



ENMAX Power Corporation  
141 – 50 Avenue SE  
Calgary, AB T2G 4S7  
Tel (403) 514-3000  
enmax.com

April 30, 2010

Alberta Utilities Commission  
Fifth Avenue Place  
4<sup>th</sup> Floor, 425 – 1<sup>st</sup> Street S.W.  
Calgary, Alberta T2P 3L8

VIA EAS

**Re: Compliance Report for period January 1, 2009 to December 31, 2009 pursuant to Section 7.6 of the ENMAX Power Corporation (“EPC”) Inter-Affiliate Code of Conduct (the “Code”) – Approved by the Alberta Energy and Utilities Board (“EUB”) in its Decision No. 2004-082 dated 28 September 2004.**

Please find enclosed EPC’s 2009 Compliance Report for the period January 1, 2009 to December 31, 2009, pursuant to Section 7.6 of the Code.

We trust the above to be in order. Please contact me should you have any questions or concerns.

Yours truly

“original signed by”

Elizabeth (Liz) L. Soria, P. Eng.  
Director, Compliance



**ENMAX Power Corporation (“EPC”)**

**The 2009 Compliance Report pursuant to  
Section 7.6 of the Inter-Affiliate Code of Conduct (“Code”)**

This Compliance Report (the “Report”) is for the period from **January 1, 2009** to and including **December 31, 2009** (the “Reporting Period”). Any terms used, but not defined, herein shall have the meanings ascribed to them in the Code.

With respect to the Reporting Period:

- (a) A copy of the Compliance Plan and any amendments thereto is set out in the attached Schedule A.
- (b) A corporate organization chart for EPC and its Affiliates indicating relationships and ownership percentages is set out in the attached Schedule B.
- (c) A list of all Affiliates with whom EPC transacted business, including business addresses, a list of the Affiliates’ officers and directors, and a description of the Affiliates’ business activities is set out in the attached Schedule C.
- (d) A list of all Services Agreements in effect at any time during the Reporting Period is set out in the attached Schedule D.
- (e) An overall assessment of compliance with the Code by EPC, including compliance by the directors, officers, employees, consultants, contractors and agents of EPC and by Affiliates of EPC with respect to the interactions of the Affiliates with EPC is set out in the attached Schedule E.
- (f) An assessment of the effectiveness of the Compliance Plan and any recommendations for modification thereto is set out in the attached Schedule F.
- (g) A comprehensive description of any non-compliances with the Code and an explanation of all steps taken to correct such non-compliance is set out in the attached Schedule G.
- (h) Subject to the confidentiality provisions of Section 8.1 of the Code, a summary of disputes, complaints and inquiry activity is set out in the attached Schedule H.
- (i) A list and detailed description of all Major Transactions between EPC and its Affiliates is set out in the attached Schedule I.
- (j) An Affiliated Party Transactions Summary is set out in the attached Schedule J.
- (k) A summary description together with an estimated aggregate value for each Occasional Service provided by EPC to an Affiliate and by Affiliates to EPC is set out in the attached Schedule K.
- (l) A summary list of any exemptions granted to the Code or exceptions utilized, including the exception for emergency services is set out in the attached Schedule L.
- (l) A list of all employee transfers, temporary assignments and secondments between EPC and its Affiliates, detailing specifics as to purpose, dates and duration of such employee movements is set out in the attached Schedule M.
- (m) Two certificates, one signed by the Compliance Officer and the second signed by one of the highest ranking operating officers of EPC, attesting to completeness of this Report and compliance with the Code is set out in the attached Schedule N.

## **SCHEDULE A**

### **Compliance Plan**

**Attached to the 2009 Compliance Report pursuant to Section 7.6 of the Inter-Affiliate Code of Conduct**

EPC's Compliance Plan was approved by the Alberta Energy and Utilities Board in Decision 2005-147 on December 20, 2005.

**ENMAX POWER CORPORATION  
INTER-AFFILIATE CODE OF CONDUCT  
COMPLIANCE PLAN  
November 9, 2005**

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## **1. PURPOSE AND OBJECTIVES OF THE COMPLIANCE PLAN**

The purpose of this plan is to detail the measures, policies, procedures and monitoring mechanisms that ENMAX Power will employ to ensure that it is in full compliance with the provisions of the Code including in particular all directors, officers, employees, consultants, contractors and agents of ENMAX Power, and by Affiliates of ENMAX Power with respect to the interactions of the Affiliates with ENMAX Power.

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

The Director, Compliance is the designated ENMAX management employee who has the duty to oversee all ENMAX Power compliance activity, as well as all of the duties set out in section 7.4 of the Code, and the responsibility to ensure that the duties of Compliance Officer as defined by the Code are performed. As well this Compliance Plan allows the delegation of the responsibilities of Director, Compliance to the Compliance Co-ordinator who has the strategic advantage of being in a position to directly influence the operations of ENMAX Power.

Questions or comments concerning the Compliance Plan should be directed to the Director, Compliance:

Elizabeth (Liz) L. Bhar  
Phone: (403) 514-2056  
Fax: (403) 514-1740  
Email: [ebhar@enmax.com](mailto:ebhar@enmax.com)

These or other questions or comments may also be directed to the EUB:

EUB Utilities Branch, Audit and Compliance Group  
Phone: (403) 297-3590  
Email: [eub.utl@gov.ab.ca](mailto:eub.utl@gov.ab.ca)

Copies of the Code and this Compliance Plan are available at [www.enmaxpower.com](http://www.enmaxpower.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 ENMAX Power:
  - (i) an “affiliate” as defined in the ABCA;
  - (ii) a unit or division within ENMAX Power or any Body Corporate referred to in clause (b) (i) above;
- (iii) a partnership, joint venture, or Person in which ENMAX Power or any Body Corporate referred to in clause (b) (i) above has a controlling interest or that is otherwise subject to the control of ENMAX Power or such Body Corporate;
  - (iv) any partnership, joint venture, or Person deemed by the EUB to be an Affiliate of ENMAX Power 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 EUB, 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 ENMAX Power or by ENMAX Power 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) **“Body Corporate”** means a “body corporate” as defined in the ABCA.
- (e) **“Code”** means the ENMAX Power Inter-Affiliate Code of Conduct.
- (f) **“Compliance Co-ordinator”** means the Manager, Business Integration, the designated management employee of ENMAX Power having those duties set out in section 7.4 of the Code for ENMAX Power that he/she represents, as specifically provided herein.
- (g) **“Compliance Plan”** or **“Plan”** shall mean the document to be prepared and updated by ENMAX Power pursuant to Section 7.5 of the Code.
- (h) **“Compliance Report”** shall have the meaning ascribed thereto in Section 7.6 of the Code. Quarterly, ENMAX Power will provide an exception report or a more detailed report, if there is a matter that ought to be brought to the attention of the EUB.
- (i) **“Compliance Training”** means the training developed by the Director, Compliance and updated as required which will be used to ensure that all directors, officers, employees, consultants, contractors and agents of ENMAX Power are familiar with the provisions of the Code and this Plan. At a minimum, the training will include instructions on:
  - impartial application of each Utility tariff
  - equal access to Utility Services
  - avoiding undue influence of customers with respect to Affiliates
  - ensuring Affiliate’s compliance with the Code

- appropriate use of the ENMAX 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 Director, Compliance
- (j) **“Conduct Committee”** shall mean a committee which shall meet at least quarterly, comprised of at least the following:
- Director, Compliance
  - Compliance Counsel
  - Compliance Co-ordinator
  - Manager, ENMAX Power Financial Services
- and supported by the following resource staff:
- Procedures and Documentation Administrator
  - Director, Human Resources (ENMAX Power)
  - Director, Regulatory Affairs (ENMAX Power)
  - Manager, Security and Disaster Recovery
  - Director, Application Services
- (k) **“Confidential Information”** means any information relating to a specific customer or potential customer of ENMAX Power, which information ENMAX Power has obtained or compiled in the process of providing current or prospective Utility Services and which is not otherwise available to the public.
- (l) **“Corporate Governance Group”** means those Directors, Officers, and Employees who have responsibility for corporate governance, policy, and strategic direction for both Utility and Non-Utility businesses within the ENMAX group of companies.
- (m) **“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 ENMAX Power of an Affiliate’s services, means the complete costs of providing the service, determined in a manner acceptable to ENMAX Power, acting prudently;
  - (iv) the use by an Affiliate of the services of ENMAX Power, means the complete costs of providing the service, determined in a manner acceptable to ENMAX Power, 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.
- (n) **“ENMAX”** means ENMAX Corporation.
- (o) **“ENMAX Power”** means ENMAX Power Corporation.
- (p) **“EUB”** means the Alberta Energy and Utilities Board.
- (q) **“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.
- (r) **“For Profit Affiliate Service”** means any service, provided on a for-profit basis:
- (i) by ENMAX Power to a Non-Utility Affiliate, other than a Utility Service; or

- (ii) by a Non-Utility Affiliate to ENMAX Power.
- (s) **“Information Services”** means any computer systems, computer services, databases, electronic storage services or electronic communication media utilized by ENMAX Power relating to customers or operations.
- (t) **“Major Transaction”** means a transaction or series of related transactions within a calendar year between ENMAX Power 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.
- (u) **“Non-Utility Affiliate”** means an Affiliate that is not a Utility.
- (v) **“Occasional Services”** means services that ENMAX Power receives, or provides, in the manner of one-off, infrequent or occasional services to, or from, an Affiliate as the case may be, on a Cost Recovery Basis. Such services shall be documented by way of work order, purchase order or similar instrument.
- (w) **“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).
- (x) **“Person”** means a “person” as defined in the ABCA.
- (y) **“Services Agreement”** means an agreement entered into between ENMAX Power 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 ENMAX Power and each Affiliate party to the agreement that the agreement complies with the Code.
- (z) **“Shared Service”** means any service, other than a Utility Service or a For Profit Affiliate Service, provided on a Cost Recovery Basis by ENMAX Power to an Affiliate or by an Affiliate to ENMAX Power.
- (aa) **“Subsidiary”** shall have the meaning ascribed thereto in Section 2 (4) of the ABCA.
- (bb) **“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;
  - (iii) “public utility” under the *Public Utilities Board Act*, R.S.A. 2000, c. P-45;
  - (iv) “regulated rate provider” under the *Electric Utilities Act*, S.A. 2003, c. E-5.1; or
  - (v) “default supply provider” under the *Gas Utilities Act*, R.S.A. 2000, cl G-5.
- (cc) **“Utility Service”** means a service, the terms and conditions of which are regulated by the EUB, and includes services for which an individual rate, joint rate, toll, fare, charge or schedule of them, have been approved by the EUB.

## **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 ENMAX Power are obligated to comply with this Plan and all directors, officers, employees, consultants, contractors and agents of Affiliates of ENMAX Power are obligated to comply with this Plan to the extent they interact with ENMAX Power.

## **2.4 Coming into Force**

This Plan comes into force on approval by the EUB.

## **2.5 Amendments to this Plan**

This Plan may be reviewed and amended from time to time by the EUB on its own initiative upon no less than 30 days notice to ENMAX Power.

## **2.6 Retained for Numbering Consistency**

## **2.7 Authority of the EUB**

Upon approval of this Plan by the EUB, such approval does not detract from, reduce or modify in any way, the powers of the EUB to deny, vary, approve with conditions, or overturn, the terms of any transaction or arrangement between ENMAX Power 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 EUB approvals or filings where required by statute or by EUB decisions, orders or directions.

### **3. GOVERNANCE AND SEPARATION OF UTILITY BUSINESSES**

#### **3.1 Governance**

##### **3.1.1 Separate Operations**

**Policy:** The business and affairs of ENMAX Power 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 the ENMAX group of companies.

