

Suncor Energy (U.S.A.) Pipeline Company  
717 17<sup>th</sup> Street, Suite 2900  
Denver, Colorado 80202

August 27, 2021

OIL PIPELINE COST OF SERVICE FILING

Ms. Kimberly D. Bose, Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, D.C. 20426

Dear Ms. Bose:

The enclosed documents are sent to you for filing in compliance with the provisions of the Interstate Commerce Act, and rules and regulations of the Federal Energy Regulatory Commission. Suncor Energy (U.S.A.) Pipeline Company ("Suncor") issues the following tariffs to be effective October 1, 2021.

F.E.R.C. No. 30.14.0 (Local) cancels F.E.R.C. No. 30.13.0 (Docket No. IS21-711-000)  
F.E.R.C. No. 31.14.0 (Local Proportional) cancels F.E.R.C. No. 31.13.0 (Docket No. IS21-711-000)

Tariff Nos. 30.14.0 and 31.14.0 are being filed in compliance with the provisions of 18 CFR §342.4(a) and §346.1. The supporting documents, as required by 18 CFR §346.2 (statements, schedules, and supporting workpapers} are attached.

Suncor has not collected sufficient revenue to recover its cost of service for the past several years, and continues to under-recover its cost of service. As such, Suncor is making this tariff filing to increase Suncor's rates in order to give Suncor an opportunity to recover its cost of service.

Suncor used the calendar year 2020 as the base period for the purpose of identifying its actual costs, throughput and revenue as shown in the attached schedules. Suncor adjusted the base period data for certain non-recurring items. The test period reflects the adjusted base period costs plus changes in costs that are known and measurable with reasonable accuracy that will become effective by September 30, 2021, consistent with 18 CFR §346.2(a)(1)(ii) of the Commission regulations.

As shown in the attached Cost of Service Summary Schedule, Suncor has calculated its interstate cost of service for the test period to be approximately \$50.914 million. Its test period interstate revenue under the current ceiling levels is projected to be approximately \$30.508 million, which would result in an under-recovery of approximately \$20.406 million. Under the proposed rates, the test period interstate revenue is projected to be approximately \$50.914 million. Therefore, the documentation indicates that a substantial divergence exists between Suncor's actual costs and the current ceiling levels such that the application of the rates at the current ceiling levels would preclude Suncor from being able to charge a just and reasonable rate within the meaning of the Interstate Commerce Act.

Suncor is also cancelling the Cheyenne Truck Loading Charge in F.E.R.C. No. 31.14.0. This service is being cancelled due to lack of utilization.

Pursuant to 18 CFR §343.3, Suncor requests that any protest to these tariff filings be telefaxed to Nancy Thonen at (303)793-8003.

I hereby certify that I have on or before this date sent copies of this tariff filing to all subscribers by electronic service or by other means agreed upon.

If you have any questions concerning this filing, please contact me at 303-793-8087.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Nancy Thonen". The signature is written in a cursive, flowing style.

Nancy Thonen,

President , Suncor Energy (U.S.A) Pipeline Company,  
Enclosures

**Suncor Energy (U.S.A.) Pipeline Company****Interstate Cost of Service Calculation Schedules****Index of Schedules**

<b><u>Schedule</u></b>	<b><u>Schedule Descriptions</u></b>	<b><u>Model Tab</u></b>
Proposed Rates	Summary of Proposed Rates	Proposed Rates
COS Summary	Interstate Cost of Service Summary	COS Summary
Statement A	Interstate Cost of Service	COS
Statement B	Interstate Operating Expenses	Operating Expenses
Statement C	Interstate Overall Return on Rate Base	Return
Statement D	Interstate Income Tax Allowance	IT Allowance
Statement E1	Interstate Rate Base	Rate Base
Statement E2	Interstate Deferred Earnings	Deferred Earnings
Statement F1	Interstate AFUDC	AFUDC
Statement F2	Interstate Amortization of AFUDC	AFUDC Amortization
Statement G	Interstate Operating Revenues	Revenues
WorkPaper 1	Total Company Input Data	Inputs
WorkPaper 2	Interstate Carrier Property and Depreciation	CPIS
WorkPaper 3	Interstate Amortization of Deferred Earnings	Deferred Earnings Amortization
WorkPaper 4	Interstate Starting Rate Base	SRB
WorkPaper 5	Interstate Federal Tax Depreciation	Federal Tax Depreciation
WorkPaper 6	Interstate State Tax Depreciation	State Tax Depreciation
WorkPaper 7	Interstate Accumulated Deferred Income Taxes	ADIT
WorkPaper 8	Interstate TEFRA Adjustment to ADIT	TEFRA
WorkPaper 9	Interstate FASB Adjustment to ADIT	FASB
WorkPaper 10	Interstate Cost Allocation Ratios	Interstate Allocations

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Summary of Proposed Rates**

**Proposed Rates**

Line No.	Description	Test Period 2021
1	Platte P/L Connection to Guernsey, WY	\$0.1348
2	Guernsey, WY to Denver, CO	\$2.8205
3	Guernsey, WY to Cheyenne, WY	\$1.7573

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Cost of Service Summary**

**COS Summary**

Line No.	Description	Source	Test Period 2021
<b>1</b>	<b>Interstate Cost of Service</b>	<b>Statement A, Line 8 * 1,000</b>	<b>\$50,914,073</b>
2	Interstate Throughput Platte P/L Connection to Guernsey in Barrels	WorkPaper 1, Line 80 * 1,000	10,145,860
3	Interstate Throughput Guernsey to Denver in Barrels	WorkPaper 1, Line 79 * 1,000	17,566,720
4	Interstate Throughput Guernsey to Cheyenne in Barrels	WorkPaper 1, Line 83 * 1,000	0
5	Interstate Revenues Platte P/L Connection to Guernsey Under Proposed Rates	Line 2 * Proposed Rates Line 1	\$1,367,749
6	Interstate Revenues Guernsey to Denver Under Proposed Rates	Line 3 * Proposed Rates Line 2	\$49,546,324
7	Interstate Revenue Guernsey to Cheyenne Under Proposed Rates	Line 4 * Proposed Rates Line 3	\$0.00
<b>8</b>	<b>Total Interstate Revenues Under Proposed Rates</b>	<b>Lines (6 + 5)</b>	<b>\$50,914,073</b>
9	Presently Effective Rates Platte P/L Connection to Guernsey	FERC No. 31.13	\$0.1139
10	Presently Effective Rates Guernsey to Denver	FERC No. 30.13	\$1.6709
<b>11</b>	<b>Interstate Revenues Under Presently Effective Rates</b>	<b>(Line 2 * Line 9) + (Line 3 * Line 10)</b>	<b>\$30,507,846</b>
12	Maximum Ceiling Rates Platte P/L connection to Guernsey	FERC No. 31.13	\$0.1139
13	Maximum Ceiling Rates Guernsey to Denver	FERC No. 30.13	\$1.6709
<b>14</b>	<b>Interstate Revenues Under Maximum Ceiling Rates</b>	<b>(Line 2 * Line 12) + (Line 3 * Line 13)</b>	<b>\$30,507,846</b>

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Cost of Service**  
**(\$000)**

**Statement A**  
**Page 1 of 1**

Line No.	Description	Source	Base Period 2020	Test Period 2021
1	Overall Return on Rate Base	Statement C, Line 15	\$17,868	\$18,477
2	Income Tax Allowance	Statement D, Line 37	\$4,064	\$5,006
3	Operating Expenses Excluding Depreciation	WorkPaper 1, Ln ((59+65+67)*BM Share + (69-65-67)*Bbl Share) 1/	\$17,397	\$20,689
4	Depreciation Expense	WorkPaper 2, Line 9	\$5,860	\$6,461
5	Amortization of AFUDC	Statement F2, Lines (4 + 10)	\$275	\$300
6	Amortization of Deferred Earnings	Statement E2, Line 15	\$378	\$420
7	Non-Transportation Revenue Credit	- WorkPaper 1, Sum Lines (73 to 77)	(\$520)	(\$440)
8	Interstate Cost of Service	Sum Lines 1 through 7	\$45,323	\$50,914
9	Interstate Operating Revenues	WorkPaper 1, Line 72	\$34,575	\$30,508
10	Interstate Revenue Excess (Deficiency)	Lines (9 - 8)	(\$10,747)	(\$20,406)

1/ Interstate Barrel Share from Workpaper 10, Line 3  
Interstate Barrel-Mile Share from Workpaper 10, Line 6

Suncor Energy (U.S.A.) Pipeline Company  
 Interstate Cost of Service Calculation Schedules  
 Interstate Operating Expenses  
 (\$000)

Statement B  
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Line No.	Description	Actual Base Period 2020	Adjustment 1	Adjusted Base Period	Adjustment 2	Adjustment 3	Adjustment 4	Test Period 2021	
		A/		B/		C/	D/		
<b>OPERATIONS AND MAINTENANCE</b>									
1	300 Salaries and Wages	WorkPaper 1, Line 52 * BM Share 1/	\$2,863	\$571	\$3,434			\$3,434	
2	310 Materials and Supplies	WorkPaper 1, Line 53 * BM Share 1/	\$858		\$858			\$858	
3	320 Outside Services	WorkPaper 1, Line 54 * BM Share 1/	\$4,205		\$4,205	\$2,286	\$434	\$6,926	
4	330 Operating Fuel and Power	WorkPaper 1, Line 55 * BM Share 1/	\$3,308		\$3,308			\$3,308	
5	340 Oil Losses and Shortages	WorkPaper 1, Line 56 * BM Share 1/	\$0		\$0			\$0	
6	350 Rentals	WorkPaper 1, Line 57 * BM Share 1/	\$810		\$810			\$810	
7	390 Other Expenses	WorkPaper 1, Line 58 * BM Share 1/	\$379		\$379			\$379	
8	Total Operations Expense	Sum Lines (1 to 7)	\$12,422	\$571	\$12,994	\$2,286	\$434	\$0	\$15,714
<b>GENERAL</b>									
9	500 Salaries and Wages	WorkPaper 1, Line 60 * Bbl Share 2/	\$439		\$439			\$439	
10	510 Materials and Supplies	WorkPaper 1, Line 61 * Bbl Share 2/	\$14		\$14			\$14	
11	520 Outside Services	WorkPaper 1, Line 62 * Bbl Share 2/	(\$88)		(\$88)			(\$88)	
12	530 Rentals	WorkPaper 1, Line 63 * Bbl Share 2/	\$69		\$69			\$69	
13	540 Depreciation and Amortization	WorkPaper 2, Line 9	\$5,860		\$5,860		\$601	\$6,461	
14	550 Employee Benefits	WorkPaper 1, Line 64 * Bbl Share 2/	\$1,017		\$1,017			\$1,017	
15	560 Insurance	WorkPaper 1, Line 65 * BM Share 1/	\$0		\$0			\$0	
16	570 Casualty and Other Losses	WorkPaper 1, Line 66 * Bbl Share 2/	\$0		\$0			\$0	
17	580 Pipeline Taxes	WorkPaper 1, Line 67 * BM Share 1/	\$1,239		\$1,239			\$1,239	
18	590 Other Expenses	WorkPaper 1, Line 68 * Bbl Share 2/	\$2,286		\$2,286			\$2,286	
19	Total General Expense	Sum Lines (9 to 18)	\$10,835		\$10,835	\$0	\$0	\$601	\$11,436
20	Total Operating Expenses	Lines (8 + 19)	\$23,257	\$571	\$23,829	\$2,286	\$434	\$601	\$27,150

1/ Interstate Barrel-Mile Share from WorkPaper 10, Line 6

2/ Interstate Barrel Share from WorkPaper 10, Line 3

A/ Reduction in 2020 bonus due to COVID-19

B/ Increase in major maintenance costs in 2021

C/ Control Center Expansion

D/ Change in depreciation related to capital additions

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Overall Return on Rate Base**  
**(\$000)**

**Statement C**  
**Page 1 of 1**

Line No.	Description	Source	Base Period 2020	Test Period 2021
1	Trended Original Cost Rate Base	Statement E1, Line 16	\$243,862	\$239,352
2	Net Deferred Earnings	Statement E2, Line 17	\$11,761	\$13,821
3	Subtotal	Lines (1 - 2)	\$232,101	\$225,531
4	Debt Ratio	1.0 - Line 5	55.72%	55.25%
5	Equity Ratio	WorkPaper 1, Line 34	44.28%	44.75%
6	Adjusted Debt Portion of Subtotal	Lines (3 * 4)	\$129,327	\$124,606
7	Equity Portion of Subtotal	Lines (3 * 5)	\$102,774	\$100,925
8	Net Deferred Earnings	Line 2	\$11,761	\$13,821
8	Adjusted Equity Portion of Subtotal	Lines (7 + 8)	\$114,536	\$114,746
9	Adjusted Debt Ratio	Lines (6 / 1)	53.03%	52.06%
10	Adjusted Equity Ratio	Lines (8 / 1)	46.97%	47.94%
11	Cost of Debt	WorkPaper 1, Lines (38 * 51)	4.34%	4.34%
12	Rate of Return on Equity (Real)	WorkPaper 1, Lines ((37 - 36)) * 51)	10.70%	11.39%
13	Weighted Cost of Capital	Lines ((9 * 11) + (10 * 12))	7.33%	7.72%
14	Trended Original Cost Rate Base	Line 1	\$243,862	\$239,352
15	Overall Return on Rate Base	Lines (13 * 14)	\$17,868	\$18,477
16	Weighted Cost of Debt	Lines (9 * 11)	2.30%	2.26%
17	Trended Original Cost Rate Base	Line 1	\$243,862	\$239,352
18	Interest Expense	Lines (16 * 17)	\$5,613	\$5,408
19	Return on Equity	Lines (15 - 18)	\$12,255	\$13,070



**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Income Tax Allowance**  
**(\$000)**

**Statement D**  
**Page 1 of 1**

Line No.	Description	Source	Base Period 2020	Test Period 2021
1	Return on Equity	Statement C, Line 19	\$12,255	\$13,070
2	Amortization of Equity AFUDC	Statement F2, Line 4	\$196	\$213
3	Amortization of Deferred Earnings	Statement E2, Line 15	\$378	\$420
4	Total Operating Revenues	Statement A, Line 9	\$34,575	\$30,508
5	Operating Expenses Excluding Depreciation	Statement A, Line 3	\$17,397	\$20,689
6	Pipeline Taxes	WorkPaper 1, Ln 67	\$1,239	\$1,239
7	Depreciation	Statement A, Line 4	\$0	\$0
8	Interest Expense Limitation Base	Lines (4 - 5 + 6 - 7)	\$18,417	\$11,058
9	Interest Expense Limitation Percent	30% Starting from 2025	30%	30%
10	Interest Expense	Statement C, Line 18	\$5,613	\$5,408
11	Interest Expense Deductible	Min Line 10 or Lines (8 * 9)	\$5,525	\$3,317
12	Interest Expense Not Deductible	Lines (10 - 11)	\$88	\$2,091
13	Taxable Allowed Return - Total Unadjusted	Lines (1 + 2 + 3 + 12)	\$12,916	\$15,794
14	Amortization of TEFRA Adjustment	WorkPaper 8, Line 43	\$2	\$2
15	Amortization of FASB Adjustment	WorkPaper 9, Line 46	\$123	\$123
16	Amortization of State Tax Adjustment	WorkPaper 7, Line 10	\$0	\$0
<u>Income Tax Allowance Portion - State Tax Not Deductible</u>				
17	Ownership Percentage - State Tax Not Deductible	WorkPaper 1, Ln.40	0.00%	0.00%
18	Federal Taxable Allowed Return	Lines ((13 - 15) * 17)	\$0	\$0
19	Federal Income Tax Rate	WorkPaper 1, Ln.42	0.00%	0.00%
20	Net-to-Tax Multiplier	Lines 19 / ( 1.0 - 19 - 23)	0.00%	0.00%
21	Federal Income Tax Allowance	Lines (18 * 20 + 15 * 17)	\$0	\$0
22	State Taxable Allowed Return	Lines (13 * 17)	\$0	\$0
23	State Income Tax Rate	WorkPaper 1, Ln.44	0.00%	0.00%
24	Net-to-Tax Multiplier	Lines 23 / ( 1.0 - 23 - 19)	0.00%	0.00%
25	State Income Tax Allowance	Lines (22 * 24 - 15 * 17 * 24)	\$0	\$0

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Income Tax Allowance**  
**(\$000)**

**Statement D**  
**Page 1 of 1**

Line No.	Description	Source	Base Period 2020	Test Period 2021
<u>Income Tax Allowance Portion - State Tax Deductible</u>				
26	Ownership Percentage - State Tax Deductible 1/	WorkPaper 1, Ln.41	100.00%	100.00%
27	Federal Taxable Allowed Return	Lines ((13 - 15) * 26 + 14)	\$12,795	\$15,672
28	Federal Income Tax Rate 2/	WorkPaper 1, Ln.43	21.00%	21.00%
29	Net-to-Tax Multiplier	Line 28 / ( 1.0 - Line 28 )	26.58%	26.58%
30	Federal Income Tax Allowance	Lines (27 * 29 + 15 * 26)	\$3,278	\$4,043
31	State Taxable Allowed Return	Lines (13 * 26 + 30)	\$16,194	\$19,836
32	State Income Tax Rate 2/	WorkPaper 1, Ln.45	4.63%	4.63%
33	Net-to-Tax Multiplier	Line 32 / ( 1.0 - Line 32 )	4.85%	4.85%
34	State Income Tax Allowance	Lines (31 * 33)	\$786	\$963
35	Federal Income Tax Allowance Total	Lines (21 + 30)	\$3,278	\$4,043
36	State Income Tax Allowance Total	Lns (25 + 34)	\$786	\$963
37	Total Income Tax Allowance	Lns (35 + 36)	\$4,064	\$5,006
38	Composite Tax Rate	Lines ((19 + 23) * 17 + (28 + (1.0 - 28) * 32) * 26)	24.66%	24.66%

1/ Prior to 2018, Includes All Owners

2/ Prior to 2018, Weighted Average Rate for All Owners

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Rate Base**  
**(\$000)**

**Statement E1**  
**Page 1 of 5**

Line No.	Description	Source	1983	1984	1985	1986	1987	1988	1989	1990
<u>Total Carrier Property in Service</u>										
1	Carrier Property in Service	WorkPaper 2, Line 4	\$14,271	\$14,395	\$15,446	\$15,638	\$15,767	\$16,087	\$16,135	\$14,524
2	Accumulated AFUDC	Statement F2, Lns (2 + 8)	\$0	\$10	\$94	\$108	\$121	\$145	\$148	\$153
3	Total Carrier Property in Service	Lines (1 + 2)	\$14,271	\$14,405	\$15,540	\$15,746	\$15,888	\$16,232	\$16,283	\$14,677
<u>Total Accumulated Depreciation</u>										
4	Accumulated Depreciation of Carrier Property	WorkPaper 2, Line 12	\$6,421	\$6,766	\$7,102	\$7,484	\$7,851	\$8,237	\$8,640	\$8,685
5	Accumulated Amortization of AFUDC	Statement F2, Lns (5 + 11)	\$0	\$0	\$1	\$4	\$7	\$10	\$14	\$18
6	Total Accumulated Depreciation	Lines (4 + 5)	\$6,421	\$6,766	\$7,103	\$7,488	\$7,858	\$8,247	\$8,654	\$8,702
7	Net Carrier Property In Service	Lines (3 - 6)	\$7,849	\$7,639	\$8,437	\$8,258	\$8,030	\$7,985	\$7,630	\$5,975
<u>Working Capital</u>										
8	Oil Inventory	WorkPaper 1, Ln. 31 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Materials and Supplies	WorkPaper 1, Ln. 32 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Prepayments	WorkPaper 1, Ln. 33 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Total Working Capital	Lines (8 + 9 + 10)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Accumulated Deferred Income Taxes	WorkPaper 7, Ln. 23 * BM Share	\$3,807	\$3,647	\$3,561	\$3,516	\$3,469	\$3,422	\$3,368	\$3,213
13	Original Cost Rate Base	Lines (7 + 11 - 12)	\$4,042	\$3,991	\$4,875	\$4,741	\$4,561	\$4,563	\$4,262	\$2,762
14	Net Deferred Earnings	Statement E2, Line 17	\$0	\$238	\$462	\$523	\$765	\$983	\$1,217	\$1,522
15	Net Write-Up of SRB	WorkPaper 4, Line 22	\$6,491	\$6,203	\$5,916	\$5,628	\$5,341	\$5,053	\$4,766	\$4,479
16	Trended Original Cost Rate Base	Sum Lines 13 through 15	\$10,533	\$10,432	\$11,253	\$10,893	\$10,667	\$10,600	\$10,245	\$8,762
17	Average Trended Original Cost Rate Base	Average Line 16		\$10,483	\$10,843	\$11,073	\$10,780	\$10,633	\$10,422	\$9,504

1/ Interstate Barrel-Mile Share from WorkPaper 10, Line 6

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Rate Base**  
**(\$000)**

**Statement E1**  
**Page 2 of 5**

Line No.	Description	Source	1991	1992	1993	1994	1995	1996	1997	1998
<u>Total Carrier Property in Service</u>										
1	Carrier Property in Service	WorkPaper 2, Line 4	\$14,558	\$14,776	\$14,392	\$11,741	\$11,749	\$11,472	\$17,945	\$18,500
2	Accumulated AFUDC	Statement F2, Lns (2 + 8)	\$171	\$192	\$200	\$202	\$202	\$214	\$569	\$603
3	Total Carrier Property in Service	Lines (1 + 2)	\$14,729	\$14,968	\$14,592	\$11,943	\$11,951	\$11,686	\$18,514	\$19,103
<u>Total Accumulated Depreciation</u>										
4	Accumulated Depreciation of Carrier Property	WorkPaper 2, Line 12	\$8,913	\$9,258	\$9,320	\$8,325	\$8,631	\$8,563	\$8,880	\$9,269
5	Accumulated Amortization of AFUDC	Statement F2, Lns (5 + 11)	\$22	\$26	\$31	\$37	\$42	\$47	\$57	\$71
6	Total Accumulated Depreciation	Lines (4 + 5)	\$8,935	\$9,285	\$9,351	\$8,361	\$8,672	\$8,611	\$8,937	\$9,340
7	Net Carrier Property In Service	Lines (3 - 6)	\$5,794	\$5,683	\$5,241	\$3,581	\$3,278	\$3,076	\$9,578	\$9,763
<u>Working Capital</u>										
8	Oil Inventory	WorkPaper 1, Ln. 31 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Materials and Supplies	WorkPaper 1, Ln. 32 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Prepayments	WorkPaper 1, Ln. 33 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Total Working Capital	Lines (8 + 9 + 10)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Accumulated Deferred Income Taxes	WorkPaper 7, Ln. 23 * BM Share	\$3,028	\$2,852	\$2,679	\$2,497	\$2,307	\$2,125	\$2,050	\$2,078
13	Original Cost Rate Base	Lines (7 + 11 - 12)	\$2,766	\$2,831	\$2,562	\$1,085	\$972	\$951	\$7,528	\$7,685
14	Net Deferred Earnings	Statement E2, Line 17	\$1,631	\$1,726	\$1,808	\$1,881	\$1,928	\$2,005	\$2,009	\$2,064
15	Net Write-Up of SRB	WorkPaper 4, Line 22	\$4,191	\$3,904	\$3,616	\$3,329	\$3,041	\$2,754	\$2,466	\$2,179
16	Trended Original Cost Rate Base	Sum Lines 13 through 15	\$8,588	\$8,460	\$7,986	\$6,294	\$5,941	\$5,710	\$12,003	\$11,928
17	Average Trended Original Cost Rate Base	Average Line 16	\$8,675	\$8,524	\$8,223	\$7,140	\$6,118	\$5,825	\$8,856	\$11,965

1/ Interstate Barrel-Mile Share from WorkPaper 10, Line 6

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Rate Base**  
**(\$000)**

**Statement E1**  
**Page 3 of 5**

Line No.	Description	Source	1999	2000	2001	2002	2003	2004	2005	2006
<u>Total Carrier Property in Service</u>										
1	Carrier Property in Service	WorkPaper 2, Line 4	\$19,265	\$19,829	\$23,360	\$24,393	\$24,872	\$25,169	\$26,614	\$29,144
2	Accumulated AFUDC	Statement F2, Lns (2 + 8)	\$645	\$681	\$869	\$928	\$949	\$964	\$1,027	\$1,136
3	Total Carrier Property in Service	Lines (1 + 2)	\$19,910	\$20,509	\$24,229	\$25,321	\$25,821	\$26,133	\$27,641	\$30,280
<u>Total Accumulated Depreciation</u>										
4	Accumulated Depreciation of Carrier Property	WorkPaper 2, Line 12	\$9,714	\$10,140	\$10,669	\$11,270	\$11,940	\$12,645	\$13,409	\$14,244
5	Accumulated Amortization of AFUDC	Statement F2, Lns (5 + 11)	\$86	\$101	\$120	\$143	\$169	\$197	\$226	\$259
6	Total Accumulated Depreciation	Lines (4 + 5)	\$9,799	\$10,242	\$10,789	\$11,414	\$12,109	\$12,841	\$13,635	\$14,503
7	Net Carrier Property In Service	Lines (3 - 6)	\$10,110	\$10,268	\$13,440	\$13,907	\$13,712	\$13,291	\$14,006	\$15,778
<u>Working Capital</u>										
8	Oil Inventory	WorkPaper 1, Ln. 31 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Materials and Supplies	WorkPaper 1, Ln. 32 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Prepayments	WorkPaper 1, Ln. 33 * BM Share	\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$0
11	Total Working Capital	Lines (8 + 9 + 10)	\$0	\$0	\$0	\$0	\$35	\$0	\$0	\$0
12	Accumulated Deferred Income Taxes	WorkPaper 7, Ln. 23 * BM Share	\$2,103	\$2,124	\$2,174	\$2,252	\$2,298	\$2,314	\$2,342	\$2,412
13	Original Cost Rate Base	Lines (7 + 11 - 12)	\$8,007	\$8,144	\$11,266	\$11,655	\$11,449	\$10,978	\$11,665	\$13,365
14	Net Deferred Earnings	Statement E2, Line 17	\$2,196	\$2,381	\$2,423	\$2,558	\$2,647	\$2,851	\$3,054	\$3,180
15	Net Write-Up of SRB	WorkPaper 4, Line 22	\$1,891	\$1,604	\$1,316	\$1,029	\$741	\$454	\$166	\$0
16	Trended Original Cost Rate Base	Sum Lines 13 through 15	\$12,094	\$12,129	\$15,004	\$15,242	\$14,837	\$14,282	\$14,885	\$16,545
17	Average Trended Original Cost Rate Base	Average Line 16	\$12,011	\$12,111	\$13,566	\$15,123	\$15,040	\$14,560	\$14,584	\$15,715

