



**ENMAX Power Corporation ("EPC")**

**2014 Compliance Report pursuant to Section 7.6 of the Inter-Affiliate Code of Conduct  
(EUB Decision 2004-068) (the "Code") and the EPC Compliance Plan (EUB Decision  
2005-147)  
(the "EPC Plan")**

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**1.0 INTRODUCTION**

The Code requires the Compliance Officer for EPC to perform an annual review of compliance with the EPC Plan and to prepare an annual Compliance Report ("Report"). The Report is to be filed with the Alberta Utilities Commission ("AUC") within 120 days of the fiscal year end of EPC for the immediately preceding fiscal year. This Report is for the EPC fiscal year from January 1, 2014 to December 31, 2014 (the "Reporting Period").

Unless otherwise defined herein, capitalized terms shall have the meaning attributed to such terms in the Code.

This Compliance Report includes the following information for the Reporting Period:

- (a) a copy of the EPC Plan and any amendments thereto;
- (b) a corporate organization chart for EPC and its Affiliates indicating relationships and ownership percentages;
- (c) a list of 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;
- (d) a list of all Service Agreements in effect at any time during such period;
- (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.
- (f) an assessment of the effectiveness of the EPC Plan and any recommendations for modifications thereto;

- (g) in the event of any material non-compliance with the Code, a comprehensive description thereof and an explanation of all steps taken to correct such non-compliance;
- (h) subject to the confidentiality provisions of Section 8.1 of the Code, a summary of disputes, complaints and inquiry activity during that year;
- (i) a list and detailed description of all Major Transactions between EPC and its Affiliates;
- (j) an Affiliate Party Transaction Summary;
- (k) a summary description together with an estimate aggregate value for each Occasional Services provided by EPC to an Affiliate and by Affiliates to EPC;
- (l) a summary list of any exemptions granted to the Code or exceptions utilized, including the exception for emergency services;
- (m) 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; and
- (n) two officer's certificates attesting to the completeness of the Compliance Report and compliance with the Code, one certificate signed by the Compliance Officer and a second certificate signed by the highest ranking operating officer of EPC.

## **2.0 EPC COMPLIANCE REPORT**

### **(a) The EPC Plan**

EPC was required under EUB Decision 2005-147 to file a compliance plan with its regulator, then the Alberta Energy and Utilities Board. For purposes of these considerations, the earlier decisions and pronouncements of the Alberta Energy and Utilities Board, the Alberta Utilities Commission's (the "AUC") predecessor, are effectively decisions and pronouncements of the AUC, and are treated as such. References herein to the AUC includes matters determined by either of both of those bodies. EPC and the AUC worked together to prepare a new compliance plan which conformed with the compliance plans being filed with the AUC by other utilities in the Province of Alberta. The revised compliance plan was approved by the AUC and is effective as of and from November 15, 2005 (hereinafter referred to as the "EPC Plan"). Any amendments or alterations to the EPC Plan are to be filed with the AUC for review and approval. No further amendments or revisions are contemplated at this time.

The Code and the EPC Plan, as currently filed, are included as Appendix 1.

This Report provides general information in respect to EPC's compliance with the original compliance plan and specific information required by the EPC Plan following its implementation. The EPC Plan is reviewed annually by the Conduct Committee and relevant processes are reviewed and documented by the Compliance Officer to ensure that the EPC Plan remains forefront in consideration for all EPC business decisions and the continued compliance by EPC with the spirit and intent of the Code.

**(b) Corporate Organization Chart**

A corporate organization chart is attached as Appendix 2 showing the percentages of ownership of each of EPC's shareholders as of December 31, 2014. This organization chart reflects the corporate ownership structure of EPC which existed at the end of the Reporting Period.

**(c) List of Affiliates**

A list of all Affiliates with whom EPC transacted business in the Reporting Period is attached as Appendix 3. Appendix 3 includes the business address, list of officers and directors and a description of the Affiliates' business activities. The material presented in Appendix 3 reflects the corporate shareholders and ownership structure of EPC as at December 31, 2014.