##### Compliance Measures

1. The Director, Compliance will maintain an up-to-date list of the Corporate Governance Group consisting of such directors, officers and management employees as may be involved in corporate governance, policy and strategic direction responsibilities of the ENMAX group of companies (the “**Corporate Governance Group List**”).
2. On an annual basis, the Director, Compliance will provide Compliance Training to the Corporate Governance Group. Within 30 days of the end of the previous calendar year, the Director, Compliance will seek and obtain written acknowledgement from all individuals identified as the Corporate Governance Group (the “**Governance Group Special Acknowledgement**”) that they have received the Compliance Training, that they are familiar with the requirements of the Code and the Plan, and that their role in managing the business and affairs of ENMAX Power have been limited to providing corporate governance, policy, and strategic direction. The Governance Group Special Acknowledgement will also confirm that the individuals identified as the Corporate Governance Group 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. The Conduct Committee will review all Governance Group Special Acknowledgements within 60 days of the end of the previous calendar year. The minutes of the meeting at which the acknowledgements are reviewed will reflect the results of the review.
4. If any instances of non-compliance with this policy are identified by the Conduct Committee, they will be treated as an inquiry under the Code (see Section 8).

##### **3.1.2 Retained for Numbering Consistency**

##### **3.1.3 Separate Management**

**Policy:** Other than the Corporate Governance Group, ENMAX Power will have a separate management team and separate officers from its Non-Utility Affiliates.

##### Compliance Measures

1. Prior to amending the make-up of the management team of ENMAX Power, or changing the officers, the applicable Vice President or the Director, Human Resources (ENMAX Power) will provide a notice in writing to the Compliance Co-ordinator (the “**Notice of Management Team Change**”). If the Compliance Co-ordinator does not identify a concern with adherence to this policy within five working days of receiving the notice, the Vice-President may proceed with the change. If the Compliance Co-ordinator does identify a potential concern with adherence to this policy, he will advise the Vice-President within five working days, and initiate an inquiry under the Code (Section 8).

2. The Compliance Co-ordinator will maintain an up-to-date list of management team members and officers (the “**ENMAX Power Management Group and Officers List**”), and will file a copy of the list with the Conduct Committee at each meeting of the Conduct Committee.
3. At each meeting of the Conduct Committee, the ENMAX Power Management Group and Officers List will be compared to the current management team members and officers of ENMAX Power’s Non-Utility Affiliates, and the minutes of the meeting will reflect the outcome of this comparison.
4. Any conflicts with this policy identified as a result of this review will be treated as an inquiry under the Code (see Section 8).

### **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 ENMAX Power and as a director, officer or member of a management team of an Affiliate of ENMAX Power 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 Director, Compliance will maintain an up-to-date listing of directors, officers, or members of the management team of ENMAX Power who act as directors, officers, or members of the management team of an Affiliate of ENMAX Power (the “**Master Directors, Officers and Management Team List**”)
2. All such directors, officers, or members of the management team of ENMAX Power who also act as directors, officers, or members of the management team of an Affiliate of ENMAX Power will, on commencement of such dual responsibilities, provide a signed certificate to the Director, Compliance 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 “**Officer’s Undertaking**”).
3. Within 30 days of the end of each calendar year, all such directors, officers, or members of the management team of ENMAX Power who also act as directors, officers, or members of the management team of an Affiliate of ENMAX Power will provide a signed certificate to the Director, Compliance that stipulates that he/she carried his/her responsibilities in a manner which preserved the form, and the spirit and intent of the Code (the “**Annual Officer’s Certificate**”).
4. The Director, Compliance will maintain a record of the Officer’s Undertakings and Annual Officer’s Certificates within the Master Directors, Officers and Management Team List. 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).

## **3.2 Degree of Separation**

### **3.2.1 Accounting Separation**

**Policy: ENMAX Power shall have separate financial records and books of accounts from all Affiliates.**

### Compliance Measures

1. The Manager, ENMAX Power Financial Services will ensure the accounts and records of ENMAX Power are kept separate from the accounts and records of all Affiliates.
2. The Manager, ENMAX Power Financial Services will provide to the Conduct Committee 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, within 30 days of the end of the previous calendar year (the "**Annual Financial Records Certificate**").
3. The Director, Compliance will maintain a record of Annual Financial Records Certificates. 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).

### **3.2.2 Physical Separation**

**Policy: ENMAX Power 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 ENMAX Power is located in the same building as a Non-Utility Affiliate, ENMAX Power will institute appropriate security controlled access, through the use of receptionists, keyed locks, or card-key access.
2. The Compliance Co-ordinator will provide to the Conduct Committee a signed certificate in the form attached as Schedule "B" to this Plan attesting to the physical separation of ENMAX Power from all Non-Utility Affiliates within 30 days of the end of each calendar year (the "**Physical Separation Certificate**").
3. The Director, Compliance will maintain a record of the Physical Separation Certificates. 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).

### **3.2.3 Separation of Information Services**

**Policy: Where ENMAX Power shares Information Services with an Affiliate all Confidential Information will be protected from unauthorized access by the Affiliate.**

### Compliance Measures

1. Approval to share Information Services with an Affiliate of ENMAX Power may only be provided in writing by the Compliance Co-ordinator. A copy of each approval so issued (the "**Shared Information Decision Record**") will be provided to the Director, Compliance who will maintain a record of the above approvals.
2. The Compliance Co-ordinator will ensure that appropriate data management and data access protocols as well as contractual provisions regarding the breach of any access protocols are in place before approving the sharing of Information Services with an Affiliate of ENMAX Power.
3. The Compliance Counsel will review the access control lists for all Information Services shared with an Affiliate of ENMAX Power and will provide to the Director, Compliance within 30 days of the end of the previous calendar year a signed certificate in the form attached as Schedule "B" to this plan attesting that he has

reviewed all Information Services shared with an Affiliate of ENMAX Power and that all access by Affiliates of ENMAX Power to Information Services is in accordance with section 3.2.3 of the Code (the “**Shared Access Certificate**”).

4. The Director, Compliance will keep a record of the Shared Access Certificates. The Conduct Committee will review all Shared Access Certificates within 60 days of the end of the previous calendar year.
5. Any failure to provide a Shared Access 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).

### **3.2.4 Financial Transactions with Affiliates**

**Policy: Any loan, investment, or other financial support provided by ENMAX Power 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 Manager, ENMAX Power Financial Services 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 Manager, ENMAX Power Financial Services 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 Financial Arrangements Certificate will be provided to the Director, Compliance within 30 days of the end of the previous calendar year.
3. The Director, Compliance will maintain a record of the Financial Arrangements Certificates. The Conduct Committee will review all Financial Arrangements Certificates within 60 days of the end of the previous calendar year. 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).

### **3.3 Resource Sharing**

#### **3.3.1 Sharing of Employees**

**Policy: ENMAX Power may share employees with Affiliates on a Cost Recovery Basis if the conditions described in Section 3.3.1 of the Code are met.**

#### Compliance Measures

1. ENMAX Power employees may not be shared with an Affiliate without the written permission of the appropriate Vice-President of ENMAX Power (the “**Shared Employee Decision Record**”), who will provide the signed permission to the Compliance Co-ordinator.
2. The Compliance Co-ordinator will retain the written permission on file, and provide a quarterly report to the Director, Compliance on all instances of sharing ENMAX Power employees with Affiliates which have occurred, or continued during the reporting period (the “**Shared Employee Report**”). The Shared Employee Report will identify if the required Vice-President approval was in place before the sharing took place.

3. The Conduct Committee will review all Shared Employee Reports 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 Conduct Committee for changes to the manner in which ENMAX Power employees are shared with Affiliates. The Director, Compliance will maintain a record of the Shared Employee Reports.
4. Any recommendations by the Conduct Committee for changes to the manner in which ENMAX Power employees are shared with Affiliates will be treated as an inquiry under the Code (see Section 8). Any instances of ENMAX Power 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).

### 3.3.2 Transferring of Employees

**Policy: Where an employee is being transferred from ENMAX Power to an Affiliate, the Director, Human Resources (ENMAX Power) 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 Director, Human Resources (ENMAX Power) will obtain the necessary confidentiality agreement prior to the transfer of the employee.**

#### Compliance Measures

1. The Director, Human Resources (ENMAX Power) will ensure that ENMAX Power receives a signed confidentiality agreement prior to the transfer of an employee from ENMAX Power to an Affiliate, and will ensure that the signed agreement is provided to the Director, Compliance for record-keeping.
2. The Director, Human Resources (ENMAX Power) will provide a quarterly report to the Director, Compliance on all instances of ENMAX Power 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 (the “**Transferred Employee Report**”).
3. The Conduct Committee will review the Transferred Employee 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 Conduct Committee for changes to the manner in which employees are transferred to Affiliates.
4. Any recommendations by the Conduct Committee for changes to the manner in which employees transfer to Affiliates will be treated as an inquiry under the Code (see Section 8). 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).

### 3.3.3 Sharing of Assets

**Policy: Plant, assets and equipment of ENMAX Power shall be separated in ownership and separated physically from the plant, assets and equipment of Non-Utility Affiliates.**

#### Compliance Measures

1. The Manager, ENMAX Power Financial Services will maintain an inventory of all plant, assets and equipment shared with Affiliates (the “**Shared Assets List**”).
2. The Manager, ENMAX Power Financial Services will ensure that no plant, assets and equipment are shared with Non-Utility Affiliates.
3. Any sharing of the plant, assets and equipment with Non-Utility Affiliates will be treated as an inquiry under the Code (see Section 8).

### 3.3.4 Shared Services Permitted

**Policy:** ENMAX Power may obtain Shared Services from, or provide Shared Services to, an Affiliate where it is prudent to do so, provided that each of ENMAX Power and the Affiliates bear its proportionate share of costs.

#### Compliance Measures

1. The Director, Compliance will maintain an inventory of all Shared Services Agreements including a listing of Shared Services obtained from, or provided to an Affiliate (the “**Shared Services List**”).
2. All new or revised Shared Services will be documented by a Services Agreement.
3. Prior to receiving a Shared Service, a business case identifying that it is prudent to obtain the Shared Services will be prepared by the appropriate ENMAX Power employee and presented to the Conduct Committee in the form of a decision record (the “**Shared Services Decision Record**”) for review and approval.
4. Prior to providing a Shared Service, the Services Agreement will be prepared (or an existing Services Agreement amended as the case may be) by the appropriate ENMAX Power employee and presented to the Conduct Committee for review and approval.
5. At the first meeting of the Conduct Committee in each year, the Shared Services List will be reviewed. The results of the review will be reflected in the minutes of the meeting. Any Shared Service Services Agreements which no longer meet 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:** ENMAX Power 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 Compliance Co-ordinator 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. Within 30 days of the end of the previous calendar year, the Compliance Co-ordinator will provide to the Conduct Committee a report of all Occasional Services provided by ENMAX Power to an Affiliate and of all Occasional Services provided by any Affiliate to ENMAX Power, indicating whether the services have been provided on a cost recovery basis, have been properly documented, and remain non-material, as required by Section (k) of the Compliance Report (the “**Occasional Services Report**”).
3. The Conduct Committee will review the Occasional Services Reports within 60 days of the end of the previous 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 Conduct Committee for changes to the provision, receipt and documentation of Occasional Services.

4. Any recommendations by the Conduct Committee for changes to the provision, receipt and documentation of Occasional Services, will be treated as an inquiry under the Code (see Section 8).

### **3.3.7 Emergency Services Permitted**

**Policy:** In the event of an emergency, ENMAX Power may receive, or provide, services and resources to, or from, an Affiliate on a Cost Recovery Basis.

#### Compliance Measures

1. The Compliance Co-ordinator 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, and are documented by way of an approved work order, purchase order or similar instrument.
2. Within 30 days of the end of the previous calendar year, the Compliance Co-ordinator will provide to the Director, Compliance a report of all Emergency Services provided by ENMAX Power to an Affiliate and vice versa, indicating whether the services have been provided on a cost recovery basis, have been properly documented, and remain non-material, as required by Section (l) of the Compliance Report (the "**Emergency Services Report**"). The Director, Compliance will keep a record of all Emergency Services Reports.
3. The Conduct Committee will review the Emergency Services Reports within 60 days of the end of the previous 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 Conduct Committee for changes to the provision, receipt and documentation of Emergency Services.
4. Any recommendations by the Conduct Committee for changes to the provision, receipt and documentation of Emergency Services, will be treated as an inquiry under the Code (see Section 8).

