

April 29, 2020

Alberta Utilities Commission
Eau Claire Tower
1400, 600 Third Avenue S.W.
Calgary, Alberta T2P 0G5

Dear Mr. Tiberi:

RE: ATCO Group Inter-Affiliate Code of Conduct
Alberta PowerLine 2019 Compliance Report

Please find enclosed, a copy of the Inter-Affiliate Code of Conduct (“Code”) Compliance Report for Alberta PowerLine GP Ltd. and Alberta PowerLine Limited Partnership (collectively, “Alberta PowerLine”) for 2019. The 2019 reporting period for Alberta PowerLine for purposes of the Code is from March 26, 2019 (the date the Compliance Plan was approved by the Commission in Decision 24277-D01-2019) to December 18, 2019. As the Commission is aware, Canadian Utilities Limited sold its ownership interest in Alberta PowerLine, as approved by the Commission in Decision 274792-D01-2019, and the transaction closed on December 18, 2019. Therefore, Alberta PowerLine ceased to be an affiliate of the ATCO Group on December 18, 2019.

For clarity, as Alberta PowerLine is no longer an affiliate of the ATCO Group, the Code is no longer applicable to Alberta PowerLine, and Alberta PowerLine therefore is no longer required to file future annual Compliance Reports, or any other Code-related information or filings, with the Commission.

Please direct any questions or concerns to me at (780) 420-3119.

Sincerely,

Original Signed

Brian P. Shkrobot,

Senior Vice President, Finance & Regulatory

Attachments

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ATCO GROUP INTER-AFFILIATE CODE OF CONDUCT COMPLIANCE REPORT

ALBERTA POWERLINE GENERAL PARTNER LTD. IN ITS CAPACITY AS GENERAL PARTNER OF ALBERTA POWERLINE LIMITED PARTNERSHIP

For purposes of this document: (a) "**APL**" means Alberta PowerLine Limited Partnership; (b) "**APL GP**" means Alberta PowerLine General Partner Ltd.; (c) "**Alberta PowerLine**" means collectively APL and APL GP; (d) "**Reporting Period**" means the period commencing on March 26, 2019 (being the date on which the Compliance Plan was approved for Alberta PowerLine) until December 18, 2019 (being the date on which Alberta PowerLine ceased to be affiliates of the ATCO Group for purposes of the Code); (e) "**Code**" means the ATCO Group Inter-Affiliate Code of Conduct; and (f) "**Compliance Plan**" means the Alberta PowerLine Inter-Affiliate Code of Conduct Compliance Plan. All other capitalized terms used but not otherwise defined herein have the meanings given to them in the Code or the Compliance Plan, as applicable.

1.0 INTRODUCTION

The Code requires the Compliance Officer for Alberta PowerLine to conduct an annual review of compliance with the Compliance Plan and to prepare an annual report in respect thereof (the "**Compliance Report**"). The Compliance Report is to be filed with the Alberta Utilities Commission (the "**AUC**") within 120 days of the fiscal year end of Alberta PowerLine. Accordingly, this Compliance Report is being provided in respect of Alberta PowerLine for the Reporting Period.

2.0 ALBERTA POWERLINE COMPLIANCE REPORT

(a) Compliance Plan

The Compliance Plan in effect during the Reporting Period is provided in Appendix 1.

(b) Corporate Organization Chart

A corporate organization chart indicating the ownership of Alberta PowerLine and the relationships of Alberta PowerLine within the ATCO Group of Companies during the Reporting Period is provided in Appendix 2.

(c) List of Affiliates

A list of the Affiliates including those with whom Alberta PowerLine transacted business during the Reporting Period is provided in Appendix 3. The information includes the business address, a list of officers and directors, and description of the business activities for such applicable Affiliates.

(d) List of Services Agreements

Further details for Alberta PowerLine's Affiliate transactions during the Reporting Period are contained in Appendix 4 (Summary of Major Transactions) and Appendix 5 (Summary of Other Affiliate Transactions).

(e) Assessment of Compliance with the Code

Alberta PowerLine has complied with the Code during the Reporting Period. We would note that, due to APL ceasing to be Affiliates of the ATCO Group of Companies due to the occurrence of the sale as of December 18, 2019 as specified above, the board of directors of APL GP in place during the Reporting Period are not able to pass a Directors Resolution in the form provided at Schedule C of the Compliance Plan. To ensure compliance with the substance, spirit and intent of the Code, for purposes of this final Compliance Report such form has been modified to be a certification of the former directors of APL GP in place at the end of the Reporting Period instead of a resolution of the current directors of APL GP (who are not in a position to certify such matters for the Reporting Period in any event). The certification provides for the same substantive directions that are included in such prescribed form of Directors Resolution.

