

ENBRIDGE PIPELINES INC.
FIRM SERVICE TOLL CHARGE
LINE 8 OIL PRODUCTS TRANSPORTATION SYSTEM
2019 OPERATING YEAR

April 2019

ENBRIDGE PIPELINES INC.
FIRM SERVICE TOLL CHARGE
Line 8 Oil Products Transportation System
2019 Operating Year

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ENBRIDGE PIPELINES INC.

Statement FS-0

**Line 8 Oil Products Transportation System
Firm Service Charge
2019**

\$ 000

Line No.	Particulars	Supporting Statement	2019
(a)	(b)	(c)	(d)
1	Firm Service Charge:		
2	Monthly O&M Charge	OM-0	256
3	Monthly Capital Charge	CC-0	<u>752</u>
4	Total (Line 2 + Line 3)		<u>1,008</u>
5	Allocated Capacity (m ³ /day)		
6	Imperial Oil		<u>14,800</u>
7	Total		<u>14,800</u>
8	Firm Service Toll [(Line 4/Line 7) * 1,000] (\$/m ³ /month)		68.108
9	Abandonment Surcharge (\$/m ³ /month)	Note 1	<u>1,339</u>
10	Total Firm Service Charge (\$/m ³ /month) (Line 8 + Line 9)		69.447

Note 1: Abandonment Surcharge pursuant to NEB Decision MH-001-2013 and Order MO-030-2014.
Abandonment Surcharge as per Appendix B, Sarnia - Millgrove Junction ("Line 8") surcharge of \$0.007 per bbl. Line 8 = (\$0.007/bbl * 6.289811) = \$0.044/m³ * (365/12) = \$1.339/m³/month.

ENBRIDGE PIPELINES INC.

Statement OM-0

**Line 8 Oil Products Transportation System
Operating and Maintenance Charge
2019**

\$ 000

Line No.	Particulars	Supporting Statement	2019
(a)	(b)	(c)	(d)
1	Annual O&M Charge		
2	2018 Starting Point O&M Charge	2018 O&M-0	3,425
3	Inflation Adjustment	OM-1	<u>10</u>
4	Subtotal		3,435
5	Forecast Inflation of 1.9% for 2019	Note 1	<u>65</u>
6	Current Year Starting Point O&M Charge		<u>3,500</u>
7	Non-Routine Adjustment Forecast (expensed)	OM-2	<u>281</u>
8	Adjustments - Prior Year		
9	Inflation Adjustment	OM-1	10
10	Deferred Amount O&M Adjustment	OM-3	(396)
11	Non-Routine Adjustment Variance (expensed)	OM-4	(306)
12	Property Tax Adjustment	OM-5	-
13	Carrying Charges on Lines 9 through 12 @ 2.69%	Note 2	<u>(19)</u>
14	Total Adjustments - Prior Year (sum Lines 9 through Line 13)		<u>(711)</u>
15	Annual O&M Charge (Line 6 + Line 7 + Line 14)		<u>3,070</u>
16	Monthly O&M Charge (Line 15 divided by 12)		<u>256</u>

Note 1: 2019 Forecast CPI of 1.9% based on rate published in January by Consensus Economics Inc., per article 1.13 of the Financial Support & Service Agreement.

Note 2: The 2018 average of 12 monthly Bank rates in effect at the end of the month as published in the Bank of Canada Statistical Review plus 100 basis points, per article 1.8 of the FSA.

ENBRIDGE PIPELINES INC.

Statement OM-1

**Line 8 Oil Products Transportation System
Inflation Adjustment
2018
\$ 000**

Line No.	Particulars	Actual
(a)	(b)	(c)
1	2018 Starting Point O&M Charge before Inflation	<u>3,358</u>
2	Actual Inflation Factor for 2018 @	2.3%
3	Forecast Inflation Factor for 2018 @	<u>2.0%</u>
4	Variance (Line 2 - Line 3)	<u>0.3%</u>
5	Inflation Adjustment (Line 1 x Line 4)	<u>10</u>

ENBRIDGE PIPELINES INC.

