ 000**

Line No.	Particulars	Supporting Statement	2024
(a)	(b)	(c)	(d)
1	Annual O&M Charge		
2	2023 Starting Point O&M Charge	2023 O&M-0	5,520
3	Inflation Adjustment	OM-1	11
4	Subtotal		5,531
5	Forecast Inflation of 2.6% for 2024	Note 1	144
6	Current Year Starting Point O&M Charge		5,675
7	Non-Routine Adjustment Forecast (expensed)	OM-2	520
8	Adjustments - Prior Year		
9	Inflation Adjustment	OM-1	11
10	Deferred Amount O&M Adjustment	OM-3	210
11	Non-Routine Adjustment Variance (expensed)	OM-4	(369)
12	Property Tax Adjustment	OM-5	(155)
13	Carrying Charges on Lines 9 through 12 @ 6%	Note 2	(18)
14	Total Adjustments - Prior Year (sum Lines 9 through Line 13)		(321)
15	Annual O&M Charge (Line 6 + Line 7 + Line 14)		5,873
16	Monthly O&M Charge (Line 15 divided by 12)		489

Note 1: 2024 Forecast CPI of 2.6% based on rate published in January by Consensus Economics Inc., per article 1.13 of the Financial Support & Service Agreement.

Note 2: The 2023 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
2023
\$ 000**

Line No.	Particulars	Actual
(a)	(b)	(c)
1	2023 Starting Point O&M Charge before Inflation	<u>5,323</u>
2	Actual Inflation Factor for 2023 @	3.90%
3	Forecast Inflation Factor for 2023 @	<u>3.70%</u>
4	Variance (Line 2 - Line 3)	<u>0.20%</u>
5	Inflation Adjustment (Line 1 x Line 4)	<u>11</u>

ENBRIDGE PIPELINES INC.**Statement OM-2**

**Line 8 Oil Products Transportation System
Non-Routine Adjustment Forecast (Expensed)
2024
\$ 000**

Line No.	Particulars	Total
(a)	(b)	(c)
1	NRA Operating & Maintenance Expenses	
2	In-Line Inspections	432
3	Cathodic Protection	21
4	Casings	-
5	Cleaning Program	67
6	Non-Routine Adjustments Forecast (Expensed)	520

ENBRIDGE PIPELINES INC.**Statement OM-3****Line 8 Oil Products Transportation System****Deferred Amount O&M Adjustment****2023****\$ 000**

Line No.	Particulars	Total System
(a)	(b)	(c)
1	Monthly O&M Charge in Effect April 1 - December 31, 2023	516
2	Interim Monthly Charge in Effect January 1 - March 31, 2023	<u>446</u>
3	Difference in Monthly O&M Charge (Line 1 - Line 2)	<u>70</u>
4	Difference in Monthly O&M charge times 3 Months (Line 3 x 3)	<u>210</u>

ENBRIDGE PIPELINES INC.

Statement OM-4

Line 8 Oil Products Transportation System
Non-Routine Adjustment Variance (Expensed)
2023
\$ 000

Line No.	Particulars	Forecast for 2023	Actual for 2023	Variance
(a)	(b)	(c)	(d)	(e)=(d)-(c)
1	NRA Operating & Maintenance Expenses			
2	In-Line Inspection	575	504	(71)
3	Cleaning Program	79	26	(53)
4	Geo-hazard Assessment	-	-	-
5	Cathodic Protection Program	13	7	(7)
6	Casings	239	0.03	(239)
7	Non-Routine Adjustments (Expensed)	906	537	(369)

ENBRIDGE PIPELINES INC.**Statement OM-5****Line 8 Oil Products Transportation System
Property Tax Adjustment
2023
\$ 000**

Line No.	Particulars	Amount
(a)	(b)	(c)
1	Actual Property Tax Expense 2023	756
2	Property Tax Included in O&M Charge 2023	<u>911</u>
3	Amount of Property Tax (Over)/Under Charged (Line 1 - Line 2)	<u>(155)</u>
4	Percentage (Over) / Under Charged (Line 3 / Line 2)	<u>(17.05%)</u>
5	Property Tax Adjustment if Line 4 greater than + / - 2%	<u>(155)</u>

ENBRIDGE PIPELINES INC.

