

**INTER PIPELINE FUND  
SUPPORT FOR 2008 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**

<u>Form T5013 Identification</u>	<u>Description</u>	<u>Only Information Contained in the Boxes Should Vary</u>	
Box 01	Fiscal Period End	2008 12	
Box 02	Partnership's filer ID #	HA4716445	
Box 03	Tax Shelter #	N/A	
Box 04	Publicly Traded Partnership	1	
Box 05	Type of slip	[ ]	0 for original; 1 for amended; 2 for additional; 3 for cancelled; 4 for duplicate
Box 06	Partnership Code	1	
Box 07	Country Code	CAN	
Box 08	Member Code	0	
Box 09	Number of units held	[ ]	Insert the number of units held at year end by the unitholder
Box 10	Partner's % of Partnership income (loss)	x.xxxx%	$x.xxxx\% = \frac{\$Unitholder's\ total\ 2008\ Distribution\ entitlement}{\$186,570,497} \times 100$
Box 11	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 22	Limited Partnership business income (loss)	[ ]	<b>95.22857%</b> x amount of 2008 cash distributions to which unitholder was entitled to receive
Box 22-1	At - risk amount	N/A	
Box 27	Return of capital	[ ]	<b>0.000000%</b> x amount of 2008 cash distributions to which unitholder was entitled to receive
Box 34	Gross income	1,006,876,842	
Box 35	Business income (loss)	[ ]	<b>0.000000%</b> x amount of 2008 cash distributions to which unitholder was entitled to receive
Box 50	Interest income from Canadian sources	[ ]	<b>0.11429%</b> x amount of 2008 cash distributions to which unitholder was entitled to receive
Box 55	Foreign dividend and interest income (UK)	[ ]	<b>6.84596%</b> x amount of 2008 cash distributions to which unitholder was entitled to receive
Box 55	Foreign dividend and interest income(Germany)	[ ]	<b>0.81118%</b> x amount of 2008 cash distributions to which unitholder was entitled to receive
Box 59	Carrying charges(CAN)	[ ]	<b>-2.62134%</b> x amount of 2008 cash distributions to which unitholder was entitled to receive
Box 59	Carrying charges(UK)	[ ]	<b>-0.34353%</b> x amount of 2008 cash distributions to which unitholder was entitled to receive
Box 59	Carrying charges(Germany)	[ ]	<b>-0.04942%</b> x amount of 2008 cash distributions to which unitholder was entitled to receive
Box 70	Capital gains (losses)	[ ]	<b>0.01429%</b> x amount of 2008 cash distributions to which unitholder was entitled to receive
Box 85	Capital cost allowance	[ ]	<b>16.95714%</b> x amount of 2008 cash distributions to which unitholder was entitled to receive

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

**Details:**

Box 22 - Business income is allocated 98.00% to Alberta and 2.0% to Saskatchewan  
Gross Revenues: Alberta - \$984,049,212 ; Saskatchewan - \$22,827,630  
Gross Salaries: Alberta - \$33,275,077 ; Saskatchewan - \$588,453

**INTER PIPELINE FUND  
SUPPORT FOR 2008 T5013 SUPPLEMENTARY  
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	2008 12	
	Quebec Partnership ID #	1021059567SP0001	
	Code du releve	0	
Box 1	Net business income		95.22857% x amount of 2008 cash distributions to which unitholder was entitled to receive
Box 5	Capital cost allowance		16.95714% x amount of 2008 cash distributions to which unitholder was entitled to receive
Box 7	Interest income from Canadian sources		0.11429% x amount of 2008 cash distributions to which unitholder was entitled to receive
Box 8	Foreign dividend and interest income		7.65714% x amount of 2008 cash distributions to which unitholder was entitled to receive
Box 12	Capital gains (losses)		0.01429% x amount of 2008 cash distributions to which unitholder was entitled to receive
Box 14	Gross income	1,006,876,842	
Box 15	Carrying charges		-3.01429% x amount of 2008 cash distributions to which unitholder was entitled to receive
Box 24A	Share of debt		<b>For Corporate Partners Only</b> Number of units held at December 31, 2008 x \$914,818,913 223,064,378 Units
Box 24B	Share of qualified property		<b>For Corporate Partners Only</b> Number of units held at December 31, 2008 x \$554,184,374 223,064,378 Units
Box 24C	Share of total assets		<b>For Corporate Partners Only</b> Number of units held at December 31, 2008 x \$1,929,333,144 223,064,378 Units
Box 26	At - risk amount	N/A	
Box 36	Partner's % of Partnership income (loss)	x.xxxx%	x.xxxx%= \$Unitholder's total 2008 Distribution entitlement x 100 \$186,570,497
Box 37	Units held at year end		Insert the number of units held at year end by the unitholder
Box 38	Business code	22	
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 98.00% to Alberta and 2.00% to Saskatchewan  
Gross Revenues: Alberta - \$984,049,212 ; Saskatchewan - \$22,827,630  
Gross Salaries: Alberta - \$33,275,077 ; Saskatchewan - \$588,453

Box 8 - Source of foreign interest income; United Kingdom 89.4062%, Germany 10.5938%

Box 15 - Carrying Charges; Canada 86.9637% United Kingdom 11.3968%, Germany 1.6395%