Statement OM-2

**Line 8 Oil Products Transportation System
Non-Routine Adjustment Forecast (Expensed)
2019**

\$ 000

Line No.	Particulars	Total
(a)	(b)	(c)
1	NRA Operating & Maintenance Expenses ¹	
2	Cathodic Protection	40
3	Geo-hazard Assessment	136
4	Cleaning Program	105
		<hr/>
5	Non-Routine Adjustments Forecast (Expensed)	<hr/> 281

Notes:

(1) The proposed NRA operating and maintenance expenses are estimated in the September 30, 2018 letter to Imperial Oil.

ENBRIDGE PIPELINES INC.

Statement OM-3

**Line 8 Oil Products Transportation System
Deferred Amount O&M Adjustment
2018
\$ 000**

Line No.	Particulars	Total System
(a)	(b)	(c)
1	Monthly O&M Charge in Effect April 1 - December 31, 2018	312
2	Interim Monthly Charge in Effect January 1 - March 31, 2018	<u>444</u>
3	Difference in Monthly O&M Charge (Line 1 - Line 2)	<u>(132)</u>
4	Difference in Monthly O&M charge times 3 Months (Line 3 x 3)	<u>(396)</u>

ENBRIDGE PIPELINES INC.

Statement OM-4

**Line 8 Oil Products Transportation System
Non-Routine Adjustment Variance (Expensed)
2018
\$ 000**

Line No.	Particulars	Forecast for 2018	Actual for 2018	Variance
(a)	(b)	(c)	(d)	(e)=(d)-(c)
1	NRA Operating & Maintenance Expenses			
2	In-Line Inspection	882	534	(348)
3	Cleaning Program	9	35	26
4	Geo-hazard Assessment	123	41	(82)
5	Cathodic Protection Program	25	28	3
6	Network Upgrade	-	95	95
7	Non-Routine Adjustments (Expensed)	1,039	733	(306)

ENBRIDGE PIPELINES INC.

Statement OM-5

**Line 8 Oil Products Transportation System
Property Tax Adjustment
2018
\$ 000**

Line No.	Particulars	Amount
(a)	(b)	(c)
1	Actual Property Tax Expense 2018	769
2	Property Tax Included in O&M Charge 2018	<u>756</u>
3	Amount of Property Tax (Over)/Under Charged (Line 1 - Line 2)	<u>13</u>
4	Percentage (Over) / Under Charged (Line 3 / Line 2)	<u>1.72%</u>
5	Property Tax Adjustment if Line 4 greater than + / - 2%	<u>-</u>

ENBRIDGE PIPELINES INC.

Statement CC-0

**Line 8 Oil Products Transportation System
Capital Charge
2019**

\$ 000

Line No.	Particulars	Supporting Statement	2019
(a)	(b)	(c)	(d)
1	Depreciation	RB-3	4,031
2	Interest Expense	CC-1	2,184
3	Return on Equity	CC-1	2,533
4	Forecast Tax Allowance	CC-2	<u>168</u>
5	Current Year Annual Capital Charge		<u>8,916</u>
6	Adjustments related to the prior year:		
7	Tax Allowance Variance	CC-3	403
8	Deferred Amount Capital Adjustment	CC-4	(108)
9	Capital Non Routine Adjustment Variance	CC-5	(172)
10	2018 Rate Base Adjustment	CC-4.1	(16)
11	Carrying Charges on Lines 7 through 10 @ 2.69%		<u>3</u>
12	Total Adjustments		<u>110</u>
13	Annual Capital Charge (Line 5 + Line 12)		<u>9,026</u>
14	Monthly Capital Charge (Line 13 divided by 12)		<u>752</u>

ENBRIDGE PIPELINES INC.

