

# Reporting Form - Companies using Trusts for Set-aside mechanism

## For the Year Ended December 31, 2017

| Table I.1 Update on Abandonment Funding for Pipeline Trust   |   |  |                |
|--|---|--|----------------|
| <b>Regulatory Instrument Holder<br/>(entity which holds certificate/order)</b>   | TransCanada PipeLines Limited                     |  |                |
| <b>Filed by (company name) if different<br/>from regulatory instrument holder</b>  |   |  |                |
| <b>Pipeline System Name (for each, fill-in separate<br/>form )</b>   | TransCanada PipeLines Limited - Canadian Mainline |  |                |
| <b>For Group 2 companies, associated order<br/>numbers or certificates</b>   |   |  |                |
| Update on Abandonment Funds  |   |  |                |
| <b>Year open date</b>  | 1-Jan-17  | <b>Planned</b>                                     | <b>Actual</b>  |
| <b>Year open balance</b>   | millions  | 265.4  | 304.7          |
| <b>Directed by Board to set aside</b>  | millions  | 130.1  | Not Applicable |
| <b>Collected from Shippers</b>   | millions  | 135.4  | 160.7          |
| <b>Less: Abandonment Surcharge Paid to Other<br/>Pipelines</b>   | millions  | (5.3)  | (5.2)          |
| <b>Contributed by Pipeline Owners</b>  | millions  | 130.1  | 155.5          |
| <b>Other</b>   | millions  | (0.8)  | (0.1)          |
| <b>Earnings within Trust</b>   | millions  | 10.2   | 9.4            |
| <b>Taxes paid on earnings within Trust</b>   | millions  | (2.0)  | (3.2)          |
| <b>Disbursements (and Board orders<br/>authorizing the disbursements)</b>  | millions  | -  | -              |
| <b>Year close balance</b>  | millions  | 402.9  | 466.3          |
| <b>Year close date</b>   | 31-Dec-17   |  |                |
| <b>Any Other relevant information</b>  | See Page 2.                                       |  |                |
| Compliance Confirmation  |   |  |                |
| <b>Is the Investment Policy (or Statement of Investment Policy and Practices)<br/>filed with the Board still current and in use?</b> | Yes   | If no, file new one                                |                |
| <b>Did all investment decisions and actions in the year comply with this<br/>Investment Policy?</b>                                  | Yes   | If no, provide details in an<br>attached document  |                |
| <b>Are there any changes in cost estimates or other components that could<br/>prompt material changes in funding plan?</b>           | No such changes                                   | If yes, provide details in an<br>attached document |                |
| <b>Is the pipeline still in operation?</b>   | Yes   | If no, provide details in an<br>attached document  |                |
| E - Contact(s) for Financial Regulatory Matters  |   |  |                |
| <b>Name(s)</b>   | Bernard Pelletier                                 |  |                |
| <b>Email(s)</b>  | bernard_pelletier@transcanada.com                 |  |                |
| <b>Telephone(s)</b>  | (403)920-2603                                     |  |                |
| F - Confirmation of Form Content by Officer of the Company Holding Regulatory Instrument   |   |  |                |
| <b>Name of Officer of the Company</b>  | Sean Brett, Vice President, Risk Management       |  |                |
| <b>Date</b>  | 30-Apr-18   |  |                |

The following table provides variance explanations for items where Actual amounts reported vary materially from Planned amounts.

| <b>Line Items</b>              | <b>Variance Explanation</b>   |
|--------------------------------|---|
| Directed by Board to set aside | Higher collection primarily due to higher contracted quantities than reflected in the calculation of the 2017 abandonment surcharges. |
| Collected from Shippers        |   |
| Contributed by Pipeline Owners |   |