Statement CC-0

**Line 8 Oil Products Transportation System
Capital Charge
2024
\$ 000**

Line No.	Particulars	Supporting Statement	2024
(a)	(b)	(c)	(d)
1	Depreciation	RB-3	3,980
2	Interest Expense	CC-1	1,651
3	Return on Equity	CC-1	2,342
4	Forecast Tax Allowance	CC-2	878
5	Current Year Annual Capital Charge		8,851
6	Adjustments related to the prior year:		
7	Tax Allowance Variance	CC-3	(37)
8	Deferred Amount Capital Adjustment	CC-4	(48)
9	Capital Non Routine Adjustment Variance	CC-5	271
10	2023 Rate Base Adjustment	CC-4.1	-
11	Carrying Charges on Lines 7 through 10 @ 6%		11
12	Total Adjustments		197
13	Annual Capital Charge (Line 5 + Line 12)		9,048
14	Monthly Capital Charge (Line 13 divided by 12)		754

ENBRIDGE PIPELINES INC.

Statement CC-1

**Line 8 Oil Products Transportation System
Return on Equity and Interest Expense
2024
\$ 000**

Line No.	Particulars	Capital Ratio	Cost Rate	Weighted Cost	Rate Base RB-0	Return
(a)	(b)	(c)	(d)	(e)=(c) x (d)	(f)	(g)=(e) x (f)
1	Return on Equity	45.00%	8.13% ¹	3.66%	63,986	2,342
2	Interest:					
3	Original Rate Base	55.00%	10.75% ²	5.91%	-	-
4	Rate Base Additions & Working Capital	55.00%	4.70% ³	2.58%	63,986	1,651
5	Total Interest (Line 3 + Line 4)					1,651
6	Total Return (Line 1 + Line 5)					3,993

Notes:

⁽¹⁾ 2024 Multi-pipeline rate of return of 7.88% + 25 basis points, per article 8.5 of the FSA.⁽²⁾ 10.75% per article 8.4(a) of the FSA.⁽³⁾ The Main System of Enbridge Pipelines Inc. 2024 weighted average cost of debt of 4.198% + 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
2024
\$ 000**

Line No.	Particulars	Supporting Statement	2024
(a)	(b)	(c)	(d)
1	Return on Equity	CC-1	<u>2,342</u>
2	Permanent Differences:		-
3	Timing Differences:		
4	AIDC		-
5	Capitalized G&A		-
6	Depreciation	RB-3	<u>3,980</u>
7	Capital Cost Allowance		(3,552)
8	Prior Year Toll Deferral Accounts	CC-3	<u>(125)</u>
9	Total Timing Differences (Sum of Lines 4-8)		<u>303</u>
10	Income Tax Base (Line 1 + Line 2 + Line 9)		2,645
11	Income Tax Factor (tax rate / (1 - tax rate))		<u>33.1877%</u>
12	Income Taxes (Line 10 x Line 11)		878
13	Ontario Provincial Capital Tax		<u>-</u>
14	Forecast Tax Allowance before Carry-forward (Line 12 + Line 13)		878
15	Forecast Tax Allowance Carry-Forward (Used)		<u>-</u>
16	Forecast Tax Allowance (Line 14 + Line 15)		<u>878</u>
17	ITA Carry-Forward Continuity		<u>Cumulative</u>
18	Forecast ITA for Carry-Forward (Used)		-
19	Prior Year ITA Carry-Forward balance	CC-3	<u>-</u>
20	Forecast Ending Cumulative ITA Carry-Forward (Line 18 + Line 19)		<u>-</u>

ENBRIDGE PIPELINES INC.