Statement CC-1

**Line 8 Oil Products Transportation System
Return on Equity and Interest Expense
2019****\$ 000**

Line No.	Particulars	Capital Ratio	Cost Rate	Weighted Cost	Rate Base RB-0	Return
(a)	(b)	(c)	(d)	(e)=(c) x (d)	(f)	(g)=(e) x (f)
1	Return on Equity	45.00%	7.69% ¹	3.46%	73,211	<u>2,533</u>
2	Interest:					
3	Original Rate Base	55.00%	10.75% ²	5.91%	1,552	92
4	Rate Base Additions & Working Capital	55.00%	5.31% ³	2.92%	71,659	<u>2,092</u>
5	Total Interest (Line 3 + Line 4)					<u>2,184</u>
6	Total Return (Line 1 + Line 5)					<u>4,717</u>

Notes:

⁽¹⁾ 2019 Multi-pipeline rate of return of 7.44% + 25 basis points, per article 8.5 of the FSA.⁽²⁾ 10.75% per article 8.4(a) of the FSA.⁽³⁾ The Main System of Enbridge Pipelines Inc. 2019 weighted average cost of debt of 4.81% + 50 basis points, per article 8.4(b) of the FSA.

ENBRIDGE PIPELINES INC.

Statement CC-2

**Line 8 Oil Products Transportation System
Forecast Tax Allowance
2019**

\$ 000

Line No.	Particulars	Supporting Statement	2019
(a)	(b)	(c)	(d)
1	Return on Equity	CC-1	<u>2,533</u>
2	Permanent Differences:		-
3	Timing Differences:		
4	AIDC		(98)
5	Capitalized G&A		(371)
6	Depreciation	RB-3	4,031
7	Capital Cost Allowance		(5,039)
8	Prior Year Toll Deferral Accounts	CC-3	<u>(601)</u>
9	Total Timing Differences (Sum of Lines 4-8)		<u>(2,078)</u>
10	Income Tax Base (Line 1 + Line 2 + Line 9)		455
11	Income Tax Factor (tax rate / (1 - tax rate))		<u>36.8955%</u>
12	Income Taxes (Line 10 x Line 11)		168
13	Ontario Provincial Capital Tax		<u>-</u>
14	Forecast Tax Allowance before Carry-forward (Line 12 + Line 13)		168
15	Forecast Tax Allowance Carry-Forward (Used)		<u>-</u>
16	Forecast Tax Allowance (Line 14 + Line 15)		<u>168</u>
17	ITA Carry-Forward Continuity		<u>Cumulative</u>
18	Forecast ITA for Carry-Forward (Used)		-
19	Prior Year ITA Carry-Forward balance	CC-3	<u>-</u>
20	Forecast Ending Cumulative ITA Carry-Forward (Line 18 + Line 19)		<u>-</u>

ENBRIDGE PIPELINES INC.

Statement CC-3

**Line 8 Oil Products Transportation System
Tax Allowance Variance
2018
\$ 000**

Line No.	Particulars	2018 Actual	2018 Forecast	Variance (d-e)	
(a)	(b)	(d)	(e)	(f)	
1	Return on Equity	2,503	2,519	(16)	
2	Permanent Differences:	-	-	-	
3	Timing Differences:				
4	Capital Cost Allowance	(4,839)	(5,510)	671	
5	Depreciation	3,865	3,921	(56)	
6	AIDC	(4)	(33)	29	
7	Capitalized G&A	(39)	(69)	30	
8	Current Year Deferrals	601	-	601	
9	Prior Year Deferrals	(991)	(991)	-	
10	Total Timing Differences (Sum of Lines 4-9)	<u>(1,407)</u>	<u>(2,682)</u>	<u>1,275</u>	
11	Income Tax Base	1,096	(163)	1,259	
12	Tax Factor (tax rate / (1 - tax rate))	<u>36.7845%</u>	<u>36.8954%</u>		
13	Income Taxes (Line 11 x Line 12)	403	(60)	463	
14	Book to File	-	-	-	
15	Income Tax Allowance before Carry-Forward	403	(60)	463	
16	Income Tax Allowance Carry-Forward	-	60	(60)	
17	Income Tax Allowance (Line 15 + Line 16)	<u>403</u>	<u>-</u>	<u>403</u>	
18	ITA Carry-Back / Carry-Forward Continuity	2015	2016	2017	Cumulative
19	Prior Year ITA Available for Carry-Back	-	-	-	-
20	Carry-Back	-	-	-	-
21	Remainder Prior Year ITA After Carry-Back	-	-	-	-
22	ITA before Carry-Back				403
23	Carry-Back				<u>-</u>
24	ITA after Carry-Back (Line 22 + Line 23)				<u>403</u>
25	ITA for Carry-Forward - Current Year				-
26	Prior Year ITA Carry-Forward balance				<u>-</u>
27	Ending Cumulative ITA Carry-Forward (Line 25 + Line 26)				<u>-</u>

