



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			
Regulatory Instrument Holder (entity which holds certificate/order)	Westcoast Energy Inc.		
Filed by (company name) if different from regulatory instrument holder	Enbridge		
Pipeline(s)/ System(s) Name	Westcoast Gathering and Processing System		
For Group 2 companies, associated order numbers or certificates			
Update on Abandonment Funds			
Year open date	January 1, 2023	Planned	Actual
Year open balance	millions	42.798	42.349
Directed by the CER to set aside	millions	0.00	0.00
Collected from Shippers	millions		
Contributed by Pipeline Owners	millions		
Other	millions		
Earnings within Trust	millions	2.525	4.709
Taxes paid on earnings within Trust	millions	0.631	0.661
Disbursements (and CER orders authorizing the disbursements)	millions		
Year Close Balance	millions	44.691	46.397
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 3.8% greater than planned	
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 1
Pipeline(s) still in operation	No	See Note 2
Filed by (Officer of the Pipeline System Certificate holder) <i>Print name of individual</i>	Steve Elliott, VP Canadian Gas Transmission and Midstream	
Signature		
Dated	April 23, 2024	

Note 1

A new ACE has been approved by the CER as part of the 2021 ACE & SAM-COM Review ("2021 Review"). Based on the balance of funds in the trust and the new approved ACE the trust remains fully funded.

Note 2

On December 16, 2019, the Canada Energy Regulator ("CER") approved a request by Westcoast to reduce its Annual Contribution Amount to zero effective for the year 2019, subject to the completion of the sale transaction with NorthRiver Midstream Operations LP approved by Order MO-038-2019 [[Filing ID No. C03681-1](#)]. On December 31, 2019, Westcoast filed a letter with the CER confirming completion of that sale transaction [[Filing ID No. C03907-2](#)].

The remaining facilities covered by this trust include five raw gas transmission pipelines, all of which are currently deactivated, decommissioned or abandoned. Westcoast expects to apply for reimbursement of costs incurred to abandon the remaining facilities following the completion of the abandonment projects.