

April 29, 2022

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 2021 Reporting Period

Attached please find the 2021 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 2021 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, 2021 to December 31, 2021.

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, 2021.

(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 Non-Major Transactions).

(e) Assessment of Compliance with the Code

ATCO Gas has complied with the ATCO Group Inter-Affiliate Code of Conduct during 2021. 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 2021, processes required to meet Compliance Plan obligations were carried out and communicated to ATCO Gas' Compliance Plan Committee, including the review and any necessary amendments to Services Agreements with Affiliates. 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 its 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. In the event amendments are needed in the future, ATCO Gas will seek to amend its Compliance Plan.

All requirements for ensuring ATCO Gas' compliance with the Plan were met during 2021.

(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 2021 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, verbal and written (electronic mail) inquiries are received internally and Code clarifications are provided. On behalf of the Compliance Officer, dedicated ATCO compliance 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. To that end, all inquiries were responded to and appropriately resolved, with confirmation that none resulted in a contravention of the Code.

(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 2021. These transactions are provided in Appendix 4.

(j) Affiliated Party Transaction Summary

A summary overview of the non-major 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 2021 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 2021 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 2021 Compliance Report and ATCO Gas' compliance with the Code in 2021. The certificates are signed by the Compliance Officer and President of ATCO Gas.

As a precursor to these certificates and as an additional measure implemented, The Management Team of ATCO Gas engaged in its day to day operations also provided certificates attesting to compliance with the Code to the Compliance Officer and the President of ATCO Gas prior to their attestations.

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' 2021 Compliance Report will be posted on the ATCO website.

ATCO GAS
INTER-AFFILIATE CODE OF CONDUCT
COMPLIANCE PLAN

Amended as of October 4, 2010

Table of Contents

| | | |
|----------|--|-----------|
| 1 | PURPOSE AND OBJECTIVES OF THE COMPLIANCE PLAN | 3 |
| 2 | GENERAL PROVISIONS | 3 |
| 2.1 | Definitions..... | 3 |
| 2.2 | Interpretation | 7 |
| 2.3 | To Whom this Plan Applies | 7 |
| 2.4 | Coming into Force | 7 |
| 2.5 | Amendments to this Plan | 7 |
| 2.6 | Retained for Numbering Consistency | 7 |
| 2.7 | Authority of the AUC | 8 |
| 3 | GOVERNANCE AND SEPARATION OF UTILITY BUSINESSES | 8 |
| 3.1 | Governance | 8 |
| 3.1.1 | Separate Operations | 8 |
| 3.1.2 | Retained for Numbering Consistency | 9 |
| 3.1.3 | Separate Management..... | 9 |
| 3.1.4 | Retained for Numbering Consistency | 9 |
| 3.1.5 | Guiding Principle | 10 |
| 3.2 | Degree of Separation..... | 10 |
| 3.2.1 | Accounting Separation..... | 10 |
| 3.2.2 | Physical Separation..... | 11 |
| 3.2.3 | Separation of Information Services | 11 |
| 3.2.4 | Financial Transactions with Affiliates | 12 |
| 3.3 | Resource Sharing | 13 |
| 3.3.1 | Sharing of Employees | 13 |
| 3.3.2 | Transferring of Employees | 14 |
| 3.3.3 | Sharing of Assets | 14 |
| 3.3.4 | Shared Services Permitted | 15 |
| 3.3.5 | Retained for Numbering Consistency | 16 |
| 3.3.6 | Occasional Services Permitted..... | 16 |
| 3.3.7 | Emergency Services Permitted | 16 |
| 4 | TRANSFER PRICING..... | 17 |
| 4.1 | For Profit Affiliate Services | 17 |
| 4.2 | Pricing For Profit Affiliate Services | 18 |
| 4.2.1 | Retained for Numbering Consistency | 18 |
| 4.2.2 | Retained for Numbering Consistency | 18 |
| 4.3 | Retained for Numbering Consistency | 18 |
| 4.4 | Asset Transfers..... | 18 |
| 4.5 | Retained for Numbering Consistency | 19 |
| 4.6 | Asset Transfers Between Utilities for Operational Efficiencies | 19 |

| | | |
|-----------|---|-----------|
| 5 | EQUAL TREATMENT WITH RESPECT TO UTILITY SERVICES | 20 |
| 5.1 | Impartial Application of Tariff..... | 20 |
| 5.2 | Equal Access | 20 |
| 5.3 | No Undue Influence | 20 |
| 5.4 | Affiliate Activities..... | 21 |
| 5.5 | Name and Logo | 21 |
| 5.6 | Retained for Numbering Consistency | 21 |
| 6 | CONFIDENTIALITY OF INFORMATION | 21 |
| 6.1 | Utility Information | 21 |
| 6.2 | Management Exception..... | 21 |
| 6.3 | No Release of Confidential Information | 22 |
| 6.4 | Aggregated Confidential Information | 22 |
| 7 | COMPLIANCE MEASURES..... | 23 |
| 7.1 | Responsibility for Compliance..... | 23 |
| 7.2 | Communication of Code and Compliance Plan | 23 |
| 7.3 | Retained for Numbering Consistency | 24 |
| 7.4 | Responsibilities of the Compliance Officer | 24 |
| 7.5 | The Compliance Plan | 25 |
| 7.6 | The Compliance Report | 25 |
| 7.7 | Retained for Numbering Consistency | 25 |
| 7.8 | Retained for Numbering Consistency | 25 |
| 8 | DISPUTES, COMPLAINTS AND INQUIRIES | 26 |
| 8.1 | Filing with the Compliance Officer | 26 |
| 8.2 | Processing by Utility | 26 |
| 8.2.1 | Compliance Officer Acknowledgement | 26 |
| 8.2.2 | Disposition | 26 |
| 8.3 | Referral to the AUC | 27 |
| 9 | RETAINED FOR NUMBERING CONSISTENCY | 27 |
| 9.1 | Retained for Numbering Consistency | 27 |
| 9.2 | Retained for Numbering Consistency | 27 |
| 10 | EFFECTIVE DATE OF THE COMPLIANCE PLAN | 27 |
| 11 | SCHEDULE A – OFFICER’S CERTIFICATE | 28 |
| 12 | SCHEDULE B – COMPLIANCE REPORT | 29 |
| 13 | SCHEDULE C – DIRECTORS’ RESOLUTION | 30 |

1 PURPOSE AND OBJECTIVES OF THE COMPLIANCE PLAN

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

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

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

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

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

2 GENERAL PROVISIONS

2.1 Definitions

In this [Compliance Plan](#), the following capitalized words and phrases shall have the following meanings:

