


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			
Regulatory Instrument Holder (entity which holds certificate/order)	Niagara Gas Transmission Limited		
Filed by (company name) if different from regulatory instrument holder	Enbridge		
Pipeline(s)/ System(s) Name	Link Pipeline, Cornwall Pipeline, Ottawa River Pipeline (Orleans Pipeline and Rockcliffe Pipeline)		
For Group 2 companies, associated order numbers or certificates	XG-N213-001-2012, XG-N6-41-95, TG-6-95, AO-2-GC14, XG-N213-013-2011, GPLO-N213-007-2011, XG-N6-47-94, PCN-GC-14, GPL-6-2-62, XG-N6-22-94, Order No. 99180		
Update on Abandonment Funds			
Year open date	January 1, 2023	Planned	Actual
Year open balance	millions	1.929	1.393
Directed by the CER to set aside	millions	0.221	0.221
Collected from Shippers	millions	0.165	0.165
Contributed by Pipeline Owners	millions	0.221	0.221
Other	millions		
Earnings (loss) within Trust	millions	0.070	0.113
Taxes paid (recovery) on earnings within Trust	millions	0.018	0.028
Disbursements (and CER orders authorizing the disbursements)	millions		
Year Close Balance	millions	2.202	1.699
Year close date	December 31, 2023		
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.		Actual is 22.8% lower than planned See Note 1 and Note 2	
Any Other relevant information	N/A		

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	Yes	See Note 2
Pipeline(s) still in operation	Agree	If not, explain
Approved by (Officer of the Pipeline System Certificate holder) <i>Print name of individual</i>	Jim Redford, Vice President, Energy Services	
Signature		
Dated	2024-04-23	

Note 1

The actual trust balance is less than planned due to the year opening balance being below the planned amount.

Note 2

A new ACE has been approved by the CER as part of the 2021 ACE & SAM-COM Review ("2021 Review"). The ACA will be revised as necessary following further direction from the CER in relation to the 2021 Review process as noted in Section 5.3 of CER letter dated March 27, 2024.