1/ Interstate Barrel-Mile Share from WorkPaper 10, Line 6

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Rate Base**  
**(\$000)**

**Statement E1**  
**Page 4 of 5**

Line No.	Description	Source	2007	2008	2009	2010	2011	2012	2013	2014
<u>Total Carrier Property in Service</u>										
1	Carrier Property in Service	WorkPaper 2, Line 4	\$34,237	\$46,715	\$50,844	\$64,396	\$64,495	\$64,761	\$70,979	\$70,744
2	Accumulated AFUDC	Statement F2, Lns (2 + 8)	\$1,361	\$1,954	\$2,138	\$2,680	\$2,684	\$2,697	\$2,967	\$2,967
3	Total Carrier Property in Service	Lines (1 + 2)	\$35,598	\$48,669	\$52,982	\$67,076	\$67,179	\$67,459	\$73,946	\$73,712
<u>Total Accumulated Depreciation</u>										
4	Accumulated Depreciation of Carrier Property	WorkPaper 2, Line 12	\$15,911	\$17,084	\$18,816	\$20,751	\$22,817	\$24,862	\$27,016	\$29,271
5	Accumulated Amortization of AFUDC	Statement F2, Lns (5 + 11)	\$295	\$350	\$425	\$508	\$596	\$683	\$775	\$871
6	Total Accumulated Depreciation	Lines (4 + 5)	\$16,207	\$17,434	\$19,241	\$21,258	\$23,413	\$25,545	\$27,791	\$30,142
7	Net Carrier Property In Service	Lines (3 - 6)	\$19,392	\$31,235	\$33,741	\$45,818	\$43,766	\$41,914	\$46,155	\$43,570
<u>Working Capital</u>										
8	Oil Inventory	WorkPaper 1, Ln. 31 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Materials and Supplies	WorkPaper 1, Ln. 32 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Prepayments	WorkPaper 1, Ln. 33 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Total Working Capital	Lines (8 + 9 + 10)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Accumulated Deferred Income Taxes	WorkPaper 7, Ln. 23 * BM Share	\$2,555	\$2,821	\$3,195	\$3,771	\$4,458	\$4,967	\$5,390	\$5,794
13	Original Cost Rate Base	Lines (7 + 11 - 12)	\$16,837	\$28,413	\$30,546	\$42,047	\$39,308	\$36,947	\$40,765	\$37,775
14	Net Deferred Earnings	Statement E2, Line 17	\$3,477	\$3,360	\$3,710	\$3,848	\$4,415	\$4,647	\$4,795	\$4,780
15	Net Write-Up of SRB	WorkPaper 4, Line 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Trended Original Cost Rate Base	Sum Lines 13 through 15	\$20,313	\$31,774	\$34,256	\$45,895	\$43,723	\$41,594	\$45,560	\$42,555
17	Average Trended Original Cost Rate Base	Average Line 16	\$18,429	\$26,044	\$33,015	\$40,075	\$44,809	\$42,659	\$43,577	\$44,058

1/ Interstate Barrel-Mile Share from WorkPaper 10, Line 6

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Rate Base**  
**(\$000)**

**Statement E1**  
**Page 5 of 5**

Line No.	Description	Source	2015	2016	2017	2018	2019	2020	2021
<u>Total Carrier Property in Service</u>									
1	Carrier Property in Service	WorkPaper 2, Line 4	\$71,854	\$236,088	\$242,340	\$242,184	\$264,017	\$299,372	\$302,321
2	Accumulated AFUDC	Statement F2, Lns (2 + 8)	\$3,010	\$11,228	\$11,532	\$11,532	\$12,460	\$13,831	\$13,955
3	Total Carrier Property in Service	Lines (1 + 2)	\$74,864	\$247,316	\$253,872	\$253,716	\$276,477	\$313,203	\$316,276
<u>Total Accumulated Depreciation</u>									
4	Accumulated Depreciation of Carrier Property	WorkPaper 2, Line 12	\$31,563	\$34,822	\$39,766	\$44,779	\$49,977	\$55,838	\$62,299
5	Accumulated Amortization of AFUDC	Statement F2, Lns (5 + 11)	\$969	\$1,125	\$1,362	\$1,602	\$1,849	\$2,125	\$2,425
6	Total Accumulated Depreciation	Lines (4 + 5)	\$32,532	\$35,947	\$41,128	\$46,382	\$51,827	\$57,962	\$64,723
7	Net Carrier Property In Service	Lines (3 - 6)	\$42,332	\$211,369	\$212,744	\$207,334	\$224,651	\$255,241	\$251,552
<u>Working Capital</u>									
8	Oil Inventory	WorkPaper 1, Ln. 31 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Materials and Supplies	WorkPaper 1, Ln. 32 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Prepayments	WorkPaper 1, Ln. 33 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Total Working Capital	Lines (8 + 9 + 10)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Accumulated Deferred Income Taxes	WorkPaper 7, Ln. 23 * BM Share	\$6,120	\$9,128	\$14,405	\$17,356	\$20,162	\$23,140	\$26,021
13	Original Cost Rate Base	Lines (7 + 11 - 12)	\$36,212	\$202,241	\$198,339	\$189,978	\$204,489	\$232,101	\$225,531
14	Net Deferred Earnings	Statement E2, Line 17	\$4,739	\$4,991	\$6,939	\$8,638	\$10,634	\$11,761	\$13,821
15	Net Write-Up of SRB	WorkPaper 4, Line 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Trended Original Cost Rate Base	Sum Lines 13 through 15	\$40,951	\$207,232	\$205,278	\$198,616	\$215,123	\$243,862	\$239,352
17	Average Trended Original Cost Rate Base	Average Line 16	\$41,753	\$124,092	\$206,255	\$201,947	\$206,870	\$229,493	\$241,607

1/ Interstate Barrel-Mile Share from WorkPaper 10, Line 6

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Deferred Earnings**  
**(\$000)**

**Statement E2**  
**Page 1 of 5**

Line No.	Description	Source	1983	1984	1985	1986	1987	1988	1989	1990
1	Carrier Property in Service	WorkPaper 2, Line 4	\$14,271	\$14,395	\$15,446	\$15,638	\$15,767	\$16,087	\$16,135	\$14,524
2	Net Carrier Property Additions	Lines (1 - Prior 1)		\$124	\$1,051	\$192	\$129	\$320	\$48	(\$1,611)
3	Equity Ratio	WorkPaper 1, Line 34	57.86%	57.76%	57.57%	45.72%	38.53%	41.02%	40.55%	40.35%
4	Equity Portion of Carrier Property Additions	Lines (2 * 3)		\$72	\$605	\$88	\$50	\$131	\$20	(\$650)
5	Carrier Property in Trending Base	Lines (4 + Prior 5) 1/	\$8,257	\$8,329	\$8,934	\$9,022	\$9,071	\$9,202	\$9,222	\$8,572
6	Ratio of Carrier Property in Trending Base	Lines (5 / 1)	57.86%	57.86%	57.84%	57.69%	57.53%	57.21%	57.16%	59.02%
7	Original Cost Rate Base	Statement E1, Line 13	\$4,042	\$3,991	\$4,875	\$4,741	\$4,561	\$4,563	\$4,262	\$2,762
8	Original Cost RB Included in Trending Base	Lines (6 * 7)	\$2,339	\$2,309	\$2,820	\$2,735	\$2,624	\$2,610	\$2,436	\$1,630
9	Unamortized SRB Write-Up	WorkPaper 4, Line 22 * Line 3	\$3,756	\$3,583	\$3,406	\$2,573	\$2,058	\$2,073	\$1,933	\$1,807
10	Accumulated Net Deferred Earnings	Line 17		\$238	\$462	\$523	\$765	\$983	\$1,217	\$1,522
11	Trending Base	Sum Lines 8 through 10	\$6,095	\$6,130	\$6,688	\$5,832	\$5,447	\$5,666	\$5,586	\$4,959
12	Inflation Factor	WorkPaper 1, Lines (36 * 51)		3.95%	3.80%	1.10%	4.43%	4.42%	4.65%	6.11%
13	Deferred Earnings	Prior Line 11 * Line 12		\$241	\$233	\$74	\$258	\$241	\$263	\$341
14	Accumulated Deferred Earnings	Cumulative Line 13		\$241	\$474	\$547	\$806	\$1,046	\$1,310	\$1,651
15	Amortization of Deferred Earnings	WorkPaper 3 Line 39		\$3	\$9	\$12	\$17	\$23	\$29	\$37
16	Accumulated Amortization of Deferred Earnings	Cumulative Line 15		\$3	\$12	\$24	\$41	\$63	\$92	\$129
17	Net Deferred Earnings	Lines (14 - 16)		\$238	\$462	\$523	\$765	\$983	\$1,217	\$1,522
18	Average Net Deferred Earnings	Average Line 17		\$119	\$350	\$493	\$644	\$874	\$1,100	\$1,370

1/ The 1983 amount reflects Line 1 \* WorkPaper 4, Line 12



**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Deferred Earnings**  
**(\$000)**

**Statement E2**  
**Page 2 of 5**

Line No.	Description	Source	1991	1992	1993	1994	1995	1996	1997	1998
1	Carrier Property in Service	WorkPaper 2, Line 4	\$14,558	\$14,776	\$14,392	\$11,741	\$11,749	\$11,472	\$17,945	\$18,500
2	Net Carrier Property Additions	Lines (1 - Prior 1)	\$34	\$218	(\$384)	(\$2,651)	\$8	(\$276)	\$6,473	\$555
3	Equity Ratio	WorkPaper 1, Line 34	38.54%	36.82%	39.52%	45.93%	52.00%	46.79%	46.19%	50.25%
4	Equity Portion of Carrier Property Additions	Lines (2 * 3)	\$13	\$80	(\$152)	(\$1,218)	\$4	(\$129)	\$2,990	\$279
5	Carrier Property in Trending Base	Lines (4 + Prior 5) 1/	\$8,585	\$8,665	\$8,514	\$7,296	\$7,300	\$7,171	\$10,160	\$10,439
6	Ratio of Carrier Property in Trending Base	Lines (5 / 1)	58.97%	58.64%	59.16%	62.14%	62.13%	62.50%	56.62%	56.43%
7	Original Cost Rate Base	Statement E1, Line 13	\$2,766	\$2,831	\$2,562	\$1,085	\$972	\$951	\$7,528	\$7,685
8	Original Cost RB Included in Trending Base	Lines (6 * 7)	\$1,631	\$1,660	\$1,515	\$674	\$604	\$594	\$4,262	\$4,337
9	Unamortized SRB Write-Up	WorkPaper 4, Line 22 * Line 3	\$1,615	\$1,437	\$1,429	\$1,529	\$1,581	\$1,288	\$1,139	\$1,095
10	Accumulated Net Deferred Earnings	Line 17	\$1,631	\$1,726	\$1,808	\$1,881	\$1,928	\$2,005	\$2,009	\$2,064
11	Trending Base	Sum Lines 8 through 10	\$4,877	\$4,823	\$4,752	\$4,084	\$4,113	\$3,888	\$7,410	\$7,495
12	Inflation Factor	WorkPaper 1, Lines (36 * 51)	3.06%	2.90%	2.75%	2.67%	2.54%	3.32%	1.70%	1.61%
13	Deferred Earnings	Prior Line 11 * Line 12	\$152	\$141	\$133	\$127	\$104	\$137	\$66	\$119
14	Accumulated Deferred Earnings	Cumulative Line 13	\$1,803	\$1,944	\$2,077	\$2,204	\$2,308	\$2,444	\$2,510	\$2,630
15	Amortization of Deferred Earnings	WorkPaper 3 Line 39	\$43	\$47	\$50	\$54	\$57	\$60	\$62	\$65
16	Accumulated Amortization of Deferred Earnings	Cumulative Line 15	\$172	\$219	\$269	\$323	\$379	\$439	\$501	\$566
17	Net Deferred Earnings	Lines (14 - 16)	\$1,631	\$1,726	\$1,808	\$1,881	\$1,928	\$2,005	\$2,009	\$2,064
18	Average Net Deferred Earnings	Average Line 17	\$1,576	\$1,678	\$1,767	\$1,845	\$1,905	\$1,967	\$2,007	\$2,036

1/ The 1983 amount reflects Line 1 \* WorkPaper 4, Line 12

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Deferred Earnings**  
**(\$000)**

**Statement E2**  
**Page 3 of 5**

Line No.	Description	Source	1999	2000	2001	2002	2003	2004	2005	2006
1	Carrier Property in Service	WorkPaper 2, Line 4	\$19,265	\$19,829	\$23,360	\$24,393	\$24,872	\$25,169	\$26,614	\$29,144
2	Net Carrier Property Additions	Lines (1 - Prior 1)	\$764	\$564	\$3,532	\$1,032	\$479	\$297	\$1,445	\$2,530
3	Equity Ratio	WorkPaper 1, Line 34	49.56%	50.51%	46.40%	48.32%	42.54%	45.40%	43.23%	46.91%
4	Equity Portion of Carrier Property Additions	Lines (2 * 3)	\$379	\$285	\$1,639	\$499	\$204	\$135	\$625	\$1,187
5	Carrier Property in Trending Base	Lines (4 + Prior 5) 1/	\$10,818	\$11,103	\$12,742	\$13,241	\$13,445	\$13,579	\$14,204	\$15,391
6	Ratio of Carrier Property in Trending Base	Lines (5 / 1)	56.16%	56.00%	54.54%	54.28%	54.06%	53.95%	53.37%	52.81%
7	Original Cost Rate Base	Statement E1, Line 13	\$8,007	\$8,144	\$11,266	\$11,655	\$11,449	\$10,978	\$11,665	\$13,365
8	Original Cost RB Included in Trending Base	Lines (6 * 7)	\$4,496	\$4,560	\$6,145	\$6,326	\$6,189	\$5,923	\$6,225	\$7,058
9	Unamortized SRB Write-Up	WorkPaper 4, Line 22 * Line 3	\$937	\$810	\$611	\$497	\$315	\$206	\$72	\$0
10	Accumulated Net Deferred Earnings	Line 17	\$2,196	\$2,381	\$2,423	\$2,558	\$2,647	\$2,851	\$3,054	\$3,180
11	Trending Base	Sum Lines 8 through 10	\$7,630	\$7,751	\$9,178	\$9,382	\$9,151	\$8,980	\$9,352	\$10,238
12	Inflation Factor	WorkPaper 1, Lines (36 * 51)	2.68%	3.39%	1.55%	2.38%	1.88%	3.26%	3.42%	2.54%
13	Deferred Earnings	Prior Line 11 * Line 12	\$201	\$259	\$120	\$218	\$176	\$298	\$307	\$238
14	Accumulated Deferred Earnings	Cumulative Line 13	\$2,830	\$3,089	\$3,209	\$3,428	\$3,604	\$3,902	\$4,209	\$4,447
15	Amortization of Deferred Earnings	WorkPaper 3 Line 39	\$68	\$74	\$78	\$83	\$88	\$95	\$103	\$112
16	Accumulated Amortization of Deferred Earnings	Cumulative Line 15	\$634	\$708	\$787	\$869	\$957	\$1,052	\$1,155	\$1,267
17	Net Deferred Earnings	Lines (14 - 16)	\$2,196	\$2,381	\$2,423	\$2,558	\$2,647	\$2,851	\$3,054	\$3,180
18	Average Net Deferred Earnings	Average Line 17	\$2,130	\$2,288	\$2,402	\$2,490	\$2,603	\$2,749	\$2,952	\$3,117

1/ The 1983 amount reflects Line 1 \* WorkPaper 4, Line 12

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Deferred Earnings**  
**(\$000)**

**Statement E2**  
**Page 4 of 5**

Line No.	Description	Source	2007	2008	2009	2010	2011	2012	2013	2014
1	Carrier Property in Service	WorkPaper 2, Line 4	\$34,237	\$46,715	\$50,844	\$64,396	\$64,495	\$64,761	\$70,979	\$70,744
2	Net Carrier Property Additions	Lines (1 - Prior 1)	\$5,093	\$12,478	\$4,129	\$13,552	\$98	\$267	\$6,218	(\$235)
3	Equity Ratio	WorkPaper 1, Line 34	51.26%	46.97%	47.22%	46.72%	48.39%	51.49%	51.80%	49.39%
4	Equity Portion of Carrier Property Additions	Lines (2 * 3)	\$2,611	\$5,861	\$1,950	\$6,332	\$48	\$137	\$3,221	(\$116)
5	Carrier Property in Trending Base	Lines (4 + Prior 5) 1/	\$18,001	\$23,862	\$25,812	\$32,144	\$32,191	\$32,329	\$35,549	\$35,433
6	Ratio of Carrier Property in Trending Base	Lines (5 / 1)	52.58%	51.08%	50.77%	49.92%	49.91%	49.92%	50.08%	50.09%
7	Original Cost Rate Base	Statement E1, Line 13	\$16,837	\$28,413	\$30,546	\$42,047	\$39,308	\$36,947	\$40,765	\$37,775
8	Original Cost RB Included in Trending Base	Lines (6 * 7)	\$8,853	\$14,514	\$15,507	\$20,988	\$19,620	\$18,444	\$20,417	\$18,920
9	Unamortized SRB Write-Up	WorkPaper 4, Line 22 * Line 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Accumulated Net Deferred Earnings	Line 17	\$3,477	\$3,360	\$3,710	\$3,848	\$4,415	\$4,647	\$4,795	\$4,780
11	Trending Base	Sum Lines 8 through 10	\$12,329	\$17,874	\$19,217	\$24,836	\$24,035	\$23,091	\$25,212	\$23,700
12	Inflation Factor	WorkPaper 1, Lines (36 * 51)	4.08%	0.09%	2.72%	1.50%	2.96%	1.74%	1.50%	0.76%
13	Deferred Earnings	Prior Line 11 * Line 12	\$418	\$11	\$486	\$288	\$735	\$418	\$347	\$192
14	Accumulated Deferred Earnings	Cumulative Line 13	\$4,865	\$4,876	\$5,362	\$5,650	\$6,385	\$6,804	\$7,150	\$7,342
15	Amortization of Deferred Earnings	WorkPaper 3 Line 39	\$121	\$128	\$137	\$150	\$167	\$186	\$199	\$207
16	Accumulated Amortization of Deferred Earnings	Cumulative Line 15	\$1,388	\$1,515	\$1,652	\$1,803	\$1,970	\$2,156	\$2,355	\$2,562
17	Net Deferred Earnings	Lines (14 - 16)	\$3,477	\$3,360	\$3,710	\$3,848	\$4,415	\$4,647	\$4,795	\$4,780
18	Average Net Deferred Earnings	Average Line 17	\$3,329	\$3,419	\$3,535	\$3,779	\$4,132	\$4,531	\$4,721	\$4,788

1/ The 1983 amount reflects Line 1 \* WorkPaper 4, Line 12

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Deferred Earnings**  
**(\$000)**

**Statement E2**  
**Page 5 of 5**

Line No.	Description	Source	2015	2016	2017	2018	2019	2020	2021
1	Carrier Property in Service	WorkPaper 2, Line 4	\$71,854	\$236,088	\$242,340	\$242,184	\$264,017	\$299,372	\$302,321
2	Net Carrier Property Additions	Lines (1 - Prior 1)	\$1,109	\$164,234	\$6,252	(\$156)	\$21,834	\$35,354	\$2,949
3	Equity Ratio	WorkPaper 1, Line 34	44.76%	48.60%	51.53%	45.54%	46.81%	44.28%	44.75%
4	Equity Portion of Carrier Property Additions	Lines (2 * 3)	\$497	\$79,819	\$3,222	(\$71)	\$10,220	\$15,655	\$1,320
5	Carrier Property in Trending Base	Lines (4 + Prior 5) 1/	\$35,930	\$115,749	\$118,971	\$118,900	\$129,120	\$144,775	\$146,095
6	Ratio of Carrier Property in Trending Base	Lines (5 / 1)	50.00%	49.03%	49.09%	49.09%	48.91%	48.36%	48.32%
7	Original Cost Rate Base	Statement E1, Line 13	\$36,212	\$202,241	\$198,339	\$189,978	\$204,489	\$232,101	\$225,531
8	Original Cost RB Included in Trending Base	Lines (6 * 7)	\$18,108	\$99,155	\$97,370	\$93,269	\$100,007	\$112,243	\$108,986
9	Unamortized SRB Write-Up	WorkPaper 4, Line 22 * Line 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Accumulated Net Deferred Earnings	Line 17	\$4,739	\$4,991	\$6,939	\$8,638	\$10,634	\$11,761	\$13,821
11	Trending Base	Sum Lines 8 through 10	\$22,847	\$104,146	\$104,309	\$101,908	\$110,641	\$124,004	\$122,808
12	Inflation Factor	WorkPaper 1, Lines (36 * 51)	0.73%	2.07%	2.11%	1.91%	2.29%	1.36%	2.00%
13	Deferred Earnings	Prior Line 11 * Line 12	\$173	\$473	\$2,197	\$1,992	\$2,334	\$1,505	\$2,480
14	Accumulated Deferred Earnings	Cumulative Line 13	\$7,515	\$7,988	\$10,185	\$12,178	\$14,511	\$16,016	\$18,496
15	Amortization of Deferred Earnings	WorkPaper 3 Line 39	\$213	\$221	\$249	\$293	\$338	\$378	\$420
16	Accumulated Amortization of Deferred Earnings	Cumulative Line 15	\$2,776	\$2,997	\$3,246	\$3,539	\$3,877	\$4,255	\$4,675
17	Net Deferred Earnings	Lines (14 - 16)	\$4,739	\$4,991	\$6,939	\$8,638	\$10,634	\$11,761	\$13,821
18	Average Net Deferred Earnings	Average Line 17	\$4,760	\$4,865	\$5,965	\$7,789	\$9,636	\$11,198	\$12,791

1/ The 1983 amount reflects Line 1 \* WorkPaper 4, Line 12

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate AFUDC**  
**(\$000)**

**Statement F1**  
**Page 1 of 5**

Line	Description	Source	1984	1985	1986	1987	1988	1989	1990
1	Equity Ratio	WorkPaper 1, Line 34	57.76%	57.57%	45.72%	38.53%	41.02%	40.55%	40.35%
2	Debt Ratio	1.0 - Line 1	42.24%	42.43%	54.28%	61.47%	58.98%	59.45%	59.65%
3	Rate of Return on Equity	WorkPaper 1, Line 37	15.68%	15.53%	12.83%	16.16%	16.15%	16.38%	17.84%
4	Cost of Debt	WorkPaper 1, Line 38	14.09%	14.95%	15.07%	12.99%	12.32%	11.95%	14.13%
Construction Work in Progress ("CWIP") Balances									
5	January	WorkPaper 1, Line 87 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	February	WorkPaper 1, Line 88 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	March	WorkPaper 1, Line 89 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	April	WorkPaper 1, Line 90 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	May	WorkPaper 1, Line 91 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	June	WorkPaper 1, Line 92 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Average CWIP (Jan - Jun)	Average Lines 5 through 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Equity AFUDC Additions (Jan - Jun)	Lines $((1 * 11) + 26) * 3 / 2.0$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Debt AFUDC Additions (Jan - Jun)	Lines $((2 * 11) + 30) * 4 / 2.0$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	July	WorkPaper 1, Line 93 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	August	WorkPaper 1, Line 94 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	September	WorkPaper 1, Line 95 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	October	WorkPaper 1, Line 96 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	November	WorkPaper 1, Line 97 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	December	WorkPaper 1, Line 98 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Average CWIP (Jul - Dec)	Average Lines 14 through 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Equity AFUDC Additions (Jul - Dec)	Lines $((1 * 20) + 12 + 26) * 3 / 2.0$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Debt AFUDC Additions (Jul - Dec)	Lines $((2 * 20) + 13 + 30) * 4 / 2.0$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Average CWIP Balance	WorkPaper 1, Avg Line 10 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Depreciable Property in Service Additions	WorkPaper 2, Lines (1 - 5)	\$130	\$1,107	\$196	\$177	\$348	\$49	\$57
25	CWIP In Service Ratio	Lines (24 / 23)	100%	100%	100%	100%	100%	100%	100%
26	Equity AFUDC BOY	Prior Line 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Equity AFUDC Additions	Lines $((\text{Prior } 29 + 24/2.0 * 1) * 3)$	\$6	\$49	\$6	\$6	\$12	\$2	\$2
28	Equity AFUDC Transfers to Rate Base	Lines (26 + 27)	\$6	\$49	\$6	\$6	\$12	\$2	\$2
29	Equity AFUDC EOY	Lines (26 + 27 - 28)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Debt AFUDC BOY	Prior Line 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Debt AFUDC Additions	Lines $((\text{Prior } 33 + 24/2.0 * 2) * 4)$	\$4	\$35	\$8	\$7	\$13	\$2	\$2
32	Debt AFUDC Transfers to Rate Base	Lines (30 + 31)	\$4	\$35	\$8	\$7	\$13	\$2	\$2
33	Debt AFUDC EOY	Lines (30 + 31 - 32)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1/ Interstate Barrel-Mile Share from WorkPaper 10, Line 6