- (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;

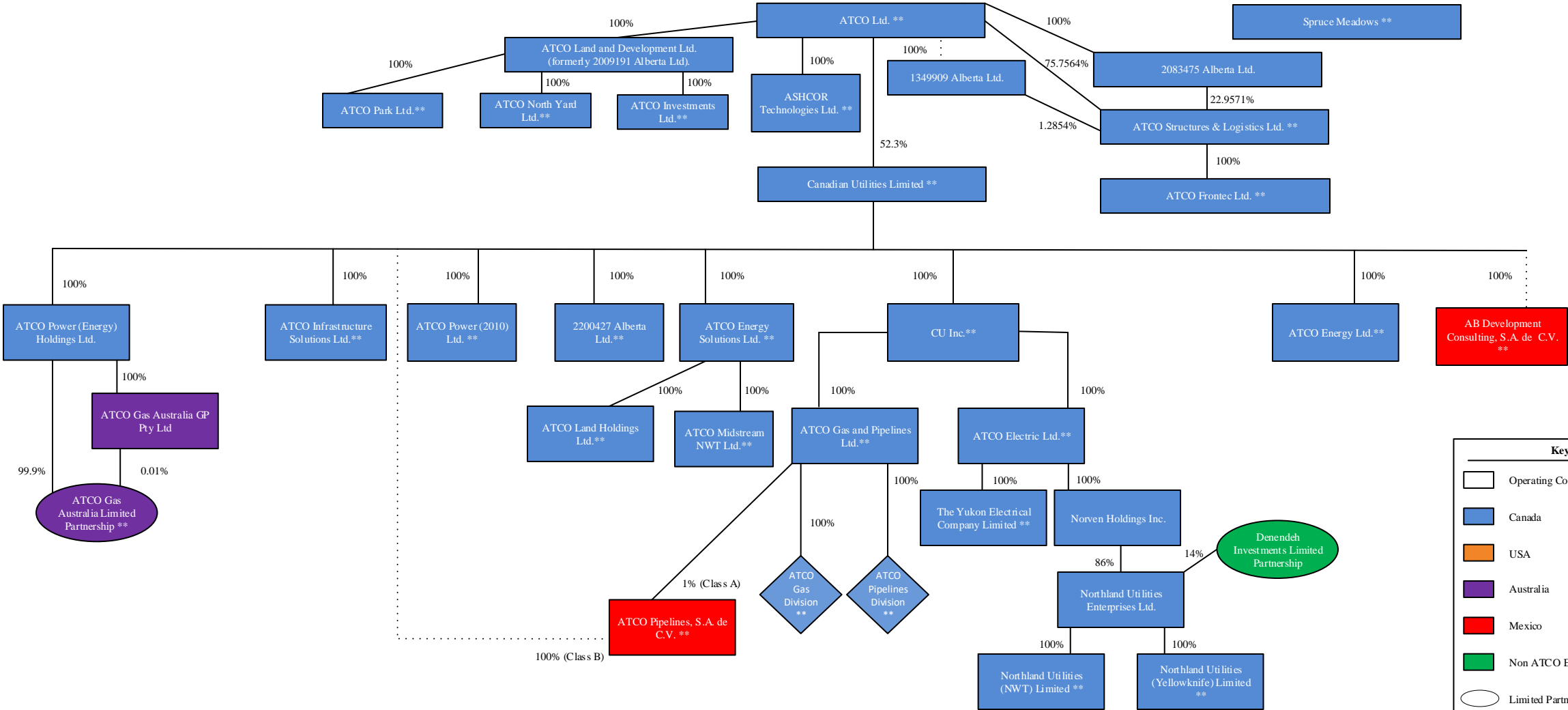
AND WHEREAS the Board of Directors of the Corporation has been advised by the management of the Corporation, including the **Compliance Officer**, as to the measures taken in respect of compliance, as well as having reviewed incidents relating to possible non-compliance, if any;

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, 2021



Key

- Operating Company
- Canada
- USA
- Australia
- Mexico
- Non ATCO Entity
- Limited Partnership
- Division
- Indirect Ownership
- ** ATCO Inter-Affiliate relationship with one or more ATCO Utility

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

AFFILIATES OF ATCO UTILITIES

Table of Contents

| | |
|--|----|
| 2200427 Alberta Ltd. | 2 |
| AB Development Consulting, S.A. de C.V. | 3 |
| ASHCOR Technologies Ltd. | 4 |
| ATCO Ltd. | 5 |
| ATCO Electric Ltd..... | 6 |
| ATCO Energy Ltd..... | 7 |
| ATCO Energy Solutions Ltd. | 8 |
| ATCO Frontec Ltd..... | 9 |
| ATCO Gas Australia Limited Partnership..... | 10 |
| ATCO Gas Australia GP Pty Ltd..... | 10 |
| ATCO Gas, a division of ATCO Gas and Pipelines Ltd. | 11 |
| ATCO Infrastructure Solutions Ltd. | 12 |
| ATCO Investments Ltd..... | 13 |
| ATCO Land Holdings Ltd. | 14 |
| ATCO Midstream NWT Ltd..... | 15 |
| ATCO North Yard Ltd..... | 16 |
| ATCO Park Ltd..... | 17 |
| ATCO Pipelines, a division of ATCO Gas and Pipelines Ltd. | 18 |
| ATCO Pipelines, S.A. de C.V..... | 19 |
| ATCO Power (2010) Ltd. | 20 |
| ATCO Structures & Logistics Ltd. | 21 |
| Canadian Utilities Limited..... | 22 |
| CU Inc..... | 23 |
| Northland Utilities (NWT) Limited..... | 24 |
| Northland Utilities (Yellowknife) Limited | 25 |
| Spruce Meadows Ltd. | 26 |
| The Yukon Electrical Company Limited DBA ATCO Electric Yukon | 27 |

2200427 Alberta Ltd.

4th Floor, West Building
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Melanie L. Bayley
Brian P. Shkrobot
Kirsten S. Trunzo

Officers:

Nancy C. SouthernChief Executive Officer
Melanie L. BayleyPresident
Brian P. Shkrobot.....Executive Vice President
Peter M. BothwellVice President
Kyle M. BrunnerVice President, Corporate Secretary
Kevin J. Burgemeister.....Vice President
Derek M. McHughVice President
Kirsten S. TrunzoVice President
Rumdeep K. BasraAssistant 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, 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 (Chair)
Izchel Martinez
Daniela Monroy
Robert J. Myles

Hector A. Rangel

Officers:

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.

