

April 30, 2021

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

Dear Mr. Tiberi:

RE: ATCO Group Inter-Affiliate Code of Conduct  
ATCO Gas' Compliance Report for the 2020 Reporting Period

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Attached please find the 2020 Affiliate Compliance Report for ATCO Gas.

Please direct any questions or concerns to me at (780) 919-4951.

Sincerely,

*Original Signed*

Corinne M. Severson,  
Vice President, Regulatory - Utilities

Attachments

**ATCO GROUP INTER-AFFILIATE CODE OF CONDUCT**  
**ATCO GAS COMPLIANCE REPORT**  
**for the 2020 Reporting Period**

**1.0 INTRODUCTION**

The ATCO Group Inter-Affiliate Code of Conduct (the “Code”) requires the Compliance Officer for each Utility to conduct an annual review of compliance with the Compliance Plan (the “Plan”) and to prepare an annual Compliance Report (the “Report”). The Report will be filed with the Alberta Utilities Commission (the “AUC” or “Commission”) within 120 days of the fiscal year end of the Utility. The ATCO Gas Compliance Report is for the fiscal year from January 1, 2020 to December 31, 2020.

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, 2020.

**(d) List of Services Agreements**

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

**(e) Assessment of Compliance with the Code**

ATCO Gas has complied with the ATCO Group Inter-Affiliate Code of Conduct during 2020. 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 2020 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 2020.

**(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 2020 Reporting Period.

**(h) Summary of Disputes, Complaints and Inquiry Activity**

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

On an ongoing basis, internal verbal and written (electronic mail) inquiries are received internally and Code clarifications are provided. On behalf of the Compliance Officer, dedicated ATCO resources maintain 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 2020. These transactions are provided in Appendix 4.

**(j) Affiliated Party Transaction Summary**

A summary overview of the transactions provided between ATCO Gas and its Affiliates is provided in Appendix 5. It contains a general description of the transactions and services, the parties involved and the aggregate value 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 6.

**(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 2020 is provided in Appendix 7.

**(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 2020 as permitted in Code Section 3.3.2. Details of these transfers and secondments are provided in Appendix 8.

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

Two officer's certificates are provided at the end of the report. The certificates attest to the completeness of the 2020 Compliance Report and ATCO Gas' compliance with the Code. The certificates are signed by the Compliance Officer and President 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' 2020 Compliance Report will be posted on the ATCO 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](mailto:owen.edmondson@atcogas.com)

Copies of the [Code](#) and this [Compliance Plan](#) are available at [www.atcogas.com](http://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:

- (a) “**ABCA**” means the *Business Corporations Act*, R.S.A.2000 c. B-9.
- (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 out-source is the lowest cost option for customers, and that the [For Profit Affiliate Services](#) have been acquired at a price which is no more than [Fair Market Value](#). [Fair Market Value](#) will be determined in a manner consistent with [Section 4.5](#) of the [Code](#). The business case will be presented to the [CPC](#) for review and approval.

3. Prior to implementing a new or revised For Profit Affiliate Service to provide services to an Affiliate, the Services Agreement, and a description of the process used to determine that the For Profit Affiliate Service is to be provided at a price which is no less than Fair Market Value will be 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** can not 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.

Compliance Measures

See [Section 8.1](#).

**8.3 Referral to the [AUC](#)**

**Policy:** The [Compliance Officer](#) shall ensure that instructions on how to refer disputes to the [AUC](#) are contained on the ATCO 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;

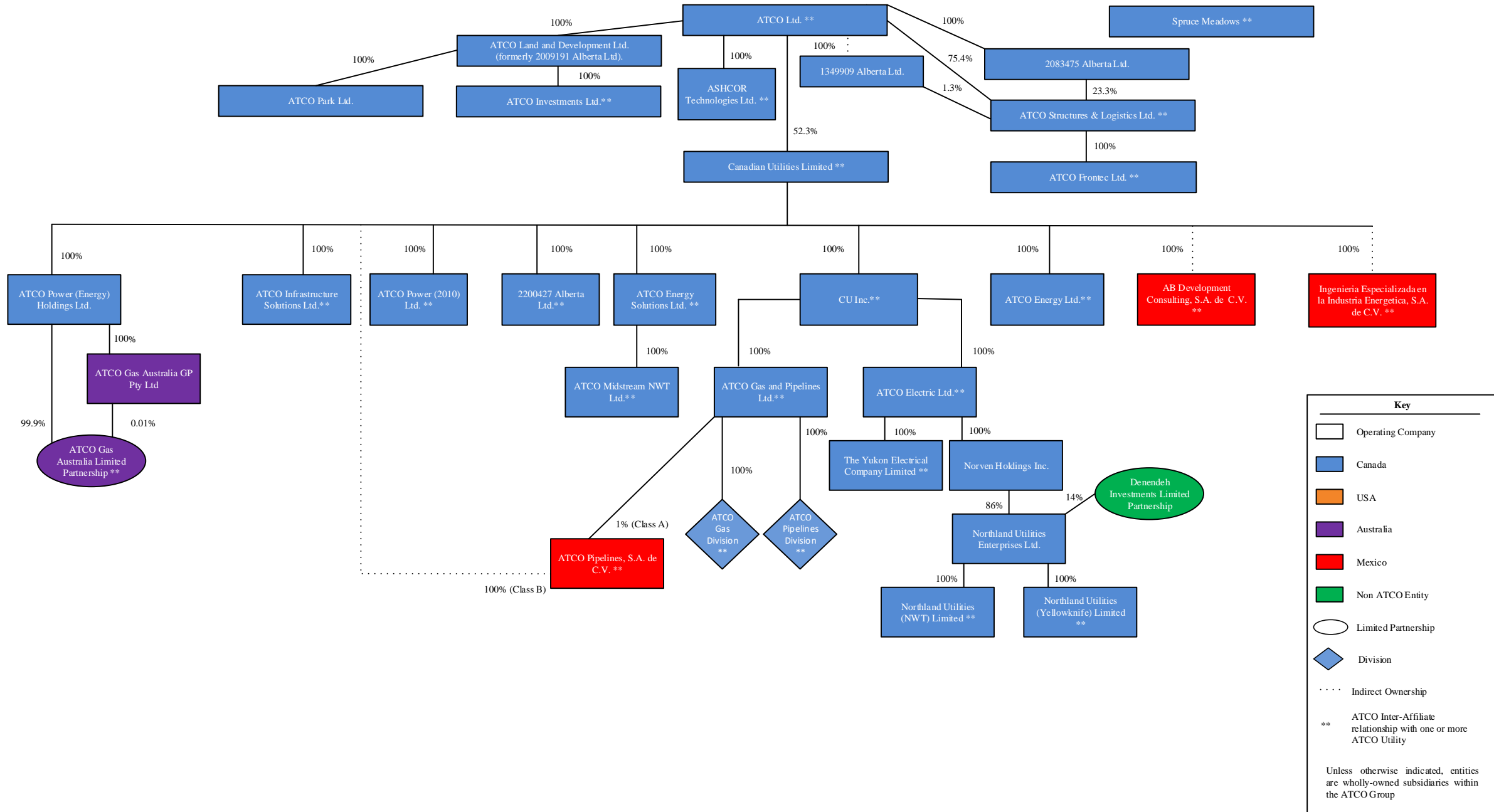
**AND WHEREAS** the Board of Directors of the Corporation has been advised by the management of the Corporation, including the **Compliance Officer**, as to the measures taken in respect of compliance, as well as having reviewed incidents relating to possible non-compliance, if any;