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate AFUDC**  
**(\$000)**

**Statement F1**  
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Line	Description	Source	1991	1992	1993	1994	1995	1996	1997	1998
1	Equity Ratio	WorkPaper 1, Line 34	38.54%	36.82%	39.52%	45.93%	52.00%	46.79%	46.19%	50.25%
2	Debt Ratio	1.0 - Line 1	61.46%	63.18%	60.48%	54.07%	48.00%	53.21%	53.81%	49.75%
3	Rate of Return on Equity	WorkPaper 1, Line 37	14.79%	14.63%	14.48%	14.40%	14.46%	13.70%	12.62%	12.75%
4	Cost of Debt	WorkPaper 1, Line 38	12.25%	11.59%	10.66%	10.25%	9.62%	9.47%	9.56%	8.98%
Construction Work in Progress ("CWIP") Balances										
5	January	WorkPaper 1, Line 87 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	February	WorkPaper 1, Line 88 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	March	WorkPaper 1, Line 89 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	April	WorkPaper 1, Line 90 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	May	WorkPaper 1, Line 91 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	June	WorkPaper 1, Line 92 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Average CWIP (Jan - Jun)	Average Lines 5 through 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Equity AFUDC Additions (Jan - Jun)	Lines (((1 * 11) + 26) * 3) / 2.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Debt AFUDC Additions (Jan - Jun)	Lines (((2 * 11) + 30) * 4) / 2.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	July	WorkPaper 1, Line 93 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	August	WorkPaper 1, Line 94 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	September	WorkPaper 1, Line 95 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	October	WorkPaper 1, Line 96 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	November	WorkPaper 1, Line 97 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	December	WorkPaper 1, Line 98 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Average CWIP (Jul - Dec)	Average Lines 14 through 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Equity AFUDC Additions (Jul - Dec)	Lines (((1 * 20) + 12 + 26) * 3) / 2.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Debt AFUDC Additions (Jul - Dec)	Lines (((2 * 20) + 13 + 30) * 4) / 2.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Average CWIP Balance	WorkPaper 1, Avg Line 10 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	Depreciable Property in Service Additions	WorkPaper 2, Lines (1 - 5)	\$273	\$331	\$140	\$21	\$8	\$203	\$6,481	\$617
25	CWIP In Service Ratio	Lines (24 / 23)	100%	100%	100%	100%	100%	100%	100%	100%
26	Equity AFUDC BOY	Prior Line 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Equity AFUDC Additions	Lines ((Prior 29 + 24/2.0 * 1) * 3)	\$8	\$9	\$4	\$1	\$0	\$7	\$189	\$20
28	Equity AFUDC Transfers to Rate Base	Lines (26 + 27)	\$8	\$9	\$4	\$1	\$0	\$7	\$189	\$20
29	Equity AFUDC EOY	Lines (26 + 27 - 28)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Debt AFUDC BOY	Prior Line 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Debt AFUDC Additions	Lines ((Prior 33 + 24/2.0 * 2) * 4)	\$10	\$12	\$5	\$1	\$0	\$5	\$167	\$14
32	Debt AFUDC Transfers to Rate Base	Lines (30 + 31)	\$10	\$12	\$5	\$1	\$0	\$5	\$167	\$14
33	Debt AFUDC EOY	Lines (30 + 31 - 32)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1/ Interstate Barrel-Mile Share from WorkPaper 10, Line 6

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate AFUDC**  
**(\$000)**

**Statement F1**  
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Line	Description	Source	1999	2000	2001	2002	2003	2004	2005	2006
1	Equity Ratio	WorkPaper 1, Line 34	49.56%	50.51%	46.40%	48.32%	42.54%	45.40%	43.23%	46.91%
2	Debt Ratio	1.0 - Line 1	50.44%	49.49%	53.60%	51.68%	57.46%	54.60%	56.77%	53.09%
3	Rate of Return on Equity	WorkPaper 1, Line 37	14.09%	15.24%	14.64%	15.96%	13.03%	13.17%	12.45%	11.48%
4	Cost of Debt	WorkPaper 1, Line 38	8.11%	7.16%	7.19%	7.26%	5.88%	5.63%	6.03%	6.05%
Construction Work in Progress ("CWIP") Balances										
5	January	WorkPaper 1, Line 87 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	February	WorkPaper 1, Line 88 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	March	WorkPaper 1, Line 89 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	April	WorkPaper 1, Line 90 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	May	WorkPaper 1, Line 91 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	June	WorkPaper 1, Line 92 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Average CWIP (Jan - Jun)	Average Lines 5 through 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Equity AFUDC Additions (Jan - Jun)	Lines (((1 * 11) + 26) * 3) / 2.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Debt AFUDC Additions (Jan - Jun)	Lines (((2 * 11) + 30) * 4) / 2.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	July	WorkPaper 1, Line 93 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	August	WorkPaper 1, Line 94 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	September	WorkPaper 1, Line 95 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	October	WorkPaper 1, Line 96 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	November	WorkPaper 1, Line 97 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	December	WorkPaper 1, Line 98 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Average CWIP (Jul - Dec)	Average Lines 14 through 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Equity AFUDC Additions (Jul - Dec)	Lines (((1 * 20) + 12 + 26) * 3) / 2.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Debt AFUDC Additions (Jul - Dec)	Lines (((2 * 20) + 13 + 30) * 4) / 2.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Average CWIP Balance	WorkPaper 1, Avg Line 10 * BM Share 1/	\$0	\$0	\$0	\$0	\$120	\$1,146	\$2,999	\$4,330
24	Depreciable Property in Service Additions	WorkPaper 2, Lines (1 - 5)	\$764	\$632	\$3,532	\$1,032	\$479	\$322	\$1,445	\$2,530
25	CWIP In Service Ratio	Lines (24 / 23)	100%	100%	100%	100%	100%	28%	48%	58%
26	Equity AFUDC BOY	Prior Line 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Equity AFUDC Additions	Lines ((Prior 29 + 24/2.0 * 1) * 3)	\$27	\$24	\$120	\$40	\$13	\$10	\$39	\$68
28	Equity AFUDC Transfers to Rate Base	Lines (26 + 27)	\$27	\$24	\$120	\$40	\$13	\$10	\$39	\$68
29	Equity AFUDC EOY	Lines (26 + 27 - 28)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Debt AFUDC BOY	Prior Line 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Debt AFUDC Additions	Lines ((Prior 33 + 24/2.0 * 2) * 4)	\$16	\$11	\$68	\$19	\$8	\$5	\$25	\$41
32	Debt AFUDC Transfers to Rate Base	Lines (30 + 31)	\$16	\$11	\$68	\$19	\$8	\$5	\$25	\$41
33	Debt AFUDC EOY	Lines (30 + 31 - 32)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1/ Interstate Barrel-Mile Share from WorkPaper 10, Line 6

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate AFUDC**  
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**Statement F1**  
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Line	Description	Source	2007	2008	2009	2010	2011	2012	2013	2014
1	Equity Ratio	WorkPaper 1, Line 34	51.26%	46.97%	47.22%	46.72%	48.39%	51.49%	51.80%	49.39%
2	Debt Ratio	1.0 - Line 1	48.74%	53.03%	52.78%	53.28%	51.61%	48.51%	48.20%	50.61%
3	Rate of Return on Equity	WorkPaper 1, Line 37	11.27%	14.23%	11.69%	9.97%	10.66%	10.97%	11.89%	11.05%
4	Cost of Debt	WorkPaper 1, Line 38	6.28%	6.52%	6.44%	6.27%	5.90%	5.60%	5.19%	5.27%
Construction Work in Progress ("CWIP") Balances										
5	January	WorkPaper 1, Line 87 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	February	WorkPaper 1, Line 88 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	March	WorkPaper 1, Line 89 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	April	WorkPaper 1, Line 90 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	May	WorkPaper 1, Line 91 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	June	WorkPaper 1, Line 92 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Average CWIP (Jan - Jun)	Average Lines 5 through 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Equity AFUDC Additions (Jan - Jun)	Lines (((1 * 11) + 26) * 3) / 2.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Debt AFUDC Additions (Jan - Jun)	Lines (((2 * 11) + 30) * 4) / 2.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	July	WorkPaper 1, Line 93 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	August	WorkPaper 1, Line 94 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	September	WorkPaper 1, Line 95 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	October	WorkPaper 1, Line 96 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	November	WorkPaper 1, Line 97 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	December	WorkPaper 1, Line 98 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Average CWIP (Jul - Dec)	Average Lines 14 through 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Equity AFUDC Additions (Jul - Dec)	Lines (((1 * 20) + 12 + 26) * 3) / 2.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Debt AFUDC Additions (Jul - Dec)	Lines (((2 * 20) + 13 + 30) * 4) / 2.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Average CWIP Balance	WorkPaper 1, Avg Line 10 * BM Share 1/	\$7,061	\$11,495	\$20,005	\$24,534	\$25,048	\$38,519	\$62,682	\$97,003
24	Depreciable Property in Service Additions	WorkPaper 2, Lines (1 - 5)	\$5,093	\$11,682	\$4,129	\$13,552	\$98	\$323	\$6,218	\$15
25	CWIP In Service Ratio	Lines (24 / 23)	72%	100%	21%	55%	0%	1%	10%	0%
26	Equity AFUDC BOY	Prior Line 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Equity AFUDC Additions	Lines ((Prior 29 + 24/2.0 * 1) * 3)	\$147	\$390	\$114	\$316	\$3	\$9	\$191	\$0
28	Equity AFUDC Transfers to Rate Base	Lines (26 + 27)	\$147	\$390	\$114	\$316	\$3	\$9	\$191	\$0
29	Equity AFUDC EOY	Lines (26 + 27 - 28)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Debt AFUDC BOY	Prior Line 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Debt AFUDC Additions	Lines ((Prior 33 + 24/2.0 * 2) * 4)	\$78	\$202	\$70	\$226	\$1	\$4	\$78	\$0
32	Debt AFUDC Transfers to Rate Base	Lines (30 + 31)	\$78	\$202	\$70	\$226	\$1	\$4	\$78	\$0
33	Debt AFUDC EOY	Lines (30 + 31 - 32)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1/ Interstate Barrel-Mile Share from WorkPaper 10, Line 6



**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate AFUDC**  
**(\$000)**

**Statement F1**  
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Line	Description	Source	2015	2016	2017	2018	2019	2020	2021
1	Equity Ratio	WorkPaper 1, Line 34	44.76%	48.60%	51.53%	45.54%	46.81%	44.28%	44.75%
2	Debt Ratio	1.0 - Line 1	55.24%	51.40%	48.47%	54.46%	53.19%	55.72%	55.25%
3	Rate of Return on Equity	WorkPaper 1, Line 37	10.68%	15.37%	14.33%	18.10%	13.14%	12.06%	13.39%
4	Cost of Debt	WorkPaper 1, Line 38	5.36%	4.98%	4.86%	4.51%	4.44%	4.34%	4.34%
Construction Work in Progress ("CWIP") Balances									
5	January	WorkPaper 1, Line 87 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	February	WorkPaper 1, Line 88 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	March	WorkPaper 1, Line 89 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	April	WorkPaper 1, Line 90 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	May	WorkPaper 1, Line 91 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	June	WorkPaper 1, Line 92 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Average CWIP (Jan - Jun)	Average Lines 5 through 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Equity AFUDC Additions (Jan - Jun)	Lines (((1 * 11) + 26) * 3) / 2.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Debt AFUDC Additions (Jan - Jun)	Lines (((2 * 11) + 30) * 4) / 2.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	July	WorkPaper 1, Line 93 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	August	WorkPaper 1, Line 94 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	September	WorkPaper 1, Line 95 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	October	WorkPaper 1, Line 96 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	November	WorkPaper 1, Line 97 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	December	WorkPaper 1, Line 98 * BM Share 1/	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Average CWIP (Jul - Dec)	Average Lines 14 through 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Equity AFUDC Additions (Jul - Dec)	Lines (((1 * 20) + 12 + 26) * 3) / 2.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Debt AFUDC Additions (Jul - Dec)	Lines (((2 * 20) + 13 + 30) * 4) / 2.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Average CWIP Balance	WorkPaper 1, Avg Line 10 * BM Share 1/	\$138,668	\$82,905	\$5,660	\$12,119	\$11,174	\$2,178	\$1,617
24	Depreciable Property in Service Additions	WorkPaper 2, Lines (1 - 5)	\$1,109	\$163,843	\$6,237	\$0	\$21,811	\$35,342	\$2,949
25	CWIP In Service Ratio	Lines (24 / 23)	1%	100%	100%	0%	100%	100%	100%
26	Equity AFUDC BOY	Prior Line 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Equity AFUDC Additions	Lines ((Prior 29 + 24/2.0 * 1) * 3)	\$27	\$6,120	\$230	\$0	\$671	\$944	\$88
28	Equity AFUDC Transfers to Rate Base	Lines (26 + 27)	\$27	\$6,120	\$230	\$0	\$671	\$944	\$88
29	Equity AFUDC EOY	Lines (26 + 27 - 28)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	Debt AFUDC BOY	Prior Line 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Debt AFUDC Additions	Lines ((Prior 33 + 24/2.0 * 2) * 4)	\$16	\$2,098	\$73	\$0	\$257	\$427	\$35
32	Debt AFUDC Transfers to Rate Base	Lines (30 + 31)	\$16	\$2,098	\$73	\$0	\$257	\$427	\$35
33	Debt AFUDC EOY	Lines (30 + 31 - 32)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1/ Interstate Barrel-Mile Share from WorkPaper 10, Line 6

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Amortization of AFUDC**  
**(\$000)**

**Statement F2**  
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Line No. Description	Source	1984	1985	1986	1987	1988	1989	1990
1 Equity AFUDC Transfers to Rate Base	Statement F1, Line 28	\$6	\$49	\$6	\$6	\$12	\$2	\$2
2 Accumulated Equity AFUDC	Cumulative Line 1	\$6	\$55	\$61	\$67	\$78	\$80	\$82
3 Depreciation Rates	WorkPaper 2, Line 14	2.43%	2.45%	2.47%	2.48%	2.49%	2.50%	2.54%
4 Amortization of Equity AFUDC	Lines ((Prior 2 + 1/2.0) * 3)	\$0	\$1	\$1	\$2	\$2	\$2	\$2
5 Accumulated Amortization of Equity AFUDC	Cumulative Line 4	\$0	\$1	\$2	\$4	\$6	\$8	\$10
6 Net Equity AFUDC	Line (2 - 5)	\$6	\$55	\$59	\$63	\$73	\$72	\$72
7 Debt AFUDC Transfers to Rate Base	Statement F1, Line 32	\$4	\$35	\$8	\$7	\$13	\$2	\$2
8 Accumulated Debt AFUDC	Cumulative Line 7	\$4	\$39	\$47	\$54	\$67	\$68	\$71
9 Depreciation Rates	WorkPaper 2, Line 14	2.43%	2.45%	2.47%	2.48%	2.49%	2.50%	2.54%
10 Amortization of Debt AFUDC	Lines ((Prior 8 + 7/2.0) * 9)	\$0	\$1	\$1	\$1	\$2	\$2	\$2
11 Accumulated Amortization of Debt AFUDC	Cumulative Line 10	\$0	\$1	\$2	\$3	\$4	\$6	\$8
12 Net Debt AFUDC	Line (8 - 11)	\$4	\$38	\$45	\$51	\$62	\$62	\$63

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Amortization of AFUDC**  
**(\$000)**

**Statement F2**  
**Page 2 of 5**

Line No.	Description	Source	1991	1992	1993	1994	1995	1996	1997	1998
1	Equity AFUDC Transfers to Rate Base	Statement F1, Line 28	\$8	\$9	\$4	\$1	\$0	\$7	\$189	\$20
2	Accumulated Equity AFUDC	Cumulative Line 1	\$90	\$99	\$103	\$103	\$104	\$110	\$299	\$319
3	Depreciation Rates	WorkPaper 2, Line 14	2.57%	2.58%	2.60%	2.60%	2.60%	2.61%	2.46%	2.36%
4	Amortization of Equity AFUDC	Lines ((Prior 2 + 1/2.0) * 3)	\$2	\$2	\$3	\$3	\$3	\$3	\$5	\$7
5	Accumulated Amortization of Equity AFUDC	Cumulative Line 4	\$12	\$14	\$17	\$20	\$22	\$25	\$30	\$37
6	Net Equity AFUDC	Line (2 - 5)	\$78	\$84	\$86	\$84	\$81	\$85	\$269	\$281
7	Debt AFUDC Transfers to Rate Base	Statement F1, Line 32	\$10	\$12	\$5	\$1	\$0	\$5	\$167	\$14
8	Accumulated Debt AFUDC	Cumulative Line 7	\$81	\$93	\$98	\$98	\$99	\$104	\$270	\$284
9	Depreciation Rates	WorkPaper 2, Line 14	2.57%	2.58%	2.60%	2.60%	2.60%	2.61%	2.46%	2.36%
10	Amortization of Debt AFUDC	Lines ((Prior 8 + 7/2.0) * 9)	\$2	\$2	\$2	\$3	\$3	\$3	\$5	\$7
11	Accumulated Amortization of Debt AFUDC	Cumulative Line 10	\$10	\$12	\$15	\$17	\$20	\$22	\$27	\$33
12	Net Debt AFUDC	Line (8 - 11)	\$71	\$81	\$83	\$81	\$79	\$81	\$243	\$251

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Amortization of AFUDC**  
**(\$000)**

**Statement F2**  
**Page 3 of 5**

Line No.	Description	Source	1999	2000	2001	2002	2003	2004	2005	2006
1	Equity AFUDC Transfers to Rate Base	Statement F1, Line 28	\$27	\$24	\$120	\$40	\$13	\$10	\$39	\$68
2	Accumulated Equity AFUDC	Cumulative Line 1	\$345	\$370	\$490	\$529	\$543	\$552	\$591	\$659
3	Depreciation Rates	WorkPaper 2, Line 14	2.37%	2.39%	2.46%	2.53%	2.73%	2.90%	2.96%	3.01%
4	Amortization of Equity AFUDC	Lines ((Prior 2 + 1/2.0) * 3)	\$8	\$9	\$11	\$13	\$15	\$16	\$17	\$19
5	Accumulated Amortization of Equity AFUDC	Cumulative Line 4	\$45	\$54	\$64	\$77	\$92	\$108	\$125	\$143
6	Net Equity AFUDC	Line (2 - 5)	\$300	\$316	\$425	\$452	\$451	\$445	\$467	\$516
7	Debt AFUDC Transfers to Rate Base	Statement F1, Line 32	\$16	\$11	\$68	\$19	\$8	\$5	\$25	\$41
8	Accumulated Debt AFUDC	Cumulative Line 7	\$300	\$311	\$379	\$398	\$406	\$411	\$436	\$477
9	Depreciation Rates	WorkPaper 2, Line 14	2.37%	2.39%	2.46%	2.53%	2.73%	2.90%	2.96%	3.01%
10	Amortization of Debt AFUDC	Lines ((Prior 8 + 7/2.0) * 9)	\$7	\$7	\$8	\$10	\$11	\$12	\$13	\$14
11	Accumulated Amortization of Debt AFUDC	Cumulative Line 10	\$40	\$48	\$56	\$66	\$77	\$89	\$101	\$115
12	Net Debt AFUDC	Line (8 - 11)	\$259	\$263	\$323	\$332	\$330	\$323	\$335	\$362

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Amortization of AFUDC**  
**(\$000)**

**Statement F2**  
**Page 4 of 5**

Line No.	Description	Source	2007	2008	2009	2010	2011	2012	2013	2014
1	Equity AFUDC Transfers to Rate Base	Statement F1, Line 28	\$147	\$390	\$114	\$316	\$3	\$9	\$191	\$0
2	Accumulated Equity AFUDC	Cumulative Line 1	\$806	\$1,197	\$1,311	\$1,626	\$1,629	\$1,638	\$1,830	\$1,830
3	Depreciation Rates	WorkPaper 2, Line 14	2.94%	3.33%	3.65%	3.43%	3.27%	3.25%	3.24%	3.24%
4	Amortization of Equity AFUDC	Lines ((Prior 2 + 1/2.0) * 3)	\$22	\$33	\$46	\$50	\$53	\$53	\$56	\$59
5	Accumulated Amortization of Equity AFUDC	Cumulative Line 4	\$165	\$198	\$244	\$295	\$348	\$401	\$457	\$516
6	Net Equity AFUDC	Line (2 - 5)	\$641	\$998	\$1,067	\$1,332	\$1,281	\$1,237	\$1,373	\$1,314
7	Debt AFUDC Transfers to Rate Base	Statement F1, Line 32	\$78	\$202	\$70	\$226	\$1	\$4	\$78	\$0
8	Accumulated Debt AFUDC	Cumulative Line 7	\$555	\$757	\$827	\$1,053	\$1,055	\$1,059	\$1,137	\$1,137
9	Depreciation Rates	WorkPaper 2, Line 14	2.94%	3.33%	3.65%	3.43%	3.27%	3.25%	3.24%	3.24%
10	Amortization of Debt AFUDC	Lines ((Prior 8 + 7/2.0) * 9)	\$15	\$22	\$29	\$32	\$34	\$34	\$36	\$37
11	Accumulated Amortization of Debt AFUDC	Cumulative Line 10	\$130	\$152	\$181	\$213	\$248	\$282	\$318	\$354
12	Net Debt AFUDC	Line (8 - 11)	\$425	\$605	\$646	\$840	\$807	\$777	\$819	\$783

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Amortization of AFUDC**  
**(\$000)**

**Statement F2**  
**Page 5 of 5**

Line No.	Description	Source	2015	2016	2017	2018	2019	2020	2021
1	Equity AFUDC Transfers to Rate Base	Statement F1, Line 28	\$27	\$6,120	\$230	\$0	\$671	\$944	\$88
2	Accumulated Equity AFUDC	Cumulative Line 1	\$1,857	\$7,976	\$8,206	\$8,206	\$8,877	\$9,821	\$9,909
3	Depreciation Rates	WorkPaper 2, Line 14	3.27%	2.20%	2.08%	2.08%	2.06%	2.09%	2.16%
4	Amortization of Equity AFUDC	Lines ((Prior 2 + 1/2.0) * 3)	\$60	\$108	\$168	\$171	\$176	\$196	\$213
5	Accumulated Amortization of Equity AFUDC	Cumulative Line 4	\$577	\$685	\$853	\$1,024	\$1,200	\$1,396	\$1,609
6	Net Equity AFUDC	Line (2 - 5)	\$1,280	\$7,291	\$7,353	\$7,182	\$7,677	\$8,425	\$8,300
7	Debt AFUDC Transfers to Rate Base	Statement F1, Line 32	\$16	\$2,098	\$73	\$0	\$257	\$427	\$35
8	Accumulated Debt AFUDC	Cumulative Line 7	\$1,154	\$3,252	\$3,326	\$3,326	\$3,583	\$4,010	\$4,046
9	Depreciation Rates	WorkPaper 2, Line 14	3.27%	2.20%	2.08%	2.08%	2.06%	2.09%	2.16%
10	Amortization of Debt AFUDC	Lines ((Prior 8 + 7/2.0) * 9)	\$37	\$48	\$68	\$69	\$71	\$79	\$87
11	Accumulated Amortization of Debt AFUDC	Cumulative Line 10	\$392	\$440	\$509	\$578	\$649	\$729	\$816
12	Net Debt AFUDC	Line (8 - 11)	\$762	\$2,812	\$2,817	\$2,747	\$2,934	\$3,281	\$3,230

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Operating Revenues**  
**(\$000)**

**Statement G**  
**Page 1 of 1**

Line			Base Period	Test Period
No.	Description	Source	2020	2021
1	Revenues Under Proposed Rates	Statement A, Line 8	\$45,323	\$50,914
2	Interstate Revenues Under Presently Effective Rates	WorkPaper 1, Line 72	\$34,575	\$30,508
3	Interstate Revenues Under Maximum Ceiling Rates	WorkPaper 1, Line 72	\$34,575	\$30,508

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Total Company Input Data**  
**(\$000)**

WorkPaper 1

Line	Description	1983	1984	1985	1986	1987	1988	1989	1990
1	Land Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Land Retirements		\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Land Acquisitions, Adjustments and Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Land EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Right of Way EOY	\$293							
6	Accumulated Depreciation of Right of Way EOY	\$96							
7	Carrier Property in Service ("CPIS") Additions		\$142	\$1,211	\$215	\$194	\$381	\$54	\$62
8	CPIS Retirements		(\$6)	(\$62)	(\$4)	(\$53)	(\$32)	(\$1)	(\$1,824)
9	CPIS Acquisitions, Adjustments and Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	CPIS EOY	\$15,607	\$15,743	\$16,892	\$17,102	\$17,243	\$17,593	\$17,646	\$15,884
11	Depreciation Expense	\$380	\$380	\$399	\$419	\$425	\$434	\$441	\$425
12	Depreciation Retirements		(\$3)	(\$32)	(\$1)	(\$24)	(\$12)	(\$0)	(\$376)
13	Depreciation Acquisitions, Adjustments and Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Accumulated Depreciation EOY	\$7,023	\$7,400	\$7,767	\$8,185	\$8,587	\$9,008	\$9,449	\$9,498
15	Capitalized Interest - Additions Included in CPIS Line 7		\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Capitalized Interest - Additions Included in CPIS Line 8		\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Capitalized Interest - Additions Included in CPIS Line 9		\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Capitalized Interest - Additions Included in CPIS Line 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Capitalized Interest - Amortization Included in Line 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Capitalized Interest - Amortization Included in Line 12		\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Capitalized Interest - Amortization Included in Line 13		\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Capitalized Interest - Amortization Included in Line 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Construction Work in Progress ("CWIP") Additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CWIP Retirements		\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CWIP Acquisitions, Adjustments and Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CWIP EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Cost of Reproduction New ("CRN")	\$37,715							
28	Federal Tax Depreciation of Pre-84 Assets	\$15,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	State Tax Depreciation of Pre-84 Assets	\$15,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	ADIT Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Oil Inventories EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Materials and Supplies EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Prepayments EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Total Company Input Data**  
**(\$000)**

WorkPaper 1

Line	Description	1991	1992	1993	1994	1995	1996	1997	1998
1	Land Additions	\$0	\$0	\$0	\$0	\$0	\$39	\$62	\$0
2	Land Retirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Land Acquisitions, Adjustments and Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Land EOY	\$0	\$0	\$0	\$0	\$0	\$39	\$101	\$101
5	Right of Way EOY								
6	Accumulated Depreciation of Right of Way EOY								
7	Carrier Property in Service ("CPIS") Additions	\$299	\$362	\$153	\$23	\$8	\$262	\$7,150	\$675
8	CPIS Retirements	(\$262)	(\$123)	(\$573)	(\$2,922)	\$0	(\$564)	(\$71)	(\$68)
9	CPIS Acquisitions, Adjustments and Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	CPIS EOY	\$15,921	\$16,160	\$15,739	\$12,840	\$12,849	\$12,547	\$19,625	\$20,232
11	Depreciation Expense	\$409	\$414	\$414	\$372	\$334	\$331	\$394	\$467
12	Depreciation Retirements	(\$159)	(\$37)	(\$347)	(\$1,460)	\$0	(\$405)	(\$48)	(\$42)
13	Depreciation Acquisitions, Adjustments and Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Accumulated Depreciation EOY	\$9,748	\$10,125	\$10,192	\$9,104	\$9,439	\$9,365	\$9,711	\$10,137
15	Capitalized Interest - Additions Included in CPIS Line 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Capitalized Interest - Additions Included in CPIS Line 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Capitalized Interest - Additions Included in CPIS Line 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Capitalized Interest - Additions Included in CPIS Line 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Capitalized Interest - Amortization Included in Line 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Capitalized Interest - Amortization Included in Line 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Capitalized Interest - Amortization Included in Line 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Capitalized Interest - Amortization Included in Line 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Construction Work in Progress ("CWIP") Additions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CWIP Retirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CWIP Acquisitions, Adjustments and Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CWIP EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	Cost of Reproduction New ("CRN")								
28	Federal Tax Depreciation of Pre-84 Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	State Tax Depreciation of Pre-84 Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	ADIT Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Oil Inventories EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Materials and Supplies EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Prepayments EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Total Company Input Data**  
**(\$000)**

