



Canada Energy  
Regulator

Régie de l'énergie  
du Canada

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## 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>	TransCanada PipeLines Limited		
<b>Filed by (company name) if different from regulatory instrument holder</b>			
<b>Pipeline(s)/ System(s) Name</b>	Canadian Mainline		
<b>For Group 2 companies, associated order numbers or certificates</b>			
Update on Abandonment Funds			
Year open date	1-Jan-22	Planned	Actual
<b>Year open balance</b>	millions	1,149.6	1,149.6
<b>Directed by the CER to set aside</b>	millions	105.2	N/A
<b>Collected from Shippers</b>	millions	110.9	123.0
<b>Less: Abandonment Surcharge Paid to Other Pipelines</b>	millions	(5.8)	(5.8)
<b>Tax True-Ups</b>	millions	0.1	-
<b>Contributed by Pipeline Owners</b>	millions	105.2	117.2
<b>Other</b>	millions	(2.8)	(1.1)
<b>Earnings within Trust</b>	millions	62.3	(125.5)
<b>Taxes paid on earnings within Trust</b>	millions	(14.9)	8.3
<b>Disbursements (and CER orders authorizing the disbursements)</b>	millions	-	-
<b>Year Close Balance</b>	millions	1,299.4	1,148.5
<b>Year close date</b>	31-Dec-22		
<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>	Planned balance is based on a long-term expected return applied to the year open balance. Actual balance reflects actual return and includes unrealized losses as a result of market conditions during 2022.		
<b>Any Other relevant information</b>	N/A		

<b>Compliance Confirmation</b>		
<b>The Investment Policy (or Statement of Investment Policies and Procedures) 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>	Nancy Johnson, Vice President and Treasurer	
<b>Signature</b>	(Original signed by Nancy Johnson)	
<b>Dated</b>	April 20, 2023	