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1 PURPOSE AND OBJECTIVES OF THE COMPLIANCE PLAN

The purpose of this Plan is to detail the measures, policies, procedures and monitoring mechanisms that Alberta PowerLine will employ to ensure its full compliance with the provisions of the Code by Alberta PowerLine, its directors, officers, employees, consultants, contractors and agents, and by Affiliates of Alberta PowerLine with respect to the interactions of the Affiliates with Alberta PowerLine.

This Compliance Plan describes certain obligations and responsibilities of specified Alberta PowerLine management personnel. Notwithstanding this, and without otherwise reducing or eliminating the obligation and responsibility of the specified Alberta PowerLine management personnel to ensure any specific requirements of this Compliance Plan are satisfied, it is understood that all or a portion of the tasks described in this Compliance Plan may be delegated by the specified Alberta PowerLine management personnel to other Alberta PowerLine personnel.

Questions or comments concerning the Compliance Plan should be directed to the Alberta PowerLine Compliance Officer:

Melanie Bayley
Phone: (780) 733-2626
Email: melanie.bayley@atco.com

Copies of the Code and this Compliance Plan are available at www.atco.com. The numbering used in this Compliance Plan is consistent with the numbering used in the Code.

2 GENERAL PROVISIONS

2.1 Definitions

In this Compliance Plan, the following capitalized words and phrases shall have the following meanings:

(b) “Affiliate” means with respect to Alberta PowerLine:
   (i) an “affiliate” as defined in the ABCA or CBCA;
   (ii) a unit or division within Alberta PowerLine or any Body Corporate referred to in clause (b) (i) above;
   (iii) a partnership, joint venture, or Person in which Alberta PowerLine or any Body Corporate referred to in clause (b) (i) above has a controlling interest or that is otherwise subject to the control of Alberta PowerLine or such Body Corporate;
(iv) any partnership, joint venture, or Person deemed by the AUC to be an Affiliate of Alberta PowerLine for the purposes of the Code; and 
(v) an agent or other Person acting on behalf of any Body Corporate, operating division, partnership, joint venture or Person referred to in clauses (b) (i) to (iv) above.

(c) “Affiliated Party Transactions Summary” unless otherwise directed by the AUC, means in respect of any period of time, a summary overview of each type of business transaction or service, other than Major Transactions or Utility Services, performed by an Affiliate for Alberta PowerLine or by Alberta PowerLine for an Affiliate, which summary shall contain a general description of the transactions and services, the parties involved and the approximate aggregate value of each type of transaction or service during the said period.

(d) “ATCO” means ATCO Ltd.

(e) “ATCO Affiliates” means any entity to which the Code applies pursuant to Section 2.3 of the Code.

(f) “AUC” means the Alberta Utilities Commission.

(g) “Body Corporate” means a “body corporate” as defined in the ABCA or CBCA.

(h) “CBCA” means the Canada Business Corporations Act.

(i) “Code” means the ATCO Group Inter-Affiliate Code of Conduct.

(j) “Common Director” means a member of the Board of Directors of Alberta PowerLine who is also a member of the Board of Directors of an Affiliate of Alberta PowerLine.

(k) “Common Officer” means an officer of Alberta PowerLine who is also an officer of a Non-Utility Affiliate of Alberta PowerLine.

(l) “Compliance Officer” shall have the meaning ascribed thereto in Section 7.3 of the Code.

(m) “Compliance Plan” shall mean the document to be prepared and updated by Alberta PowerLine pursuant to Section 7.5 of the Code.

(n) “Compliance Plan Committee” (CPC) shall mean a committee which shall meet at least quarterly, comprised of at least the following:
   • Senior Vice President and General Manager, Alberta PowerLine
   • Controller, Alberta PowerLine
   • Senior Manager, Human Resources Alberta PowerLine
   • Manager, Affiliate Compliance
   • Compliance Officer, Alberta PowerLine.
(o) “Compliance Report” shall have the meaning ascribed thereto in Section 7.6 of the Code. Quarterly, Alberta PowerLine will provide an exception report only if there is a matter that ought to be brought to the attention of the AUC.

(p) “Compliance Training Material” means the material developed by the Compliance Officer prior to the end of each calendar year which will be used to ensure that all directors, officers, employees, consultants, contractors and agents of Alberta PowerLine are familiar with the provisions of the Code, and this Plan. At a minimum, the material will include instructions on:

- impartial application of the Alberta PowerLine tariff
- equal access to Utility Services
- avoiding undue influence of customers with respect to Affiliates
- ensuring Affiliate compliance with the Code
- appropriate use of the Alberta PowerLine name, logo, or other distinguishing characteristics
- confidentiality of Utility information
- treatment of Confidential Information related to customers
- process for forwarding disputes, complaints or inquiries to the Compliance Officer

(q) “Confidential Information” means any information relating to a specific customer or potential customer of Alberta PowerLine, which information Alberta PowerLine has obtained or compiled in the process of providing current or prospective Utility Services and which is not otherwise available to the public.

(r) “Cost Recovery Basis” with respect to:

(i) the use by one Affiliate of another Affiliate’s personnel, means the fully burdened costs of such personnel for the time period they are used by the Affiliate, including salary, benefits, vacation, materials, disbursements and all applicable overheads;

(ii) the use by one Affiliate of another Affiliate’s equipment, means an allocated share of capital and operating costs appropriate for the time period utilized by the Affiliate;

(iii) the use by Alberta PowerLine of an Affiliate’s services, means the complete costs of providing the service, determined in a manner acceptable to Alberta PowerLine, acting prudently;

(iv) the use by an Affiliate of Alberta PowerLine’s services, means the complete costs of providing the service, determined in a manner acceptable to Alberta PowerLine, acting prudently; and

(v) the transfer of equipment, plant inventory, spare parts or similar assets between Utilities, means the net book value of the transferred assets.
“(s) “Fair Market Value” means the price reached in an open and unrestricted market between informed and prudent parties, acting at arms length and under no compulsion to act.

(t) “For Profit Affiliate Service” means any service, provided on a for-profit basis:

(i) by Alberta PowerLine to a Non-Utility Affiliate, other than a Utility Service; or
(ii) by a Non-Utility Affiliate to Alberta PowerLine.