4th Floor, West Building
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Stephen Lockwood
Katherine-Jane Patrick
Nancy C. Southern

Officers:

Nancy C. SouthernChair & Chief Executive Officer
Katherine-Jane PatrickPresident
Kelly BabichukVice President & General Manager
Kyle M. BrunnerVice President, Corporate Secretary
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

ASHCOR Technologies Ltd. is an Alberta-based company which harvests, processes, markets and transports coal combustion products, namely fly ash and bottom ash (combustion by-products produced at coal-fired power stations). Developed patent-pending coal ash beneficiation process (Reclaimed Ash Management technology – RAM TM) to address ponded and landfilled ash. Provides fly ash to the ready mix concrete producers, oil well servicing sector and producers of other related products.

ATCO Ltd.

4th 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, Lead Director
Nancy C. Southern, Chair
Linda A. Southern-Heathcott, Vice Chair
Norman M. Steinberg
Roger J. Urwin
Susan R. Werth
Charles W. Wilson

Officers:

Nancy C. SouthernChair & Chief Executive Officer
Katherine-Jane PatrickExecutive Vice President, Chief Financial & Investment
Officer
Rebecca A. PenriceExecutive Vice President, Corporate Services
M. George Constantinescu.....Senior Vice President & Chief Transformation Officer
Colin R. JacksonSenior Vice President, Finance, Treasury, Risk &
Sustainability
Kyle M. BrunnerVice President, 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 operations); Energy Infrastructure (energy storage, energy generation, industrial water solutions and clean fuels); Retail Energy (electricity and natural gas retail sales and whole-home solutions); Transportation (ports and transportation logistics); and Commercial Real Estate.

ATCO Electric Ltd.

10035 – 105 Street NW
Edmonton, AB
T5J 2V6

Directors:

Melanie L. Bayley
Brian P. Shkrobot
Nancy C. Southern

Officers:

| | |
|----------------------------|---|
| Nancy C. Southern | Chair & Chief Executive Officer |
| Melanie L. Bayley | President |
| Brian P. Shkrobot..... | Executive Vice President & Chief Financial Officer |
| Peter M. Bothwell | Vice President, Customer Experience & Initiatives |
| Kyle M. Brunner | Vice President, Corporate Secretary |
| Kevin J. Burgemeister..... | Vice President, Operations |
| Jay T. Massie | Vice President, Northern Development & Indigenous Relations |
| Roger L. Mazankowski | Vice President, Government Relations |
| Kumail E. Moledina..... | Vice President, Projects & Construction |
| Derek M. McHugh | Vice President, Engineering |
| Corinne M. Severson | Vice President, Regulatory – Utilities |
| Kirsten S. Trunzo | Vice President, Controller – Utilities |
| 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.

4th Floor, West Building
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Brian P. Shkrobot
Nancy C. Southern
Marshall F. Wilmot

Officers:

Nancy C. SouthernChair & Chief Executive Officer
Marshall F. Wilmot.....President
Brian P. Shkrobot.....Executive Vice President & Chief Financial Officer
P. Derek Cook.....Senior Vice President
Kyle M. BrunnerVice President, Corporate Secretary
Krista S. DungeyVice President & Controller
Sarah J. FrancisVice President & General Manager
Karim RayaniVice President, Digital & Blue Flame Kitchen
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

ATCO Energy Ltd. provides retail electricity and natural gas services in Alberta and whole-home solutions.

ATCO Energy Solutions Ltd.

4th Floor, West Building
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Robert J. Myles
Brian P. Shkrobot
Nancy C. Southern

Officers:

Nancy C. SouthernChair
Robert M. JonesPresident
Robert J. MylesExecutive Vice President, Corporate Development
Brian P. Shkrobot.....Executive Vice President & Chief Financial Officer
Chad L. GareauSenior Vice President, Corporate Strategy & Development
Karen A. Nielsen.....Senior Vice President, Renewables, North America
Michael C. ShawSenior Vice President & General Manager
Kyle M. BrunnerVice President, Corporate Secretary
Nathan CarterVice President, Projects & Construction
Farzan NathooVice President, Energy Marketing
W. James PowellVice President, Clean Fuels
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

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

ATCO Frontec Ltd.

4th Floor, West Building
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

James Landon
Katherine-Jane Patrick
Nancy C. Southern

Officers:

Nancy C. SouthernChair & Chief Executive Officer
James Landon.....President
Katherine-Jane PatrickExecutive Vice President, Chief Financial & Investment
Officer
Kyle M. BrunnerVice President, Corporate Secretary
Vitaly GaliulinVice President, North American Operations & Sales
Gurmeet K. BhatiaCorporate Controller
Rumdeep K. BasraAssistant 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. UrwinChairman
J.D. Patrick CreaghanManaging Director & Chief Operating Officer
John V. Ivulich.....Chief Financial Officer & Public Officer
Stevan Green.....President, ATCO Gas Australia
Simon H. ByrneSecretary

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.):

D. Jason Sharpe
Brian P. Shkrobot
Nancy C. Southern

Officers:

| | |
|-----------------------------|--|
| Nancy C. Southern | Chair & Chief Executive Officer |
| D. Jason Sharpe..... | President |
| Brian P. Shkrobot..... | Executive Vice President & Chief Financial Officer |
| Kyle M. Brunner | Vice President, Corporate Secretary |
| Shane J. Ellis | Vice President, District Operations & Technical Services |
| Ryan G. Germaine | Vice President, Operations, Calgary & Edmonton Regions |
| Jacalyn M. Hodgson..... | Vice President, Engineering |
| Roger L. Mazankowski | Vice President, Government Relations |
| Lance S. Radke | Vice President, Customer Experience & Initiatives |
| Stephanie M. Schubert | Vice President, Construction |
| Corinne M. Severson | Vice President, Regulatory – Utilities |
| Kirsten S. Trunzo | Vice President, Controller – Utilities |
| 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.

4th Floor, West Building
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

P. Derek Cook

Colin R. Jackson
Rebecca A. Penrice
Brian P. Shkrobot

Officers:

Nancy C. SouthernChief Executive Officer
Brian P. Shkrobot.....Executive Vice President
P. Derek Cook.....Senior Vice President
Colin R. JacksonSenior Vice President
Kyle M. BrunnerVice President, Corporate Secretary
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

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

ATCO Investments Ltd.

4th Floor, West Building
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Katherine-Jane Patrick
Christine R. Simpson
Nancy C. Southern

Officers:

Nancy C. SouthernChair & Chief Executive Officer
Katherine-Jane PatrickExecutive Vice President, Chief Financial & Investment
Officer
P. Derek CookSenior Vice President & Controller
Colin R. JacksonSenior Vice President, Finance, Treasury, Risk &
Sustainability
Kyle M. BrunnerVice President, Corporate Secretary
Christine R. SimpsonGeneral Manager
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

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

ATCO Land Holdings Ltd.

