April 30, 2018
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 Gas’ Compliance Report for the 2017 Reporting Period

Attached please find the 2017 Affiliate Compliance Report for ATCO Gas.

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

Sincerely,

Original signed

Melanie Bayley,
Chief Regulatory Officer

Attachments
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 Gas Compliance Report is for the fiscal year from January 1, 2017 to December 31, 2017.

ATCO Gas provided Utility Service 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 GAS 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 Affiliates including those with whom ATCO Gas 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 Gas and its Affiliates, as at December 31, 2017.

(d) List of Services Agreements

Appendix 4 contains a diagram of all transactions between ATCO Gas and Affiliates that are documented in Services Agreements. Details on each of these transactions are contained in Appendix 5 (Summary of Major Transactions) and Appendix 6 (Summary of Affiliate Transactions).
(e) Assessment of Compliance with the Code

ATCO Gas has complied with the ATCO Group Inter-Affiliate Code of Conduct during 2017. ATCO Gas continues to operate in compliance with all provisions of the Code and is committed to the form, spirit and intent of the Code.

During 2017 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 Gas were informed of the Code’s content and their associated responsibilities.

ATCO Gas 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. All requirements for ensuring ATCO Gas’ compliance with the Plan were met during 2017.

In accordance with the requirements contained in Section 7.5, since the revised Plan went into effect on October 4, 2010, ATCO Gas has monitored its experience and identified areas for improvement. ATCO Gas will await the outcome of the consultation process that is referred to in Section 2(e) above, before filing any Plan revisions.

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

ATCO Gas has complied with Code requirements and did not have any material non-compliance with the Code during the 2017 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, the ATCO Gas Compliance Group maintains records for all inquiries and documents 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 Gas and Affiliates**

Several Major Transactions relating to the provision of services between ATCO Gas and its Affiliates (other than Utility services) with an aggregate value of $500,000 or more occurred in 2017. These transactions are provided in Appendix 5.

(j) **Affiliated Party Transaction Summary**

A summary overview of the transactions provided between ATCO Gas and its Affiliates is provided in Appendix 6. It contains a general description of the transactions and services, the parties involved and the aggregate value for each transaction.

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

A summary description with the aggregate value for each Occasional Service between ATCO Gas and its Affiliates is provided in Appendix 7.

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

A summary description with an aggregate value for each Emergency Service between ATCO Gas and its Affiliates in 2017 is provided in Appendix 8.

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

ATCO Gas transferred and seconded several employees to or from an Affiliate during the Reporting Period in 2017 as permitted in Code Section 3.3.2. Details of these transfers and secondments are provided in Appendix 9.

(n) **Appendix 10 is retained for numbering consistency**

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

Two officer’s certificates are provided in Appendix 11. The certificates attest to the completeness of the 2017 Compliance Report and ATCO Gas’ compliance with the Code. The certificates are signed by the Compliance Officer and Senior Vice President & General Manager of ATCO Gas.

3.0 **CONCLUSION**

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

ATCO Gas’ 2017 Compliance Report will be posted on the ATCO Gas website.
ATCO GAS
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 Gas will employ to ensure its full compliance with the provisions of the Code by ATCO Gas, its directors, officers, employees, consultants, contractors and agents, and by Affiliates of ATCO Gas with respect to the interactions of the Affiliates with ATCO Gas.

This Compliance Plan describes certain obligations and responsibilities of specified ATCO Gas management personnel. Notwithstanding this, and without otherwise reducing or eliminating the obligation and responsibility of the specified ATCO Gas 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 Gas management personnel to other ATCO Gas personnel.

Questions or comments concerning the Compliance Plan should be directed to the ATCO Gas Compliance Officer:

Owen G. Edmondson  
Phone: (780) 420-5421  
Fax: (780) 420-5077  
Email: owen.edmondson@atcogas.com

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

2 GENERAL PROVISIONS

2.1 Definitions

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


(b) “Affiliate” means with respect to ATCO Gas:

(i) an “affiliate” as defined in the ABCA or CBCA;

(ii) a unit or division within ATCO Gas or any Body Corporate referred to in clause (b) (i) above;

(iii) a partnership, joint venture, or Person in which ATCO Gas 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 Gas or such Body Corporate;

(iv) any partnership, joint venture, or Person deemed by the AUC to be an Affiliate of ATCO Gas 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 Gas or by ATCO Gas 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 Gas who is also a member of the Board of Directors of an Affiliate of ATCO Gas.

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

(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 Gas 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 Gas
- Director, Distribution Planning, Projects and IT Services
- Controller, ATCO Gas
- Manager, Human Resources, ATCO Gas
- Manager, Affiliate Compliance
- Compliance Officer, ATCO Gas.
(o) “Compliance Report” shall have the meaning ascribed thereto in Section 7.6 of the Code. Quarterly, ATCO Gas 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 Gas 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 Gas 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 Gas 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 Gas, which information ATCO Gas 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 Gas of an Affiliate’s services, means the complete costs of providing the service, determined in a manner acceptable to ATCO Gas, acting prudently;

(iv) the use by an Affiliate of ATCO Gas’ services, means the complete costs of providing the service, determined in a manner acceptable to ATCO Gas, 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 Gas to a Non-Utility Affiliate, other than a Utility Service; or
(ii) by a Non-Utility Affiliate to ATCO Gas.

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

(v) “Major Transaction” means a transaction or series of related transactions within a calendar year between ATCO Gas 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 Gas 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 Gas 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 Gas to an Affiliate or by an Affiliate to ATCO Gas.
(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 Gas are obligated to comply with this Plan and all directors, officers, employees, consultants, contractors and agents of Affiliates of ATCO Gas are obligated to comply with this Plan to the extent they interact with ATCO Gas.

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 Gas 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 Gas 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 Gas, (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 Gas. 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 Gas and who sign the Officer’s 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 Gas 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 Gas 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 Gas 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 Gas management team, or changing ATCO Gas’ 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 Gas management team members and officers, (the “ATCO Gas Management Team and Officers’ List”).

3. At each meeting of the CPC, the “ATCO Gas Management Team and Officers’ List” will be compared to the current management team members and officers of ATCO Gas’ 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 Gas and as a director, officer or member of a management team of an Affiliate of ATCO Gas 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 Gas who act as directors, officers, or members of the management team of an Affiliate of ATCO Gas, (the “ATCO Gas” Management Team List”).

2. All such officers, or members of the management team of ATCO Gas who also act as officers, or members of the management team of an Affiliate of ATCO Gas 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 Gas 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 Gas 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 Gas 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 Gas 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 Gas 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 Gas is located in the same building as a Non-Utility Affiliate, ATCO Gas will institute appropriate security-controlled access through the use of receptionists, keyed locks, or card-key access.

2. The Compliance Officer, ATCO Gas will provide a signed certificate in the form attached as Schedule “B” to this Plan attesting to the physical separation of ATCO Gas 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 Gas 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 Director, Distribution Planning, Projects and IT Services will receive a list of users with approved access to computer systems containing Confidential Information, (the “Shared Information Systems Access List”).