(u) “Information Services” means any computer systems, computer services, databases, electronic storage services or electronic communication media utilized by Alberta PowerLine relating to Alberta PowerLine customers or Alberta PowerLine operations.

(v) “Major Transaction” means a transaction or series of related transactions within a calendar year between Alberta PowerLine and an Affiliate relating to the sale or purchase of an asset(s) or to the provision of a service or a similar group of services, other than Utility Services, which has an aggregate value within that calendar year of $500,000 or more.

(w) “Non-Utility Affiliate” means an Affiliate that is not a Utility.

(x) “Occasional Services” shall have the meaning ascribed thereto in Section 3.3.6 of the Code.

(y) “Operational Efficiencies” means the use of common facilities (such as shared warehousing or field offices), combined purchasing power or the use of other cost saving procedures, individual assets or groups of assets used in Utility operations (such as equipment, plant inventory, spare parts or similar assets).

(z) “Person” means a “person” as defined in the ABCA or CBCA.

(aa) “Services Agreement” means an agreement entered into between Alberta PowerLine and one or more Affiliates for the provision of Shared Services or For Profit Affiliate Services and shall provide for the following matters as appropriate in the circumstances:

(i) the type, quantity and quality of service;
(ii) pricing, allocation or cost recovery provisions;
(iii) confidentiality arrangements;
(iv) the apportionment of risk;
(v) dispute resolution provisions; and
(vi) a representation by Alberta PowerLine and each Affiliate party to the agreement that the agreement complies with the Code.
(bb) “Shared Service” means any service, other than a Utility Service or a For Profit Affiliate Service, provided on a Cost Recovery Basis by Alberta PowerLine to an Affiliate or by an Affiliate to Alberta PowerLine.

(cc) “Subsidiary” shall have the meaning ascribed thereto in Section 2 (4) of the ABCA.

(dd) “Utility” means any Body Corporate or any unit or division thereof, that provides a Utility Service and falls within the definition of:

(i) “electric utility” under the Electric Utilities Act, S.A. 2003, c. E-5.1;
(ii) “gas utility” under the Gas Utilities Act, R.S.A. 2000, c. G-5; or
(iii) “public utility” under the Public Utilities Board Act, R.S.A. 2000, c. P-45.

(ee) “Utility Service” means a service, the terms and conditions of which are regulated by the AUC, and includes services for which an individual rate, joint rate, toll, fare, charge or schedule of them, have been approved by the AUC.

2.2 Interpretation

Headings are for convenience only and shall not affect the interpretation of this Plan. Words importing the singular include the plural and vice versa. A reference to a statute, document or a provision of a document includes an amendment or supplement to, or a replacement of, that statute, document or that provision of that document.

2.3 To Whom this Plan Applies

All directors, officers, employees, consultants, contractors and agents of Alberta PowerLine are obligated to comply with this Plan and all directors, officers, employees, consultants, contractors and agents of Affiliates of Alberta PowerLine are obligated to comply with this Plan to the extent they interact with Alberta PowerLine.

2.4 Coming into Force

This Plan comes into force on approval by the AUC.

2.5 Amendments to this Plan

This Plan may be reviewed and amended from time to time by the AUC on its own initiative, or pursuant to a request by any party to whom this Plan applies or by an interested party.

2.6 Retained for Numbering Consistency
2.7 Authority of the AUC

Upon approval of this Plan by the AUC, such approval does not detract from, reduce or modify in any way, the powers of the AUC to deny, vary, approve with conditions, or overturn, the terms of any transaction or arrangement between Alberta PowerLine and one or more Affiliates that may be done in compliance with this Plan. Compliance with this Plan does not eliminate the requirement for specific AUC approvals or filings where required by statute or by AUC decisions, orders or directions.

3 GOVERNANCE AND SEPARATION OF UTILITY BUSINESSES

3.1 Governance

3.1.1 Separate Operations

Policy: Alberta PowerLine business and affairs will be managed separately from the business and affairs of its Non-Utility Affiliates, except as required to fulfill corporate governance, policy, and strategic direction responsibilities of Canadian Utilities and ATCO.

Compliance Measures

1. The Compliance Officer will maintain an up-to-date list of the Common Directors and Common Officers of Alberta PowerLine, (the “List of Directors and Officers”).

2. On an annual basis, the Compliance Officer will provide Compliance Training Material to the Common Directors and Common Officers of Alberta PowerLine. Within 90 days of the end of each calendar year, the Compliance Officer will seek and obtain written acknowledgement from all individuals identified as the Common Officers (excluding directors and officers who are involved in day-to-day management of Alberta PowerLine and who sign the Officers Certificate under section 3.1.5) that they have received the Compliance Training Material, that they are familiar with the requirements of the Code and the Plan, and that their role in managing the business and affairs of Alberta PowerLine have been limited to providing corporate governance, policy, and strategic direction (the “Common Officers’ Code Acknowledgement”). This acknowledgement will also confirm that the individuals identified as the Common Officers are familiar with the provisions of the Code (including Section 3.1.5) and the Plan, and have acted in a manner which preserves the form, and the spirit and intent of the Code, and this Plan.

3. On an annual basis the Board of Directors of Alberta PowerLine will pass the Directors’ Resolution contained in Schedule “C” to this Plan.
4. The CPC will review the acknowledgements and resolution prior to filing the annual Compliance Report. The minutes of the CPC’s meeting at which the acknowledgements and resolutions are reviewed will reflect the results of the review.

5. If any instances of non-compliance with this policy are identified by the CPC, they will be treated as an inquiry under the Code (see Section 8 of this Plan).

3.1.2 Retained for Numbering Consistency

3.1.3 Separate Management

Policy: Alberta PowerLine will have a separate management team and separate officers from its Non-Utility Affiliates, but may share management team members or officers with other Affiliated Utilities.

Compliance Measures

1. Prior to amending the membership of the Alberta PowerLine management team, or changing Alberta PowerLine’s officers with any person who may be perceived as having participated in the management of any Affiliate, the President will provide a notice verbally or in writing to the Compliance Officer. The Compliance Officer will document verbal notices. If the Compliance Officer does not identify a concern with adherence to this policy within five working days of receiving the notice, the President may proceed with the change. If the Compliance Officer does identify a potential concern with adherence to this policy, he will advise the President within five working days, and initiate an inquiry under the Code (Section 8 of this Plan).