**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, 2020



**AFFILIATES OF ATCO UTILITIES**  
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**2200427 Alberta Ltd.**

4<sup>th</sup> Floor, West Building  
5302 Forand St SW  
Calgary, AB  
T3E 8B4

Directors:

Siegfried W. Kiefer  
George J. Lidgett  
Brian P. Shkrobot

Officers:

Siegfried W. Kiefer.....Chair & Chief Executive Officer  
George J. Lidgett.....President  
Brian P. Shkrobot.....Senior Vice President  
Peter M. Bothwell.....Vice President  
Kevin J. Burgemeister.....Vice President  
Derek M. McHugh.....Vice President  
Carol Gear.....Corporate Secretary  
Rumdeep K. Basra.....Assistant Corporate Secretary

Description of Business:

2200427 Alberta Ltd., a holding company, which provides general day-to-day support and administration services in the areas of accounting, treasury, and cash management and banking tax and corporate governance and secretarial to third parties.

**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

Directors:

Pierre Alarie  
Robert J. Myles  
Jiri (George) Opocensky (Secretary)  
Hector A. Rangel  
Wayne K. Stensby (Chair)

Officers:

Jiri (George) Opocensky .....General Manager  
Jorge López de Cárdenas Melgar.....Statutory Examiner

Description of Business:

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

**ASHCOR Technologies Ltd.**

4<sup>th</sup> Floor, West Building  
5302 Forand St SW  
Calgary, AB  
T3E 8B4

Directors:

Dennis A. DeChamplain  
Stephen Lockwood  
Nancy C. Southern

Officers:

Nancy C. Southern .....Chair & Chief Executive Officer  
Stephen Lockwood.....President  
Dennis A. DeChamplain .....Executive Vice President & Chief Financial Officer  
Kelly Babichuk .....Vice President, ASHCOR  
Carol Gear .....Corporate Secretary  
Rumdeep K. Basra .....Assistant Corporate Secretary

Description of Business:

ASHCOR Technologies Ltd. is an Alberta-based company engaged in the processing and marketing of ash, a waste by-product of electricity generation.

**ATCO Ltd.**

4<sup>th</sup> Floor, West Building  
5302 Forand St SW  
Calgary, AB  
T3E 8B4

Directors:

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

Officers:

Nancy C. Southern .....Chair & Chief Executive Officer  
Siegfried W. Kiefer.....Member, Office of the Chair  
Dennis A. DeChamplain.....Executive Vice President & Chief Financial Officer  
Rebecca A. Penrice.....Executive Vice President, Corporate Services  
M. George Constantinescu.....Senior Vice President & Chief Transformation Officer  
Katherine-Jane Patrick.....Senior Vice President, Investment Portfolio  
Colin R. Jackson.....Vice President, Finance, Treasury & Risk  
Carol Gear.....Corporate Secretary

Description of Business:

ATCO Ltd. is a diversified global corporation with investments in the essential services of Structures & Logistics (workforce and residential housing, innovative modular facilities, construction, site support services, workforce lodging services, facility operations and maintenance, defence operations services, and disaster and emergency management services); Utilities (electricity and natural gas transmission and distribution, and international electricity operations); Energy Infrastructure (electricity generation, energy storage and industrial water solutions); Retail Energy (electricity and natural gas retail sales); Transportation (ports and transportation logistics); and Commercial Real Estate.



**ATCO Electric Ltd.**

10035 – 105 Street NW  
Edmonton, AB  
T5J 2V6

Directors:

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

Officers:

Siegfried W. Kiefer.....Chair & Chief Executive Officer  
George J. Lidgett.....President  
Dennis A. DeChamplain.....Executive Vice President & Chief Financial Officer  
Melanie L. Bayley.....Senior Vice President & General Manager,  
Brian P. Shkrobot.....Senior Vice President, Finance & Regulatory  
Peter M. Bothwell.....Vice President, Customer Experience & Initiatives  
Kevin J. Burgemeister.....Vice President, Operations  
Roger L. Mazankowski.....Vice President, Government Relations  
Kumail Moledina.....Vice President, Projects & Construction  
Derek M. McHugh.....Vice President, Engineering  
Corinne M. Severson.....Vice President, Regulatory – Utilities  
Douglas F. Tenney.....Vice President, Northern Development & Indigenous  
Relations  
Kirsten S. Trunzo.....Vice President, Controller – Utilities  
Carol Gear.....Corporate Secretary  
Rumdeep K. Basra.....Assistant Corporate Secretary