ENBRIDGE PIPELINES INC.

Statement CC-4

**Line 8 Oil Products Transportation System
Deferred Amount Capital Adjustment
2018
\$ 000**

Line No.	Particulars	Amount
(a)	(b)	(c)
1	Monthly Capital Charge in Effect April 1 - December 31, 2018	697
2	Interim Monthly Charge in Effect January 1 - March 31, 2018	<u>733</u>
3	Difference in Monthly Capital Charge (Line 1 - Line 2)	<u>(36)</u>
4	Difference in Monthly Capital Charge Times 3 Months (Line 3 x 3)	<u>(108)</u>

ENBRIDGE PIPELINES INC.

Statement CC-4.1

**Line 8 Oil Products Transportation System
Return on Equity and Interest Expense
2018**

\$ 000

Line No.	Particulars	Capital Ratio	Cost Rate	Weighted Cost	Rate Base CC-4.2	2018 Actual	2018 Forecast	Variance Btwn Actual & Approved
(a)	(b)	(c)	(d)	(e)=(c) x (d)	(f)	(g)=(e) x (f)	(h)	(i)=(g) - (h)
1	Return on Equity	45.00%	7.61% ¹	3.42%	73,198	2,503	2,519	(16)
2	Interest:							
3	Original Rate Base	55.00%	10.75% ²	5.91%	2,024	120	128	(8)
4	Rate Base Additions & Working Capital	55.00%	5.01% ³	2.76%	71,174	1,964	2,067	(103)
5	Total Interest (Line 3 + Line 4)					2,084	2,195	(111)
6	Total Return (Line 1 + Line 5)					4,587	4,714	(127)
7	Less amount associated with Non-Routine Adjustment Variance (Capitalized) CC-5 (excluding depreciation component)							(111)
8	Net Adjustment (Line 6 - Line 7)							(16)

Notes:

⁽¹⁾ 2018 Multi-pipeline rate of return of 7.36% + 25 basis points, per article 8.5 of the FSA.⁽²⁾ 10.75% per article 8.4(a) of the FSA.⁽³⁾ The Main System of Enbridge Pipelines Inc. 2018 weighted average cost of debt of 4.51% + 50 basis points, per article 8.4(b) of the FSA.

ENBRIDGE PIPELINES INC.

Statement CC-4.2

**Line 8 Oil Products Transportation System
Determination of Actual Rate Base
13 - Point Average
2018****\$ 000**

Line No.	Date	Original Rate Base	Rate Base on Add'l Assets	Total Rate Base
(a)	(b)	(c)	(d)	(e)
1	January 1	2,259	72,368	74,627
2	January 31	2,220	72,086	74,306
3	February 28	2,181	71,804	73,985
4	March 31	2,142	71,522	73,664
5	April 30	2,103	71,240	73,343
6	May 31	2,064	70,958	73,022
7	June 30	2,025	70,676	72,701
8	July 31	1,986	70,573	72,559
9	August 31	1,947	70,290	72,237
10	September 30	1,907	70,007	71,914
11	October 31	1,867	69,724	71,591
12	November 30	1,827	69,441	71,268
13	December 31	1,787	71,267	73,054
14	Total	26,315	921,956	948,271
15	13 - Point Average Rate Base	2,024	70,920	72,944
16	Working Capital (1/12 of Annual O&M Charge)		254	254
17	Rate Base (Line 15 + Line 16)	2,024	71,174	73,198

ENBRIDGE PIPELINES INC.