Statement CC-3

**Line 8 Oil Products Transportation System
Tax Allowance Variance
2023
\$ 000**

Line No.	Particulars	2023 Actual	2023 Forecast	Variance (d-e)
(a)	(b)	(d)	(e)	(f)
1	Return on Equity	2,330	2,312	18
2	Permanent Differences:	-	-	-
3	Timing Differences:			
4	Capital Cost Allowance	(4,106)	(3,552)	(553)
5	Depreciation	3,807	3,790	17
6	AIDC	(14)	(24)	10
7	Capitalized G&A	(126)	(396)	270
8	Current Year Deferrals	125	-	125
9	Prior Year Deferrals	(254)	(254)	-
10	Total Timing Differences (Sum of Lines 4-9)	(568)	(437)	(131)
11	Income Tax Base	1,762	1,875	(113)
12	Income Tax Factor (tax rate / (1 - tax rate))	33.1877%	33.1877%	
13	Income Taxes (Line 11 x Line 12)	585	622	(37)
14	Book to File	-	-	-
15	Income Tax Allowance before Carry-Forward	585	622	(37)
16	Income Tax Allowance Carry-Forward	-	-	-
17	Income Tax Allowance (Line 15 + Line 16)	585	622	(37)
18	ITA Carry-Back / Carry-Forward Continuity	2021	2022	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			585
23	Carry-Back			-
24	ITA after Carry-Back (Line 22 + Line 23)			585
25	ITA for Carry-Forward - Current Year			-
26	Prior Year ITA Carry-Forward balance			-
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
2023
\$ 000**

Line No.	Particulars	Amount
(a)	(b)	(c)
1	Monthly Capital Charge in Effect April 1 - December 31, 2023	693
2	Interim Monthly Charge in Effect January 1 - March 31, 2023	<u>709</u>
3	Difference in Monthly Capital Charge (Line 1 - Line 2)	<u>(16)</u>
4	Difference in Monthly Capital Charge Times 3 Months (Line 3 x 3)	<u>(48)</u>

ENBRIDGE PIPELINES INC.

Statement CC-4.1

**Line 8 Oil Products Transportation System
Return on Equity and Interest Expense
2023
\$ 000**

Line No.	Particulars	Capital Ratio	Cost Rate	Weighted Cost	Rate Base CC-4.2	2023 Actual	2023 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%	8.13% ¹	3.66%	63,673	2,330	2,312	18
2	Interest:							
3	Original Rate Base	55.00%	10.75% ²	5.91%	-	-	-	-
4	Rate Base Additions & Working Capital	55.00%	5.35% ³	2.94%	63,673	1,872	1,636	236
5	Total Interest (Line 3 + Line 4)					1,872	1,636	236
6	Total Return (Line 1 + Line 5)					4,202	3,948	254
7	Less amount associated with Non-Routine Adjustment Variance (Capitalized) CC-5 (excluding depreciation component)							254
8	Net Adjustment (Line 6 - Line 7)							-

Notes:

⁽¹⁾ 2023 Multi-pipeline rate of return of 7.88% + 25 basis points, per article 8.5 of the FSA.

⁽²⁾ 10.75% per article 8.4(a) of the FSA.

⁽³⁾ The Main System of Enbridge Pipelines Inc. 2023 weighted average cost of debt of 4.85% + 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****2023****\$ 000**

Line No.	Date	Original Rate Base	Rate Base on Add'l Assets	Total Rate Base
(a)	(b)	(c)	(d)	(e)
1	January 1	-	64,128	64,128
2	January 31	-	63,817	63,817
3	February 28	-	63,502	63,502
4	March 31	-	63,221	63,221
5	April 30	-	62,903	62,903
6	May 31	-	62,612	62,612
7	June 30	-	62,302	62,302
8	July 31	-	61,993	61,993
9	August 31	-	61,731	61,731
10	September 30	-	62,513	62,513
11	October 31	-	62,634	62,634
12	November 30	-	64,820	64,820
13	December 31	-	65,186	65,186
14	Total	-	821,362	821,362
15	13 - Point Average Rate Base	-	63,182	63,182
16	Working Capital (1/12 of Annual O&M Charge)	-	491	491
17	Rate Base (Line 15 + Line 16)	-	63,673	63,673

ENBRIDGE PIPELINES INC.