**(d) List of Services Agreements**

Appendix 4 contains a list of all service agreements between EPC and its Affiliates which were in effect during the Reporting Period.

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

EPC is operating, unless as otherwise disclosed, in compliance with all provisions of the Code and is fully committed to the spirit and intent of the Code. The effectiveness of the Compliance Plan as set out in paragraph (f) gives EPC confidence that the reported non-compliance and general inquiries represent all incidents that occurred in the reporting period. For the Reporting Period, compliance with the Code was strong with effective self-monitoring. EPC is confident that its key 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.

**(f) Assessment of EPC Plan Effectiveness**

The EPC Plan has been effective in achieving the purpose of the Code, namely to:

- prevent EPC from cross-subsidizing Affiliate activities;
- protect confidential customer information collected in the course of providing utility services;
- ensure Affiliates and their customers do not have preferential access to utility services; and
- avoid uncompetitive practices between EPC and its Affiliates, which may be detrimental to the interests of EPC customers.

The EPC Plan describes the measures EPC will take in regard to the communication, education, and review of Code requirements to achieve this purpose. These measures have been supported in the Plan through specific actions and procedures to ensure that EPC's Affiliate business transactions comply with all aspects of the Code. EPC has implemented these measures and has not received any complaints, inquiries or disputes with respect to the Code from internal or external parties regarding the application of or compliance with the Code provisions.

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, Chief Financial Officer and Treasurer, the Vice President, Corporate Responsibility, the Compliance Coordinator, and the Manager, EPC Financial Services, in addition to support staff from EPC, Corporate Responsibility, Regulatory, Human Resources and Legal Services. The breadth of role and experience represented on the Conduct Committee allows for critical and thorough discussion of Compliance issues as it is tasked with reviewing all reported inquiries and non-compliances.

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

As of the date of this Compliance Report, EPC believes that it has fully complied with the Code's requirements.

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

In 2014, EPC reported one non-compliance and three inquiries as detailed in Appendix 5. None of these inquiries were deemed by EPC to be of high severity. All of them have been resolved. The low incidence rate and low severity levels of non-compliances and inquiries reported in 2014, 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.

**(i) List of all Major Transactions between EPC and Affiliates**

All major transactions relating to the provision of services between EPC and Affiliates with an aggregate value of \$500,000 or more that occurred in 2014 are detailed in Appendix 6.

**(j) Affiliate Party Transaction Summary**

A summary overview of the types of transactions provided between EPC and Affiliates containing a general description of the transactions and services, the parties involved and the approximate aggregate value is attached as Appendix 7.

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

The summary is attached as Appendix 8.

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

No exemptions to the Code were requested or granted to EPC and no emergency services were provided or received by EPC during the Reporting Period.

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

The list is attached as Appendix 9.

**(n) Certificates Attesting to Completeness Summary List of any Exemptions to the Code including Emergency Services**

Two Officer's Certificates, one signed by the Chief Executive Officer and one signed by the Chief Financial Officer of EPC, attesting to the completeness of the Compliance Report and compliance with the Code, are attached.

**3.0 CONCLUSION**

EPC believes that it has fully complied with and operated within the provisions, spirit and intent of the Code and the EPC Plan, except as disclosed in this Compliance Report. This Compliance Report will be posted on the EPC website and interested parties will be advised.

## **APPENDIX 1**

**(See Attached)**

**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:

Patricia McLeod  
Phone: (403) 514-2056  
Fax: (403) 514-2891  
Email: pmcleod@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

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, c. 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: \_\_\_\_\_