Statement CC-4.3

**Line 8 Oil Products Transportation System
Fixed Assets
Account 30 - Transportation Plant
2018**

\$ 000

Line No.	Prime Acct No.	Description	Balance Beginning of Period	Additions	Transfers	Retirements	Balance End of Period
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1		<u>Original Fixed Assets</u>					
2	153	Pipe Lines	9,197	-	-	-	9,197
3	156	Buildings	3	-	-	-	3
4	159	Station Oil Lines	799	-	-	-	799
5	160	Other Station Equipment	1,431	-	-	-	1,431
6	184	Computer Equip. & Supplies	-	-	-	-	-
7	185	Work Equip. - Non Mobile	15	-	-	-	15
8	186	Pipeline Control Computer Equip.	-	-	-	-	-
9		Total Original Fixed Assets	11,445	-	-	-	11,445
10		<u>Additional Fixed Assets</u>					
11	152	Land Rights	14	-	-	-	14
12	153	Pipe Lines	76,371	2,263	-	-	78,634
13	156	Buildings	466	-	-	-	466
14	159	Station Oil Lines	4,182	22	-	-	4,204
15	160	Other Station Equipment	3,575	7	-	-	3,582
16	184	Computer Equip. & Supplies	-	-	-	-	-
17	185	Work Equip. - Non Mobile	-	-	-	-	-
18	186	Pipeline Control Computer Equip.	10	-	-	-	10
19		Total Additional Fixed Assets	84,618	2,292	-	-	86,910

ENBRIDGE PIPELINES INC.

Statement CC-5

**Line 8 Oil Products Transportation System
Accrued Depreciation, Interest Expense, and Return on Equity Associated with
Non-Routine Adjustment Variance (Capitalized)
2018
\$ 000**

<u>Line No.</u> (a)	<u>Particulars</u> (b)	<u>Total</u> (c)
1	2018 Actual	
2	Average Rate Base	<u>70,920</u>
3	Depreciation	3,393
4	Interest Expense	1,957
5	Return on Equity	<u>2,425</u>
6	Total Adjustments (Sum of Lines 3-5)	<u>7,775</u>
7	2018 Forecast	
8	Average Rate Base	<u>71,196</u>
9	Depreciation	3,454
10	Interest Expense	2,058
11	Return on Equity	<u>2,435</u>
12	Total Adjustments (Sum of Lines 9-11)	<u>7,947</u>
13	Variance	
14	Depreciation	(61)
15	Interest Expense	(101)
16	Return on Equity	(10)
17	Accrued depreciation, interest expense and return on equity associated with Non-Routine Adjustment Variance (Capitalized) (Sum of Lines 14-16)	<u>(172)</u>

ENBRIDGE PIPELINES INC.

Statement RB-0

**Line 8 Oil Products Transportation System
Determination of Rate Base
13 - Point Average
2019**

\$ 000

Line No.	Date	Original Rate Base	Rate Base Additions	Total Rate Base
(a)	(b)	(c)	(d)	(e)
1	January 1	1,787	71,267	73,054
2	January 31	1,748	72,419	74,167
3	February 28	1,709	72,124	73,833
4	March 31	1,670	71,829	73,499
5	April 30	1,631	71,534	73,165
6	May 31	1,592	71,239	72,831
7	June 30	1,553	70,944	72,497
8	July 31	1,514	70,649	72,163
9	August 31	1,475	70,354	71,829
10	September 30	1,435	70,059	71,494
11	October 31	1,395	69,764	71,159
12	November 30	1,355	69,469	70,824
13	December 31	1,315	76,585	77,900
14	Total	20,179	928,242	948,421
15	13 - Point Average	1,552	71,403	72,955
16	Working Capital (1/12 of Annual O&M Charge)		256	256
17	Rate Base (Line 15 + Line 16)	1,552	71,659	73,211

ENBRIDGE PIPELINES INC.