4th Floor, West Building
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Robert J. Myles
Brian P. Shkrobot
Nancy C. Southern

Officers:

Nancy C. SouthernChair
Robert M. JonesPresident
Robert J. MylesExecutive Vice President
Brian P. Shkrobot.....Executive Vice President
Chad L. GareauSenior Vice President
Karen A. Nielsen.....Senior Vice President
Kyle M. BrunnerVice President, Corporate Secretary
Farzan NathooVice President
W. James PowellVice President
Michael C. ShawVice President
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

Real estate holding investment company which holds rural real estate lands.

ATCO Midstream NWT Ltd.

4th Floor, West Building
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Robert J. Myles
Brian P. Shkrobot
Nancy C. Southern

Officers:

Nancy C. SouthernChair
Robert Jones.....President
Robert J. MylesExecutive Vice President
Brian P. Shkrobot.....Executive Vice President
Chad L. GareauSenior Vice President
Michael C. ShawSenior Vice President
Kyle M. BrunnerVice President, Corporate Secretary
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

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

ATCO North Yard Ltd.

4th Floor, West Building
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Katherine-Jane Patrick
Christine R. Simpson
Nancy C. Southern

Officers:

| | |
|------------------------------|--|
| Nancy C. Southern | Chair & Chief Executive Officer |
| Katherine-Jane Patrick | Executive Vice President, Chief Financial & Investment Officer |
| P. Derek Cook | Senior Vice President & Controller |
| Colin R. Jackson | Senior Vice President, Finance, Treasury, Risk & Sustainability |
| Kyle M. Brunner | Vice President, Corporate Secretary |
| Christine R. Simpson | General Manager |
| Rumdeep K. Basra | Assistant Corporate Secretary |

Description of Business:

Real estate holding investment company which owns real estate development properties and assets.

ATCO Park Ltd.

4th Floor, West Building
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Katherine-Jane Patrick
Christine R. Simpson
Nancy C. Southern

Officers:

| | |
|------------------------------|--|
| Nancy C. Southern | Chair & Chief Executive Officer |
| Katherine-Jane Patrick | Executive Vice President, Chief Financial & Investment Officer |
| P. Derek Cook | Senior Vice President & Controller |
| Colin R. Jackson | Senior Vice President, Finance, Treasury, Risk & Sustainability |
| Kyle M. Brunner | Vice President, Corporate Secretary |
| Christine R. Simpson | General Manager |
| Rumdeep K. Basra | Assistant Corporate Secretary |

Description of Business:

Real estate holding investment company which owns real estate development properties and assets.

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

909 – 11 Avenue SW
Calgary, AB
T2R 1L8

Directors (ATCO Gas and Pipelines Ltd.):

D. Jason Sharpe
Brian P. Shkrobot
Nancy C. Southern

Officers:

| | |
|-----------------------------|--|
| Nancy C. Southern | Chair & Chief Executive Officer |
| D. Jason Sharpe | President |
| Brian P. Shkrobot..... | Executive Vice President & Chief Financial Officer |
| Kyle M. Brunner | Vice President, Corporate Secretary |
| Shane J. Ellis | Vice President, District Operations & Technical Services |
| Ryan G. Germaine | Vice President, Operations, Calgary & Edmonton Regions |
| Jacalyn M. Hodgson..... | Vice President, Vice President, Engineering |
| Roger L. Mazankowski | Vice President, Government Relations |
| Lance S. Radke | Vice President, Customer Experience & Initiatives |
| Stephanie M. Schubert | Vice President, Construction |
| Corinne M. Severson | Vice President, Regulatory – Utilities |
| Kirsten S. Trunzo | Vice President, Controller – Utilities |
| 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 (Chair)
James T. Delano
Daniela Monroy
Hector A. Rangel

Officers:

Russell Paccagan.....General Manager
Jorge López de Cárdenas Melgar.....Statutory Examiner

Description of Business:

ATCO Pipelines, S.A. de C.V. was formed to build, own and operate an open access natural gas pipeline in Mexico.

ATCO Power (2010) Ltd.

4th Floor, West Building
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Robert J. Myles
Brian P. Shkrobot
Nancy C. Southern

Officers:

Nancy C. SouthernChair & Chief Executive Officer
Robert J. MylesPresident
Brian P. Shkrobot.....Executive Vice President & Chief Financial Officer
Chad L. GareauSenior Vice President, Corporate Strategy & Development
Robert M. JonesSenior Vice President
Karen A. Nielsen.....Senior Vice President, Renewables, North America
Kyle M. BrunnerVice president, Corporate Secretary
Nathan CarterVice President, Projects & Construction
W. James Powell.....Vice President, Clean Fuels
Rumdeep K. BasraAssistant 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.

4th Floor, West Building
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Michael R.P. Rayfield
Robert J. Routs
Nancy C. Southern
Linda A. Southern-Heathcott
Susan R. Werth

Officers:

Nancy C. SouthernChair & Chief Executive Officer
Adam M. BeattiePresident, Structures
James Landon.....President, Frontec
Katherine-Jane PatrickExecutive Vice President, Chief Financial & Investment
Officer
Michael M. ClennettSenior Vice President, ATCO Structures
Kyle M. BrunnerVice President, Corporate Secretary
Benoit E.J. GagneVice President, Canada WFH
Rebecca M. KalmacoffVice President, Controller
Rumdeep K. BasraAssistant 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

4th Floor, West Building
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

Matthias F. Bichsel
Loraine M. Charlton
Robert Hanf
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. SouthernChair & Chief Executive Officer
Brian P. Shkrobot.....Executive Vice President & Chief Financial Officer
Robert J. MylesExecutive Vice President, Corporate Development
Rebecca A. PenriceExecutive Vice President, Corporate Services
Sarah J. ShortreedExecutive Vice President & Chief Technology Officer
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. JacksonVice President, Finance, Treasury, Risk & Sustainability
Kyle M. BrunnerVice President, Corporate Secretary

Description of Business:

Canadian Utilities Limited is a diversified global energy infrastructure corporation which delivers essential services and innovative business solutions in Utilities (electricity and natural gas transmission and distribution, and international operations), Energy Infrastructure (energy storage, energy generation, industrial water solutions and clean fuels) and Retail Energy (electricity and natural gas retail sales and whole-home solutions).

CU Inc.