2. The Compliance Officer will maintain an up-to-date list of Alberta PowerLine management team members and officers, (the “Alberta PowerLine Management Team and Officers’ List”).

3. At each meeting of the CPC, the “Alberta PowerLine Management Team and Officers’ List” will be compared to the current management team members and officers of Alberta PowerLine’s Non-Utility Affiliates, and the minutes of the meeting will reflect the outcome of this comparison.

4. Any conflicts with this policy identified as a result of this review will be treated as an inquiry under the Code (see Section 8 of this Plan).

3.1.4 Retained for Numbering Consistency
3.1.5 Guiding Principle

Policy: No individual shall act both as a director, officer, or member of a management team of Alberta PowerLine and as a director, officer or member of a management team of an Affiliate of Alberta PowerLine unless the individual is able to carry out his/her responsibilities in a manner that preserves the form, and the spirit and intent, of the Code and this Plan.

Compliance Measures

1. The Compliance Officer will maintain an up-to-date listing of directors, officers, or members of the management team of Alberta PowerLine who act as directors, officers, or members of the management team of an Affiliate of Alberta PowerLine, (the “Alberta PowerLine Management Team List”).

2. All such officers, or members of the management team of Alberta PowerLine who also act as officers, or members of the management team of an Affiliate of Alberta PowerLine will, on commencement of such dual responsibilities, provide a signed certificate to the Compliance Officer that stipulates that he/she is aware of the provisions of Section 3.1.5 of the Code, and that he/she will carry out his/her responsibilities in a manner which will preserve the form, and the spirit and intent of the Code, (the “Dual Responsibilities Certificate”).

3. Within 60 days of the end of each calendar year, all such officers, or members of the management team of Alberta PowerLine who also act as officers, or members of the management team of an Affiliate will provide a signed certificate to the Compliance Officer that stipulates that he/she carried out his/her responsibilities in a manner which preserved the form, and the spirit and intent of the Code (the “Officer’s Certificate”).

4. On an annual basis the Board of Directors of Alberta PowerLine will pass the Directors’ Resolution contained in Schedule “C” to this Plan.

5. The Compliance Officer will maintain a record of the above certificates and resolutions. Any failure to provide a certificate or resolution, or the provision of a certificate or resolution which does not demonstrate adherence to the Code will be treated as an inquiry under the Code (see Section 8 of this Plan).

3.2 Degree of Separation

3.2.1 Accounting Separation

Policy: Alberta PowerLine shall have separate financial records and books of accounts from all Affiliates.
Compliance Measures

1. The Controller will ensure the accounts and records of Alberta PowerLine are kept separate from the accounts and records of all Affiliates.

2. The Controller will provide a signed certificate in the form attached as Schedule “B” to this Plan attesting to the accounting separation from all Affiliates and the maintenance of separate financial records and books of accounts, (the “Financial Records Certificate”), to the Compliance Officer within 60 days of the end of each calendar year.

3. The Compliance Officer will maintain a record of the above certificate. Any failure to provide a certificate or the provision of a certificate which does not demonstrate adherence to the Code will be treated as an inquiry under the Code (see Section 8 of this Plan).

3.2.2 Physical Separation

Policy: Alberta PowerLine shall be located in separate buildings, or shall otherwise be physically separated from all Non-Utility Affiliates through the use of appropriate security-controlled access.

Compliance Measures

1. In situations where Alberta PowerLine is located in the same building as a Non-Utility Affiliate, Alberta PowerLine will institute appropriate security-controlled access through the use of receptionists, keyed locks, or card-key access.

2. The Compliance Officer, Alberta PowerLine will provide a signed certificate in the form attached as Schedule “B” to this Plan attesting to the physical separation of Alberta PowerLine from all Non-Utility Affiliates, (the “Physical Separation Certificate”), within 60 days of the end of each calendar year.

3. The Compliance Officer will maintain a record of the above certificate. Any failure to provide a certificate or the provision of a certificate which does not demonstrate adherence to the Code will be treated as an inquiry under the Code (see Section 8 of this Plan).

3.2.3 Separation of Information Services

Policy: Where Alberta PowerLine shares Information Services with an Affiliate all Confidential Information will be protected from unauthorized access by the Affiliate.
Compliance Measures

1. Prior to sharing Information Services with an Affiliate, owners of computer systems containing Confidential Information must provide approval in writing. On an annual basis the Compliance Officer will receive a list of users with approved access to computer systems containing Confidential Information, (the “Shared Information Systems Access List”).

2. The Compliance Officer will annually review the Shared Information Systems Access List for all Information Services shared with any Affiliate. The Compliance Officer will annually review with the owners of systems containing Confidential Information, the list of Affiliates that have access to their system.

3. The Compliance Officer will annually review the data management and data access protocols and contractual provisions regarding the breach of any access protocols to ensure they are appropriate.

4. The Compliance Officer will provide a signed certificate in the form attached as Schedule “B” to this Plan (the “Shared Access Compliance Certificate”), within 60 days of the end of each calendar year. The certificate attests that all Information Services shared with an Affiliate were reviewed and that all access by Affiliates to Information Services is in accordance with section 3.2.3 of the Code.

5. The Compliance Officer will maintain a record of the approvals and certificate. Any failure to provide the approvals or certificate as described in paragraph 1 and 3 above, or the provision of the approvals or certificate which do not demonstrate adherence to the Code will be treated as an inquiry under the Code (see Section 8 of this Plan).

3.2.4 Financial Transactions with Affiliates

Policy: Any loan, investment, or other financial support provided by Alberta PowerLine to a Non-Utility Affiliate is to be provided on terms no more favorable than what that Non-Utility Affiliate would be able to obtain as a stand-alone entity from the capital markets.