## **APPENDIX 2**

**(See Attached)**

**Corporate Org Chart**

## APPENDIX 3

### List of Affiliates

<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 S.E. Calgary, Alberta	n/a <sup>1</sup>	n/a	Municipality
ENMAX Corporation	141-50 Avenue S.E. Calgary, AB T2G 4S7	See Below	See Below	Electricity Generation, Transmission and Distribution and Natural Gas Supplier
ENMAX Energy Corporation	141-50 Avenue S.E. Calgary, AB T2G 4S7	See Below	See Below	Electricity/Natural Gas Retailer for commercial and residential customers
ENMAX Power Services Corporation	141-50 Avenue S.E. Calgary, AB T2G 4S7	See Below	See Below	Energy Services Business
ENMAX Generation Portfolio Inc.	141-50 Avenue S.E. Calgary, AB T2G 4S7	See Below	See Below	Wind Power Generation
ENMAX Utility Services Limited	141-50 Avenue S.E. Calgary, AB T2G 4S7	See Below	See Below	Energy Services Business for outside of Calgary
ENMAX Shepard Services Inc.	141-50 Avenue S.E. Calgary, AB T2G 4S7	See Below	See Below	Operation of Shepard Energy Centre on behalf of owners

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<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>
David Halford	Executive Vice President, Finance and Planning, Chief Financial Officer and CRO	April 27, 2009	
Robert Hemstock	Executive Vice President, Regulatory and Legal Services	March 1, 2006	
Erin Kurchina	Vice-President, Human Resources, Facilities and Safety	July 21, 2008	
Gianna Manes	President and Chief Executive Officer	May 10, 2012	
James McKee	Vice-President, Commercial Markets	November 10, 2009	
Dale McMaster	Executive Vice President, Transmission and Distribution Services	November 9, 2010	
John Mulligan	Treasurer	May 10, 2012	
David Rehn	Executive Vice President, Generation, Information Technology and Supply Chain Management	February 1, 2008	
Diana Stephenson	Director, Governance and Shareholder Relations/Corporate Secretary	January 16, 2012	
Tamera Van Brunt	Vice-President, Communications and Public Relations	November 7, 2013	

**ENMAX CORPORATION  
DIRECTORS**

<b>Name</b>	<b>Date Became a Director</b>	<b>Date Ceased to be a Director</b>
Neil Camarta	November 2, 2011	
Peter Demong	November 19, 2013	
James Hankinson	May 21, 2010	
Michael Harris	June 9, 2006	
Donald Lenz	February 8, 2005	
Gianna Manes	May 10, 2012	
Gregory Melchin	May 16, 2008	
Sarah Morgan-Silvester	May 18, 2007	
Robert Page	May 18, 2007	
Brian Pincott	May 21, 2010	
Charles Ruigrok	September 7, 2010	
Kathleen Sendall	November 2, 2011	
Richard Shaw	November 2, 2011	

**ENMAX ENERGY CORPORATION  
OFFICERS**

<b>Name</b>	<b>Office Held</b>	<b>Date Became an Officer</b>	<b>Date Ceased to be an Officer</b>
David Halford	Executive Vice President and Chief Financial Officer	April 27, 2009	
Gianna Manes	President and Chief Executive Officer	May 10, 2012	
James McKee	Vice President, Commercial Markets	November 10, 2009	
John Mulligan	Treasurer	May 10, 2012	
David Rehn	Executive Vice President, Generation and Wholesale Energy	February 1, 2008	
Diana Stephenson	Corporate Secretary	January 16, 2012	

**DIRECTORS**

<b>Name</b>	<b>Date Became a Director</b>	<b>Date Ceased to be a Director</b>
Neil Camarta	November 2, 2011	
Peter Demong	November 19, 2013	
James Hankinson	May 21, 2010	
Michael Harris	June 9, 2006	
Donald Lenz	February 8, 2005	
Gianna Manes	May 10, 2012	
Gregory Melchin	May 16, 2008	
Sarah Morgan-Silvester	May 18, 2007	
Robert Page	May 18, 2007	
Brian Pincott	May 21, 2010	
Charles Ruigrok	September 7, 2010	
Kathleen Sendall	November 2, 2011	
Richard Shaw	November 2, 2011	

**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>
David Halford	Executive Vice President and Chief Financial Officer	April 27, 2009	
Gianna Manes	President and Chief Executive Officer	May 10, 2012	
Dale McMaster	Executive Vice President, Transmission and Distribution Services	November 9, 2010	
John Mulligan	Treasurer	May 10, 2012	
Diana Stephenson	Corporate Secretary	January 16, 2012	