## **4. TRANSFER PRICING**

### **4.1 For Profit Affiliate Services**

**Policy:** ENMAX Power 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. The Director, Compliance will maintain an inventory of all For Profit Affiliate Services which ENMAX Power has obtained from, or provided to an Affiliate. On a quarterly basis, the Director, Compliance 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 (the "**For Profit Services Report**").
2. All existing, new or revised For Profit Affiliate Services will be documented by a Services Agreement, duly executed by ENMAX Power employees with the appropriate signing authority.
3. Prior to implementing a new or revised For Profit Affiliate Service to receive services from an Affiliate a business case identifying that it is prudent to obtain the For Profit Affiliate Service in the form of a decision record (the "**For Profit Services Decision Record**") will be presented to the Conduct Committee for review and approval. The For Profit Services Decision Record 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.

4. Prior to implementing a new or revised For Profit Affiliate Service to provide services to an Affiliate, the Services Agreement, and a For Profit Service Decision Record establishing a price which is no less than Fair Market Value will be reviewed and approved by the Conduct Committee. Fair Market Value will be determined in a manner consistent with Section 4.5 of the Code.
5. At the first meeting of the Conduct Committee in each year the For Profit Services List for ENMAX Power will be reviewed. The results of the review will be reflected in the minutes of the meeting. Any For Profit Affiliate Service which no longer meets the test of continued prudence will be revised or terminated in accordance with the terms of the Service Agreement.
6. Failure to provide a list described in item 1 above will be treated as an inquiry under the Code (see Section 8).

## **4.2 Retained for Numbering Consistency**

### **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 ENMAX Power to an Affiliate or by an Affiliate to ENMAX Power will be at Fair Market Value, subject to the provisions of Section 4.6 of the Code.**

### Compliance Measures

1. The Manager, ENMAX Power Financial Services of ENMAX Power will approve any asset transfers, mortgages, leases, or other dispositions by ENMAX Power to an Affiliate, or by an Affiliate to ENMAX Power, and will ensure that such asset transfers are at Fair Market Value, subject to the provisions of Section 4.6 of the Code. Such approval will be recorded in writing (the “**Asset Disposition Decision Record**”).
2. Within 30 days of the end of the previous calendar year, the Manager, ENMAX Power Financial Services will provide a report to the Director, Compliance detailing any asset transfers between ENMAX Power and Affiliates. The 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 “**Asset Disposition List**”). The Director, Compliance will keep a record of Asset Disposition Lists.
3. Within 60 days of the end of the previous calendar year, the Conduct Committee will review the Asset Disposition Lists. The minutes of the meeting at which the report is reviewed will reflect the results of the review, including any recommendations by the Conduct Committee 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 Conduct Committee for changes to the methods used to ensure that asset transfers between ENMAX Power 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).

**4.5 Retained for Numbering Consistency**

**4.6 Retained for Numbering Consistency**

## **5. EQUAL TREATMENT WITH RESPECT TO UTILITY SERVICES**

### **5.1 Impartial Application of Tariff**

**Policy:** ENMAX Power 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:** ENMAX Power 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 ENMAX Power.

See the Compliance Measures in Section 7.2 of this Plan.

### **5.3 No Undue Influence**

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

See the Compliance Measures in Section 7.2 of this Plan.

### **5.4 Affiliate Activities**

**Policy:** ENMAX Power 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:** ENMAX Power shall take reasonable steps to ensure that an Affiliate does not use its name, logo or other distinguishing characteristics in a manner which would mislead consumers as to the distinction or lack of distinction between ENMAX Power and an 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, ENMAX Power shall not provide Non-Utility Affiliates with information relating to the planning, operations, finances or strategy of ENMAX Power before such information is publicly available.

See the Compliance Measures in Section 7.2 of this Plan.

### 6.2 Management Exception

**Policy:** Officers of ENMAX Power 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, Utility 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:** ENMAX Power 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 Co-ordinator 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 of ENMAX Power 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 to the Compliance Co-ordinator (or to his/her delegate), 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 Co-ordinator or his/her delegate will verify the circumstances and, if appropriate, will provide record of the authority for disclosure prior to the information being released.
4. The Compliance Co-ordinator will provide a signed certificate in the form attached as Schedule "B" to this plan attesting that no unauthorized release of Confidential Information related to a customer or prospective customer has occurred without receiving the prior written consent of the customer or prospective customer, to the Director, Compliance within 30 days of the end of the previous calendar year (the "**Protection of Confidential Information Certificate**").
5. The Director, Compliance will maintain a record of the Protection of Confidential Information 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).

## 6.4 Aggregated Confidential Information

**Policy:** ENMAX Power 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 ENMAX Power shall not disclose such aggregated customer information to an Affiliate prior to making such information publicly available.

### Compliance Measures

1. If management of ENMAX Power proposes to disclose aggregated Confidential Information to an Affiliate, the Compliance Co-ordinator (or his/her delegate) 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 Co-ordinator (or his/her delegate) 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. The Compliance Co-ordinator will provide to the Director, Compliance a signed certificate in the form attached as Schedule "B" to this plan attesting that no unauthorized release of aggregated Confidential Information has occurred to an Affiliate prior to making such information publicly available, within 30 days of the end of the previous calendar year (the "**Aggregated Confidential Information Certificate**").
4. The Director, Compliance will maintain a record of the Aggregated Confidential Information 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).

## 7. COMPLIANCE MEASURES

### 7.1 Responsibility for Compliance

**Policy:** ENMAX Power shall be responsible for ensuring compliance with the Code on the part of its directors, employees, consultants, contractors and agents, and by Affiliates of ENMAX Power.

See the Compliance Measures in Section 7.2 of this Plan.

### 7.2 Communication of Code and Compliance Plan

**Policy:** ENMAX Power 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 ENMAX Power website.

#### Compliance Measures

1. Each director, officer, employee, consultant, contractor, agent and Affiliate of ENMAX Power will be directed to a copy of the Code as part of the Compliance Training delivered shortly after commencement of their relationship with ENMAX Power.
2. See the Compliance Measures in Section 3.1.1 for the record keeping which will exist for the Corporate Governance Group.
3. For ENMAX Power employees (not included in the Corporate Governance Group), a signed acknowledgement that the employee has received, and is familiar with, the Code and this Compliance Plan (the “**Training Acknowledgement**”) will be obtained on the completion of Compliance Training delivered shortly after commencement of employment with ENMAX Power. The acknowledgement will be kept in the files of the Director, Compliance.
4. For ENMAX Power consultants, contractors, and agents, the Director, Compliance will ensure that appropriate review of the work assignment of the consultant, contractor, or agent is carried out to determine if the work assignment is affected by the existence of the Code. If the responsible employee determines that the work assignment of the consultant, contractor, or agent may be affected by the Code, the responsible employee will provide reasonable information about the Code to the affected party, and will require a Training Acknowledgement from the consultant, contractor, or agent. The Training Acknowledgement will be kept in the files of the Director, Compliance.
5. The Director, Compliance will provide copies of the Code and this Compliance Plan to all Affiliates of ENMAX Power on an annual basis, addressed to a senior officer of the Affiliate or through the ENMAX intranet.
6. On an annual basis, and within 60 days of the end of the previous calendar year, the Director, Compliance will ensure that each employee for ENMAX Power has confirmed (through Training Acknowledgement) that they have received the current Compliance Training, are aware of the Code and this Compliance Plan, and are aware of their contents, and agree to abide by their requirements and have abided by the Code in the previous year. The Training Acknowledgements will be maintained in the files of the Director, Compliance.
7. Within 90 days of the end of the previous calendar year, the Director, Compliance will provide the Conduct Committee a written report identifying which, if any ENMAX Power employees have not signed a Training Acknowledgment (the “**Annual Compliance Training Report**”).

8. The Director, Compliance will post the Code and the Compliance Plan on the ENMAX Power website and the ENMAX intranet.

### **7.3 Retained for Numbering Consistency**

### **7.4 Responsibilities of the Director, Compliance and Compliance Co-ordinator**

**Policy:** The Director, Compliance will discharge the responsibilities detailed in Section 7.4 of the Code. The Director, Compliance may delegate these responsibilities to the Compliance Co-ordinator.

#### Compliance Measures

1. The responsibilities of the Director, Compliance are the “Responsibilities of Compliance Officer” described in Section 7.4 of the Code as amended from time to time. The Director, Compliance is ultimately responsible for all Code compliance activities within ENMAX Power and is obligated to ensure performance of all of the responsibilities of “Compliance Officer” as contemplated by the Code for ENMAX Power.
2. Within 60 days of the end of the previous calendar year, the Director, Compliance of ENMAX Power will prepare a report to the Conduct Committee detailing the manner in which he/she has discharged the above responsibilities. The report will be prepared in a manner consistent with Sections 7.4 and 7.6 of the Code (the “**Compliance Report**”). The records required to be maintained by the Director, Compliance 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. At its next meeting following receipt of the above report, the Conduct Committee will review the Compliance Report. The results of the review and any recommendations by the Conduct Committee for improvements to the manner in which the Director, Compliance and Compliance Co-ordinator discharge the above responsibilities will be detailed in the minutes of the meeting.
4. Any recommendations by the Conduct Committee for changes to the manner in which the Director, Compliance and Compliance Co-ordinator discharge the above responsibilities will be treated as an inquiry under the Code (see Section 8).

### **7.5 The Compliance Plan**

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

#### Compliance Measures

1. A copy of the current Compliance Plan, indicating the date of its last review will be filed with the EUB as Section (a) of the annual Compliance Report of ENMAX Power.

### **7.6 The Compliance Report**

**Policy:** ENMAX Power will prepare a Compliance Report in accordance with Section 7.6 of the Code, and file it with the EUB within 120 days of the fiscal year end of ENMAX Power. The Compliance Report will be posted on ENMAX Power’s web site, and interested parties will be advised promptly when the Compliance Report has been posted on the website.

#### Compliance Measures

1. The annual Compliance Report will meet the requirements of Section 7.6 of the Code as amended from time to time.
2. Quarterly, ENMAX Power will provide an exception report or a more detailed report, if there is a matter that ought to be brought to the attention of the Board.

**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 Director, Compliance will keep a record of all written (or e-mailed) disputes, complaints or inquiries from within the ENMAX Power 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 Director, Compliance will keep the necessary records of disputes, complaints, or inquiries (the “**Conduct Intake List**”).
2. The Director, Compliance will ensure that appropriate instructions for sending disputes, complaints, or inquiries are posted on the ENMAX Power website.
3. The Director, Compliance will ensure that a description of how the disputes, complaints or inquiries will be investigated (in a manner consistent with the Code) is posted on the ENMAX Power website.

### **8.2 Processing by Utility**

#### **8.2.1 Compliance Officer Acknowledgment**

**Policy:** The Director, Compliance 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 Director, Compliance 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 ENMAX Power to the issues identified in the submission. ENMAX Power’s final disposition of the dispute, complaint or inquiry shall be completed as expeditiously as possible in the circumstances, and in any event within 60 days of receipt of the dispute, complaint or inquiry, except where the party making the submission otherwise agrees.

#### Compliance Measures

See Section 8.1.

### **8.3 Referral to the EUB**

**Policy:** The Director, Compliance shall ensure that instructions on how to refer disputes to the EUB are contained on the ENMAX Power website.

#### Compliance Measures

1. Instructions for referring disputes to the EUB will be posted on the ENMAX Power 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 Plan comes into effect on final approval of the EUB.

## 11. SCHEDULE A – OFFICER’S CERTIFICATE

To: The Alberta Energy and Utilities Board

I, \_\_\_\_\_ of the City of \_\_\_\_\_, in the Province of Alberta, acting in my position as an officer of ENMAX Power and not in my personal capacity, to the best of my knowledge do hereby certify as follows:

1. My position with ENMAX Power 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 ENMAX Power Inter-Affiliate Code of Conduct (the Code).
3. I have read the Code, the ENMAX Power Inter-Affiliate Code of Conduct Compliance Plan dated \_\_\_\_\_ and the ENMAX Power Compliance Report 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 ENMAX Power, or by any Affiliate of ENMAX Power (including any director, officer, employee, consultant, contractor or agent of the Affiliate) with respect to any interaction between an Affiliate and ENMAX Power that is not fully and accurately described in the Compliance Report.

