

**INTER PIPELINE FUND  
SUPPORT FOR 2011 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**

**Partner'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**

<b>Form T5013 Identification</b>	<b>Description</b>	<b>Only Information Contained in the Boxes Should Vary</b>	
Box 01	Fiscal Period End	<b>2011 12</b>	
Box 02	Partnership's Business Number	<b>866936255RZ0001</b>	
Box 04	Publicly Traded Partnership		leave this box blank
Box 05	Type of slip		<b>0</b> for original; <b>1</b> for amended; <b>2</b> for additional; <b>3</b> for cancelled; <b>4</b> for duplicate
Box 06	Partnership Code		leave this box blank
Box 07	Country Code	<b>CAN</b>	
Box 08	Member Code	<b>0</b>	
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%	$x.xxxx\% = \frac{\text{\$Unitholder's total 2011 Distribution entitlement}}{\$251,749,540} \times 100$
Box 11	Recipient's ID #		Recipient type: Individual - enter social insurance number Corporation - enter the 15 character RC account number Trust - enter the Trust account number Partnership - enter the partnership's 15 character RZ account number
Box 27	Return of capital		<b>40.82584%</b> x amount of 2011 cash distributions to which unitholder was entitled to receive
Box 34	Gross income	<b>865,484,731</b>	
Box 52	Actual amount of eligible dividends		<b>53.52455%</b> x amount of 2011 cash distributions to which unitholder was entitled to receive
Box 52-1	Taxable amount of eligible dividends		Multiply the amount in box 52 by 1.41 and enter this amount in box 52-1. This box is not required for corporate partners.
Box 52-2	Dividend tax credit for eligible dividends		Multiply the amount in box 52-1 by 0.164354 and enter this amount in box 52-2. This box is not required for corporate partners.
Box 55	Foreign dividend and interest income		<b>5.66201%</b> x amount of 2011 cash distributions to which unitholder was entitled to receive
Box 59	Carrying charges		<b>0.00000%</b> x amount of 2011 cash distributions to which unitholder was entitled to receive
Box 70	Capital gains (losses)		<b>-0.01240%</b> x amount of 2011 cash distributions to which unitholder was entitled to receive
<b>Other Information</b>			
Box 80-1	Part IX.1 tax		<b>19.34987%</b> x amount of 2011 cash distributions to which unitholder was entitled to receive
Box 80-2	Taxable non-portfolio earnings		<b>72.86305%</b> x amount of 2011 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 55 - All income in this box is foreign source interest income and can be allocated 83.1410% to the United Kingdom (GBR) and 16.8590% to Germany (DEU)

**INTER PIPELINE FUND  
SUPPORT FOR 2011 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**

<b>RELEVE15 Identification</b>	<b>Description</b>	<b>Only Information Contained in the Boxes Should Vary</b>	
	Year	2011	
	Fiscal Period End	2011/12/31	
	Quebec Partnership ID #	1021059567SP0001	
	Code du releve		"R" for original;"A" for amended;"D" for cancelled
Box 6a	Eligible dividends		53.52455% x amount of 2011 cash distributions to which unitholder was entitled to receive
Box 6a-1	Taxable Amount of Eligible dividends		Multiply the amount in box 6a by 1.41 and enter this amount in box 6a-1. This box is not required for corporate partners.
Box 8	Foreign dividend and interest income		5.66201% x amount of 2011 cash distributions to which unitholder was entitled to receive
Box 12	Capital gains (losses)		-0.01240% x amount of 2011 cash distributions to which unitholder was entitled to receive
Box 14	Gross income	865,484,731	
Box 15a	Carrying charges		0.00000% x amount of 2011 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, 2011 x \$1,070,658,097 264,156,858 Units
Box 24b	Share of qualified property		<b>For Corporate Partners Only:</b> Number of units held at December 31, 2011 x \$913,714,792 264,156,858 Units
Box 24c	Share of total assets		<b>For Corporate Partners Only:</b> Number of units held at December 31, 2011 x \$2,468,023,670 264,156,858 Units
Box 36	Partner's % of Partnership income (loss)	x.xxxx%	x.xxxx%= $\frac{\text{\$Unitholder's total 2011 Distribution entitlement}}{\text{\$251,749,540}} \times 100$
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
Box 43	Capital Repayment		40.82584% x amount of 2011 cash distributions to which unitholder was entitled to receive
Box 44	Dividend Tax Credit		Multiply the amount in box 6a by 0.16779 and enter this amount in box 44. This box is not required for corporate partners.
	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 8 - All income in this box is foreign source interest income and can be allocated 83.1410% to the United Kingdom (GBR) and 16.8590% to Germany (DEU)