

National Energy
Board



Office national
de l'énergie

FILING
REQUIREMENTS

PIPELINE SAFETY

PUBLIC ENGAGEMENT

TOLLS AND TARIFFS

PROTECT THE ENVIRONMENT

APPLICATIONS

GUIDANCE

Filing Manual

Canada

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Glossary of Terms

Abandon	The permanent cessation of the operation of a pipeline which results in the discontinuance of service.
Aboriginal	Includes the Indian, Inuit and Métis peoples of Canada.
Accountable Officer	Person appointed as accountable officer under subsection 6.2(1) of the <i>National Energy Board Onshore Pipeline Regulations</i> [OPR s.1].
Action Plans	The competent minister is required to prepare one or more action plans based on the recovery strategy for a listed species. The action plan or plans and any amendments will be included in the public registry established under the <i>Species at Risk Act</i> .
Adverse Effect	The impairment of or damage to the environment or the health of humans, or damage to property or loss of reasonable enjoyment of life or property.
Allowance for Funds Used During Construction (AFUDC)	An amount allowed to be included in the construction costs of a project or the cost of funds used during the period of construction when a utility undertakes to construct its own facilities.
Baseline Information	The state of the environment, or environmental or socio-economic setting for a particular element providing a reference point for the element, with which to compare future conditions, and potential project effects.
Base Year	A period, usually a calendar year, of the most recent twelve consecutive months of actual data.
Booked Amount	The final amount recorded in the appropriate account under the <i>Gas Pipeline Uniform Accounting Regulations</i> or the <i>Oil Pipeline Uniform Accounting Regulations</i> .
Contaminant	A substance that is present or released in the environment at an amount, concentration, level or rate that results in or may result in an adverse effect.
Critical Habitat	The habitat that is necessary for the survival or recovery of a listed wildlife species and that is identified as the species' critical habitat in the recovery strategy or in an action plan for the species. [<i>Species at Risk Act</i> s.2(1)]

and revegetation where necessary. Reclamation is not considered complete until the goals for reclamation have been achieved.

Recovery Strategy

A strategy for the recovery of a listed extirpated, endangered or threatened species prepared by the competent minister (as defined under the *Species at Risk Act*, s.2(1)). If the recovery of the listed species is feasible, the recovery strategy must address the threats to the survival of the species identified by the Committee for the Status of Endangered Wildlife in Canada, including any loss of habitat. The recovery strategy and any amendments will be included in the public registry established under the *Species at Risk Act*.

Regulated Entity

An economic unit operating a pipeline and subject to oversight by a regulatory body having jurisdiction.

Residual Effects

Effects that are present after mitigation is applied.

Responsible Authority

In relation to a project, a federal authority that is required pursuant to s.15 of the *Canadian Environmental Assessment Act, 2012* to ensure that an environmental assessment of the project is conducted.

Right of Entry

The right of access to, and use of, land surface.

Right-of-Entry Order

An order by the National Energy Board made under the *National Energy Board Act* granting a company access to, and use of, a defined portion of land for the purposes as set out in the order.

Right of Way (RoW)

The strip of land acquired for which a company has obtained the rights for the construction and operation of the pipeline or powerline.

Serious Harm to Fish

The death of fish or any permanent alteration to, or destruction of, fish habitat.

Socio-Economic Effect

In respect of a project, any effect on a socio-economic element found in Table A-3, including effects resulting from a change in the environment (See definition of Environmental Effect).

Species at Risk

A federally-listed extirpated, endangered or threatened species or a species of special concern. [*Species at Risk Act* s.2(1)]

Species of Special Status

Species listed under provincial jurisdiction or of recognized importance because they are vulnerable, threatened, endangered or extirpated.