Statement CC-4.3

Line 8 Oil Products Transportation System**Fixed Assets****Account 30 - Transportation Plant****2023****\$ 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	-	-	-	-	-
8	186	Pipeline Control Computer Equip.	-	-	-	-	-
9		Total Original Fixed Assets	11,430	-	-	-	11,430
10		<u>Additional Fixed Assets</u>					
11	152	Land Rights	14	-	-	-	14
12	153	Pipe Lines	86,051	4,865	-	-	90,916
13	156	Buildings	441	-	-	-	441
14	159	Station Oil Lines	4,204	-	-	-	4,204
15	160	Other Station Equipment	3,572	-	-	-	3,572
16	184	Computer Equip. & Supplies	15	-	-	-	15
17	185	Work Equip. - Non Mobile	-	-	-	-	-
18	186	Pipeline Control Computer Equip.	10	-	-	-	10
19		Total Additional Fixed Assets	94,307	4,865	-	-	99,172

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)

2023

\$ 000

Line No. (a)	Particulars (b)	Total (c)
1	2023 Actual	
2	Average Rate Base	63,182
3	Depreciation	3,807
4	Interest Expense	1,858
5	Return on Equity	2,312
6	Total Adjustments (Sum of Lines 3-5)	7,977
7	2023 Forecast	
8	Average Rate Base	62,645
9	Depreciation	3,790
10	Interest Expense	1,623
11	Return on Equity	2,293
12	Total Adjustments (Sum of Lines 9-11)	7,706
13	Variance	
14	Depreciation	17
15	Interest Expense	235
16	Return on Equity	19
17	Accrued depreciation, interest expense and return on equity associated with Non-Routine Adjustment Variance (Capitalized) (Sum of Lines 14-16)	271

ENBRIDGE PIPELINES INC.**Statement RB-0**

**Line 8 Oil Products Transportation System
Determination of Rate Base
13 - Point Average
2024
\$ 000**

Line No.	Date	Original Rate Base	Rate Base Additions	Total Rate Base
(a)	(b)	(c)	(d)	(e)
1	January 1	-	65,186	65,186
2	January 31	-	64,996	64,996
3	February 29	-	64,665	64,665
4	March 31	-	64,334	64,334
5	April 30	-	64,003	64,003
6	May 31	-	63,672	63,672
7	June 30	-	63,341	63,341
8	July 31	-	63,010	63,010
9	August 31	-	62,679	62,679
10	September 30	-	62,348	62,348
11	October 31	-	62,017	62,017
12	November 30	-	61,686	61,686
13	December 31	-	63,522	63,522
14	Total	-	825,459	825,459
15	13 - Point Average	-	63,497	63,497
16	Working Capital (1/12 of Annual O&M Charge)		489	489
17	Rate Base (Line 15 + Line 16)	-	63,986	63,986

ENBRIDGE PIPELINES INC.

Statement RB-1

Line 8 Oil Products Transportation System
Fixed Assets
Account 30 - Transportation Plant
2024
\$ 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	-	-	-	-	-
8	186	Pipeline Control Computer Equip.	-	-	-	-	-
9		Total Original Fixed Assets	11,430	-	-	-	11,430
10		<u>Additional Fixed Assets</u>					
11	152	Land Rights	14	-	-	-	14
12	153	Pipe Lines	90,916	2,315	-	-	93,231
13	156	Buildings	441	-	-	-	441
14	159	Station Oil Lines	4,204	-	-	-	4,204
15	160	Other Station Equipment	3,572	-	-	-	3,572
16	184	Computer Equip. & Supplies	15	-	-	-	15
17	185	Work Equip. - Non Mobile	-	-	-	-	-
18	186	Pipeline Control Computer Equip.	10	-	-	-	10
19		Total Additional Fixed Assets	99,172	2,315	-	-	101,487

ENBRIDGE PIPELINES INC.

Statement RB-2

**Line 8 Oil Products Transportation System
Fixed Assets
Account 30 - Transportation Plant
13 - Point Average
2024
\$ 000**