Compliance Measures

1. The Controller will review all loans, investments, or other financial support provided to a Non-Utility Affiliate to ensure compliance with section 3.2.4 of the Code and Plan.
2. The Controller will provide a signed certificate in the form attached to this Plan as Schedule “B” attesting that any loans, investments, or other financial support provided to a Non-Utility Affiliate have been provided on terms no more favourable than what the Non-Utility Affiliate would be able to obtain as a stand-alone entity (the “Financial Arrangements Certificate”). The certificate will be provided to the Compliance Officer within 60 days of the end of each calendar year.

3. The Compliance Officer will maintain a record of the above certificate. Any failure to provide a certificate or the provision of a certificate which does not demonstrate adherence to the Code will be treated as an inquiry under the Code (see Section 8 of this Plan).

3.3 Resource Sharing

3.3.1 Sharing of Employees

Policy: Alberta PowerLine will share employees with Affiliates on a Cost Recovery Basis if conditions described in Section 3.3.1 of the Code are met.

Compliance Measures

1. Alberta PowerLine employees may not be shared with an Affiliate without the written permission of the appropriate Vice-President of Alberta PowerLine, (the “Shared Employee Permission Record”), who will provide the signed permission to the Alberta PowerLine Human Resources Manager.

2. The Alberta PowerLine Human Resources Manager will retain the written permission on file, and provide a quarterly report to the Compliance Officer on all instances of sharing Alberta PowerLine employees with Affiliates which have occurred, or continued during the reporting period, (the “Shared Employees Report”). The report will identify if the required Vice-President approval was in place before the sharing took place.

3. The CPC will review the “Shared Employees Report” on a quarterly basis. The minutes of the meeting at which the report is reviewed will reflect the results of the review, including any recommendations by the CPC for changes to the manner in which employees are shared with Affiliates.

4. Any recommendations by the CPC for changes to the manner in which employees are shared with Affiliates will be treated as an inquiry under the Code (see Section 8 of this Plan). Any instances of employees being shared with Affiliates without the signed permission of the appropriate Vice-President will be treated as an inquiry under the Code (see Section 8 of this Plan).
3.3.2 Transferring of Employees

Policy: Where an employee is being transferred from Alberta PowerLine to an Affiliate, the appropriate Vice-President will identify whether or not the employee had access to Confidential Information, and if it is determined that the employee did have such access, the Vice-President will obtain the necessary confidentiality agreement prior to the transfer of the employee.

Compliance Measures

1. All employees who transfer from Alberta PowerLine to an Affiliate will sign a confidentiality agreement prior to the transfer. The employee’s supervisor will obtain the necessary signed confidentiality agreement prior to the transfer of the employee, and will provide the signed agreement to Human Resources.

2. Human Resources will retain the confidentiality agreement, and provide a quarterly report, (the “Transferred Employees Report”), to the Compliance Officer on all instances of Alberta PowerLine employees transferring to Affiliates which have occurred during the reporting period, indicating whether the required signed confidentiality agreement was in place before the transfer took place.

3. The CPC will review the “Transferred Employees Report” on a quarterly basis. The minutes of the meeting at which the report is reviewed will reflect the results of the review, including any recommendations by the CPC for changes to the manner in which employees are transferred to Affiliates.

4. Any recommendations by the CPC for changes to the manner in which employees transfer to Affiliates will be treated as an inquiry under the Code (see Section 8 of this Plan). Any instances of employees with access to Confidential Information being transferred to an Affiliate in the absence of a signed confidentiality agreement will be treated as an inquiry under the Code (see Section 8 of this Plan).

3.3.3 Sharing of Assets

Policy: The plant, assets and equipment of Alberta PowerLine shall be separated in ownership and separated physically from the plant, assets and equipment of other Non-Utility Affiliates. Utility Affiliates may share ownership and may physically share office space, equipment, rights-of-way and other assets on a Cost Recovery Basis.

Compliance Measures

1. The Controller will maintain an inventory of all plant, assets and equipment shared with Affiliates.

2. The Controller will ensure that no plant, assets and equipment are shared with Non-Utility Affiliates.
3. The Controller will provide a signed certificate in the form attached to this Plan as Schedule “B”, and an annual report of all plant, assets and equipment shared with Utility Affiliates, (the “Shared Assets Report”). The “Shared Assets Report” will identify the methods used to ensure that such sharing is done on a Cost Recovery Basis, the percentage of costs borne by each party and that these percentages were appropriate. The certificate and “Shared Assets Report” will be provided to the Compliance Officer within 60 days of the end of each calendar year.

4. The CPC will review the “Shared Assets Report” within 90 days of the end of each calendar year. The minutes of the meeting at which the report is reviewed will reflect the results of the review, including any recommendations by the CPC for changes to the methods used to ensure that plant, assets and equipment are shared with Utility Affiliates on a Cost Recovery Basis.

5. Any recommendations by the CPC for changes to the methods used to ensure that plant, assets and equipment are shared with Utility Affiliates on a Cost Recovery Basis will be treated as an inquiry under the Code (see Section 8 of this Plan).

3.3.4 Shared Services Permitted

Policy: Alberta PowerLine may obtain Shared Services from, or provide Shared Services to, an Affiliate where it is prudent to do so, provided that each of Alberta PowerLine and the Affiliates bear its proportionate share of costs.

Compliance Measures

1. All new or revised Shared Services will be documented by a Services Agreement.

2. Prior to receiving a new or revised Shared Service, the Services Agreement will be prepared by the appropriate Alberta PowerLine employee and presented to the CPC for review and approval. A business case identifying that it is prudent to obtain the Shared Services will be prepared if the annual value of the Shared Services is estimated to be greater than $50,000. The business case will be presented to the CPC for review and approval.

3. Prior to providing a Shared Service, the Services Agreement will be prepared by the appropriate Alberta PowerLine employee and presented to the CPC for review and approval.

4. The Compliance Officer will maintain an inventory of all Shared Services obtained from, or provided to an Affiliate.

5. The Shared Services will be annually reviewed by Alberta PowerLine’s representatives prior to year end and by the CPC within 90 days of the end of each calendar year. The results of the review will be reflected in the minutes of the CPC’s meeting. Any Shared Service which no longer meets the test of continued prudence will be revised or terminated in accordance with the terms of the Services Agreement.
3.3.6 **Occasional Services Permitted**

**Policy:** Alberta PowerLine may receive, or provide, one-off, infrequent, or occasional services to, or from, an Affiliate on a Cost Recovery Basis, documented by way of a work order, purchase order, or similar instrument, where the occasional services are not material as to value, frequency, or use of resources.