Study Area	The area within the spatial boundaries of the scope of the environmental and socio-economic effects assessment. Since the spatial boundaries of the assessment may vary with different biophysical and socio-economic elements, the study area may also vary.
Test Year	A future 12-month period, usually a calendar year, when the new tolls would be in effect.
Traditional Territory	Area where an Aboriginal group has claimed or asserted the right to use the land for traditional purposes such as hunting, fishing, trapping, gathering or spiritual activities. One or more Aboriginal groups may claim the same lands as their traditional territory.
Valued Ecosystem Component (VEC)	<p>Resources or environmental features that have all or some of the following features:</p> <ul style="list-style-type: none">• importance to local human populations;• regional, national or international profiles; or• if altered from their existing status will be important in evaluating the impacts of development or human actions, and in focusing management or regulatory policy.
Valued Socio-Cultural Component (VSC)	Cultural, social, economic or health aspects of the study population that, if affected by the project, would be of concern to local human populations or government regulators.
Water Body	A water body, including a canal, reservoir, an ocean and a wetland, up to the high-water mark, but does not include a sewage or waste treatment lagoon or mine tailings pond.
Wetlands	Land where the water table is at, near, or above the surface, or which is saturated for a long enough period to promote wetland or aquatic processes as indicated by wet-altered soils, water tolerant vegetation and various kinds of biological activity which are adapted to a wet environment. Wetlands include organic wetlands or “peatlands”, and mineral wetlands or mineral soil areas that are influenced by excess water, but produce little or no peat.

GUIDE K – DECOMMISSIONING

General Requirements

1. Provide a complete description of the facilities being decommissioned. This should include a description of any adjacent facilities that are impediments to allowing the facility to be abandoned.
2. An application for abandonment must be filed for all NEB-regulated facilities when they have reached their end of life, including associated decommissioned facilities. Therefore companies should demonstrate that they are planning for eventual abandonment of decommissioned facilities by providing the anticipated timing of abandonment activities (as best known at this time) for each facility being decommissioned as well as any measures taken to prepare for this eventual abandonment.

K.1 Filing Requirements – Engineering

1. Pipeline:

Provide details to confirm that the pipeline is going to be:

- emptied of service fluids;
- purged or appropriately cleaned or both in a manner that leaves no mobile materials remaining in the pipeline;
- physically separated from any in-service piping;
- capped, plugged, or otherwise effectively sealed;
- left without any internal pressure;
- left in a state where road, railway or utility crossings are not at risk of disturbance due to settlement;
- equipped with signage; and
- monitored as appropriate for subsidence and to maintain adequate cover for existing and future land use .

Note: Pipelines containing liners or constructed of polymeric pipe may require repeat purging and maintenance to accommodate out gassing of hydrocarbon or H₂S. See CSA Z662 clause 13.2.8.6.

2. Surface Equipment:

Provide details on the removal of pipeline related surface equipment.

- describe equipment to be removed to pipeline depth, except where surface equipment is within an existing surface facility that is in continuing operation, or is required for the operation of any other remaining pipelines.

Examples of such equipment could be, but are not limited to: pipeline risers, liner vent piping, casing vents, underground vault vents or valve extenders, inspection bell holes, and cathodic protection rectifiers, test posts, or anode wiring, storage tanks and associated piping and equipment.

- describe how above ground pipelines and all related surface equipment are to be decommissioned except where they are part of or within an existing surface facility that is in continuing operation, or is required for the operation of any other remaining pipelines.

3. Facilities:

Provide details on decommissioning of pipeline related facilities such as compressors and pump stations unless they are still part of an operating site. Disposition of associated piping, supports and foundations shall also be described.

4. Underground Components:

Provide details on the decommissioning of underground vaults and closed-top pits. Discuss the decommissioning of any underground tanks in relation to requirements in API 1604.

5. Records:

Describe the records that are to be maintained of all pipeline components and facilities that are to be decommissioned.