During the Reporting Period, compliance procedures were improved and Services Agreements with Affiliates were reviewed and amended as necessary. The directors, officers, employees, consultants, contractors, agents and Affiliates of Alberta PowerLine were fully informed and aware of the Code's content and their associated responsibilities during the Reporting Period.

(f) Assessment of Compliance Plan Effectiveness

The Compliance Plan contains compliance measures that describe specific procedures and actions taken by Alberta PowerLine to ensure its Affiliate business transactions were conducted in accordance with all aspects of the Code.

(g) Comprehensive Description of any Material Non-Compliance with the Code

Alberta PowerLine complied with Code requirements and did not have any material non-compliance with the Code during the Reporting Period.

(h) Summary of Disputes, Complaints and Inquiry Activity

No disputes, complaints or inquiries were received by the Compliance Officer of Alberta PowerLine related to compliance with the Code during the Reporting Period.

(i) List of All Major Transactions between Alberta PowerLine and Affiliates

Several Major Transactions relating to the provision of services between Alberta PowerLine and ATCO Electric with an aggregate value exceeding \$500,000 occurred during the Reporting Period. A summary of these transactions is provided in Appendix 4.

(j) Affiliated Party Transaction Summary

A summary overview of the transactions provided between Alberta PowerLine and its Affiliates is provided in Appendix 5. It contains a general description of the transactions and services, the parties involved and the aggregate value of each transaction.

None to report.

(k) Summary Description for Occasional Services provided by Alberta PowerLine to/from an Affiliate

None to report.

(l) Summary List of any Exemptions to the Code including Emergency Services

None to report.

(m) List of all Employee Transfers, Temporary Transfers and Secondments between Alberta PowerLine and Affiliates

None to report.

(n) Certificates Attesting to Completeness of the Compliance Report and Compliance with the Code

Two certificates of individuals who were directors and officers of Alberta PowerLine during the Reporting Period are provided at the end of the Compliance Report. The certificates attest to the completeness of the Compliance Report and Alberta PowerLine's compliance with the Code during the Reporting Period. The certificates are signed by an individual who was the Compliance Officer and an individual who was a director and executive officer of APL GP, in its capacity as general partner of APL, at the end of the Reporting Period.

3.0 CONCLUSION

Alberta PowerLine believes it has fully complied with and operated within the provisions, spirit and intent of the Code during the Reporting Period.

The Compliance Report will be posted on the ATCO website.

**ALBERTA POWERLINE LIMITED PARTNERSHIP BY ITS GENERAL
PARTNER ALBERTA POWERLINE GENERAL PARTNER LTD.
("ALBERTA POWERLINE") INTER-AFFILIATE CODE OF CONDUCT**

COMPLIANCE PLAN

March 26, 2019

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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:

- (a) **“ABCA”** means the *Business Corporations Act*, R.S.A.2000 c. B-9.
- (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](#);

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- (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.
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- (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.
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- (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](#).
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- (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.
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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](#).
-

3.3.5 Retained for Numbering Consistency

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
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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 TRANSFER 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

4.3 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

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.
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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.
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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 March 26, 2019.

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;