**Compliance Measures**

1. The Controller will ensure that all occasional services provided to, or received by an Affiliate are provided on a Cost Recovery Basis, and are documented by way of an approved work order, purchase order, or similar instrument.

2. The Controller will provide a signed certificate in the form attached to this Plan as Schedule “B”, and an annual report of occasional services provided by Alberta PowerLine to an Affiliate and vice versa (the “Occasional Services Report”). The “Occasional Services Report” will indicate whether the services have been provided on a Cost Recovery Basis and have been properly documented. The certificate and “Occasional Services Report” will be provided to the Compliance Officer within 90 days of the end of each calendar year.

3. The CPC will review the “Occasional Services Report” prior to filing the annual Compliance Report. The minutes of the meeting at which the report is reviewed will reflect the results of the review, including any recommendations by the CPC for changes to the provision, receipt and documentation of occasional services.

4. Any recommendations by the CPC for changes to the provision, receipt and documentation of occasional services, will be treated as an inquiry under the Code (see Section 8 of this Plan).

3.3.7 **Emergency Services Permitted**

**Policy:** In the event of an emergency, Alberta PowerLine may receive, or provide, services and resources to, or from, an Affiliate on a Cost Recovery Basis.

**Compliance Measures**

1. The Controller will ensure that all emergency services and resources provided to, or received by an Affiliate in the event of an emergency are provided on a Cost Recovery Basis.
2. The Controller will provide a signed certificate in the form attached to this Plan as Schedule “B”, and an annual report of Emergency Services provided by Alberta PowerLine to an Affiliate and vice versa (the “Emergency Services Report”). The “Emergency Services Report” will indicate whether the services have been provided on a Cost Recovery Basis and have been properly documented. The certificate and “Emergency Services Report” will be provided to the Compliance Officer within 90 days of the end of each calendar year.

3. The CPC will review the “Emergency Services Report” prior to filing the annual Compliance Report. The minutes of the meeting at which the report is reviewed will reflect the results of the review, including any recommendations by the CPC for changes to the provision, receipt and documentation of Emergency Services.

4. Any recommendations by the CPC for changes to the provision, receipt and documentation of Emergency Services, will be treated as an inquiry under the Code (see Section 8 of this Plan).

4 TRANSMIT PRICING

4.1 For Profit Affiliate Services

Policy: Alberta PowerLine may, when it determines it is prudent to do so in operating its Utility business, obtain or provide For Profit Affiliate Services to an Affiliate, subject to the provisions of Sections 4.2 and 4.3 of the Code.

Compliance Measures

1. All existing, new or revised For Profit Affiliate Services will be documented by a Services Agreement, duly executed by Alberta PowerLine employees with the appropriate signing authority.

2. Prior to implementing a new or revised For Profit Affiliate Service to receive services from an Affiliate the Services Agreement will be reviewed and approved by the CPC. A business case identifying that it is prudent to obtain the For Profit Affiliate Service will be prepared if the annual value of the For Profit Affiliate Service is estimated to be greater than $50,000. The business case must contain adequate evidence (on a net present value basis appropriate to the life cycle or operating cycle of the services involved) to conclude that the decision to out-source is the lowest cost option for customers, and that the For Profit Affiliate Services have been acquired at a price which is no more than Fair Market Value. Fair Market Value will be determined in a manner consistent with Section 4.5 of the Code. The business case will be presented to the CPC for review and approval.
3. Prior to implementing a new or revised **For Profit Affiliate Service** to provide services to an **Affiliate**, the **Services Agreement**, and a description of the process used to determine that the **For Profit Affiliate Service** is to be provided at a price which is no less than **Fair Market Value** will be reviewed and approved by the **CPC**. **Fair Market Value** will be determined in a manner consistent with Section 4.5 of the **Code**.

4. The **Compliance Officer** will maintain an inventory of all **For Profit Affiliate Services** obtained from, or provided to an **Affiliate**. On a quarterly basis, the **Compliance Officer** will prepare a report describing all **For Profit Affiliate Services** obtained from, or provided to an **Affiliate** and will maintain a record of the above reports.

5. The **For Profit Affiliate Services** between **Alberta PowerLine** and an **Affiliate** will be annually reviewed by **Alberta PowerLine**’s representatives prior to year end and by the **CPC** within 90 days of the end of each calendar year. The results of the review will be reflected in the minutes of the **CPC**’s meeting. Any **For Profit Affiliate Service** which no longer meets the test of continued prudence will be revised or terminated in accordance with the terms of the **Service Agreement**.

6. Failure to provide a report described in item 4 above will be treated as an inquiry under the **Code** (see **Section 8** of this **Plan**).

4.2 **Pricing** **For Profit Affiliate Services**

4.2.1 **Retained for Numbering Consistency**

4.2.2 **Retained for Numbering Consistency**

4.4 **Asset Transfers**

**Policy:** Assets transferred, mortgaged, leased or otherwise disposed of by **Alberta PowerLine** to an **Affiliate** or by an **Affiliate** to **Alberta PowerLine** will be at **Fair Market Value**, subject to the provisions of Section 4.6 of the **Code**.

**Compliance Measures**

1. The **Controller** will approve any asset transfers, mortgages, leases, or other dispositions by **Alberta PowerLine** to an **Affiliate**, or by an **Affiliate** to **Alberta PowerLine**, and will ensure that such asset transfers are at **Fair Market Value**, subject to the provisions of Section 4.6 of the **Code**.
2. The Controller will provide a signed certificate in the form attached to this Plan as Schedule “B”, and an annual report detailing any asset transfers between Alberta PowerLine and Affiliates (the “Asset Transfers Report”). The “Asset Transfers Report” will describe the manner in which the asset transfers were determined to be at Fair Market Value, subject to the provisions of Section 4.6 of the Code. The certificate and “Asset Transfers Report” will be provided to the Compliance Officer within 60 days of the end of each calendar year.