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

3. The Director, Distribution Planning, Projects and IT Services 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 Director, Distribution Planning, Projects and IT Services 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 Gas 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 Gas 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 Gas employees may not be shared with an Affiliate without the written permission of the appropriate Vice-President of ATCO Gas, (the “Shared Employee Permission Record”), who will provide the signed permission to the ATCO Gas Human Resources Manager.

2. The ATCO Gas 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 Gas’ 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 Gas 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 Gas 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 on file, and provide a quarterly report, (the “Transferred Employees Report”), to the Compliance Officer on all instances of ATCO Gas’ 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 Gas 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 Gas may obtain Shared Services from, or provide Shared Services to, an Affiliate where it is prudent to do so, provided that each of ATCO Gas 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 Gas 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 Gas 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 Gas’ 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 Gas 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 Gas 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 Gas 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 Gas 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 Gas 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 Gas’ 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 outsource 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 determined in a manner consistent with Section 4.5 of the Code.

5. 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.

6. The For Profit Affiliate Services between ATCO Gas and an Affiliate will be annually reviewed by ATCO Gas’ 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 Services Agreement.

7. Failure to provide a report described in item 5 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 Gas to an Affiliate or by an Affiliate to ATCO Gas 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 Gas to an Affiliate, or by an Affiliate to ATCO Gas, 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 Gas 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 Gas 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 Gas 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 Gas 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 Gas 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 Gas 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 Gas 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 Gas 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 Gas 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 Gas.

See the Compliance Measures in Section 7.2 of this Plan.

5.3 No Undue Influence

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

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

**Policy:** ATCO Gas 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 Gas shall take reasonable steps to ensure that an Affiliate does not use ATCO Gas’s name, logo or other distinguishing characteristics in a manner which would mislead consumers as to the distinction or lack of distinction between ATCO Gas 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 Gas shall not provide Non-Utility Affiliates with information relating to the planning, operations, finances or strategy of ATCO Gas 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 Gas 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 Gas’ 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 Gas 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 Gas may disclose Confidential Information when aggregated with the Confidential Information of other customers in such a manner that an individual customer’s Confidential Information cannot be identified, provided that ATCO Gas 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 Gas 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 Gas.

See the Compliance Measures in Section 7.2 of this Plan.

7.2 Communication of Code and Compliance Plan

Policy: ATCO Gas 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 Gas web site.

Compliance Measures

1. Each director, officer, employee, consultant, contractor, agent and Affiliate of ATCO Gas will receive a copy of the Code on commencement of their relationship with ATCO Gas.
2. For ATCO Gas’ employees (excluding the Common Directors and Common Officers of ATCO Gas), 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 Gas. The acknowledgement will be maintained by Human Resources.

3. For ATCO Gas’ consultants, contractors, and agents, the responsible ATCO Gas 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 Gas 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 Gas employee (excluding the Common Directors and Common Officers of ATCO Gas) 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 Manager, Human Resources will provide a report to the CPC (the “Employee Code Acknowledgements Report”), identifying whether all ATCO Gas 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 Gas web site.

7.3 Retained for Numbering Consistency

7.4 Responsibilities of the Compliance Officer

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

Compliance Measures

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

Compliance Measures

1. Instructions for referring disputes to the AUC will be posted on the ATCO Gas 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 Gas 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 Gas dated ________________ and the Compliance Report of ATCO Gas 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 Gas, or by any Affiliate of ATCO Gas (including any director, officer, employee, consultant, contractor or agent of the Affiliate) with respect to any interaction between an Affiliate and ATCO Gas that is not fully and accurately described in the Compliance Report.

Signature: ________________________________

Name: ________________________________

Title: ________________________________

Date: ________________________________
12 SCHEDULE B – COMPLIANCE REPORT

To: The ATCO Gas Compliance Officer and ATCO Gas Compliance Plan Committee

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

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

2. My position with ATCO Gas 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 Gas has been in compliance with the requirements of Section _________ of the Code.

Signature: __________________________________________

Name: ______________________________________________

Title: _______________________________________________

Date: _______________________________________________
13 SCHEDULE C – DIRECTORS’ RESOLUTION

[ATCO Gas]
(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, 2017

Key:
- Operating Company
- Canada
- 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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As at December 31, 2017
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:
James T. Delano..........................Secretary
Juan Luis Garcia Martinez..............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
700, 909 – 11th Avenue SW
Calgary, AB
T2R 1N6

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 PoweLine
General Partners Ltd. for a listing of Directors and Officers.

Alberta PowerLine General Partner Ltd.
700, 909 – 11th Avenue SW
Calgary, AB
T2R 1N6

Directors:
Earl C. Austin Jr. (Quanta APL GP Ltd.)
Siegfried W. Kiefer
Sett F. Policicchio
Wayne K. Stensby
Clinton G. Warkentin

Officers:
Siegfried W. Kiefer .........................Chair
Clinton G. Warkentin .....................Senior Financial Officer
Paul G. Goguen .........................Senior Vice President & General Manager
Quyen Nguyen .....................Vice President, Alberta PowerLine
Carol Gear ..........................Secretary
Patricia Osoko ..........................Assistant 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.

As at December 31, 2017
ATCO Electric Ltd.
20th Floor, 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 & Chief Operating Officer
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 & General Manager, Distribution Division
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.......................President, Maintenance & Construction Transmission & Distribution
Roger L. Mazankowski.................Vice President, Government Relations
Carol Gear..............................Secretary
Patricia Osoko.........................Assistant 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.
400, 909 – 11 Avenue SW
Calgary, AB
T2R 1L7

Directors:
Dennis A. DeChamplain
Siegfried W. Kiefer
Nancy C. Southern

Officers:
Nancy C. Southern .........................Chair & Chief Executive Officer
Norman W. Bogner ........................President
Shirley E. A’Hearn ........................Vice President
Sarah J. Francis .............................General Manager
Carol Gear .................................Secretary
Patricia Osoko .............................Assistant 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.
200, 919 – 11 Avenue SW
Calgary, AB
T2R 1P3

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

Officers:
George J. Lidgett........................Managing Director
Brian P. Shkrobot.......................Senior Financial Officer
Dennis A. DeChamplain..............Senior Vice President & Chief Financial Officer
Steven R. Piepgrass....................Senior Vice President & General Manager, Storage & Liquids
Carol Gear................................Secretary
Patricia Osoko..........................Assistant 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.
20th Floor, 10035 – 105 Street NW
Edmonton, AB
T5J 2V6

Directors (ATCO Gas and Pipelines Ltd.):
Dennis A. DeChamplain
Lorraine M. Charlton
Siegfried W. Kiefer
James W. Simpson
Nancy C. Southern

Officers:
Siegfried W. Kiefer .....................Chair & Chief Operating Officer
George J. Lidgett .....................President
Brian Shkrobot .....................Senior Financial Officer
Elie G. Atme .....................Senior Vice President, Business Development
M. Dean Reeve .....................Senior Vice President & General Manager, Gas Distribution
Melanie L. Bayley .....................Chief Regulatory Officer
Nathan Carter .....................Vice President, Edmonton Region Operations, ATCO Gas
Ryan G. Germaine .....................Vice President, District Operations, Gas Distribution
Roger L. Mazankowski .....................Vice President, Government Relations
Michael C. Shaw .....................Vice President, Calgary Region Operations, ATCO Gas
Carol Gear .....................Secretary
Patricia Osoko .....................Assistant 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.
1600, 909 – 11 Avenue SW
Calgary, AB
T2R 1N6