Line No.	Date	Balance as at Jan 1, 2024	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	11,430	-	-	-	-	11,430
3	January 31	11,430	-	-	-	-	11,430
4	February 29	11,430	-	-	-	-	11,430
5	March 31	11,430	-	-	-	-	11,430
6	April 30	11,430	-	-	-	-	11,430
7	May 31	11,430	-	-	-	-	11,430
8	June 30	11,430	-	-	-	-	11,430
9	July 31	11,430	-	-	-	-	11,430
10	August 31	11,430	-	-	-	-	11,430
11	September 30	11,430	-	-	-	-	11,430
12	October 31	11,430	-	-	-	-	11,430
13	November 30	11,430	-	-	-	-	11,430
14	December 31	11,430	-	-	-	-	11,430
15	Total	148,590	-	-	-	-	148,590
16	13 - Point Average	11,430	-	-	-	-	11,430
17	<u>Additional Assets</u>						
18	January 1	99,172	-	-	-	-	99,172
19	January 31	99,172	141	141	-	-	99,312
20	February 29	99,172	-	141	-	-	99,312
21	March 31	99,172	-	141	-	-	99,312
22	April 30	99,172	-	141	-	-	99,312
23	May 31	99,172	-	141	-	-	99,312
24	June 30	99,172	-	141	-	-	99,312
25	July 31	99,172	-	141	-	-	99,312
26	August 31	99,172	-	141	-	-	99,312
27	September 30	99,172	-	141	-	-	99,312
28	October 31	99,172	-	141	-	-	99,312
29	November 30	99,172	-	141	-	-	99,312
30	December 31	99,172	2,174	2,315	-	-	101,487
31	Total	1,289,231	2,315	3,864	-	-	1,293,094
32	13 - Point Average	99,172	178	297	-	-	99,469

ENBRIDGE PIPELINES INC.

Statement RB-3

**Line 8 Oil Products Transportation System
Fixed Assets
Account 31 - Accumulated Depreciation - Transportation Plant
2024
\$ 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	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	-	-	-	-	-
8	186	Pipeline Control Computer Equipment	-	-	-	-	-
9		Total Original Plant in Service	11,430	-	-	-	11,430
10		<u>Additional Plant in Service</u>					
11	152	Land Rights	11	1	-	-	12
12	153	Pipe Lines	30,976	3,650	-	-	34,626
13	156	Buildings	313	18	-	-	331
14	159	Station Oil Lines	1,211	168	-	-	1,379
15	160	Other Station Equipment	1,474	143	-	-	1,617
16	184	Computer Equip. & Supplies	-	1	-	-	1
17	185	Work Equip. - Non Mobile	-	-	-	-	-
18	186	Pipeline Control Computer Equip.	-	0	-	-	0
19		Total Additional Fixed Assets	33,985	3,980	-	-	37,965
20		Total Accumulated Depreciation	45,415	3,980	-	-	49,395

ENBRIDGE PIPELINES INC.

Statement RB-4

Line 8 Oil Products Transportation System
Account 31 - Accumulated Depreciation - Transportation Plant
13 - Point Average
2024
\$ 000

Line No.	Date	Balance as at Jan 1, 2024	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	11,430	-	-	-	-	11,430
3	January 31	11,430	-	-	-	-	11,430
4	February 29	11,430	-	-	-	-	11,430
5	March 31	11,430	-	-	-	-	11,430
6	April 30	11,430	-	-	-	-	11,430
7	May 31	11,430	-	-	-	-	11,430
8	June 30	11,430	-	-	-	-	11,430
9	July 31	11,430	-	-	-	-	11,430
10	August 31	11,430	-	-	-	-	11,430
11	September 30	11,430	-	-	-	-	11,430
12	October 31	11,430	-	-	-	-	11,430
13	November 30	11,430	-	-	-	-	11,430
14	December 31	11,430	-	-	-	-	11,430
15	Total	148,590	-	-	-	-	148,590
16	13 - Point Average	11,430	-	-	-	-	11,430
17	<u>Additional Assets</u>						
18	January 1	33,985	-	-	-	-	33,985
19	January 31	33,985	331	331	-	-	34,316
20	February 29	33,985	331	662	-	-	34,647
21	March 31	33,985	331	993	-	-	34,978
22	April 30	33,985	331	1,324	-	-	35,309
23	May 31	33,985	331	1,655	-	-	35,640
24	June 30	33,985	331	1,986	-	-	35,971
25	July 31	33,985	331	2,317	-	-	36,302
26	August 31	33,985	331	2,648	-	-	36,633
27	September 30	33,985	331	2,979	-	-	36,964
28	October 31	33,985	331	3,310	-	-	37,296
29	November 30	33,985	331	3,641	-	-	37,627
30	December 31	33,985	338	3,980	-	-	37,965
31	Total	441,806	3,980	25,828	-	-	467,635
32	13 - Point Average	33,985	306	1,987	-	-	35,972