**DIRECTORS**

<b>Name</b>	<b>Date Became a Director</b>	<b>Date Ceased to be a Director</b>
Neil Camarta	November 2, 2011	
Peter Demong	November 19, 2013	
James Hankinson	May 21, 2010	
Michael Harris	June 9, 2006	
Donald Lenz	February 8, 2005	
Gianna Manes	May 10, 2012	
Gregory Melchin	May 16, 2008	
Sarah Morgan-Silvester	May 18, 2007	
Robert Page	May 18, 2007	
Brian Pincott	May 21, 2010	
Charles Ruigrok	September 7, 2010	
Kathleen Sendall	November 2, 2011	
Richard Shaw	November 2, 2011	

# ENMAX GENERATION PORTFOLIO INC.

## OFFICERS

Name	Office Held	Date Became an Officer	Date Ceased to be an Officer
David Halford	Executive Vice President, and Chief Financial Officer	April 27, 2009	
Gianna Manes	President and Chief Executive Officer	May 10, 2012	
John Mulligan	Treasurer	May 10, 2012	
David Rehn	Executive Vice President, Generation and Wholesale	February 1, 2008	
James McKee	Executive Vice President, Customer Services	March 5, 2014	
Dina Stephenson	Corporate Secretary	January 16, 2012	

## DIRECTORS

Name	Date Became a Director	Date Ceased to be a Director
Neil Camarta	November 2, 2011	
Peter Demong	November 19, 2013	
James Hankinson	May 21, 2010	
Michael Harris	June 9, 2006	
Donald Lenz	February 8, 2005	
Gianna Manes	May 10, 2012	
Gregory Melchin	May 16, 2008	
Sarah Morgan-Silvester	May 18, 2007	
Robert Page	May 18, 2007	
Brian Pincott	May 21, 2010	
Charles Ruigrok	September 7, 2010	
Kathleen Sendall	November 2, 2011	
Richard Shaw	November 2, 2011	

## 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>
David Halford	Executive Vice President and Chief Financial Officer	April 27, 2009	
Gianna Manes	President and Chief Executive Officer	May 10, 2012	
Dale McMaster	Executive Vice President, Transmission and Distribution Services	November 9, 2010	
John Mulligan	Treasurer	May 10, 2012	
Diana Stevenson	Corporate Secretary	January 16, 2012	

### DIRECTORS

<b>Name</b>	<b>Date Became a Director</b>	<b>Date Ceased to be a Director</b>
Neil Camarta	November 2, 2011	
Peter Demong	November 19, 2013	
James Hankinson	May 21, 2010	
Michael Harris	June 9, 2006	
Donald Lenz	February 8, 2005	
Gianna Manes	May 10, 2012	
Gregory Melchin	May 16, 2008	
Sarah Morgan-Silvester	May 18, 2007	
Robert Page	May 18, 2007	
Brian Pincott	May 21, 2010	
Charles Ruigrok	September 7, 2010	
Kathleen Sendall	November 2, 2011	
Richard Shaw	November 2, 2011	

**ENMAX SHEPARD SERVICES INC.**

**OFFICERS**

<b>Name</b>	<b>Office Held</b>	<b>Date Became an Officer</b>	<b>Date Ceased to be an Officer</b>
David Halford	Executive Vice President and Chief Financial Officer	November 30, 2012	
Gianna Manes	President and Chief Executive Officer	November 30, 2012	
David Rehn	Executive Vice President, Generation and Wholesale	November 30, 2012	
John Mulligan	Treasurer	November 30, 2012	
Diana Stevenson	Corporate Secretary	November 30, 2012	

**DIRECTORS**

<b>Name</b>	<b>Date Became a Director</b>	<b>Date Ceased to be a Director</b>
Gianna Manes	November 30, 2012	
David Halford	November 30, 2012	
David Rehn	November 30, 2012	