Description of Business:

ATCO Electric Ltd. 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.**

4<sup>th</sup> Floor, West Building  
5302 Forand St SW  
Calgary, AB  
T3E 8B4

Directors:

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

Officers:

Siegfried W. Kiefer.....Chair & Chief Executive Officer  
Marshall F. Wilmot.....President  
Dennis A. DeChamplain.....Executive Vice President & Chief Financial Officer  
P. Derek Cook.....Senior Vice President  
Sarah J. Francis.....Vice President & General Manager  
Krista S. Dungey.....Vice President & Controller  
Karim Rayani.....Vice President, Digital & Blue Flame Kitchen  
Carol Gear.....Corporate Secretary  
Rumdeep K. Basra.....Assistant Corporate Secretary

Description of Business:

ATCO Energy Ltd. provides retail electricity and natural gas services in Alberta.

**ATCO Energy Solutions Ltd.**

4<sup>th</sup> Floor, West Building  
5302 Forand St SW  
Calgary, AB  
T3E 8B4

Directors:

Dennis A. DeChamplain  
Siegfried W. Kiefer  
Robert J. Myles

Officers:

Siegfried W. Kiefer.....Chair & Chief Executive Officer  
Robert J. Myles .....President  
Dennis A. DeChamplain.....Executive Vice President & Chief Financial Officer  
Chad L. Gareau .....Senior Vice President, Corporate Strategy & Development  
Michael C. Shaw.....Senior Vice President & General Manager  
Carol Gear.....Corporate Secretary  
Rumdeep K. Basra .....Assistant Corporate Secretary

Description of Business:

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

**ATCO Frontec Ltd.**

4<sup>th</sup> Floor, West Building  
5302 Forand St SW  
Calgary, AB  
T3E 8B4

Directors:

Dennis A. DeChamplain  
James Landon  
Nancy C. Southern

Officers:

Nancy C. Southern .....Chair & Chief Executive Officer  
James Landon.....President  
Dennis A. DeChamplain .....Executive Vice President & Chief Financial Officer  
Vitaly Galiulin .....Vice President, Operations  
Gurmeet K. Bhatia .....Corporate Controller  
Carol Gear.....Corporate Secretary  
Rumdeep K. Basra .....Assistant Corporate Secretary

Description of Business:

ATCO Frontec Ltd. provides site support services, workforce lodging services, facility operations and maintenance, defence operations services, and disaster and emergency management services.

**ATCO Gas Australia Limited Partnership**

81 Prinsep Road, Jandakot  
Perth 6164, Western Australia  
Locked Bag 2, Bibra Lake DC WA 6965

ATCO Gas Australia GP Pty Ltd. is the general partner for ATCO Gas Australia Limited Partnership. As a limited partnership, this entity has no directors or officers. Refer below to ATCO Gas Australia GP Pty Ltd. for a listing of Directors and Officers.

**ATCO Gas Australia GP Pty Ltd**

81 Prinsep Road, Jandakot  
Perth 6164, Western Australia  
Locked Bag 2, Bibra Lake DC WA 6965

Directors:

Simon H. Byrne  
J.D. Patrick Creaghan  
John V. Ivulich  
Laura A. Reed  
Robert J. Routs  
Roger J. Urwin  
Charles W. Wilson

Officers:

Roger J. Urwin .....Chairman  
J.D. Patrick Creaghan .....Managing Director & Chief Operating Officer  
John V. Ivulich.....Chief Financial Officer & Public Officer  
Stevan Green.....President, ATCO Gas Australia  
Simon H. Byrne .....Secretary

Description of Business:

ATCO Gas Australia owns, operates and maintains natural gas infrastructure for the purposes of serving residential, commercial and industrial end-users.

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

10035 – 105 Street NW  
Edmonton, AB  
T5J 2V6

Directors (ATCO Gas and Pipelines Ltd.):

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

Officers:

Siegfried W. Kiefer.....Chair & Chief Executive Officer  
George J. Lidgett .....President  
Dennis A. DeChamplain.....Executive Vice President & Chief Financial Officer  
D. Jason Sharpe.....Senior Vice President & General Manager, Natural Gas  
Brian P. Shkrobot.....Senior Vice President, Finance & Regulatory  
Shane J. Ellis .....Vice President, Engineering  
Ryan G. Germaine .....Vice President, Operations, Calgary & Edmonton Regions  
Roger L. Mazankowski.....Vice President, Government Relations  
Lance S. Radke .....Vice President, District Operations  
Stephanie M. Schubert.....Vice President, Construction  
Corinne M. Severson .....Vice President, Regulatory – Utilities  
Kirsten S. Trunzo.....Vice President, Controller – Utilities  
Carol Gear.....Corporate Secretary  
Rumdeep K. Basra .....Assistant Corporate Secretary

Description of Business:

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

**ATCO Infrastructure Solutions Ltd.**

4<sup>th</sup> Floor, West Building  
5302 Forand St SW  
Calgary, AB  
T3E 8B4

Directors:

P. Derek Cook  
Dennis A. DeChamplain  
Colin R. Jackson

Officers:

Siegfried W. Kiefer .....Chair & Chief Executive Officer  
Dennis A. DeChamplain .....Executive Vice President  
P. Derek Cook .....Senior Vice President  
Colin R. Jackson .....Vice President  
Carol Gear .....Corporate Secretary  
Rumdeep K. Basra .....Assistant Corporate Secretary

Description of Business:

ATCO Infrastructure Solutions Ltd. provides energy infrastructure services and solutions.