Directors:
Robert T. Booth
Dennis M. Ellard
C. Anthony Fountain
Linda A. 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, President & Chief Executive Officer
Siegfried W. Kiefer ..................Chief Strategy Officer, ATCO Ltd. & Canadian Utilities Limited
and President, Canadian Utilities Limited
Dennis A. DeChamplain ............Senior Vice President & Chief Financial Officer
Erhard M. Kiefer ....................Senior Vice President & Chief Administration Officer
George J. Lidgett ....................Managing Director, Pipelines & Liquids
Settimio F. Policicchio .............Managing Director, Shared Services
Wayne K. Stensby ....................Managing Director, Electricity
Carson J. Ackroyd ....................Vice President, Marketing & Communications
Carole M.D. Field ...................Vice President, Human Resources
Deanna M. Girard ...................Vice President, People Development
Anthony L. Maher ..................Vice President, Controller
Robert C. Neumann .................Vice President, Internal Audit
Alan M. Skiffington ...............Vice President & Chief Information Officer
Patrick C. Tait ......................Vice President, Real Estate Strategies
Carol Gear ..........................Corporate Secretary

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

As at December 31, 2017
As at December 31, 2017

ATCO Pipelines, a division of ATCO Gas and Pipelines Ltd.
1200, 909 – 11 Avenue SW
Calgary, AB
T2R 1L8

Directors (ATCO Gas and Pipelines Ltd.):
Dennis A. DeChamplain
Lorraine M. Charlton
Siegfried W. Kiefer
James W. Simpson
Nancy C. Southern

Officers:
Siegfried W. Kiefer ...................... Chair & Chief Operating Officer
George J. Lidgett ......................... President
Brian P. Shkrobot ...................... Senior Financial Officer
Elie G. Atme ........................... Senior Vice President, Business Development
D. Jason Sharpe ...................... Senior Vice President & General Manager, ATCO Pipelines
Melanie L. Bayley ...................... Chief Regulatory Officer
Graeme M. Feltham .................. Vice President, Engineering & Construction, ATCO Pipelines
Roger L. Mazankowski ............ Vice President, Government Relations
Carol Gear .............................. Secretary
Patricia Osoko ......................... Assistant 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:
James T. Delano..........................Secretary
Juan Luis Garcia Martinez..............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.

As at December 31, 2017
ATCO Power (2010) Ltd.
400, 919 – 11 Avenue SW
Calgary, AB
T2R 1P3

Directors:
Dennis A. DeChamplian
Siegfried W. Kiefer
James W. Simpson
Nancy C. Southern
Charles W. Wilson

Officers:
Siegfried W. Kiefer ......................Chair & Chief Operating Officer
Wayne K. Stensby ........................President
Robert S. Piro ............................Senior Vice President & General Manager
Raymond Boven ..........................Senior Vice President, Engineering & Construction
Clinton G. Warkentin ..................Senior Financial Officer
Carol Gear ...............................Secretary
Patricia Osoko ...........................Assistant 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.
400, 919 – 11 Avenue SW
Calgary, AB
T2R 1P3

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

Officers:
Siegfried W. Kiefer.........................Chair & Chief Operating Officer
Wayne K. Stensby..........................President
Clinton G. Warkentin......................Senior Financial Officer
Karen A. Nielsen...........................Senior Vice President & General Manager, Generation
Robert S. Piro..............................Senior Vice President & General Manager
Carol Gear..................................Secretary
Patricia Osoko.............................Assistant 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
Stephen H. Lockwood
Michael R.P. Rayfield
Nancy C. Southern
Susan R. Werth

Officers:
Nancy C. Southern ...................... Chair & Chief Executive Officer
James W. Simpson ...................... Deputy Chair
Stephen H. Lockwood .................... President & Chief Operating Officer
P. Derek Cook ............................. Senior Financial Officer
Adam M. Beattie ......................... Senior Vice President, Modular Canada
Kelly Babichuk ........................... Vice President, Operations & Business Technology
Benoit E.J. Gagne ........................ Vice President, Modular, Structures
William J. Haliburton .................... Vice President, Manufacturing, Engineering
Patricia Osoko ............................ Assistant 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
1600, 909 – 11 Avenue SW
Calgary, AB
T2R 1N6

Directors:
Matthias F. Bichsel  Robert J. Normand  Nancy C. Southern
Lorraine M. Charlton  Hector A. Rangel  Charles W. Wilson
Robert B. Francis  Laura A. Reed
Linda A. Southern-Heathcott  James W. Simpson, Lead Director

Officers:
Nancy C. Southern.......................Chair, President & Chief Executive Officer
Siegfried W. Kiefer.......................Chief Strategy Officer & President
Dennis A. DeChamplain.................Senior Vice President & Chief Financial Officer
Erhard M. Kiefer........................Senior Vice President & Chief Administration Officer
George J. Lidgett.......................Managing Director, Pipelines & Liquids
Settimio F. Policicchio.................Managing Director, Shared Services
Wayne K. Stensby.......................Managing Director, Electricity
Carson J. Ackroyd.......................Vice President, Marketing & Communications
Brenda J. Black.........................Vice President, Corporate Services
Lillian L. Brewster.....................Vice President, Indigenous Community Relations & Development
Carole M.D. Field......................Vice President, Pension and Benefits & Human Resources
G. Dale Friesen.........................Vice President, Indigenous and Government Relations & Sustainability
Deanna M. Girard......................Vice President, People Development
Anthony L. Maher...............Vice President, Controller
Robert C. Neumann....................Vice President, Internal Audit
Kathrine-Jean Patrick.................Vice President, Financial & Risk
Alan M. Skiffington.................Vice President & Chief Information Officer
Patrick C. Tait.......................Vice President, Real Estate Strategies
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.
1600, 909 – 11 Avenue SW
Calgary, AB
T2R 1N6

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

Officers:
Nancy C. Southern............................Chair, President & Chief Executive Officer
Siegfried W. Kiefer.........................Chief Strategy Officer & President
Dennis A. DeChamplain...............Senior Vice President & Chief Financial Officer
Katherine-Jean Patrick...............Vice President, Finance & Risk
Carol Gear.................................Corporate 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:
James T. Delano..........................Secretary
Juan Luis Garcia Martinez...............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. Southern .......................Chair & Chief Executive Officer
Siegfried W. Kiefer .......................Chief Operating Officer
Wayne K. Stensby .......................President
Clinton G. Warkentin ...................Senior Financial Officer
Paul G. Goguen .......................Senior Vice President
Douglas F. Tenney ......................Vice President, Northern Development
Carol Gear ..........................Secretary
Patricia Osoko ..........................Assistant Secretary

