

April 30, 2019

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

Dear Mr. Miller:

RE: ATCO Group Inter-Affiliate Code of Conduct
ATCO Electric's Compliance Report for the 2018 Reporting Period

Attached please find the 2018 Affiliate Compliance Report for ATCO Electric.

Please direct any questions or concerns to me at (780) 733-2626.

Sincerely,

Original Signed

Melanie L. Bayley,
Chief Regulatory Officer
Attachments

ATCO GROUP INTER-AFFILIATE CODE OF CONDUCT
ATCO ELECTRIC COMPLIANCE REPORT
for the 2018 Reporting Period

1.0 INTRODUCTION

The ATCO Group Inter-Affiliate Code of Conduct (the “Code”) requires the Compliance Officer for each Utility to conduct an annual review of compliance with the Compliance Plan (the “Plan”) and to prepare an annual Compliance Report (the “Report”). The Report will be filed with the Alberta Utilities Commission (the “AUC”) within 120 days of the fiscal year end of the Utility. The ATCO Electric Compliance Report is for the fiscal year from January 1, 2018 to December 31, 2018.

ATCO Electric provided Utility Services to some Affiliates and these services were subject to AUC-regulated rates, terms and conditions. Information on these transactions is not required to be reported in the Compliance Report under the Code’s requirements.

2.0 ATCO ELECTRIC 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 ownership percentages and the relationships within the ATCO Group of Companies is provided in Appendix 2. The organization chart represents the corporate organization which existed at the end of the Reporting Period.

(c) List of Affiliates

A list of the Affiliates including those with whom ATCO Electric transacted business is provided in Appendix 3. The information includes the business address, list of officers and directors and description of the business activities for ATCO Electric and its Affiliates, as at December 31, 2018.

(d) List of Services Agreements

A list of details on each of ATCO Electric’s transactions are contained in Appendix 4 (Summary of Major Transactions) and Appendix 5 (Summary of Other Affiliate Transactions).

(e) Assessment of Compliance with the Code

ATCO Electric has complied with the ATCO Group Inter-Affiliate Code of Conduct during 2018. ATCO Electric continues to operate in compliance with all provisions of the Code and is committed to the form, spirit and intent of the Code.

During 2018 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 ATCO Electric were informed of the Code's content and their associated responsibilities.

ATCO Electric is committed to transparency about Affiliate transactions and compliance with the Code, and will continue to report all other instances of non-compliance with the Code in the quarterly Affiliate Exception Reports that are filed with the AUC.

(f) Assessment of Compliance Plan Effectiveness

The Plan contains compliance measures that describe specific actions and procedures the Utility will take to ensure its Affiliate business transactions are conducted in accordance with all aspects of the Code. Except as noted below, all requirements for ensuring ATCO Electric's compliance with the Plan were met during 2018.

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

ATCO Electric has complied with Code requirements and did not have any material non-compliance with the Code during the 2018 Reporting Period.

(h) Summary of Disputes, Complaints and Inquiry Activity

No disputes or complaints were received by the Compliance Officer related to compliance with the Code.

On an ongoing basis internal verbal and written (electronic mail) inquiries are received internally and Code clarifications are provided. On behalf of the Compliance Officer, dedicated ATCO resources maintain the records for all inquiries and document the investigation and resolution according to the requirements contained in Section 8.2.2 (Disposition) of the Plan.

(i) List of All Major Transactions between ATCO Electric and Affiliates

Several Major Transactions relating to the provision of services between ATCO Electric and Affiliates (other than Utility services) with an aggregate value of \$500,000 or more occurred in 2018. These transactions are provided in Appendix 4.

(j) Affiliated Party Transaction Summary

A summary overview of the transactions provided between ATCO Electric 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.

(k) Summary Description for Occasional Service provided by the Utility to/from an Affiliate

A summary description with an estimated aggregate value for each Occasional Service between ATCO Electric and its Affiliates is provided in Appendix 6.

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

In Decision 2004-054 the Board granted ATCO Electric exemptions from the Code and these exemptions remain in effect.

A summary description with an aggregate value for each Emergency Service between ATCO Electric and its Affiliates in 2018 is provided in Appendix 7.

(m) List of all Employee Transfers, Temporary Transfers and Secondments between a Utility and Affiliates

ATCO Electric transferred and seconded several employees to or from an Affiliate during the Reporting Period in 2018 as permitted in Code Section 3.3.2. Details of these transfers and secondments are provided in Appendix 8.

(n) AUC Direction (Paragraph 96 of p.300 in AUC Decision 20272-D01-2016)

On August 22, 2016, the AUC issued Decision 20272-D01-2016 in respect of ATCO Electric's 2016-2017 Transmission General Tariff Application. The AUC directed ATCO Electric to provide information detailing the materiality, and accuracy of forecasts for services provided to Alberta PowerLine ("APL") along with detailed explanations for differences between forecast and actual costs.

ATCO Electric attaches herein as Appendix 9 a summary of the labour and related costs for providing services to Alberta PowerLine. ATCO Electric has included detailed explanations for any variance in cost to satisfy the Commission (and itself) that the impact to utility customers is nil.

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

Two officer's certificates are provided at the end of the report. The certificates attest to the completeness of the 2018 Compliance Report and ATCO Electric's compliance with the Code. The certificates are signed by the Compliance Officer and Senior Vice President and General Manager of ATCO Electric.

3.0 CONCLUSION

ATCO Electric believes it has fully complied with and operated within the provisions, spirit and intent of the ATCO Group Inter-Affiliate Code of Conduct.

ATCO Electric's 2018 Compliance Report will be posted on the ATCO website.

ATCO ELECTRIC INTER-AFFILIATE CODE OF CONDUCT COMPLIANCE PLAN

Amended as of October 4, 2010

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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 ATCO Electric will employ to ensure its full compliance with the provisions of the [Code](#) by ATCO Electric, its directors, officers, employees, consultants, contractors and agents, and by [Affiliates](#) of ATCO Electric with respect to the interactions of the [Affiliates](#) with ATCO Electric.

This [Compliance Plan](#) describes certain obligations and responsibilities of specified ATCO Electric management personnel. Notwithstanding this, and without otherwise reducing or eliminating the obligation and responsibility of the specified ATCO Electric 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 ATCO Electric management personnel to other ATCO Electric personnel.

Questions or comments concerning the [Compliance Plan](#) should be directed to the ATCO Electric [Compliance Officer](#):

Dennis A. DeChamplain
Phone: (780) 420-7434
Fax: (780) 420-7120
Email: dennis.dechamplain@atcoelectric.com

Copies of the [Code](#) and this [Compliance Plan](#) are available at www.atcoelectric.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 ATCO Electric:
 - (i) an “affiliate” as defined in the [ABCA](#) or [CBCA](#);
 - (ii) a unit or division within ATCO Electric or any [Body Corporate](#) referred to in clause (b) (i) above;
 - (iii) a partnership, joint venture, or [Person](#) in which ATCO Electric or any [Body Corporate](#) referred to in clause (b) (i) above has a controlling interest or that is otherwise subject to the control of ATCO Electric or such [Body Corporate](#);

- (iv) any partnership, joint venture, or **Person** deemed by the **AUC** to be an **Affiliate** of ATCO Electric 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 ATCO Electric or by ATCO Electric 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 ATCO Electric who is also a member of the Board of Directors of an **Affiliate** of ATCO Electric.
- (k) **“Common Officer”** means an officer of ATCO Electric who is also an officer of a **Non-Utility Affiliate** of ATCO Electric.
- (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 ATCO Electric 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:
- President, ATCO Electric
 - Controller, ATCO Electric
 - Senior Manager, Human Resources, ATCO Electric
 - Manager, Affiliate Compliance
 - **Compliance Officer**, ATCO Electric.

- (o) **“Compliance Report”** shall have the meaning ascribed thereto in Section 7.6 of the [Code](#). Quarterly, ATCO Electric 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 ATCO Electric are familiar with the provisions of the [Code](#), and this [Plan](#). At a minimum, the material will include instructions on:
- impartial application of the ATCO Electric 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 ATCO Electric 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 ATCO Electric, which information ATCO Electric 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 ATCO Electric of an [Affiliate’s](#) services, means the complete costs of providing the service, determined in a manner acceptable to ATCO Electric, acting prudently;
 - (iv) the use by an [Affiliate](#) of ATCO Electric’s services, means the complete costs of providing the service, determined in a manner acceptable to ATCO Electric, acting prudently; and
 - (v) the transfer of equipment, plant inventory, spare parts or similar assets between Utilities, means the net book value of the transferred assets.