WorkPaper 1

Line	Description	1999	2000	2001	2002	2003	2004	2005	2006
1	Land Additions	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Land Retirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Land Acquisitions, Adjustments and Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Land EOY	\$102	\$102	\$102	\$102	\$102	\$102	\$102	\$102
5	Right of Way EOY								
6	Accumulated Depreciation of Right of Way EOY								
7	Carrier Property in Service ("CPIS") Additions	\$836	\$691	\$3,862	\$1,129	\$524	\$352	\$1,580	\$2,767
8	CPIS Retirements	(\$0)	(\$74)	\$0	(\$0)	\$0	(\$27)	\$0	\$0
9	CPIS Acquisitions, Adjustments and Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	CPIS EOY	\$21,068	\$21,685	\$25,548	\$26,677	\$27,201	\$27,525	\$29,106	\$31,873
11	Depreciation Expense	\$487	\$509	\$578	\$658	\$733	\$789	\$835	\$914
12	Depreciation Retirements	(\$0)	(\$43)	\$0	(\$0)	\$0	(\$19)	\$0	\$0
13	Depreciation Acquisitions, Adjustments and Transfers	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Accumulated Depreciation EOY	\$10,623	\$11,090	\$11,668	\$12,326	\$13,058	\$13,829	\$14,664	\$15,578
15	Capitalized Interest - Additions Included in CPIS Line 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Capitalized Interest - Additions Included in CPIS Line 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Capitalized Interest - Additions Included in CPIS Line 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Capitalized Interest - Additions Included in CPIS Line 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Capitalized Interest - Amortization Included in Line 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Capitalized Interest - Amortization Included in Line 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Capitalized Interest - Amortization Included in Line 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Capitalized Interest - Amortization Included in Line 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Construction Work in Progress ("CWIP") Additions	\$0	\$0	\$0	\$0	\$262	\$1,981	\$2,073	\$838
24	CWIP Retirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CWIP Acquisitions, Adjustments and Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CWIP EOY	\$0	\$0	\$0	\$0	\$262	\$2,244	\$4,317	\$5,155
27	Cost of Reproduction New ("CRN")								
28	Federal Tax Depreciation of Pre-84 Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	State Tax Depreciation of Pre-84 Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	ADIT Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Oil Inventories EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Materials and Supplies EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Prepayments EOY	\$0	\$0	\$0	\$0	\$38	\$0	\$0	\$0

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Total Company Input Data**  
**(\$000)**

WorkPaper 1

Line	Description	2007	2008	2009	2010	2011	2012	2013	2014
1	Land Additions	\$0	\$1,298	\$0	\$0	\$0	\$0	\$0	\$0
2	Land Retirements	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0
3	Land Acquisitions, Adjustments and Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Land EOY	\$102	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400
5	Right of Way EOY								
6	Accumulated Depreciation of Right of Way EOY								
7	Carrier Property in Service ("CPIS") Additions	\$5,570	\$14,074	\$4,516	\$14,821	\$108	\$353	\$6,800	\$17
8	CPIS Retirements	\$0	(\$427)	\$0	\$0	\$0	(\$61)	\$0	\$0
9	CPIS Acquisitions, Adjustments and Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$274)
10	CPIS EOY	\$37,443	\$51,089	\$55,605	\$70,426	\$70,533	\$70,825	\$77,625	\$77,368
11	Depreciation Expense	\$1,017	\$1,450	\$1,894	\$2,116	\$2,260	\$2,252	\$2,356	\$2,466
12	Depreciation Retirements	\$0	(\$168)	\$0	\$0	\$0	(\$16)	\$0	\$0
13	Depreciation Acquisitions, Adjustments and Transfers	\$807	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Accumulated Depreciation EOY	\$17,401	\$18,683	\$20,577	\$22,693	\$24,954	\$27,189	\$29,545	\$32,012
15	Capitalized Interest - Additions Included in CPIS Line 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Capitalized Interest - Additions Included in CPIS Line 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Capitalized Interest - Additions Included in CPIS Line 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Capitalized Interest - Additions Included in CPIS Line 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Capitalized Interest - Amortization Included in Line 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Capitalized Interest - Amortization Included in Line 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Capitalized Interest - Amortization Included in Line 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Capitalized Interest - Amortization Included in Line 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Construction Work in Progress ("CWIP") Additions	\$5,136	\$4,561	\$14,053	\$0	\$5,272	\$24,191	\$28,662	\$46,406
24	CWIP Retirements	\$0	\$0	\$0	(\$4,147)	\$0	\$0	\$0	\$0
25	CWIP Acquisitions, Adjustments and Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CWIP EOY	\$10,291	\$14,851	\$28,904	\$24,758	\$30,030	\$54,221	\$82,882	\$129,288
27	Cost of Reproduction New ("CRN")								
28	Federal Tax Depreciation of Pre-84 Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	State Tax Depreciation of Pre-84 Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	ADIT Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Oil Inventories EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Materials and Supplies EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Prepayments EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Total Company Input Data**  
**(\$000)**

WorkPaper 1

Line	Description	2015	2016	2017	2018	2019	Base Period 2020	Test Period 2021
1	Land Additions	\$0	\$527	\$16	\$0	\$0	\$0	\$0
2	Land Retirements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Land Acquisitions, Adjustments and Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Land EOY	\$1,400	\$1,927	\$1,943	\$1,943	\$1,943	\$1,943	\$1,943
5	Right of Way EOY							
6	Accumulated Depreciation of Right of Way EOY							
7	Carrier Property in Service ("CPIS") Additions	\$1,213	\$179,711	\$6,837	\$0	\$23,853	\$38,651	\$3,225
8	CPIS Retirements	(\$0)	(\$99)	\$0	\$0	\$0	\$0	\$0
9	CPIS Acquisitions, Adjustments and Transfers	\$0	\$0	\$0	(\$171)	\$24	\$13	\$0
10	CPIS EOY	\$78,581	\$258,193	\$265,031	\$264,860	\$288,737	\$327,402	\$330,627
11	Depreciation Expense	\$2,507	\$3,663	\$5,407	\$5,483	\$5,660	\$6,409	\$7,066
12	Depreciation Retirements	\$0	(\$99)	\$0	\$0	\$0	\$0	\$0
13	Depreciation Acquisitions, Adjustments and Transfers	\$0	\$0	\$0	\$0	\$24	\$0	\$0
14	Accumulated Depreciation EOY	\$34,518	\$38,082	\$43,489	\$48,972	\$54,657	\$61,066	\$68,132
15	Capitalized Interest - Additions Included in CPIS Line 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Capitalized Interest - Additions Included in CPIS Line 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Capitalized Interest - Additions Included in CPIS Line 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Capitalized Interest - Additions Included in CPIS Line 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Capitalized Interest - Amortization Included in Line 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Capitalized Interest - Amortization Included in Line 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Capitalized Interest - Amortization Included in Line 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	Capitalized Interest - Amortization Included in Line 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Construction Work in Progress ("CWIP") Additions	\$44,726	\$0	\$0	\$16,384	\$0	\$0	\$0
24	CWIP Retirements	\$0	(\$166,695)	(\$2,258)	\$0	(\$18,450)	(\$1,226)	\$0
25	CWIP Acquisitions, Adjustments and Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CWIP EOY	\$174,015	\$7,319	\$5,061	\$21,445	\$2,995	\$1,768	\$1,768
27	Cost of Reproduction New ("CRN")							
28	Federal Tax Depreciation of Pre-84 Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	State Tax Depreciation of Pre-84 Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	ADIT Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Oil Inventories EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Materials and Supplies EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Prepayments EOY	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Total Company Input Data**  
**(\$000)**

**WorkPaper 1**

Line	Description	1983	1984	1985	1986	1987	1988	1989	1990
34	Equity Ratio EOY		57.76%	57.57%	45.72%	38.53%	41.02%	40.55%	40.35%
35	Equity Ratio at June 30, 1985	57.86%							
36	Inflation Rate		3.95%	3.80%	1.10%	4.43%	4.42%	4.65%	6.11%
37	Rate of Return on Equity		15.68%	15.53%	12.83%	16.16%	16.15%	16.38%	17.84%
38	Cost of Debt		14.09%	14.95%	15.07%	12.99%	12.32%	11.95%	14.13%
39	Ownership Percentage - Tax Exempt Entities		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	Ownership Percentage - Individual Taxpayers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	Ownership Percentage - Corporations 1/	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
42	Federal Income Tax Rate - Individual Taxpayers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	Federal Income Tax Rate - Corporations 2/	46.00%	46.00%	46.00%	46.00%	39.95%	34.00%	34.00%	34.00%
44	State Income Tax Rate - Individual Taxpayers 3/	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	State Income Tax Rate - Corporations 3/	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%
	1/ Prior to 2002, Includes All Taxpayers								
	2/ Prior to 2002, Weighted Average Rate for All Taxpayers								
	3/ Weighted Average Rate for All Taxpayers								
46	Federal Tax Basis Reduction (Investment Tax Credit) - Corporations		5.00%	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%
			Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
47	Federal Tax Depreciation Factors - ACRS (1983-1986)		15.00%	22.00%	21.00%	21.00%	21.00%	0.00%	0.00%
48	Federal Tax Depreciation Factors - MACRS (1987-present)		5.00%	9.50%	8.55%	7.70%	6.93%	6.23%	5.90%
49	State Tax Depreciation Factors (1983-1986)		15.00%	22.00%	21.00%	21.00%	21.00%	0.00%	0.00%
50	State Tax Depreciation Factors (1987-present)		5.00%	9.50%	8.55%	7.70%	6.93%	6.23%	5.90%
51	Partial Year Factor		1.00	1.00	1.00	1.00	1.00	1.00	1.00

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Total Company Input Data**  
**(\$000)**

**WorkPaper 1**

Line	Description	1991	1992	1993	1994	1995	1996	1997	1998
34	Equity Ratio EOY	38.54%	36.82%	39.52%	45.93%	52.00%	46.79%	46.19%	50.25%
35	Equity Ratio at June 30, 1985								
36	Inflation Rate	3.06%	2.90%	2.75%	2.67%	2.54%	3.32%	1.70%	1.61%
37	Rate of Return on Equity	14.79%	14.63%	14.48%	14.40%	14.46%	13.70%	12.62%	12.75%
38	Cost of Debt	12.25%	11.59%	10.66%	10.25%	9.62%	9.47%	9.56%	8.98%
39	Ownership Percentage - Tax Exempt Entities	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	Ownership Percentage - Individual Taxpayers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	Ownership Percentage - Corporations 1/	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
42	Federal Income Tax Rate - Individual Taxpayers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	Federal Income Tax Rate - Corporations 2/	34.00%	34.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
44	State Income Tax Rate - Individual Taxpayers 3/	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	State Income Tax Rate - Corporations 3/	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%
	1/ Prior to 2002, Includes All Taxpayers								
	2/ Prior to 2002, Weighted Average Rate for All Taxpayers								
	3/ Weighted Average Rate for All Taxpayers								
46	Federal Tax Basis Reduction (Investment Tax Credit) - Corporations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15
47	Federal Tax Depreciation Factors - ACRS (1983-1986)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48	Federal Tax Depreciation Factors - MACRS (1987-present)	5.90%	5.91%	5.90%	5.91%	5.90%	5.91%	5.90%	5.91%
49	State Tax Depreciation Factors (1983-1986)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
50	State Tax Depreciation Factors (1987-present)	5.90%	5.91%	5.90%	5.91%	5.90%	5.91%	5.90%	5.91%
51	Partial Year Factor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Total Company Input Data**  
**(\$000)**

**WorkPaper 1**

Line	Description	1999	2000	2001	2002	2003	2004	2005	2006
34	Equity Ratio EOY	49.56%	50.51%	46.40%	48.32%	42.54%	45.40%	43.23%	46.91%
35	Equity Ratio at June 30, 1985								
36	Inflation Rate	2.68%	3.39%	1.55%	2.38%	1.88%	3.26%	3.42%	2.54%
37	Rate of Return on Equity	14.09%	15.24%	14.64%	15.96%	13.03%	13.17%	12.45%	11.48%
38	Cost of Debt	8.11%	7.16%	7.19%	7.26%	5.88%	5.63%	6.03%	6.05%
39	Ownership Percentage - Tax Exempt Entities	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	Ownership Percentage - Individual Taxpayers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	Ownership Percentage - Corporations 1/	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
42	Federal Income Tax Rate - Individual Taxpayers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	Federal Income Tax Rate - Corporations 2/	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
44	State Income Tax Rate - Individual Taxpayers 3/	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	State Income Tax Rate - Corporations 3/	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%
	1/ Prior to 2002, Includes All Taxpayers								
	2/ Prior to 2002, Weighted Average Rate for All Taxpayers								
	3/ Weighted Average Rate for All Taxpayers								
46	Federal Tax Basis Reduction (Investment Tax Credit) - Corporations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		Year 16	Year 17	Year 18	Year 19	Year 20			
47	Federal Tax Depreciation Factors - ACRS (1983-1986)	0.00%	0.00%	0.00%	0.00%	0.00%			
48	Federal Tax Depreciation Factors - MACRS (1987-present)	2.95%	0.00%	0.00%	0.00%	0.00%			
49	State Tax Depreciation Factors (1983-1986)	0.00%	0.00%	0.00%	0.00%	0.00%			
50	State Tax Depreciation Factors (1987-present)	2.95%	0.00%	0.00%	0.00%	0.00%			
51	Partial Year Factor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Total Company Input Data**  
**(\$000)**

WorkPaper 1

Line	Description	2007	2008	2009	2010	2011	2012	2013	2014
34	Equity Ratio EOY	51.26%	46.97%	47.22%	46.72%	48.39%	51.49%	51.80%	49.39%
35	Equity Ratio at June 30, 1985								
36	Inflation Rate	4.08%	0.09%	2.72%	1.50%	2.96%	1.74%	1.50%	0.76%
37	Rate of Return on Equity	11.27%	14.23%	11.69%	9.97%	10.66%	10.97%	11.89%	11.05%
38	Cost of Debt	6.28%	6.52%	6.44%	6.27%	5.90%	5.60%	5.19%	5.27%
39	Ownership Percentage - Tax Exempt Entities	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	Ownership Percentage - Individual Taxpayers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	Ownership Percentage - Corporations 1/	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
42	Federal Income Tax Rate - Individual Taxpayers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	Federal Income Tax Rate - Corporations 2/	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
44	State Income Tax Rate - Individual Taxpayers 3/	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	State Income Tax Rate - Corporations 3/	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%
	1/ Prior to 2002, Includes All Taxpayers								
	2/ Prior to 2002, Weighted Average Rate for All Taxpayers								
	3/ Weighted Average Rate for All Taxpayers								
46	Federal Tax Basis Reduction (Investment Tax Credit) - Corporations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	Federal Tax Depreciation Factors - ACRS (1983-1986)								
48	Federal Tax Depreciation Factors - MACRS (1987-present)								
49	State Tax Depreciation Factors (1983-1986)								
50	State Tax Depreciation Factors (1987-present)								
51	Partial Year Factor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00



**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Total Company Input Data**  
**(\$000)**

WorkPaper 1

Line	Description	2015	2016	2017	2018	2019	Base Period 2020	Test Period 2021
34	Equity Ratio EOY	44.76%	48.60%	51.53%	45.54%	46.81%	44.28%	44.75%
35	Equity Ratio at June 30, 1985							
36	Inflation Rate	0.73%	2.07%	2.11%	1.91%	2.29%	1.36%	2.00%
37	Rate of Return on Equity	10.68%	15.37%	14.33%	18.10%	13.14%	12.06%	13.39%
38	Cost of Debt	5.36%	4.98%	4.86%	4.51%	4.44%	4.34%	4.34%
39	Ownership Percentage - Tax Exempt Entities	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
40	Ownership Percentage - Individual Taxpayers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
41	Ownership Percentage - Corporations 1/	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
42	Federal Income Tax Rate - Individual Taxpayers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
43	Federal Income Tax Rate - Corporations 2/	35.00%	35.00%	35.00%	21.00%	21.00%	21.00%	21.00%
44	State Income Tax Rate - Individual Taxpayers 3/	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45	State Income Tax Rate - Corporations 3/	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%
	1/ Prior to 2002, Includes All Taxpayers							
	2/ Prior to 2002, Weighted Average Rate for All Taxpayers							
	3/ Weighted Average Rate for All Taxpayers							
46	Federal Tax Basis Reduction (Investment Tax Credit) - Corporations	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47	Federal Tax Depreciation Factors - ACRS (1983-1986)							
48	Federal Tax Depreciation Factors - MACRS (1987-present)							
49	State Tax Depreciation Factors (1983-1986)							
50	State Tax Depreciation Factors (1987-present)							
51	Partial Year Factor	1.00	1.00	1.00	1.00	1.00	1.00	1.00

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Total Company Input Data**  
**(\$000)**

WorkPaper 1

Line	Description	1983	1984	1985	1986	1987	1988	1989	1990
<b>Operating Expenses</b>									
OPERATIONS AND MAINTENANCE									
52	300 Salaries and Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	310 Materials and Supplies		\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	320 Outside Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	330 Operating Fuel and Power		\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	340 Oil Losses and Shortages		\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	350 Rentals		\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	390 Other Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Total Operations Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL									
60	500 Salaries and Wages		\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	510 Materials and Supplies		\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	520 Outside Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	530 Rentals		\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	550 Employee Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	560 Insurance		\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	570 Casualty and Other Losses		\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	580 Pipeline Taxes		\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	590 Other Expenses		\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Total General Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Total Operating Expenses Excluding Depreciation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Transportation Revenues</b>									
71	210 Total Operating Revenues								
72	210 Interstate Operating Revenues								
<b>Non-Transportation Revenues</b>									
73	220 Delivery Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	230 Allowance Oil Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	240 Storage & Demurrage Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	250 Rental Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	260 Incidental Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Volumes</b>									
78	Total Bbls Transported to Denver (000 Bbls)								
79	Interstate Throughput Deliveries Guernsey to Denver (000 Bbls)								
80	Platte P/L Deliveries to Guernsey (000) Bbls								
81	Intrastate Throughput Deliveries Ft. Lupton to Denver (000 Bbls)								
82	Guernsey, WY - Sinclair Pipe Line, Guernsey Interstate								
83	Guernsey, WY - Cheyenne, WY								
84	Total Throughput (000 Bbl-Miles)								
85	Interstate Throughput (000 Bbl-Miles)								
86	Platte P/L Deliveries to Guernsey in 000 Bbl-Miles								
87	Intrastate Throughput (000 Bbl-Miles)								
88	Guernsey, WY - Sinclair Pipe Line, Guernsey Interstate								
89	Guernsey, WY - Cheyenne, WY								

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Total Company Input Data**  
**(\$000)**

WorkPaper 1

Line	Description	1991	1992	1993	1994	1995	1996	1997	1998
<b>Operating Expenses</b>									
OPERATIONS AND MAINTENANCE									
52	300 Salaries and Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	310 Materials and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	320 Outside Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	330 Operating Fuel and Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	340 Oil Losses and Shortages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	350 Rentals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	390 Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Total Operations Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL									
60	500 Salaries and Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	510 Materials and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	520 Outside Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	530 Rentals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	550 Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	560 Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	570 Casualty and Other Losses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	580 Pipeline Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	590 Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Total General Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Total Operating Expenses Excluding Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Transportation Revenues</b>									
71	210 Total Operating Revenues								
72	210 Interstate Operating Revenues								
<b>Non-Transportation Revenues</b>									
73	220 Delivery Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	230 Allowance Oil Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	240 Storage & Demurrage Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	250 Rental Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	260 Incidental Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Volumes</b>									
78	Total Bbls Transported to Denver (000 Bbls)								
79	Interstate Throughput Deliveries Guernsey to Denver (000 Bbls)								
80	Platte P/L Deliveries to Guernsey (000) Bbls								
81	Intrastate Throughput Deliveries Ft. Lupton to Denver (000 Bbls)								
82	Guernsey, WY - Sinclair Pipe Line, Guernsey Interstate								
83	Guernsey, WY - Cheyenne, WY								
84	Total Throughput (000 Bbl-Miles)								
85	Interstate Throughput (000 Bbl-Miles)								
86	Platte P/L Deliveries to Guernsey in 000 Bbl-Miles								
87	Intrastate Throughput (000 Bbl-Miles)								
88	Guernsey, WY - Sinclair Pipe Line, Guernsey Interstate								
89	Guernsey, WY - Cheyenne, WY								

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Total Company Input Data**  
**(\$000)**

WorkPaper 1

Line	Description	1999	2000	2001	2002	2003	2004	2005	2006
<b>Operating Expenses</b>									
OPERATIONS AND MAINTENANCE									
52	300 Salaries and Wages	\$0	\$0	\$0	\$0				
53	310 Materials and Supplies	\$0	\$0	\$0	\$0				
54	320 Outside Services	\$0	\$0	\$0	\$0				
55	330 Operating Fuel and Power	\$0	\$0	\$0	\$0				
56	340 Oil Losses and Shortages	\$0	\$0	\$0	\$0				
57	350 Rentals	\$0	\$0	\$0	\$0				
58	390 Other Expenses	\$0	\$0	\$0	\$0				
59	Total Operations Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL									
60	500 Salaries and Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	510 Materials and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	520 Outside Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	530 Rentals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	550 Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	560 Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	570 Casualty and Other Losses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	580 Pipeline Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	590 Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Total General Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Total Operating Expenses Excluding Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Transportation Revenues</b>									
71	210 Total Operating Revenues								
72	210 Interstate Operating Revenues								
<b>Non-Transportation Revenues</b>									
73	220 Delivery Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	230 Allowance Oil Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	240 Storage & Demurrage Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	250 Rental Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	260 Incidental Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Volumes</b>									
78	Total Bbls Transported to Denver (000 Bbls)								
79	Interstate Throughput Deliveries Guernsey to Denver (000 Bbls)								
80	Platte P/L Deliveries to Guernsey (000) Bbls								
81	Intrastate Throughput Deliveries Ft. Lupton to Denver (000 Bbls)								
82	Guernsey, WY - Sinclair Pipe Line, Guernsey Interstate								
83	Guernsey, WY - Cheyenne, WY								
84	Total Throughput (000 Bbl-Miles)								
85	Interstate Throughput (000 Bbl-Miles)								
86	Platte P/L Deliveries to Guernsey in 000 Bbl-Miles								
87	Intrastate Throughput (000 Bbl-Miles)								
88	Guernsey, WY - Sinclair Pipe Line, Guernsey Interstate								
89	Guernsey, WY - Cheyenne, WY								

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Total Company Input Data**  
**(\$000)**

WorkPaper 1

Line	Description	2007	2008	2009	2010	2011	2012	2013	2014
	<b>Operating Expenses</b>								
	OPERATIONS AND MAINTENANCE								
52	300 Salaries and Wages								
53	310 Materials and Supplies								
54	320 Outside Services								
55	330 Operating Fuel and Power								
56	340 Oil Losses and Shortages								
57	350 Rentals								
58	390 Other Expenses								
59	Total Operations Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	GENERAL								
60	500 Salaries and Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	510 Materials and Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	520 Outside Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	530 Rentals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	550 Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	560 Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	570 Casualty and Other Losses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	580 Pipeline Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	590 Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	Total General Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	Total Operating Expenses Excluding Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Transportation Revenues</b>								
71	210 Total Operating Revenues								
72	210 Interstate Operating Revenues								
	<b>Non-Transportation Revenues</b>								
73	220 Delivery Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	230 Allowance Oil Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	240 Storage & Demurrage Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	250 Rental Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	260 Incidental Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Volumes</b>								
78	Total Bbls Transported to Denver (000 Bbls)								
79	Interstate Throughput Deliveries Guernsey to Denver (000 Bbls)								
80	Platte P/L Deliveries to Guernsey (000) Bbls								
81	Intrastate Throughput Deliveries Ft. Lupton to Denver (000 Bbls)								
82	Guernsey, WY - Sinclair Pipe Line, Guernsey Interstate								
83	Guernsey, WY - Cheyenne, WY								
84	Total Throughput (000 Bbl-Miles)								
85	Interstate Throughput (000 Bbl-Miles)								
86	Platte P/L Deliveries to Guernsey in 000 Bbl-Miles								
87	Intrastate Throughput (000 Bbl-Miles)								
88	Guernsey, WY - Sinclair Pipe Line, Guernsey Interstate								
89	Guernsey, WY - Cheyenne, WY								

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Total Company Input Data**  
**(\$000)**

WorkPaper 1

Line	Description	2015	2016	2017	2018	2019	Base Period 2020	Test Period 2021
<b>Operating Expenses</b>								
OPERATIONS AND MAINTENANCE								
52	300 Salaries and Wages						\$3,131	\$3,756
53	310 Materials and Supplies						\$938	\$938
54	320 Outside Services						\$4,599	\$7,574
55	330 Operating Fuel and Power						\$3,618	\$3,618
56	340 Oil Losses and Shortages						\$0	\$0
57	350 Rentals						\$885	\$885
58	390 Other Expenses						\$415	\$415
59	Total Operations Expense	\$0	\$0	\$0	\$0	\$0	\$13,585	\$17,186
GENERAL								
60	500 Salaries and Wages	\$0	\$0	\$0	\$0	\$0	\$646	\$646
61	510 Materials and Supplies	\$0	\$0	\$0	\$0	\$0	\$20	\$20
62	520 Outside Services	\$0	\$0	\$0	\$0	\$0	(\$129)	(\$129)
63	530 Rentals	\$0	\$0	\$0	\$0	\$0	\$101	\$101
64	550 Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$1,497	\$1,497
65	560 Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	570 Casualty and Other Losses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	580 Pipeline Taxes	\$0	\$0	\$0	\$0	\$0	\$1,355	\$1,355
68	590 Other Expenses	\$0	\$0	\$0	\$0	\$0	\$3,366	\$3,366
69	Total General Expense	\$0	\$0	\$0	\$0	\$0	\$6,856	\$6,856
70	Total Operating Expenses Excluding Depreciation	\$0	\$0	\$0	\$0	\$0	\$20,442	\$24,042
<b>Transportation Revenues</b>								
71	210 Total Operating Revenues						\$36,187	\$31,404
72	210 Interstate Operating Revenues						\$34,575	\$30,508
<b>Non-Transportation Revenues</b>								
73	220 Delivery Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	230 Allowance Oil Revenues	\$0	\$0	\$0	\$0	\$0	\$520	\$440
75	240 Storage & Demurrage Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	250 Rental Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	260 Incidental Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Volumes</b>								
78	Total Bbls Transported to Denver (000 Bbls)						23,107	30,662
79	Interstate Throughput Deliveries Guernsey to Denver (000 Bbls)						19,045	17,567
80	Platte P/L Deliveries to Guernsey (000) Bbls							10,146
81	Intrastate Throughput Deliveries Ft. Lupton to Denver (000 Bbls)						4,062	13,095
82	Guernsey, WY - Sinclair Pipe Line, Guernsey Interstate						0	0
83	Guernsey, WY - Cheyenne, WY						0	0
84	Total Throughput (000 Bbl-Miles)						4,524,841	3,976,820
85	Interstate Throughput (000 Bbl-Miles)						4,419,554	3,636,347
86	Platte P/L Deliveries to Guernsey in 000 Bbl-Miles						0	0
87	Intrastate Throughput (000 Bbl-Miles)						105,287	340,473
88	Guernsey, WY - Sinclair Pipe Line, Guernsey Interstate						0	0
89	Guernsey, WY - Cheyenne, WY						0	0