Description of Business:
Northland Utilities is an equal partnership between ATCO Ltd. and 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. Southern .........................Chair & Chief Executive Officer
Siegfried W. Kiefer .........................Chief Operating Officer
Wayne K. Stensby .........................President
Clinton G. Warkentin .....................Senior Financial Officer
Paul G. Goguen .........................Senior Vice President
Douglas F. Tenney .........................Vice President, Northern Development
Carol Gear ..............................Secretary
Patricia Osoko ..........................Assistant Secretary

Description of Business:
Northland Utilities is an equal partnership between ATCO Ltd. and 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.
20th Floor, 10035-105 Street NW
Edmonton, AB
T5J 2V6

Directors:
Dennis A. DeChamplain
Lorraine M. Charlton
Siegfried W. Kiefer
James W. Simpson
Nancy C. Southern

Officers:
Siegfried W. Kiefer.................Chair & Chief Operating Officer
Wayne K. Stensby....................President
Clinton G. Warkentin..............Senior Financial Officer
Paul G. Goguen........................Senior Vice President
Douglas F. Tenney................Vice President, Northern Development
Carol Gear............................Secretary
Patricia Osoko........................Assistant Secretary

Description of Business:
Norven Holdings Inc. is 100% owned by ATCO Electric Ltd. Norven Holdings owns 86% of the common shares of Northland Utilities Enterprises Ltd (NUE). The remaining 14% is owned by Denendeh Investments Limited Partnership (DILP).
Spruce Meadows
18011 Spruce Meadows Way SW
Calgary, AB
T2X 4B7
Directors and Officers:
Margaret E. Southern ...................Chairman
Linda A. Southern-Heathcott ..........President & Chief Executive Officer
Ian Allison .............................Senior Vice President, Television & Media Services
Alan Golby ..............................Vice President, Special Features, Capital & Contract
Joanne Nimitz ..........................Vice 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. Kiefer ......................... Chair & Chief Operating Officer
Wayne K. Stensby .......................... President
Clinton G. Warkentin ..................... Senior Financial Officer
Paul G. Goguen ......................... Senior Vice President
Douglas F. Tenney ..................... Vice President, Northern Development
Carol Gear ............................ Secretary
Patricia Osoko ......................... Assistant Secretary

Description of Business:
ATCO Electric Yukon delivers electricity to residential and commercial customers in Yukon.

As at December 31, 2017
ATCO ELECTRIC
Services Received
• Energy Management School Program
• Tower Lease – ACE
• Fleet Maintenance Services

ATCO PIPELINES
Services Provided
• Cathodic Protection Services
• Engineering Services
• HP Laterals
• Odorization Services
• SCADA Utilization

ATCO GAS

ATCO PIPELINES
Services Received
• Cathodic Protection Services
• Communications Operations
• Electronics, Instrumentation and Meter Repair Services
• Engineering Services
• Financial Services
• Locating
• Odorant for Pipelines Customers and Laboratory Services
• Records Management
• SCADA Load Balancing Power Sharing
• Shared Facility Services
• High Pressure Valve Inspection
• Shop Services

ATCO ELECTRIC
Services Provided
• Fleet Maintenance Services
• Shared Office Services – Electric to Gas
• Tower and Circuit Leases
• Asset Transfer

December 31, 2017
ATCO GAS AFFILIATE TRANSACTIONS

ATCO GAS

ATCO INVESTMENTS
Services Received
• Parking in Calgary

THE YUKON ELECTRIC COMPANY LIMITED DBA
ATCO ELECTRIC YUKON
Services Received
• Energy Studies
• Meter Reading and Processing Services

ATCO ENERGY
Services Received
• Compliance Support Services
• Retail Services
Services Provided
• Project Services
ATCO GAS AFFILIATE TRANSACTIONS

ATCO LTD., CANADIAN UTILITIES, and CU INC.
Services Provided
- Administrative Services
- Fitness Centre Usage
- Rental Space – AC in Calgary
- Rental Space – AC in Edmonton
- License Fee

ATCO GAS

SPRUCE MEADOWS
Services Provided
- Facilities Usage and Sponsorship
- Communication Services

ATCO POWER (2010) LTD.
Services Received
- Rental Space

ATCO ENERGY SOLUTIONS LTD.
Services Received
- Operational Services
- Project Services
- Management and Oversight Services
- Communications Operations
- Tower Leases

December 31, 2017
### ATCO Gas

**Summary of Major Transactions**

**For the Year Ended December 31, 2017**

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>Transaction with</th>
<th>2017 Actual $000</th>
</tr>
</thead>
</table>

#### REVENUES

**Shop Services**

- Provision of personnel and equipment for tool crib services, special services, fleet management services, machining/millwright services, building maintenance services, carpentry services, natural gas trailers services, transportation and dispatch services and welding services
- **Transaction with ATCO Pipelines**
- **2017 Actual $000**: 6,188

**TOTAL SHOP SERVICES REVENUE**: 6,188

#### COMMUNICATIONS OPERATIONS

- Provision of communication operations services
- **Transaction with ATCO Pipelines**
- **2017 Actual $000**: 580

**TOTAL COMMUNICATIONS OPERATIONS SERVICES REVENUE**: 580

#### PROJECT SERVICES

- Support of Project Services such as Corporate Communications, Human Resources, Business Technology Management, Risk and Compliance and Business Development across the Global Pipelines and Liquids Business Unit.
- **Transaction with ATCO Energy Solutions**
- **2017 Actual $000**: 960

**TOTAL PROJECT SERVICES REVENUE**: 960

#### EXPENSES/CAPITAL/ASSET TRANSFERS

**INTEREST ON LONG TERM DEBT**

- Interest paid on debentures with CU Inc.
- **Transaction with CU Inc.**
- **2017 Actual $000**: 77,090

**TOTAL INTEREST ON LONG TERM DEBT**: 77,090

**DIVIDENDS ON PREFERRED SHARES**

- Dividends paid on equity preferred shares
- **Transaction with Canadian Utilities Limited**
- **2017 Actual $000**: 999

**TOTAL DIVIDENDS ON PREFERRED SHARES**: 999

**LICENSE FEE**

- ATCO Ltd. grants ATCO Gas a non-exclusive, non-transferable right to use certain identified ATCO Ltd. intangibles in the operation of ATCO Gas' business
- **Transaction with ATCO Ltd.**
- **2017 Actual $000**: 1,982

**TOTAL LICENSE FEE EXPENSE**: 1,982

**ADMINISTRATIVE SERVICES**

- Corporate governance, policy and strategic direction, corporate secretarial, financial, human resources, information technology support, insurance, internal audit, finance and treasury, and corporate aircraft
- **Transaction with ATCO Ltd. and CU Inc.**
- **2017 Actual $000**: 11,167

**TOTAL ADMINISTRATIVE SERVICES EXPENSE**: 11,167

**RENT**

- Rent and Parking
- **Transaction with Canadian Utilities Limited**
- **2017 Actual $000**: 3,934

**TOTAL RENT EXPENSE**: 3,934

**RETAIL**

- Retail services for Natural Gas and Electricity for company use
- **Transaction with ATCO Energy Ltd**
- **2017 Actual $000**: 610