## **APPENDIX 4**

### **List of Services Agreements**

1. Streetlighting Services Service Level Agreement between The City of Calgary (“The City”) and ENMAX Corporation (“EC”) (Schedule C performed by EPC) dated January 1, 2001 until terminated, Amending Agreement dated September 2005 (ADR #237379).
2. Intercorporate Services Agreement (Corporate Shared Services) between EPC and EC (Corporate Shared Services) dated January 1, 2004 until terminated.
3. Amending Agreement to Intercorporate Services Agreement (Corporate Shared Services) between EPC and EC (Corporate Shared Services) dated October 31, 2013 until terminated.
4. Streetlight and Radio Repeater Access between EPC and the City of Calgary dated May 30, 2005 to December 31, 2015 (ADR #237379)
5. Inter-Affiliate Agreement – Meter Service and Meter Data Management between EPC and ENMAX Green Power Inc. (“EGPI”) dated October 30, 2006 until terminated, Amending Agreement dated November 1, 2009.
6. Intercorporate Services Agreement (Employee Secondment Services) between ENMAX Encompass Inc. (“EEI”) and EPC dated June 1, 2007 until terminated.
7. Meter Data Management Services to include Kettles Hill Wind Power between EPC and EGPI dated October 24, 2008 to October 24, 2020.
8. Electricity Services Agreement Fixed (SSC) between EEC and EPC dated January 1, 2011 to December 31, 2014 (ADR #4581).
9. Outdoor Rental Lighting between EPC and EPSC dated March 1, 2011 to December 31, 2016 (ADR #4521).
10. Outdoor Rental Lighting between EPC and EPSC dated March 1, 2011 to December 31, 2016 (ADR #237323).
11. Electricity Services Agreement Fixed (Various substations) between EEC and EPC dated April 1, 2011 to December 31, 2014 (ADR #4721).
12. Natural Gas Agreement (SSC) between EEC and EPC dated July 1, 2011 to June 30, 2016 (ADR #4782).
13. Natural Gas Agreement (Various Substations) between EEC and EPC dated July 1, 2011 to June 30, 2016 (ADR #4783).
14. Mobile Radio System Access between EPC and EPSC dated January 1, 2013 to December 31, 2016 (ADR #284877).
15. Fleet Services between EPC and EPSC dated January 1, 2012 to December 31, 2016 (ADR #286228).



16. Construction Survey Services between EPC and EPSC dated January 1, 2012 to December 31, 2016 (ADR #284491).
17. Provide Employee Training Services between EPC and EPSC dated January 1, 2012 to December 31, 2016 (ADR #284998).
18. Calgary Police Service (Traffic Control and Pay Duty) between The City and EPC dated January 1, 2012 to December 31, 2016 (ADR #266775).
19. Traffic Supply services between The City and EPC dated January 1, 2012 to December 31, 2016 (ADR #238202).
20. Waste and Re-cycling services between The City and EPC dated January 1, 2012 to December 31, 2016 (ADR #266771).
21. Welding Services between The City and EPC dated January 1, 2012 to December 31, 2016 (ADR #266784).
22. Technical Services provided for equipment testing and maintenance downtown network service area between EPC and EPSC dated June 1, 2012 to December 31, 2016 (ADR #266768).
23. Administration of Development Proposal and Permit Process EPSC to EPC dated June 1, 2012 to March 31, 2014 (ADR #260492).
24. Electrical Distribution Design services between EPSC and EPC dated June 1, 2012 to March 31, 2014 (ADR #260495).
25. Disposal of Waste Water Pumped from Manholes between The City and EPC dated July 1, 2012 to December 31, 2016 (ADR #266782).
26. Traffic Supply Field Services between the City of Calgary and EPC dated July 1, 2012 to December 31, 2016 (ADR #266785).
27. Joint Utility Mapping City of Calgary and EPC dated January 1, 2013 to December 31, 2015 (ADR #286879).
28. Administration of Development Proposal and Permit Process EPSC to EPC dated January 1, 2013 to March 31, 2014 (ADR #286885).
29. Gas Detector Calibration between EPSC and EPC dated January 1, 2013 to December 31, 2016 (ADR #286229).
30. Radio Services between EPC and EPSC dated January 1, 2013 to December 31, 2016 (ADR #234635).
31. Engineering Design and Installation of Third Party Cables between EPC and EPSC dated January 1, 2013 to December 31, 2017 (ADR #294430).
32. Employee training services between EPC and EC dated January 1, 2013 to December 31, 2016 (ADR #285000).
33. GIS Services (Map Production and Plotting) between EPC and EC dated January 1, 2013 to December 31, 2017 (ADR #284848).

