

August 31, 2017

Dear Valued Supplier:

Inter Pipeline Ltd. (Inter Pipeline) is centralizing invoice intake and processing as part of an integrated financial and purchasing system implementation. These changes impact Inter Pipeline's supplier network.

To that end, it is important that you review the instructions below for creating and submitting invoices to Inter Pipeline and its affiliates. **These changes are effective September 30, 2017.**

***NOTE*: INVOICES THAT DO NOT MEET THE FOLLOWING CRITERIA WILL BE RETURNED.**

INVOICES RELATED TO AN ISSUED INTER PIPELINE PURCHASE ORDER:

The following information is intended for suppliers that provide goods and/or services to Inter Pipeline based on the issuance of a purchase order (PO). Suppliers are required to complete the following details for each invoice issued:

Inter Pipeline Details

Invoice must include the following as they appear on the PO:

- Inter Pipeline PO number with only one PO number for each invoice
- The correct legal entity name of Inter Pipeline or its affiliate(s)
- Inter Pipeline's "shipped to" address detailing delivery location of goods and/or services
- Inter Pipeline buyer name, contact information, project number and project name (if available)

Tax Information

Invoice must include the following tax-related information:

- Tax amount divided into categories as required - e.g. Goods and Services Tax (GST), Provincial Sales Tax (PST) by province, Harmonized Sales Tax (HST), Québec Sales Tax (QST), Value Added Tax (VAT)
- Goods and Services Tax registration number (if registered)
- Québec Sales Tax registration number (if registered)

Supplier Details

Invoice must include:

- Supplier name
- Supplier remit-to address
- Supplier contact information
- Unique invoice number
- Invoice date

Item Details

Invoice must include:

- Line item number
- Line item number, description, quantity, unit of measure, unit cost and extended cost (excluding tax) as per the PO line items
- Invoice subtotal amount (pre-tax)
- Total invoice amount (subtotal amount + tax amount)

- Invoice currency (i.e. CAD, USD, EUR, etc.). **Note:** Invoice currency must match the currency on the PO

Backup Documents

Include proof of delivery such as a signed waybill or bill of lading.

INVOICES <u>NOT</u> RELATED TO AN ISSUED INTER PIPELINE PURCHASE ORDER:
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The following information is intended to apply to situations where Inter Pipeline has requested goods and/or services without issuing a PO. Suppliers are required to complete the following details for each invoice issued:

Inter Pipeline Details

Invoice must include the following:

- The correct legal entity name of Inter Pipeline or its affiliate(s)
- Inter Pipeline's "shipped to" address detailing delivery location of goods and/or services
- Inter Pipeline contact name, contact information
- Project number or cost centre number (if applicable)

Tax information

Invoice must include the following tax information:

- Tax amount divided into categories as required - e.g. Goods and Services Tax (GST), Provincial Sales Tax (PST) by province, Harmonized Sales Tax (HST), Québec Sales Tax (QST), Value Added Tax (VAT)
- Goods and Services Tax registration number (if registered)
- Québec Sales Tax registration number (if registered)

Supplier Details

Invoice must include:

- Supplier name
- Supplier remit-to address
- Supplier contact information
- Unique invoice number
- Invoice date

Item Details

Invoice must include:

- Line item number, description, quantity, unit of measure, unit cost and extended cost (excluding tax) Invoice subtotal amount (pre-tax)
- Total invoice amount (subtotal amount + tax amount)
- Invoice currency (i.e. CAD, USD, EUR, etc.)

Backup Documents

Include proof of delivery such as signed waybill or bill of lading.

SUBMITTING INVOICES

General Information

Submit invoices directly to Inter Pipeline Accounts Payable (AP) by either of the following methods:

Email a PDF to:	invoices@interpipeline.com
Mail directly to Inter Pipeline's scanning center for processing:	Inter Pipeline Ltd. P.O. Box #53 Concord, ON L4K 1B4

- Please use only **one** method of invoice submission. **Do not send multiple copies of the same invoice to both the email address and the municipal address.**
- Faxed invoices will not be accepted.
- Invoices paid with a purchasing or credit card should not be submitted to Inter Pipeline AP, but should be submitted directly to the individual who procured the good and/or service.

Email Submissions

When preparing your invoice for emailing:

- Scan the invoice and create a single email attachment file, beginning with the invoice followed by the supplementary documents.
- The email attachment file should be saved as a PDF and must not exceed 9 MB in size. **Do not zip your file.** If the file exceeds 9 MB, please follow the paper submission process.
- File name should be a maximum of 100 characters and not contain special characters, e.g. !, #, &, etc. ..

When emailing your invoice:

- Do not paste the invoice into the email body. The invoice must be sent as an attachment.
- Only send **ONE INVOICE** (with its backup documentation) **PER ATTACHMENT, PER EMAIL.**
- Verify that the email address is correct (see email list below)
- Do not send links to external systems for Inter Pipeline or the Inter Pipeline representative to download.
- Do not send password protected email attachments.
- **NOTE: The body of the email is not processed. Please do not include any invoice details or invoice processing information in the email body.**

Paper Submissions

When creating your invoice for submission:

- Use 20 lb., 8½ x 11 inch white paper.
- Use black font in clear block font (such as Arial) to reduce processing time.

When mailing your invoice to the designated post office box:

- Ensure that the invoice is on the top followed by any supplementary documents.
- Do not include header or blank pages.
- Do not staple or clip the pages.
- Do not mail multiple copies of the same invoice.



Please note that this new process does not change Inter Pipeline's banking information or electronic fund transfer (EFT) payment processes.

Your attention to this notice is greatly appreciated. Any questions regarding the information above should be directed to:

Kris Rivest
Supply Chain Project Specialist
Inter Pipeline Ltd.
3200, 215 - 2nd Street SW
Calgary AB, T2P 1M4

Phone: 403.290.2664
Email: kris.rivest@interpipeline.com

Trent Sanregret
Accounting Manager, Accounts Payable
Inter Pipeline Ltd.
3200, 215 - 2nd Street SW
Calgary AB, T2P 1M4

Phone: 403.218.9552
Email: Trent.Sanregret@interpipeline.com

Sincerely,

A handwritten signature in black ink, appearing to read "Brent Heagy". The signature is written in a cursive style and is positioned to the left of a vertical line.

Brent Heagy
Chief Financial Officer
Inter Pipeline Ltd.

The following is a list Inter Pipeline Ltd's affiliates:

Inter Pipeline (Corridor) Inc., Inter Pipeline Polaris Inc., Cold Lake Pipeline Ltd., Cold Lake Pipeline Limited Partnership, Cochrane/Empress V Partnership, Empress II Partnership, Inter Pipeline Extraction Ltd., Inter Pipeline Extraction Trust, Northern Pipe Line Company Ltd., 1182760 Alberta Ltd., Inter Pipeline Propylene Ltd., Inter Pipeline Offgas Ltd., Inter Pipeline Offgas Limited Partnership.