**TOTAL RETAIL SERVICES**: 610

**ODORIZATION SERVICES**

- Application of odorant to gas distributed to ATCO Gas customers and charges for the use of assets used in the provision of odorant services
- **Transaction with ATCO Pipelines**
- **2017 Actual $000**: 912

**TOTAL ODORIZATION SERVICES EXPENSE**: 912
## ATCO Gas
### Summary of Major Transactions
#### For the Year Ended December 31, 2017

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>Transaction with</th>
<th>2017 Actual $000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SCADA UTILIZATION</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SCADA Utilization</td>
<td>Monitoring of remote alarms at ATCO Gas SCADA sites</td>
<td>ATCO Pipelines</td>
<td>664</td>
</tr>
<tr>
<td><strong>TOTAL SCADA UTILIZATION EXPENSE</strong></td>
<td></td>
<td></td>
<td>664</td>
</tr>
<tr>
<td><strong>ENGINEERING SERVICES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Engineering Services</td>
<td>Provision of communications engineering, measurement, planning and pipelines design services</td>
<td>ATCO Pipelines</td>
<td>2,448</td>
</tr>
<tr>
<td><strong>TOTAL ENGINEERING SERVICES EXPENSE/CAPITAL</strong></td>
<td></td>
<td></td>
<td>2,448</td>
</tr>
<tr>
<td><strong>ASSET TRANSFERS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of Utility Asset</td>
<td>Mainline Loop Transmission Pipeline</td>
<td>ATCO Pipelines</td>
<td>396</td>
</tr>
<tr>
<td>Purchase of Utility Asset</td>
<td>Edmonton North Loop Line Transmission System</td>
<td>ATCO Pipelines</td>
<td>266</td>
</tr>
<tr>
<td>Purchase of Utility Asset</td>
<td>Petrogas - Airdrie Transmission System</td>
<td>ATCO Pipelines</td>
<td>14</td>
</tr>
<tr>
<td>Purchase of Utility Asset</td>
<td>Petrogas - Meadowfield North and South Transmission System</td>
<td>ATCO Pipelines</td>
<td>1,544</td>
</tr>
<tr>
<td>Purchase of Utility Asset</td>
<td>Swan Hills Transmission System</td>
<td>ATCO Pipelines</td>
<td>1,835</td>
</tr>
<tr>
<td>Purchase of Utility Asset</td>
<td>Various Vehicles and Heavy Equipment</td>
<td>ATCO Electric</td>
<td>927</td>
</tr>
<tr>
<td>Sale of Utility Asset</td>
<td>Form Tab Unit Equipment</td>
<td>ATCO Pipelines</td>
<td>(22)</td>
</tr>
<tr>
<td><strong>TOTAL ASSET TRANSFERS</strong></td>
<td></td>
<td></td>
<td>4,960</td>
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</tbody>
</table>
## REVENUES

### ENGINEERING SERVICES

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Engineering Services</td>
<td>Provision of communications engineering, measurement, planning and pipelines design services</td>
<td>27</td>
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<tr>
<td><strong>TOTAL ENGINEERING SERVICES REVENUE</strong></td>
<td></td>
<td><strong>27</strong></td>
</tr>
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</table>

### LOCATING

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
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</thead>
<tbody>
<tr>
<td>Locating</td>
<td>Locating services</td>
<td>73</td>
</tr>
<tr>
<td><strong>TOTAL LOCATING REVENUE</strong></td>
<td></td>
<td><strong>73</strong></td>
</tr>
</tbody>
</table>

### ODORANT FOR PIPELINES CUSTOMERS AND LABORATORY SERVICES

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Odorant for Pipelines Customers and Laboratory Services</td>
<td>Provision of odorant for odorizing pipelines</td>
<td>137</td>
</tr>
<tr>
<td><strong>TOTAL ODORANT FOR PIPELINES CUSTOMERS AND LABORATORY SERVICES REVENUE</strong></td>
<td></td>
<td><strong>137</strong></td>
</tr>
</tbody>
</table>

### RECORDS MANAGEMENT

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Records Management</td>
<td>Off-site retrieval, use of ATCO Gas' file management system, micrographic and records management support</td>
<td>10</td>
</tr>
<tr>
<td><strong>TOTAL RECORDS MANAGEMENT REVENUE</strong></td>
<td></td>
<td><strong>10</strong></td>
</tr>
</tbody>
</table>

### FINANCIAL SERVICES

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Services</td>
<td>Tax management and reporting services</td>
<td>9</td>
</tr>
<tr>
<td><strong>TOTAL FINANCIAL SERVICES REVENUE</strong></td>
<td></td>
<td><strong>9</strong></td>
</tr>
</tbody>
</table>

### CATHODIC PROTECTION SERVICES

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cathodic Protection Services</td>
<td>Provision of operations and technical support services for corrosion monitoring and reporting</td>
<td>8</td>
</tr>
<tr>
<td><strong>TOTAL CATHODIC PROTECTION SERVICES REVENUE</strong></td>
<td></td>
<td><strong>8</strong></td>
</tr>
</tbody>
</table>

### SHARED FACILITY SERVICES

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shared Facility Services</td>
<td>Provision of office space and office services</td>
<td>8</td>
</tr>
<tr>
<td><strong>TOTAL SHARED FACILITY SERVICES REVENUE</strong></td>
<td></td>
<td><strong>8</strong></td>
</tr>
</tbody>
</table>

### SCADA LOAD BALANCING POWER SHARING

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCADA Load Balancing Power Sharing</td>
<td>Provision of electrical power to ATCO Pipelines at specific sites</td>
<td>7</td>
</tr>
<tr>
<td><strong>TOTAL SCADA LOAD BALANCING POWER SHARING REVENUE</strong></td>
<td></td>
<td><strong>7</strong></td>
</tr>
</tbody>
</table>

### HIGH PRESSURE VALVE INSPECTION

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>High Pressure Valve Inspection</td>
<td>Provision of Valve inspection Services</td>
<td>39</td>
</tr>
<tr>
<td><strong>TOTAL HIGH PRESSURE VALVE INSPECTION REVENUE</strong></td>
<td></td>
<td><strong>39</strong></td>
</tr>
</tbody>
</table>
## ATCO Gas
### Summary of Affiliate Transactions - ATCO Pipelines
#### For the Year Ended December 31, 2017

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENSES/CAPITAL</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>HIGH PRESSURE LATERALS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HP Laterals</td>
<td>Operations, maintenance and emergency response services for ATCO Gas</td>
<td>19</td>
</tr>
<tr>
<td></td>
<td>high pressure pipelines</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL HIGH PRESSURE LATERALS EXPENSE</strong></td>
<td></td>
<td>19</td>
</tr>
<tr>
<td><strong>CATHODIC PROTECTION SERVICES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cathodic Protection Services</td>
<td>Provision of operations and technical support services for corrosion</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>monitoring and reporting</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL CATHODIC PROTECTION SERVICES EXPENSE/CAPITAL</strong></td>
<td></td>
<td>5</td>
</tr>
</tbody>
</table>
## REVENUES