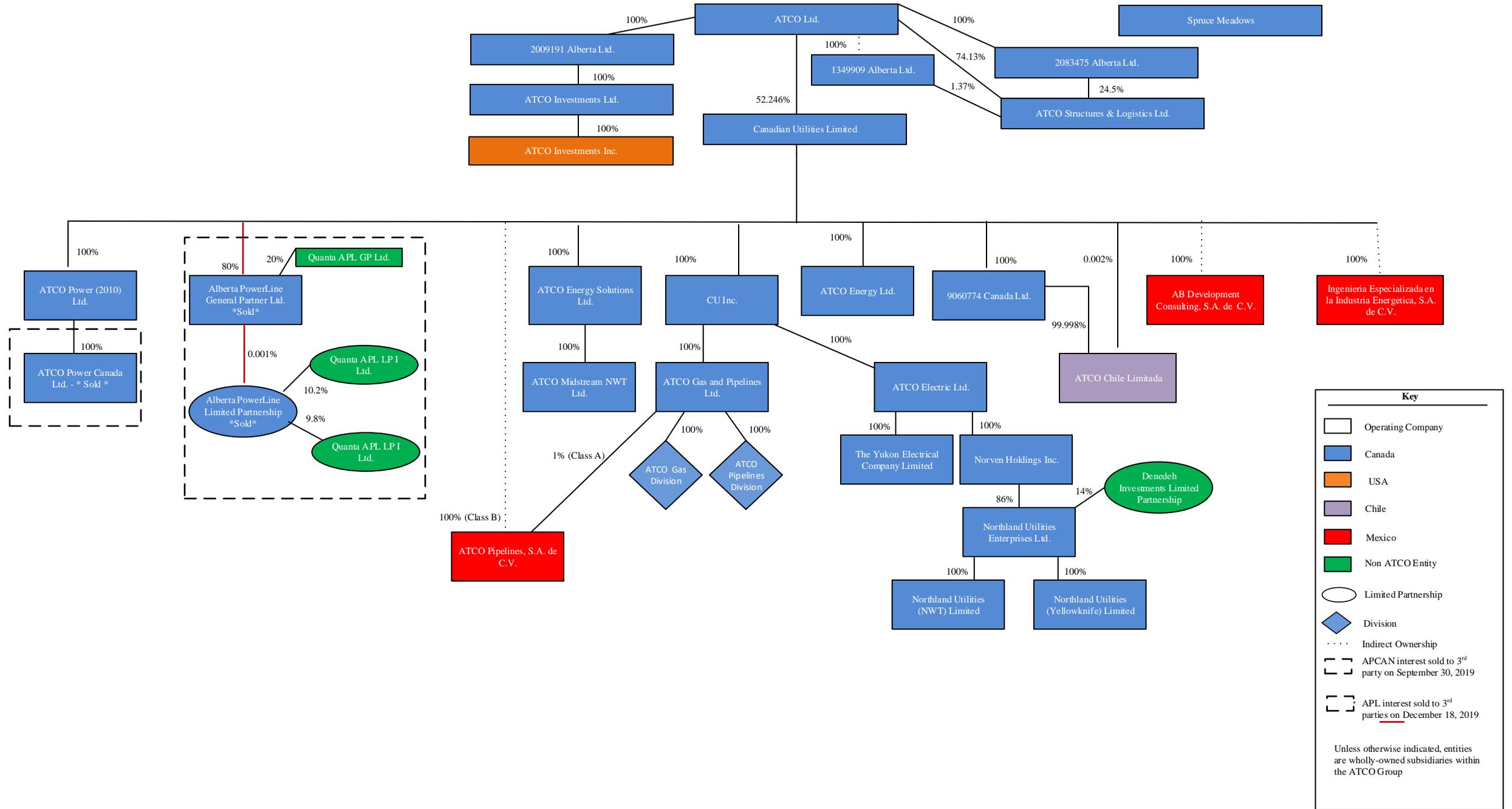
AND WHEREAS the Board of Directors of the Corporation has been advised by the management of the Corporation, including the **Compliance Officer**, as to the measures taken in respect of compliance, as well as having reviewed incidents relating to possible non-compliance, if any;

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.
-

AFFILIATE CODE
 Affiliate Relationships and Ownerships as at December 31, 2019 (unless otherwise noted)



AFFILIATES OF ATCO UTILITIES
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AB Development Consulting, S.A. de C.V.

Torre Esmeralda I
Blvd. Manuel Avila Camacho 40, Piso 15
Col. Lomas de Chapultepec
CP 11000
México, DF
México

Directors:

Siegfried W. Kiefer (Chair)
Jiri (George) Opocensky (Secretary)
Hector A. Rangel
James T. Delano

Officers:

James T. Delano.....General Manager
Jorge López de Cárdenas Melgar.....Statutory Examiner

Description of Business:

AB Development Consulting, S.A. de C.V. provides specialized services in the areas of accounting, consulting, assessment, administration and management, finance, commercialization, marketing and publicity, sales and purchase promotion, logistics and shipping, human resources, information technology, organization and legal representation to entities or individuals.

Alberta PowerLine Limited Partnership

10035 – 105 Street NW
Edmonton, AB
T5J 2V6

Alberta PowerLine General Partner Ltd. is the General Partner for Alberta PowerLine Limited Partnership. As a limited partnership, this entity has no directors or officers. Refer to Alberta PowerLine General Partner Ltd. for a listing of Directors and Officers.