4th Floor, West Building
5302 Forand St SW
Calgary, AB
T3E 8B4

Directors:

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

Officers:

Nancy C. SouthernChair & Chief Executive Officer
Brian P. Shkrobot.....Executive Vice President & Chief Financial Officer
Melanie L. Bayley.....President, ATCO Electric;
D. Jason SharpePresident, ATCO Gas and Pipelines;
Rebecca A. PenriceExecutive Vice President, Corporate Services
Colin R. JacksonVice President, Finance, Treasury, Risk & Sustainability
Kyle M. BrunnerVice President, 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 rate regulated utility operations in pipelines, natural gas and electricity distribution and transmission.

Northland Utilities (NWT) Limited

66 Woodland Drive, Bay 1

Hay River, NT

X0E 1G1

Directors:

Melanie L. Bayley

Darrell K. Beaulieu

Loraine M. Charlton

Robert J. Normand

Gregory J. Nyuli

Nancy C. Southern

Officers:

Nancy C. SouthernChair & Chief Executive Officer

Melanie L. BayleyPresident

Brian P. Shkrobot.....Executive Vice President

Kyle M. BrunnerVice President, Corporate Secretary

Jay T. MassieVice President

Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

Northland Utilities (NWT) Limited delivers electricity to commercial and residential customers in the Northwest Territories and operates diesel generation plants.

Northland Utilities (Yellowknife) Limited

481 Range Lake Road
Yellowknife, NT
X1A 3R9

Directors:

Melanie L. Bayley
Darrell K. Beaulieu
Loraine M. Charlton
Robert J. Normand
Gregory J. Nyuli
Nancy C. Southern

Officers:

Nancy C. SouthernChair & Chief Executive Officer
Melanie L. BayleyPresident
Brian P. Shkrobot.....Executive Vice President
Kyle M. BrunnerVice President, Corporate Secretary
Jay T. MassieVice President
Rumdeep K. BasraAssistant Corporate Secretary

Description of Business:

Northland Utilities (Yellowknife) Limited delivers electricity to commercial and residential customers in Yellowknife.

Spruce Meadows Ltd.

18011 Spruce Meadows Way SW
Calgary, AB
T2X 4B7

Directors:

Ben Asselin
Kristi Beunder
Bas French
Lori Fyke
Todd Gardiner
Robert Heathcott
Ron Heathcott
Kyle Koss
Kelly Koss-Brix
Stephen Lockwood
Harish Mohan
Nancy C. Southern
Margaret C. Southern
Linda A. Southern-Heathcott
Susan Werth
Harry Wilmot
Donna Wood

Officers:

Linda A. Southern-Heathcott..... Chair, President & Chief Executive Officer
Margaret E. Southern..... Co-Chair
Nancy C. Southern.....Co-Chair
Mike Fordham.....Chief Financial 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
Nancy Gove.....Corporate Secretary

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:

Melanie L. Bayley

Brian P. Shkrobot

Nancy C. Southern

Officers:

Nancy C. SouthernChair & Chief Executive Officer

Melanie L. BayleyPresident

Brian P. Shkrobot.....Executive Vice President

Kyle M. BrunnerVice President, Corporate Secretary

Jay T. MassieVice President

Rumdeep K. BasraAssistant 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, 2021

| Service | Description | Transaction with | 2021 Actual (\$000) |
|---|--|------------------|---------------------|
| REVENUES | | | |
| <u>ENGINEERING SERVICES</u> | | | |
| Engineering Services | General engineering, construction and operational support services. | ATCO Pipelines | 6,351 |
| TOTAL ENGINEERING SERVICES REVENUE | | | 6,351 |
| <u>MECHANICAL SERVICES</u> | | | |
| Mechanical Services | Tool crib, special services, fleet maintenance, machining, welding, carpentry, and transportation and dispatch services. | ATCO Pipelines | 8,254 |
| TOTAL MECHANICAL SERVICES REVENUE | | | 8,254 |
| <u>FLEET MAINTENANCE SERVICES</u> | | | |
| Fleet Maintenance Services | General fleet maintenance services and related supplies. | ATCO Electric | 1,199 |
| TOTAL FLEET MAINTENANCE SERVICES REVENUE | | | 1,199 |
| <u>PROJECT SERVICES</u> | | | |
| Project Services | General engineering, project execution and operational support services. | ATCO Power 2010 | 819 |
| TOTAL PROJECT SERVICES REVENUE | | | 819 |

ATCO Gas
Summary of Major Transactions
For the Year Ended December 31, 2021

| Service | Description | Transaction with | 2021 Actual (\$000) |
|---|--|------------------|---------------------------|
| EXPENSES/CAPITAL/ASSET TRANSFERS | | | |
| ENGINEERING AND PROJECT SERVICES | | | |
| Engineering and Project Services | General engineering, construction and operational support services | ATCO Pipelines | 918 |
| TOTAL ENGINEERING SERVICES EXPENSE/CAPITAL | | | 918 |
| ODORIZATION SERVICES | | | |
| Odorization Services | Addition of odorant to gas distributed to ATCO Gas customers. | ATCO Pipelines | 680 |
| TOTAL ODORIZATION SERVICES EXPENSE | | | 680 |
| SCADA UTILIZATION | | | |
| SCADA Utilization | Remote alarm monitoring at various ATCO Gas SCADA sites. | ATCO Pipelines | 573 |
| TOTAL SCADA UTILIZATION EXPENSE | | | 573 |
| PROJECT SERVICES | | | |
| Project Services | General engineering, construction and operational support services | ATCO Power 2010 | 1,619 |
| TOTAL PROJECT SERVICES EXPENSE | | | 1,619 |
| FLEET MAINTENANCE SERVICES | | | |
| Fleet Maintenance Services | General fleet maintenance services and related supplies. | ATCO Electric | 896 |
| TOTAL FLEET MAINTENANCE SERVICES EXPENSE/CAPITAL | | | 896 |
| INTEREST ON LONG TERM DEBT | | | |
| Debenture with CU Inc. | Interest paid on debentures with CU Inc. | CU Inc. | 75,870 |
| TOTAL INTEREST ON LONG TERM DEBT EXPENSE | | | 75,870 |
| DIVIDENDS ON PREFERRED SHARES | | | |
| Equity Preferred Shares | Dividends paid on equity preferred shares. | CUL | 709 |
| Equity Preferred Shares | Dividends paid on equity preferred shares. | CU Inc. | 2,280 |
| TOTAL DIVIDENDS ON PREFERRED SHARES | | | 2,989 |
| LICENSE FEE | | | |
| License Fee | Use of ATCO name and trademark | ATCO Ltd. | 3,033 |
| TOTAL LICENSE FEE EXPENSE | | | 3,033 |