3. Within 90 days of the end of each calendar year, the CPC will review the “Asset Transfers Report”. The minutes of the meeting at which the report is reviewed will reflect the results of the review, including any recommendations by the CPC for changes to the methods used to ensure that asset transfers are at Fair Market Value, subject to the provisions of Section 4.6 of the Code.

4. Any recommendations by the CPC for changes to the methods used to ensure that asset transfers between Alberta PowerLine and Affiliates are priced at Fair Market Value, subject to the provisions of Section 4.6 of the Code, will be treated as an inquiry under the Code (see Section 8 of this Plan).

4.5 Retained for Numbering Consistency

4.6 Asset Transfers Between Utilities for Operational Efficiencies

Policy: Alberta PowerLine may obtain Operational Efficiencies through the use of common facilities, combined purchasing power or other cost saving procedures by transferring individual assets or groups of assets used in Utility operations between Alberta PowerLine and Utility Affiliates on a Cost Recovery Basis.

Compliance Measures

1. The appropriate Vice Presidents will approve asset transfers for operational efficiencies. The Controller will ensure that the transfer of individual assets or groups of assets used in Utility operations between Alberta PowerLine and Utility Affiliates will be done on a Cost Recovery Basis.

2. The Controller will provide a signed certificate in the form attached to this Plan as Schedule “B”, and an annual report detailing any arrangements for obtaining Operational Efficiencies between Alberta PowerLine and Utility Affiliates (the “Asset Transfers Report”). The “Asset Transfers Report” will describe the manner in which the asset transfers were determined to be on a Cost Recovery Basis. The certificate and “Asset Transfers Report” will be provided to the Compliance Officer within 60 days of the end of each calendar year.
3. Within 90 days of the end of each calendar year, the CPC will review the “Asset Transfers Report”. The minutes of the meeting at which the report is reviewed and approved will reflect the results of the review, including any recommendations by the CPC for changes to the methods used to ensure that asset transfers are on a Cost Recovery Basis.

4. Any recommendations by the CPC for changes to the methods used to ensure that asset transfers between Alberta PowerLine and Affiliates are valued on a Cost Recovery Basis will be treated as an inquiry under the Code (see Section 8 of this Plan).

5  EQUAL TREATMENT WITH RESPECT TO UTILITY SERVICES

5.1 Impartial Application of Tariff

Policy: Alberta PowerLine shall apply and enforce all tariff provisions related to Utility Services impartially, in the same timeframe, and without preference in relation to its Affiliate and all other customers or prospective customers.

See the Compliance Measures in Section 7.2 of this Plan.

5.2 Equal Access

Policy: Alberta PowerLine shall not favour any Affiliate with respect to access to information concerning Utility Services or with respect to the obtaining of, or the scheduling of, Utility Services. Requests by an Affiliate or an Affiliate’s customers for access to Utility Services shall be processed and provided in the same manner as would be processed or provided for other customers of Alberta PowerLine.

See the Compliance Measures in Section 7.2 of this Plan.

5.3 No Undue Influence

Policy: Alberta PowerLine shall not condition or otherwise tie the receipt of Utility Services to a requirement that a customer must also deal with an Affiliate. Alberta PowerLine shall ensure that its employees do not explicitly or by implication, suggest that an advantage will accrue to a customer in dealing with Alberta PowerLine if the customer also deals with an Affiliate of Alberta PowerLine.

See the Compliance Measures in Section 7.2 of this Plan.
5.4 **Affiliate Activities**

**Policy:** Alberta PowerLine shall take reasonable steps to ensure that an Affiliate does not imply in its marketing material or otherwise, favoured treatment or preferential access to Utility Services.

See the Compliance Measures in Section 7.2 of this Plan.

5.5 **Name and Logo**

**Policy:** Alberta PowerLine shall take reasonable steps to ensure that an Affiliate does not use Alberta PowerLine’s name, logo or other distinguishing characteristics in a manner which would mislead consumers as to the distinction or lack of distinction between Alberta PowerLine and the Affiliate.

See the Compliance Measures in Section 7.2 of this Plan.

5.6 **Retained for Numbering Consistency**

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6 **CONFIDENTIALITY OF INFORMATION**

6.1 **Utility Information**

**Policy:** Subject to Section 6.2 of the Code, Alberta PowerLine shall not provide Non-Utility Affiliates with information relating to the planning, operations, finances or strategy of Alberta PowerLine or an Affiliated Utility before such information is publicly available.

See the Compliance Measures in Section 7.2 of this Plan.

6.2 **Management Exception**

**Policy:** Officers of Alberta PowerLine who are also officers of an Affiliate as permitted pursuant to Section 3.1.4 of the Code may disclose, subject to the provisions of Section 3.1.5 of the Code, Alberta PowerLine’s planning, operational, financial and strategic information to the Affiliate to fulfill their responsibilities with respect to corporate governance, policy and strategic direction of an Affiliated group of businesses, but only to the extent necessary and not for any other purpose.

See the Compliance Measures in Section 3.1 of this Plan.
6.3 No Release of Confidential Information

Policy: Alberta PowerLine shall not release to an Affiliate Confidential Information relating to a customer or prospective customer, without receiving the prior written consent of the customer or prospective customer, unless such Confidential Information may be disclosed in connection with an inquiry described in Section 6.3 of the Code. Confidential Information to be disclosed in connection with an inquiry described in Section 6.3 of the Code must be approved by the Compliance Officer prior to being released.

Compliance Measures

1. Approval will be obtained from a customer, or prospective customer, in writing, indicating their consent to share Confidential Information relating to the customer or prospective customer with an Affiliate before the information is shared, unless such Confidential Information may be disclosed to an Affiliate in connection with a disclosure required under Section 6.3 of the Code.

2. Written consent received from a customer or prospective customer will be provided by management to the Compliance Officer, who will verify that the information has not yet been shared and will maintain the consent documentation on file as a record of the approval. Management can then release the information.

3. If Confidential Information is to be disclosed to an Affiliate in connection with a disclosure required under Section 6.3 of the Code, the Compliance Officer will verify the circumstances and, if appropriate, will provide an authorization in writing prior to the information being released.

4. Management will provide a signed certificate in the form attached as Schedule “B” to this Plan attesting that they have not released Confidential Information related to a customer or prospective customer without receiving the prior written consent of the customer or prospective customer, (the “Protection of Confidential Information Certificate”), to the Compliance Officer within 60 days of the end of each calendar year.