Alberta PowerLine General Partner Ltd.

10035 – 105 Street NW
Edmonton, AB
T5J 2V6

Directors:

Earl C. Austin Jr. (Quanta APL GP Ltd.)
Siegfried W. Kiefer
Paul G. Goguen
Brian P. Shkrobot
Wayne K. Stensby

Officers:

Siegfried W. Kiefer.....Chair
Wayne K. Stensby.....President
Paul G. Goguen.....Senior Vice President, Project Development
Brian P. Shkrobot.....Senior Vice President, Finance & Regulatory
Kevin J. Burgemeister.....Vice President, Operations
Katherine-Jane Patrick.....Vice President, Corporate Development
Quyen Nguyen.....Vice President, Projects and Construction
Carol Gear.....Corporate Secretary
Rumdeep K. Basra.....Assistant Corporate Secretary

Description of Business:

Alberta PowerLine Limited Partnership is a consortium responsible for the development, construction and operation of a 508 kilometer 500 kV transmission line from the Genesee Power plant west of Edmonton to a new substation located west of Fort McMurray.

The sale of Alberta PowerLine was completed on December 18, 2019 and all directors, officers and management, as stated above, resigned effective as of said date.

ATCO Electric Ltd.
10035 – 105 Street NW
Edmonton, AB
T5J 2V6

Directors:

Dennis A. DeChamplain
Siegfried W. Kiefer
George J. Lidgett

Officers:

Siegfried W. Kiefer.....Chair & Chief Executive Officer
George J. Lidgett.....President
Dennis A. DeChamplain.....Executive Vice President & Chief Financial Officer
Melanie L. Bayley.....Senior Vice President & General Manager,
Brian P. Shkrobot.....Senior Vice President, Finance & Regulatory
Peter M. Bothwell.....Vice President, Customer Experience & Initiatives
Kevin J. Burgemeister.....Vice President, Operations
Quyen Nguyen.....Vice President, Projects & Construction
Derek M. McHugh.....Vice President, Engineering
Douglas F. Tenney.....Vice President, Northern Development & Indigenous Relations
Roger L. Mazankowski.....Vice President, Government Relations
Todd B. McLaren.....Vice President, Asset Management & Planning
Carol Gear.....Corporate Secretary
Rumdeep K. Basra.....Assistant Corporate Secretary

Description of Business:

ATCO Electric is a regulated electricity Transmission and Distribution utility serving customers in northern and east-central Alberta. ATCO Electric builds, operates and maintains transmission and distribution lines. In addition, ATCO Electric operates distribution power lines on behalf of some Rural Electrification Associations in its service territory.

ATCO Energy Ltd.
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Dennis A. DeChamplain
Siegfried W. Kiefer
Marshall F. Wilmot

Officers:

Siegfried W. Kiefer.....Chair & Chief Executive Officer
Marshall F. Wilmot.....President
Sarah J. FrancisVice President & General Manager
Dennis A. DeChamplainExecutive Vice President & Chief Financial Officer
P. Derek Cook.....Senior Vice President & Controller
Carol Gear.....Corporate Secretary
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

ATCOenergy is an electricity and natural gas retailer that serves residential, small business and commercial customers across Alberta.

ATCO Energy Solutions Ltd.

5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Dennis A. DeChamplain
Siegfried W. Kiefer
Wayne K. Stensby

Officers:

Siegfried W. Kiefer.....Chair & Chief Executive Officer
Wayne K. Stensby.....President
Katherine-Jane Patrick.....Vice President, Corporate Development
Dennis A. DeChamplain.....Executive Vice President & Chief Financial Officer
Steven R. Piepgrass.....Senior Vice President & General Manager, Storage & Liquids
Carol Gear.....Corporate Secretary
Rumdeep K. Basra.....Assistant Corporate Secretary

Description of Business:

ATCO Energy Solutions Ltd. builds, owns and operates industrial water, natural gas and natural gas liquids related infrastructure to serve the midstream sector of Western Canada's energy industry.

ATCO Gas, a division of ATCO Gas and Pipelines Ltd.