**ATCO Investments Ltd.**

4<sup>th</sup> Floor, West Building  
5302 Forand St SW  
Calgary, AB  
T3E 8B4

Directors:

Dennis A. DeChamplain  
Christine R. Simpson  
Nancy C. Southern

Officers:

Siegfried W. Kiefer .....Chair & Chief Executive Officer  
Dennis A. DeChamplain .....Executive Vice President  
P. Derek Cook .....Senior Vice President  
Colin R. Jackson .....Vice President  
Carol Gear .....Corporate Secretary  
Rumdeep K. Basra .....Assistant Corporate Secretary

Description of Business:

ATCO Investments Ltd. is a commercial real estate business that holds investments for sale, lease or development.



**ATCO Midstream NWT Ltd.**

4<sup>th</sup> Floor, West Building  
5302 Forand St SW  
Calgary, AB  
T3E 8B4

Directors:

Dennis A. DeChamplain  
Siegfried W. Kiefer  
Robert J. Myles

Officers:

Siegfried W. Kiefer .....Chair & Chief Executive Officer  
Robert J. Myles .....President  
Dennis A. DeChamplain .....Executive Vice President  
Chad L. Gareau .....Senior Vice President  
Michael C. Shaw .....Senior Vice President  
Carol Gear .....Corporate Secretary  
Rumdeep K. Basra .....Assistant Corporate Secretary

Description of Business:

ATCO Midstream NWT Ltd. provides support services to utility ventures in the NWT.

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

909 – 11 Avenue SW  
Calgary, AB  
T2R 1L8

Directors (ATCO Gas and Pipelines Ltd.):

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

Officers:

Siegfried W. Kiefer.....Chair & Chief Executive Officer  
George J. Lidgett .....President  
Dennis A. DeChamplain .....Executive Vice President & Chief Financial Officer  
D. Jason Sharpe.....Senior Vice President & General Manager, Natural Gas  
Brian P. Shkrobot.....Senior Vice President, Finance & Regulatory  
Shane J. Ellis .....Vice President, Engineering  
Ryan G. Germaine .....Vice President, Operations, Calgary & Edmonton Regions  
Roger L. Mazankowski.....Vice President, Government Relations  
Lance S. Radke .....Vice President, District Operations  
Stephanie M. Schubert.....Vice President, Construction  
Corinne M. Severson .....Vice President, Regulatory – Utilities  
Kirsten S. Trunzo.....Vice President, Controller – Utilities  
Carol Gear.....Corporate Secretary  
Rumdeep K. Basra .....Assistant Corporate Secretary

Description of Business:

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

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

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

Directors:

Pierre Alarie  
James T. Delano  
Jiri (George) Opocensky (Secretary)  
Hector A. Rangel  
Wayne K. Stensby (Chair)

Officers:

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

Description of Business:

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

**ATCO Power (2010) Ltd.**

4<sup>th</sup> Floor, West Building  
5302 Forand St SW  
Calgary, AB  
T3E 8B4

Directors:

Dennis A. DeChamplain  
Siegfried W. Kiefer  
Robert J. Myles

Officers:

Siegfried W. Kiefer.....Chair & Chief Executive Officer  
Robert J. Myles.....President  
Dennis A. DeChamplain.....Executive Vice President & Chief Financial Officer  
Chad L. Gareau.....Senior Vice President, Corporate Strategy & Development  
Carol Gear.....Corporate Secretary  
Rumdeep K. Basra.....Assistant Corporate Secretary

Description of Business:

ATCO Power (2010) Ltd. develops, builds, owns and operates renewable and natural gas electricity generation facilities and provides energy infrastructure services and solutions.

**ATCO Structures & Logistics Ltd.**

4<sup>th</sup> Floor, West Building  
5302 Forand St SW  
Calgary, AB  
T3E 8B4

Directors:

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

Officers:

Nancy C. Southern .....Chair & Chief Executive Officer  
Adam M. Beattie .....President, Structures  
James Landon.....President, Frontec  
Dennis A. DeChamplain .....Executive Vice President & Financial Officer  
Michael M. Clennett .....Senior Vice President, ATCO Structures  
Benoit E.J. Gagne .....Vice President, Canada WFH  
Rebecca M. Kalmacoff .....Vice President, Controller  
William J. Haliburton.....Vice President, WFH Operations  
Carol Gear.....Corporate Secretary  
Rumdeep K. Basra .....Assistant Corporate Secretary

Description of Business:

ATCO Structures & Logistics Ltd. provides modular construction services and provides solutions for workforce and residential housing, modular facilities, site support services and logistics and operations management. ATCO Structures & Logistics Ltd. provides relocatable structures, permanent offsite construction, workforce camps and lodges.

**Canadian Utilities Limited**

4<sup>th</sup> Floor, West Building  
5302 Forand St SW  
Calgary, AB  
T3E 8B4

Directors:

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

Officers:

Nancy C. Southern.....Executive Chair  
Siegfried W. Kiefer.....President & Chief Executive Officer  
Dennis A. DeChamplain.....Executive Vice President & Chief Financial Officer  
Robert J. Myles.....Executive Vice President, Corporate Development  
Rebecca A. Penrice.....Executive Vice President, Corporate Services  
George J. Lidgett.....Executive Vice President & General Manager, Utilities  
Wayne K. Stensby.....Executive Vice President, Puerto Rico  
M. George Constantinescu.....Senior Vice President & Chief Transformation Officer  
P. Derek Cook.....Senior Vice President & Controller  
Colin R. Jackson.....Vice President, Finance, Treasury & Risk  
Carol Gear.....Corporate Secretary

Description of Business:

Canadian Utilities Limited delivers essential services and innovative business solutions in Utilities (electricity and natural gas transmission and distribution, and international electricity operations), Energy Infrastructure (electricity generation, energy storage, and industrial water solutions) and Retail Energy (electricity and natural gas retail sales).

