

**ENBRIDGE PIPELINES INC.**  
**FIRM SERVICE TOLL CHARGE**  
**LINE 8 OIL PRODUCTS TRANSPORTATION SYSTEM**  
**2026 OPERATING YEAR**

**April 2026**

**ENBRIDGE PIPELINES INC.  
FIRM SERVICE TOLL CHARGE  
Line 8 Products Transportation System  
2026 Operating Year**

**INDEX**

	<b>Statement Number</b>
<b>Firm Service Charge</b>	
Firm Service Charge	FS-0
<b>Operating and Maintenance Charge</b>	
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
<b>Capital Charge</b>	
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
2025 Return on Equity and Interest Expense	CC-4.1
2025 Determination of Rate Base - 13 Point Average	CC-4.2
2025 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
<b>Rate Base</b>	
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  
2026  
\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Supporting Statement</b>	<b>2026</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
1	Firm Service Charge:		
2	Monthly O&M Charge	OM-0	596
3	Monthly Capital Charge	CC-0	749
4	Total (Line 2 + Line 3)		<u>1,345</u>
5	Allocated Capacity (m <sup>3</sup> /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 <sup>3</sup> /month)		<u>85.4511</u>
9	Abandonment Surcharge (\$/m <sup>3</sup> /month)	Note 1	<u>1.2775</u>
10	Total Firm Service Charge (\$/m <sup>3</sup> /month) (Line 8 + Line 9)		86.7286

Note 1: Abandonment Surcharge pursuant to NEB Decision MH-001-2013 and Order MO-030-2014 and CER Five-Year Review of Abandonment Cost Estimates and Set-Aside and Collection Mechanisms 2021 Decisions and Direction (C29751-1). Abandonment Surcharge of \$0.0420/m<sup>3</sup> based on Sarnia - Millgrove Junction. Line 8 = \$0.0420/m<sup>3</sup> \* (365/12) = \$1.2775/m<sup>3</sup>/month.

**ENBRIDGE PIPELINES INC.**

Statement OM-0

**Line 8 Oil Products Transportation System  
Operating and Maintenance Charge  
2026****\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Supporting Statement</b>	<b>2026</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
1	Annual O&M Charge		
2	2025 Starting Point O&M Charge	2025 OM-0	5,715
3	Inflation Adjustment	OM-1	<u>(25)</u>
4	Subtotal		5,690
5	Forecast Inflation of 2.575% for 2026	Note 1	<u>147</u>
6	Current Year Starting Point O&M Charge		<u>5,837</u>
7	Non-Routine Adjustment Forecast (expensed)	OM-2	<u>1,934</u>
8	Adjustments - Prior Year		
9	Inflation Adjustment	OM-1	(25)
10	Deferred Amount O&M Adjustment	OM-3	177
11	Non-Routine Adjustment Variance (expensed)	OM-4	(621)
12	Property Tax Adjustment	OM-5	(124)
13	Carrying Charges on Lines 9 through 12 @ 3.94%	Note 2	<u>(23)</u>
14	Total Adjustments - Prior Year (sum Lines 9 through Line 13)		<u>(616)</u>
15	Annual O&M Charge (Line 6 + Line 7 + Line 14)		<u>7,155</u>
16	Monthly O&M Charge (Line 15 divided by 12)		<u>596</u>

Note 1: 2026 Forecast CPI of 2.575% based on rate published in January by Consensus Economics Inc., per article 1.13 of the Financial Support & Service Agreement.

Note 2: The 2025 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  
2025  
\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Actual</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>
1	2025 Starting Point O&M Charge before Inflation	<u>5,576</u>
2	Actual Inflation Factor for 2025 @	2.05%
3	Forecast Inflation Factor for 2025 @	<u>2.50%</u>
4	Variance (Line 2 - Line 3)	<u>-0.45%</u>
5	Inflation Adjustment (Line 1 x Line 4)	<u>(25)</u>

**ENBRIDGE PIPELINES INC.**

**Statement OM-2**

**Line 8 Oil Products Transportation System  
Non-Routine Adjustment Forecast (Expensed)  
2026**

**\$ 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	
2	In-Line Inspections	1,732
3	Cathodic Protection	35
4	Geohazard	78
5	Cleaning Program	89
		<hr/>
6	Non-Routine Adjustments Forecast (Expensed)	<hr/> <b>1,934</b>