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Carrier Property and Depreciation**  
**(\$000)**

**WorkPaper 2**  
**Page 1 of 5**

Line Description	Source	1983	1984	1985	1986	1987	1988	1989	1990
<b>Carrier Property and Depreciation Net of Capitalized Interest</b>									
1 Carrier Property in Service ("CPIS") Additions	orkPaper 1, Lines (7 - 15) * BM Share		\$130	\$1,107	\$196	\$177	\$348	\$49	\$57
2 CPIS Retirements	orkPaper 1, Lines (8 - 16) * BM Share		(\$5)	(\$56)	(\$4)	(\$48)	(\$29)	(\$1)	(\$1,668)
3 CPIS Acquisitions, Adjustments and Transfers	orkPaper 1, Lines (9 - 17) * BM Share		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Carrier Property in Service EOY	Sum Lns (1 to 3 + Prior 4) 1/	\$14,271	\$14,395	\$15,446	\$15,638	\$15,767	\$16,087	\$16,135	\$14,524
5 Land Additions	WorkPaper 1, Line 1 * BM Share		\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Land Retirements	WorkPaper 1, Line 2 * BM Share		\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 Land Acquisitions, Adjustments and Transfers	WorkPaper 1, Line 3 * BM Share		\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Land EOY	Sum Lns (5 to 7 + Prior 8) 2/	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Depreciation Expense	rkPaper 1, Lines (11 - 19) * BM Sl	\$348	\$348	\$365	\$384	\$389	\$397	\$403	\$389
10 Depreciation Retirements	rkPaper 1, Lines (12 - 20) * BM Share		(\$3)	(\$29)	(\$1)	(\$22)	(\$11)	(\$0)	(\$344)
11 Depreciation Adjustments and Transfers	rkPaper 1, Lines (13 - 21) * BM Share		\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Accumulated Depreciation EOY	Sum Lns (9 to 11 + Prior 12) 3/	\$6,421	\$6,766	\$7,102	\$7,484	\$7,851	\$8,237	\$8,640	\$8,685
13 Depreciable Carrier Property in Service EOY	Lines (4 - 8)	\$14,271	\$14,395	\$15,446	\$15,638	\$15,767	\$16,087	\$16,135	\$14,524
14 Depreciation Rates	Lns (9 / Avg 13) 4/		2.43%	2.45%	2.47%	2.48%	2.49%	2.50%	2.54%
15 Remaining Life in Years at EOY 1983	Lns ((13 - 12) / 9)	22.58							
** Interstate Barrel-Mile Share ("BM Share") from WorkPaper 10, Line 6									

1/ For 1983, WorkPaper 1, Lines (10 - 18) \* BM Share

2/ For 1983, WorkPaper 1, Line 4 \* BM Share

3/ For 1983, WorkPaper 1, Lines (14 - 22) \* BM Share

4/ Depreciation Rates are calculated on mid-year basis (average)

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Carrier Property and Depreciation**  
**(\$000)**

**WorkPaper 2**  
**Page 2 of 5**

Line Description	Source	1991	1992	1993	1994	1995	1996	1997	1998	
<b>Carrier Property and Depreciation Net of Capitalized Interest</b>										
1	Carrier Property in Service ("CPIS") Additions	orkPaper 1, Lines (7 - 15) * BM Sh:	\$273	\$331	\$140	\$21	\$8	\$239	\$6,538	\$617
2	CPIS Retirements	orkPaper 1, Lines (8 - 16) * BM Sh:	(\$239)	(\$112)	(\$524)	(\$2,672)	\$0	(\$516)	(\$65)	(\$62)
3	CPIS Acquisitions, Adjustments and Transfers	orkPaper 1, Lines (9 - 17) * BM Sh:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Carrier Property in Service EOY	Sum Lns (1 to 3 + Prior 4) 1/	\$14,558	\$14,776	\$14,392	\$11,741	\$11,749	\$11,472	\$17,945	\$18,500
5	Land Additions	WorkPaper 1, Line 1 * BM Share	\$0	\$0	\$0	\$0	\$0	\$36	\$56	\$0
6	Land Retirements	WorkPaper 1, Line 2 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Land Acquisitions, Adjustments and Transfers	WorkPaper 1, Line 3 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Land EOY	Sum Lns (5 to 7 + Prior 8) 2/	\$0	\$0	\$0	\$0	\$0	\$36	\$93	\$93
9	Depreciation Expense	orkPaper 1, Lines (11 - 19) * BM Sh	\$374	\$379	\$379	\$340	\$306	\$303	\$361	\$427
10	Depreciation Retirements	orkPaper 1, Lines (12 - 20) * BM Sh	(\$145)	(\$34)	(\$317)	(\$1,335)	\$0	(\$370)	(\$44)	(\$38)
11	Depreciation Adjustments and Transfers	orkPaper 1, Lines (13 - 21) * BM Sh	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Accumulated Depreciation EOY	Sum Lns (9 to 11 + Prior 12) 3/	\$8,913	\$9,258	\$9,320	\$8,325	\$8,631	\$8,563	\$8,880	\$9,269
13	Depreciable Carrier Property in Service EOY	Lines (4 - 8)	\$14,558	\$14,776	\$14,392	\$11,741	\$11,749	\$11,436	\$17,852	\$18,408
14	Depreciation Rates	Lns (9 / Avg 13) 4/	2.57%	2.58%	2.60%	2.60%	2.60%	2.61%	2.46%	2.36%
15	Remaining Life in Years at EOY 1983	Lns ((13 - 12) / 9)								
	** Interstate Barrel-Mile Share ("BM Share") from WorkPaper 10, Line 6									

1/ For 1983, WorkPaper 1, Lines (10 - 18) \* BM Share

2/ For 1983, WorkPaper 1, Line 4 \* BM Share

3/ For 1983, WorkPaper 1, Lines (14 - 22) \* BM Share

4/ Depreciation Rates are calculated on mid-year basis (average)



**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Carrier Property and Depreciation**  
**(\$000)**

**WorkPaper 2**  
**Page 3 of 5**

Line Description	Source	1999	2000	2001	2002	2003	2004	2005	2006	
<b>Carrier Property and Depreciation Net of Capitalized Interest</b>										
1	Carrier Property in Service ("CPIS") Additions	orkPaper 1, Lines (7 - 15) * BM Sh:	\$764	\$632	\$3,532	\$1,032	\$479	\$322	\$1,445	\$2,530
2	CPIS Retirements	orkPaper 1, Lines (8 - 16) * BM Sh:	(\$0)	(\$68)	\$0	(\$0)	\$0	(\$25)	\$0	\$0
3	CPIS Acquisitions, Adjustments and Transfers	orkPaper 1, Lines (9 - 17) * BM Sh:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Carrier Property in Service EOY	Sum Lns (1 to 3 + Prior 4) 1/	\$19,265	\$19,829	\$23,360	\$24,393	\$24,872	\$25,169	\$26,614	\$29,144
5	Land Additions	WorkPaper 1, Line 1 * BM Share	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Land Retirements	WorkPaper 1, Line 2 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Land Acquisitions, Adjustments and Transfers	WorkPaper 1, Line 3 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Land EOY	Sum Lns (5 to 7 + Prior 8) 2/	\$93	\$93	\$93	\$93	\$93	\$93	\$93	\$93
9	Depreciation Expense	rkPaper 1, Lines (11 - 19) * BM Sl	\$445	\$466	\$528	\$602	\$670	\$722	\$764	\$835
10	Depreciation Retirements	rkPaper 1, Lines (12 - 20) * BM Sh	(\$0)	(\$39)	\$0	(\$0)	\$0	(\$17)	\$0	\$0
11	Depreciation Adjustments and Transfers	rkPaper 1, Lines (13 - 21) * BM Sh	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Accumulated Depreciation EOY	Sum Lns (9 to 11 + Prior 12) 3/	\$9,714	\$10,140	\$10,669	\$11,270	\$11,940	\$12,645	\$13,409	\$14,244
13	Depreciable Carrier Property in Service EOY	Lines (4 - 8)	\$19,171	\$19,735	\$23,267	\$24,299	\$24,779	\$25,076	\$26,521	\$29,051
14	Depreciation Rates	Lns (9 / Avg 13) 4/	2.37%	2.39%	2.46%	2.53%	2.73%	2.90%	2.96%	3.01%
15	Remaining Life in Years at EOY 1983	Lns ((13 - 12) / 9)								
	** Interstate Barrel-Mile Share ("BM Share") from WorkPaper 10, Line 6									

1/ For 1983, WorkPaper 1, Lines (10 - 18) \* BM Share

2/ For 1983, WorkPaper 1, Line 4 \* BM Share

3/ For 1983, WorkPaper 1, Lines (14 - 22) \* BM Share

4/ Depreciation Rates are calculated on mid-year basis (average)

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Carrier Property and Depreciation**  
**(\$000)**

Line Description	Source	2007	2008	2009	2010	2011	2012	2013	2014	
<b>Carrier Property and Depreciation Net of Capitalized Interest</b>										
1	Carrier Property in Service ("CPIS") Additions	orkPaper 1, Lines (7 - 15) * BM Sh:	\$5,093	\$12,869	\$4,129	\$13,552	\$98	\$323	\$6,218	\$15
2	CPIS Retirements	orkPaper 1, Lines (8 - 16) * BM Sh:	\$0	(\$390)	\$0	\$0	\$0	(\$56)	\$0	\$0
3	CPIS Acquisitions, Adjustments and Transfers	orkPaper 1, Lines (9 - 17) * BM Sh:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$250)
4	Carrier Property in Service EOY	Sum Lns (1 to 3 + Prior 4) 1/	\$34,237	\$46,715	\$50,844	\$64,396	\$64,495	\$64,761	\$70,979	\$70,744
5	Land Additions	WorkPaper 1, Line 1 * BM Share	\$0	\$1,187	\$0	\$0	\$0	\$0	\$0	\$0
6	Land Retirements	WorkPaper 1, Line 2 * BM Share	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0
7	Land Acquisitions, Adjustments and Transfers	WorkPaper 1, Line 3 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Land EOY	Sum Lns (5 to 7 + Prior 8) 2/	\$94	\$1,280	\$1,280	\$1,280	\$1,280	\$1,280	\$1,280	\$1,280
9	Depreciation Expense	rkPaper 1, Lines (11 - 19) * BM Sl	\$930	\$1,326	\$1,732	\$1,935	\$2,067	\$2,059	\$2,154	\$2,255
10	Depreciation Retirements	rkPaper 1, Lines (12 - 20) * BM Sh	\$0	(\$154)	\$0	\$0	\$0	(\$15)	\$0	\$0
11	Depreciation Adjustments and Transfers	rkPaper 1, Lines (13 - 21) * BM Sh	\$738	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Accumulated Depreciation EOY	Sum Lns (9 to 11 + Prior 12) 3/	\$15,911	\$17,084	\$18,816	\$20,751	\$22,817	\$24,862	\$27,016	\$29,271
13	Depreciable Carrier Property in Service EOY	Lines (4 - 8)	\$34,143	\$45,435	\$49,564	\$63,116	\$63,214	\$63,481	\$69,699	\$69,464
14	Depreciation Rates	Lns (9 / Avg 13) 4/	2.94%	3.33%	3.65%	3.43%	3.27%	3.25%	3.24%	3.24%
15	Remaining Life in Years at EOY 1983	Lns ((13 - 12) / 9)								
	** Interstate Barrel-Mile Share ("BM Share") from WorkPaper 10, Line 6									

1/ For 1983, WorkPaper 1, Lines (10 - 18) \* BM Share

2/ For 1983, WorkPaper 1, Line 4 \* BM Share

3/ For 1983, WorkPaper 1, Lines (14 - 22) \* BM Share

4/ Depreciation Rates are calculated on mid-year basis (average)

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Carrier Property and Depreciation**  
**(\$000)**

**WorkPaper 2**  
**Page 5 of 5**

Line Description	Source	2015	2016	2017	2018	2019	2020	2021
<b>Carrier Property and Depreciation Net of Capitalized Interest</b>								
1 Carrier Property in Service ("CPIS") Additions	orkPaper 1, Lines (7 - 15) * BM Sh:	\$1,109	\$164,325	\$6,252	\$0	\$21,811	\$35,342	\$2,949
2 CPIS Retirements	orkPaper 1, Lines (8 - 16) * BM Sh:	(\$0)	(\$91)	\$0	\$0	\$0	\$0	\$0
3 CPIS Acquisitions, Adjustments and Transfers	orkPaper 1, Lines (9 - 17) * BM Sh:	\$0	\$0	\$0	(\$156)	\$22	\$12	\$0
4 Carrier Property in Service EOY	Sum Lns (1 to 3 + Prior 4) 1/	\$71,854	\$236,088	\$242,340	\$242,184	\$264,017	\$299,372	\$302,321
5 Land Additions	WorkPaper 1, Line 1 * BM Share	\$0	\$481	\$15	\$0	\$0	\$0	\$0
6 Land Retirements	WorkPaper 1, Line 2 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 Land Acquisitions, Adjustments and Transfers	WorkPaper 1, Line 3 * BM Share	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Land EOY	Sum Lns (5 to 7 + Prior 8) 2/	\$1,280	\$1,762	\$1,777	\$1,777	\$1,777	\$1,777	\$1,777
9 Depreciation Expense	rkPaper 1, Lines (11 - 19) * BM SI	\$2,292	\$3,349	\$4,944	\$5,013	\$5,176	\$5,860	\$6,461
10 Depreciation Retirements	rkPaper 1, Lines (12 - 20) * BM Sh	\$0	(\$91)	\$0	\$0	\$0	\$0	\$0
11 Depreciation Adjustments and Transfers	rkPaper 1, Lines (13 - 21) * BM Sh	\$0	\$0	\$0	\$0	\$22	\$0	\$0
12 Accumulated Depreciation EOY	Sum Lns (9 to 11 + Prior 12) 3/	\$31,563	\$34,822	\$39,766	\$44,779	\$49,977	\$55,838	\$62,299
13 Depreciable Carrier Property in Service EOY	Lines (4 - 8)	\$70,573	\$234,326	\$240,563	\$240,407	\$262,241	\$297,595	\$300,544
14 Depreciation Rates	Lns (9 / Avg 13) 4/	3.27%	2.20%	2.08%	2.08%	2.06%	2.09%	2.16%
15 Remaining Life in Years at EOY 1983	Lns ((13 - 12) / 9)							
** Interstate Barrel-Mile Share ("BM Share") from WorkPaper 10, Line 6								

1/ For 1983, WorkPaper 1, Lines (10 - 18) \* BM Share

2/ For 1983, WorkPaper 1, Line 4 \* BM Share

3/ For 1983, WorkPaper 1, Lines (14 - 22) \* BM Share

4/ Depreciation Rates are calculated on mid-year basis (average)

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Amortization of Deferred Earnings**  
**(\$000)**

**WorkPaper 3**  
**Page 1 of 5**

Line	Year of Trending	Deferred Earnings	Depreciation Rate	1984	1985	1986	1987	1988	1989	1990
		Statement E2, Ln. 13	WorkPaper 2, Ln. 14							
1	1984	\$241	2.43%	\$3	\$6	\$6	\$6	\$6	\$6	\$6
2	1985	\$233	2.45%	\$0	\$3	\$6	\$6	\$6	\$6	\$6
3	1986	\$74	2.47%	\$0	\$0	\$1	\$2	\$2	\$2	\$2
4	1987	\$258	2.48%	\$0	\$0	\$0	\$3	\$6	\$6	\$6
5	1988	\$241	2.49%	\$0	\$0	\$0	\$0	\$3	\$6	\$6
6	1989	\$263	2.50%	\$0	\$0	\$0	\$0	\$0	\$3	\$7
7	1990	\$341	2.54%	\$0	\$0	\$0	\$0	\$0	\$0	\$4
8	1991	\$152	2.57%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	1992	\$141	2.58%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	1993	\$133	2.60%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	1994	\$127	2.60%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	1995	\$104	2.60%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	1996	\$137	2.61%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	1997	\$66	2.46%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	1998	\$119	2.36%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	1999	\$201	2.37%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	2000	\$259	2.39%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	2001	\$120	2.46%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	2002	\$218	2.53%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	2003	\$176	2.73%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	2004	\$298	2.90%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	2005	\$307	2.96%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	2006	\$238	3.01%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	2007	\$418	2.94%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	2008	\$11	3.33%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	2009	\$486	3.65%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	2010	\$288	3.43%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	2011	\$735	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	2012	\$418	3.25%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	2013	\$347	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	2014	\$192	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	2015	\$173	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	2016	\$473	2.20%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	2017	\$2,197	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	2018	\$1,992	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	2019	\$2,334	2.06%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	2020	\$1,505	2.09%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	2021	\$2,480	2.16%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Amortization of Deferred Earnings			\$3	\$9	\$12	\$17	\$23	\$29	\$37

**Suncor Energy (U.S.A.) Pipeline Company  
Interstate Cost of Service Calculation Schedules  
Interstate Amortization of Deferred Earnings  
(\$000)**

Line	Year of Trending	Deferred Earnings	Depreciation Rate	1991	1992	1993	1994	1995	1996	1997	1998
		Statement E2, Ln. 13	WorkPaper 2, Ln. 14								
1	1984	\$241	2.43%	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
2	1985	\$233	2.45%	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
3	1986	\$74	2.47%	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
4	1987	\$258	2.48%	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
5	1988	\$241	2.49%	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
6	1989	\$263	2.50%	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7
7	1990	\$341	2.54%	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9
8	1991	\$152	2.57%	\$2	\$4	\$4	\$4	\$4	\$4	\$4	\$4
9	1992	\$141	2.58%	\$0	\$2	\$4	\$4	\$4	\$4	\$4	\$4
10	1993	\$133	2.60%	\$0	\$0	\$2	\$3	\$3	\$3	\$3	\$3
11	1994	\$127	2.60%	\$0	\$0	\$0	\$2	\$3	\$3	\$3	\$3
12	1995	\$104	2.60%	\$0	\$0	\$0	\$0	\$1	\$3	\$3	\$3
13	1996	\$137	2.61%	\$0	\$0	\$0	\$0	\$0	\$2	\$4	\$4
14	1997	\$66	2.46%	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$2
15	1998	\$119	2.36%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
16	1999	\$201	2.37%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	2000	\$259	2.39%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	2001	\$120	2.46%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	2002	\$218	2.53%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	2003	\$176	2.73%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	2004	\$298	2.90%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	2005	\$307	2.96%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	2006	\$238	3.01%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	2007	\$418	2.94%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	2008	\$11	3.33%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	2009	\$486	3.65%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	2010	\$288	3.43%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	2011	\$735	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	2012	\$418	3.25%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	2013	\$347	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	2014	\$192	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	2015	\$173	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	2016	\$473	2.20%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	2017	\$2,197	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	2018	\$1,992	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	2019	\$2,334	2.06%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	2020	\$1,505	2.09%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	2021	\$2,480	2.16%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Amortization of Deferred Earnings			\$43	\$47	\$50	\$54	\$57	\$60	\$62	\$65

**Suncor Energy (U.S.A.) Pipeline Company  
 Interstate Cost of Service Calculation Schedules  
 Interstate Amortization of Deferred Earnings  
 (\$000)**

Line	Year of Trending	Deferred Earnings	Depreciation Rate	1999	2000	2001	2002	2003	2004	2005	2006
		Statement E2, Ln. 13	WorkPaper 2, Ln. 14								
1	1984	\$241	2.43%	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
2	1985	\$233	2.45%	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
3	1986	\$74	2.47%	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
4	1987	\$258	2.48%	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
5	1988	\$241	2.49%	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
6	1989	\$263	2.50%	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7
7	1990	\$341	2.54%	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9
8	1991	\$152	2.57%	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4
9	1992	\$141	2.58%	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4
10	1993	\$133	2.60%	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
11	1994	\$127	2.60%	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
12	1995	\$104	2.60%	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
13	1996	\$137	2.61%	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4
14	1997	\$66	2.46%	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
15	1998	\$119	2.36%	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
16	1999	\$201	2.37%	\$2	\$5	\$5	\$5	\$5	\$5	\$5	\$5
17	2000	\$259	2.39%	\$0	\$3	\$6	\$6	\$6	\$6	\$6	\$6
18	2001	\$120	2.46%	\$0	\$0	\$1	\$3	\$3	\$3	\$3	\$3
19	2002	\$218	2.53%	\$0	\$0	\$0	\$3	\$6	\$6	\$6	\$6
20	2003	\$176	2.73%	\$0	\$0	\$0	\$0	\$2	\$5	\$5	\$5
21	2004	\$298	2.90%	\$0	\$0	\$0	\$0	\$0	\$4	\$9	\$9
22	2005	\$307	2.96%	\$0	\$0	\$0	\$0	\$0	\$0	\$5	\$9
23	2006	\$238	3.01%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
24	2007	\$418	2.94%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	2008	\$11	3.33%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	2009	\$486	3.65%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	2010	\$288	3.43%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	2011	\$735	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	2012	\$418	3.25%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	2013	\$347	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	2014	\$192	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	2015	\$173	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	2016	\$473	2.20%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	2017	\$2,197	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	2018	\$1,992	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	2019	\$2,334	2.06%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	2020	\$1,505	2.09%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	2021	\$2,480	2.16%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Amortization of Deferred Earnings			\$68	\$74	\$78	\$83	\$88	\$95	\$103	\$112

**Suncor Energy (U.S.A.) Pipeline Company  
 Interstate Cost of Service Calculation Schedules  
 Interstate Amortization of Deferred Earnings  
 (\$000)**

Line	Year of Trending	Deferred Earnings	Depreciation Rate	2007	2008	2009	2010	2011	2012	2013	2014
		Statement E2, Ln. 13	WorkPaper 2, Ln. 14								
1	1984	\$241	2.43%	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
2	1985	\$233	2.45%	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
3	1986	\$74	2.47%	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
4	1987	\$258	2.48%	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
5	1988	\$241	2.49%	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
6	1989	\$263	2.50%	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7
7	1990	\$341	2.54%	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9
8	1991	\$152	2.57%	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4
9	1992	\$141	2.58%	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4
10	1993	\$133	2.60%	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
11	1994	\$127	2.60%	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
12	1995	\$104	2.60%	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
13	1996	\$137	2.61%	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4
14	1997	\$66	2.46%	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
15	1998	\$119	2.36%	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
16	1999	\$201	2.37%	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5
17	2000	\$259	2.39%	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
18	2001	\$120	2.46%	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3
19	2002	\$218	2.53%	\$6	\$6	\$6	\$6	\$6	\$6	\$6	\$6
20	2003	\$176	2.73%	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5
21	2004	\$298	2.90%	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9
22	2005	\$307	2.96%	\$9	\$9	\$9	\$9	\$9	\$9	\$9	\$9
23	2006	\$238	3.01%	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7
24	2007	\$418	2.94%	\$6	\$12	\$12	\$12	\$12	\$12	\$12	\$12
25	2008	\$11	3.33%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	2009	\$486	3.65%	\$0	\$0	\$9	\$18	\$18	\$18	\$18	\$18
27	2010	\$288	3.43%	\$0	\$0	\$0	\$5	\$10	\$10	\$10	\$10
28	2011	\$735	3.27%	\$0	\$0	\$0	\$0	\$12	\$24	\$24	\$24
29	2012	\$418	3.25%	\$0	\$0	\$0	\$0	\$0	\$7	\$14	\$14
30	2013	\$347	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$11
31	2014	\$192	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
32	2015	\$173	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	2016	\$473	2.20%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	2017	\$2,197	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	2018	\$1,992	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	2019	\$2,334	2.06%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	2020	\$1,505	2.09%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	2021	\$2,480	2.16%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Amortization of Deferred Earnings			\$121	\$128	\$137	\$150	\$167	\$186	\$199	\$207

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Amortization of Deferred Earnings**  
**(\$000)**