**CU Inc.**

4<sup>th</sup> Floor, West Building  
5302 Forand St SW  
Calgary, AB  
T3E 8B4

Directors:

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

Officers:

Nancy C. Southern .....Executive Chair  
Siegfried W. Kiefer .....President & Chief Executive Officer  
Dennis A. DeChamplain .....Executive Vice President & Chief Financial Officer  
Rebecca A. Penrice .....Executive Vice President, Corporate Services  
George J. Lidgett .....Executive Vice President & General Manager  
Brian P. Shkrobot .....Senior Vice President, Finance & Regulatory  
Colin R. Jackson .....Vice President, Finance, Treasury & 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:

Pierre Alarie  
Robert J. Myles  
Jiri (George) Opocensky (Secretary)  
Hector A. Rangel  
Wayne K. Stensby (Chair)

Officers:

Jiri (George) Opocensky .....General Manager  
Jorge López de Cárdenas Melgar.....Statutory Examiner

Description of Business:

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



**Northland Utilities (NWT) Limited**

66 Woodland Drive, Bay 1

Hay River, NT

X0E 1G1

Directors:

Darrell K. Beaulieu

Loraine M. Charlton

Siegfried W. Kiefer

Robert J. Normand

Gregory J. Nyuli

Nancy C. Southern

Officers:

Nancy C. Southern.....Chair

Siegfried W. Kiefer.....Chief Executive Officer

George J. Lidgett.....President

Melanie L. Bayley.....Senior Vice President

Brian P. Shkrobot.....Senior Vice President

Douglas F. Tenney.....Vice President

Carol Gear.....Corporate Secretary

Rumdeep K. Basra.....Assistant Corporate Secretary

Description of Business:

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

**Northland Utilities (Yellowknife) Limited**

481 Range Lake Road  
Yellowknife, NT  
X1A 3R9

Directors:

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

Officers:

Nancy C. Southern.....Chair  
Siegfried W. Kiefer.....Chief Executive Officer  
George J. Lidgett.....President  
Melanie L. Bayley.....Senior Vice President  
Brian P. Shkrobot.....Senior Vice President  
Douglas F. Tenney.....Vice President  
Carol Gear.....Corporate Secretary  
Rumdeep K. Basra.....Assistant Corporate Secretary

Description of Business:

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

**Spruce Meadows Ltd.**

18011 Spruce Meadows Way SW  
Calgary, AB  
T2X 4B7

Directors and Officers:

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

Description of Business:

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

**The Yukon Electrical Company Limited DBA ATCO Electric Yukon**

#100, 1100 – First Avenue

Whitehorse, YT

Y1A 3T4

Directors:

Dennis A. DeChamplain

Siegfried W. Kiefer

George J. Lidgett

Officers:

Siegfried W. Kiefer.....Chair & Chief Executive Officer

George J. Lidgett.....President

Dennis A. DeChamplain.....Executive Vice President

Melanie L. Bayley .....Senior Vice President

Brian P. Shkrobot.....Senior Vice President

Douglas F. Tenney .....Vice President

Carol Gear.....Corporate Secretary

Rumdeep K. Basra .....Assistant Corporate Secretary

Description of Business:

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

ATCO Gas  
Summary of Major Transactions  
For the Year Ended December 31, 2020

Service	Description	Transaction with	2020 Actual (\$000)
<b>REVENUES</b>			
<b><u>ENGINEERING SERVICES</u></b>			
Engineering/Project Services	General engineering, construction and operational support services.	ATCO Pipelines	5,158
<b>TOTAL ENGINEERING SERVICES REVENUE</b>			<b>5,158</b>
<b><u>MECHANICAL SERVICES</u></b>			
Mechanical Services	Tool crib, special services, fleet maintenance, machining, welding, building maintenance, carpentry, transportation and dispatch services.	ATCO Pipelines	10,768
<b>TOTAL MECHANICAL SERVICES REVENUE</b>			<b>10,768</b>
<b><u>FLEET MAINTENANCE SERVICES</u></b>			
Fleet Maintenance Services	General fleet maintenance services and related supplies.	ATCO Electric	1,153
<b>TOTAL FLEET MAINTENANCE SERVICES REVENUE</b>			<b>1,153</b>

ATCO Gas  
Summary of Major Transactions  
For the Year Ended December 31, 2020

Service	Description	Transaction with	2020 Actual (\$000)
<b>EXPENSES/CAPITAL/ASSET TRANSFERS</b>			
<b><u>INTEREST ON LONG TERM DEBT</u></b>			
Interest on Long Term Advances	Interest paid on debentures with CU Inc.	CU Inc.	76,910
<b>TOTAL INTEREST ON LONG TERM DEBT</b>			<b>76,910</b>
<b><u>DIVIDENDS ON PREFERRED SHARES</u></b>			
Equity Preferred Shares	Dividends paid on equity preferred shares.	CUL	1,107
Equity Preferred Shares	Dividends paid on equity preferred shares.	CU Inc.	2,271
<b>TOTAL DIVIDENDS ON PREFERRED SHARES</b>			<b>3,377</b>
<b><u>LICENSE FEE</u></b>			
License Fee	Use of ATCO name and trademark.	ATCO Ltd.	2,136
<b>TOTAL LICENSE FEE EXPENSE</b>			<b>2,136</b>
<b><u>ADMINISTRATIVE SERVICES</u></b>			
Administrative Services	Head office costs.	ATCO Ltd./ CUL / CU Inc.	20,710
Administrative Services	Shared services costs and expenses.	CUL	1,625
Administrative Services	Shared services costs and expenses.	CU Inc.	12,806
<b>TOTAL ADMINISTRATIVE SERVICES EXPENSE/CAPITAL</b>			<b>35,140</b>
<b><u>RENT</u></b>			
Rental Space - AC in Edmonton	Rental and parking space in the AC in Edmonton	CUL	2,568
Rental Space - AC in Calgary	Rental and parking space in the AC in Calgary	CUL	1,863
<b>TOTAL RENT EXPENSE</b>			<b>4,431</b>
<b><u>RETAIL SERVICES</u></b>			
Commodity and Administration Fees	Retail services for natural gas and electricity for company use.	ATCO Energy Ltd	864
<b>TOTAL RETAIL SERVICES EXPENSE</b>			<b>864</b>
<b><u>FLEET MAINTENANCE SERVICES</u></b>			
Fleet Maintenance Services	Fleet servicing and repairs.	ATCO Electric	538
<b>TOTAL FLEET MAINTENANCE SERVICES EXPENSE/CAPITAL</b>			<b>538</b>
<b><u>ENGINEERING SERVICES</u></b>			
Engineering/Project Services	General engineering, construction and operational support services.	ATCO Pipelines	1,089
<b>TOTAL ENGINEERING SERVICES EXPENSE/CAPITAL</b>			<b>1,089</b>
<b><u>ODORIZATION SERVICES</u></b>			
Odorization Services	Addition of odorant to gas distributed to ATCO Gas customers.	ATCO Pipelines	925
<b>TOTAL ODORIZATION SERVICES EXPENSE</b>			<b>925</b>