10035 – 105 Street NW
Edmonton, AB
T5J 2V6

Directors (ATCO Gas and Pipelines Ltd.):

Dennis A. DeChamplain
Siegfried W. Kiefer
George J. Lidgett

Officers:

Siegfried W. Kiefer.....Chair & Chief Executive Officer
George J. LidgettPresident
Dennis A. DeChamplain.....Executive Vice President & Chief Financial Officer
Brian P. Shkrobot.....Senior Vice President, Finance& Regulatory
D. Jason Sharpe.....Senior Vice President & General Manager, Natural Gas
Nathan D. CarterVice President, Engineering
Graeme M. FelthamVice President, Customer Experience & Innovation
Ryan G. GermaineVice President, Operations, Calgary & Edmonton Regions
Roger L. Mazankowski.....Vice President, Government Relations
Lance S. RadkeVice President, District Operations
Stephanie M. Schubert.....Vice President, Construction
Carol Gear.....Corporate Secretary
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

ATCO Gas is a regulated natural gas distribution utility serving customers in its franchise areas across Alberta. ATCO Gas builds, owns and operates natural gas distribution systems.

ATCO Ltd.
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Robert T. Booth
Dennis M. Ellard
Linda A. Southern-Heathcott, Vice Chair
Michael R.P. Rayfield
Robert J. Routs
Nancy C. Southern, Chair
Roger J. Urwin
Susan R. Werth
Charles W. Wilson, Lead Director

Officers:

Nancy C. SouthernChair & Chief Executive Officer
Siegfried W. KieferPresident
Dennis A. DeChamplainExecutive Vice President & Chief Financial Officer
M. George Constantinescu.....Senior Vice President & Chief Transformation Officer
Colin R. Patrick.....Vice President, Finance, Treasury & Risk
Carol Gear.....Corporate Secretary

Description of Business:

ATCO delivers business solutions through its Structures & Logistics, Electricity, Pipelines & Liquids, and Retail Energy business units.

ATCO Pipelines, a division of ATCO Gas and Pipelines Ltd.

909 – 11 Avenue SW
Calgary, AB
T2R 1L8

Directors (ATCO Gas and Pipelines Ltd.):

Dennis A. DeChamplain
George J. Lidgett
Siegfried W. Kiefer

Officers:

Siegfried W. Kiefer.....Chair & Chief Executive Officer
George J. Lidgett.....President
Dennis A. DeChamplain.....Executive Vice President & Chief Financial Officer
Brian P. Shkrobot.....Senior Vice President, Finance & Regulatory
D. Jason Sharpe.....Senior Vice President & General Manager, Natural Gas
Nathan D. Carter.....Vice President, Engineering
Ryan G. Germaine.....Vice President, Operations, Calgary & Edmonton
Lance S. Radke.....Vice President, District Operations
Stephanie M. Schubert.....Vice President, Construction
Graeme M. Feltham.....Vice President, Customer Experience & Innovation
Roger L. Mazankowski.....Vice President, Government Relations
Carol Gear.....Corporate Secretary
Rumdeep K. Basra.....Assistant Corporate Secretary

Description of Business:

ATCO Pipelines is a regulated natural gas transmission utility in Alberta. ATCO Pipelines builds, owns and operates natural gas transmission facilities.

ATCO Pipelines, S.A. de C.V.

Torre Esmeralda I
Blvd. Manuel Avila Camacho 40, Piso 15
Col. Lomas de Chapultepec
CP 11000
México, DF
México

Directors:

James T. Delano
Hector A. Rangel
Siegfried W. Kiefer (Chair)
Jiri (George) Opocensky (Secretary)

Officers:

James T. Delano.....General Manager
Jorge López de Cárdenas Melgar.....Statutory Examiner

Description of Business:

ATCO Pipelines, S.A. de C.V. is engaged in building, owning and operating an open access natural gas pipeline in Mexico.

ATCO Power (2010) Ltd.

5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Dennis A. DeChamplain
Siegfried W. Kiefer
Wayne K. Stensby

Officers:

Siegfried W. Kiefer.....Chair & Chief Executive Officer
Wayne K. Stensby.....President
Dennis A. DeChamplain.....Executive Vice President & Chief Financial Officer
Katherine-Jane Patrick.....Vice President, Corporate Development
Carol Gear.....Corporate Secretary
Rumdeep K. Basra.....Assistant Corporate Secretary

Description of Business:

ATCO Power (2010) Ltd. develops, builds and operates independent power generation facilities to provide customers with custom power solutions including commercial and industrial power marketing in addition to sales and distributed power generation.

ATCO Power Canada Ltd.