5. The Compliance Officer will maintain a record of the above certificates. Any failure to provide a certificate as described in paragraph 4 above or the provision of a certificate which does not demonstrate adherence to the Code will be treated as an inquiry under the Code (see Section 8 of this Plan).

6.4 Aggregated Confidential Information

Policy: Alberta PowerLine may disclose Confidential Information when aggregated with the Confidential Information of other customers in such a manner that an individual customer’s Confidential Information can not be identified, provided that Alberta PowerLine shall not disclose such aggregated customer information to an Affiliate prior to making such information publicly available.
Compliance Measures

1. If management proposes to disclose aggregated Confidential Information to an Affiliate, the Compliance Officer will verify the aggregated information and, if appropriate, will provide an authorization in writing prior to the information being released. Management can then release the information.

2. The Compliance Officer will verify that the information has not been released to an Affiliate before being released to the public and will maintain a record of the approval on file.

3. Management will provide a signed certificate in the form attached as Schedule “B” to this Plan attesting that they have not released aggregated Confidential Information to an Affiliate prior to making such information publicly available, (the “Aggregated Confidential Information Certificate”), to the Compliance Officer within 60 days of the end of each calendar year.

4. The Compliance Officer will maintain a record of the above certificates. Any failure to provide a certificate as described in paragraph 3 above or the provision of a certificate which does not demonstrate adherence to the Code will be treated as an inquiry under the Code (see Section 8 of this Plan).

7 COMPLIANCE MEASURES

7.1 Responsibility for Compliance

Policy: Alberta PowerLine shall be responsible for ensuring compliance with the Code on the part of its directors, employees, consultants, contractors and agents, and by Affiliates of Alberta PowerLine.

See the Compliance Measures in Section 7.2 of this Plan.

7.2 Communication of Code and Compliance Plan

Policy: Alberta PowerLine will communicate the contents of the Code and the Compliance Plan, and any modifications to them from time to time to each of its directors, officers, employees, consultants, contractors, agents and Affiliates, and make the Code and the Compliance Plan available on the Alberta PowerLine web site.

Compliance Measures

1. Each director, officer, employee, consultant, contractor, agent and Affiliate of Alberta PowerLine will receive a copy of the Code on commencement of their relationship with Alberta PowerLine.
2. For Alberta PowerLine’s employees (excluding the Common Directors and Common Officers of Alberta PowerLine), a signed acknowledgement that the employee has received, and is familiar with, the Code and this Compliance Plan, (the “Code Acknowledgement Documentation”), will be obtained on the commencement of employment with Alberta PowerLine. The acknowledgement will be maintained by Human Resources.

3. For Alberta PowerLine’s consultants, contractors, and agents, the responsible Alberta PowerLine employee will provide a copy of the Code to the affected party, and will obtain a written acknowledgement from the consultant, contractor, or agent that they have received a copy of the Code, are familiar with its contents and will abide by its requirements.

4. The Compliance Officer will provide copies of the Code and this Compliance Plan to all Affiliates of Alberta PowerLine on an annual basis, addressed to a senior officer of the Affiliate.

5. On an annual basis, and within 90 days of the end of each calendar year, each Alberta PowerLine employee (excluding the Common Directors and Common Officers of Alberta PowerLine) will confirm (through written acknowledgement) that they have received the current Compliance Training Material, a current copy of the Code and this Compliance Plan, are aware of their contents, agree to abide by their requirements and have abided by the Code in the previous year (the “Code Acknowledgement Documentation”). The written acknowledgements will be maintained by Human Resources.

6. The Human Resources Senior Manager will provide a report to the CPC (the “Employee Code Acknowledgements Report”), identifying whether all Alberta PowerLine employees have completed the “Code Acknowledgement Documentation”. The CPC will review the “Employee Code Acknowledgements Report” prior to filing the annual Compliance Report.

7. The Compliance Officer will post the Code and the Compliance Plan on the Alberta PowerLine web site.

7.3 Retained for Numbering Consistency

7.4 Responsibilities of the Compliance Officer

Policy: The Alberta PowerLine Compliance Officer will discharge the responsibilities detailed in Section 7.4 of the Code.

Compliance Measures

1. The responsibilities of the Compliance Officer are described in Section 7.4 of the Code as amended from time to time.
2. Within 90 days of the end of each calendar year, the Compliance Officer will prepare a report for review by the CPC detailing the manner in which he/she has discharged the above responsibilities, (the “Compliance Officer’s Report”). The report will be prepared in a manner consistent with Section 7.4 of the Code. The records required to be maintained by the Compliance Officer pursuant to Section 7.4 of the Code will be retained for a period of six years in a manner sufficient to support a third party audit of the state of compliance with the Code.

3. The CPC will review the “Compliance Officer’s Report” prior to filing the annual Compliance Report. The results of the review, and any recommendations by the CPC for improvements to the manner in which the Compliance Officer discharges the above responsibilities, will be detailed in the minutes of the meeting.

4. Any recommendations by the CPC for changes to the manner in which the Compliance Officer discharges the above responsibilities will be treated as an inquiry under the Code (see Section 8 of this Plan).

7.5 The Compliance Plan

Policy: Alberta PowerLine will prepare a Compliance Plan, review it at least annually, and update it as necessary.

Compliance Measures

1. A copy of Alberta PowerLine’s current Compliance Plan, indicating the date of its last review will be filed with the AUC as Section (a) of the annual Compliance Report.

7.6 The Compliance Report

Policy: Alberta PowerLine will prepare a Compliance Report in accordance with Section 7.6 of the Code, and file it with the AUC within 120 days of the fiscal year end of Alberta PowerLine. The Compliance Report will be posted on Alberta PowerLine’s web site, and interested parties will be advised promptly when the Compliance Report has been posted on the web site.

Compliance Measures

1. The Compliance Report will meet the requirements of section 7.6 of the Code as amended from time to time.

7.7 Retained for Numbering Consistency

7.8 Retained for Numbering Consistency
8 DISPUTES, COMPLAINTS AND INQUIRIES

8.1 Filing with the Compliance Officer

Policy: The Compliance Officer will keep a record of all written (or e-mailed) disputes, complaints or inquiries from within Alberta PowerLine or from external parties respecting the application of, or alleged non-compliance with, the Code. The identity of the party making the dispute, complaint, or inquiry will be kept confidential.