**SCADA UTILIZATION**

SCADA Utilization	Remote alarm monitoring at various ATCO Gas SCADA sites.	ATCO Pipelines	663
<b>TOTAL SCADA UTILIZATION EXPENSE</b>			<b>663</b>

**ASSET TRANSFERS**

Purchase of Utility Asset	East Calgary B Control Odorization Equipment.	ATCO Pipelines	255
Purchase of Utility Asset	Pembina Transmission Line.	ATCO Pipelines	61
<b>TOTAL ASSET TRANSFERS</b>			<b>316</b>

Note: Asset transfer listing does not reflect corrections to prior period transfers.

ATCO Gas  
Summary of Non-Major Transactions  
At December 31, 2020

Service	Description	Transaction with	2020 Actual (\$000)
<b>REVENUES</b>			
<b>COMMUNICATIONS OPERATIONS</b>			
Communications Operations	Communication operations services for mobile radios, SCADA communications and communication facilities.	ATCO Pipelines	435
<b>TOTAL COMMUNICATIONS OPERATIONS SERVICES REVENUE</b>			<b>435</b>
<b>ODORANT FOR PIPELINES CUSTOMERS AND LABORATORY SERVICES</b>			
Odorant for Pipelines Customers and Laboratory Services	Odorant for odorizing pipelines and laboratory services.	ATCO Pipelines	152
<b>TOTAL ODORANT FOR PIPELINES CUSTOMERS AND LABORATORY SERVICES REVENUE</b>			<b>152</b>
<b>ELECTRONICS, INSTRUMENTATION AND METER REPAIR SERVICES</b>			
Electronics, Instrumentation and Meter Repair Services	Provision of operations and technical support services for electronics, instrumentation and meter repair services.	ATCO Pipelines	10
<b>TOTAL ELECTRONICS, INSTRUMENTATION AND METER REPAIR SERVICES REVENUE</b>			<b>10</b>
<b>SHARED FACILITY SERVICES</b>			
Shared Facility Services	Office space and office services for various locations throughout the province.	ATCO Pipelines	10
<b>TOTAL SHARED FACILITY SERVICES REVENUE</b>			<b>10</b>
<b>SCADA LOAD BALANCING POWER SHARING</b>			
SCADA Load Balancing Power Sharing	Provision of electrical power to ATCO Pipelines at specified ATCO Gas sites.	ATCO Pipelines	7
<b>TOTAL SCADA LOAD BALANCING POWER SHARING REVENUE</b>			<b>7</b>
<b>MANAGEMENT AND OVERSIGHT SERVICES</b>			
Management and Oversight Services	ATCO Gas has overall responsibility for the day to day oversight of the operation of the Inuvik ("IGL") distribution system.	ATCO Energy Solutions	27
<b>TOTAL MANAGEMENT AND OVERSIGHT SERVICES REVENUE</b>			<b>27</b>
<b>COMMUNICATION OPERATIONS</b>			
Communications Operations	Communication operations services for mobile radios, SCADA communications and communication facilities.	ATCO Energy Solutions	11
<b>TOTAL COMMUNICATION OPERATIONS REVENUE</b>			<b>11</b>
<b>Equipment Services</b>			
Equipment Services	Provides equipment rental, equipment usage and operator and delivery services.	ATCO Electric	136
<b>TOTAL EQUIPMENT SERVICES REVENUE</b>			<b>136</b>
<b>INTEREST INCOME</b>			
Short Term Advances	Interest income from short term advances.	CU Inc.	366
<b>TOTAL INTEREST INCOME</b>			<b>366</b>



<b>PROJECT SERVICES</b>			
Project Services	General engineering, project execution and operational support services.	ATCO Power (2010) Ltd.	201
<b>TOTAL PROJECT SERVICES REVENUE</b>			<b>201</b>
<b>LUMA PROJECT SERVICES</b>			
LUMA Project Services	Project services and support.	ATCO Power (2010) Ltd.	83
<b>TOTAL LUMA PROJECT SERVICES REVENUE</b>			<b>83</b>
<b>METER READING AND PROCESSING SERVICES</b>			
Meter Reading and Processing Services	Provision of meter reading services through the ATCO Gas data capture system.	North of 60 Companies	25
<b>TOTAL METER READING AND PROCESSING SERVICES REVENUE</b>			<b>25</b>
<b>PROJECT SERVICES</b>			
Project Services	General engineering, project execution and operational support services.	ATCO Energy Solutions	196
<b>TOTAL PROJECT SERVICES REVENUE</b>			<b>196</b>

