

**INTER PIPELINE FUND
SUPPORT FOR 2005 T5013 SUPPLEMENTARY
Filing Instruction for Form T5013**

The following form should be used in gathering information to be used in completing Form T5013 for the unitholders

Unitholder's Name and Full Address

Surname first, followed by usual first name and initial
Enter full mailing address

Partnership's Name and Full Address

Inter Pipeline Fund
2600, 237 - 4th Avenue S.W.
Calgary, AB
Canada, T2P 4K3

DO NOT REPORT "\$" IN FRONT OF THE AMOUNTS REPORTED ON THE FORM T5013

Form T5013 Identification	Description	Only Information Contained in the Boxes Should Vary	
Fiscal Period End	Year Month	2005 12	
Box 01	Partnership's filer ID #	HA4716445	
Box 04	Partnership Code	1	
Box 05	Business Code	1225	
Box 07	Country Code	CAN	
Box 08	Publicly Traded Partnership	yes	
Box 09	Member Code	0	
Box 11	Partner's % of Partnership income (loss)	x.xxxx%	x.xxxx% = $\frac{\text{\$Unitholder's total 2005 Distribution entitlement}}{\$137,688,645} \times 100$
Box 12	Recipient's ID #		Recipient type: Individual - enter social insurance number Corporation - enter "0" followed by the account or business number Trust - enter the Trust account number Partnership - enter the partnership's filer identification or business number
Box 18	Net business income		35.643802% x amount of 2005 cash distributions to which unitholder was entitled to receive
Box 22	Capital cost allowance		61.090252% x amount of 2005 cash distributions to which unitholder was entitled to receive
Box 26	Interest income		0.155763% x amount of 2005 cash distributions to which unitholder was entitled to receive
Box 27	Foreign dividend and interest income		2.426654% x amount of 2005 cash distributions to which unitholder was entitled to receive
Box 30	Carrying charges		1.409278% x amount of 2005 cash distributions to which unitholder was entitled to receive
Box 45	At - risk amount	* See details below	
Box 51	Gross income	896,808,420	

All other Boxes on the Form T5013 Supplementary should be left blank (do not report "0" or "N/A")

<p>Details: Box 18 - Business income is allocated 98.04% to Alberta and 1.96% to Saskatchewan Gross Salaries: Alberta - \$21,271,154 ; Saskatchewan - \$510,887 Gross Revenues: Alberta - \$882,709,135 ; Saskatchewan - \$14,099,285</p> <p>Box 27 - Source of foreign interest income: United Kingdom</p> <p>Box 45 - Not Relevant</p>
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INTER PIPELINE FUND
SUPPORT FOR 2005 RL15 (RELEVE 15) STATEMENT OF PARTNERSHIP INCOME
Filing Instruction for RELEVE 15

The following form should be used in gathering information to be used in completing RELEVE 15 for the unitholders

Unitholder's Name and Full Address

Surname first, followed by usual first name and initial
 Enter full mailing address

Partnership's Name and Full Address

Inter Pipeline Fund
 2600, 237 - 4th Avenue S.W.
 Calgary, AB
 Canada, T2P 4K3

DO NOT REPORT "\$" IN FRONT OF THE AMOUNTS REPORTED ON THE FORM RL 15

<u>REVEVE15 Identification</u>	<u>Description</u>	<u>Only Information Contained in the Boxes Should Vary</u>	
	Fiscal Period End	2005 12	
	Quebec Partnership ID #	1021059567SP0001	
	Code du releve	0	
Box 1	Net business income		35.643802% x amount of 2005 cash distributions to which unitholder was entitled to receive
Box 5	Capital cost allowance		61.090252% x amount of 2005 cash distributions to which unitholder was entitled to receive
Box 7	Interest income		0.155763% x amount of 2005 cash distributions to which unitholder was entitled to receive
Box 8	Foreign dividend and interest income		2.426654% x amount of 2005 cash distributions to which unitholder was entitled to receive
Box 14	Gross income	896,808,420	
Box 15	Carrying charges		1.409278% x amount of 2005 cash distributions to which unitholder was entitled to receive
Box 24A	Share of debt		For Corporate Partners Only Number of units held at December 31, 2005 x \$821,748,000 184,592,431 Units
Box 24C	Share of total assets		For Corporate Partners Only Number of units held at December 31, 2005 x \$2,001,742,000 184,592,431 Units
Box 26	At - risk amount	* See details below	
Box 36	Partner's % of Partnership income (loss)	x.xxxx%	x.xxxx%= <u>\$Unitholder's total 2005 Distribution entitlement</u> x 100 \$137,688,645
Box 37	Units held at year end		Insert the number of units held at year end by the unitholder
Box 38	Business code	23	
Box 39	Partnership code	1	
Box 40	Member code	0	
Box 41	Taxpayer code		Recipient type: "1" - for an individual other than a trust "3" - for a corporation "4" - for a trust or a partnership
Box 42	% business in Quebec	0.00%	The Partnership has no operations in Quebec
	Recipient ID #		Recipient type: Individual - enter social insurance number Corporation - enter "0" followed by the corporation's Registration number Trust - enter the Trust identification number Partnership - enter the partnership's identification number

Details:

Box 01 - Business income is allocated 98.04% to Alberta and 1.96% to Saskatchewan
 Gross Salaries: Alberta - \$21,271,154 ; Saskatchewan - \$510,887
 Gross Revenues: Alberta - \$882,709,135 ; Saskatchewan - \$14,099,285

Box 8 - Source of foreign interest income: United Kingdom

Box 26 - Not Relevant