K.2 Filing Requirements - Environmental & Socio-Economic

1. Describe the ecological setting and current land use of the project footprint as well as adjacent areas.
2. Describe any known areas of contamination in the project areas as well as historical, ongoing or planned remediation activities associated with those sites. Describe any regulatory requirements for the reclamation and remediation of these sites and how these requirements will be met.
3. For decommissioning projects that are located outside of lands owned or leased by the applicant, provide a monitoring plan outlining how the decommissioned facility will be

monitored for the period of time between decommissioning and abandonment. This plan should include:

- a description of the baseline data that has been collected or obtained for future monitoring results to be measured against. Baseline data should be of sufficient scale, scope and intensity to meet project monitoring requirements.
 - A description of how soils, vegetation establishment, invasive weeds, wetland hydrology and surface and ground water quality will be monitored.
 - Contingency plans for the discovery of soil and water contamination, loss of depth of cover, or extreme weather events affecting the integrity of the decommissioned facilities.
 - Input from interested parties. Any comments from stakeholders should be considered and, where appropriate, incorporated into the plan.
4. For decommissioning projects that are located outside of lands owned or leased by the applicant, provide an explanation of how natural regeneration of the project footprint in forested areas or native prairie have been considered in the planning for decommissioning. This should include:
- a discussion of whether or not non-agricultural lands will be allowed to naturally re-vegetate while the facility is in a decommissioned state
 - a discussion of any limitations that this would have on the ability to monitor the facilities. A discussion of whether allowing re-vegetation of the project footprint would limit future physical abandonment choices (i.e., pipeline removal vis. Abandonment in place). And if so, how that has been factored into decommissioning planning.

K.3 Filing Requirements - Economics

1. Provide details of the costs associated with the proposed decommissioning.
2. Confirm that funding is and will be available to finance the proposed decommissioning project.
3. Where the pipeline has or is likely in future to have third party shippers, provide:
 - Information on the original book cost of the facilities and accumulated depreciation to the retirement date
 - Explain any impact on remaining ratebase, providing accounting details as outlined in the *GasPipeline Uniform Accounting Regulations* (GPUAR) or *Oil Pipeline Uniform Accounting Regulations* (OPUAR), including details of whether the retirement is ordinary or extraordinary.

4. Explain the impact on the company's abandonment funding program or verify that the decommissioning does not impact it. For example, explain:
 - Any resulting changes to the abandonment cost estimate for the system, or to the estimated timing of abandonment for various segments;
 - Any resulting changes to the plans to fund future abandonment costs.

K.4 Filing Requirements - Lands Information

1. Describe the location and the dimensions of the existing RoW or facility lands that would be affected by the decommissioning activities.
2. Provide a map or site plan of the facilities to be decommissioned.
3. Identify the locations and dimensions of any temporary workspace required for decommissioning activities
4. Provide a record of public consultation activities that have been undertaken with affected landowners. This record should include a description of:
 - All discussions with landowners regarding the proposed decommissioning activities;
 - A summary of any issues or concerns identified by the landowner; and
 - How the applicant proposes to address any concerns or issues raised by potentially affected people or landowners or an explanation as to why no further action is required.
5. Provide a plan for how consultation with affected people or landowners will be conducted during the period of time between decommissioning and abandonment.

K.5 Filing Requirements - Consultation

1. The Board expects applicants will consider consultation for all projects. Please refer to Chapter 3.3 of the NEB's Filing Manual for additional information. Sharing contamination remediation plans, if any, with landowners, stakeholders – refer to Abandonment Guide B.2

Guidance

Environment and Socio-Economic

Decommissioning Plan

An application to decommission the operation of a pipeline could include an decommissioning plan tailored to the individual project and should include input from interested parties such as:

- landowners;
- aboriginal groups;
- occupants;
- land managers;
- lessees;
- municipal agencies (federal or provincial);
- shippers; and
- upstream and downstream users.

If a decommissioning plan is shared with interested parties, any comments from these stakeholders should be considered and, where appropriate, incorporated into the plan.

Environmental, safety and land-use issues may all be considered in the application. The application may also address reclamation of sites where surface facilities have been or will be removed and the management of any pipeline components that will be maintained in a deactivated state.

Economics and Finance

Decommissioning Costs

Describe the methodology and assumptions used to estimate costs. Identify and describe any associated section 52 or 58 applications. Provide a level of detail and technical description appropriate to allow regulators, the public, and others to understand the estimates to a reasonable level.