ATCO Gas  
Summary of Non-Major Transactions  
At December 31, 2020

Service	Description	Transaction with	2020 Actual (\$000)
<b>EXPENSES/CAPITAL/ASSET TRANSFERS</b>			
<b><u>SHARED OFFICE SERVICES</u></b>			
Shared Office Services	Labour, yard, office, warehouse space, office-related supplies, building and warehouse operations and maintenance for various locations throughout the province.	ATCO Electric	348
<b>TOTAL SHARED OFFICE SERVICES EXPENSE</b>			<b>348</b>
<b><u>CUSTOMER CARE &amp; BILLING SERVICES</u></b>			
Customer Care & Billing Services	Provide support for CC&B services related to call center, office and billing functions as requested by ATCO Gas.	ATCO Electric	379
<b>TOTAL CUSTOMER CARE &amp; BILLING SERVICES EXPENSE</b>			<b>379</b>
<b><u>PROJECT SERVICES</u></b>			
Project Services	Design and Project Engineering, Construction, Project Management, Land Planning Services and Materials Management.	ATCO Electric	41
<b>TOTAL PROJECT SERVICES EXPENSE</b>			<b>41</b>
<b><u>CO-LOCATE LICENSE AND ACCESS</u></b>			
Tower and Circuit Leases	Telecommunications tower, antenna and circuit leases for various locations throughout the province.	ATCO Electric	134
<b>TOTAL CO-LOCATE LICENSE AND ACCESS EXPENSE</b>			<b>134</b>
<b><u>HIGH PRESSURE (HP) LATERAL SERVICES</u></b>			
HP Lateral Services	Operations, maintenance and emergency response services for ATCO Gas high pressure pipelines located throughout the province.	ATCO Pipelines	15
<b>TOTAL HIGH PRESSURE (HP) LATERAL SERVICE EXPENSE</b>			<b>15</b>
<b><u>GUARANTEE FEES</u></b>			
Guarantee Fees	Guarantee Fees.	CUL	250
<b>TOTAL GUARANTEE FEES EXPENSE</b>			<b>250</b>
<b><u>FACILITIES USAGE AND SPONSORSHIP</u></b>			
Facilities Usage and Sponsorship	Sponsorship of show jumping events at Spruce Meadows.	Spruce Meadows	92
<b>FACILITIES USAGE AND SPONSORSHIP EXPENSE</b>			<b>92</b>

**ATCO Gas  
Summary of Occasional Services  
For the 2020 Reporting Period**

<b>Service</b>	<b>Description</b>	<b>Transaction With</b>	<b>2020 Actuals \$(000's)</b>	<b>Profit/Cost Recovery</b>	<b>Materiality</b>
<b>REVENUES</b>					
Health and Safety Services	Health and safety services (CU Inc.)	Canadian Utilities	\$ 68	Cost Recovery	Non-material recurring
Health and Safety Services	Health and safety services (CUL)	Canadian Utilities	\$ 58	Cost Recovery	Non-material recurring
Administrative Support Services	Administrative Support Services	Canadian Utilities	\$ 16	Cost Recovery	Non-material recurring
Fleet Maintenance	General fleet management services and related supplies	Canadian Utilities	\$ 5	Cost Recovery	Non-material recurring
Fleet Maintenance	General fleet management services and related supplies	ATCO Ltd.	\$ 6	Cost Recovery	Non-material recurring
Drayton Valley Office and Yard Rental	Office and Yard Rental services	ATCO Pipelines	\$ 21	Cost Recovery	Non-material recurring
Health and Safety Services	Health and safety services	ATCO Energy	\$ 22	Cost Recovery	Non-material recurring
Equipment Relocation Services	Equipment Relocation Services	ATCO Electric	\$ 32	Cost Recovery	Non-material recurring
Health and Safety Services	Health and safety services	Ashcor	\$ 22	Cost Recovery	Non-material recurring
Construction and Operation Services	Construction and Operation Services	Ashcor	\$ 2	Cost Recovery	Non-material recurring
<b>EXPENSES</b>					
Project Services	Carpentry services	ATCO Energy Solutions	\$ 44	Cost Recovery	Non-material recurring
<b>CAPITAL</b>					
Project Services	Carpentry services	ATCO Energy Solutions	\$ 56	Cost Recovery	Non-material recurring
Vegetation Management	Vegetation Management services	ATCO Electric	\$ 9	Cost Recovery	Non-material recurring
<b>INVENTORY</b>					
None to report.					

**ATCO Gas**  
**Summary of Emergency Services**  
**For the 2020 Reporting Period**

<b>Service</b>	<b>Description</b>	<b>Transaction With</b>	<b>2020 Actuals \$(000's)</b>
<b>REVENUES</b>			
None to report.			
<b>EXPENSES</b>			
None to report.			
<b>CAPITAL</b>			
None to report.			

**ATCO GAS  
2020 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES**

**EMPLOYEES TRANSFERRING FROM ATCO GAS TO AFFILIATES**

<b>Job Title</b>	<b>Employment Type</b>	<b>Transferred To</b>	<b>Effective Date</b>	<b>Type of Transfer/Reason</b>
Engineering Co-op Student	Casual	ATCO Pipelines	January 6, 2020	Reorganization
E&I and Process Control Technologist	Permanent	ATCO Pipelines	January 11, 2020	Reorganization
Engineer	Permanent	ATCO Pipelines	January 25, 2020	Career Opportunity
Administrative Coordinator	Permanent	ATCO Pipelines	January 25, 2020	Reorganization
Supervisor, Field Operations Edmonton Region	Permanent	ATCO Pipelines	January 25, 2020	Reorganization
Garage Serviceman	Temporary	ATCO Electric	February 8, 2020	Career Opportunity
Engineer	Permanent	ATCO Energy Solutions Ltd.	March 7, 2020	Career Opportunity
Operator - Distribution	Permanent	ATCO Pipelines	March 7, 2020	Career Opportunity
Operator - Distribution	Permanent	ATCO Pipelines	March 21, 2020	Career Opportunity
EIT	Permanent	ATCO Pipelines	April 4, 2020	Reorganization
Training Coordinator	Permanent	ATCO Energy Solutions Ltd.	May 16, 2020	Career Opportunity
Human Resources Advisor	Permanent	CU Inc	June 27, 2020	Career Opportunity
SME-Field Specialist/Field Activities	Permanent	ATCO Energy Solutions Ltd.	July 25, 2020	Career Opportunity
Supervisor, Yellowhead Northeast	Permanent	ATCO Energy Solutions Ltd.	July 25, 2020	Career Opportunity
Manager, Environment & Quality	Permanent	ATCO Energy Solutions Ltd.	July 25, 2020	Career Opportunity
Director, Construction	Permanent	Canadian Utilities Limited	October 31, 2020	Career Opportunity
Director, Planning & Reporting	Permanent	CU Inc	November 28, 2020	Career Opportunity

