



Tables – Reporting actual costs of abandonment or decommissioning

Last updated: 15 June 2023

This document was introduced as an Appendix to *Five-Year Review of Abandonment Cost Estimates and Set-Aside and Collection Mechanisms 2021, Report of the Commission of the Canada Energy Regulator (Report)* [C24949]. This document will be updated as required over time.

Part A – Purpose of this filing

Company Name: _____

Form is being submitted in relation to:

- For an application to access funds from its trust after completing abandonment or decommissioning activities, complete all sections of this form.
Refer to **Report Section 5.4.1**.
- For condition compliance, complete sections A – D of this form.
 - Instrument (i.e., CER order or certificate) number: _____
 - Condition Number: _____
- Other. Explain: _____

Part B – Total cost

Total actual cost of the completed abandonment or decommissioning activities being reported. For decommissioning activities, costs related to activities that will be repeated at the time of abandonment should be reported separately from non-repeatable activities.

\$ _____

Part C – Description of completed activities

Provide a brief description of the completed decommissioning and abandonment activities being reported to support the costs provided in Parts B, D and E of the form. This should include all relevant details including, but not limited to:

- Length(s) (in kilometres) of pipeline abandoned or decommissioned in place and/or removed, by pipeline diameter and commodity type.
- Number of above-ground facilities removed, by above-ground facility type. If any above-ground facilities remain in-place, provide an explanation.
- Brief description of abandonment or decommissioning activities conducted, including cleaning and purging activities conducted, any locations where the pipeline was segmented, and any locations where special treatment (e.g., fill) was applied.
- Type, location(s) and extent of any contamination that was identified and required remediation, including a brief overview of the remediation methods applied.

- Type, location(s) and extent of reclamation and restoration activities, including a brief explanation of the reclamation objective(s).
- Types of engineering and project management costs incurred, including a brief explanation of the type of engagement activities that were conducted with Indigenous peoples, landowners and other stakeholders.

Part D – Cost breakdown

In the following table, for all rows that apply to the completed abandonment or decommissioning activities, provide a breakdown of the total cost as reported in Part B. If actual costs (in dollars) for each cost category are not available, provide the estimated percentage (%) of the total actual cost.

Cost Category	Actual \$ amount, or estimated % of total cost provided in Part B	Report Section (cost category description, calculation method and Base Case 2021 unit costs)
Land access and cleanup		4.4.2
Pipeline purging and cleaning		4.4.2
Pipeline abandonment in place		4.4.3
Pipeline removal		4.4.4
Pipeline remediation		4.4.5
Pipeline reclamation and restoration (abandonment in place)		4.4.5
Pipeline reclamation and restoration (removal)		4.4.5
Special treatment		4.4.6
Above ground facility removal		4.4.8
Above ground facility remediation		4.4.8
Above ground facility reclamation and restoration		4.4.8
Engineering and project management – total		4.4.9
Engineering and project management – engagement activities with Indigenous peoples		4.4.9
Engineering and project management – engagement activities with landowners and other stakeholders		4.4.9

Part E – ACE Implied Cost Estimate

In the following table, for all rows that apply to the completed abandonment or decommissioning activities for which you are seeking to access funds, provide an estimated breakdown of project's ACE Implied Cost Estimate (**AICE**). For decommissioning activities, the AICE should exclude all costs from activities that will still be required at the time of abandonment.

When there is a variance of at least 15 per cent between the AICE and either the actual or estimated project costs reported in Part C, a variance analysis should be included. The analysis should include likely reasons for the variance and any lessons that could be applied to calculating ACEs.

Cost Category	ACE Implied Cost Estimate (\$)	Report Section (cost category description, calculation method and Base Case 2021 unit costs)
Land access and cleanup		4.4.2
Pipeline purging and cleaning		4.4.2
Pipeline abandonment in place		4.4.3
Pipeline removal		4.4.4
Pipeline remediation		4.4.5
Pipeline reclamation and restoration (abandonment in place)		4.4.5
Pipeline reclamation and restoration (removal)		4.4.5
Special treatment		4.4.6
Above ground facility removal		4.4.8
Above ground facility remediation		4.4.8
Above ground facility reclamation and restoration		4.4.8
Engineering and project management – total		4.4.9
Engineering and project management – engagement activities with Indigenous peoples		4.4.9
Engineering and project management – engagement activities with landowners and other stakeholders		4.4.9
Contingency		4.4.10