ATCO Gas
Summary of Major Transactions
For the Year Ended December 31, 2021

| | | | 2021 |
|--|--|--------------------------|---------------|
| Service | Description | Transaction with | Actual |
| | | | (\$000) |
| EXPENSES/CAPITAL/ASSET TRANSFERS | | | |
| <u>ADMINISTRATIVE SERVICES</u> | | | |
| Administrative Services | Head Office Costs. | ATCO Ltd./ CUL / CU Inc. | 23,448 |
| Administrative Services | Shared services costs and expenses. | CUL | 2,100 |
| Administrative Services | Shared services costs and expenses. | CU Inc. | 14,505 |
| TOTAL ADMINISTRATIVE SERVICES EXPENSE/CAPITAL | | | 40,053 |
| <u>RENT</u> | | | |
| Rental Space - AC in Edmonton | Rental and parking space in the AC in Edmonton | CUL | 2,089 |
| Rental Space - AC in Calgary | Rental and parking space in the AC in Calgary | CUL | 2,087 |
| TOTAL RENT EXPENSE/CAPITAL | | | 4,176 |
| <u>RETAIL SERVICES</u> | | | |
| Commodity and administration fees | Retail services for natural gas and electricity for company use. | ATCO Energy Ltd | 996 |
| TOTAL RETAIL SERVICES EXPENSE | | | 996 |
| <u>ASSET TRANSFERS</u> | | | |
| Purchase of Utility Asset | Hermit Lake Lateral and Pipeline System | ATCO Pipelines | 419 |
| Purchase of Utility Asset | Ardrossan and Fort Saskatchewan Transmission Pipeline System | ATCO Pipelines | 680 |
| Purchase of Utility Asset | Pembina Pipeline System | ATCO Pipelines | 1,124 |
| Purchase of Utility Asset | Spyhill Gaol Pipeline System | ATCO Pipelines | 1 |
| Purchase of Utility Asset | Sylvan Lake Transmission Line | ATCO Pipelines | 12 |
| Purchase of Utility Asset | Swan Hills Transmission Pipeline System | ATCO Pipelines | 65 |
| TOTAL ASSET TRANSFERS | | | 2,302 |

*Note – The labour component of the financial transaction summaries disclosed in this appendix exclude discretionary pay.

ATCO Gas
Summary of Non-Major Transactions
At December 31, 2021

| Service | Description | Transaction with | 2021 Actual (\$000) |
|--|--|-----------------------|---------------------|
| REVENUES | | | |
| <u>ODORANT FOR PIPELINES CUSTOMERS AND LABORATORY SERVICES</u> | | | |
| Odorant for Pipelines Customers and Laboratory Services | Odorant testing for odorizing pipelines and laboratory services. | ATCO Pipelines | 153 |
| TOTAL ODORANT FOR PIPELINES CUSTOMERS AND LABORATORY SERVICES REVENUE | | | 153 |
| <u>ELECTRONICS, INSTRUMENTATION AND METER REPAIR SERVICES</u> | | | |
| Electronics, Instrumentation and Meter Repair Services | Provision of operations and technical support services for electronics, instrumentation and meter repair services. | ATCO Pipelines | 9 |
| TOTAL ELECTRONICS, INSTRUMENTATION AND METER REPAIR SERVICES REVENUE | | | 9 |
| <u>SHARED FACILITY SERVICES</u> | | | |
| Shared Facility Services | Office space and office services for various locations throughout the province. | ATCO Pipelines | 10 |
| TOTAL SHARED FACILITY SERVICES REVENUE | | | 10 |
| <u>SCADA LOAD BALANCING POWER SHARING</u> | | | |
| SCADA Load Balancing Power Sharing | Provision of electrical power to ATCO Pipelines at specified ATCO Gas sites. | ATCO Pipelines | 6 |
| TOTAL SCADA LOAD BALANCING POWER SHARING REVENUE | | | 6 |
| <u>COMMUNICATIONS OPERATIONS</u> | | | |
| Communications Operations | Communication operations services for mobile radios, SCADA communications and communication facilities. | ATCO Pipelines | 432 |
| TOTAL COMMUNICATIONS OPERATIONS SERVICES REVENUE | | | 432 |
| <u>MANAGEMENT AND OVERSIGHT SERVICES</u> | | | |
| 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 |
| TOTAL MANAGEMENT AND OVERSIGHT SERVICES REVENUE | | | 27 |
| <u>COMMUNICATION OPERATIONS</u> | | | |
| Communications Operations | Communication operations services for mobile radios, SCADA communications and communication facilities. | ATCO Energy Solutions | 27 |
| TOTAL COMMUNICATION OPERATIONS REVENUE | | | 27 |

ATCO Gas
Summary of Non-Major Transactions
At December 31, 2021

| Service | Description | Transaction with | 2021 Actual (\$000) |
|---|---|------------------------------------|---------------------|
| REVENUES | | | |
| PROJECT SERVICES | | | |
| Project Services | General engineering, project execution and operational support services. | ATCO Energy Solutions | 147 |
| TOTAL PROJECT SERVICES REVENUE | | | 147 |
| PROJECT SERVICES | | | |
| Project Services | General engineering and operational support services. | ATCO Electric | 107 |
| TOTAL PROJECT SERVICES REVENUE | | | 107 |
| METERING READING AND PROCESSING SERVICES | | | |
| Meter Reading and Processing Services | Provision of meter reading services through the ATCO Gas data capture system. | North of 60 Companies | 25 |
| TOTAL METERING READING AND PROCESSING SERVICES REVENUE | | | 25 |
| PROJECT SUPPORT SERVICES | | | |
| Project Support Services | General engineering, project execution and operational support services. | North of 60 Companies | 3 |
| TOTAL PROJECT SUPPORT SERVICES REVENUE | | | 3 |
| LUMA PROJECT SERVICES | | | |
| LUMA Project Services | Provide project services and support to LUMA | ATCO Infrastructure Solutions Ltd. | 157 |
| TOTAL LUMA PROJECT SERVICES REVENUE | | | 157 |
| INTEREST INCOME | | | |
| Short Term Advances | Interest income from short term advances. | CU Inc. | 58 |
| TOTAL INTEREST INCOME | | | 58 |