Statement RB-1

**Line 8 Oil Products Transportation System
Fixed Assets
Account 30 - Transportation Plant
2019**

\$ 000

Line No.	Prime Acct No.	Description	Balance Beginning of Period	Additions	Transfers	Retirements	Balance End of Period
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1		<u>Original Fixed Assets</u>					
2	153	Pipe Lines	9,197	-	-	-	9,197
3	156	Buildings	3	-	-	-	3
4	159	Station Oil Lines	799	-	-	-	799
5	160	Other Station Equipment	1,431	-	-	-	1,431
6	184	Computer Equip. & Supplies	-	-	-	-	-
7	185	Work Equip. - Non Mobile	15	-	-	-	15
8	186	Pipeline Control Computer Equip.	-	-	-	-	-
9		Total Original Fixed Assets	11,445	-	-	-	11,445
10		<u>Additional Fixed Assets</u>					
11	152	Land Rights	14	-	-	-	14
12	153	Pipe Lines	78,634	7,430	-	-	86,064
13	156	Buildings	466	-	-	-	466
14	159	Station Oil Lines	4,204	1,447	-	-	5,651
15	160	Other Station Equipment	3,582	-	-	-	3,582
16	184	Computer Equip. & Supplies	-	-	-	-	-
17	185	Work Equip. - Non Mobile	-	-	-	-	-
18	186	Pipeline Control Computer Equip.	10	-	-	-	10
19		Total Additional Fixed Assets	86,910	8,877	-	-	95,787

ENBRIDGE PIPELINES INC.

Statement RB-2

Line 8 Oil Products Transportation System
Fixed Assets
Account 30 - Transportation Plant
13 - Point Average
2019

\$ 000

Line No.	Date	Balance	Additions	Cumulative	Retirements/	Cumulative	Cumulative
		as at Jan 1, 2019		Additions	Retirements/	Transfers	Retirements/
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	<u>Original Assets</u>						
2	January 1	11,445	-	-	-	-	11,445
3	January 31	11,445	-	-	-	-	11,445
4	February 28	11,445	-	-	-	-	11,445
5	March 31	11,445	-	-	-	-	11,445
6	April 30	11,445	-	-	-	-	11,445
7	May 31	11,445	-	-	-	-	11,445
8	June 30	11,445	-	-	-	-	11,445
9	July 31	11,445	-	-	-	-	11,445
10	August 31	11,445	-	-	-	-	11,445
11	September 30	11,445	-	-	-	-	11,445
12	October 31	11,445	-	-	-	-	11,445
13	November 30	11,445	-	-	-	-	11,445
14	December 31	11,445	-	-	-	-	11,445
15	Total	148,785	-	-	-	-	148,785
16	13 - Point Average	11,445	-	-	-	-	11,445
17	<u>Additional Assets</u>						
18	January 1	86,910	-	-	-	-	86,910
19	January 31	86,910	1,447	1,447	-	-	88,357
20	February 28	86,910	-	1,447	-	-	88,357
21	March 31	86,910	-	1,447	-	-	88,357
22	April 30	86,910	-	1,447	-	-	88,357
23	May 31	86,910	-	1,447	-	-	88,357
24	June 30	86,910	-	1,447	-	-	88,357
25	July 31	86,910	-	1,447	-	-	88,357
26	August 31	86,910	-	1,447	-	-	88,357
27	September 30	86,910	-	1,447	-	-	88,357
28	October 31	86,910	-	1,447	-	-	88,357
29	November 30	86,910	-	1,447	-	-	88,357
30	December 31	86,910	7,430	8,877	-	-	95,787
31	Total	1,129,830	8,877	24,794	-	-	1,154,624
32	13 - Point Average	86,910	683	1,907	-	-	88,817

ENBRIDGE PIPELINES INC.