34. Fleet Administration services between EPC and EEC dated January 1, 2013 to December 31, 2016 (ADR #286227).
35. Administration services between EPC and EPSC dated January 1, 2013 to December 31, 2016 (#308078).
36. Distribution Automation Backhaul (1.5 Mbps (SSC Substations 2, 3, 20, 23, 22, 37, 38 between Envision and EPC dated January 7, 2013 to January 6, 2014 (ADR #286649).
37. Capital Maintenance Projects between EPSC and EPC dated April 1, 2013 to March 31, 2014 (ADR #299406).
38. GIS Services Stakeholder Relations (Map Production and Plotting) between EPC and EC dated April 1, 2013 to December 31, 2014 (ADR #299456).
39. Civil and Electrical Construction of #25 Sub between EPSC and EPC dated April 8, 2013 to April 8, 2014 (ADR #337783).
40. Subcontract between EPC and EEI for Water Services Meter Reading (City) dated May 1, 2013 to December 31, 2017 (ADR #304215).
41. GIS Services (Map production and Plotting) between EPC and EC dated May 1, 2013 to December 31, 2014 (ADR #304721).
42. Distribution line washing between EPSC and EPC dated June 1, 2013 to December 31, 2016 (ADR#312072).
43. Ground Replacement services between EPSC and EPC dated July 1, 2013 to December 31, 2016 (ADR #314565).
44. Distribution General Field Services between EPSC and EPC dated September 25, 2013 to December 31, 2016 (#ADR 327552).
45. Panel Wiring between EPSC and EPC dated September 30, 2013 to December 31, 2016 (ADR #328390).
46. Civil and Electrical Construction of #47 Sub between EPSC and EPC dated October 1, 2013 to September 30, 2014 (ADR #328553).
47. Consulting Agreement between EPC and EPSC dated October 1, 2013 to September 30, 2014 (ADR#326486).
48. Consulting Agreement between EPC and EPSC dated October 1, 2013 to September 30, 2014 (ADR#326485).
49. Meter Polling services between EPC and ENMAX Shepard Services Inc. dated October 1, 2013 to December 31, 2016 (ADR #332843).
50. Mobile Radio Services between The City and EPC dated November 30, 2013 to November 30, 2016 (ADR #335464).
51. Revenue Metering PT and CT Design and Associated services between EPSC and EPC dated December 1, 2013 to December 31, 2014 (ADR #335625).