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## 12. SCHEDULE B – COMPLIANCE REPORT

To: Director, Compliance/Compliance Co-ordinator and Compliance Committee

I, \_\_\_\_\_ of the City of \_\_\_\_\_, in the Province of Alberta, acting in my position as an officer of ENMAX Power and not in my personal capacity, to the best of my knowledge do hereby certify as follows:

1. Section \_\_\_\_\_ of the ENMAX Power Inter-Affiliate Code of Conduct Compliance Plan requires me to provide this Compliance Certificate on or before \_\_\_\_\_.
2. My position with ENMAX Power 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.
3. For the period of \_\_\_\_\_ to \_\_\_\_\_, ENMAX Power has been in compliance with the requirements of Section \_\_\_\_\_ of the Code, with the exception (if any) of the items described on the attached sheet.

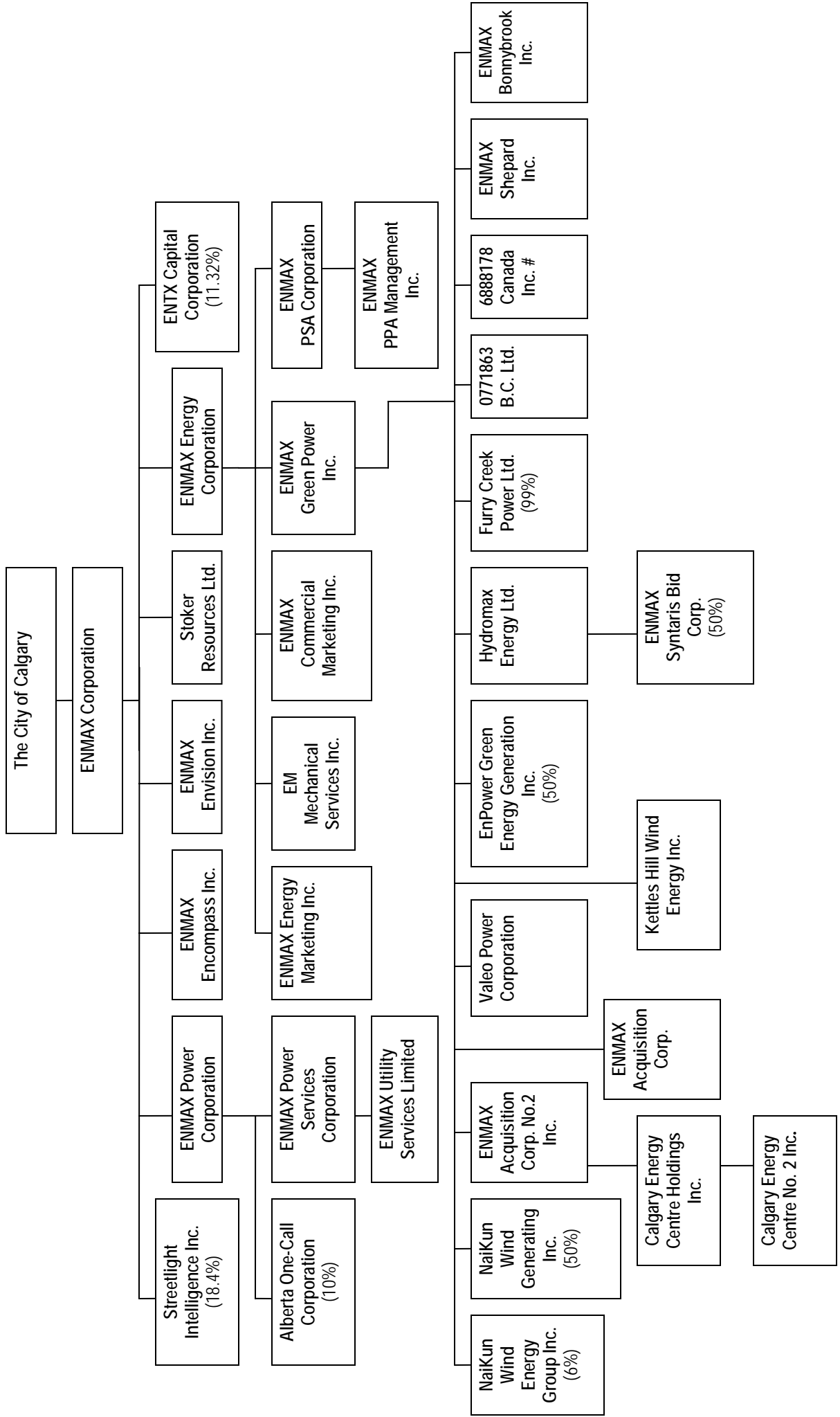
Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**SCHEDULE B**

**Corporate Organization Chart  
Attached to the 2009 Compliance Report pursuant to Section 7.6 of the Inter-Affiliate Code of Conduct**



Note: Ownership percentage is 100% unless otherwise indicated

**SCHEDULE C**

**List of Affiliates with whom EPC Transacted Business  
Attached to the 2009 Compliance Report pursuant to Section 7.6 of the Inter-  
Affiliate Code of Conduct**

| <b>Name</b>  | <b>Address</b>                                | <b>Officers</b>  | <b>Directors</b> | <b>Nature of Business Operations</b>   |
|--|---|------------------|------------------|--|
| The City of Calgary  | 800 Macleod Trail<br>S.E.<br>Calgary, Alberta | n/a <sup>1</sup> | n/a              | Municipality   |
| ENMAX Corporation  | 141-50 Avenue S.E.<br>Calgary, AB<br>T2G 4S7  | See Below        | See Below        | Electricity Generation, Transmission and Distribution and Natural Gas Supplier |
| ENMAX Energy Corporation   | 141-50 Avenue S.E.<br>Calgary, AB<br>T2G 4S7  | See Below        | See Below        | Electricity/Natural Gas Retailer for commercial and residential customers      |
| ENMAX Encompass Inc.   | 141-50 Avenue S.E.<br>Calgary, AB<br>T2G 4S7  | See Below        | See Below        | Customer Care/ Call Centre   |
| ENMAX Power Services Corporation, formerly ENMAX Power Projects Inc., formerly 947173 Alberta Ltd. | 141-50 Avenue S.E.<br>Calgary, AB<br>T2G 4S7  | See Below        | See Below        | Energy Services Business   |
| ENMAX Envision Inc.  | 141-50 Avenue S.E.<br>Calgary, AB<br>T2G 4S7  | See Below        | See Below        | Fibre Optics Business  |
| ENMAX Green Power Inc.   | 141-50 Avenue S.E.<br>Calgary, AB<br>T2G 4S7  | See Below        | See Below        | Wind Power Generation and Distribution   |
| ENMAX Utility Services Limited, formerly 1172601 Alberta Ltd.                                      | 141-50 Avenue S.E.<br>Calgary, AB<br>T2G 4S7  | See Below        | See Below        | Energy Services Business for outside of Calgary                                |
| Stoker Resources Ltd.  | 141-50 Avenue S.E.<br>Calgary, AB T2G<br>4S7  | See Below        | See Below        | Emergency Phone Services   |

<sup>1</sup> The City of Calgary does not have officers or directors

**ENMAX CORPORATION**

**OFFICERS**

| <b>Name</b>      | <b>Office Held</b>  | <b>Date Became an Officer</b> | <b>Date Ceased to be an Officer</b> |
|------------------|---|-------------------------------|-------------------------------------|
| Joanne Bjarnason | Vice-President, Marketing   | November 11, 2008             |                                     |
| Helen Bremner    | Executive Vice-President, Smart Grid and Technologies                         | November 23, 2009             |                                     |
| Richard Brimble  | Vice-President and Treasurer  | February 20, 2007             |                                     |
| Allan Buchignani | Executive Vice-President Fuel Supply  | November 13, 2007             | November 10, 2009                   |
| Dwayne Dubois    | Acting Executive Vice-President, Finance and Chief Financial Officer          | November 11, 2008             | April 27, 2009                      |
| Rick Ehlers      | Executive Vice-President, Transmission and Distribution Services              | July 21, 2008                 |                                     |
| Lonnie Enns      | Vice-President, Generation and Wholesale Energy                               | November 14, 2006             |                                     |
| Darwin Gillies   | Executive Vice-President, Commercial Products and Technologies                | July 21, 2008                 | March 27, 2009                      |
| David Halford    | Executive Vice-President, and Chief Financial Officer                         | April 27, 2009                |                                     |
| Robert Hemstock  | Executive Vice-President, Regulatory and Legal Services                       | March 1, 2006                 |                                     |
| Gary Holden      | President and Chief Executive Officer   | May 16, 2005                  |                                     |
| Erin Kurchina    | Vice-President, Human Resources   | July 21, 2008                 |                                     |
| Leanne Likness   | Corporate Secretary   | December 1, 2008              |                                     |
| James McKee      | Vice-President, Commercial and Industrial Marketing                           | November 10, 2009             |                                     |
| David Rehn       | Executive Vice-President, Generation  | February 1, 2008              |                                     |
| Ian Todd         | Vice-President, Government & Media Relations                                  | August 11, 2009               |                                     |
| Terry Tyler      | Executive Vice-President, Strategic Initiatives and Chief Information Officer | November 11, 2008             |                                     |
| Keith Wellon     | Executive Vice-President, Customer Care                                       | July 21, 2008                 | August 11, 2009                     |

## ENMAX CORPORATION

### DIRECTORS

| <b>Name</b>            | <b>Office Held</b> | <b>Date Became a Director</b> | <b>Date Ceased to be a Director</b> |
|------------------------|--------------------|-------------------------------|-------------------------------------|
| Cliff Fryers           | Director           | April 1, 2003                 |                                     |
| Michael Harris         | Director           | June 9, 2006                  |                                     |
| Bob Hawkesworth        | Director           | July 29, 1997                 |                                     |
| Gary Holden            | Director           | May 16, 2005                  |                                     |
| Francis Leong          | Director           | October 14, 2003              |                                     |
| Donald Lenz            | Director           | February 8, 2005              |                                     |
| Gord Lowe              | Director           | May 7, 2004                   |                                     |
| Thompson MacDonald     | Chairman           | January 22, 2002              |                                     |
| Ian MacGregor          | Director           | April 1, 2003                 |                                     |
| Gregory Melchin        | Director           | May 16, 2008                  |                                     |
| Margot Micallef        | Director           | June 11, 2003                 |                                     |
| Sarah Morgan-Silvester | Director           | May 18, 2007                  |                                     |
| Robert Page            | Director           | May 18, 2007                  |                                     |

## ENMAX ENERGY CORPORATION

### OFFICERS

| Name            | Office Held  | Date Became an Officer | Date Ceased to be an Officer |
|-----------------|--|------------------------|------------------------------|
| Richard Brimble | Vice-President and Treasurer   | February 20, 2007      |                              |
| Lonnie Enns     | Vice-President, Generation and Wholesale Energy                      | August 15, 2006        |                              |
| Dwayne Dubois   | Acting Executive Vice-President, Finance and Chief Financial Officer | November 11, 2008      | April 27, 2009               |
| Darwin Gillies  | Vice-President   | January 17, 2006       | March 27, 2009               |
| David Halford   | Executive Vice-President and Chief Financial Officer                 | April 27, 2009         |                              |
| Gary Holden     | Chief Executive Officer  | May 16, 2005           |                              |
| Leanne Likness  | Corporate Secretary  | December 1, 2008       |                              |
| James McKee     | Vice-President, Commercial and Industrial Markets                    | November 10, 2009      |                              |
| David Rehn      | Executive Vice-President   | February 1, 2008       |                              |
| Keith Wellon    | Executive Vice-President   | July 21, 2008          | August 11, 2009              |