5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Dennis A. DeChamplain
Siegfried W. Kiefer
James W. Simpson
Nancy C. Southern
Charles W. Wilson

Officers:

Siegfried W. Kiefer.....Chair
Wayne K. Stensby.....President
Brian P. Shkrobot.....Senior Financial Officer
John W. Ell.....Senior Vice President & General Manager, Generation
Carol Gear.....Corporate Secretary
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

ATCO Power provides electricity generation solutions in Canada.

The sale of ATCO Power was completed on September 30, 2019 and all directors, officers and management, as stated above, resigned effective as of said date.

ATCO Structures & Logistics Ltd.

115 Peacekeepers Drive SW
Calgary, AB
T3E 7X4

Directors:

Dennis A. DeChamplain
Linda A. Southern-Heathcott
Michael R.P. Rayfield
Nancy C. Southern
Susan R. Werth

Officers:

Nancy C. SouthernChair & Chief Executive Officer
James Landon.....President, Frontec
Adam M. BeattiePresident, Structures
Dennis A. DeChamplainExecutive Vice President & Financial Officer
Michael M. ClennettSenior Vice President, ATCO Structures
Kelly BabichukVice President & General Manager, Sustainable Communities
Benoit E.J. GagneVice President, Modular, Structures
William J. Haliburton.....Vice President, Manufacturing
Rebecca M. KalmacoffCorporate Controller
Carol GearCorporate Secretary
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

ATCO Structures & Logistics provides modular construction services and provides solutions for workforce housing, modular facilities, site support services and logistics and operations management. ATCO Structures and Logistics provides relocatable structures, permanent offsite construction, workforce camps and lodges, food services, facility operations and maintenance, disaster response and military support services.

Canadian Utilities Limited

5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Matthias F. Bichsel
Robert J. Normand
Nancy C. Southern
Alexander J. Pourbaix
Loraine M. Charlton
Wayne G. Wouters
Hector A. Rangel
Charles W. Wilson
Laura A. Reed
Linda A. Southern-Heathcott, Vice Chair
James W. Simpson, Lead Director

Officers:

Nancy C. SouthernChair
Siegfried W. KieferPresident & Chief Executive Officer
Dennis A. DeChamplainExecutive Vice President & Chief Financial Officer
M. George ConstantinescuSenior Vice President & Chief Transformation Officer
P. Derek CookSenior Vice President & Controller
Colin R. JacksonVice President, Finance, Treasury & Risk
George J. LidgettExecutive Vice President & General Manager, Utilities
Wayne K. StensbyExecutive Vice President, Corporate Development
Carol GearCorporate Secretary

Description of Business:

Canadian Utilities Limited delivers business solutions in Electricity (electricity generation, transmission, and distribution), Pipelines & Liquids (natural gas transmission, distribution and infrastructure development, energy storage, and industrial water solutions) and Retail Energy (electricity and natural gas retail sales).

CU Inc.

5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Robert T. Booth
Loraine M. Charlton
Siegfried W. Kiefer
Nancy C. Southern
Linda A. Southern-Heathcott, Vice Chair
Roger J. Urwin

Officers:

Nancy C. SouthernChair
Siegfried W. KieferPresident & Chief Executive Officer
Dennis A. DeChamplainExecutive Vice President & Chief Financial Officer
George J. LidgettExecutive Vice President & General Manager
Brian P. ShkrobotSenior Vice President, Finance & Regulatory
Colin R. JacksonVice President, Finance, Treasury & Risk
Carol GearCorporate Secretary

Description of Business:

CU Inc. is a wholly-owned subsidiary of Canadian Utilities Limited, an ATCO Company. CU Inc. manages assets comprised of regulated utility operations in natural gas and electricity distribution and transmission.

Ingeniería Especializada en la Industria Energética, S.A. de C.V.

Torre Esmeralda I
Blvd. Manuel Avila Camacho 40, Piso 15
Col. Lomas de Chapultepec
CP 11000
México, DF
México

Directors:

James T. Delano
Jiri (George) Opocensky (Secretary)
Siegfried W. Kiefer (Chair)
Hector A. Rangel

Officers:

James T Delano.....General Manager
Jorge López de Cárdenas Melgar.....Statutory Examiner

Description of Business:

Ingeniería Especializada en la Industria Energética, S.A. de C.V. provides specialized engineering and construction services in the energy industry, including consulting, assessment and development, project management and execution of engineering and construction projects.