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>MANAGEMENT AND OVERSIGHT SERVICES</strong></td>
<td>Management and oversight of the operation of the Inuvik Gas Ltd. distribution system</td>
<td>75</td>
</tr>
<tr>
<td>Management and Oversight Services</td>
<td>Management and oversight of the operation of the Inuvik Gas Ltd. distribution system</td>
<td>75</td>
</tr>
<tr>
<td><strong>TOTAL MANAGEMENT AND OVERSIGHT SERVICES REVENUE</strong></td>
<td></td>
<td>75</td>
</tr>
<tr>
<td><strong>COMMUNICATION OPERATIONS</strong></td>
<td>Mobile radio and pager operations and licensing, SCADA communications operations and operation of communication facilities</td>
<td>15</td>
</tr>
<tr>
<td>Communications Operations</td>
<td>Mobile radio and pager operations and licensing, SCADA communications operations and operation of communication facilities</td>
<td>15</td>
</tr>
<tr>
<td><strong>TOTAL COMMUNICATION OPERATIONS REVENUE</strong></td>
<td></td>
<td>15</td>
</tr>
<tr>
<td><strong>TOWER LEASE</strong></td>
<td>Annual license fee to use ATCO Gas tower</td>
<td>5</td>
</tr>
<tr>
<td>Tower Lease</td>
<td>Annual license fee to use ATCO Gas tower</td>
<td>5</td>
</tr>
<tr>
<td><strong>TOTAL TOWER LEASE REVENUE</strong></td>
<td></td>
<td>5</td>
</tr>
<tr>
<td><strong>OPERATIONAL SERVICES</strong></td>
<td>Provision of personnel, equipment, engineering, operation and maintenance services</td>
<td>20</td>
</tr>
<tr>
<td>Operational Services</td>
<td>Provision of personnel, equipment, engineering, operation and maintenance services</td>
<td>20</td>
</tr>
<tr>
<td><strong>TOTAL OPERATIONAL SERVICES REVENUE</strong></td>
<td></td>
<td>20</td>
</tr>
</tbody>
</table>
## REVENUES

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FLEET MAINTENANCE SERVICES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fleet Maintenance Services</td>
<td>General fleet management services and related supplies</td>
<td>413</td>
</tr>
<tr>
<td><strong>TOTAL FLEET MAINTENANCE SERVICES REVENUE</strong></td>
<td></td>
<td>413</td>
</tr>
<tr>
<td><strong>ENERGY MANAGEMENT SCHOOL PROGRAM</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Energy Management School Program</td>
<td>Recovery of assets used in the delivery of the school program by ATCO Gas</td>
<td>14</td>
</tr>
<tr>
<td><strong>TOTAL ENERGY MANAGEMENT SCHOOL PROGRAM REVENUE</strong></td>
<td></td>
<td>14</td>
</tr>
<tr>
<td><strong>TOWER LEASE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tower Lease - ACE</td>
<td>License agreement for a tower</td>
<td>5</td>
</tr>
<tr>
<td><strong>TOTAL TOWER LEASE REVENUE</strong></td>
<td></td>
<td>5</td>
</tr>
</tbody>
</table>

## EXPENSES

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SHARED OFFICE SERVICES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shared Office Services - Electric to Gas</td>
<td>Use of labour, office and yard space</td>
<td>217</td>
</tr>
<tr>
<td><strong>TOTAL SHARED OFFICE SERVICES EXPENSE</strong></td>
<td></td>
<td>217</td>
</tr>
<tr>
<td><strong>FLEET MAINTENANCE SERVICES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fleet Maintenance Services</td>
<td>Vehicle servicing and repair services</td>
<td>297</td>
</tr>
<tr>
<td><strong>TOTAL FLEET MAINTENANCE SERVICES EXPENSE</strong></td>
<td></td>
<td>297</td>
</tr>
<tr>
<td><strong>TOWER LEASE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tower and Circuit Leases</td>
<td>Use of tower and antenna access and circuit lease</td>
<td>134</td>
</tr>
<tr>
<td><strong>TOTAL TOWER LEASE EXPENSE</strong></td>
<td></td>
<td>134</td>
</tr>
</tbody>
</table>
### REVENUES

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>METERING READING AND PROCESSING SERVICES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meter Reading and Processing Services</td>
<td>Provision of meter reading services through the ATCO Gas data capture system</td>
<td>24</td>
</tr>
<tr>
<td><strong>TOTAL METERING READING AND PROCESSING SERVICES REVENUE</strong></td>
<td></td>
<td>24</td>
</tr>
<tr>
<td><strong>ENERGY STUDIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Energy Studies</td>
<td>To provide study services to North of 60 Companies as requested</td>
<td>1</td>
</tr>
<tr>
<td><strong>TOTAL ENERGY STUDIES REVENUE</strong></td>
<td></td>
<td>1</td>
</tr>
</tbody>
</table>
## REVENUES

**RENTAL SPACE**

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rental Space</td>
<td>Rental Space - Milner Building Edmonton</td>
<td>141</td>
</tr>
<tr>
<td><strong>TOTAL RENTAL SPACE REVENUE</strong></td>
<td></td>
<td>141</td>
</tr>
</tbody>
</table>
### REVENUES

**INTEREST INCOME**

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>Transaction with</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short Term Advances</td>
<td>Interest income from short term advances</td>
<td>CU Inc.</td>
<td>$133</td>
</tr>
<tr>
<td><strong>TOTAL INTEREST INCOME</strong></td>
<td></td>
<td></td>
<td><strong>$133</strong></td>
</tr>
</tbody>
</table>

### EXPENSES

**FITNESS CENTER USAGE**

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>Transaction with</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fitness Center Usage</td>
<td>Use of fitness center in Calgary</td>
<td>ATCO Ltd.</td>
<td>$55</td>
</tr>
<tr>
<td><strong>TOTAL FITNESS CENTER USAGE EXPENSE</strong></td>
<td></td>
<td></td>
<td><strong>$55</strong></td>
</tr>
</tbody>
</table>

**GUARANTEE FEES**

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>Transaction with</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Guarantee Fees</td>
<td>Guarantee Fees</td>
<td>CUL</td>
<td>$250</td>
</tr>
<tr>
<td><strong>TOTAL GUARANTEE FEES EXPENSE</strong></td>
<td></td>
<td></td>
<td><strong>$250</strong></td>
</tr>
</tbody>
</table>
## EXPENSES

### FACILITY USAGE AND SPONSORSHIP SERVICES

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Facilities Usage and Sponsorship</td>
<td>Sponsorship of annual show jumping event including event advertising and signage, venue use for hosting customer receptions, and food and beverage catering services at receptions</td>
<td>103</td>
</tr>
</tbody>
</table>

**TOTAL FACILITY USAGE AND SPONSORSHIP SERVICES EXPENSE** | **103**

### COMMUNICATION SERVICES

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communication Services</td>
<td>Video production services</td>
<td>6</td>
</tr>
</tbody>
</table>

**TOTAL COMMUNICATION SERVICES EXPENSE** | **6**
## REVENUE

### COMPLIANCE SUPPORT SERVICES

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compliance Support Services</td>
<td>Development, implementation and ongoing monitoring of Compliance Plan</td>
<td>16</td>
</tr>
</tbody>
</table>