ATCO Gas
Summary of Non-Major Transactions
At December 31, 2021

| Service | Description | Transaction with | 2021 Actual (\$000) |
|---|--|------------------|---------------------|
| EXPENSES/CAPITAL/ASSET TRANSFERS | | | |
| <u>SHARED OFFICE SERVICES</u> | | | |
| Shared Office Services - Electric to Gas | Labour, yard, office, warehouse space, office-related supplies, building and warehouse operations and maintenance for various locations throughout the province. | ATCO Electric | 329 |
| TOTAL SHARED OFFICE SERVICES EXPENSE | | | 329 |
| <u>CUSTOMER CARE & BILLING SERVICES</u> | | | |
| Customer Care & Billing Services | User acceptance testing for ATCO-CIS retail enhancements and Break/fix. Services for rates management, business documentation, consulting services and governance. | ATCO Electric | 354 |
| TOTAL CUSTOMER CARE & BILLING SERVICES EXPENSE | | | 354 |
| <u>PROJECT SERVICES</u> | | | |
| Project Services | Design and Project Engineering, Construction, Project Management, Land Planning Services, and Materials Management. | ATCO Electric | 88 |
| TOTAL PROJECT SERVICES EXPENSE/CAPITAL | | | 88 |
| <u>CO-LOCATE LICENSE AND ACCESS</u> | | | |
| Co-Locate License and Access | Telecommunications tower, antenna and circuit leaves for various locations throughout the province. | ATCO Electric | 134 |
| TOTAL CO-LOCATE LICENSE AND ACCESS EXPENSE | | | 134 |
| <u>JOINT TRENCH SERVICES</u> | | | |
| Joint Trench Services | Personnel and equipment for joint trenching services provided in various locations through the province | ATCO Electric | 19 |
| TOTAL JOINT TRENCH EXPENSE/CAPITAL | | | 19 |
| <u>PROFESSIONAL SERVICES</u> | | | |
| Professional Services | Provision of catering services, event hosting and sundry items. | ATCO Energy | 1 |
| TOTAL PROFESSIONAL SERVICES EXPENSE | | | 1 |
| <u>GUARANTEE FEES</u> | | | |
| Guarantee Fees | Guarantee Fees. | CUL | 250 |
| TOTAL GUARANTEE FEES EXPENSE | | | 250 |

ATCO Gas
Summary of Non-Major Transactions
At December 31, 2021

| Service | Description | Transaction with | 2021 Actual (\$000) |
|---|--|------------------|---------------------------|
| EXPENSES/CAPITAL/ASSET TRANSFERS | | | |
| INTEREST EXPENSE | | | |
| Short Term Advances | Interest expense from short term advances. | CU Inc. | 91 |
| TOTAL INTEREST EXPENSE | | | 91 |
| FACILITIES USAGE AND SPONSORSHIP | | | |
| Facilities Usage and Sponsorship | Sponsorship of annual show jumping event including event advertising and signage, venue use for hosting customer receptions, and food and beverage catering services at event reception. | Spruce Meadows | 265 |
| FACILITIES USAGE AND SPONSORSHIP EXPENSE | | | 265 |

*Note – The labour component of the financial transaction summaries disclosed in this appendix exclude discretionary pay.

ATCO Gas
Summary of Occasional Services
For the 2021 Reporting Period

| Service | Description | Transaction With | 2021 Actuals \$(000's) | Profit/Cost Recovery | Materiality |
|-------------------------------------|--|-----------------------------|---------------------------|-------------------------|------------------------|
| REVENUES | | | | | |
| 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 |
| Fleet Maintenance | General fleet management services and related supplies | ATCO Ltd. | \$ 9 | Cost Recovery | Non-material recurring |
| Kronos Dimensions Support Services | Project Execution and Technical support services | ATCO Ltd. | \$ 306 | Cost Recovery | Non-material recurring |
| Project Services | Project support for Planning & Forecasting Technology | ATCO Ltd. | \$ 50 | Cost Recovery | Non-material recurring |
| Health and Safety Services | Health and safety services | ATCO Energy | \$ 22 | Cost Recovery | Non-material recurring |
| Project Support Services | Project Support Services for Off-Diesel Initiatives | ATCO Electric | \$ 23 | Cost Recovery | Non-material recurring |
| WAM Project Services | Project Services related to Work and Asset Management Programs | ATCO Electric | \$ 11 | Cost Recovery | Non-Material Recurring |
| Construction and Operation Services | Construction and Operation Services | Ashcor | \$ 70 | Cost Recovery | Non-material recurring |
| Project & Procurement Services | Project & Procurement Services | Ashcor | \$ 58 | Cost Recovery | Non-material recurring |
| Administrative Support Services | Administrative Support Services | ATCO Structures & Logistics | \$ 7 | Cost Recovery | Non-material recurring |
| EXPENSES | | | | | |
| Vegetation Management | Vegetation Management services | ATCO Electric | \$ 11 | Cost Recovery | Non-material recurring |

CAPITAL

INVENTORY

None to report.

*Note – The labour component of the financial transaction summaries disclosed in this appendix exclude discretionary pay.

ATCO Gas
Summary of Emergency Services
For the 2021 Reporting Period

| Service | Description | Transaction With | 2021 Actuals \$(000's) |
|-----------------|-------------|------------------|------------------------------|
| REVENUES | | | |
| None to report. | | | |
| EXPENSES | | | |
| None to report. | | | |
| CAPITAL | | | |
| None to report. | | | |

ATCO GAS
2021 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

EMPLOYEES TRANSFERRING FROM ATCO GAS TO AFFILIATES

| Job Title | Employment Type | Transferred To | Effective Date | Type of Transfer/Reason |
|---|------------------------|----------------------------|-----------------------|--------------------------------|
| EIT | Permanent | ATCO Energy Solutions | January 9, 2021 | Career Opportunity |
| Administrative Team Leader | Permanent | Canadian Utilities Limited | January 9, 2021 | Career Opportunity |
| Administrative Assistant | Permanent | Canadian Utilities Limited | January 23, 2021 | Career Opportunity |
| EIT | Permanent | ATCO Pipelines | February 6, 2021 | Reorganization |
| Vice President, Engineering | Permanent | Canadian Utilities Limited | February 6, 2021 | Reorganization |
| Supervisor, Integrated South Transmission | Permanent | ATCO Pipelines | February 20, 2021 | Career Opportunity |
| Administrative Coordinator | Permanent | ATCO Pipelines | February 20, 2021 | Career Opportunity |
| Operator - Services | Permanent | ATCO Pipelines | February 20, 2021 | Reorganization |
| Operator - Distribution | Permanent | ATCO Pipelines | February 20, 2021 | Reorganization |
| Carpenter | Permanent | ATCO Pipelines | March 6, 2021 | Career Opportunity |
| Accountant | Permanent | CU Inc | March 20, 2021 | Career Opportunity |
| Senior Plant Support Coordinator | Permanent | ATCO Pipelines | March 20, 2021 | Career Opportunity |
| Engineer | Permanent | ATCO Pipelines | April 3, 2021 | Reorganization |
| Quality Advisor, Weld Quality Assurance | Permanent | ATCO Pipelines | April 17, 2021 | Career Opportunity |
| Advisor, Indigenous Relations | Permanent | Canadian Utilities Limited | May 1, 2021 | Career Opportunity |
| Senior Advisor, Environment Reclamation & Remediation | Permanent | ATCO Energy Solutions | May 29, 2021 | Career Opportunity |
| Administrative Coordinator | Temporary | ATCO Energy Solutions | July 10, 2021 | Career Opportunity |