- (s) **“Fair Market Value”** means the price reached in an open and unrestricted market between informed and prudent parties, acting at arms length and under no compulsion to act.
- (t) **“For Profit Affiliate Service”** means any service, provided on a for-profit basis:
 - (i) by ATCO Electric to a [Non-Utility Affiliate](#), other than a [Utility Service](#); or
 - (ii) by a [Non-Utility Affiliate](#) to ATCO Electric.
- (u) **“Information Services”** means any computer systems, computer services, databases, electronic storage services or electronic communication media utilized by ATCO Electric relating to ATCO Electric customers or ATCO Electric operations.
- (v) **“Major Transaction”** means a transaction or series of related transactions within a calendar year between ATCO Electric 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 ATCO Electric 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 ATCO Electric and each [Affiliate](#) party to the agreement that the agreement complies with the [Code](#).

- (bb) **“Shared Service”** means any service, other than a [Utility Service](#) or a [For Profit Affiliate Service](#), provided on a [Cost Recovery Basis](#) by ATCO Electric to an [Affiliate](#) or by an [Affiliate](#) to ATCO Electric.
- (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 ATCO Electric are obligated to comply with this [Plan](#) and all directors, officers, employees, consultants, contractors and agents of [Affiliates](#) of ATCO Electric are obligated to comply with this Plan to the extent they interact with ATCO Electric.

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 ATCO Electric 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: ATCO Electric 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 ATCO Electric, (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 ATCO Electric. 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 ATCO Electric 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 ATCO Electric 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 ATCO Electric will pass the Directors’ Resolution contained in Schedule “C” to this Plan.

4. The **CPC** will review the acknowledgements and resolution prior to filing the annual **Compliance Report**. The minutes of the **CPC's** meeting at which the acknowledgements and resolutions are reviewed will reflect the results of the review.
5. If any instances of non-compliance with this policy are identified by the **CPC**, they will be treated as an inquiry under the **Code** (see **Section 8** of this **Plan**).

3.1.2 Retained for Numbering Consistency

3.1.3 Separate Management

Policy: ATCO Electric 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 ATCO Electric management team, or changing ATCO Electric'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 ATCO Electric management team members and officers, (the "ATCO Electric Management Team and Officers' List").
3. At each meeting of the **CPC**, the "ATCO Electric Management Team and Officers' List" will be compared to the current management team members and officers of ATCO Electric'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 ATCO Electric and as a director, officer or member of a management team of an [Affiliate](#) of ATCO Electric 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 ATCO Electric who act as directors, officers, or members of the management team of an [Affiliate](#) of ATCO Electric, (the “ATCO Electric Management Team List”).
2. All such officers, or members of the management team of ATCO Electric who also act as officers, or members of the management team of an [Affiliate](#) of ATCO Electric 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 ATCO Electric 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 ATCO Electric 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: ATCO Electric shall have separate financial records and books of accounts from all [Affiliates](#).

Compliance Measures

1. The Controller will ensure the accounts and records of ATCO Electric 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: ATCO Electric 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 ATCO Electric is located in the same building as a [Non-Utility Affiliate](#), ATCO Electric will institute appropriate security-controlled access through the use of receptionists, keyed locks, or card-key access.
2. The [Compliance Officer](#), ATCO Electric will provide a signed certificate in the form attached as [Schedule “B”](#) to this [Plan](#) attesting to the physical separation of ATCO Electric 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 ATCO Electric 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 ATCO Electric 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: ATCO Electric 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. ATCO Electric employees may not be shared with an [Affiliate](#) without the written permission of the appropriate Vice-President of ATCO Electric, (the “[Shared Employee Permission Record](#)”), who will provide the signed permission to the ATCO Electric Human Resources Manager.
2. The ATCO Electric Human Resources Manager will retain the written permission on file, and provide a quarterly report to the [Compliance Officer](#) on all instances of sharing ATCO Electric 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 ATCO Electric 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 ATCO Electric 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 ATCO Electric 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 ATCO Electric 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: ATCO Electric may obtain [Shared Services](#) from, or provide [Shared Services](#) to, an [Affiliate](#) where it is prudent to do so, provided that each of ATCO Electric 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 ATCO Electric 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 ATCO Electric 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 ATCO Electric’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: ATCO Electric 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 ATCO Electric 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, ATCO Electric may receive, or provide, services and resources to, or from, an **Affiliate** on a **Cost Recovery Basis**.

Compliance Measures

1. The Controller will ensure that all emergency services and resources provided to, or received by an **Affiliate** in the event of an emergency are provided on a **Cost Recovery Basis**

2. The Controller will provide a signed certificate in the form attached to this Plan as Schedule “B”, and an annual report of Emergency Services provided by ATCO Electric 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: ATCO Electric 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 ATCO Electric 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 ATCO Electric and an **Affiliate** will be annually reviewed by ATCO Electric'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 ATCO Electric to an **Affiliate** or by an **Affiliate** to ATCO Electric 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 ATCO Electric to an **Affiliate**, or by an **Affiliate** to ATCO Electric, 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 ATCO Electric 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 ATCO Electric 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: ATCO Electric 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 ATCO Electric 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 ATCO Electric 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 ATCO Electric 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 ATCO Electric 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: ATCO Electric 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: ATCO Electric 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 ATCO Electric.

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

5.3 No Undue Influence

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

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

5.4 **Affiliate** Activities

Policy: ATCO Electric 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: ATCO Electric shall take reasonable steps to ensure that an **Affiliate** does not use ATCO Electric's name, logo or other distinguishing characteristics in a manner which would mislead consumers as to the distinction or lack of distinction between ATCO Electric 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**, ATCO Electric shall not provide **Non-Utility Affiliates** with information relating to the planning, operations, finances or strategy of ATCO Electric 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 ATCO Electric 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**, ATCO Electric'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: ATCO Electric 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: ATCO Electric 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 ATCO Electric 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: ATCO Electric shall be responsible for ensuring compliance with the **Code** on the part of its directors, employees, consultants, contractors and agents, and by **Affiliates** of ATCO Electric.

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

7.2 Communication of **Code and **Compliance Plan****

Policy: ATCO Electric 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 ATCO Electric web site.

Compliance Measures

1. Each director, officer, employee, consultant, contractor, agent and **Affiliate** of ATCO Electric will receive a copy of the **Code** on commencement of their relationship with ATCO Electric.

2. For ATCO Electric's employees (excluding the [Common Directors](#) and [Common Officers](#) of ATCO Electric), 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 ATCO Electric. The acknowledgement will be maintained by Human Resources.
3. For ATCO Electric's consultants, contractors, and agents, the responsible ATCO Electric 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 ATCO Electric 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 ATCO Electric employee (excluding the [Common Directors](#) and [Common Officers](#) of ATCO Electric) 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 ATCO Electric 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 ATCO Electric web site.

7.3 Retained for Numbering Consistency

7.4 Responsibilities of the [Compliance Officer](#)

Policy: The ATCO Electric [Compliance Officer](#) will discharge the responsibilities detailed in Section 7.4 of the [Code](#).

Compliance Measures

1. The responsibilities of the [Compliance Officer](#) are described in Section 7.4 of the [Code](#) as amended from time to time.

2. Within 90 days of the end of each calendar year, the **Compliance Officer** will prepare a report for review by the **CPC** detailing the manner in which he/she has discharged the above responsibilities, (the “**Compliance Officer’s Report**”). The report will be prepared in a manner consistent with Section 7.4 of the **Code**. The records required to be maintained by the **Compliance Officer** pursuant to Section 7.4 of the **Code** will be retained for a period of six years in a manner sufficient to support a third party audit of the state of compliance with the **Code**.
3. The **CPC** will review the “**Compliance Officer’s Report**” prior to filing the annual **Compliance Report**. The results of the review, and any recommendations by the **CPC** for improvements to the manner in which the **Compliance Officer** discharges the above responsibilities, will be detailed in the minutes of the meeting.
4. Any recommendations by the **CPC** for changes to the manner in which the **Compliance Officer** discharges the above responsibilities will be treated as an inquiry under the **Code** (see **Section 8** of this **Plan**).

7.5 The **Compliance Plan**

Policy: ATCO Electric will prepare a **Compliance Plan**, review it at least annually, and update it as necessary.

Compliance Measures

1. A copy of ATCO Electric’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: ATCO Electric 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 ATCO Electric. The **Compliance Report** will be posted on ATCO Electric’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 ATCO Electric 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 ATCO Electric 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 ATCO Electric 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 ATCO Electric to the issues identified in the submission. ATCO Electric'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 ATCO Electric website

Compliance Measures

1. Instructions for referring disputes to the [AUC](#) will be posted on the ATCO Electric website.

9 RETAINED FOR NUMBERING CONSISTENCY

9.1 Retained for Numbering Consistency

9.2 Retained for Numbering Consistency

10 EFFECTIVE DATE OF THE [COMPLIANCE PLAN](#)

This amended Plan is effective as of November 1, 2010.