Statement RB-3

**Line 8 Oil Products Transportation System
Fixed Assets
Account 31 - Accumulated Depreciation - Transportation Plant
2019**

\$ 000

Line No.	Prime Acct No.	Description	Balance Beginning of Period	Additions	Transfers	Retirements	Balance End of Period
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1		<u>Original Plant in Service</u>					
2	153	Pipe Lines	7,759	382	-	-	8,141
3	156	Buildings	1	-	-	-	1
4	159	Station Oil Lines	677	32	-	-	709
5	160	Other Station Equipment	1,202	57	-	-	1,259
6	184	Computer Equip. & Supplies	-	-	-	-	-
7	185	Work Equip. - Non Mobile	19	1	-	-	20
8	186	Pipeline Control Computer Equipment	-	-	-	-	-
9		Total Original Plant in Service	<u>9,658</u>	<u>472</u>	-	-	<u>10,130</u>
10		<u>Additional Plant in Service</u>					
11	152	Land Rights	6	1	-	-	7
12	153	Pipe Lines	14,252	3,170	-	-	17,422
13	156	Buildings	144	19	-	-	163
14	159	Station Oil Lines	557	226	-	-	783
15	160	Other Station Equipment	684	143	-	-	827
16	184	Computer Equip. & Supplies	-	-	-	-	-
17	185	Work Equip. - Non Mobile	-	-	-	-	-
18	186	Pipeline Control Computer Equip.	-	-	-	-	-
19		Total Additional Fixed Assets	<u>15,643</u>	<u>3,559</u>	-	-	<u>19,202</u>
20		Total Accumulated Depreciation	<u>25,301</u>	<u>4,031</u>	-	-	<u>29,332</u>

ENBRIDGE PIPELINES INC.

Statement RB-4

**Line 8 Oil Products Transportation System
Account 31 - Accumulated Depreciation - Transportation Plant
13 - Point Average
2019**

\$ 000

Line No.	Date	Balance as at	Additions	Cumulative	Retirements/ Transfers	Cumulative	Cumulative
		Jan 1, 2019		Additions		Retirements/ Transfers	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	<u>Original Assets</u>						
2	January 1	9,658	-	-	-	-	9,658
3	January 31	9,658	39	39	-	-	9,697
4	February 28	9,658	39	78	-	-	9,736
5	March 31	9,658	39	117	-	-	9,775
6	April 30	9,658	39	156	-	-	9,814
7	May 31	9,658	39	195	-	-	9,853
8	June 30	9,658	39	234	-	-	9,892
9	July 31	9,658	39	273	-	-	9,931
10	August 31	9,658	39	312	-	-	9,970
11	September 30	9,658	40	352	-	-	10,010
12	October 31	9,658	40	392	-	-	10,050
13	November 30	9,658	40	432	-	-	10,090
14	December 31	9,658	40	472	-	-	10,130
15	Total	125,554	472	3,052	-	-	128,606
16	13 - Point Average	9,658	36	235	-	-	9,893
17	<u>Additional Assets</u>						
18	January 1	15,643	-	-	-	-	15,643
19	January 31	15,643	295	295	-	-	15,938
20	February 28	15,643	295	590	-	-	16,233
21	March 31	15,643	295	885	-	-	16,528
22	April 30	15,643	295	1,180	-	-	16,823
23	May 31	15,643	295	1,475	-	-	17,118
24	June 30	15,643	295	1,770	-	-	17,413
25	July 31	15,643	295	2,065	-	-	17,708
26	August 31	15,643	295	2,360	-	-	18,003
27	September 30	15,643	295	2,655	-	-	18,298
28	October 31	15,643	295	2,950	-	-	18,593
29	November 30	15,643	295	3,245	-	-	18,888
30	December 31	15,643	314	3,559	-	-	19,202
31	Total	203,359	3,559	23,023	-	-	226,382
32	13 - Point Average	15,643	274	1,771	-	-	17,414