**ENBRIDGE PIPELINES INC.**

**Statement OM-3**

**Line 8 Oil Products Transportation System  
Deferred Amount O&M Adjustment  
2025  
\$ 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, 2025	548
2	Interim Monthly Charge in Effect January 1 - March 31, 2025	<u>489</u>
3	Difference in Monthly O&M Charge (Line 1 - Line 2)	<u>59</u>
4	Difference in Monthly O&M charge times 3 Months (Line 3 x 3)	<u>177</u>

**ENBRIDGE PIPELINES INC.**

Statement OM-4

**Line 8 Oil Products Transportation System  
Non-Routine Adjustment Variance (Expensed)  
2025  
\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Forecast for 2025</b>	<b>Actual for 2025</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	In-Line Inspection	994	473	(522)
3	Cleaning Program	87	2	(84)
4	Geo-hazard Assessment	-	-	-
5	Cathodic Protection Program	35	20	(15)
6	Casings	-	-	-
7	Non-Routine Adjustments (Expensed)	1,116	495	(621)

**ENBRIDGE PIPELINES INC.**

**Statement OM-5**

**Line 8 Oil Products Transportation System  
Property Tax Adjustment  
2025  
\$ 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 2025	831
2	Property Tax Included in O&M Charge 2025	<u>955</u>
3	Amount of Property Tax (Over)/Under Charged (Line 1 - Line 2)	<u>(124)</u>
4	Percentage (Over) / Under Charged (Line 3 / Line 2)	<u>(13.02%)</u>
5	Property Tax Adjustment if Line 4 greater than + / - 2%	<u>(124)</u>

**ENBRIDGE PIPELINES INC.**

Statement CC-0

**Line 8 Oil Products Transportation System  
Capital Charge  
2026****\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Supporting Statement</b>	<b>2026</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
1	Depreciation	RB-3	4,146
2	Interest Expense	CC-1	1,558
3	Return on Equity	CC-1	2,262
4	Forecast Tax Allowance	CC-2	901
5	Current Year Annual Capital Charge		8,867
6	Adjustments related to the prior year:		
7	Tax Allowance Variance	CC-3	89
8	Deferred Amount Capital Adjustment	CC-4	(15)
9	Capital Non Routine Adjustment Variance	CC-5	50
10	2025 Rate Base Adjustment	CC-4.1	(2)
11	Carrying Charges on Lines 7 through 10 @ 3.94%		5
12	Total Adjustments		127
13	Annual Capital Charge (Line 5 + Line 12)		8,994
14	Monthly Capital Charge (Line 13 divided by 12)		749

**ENBRIDGE PIPELINES INC.**

Statement CC-1

**Line 8 Oil Products Transportation System  
Return on Equity and Interest Expense  
2026**

\$ 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%	8.35% <sup>1</sup>	3.76%	60,150	<u>2,262</u>
2	Interest:					
3	Original Rate Base	55.00%	10.75% <sup>2</sup>	5.91%	-	-
4	Rate Base Additions & Working Capital	55.00%	4.711% <sup>3</sup>	2.59%	60,150	<u>1,558</u>
5	Total Interest (Line 3 + Line 4)					<u>1,558</u>
6	Total Return (Line 1 + Line 5)					<u>3,820</u>

## Notes:

<sup>(1)</sup> 2026 Multi-pipeline rate of return of 8.1% + 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. 2026 weighted average cost of debt of 4.211% + 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  
2026****\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Supporting Statement</b>	<b>2026</b>
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>
1	Return on Equity	CC-1	<u>2,262</u>
2	Permanent Differences:		-
3	Timing Differences:		
4	AIDC		(20)
5	Capitalized G&A		<u>(18)</u>
6	Depreciation	RB-3	4,146
7	Capital Cost Allowance		(3,163)
8	Prior Year Toll Deferral Accounts	CC-3	<u>(489)</u>
9	Total Timing Differences (Sum of Lines 4-8)		<u>456</u>
10	Income Tax Base (Line 1 + Line 2 + Line 9)		2,718
11	Income Tax Factor (tax rate / (1 - tax rate))		<u>33.1381%</u>
12	Income Taxes (Line 10 x Line 11)		901
13	Ontario Provincial Capital Tax		<u>-</u>
14	Forecast Tax Allowance before Carry-forward (Line 12 + Line 13)		901
15	Forecast Tax Allowance Carry-Forward (Used)		<u>-</u>
16	Forecast Tax Allowance (Line 14 + Line 15)		<u>901</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  
2025  
\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>2025 Actual</b>	<b>2025 Forecast</b>	<b>Variance (d-e)</b>
<b>(a)</b>	<b>(b)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>
1	Return on Equity	2,213	2,214	(1)
2	Permanent Differences:	-	-	-
3	Timing Differences:			
4	Capital Cost Allowance	(3,579)	(3,326)	(252)
5	Depreciation	4,066	4,066	(0)
6	AIDC	(2)	(23)	21
7	Capitalized G&A	(27)	(43)	16
8	Current Year Deferrals	489	-	489
9	Prior Year Deferrals	(92)	(92)	-
10	Total Timing Differences (Sum of Lines 4-9)	856	581	274
11	Income Tax Base	3,069	2,795	273
12	Income Tax Factor (tax rate / (1 - tax rate))	33.1381%	33.1877%	
13	Income Taxes (Line 11 x Line 12)	1,017	928	89
14	Book to File	-	-	-
15	Income Tax Allowance before Carry-Forward	1,017	928	89
16	Income Tax Allowance Carry-Forward	-	-	-
17	Income Tax Allowance (Line 15 + Line 16)	1,017	928	89
18	ITA Carry-Back / Carry-Forward Continuity	2023	2024	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			1,017
23	Carry-Back			-
24	ITA after Carry-Back (Line 22 + Line 23)			1,017
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  
2025  
\$ 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, 2025	749
2	Interim Monthly Charge in Effect January 1 - March 31, 2025	<u>754</u>
3	Difference in Monthly Capital Charge (Line 1 - Line 2)	<u>(5)</u>
4	Difference in Monthly Capital Charge Times 3 Months (Line 3 x 3)	<u>(15)</u>