11 SCHEDULE A – OFFICER’S CERTIFICATE

To: The [Alberta Utilities Commission](#)

I, _____ of the City of _____, in the Province of Alberta, acting in my position as an officer of ATCO Electric 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 ATCO Electric dated _____ and the [Compliance Report](#) of ATCO Electric 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 ATCO Electric, or by any [Affiliate](#) of ATCO Electric (including any director, officer, employee, consultant, contractor or agent of the [Affiliate](#)) with respect to any interaction between an [Affiliate](#) and ATCO Electric that is not fully and accurately described in the [Compliance Report](#).

Signature: _____

Name: _____

Title: _____

Date: _____

12 SCHEDULE B – COMPLIANCE REPORT

To: The ATCO Electric [Compliance Officer](#) and ATCO Electric [Compliance Plan Committee](#)

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

1. Section _____ of the ATCO Electric [Compliance Plan](#) requires me to provide this Compliance Certificate for _____ on or before _____.
2. My position with ATCO Electric 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 _____, ATCO Electric has been in compliance with the requirements of Section _____ of the [Code](#).

Signature: _____

Name: _____

Title: _____

Date: _____

13 SCHEDULE C – DIRECTORS’ RESOLUTION

[ATCO Electric Ltd.]
(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;

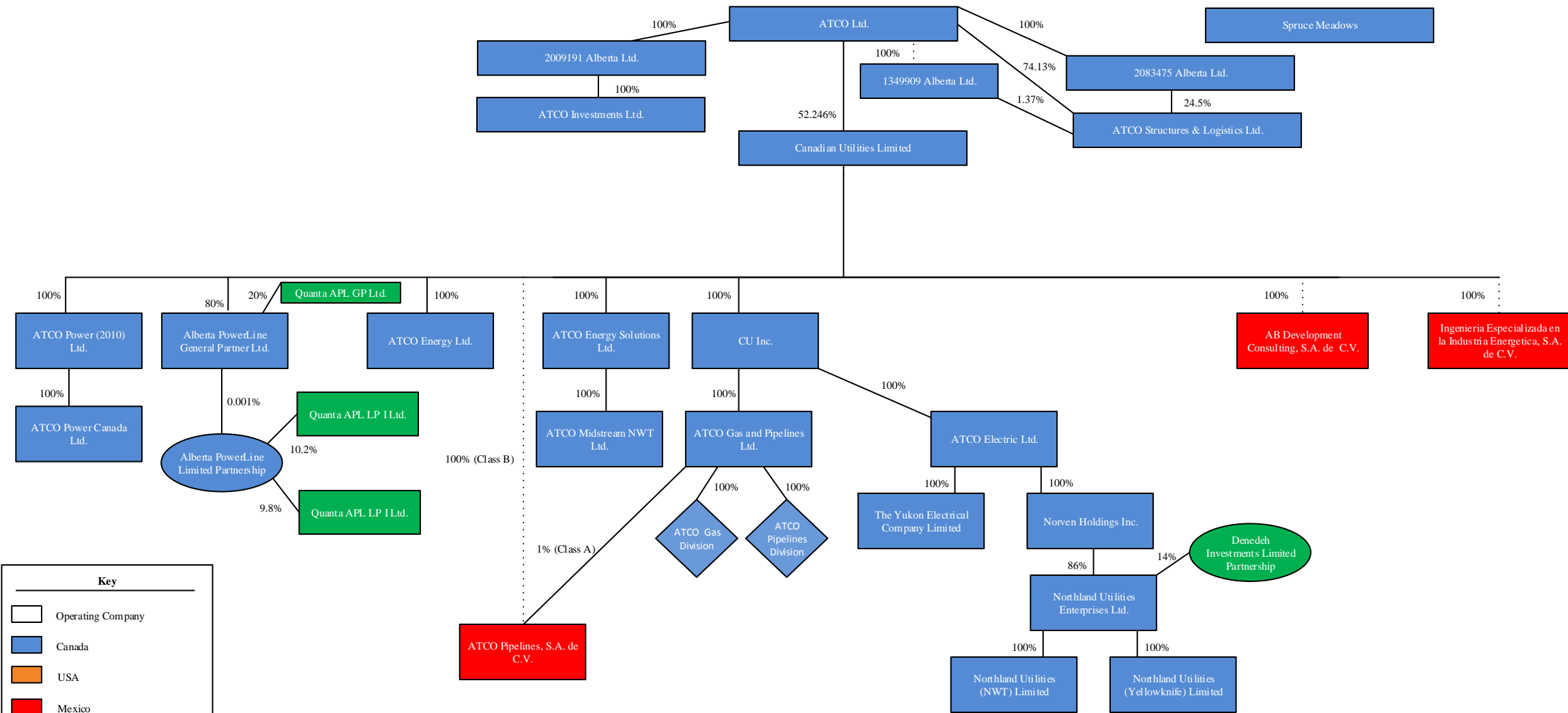
AND WHEREAS the Board of Directors of the Corporation has been advised by the management of the Corporation, including the **Compliance Officer**, as to the measures taken in respect of compliance, as well as having reviewed incidents relating to possible non-compliance, if any;

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, 2018



Key

- Operating Company
- Canada
- USA
- Mexico
- Non ATCO Entity
- Limited Partnership
- Division
- Indirect Ownership

Unless otherwise indicated, entities are wholly-owned subsidiaries within the ATCO Group

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:

James T. Delano
Hector A. Rangel
Siegfried W. Kiefer

Officers:

Jiri (George) OpocenskyGeneral Manager & Secretary
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 Partners 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
Clinton G. Warkentin
Wayne K. Stensby

Officers:

Siegfried W. KieferChair
Clinton G. Warkentin.....Senior Financial Officer
Paul G. Goguen.....Senior Vice President & General Manager
Quyen NguyenVice President, Alberta PowerLine
Carol GearCorporate Secretary
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

Alberta PowerLine L.P. (APL) 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.

ATCO Electric Ltd.
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:

Siegfried W. Kiefer	Chair
Wayne K. Stensby	President
Clinton G. Warkentin	Senior Financial Officer
Paul G. Goguen	Senior Vice President & General Manager, Transmission & Distribution
Barry L. Goy	Senior Vice President, Strategic Initiatives
Melanie L. Bayley	Chief Regulatory Officer
Richard L. Adams	Vice President, Operations & Planning
Quyen Nguyen	Vice President, Alberta PowerLine
Thomas N. McGhan	Vice President, Commercial
Todd B. McLaren	Vice President, Maintenance & Construction, Transmission & Distribution
Roger L. Mazankowski	Vice President, Government Relations
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
Nancy C. Southern

Officers:

Nancy C. SouthernChair & Chief Executive Officer
Marshall F. Wilmot.....President
Sarah J. FrancisVice President & General Manager
Carol GearCorporate 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:

James W. Simpson
Nancy C. Southern
Charles W. Wilson

Officers:

George J. Lidgett.....Managing Director
Brian P. Shkrobot.....Senior Financial Officer
Dennis A. DeChamplainSenior Vice President & Chief Financial Officer
Steven R. Piepgrass.....Senior Vice President & General Manager, Storage & Liquids
Carol GearCorporate Secretary
Rumdeep K. BasraAssistant 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
Loraine M. Charlton
Siegfried W. Kiefer
James W. Simpson
Nancy C. Southern

Officers:

Siegfried W. Kiefer	Chair
George J. Lidgett	President
Brian P. Shkrobot.....	Senior Financial Officer
D. Jason Sharpe.....	Senior Vice President & General Manager, Natural Gas Transmission & Distribution
Melanie L. Bayley.....	Chief Regulatory Officer
Nathan D. Carter	Vice President, Engineering
Graeme M. Feltham	Vice President, Customer Experience & Innovation
Ryan G. Germaine	Vice President, Calgary & Edmonton Operations;
Roger L. Mazankowski.....	Vice President, Government Relations
Lance S. Radke	Vice President, District Operations
Stephanie M. Schubert.....	Vice President, Construction
Carol Gear	Corporate Secretary
Rumdeep K. Basra	Assistant 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
C. Anthony Fountain
Linda A. Southern-Heathcott, Vice Chair
Michael R.P. Rayfield
Robert J. Routs
Nancy C. Southern
Roger J. Urwin
Susan R. Werth
Charles W. Wilson, Lead Director

Officers:

Nancy C. Southern.....Chair & Chief Executive Officer
Siegfried W. Kiefer.....President & Chief Strategy Officer
Dennis A. DeChamplain.....Senior Vice President & Chief Financial Officer
M. George Constantinescu.....Senior Vice President & Chief Transformation Officer
P. Derek Cook.....Senior Financial Officer & Controller
George J. Lidgett.....Managing Director, Pipelines & Liquids
Settimio F. Policicchio.....Senior Vice President, Special Projects
Wayne K. Stensby.....Managing Director, Electricity
Robert C. Neumann.....Vice President, Internal Audit
Alan M. Skiffington.....Vice President & Chief Information Officer
Katherine-Jane Patrick.....Vice President, Finance & 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
Loraine M. Charlton
Siegfried W. Kiefer
James W. Simpson
Nancy C. Southern

Officers:

Siegfried W. Kiefer	Chair
George J. Lidgett	President
Brian P. Shkrobot	Senior Financial Officer
D. Jason Sharpe	Senior Vice President & General Manager, Natural Gas Transmission & Distribution
Melanie L. Bayley	Chief Regulatory Officer
Nathan D. Carter	Vice President, Engineering
Ryan G. Germaine	Vice President, Calgary & Edmonton Operations
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

Officers:

Jiri (George) OpocenskyGeneral Manager & Secretary
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
James W. Simpson
Nancy C. Southern
Charles W. Wilson

Officers:

Siegfried W. Kiefer.....Chair
Wayne K. Stensby.....President
Karen A. Nielsen.....Senior Vice President & General Manager, Generation
Clinton G. Warkentin.....Senior Financial Officer
Carol Gear.....Corporate Secretary
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

ATCO Power 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
Clinton G. Warkentin.....Senior Financial Officer
Karen A. Nielsen.....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.