As decommissioning is not the final stage in the lifecycle of a Board-regulated pipeline, provide estimates of average annual future costs for post-decommissioning activities.

Provide estimates of:

- any future costs associated with maintaining these facilities in a decommissioned state, up until abandonment of these and nearby facilities.

- the costs to complete the abandonment of these facilities (including recognition of costs of post abandonment activities (i.e., for any facilities proposed to be left in the ground, the costs of monitoring and contingent remediation of any discoveries of contamination or subsidence).
- explain if and how the total costs to abandon the entire pipeline system have been adjusted for the decommissioning of these facilities, and any related impact on funding for those future costs that remain.

For more information, refer to RH-2-2008, MH-001-2012, MH-001-2013 and the 4 March 2010 Revisions to the Base Case.

Liability Exposure

As decommissioning is not the final stage in the lifecycle of Board-regulated pipelines, the description of future liabilities should include:

- the type of each liability and an estimate of the associated cost; and
- a statement of which decommissioning work is associated with a legal obligation and which work is not.

Describe the methodology and assumptions used to estimate costs. Identify and describe any associated section 52 or 58 applications. Provide a level of detail and technical description appropriate to allow regulators, the public, and others to understand the estimates to a reasonable level.

As decommissioning is not the final stage in the lifecycle of a Board-regulated pipeline, provide estimates of average annual future costs for post-decommissioning activities.

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- explain if and how the total costs to abandon the entire pipeline system have been adjusted for the decommissioning of these facilities, and any related impact on funding for those future costs that remain.

For more information, refer to RH-2-2008, MH-001-2012, MH-001-2013 and the 4 March 2010 Revisions to the Base Case.

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As decommissioning is not the final stage in the lifecycle of Board-regulated pipelines, the description of future liabilities should include:

- the type of each liability and an estimate of the associated cost; and
- a statement of which decommissioning work is associated with a legal obligation and which work is not.

Explain the impact to the company's abandonment funding program. For example, in what manner does this alter the total abandonment cost estimate for the system, and the timeline for accumulating funds.

Financing

The confirmation that funding is available for the decommissioning work, and the funding will continue to be available to fund the future abandonment, including updated description of any funding, financial guarantees or other arrangements designed to cover these costs.

If the pipeline will still be providing service to third party shippers, include:

- the expected toll treatment and toll impact, including:
 - an explanation of how the tolls were determined;
 - the expected impact, if any, on shippers and other parties; and
 - a statement regarding the extent of shippers' and other parties' support for any toll increase.

Explain how this decommissioning plan compares to the abandonment plan for these facilities or this site.

Accounting

The GPUAR or OPUAR prescribe the accounting treatment for both ordinary and extraordinary retirements, including informing the Board if the gain or loss on an extraordinary retirement is material.

Next Steps....

File the completed application. Applicants are encouraged to include the completed relevant checklists from Appendix I.

Guide K – Decommissioning

Filing #	Filing Requirement	In Application? References	Not in Application? Explanation
K.1 General Requirements			
1	Provide a complete description of the facilities being decommissioned. This should include a description of any adjacent facilities that are impediments to allowing the facility to be abandoned.		
2	An application for abandonment must be filed for all NEB-regulated facilities when they have reached their end of life, including associated decommissioned facilities. Therefore companies should demonstrate that they are planning for eventual abandonment of decommissioned facilities by providing the anticipated timing of abandonment activities (as best known at this time) for each facility being decommissioned as well as any measures taken to prepare for this eventual abandonment.		
K.2 Engineering			
Pipeline:			
3.	<p>Provide details to confirm the pipeline is going to be:</p> <ul style="list-style-type: none"> emptied of service fluids purged or appropriately cleaned or both in a manner that leaves no mobile materials remaining in the pipeline; physically separated from any in-service piping; capped, plugged, or otherwise effectively sealed; left without any internal pressure; left in a state where road, railway or utility crossings are not at risk of disturbance due to settlement; equipped with signage; and monitored as appropriate for subsidence and to maintain adequate cover for existing and future land use. <p>Note: Pipelines containing liners or constructed of polymeric pipe may require repeat purging and maintenance to accommodate out gassing of hydrocarbon or H₂S. See CSA Z662 clause 13.2.8.6.</p>		