Northland Utilities (NWT) Limited

66 Woodland Drive, Bay 1
Hay River, NT
X0E 1G1

Directors:

Darrell K. Beaulieu
Loraine M. Charlton
Siegfried W. Kiefer
Gregory J. Nyuli
James W. Simpson
Nancy C. Southern

Officers:

Nancy C. SouthernChair
Siegfried W. KieferChief Executive Officer
George J. Lidgett.....President
Melanie L. Bayley.....Senior Vice President
Brian P. Shkrobot.....Senior Vice President
Douglas F. TenneyVice President
Carol Gear.....Corporate Secretary
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

Northland Utilities Enterprises Ltd.'s common shares are 86% owned by Norven Holdings Inc. and 14% owned by Denendeh Investments Limited Partnership, which represents the 27 Dene First Nations of the Northwest Territories. Northland Utilities Enterprises Ltd. has two operating subsidiaries: Northland Utilities (NWT) Limited and Northland Utilities (Yellowknife) Limited.

Northland Utilities (Yellowknife) Limited

481 Range Lake Road
Yellowknife, NT
X1A 3R9

Directors:

Darrell K. Beaulieu
Loraine M. Charlton
Siegfried W. Kiefer
Gregory J. Nyuli
James W. Simpson
Nancy C. Southern

Officers:

Nancy C. SouthernChair
Siegfried W. KieferChief Executive Officer
George J. Lidgett.....President
Melanie L. Bayley.....Senior Vice President
Brian P. Shkrobot.....Senior Vice President
Douglas F. TenneyVice President
Carol Gear.....Corporate Secretary
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

Northland Utilities Enterprises Ltd.'s common shares are 86% owned by Norven Holdings Inc. and 14% owned by Denendeh Investments Limited Partnership, which represents the 27 Dene First Nations of the Northwest Territories. Northland Utilities Enterprises Ltd. has two operating subsidiaries: Northland Utilities (NWT) Limited and Northland Utilities (Yellowknife) Limited.

Norven Holdings Inc.
10035 - 105 Street NW
Edmonton, AB
T5J 2V6

Directors:

Dennis A. DeChamplain
Loraine M. Charlton
Siegfried W. Kiefer
James W. Simpson
Nancy C. Southern

Officers:

Nancy C. SouthernChair
Siegfried W. KieferChief Executive Officer
George J. Lidgett.....President
Melanie L. Bayley.....Senior Vice President
Brian P. Shkrobot.....Senior Vice President
Douglas F. TenneyVice President
Carol GearCorporate Secretary
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

Norven Holdings Inc. is 100% owned by ATCO Electric Ltd. Norven Holdings owns 86% of the common shares of Northland Utilities Enterprises Ltd. (NUE). The remaining 14% is owned by Denendeh Investments Limited Partnership (DILP).

Spruce Meadows

18011 Spruce Meadows Way SW
Calgary, AB
T2X 4B7

Directors and Officers:

Margaret E. Southern..... Chairman
Linda A. Southern-Heathcott..... President & Chief Executive Officer
Ian Allison..... Senior Vice President, Television & Media Services
Joanne Nimitz..... Vice President, Administration & Tournament Secretary
Peter Dahl..... Vice President, Operation Services
Stavroula Kangles..... Vice President, Special Events Services
Dustin Lezubski..... Director, Capital Construction and Technology

Description of Business:

Spruce Meadows is an equestrian facility and venue for hosting international sporting events in Calgary.

The Yukon Electrical Company Limited DBA ATCO Electric Yukon

#100, 1100 – First Avenue
Whitehorse, YT
Y1A 3T4

Directors:

Dennis A. DeChamplain
George J. Lidgett
Siegfried W. Kiefer

Officers:

Siegfried W. Kiefer.....Chair & Chief Executive Officer
George J. Lidgett.....President
Dennis A. DeChamplain.....Executive Vice President
Melanie L. BayleySenior Vice President
Brian P. Shkrobot.....Senior Vice President
Douglas F. TenneyVice President
Carol Gear.....Corporate Secretary
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

ATCO Electric Yukon delivers electricity to residential and commercial customers in Yukon.

Alberta PowerLine
Summary of Major Transactions
For the period March 26, 2019 to December 18, 2019

Service Name	Description	Transaction With	2019 Actual (\$000)
REVENUE			
None to report.			
EXPENSES/CAPITAL/ASSET TRANSFERS			
Project Services			
Management, O&M, joint venture project management and utility routing/land services.	Project services for the Fort McMurray West 500 KV Transmission Project.	ATCO Electric	26,256
TOTAL MANAGEMENT SERVICES REVENUE			26,256

*Note - Representative of costs incurred only during the Subject Reporting Period.

