

**INTER PIPELINE FUND
SUPPORT FOR 2010 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	2010 12	
Box 02	Partnership's Business Number	866936255	
Box 03	Tax Shelter #	N/A	
Box 04	Publicly Traded Partnership	1	
Box 05	Type of slip	<input type="text"/>	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	<input type="text"/>	Insert the number of units held at year end by the unitholder
Box 10	Partner's % of Partnership income (loss)	<input type="text" value="x.xxxx%"/>	$\frac{x.xxxx\%}{\$232,602,393} = \text{\$Unitholder's total 2010 Distribution entitlement} \times 100$
Box 11	Recipient's ID #	<input type="text"/>	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)	<input type="text"/>	93.86740% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 22-1	At - risk amount	N/A	
Box 27	Return of capital	<input type="text"/>	0.00000% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 34	Gross income	830,427,882	
Box 35	Business income (loss)	<input type="text"/>	0.00000% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 50	Interest income from Canadian sources	<input type="text"/>	0.09282% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 55	Foreign dividend and interest income	<input type="text"/>	6.03978% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 59	Carrying charges	<input type="text"/>	0.00000% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 70	Capital gains (losses)	<input type="text"/>	-0.68066% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 85	Capital cost allowance	<input type="text"/>	21.07956% x amount of 2010 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 97.82% to Alberta and 2.18% to Saskatchewan
 Gross Revenues: Alberta - \$809,030,610 ; Saskatchewan - \$21,397,272
 Gross Salaries: Alberta - \$39,440,718 ; Saskatchewan - \$718,824

 Box 55 - Foreign dividend and interest income is allocated 84.5969% to the United Kingdom (GBR) and 15.4031% to Germany (DEU)

**INTER PIPELINE FUND
SUPPORT FOR 2010 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>RELEVE15 Identification</u>	<u>Description</u>	<u>Only Information Contained in the Boxes Should Vary</u>	
	Fiscal Period End	2010/12/31	
	Quebec Partnership ID #	1021059567SP0001	
	Code du releve		"R" for original;"A" for amended;"D" for cancelled
Box 1	Net business income		93.86740% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 5	Capital cost allowance		21.07956% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 7	Interest income from Canadian sources		0.09282% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 8	Foreign dividend and interest income		6.03978% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 12	Capital gains (losses)		-0.68066% x amount of 2010 cash distributions to which unitholder was entitled to receive
Box 14	Gross income	830,427,882	
Box 15A	Carrying charges		0.00000% x amount of 2010 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, 2010 x \$605,621,201 258,043,887 Units
Box 24B	Share of qualified property		For Corporate Partners Only Number of units held at December 31, 2010 x \$508,700,900 258,043,887 Units
Box 24C	Share of total assets		For Corporate Partners Only Number of units held at December 31, 2010 x \$1,908,224,688 258,043,887 Units
Box 26	At - risk amount	N/A	
Box 36	Partner's % of Partnership income (loss)	x.xxxx%	x.xxxx% = <u>\$Unitholder's total 2010 Distribution entitlement</u> x 100 \$232,602,393
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 1 - Business income is allocated 97.82% to Alberta and 2.18% to Saskatchewan
Gross Revenues: Alberta - \$809,030,610 ; Saskatchewan - \$21,397,272
Gross Salaries: Alberta - \$39,440,718 ; Saskatchewan - \$718,824

Box 8 - Foreign dividend and interest income is allocated 84.5969% to the United Kingdom (GBR) and 15.4031% to Germany (DEU)