### DIRECTORS

| Name                   | Office Held | Date Became a Director | Date Ceased to be a Director |
|------------------------|-------------|------------------------|------------------------------|
| Cliff Fryers           | Director    | April 1, 2003          |                              |
| Michael Harris         | Director    | June 9, 2006           |                              |
| Bob Hawkesworth        | Director    | May 3, 1999            |                              |
| Gary Holden            | Director    | May 16, 2005           |                              |
| Donald Lenz            | Director    | February 8, 2005       |                              |
| Francis Leong          | Director    | October 14, 2003       |                              |
| Gord Lowe              | Director    | May 7, 2004            |                              |
| Thompson MacDonald     | Chairman    | October 11, 2002       |                              |
| Ian MacGregor          | Director    | April 1, 2003          |                              |
| Margot Micallef        | Director    | June 11, 2003          |                              |
| Gregory Melchin        | Director    | May 16, 2008           |                              |
| Sarah Morgan-Silvester | Director    | May 18, 2007           |                              |
| Robert Page            | Director    | May 18, 2007           |                              |

**ENMAX ENCOMPASS INC.****OFFICERS**

| <b>Name</b>     | <b>Office Held</b>   | <b>Date Became an Officer</b> | <b>Date Ceased to be an Officer</b> |
|-----------------|--|-------------------------------|-------------------------------------|
| Richard Brimble | Vice-President and Treasurer   | February 20, 2007             |                                     |
| Dwayne Dubois   | Acting Executive Vice-President, Finance and Chief Financial Officer | November 11, 2008             | April 27, 2009                      |
| David Halford   | Executive Vice-President Chief Financial Officer                     | April 27, 2009                |                                     |
| Gary Holden     | President and Chief Executive Officer                                | May 16, 2005                  |                                     |
| Leanne Likness  | Corporate Secretary  | December 1, 2008              |                                     |
| Keith Wellon    | Executive Vice-President   | July 21, 2008                 | August 11, 2009                     |

**DIRECTORS**

| <b>Name</b>            | <b>Office Held</b> | <b>Date Became a Director</b> | <b>Date Ceased to be a Director</b> |
|------------------------|--------------------|-------------------------------|-------------------------------------|
| Cliff Fryers           | Director           | April 1, 2003                 |                                     |
| Michael Harris         | Director           | June 9, 2006                  |                                     |
| Bob Hawkesworth        | Director           | December 12, 2000             |                                     |
| Gary Holden            | Director           | May 16, 2005                  |                                     |
| Donald Lenz            | Director           | February 8, 2005              |                                     |
| Francis Leong          | Director           | October 14, 2003              |                                     |
| Gord Lowe              | Director           | May 7, 2004                   |                                     |
| Thompson MacDonald     | Chairman           | January 22, 2002              |                                     |
| Ian MacGregor          | Director           | April 1, 2003                 |                                     |
| Gregory Melchin        | Director           | May 16, 2008                  |                                     |
| Margot Micallef        | Director           | June 11, 2003                 |                                     |
| Sarah Morgan-Silvester | Director           | May 18, 2007                  |                                     |
| Robert Page            | Director           | May 18, 2007                  |                                     |

**ENMAX POWER SERVICES CORPORATION****OFFICERS**

| <b>Name</b>     | <b>Office Held</b>   | <b>Date Became an Officer</b> | <b>Date Ceased to be an Officer</b> |
|-----------------|--|-------------------------------|-------------------------------------|
| Richard Brimble | Vice President and Treasurer   | February 20, 2007             |                                     |
| Dwayne Dubois   | Acting Executive Vice-President, Finance and Chief Financial Officer | November 11, 2008             | April 27, 2009                      |
| Rick Ehlers     | Executive Vice-President   | July 21, 2008                 |                                     |
| David Halford   | Executive Vice-President and Chief Financial Officer                 | April 27, 2009                |                                     |
| Gary Holden     | President and Chief Executive Officer                                | May 16, 2005                  |                                     |
| Leanne Likness  | Corporate Secretary  | December 1, 2008              |                                     |

**DIRECTORS**

| <b>Name</b>            | <b>Office Held</b> | <b>Date Became a Director</b> | <b>Date Ceased to be a Director</b> |
|------------------------|--------------------|-------------------------------|-------------------------------------|
| Cliff Fryers           | Director           | April 1, 2003                 |                                     |
| Michael Harris         | Director           | June 9, 2006                  |                                     |
| Bob Hawkesworth        | Director           | August 16, 2001               |                                     |
| Gary Holden            | Director           | May 16, 2005                  |                                     |
| Donald Lenz            | Director           | February 8, 2005              |                                     |
| Francis Leong          | Director           | October 14, 2003              |                                     |
| Gord Lowe              | Director           | May 7, 2004                   |                                     |
| Thompson MacDonald     | Chairman           | January 22, 2002              |                                     |
| Ian MacGregor          | Director           | April 1, 2003                 |                                     |
| Gregory Melchin        | Director           | May 16, 2008                  |                                     |
| Margot Micallef        | Director           | June 11, 2003                 |                                     |
| Sarah Morgan-Silvester | Director           | May 18, 2007                  |                                     |
| Robert Page            | Director           | May 18, 2007                  |                                     |

**ENMAX ENVISION INC.****OFFICERS**

| <b>Name</b>      | <b>Office Held</b>   | <b>Date Became an Officer</b> | <b>Date Ceased to be an Officer</b> |
|------------------|--|-------------------------------|-------------------------------------|
| Helen Bremner    | Executive Vice-President, Smart Grid Technologies                    | November 23, 2009             |                                     |
| Richard Brimble  | Vice-President and Treasurer   | February 20, 2007             |                                     |
| Allan Buchignani | Vice-President   | August 16, 2005               | November 10, 2009                   |
| Dwayne Dubois    | Acting Executive Vice-President, Finance and Chief Financial Officer | November 11, 2008             | April 27, 2009                      |
| Darwin Gillies   | Executive Vice-President   | July 21, 2008                 | March 27, 2009                      |
| David Halford    | Executive Vice-President, and Chief Financial Officer                | April 27, 2009                |                                     |
| Gary Holden      | President and Chief Executive Officer                                | May 16, 2005                  |                                     |
| Leanne Likness   | Corporate Secretary  | December 1, 2008              |                                     |

**DIRECTORS**

| <b>Name</b>            | <b>Office Held</b> | <b>Date Became a Director</b> | <b>Date Ceased to be a Director</b> |
|------------------------|--------------------|-------------------------------|-------------------------------------|
| Cliff Fryers           | Director           | April 1, 2003                 |                                     |
| Michael Harris         | Director           | June 9, 2006                  |                                     |
| Bob Hawkesworth        | Director           | December 14, 2001             |                                     |
| Gary Holden            | Director           | May 16, 2005                  |                                     |
| Donald Lenz            | Director           | February 8, 2005              |                                     |
| Francis Leong          | Director           | October 14, 2003              |                                     |
| Gord Lowe              | Director           | May 7, 2004                   |                                     |
| Thompson MacDonald     | Chairman           | October 11, 2002              |                                     |
| Ian MacGregor          | Director           | April 1, 2003                 |                                     |
| Gregory Melchin        | Director           | May 16, 2008                  |                                     |
| Margot Micallef        | Director           | June 11, 2003                 |                                     |
| Sarah Morgan-Silvester | Director           | May 18, 2007                  |                                     |
| Robert Page            | Director           | May 18, 2007                  |                                     |

**ENMAX GREEN POWER INC.****OFFICERS**

| <b>Name</b>     | <b>Office Held</b>   | <b>Date Became an Officer</b> | <b>Date Ceased to be an Officer</b> |
|-----------------|--|-------------------------------|-------------------------------------|
| Richard Brimble | Vice-President and Treasurer   | February 20, 2007             |                                     |
| Dwayne Dubois   | Acting Executive Vice-President, Finance and Chief Financial Officer | November 11, 2008             | April 27, 2009                      |
| Darwin Gillies  | Vice-President   | January 17, 2006              | March 27, 2009                      |
| David Halford   | Executive Vice-President and Chief Financial Officer                 | April 27, 2009                |                                     |
| Gary Holden     | President and Chief Executive Officer                                | May 16, 2005                  |                                     |
| Leanne Likness  | Corporate Secretary  | December 1, 2008              |                                     |
| David Rehn      | Executive Vice-President   | February 1, 2008              |                                     |

**DIRECTORS**

| <b>Name</b>            | <b>Office Held</b> | <b>Date Became a Director</b> | <b>Date Ceased to be a Director</b> |
|------------------------|--------------------|-------------------------------|-------------------------------------|
| Cliff Fryers           | Director           | April 1, 2003                 |                                     |
| Michael Harris         | Director           | June 9, 2006                  |                                     |
| Bob Hawkesworth        | Director           | September 6, 2002             |                                     |
| Gary Holden            | Director           | May 16, 2005                  |                                     |
| Donald Lenz            | Director           | February 8, 2005              |                                     |
| Francis Leong          | Director           | October 14, 2003              |                                     |
| Gord Lowe              | Director           | May 7, 2004                   |                                     |
| Thompson MacDonald     | Chairman           | October 11, 2002              |                                     |
| Ian MacGregor          | Director           | April 1, 2003                 |                                     |
| Gregory Melchin        | Director           | May 16, 2008                  |                                     |
| Margot Micallef        | Director           | June 11, 2003                 |                                     |
| Sarah Morgan-Silvester | Director           | May 18, 2007                  |                                     |
| Robert Page            | Director           | May 18, 2007                  |                                     |

**ENMAX UTILITY SERVICES LIMITED****OFFICERS**

| <b>Name</b>     | <b>Office Held</b>  | <b>Date Became an Officer</b> | <b>Date Ceased to be an Officer</b> |
|-----------------|---|-------------------------------|-------------------------------------|
| Richard Brimble | Vice-President and Treasurer                                | February 20, 2007             |                                     |
| Dwayne Dubois   | Acting Executive Vice-President and Chief Financial Officer | November 11, 2008             | April 27, 2009                      |
| Rick Ehlers     | Executive Vice-President                                    | July 21, 2008                 |                                     |
| David Halford   | Executive Vice-President and Chief Financial Officer        | April 27, 2009                |                                     |
| Gary Holden     | President and Chief Executive Officer                       | May 26, 2005                  |                                     |
| Leanne Likness  | Corporate Secretary   | December 1, 2008              |                                     |

**DIRECTORS**

| <b>Name</b>            | <b>Office Held</b> | <b>Date Became a Director</b> | <b>Date Ceased to be a Director</b> |
|------------------------|--------------------|-------------------------------|-------------------------------------|
| Cliff Fryers           | Director           | April 1, 2003                 |                                     |
| Michael Harris         | Director           | June 9, 2006                  |                                     |
| Bob Hawkesworth        | Director           | May 26, 2005                  |                                     |
| Gary Holden            | Director           | May 26, 2005                  |                                     |
| Donald Lenz            | Director           | May 26, 2005                  |                                     |
| Francis Leong          | Director           | May 26, 2005                  |                                     |
| Gord Lowe              | Director           | May 26, 2005                  |                                     |
| Thompson MacDonald     | Chairman           | May 26, 2005                  |                                     |
| Ian MacGregor          | Director           | May 26, 2005                  |                                     |
| Gregory Melchin        | Director           | May 16, 2008                  |                                     |
| Margot Micallef        | Director           | May 26, 2005                  |                                     |
| Sarah Morgan-Silvester | Director           | May 18, 2007                  |                                     |
| Robert Page            | Director           | May 18, 2007                  |                                     |

**STOKER RESOURCES LTD**

**OFFICERS**

| <b>Name</b> | <b>Office Held</b>      | <b>Date Became an Officer</b> | <b>Date Ceased to be an Officer</b> |
|-------------|-------------------------|-------------------------------|-------------------------------------|
| Gary Holden | Chief Executive Officer | November 6, 2008              |                                     |

**DIRECTORS**

| <b>Name</b> | <b>Office Held</b> | <b>Date Became a Director</b> | <b>Date Ceased to be a Director</b> |
|-------------|--------------------|-------------------------------|-------------------------------------|
| Gary Holden | Director           | November 6, 2008              |                                     |

## SCHEDULE D

### **List of Services Agreements Attached to the 2009 Compliance Report pursuant to Section 7.6 of the Inter-Affiliate Code of Conduct**