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, President & Chief Executive Officer
James Landon.....Senior Vice President & General Manager, Frontec
Adam M. BeattieSenior Vice President & General Manager, Structures
Kelly BabichukVice President & General Manager, Sustainable Communities
Benoit E.J. GagneVice President, Modular, Structures
William J. Haliburton.....Vice President, Manufacturing & Engineering
Rebecca M. KalmacoffCorporate Controller
Gurmeet K. BhatiaAssistant 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
Loraine M. Charlton
Hector A. Rangel
Charles W. Wilson
Robert B. Francis
Laura A. Reed
Linda A. Southern-Heathcott, Vice Chair
James W. Simpson, Lead Director

Officers:

Nancy C. Southern.....Chair & Chief Executive Officer
Siegfried W. Kiefer.....President & Chief Strategy Officer
Dennis A. DeChamplain.....Senior Vice President & Chief Financial Officer
M. George Constantinescu.....Senior Vice President & Chief Transformation Officer
P. Derek Cook.....Senior Financial Officer & Controller
George J. Lidgett.....Managing Director, Pipelines & Liquids
Wayne K. Stensby.....Managing Director, Electricity
Brenda J. Black.....Vice President, Corporate Services
Lillian L. Brewster.....Vice President, Indigenous Community Relations & Development
G. Dale Friesen.....Vice President, Indigenous and Government Relations &
Sustainability
Deanna M. Girard.....Vice President, Human Resources
Robert C. Neumann.....Vice President, Internal Audit
Kathrine-Jean Patrick.....Vice President, Financial & Risk
Alan M. Skiffington.....Vice President & Chief Information Officer
Carol Gear.....Corporate 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 & Chief Executive Officer
Siegfried W. KieferPresident & Chief Strategy Officer
Dennis A. DeChamplainSenior Vice President & Chief Financial Officer
P. Derek CookSenior Financial Officer & Controller
Deanna M. GirardVice President, Human Resources
Michael C. ShawVice President, Common Services
Katherine-Jean PatrickVice President, Finance & 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
Hector A. Rangel
Siegfried W. Kiefer

Officers:

Jiri (George) OpocenskyGeneral Manager & Secretary
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 & Chief Executive Officer
Siegfried W. KieferChief Operating Officer
Wayne K. StensbyPresident
Clinton G. WarkentinSenior Financial Officer
Paul G. GoguenSenior Vice President
Douglas F. TenneyVice President, Northern Development
Carol GearCorporate Secretary
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

Northland Utilities' common shares are 86% owned by Norven Holdings and 14% owned by Denendeh Investments Incorporated, which represents the 27 Dene First Nations of the Northwest Territories. Northland Utilities has two operating divisions: 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 & Chief Executive Officer
Siegfried W. KieferChief Operating Officer
Wayne K. StensbyPresident
Clinton G. WarkentinSenior Financial Officer
Paul G. GoguenSenior Vice President
Douglas F. TenneyVice President, Northern Development
Carol GearCorporate Secretary
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

Northland Utilities' common shares are 86% owned by Norven Holdings and 14% owned by Denendeh Investments Incorporated, which represents the 27 Dene First Nations of the Northwest Territories. Northland Utilities has two operating divisions: 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:

Siegfried W. KieferChair
Wayne K. StensbyPresident
Clinton G. WarkentinSenior Financial Officer
Paul G. GoguenSenior Vice President
Douglas F. TenneyVice President, Northern Development
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. SouthernChairman
Linda A. Southern-HeathcottPresident & Chief Executive Officer
Ian Allison.....Senior Vice President, Television & Media Services
Alan GolbySenior Vice President, Capital & Contract
Joanne NimitzVice President, Administration & Tournament Secretary
Peter Dahl.....Vice President, Operation Services

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

Officers:

Siegfried W. KieferChair
Wayne K. StensbyPresident
Clinton G. WarkentinSenior Financial Officer
Paul G. GoguenSenior Vice President
Douglas F. TenneyVice President, Northern Development
Carol GearCorporate Secretary
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

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

ATCO Electric
Summary of Major Transactions
For the period ended December 31, 2018

Service Name	Description	2018 Actual
		\$'000
ALBERTA POWERLINE		
<u>REVENUE</u>		
<u>MANAGEMENT SERVICES</u>		
Management Services	Management services for the Fort McMurray West 500 KV Transmission project.	46,095
TOTAL MANAGEMENT SERVICES REVENUE		46,095

ATCO Electric
Summary of Major Transactions
For the period ended December 31, 2018

Appendix 4

2 of 7

Service Name	Description	2018 Actual
		\$'000

ATCO POWER CANADA

REVENUE

PROJECT AND ASSET MANAGEMENT SERVICES

Project and Asset Management Services	Operations and communications services for AP 2000's legacy plants. Operations, engineering services, communications and maintenance for Rainbow Lake 4 & 5, Valleyview 1, Oldman River and Poplar Hill plants.	11,975
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TOTAL PROJECT AND ASSET MANAGEMENT SERVICES REVENUE	11,975
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EXPENSES

ATCO PARK RENTAL SPACE

ATCO Park Rental Space	Rental space occupied by ATCO Electric employees at ATCO Park. ATCO Power to sub-allocate ATCO Electric's share of the lease costs.	834
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TOTAL ATCO PARK RENTAL SPACE EXPENSE	834
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ATCO Electric
Summary of Major Transactions
For the period ended December 31, 2018

Appendix 4

3 of 7

Service Name	Description	2018 Actual
		\$'000
CANADIAN UTILITIES LIMITED, CU INC. AND ATCO LTD.		
<u>EXPENSES</u>		
<u>ADMINISTRATIVE SERVICES</u>		
Administrative Services (ATCO, CUL, CU INC)	Head office costs.	32,106
Administrative Services (CUL)	Shared services costs.	5,797
Administrative Services (CU INC)	Shared services costs.	22,554
TOTAL ADMINISTRATIVE SERVICES EXPENSE		60,457
<u>RENT (CU LTD.)</u>		
Rental Space - AC in Edmonton & Calgary	Rental and parking space at ATCO Center Edmonton and ATCO Center Calgary.	8,358
TOTAL RENT EXPENSE		8,358
<u>LICENSE FEE</u>		
License Fee	Use of ATCO name and trademark.	6,404
TOTAL LICENSE FEE AGREEMENT (ATCO LTD.) EXPENSE		6,404
<u>INTEREST ON LONG TERM DEBT</u>		
Interest on Long Term Debt	Interest paid on debentures with CU Inc.	230,271
TOTAL INTEREST ON LONG TERM DEBT EXPENSE		230,271
<u>DIVIDENDS ON EQUITY PREFERRED SHARES</u>		
Equity Preferred Shares	Dividends paid on equity preferred shares.	5,692
TOTAL DIVIDENDS ON EQUITY PREFERRED SHARES AND GUARANTEE FEES		5,692

ATCO Electric
Summary of Major Transactions
For the period ended December 31, 2018

Service Name	Description	2018 Actual
		\$'000
ATCO ENERGY LTD.		
EXPENSES		
RETAIL SERVICES		
Commodity and administration fees	Retail services for natural gas and electricity for company use.	861
TOTAL RETAIL SERVICES		861

ATCO Electric
Summary of Major Transactions
For the period ended December 31, 2018

Service Name	Description	2018 Actual
		\$'000

NORTHLAND UTILITIES (YELLOWKNIFE) LIMITED

REVENUE

INTEREST ON LONG TERM DEBT		
Interest on Long Term Debt - NUY	Interest revenue on debentures.	1,242
TOTAL INTEREST ON LONG TERM DEBT REVENUE		1,242

ATCO Electric
Summary of Major Transactions
For the period ended December 31, 2018