**WorkPaper 3**  
**Page 5 of 5**

Line	Year of Trending	Deferred Earnings	Depreciation Rate	2015	2016	2017	2018	2019	2020	2021
		Statement E2, Ln. 13	WorkPaper 2, Ln. 14							
1	1984	\$241	2.43%	\$6	\$6	\$6	\$6	\$6	\$6	\$6
2	1985	\$233	2.45%	\$6	\$6	\$6	\$6	\$6	\$6	\$6
3	1986	\$74	2.47%	\$2	\$2	\$2	\$2	\$2	\$2	\$2
4	1987	\$258	2.48%	\$6	\$6	\$6	\$6	\$6	\$6	\$6
5	1988	\$241	2.49%	\$6	\$6	\$6	\$6	\$6	\$6	\$6
6	1989	\$263	2.50%	\$7	\$7	\$7	\$7	\$7	\$7	\$7
7	1990	\$341	2.54%	\$9	\$9	\$9	\$9	\$9	\$9	\$9
8	1991	\$152	2.57%	\$4	\$4	\$4	\$4	\$4	\$4	\$4
9	1992	\$141	2.58%	\$4	\$4	\$4	\$4	\$4	\$4	\$4
10	1993	\$133	2.60%	\$3	\$3	\$3	\$3	\$3	\$3	\$3
11	1994	\$127	2.60%	\$3	\$3	\$3	\$3	\$3	\$3	\$3
12	1995	\$104	2.60%	\$3	\$3	\$3	\$3	\$3	\$3	\$3
13	1996	\$137	2.61%	\$4	\$4	\$4	\$4	\$4	\$4	\$4
14	1997	\$66	2.46%	\$2	\$2	\$2	\$2	\$2	\$2	\$2
15	1998	\$119	2.36%	\$3	\$3	\$3	\$3	\$3	\$3	\$3
16	1999	\$201	2.37%	\$5	\$5	\$5	\$5	\$5	\$5	\$5
17	2000	\$259	2.39%	\$6	\$6	\$6	\$6	\$6	\$6	\$6
18	2001	\$120	2.46%	\$3	\$3	\$3	\$3	\$3	\$3	\$3
19	2002	\$218	2.53%	\$6	\$6	\$6	\$6	\$6	\$6	\$6
20	2003	\$176	2.73%	\$5	\$5	\$5	\$5	\$5	\$5	\$5
21	2004	\$298	2.90%	\$9	\$9	\$9	\$9	\$9	\$9	\$9
22	2005	\$307	2.96%	\$9	\$9	\$9	\$9	\$9	\$9	\$9
23	2006	\$238	3.01%	\$7	\$7	\$7	\$7	\$7	\$7	\$7
24	2007	\$418	2.94%	\$12	\$12	\$12	\$12	\$12	\$12	\$12
25	2008	\$11	3.33%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	2009	\$486	3.65%	\$18	\$18	\$18	\$18	\$18	\$18	\$18
27	2010	\$288	3.43%	\$10	\$10	\$10	\$10	\$10	\$10	\$10
28	2011	\$735	3.27%	\$24	\$24	\$24	\$24	\$24	\$24	\$24
29	2012	\$418	3.25%	\$14	\$14	\$14	\$14	\$14	\$14	\$14
30	2013	\$347	3.24%	\$11	\$11	\$11	\$11	\$11	\$11	\$11
31	2014	\$192	3.24%	\$6	\$6	\$6	\$6	\$6	\$6	\$6
32	2015	\$173	3.27%	\$3	\$6	\$6	\$6	\$6	\$6	\$6
33	2016	\$473	2.20%	\$0	\$5	\$10	\$10	\$10	\$10	\$10
34	2017	\$2,197	2.08%	\$0	\$0	\$23	\$46	\$46	\$46	\$46
35	2018	\$1,992	2.08%	\$0	\$0	\$0	\$21	\$42	\$42	\$42
36	2019	\$2,334	2.06%	\$0	\$0	\$0	\$0	\$24	\$48	\$48
37	2020	\$1,505	2.09%	\$0	\$0	\$0	\$0	\$0	\$16	\$32
38	2021	\$2,480	2.16%	\$0	\$0	\$0	\$0	\$0	\$0	\$27
39	Amortization of Deferred Earnings			\$213	\$221	\$249	\$293	\$338	\$378	\$420



**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Starting Rate Base**  
**(\$000)**

Line No.	Description	Source	1983	1984	1985	1986	1987	1988	1989	1990
1	Carrier Property in Service	WorkPaper 2, Line 4	\$14,271							
2	Land	WorkPaper 2, Line 8	\$0							
3	Right of Way ("ROW")	WorkPaper 1, Ln. 5 * BM Share	\$268							
4	Carrier Property excluding Land and ROW	Lines (1 - 2 - 3)	\$14,003							
5	Accumulated Depreciation	WorkPaper 2, Line 12	\$6,421							
6	Accumulated Depreciation of ROW	WorkPaper 1, Ln. 6 * BM Share	\$87							
7	Accumulated Depreciation excluding ROW	Lines (5 - 6)	\$6,334							
8	Carrier Property - Percent Depreciated	Lines (7 / 4)	45.23%							
9	Cost of Reproduction New ("CRN")	WorkPaper 1, Ln. 27 * BM Share	\$34,486							
10	CRN Depreciation	Lines (8 * 9)	\$15,599							
11	Net CRN	Lines (9 - 10)	\$18,887							
12	Equity Ratio at June 30, 1985	WorkPaper 1, Line 34	57.86%							
13	Equity Portion of Net CRN	Lines (11 * 12)	\$10,928							
14	Net Carrier Property excluding Land and ROW	Lines (4 - 7)	\$7,669							
15	Debt Ratio at June 30, 1985	1.0 - Line 12	42.14%							
16	Debt Portion of Net Carrier Property	Lines (14 * 15)	\$3,232							
17	SRB	Lines (13 + 16)	\$14,160							
18	SRB Write-Up	Lines (17 - 14)	\$6,491							
19	Remaining Life in Years at EOY 1983	WorkPaper 2, Line 15	22.58							
20	Amortization of SRB Write-Up	Lines (18 / 19)		\$287	\$287	\$287	\$287	\$287	\$287	\$287
21	Accumulated Amortization of SRB Write-Up	Prior Line 21 + Line 20		\$287	\$575	\$862	\$1,150	\$1,437	\$1,725	\$2,012
22	Unamortized SRB Write-Up	Lines (18 - 21)	\$6,491	\$6,203	\$5,916	\$5,628	\$5,341	\$5,053	\$4,766	\$4,479

1/ Interstate Barrel-Mile Share from WorkPaper 10, Line 6

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Starting Rate Base**  
**(\$000)**

Line No.	Description	Source	1991	1992	1993	1994	1995	1996	1997	1998
1	Carrier Property in Service	WorkPaper 2, Line 4								
2	Land	WorkPaper 2, Line 8								
3	Right of Way ("ROW")	WorkPaper 1, Ln. 5 * BM Share								
4	Carrier Property excluding Land and ROW	Lines (1 - 2 - 3)								
5	Accumulated Depreciation	WorkPaper 2, Line 12								
6	Accumulated Depreciation of ROW	WorkPaper 1, Ln. 6 * BM Share								
7	Accumulated Depreciation excluding ROW	Lines (5 - 6)								
8	Carrier Property - Percent Depreciated	Lines (7 / 4)								
9	Cost of Reproduction New ("CRN")	WorkPaper 1, Ln. 27 * BM Share								
10	CRN Depreciation	Lines (8 * 9)								
11	Net CRN	Lines (9 - 10)								
12	Equity Ratio at June 30, 1985	WorkPaper 1, Line 34								
13	Equity Portion of Net CRN	Lines (11 * 12)								
14	Net Carrier Property excluding Land and ROW	Lines (4 - 7)								
15	Debt Ratio at June 30, 1985	1.0 - Line 12								
16	Debt Portion of Net Carrier Property	Lines (14 * 15)								
17	SRB	Lines (13 + 16)								
18	SRB Write-Up	Lines (17 - 14)								
19	Remaining Life in Years at EOY 1983	WorkPaper 2, Line 15								
20	Amortization of SRB Write-Up	Lines (18 / 19)	\$287	\$287	\$287	\$287	\$287	\$287	\$287	\$287
21	Accumulated Amortization of SRB Write-Up	Prior Line 21 + Line 20	\$2,300	\$2,587	\$2,875	\$3,162	\$3,450	\$3,737	\$4,025	\$4,312
22	Unamortized SRB Write-Up	Lines (18 - 21)	\$4,191	\$3,904	\$3,616	\$3,329	\$3,041	\$2,754	\$2,466	\$2,179

1/ Interstate Barrel-Mile Share from WorkPaper 10, Line 6

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Starting Rate Base**  
**(\$000)**

**WorkPaper 4**  
**Page 3 of 5**

Line No.	Description	Source	1999	2000	2001	2002	2003	2004	2005	2006
1	Carrier Property in Service	WorkPaper 2, Line 4								
2	Land	WorkPaper 2, Line 8								
3	Right of Way ("ROW")	WorkPaper 1, Ln. 5 * BM Share								
4	Carrier Property excluding Land and ROW	Lines (1 - 2 - 3)								
5	Accumulated Depreciation	WorkPaper 2, Line 12								
6	Accumulated Depreciation of ROW	WorkPaper 1, Ln. 6 * BM Share								
7	Accumulated Depreciation excluding ROW	Lines (5 - 6)								
8	Carrier Property - Percent Depreciated	Lines (7 / 4)								
9	Cost of Reproduction New ("CRN")	WorkPaper 1, Ln. 27 * BM Share								
10	CRN Depreciation	Lines (8 * 9)								
11	Net CRN	Lines (9 - 10)								
12	Equity Ratio at June 30, 1985	WorkPaper 1, Line 34								
13	Equity Portion of Net CRN	Lines (11 * 12)								
14	Net Carrier Property excluding Land and ROW	Lines (4 - 7)								
15	Debt Ratio at June 30, 1985	1.0 - Line 12								
16	Debt Portion of Net Carrier Property	Lines (14 * 15)								
17	SRB	Lines (13 + 16)								
18	SRB Write-Up	Lines (17 - 14)								
19	Remaining Life in Years at EOY 1983	WorkPaper 2, Line 15								
20	Amortization of SRB Write-Up	Lines (18 / 19)	\$287	\$287	\$287	\$287	\$287	\$287	\$287	\$166
21	Accumulated Amortization of SRB Write-Up	Prior Line 21 + Line 20	\$4,600	\$4,887	\$5,174	\$5,462	\$5,749	\$6,037	\$6,324	\$6,491
22	Unamortized SRB Write-Up	Lines (18 - 21)	\$1,891	\$1,604	\$1,316	\$1,029	\$741	\$454	\$166	\$0

1/ Interstate Barrel-Mile Share from WorkPaper 10, Line 6

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Starting Rate Base**  
**(\$000)**

**WorkPaper 4**  
**Page 4 of 5**

Line No.	Description	Source	2007	2008	2009	2010	2011	2012	2013	2014
1	Carrier Property in Service	WorkPaper 2, Line 4								
2	Land	WorkPaper 2, Line 8								
3	Right of Way ("ROW")	WorkPaper 1, Ln. 5 * BM Share								
4	Carrier Property excluding Land and ROW	Lines (1 - 2 - 3)								
5	Accumulated Depreciation	WorkPaper 2, Line 12								
6	Accumulated Depreciation of ROW	WorkPaper 1, Ln. 6 * BM Share								
7	Accumulated Depreciation excluding ROW	Lines (5 - 6)								
8	Carrier Property - Percent Depreciated	Lines (7 / 4)								
9	Cost of Reproduction New ("CRN")	WorkPaper 1, Ln. 27 * BM Share								
10	CRN Depreciation	Lines (8 * 9)								
11	Net CRN	Lines (9 - 10)								
12	Equity Ratio at June 30, 1985	WorkPaper 1, Line 34								
13	Equity Portion of Net CRN	Lines (11 * 12)								
14	Net Carrier Property excluding Land and ROW	Lines (4 - 7)								
15	Debt Ratio at June 30, 1985	1.0 - Line 12								
16	Debt Portion of Net Carrier Property	Lines (14 * 15)								
17	SRB	Lines (13 + 16)								
18	SRB Write-Up	Lines (17 - 14)								
19	Remaining Life in Years at EOY 1983	WorkPaper 2, Line 15								
20	Amortization of SRB Write-Up	Lines (18 / 19)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Accumulated Amortization of SRB Write-Up	Prior Line 21 + Line 20	\$6,491	\$6,491	\$6,491	\$6,491	\$6,491	\$6,491	\$6,491	\$6,491
22	Unamortized SRB Write-Up	Lines (18 - 21)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1/ Interstate Barrel-Mile Share from WorkPaper 10, Line 6

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Starting Rate Base**  
**(\$000)**

**WorkPaper 4**  
**Page 5 of 5**

Line No.	Description	Source	2015	2016	2017	2018	2019	2020	2021
1	Carrier Property in Service	WorkPaper 2, Line 4							
2	Land	WorkPaper 2, Line 8							
3	Right of Way ("ROW")	WorkPaper 1, Ln. 5 * BM Share							
4	Carrier Property excluding Land and ROW	Lines (1 - 2 - 3)							
5	Accumulated Depreciation	WorkPaper 2, Line 12							
6	Accumulated Depreciation of ROW	WorkPaper 1, Ln. 6 * BM Share							
7	Accumulated Depreciation excluding ROW	Lines (5 - 6)							
8	Carrier Property - Percent Depreciated	Lines (7 / 4)							
9	Cost of Reproduction New ("CRN")	WorkPaper 1, Ln. 27 * BM Share							
10	CRN Depreciation	Lines (8 * 9)							
11	Net CRN	Lines (9 - 10)							
12	Equity Ratio at June 30, 1985	WorkPaper 1, Line 34							
13	Equity Portion of Net CRN	Lines (11 * 12)							
14	Net Carrier Property excluding Land and ROW	Lines (4 - 7)							
15	Debt Ratio at June 30, 1985	1.0 - Line 12							
16	Debt Portion of Net Carrier Property	Lines (14 * 15)							
17	SRB	Lines (13 + 16)							
18	SRB Write-Up	Lines (17 - 14)							
19	Remaining Life in Years at EOY 1983	WorkPaper 2, Line 15							
20	Amortization of SRB Write-Up	Lines (18 / 19)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Accumulated Amortization of SRB Write-Up	Prior Line 21 + Line 20	\$6,491	\$6,491	\$6,491	\$6,491	\$6,491	\$6,491	\$6,491
22	Unamortized SRB Write-Up	Lines (18 - 21)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

1/ Interstate Barrel-Mile Share from WorkPaper 10, Line 6

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Federal Tax Depreciation**  
**(\$000)**

Line	Description	1983	1984	1985	1986	1987	1988	1989	1990
1	Federal Tax Depreciation Factors - ACRS (1983-1986)		15.00%	22.00%	21.00%	21.00%	21.00%	0.00%	0.00%
2	Federal Tax Depreciation Factors - MACRS (1987-present)		5.00%	9.50%	8.55%	7.70%	6.93%	6.23%	5.90%
	[A] Vintage Year		[B] Carrier Property Activity	[C] Debt AFUDC Additions	[D] TEFRA Adjustment	[E] Tax Depreciation Base			
			WorkPaper 2, Lns (1+ 2+3-5-6-7-10-11)	Statement F1, Ln. 32	WorkPaper 8, Ln. 4	[E] = [B] + [C] - [D]			
3	Pre-84	\$14,271			\$14,271	\$0	\$0	\$0	\$0
4	1984	\$127	\$4	\$6	\$125	\$19	\$26	\$26	\$0
5	1985	\$1,080	\$35	\$55	\$1,060	\$0	\$159	\$233	\$223
6	1986	\$193	\$8	\$0	\$201	\$0	\$30	\$44	\$42
7	1987	\$151	\$7	\$0	\$158	\$0	\$0	\$8	\$15
8	1988	\$331	\$13	\$0	\$343	\$0	\$0	\$0	\$17
9	1989	\$49	\$2	\$0	\$50	\$0	\$0	\$0	\$3
10	1990	(\$1,267)	\$2	\$0	(\$1,265)	\$0	\$0	\$0	\$0
11	1991	\$179	\$10	\$0	\$189	\$0	\$0	\$0	\$0
12	1992	\$252	\$12	\$0	\$264	\$0	\$0	\$0	\$0
13	1993	(\$67)	\$5	\$0	(\$62)	\$0	\$0	\$0	\$0
14	1994	(\$1,316)	\$1	\$0	(\$1,315)	\$0	\$0	\$0	\$0
15	1995	\$8	\$0	\$0	\$8	\$0	\$0	\$0	\$0
16	1996	\$58	\$5	\$0	\$63	\$0	\$0	\$0	\$0
17	1997	\$6,460	\$167	\$0	\$6,627	\$0	\$0	\$0	\$0
18	1998	\$593	\$14	\$0	\$607	\$0	\$0	\$0	\$0
19	1999	\$764	\$16	\$0	\$779	\$0	\$0	\$0	\$0
20	2000	\$603	\$11	\$0	\$614	\$0	\$0	\$0	\$0
21	2001	\$3,532	\$68	\$0	\$3,600	\$0	\$0	\$0	\$0
22	2002	\$1,032	\$19	\$0	\$1,052	\$0	\$0	\$0	\$0
23	2003	\$479	\$8	\$0	\$487	\$0	\$0	\$0	\$0
24	2004	\$314	\$5	\$0	\$319	\$0	\$0	\$0	\$0
25	2005	\$1,445	\$25	\$0	\$1,470	\$0	\$0	\$0	\$0
26	2006	\$2,530	\$41	\$0	\$2,571	\$0	\$0	\$0	\$0
27	2007	\$4,355	\$78	\$0	\$4,433	\$0	\$0	\$0	\$0
28	2008	\$11,445	\$202	\$0	\$11,647	\$0	\$0	\$0	\$0
29	2009	\$4,129	\$70	\$0	\$4,199	\$0	\$0	\$0	\$0
30	2010	\$13,552	\$226	\$0	\$13,779	\$0	\$0	\$0	\$0
31	2011	\$98	\$1	\$0	\$100	\$0	\$0	\$0	\$0
32	2012	\$282	\$4	\$0	\$286	\$0	\$0	\$0	\$0
33	2013	\$6,218	\$78	\$0	\$6,296	\$0	\$0	\$0	\$0
34	2014	(\$235)	\$0	\$0	(\$235)	\$0	\$0	\$0	\$0
35	2015	\$1,109	\$16	\$0	\$1,126	\$0	\$0	\$0	\$0
36	2016	\$163,843	\$2,098	\$0	\$165,942	\$0	\$0	\$0	\$0
37	2017	\$6,237	\$73	\$0	\$6,311	\$0	\$0	\$0	\$0
38	2018	(\$156)	\$0	\$0	(\$156)	\$0	\$0	\$0	\$0
39	2019	\$21,811	\$257	\$0	\$22,069	\$0	\$0	\$0	\$0
40	2020	\$35,354	\$427	\$0	\$35,782	\$0	\$0	\$0	\$0
41	2021	\$2,949	\$35	\$0	\$2,984	\$0	\$0	\$0	\$0
42	Federal Tax Depreciation	\$14,271	\$19	\$186	\$290	\$301	\$323	\$313	\$25







**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Federal Tax Depreciation**  
**(\$000)**

Line	Description	2007	2008	2009	2010	2011	2012	2013	2014
1	Federal Tax Depreciation Factors - ACRS (1983-1986)								
2	Federal Tax Depreciation Factors - MACRS (1987-present)								
	[A] Vintage Year	[B] Carrier Property Activity	[C] Debt AFUDC Additions	[D] TEFRA Adjustment	[E] Tax Depreciation Base				
		WorkPaper 2, Lns (1+ 2+3-5-6-7-10-11)	Statement F1, Ln. 32	WorkPaper 8, Ln. 4	[E] = [B] + [C] - [D]				
3	Pre-84	\$14,271			\$14,271	\$0	\$0	\$0	\$0
4	1984	\$127	\$4	\$6	\$125	\$0	\$0	\$0	\$0
5	1985	\$1,080	\$35	\$55	\$1,060	\$0	\$0	\$0	\$0
6	1986	\$193	\$8	\$0	\$201	\$0	\$0	\$0	\$0
7	1987	\$151	\$7	\$0	\$158	\$0	\$0	\$0	\$0
8	1988	\$331	\$13	\$0	\$343	\$0	\$0	\$0	\$0
9	1989	\$49	\$2	\$0	\$50	\$0	\$0	\$0	\$0
10	1990	(\$1,267)	\$2	\$0	(\$1,265)	\$0	\$0	\$0	\$0
11	1991	\$179	\$10	\$0	\$189	\$0	\$0	\$0	\$0
12	1992	\$252	\$12	\$0	\$264	\$8	\$0	\$0	\$0
13	1993	(\$67)	\$5	\$0	(\$62)	(\$4)	(\$2)	\$0	\$0
14	1994	(\$1,316)	\$1	\$0	(\$1,315)	(\$78)	(\$78)	(\$39)	\$0
15	1995	\$8	\$0	\$0	\$8	\$0	\$0	\$0	\$0
16	1996	\$58	\$5	\$0	\$63	\$4	\$4	\$4	\$2
17	1997	\$6,460	\$167	\$0	\$6,627	\$392	\$391	\$392	\$195
18	1998	\$593	\$14	\$0	\$607	\$36	\$36	\$36	\$36
19	1999	\$764	\$16	\$0	\$779	\$46	\$46	\$46	\$46
20	2000	\$603	\$11	\$0	\$614	\$36	\$36	\$36	\$36
21	2001	\$3,532	\$68	\$0	\$3,600	\$212	\$212	\$213	\$212
22	2002	\$1,032	\$19	\$0	\$1,052	\$66	\$62	\$62	\$62
23	2003	\$479	\$8	\$0	\$487	\$34	\$30	\$29	\$29
24	2004	\$314	\$5	\$0	\$319	\$25	\$22	\$20	\$19
25	2005	\$1,445	\$25	\$0	\$1,470	\$126	\$113	\$102	\$92
26	2006	\$2,530	\$41	\$0	\$2,571	\$244	\$220	\$198	\$178
27	2007	\$4,355	\$78	\$0	\$4,433	\$222	\$421	\$379	\$341
28	2008	\$11,445	\$202	\$0	\$11,647	\$0	\$582	\$1,106	\$996
29	2009	\$4,129	\$70	\$0	\$4,199	\$0	\$0	\$210	\$399
30	2010	\$13,552	\$226	\$0	\$13,779	\$0	\$0	\$0	\$689
31	2011	\$98	\$1	\$0	\$100	\$0	\$0	\$0	\$5
32	2012	\$282	\$4	\$0	\$286	\$0	\$0	\$0	\$0
33	2013	\$6,218	\$78	\$0	\$6,296	\$0	\$0	\$0	\$0
34	2014	(\$235)	\$0	\$0	(\$235)	\$0	\$0	\$0	\$0
35	2015	\$1,109	\$16	\$0	\$1,126	\$0	\$0	\$0	\$0
36	2016	\$163,843	\$2,098	\$0	\$165,942	\$0	\$0	\$0	\$0
37	2017	\$6,237	\$73	\$0	\$6,311	\$0	\$0	\$0	\$0
38	2018	(\$156)	\$0	\$0	(\$156)	\$0	\$0	\$0	\$0
39	2019	\$21,811	\$257	\$0	\$22,069	\$0	\$0	\$0	\$0
40	2020	\$35,354	\$427	\$0	\$35,782	\$0	\$0	\$0	\$0
41	2021	\$2,949	\$35	\$0	\$2,984	\$0	\$0	\$0	\$0
42	Federal Tax Depreciation					\$1,368	\$2,097	\$2,794	\$3,530
						\$3,958	\$3,483	\$3,351	\$3,404



**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate State Tax Depreciation**  
**(\$000)**

Line	Description	1983	1984	1985	1986	1987	1988	1989	1990
1	State Tax Depreciation Factors (1983-1986)		15.00%	22.00%	21.00%	21.00%	21.00%	0.00%	0.00%
2	State Tax Depreciation Factors (1987-present)		5.00%	9.50%	8.55%	7.70%	6.93%	6.23%	5.90%
	[A] Vintage Year	[B] Carrier Property Activity WorkPaper 2, Lns (1+ 2+3-5-6-7- 10-11)	[C] Debt AFUDC Additions Statement F1, Ln. 32	[D] Tax Depreciation Base [D] = [B] + [C]					
3	Pre-84	\$14,271		\$14,271	\$14,271	\$0	\$0	\$0	\$0
4	1984	\$127	\$4	\$131	\$20	\$29	\$28	\$28	\$0
5	1985	\$1,080	\$35	\$1,115	\$0	\$167	\$245	\$234	\$234
6	1986	\$193	\$8	\$201	\$0	\$30	\$44	\$42	\$42
7	1987	\$151	\$7	\$158	\$0	\$0	\$8	\$15	\$14
8	1988	\$331	\$13	\$343	\$0	\$0	\$0	\$17	\$33
9	1989	\$49	\$2	\$50	\$0	\$0	\$0	\$0	\$3
10	1990	(\$1,267)	\$2	(\$1,265)	\$0	\$0	\$0	\$0	\$0
11	1991	\$179	\$10	\$189	\$0	\$0	\$0	\$0	\$0
12	1992	\$252	\$12	\$264	\$0	\$0	\$0	\$0	\$0
13	1993	(\$67)	\$5	(\$62)	\$0	\$0	\$0	\$0	\$0
14	1994	(\$1,316)	\$1	(\$1,315)	\$0	\$0	\$0	\$0	\$0
15	1995	\$8	\$0	\$8	\$0	\$0	\$0	\$0	\$0
16	1996	\$58	\$5	\$63	\$0	\$0	\$0	\$0	\$0
17	1997	\$6,460	\$167	\$6,627	\$0	\$0	\$0	\$0	\$0
18	1998	\$593	\$14	\$607	\$0	\$0	\$0	\$0	\$0
19	1999	\$764	\$16	\$779	\$0	\$0	\$0	\$0	\$0
20	2000	\$603	\$11	\$614	\$0	\$0	\$0	\$0	\$0
21	2001	\$3,532	\$68	\$3,600	\$0	\$0	\$0	\$0	\$0
22	2002	\$1,032	\$19	\$1,052	\$0	\$0	\$0	\$0	\$0
23	2003	\$479	\$8	\$487	\$0	\$0	\$0	\$0	\$0
24	2004	\$314	\$5	\$319	\$0	\$0	\$0	\$0	\$0
25	2005	\$1,445	\$25	\$1,470	\$0	\$0	\$0	\$0	\$0
26	2006	\$2,530	\$41	\$2,571	\$0	\$0	\$0	\$0	\$0
27	2007	\$4,355	\$78	\$4,433	\$0	\$0	\$0	\$0	\$0
28	2008	\$11,445	\$202	\$11,647	\$0	\$0	\$0	\$0	\$0
29	2009	\$4,129	\$70	\$4,199	\$0	\$0	\$0	\$0	\$0
30	2010	\$13,552	\$226	\$13,779	\$0	\$0	\$0	\$0	\$0
31	2011	\$98	\$1	\$100	\$0	\$0	\$0	\$0	\$0
32	2012	\$282	\$4	\$286	\$0	\$0	\$0	\$0	\$0
33	2013	\$6,218	\$78	\$6,296	\$0	\$0	\$0	\$0	\$0
34	2014	(\$235)	\$0	(\$235)	\$0	\$0	\$0	\$0	\$0
35	2015	\$1,109	\$16	\$1,126	\$0	\$0	\$0	\$0	\$0
36	2016	\$163,843	\$2,098	\$165,942	\$0	\$0	\$0	\$0	\$0
37	2017	\$6,237	\$73	\$6,311	\$0	\$0	\$0	\$0	\$0
38	2018	(\$156)	\$0	(\$156)	\$0	\$0	\$0	\$0	\$0
39	2019	\$21,811	\$257	\$22,069	\$0	\$0	\$0	\$0	\$0
40	2020	\$35,354	\$427	\$35,782	\$0	\$0	\$0	\$0	\$0
41	2021	\$2,949	\$35	\$2,984	\$0	\$0	\$0	\$0	\$0
42	State Tax Depreciation	\$14,271	\$20	\$196	\$303	\$314	\$336	\$325	\$25

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate State Tax Depreciation**  
**(\$000)**