**ENBRIDGE PIPELINES INC.**

Statement CC-4.1

**Line 8 Oil Products Transportation System  
Return on Equity and Interest Expense  
2025**

**\$ 000**

<b>Line No.</b>	<b>Particulars</b>	<b>Capital Ratio</b>	<b>Cost Rate</b>	<b>Weighted Cost</b>	<b>Rate Base CC-4.2</b>	<b>2025 Actual</b>	<b>2025 Forecast</b>	<b>Variance Btwn Actual &amp; Approved</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>	<b>(h)</b>	<b>(i)=(g) - (h)</b>
1	Return on Equity	45.00%	7.90% <sup>1</sup>	3.56%	62,168	2,213	2,214	(1)
2	Interest:							
3	Original Rate Base	55.00%	10.75% <sup>2</sup>	5.91%	-	-	-	-
4	Rate Base Additions & Working Capital	55.00%	4.87% <sup>3</sup>	2.68%	62,168	1,666	1,617	49
5	Total Interest (Line 3 + Line 4)					1,666	1,617	49
6	Total Return (Line 1 + Line 5)					3,879	3,831	48
7	Less amount associated with Non-Routine Adjustment Variance (Capitalized) CC-5 (excluding depreciation component)							50
8	Net Adjustment (Line 6 - Line 7)							(2)

Notes:

<sup>(1)</sup> 2025 Multi-pipeline rate of return of 7.65% + 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. 2025 weighted average cost of debt of 4.37% + 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  
2025**

\$ 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	-	63,522	63,522
2	January 31	-	63,191	63,191
3	February 28	-	62,862	62,862
4	March 31	-	62,524	62,524
5	April 30	-	62,187	62,187
6	May 31	-	61,848	61,848
7	June 30	-	61,510	61,510
8	July 31	-	61,172	61,172
9	August 31	-	60,834	60,834
10	September 30	-	60,504	60,504
11	October 31	-	60,163	60,163
12	November 30	-	59,832	59,832
13	December 31	-	61,547	61,547
14	Total	-	801,695	801,695
15	13 - Point Average Rate Base	-	61,669	61,669
16	Working Capital (1/12 of Annual O&M Charge)	-	499	499
17	Rate Base (Line 15 + Line 16)	-	62,168	62,168

**ENBRIDGE PIPELINES INC.**

Statement CC-4.3

**Line 8 Oil Products Transportation System  
Fixed Assets  
Account 30 - Transportation Plant  
2025**

**\$ 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	9,197	-	-	-	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	93,227	2,091	-	-	95,318
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	101,483	2,091	-	-	103,574

**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)****2025  
\$ 000**

<b>Line No. (a)</b>	<b>Particulars (b)</b>	<b>Total (c)</b>
1	<b>2025 Actual</b>	
2	Average Rate Base	<u>61,669</u>
3	Depreciation	4,066
4	Interest Expense	1,653
5	Return on Equity	<u>2,195</u>
6	Total Adjustments (Sum of Lines 3-5)	<u>7,914</u>
7	<b>2025 Forecast</b>	
8	Average Rate Base	<u>61,656</u>
9	Depreciation	4,066
10	Interest Expense	1,603
11	Return on Equity	<u>2,195</u>
12	Total Adjustments (Sum of Lines 9-11)	<u>7,864</u>
13	<b>Variance</b>	
14	Depreciation	(0)
15	Interest Expense	50
16	Return on Equity	-
17	Accrued depreciation, interest expense and return on equity associated with Non-Routine Adjustment Variance (Capitalized) (Sum of Lines 14-16)	<u>50</u>

