



Canada Energy
Regulator

Régie de l'énergie
du Canada

Suite 210
517 Tenth Avenue SW
Calgary, Alberta
T2R 0A8

517, Dixième Avenue S.-O.
bureau 210
Calgary (Alberta)
T2R 0A8

Canada Energy Regulator - Reporting Form – Companies using Trusts for Set-aside mechanism

Last updated: 15 June 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

Regulatory Instrument Holder (entity which holds certificate/order)	TransCanada PipeLines Limited		
Filed by (company name) if different from regulatory instrument holder			
Pipeline(s)/ System(s) Name	Canadian Mainline		
For Group 2 companies, associated order numbers or certificates			
Update on Abandonment Funds			
Year open date	1-Jan-23	Planned	Actual
Year open balance	millions	1,148.6	1,148.6
Directed by the CER to set aside	millions	105.2	N/A
Collected from Shippers	millions	110.6	117.0
Less: Abandonment Surcharge Paid to Other Pipelines	millions	(5.8)	(5.7)
Tax True-Ups	millions	0.4	0.6
Contributed by Pipeline Owners	millions	105.2	111.9
Other	millions	(3.2)	(0.9)
Earnings within Trust	millions	70.3	117.8
Taxes paid on earnings within Trust	millions	(16.8)	(15.7)
Disbursements (and CER orders authorizing the disbursements)	millions	(14.0)	(14.0)
Year Close Balance	millions	1,290.1	1,347.7
Year close date	31-Dec-23		
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.	The difference between the Planned and Actual Year Close Balance is 4.46%, therefore no variance explanation is required.		
Any Other relevant information	Planned Disbursement: Application for Approval of Reimbursement for Reclamation Obligations Costs for costs incurred to April 30, 2023 for \$14.0M (Filing ID: C25253). Actual Disbursements: CER Order MO-037-2023 for \$14.0M (Filing ID: C27584).		

Compliance Confirmation		
The Investment Policy (or Statement of Investment Policy and Practices) filed with the CER still current and in use?	Agree	If not, file new one
All investment decisions and actions the year complied with this Investment Policy throughout the year?	Agree	If not, file explanation
Changes in cost estimates, or other components, that could prompt material changes in funding plan	No changes	If changes, file explanation
Pipeline(s) still in operation	Agree	If not, explain
Filed by (Officer of the Pipeline System Certificate holder) <i>Print name of individual</i>	Nancy Johnson, Vice President and Treasurer	
Signature	<i>(Original signed by Nancy Johnson)</i>	
Dated	April 25, 2024	