**ATCO GAS**  
**2020 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES**

<b>Job Title</b>	<b>Employment Type</b>	<b>Transferred To</b>	<b>Effective Date</b>	<b>Type of Transfer/Reason</b>
Senior Engineer	Permanent	ATCO Pipelines	December 26, 2020	Reorganization
Engineer	Permanent	ATCO Energy Solutions Ltd.	December 26, 2020	Reorganization
Operational Services Sales Representative	Permanent	ATCO Energy Solutions Ltd.	December 26, 2020	Reorganization
Engineer	Permanent	ATCO Pipelines	December 26, 2020	Reorganization
District Mechanic	Permanent	ATCO Electric	December 26, 2020	Reorganization
Execution & Delivery Manager	Permanent	ATCO Energy Solutions Ltd.	December 26, 2020	Reorganization
Sales Manager	Permanent	ATCO Energy Solutions Ltd.	December 26, 2020	Reorganization

**ATCO GAS  
2020 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES**

**EMPLOYEES TRANSFERRING TO ATCO GAS FROM AFFILIATES**

<b>Job Title</b>	<b>Employment Type</b>	<b>Transferred From</b>	<b>Effective Date</b>	<b>Type of Transfer/Reason</b>
Engineering Co-op Student	Casual	ATCO Pipelines	January 11, 2020	Career Opportunity
Supervisor, Contract Construction (Distribution)	Permanent	ATCO Pipelines	January 25, 2020	Reorganization
Supervisor, Planning & Reporting	Permanent	CU Inc.	February 22, 2020	Career Opportunity
Program Assurance Manager	Permanent	CU Inc.	March 7, 2020	Career Opportunity
Project Manager	Permanent	CU Inc.	March 7, 2020	Career Opportunity
Project Controls Analyst	Permanent	ATCO Pipelines	March 7, 2020	Career Opportunity
Project Controls Analyst	Permanent	ATCO Pipelines	March 7, 2020	Career Opportunity
Supervisor, Weld Quality Assurance	Permanent	ATCO Pipelines	March 21, 2020	Reorganization
Senior Plant Support Coordinator	Permanent	ATCO Pipelines	March 21, 2020	Reorganization
Payments & Finance Specialist, M2C	Permanent	CU Inc.	April 18, 2020	Career Opportunity
Engineering Co-op Student	Permanent	ATCO Energy Solution Ltd.	May 4, 2020	Career Opportunity
Operational Services Sales Representative	Permanent	ATCO Pipelines	May 30, 2020	Career Opportunity
Customer Service Specialist, CC&B	Permanent	ATCO Pipelines	June 13, 2020	Career Opportunity
Supervisor, Field Operations Edmonton Region	Permanent	ATCO Pipelines	June 27, 2020	Career Opportunity
Accountant	Permanent	CU Inc.	August 8, 2020	Career Opportunity
Supervisor, Operational Planning T&D	Permanent	ATCO Electric	September 5, 2020	Career Opportunity
Advisor, Human Resources	Permanent	CU Inc.	October 31, 2020	Career Opportunity

**ATCO GAS**  
**2020 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES**

<b>Job Title</b>	<b>Employment Type</b>	<b>Transferred From</b>	<b>Effective Date</b>	<b>Type of Transfer/Reason</b>
Supervisor, Yellowhead Northeast	Permanent	ATCO Electric	November 14, 2020	Career Opportunity
Director, Planning & Reporting	Permanent	CU Inc.	November 28, 2020	Career Opportunity
Accountant	Permanent	CU Inc.	November 28, 2020	Career Opportunity
Specialist, Commercial	Permanent	ATCO Electric	December 26, 2020	Reorganization
Manager, Initiatives	Permanent	ATCO Pipelines	December 26, 2020	Reorganization



**ATCO GAS**  
**2020 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES**

**EMPLOYEES SECONDED FROM ATCO GAS TO AFFILIATES**

<b>Job Title</b>	<b>Employment Type</b>	<b>Transferred To</b>	<b>Effective Date</b>	<b>Type of Transfer/Reason</b>
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**ATCO GAS**  
**2020 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES**

**EMPLOYEES SECONDED TO ATCO GAS FROM AFFILIATES**

<b>Job Title</b>	<b>Employment Type</b>	<b>Transferred From</b>	<b>Effective Date</b>	<b>Type of Transfer/Reason</b>
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**OFFICER'S CERTIFICATE**

To: The Alberta Utilities Commission

I, Corinne M. Severson 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 – Utilities (Compliance Officer), and as such I have personal knowledge of, or have conducted due inquiry of individuals who have personal knowledge of, the facts and matters herein stated.
2. Capitalized terms used herein (which are not otherwise defined herein) shall have the meanings ascribed thereto in the ATCO Group Inter-Affiliate Code of Conduct (the Code).
3. I have read the Code, the Compliance Plan of the Utility dated October 4, 2010 and the Compliance Report of the Utility dated April 30, 2021.
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: Corinne M. Severson

Title: Vice President, Regulatory – Utilities  
(Compliance Officer)

Signature: Original Signed

Date: April 30, 2021

**OFFICER'S CERTIFICATE**

To: The Alberta Utilities Commission

I, D. Jason Sharpe of the City of Calgary 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 President, ATCO Gas & Pipelines 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, 2021.
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: D. Jason Sharpe

Title: President, ATCO Gas & Pipelines

Signature: Original Signed

Date: April 29, 2021