



## Canada Energy Regulator - Reporting Form - Companies using trusts for set-aside mechanism

Last updated: 5 January 2026

This document was initially introduced as Appendix XV in the MH-001-2013 Reasons for Decision ([A60676](#)) and is updated over time, as required. [Click here](#) to check for an updated version. For questions on how to complete or submit this form, contact [Financial.Regulation@cer-rec.gc.ca](mailto:Financial.Regulation@cer-rec.gc.ca).

A – Company information	
<b>Regulatory instrument holder (entity which holds the certificate or order)</b>	
<b>Filed by (company name) if different from regulatory instrument holder</b>	
<b>Pipeline system(s) name(s)</b>	
<b>List all associated order numbers or certificate numbers associated with the pipeline system(s)</b>	
<b>Provide the company's Annual Contribution Amount (ACA) for the current reporting year<sup>1</sup> Provide the amount in actual dollars<sup>2</sup></b>	
<b>Provide the REGDOCS document number<sup>3</sup> and link to the company's ACA calculation form for the current reporting year</b>	
<b>Specify how the ACA is collected (from shippers, self-contributed, or both)</b>	
B – Update on abandonment funds	
<b>Provide the year open date of the financial reporting period</b>	

<sup>1</sup> Ensure this references the ACA effective for the current reporting year. If there has been a change to the ACA during the current reporting year, the ACA reported should be pro-rated. For example, if a new ACA was effective 1 May of the reporting year, the full-year ACA should be weighted 4/12 with the previous ACA, and 8/12 with the new ACA. Provide supporting calculations and the REGDOCS document number for both documents (in this example, both ACA filings).

<sup>2</sup> Report all amounts in this form in actual dollars. For example, report \$1,324,001 instead of \$1.324 million or \$1,324 thousands.

<sup>3</sup> All REGDOCS document numbers should be in the format C#####, or if an older filing, it may be in a format like A12345. This is not the file number found at the top of correspondence. For example, if the company's ACE was last approved by the Commission on 27 March 2024, the REGDOCS document number and link is [C29054](#), and this is not the file number at the top of the Commission's letter (i.e., it is not 3430786).

Amount (in actual dollars (not thousands or millions))	Notes	Planned	Actual
Year open balance <sup>4</sup>	The Planned year open balance should reflect the Planned year close balance reported in the prior year.		
Earnings/losses within trust <sup>5</sup>	Provide the earnings/losses before fees, taxes and other expenses.		
Rate of return in trust, before taxes, fees and other expenses (%) <sup>6</sup>	Provide actual rate of return and supporting calculations.		
Other expenses (i.e., trustee and service fees, admin expenses, etc.) <sup>7</sup>	List other expenses.		
Tax expense/recovery on earnings within trust			
Amount collected from shippers			
Abandonment surcharge paid to other pipelines			
Tax true-ups			
Contribution to trust <sup>8</sup>			
Approved disbursements for abandonment activities	Provide CER order number authorizing the disbursements.		
Year close balance <sup>9</sup>			
Provide the year close date of the financial reporting period			
Provide the percentage difference between the actual and planned year close balances <sup>10</sup>			
If the variance between the actual and planned exceeds 10%, provide an explanation for the variance and provide a plan to address the difference <sup>11</sup>			
Any other relevant information	Amounts collected from shippers differs from Contributions to Trust due to one month lag in collections vs. contributions		

<sup>4</sup> the planned year open balance should reflect the planned year close balance reported in the prior year.

<sup>5</sup> The Planned earnings within the trust should be calculated based on the Planned opening trust balance and the rate of return used in the ACA form effective for the reporting year.

<sup>6</sup> In the Planned column, include the pre-tax nominal rate of return consistent with the rate of return in Line 5 of the ACA form that applies to the current reporting year. In the Actual column, include the trust's actual annual rate of return, before taxes, fees, and expenses, calculated as a percentage. Include the calculations for the actual rate of return in the Notes column.


<sup>7</sup> The other Planned expenses should reflect the variables used in the ACA form that applies to the current reporting year.

<sup>8</sup> The Planned contribution to trust amount should be equal to the effective ACA for the reporting year. This amount should also be consistent with the ACA reported in Section A of the form. The Actual contribution to trust amount should be consistent with the "Contributions" line item in the trust's audited financial statements (in the statement of operations and changes in net assets).

<sup>9</sup> The Planned year close balance should be calculated as a result of the Planned values in this form. The actual year close balance should equal the "end of year net assets" reported in the trust's audited financial statements.

<sup>10</sup> This amount should be calculated as: (actual year close balance/planned year close balance) -1 expressed as a percentage. If the variance is greater than 10 per cent, include a detailed explanation for the variance.

<sup>11</sup> Attach an additional document for explanation and plan to address the difference.

<b>C – Compliance confirmation</b>		
For the current reporting year, has there been a change in the statement of investment policy and procedures (SIPP)?	No	Yes File a new or updated SIPP with the CER.
Provide the REDGOCS document number and link to latest SIPP		
Have all the investment decisions and actions throughout the year complied with this SIPP?	Yes	No Include an explanation attached to this form.
Have there been any changes in cost estimates, or other components, that could prompt material changes in the funding plan?	No	Yes Include an explanation attached to this form.
Provide the frequency with which funds are collected and contributed to the trust (e.g., monthly, annually)	Collected: Contributed:	
<b>D – Update on status of pipeline</b>		
Have any of the company's pipelines been deactivated, decommissioned or abandoned in the past year?	No	Yes Provide associated order(s).
Are any of the pipelines contained in the abandonment cost estimate deactivated? If so, provide the deactivation order number(s).	No	Yes Deactivation order number(s): See box below
For any deactivated pipe without deactivation order number(s), provide the number of years the pipe(s) has/have been out of service.		
<b>E – Contact for abandonment funding matters</b>		
Name(s) and title(s)		
Email(s)		
Telephone(s)		
<b>F – Confirmation of form content by officer of the company holding regulatory instrument</b>		
Filed by (Accountable Officer of the pipeline system certificate holder)		
<i>Print name and title of individual</i>		
Signature		
Dated	April 28, 2026	