Line	Description	1991	1992	1993	1994	1995	1996	1997	1998
1	State Tax Depreciation Factors (1983-1986)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	State Tax Depreciation Factors (1987-present)	5.90%	5.91%	5.90%	5.91%	5.90%	5.91%	5.90%	5.91%
	<b>[A]</b> Vintage Year	<b>[B]</b> Carrier Property Activity WorkPaper 2, Lns (1+ 2+3-5-6-7- 10-11)	<b>[C]</b> Debt AFUDC Additions Statement F1, Ln. 32	<b>[D]</b> Tax Depreciation Base [D] = [B] + [C]					
3	Pre-84	\$14,271		\$14,271	\$0	\$0	\$0	\$0	\$0
4	1984	\$127	\$4	\$131	\$0	\$0	\$0	\$0	\$0
5	1985	\$1,080	\$35	\$1,115	\$0	\$0	\$0	\$0	\$0
6	1986	\$193	\$8	\$201	\$0	\$0	\$0	\$0	\$0
7	1987	\$151	\$7	\$158	\$11	\$10	\$9	\$9	\$9
8	1988	\$331	\$13	\$343	\$26	\$24	\$21	\$20	\$20
9	1989	\$49	\$2	\$50	\$4	\$4	\$3	\$3	\$3
10	1990	(\$1,267)	\$2	(\$1,265)	(\$120)	(\$108)	(\$97)	(\$88)	(\$79)
11	1991	\$179	\$10	\$189	\$9	\$18	\$16	\$15	\$13
12	1992	\$252	\$12	\$264	\$0	\$13	\$25	\$23	\$20
13	1993	(\$67)	\$5	(\$62)	\$0	\$0	(\$3)	(\$6)	(\$5)
14	1994	(\$1,316)	\$1	(\$1,315)	\$0	\$0	(\$66)	(\$125)	(\$112)
15	1995	\$8	\$0	\$8	\$0	\$0	\$0	\$0	\$1
16	1996	\$58	\$5	\$63	\$0	\$0	\$0	\$0	\$3
17	1997	\$6,460	\$167	\$6,627	\$0	\$0	\$0	\$0	\$0
18	1998	\$593	\$14	\$607	\$0	\$0	\$0	\$0	\$0
19	1999	\$764	\$16	\$779	\$0	\$0	\$0	\$0	\$0
20	2000	\$603	\$11	\$614	\$0	\$0	\$0	\$0	\$0
21	2001	\$3,532	\$68	\$3,600	\$0	\$0	\$0	\$0	\$0
22	2002	\$1,032	\$19	\$1,052	\$0	\$0	\$0	\$0	\$0
23	2003	\$479	\$8	\$487	\$0	\$0	\$0	\$0	\$0
24	2004	\$314	\$5	\$319	\$0	\$0	\$0	\$0	\$0
25	2005	\$1,445	\$25	\$1,470	\$0	\$0	\$0	\$0	\$0
26	2006	\$2,530	\$41	\$2,571	\$0	\$0	\$0	\$0	\$0
27	2007	\$4,355	\$78	\$4,433	\$0	\$0	\$0	\$0	\$0
28	2008	\$11,445	\$202	\$11,647	\$0	\$0	\$0	\$0	\$0
29	2009	\$4,129	\$70	\$4,199	\$0	\$0	\$0	\$0	\$0
30	2010	\$13,552	\$226	\$13,779	\$0	\$0	\$0	\$0	\$0
31	2011	\$98	\$1	\$100	\$0	\$0	\$0	\$0	\$0
32	2012	\$282	\$4	\$286	\$0	\$0	\$0	\$0	\$0
33	2013	\$6,218	\$78	\$6,296	\$0	\$0	\$0	\$0	\$0
34	2014	(\$235)	\$0	(\$235)	\$0	\$0	\$0	\$0	\$0
35	2015	\$1,109	\$16	\$1,126	\$0	\$0	\$0	\$0	\$0
36	2016	\$163,843	\$2,098	\$165,942	\$0	\$0	\$0	\$0	\$0
37	2017	\$6,237	\$73	\$6,311	\$0	\$0	\$0	\$0	\$0
38	2018	(\$156)	\$0	(\$156)	\$0	\$0	\$0	\$0	\$0
39	2019	\$21,811	\$257	\$22,069	\$0	\$0	\$0	\$0	\$0
40	2020	\$35,354	\$427	\$35,782	\$0	\$0	\$0	\$0	\$0
41	2021	\$2,949	\$35	\$2,984	\$0	\$0	\$0	\$0	\$0
42	State Tax Depreciation				(\$69)	(\$39)	(\$25)	(\$89)	(\$143)
								\$218	\$555



**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate State Tax Depreciation**  
**(\$000)**

Line	Description	2007	2008	2009	2010	2011	2012	2013	2014		
1	State Tax Depreciation Factors (1983-1986)										
2	State Tax Depreciation Factors (1987-present)										
	[A] Vintage Year	[B] Carrier Property Activity WorkPaper 2, Lns (1+ 2+3-5-6-7- 10-11)	[C] Debt AFUDC Additions Statement F1, Ln. 32	[D] Tax Depreciation Base [D] = [B] + [C]							
3	Pre-84	\$14,271		\$14,271	\$0	\$0	\$0	\$0	\$0		
4	1984	\$127	\$4	\$131	\$0	\$0	\$0	\$0	\$0		
5	1985	\$1,080	\$35	\$1,115	\$0	\$0	\$0	\$0	\$0		
6	1986	\$193	\$8	\$201	\$0	\$0	\$0	\$0	\$0		
7	1987	\$151	\$7	\$158	\$0	\$0	\$0	\$0	\$0		
8	1988	\$331	\$13	\$343	\$0	\$0	\$0	\$0	\$0		
9	1989	\$49	\$2	\$50	\$0	\$0	\$0	\$0	\$0		
10	1990	(\$1,267)	\$2	(\$1,265)	\$0	\$0	\$0	\$0	\$0		
11	1991	\$179	\$10	\$189	\$0	\$0	\$0	\$0	\$0		
12	1992	\$252	\$12	\$264	\$8	\$0	\$0	\$0	\$0		
13	1993	(\$67)	\$5	(\$62)	(\$4)	(\$2)	\$0	\$0	\$0		
14	1994	(\$1,316)	\$1	(\$1,315)	(\$78)	(\$78)	(\$39)	\$0	\$0		
15	1995	\$8	\$0	\$8	\$0	\$0	\$0	\$0	\$0		
16	1996	\$58	\$5	\$63	\$4	\$4	\$2	\$0	\$0		
17	1997	\$6,460	\$167	\$6,627	\$392	\$391	\$392	\$195	\$0		
18	1998	\$593	\$14	\$607	\$36	\$36	\$36	\$36	\$18		
19	1999	\$764	\$16	\$779	\$46	\$46	\$46	\$46	\$23		
20	2000	\$603	\$11	\$614	\$36	\$36	\$36	\$36	\$36		
21	2001	\$3,532	\$68	\$3,600	\$212	\$212	\$213	\$212	\$213		
22	2002	\$1,032	\$19	\$1,052	\$66	\$62	\$62	\$62	\$62		
23	2003	\$479	\$8	\$487	\$34	\$30	\$29	\$29	\$29		
24	2004	\$314	\$5	\$319	\$25	\$22	\$20	\$19	\$19		
25	2005	\$1,445	\$25	\$1,470	\$126	\$113	\$102	\$92	\$87		
26	2006	\$2,530	\$41	\$2,571	\$244	\$220	\$198	\$178	\$160		
27	2007	\$4,355	\$78	\$4,433	\$222	\$421	\$379	\$341	\$307		
28	2008	\$11,445	\$202	\$11,647	\$0	\$582	\$1,106	\$996	\$897		
29	2009	\$4,129	\$70	\$4,199	\$0	\$0	\$210	\$399	\$359		
30	2010	\$13,552	\$226	\$13,779	\$0	\$0	\$0	\$689	\$1,309		
31	2011	\$98	\$1	\$100	\$0	\$0	\$0	\$5	\$9		
32	2012	\$282	\$4	\$286	\$0	\$0	\$0	\$0	\$14		
33	2013	\$6,218	\$78	\$6,296	\$0	\$0	\$0	\$0	\$315		
34	2014	(\$235)	\$0	(\$235)	\$0	\$0	\$0	\$0	\$0		
35	2015	\$1,109	\$16	\$1,126	\$0	\$0	\$0	\$0	\$0		
36	2016	\$163,843	\$2,098	\$165,942	\$0	\$0	\$0	\$0	\$0		
37	2017	\$6,237	\$73	\$6,311	\$0	\$0	\$0	\$0	\$0		
38	2018	(\$156)	\$0	(\$156)	\$0	\$0	\$0	\$0	\$0		
39	2019	\$21,811	\$257	\$22,069	\$0	\$0	\$0	\$0	\$0		
40	2020	\$35,354	\$427	\$35,782	\$0	\$0	\$0	\$0	\$0		
41	2021	\$2,949	\$35	\$2,984	\$0	\$0	\$0	\$0	\$0		
42	State Tax Depreciation			\$1,368	\$2,097	\$2,794	\$3,530	\$3,958	\$3,483	\$3,351	\$3,404



**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Accumulated Deferred Income Taxes**  
**(\$000)**

**WorkPaper 7**  
**Page 1 of 5**

Line No.	Description	Source	1983	1984	1985	1986	1987	1988	1989	1990
1	Depreciation Expense	WorkPaper 2, Line 9 1/	\$6,421	\$348	\$365	\$384	\$389	\$397	\$403	\$389
2	Amortization of Debt AFUDC	Statement F2, Line 10	\$0	\$0	\$1	\$1	\$1	\$2	\$2	\$2
3	Depreciation Expense including Amortization of Debt AFUDC	Lines (1 + 2)	\$6,421	\$348	\$366	\$385	\$390	\$398	\$405	\$390
4	State Tax Depreciation	WorkPaper 6, Line 42	\$14,271	\$20	\$196	\$303	\$314	\$336	\$325	\$25
5	State Tax Timing Differences	Lines (4 - 3)	\$7,849	(\$328)	(\$170)	(\$82)	(\$76)	(\$62)	(\$80)	(\$365)
6	State Income Tax Rate	WorkPaper 1, Lines (40 * 44 + 41 * 45)	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%
7	State Deferred Income Tax Provision	Lines (5 * 6)	\$363	(\$15)	(\$8)	(\$4)	(\$4)	(\$3)	(\$4)	(\$17)
8	State ADIT before Adjustment	Cumulative Line 7	\$363	\$348	\$340	\$337	\$333	\$330	\$327	\$310
9	State Tax Adjustment	Cumulative Ln. 5 * Change in Ln. 6		\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Amortization of State Tax Adjustment	Cumul. Ln. 9 * WorkPaper 2, Ln. 14		\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Accumulated Amortization of State Tax Adjustment	Cumulative Ln. 10		\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	State ADIT After Tax Adjustment	Lines (8 - 11)	\$363	\$348	\$340	\$337	\$333	\$330	\$327	\$310
13	Amortization of TEFRA Adjustment	WorkPaper 8, Line 43	\$0	\$0	\$2	\$2	\$2	\$2	\$2	\$2
14	Depreciation Expense after TEFRA Adjustment	Lines (3 - 13)	\$6,421	\$348	\$364	\$383	\$389	\$397	\$403	\$389
15	Federal Tax Depreciation	WorkPaper 5, Line 42	\$14,271	\$19	\$186	\$290	\$301	\$323	\$313	\$25
16	Tax Effect of State Timing Differences	Lines (7 - 11 + Prior 11)	\$363	(\$15)	(\$8)	(\$4)	(\$4)	(\$3)	(\$4)	(\$17)
17	Federal Tax Timing Difference	Lines (15 - 14 - 16)	\$7,486	(\$314)	(\$170)	(\$90)	(\$84)	(\$71)	(\$86)	(\$347)
18	Federal Income Tax Rate	WorkPaper 1, Lines (40 * 42 + 41 * 43)	46.00%	46.00%	46.00%	46.00%	39.95%	34.00%	34.00%	34.00%
19	Federal Deferred Income Tax Provision	Lines (17 * 18)	\$3,444	(\$144)	(\$78)	(\$41)	(\$34)	(\$24)	(\$29)	(\$118)
20	Federal ADIT before Adjustment	Cumulative Line 19	\$3,444	\$3,299	\$3,221	\$3,180	\$3,146	\$3,122	\$3,093	\$2,975
21	Accumulated Amortization of FASB Adjustment	WorkPaper 9, Cumulative Line 46	\$0	\$0	\$0	\$0	\$10	\$31	\$51	\$72
22	Federal ADIT after FASB Adjustment	Lines (20 - 21)	\$3,444	\$3,299	\$3,221	\$3,180	\$3,136	\$3,091	\$3,042	\$2,903
23	Total State and Federal ADIT 2/	Lines (12 + 22)	\$3,807	\$3,647	\$3,561	\$3,516	\$3,469	\$3,422	\$3,368	\$3,213

1/ 1983 amount from WorkPaper 2, Line 12



**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Accumulated Deferred Income Taxes**  
**(\$000)**

**WorkPaper 7**  
**Page 2 of 5**

Line No.	Description	Source	1991	1992	1993	1994	1995	1996	1997	1998
1	Depreciation Expense	WorkPaper 2, Line 9 1/	\$374	\$379	\$379	\$340	\$306	\$303	\$361	\$427
2	Amortization of Debt AFUDC	Statement F2, Line 10	\$2	\$2	\$2	\$3	\$3	\$3	\$5	\$7
3	Depreciation Expense including Amortization of Debt AFUDC	Lines (1 + 2)	\$376	\$381	\$381	\$342	\$308	\$305	\$365	\$434
4	State Tax Depreciation	WorkPaper 6, Line 42	(\$69)	(\$39)	(\$25)	(\$89)	(\$143)	(\$125)	\$218	\$555
5	State Tax Timing Differences	Lines (4 - 3)	(\$445)	(\$421)	(\$406)	(\$432)	(\$451)	(\$431)	(\$147)	\$122
6	State Income Tax Rate	WorkPaper 1, Lines (40 * 44 + 41 * 45)	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%
7	State Deferred Income Tax Provision	Lines (5 * 6)	(\$21)	(\$19)	(\$19)	(\$20)	(\$21)	(\$20)	(\$7)	\$6
8	State ADIT before Adjustment	Cumulative Line 7	\$289	\$270	\$251	\$231	\$210	\$190	\$183	\$189
9	State Tax Adjustment	Cumulative Ln. 5 * Change in Ln. 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Amortization of State Tax Adjustment	Cumul. Ln. 9 * WorkPaper 2, Ln. 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Accumulated Amortization of State Tax Adjustment	Cumulative Ln. 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	State ADIT After Tax Adjustment	Lines (8 - 11)	\$289	\$270	\$251	\$231	\$210	\$190	\$183	\$189
13	Amortization of TEFRA Adjustment	WorkPaper 8, Line 43	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
14	Depreciation Expense after TEFRA Adjustment	Lines (3 - 13)	\$374	\$380	\$380	\$341	\$307	\$304	\$364	\$432
15	Federal Tax Depreciation	WorkPaper 5, Line 42	(\$69)	(\$39)	(\$25)	(\$89)	(\$143)	(\$125)	\$218	\$555
16	Tax Effect of State Timing Differences	Lines (7 - 11 + Prior 11)	(\$21)	(\$19)	(\$19)	(\$20)	(\$21)	(\$20)	(\$7)	\$6
17	Federal Tax Timing Difference	Lines (15 - 14 - 16)	(\$423)	(\$400)	(\$386)	(\$410)	(\$429)	(\$409)	(\$139)	\$118
18	Federal Income Tax Rate	WorkPaper 1, Lines (40 * 42 + 41 * 43)	34.00%	34.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
19	Federal Deferred Income Tax Provision	Lines (17 * 18)	(\$144)	(\$136)	(\$135)	(\$144)	(\$150)	(\$143)	(\$49)	\$41
20	Federal ADIT before Adjustment	Cumulative Line 19	\$2,831	\$2,696	\$2,560	\$2,417	\$2,267	\$2,124	\$2,075	\$2,116
21	Accumulated Amortization of FASB Adjustment	WorkPaper 9, Cumulative Line 46	\$92	\$113	\$132	\$151	\$170	\$189	\$208	\$227
22	Federal ADIT after FASB Adjustment	Lines (20 - 21)	\$2,739	\$2,583	\$2,429	\$2,266	\$2,097	\$1,935	\$1,867	\$1,889
23	Total State and Federal ADIT 2/	Lines (12 + 22)	\$3,028	\$2,852	\$2,679	\$2,497	\$2,307	\$2,125	\$2,050	\$2,078

1/ 1983 amount from WorkPaper 2, Line 12

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Accumulated Deferred Income Taxes**  
**(\$000)**

**WorkPaper 7**  
**Page 3 of 5**

Line No.	Description	Source	1999	2000	2001	2002	2003	2004	2005	2006
1	Depreciation Expense	WorkPaper 2, Line 9 1/	\$445	\$466	\$528	\$602	\$670	\$722	\$764	\$835
2	Amortization of Debt AFUDC	Statement F2, Line 10	\$7	\$7	\$8	\$10	\$11	\$12	\$13	\$14
3	Depreciation Expense including Amortization of Debt AFUDC	Lines (1 + 2)	\$452	\$473	\$537	\$611	\$681	\$734	\$776	\$849
4	State Tax Depreciation	WorkPaper 6, Line 42	\$568	\$575	\$719	\$865	\$850	\$824	\$900	\$1,083
5	State Tax Timing Differences	Lines (4 - 3)	\$116	\$102	\$182	\$253	\$170	\$90	\$124	\$234
6	State Income Tax Rate	WorkPaper 1, Lines (40 * 44 + 41 * 45)	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%
7	State Deferred Income Tax Provision	Lines (5 * 6)	\$5	\$5	\$8	\$12	\$8	\$4	\$6	\$11
8	State ADIT before Adjustment	Cumulative Line 7	\$194	\$199	\$207	\$219	\$227	\$231	\$237	\$248
9	State Tax Adjustment	Cumulative Ln. 5 * Change in Ln. 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Amortization of State Tax Adjustment	Cumul. Ln. 9 * WorkPaper 2, Ln. 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Accumulated Amortization of State Tax Adjustment	Cumulative Ln. 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	State ADIT After Tax Adjustment	Lines (8 - 11)	\$194	\$199	\$207	\$219	\$227	\$231	\$237	\$248
13	Amortization of TEFRA Adjustment	WorkPaper 8, Line 43	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
14	Depreciation Expense after TEFRA Adjustment	Lines (3 - 13)	\$450	\$472	\$535	\$610	\$679	\$732	\$775	\$848
15	Federal Tax Depreciation	WorkPaper 5, Line 42	\$568	\$575	\$719	\$865	\$850	\$824	\$900	\$1,083
16	Tax Effect of State Timing Differences	Lines (7 - 11 + Prior 11)	\$5	\$5	\$8	\$12	\$8	\$4	\$6	\$11
17	Federal Tax Timing Difference	Lines (15 - 14 - 16)	\$112	\$99	\$175	\$243	\$163	\$87	\$119	\$225
18	Federal Income Tax Rate	WorkPaper 1, Lines (40 * 42 + 41 * 43)	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
19	Federal Deferred Income Tax Provision	Lines (17 * 18)	\$39	\$35	\$61	\$85	\$57	\$31	\$42	\$79
20	Federal ADIT before Adjustment	Cumulative Line 19	\$2,155	\$2,190	\$2,251	\$2,336	\$2,393	\$2,424	\$2,466	\$2,544
21	Accumulated Amortization of FASB Adjustment	WorkPaper 9, Cumulative Line 46	\$246	\$265	\$284	\$303	\$322	\$341	\$360	\$379
22	Federal ADIT after FASB Adjustment	Lines (20 - 21)	\$1,909	\$1,925	\$1,967	\$2,033	\$2,071	\$2,083	\$2,105	\$2,165
23	Total State and Federal ADIT 2/	Lines (12 + 22)	\$2,103	\$2,124	\$2,174	\$2,252	\$2,298	\$2,314	\$2,342	\$2,412

1/ 1983 amount from WorkPaper 2, Line 12

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Accumulated Deferred Income Taxes**  
**(\$000)**

**WorkPaper 7**  
**Page 4 of 5**

Line No.	Description	Source	2007	2008	2009	2010	2011	2012	2013	2014
1	Depreciation Expense	WorkPaper 2, Line 9 1/	\$930	\$1,326	\$1,732	\$1,935	\$2,067	\$2,059	\$2,154	\$2,255
2	Amortization of Debt AFUDC	Statement F2, Line 10	\$15	\$22	\$29	\$32	\$34	\$34	\$36	\$37
3	Depreciation Expense including Amortization of Debt AFUDC	Lines (1 + 2)	\$945	\$1,348	\$1,761	\$1,967	\$2,101	\$2,093	\$2,190	\$2,292
4	State Tax Depreciation	WorkPaper 6, Line 42	\$1,368	\$2,097	\$2,794	\$3,530	\$3,958	\$3,483	\$3,351	\$3,404
5	State Tax Timing Differences	Lines (4 - 3)	\$423	\$749	\$1,033	\$1,563	\$1,857	\$1,389	\$1,161	\$1,112
6	State Income Tax Rate	WorkPaper 1, Lines (40 * 44 + 41 * 45)	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%
7	State Deferred Income Tax Provision	Lines (5 * 6)	\$20	\$35	\$48	\$72	\$86	\$64	\$54	\$51
8	State ADIT before Adjustment	Cumulative Line 7	\$267	\$302	\$350	\$422	\$508	\$572	\$626	\$678
9	State Tax Adjustment	Cumulative Ln. 5 * Change in Ln. 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Amortization of State Tax Adjustment	Cumul. Ln. 9 * WorkPaper 2, Ln. 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Accumulated Amortization of State Tax Adjustment	Cumulative Ln. 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	State ADIT After Tax Adjustment	Lines (8 - 11)	\$267	\$302	\$350	\$422	\$508	\$572	\$626	\$678
13	Amortization of TEFRA Adjustment	WorkPaper 8, Line 43	\$2	\$2	\$2	\$2	\$2	\$2	\$2	\$2
14	Depreciation Expense after TEFRA Adjustment	Lines (3 - 13)	\$943	\$1,346	\$1,760	\$1,966	\$2,100	\$2,092	\$2,188	\$2,290
15	Federal Tax Depreciation	WorkPaper 5, Line 42	\$1,368	\$2,097	\$2,794	\$3,530	\$3,958	\$3,483	\$3,351	\$3,404
16	Tax Effect of State Timing Differences	Lines (7 - 11 + Prior 11)	\$20	\$35	\$48	\$72	\$86	\$64	\$54	\$51
17	Federal Tax Timing Difference	Lines (15 - 14 - 16)	\$405	\$716	\$986	\$1,492	\$1,772	\$1,327	\$1,109	\$1,062
18	Federal Income Tax Rate	WorkPaper 1, Lines (40 * 42 + 41 * 43)	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
19	Federal Deferred Income Tax Provision	Lines (17 * 18)	\$142	\$251	\$345	\$522	\$620	\$464	\$388	\$372
20	Federal ADIT before Adjustment	Cumulative Line 19	\$2,686	\$2,937	\$3,282	\$3,804	\$4,424	\$4,889	\$5,277	\$5,648
21	Accumulated Amortization of FASB Adjustment	WorkPaper 9, Cumulative Line 46	\$398	\$417	\$436	\$456	\$475	\$494	\$513	\$532
22	Federal ADIT after FASB Adjustment	Lines (20 - 21)	\$2,288	\$2,519	\$2,846	\$3,349	\$3,950	\$4,395	\$4,764	\$5,117
23	Total State and Federal ADIT 2/	Lines (12 + 22)	\$2,555	\$2,821	\$3,195	\$3,771	\$4,458	\$4,967	\$5,390	\$5,794

1/ 1983 amount from WorkPaper 2, Line 12

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Accumulated Deferred Income Taxes**  
**(\$000)**

**WorkPaper 7**  
**Page 5 of 5**

Line No.	Description	Source	2015	2016	2017	2018	2019	2020	2021
1	Depreciation Expense	WorkPaper 2, Line 9 1/	\$2,292	\$3,349	\$4,944	\$5,013	\$5,176	\$5,860	\$6,461
2	Amortization of Debt AFUDC	Statement F2, Line 10	\$37	\$48	\$68	\$69	\$71	\$79	\$87
3	Depreciation Expense including Amortization of Debt AFUDC	Lines (1 + 2)	\$2,330	\$3,398	\$5,013	\$5,083	\$5,247	\$5,940	\$6,548
4	State Tax Depreciation	WorkPaper 6, Line 42	\$3,236	\$11,360	\$18,946	\$17,549	\$17,122	\$18,516	\$18,732
5	State Tax Timing Differences	Lines (4 - 3)	\$906	\$7,962	\$13,933	\$12,466	\$11,875	\$12,576	\$12,184
6	State Income Tax Rate	WorkPaper 1, Lines (40 * 44 + 41 * 45)	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%	4.63%
7	State Deferred Income Tax Provision	Lines (5 * 6)	\$42	\$369	\$645	\$577	\$550	\$582	\$564
8	State ADIT before Adjustment	Cumulative Line 7	\$719	\$1,088	\$1,733	\$2,310	\$2,860	\$3,443	\$4,007
9	State Tax Adjustment	Cumulative Ln. 5 * Change in Ln. 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Amortization of State Tax Adjustment	Cumul. Ln. 9 * WorkPaper 2, Ln. 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Accumulated Amortization of State Tax Adjustment	Cumulative Ln. 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	State ADIT After Tax Adjustment	Lines (8 - 11)	\$719	\$1,088	\$1,733	\$2,310	\$2,860	\$3,443	\$4,007
13	Amortization of TEFRA Adjustment	WorkPaper 8, Line 43	\$2	\$2	\$2	\$2	\$2	\$2	\$2
14	Depreciation Expense after TEFRA Adjustment	Lines (3 - 13)	\$2,328	\$3,396	\$5,011	\$5,081	\$5,245	\$5,938	\$6,547
15	Federal Tax Depreciation	WorkPaper 5, Line 42	\$3,236	\$11,360	\$18,946	\$17,549	\$17,122	\$18,516	\$18,732
16	Tax Effect of State Timing Differences	Lines (7 - 11 + Prior 11)	\$42	\$369	\$645	\$577	\$550	\$582	\$564
17	Federal Tax Timing Difference	Lines (15 - 14 - 16)	\$866	\$7,595	\$13,289	\$11,891	\$11,326	\$11,995	\$11,622
18	Federal Income Tax Rate	WorkPaper 1, Lines (40 * 42 + 41 * 43)	35.00%	35.00%	35.00%	21.00%	21.00%	21.00%	21.00%
19	Federal Deferred Income Tax Provision	Lines (17 * 18)	\$303	\$2,658	\$4,651	\$2,497	\$2,379	\$2,519	\$2,441
20	Federal ADIT before Adjustment	Cumulative Line 19	\$5,951	\$8,610	\$13,261	\$15,758	\$18,137	\$20,656	\$23,096
21	Accumulated Amortization of FASB Adjustment	WorkPaper 9, Cumulative Line 46	\$551	\$570	\$589	\$712	\$835	\$958	\$1,082
22	Federal ADIT after FASB Adjustment	Lines (20 - 21)	\$5,401	\$8,040	\$12,672	\$15,046	\$17,301	\$19,697	\$22,014
23	Total State and Federal ADIT 2/	Lines (12 + 22)	\$6,120	\$9,128	\$14,405	\$17,356	\$20,162	\$23,140	\$26,021