Filing #	Filing Requirement	In Application? References	Not in Application? Explanation
Surface Equipment:			
4.	<p>Provide details on the removal of pipeline related surface equipment.</p> <ul style="list-style-type: none"> describe equipment to be removed to pipeline depth, except where surface equipment is within an existing surface facility that is in continuing operation, or is required for the operation of any other remaining pipelines. <p>Examples of such equipment could be, but are not limited to: pipeline risers, liner vent piping, casing vents, underground vault vents or valve extenders, inspection bell holes, and cathodic protection rectifiers, test posts, or anode wiring, storage tanks and associated piping and equipment.</p> <ul style="list-style-type: none"> describe how above ground pipelines and all related surface equipment are to be decommissioned except where they are part of or within an existing surface facility that is in continuing operation, or is required for the operation of any other remaining pipelines. 		
Facilities:			
5.	<p>Provide details on decommissioning of pipeline related facilities such as compressors and pump stations unless they are still part of an operating site. Disposition of associated piping, supports and foundations shall also be described.</p>		
Underground Components:			
6.	<p>Provide details on the decommissioning of underground vaults and closed-top pits. Discuss the decommissioning of any underground tanks in relation to requirements in API 1604.</p>		
Records:			
7.	<p>Describe the records that are to be maintained of all pipeline components and facilities that are to be decommissioned.</p>		

Filing #	Filing Requirement	In Application? References	Not in Application? Explanation
K.3 Environment and Socio-Economic			
8.	Describe the ecological setting and current and use of the project footprint as well as adjacent areas.		
9.	Describe any known areas of contamination in the project areas as well as historical, ongoing or planned remediation activities associated with those sites. Describe any regulatory requirements for the reclamation and remediation of these sites and how these requirements will be met.		
10.	<p>For decommissioning projects that are located outside of lands owned or leased by the applicant, provide a monitoring plan outlining how the decommissioned facility will be monitored for the period of time between decommissioning and abandonment. This plan should include:</p> <ul style="list-style-type: none"> • a description of the baseline data that has been collected or obtained for future monitoring results to be measured against. Baseline data should be of sufficient scale, scope and intensity to meet project monitoring requirements. • a description of how soils, vegetation establishment, invasive weeds, wetland hydrology and surface and ground water quality will be monitored. • contingency plans for the discovery of soil and water contamination, loss of depth of cover, or extreme weather events affecting the integrity of the decommissioned facilities. • input from interested parties. Any comments from stakeholders should be considered and, where appropriate, incorporated into the plan. 		
11.	<p>For decommissioning projects that are located outside of lands owned or leased by the applicant, provide an explanation of how natural regeneration of the project footprint in forested areas or native prairie have been considered in the planning for decommissioning. This should include:</p> <ul style="list-style-type: none"> • a discussion of whether or not non-agricultural lands will be allowed to 		

Filing #	Filing Requirement	In Application? References	Not in Application? Explanation
	<p>naturally re-vegetate while the facility is in a decommissioned state.</p> <ul style="list-style-type: none"> a discussion of any limitations that this would have on the ability to monitor the facilities. A discussion of whether allowing re-vegetation of the project footprint would limit future physical abandonment choices) i.e., pipeline removal vs. abandonment in place). And if so, how that has been factored into decommissioning planning. 		
K.4 Economics and Finance			
5.	Provide details of the costs associated within the proposed decommissioning.		
6.	Confirm that funding is and will be available to finance the proposed decommissioning project.		
7.	<p>Where the pipeline has or is likely in future to have third party shippers, provide:</p> <ul style="list-style-type: none"> information on the original book cost of the facilities and accumulated depreciation to the retirement date. explain any impact on remaining ratebase, providing accounting details as outlined in the <i>Gas Pipeline Uniform Accounting Regulations</i> (GPUAR) or <i>Oil Pipeline Uniform Accounting Regulations</i> (OPUAR), including details of whether the retirement is ordinary or extraordinary. 		
8.	<p>Explain the impact on the company's abandonment funding program or verify that the decommissioning does not impact it. For example, explain:</p> <ul style="list-style-type: none"> any resulting changes to the abandonment cost estimate for the system, or to the estimated timing of abandonment for various segments; any resulting changes to the plans to fund future abandonment costs. 		
K.5 Lands Information			
8.	Describe the location and the dimensions of the existing RoW or facility lands that would be affected by the decommissioning activities.		