1. Streetlighting Services Service Level Agreement between The City of Calgary and ENMAX Corporation (Schedule C performed by EPC) dated January 1, 2001 until terminated.
2. Mobile Radio Services between The City of Calgary and EPC dated November 1, 2003 – November 30, 2013.
3. Intercorporate Services Agreement (Corporate Shared Services) between EPC and ENMAX Corporation (Corporate Shared Services) dated January 1, 2004 until terminated.
4. Electricity Services Agreement Fixed between ENMAX Energy Corporation and EPC dated June 1, 2005 – December 31, 2010.
5. Distribution Automation – 1.5 Mbps Service (Substations 7, 10, 27, 32) between EPC and ENMAX Envision Inc. dated November 8, 2005 – January 7, 2011.
6. Distribution Automation Phase II – 1.5 Mbps (SSC, Substations 2, 3, 20, 23, 33, 37 and 38) between ENMAX Envision Inc. and EPC dated November 8, 2005 – January 6, 2010.
7. Services Agreement (Junglemux Sonet – Special Assembly Services Agreement) between ENMAX Envision Inc. and EPC dated January 1, 2006 – December 31, 2015.
8. Inter-Affiliate Agreement – Meter Service and Meter Data Management between EPC and ENMAX Green Power Inc. dated October 30, 2006 until terminated.
9. Mobile Radio System Access between ENMAX Power Services Corporation and EPC dated January 1, 2007 - December 31, 2010.
10. Monitoring operations and dispatch, Taber Wind Farm between EPC and ENMAX Green Power Inc. dated January 2, 2007 - June 30, 2012.
11. 1.5 Mbps Service – Distribution Automation Substations 13, 21, 22, 41 between ENMAX Envision Inc. and EPC dated April 16, 2007 – April 16, 2012.
12. Intercorporate Services Agreement (Employee Secondment Services) between ENMAX Encompass Inc. and EPC dated June 1, 2007 until terminated.
13. Services Agreement (Junglemux Sonet Communications - #26 Sub) between EPC and ENMAX Envision Inc. dated September 1, 2007 - December 31, 2010.
14. 100 Mbps OEMS (between EP & SSC) between ENMAX Envision Inc. and EPC dated September 10, 2007 – September 9, 2012.
15. 1.5 Mbps Ethernet Data Service to Substations 16, 30, 40 between ENMAX Envision Inc. and EPC dated October 1, 2007 – September 30, 2012.
16. MERG Responses between ENMAX Power Services Corporation and EPC dated January 1, 2008 - December 31, 2009.
17. Supply of Engineering Technical Support between ENMAX Power Services Corporation and EPC dated January 1, 2008 - December 31, 2009.
18. Fleet Services between EPC and ENMAX Power Services Corporation Ltd. dated January 1, 2008 - December 31, 2009.

19. Property Management and fees between The City of Calgary and EPC dated March 3, 2008 – March 4, 2013.
20. Ethernet connection from ENMAX Place DigitalGrid Substations #1, 5, 8, Chinook Mall, North Hill Centre and Westbrook Mall between ENMAX Envision Inc. and EPC dated June 1, 2008 - May 31, 2009.
21. 10 Mbps OEMS – T1 Circuit – Primary, T1 Circuit – Secondary between ENMAX Envision Inc. and EPC dated October 8, 2008 – October 7, 2012.
22. Meter Data Management Services to include Kettles Hill Wind Power between EPC and ENMAX Green Power Inc. dated October 24, 2008 - October 24, 2020.
23. Gas Detector Calibrations between ENMAX Power Services Corporation and EPC dated January 1, 2009 - December 31, 2010.
24. Distribution automation for Substation #26 between ENMAX Envision Inc. and EPC dated January 6, 2009 – January 5, 2014.
25. Escorting high load moves between EPC and ENMAX Envision Inc. dated January 1, 2009 to December 31, 2009.
26. Repairs of Installation of Bright Nights Lighting between EPC and ENMAX Power Services Corporation dated January 1, 2009 to December 31, 2009.
27. Streetlight repair and patrol between EPC and ENMAX Power Services Corporation dated January 1, 2009 to December 31, 2009.
28. Underground facility locating services between EPC and ENMAX Energy Corporation dated January 1, 2009 to December 31, 2009.
29. Underground facility locating services within downtown core between EPC and ENMAX Power Services Corporation dated January 1, 2009 to December 31, 2009.
30. Supply equipment and services to connect 25kV to District Energy 9<sup>th</sup> Ave. heating plant between EPC and ENMAX Corporation dated January 1, 2009 to December 31, 2009.
31. Provide design and installation services for third party communication cables within the ENMAX Power Corporation network between EPC and The City of Calgary dated January 1, 2009 – December 31, 2009.
32. Provide design and installation services for third party communication cables within the ENMAX Power Corporation network between EPC and ENMAX Envision Inc. dated January 1, 2009 – December 31, 2009.
33. Provide design and installation services for streetlight and traffic power cables between EPC and ENMAX Power Services Corporation dated January 1, 2009 – December 31, 2009.
34. Provide employee training services between EPC and ENMAX Power Services Corporation dated January 1, 2009 – December 31, 2009.
35. Service for LRT monitoring and operating system between EPC and ENMAX Power Services Corporation dated January 1, 2009 to December 31, 2009.
36. Administration of development proposal process (\$250,000) between ENMAX Power Services Corporation and EPC dated January 1, 2009 to December 31, 2009.
37. Administration of development permit process (\$200,000) between ENMAX Power Services Corporation and EPC dated January 1, 2009 to December 31, 2009.

38. Supply of electrical distribution design services (\$1,000,000) between ENMAX Power Services Corporation and EPC dated January 1, 2009 to December 31, 2009.
39. Supply of electrical distribution design and associated services (\$1,500,000) between ENMAX Power Services Corporation and EPC dated January 1, 2009 to December 31, 2009.
40. Supply of installation of electrical design facilities in accordance with drawings provided (\$1,000,000) between ENMAX Power Services Corporation and EPC dated January 1, 2009 to December 31, 2009.
41. URD Prime Engineering, Project Management and Construction services between ENMAX Power Services Corporation and EPC dated January 1, 2009 to December 31, 2009.
42. Joint utility mapping services between The City of Calgary and EPC dated January 1, 2009 to December 31, 2009.
43. Emergency phone answering services between EPC and Stoker Resources Ltd. dated January 1, 2009 to December 31, 2009.
44. Services for radio installation, repair and maintenance between ENMAX Power Services Corporation and EPC dated January 1, 2009 to December 31, 2009.
45. Disposal of waste water pumped from manholes between The City of Calgary and EPC dated January 1, 2009 – December 31, 2009.
46. Supply of engineering technical support between ENMAX Power Services Corporation and EPC dated January 2, 2009 to January 2, 2010.
47. Provide services for monitoring Loner GPS devices between ENMAX EPC and ENMAX Power Services Corporation dated April 27, 2009 to December 31, 2009.
48. Supply of engineering support for Transmission Projects Group (TPG) between ENMAX Power Services Corporation and EPC dated May 25, 2009 to December 17, 2010.
49. Ethernet connection from ENMAX Place DigitalGrid Substations #1, 5, 8, Chinook Mall, North Hill Centre and Westbrook Mall between ENMAX Envision Inc. and EPC dated June 1, 2009 - May 31, 2014.
50. Decommissioning of No. 4 substation between ENMAX Power Services Corporation and EPC dated August 24, 2009 and December 11, 2009.
51. Fibre connection Substation #26, South Calgary Hospital between ENMAX Envision Inc. and EPC dated October 1, 2009 – September 30, 2010.

## **SCHEDULE E**

### **Overall Assessment of Compliance Attached to the 2009 Compliance Report pursuant to Section 7.6 of the Inter-Affiliate Code of Conduct**

For the Reporting Period, compliance with the Code is assessed by EPC as very good.

Seven (7) non-compliances with the Code are being reported by EPC. None of these are deemed by EPC to be of high severity. Six (6) of the seven (7) non-compliances with the Code have been adequately addressed to ensure that they are not repeated. EPC is currently considering the remaining non-compliance to determine an appropriate plan to address it to ensure it is not repeated.

EPC's confidence in the effectiveness of the Compliance Plan, as set out in Schedule F, gives EPC assurance that the reported non-compliances and inquiries represent all non-compliances and inquiries that occurred in the Reporting Period. There is also evidence that key EPC personnel are able to recognize areas of concern and seek advice from members of the Conduct Committee prior to taking action that could lead to non-compliance with the Code.

## **SCHEDULE F**

### **Assessment of Effectiveness of the Compliance Plan Attached to the 2008 Compliance Report pursuant to Section 7.6 of the Inter-Affiliate Code of Conduct**

The Compliance Plan was approved on December 20, 2005 to detail the measures, policies, procedures and monitoring mechanisms that EPC will employ to ensure that it is in full compliance with the provisions of the Code.

Mechanisms created within the Compliance Plan include the requirement to complete Services Agreements, Decision Records and Certificates, when applicable, as a means of documenting and certifying business conducted between EPC and its Affiliates.

As required by the Compliance Plan, the Conduct Committee meets quarterly and annually to ensure all requirements under the Compliance Plan are satisfied. The Conduct Committee members include the Executive Vice-President, Finance and Chief Financial Officer, the Director, Compliance, the Compliance Coordinator, the Manager, Financial Services and Compliance Counsel, in addition to resource staff. The breadth of knowledge provided by the committee members allows for critical and thorough discussion of compliance issues as the committee is tasked with reviewing all reported inquiries and non-compliances.

In 2009, twelve (12) inquiries under the Compliance Plan are being reported by EPC. None of these are deemed by EPC to be of high severity and all of them have been, or are in the process of being, adequately addressed with an aim at ensuring they are not repeated. Further, as a result of the work of the Conduct Committee and the effectiveness of the mechanisms in the Compliance Plan, there were seven (7) non-compliances with the Code reported by EPC in 2009, none of them deemed to be of high severity. Six (6) of the seven (7) non-compliances with the Code have been adequately addressed to ensure that they are not repeated. EPC is currently considering the remaining non-compliance to determine an appropriate plan to address it to ensure it is not repeated.

The low incidence rate and low severity levels of inquiries reported during 2009, and the ongoing involvement of the Conduct Committee, give EPC confidence in the effectiveness of the Compliance Plan in achieving the purposes for which it was created.

No modifications are recommended to the Compliance Plan at this time.

## SCHEDULE G

### Description of Non-Compliances

#### Attached to the 2009 Compliance Report pursuant to Section 7.6 of the Inter-Affiliate Code of Conduct

1. The matter of **Data files sent to incorrect retailers:**  
The back-up data to support the distribution tariff charges for a retailer's customer was created on January 16 and was attached to the incorrect distribution tariff invoice resulting in the retailer and its agent receiving back-up data belonging to another retailer. This disclosure was a contravention of section 6.3 of the Code.

Action Taken:

The issue was brought to the attention of EPC by the incorrect retailer and an investigation was promptly undertaken. All invoices prepared on January 16 were reviewed for accuracy and no other errors were found. On January 19, the affected retailers were advised of the error and were provided with the correct billing details. The incorrect retailer and its agent were also asked on January 20 to delete all copies of the incorrect details and confirmation of this being done was received on the same day.

2. The matter of **Disclosure of Customer Information:**  
An employee of the Risk Management group of ENMAX Corporation ("EC") was performing RRO load forecasting on behalf of ENMAX Energy Corporation ("EEC") and noted that wholesale settlement detail (WSD) transactions were not being received by EEC's RRO for 1228 sites identified as RRO sites in the new SAP billing system. In order to reconcile the discrepancy, the EC employee requested a report from the Regulated Market Services ("RMS") group in EPC to confirm which (if any) of the sites were truly RRO sites. The RMS group provided a report which listed the retailer for each of the 1228 sites, but this included retailers other than EEC. When the employee noted the problems with the SAP data, he forwarded the report to EC's "Rubik" team to correct them. Rubik is the team responsible for the IT component of the conversion of the billing system to SAP which occurred in early 2010. The inclusion of other retailer names in the report disclosed to the EC employee, and its subsequent disclosure to the Rubik team, was a contravention of section 6.3 of the Code.

