

# **South Bow GP (Canada) Ltd.**

Petroleum Toll Schedule

Containing Tolls  
Applying to the Transportation of  
Petroleum

From Hardisty, Alberta

To the International Boundary at or near Haskett, Manitoba

Governed, except as otherwise provided, by the Rules and Regulations and CER Tariff number in effect, and any amendments and supplements thereto and reissues thereof. Capitalized terms used herein and not otherwise defined have the meanings set out in such Rules and Regulations.

**Issued: March 31, 2026**

**Issued by:**

Skylar Wilson  
South Bow GP (Canada) Ltd.,  
as general partner on behalf of  
South Bow (Canada) Limited Partnership  
Suite 900, 707 5 Street SW  
Calgary, Alberta T2P 1V8  
Canada

**Effective: June 1, 2026**

**Compiled by:**

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South Bow GP (Canada) Ltd.,  
as general partner on behalf of South Bow  
(Canada) Limited Partnership  
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**Abandonment Surcharge**

(Charge in Canadian Dollars per Cubic Metre)

<b>For all Destinations</b>	<b>For all Crude Types</b>
Abandonment Surcharge	0.264

Abandonment Surcharge is applicable to all Shippers in accordance with the determination of the Abandonment Surcharge as set forth in the Rules and Regulations.

**CER Tariff No. 81**

**Abandonment Surcharge Calculation**

Abandonment Surcharge calculations reflect the last approved Abandonment Cost Estimate. The adjusted Final South Bow ACA is comprised of the South Bow ACA of approximately \$9.3 Million and tax true-ups totaling approximately \$35.5 thousand to be retained by South Bow.

The South Bow 2026 Abandonment Surcharge is calculated by dividing the Final South Bow ACA by the Total Forecasted 2026 Volume. The calculations are shown in detail below.

**CALCULATION OF ABANDONMENT SURCHARGE**

**Effective January 1, 2026**

Annual Contribution Amount (\$)	\$9,254,295
Total Forecasted 2026 Volume (m <sup>3</sup> )	35,168,107
Abandonment Surcharge	$\frac{\text{Annual Contribution Amount} + \text{Tax True-Ups}^1}{\text{Total Forecasted 2026 Volume}}$ $(\$9,254,295 + \$35,530) / 35,168,107 \text{ m}^3$ $= 0.264/\text{m}^3$

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<sup>1</sup>Tax True-ups are amounts to be retained and/or contributed by South Bow related to (a) the tax differential arising from accrued surcharges receivable but not received in 2024, and (b) adjustment for the tax rate differential between South Bow and the Trust on income earned in the Trust.