Appendix 4

6 of 7

Service Name	Description	2018 Actual \$'000
THE YUKON ELECTRICAL COMPANY LIMITED DBA ATCO ELECTRIC YUKON		
<u>REVENUE</u>		
<u>VARIOUS SERVICES</u>		
Various Services Revenue	Corporate governance, policy and strategic direction, financial reporting, human resources, health, safety and environment, information technology, corporate communications, payroll, regulatory support, use of systems, business continuity management, materials management and metering services.	840
TOTAL VARIOUS SERVICES REVENUE		840
<u>INTEREST ON LONG TERM DEBT</u>		
Interest on Long Term Debt - YECL	Interest revenue on debentures.	3,401
TOTAL INTEREST ON LONG TERM DEBT REVENUE		3,401

ATCO Electric
Summary of Major Transactions
For the period ended December 31, 2018

Service Name		Description	2018 Actual
			\$'000
ASSET TRANSFERS			
Sale of Utility Asset - Vehicle		Northland Utilities	40
Sale of Utility Asset - Vehicles		ATCO Gas	87
Sale of Utility Asset - Vehicle		ATCO Pipelines	15
TOTAL ASSET TRANSFERS			141

ATCO Electric

Summary of Other Affiliate Transactions - Transmission & Distribution

For the year ended December 31, 2018

Service Name	Description	2018 Actual
		\$'000
<u>REVENUE / EXPENSE</u>		
<u>JOINT USE OF POLES</u>		
Joint Use of Poles	Provision of all personnel, materials and supervision necessary for the joint use of poles owned by ATCO Electric Ltd.	458
TOTAL JOINT USE OF POLES REVENUE / EXPENSE		458

ATCO Electric

Summary of Other Affiliate Transactions - ATCO Energy Ltd.

For the year ended December 31, 2018

Service Name	Description	2018 Actual
		\$'000
<u>REVENUES</u>		
<u>CUSTOMER CARE AND BILLING SERVICES</u>		
Customer Care and Billing Services	User acceptance testing for ATCO-CIS retail enhancements and Break/fix. Services for rates management, business documentation, consulting services and governance.	57
TOTAL CUSTOMER CARE AND BILLING SERVICES REVENUE		57
<u>EXPENSE</u>		
<u>ATCO BLUE FLAME KITCHEN CAFÉ USAGE</u>		
ATCO Blue Flame Kitchen Café Usage	Provision of catering services.	19
TOTAL ATCO BLUE FLAME KITCHEN CAFÉ USAGE EXPENSE		19

ATCO Electric**Summary of Other Affiliate Transactions - ATCO Energy Solutions Ltd.****For the year ended December 31, 2018**

Service Name	Description	2018 Actual
		\$'000
<u>REVENUES</u>		
<u>OPERATION AND MAINTENANCE SERVICES (SCOTFORD)</u>		
Operation and Maintenance Services (Scotford)	ATCO Electric will provide services to AES owned facilities as identified in Appendix "A" on an as-needed basis until the ownership of assets are transferred to ATCO Power.	202
TOTAL OPERATION AND MAINTENANCE SERVICES (SCOTFORD) REVENUE		202

ATCO Electric**Summary of Other Affiliate Transactions - ATCO Gas****For the year ended December 31, 2018**

Service Name	Description	2018 Actual
		\$'000
<u>REVENUES</u>		
<u>SHARED OFFICE SERVICES - ELECTRIC TO GAS</u>		
Shared Office Services - Electric to Gas	Labour, yard, office, warehouse space, office-related supplies, building and warehouse operations and maintenance for various locations throughout the province.	203
TOTAL SHARED OFFICE SERVICES REVENUE		203
<u>INVENTORY AND WAREHOUSE MANAGEMENT SERVICES</u>		
Inventory and Warehouse Management Services	Inventory and warehouse management services.	107
TOTAL INVENTORY AND WAREHOUSE MANAGEMENT SERVICES REVENUE		107
<u>FLEET MAINTENANCE</u>		
Fleet Maintenance	Vehicle servicing and repairs.	425
TOTAL FLEET MAINTENANCE REVENUE		425
<u>TOWER</u>		
Tower and Circuit Leases	Use of tower, antenna access and circuit lease.	134
TOTAL TOWER REVENUE		134
<u>EXPENSES</u>		
<u>FLEET MAINTENANCE SERVICES</u>		
Fleet Maintenance Services	Vehicle servicing and repairs.	491
TOTAL FLEET MAINTENANCE SERVICES EXPENSE		491
<u>ENERGY MANAGEMENT SCHOOL PROGRAM</u>		
Energy Management School Program	Recovery for assets used in the delivery of the school program by ATCO Gas' Energy Management Group.	14
TOTAL ENERGY MANAGEMENT SCHOOL PROGRAM EXPENSE		14
<u>TOWER LEASE - ACE</u>		
Tower Lease - ACE	The right to install, operate and maintain antenna and equipment on towers in designated locations.	5
TOTAL TOWER LEASE - ACE EXPENSE		5

ATCO Electric**Summary of Other Affiliate Transactions - ATCO Investments Ltd****For the year ended December 31, 2018****EXPENSES****PARKING IN CALGARY UNDERGROUND**

Parking - AC II in Calgary

Provision of parking space in Calgary.

6

TOTAL PARKING IN CALGARY UNDERGROUND EXPENSE**6**

ATCO Electric**Summary of Other Affiliate Transactions - ATCO Power Canada****For the year ended December 31, 2018**

Service Name	Description	2018 Actual
		\$'000
<u>REVENUES</u>		
<u>METERING SERVICES</u>		
Metering Services	Metering services for Rainbow Lake units 1, 2, 3, 4 & 5; Valleyview 1; Oldman River; Poplar Hill; Shell Scotsford, Battle River units 3, 4 & 5; and Sheerness units 1 & 2 Plants.	231
TOTAL METERING SERVICES REVENUE		231
<u>EGBU SUPPORT SERVICES</u>		
EGBU Support Services	ATCO Electric will make available to ATCO Power the following functions in support of EGBU Support Services. Services will include but are not limited to activities such as: - HR Services - Innovation - HS&E	145
TOTAL EGBU SUPPORT SERVICES REVENUE		145
Tower and Antenna Access Lease	Use of tower and antenna access.	5
TOTAL TOWER AND ANTENNA ACCESS LEASE REVENUE		5

ATCO Electric

Summary of Other Affiliate Transactions - Canadian Utilities Limited, CU Inc. and ATCO Ltd.

For the year ended December 31, 2018

Service Name	Description	2018 Actual \$'000
REVENUES		
<u>INTEREST ON ADVANCES</u>		
Interest on Short Term Advances - CU Inc.	Interest revenue on short term advances.	278
TOTAL INTEREST ON ADVANCES REVENUE		278
<u>EXPENSES</u>		
<u>INTEREST ON SHORT TERM ADVANCES</u>		
Interest on Short Term Advances - CU Inc.	Interest expense on short term advances.	27
INTEREST ON SHORT TERM ADVANCES EXPENSE		27
<u>GUARANTEE FEES</u>		
Guarantee Fees	Guarantee Fees.	250
GUARANTEE FEES EXPENSE		250

ATCO Electric

Summary of Other Affiliate Transactions - Spruce Meadows

For the year ended December 31, 2018

Service Name	Description	2018 Actual \$'000
<u>EXPENSES</u>		
<u>FACILITIES SPONSORSHIP EXPENSE</u>		
Facilities Usage and Sponsorship	Sponsorship of annual show jumping event including event advertising and signage, venue use for hosting customer receptions, and food and beverage catering services at event reception.	434
TOTAL FACILITIES SPONSORSHIP EXPENSE		434

ATCO Electric

Summary of Other Affiliate Transactions - Northland Utilities (NWT) Limited

For the year ended December 31, 2018

Service Name	Description	2018 Actual \$'000
REVENUES		
<u>INTEREST ON LONG TERM DEBT</u>		
Interest on Long Term Debt - NWT	Interest revenue on debentures.	541
TOTAL INTEREST ON LONG TERM DEBT REVENUE		541
<u>PROJECT MANAGEMENT AND ENGINEERING SUPPORT SERVICES</u>		
Various Services	Various management and engineering support services.	389
TOTAL PROJECT MANAGEMENT AND ENGINEERING SUPPORT SERVICES REVENUE		389
<u>INTEREST ON SHORT TERM ADVANCES</u>		
Interest on Short Term Advances / IPA - NWT	Interest revenue on short term advances.	17
TOTAL INTEREST ON SHORT TERM ADVANCES REVENUES		17

ATCO Electric**Summary of Other Affiliate Transactions - The Yukon Electrical Company Limited DBA ATCO Electric Yukon****For the year ended December 31, 2018**