Alberta PowerLine
Summary of Non-Major Transactions
For the period March 26, 2019 to December 18, 2019

Service Name	Description	Transaction With	2019 Actual (\$000)
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REVENUE

None to report.

EXPENSES/CAPITAL/ASSET TRANSFERS

None to report.

Alberta PowerLine
Summary of Occasional Services
For the period March 26, 2019 to December 18, 2019

Service	Description	Transaction With	2019 Actuals \$(000's)	Profit/Cost Recovery	Materiality
REVENUES					
None to report.					
EXPENSES					
None to report.					
CAPITAL					
None to report.					
INVENTORY					
None to report.					

Alberta PowerLine
Summary of Emergency Services
For the period March 26, 2019 to December 18, 2019

Service	Description	Transaction With	2019 Actuals \$(000's)
REVENUES			
None to report.			
EXPENSES			
None to report.			
CAPITAL			
None to report.			

ALBERTA POWERLINE
FOR THE PERIOD MARCH 26, 2019 to DECEMBER 18, 2019
EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

None to report.

OFFICER'S CERTIFICATE

To: The Alberta Utilities Commission

For purposes of this document: (a) "APL" means Alberta PowerLine Limited Partnership; (b) "APL GP" means Alberta PowerLine General Partner Ltd.; (c) "Alberta PowerLine" means collectively APL and APL GP; (d) "Reporting Period" means the period commencing on March 26, 2019 (being the date on which the Compliance Plan was approved for Alberta PowerLine) until December 18, 2019 (being the date on which Alberta PowerLine ceased to be affiliates of the ATCO Group for purposes of the Code); (e) "Code" means the ATCO Group Inter-Affiliate Code of Conduct; and (f) "Compliance Plan" means the Alberta PowerLine Inter-Affiliate Code of Conduct Compliance Plan. All other capitalized terms used but not otherwise defined herein have the meanings given to them in the Code or the Compliance Plan, as applicable.

I, Brian P. Shkrobot, of the City of St. Albert, in the Province of Alberta, as the former Compliance Officer of Alberta PowerLine and not in my personal capacity, to the best of my knowledge and belief, do hereby certify as follows for the Reporting Period:

1. As at the end of the Reporting Period, I held the position of Compliance Officer with APL GP, in its capacity as general partner of APL, 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. I have read the Code, the Compliance Plan of Alberta PowerLine dated March 26, 2019 and the Compliance Report of Alberta PowerLine dated April 29, 2020.
3. 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.
4. 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: Original Signed

Name: Brian P. Shkrobot

Date: April 29, 2020

OFFICER'S CERTIFICATE

To: The Alberta Utilities Commission

For purposes of this document: (a) "**APL**" means Alberta PowerLine Limited Partnership; (b) "**APL GP**" means Alberta PowerLine General Partner Ltd.; (c) "Alberta PowerLine" means collectively APL and APL GP; (d) "**Reporting Period**" means the period commencing on March 26, 2019 (being the date on which the Compliance Plan was approved for Alberta PowerLine) until December 18, 2019 (being the date on which Alberta PowerLine ceased to be affiliates of the ATCO Group for purposes of the Code); (e) "**Code**" means the ATCO Group Inter-Affiliate Code of Conduct; and (f) "**Compliance Plan**" means the Alberta PowerLine Inter-Affiliate Code of Conduct Compliance Plan. All other capitalized terms used but not otherwise defined herein have the meanings given to them in the Code or the Compliance Plan, as applicable.

I, Paul G. Goguen, of the City of Edmonton, in the Province of Alberta, as a former director and executive officer of APL GP, in its own capacity and in its capacity as general partner of APL, and not in my personal capacity, to the best of my knowledge and belief, do hereby certify as follows for the Reporting Period:

1. During the Reporting Period, I was a director and an executive officer with APL GP, in its capacity as general partner of APL, 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. I have read the Code, the Compliance Plan of Alberta PowerLine dated March 26, 2019 and the Compliance Report of Alberta PowerLine dated April 29, 2020.
3. 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.
4. 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: Original Signed

Name: Paul G. Goguen

Date: April 29, 2020