Filing #	Filing Requirement	In Application? References	Not in Application? Explanation
9.	Provide a map or site plan of the facilities to be decommissioned.		
10.	Identify the locations and dimensions of temporary workspace required for decommissioning activities.		
11.	<p>Provide a record of public consultation activities that have been undertaken for the affected landowners, including a description of:</p> <ul style="list-style-type: none"> • all discussions with landowners regarding the proposed decommissioning activities; • summary of any issues or concerns identified by the landowner; and • how the applicant proposes to address any concerns or issues raised by potentially affected people or landowners, or an explanation as to why no further action is required. 		
12.	Provide a plan for how consultation with affected people or landowners will be conducted during the period of time between decommissioning and abandonment.		
K.6 Consultation			
1.	The Board expects applicants will consider consultation for all projects. Please refer to Chapter 3.3 of the NEB's Filing Manual for additional information. Sharing contamination remediation plans, if any, with landowners, stakeholders – refer to Abandonment Guide B. 2.		

Guide O – Review, Rehearing or Variance Applications

Filing #	Filing Requirement	In Application? References	Not in Application? Explanation
1.	Meet the requirements of section 44 of the Rules.		
2.	Where the application is to vary an order, certificate, licence or permit, include the reason the variation is required and all information necessary to support the change proposed, including the information required by the relevant <i>Filing Manual</i> Guide		

Guide P – Tolls and Tariffs

Filing #	Filing Requirement	In Application? References	Not in Application? Explanation
P.1 Cost of Service			
1.	Description of steps taken with parties to discuss issues and attempts to reach negotiated settlement.		
2.	Summary schedule of total cost of service, with amounts for the base, current and test years and year-to-year changes for following cost components: <ul style="list-style-type: none"> operating, maintenance & administrative transmission by others depreciation and amortization of plant income taxes taxes other than income taxes miscellaneous revenues return on rate base deferred items other items 		
3.	Analysis of each cost component listed above, by major cost category, with explanations for significant year-to-year changes. Allocations between regulated and non-regulated entities must include gross costs, allocated costs, the methodology used and rationale.		
4.	Schedules to show derivation of monthly deferral account balances, including carrying charges and which amounts are actual and which are estimated.		
5.	Schedule reconciling additions to plant accounts with additions to income tax CCA for base, current and test years.		
6.	Schedule detailing changes in the deferred tax balance for base, current and test years.		
7.	Provide the estimated total cost to abandon, as well as the Collection Period over which revenue will be accumulated.		
P.2 Rate Base			
1.	Detailed schedules for rate base with assumptions and calculations for additions, retirements, cash working capital.		