Action Taken:

One of the Rubik team members who received the report immediately closed the document, deleted the files from both her e-mail and blackberry, and notified RMS of the inclusion of confidential information of customers of other retailers in the report. It has been reconfirmed to RMS that only data pertaining to EEC may be shared with EEC and EC employees performing work on behalf of EEC.

3. The matter of **EEC employees having access to Code Wall:**  
On January 1, 2009, 12 EC employees who had performed work on behalf of EPC were transferred to EEC and incorrectly retained card access to the EPC area. This was discovered during a review of the EPC access list on February 25. This was a contravention of section 3.2.2 of the Code.

Action Taken:

On February 26, access was removed and access records were reviewed. The results showed that of the 12 EEC employees involved, 7 had accessed the EPC area since their transfer. Five of these employees were working in cooperation with EPC finance and the other two were attending meetings in the area.

Refresher educational training was provided during Q2 to remind employees of the importance of the physical separation between EPC and its Affiliates.

4. The matter of **Data Files sent to Incorrect Retailer:**

On October 7, a cumulative switch estimate (CSE) transaction was received by the billing agent of a retailer for a site that was not currently enrolled to that retailer. The billing agent notified EPC on October 8 of this, and stated they had deleted the file. This disclosure was a contravention of section 6.3 of the Code.

**Action Taken:**

An investigation was initiated in which IT Support determined the load settlement system did not reset null values, in very unique circumstances. This resulted in the retailer ID value of a previous record overwriting the retailer ID value of a current record, and caused the CSE transaction to be sent to the site's previous retailer.

The system was updated so that null values are recognized in all circumstances to ensure that these errors do not recur. The update was placed into production on October 29 and no other incidents of this type have been reported.

EEC, the retailer of record, was notified that a CSE transaction for the site was sent to the billing agent in error, that the CSE was deleted by the agent and that the root cause of this incident has been identified and corrected. Notification to EEC was sent on October 29.

5. The matter of **Disclosure of Confidential Information:**

An employee of EPC was responding to a billing issue that a retailer had brought forward. On the response to the raised issue, the employee inadvertently provided information to a retailer that was not the retailer of record. The response contained a customer's address, Site ID, meter number, and consumption and charges pertaining to a July 1-10, 2006 billing period. This was in contravention of section 6.3 of the Code.

**Action taken:**

The employee discovered the error immediately, recalled the e-mail and contacted the incorrect retailer to advise them of the error. He also requested them to delete the e-mail from their records. The incorrect retailer provided written confirmation shortly after advising of the deletion of the e-mail. The correct retailer was also advised of the error.

6. The matter of **Shared Employees:**

While reviewing 2009 Services Agreements, EPC identified all employees who provide services in relation to these agreements. EPC then evaluated the roles of the employees identified against the interpretation of "sharing of employees" provided in AUC Regulatory Audit Report #2008-001. This interpretation of "sharing of employees" referred to the Alberta Energy and Utilities Board's response to the 2007 second quarter compliance filing submitted by ATCO Gas, in which the Board provided its opinion that "sharing of employees" under section 3.3.1 of the Code includes "all employees who perform any work on behalf of an affiliate, whether through a service agreement or by way of an occasional service or emergency relief." On the basis of this interpretation of the Code, EPC has shared an estimated 150 employees with its Affiliates, contrary to section 3.3.1 of the Code.

Action taken:

EPC is currently considering what corrective actions may be available, including the option of filing a revision to the Compliance Plan to define "Shared Employees" and to revise the compliance measures related to the sharing of employees, similar to Application No. 1605498 filed by ATCO Gas on December 21, 2009 (Exemption Application for Inter-Affiliate Code Section 3.3.1).

7. The matter of a **Services Agreement:**

While reviewing information to complete this Report, it was discovered that a services agreement had not been in place for shared services between EPC and ENMAX Utility Services Limited for URD mapping work performed in 2009. This was a contravention of section 3.3.5 of the Code.

Action taken:

The appropriate Business Unit was contacted and advised to begin the process of having the services agreement prepared and put in place immediately.

## SCHEDULE H

### **Summary of Disputes, Complaints and Inquiry Activity Attached to the 2009 Compliance Report pursuant to Section 7.6 of the Inter-Affiliate Code of Conduct**

1. The matter of **Transferring of Employees:**  
Seven employees transferred from EPC to an Affiliate during Q1, 2009, and did not sign confidentiality agreements until after the transfer had taken place. This was an inquiry under Compliance Measure 2 of section 3.3.2 of the Compliance Plan.  
  
On April 8, 2009, an e-mail was sent to all EPC managers, directors and supervisors reminding them of the proper process for transferring employees and, since then, this reminder e-mail is being sent out every quarter.
2. The matter of **Training of Employees:**  
During Q1 2009, five EPC employees did not complete their annual Code training within their sixty-day timeline. This was an inquiry under Compliance Measure 5 of section 7.2 of the Compliance Plan.  
  
On April 2, 2009, an e-mail was sent to all EPC managers, directors and supervisors reminding them of the requirement and the importance of each of their employees completing Code training as a new employee and on an annual basis.
3. The matter of **Governance Group Special Acknowledgement:**  
Annual Compliance Training was provided to the Corporate Governance Group in October 2008. One Director did not return his signed acknowledgement until March 23, 2009. This was an inquiry under Compliance Measure 2 of section 3.1.1 of the Compliance Plan.
4. The matter of **Transferring of Employees:**  
During Q2, one employee transferred from EPC to an Affiliate and did not sign a confidentiality agreement until after the transfer had taken place. This was an inquiry under Compliance Measure 2 of section 3.3.2 of the Compliance Plan.  
  
On July 6, 2009, an e-mail was sent to all EPC managers, directors and supervisors reminding them of the proper process for transferring employees and, since then, this reminder e-mail is being sent out every quarter.
5. The matter of **Training of Employees:**  
During Q2, three EPC employees did not complete their annual EPC Code training within their sixty-day timeline. This was an inquiry under Compliance Measure 5 of section 7.2 of the Compliance Plan.  
  
On August 6, 2009, an e-mail was sent to all EPC managers, directors and supervisors reminding them of the requirement and the importance of each of their employees completing Code training as a new employee and on an annual basis.
6. The matter of **Transferring of Employees:**  
During Q3, one employee transferred from EPC to an Affiliate and did not sign a confidentiality agreement until after the transfer had taken place. This was an inquiry under Compliance Measure 2 of section 3.3.2 of the Compliance Plan.

On September 21, 2009, an e-mail was sent to all EPC managers, directors and supervisors reminding them of the proper process for transferring employees and, since then, this reminder e-mail is being sent out every quarter.

7. The matter of **Training of Employees:**

During Q3, five EPC employees did not complete their annual Code training within their sixty-day timeline. This was an inquiry under Compliance Measure 5 of section 7.2 of the Compliance Plan.

On August 6, 2009 and November 10, 2009, e-mails was sent to all EPC managers, directors and supervisors reminding them of the requirement and the importance of each of their employees completing Code training as a new employee and on an annual basis.

8. The matter of **Transferring of Employees:**

During Q4, four employees transferred from EPC to an Affiliate and did not sign a confidentiality agreement prior to the transfer. One employee did sign a confidentiality agreement shortly after the transfer; however the other three employees left the company without signing a confidentiality agreement. This was an inquiry under Compliance Measure 2 of section 3.3.2 of the Compliance Plan.

On December 14, 2009, an e-mail was sent to all EPC managers, directors and supervisors reminding them of the proper process for transferring employees and, since then, this reminder e-mail is being sent out every quarter.

9. The matter of **Training of Employees:**

During Q4, five EPC employees did not complete their annual Code training within their sixty-day timeline. This was an inquiry under Compliance Measure 5 of section 7.2 of the Compliance Plan.

On November 10, 2009 and February 2, 2010, e-mails were sent to all EPC managers, directors and supervisors reminding them of the requirement and the importance of each of their employees completing Code training as a new employee and on an annual basis.

10. The matter of **For Profit Services Decision Records Not Received:**

Decision Records for the following For Profit Services Agreements were not approved prior to the effective date of the agreement. This was an inquiry under Compliance Mechanism 3 of section 3.3.4 of the Compliance Plan:

- a) ENMAX Power Services Corporation (EPSC) to EPC Supply of Electrical Distribution Design Services (\$1,000,000) dated January 1, 2009 to December 31, 2009.
- b) EPSC to EPC Supply of Electrical Distribution Design and Associated Services (\$1,500,000) dated January 1, 2009 to December 31, 2009.
- c) The City of Calgary to EPC Disposal of Waste Water Pumped from Manholes dated January 1, 2007 to December 31, 2009.
- d) ENMAX Envision Inc. to EPC Distribution Automation – Substation #26 dated January 6, 2009 to January 5, 2014.

Correspondence was sent from the Compliance Department reminding the Business Units of the process and the requirement for completion of Decision Records.

11. The matter of **EPC Sharing Employees with an Affiliate:**  
At the Q4 meeting held on January 27, 2010, it was noted that employees had been shared throughout the 2009 year without written permission of the appropriate Vice-President. This was an inquiry under Compliance Measure 4 of Section 3.3.1 of the Compliance Plan.

The Compliance Department will undertake to complete and have executed, by the appropriate Vice-President, Shared Employee Decision Records for all employees who perform any work on behalf of an Affiliate through a service agreement.

12. The matter of **Change to Shared Employee Decision Record:**  
A recommendation was considered by the Conduct Committee that it be acceptable to list position titles in lieu of employee names within the Shared Employee Decision Record.

The Conduct Committee approved the recommendation. Consequently, the Shared Employee Decision Record will include either position title or employee name.

## SCHEDULE I

### List of Major Transactions Attached to the 2009 Compliance Report pursuant to Section 7.6 of the Inter-Affiliate Code of Conduct

| Transactions (\$000s)                             | ENMAX<br>Energy | Power<br>Services | Encompass      | Envision     | ENMAX Corp    | Total         |
|---|-----------------|-------------------|----------------|--------------|---------------|---------------|
| <b><u>Income Statement</u></b>                    |                 |                   |                |              |               |               |
| <b>Revenues</b>                                   |                 |                   |                |              |               |               |
| Contractual Services Revenue                      |                 |                   |                |              |               |               |
| Locates Services for Wire Tracing                 |                 | (1,254)           |                |              |               | (1,254)       |
| Water Meter Reading Services                      |                 |                   | (2,029)        |              |               | (2,029)       |
| Service Order Revenue                             | (1,159)         |                   |                |              |               | (1,159)       |
| <b>Expenses</b>                                   |                 |                   |                |              |               |               |
| Operations & Maintenance                          |                 |                   |                |              |               |               |
| Fibre Rental                                      |                 |                   |                | 2,670        |               | 2,670         |
| Building/Land Lease                               |                 |                   |                |              | 3,687         | 3,687         |
| Interest Charges                                  |                 |                   |                |              |               |               |
| Debenture Interest                                |                 |                   |                |              | 25,065        | 25,065        |
| Shared Service Charges                            |                 |                   |                |              |               |               |
| Corporate cost allocations to operating companies |                 |                   |                |              | 26,432        | 26,432        |
|   | <u>(1,159)</u>  | <u>(1,254)</u>    | <u>(2,029)</u> | <u>2,670</u> | <u>55,185</u> | <u>53,413</u> |
| <b><u>Balance Sheet</u></b>                       |                 |                   |                |              |               |               |
| Long Term Loans from ENMAX Corporation            |                 |                   |                |              | 86,000        | 86,000        |
| Long Term Loan Repayments to ENMAX Corporation    |                 |                   |                |              | (50,224)      | (50,224)      |
|   | <u>-</u>        | <u>-</u>          | <u>-</u>       | <u>-</u>     | <u>35,776</u> | <u>35,776</u> |