ATCO GAS
2021 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

| Job Title | Employment Type | Transferred To | Effective Date | Type of Transfer/Reason |
|---|------------------------|----------------------------|-----------------------|--------------------------------|
| Operator - Distribution | Permanent | ATCO Pipelines | July 24, 2021 | Career Opportunity |
| EIT | Temporary | ATCO Pipelines | July 24, 2021 | Reorganization |
| EIT | Permanent | ATCO Pipelines | July 24, 2021 | Reorganization |
| EIT | Temporary | ATCO Pipelines | July 24, 2021 | Reorganization |
| Cathodic Protection Technician | Permanent | ATCO Pipelines | September 4, 2021 | Career Opportunity |
| Utility Operator | Permanent | ATCO Pipelines | October 2, 2021 | Career Opportunity |
| Utility Operator | Permanent | ATCO Pipelines | October 2, 2021 | Career Opportunity |
| Customer Care Representative | Permanent | ATCO Pipelines | October 30, 2021 | Career Opportunity |
| Senior Engineer, Technology Development | Permanent | Canadian Utilities Limited | October 30, 2021 | Career Opportunity |
| Engineer | Permanent | CU Inc | November 27, 2021 | Career Opportunity |
| Engineer | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |
| Utility Operator | Probationary | ATCO Pipelines | December 25, 2021 | Reorganization |
| Engineer | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |
| Supervisor, Measurement, Automation, & Communication - Transmission South | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |
| Engineer | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |
| EIT | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |
| Operator - Construction | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |
| Operator - Construction | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |

ATCO GAS
2021 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

| Job Title | Employment Type | Transferred To | Effective Date | Type of Transfer/Reason |
|---------------------------|------------------------|-----------------------|-----------------------|--------------------------------|
| Engineering Co-op Student | Casual | ATCO Pipelines | December 25, 2021 | Reorganization |
| Asset Management Analyst | Temporary | ATCO Pipelines | December 25, 2021 | Reorganization |
| EIT | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |
| EIT | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |
| Project Coordinator | Temporary | ATCO Pipelines | December 25, 2021 | Reorganization |
| Project Coordinator | Temporary | ATCO Pipelines | December 25, 2021 | Reorganization |
| EIT | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |

ATCO GAS
2021 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

EMPLOYEES TRANSFERRING TO ATCO GAS FROM AFFILIATES

| Job Title | Employment Type | Transferred From | Effective Date | Type of Transfer/Reason |
|--|------------------------|-----------------------------|-----------------------|--------------------------------|
| Manager, Workforce Development | Permanent | ATCO Electric | January 9, 2021 | Reorganization |
| EIT | Permanent | ATCO Pipelines | February 6, 2021 | Reorganization |
| Administrative Coordinator | Permanent | ATCO Structures & Logistics | February 6, 2021 | Reorganization |
| Scheduler | Permanent | CU Inc | March 6, 2021 | Career Opportunity |
| Supervisor, Land | Permanent | ATCO Pipelines | May 1, 2021 | Career Opportunity |
| Administrative Coordinator | Permanent | ATCO Pipelines | May 15, 2021 | Career Opportunity |
| Business Analyst | Permanent | ATCO Energy Solutions | May 15, 2021 | Reorganization |
| Senior Accountant | Permanent | ATCO Electric | June 12, 2021 | Reorganization |
| Manager, Salt Caverns, Compression & Materials | Permanent | Canadian Utilities Limited | June 26, 2021 | Career Opportunity |
| Executive Assistant | Permanent | ATCO Energy Solutions | July 10, 2021 | Career Opportunity |
| EIT | Permanent | ATCO Pipelines | July 24, 2021 | Reorganization |
| Engineering Project Coordinator | Permanent | ATCO Pipelines | August 21, 2021 | Career Opportunity |
| Administrative Coordinator | Casual | ATCO Frontec | September 4, 2021 | Reorganization |
| Business Analyst | Permanent | ATCO Energy Solutions | October 30, 2021 | Career Opportunity |
| Senior Engineer | Permanent | CU Inc | October 30, 2021 | Career Opportunity |
| Supervisor, In-House Construction | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |
| Engineer | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |

ATCO GAS
2021 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

| Job Title | Employment Type | Transferred From | Effective Date | Type of Transfer/Reason |
|---|------------------------|-------------------------|-----------------------|--------------------------------|
| Supervisor, Measurement, Automation, & Communication - Distribution South | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |
| Supervisor, Measurement, Automation, & Communication - Distribution North | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |
| Senior Engineer | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |
| Cathodic Protection Technician | Probationary | ATCO Pipelines | December 25, 2021 | Reorganization |
| Senior Engineer | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |
| Analyst, Customer Care & Billing | Term | ATCO Electric | December 25, 2021 | Reorganization |
| Engineer | Permanent | ATCO Pipelines | December 25, 2021 | Reorganization |

ATCO GAS
2021 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

EMPLOYEES SECONDED FROM ATCO GAS TO AFFILIATES

| Job Title | Employment Type | Seconded To | Effective Date | Type of Transfer/Reason |
|------------------|------------------------|--------------------|-----------------------|--------------------------------|
| Junior Operator | Permanent | ATCO Pipelines | November 29, 2021 | Secondment |

ATCO GAS
2021 EMPLOYEE TRANSFERS, TEMPORARY ASSIGNMENTS AND SECONDMENTS WITH AFFILIATES

EMPLOYEES SECONDED TO ATCO GAS FROM AFFILIATES

| Job Title | Employment Type | Seconded From | Effective Date | Type of Transfer/Reason |
|------------------|----------------------------|----------------------|-----------------------|------------------------------------|
| | | | | |

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 29, 2022.
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 during the 2021 reporting period 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 29, 2022

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 29, 2022.
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 during the 2021 reporting period 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, 2022