52. Electricity Services- Sub 32 between EEC and EPC dated July 1, 2014 to June 30, 2019 (ADR #397876)
53. Genesys Application Support services between EEI and EPC dated January 1, 2014 to December 31, 2-14 (ADR #332543)
54. ARC Flash Technical Services between EPSC and EPC dated March 6, 2014 to March 31, 2017 (ADR #348953)
55. Civil and Electrical Construction of #47 Sub services between EPSC and EPC dated October 1, 2014 to June 3, 2015 (ADR #388512)
56. Design, Capital and Maintenance services between EPSC and EPC dated January 1, 2014 to December 31, 2016 (ADR #339063)
57. Distribution General Field Services' between EPSC and EPC dated September 25, 2013 to December 31, 2016 (ADR #327522)
58. Distribution Services- Labour and Equipment between EPSC and EPC dated January 1, 2014 to December 31, 2014 (ADR #352749)
59. Dressing- ReAssembly 2.4 Transformer #2 Sub services between EPSC and EPC dated December 1, 2014 to December 31, 2014 (ADR #395566)
60. Engineering Services (Development Proposals and Circuit Maps) between EPSC and EPC dated April 1, 2014 to March 31, 2015 (ADR #351867)
61. Engineering Support for Integrated Projects Group between EPSC and EPC dated April 1, 2014 to March 31, 2015 (ADR #353159)
62. Engineering and Construction Development Permit Process services between EPSC and EPC dated April 1, 2014 to March 31, 2015 (ADR #351875)
63. Electrical Distribution Design Services- Non Standard URD between EPSC and EPC dated April 1, 2104 to March 31, 2015 (ADR #351872)
64. Maintenance and Capital Projects services between EPSC and EPC dated April 4, 2014 to December 31, 2019 (ADR #353214)
65. MERG Responses services between EPSC and EPC dated January 1, 2104 to December 31, 2016 (ADR #338236)
66. Pole Relocation services between EPSC and EPC dated July 28, 2014 to December 31, 2014 (ADR #369423)
67. Site Support for Safety Watch services between EPSC and EPC dated August 1, 2014 to December 31, 2014 (ADR #399817)
68. URD Prime Engineering Project Management and Construction Services between EPSC and EPC dated January 1, 2014 to December 31, 2014 (ADR #338284)
69. Engineering Design and Installation of 3<sup>rd</sup> Party Cables services between EPC and the City of Calgary dated January 1, 2014 to December 31, 2017 (ADR #338143)

70. Application Services between EPC and EPSC dated January 1, 2014 to December 31, 2104 (ADR #336152)
71. Emergency Streetlight repairs services between EPC and EPSC dated February 26, 2014 to ongoing (ADR #339110)
72. Engineering Design and Installation of 3<sup>rd</sup> Party Cables services between EPC and EPSC dated January 1, 2014 to December 31, 2017 (ADR #338145)
73. Labour Assistance services between EPC and EPSC dated January 1, 2014 to December 31, 2015 (ADR #338596)
74. LRT JMUK Ethernet Cost Recovery services between EPC and EPSC dated November 18, 2014 to November 18, 2014 (ADR #394589)
75. LRT Monitoring and Communication Services between EPC and EPSC dated January 1, 2014 to December 31, 2014 (ADR #338217)
76. Emergency Response (LRT) services between EPC and EPSC dated January 1, 2014 to December 31, 2015 (ADR #339043)
77. Nuisance Alarms (LRT) services between EPC and EPSC dated January 1, 2014 to December 31, 2015 (ADR #339025)
78. Repairs and Installation of Bright Nights Lighting services between EPC and EPSC dated January 1, 2014 to December 31, 2015 (ADR #339040)
79. Plan and implement public and personal consultation activities in accordance with AUC Rule 007- Stakeholder Relations services between EC and EPC dated January 2, 2014 to December 31, 2014 (ADR #338214)
80. Print and Scanning, large document (Marketing specific) services between EPC and EC dated March 15, 2014 to December 31, 2019 (ADR #352161)
81. Print and Scanning, large document (IT specific) services between EPC and EC dated March 15, 2014 to December 31, 2019 (ADR #352159)
82. Print and Scanning, large document (HR specific) services between EPC and EC dated May 1, 2014 to December 31, 2019 (ADR #356668)
83. Reproductive Services to GWE and SCM services between EPC and EC dated January 1, 2014 to December 31, 2015 (ADR #338838)
84. GIS Services between EPC and EEC dated July 18, 2014 to December 31, 2017 (ADR #369622)
85. NICE Support Services between EPC and EEC dated January 1, 2014 to December 31, 2014 (ADR #334335)
86. Printing and Scanning, large document services between EPC and EEC dated March 15, 2014 to December 31, 2019 (ADR #352164)
87. Control Centre Services Agreement- SCADA monitoring and control services between EPC and EGPI dated January 1, 2014 to December 31, 2014 (ADR #338235)

88. Meter Service and meter data management (Crossfield, Taber Wind Farm, Kettles Hill Wind Farm) services between EPC and EGPI dated January 1, 2014 to December 31, 2016 (ADR #332847)

## APPENDIX 5

### Disputes, Complaints and Inquiry Activity

1. The matter of **Data Files Sent to Incorrect Retailer:**

On December 17, 2013 an invoice created for one retailer, and an attachment from that invoice was inadvertently e-mailed to another retailer. The data included showed volumes of energy by rate class and the associated distribution tariff charges. The site information did not contain customer information. This is an inquiry under section 6.3 of the Compliance Plan.