## SCHEDULE J

### Affiliated Party Transactions Summary Attached to the 2009 Compliance Report pursuant to Section 7.6 of the Inter-Affiliate Code of Conduct

| Transactions (\$000s)            | ENMAX<br>Green<br>Power | ENMAX<br>Energy | ENMAX<br>Power<br>Services | ENMAX<br>Utility<br>Services | ENMAX<br>Envision | ENMAX<br>Corp | The City of<br>Calgary | Total        |
|----------------------------------|-------------------------|-----------------|----------------------------|------------------------------|-------------------|---------------|------------------------|--------------|
| <b>Income Statement</b>          |                         |                 |                            |                              |                   |               |                        |              |
| <b>Revenue</b>                   |                         |                 |                            |                              |                   |               |                        |              |
| Contractual Services Revenue     |                         |                 |                            |                              |                   |               |                        |              |
| Fibre Optic Services             |                         |                 |                            |                              | (103)             |               |                        | (103)        |
| Training Services                |                         |                 | (120)                      |                              |                   |               |                        | (120)        |
| URD Record and Mapping Services  |                         |                 | (200)                      | (33)                         |                   |               |                        | (233)        |
| LRT Monitoring Control Centre    | (30)                    |                 | (85)                       |                              |                   |               |                        | (115)        |
| LRT Maintenance Substations      |                         |                 | (108)                      |                              |                   |               |                        | (108)        |
| Streetlight Services             |                         |                 | (62)                       |                              |                   |               |                        | (62)         |
| Technical Consulting             | (7)                     |                 |                            |                              |                   |               |                        | (7)          |
| Miscellaneous Work Requests      |                         |                 |                            | (16)                         |                   | (1)           | (18)                   | (34)         |
| Underground Service              |                         |                 |                            |                              |                   |               | (18)                   | (18)         |
| Temporary Service                |                         |                 |                            |                              |                   |               | (51)                   | (51)         |
| Meter Services Revenue           |                         |                 | (2)                        |                              |                   |               |                        | (2)          |
| Central Stores Recovery          |                         |                 |                            |                              |                   | (315)         |                        | (315)        |
| Pole & Duct Rental Revenue       |                         |                 | (33)                       |                              | (448)             |               |                        | (482)        |
| <b>Expenses</b>                  |                         |                 |                            |                              |                   |               |                        |              |
| Operations & Maintenance         |                         |                 |                            |                              |                   |               |                        |              |
| Consulting Services              | (5)                     |                 | 834                        |                              |                   |               |                        | 829          |
| Maintenance of Tools & Equipment |                         |                 | 234                        |                              |                   |               |                        | 234          |
| Facilities Direct Charges        |                         |                 |                            |                              |                   | 89            |                        | 89           |
| Building Asset Security          |                         |                 | 7                          |                              | 27                |               |                        | 35           |
| Fleet Administration             | (42)                    | (21)            | (121)                      |                              | (30)              | (186)         |                        | (399)        |
| Vehicle Maintenance              |                         |                 | (75)                       |                              |                   | 16            |                        | (59)         |
| Phones                           |                         |                 |                            |                              | 21                |               |                        | 21           |
| Contract Construction            |                         |                 | 47                         |                              |                   |               | 117                    | 164          |
| Training                         |                         |                 |                            |                              |                   |               | 35                     | 35           |
| Insurance Deductibles            |                         |                 |                            |                              |                   |               | 2                      | 2            |
| Bio Diesel Fuel                  |                         |                 |                            |                              |                   |               | 4                      | 4            |
| Other Taxes                      |                         |                 |                            |                              |                   |               | 75                     | 75           |
| Traffic Control                  |                         |                 |                            |                              |                   |               | 2                      | 2            |
| Radio Systems                    |                         |                 |                            |                              |                   |               | 140                    | 140          |
| Tools, Equipment, Services       |                         |                 |                            |                              |                   |               | 62                     | 62           |
| Refuse/Aggregate                 |                         |                 |                            |                              |                   |               | 7                      | 7            |
| Data/Mapping Services            |                         |                 |                            |                              |                   |               | 171                    | 171          |
| Excavation Permits               |                         |                 |                            |                              |                   |               | 16                     | 16           |
| Water Pumping                    |                         |                 |                            |                              |                   |               | 9                      | 9            |
|                                  | <b>(83)</b>             | <b>(23)</b>     | <b>317</b>                 | <b>(49)</b>                  | <b>(533)</b>      | <b>(396)</b>  | <b>553</b>             | <b>(214)</b> |

**SCHEDULE K**

**Summary of Occasional Services  
Attached to the 2009 Compliance Report pursuant to Section 7.6 of the Inter-  
Affiliate Code of Conduct**

| <b>Transactions (\$000s)</b> | <b>ENMAX<br/>Energy</b> | <b>ENMAX<br/>Corp</b> | <b>Total</b> |
|------------------------------|-------------------------|-----------------------|--------------|
| <u>Income Statement</u>      |                         |                       |              |
| <b>Revenue</b>               |                         |                       |              |
| Contractual Services Revenue |                         |                       |              |
| Other Miscellaneous Services | (175)                   | (32)                  | (207)        |
| <b>Expenses</b>              |                         |                       |              |
| Operations & Maintenance     | -                       | -                     | -            |
|                              | <u>(175)</u>            | <u>(32)</u>           | <u>(207)</u> |

**SCHEDULE L**

**List of Exemptions**

**Attached to the 2009 Compliance Report pursuant to Section 7.6 of the Inter-Affiliate Code of Conduct**

There were no exemptions for the period January 1 to December 31, 2009.

**SCHEDULE M**

**List of Employee Transfers, Temporary Assignments and Secondments  
Attached to the 2009 Compliance Report pursuant to Section 7.6 of the Inter-  
Affiliate Code of Conduct**

| <b>Transfer</b>  | <b>Purpose</b>     | <b>Date</b>      | <b>Duration</b> |
|--|--------------------|------------------|-----------------|
| DFA from EPC (VP Power ) to ENM (CEO Office)                         | Career Advancement | January 1, 2009  | Permanent       |
| AK from ENM (Fin Serv Power) to EPC (EPC Finance)                    | Career Advancement | January 1, 2009  | Permanent       |
| LMG from ENM (Fin Serv Power) to EPC (EPC Finance)                   | Career Advancement | January 1, 2009  | Permanent       |
| KAM from ENM (Fin Serv Power) to EPC (EPC Finance)                   | Career Advancement | January 1, 2009  | Permanent       |
| OC from ENM (Fin Serv Power) to EPC (EPC Finance)                    | Career Advancement | January 1, 2009  | Permanent       |
| SLB from EPC (EPC Finance) to ENM (CIO)                              | Career Advancement | January 5, 2009  | Permanent       |
| BSG from EPC (Human Resources EPC) to ENM (Learning and Development) | Career Advancement | January 5, 2009  | Permanent       |
| EJN from EPC (Business Services) to ENM (Public Affairs)             | Career Advancement | January 5, 2009  | Permanent       |
| JCT from EPC (EPC Finance) to (ENM) CIO)                             | Career Advancement | January 5, 2009  | Permanent       |
| SAK from EPC (VP Power) to EEC (District Energy)                     | Career Advancement | January 12, 2009 | Permanent       |
| MC from ENM (Recruitment) to EPC (Human Resources EPC)               | Career Advancement | January 19, 2008 | Permanent       |
| RVM from EPSC (Delivery) to EPC (Distribution – Trades)              | Career Advancement | January 26, 2009 | Permanent       |
| CB from EPSC (Delivery) to EPC (T&N Network Operations)              | Career Advancement | February 2, 2009 | Permanent       |
| DJJ from ENM (Fin Ser Corp) to EPC (EPC Finance)                     | Career Advancement | February 2, 2009 | Permanent       |
| LK from EPSC (Delivery) to EPC                                       | Career Advancement | February 2, 2009 | Permanent       |
| MIM from EPSC (Delivery) to EPC (Distribution Trades)                | Career Advancement | February 2, 2009 | Permanent       |
| LB from ENM (Supply Chain Management) to EPC (Business Services)     | Career Advancement | March 2, 2009    | Permanent       |
| RC from EPSC (Delivery) to EPC (T&N Network Operations)              | Career Advancement | March 16, 2009   | Permanent       |
| SDR from EPC (Human Resources EPC) to ENM (Human Resources)          | Career Advancement | March 16, 2009   | Permanent       |

| <b>Transfer</b>   | <b>Purpose</b>     | <b>Date</b>       | <b>Duration</b> |
|---|--------------------|-------------------|-----------------|
| AZ from EPSC (Delivery) to EPC (First Line Response)                | Career Advancement | March 16, 2009    | Permanent       |
| SKT from ENM (Regulatory Affairs – Energy) to EPC (Client Services) | Career Advancement | March 23, 2009    | Permanent       |
| AEJ from EPC (Engineers in Training) to EEC (EngPitCons)            | Career Advancement | May 11, 2009      | Permanent       |
| JC from EPSC (Delivery) to EPC (Distribution – Trades)              | Career Advancement | June 1, 2009      | Permanent       |
| SKI from EPSC (Delivery) to EPC (T&N Network Operations)            | Career Advancement | June 1, 2009      | Permanent       |
| BJN from EPSC (Delivery) to EPC (First Line Response)               | Career Advancement | June 8, 2009      | Permanent       |
| RL from EPSC (Delivery) to EPC (First Line Response)                | Career Advancement | July 6, 2009      | Permanent       |
| CP from EPC (RMS Management) to ENM (CIO)                           | Career Advancement | September 8, 2009 | Permanent       |
| DSDB from EPC (Distribution – Civil) to EPSC (Delivery)             | Career Advancement | November 9, 2009  | Permanent       |
| DR from EPC (Distribution – Civil) to EPSC (Delivery)               | Career Advancement | November 9, 2009  | Permanent       |
| BJN from EPC (First Line Response) to EPSC (Delivery)               | Career Advancement | November 9, 2009  | Permanent       |
| SAW from EPC (Distribution – Civil) to EPSC (Delivery)              | Career Advancement | November 9, 2009  | Permanent       |
| SGS from EPSC (Delivery) to EPC (Distribution Civil)                | Career Advancement | November 16, 2009 | Permanent       |

Key to Affiliate Name Acronyms:

- ENM – ENMAX Corporation
- EEI – ENMAX Encompass Inc.
- EEC – ENMAX Energy Inc.
- EPSC – ENMAX Power Services Corporation

## **SCHEDULE N**

### **Certificates**

**Attached to the 2009 Compliance Report pursuant to Section 7.6 of the Inter-Affiliate Code of Conduct**

### **OFFICER'S CERTIFICATE**

To: The Alberta Utilities Commission

I, Rick Ehlers, of the City of Calgary, in the Province of Alberta, acting in my position as Compliance Officer of ENMAX Power Corporation ("the Utility") and not in my personal capacity, to the best of my knowledge do hereby certify as follows:

1. My position with the Utility is Chief Executive 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 ENMAX Power Corporation Inter-Affiliate Code of Conduct ("the Code").
3. I have read the Code, the Utility's Inter-Affiliate Code of Conduct Compliance Plan dated November 9, 2005, and the Compliance Report of the Utility dated April 29, 2009.
4. The form and contents of the Compliance Report comply with the requirements of the Code and the matters reported therein are fully and accurately described.
5. I am not aware of any material non-compliance with the provisions of the Code by any director, officer, employee, consultant, contractor or agent of the 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: "Original Signed By"  
Rick Ehlers  
Title: Compliance Officer  
Chief Executive Officer  
ENMAX Power Corporation

Date: April 30 2010

## OFFICER'S CERTIFICATE

To: The Alberta Utilities Commission

I, Bonnie McAllister, of the City of Calgary, in the Province of Alberta, acting in my position as an officer of ENMAX Power Corporation ("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 Executive Vice-President, Finance and Chief Financial Officer and Vice-President and Treasurer 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 ENMAX Power Corporation Inter-Affiliate Code of Conduct ("the Code").
3. I have read the Code, the Utility's Inter-Affiliate Code of Conduct Compliance Plan dated November 9, 2005, and the Compliance Report of the Utility dated April 30, 2010.
4. The form and contents of the Compliance Report comply with the requirements of the Code and the matters reported therein are fully and accurately described.
5. I am not aware of any material non-compliance with the provisions of the Code by any director, officer, employee, consultant, contractor or agent of the 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: "Original Signed By"  
Bonnie McAllister  
Title: Executive Vice-President,  
Finance and Chief Financial  
Officer and Vice-President  
and Treasurer  
ENMAX Power Corporation

Date: April 30, 2010