Service Name	Description	2018 Actual
		\$'000
EXPENSES		
<u>INTEREST ON SHORT TERM ADVANCES</u>		
Interest on Short Term Advances / IPA - YECL	Interest expense on short term advances.	80
TOTAL INTEREST ON SHORT TERM ADVANCES EXPENSE		80

ATCO Electric**Summary of Other Affiliate Transactions - ATCO Pipelines****For the year ended December 31, 2018**

Service Name		Description	2018 Actual
			\$'000
<u>REVENUES</u>			
<u>CONTRACT SERVICES</u>			
Fleet Management Services		General fleet management services and related supplies.	9
TOTAL CONTRACT SERVICES REVENUES			9

ATCO Electric**Summary of Other Affiliate Transactions - Northland Utilities (Yellowknife) Limited****For the year ended December 31, 2018**

Service Name	Description	2018 Actual
<u>REVENUE</u>		
<u>VARIOUS SERVICES</u>		
Various Services Revenue	Various services.	462
TOTAL VARIOUS SERVICES REVENUE		462
<u>INTEREST ON SHORT TERM ADVANCES</u>		
Interest on Short Term Advances / IPA - NUY	Interest revenue on short term advances.	11
TOTAL INTEREST ON SHORT TERM ADVANCES REVENUES		11

ATCO Electric**Summary of Other Affiliate Transactions - ATCO Structures and Logistics****For the year ended December 31, 2018**

Service Name	Description	2018 Actual
<u>EXPENSES</u>		
<u>TEMPORARY FACILITY SERVICES</u>		
Temporary Facility Services	Supply, transport and setup of office/crew trailers and furnishing packages.	83
		108
TOTAL TEMPORARY FACILITY SERVICES EXPENSES		191

ATCO Electric
Summary of Occasional Services
For the 2018 Reporting Period

Service Name	Description	Transaction With	2018 Actuals (000's)	Profit/Cost Recovery	Materiality
<u>REVENUE</u>					
Contract Services	GIS Cartographic Services	ATCO Gas	6	Cost Recovery	Non-material recurring
Project Services	Project Services	ATCO Investments	52	Cost Recovery	Non-material recurring
APEC Solar Panel Project	Project Management, Enginerring and Comissioning Services	ATCO Pipelines	91	Cost Recovery	Non-material recurring
Incident Command Systems	Incident Command Systems Services	ATCO Pipelines	36	Cost Recovery	Non-material recurring
Incident Command Systems	Incident Command Systems Services	ATCO Gas	36	Cost Recovery	Non-material recurring
Incident Command Systems	Incident Command Systems Services	ATCO Energy Solutions	18	Cost Recovery	Non-material recurring
Incident Command Systems	Incident Command Systems Services	ATCO Power	18	Cost Recovery	Non-material recurring
Engineering Services	Engineering and Project Management Services	ATCO Gas	33	Cost Recovery	Non-material recurring
AC Mitigation	Electrician Services for Grounding Facility Installation and Commisioning	ATCO Pipelines	12	Cost Recovery	Non-material recurring
Inventory and Warehouse Services	Provision of administrative support.	ATCO Structures and Logistics	10	Cost Recovery	Non-material recurring
<u>EXPENSES</u>					
Event Costs	CU Pensioners Association 2018 Banquet	ATCO Gas	11	Cost Recovery	Non-material recurring
PPC Support Services	Equipment Moving, Technical and Testing Support Services	ATCO Pipelines	68	Cost Recovery	Non-material recurring
<u>CAPITAL</u>					
None					
<u>INVENTORY</u>					
None					

ATCO Electric
Summary of Emergency Services
For the 2018 Reporting Period

Service Name	Description	Transaction With	2018 Actuals	Profit/Cost Recovery
<u>REVENUE</u>				
None				
<u>EXPENSES</u>				
None				
<u>CAPITAL</u>				
None				

ATCO ELECTRIC
2018 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

EMPLOYEES TRANSFERRING FROM ATCO ELECTRIC TO AFFILIATES

Job Title	Employment Type	Transferred To	Termination Date	Type of Transfer/Reason
Business Analyst - Intermediate	Permanent	ATCO Energy Ltd.	January 12, 2018	Career Opportunity
Director, Government Relations	Permanent	ATCO Gas	March 9, 2018	Career Opportunity
Powerline Technician - Line	Permanent	The Yukon Electric Company Limited ATCO Electric Yukon	March 11, 2018	Career Opportunity
Clerk I/II	Temporary	ATCO Gas	March 23, 2018	Career Opportunity
Clerk I/II	Temporary	ATCO Ltd.	March 23, 2018	Career Opportunity
Lead Engineer	Permanent	ATCO Power	April 6, 2018	Career Opportunity
Clerk II	Casual	ATCO Ltd.	May 4, 2018	Career Opportunity
Senior Marketing and Communications Advisor	Permanent	ATCO Ltd.	June 1, 2018	Career Opportunity
Manager, Accounting	Permanent	ATCO Gas	July 13, 2018	Career Opportunity
Senior Advisor, Sourcing & Contracts	Permanent	ATCO Gas	July 13, 2018	Career Opportunity
Clerk IV	Permanent	ATCO Gas	August 24, 2018	Career Opportunity
Clerk III	Permanent	ATCO Gas	September 7, 2018	Career Opportunity
Senior Manager, Compliance & Cyber Security	Permanent	ATCO Ltd.	September 21, 2018	Career Opportunity
Clerk III	Permanent	ATCO Ltd.	September 21, 2018	Career Opportunity
Senior Physical Security Specialist	Permanent	ATCO Ltd.	September 21, 2018	Career Opportunity
Electrical Technologist - Qualified	Permanent	ATCO Power	September 21, 2018	Career Opportunity
Security Advisor	Permanent	ATCO Ltd.	September 21, 2018	Career Opportunity
Supervisor, Cyber Security	Permanent	ATCO Ltd.	September 21, 2018	Career Opportunity
Advisor, Education and Outreach	Permanent	ATCO Gas	October 6, 2018	Career Opportunity
Clerk IV	Permanent	Canadian Utilities Limited	November 3, 2018	Career Opportunity

ATCO ELECTRIC
2018 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

EMPLOYEES TRANSFERRING FROM ATCO ELECTRIC TO AFFILIATES

Clerk V	Permanent	CU Inc.	December 15, 2018	Reorganization
Supervisor, Inventory	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Logistics and Warehousing Support	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Architect, Business	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
Manager, Inventory Management	Permanent	CU Inc.	December 15, 2018	Reorganization
Supervisor, Accounts Payable	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk V	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Manager, Business Technology	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
Supervisor, Employee Resource Centre	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Operational Technology	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
Analyst II, Systems	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk VI	Permanent	CU Inc.	December 15, 2018	Reorganization
Specialist, Process	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk III	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Specialist, Process	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Corporate Accountant	Permanent	CU Inc.	December 15, 2018	Reorganization
Executive Assistant	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
Supervisor, Fixed Assets	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk V	Temporary	CU Inc.	December 15, 2018	Reorganization
Disability Management Advisor	Permanent	CU Inc.	December 15, 2018	Reorganization
Witness Support	Casual	CU Inc.	December 15, 2018	Reorganization

ATCO ELECTRIC
2018 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

EMPLOYEES TRANSFERRING FROM ATCO ELECTRIC TO AFFILIATES

Clerk V	Permanent	CU Inc.	December 15, 2018	Reorganization
Supervisor, Logistics	Permanent	CU Inc.	December 15, 2018	Reorganization
Specialist, Process	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk III	Permanent	CU Inc.	December 15, 2018	Reorganization
Supervisor, Tariffs	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk V	Permanent	CU Inc.	December 15, 2018	Reorganization
Specialist, Sourcing	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk V	Permanent	CU Inc.	December 15, 2018	Reorganization
Global Mobility Advisor	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Disability Programs	Permanent	CU Inc.	December 15, 2018	Reorganization
Project Accountant	Temporary	CU Inc.	December 15, 2018	Reorganization
Clerk V	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk V	Permanent	CU Inc.	December 15, 2018	Reorganization
Supervisor, Logistics Services	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk III	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Employee Resource Centre	Permanent	CU Inc.	December 15, 2018	Reorganization
Project Manager	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
Clerk III	Permanent	CU Inc.	December 15, 2018	Reorganization
Specialist, Sourcing	Permanent	CU Inc.	December 15, 2018	Reorganization
Advisor, HR	Permanent	CU Inc.	December 15, 2018	Reorganization
Specialist, Process	Permanent	CU Inc.	December 15, 2018	Reorganization