**TOTAL COMPLIANCE SUPPORT SERVICES REVENUE**  
16

## EXPENSES

### PROFESSIONAL SERVICES

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional Services</td>
<td>Provision of catering services, event hosting and sundry items</td>
<td>58</td>
</tr>
</tbody>
</table>

**TOTAL PROFESSIONAL SERVICES EXPENSE**  
58
### EXPENSES

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>2017 Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>PARKING IN CALGARY</td>
<td>Parking in Calgary</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Parking space in the ATCO Centre II in Calgary</td>
<td></td>
</tr>
<tr>
<td>TOTAL PARKING IN CALGARY EXPENSE</td>
<td></td>
<td>3</td>
</tr>
</tbody>
</table>
## REVENUES

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Transaction With</th>
<th>2017 Actuals (000's)</th>
<th>Profit/Cost Recovery</th>
<th>Documentation Source (Note 1)</th>
<th>Materiality (Note 2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fleet Management Services General Mechanical Services and related Supplies</td>
<td>CUL</td>
<td>$9</td>
<td>Cost Recovery</td>
<td>Occasional Agreement - effective date June 1, 2015</td>
<td>Non-material recurring</td>
</tr>
<tr>
<td>Fleet Management Services General Mechanical Services and related Supplies</td>
<td>ATCO Ltd.</td>
<td>$0</td>
<td>Cost Recovery</td>
<td>Occasional Agreement - effective date September 1, 2016</td>
<td>Non-material recurring</td>
</tr>
<tr>
<td>Fleet Management Services General Mechanical Services and related Supplies</td>
<td>ATCO Electric</td>
<td>$125</td>
<td>Cost Recovery</td>
<td>Occasional Agreement - effective date September 1, 2016</td>
<td>Material (Note 3)</td>
</tr>
<tr>
<td>Event Costs CU Pensioners Association 2017 Banquet</td>
<td>ATCO Electric</td>
<td>$17</td>
<td>Cost Recovery</td>
<td>Occasional Agreement - effective date October 1, 2013</td>
<td>Non-material recurring</td>
</tr>
<tr>
<td>Event Costs CU Pensioners Association 2017 Banquet</td>
<td>CUL</td>
<td>$7</td>
<td>Cost Recovery</td>
<td>Occasional Agreement - effective date October 1, 2013</td>
<td>Non-material recurring</td>
</tr>
<tr>
<td>Event Costs CU Pensioners Association 2017 Banquet</td>
<td>ATCO Power</td>
<td>$4</td>
<td>Cost Recovery</td>
<td>Occasional Agreement - effective date October 1, 2013</td>
<td>Non-material recurring</td>
</tr>
<tr>
<td>Event Costs CU Pensioners Association 2017 Banquet</td>
<td>ATCO Energy Solutions</td>
<td>$0</td>
<td>Cost Recovery</td>
<td>Occasional Agreement - effective date October 1, 2013</td>
<td>Non-material recurring</td>
</tr>
<tr>
<td>Contract Services Compliance Support Services ATCO Electric</td>
<td>$2</td>
<td>Cost Recovery</td>
<td>Occasional Agreement - effective date January 1, 2016</td>
<td>Non-material</td>
<td></td>
</tr>
<tr>
<td>Contract Services Customer Care and Billing Contract Services</td>
<td>ATCOenergy</td>
<td>$14</td>
<td>Cost Recovery</td>
<td>Occasional Agreement - effective date May 9, 2015</td>
<td>Non-material recurring</td>
</tr>
<tr>
<td>Graphics Services Graphics Services ATCO Electric</td>
<td>$4</td>
<td>Cost Recovery</td>
<td>Occasional Agreement - effective date December 1, 2014</td>
<td>Non-material recurring</td>
<td></td>
</tr>
</tbody>
</table>

## EXPENSES

<table>
<thead>
<tr>
<th>Service Description</th>
<th>Transaction With</th>
<th>2017 Actuals (000's)</th>
<th>Profit/Cost Recovery</th>
<th>Documentation Source (Note 1)</th>
<th>Materiality (Note 2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rental Space Calgary Parking Sublease</td>
<td>ATCO Pipelines</td>
<td>$5</td>
<td>Cost Recovery</td>
<td>Occasional Agreement - effective date January 1, 2017</td>
<td>Non-material recurring</td>
</tr>
<tr>
<td>Contract Services GIS Cartographic Services ATCO Electric</td>
<td>$6</td>
<td>Cost Recovery</td>
<td>Occasional Agreement - effective date April 19, 2017</td>
<td>Non-material</td>
<td></td>
</tr>
</tbody>
</table>

## CAPITAL

None

## INVENTORY

None

### Notes

**Note 1**
Mark "Yes" in this column if evidence of a service request is documented.
Per Section 3.3.6 of the Affiliate Code, Service Requests include the following documents:
- work order
- purchase order
- similar instruments (considered to include formal Service Requests, Occasional Agreement or emails)

**Note 2**
In the absence of an AUC definition as to what constitutes "Material" the following guidelines have been developed:
An Occasional Service is material if:
1) The Service is performed on a recurring basis; and/or
2) The value of the Services provided exceeds $100,000

**Note 3**
Actual revenue exceeded forecast of less than $100,000 due to an increase in the project scope.
As the services provided are considered recurring a service agreement has been created.
## Summary of Emergency Services
For the 2017 Reporting Period

<table>
<thead>
<tr>
<th>Service</th>
<th>Description</th>
<th>Transaction With</th>
<th>2017 Actuals</th>
<th>Profit/Cost Recovery</th>
<th>Documentation Source (Note 1)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>EXPENSES</strong></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CAPITAL</strong></td>
<td>None</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Notes

**Note 1**
Per Section 3.3.7 of the Affiliate Code, in the event of an emergency a Utility may share services and resources with an Affiliate without a Service Agreement on a Cost Recovery basis.
## EMPLOYEES TRANSFERRING FROM ATCO GAS TO AFFILIATES

<table>
<thead>
<tr>
<th>Job Title</th>
<th>Employment Type</th>
<th>Transferred To</th>
<th>Termination Date</th>
<th>Type of Transfer/Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>Engineer</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>January 27, 2017</td>
<td>Rotation</td>
</tr>
<tr>
<td>Engineer</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>January 27, 2017</td>
<td>Rotation</td>
</tr>
<tr>
<td>Accountant</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>January 27, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Supervisor, Pipeline Operations Northwest</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>February 10, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Senior Engineer, UPR Calgary</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>March 10, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Supervisor, Reprographics Services</td>
<td>Permanent</td>
<td>ATCO Ltd.</td>
<td>April 7, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Coordinator, Reprographics Services</td>
<td>Permanent</td>
<td>ATCO Ltd.</td>
<td>April 7, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Summer Student, Office</td>
<td>Temporary</td>
<td>ATCO Pipelines</td>
<td>April 21, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Coordinator</td>
<td>Casual</td>
<td>ATCO Pipelines</td>
<td>April 21, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Co-op Engineer</td>
<td>Casual</td>
<td>ATCO Pipelines</td>
<td>April 21, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Project Engineer, Communications</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>April 21, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Co-op Engineer</td>
<td>Casual</td>
<td>ATCO Pipelines</td>
<td>May 5, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Junior Distribution Operator, Field</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>June 2, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Technical Writer</td>
<td>Permanent</td>
<td>ATCO Electric</td>
<td>June 30, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Senior Engineer, Research and Innovation</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>September 8, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Vice President, Financial Services</td>
<td>Permanent</td>
<td>ATCO Ltd.</td>
<td>October 31, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Engineer</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>November 3, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Senior Director, Human Resources</td>
<td>Permanent</td>
<td>ATCO Ltd.</td>
<td>November 30, 2017</td>
<td>Career Opportunity</td>
</tr>
</tbody>
</table>
### ATCO GAS
#### 2017 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