**ENBRIDGE PIPELINES INC.**

Statement RB-0

**Line 8 Oil Products Transportation System  
Determination of Rate Base  
13 - Point Average  
2026**

\$ 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	-	61,547	61,547
2	January 31	-	61,252	61,252
3	February 28	-	60,906	60,906
4	March 31	-	60,561	60,561
5	April 30	-	60,215	60,215
6	May 31	-	59,870	59,870
7	June 30	-	59,525	59,525
8	July 31	-	59,179	59,179
9	August 31	-	58,834	58,834
10	September 30	-	58,488	58,488
11	October 31	-	58,143	58,143
12	November 30	-	58,014	58,014
13	December 31	-	57,668	57,668
14	Total	-	774,203	774,203
15	13 - Point Average	-	59,554	59,554
16	Working Capital (1/12 of Annual O&M Charge)	-	596	596
17	Rate Base (Line 15 + Line 16)	-	60,150	60,150

**ENBRIDGE PIPELINES INC.**

Statement RB-1

**Line 8 Oil Products Transportation System  
Fixed Assets  
Account 30 - Transportation Plant  
2026**

\$ 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	9,197	-	-	-	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	95,318	267	-	-	95,585
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	103,574	267	-	-	103,841

**ENBRIDGE PIPELINES INC.**

Statement RB-2

**Line 8 Oil Products Transportation System  
Fixed Assets  
Account 30 - Transportation Plant  
13 - Point Average  
2026**

\$ 000

Line No.	Date	Balance as at Jan 1, 2026	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 28	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	103,574	50	50	-	-	103,623
19	January 31	103,574	-	50	-	-	103,623
20	February 28	103,574	-	50	-	-	103,623
21	March 31	103,574	-	50	-	-	103,623
22	April 30	103,574	-	50	-	-	103,623
23	May 31	103,574	-	50	-	-	103,623
24	June 30	103,574	-	50	-	-	103,623
25	July 31	103,574	-	50	-	-	103,623
26	August 31	103,574	-	50	-	-	103,623
27	September 30	103,574	-	50	-	-	103,623
28	October 31	103,574	-	50	-	-	103,623
29	November 30	103,574	217	267	-	-	103,841
30	December 31	103,574	-	267	-	-	103,841
31	Total	1,346,457	267	1,079	-	-	1,347,536
32	13 - Point Average	103,574	21	83	-	-	103,657

**ENBRIDGE PIPELINES INC.**

Statement RB-3

**Line 8 Oil Products Transportation System  
Fixed Assets  
Account 31 - Accumulated Depreciation - Transportation Plant  
2026**

\$ 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	13	1	-	-	14
12	153	Pipe Lines	38,305	3,815	-	-	42,120
13	156	Buildings	388	18	-	-	406
14	159	Station Oil Lines	1,498	168	-	-	1,666
15	160	Other Station Equipment	1,822	143	-	-	1,965
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	42,026	4,146	-	-	46,172
20		Total Accumulated Depreciation	53,456	4,146	-	-	57,602

**ENBRIDGE PIPELINES INC.**

Statement RB-4

**Line 8 Oil Products Transportation System  
Account 31 - Accumulated Depreciation - Transportation Plant  
13 - Point Average  
2026**

\$ 000

Line No.	Date	Balance as at Jan 1, 2026	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 28	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	42,026	-	-	-	-	42,026
19	January 31	42,026	345	345	-	-	42,371
20	February 28	42,026	345	691	-	-	42,717
21	March 31	42,026	345	1,036	-	-	43,062
22	April 30	42,026	345	1,382	-	-	43,408
23	May 31	42,026	345	1,727	-	-	43,753
24	June 30	42,026	345	2,072	-	-	44,098
25	July 31	42,026	345	2,418	-	-	44,444
26	August 31	42,026	345	2,763	-	-	44,789
27	September 30	42,026	345	3,109	-	-	45,135
28	October 31	42,026	345	3,454	-	-	45,480
29	November 30	42,026	346	3,800	-	-	45,826
30	December 31	42,026	346	4,146	-	-	46,172
31	Total	546,338	4,146	26,944	-	-	573,282
32	13 - Point Average	42,026	319	2,073	-	-	44,099