ATCO ELECTRIC
2018 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

EMPLOYEES TRANSFERRING FROM ATCO ELECTRIC TO AFFILIATES

Senior Accountant	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Regulatory - Distribution	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk VI	Permanent	CU Inc.	December 15, 2018	Reorganization
Project Coordinator	Permanent	CU Inc.	December 15, 2018	Reorganization
Program Manager, Facility Design & Construction (FMS)	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Strategic Sourcing	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Business Planning & Forecast	Permanent	CU Inc.	December 15, 2018	Reorganization
Specialist, Sourcing	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk V	Permanent	CU Inc.	December 15, 2018	Reorganization
Project Manager	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
Equipment Operator	Permanent	CU Inc.	December 15, 2018	Reorganization
Specialist, Process	Permanent	CU Inc.	December 15, 2018	Reorganization
Business Analyst	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
Senior Accountant	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk III	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk V	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk V	Permanent	CU Inc.	December 15, 2018	Reorganization
Supervisor, Capital Maintenance	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Accountant	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk III	Permanent	CU Inc.	December 15, 2018	Reorganization

ATCO ELECTRIC
2018 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

EMPLOYEES TRANSFERRING FROM ATCO ELECTRIC TO AFFILIATES

Clerk III	Permanent	CU Inc.	December 15, 2018	Reorganization
Executive Assistant	Permanent	CU Inc.	December 15, 2018	Reorganization
Advisor, Regulatory Permits and Approvals	Permanent	CU Inc.	December 15, 2018	Reorganization
Director, Strategic Sourcing	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Regulatory	Permanent	CU Inc.	December 15, 2018	Reorganization
Supervisor, Employee Resource Centre	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Rates and Forecasting	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Accountant	Permanent	CU Inc.	December 15, 2018	Reorganization
Supervisor, Projects	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk IV	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Capital Assets	Permanent	CU Inc.	December 15, 2018	Reorganization
Project Accountant	Permanent	CU Inc.	December 15, 2018	Reorganization
Supervisor, Fleet Operations	Permanent	CU Inc.	December 15, 2018	Reorganization
Payroll & OTL Analyst	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Specialist, Process	Permanent	CU Inc.	December 15, 2018	Reorganization
Corporate Accountant I	Permanent	CU Inc.	December 15, 2018	Reorganization
Specialist, Sourcing	Permanent	CU Inc.	December 15, 2018	Reorganization
Director, Distribution Regulatory	Permanent	CU Inc.	December 15, 2018	Reorganization
Project Manager I	Permanent	CU Inc.	December 15, 2018	Reorganization
Analyst, Business Applications	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
Senior Accountant	Permanent	CU Inc.	December 15, 2018	Reorganization

ATCO ELECTRIC
2018 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

EMPLOYEES TRANSFERRING FROM ATCO ELECTRIC TO AFFILIATES

Manager, Facility Management Services	Permanent	CU Inc.	December 15, 2018	Reorganization
Analyst II, IT Support	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
Corporate Accountant I	Permanent	CU Inc.	December 15, 2018	Reorganization
Project Manager I	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
System Analyst	Permanent	CU Inc.	December 15, 2018	Reorganization
Equipment Operator	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk I/II	Temporary	CU Inc.	December 15, 2018	Reorganization
Manager, Transmission Reporting	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk V	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Analyst, Regulatory	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk V	Permanent	CU Inc.	December 15, 2018	Reorganization
Global Mobility Advisor	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Regulatory	Permanent	CU Inc.	December 15, 2018	Reorganization
Director, Supply Chain	Permanent	CU Inc.	December 15, 2018	Reorganization
Regulatory Analyst	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Advisor, Labour Relations	Permanent	CU Inc.	December 15, 2018	Reorganization
Global Mobility Advisor	Permanent	CU Inc.	December 15, 2018	Reorganization
Project Accountant	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Project Accountant	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk III	Permanent	CU Inc.	December 15, 2018	Reorganization
Project Accountant	Permanent	CU Inc.	December 15, 2018	Reorganization

ATCO ELECTRIC
2018 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

EMPLOYEES TRANSFERRING FROM ATCO ELECTRIC TO AFFILIATES

Director, Business Technology	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
Accountant	Term	CU Inc.	December 15, 2018	Reorganization
Clerk III	Temporary	CU Inc.	December 15, 2018	Reorganization
Staff Accountant	Permanent	CU Inc.	December 15, 2018	Reorganization
Engineering Co-op Student III	Term	CU Inc.	December 15, 2018	Reorganization
Engineering Co-op Student III	Term	CU Inc.	December 15, 2018	Reorganization
Engineering Co-op Student III	Term	CU Inc.	December 15, 2018	Reorganization
Senior Business Architect	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
Clerk VI	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk V	Permanent	CU Inc.	December 15, 2018	Reorganization
Business Process Analyst	Permanent	CU Inc.	December 15, 2018	Reorganization
Supervisor, Fixed Assets	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Accountant	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk IV	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Analyst, Systems	Permanent	CU Inc.	December 15, 2018	Reorganization
Director, Regulatory	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Regulatory	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk V	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Regulatory	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk IV	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Manager, Regulatory	Permanent	CU Inc.	December 15, 2018	Reorganization

ATCO ELECTRIC
2018 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

EMPLOYEES TRANSFERRING FROM ATCO ELECTRIC TO AFFILIATES

Supervisor, Building Operators (FMS)	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Manager, Internal Customer Services	Permanent	CU Inc.	December 15, 2018	Reorganization
Corporate Accountant II	Permanent	CU Inc.	December 15, 2018	Reorganization
Project Manager	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
Supervisor, Regulatory	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Financial Reporting	Permanent	CU Inc.	December 15, 2018	Reorganization
Analyst, Business	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Project Services	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk V	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Manager, Special Projects	Permanent	CU Inc.	December 15, 2018	Reorganization
Executive Assistant	Permanent	CU Inc.	December 15, 2018	Reorganization
Program Manager, Maintenance & Tenant Services (FMS)	Permanent	CU Inc.	December 15, 2018	Reorganization
Analyst	Term	CU Inc.	December 15, 2018	Reorganization
Supervisor, Inventory Planning	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Director, Human Resources	Permanent	CU Inc.	December 15, 2018	Reorganization
Business Analyst	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Analyst, Business	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
Manager, Regulatory	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk III	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Project Accounting	Permanent	CU Inc.	December 15, 2018	Reorganization
Project Manager, Facility Design (FMS)	Permanent	CU Inc.	December 15, 2018	Reorganization

ATCO ELECTRIC
2018 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

EMPLOYEES TRANSFERRING FROM ATCO ELECTRIC TO AFFILIATES

Architect, Business	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
Manager, Regulatory	Permanent	CU Inc.	December 15, 2018	Reorganization
Payroll & OTL Analyst	Permanent	CU Inc.	December 15, 2018	Reorganization
Supervisor, Fleet Administration	Permanent	CU Inc.	December 15, 2018	Reorganization
HR Business Partner	Permanent	CU Inc.	December 15, 2018	Reorganization
Regulatory Specialist, Purchasing	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Corporate Accountant	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Manager, Employee Resource Centre	Permanent	CU Inc.	December 15, 2018	Reorganization
Supervisor, Rate Design	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Analyst, Regulatory	Permanent	CU Inc.	December 15, 2018	Reorganization
Manager, Regulatory	Permanent	CU Inc.	December 15, 2018	Reorganization
Labour Relations Analyst	Permanent	CU Inc.	December 15, 2018	Reorganization
Senior Project Accountant	Permanent	CU Inc.	December 15, 2018	Reorganization
Clerk III	Permanent	CU Inc.	December 15, 2018	Reorganization
Regulatory Specialist	Casual	CU Inc.	December 15, 2018	Reorganization
Senior Financial Analyst, Rural Accounting	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
Director, Business Technology	Permanent	Canadian Utilities Limited	December 15, 2018	Reorganization
Senior Supervisor, Purchasing	Permanent	CU Inc.	December 15, 2018	Reorganization

**ATCO ELECTRIC
2018 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES**

EMPLOYEES TRANSFERRING TO ATCO ELECTRIC FROM AFFILIATES

Job Title	Employment Type	Transferred From	Effective Date	Type of Transfer/Reason
Senior Manager, Human Resources	Permanent	ATCO Power	January 13, 2018	Career Opportunity
Manager, Corporate Communications	Permanent	The Yukon Electric Company Limited DBA ATCO Electric Yukon	February 10, 2018	Career Opportunity
Construction Supervisor	Permanent	The Yukon Electric Company Limited DBA ATCO Electric Yukon	March 12, 2018	Career Opportunity
Supervisor, Human Resources Services	Permanent	ATCO Power	April 7, 2018	Career Opportunity
HR Advisor	Permanent	ATCO Power	April 7, 2018	Career Opportunity
HR Advisor	Permanent	ATCO Power	April 7, 2018	Career Opportunity
Senior Advisor, Communications	Permanent	ATCO Power	April 21, 2018	Career Opportunity
Senior Manager, Marketing & Communications	Permanent	ATCO Power	April 21, 2018	Career Opportunity
Advisor, Sponsorship and Events	Permanent	ATCO Gas	October 8, 2018	Career Opportunity