<table>
<thead>
<tr>
<th>Position</th>
<th>Status</th>
<th>Company</th>
<th>Date</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Senior Risk Analyst</td>
<td>Permanent</td>
<td>ATCO Ltd.</td>
<td>December 29, 2017</td>
<td>Career Opportunity</td>
</tr>
</tbody>
</table>
# ATCO GAS
## 2017 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

### EMPLOYEES TRANSFERRING TO ATCO GAS FROM AFFILIATES

<table>
<thead>
<tr>
<th>Job Title</th>
<th>Employment Type</th>
<th>Transferred From</th>
<th>Effective Date</th>
<th>Type of Transfer/Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supervisor, Land South</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>January 28, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>EIT</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>January 28, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>EIT</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>January 28, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Administrative Assistant</td>
<td>Permanent</td>
<td>ATCO Energy Solutions Ltd.</td>
<td>February 11, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Executive Assistant</td>
<td>Permanent</td>
<td>ATCO Ltd.</td>
<td>February 11, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Accountant</td>
<td>Permanent</td>
<td>ATCO Ltd.</td>
<td>February 15, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Senior Manager, Regulatory</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>March 11, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Environment Advisor</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>April 8, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Senior Manager, Customer Care &amp; Billing</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>May 6, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Supervisor, Meter Relocation &amp; Replacement (MRRP)</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>May 20, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Customer Care Representative</td>
<td>Casual</td>
<td>ATCO Electric</td>
<td>June 3, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Indigenous Relations Coordinator</td>
<td>Permanent</td>
<td>The Yukon Electric Company Limited DBA ATCO Electric Yukon</td>
<td>June 17, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Program Administrator</td>
<td>Temporary</td>
<td>ATCO Ltd.</td>
<td>July 1, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Senior Manager, Construction</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>July 4, 2017</td>
<td>Career Opportunity</td>
</tr>
</tbody>
</table>
## ATCO GAS
### 2017 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

<table>
<thead>
<tr>
<th>Position</th>
<th>Status</th>
<th>Affiliation</th>
<th>Date</th>
<th>Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Analyst</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>July 15, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Project Engineer</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>August 26, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Health &amp; Safety Advisor</td>
<td>Permanent</td>
<td>ATCO Structures &amp; Logistics</td>
<td>September 23, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Requisitioner</td>
<td>Temporary</td>
<td>ATCO Pipelines</td>
<td>September 23, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Disability Management Advisor</td>
<td>Permanent</td>
<td>ATCO Electric</td>
<td>December 16, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Junior Distribution Operator, Field</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>December 30, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Junior Distribution Operator, Field</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>December 30, 2017</td>
<td>Career Opportunity</td>
</tr>
<tr>
<td>Material Control Support</td>
<td>Permanent</td>
<td>ATCO Pipelines</td>
<td>December 30, 2017</td>
<td>Career Opportunity</td>
</tr>
</tbody>
</table>
## ATCO GAS
### 2017 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

## EMPLOYEES SECONDED FROM ATCO GAS TO AFFILIATES

<table>
<thead>
<tr>
<th>Job Title</th>
<th>Employment Type</th>
<th>Transferred To</th>
<th>Termination Date</th>
<th>Type of Transfer/Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manager, Market Development &amp; Sales</td>
<td>Permanent</td>
<td>AB Development Consulting S.A. de C.V. (&quot;ABD&quot;)</td>
<td>July 1, 2015</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>General Manager, Inuvik Gas</td>
<td>Permanent</td>
<td>ATCO Midstream NWT Ltd.</td>
<td>September 1, 2015</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Senior Manager, Quality &amp; Welding</td>
<td>Permanent</td>
<td>Ingeniería Especializada en la Industria Energética, S.A. de C.V. (&quot;IEIE&quot;)</td>
<td>May 6, 2016</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Business Director, Common Core Program</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>November 1, 2016</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Manager, Corporate Accounting</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>January 1, 2017</td>
<td>Secondment</td>
</tr>
<tr>
<td>Senior Business Architect</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>January 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Director, Project Accounting &amp; Fixed</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>January 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Manager, UPR Project Contracts</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>January 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Director, General Accounting</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>January 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Senior Manager, Supply Chain Excellence</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>January 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Project Manager, Customer Care &amp; Billing</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>January 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Business Transition Manager, Technology</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>February 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Senior Business Analyst</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>February 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Manager, HRIS</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>February 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Manager, Compensation</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>February 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Business Analyst</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>February 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Senior Business Analyst</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>February 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Senior Manager, Red Deer Region</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>March 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
</tbody>
</table>
### ATCO GAS
**2017 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES**

<table>
<thead>
<tr>
<th>Position</th>
<th>Employment Status</th>
<th>Company</th>
<th>Date</th>
<th>Assignment Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountant</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>March 1, 2017</td>
<td>Secondment</td>
</tr>
<tr>
<td>Analyst, Business Support</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>March 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Supervisor, Client Services</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>April 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Program Administrator</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>April 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Business Lead, Pipeline Operations</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>April 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>System Coordinator</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>April 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Business Lead, Pipelines &amp; Liquids</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>April 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Manager, Fixed Assets</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>June 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Senior Supplyman</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>June 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Process Specialist</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>June 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Manager, Accounts Payable</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>June 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
<tr>
<td>Senior Business Architect</td>
<td>Permanent</td>
<td>Canadian Utilities Limited</td>
<td>October 1, 2017</td>
<td>Temporary Assignment</td>
</tr>
</tbody>
</table>
Appendix 10 Retained for Numbering Consistency
OFFICER’S CERTIFICATE

To: The Alberta Utilities Commission

I, Melanie Bayley of the City of Edmonton in the Province of Alberta, acting in my position as an officer of ATCO Gas (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 Vice President, Regulatory & Controller, 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, 2018.

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 Bayley
Title: Chief Regulatory Officer
(Compliance Officer, ATCO Gas)

Signature: ______________ Original Signed ______________

Date: ______________ April 30, 2018 ______________
OFFICER’S CERTIFICATE

To: The Alberta Utilities Commission

I, Dean Reeve of the city of Edmonton in the Province of Alberta, acting in my position as an officer of ATCO Gas (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 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).

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Name: Dean Reeve

Title: Senior Vice President & General Manager, ATCO Gas

Signature: __________________ Original Signed

Date: __________________ April 27, 2018