Filing #	Filing Requirement	In Application? References	Not in Application? Explanation
P.3 Financial Statements			
1.	Current annual report to shareholders. Current corporate annual report of parent if applicable.		
2.	Financial statements for base year plus explanation of major assumptions used to prepare statements.		
P.4 Cost of Capital			
1.	Establish the applicant's sources of capital invested in rate base, construction work in progress and gas plant under construction, and the justification for the cost rates which the applicant is seeking to include in its cost of service.		
2.	A summary schedule for the current and test years, based on 13-point or 24-point averages, showing the applicant's projected outstanding common equity and rates of return thereon, projected outstanding balances and related projected weighted average cost for each other class of capital and derivation of the overall rates of return.		
3.	An analysis of the weighted average cost of debt capital for the test year showing the projected cost of each debt issue, including borrowings from financial institutions and a supporting schedule for each debt issue.		
4.	For any unfunded debt: <ul style="list-style-type: none"> A description of the applicant's plans to finance it, including details of the timing, size and type of each issue Evidence supporting the projected cost rate in the applicant's financing plan, the projected short-term debt rate and the spread implied in the applicant's projected unfunded debt rate. 		
5.	Independent forecasts for the test year of yields on 10 and 30 year long-term Government of Canada bonds and Treasury Bills with a detailed discussion of the degree of reliance the applicant has placed on them in making its forecasts.		
6.	Applicant's most recent bond rating reports issued by the Canadian Bond Rating Service, the Dominion Bond Rating Service, Standard and Poor's and Moody's for purposes of assessing the applicant's debt.		
7.	An analysis of the weighted average cost of preferred share capital for the test year		

Filing #	Filing Requirement	In Application? References	Not in Application? Explanation
	showing the projected cost of each issue and a supporting schedule for each issue.		
8.	A detailed calculation of the 13-point or 24-point average amount of common equity projected for the test year.		
9.	A schedule in tabular form for each issue of common shares in the last five fiscal years.		
10.	A schedule in tabular form with respect to common equity of the applicant for each of the last five fiscal years.		
11.	Where an application is to establish or change capital structure, include a detailed discussion of business risks including market, supply, operating and physical and regulatory and political risks.		
12.	<p>If a significant part of the applicant's capital is obtained from an affiliated company as defined in the Regulations, information with respect to the debt, preferred share and common share capital of that affiliated company, and</p> <ul style="list-style-type: none"> • A copy of the latest prospectus issued by the affiliated company • A chart showing the relationship between the applicant and the affiliated company in terms of share ownership and financial obligations • Information in respect of the affiliated company as listed in requirement 10. 		
13.	Where applicable, a thorough discussion of the extent to which the consolidated capital structure is relevant to the determination of a deemed capital structure for the Board-regulated operations of the pipeline, including supporting information.		
P.5 Tolls and Tariffs			
1.	Concise description of pipeline system & operations, including system map showing toll zones and delivery areas.		
2.	Describe applied-for toll design, with rationale for any proposed changes.		
3.	Comparative schedule of test year revenues for each class/type of service under existing and proposed tolls.		
4.	Describe any tariff revisions with rationale for revisions and comparative schedules showing proposed changes to existing tariff sheets.		

Guide Q – Export and Import Authorizations

Filing #	Filing Requirement	In Application? References	Not in Application? Explanation
Natural Gas (including LNG) Export License Applications			
1.	The source and volume of gas proposed to be exported.		
2.	Description of gas supplies, including Canadian gas supply, expected to be available to the Canadian market (including underlying assumptions) over the requested licence term.		
3.	Description of expected gas requirements (demand) for Canada (including underlying assumptions) over the requested licence term.		
4.	Implications of the proposed export volumes on the ability of Canadians to meet their gas requirements.		

Guide R – Transfer of Ownership, Lease or Amalgamation

Filing #	Filing Requirement	In Application? References	Not in Application? Explanation
Company Divesting of the Facilities			
1.	The nature of the transaction.		
2.	A map of the pipeline and the relevant upstream and downstream facilities, identifying any facility that could become stranded.		
3.	Confirmation that a copy of the records have been provided to the new owners of the facility.		
4.	Estimated cost to abandon the facilities.		
Company Acquiring the New Facilities			
1.	The new owner and operator of the pipeline including contact information.		
2.	The original cost of the asset, depreciation and net book value.		
3.	The purchase price of the asset.		
4.	The intended long-term use of the facilities.		
5.	Any changes in the conditions of service offered, including estimated toll impact.		
6.	A plan detailing how the applicant will acquire the information/records necessary to maintain and operate the facilities safely.		
7.	Describe their understanding of their financial liability for future abandonment costs.		