**ATCO ELECTRIC
2018 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES**

EMPLOYEES SECONDED FROM ATCO ELECTRIC TO AFFILIATES

Job Title	Employment Type	Transferred To	Effective Date	Type of Transfer/Reason
Architect, Business	Permanent	Canadian Utilities Limited	February 1, 2015	Temporary Assignment
Manager, SUM Project Operations	Permanent	Canadian Utilities Limited	December 1, 2015	Temporary Assignment
Manager, Technology Programs	Permanent	Canadian Utilities Limited	September 1, 2016	Temporary Assignment
Director, Common Core Program	Permanent	Canadian Utilities Limited	November 1, 2016	Temporary Assignment
Architect, Business	Permanent	Canadian Utilities Limited	January 1, 2017	Temporary Assignment
Senior Architect, Business	Permanent	Canadian Utilities Limited	January 1, 2017	Temporary Assignment
Senior Manager, Special Projects	Permanent	Canadian Utilities Limited	February 1, 2017	Temporary Assignment
Project Manager	Permanent	Canadian Utilities Limited	February 1, 2017	Temporary Assignment
Architect, Business	Permanent	Canadian Utilities Limited	March 1, 2017	Temporary Assignment
Manager, Performance Engineering	Permanent	Canadian Utilities Limited	March 1, 2017	Temporary Assignment
Senior Customer Care Representative	Permanent	Canadian Utilities Limited	April 1, 2017	Temporary Assignment
Customer Care Team Lead	Permanent	Canadian Utilities Limited	April 1, 2017	Temporary Assignment
Senior Customer Care Representative	Permanent	Canadian Utilities Limited	April 1, 2017	Temporary Assignment
Business Analyst	Permanent	Canadian Utilities Limited	April 1, 2017	Temporary Assignment
Manager, Billing & Process Improvement	Permanent	Canadian Utilities Limited	April 1, 2017	Temporary Assignment
Business Analyst	Permanent	Canadian Utilities Limited	April 1, 2017	Temporary Assignment
Analyst, Business	Permanent	ATCO Energy Ltd.	April 3, 2017	Temporary Assignment
Senior Customer Care Representative	Permanent	Canadian Utilities Limited	May 1, 2017	Temporary Assignment
Senior Customer Care Representative	Permanent	Canadian Utilities Limited	May 1, 2017	Temporary Assignment
Analyst, Business	Permanent	Canadian Utilities Limited	May 1, 2017	Temporary Assignment
Manager, Operations, Common Core Program	Permanent	Canadian Utilities Limited	May 8, 2017	Temporary Assignment
Manager, Financial Reporting	Permanent	Canadian Utilities Limited	June 1, 2017	Temporary Assignment

ATCO ELECTRIC
2018 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

EMPLOYEES SECONDED FROM ATCO ELECTRIC TO AFFILIATES

Manager, Business Planning & Forecasting	Permanent	Canadian Utilities Limited	June 1, 2017	Temporary Assignment
Supervisor, Accounts Payable	Permanent	Canadian Utilities Limited	June 1, 2017	Secondment
Project Accountant	Permanent	Canadian Utilities Limited	June 1, 2017	Temporary Assignment
Senior Analyst, Systems	Permanent	Canadian Utilities Limited	June 1, 2017	Temporary Assignment
Senior Supervisor, Inventory	Permanent	Canadian Utilities Limited	June 1, 2017	Temporary Assignment
Purchasing Coordinator	Permanent	Canadian Utilities Limited	June 1, 2017	Temporary Assignment
Specialist, Business Applications	Permanent	Canadian Utilities Limited	June 1, 2017	Temporary Assignment
Manager, Inventory	Permanent	Canadian Utilities Limited	June 1, 2017	Temporary Assignment
Special, Inventory Analyst	Permanent	Canadian Utilities Limited	June 1, 2017	Temporary Assignment
Clerk V	Permanent	Canadian Utilities Limited	June 1, 2017	Temporary Assignment
Supply Chain Analyst	Permanent	Canadian Utilities Limited	June 1, 2017	Secondment
Senior Analyst, Supply Chain	Permanent	Canadian Utilities Limited	June 1, 2017	Secondment
Manager, Capital Assets	Permanent	Canadian Utilities Limited	June 1, 2017	Temporary Assignment
Senior Accountant	Permanent	Canadian Utilities Limited	June 1, 2017	Temporary Assignment
Environmental Planner	Permanent	ATCO Structures & Logistics	July 10, 2017	Secondment
Supervisor, Document Control	Permanent	Canadian Utilities Limited	July 10, 2017	Temporary Assignment
Senior Director, Supply Chain	Permanent	Canadian Utilities Limited	August 28, 2017	Temporary Assignment
Director, Business Technology	Permanent	ATCO Australia	September 27, 2017	Temporary Assignment
Project Manager	Permanent	Canadian Utilities Limited	December 30, 2017	Temporary Assignment
Senior Human Resources Business Partner	Permanent	Canadian Utilities Limited	February 28, 2018	Temporary Assignment

Table 1. Summary of forecast affiliate services for Alberta PowerLine WFMAC project

GTA category / reference	2018 Applied*	2018 Actuals	variance
	(\$ million)		
Transmission			
Labour	1.8	2.5	0.7
Fringe	0.4	0.5	0.1
Overhead	0.4	0.6	0.2
Contractor / Flow Through Services Provided	-	10.4	10.4
(B) Schedule 5-3 USA 566	2.6	14.1	11.4
Corporate			
Labour	1.0	0.4	(0.6)
Fringe	0.2	0.1	(0.2)
Overhead	0.2	0.1	(0.1)
Contractor / Flow Through Services Provided	-	-	-
(A) Schedule 25-3 USA 930.2	1.5	0.6	(0.9)
Total Corporate and Transmission (A) + (B)	4.1	14.7	10.6
Revenue Offset (Schedule 8-1)	(4.1)	(14.7)	(10.6)
Revenue requirement impact	-	-	-

- 1** ATCO Electric does not forecast flow through expenses. These costs are incurred and billed directly to the affiliate.
- 2** Higher Transmission costs are a result of increased internal labour requirements for right-of-way administration, engineering and project management, and clerical administration that resulted in additional resources required to perform duties.
- 3** Lower Corporate costs are a result of reduced internal labour requirements for finance and accounting, corporate communications, and consultations with landowners that resulted in fewer resources required to perform duties.

*Please note that applied for numbers are being utilized while awaiting approval in proceeding 22742. Please refer to 22742-X0618 PDF pages 171-174 revenue offsets for the most recent applied for forecast.

Table 2. Summary of forecast affiliate services for Alberta PowerLine WFMAC project in FTEs

GTA category / reference	2018 Applied	2018 Actuals	variance	
Transmission FTEs	13.7	20.2	6.5	1
Corporate FTEs	11.4	3.4	(8.0)	2
Total FTE requirements	25.1	23.6	(1.5)	

1 *Higher Transmission FTEs are a result of increased resources required to plan and prepare for operating and maintaining the project once it goes in service in 2019.*

2 *Lower Corporate FTEs are a result of reduced internal labour requirements for finance and accounting, corporate communications, and consultations with landowners that resulted in fewer resources required to perform duties.*

OFFICER'S CERTIFICATE

To: The Alberta Utilities Commission

I, Melanie L. Bayley of the City of Edmonton in the Province of Alberta, acting in my position as an officer of ATCO Electric (the Utility) and not in my personal capacity, to the best of my knowledge do hereby certify as follows:

1. My position with the Utility is Chief Regulatory Officer (Compliance Officer), 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 the Utility dated October 4, 2010 and the Compliance Report of the Utility dated April 30, 2019.
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 the Utility, or by any Affiliate of the Utility (including any director, officer, employee, consultant, contractor or agent of the Affiliate) with respect to any interaction between an Affiliate and the Utility that is not fully and accurately described in the Compliance Report.

Name: Melanie L. Bayley

Title: Chief Regulatory Officer
(Compliance Officer)

Signature: Original Signed

Date: April 26, 2019

OFFICER'S CERTIFICATE

To: The Alberta Utilities Commission

I, Paul G. Goguen of the City of Edmonton in the Province of Alberta, acting in my position as an officer of ATCO Electric (the Utility) and not in my personal capacity, to the best of my knowledge do hereby certify as follows:

1. My position with the Utility is Senior Vice President & General Manager, Transmission and Distribution, 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 the Utility dated October 4, 2010 and the Compliance Report of the Utility dated April 30, 2019.
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 the Utility, or by any Affiliate of the Utility (including any director, officer, employee, consultant, contractor or agent of the Affiliate) with respect to any interaction between an Affiliate and the Utility that is not fully and accurately described in the Compliance Report.

Name: Paul G. Goguen

Title: Senior Vice President & General Manager,
Transmission and Distribution

Signature: Original Signed

Date: April 29, 2019