1/ 1983 amount from WorkPaper 2, Line 12

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate TEFRA Adjustment to ADIT**  
**(\$000)**

Line	Description	Source	1984	1985	1986	1987	1988	1989	1990	1991
1	Additions to Depreciable Carrier Property	WorkPaper 2, Lines (1 - 5)	\$130	\$1,107	\$196	\$177	\$348	\$49	\$57	\$273
2	Tax Basis Reduction	WorkPaper 1, Line 46	5.00%	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	Ownership Percentage - Corporations 1/	WorkPaper 1, Line 41	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
4	TEFRA Adjustment	Lines (1 * 2 * 3)	\$6	\$55	\$0	\$0	\$0	\$0	\$0	\$0
	Vintage Year	TEFRA Adjustment Line 4	Amortization Rates WP2, Line 14							
5	1984	\$6	2.43%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	1985	\$55	2.45%	\$0	\$1	\$1	\$1	\$1	\$1	\$1
7	1986	\$0	2.47%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	1987	\$0	2.48%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	1988	\$0	2.49%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	1989	\$0	2.50%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	1990	\$0	2.54%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	1991	\$0	2.57%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	1992	\$0	2.58%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	1993	\$0	2.60%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	1994	\$0	2.60%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	1995	\$0	2.60%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	1996	\$0	2.61%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1997	\$0	2.46%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1998	\$0	2.36%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1999	\$0	2.37%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	2000	\$0	2.39%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	2001	\$0	2.46%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	2002	\$0	2.53%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	2003	\$0	2.73%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	2004	\$0	2.90%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	2005	\$0	2.96%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	2006	\$0	3.01%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	2007	\$0	2.94%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	2008	\$0	3.33%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	2009	\$0	3.65%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	2010	\$0	3.43%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	2011	\$0	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	2012	\$0	3.25%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	2013	\$0	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	2014	\$0	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	2015	\$0	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	2016	\$0	2.20%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	2017	\$0	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	2018	\$0	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	2019	\$0	2.06%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	2020	\$0	2.09%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	2021	\$0	2.16%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	Amortization of TEFRA Adjustment		\$0	\$2	\$2	\$2	\$2	\$2	\$2	\$2









**Suncor Energy (U.S.A.) Pipeline Company  
 Interstate Cost of Service Calculation Schedules  
 Interstate TEFRA Adjustment to ADIT  
 (\$000)**

Line	Description	Source	2018	2019	2020	2021
1	Additions to Depreciable Carrier Property	WorkPaper 2, Lines (1 - 5)	\$0	\$21,811	\$35,342	\$2,949
2	Tax Basis Reduction	WorkPaper 1, Line 46	0.00%	0.00%	0.00%	0.00%
3	Ownership Percentage - Corporations 1/	WorkPaper 1, Line 41	100.00%	100.00%	100.00%	100.00%
4	TEFRA Adjustment	Lines (1 * 2 * 3)	\$0	\$0	\$0	\$0
	Vintage Year	TEFRA Adjustment Line 4	Amortization Rates WP2, Line 14			
5	1984	\$6	2.43%	\$0	\$0	\$0
6	1985	\$55	2.45%	\$1	\$1	\$1
7	1986	\$0	2.47%	\$0	\$0	\$0
8	1987	\$0	2.48%	\$0	\$0	\$0
9	1988	\$0	2.49%	\$0	\$0	\$0
10	1989	\$0	2.50%	\$0	\$0	\$0
11	1990	\$0	2.54%	\$0	\$0	\$0
12	1991	\$0	2.57%	\$0	\$0	\$0
13	1992	\$0	2.58%	\$0	\$0	\$0
14	1993	\$0	2.60%	\$0	\$0	\$0
15	1994	\$0	2.60%	\$0	\$0	\$0
16	1995	\$0	2.60%	\$0	\$0	\$0
17	1996	\$0	2.61%	\$0	\$0	\$0
18	1997	\$0	2.46%	\$0	\$0	\$0
19	1998	\$0	2.36%	\$0	\$0	\$0
20	1999	\$0	2.37%	\$0	\$0	\$0
21	2000	\$0	2.39%	\$0	\$0	\$0
22	2001	\$0	2.46%	\$0	\$0	\$0
23	2002	\$0	2.53%	\$0	\$0	\$0
24	2003	\$0	2.73%	\$0	\$0	\$0
25	2004	\$0	2.90%	\$0	\$0	\$0
26	2005	\$0	2.96%	\$0	\$0	\$0
27	2006	\$0	3.01%	\$0	\$0	\$0
28	2007	\$0	2.94%	\$0	\$0	\$0
29	2008	\$0	3.33%	\$0	\$0	\$0
30	2009	\$0	3.65%	\$0	\$0	\$0
31	2010	\$0	3.43%	\$0	\$0	\$0
32	2011	\$0	3.27%	\$0	\$0	\$0
33	2012	\$0	3.25%	\$0	\$0	\$0
34	2013	\$0	3.24%	\$0	\$0	\$0
35	2014	\$0	3.24%	\$0	\$0	\$0
36	2015	\$0	3.27%	\$0	\$0	\$0
37	2016	\$0	2.20%	\$0	\$0	\$0
38	2017	\$0	2.08%	\$0	\$0	\$0
39	2018	\$0	2.08%	\$0	\$0	\$0
40	2019	\$0	2.06%	\$0	\$0	\$0
41	2020	\$0	2.09%	\$0	\$0	\$0
42	2021	\$0	2.16%	\$0	\$0	\$0
43	Amortization of TEFRA Adjustment		\$2	\$2	\$2	\$2

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate FASB Adjustment to ADIT**  
**(\$000)**

Line	Description	Source	1983	1984	1985	1986	1987	1988	1989	1990	
1	Federal Tax Timing Differences	WorkPaper 7, Line 17	\$7,486	(\$314)	(\$170)	(\$90)	(\$84)	(\$71)	(\$86)	(\$347)	
2	Federal Income Tax Rate	WorkPaper 1, Line 42	46.00%	46.00%	46.00%	46.00%	39.95%	34.00%	34.00%	34.00%	
3	FASB Adjustment for actual Tax Rate Changes	Cum. Ln 1 * Change Ln 2		\$0	\$0	\$0	\$418	\$406	\$0	\$0	
<u>2018 Tax Reform Sunset Provision</u>											
4	Expected 2026 Federal Individual Tax Rate										
5	Expected 2026 Composite Federal Tax Rate										
6	FASB Adjustment for Expected Tax Rate Changes 1/										
7	Total FASB Adjustment	Lines (3 + 6)		\$0	\$0	\$0	\$418	\$406	\$0	\$0	
	Vintage Year	FASB Adjustment Line 7	Amortization Rates WP2, Line 14								
8	1984	\$0	2.43%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	1985	\$0	2.45%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	1986	\$0	2.47%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	1987	\$418	2.48%	\$0	\$0	\$0	\$10	\$10	\$10	\$10	
12	1988	\$406	2.49%	\$0	\$0	\$0	\$0	\$10	\$10	\$10	
13	1989	\$0	2.50%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	1990	\$0	2.54%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	1991	\$0	2.57%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	1992	\$0	2.58%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	1993	(\$55)	2.60%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	1994	\$0	2.60%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	1995	\$0	2.60%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	1996	\$0	2.61%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	1997	\$0	2.46%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	1998	\$0	2.36%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	1999	\$0	2.37%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	2000	\$0	2.39%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	2001	\$0	2.46%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	2002	\$0	2.53%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	2003	\$0	2.73%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	2004	\$0	2.90%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	2005	\$0	2.96%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	2006	\$0	3.01%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31	2007	\$0	2.94%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32	2008	\$0	3.33%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33	2009	\$0	3.65%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	2010	\$0	3.43%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	2011	\$0	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	2012	\$0	3.25%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	2013	\$0	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38	2014	\$0	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	2015	\$0	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
40	2016	\$0	2.20%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
41	2017	\$0	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
42	2018	\$4,997	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
43	2019	\$0	2.06%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
44	2020	\$0	2.09%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
45	2021	\$0	2.16%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
46	Amortization of FASB Adjustment			\$0	\$0	\$0	\$10	\$20	\$20	\$20	
1/	Cum. Ln 1 * (Change Ln 5 - Change Ln 2) + Ln 1 * (Ln 2 - Ln 5)										

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate FASB Adjustment to ADIT**  
**(\$000)**

Line	Description	Source	1991	1992	1993	1994	1995	1996	1997	1998
1	Federal Tax Timing Differences	WorkPaper 7, Line 17	(\$423)	(\$400)	(\$386)	(\$410)	(\$429)	(\$409)	(\$139)	\$118
2	Federal Income Tax Rate	WorkPaper 1, Line 42	34.00%	34.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
3	FASB Adjustment for actual Tax Rate Changes	Cum. Ln 1 * Change Ln 2	\$0	\$0	(\$55)	\$0	\$0	\$0	\$0	\$0
<u>2018 Tax Reform Sunset Provision</u>										
4	Expected 2026 Federal Individual Tax Rate									
5	Expected 2026 Composite Federal Tax Rate									
6	FASB Adjustment for Expected Tax Rate Changes 1/									
7	Total FASB Adjustment	Lines (3 + 6)	\$0	\$0	(\$55)	\$0	\$0	\$0	\$0	\$0
	Vintage Year	FASB Adjustment Line 7	Amortization Rates WP2, Line 14							
8	1984	\$0	2.43%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	1985	\$0	2.45%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	1986	\$0	2.47%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	1987	\$418	2.48%	\$10	\$10	\$10	\$10	\$10	\$10	\$10
12	1988	\$406	2.49%	\$10	\$10	\$10	\$10	\$10	\$10	\$10
13	1989	\$0	2.50%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	1990	\$0	2.54%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	1991	\$0	2.57%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	1992	\$0	2.58%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	1993	(\$55)	2.60%	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)
18	1994	\$0	2.60%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1995	\$0	2.60%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1996	\$0	2.61%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	1997	\$0	2.46%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	1998	\$0	2.36%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	1999	\$0	2.37%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	2000	\$0	2.39%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	2001	\$0	2.46%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	2002	\$0	2.53%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	2003	\$0	2.73%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	2004	\$0	2.90%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	2005	\$0	2.96%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	2006	\$0	3.01%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	2007	\$0	2.94%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	2008	\$0	3.33%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	2009	\$0	3.65%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	2010	\$0	3.43%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	2011	\$0	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	2012	\$0	3.25%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	2013	\$0	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	2014	\$0	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	2015	\$0	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	2016	\$0	2.20%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	2017	\$0	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	2018	\$4,997	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	2019	\$0	2.06%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	2020	\$0	2.09%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	2021	\$0	2.16%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	Amortization of FASB Adjustment		\$20	\$20	\$19	\$19	\$19	\$19	\$19	\$19

1/ Cum. Ln 1 \* (Change Ln 5 - Change Ln 2) + Ln 1 \* (Ln 2 - Ln 5)

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate FASB Adjustment to ADIT**  
**(\$000)**

Line	Description	Source	1999	2000	2001	2002	2003	2004	2005	2006
1	Federal Tax Timing Differences	WorkPaper 7, Line 17	\$112	\$99	\$175	\$243	\$163	\$87	\$119	\$225
2	Federal Income Tax Rate	WorkPaper 1, Line 42	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
3	FASB Adjustment for actual Tax Rate Changes	Cum. Ln 1 * Change Ln 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>2018 Tax Reform Sunset Provision</u>										
4	Expected 2026 Federal Individual Tax Rate									
5	Expected 2026 Composite Federal Tax Rate									
6	FASB Adjustment for Expected Tax Rate Changes 1/									
7	Total FASB Adjustment	Lines (3 + 6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Vintage Year	FASB Adjustment Line 7	Amortization Rates WP2, Line 14							
8	1984	\$0	2.43%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	1985	\$0	2.45%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	1986	\$0	2.47%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	1987	\$418	2.48%	\$10	\$10	\$10	\$10	\$10	\$10	\$10
12	1988	\$406	2.49%	\$10	\$10	\$10	\$10	\$10	\$10	\$10
13	1989	\$0	2.50%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	1990	\$0	2.54%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	1991	\$0	2.57%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	1992	\$0	2.58%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	1993	(\$55)	2.60%	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)
18	1994	\$0	2.60%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1995	\$0	2.60%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1996	\$0	2.61%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	1997	\$0	2.46%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	1998	\$0	2.36%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	1999	\$0	2.37%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	2000	\$0	2.39%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	2001	\$0	2.46%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	2002	\$0	2.53%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	2003	\$0	2.73%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	2004	\$0	2.90%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	2005	\$0	2.96%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	2006	\$0	3.01%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	2007	\$0	2.94%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	2008	\$0	3.33%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	2009	\$0	3.65%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	2010	\$0	3.43%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	2011	\$0	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	2012	\$0	3.25%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	2013	\$0	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	2014	\$0	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	2015	\$0	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	2016	\$0	2.20%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	2017	\$0	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	2018	\$4,997	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	2019	\$0	2.06%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	2020	\$0	2.09%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	2021	\$0	2.16%	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	Amortization of FASB Adjustment		\$19	\$19	\$19	\$19	\$19	\$19	\$19	\$19

1/ Cum. Ln 1 \* (Change Ln 5 - Change Ln 2) + Ln 1 \* (Ln 2 - Ln 5)

**Suncor Energy (U.S.A.) Pipeline Company  
Interstate Cost of Service Calculation Schedules  
Interstate FASB Adjustment to ADIT  
(\$000)**

Line	Description	Source	2007	2008	2009	2010	2011	2012	2013	2014	
1	Federal Tax Timing Differences	WorkPaper 7, Line 17	\$405	\$716	\$986	\$1,492	\$1,772	\$1,327	\$1,109	\$1,062	
2	Federal Income Tax Rate	WorkPaper 1, Line 42	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
3	FASB Adjustment for actual Tax Rate Changes	Cum. Ln 1 * Change Ln 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<u>2018 Tax Reform Sunset Provision</u>											
4	Expected 2026 Federal Individual Tax Rate										
5	Expected 2026 Composite Federal Tax Rate										
6	FASB Adjustment for Expected Tax Rate Changes 1/										
7	Total FASB Adjustment	Lines (3 + 6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Vintage Year	FASB Adjustment Line 7	Amortization Rates WP2, Line 14								
8	1984	\$0	2.43%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	1985	\$0	2.45%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	1986	\$0	2.47%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	1987	\$418	2.48%	\$10	\$10	\$10	\$10	\$10	\$10	\$10	
12	1988	\$406	2.49%	\$10	\$10	\$10	\$10	\$10	\$10	\$10	
13	1989	\$0	2.50%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	1990	\$0	2.54%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	1991	\$0	2.57%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	1992	\$0	2.58%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	1993	(\$55)	2.60%	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	
18	1994	\$0	2.60%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	1995	\$0	2.60%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	1996	\$0	2.61%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	1997	\$0	2.46%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	1998	\$0	2.36%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	1999	\$0	2.37%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	2000	\$0	2.39%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	2001	\$0	2.46%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	2002	\$0	2.53%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	2003	\$0	2.73%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	2004	\$0	2.90%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	2005	\$0	2.96%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	2006	\$0	3.01%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31	2007	\$0	2.94%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32	2008	\$0	3.33%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33	2009	\$0	3.65%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	2010	\$0	3.43%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	2011	\$0	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	2012	\$0	3.25%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	2013	\$0	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38	2014	\$0	3.24%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	2015	\$0	3.27%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
40	2016	\$0	2.20%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
41	2017	\$0	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
42	2018	\$4,997	2.08%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
43	2019	\$0	2.06%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
44	2020	\$0	2.09%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
45	2021	\$0	2.16%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
46	Amortization of FASB Adjustment		\$19	\$19	\$19	\$19	\$19	\$19	\$19	\$19	
1/	Cum. Ln 1 * (Change Ln 5 - Change Ln 2) + Ln 1 * (Ln 2 - Ln 5)										

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate FASB Adjustment to ADIT**  
**(\$000)**

Line	Description	Source	2015	2016	2017	2018	2019	2020	2021
1	Federal Tax Timing Differences	WorkPaper 7, Line 17	\$866	\$7,595	\$13,289	\$11,891	\$11,326	\$11,995	\$11,622
2	Federal Income Tax Rate	WorkPaper 1, Line 42	35.00%	35.00%	35.00%	21.00%	21.00%	21.00%	21.00%
3	FASB Adjustment for actual Tax Rate Changes	Cum. Ln 1 * Change Ln 2	\$0	\$0	\$0	\$4,997	\$0	\$0	\$0
<u>2018 Tax Reform Sunset Provision</u>									
4	Expected 2026 Federal Individual Tax Rate					28.00%	28.00%	28.00%	28.00%
5	Expected 2026 Composite Federal Tax Rate				35.00%	21.00%	21.00%	21.00%	21.00%
6	FASB Adjustment for Expected Tax Rate Changes 1/					\$0	\$0	\$0	\$0
7	Total FASB Adjustment	Lines (3 + 6)	\$0	\$0	\$0	\$4,997	\$0	\$0	\$0
	Vintage Year	FASB Adjustment Line 7	Amortization Rates WP2, Line 14						
8	1984	\$0	2.43%	\$0	\$0	\$0	\$0	\$0	\$0
9	1985	\$0	2.45%	\$0	\$0	\$0	\$0	\$0	\$0
10	1986	\$0	2.47%	\$0	\$0	\$0	\$0	\$0	\$0
11	1987	\$418	2.48%	\$10	\$10	\$10	\$10	\$10	\$10
12	1988	\$406	2.49%	\$10	\$10	\$10	\$10	\$10	\$10
13	1989	\$0	2.50%	\$0	\$0	\$0	\$0	\$0	\$0
14	1990	\$0	2.54%	\$0	\$0	\$0	\$0	\$0	\$0
15	1991	\$0	2.57%	\$0	\$0	\$0	\$0	\$0	\$0
16	1992	\$0	2.58%	\$0	\$0	\$0	\$0	\$0	\$0
17	1993	(\$55)	2.60%	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)
18	1994	\$0	2.60%	\$0	\$0	\$0	\$0	\$0	\$0
19	1995	\$0	2.60%	\$0	\$0	\$0	\$0	\$0	\$0
20	1996	\$0	2.61%	\$0	\$0	\$0	\$0	\$0	\$0
21	1997	\$0	2.46%	\$0	\$0	\$0	\$0	\$0	\$0
22	1998	\$0	2.36%	\$0	\$0	\$0	\$0	\$0	\$0
23	1999	\$0	2.37%	\$0	\$0	\$0	\$0	\$0	\$0
24	2000	\$0	2.39%	\$0	\$0	\$0	\$0	\$0	\$0
25	2001	\$0	2.46%	\$0	\$0	\$0	\$0	\$0	\$0
26	2002	\$0	2.53%	\$0	\$0	\$0	\$0	\$0	\$0
27	2003	\$0	2.73%	\$0	\$0	\$0	\$0	\$0	\$0
28	2004	\$0	2.90%	\$0	\$0	\$0	\$0	\$0	\$0
29	2005	\$0	2.96%	\$0	\$0	\$0	\$0	\$0	\$0
30	2006	\$0	3.01%	\$0	\$0	\$0	\$0	\$0	\$0
31	2007	\$0	2.94%	\$0	\$0	\$0	\$0	\$0	\$0
32	2008	\$0	3.33%	\$0	\$0	\$0	\$0	\$0	\$0
33	2009	\$0	3.65%	\$0	\$0	\$0	\$0	\$0	\$0
34	2010	\$0	3.43%	\$0	\$0	\$0	\$0	\$0	\$0
35	2011	\$0	3.27%	\$0	\$0	\$0	\$0	\$0	\$0
36	2012	\$0	3.25%	\$0	\$0	\$0	\$0	\$0	\$0
37	2013	\$0	3.24%	\$0	\$0	\$0	\$0	\$0	\$0
38	2014	\$0	3.24%	\$0	\$0	\$0	\$0	\$0	\$0
39	2015	\$0	3.27%	\$0	\$0	\$0	\$0	\$0	\$0
40	2016	\$0	2.20%	\$0	\$0	\$0	\$0	\$0	\$0
41	2017	\$0	2.08%	\$0	\$0	\$0	\$0	\$0	\$0
42	2018	\$4,997	2.08%	\$0	\$0	\$0	\$104	\$104	\$104
43	2019	\$0	2.06%	\$0	\$0	\$0	\$0	\$0	\$0
44	2020	\$0	2.09%	\$0	\$0	\$0	\$0	\$0	\$0
45	2021	\$0	2.16%	\$0	\$0	\$0	\$0	\$0	\$0
46	Amortization of FASB Adjustment		\$19	\$19	\$19	\$123	\$123	\$123	\$123

1/ Cum. Ln 1 \* (Change Ln 5 - Change Ln 2) + Ln 1 \* (Ln 2 - Ln 5)

**Suncor Energy (U.S.A.) Pipeline Company**  
**Interstate Cost of Service Calculation Schedules**  
**Interstate Cost Allocation Ratios**

**WorkPaper 10**  
**Page 1 of 1**

Line No.	Description	Source	2021
1	Total Volumes in 000 Bbls	WorkPaper 1, Line 78+ Line 80	40,808
2	Interstate Volumes in 000 Bbls	WorkPaper 1, Line 79+ Line 80	27,713
3	Interstate Barrel Share	Lines (2 / 1)	67.91%
4	Total Throughput in 000 Bbl-Miles	WorkPaper 1, Line 84	3,976,820
5	Interstate Throughput in 000 Bbl-Miles	WorkPaper 1, Line 85	3,636,347
6	Interstate Barrel-Mile Share	Lines (5 / 4)	91.44%

F.E.R.C. ICA Oil Tariff

F.E.R.C. No. 30.14.0  
Cancels F.E.R.C. No. 30.13.0**Suncor Energy (U.S.A.) Pipeline Company****Local Tariff  
Applying On  
Crude Petroleum**

The rates published in this tariff are for the transportation of Crude Petroleum by pipeline, subject to the regulations named in Suncor Energy (U.S.A.) Pipeline Company F.E.R.C. Tariff 28.0.0 or subsequent issues thereof. Rates are payable in United States currency.

**~~[C]All rates in this issue are decreased.~~**

From	To	Rate in Cents per Barrel of 42 United States Gallons
Guernsey Station, Platte County, Wyoming	Denver, Colorado	[I] 282.05

**Gathering Service:** No gathering service will be performed under this tariff.

The provisions published herein will, if effective, not result in an effect on the quality of the human environment.

~~[C]Issued on one (1) days' notice under authority of 18 CFR 341.14. This tariff publication is subject to refund pending a 30-day review period.~~

Explanation of Reference Marks: [I] Increase [W] Change in Wording Only [C] Cancel

Issued in compliance with 18 CFR § [W] 342.4(a) ~~342-3~~.

**Issued August 27, 2021**

**Effective October 1, 2021**

Issued by:  
Nancy Thonen, President  
Suncor Energy (U.S.A.) Pipeline Company  
717 17<sup>th</sup> Street, Suite 2900  
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Compiled by:  
Elaine Wang  
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Suncor Energy Services, Inc.  
717 17<sup>th</sup> Street, Suite 2900  
Denver, Colorado 80202



F.E.R.C. ICA Oil Tariff

F.E.R.C. No. 31.14.0  
Cancels F.E.R.C. No. 31.13.0**Suncor Energy (U.S.A.) Pipeline Company****Local Proportional Tariff  
Applying On  
Crude Petroleum**

The rates published in this tariff are for the transportation of Crude Petroleum by pipeline, subject to the regulations named in Suncor Energy (U.S.A.) Pipeline Company F.E.R.C. Tariff 28.0.0 or subsequent issues thereof. Rates are payable in United States currency.

From	To	Rate in Cents per Barrel of 42 United States Gallons (Subject to Note 1)
Guernsey Station, Platte County, Wyoming	Cheyenne, Laramie County, Wyoming	[I] 175.73
Platte Pipeline, Guernsey Station, Platte County, Wyoming	Guernsey, Wyoming	[I] 13.48

Gathering Charge: No gathering service will be performed under this tariff.

~~[C] Note 1: When crude petroleum is loaded into trucks at Cheyenne, Wyoming, a loading charge of 54.92 cents per barrel will be made.~~

~~[C] Issued on one (1) days' notice under authority of 18 CFR 341.14. This tariff publication is subject to refund pending a 30-day review period.~~

The provisions published herein will, if effective, not result in an effect on the quality of the human environment.

Explanation of Reference Marks: [I] Increase [C] Cancel [W] Change in Wording Only

Issued in compliance with 18 CFR § [W]342.4(a) 342.3.

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Denver, Colorado 80202

FERC rendition of the electronically filed tariff records in Docket No. IS21-00737-000

Filing Data:

CID: C001253

Filing Title: Cost of Service Filing

Company Filing Identifier: 6252022

Type of Filing Code: 830

Associated Filing Identifier:

Tariff Title: Oil Pipeline Tariffs

Tariff ID: 9

Payment Confirmation:

Suspension Motion:

Tariff Record Data:

Record Content Description, Tariff Record Title, Record Version Number, Option Code:

Local Rates, F.E.R.C. No. 30.14.0, 30.14.0, A

Record Narrative Name:

Tariff Record ID: 4

Tariff Record Collation Value: 343932928      Tariff Record Parent Identifier: 0

Proposed Date: 2021-10-01

Priority Order: 1000000000

Record Change Type: CHANGE

Record Content Type: 2

Associated Filing Identifier:

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Record Content Description, Tariff Record Title, Record Version Number, Option Code:

Local Proportional Rates, F.E.R.C. No. 31.14.0, 31.14.0, A

Record Narrative Name:

Tariff Record ID: 5

Tariff Record Collation Value: 352321536      Tariff Record Parent Identifier: 0

Proposed Date: 2021-10-01

Priority Order: 1000000000

Record Change Type: CHANGE

Record Content Type: 2

Associated Filing Identifier:

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