Guide S – Access on a Pipeline

Filing #	Filing Requirement	In Application? References	Not in Application? Explanation
1.	Provide a detailed summary of the circumstances leading to the application.		
2.	Provide copies of all relevant correspondence between the applicant, the operator of the subject facility and any other parties that may be involved with the application.		
3.	For applications for an exemption from subsection 71(1), provide evidence that: <ul style="list-style-type: none"> an open season was held offering all of the capacity to be contracted to anyone interested in shipping; and allowing the exemption is in the public interest 		
4.	In the case of an application pursuant to subsection 71(3), the applicant should provide a description of the facilities that the pipeline company would need to install, including a cost estimate		

Guide T – Leave to Open

Filing #	Filing Requirement	In Application? References	Not in Application? Explanation
For a Pipeline or a Pipeline Section:			
	<ul style="list-style-type: none"> Board certificate or order under which work was carried out List of standards, specifications and procedures Description of the pressure tested facilities Summary of continuous pressure and temperature readings Statement that all control and safety devices were or will be tested for functionality Confirmation that: <ul style="list-style-type: none"> required tests were taken and met requirements all permits were acquired when necessary Test equipment calibration certificates All logs, test charts, etc. are signed and dated by company representative Details regarding unsuccessful pressure tests, including the cause of failure 		
For a Tank			
	<ul style="list-style-type: none"> Board certificate or order under which work was carried out Standards, specifications and procedures Confirmation that: <ul style="list-style-type: none"> required tests were taken and met requirements all permits were acquired when necessary Statement that all control and safety devices were inspected and tested for functionality 		

Guide U – Information Filed Respecting Plan, Profile, Book of Reference (PPBoR) and Notices

Filing #	Filing Requirement	In Application? References	Not in Application? Explanation
U.1 Plan, Profile, Book of Reference			
	PPBoR meets requirements of section 33 of the NEB Act?		
	In addition, the plan and profile of the project drawn to a scale of 1:10 000 or larger, if appropriate, should show: <ul style="list-style-type: none"> the proposed route of the pipeline property boundaries the numbers of the parcels of land to be traversed (i.e., legal land descriptions) 		
U.2 Section 34 Notices			
	Requirements pursuant to section 34 of the NEB Act.		
	Requirements pursuant to section 50 of the Rules.		
1.	File a copy of the notice that will be served on landowners.		
2.	Provide a copy of the notice that will be included in local publications.		
3.	File a list of the publications that will be used.		
4.	Where the applicant completes the service and publication of notice under section 34 of the NEB Act, it shall forthwith notify the Board in writing of the dates of the last service and publication. The company shall file a tear sheet of the newspapers.		
U.3 Application to Correct a PPBoR Error			
1.	Pursuant to subsection 41(1) of the NEB Act, application should include: <ul style="list-style-type: none"> the Order number and date of the original PPBoR approval the nature and description of the error in the PPBoR the accurate information (i.e., related to the plan, profile or book of reference) confirmation that, pursuant to subsection 41(3), copies of the permit will be provided to the offices of the registrars or appropriate land title offices. 		

Guide V – Right of Entry Applications

Filing #	Filing Requirement	In Application? References	Not in Application? Explanation
	Requirements pursuant to section 104 of the NEB Act.		
	Requirements pursuant to section 55 of the Rules.		
1.	A summary of the land negotiation process conducted between the applicant and the owner of the lands for which a right-of-entry order is sought.		
2.	The date of service of notice on the landowner pursuant to subsection 87(1) of the NEB Act.		
3.	If applicable, the date of service of notice on the landowner pursuant to section 34 of the NEB Act.		
4.	A discussion of outstanding issues and the reason(s) that a voluntary agreement could not be reached.		

Guide W – Requirements for Substituted Service Applications

Filing #	Filing Requirement	In Application? References	Not in Application? Explanation
	Requirements pursuant to sections 3, 4 and 5 of the National Energy Board Substituted Service Regulations.		