Compliance Measures

1. The Compliance Officer will maintain the necessary records of disputes, complaints, or inquiries.

2. The Compliance Officer will ensure that appropriate instructions for sending disputes, complaints, or inquiries to the Compliance Officer are posted on the Alberta PowerLine website.

3. The Compliance Officer will ensure that a description of how the Compliance Officer will investigate disputes, complaints or inquiries (in a manner consistent with the Code) is posted on the Alberta PowerLine website.

8.2 Processing by Utility

8.2.1 Compliance Officer Acknowledgement

Policy: The Compliance Officer shall acknowledge all disputes, complaints or inquiries in writing (which includes e-mail) within five working days of receipt.

Compliance Measures

See Section 8.1.

8.2.2 Disposition

Policy: The Compliance Officer shall respond to the dispute, complaint or inquiry within 21 working days of its receipt. The response shall include a description of the dispute, complaint or inquiry and the initial response of Alberta PowerLine to the issues identified in the submission. Alberta PowerLine’s final disposition of the dispute, complaint or inquiry shall be completed as expeditiously as possible in the circumstances, and in any event within 60 days of receipt of the dispute, complaint or inquiry, except where the party making the submission otherwise agrees.
Compliance Measures

See Section 8.1.

8.3 Referral to the AUC

Policy: The Compliance Officer shall ensure that instructions on how to refer disputes to the AUC are contained on the Alberta PowerLine website

Compliance Measures

1. Instructions for referring disputes to the AUC will be posted on the Alberta PowerLine website.

9 RETAINED FOR NUMBERING CONSISTENCY

9.1 Retained for Numbering Consistency

9.2 Retained for Numbering Consistency

10 EFFECTIVE DATE OF THE COMPLIANCE PLAN

This amended Plan is effective as of November 1, 2010.
11 SCHEDULE A – OFFICER’S CERTIFICATE

To: The Alberta Utilities Commission

I, ________________________________ of the City of _________________, in the Province of Alberta, acting in my position as an officer of Alberta PowerLine and not in my personal capacity, to the best of my knowledge do hereby certify as follows:

1. My position is ____________________________, and as such I have personal knowledge of, or have conducted due inquiry of individuals who have personal knowledge of, the facts and matters herein stated.

2. Capitalized terms used herein (which are not otherwise defined herein) shall have the meanings ascribed thereto in the ATCO Group Inter-Affiliate Code of Conduct (the Code).

3. I have read the Code, the Compliance Plan of Alberta PowerLine dated ________________ and the Compliance Report of Alberta PowerLine dated ___________________.

4. The form and contents of the Compliance Report comply with the requirements of the Code and the matters reported therein are fully and accurately described.

5. I am not aware of any material non-compliance with the provisions of the Code by any director, officer, employee, consultant, contractor or agent of Alberta PowerLine, or by any Affiliate of Alberta PowerLine (including any director, officer, employee, consultant, contractor or agent of the Affiliate) with respect to any interaction between an Affiliate and Alberta PowerLine that is not fully and accurately described in the Compliance Report.

Signature: __________________________________________

Name: __________________________________________

Title: __________________________________________

Date: __________________________________________
12 SCHEDULE B – COMPLIANCE REPORT

To: The Alberta PowerLine Compliance Officer and Alberta PowerLine Compliance Plan Committee

I, ________________________________ of the City of _________________, in the Province of Alberta, acting in my position for of Alberta PowerLine and not in my personal capacity, to the best of my knowledge do hereby certify as follows:

1. Section ___________ of the Alberta PowerLine Compliance Plan requires me to provide this Compliance Certificate for _____ on or before _________________.

2. My position with Alberta PowerLine is ____________________________, and as such I have conducted due inquiry of individuals who have personal knowledge of, the facts and matters herein stated.

3. For the period of ________________ to ________________, Alberta PowerLine has been in compliance with the requirements of Section _________ of the Code.

Signature: ______________________________________

Name: ______________________________________

Title: ______________________________________

Date: ______________________________________
13 SCHEDULE C – DIRECTORS’ RESOLUTION

[Alberta PowerLine]
(the "Corporation")

WHEREAS the Corporation is subject to the oversight by the Alberta Utilities Commission, successor to the Alberta Energy and Utilities Board ("AUC"),

AND WHEREAS the AUC has imposed an Inter-Affiliate Code of Conduct on the Corporation, pursuant to Decision 2003-040 dated May 22, 2003 (the "Code of Conduct");

AND WHEREAS the AUC approved a Compliance Plan in respect of the Code of Conduct dated October 4, 2010 (the "Compliance Plan");

AND WHEREAS the Compliance Plan requires annual confirmation on behalf of the Corporation that the Compliance Plan has been carried out by the Corporation and its Directors;

AND WHEREAS the Board of Directors of the Corporation has been advised by the management of the Corporation, including the Compliance Officer, as to the measures taken in respect of compliance, as well as having reviewed incidents relating to possible non-compliance, if any;

AND WHEREAS the Board of Directors has been provided with certificates of compliance for the calendar year by the appropriate officers of the Corporation.

BE IT RESOLVED THAT

1. the Board of Directors of the Corporation hereby confirms that it is aware of the Code of Conduct and related Compliance Plan and that, subject to the obligations and duties imposed on Directors under applicable statutory and common laws, the Corporation and the Board of Directors of the Corporation have complied with Sections 3.1.1 and 3.1.5 of the Code of Conduct and the Compliance Plan in respect thereof; and

2. the Board of Directors of the Corporation hereby authorizes and directs the Compliance Officer to so certify on behalf of the Corporation, the Corporation's compliance with the Code of Conduct for the calendar year and to execute all such documents, certificates, instruments or notices as may be required to give effect to the foregoing, including a certified copy of this resolution (collectively, the "Documents") to be in such form as the Compliance Officer, deems necessary or appropriate, such determination to be conclusively evidenced by the execution and filing or delivery of such Documents.