**Action Taken:**

All of the invoices sent to retailers on December 17, 2013 have been reviewed in accordance with EPC'S compliance review process for accuracy, and only the invoice indicated above was incorrectly handled. The two parties involved were advised of the error and the correct retailer was provided with the billing data. The retailer who received the information in error was asked to immediately delete all e-mail communications and confirmed in writing on April 24, 2014 that had been done. EPC will not change its current process of review.

2. The matter of **Data Files Sent to Incorrect Retailer:**

On March 27, 2014 a Request for Usage e-mail notification was sent to a retailer and inadvertently sent to a second retailer at the same time. The e-mail included the site identification number but did not include customer information. This is an inquiry under section 6.3 of the Compliance Plan.

**Action Taken:**

EPC has reviewed the current process and the Retailer Contact List has been modified to clearly identify retailers and their associated agents to prevent this error from reoccurring. The two retailers involved were informed of the error.

3. The matter of **Physical Separation:**

On June 19, 2014, an ENMAX Power employee notified the Director, Regulated Revenue Stream that the EPC Code Wall Door was malfunctioning and not closing properly. The Director, Regulated Revenue Stream notified the Corporate Responsibility department in accordance with the Compliance Plan processes.

This is a non-compliance with section 3.2.2 of the Code.

**Action Taken:**

The Facilities department was immediately notified and the door repair was initiated within a couple of hours. However, the repair efforts were not successful and Facilities was again notified of the malfunction. Facilities contacted the heating, ventilation and air conditioning contractor to repair the door.

The door security mechanisms worked intermittently throughout the day on Thursday, June 19, 2014. A sign was placed on the door asking EPC employees to use an alternate entry point. In addition, facilities checked the door throughout the day.

On the next day, Friday, June 20, 2014, facilities posted a security guard at the door for the remainder of the day to ensure that only EPC employees entered the Code Wall area. The door was confirmed as repaired by 4:00 p.m. on June 20, 2014.

EPC was back in full compliance with measures and processes required under section 3.2.2 of the Code.

4. The matter of **For Profit Services Decision Records Not Approved:**

For Profit Services Decision Records ("Decision Record") for the following For Profit Services was not approved prior to the commencement of services. This is an inquiry under Compliance Measure 3 of section 4.1 of the EPC Plan:

1. ENMAX Energy Corporation to EPC- Electricity Services Agreement- Sub 32- dated July 1, 2014 to June 30, 2019
2. ENMAX Power Services Corporation to EPC Intercompany Services- Site Support for Safety Watch- dated August 1, 2014 to December 31, 2014

**Action Taken:**

The Affiliate Decision Records were approved on December 9, 2014 and December 18, 2014 respectively.

## Appendix 6

### List of Major Transactions

Attachment to the 2014 Compliance Report pursuant to Section 7.6 of the Inter-Affiliate Code of Conduct

Transactions (\$000s)	ENMAX Energy	ENMAX Power Services	City of Calgary	ENMAX Corp	Total
<b><u>Income Statement</u></b>					
<b>Revenues</b>					
Contractual Services Revenue					
Water Meter Reading Services			(2,194)		(2,194)
Locates Services			(659)		
Service Order Revenue	(1,019)				(1,019)
Other Revenue					
Interest Income				(1,355)	(1,355)
<b>Expenses</b>					
Operations, Maintenance and Administration					
Consulting & Contractor Services		1,134			1,134
Utilities	568				568
Building/Land Lease				4,894	4,894
Interest Charges					
Debenture Interest				37,464	37,464
Shared Service Charges					
Corporate cost allocations to operating companies				36,976	36,976
	<b>(451)</b>	<b>1,134</b>	<b>(2,853)</b>	<b>77,978</b>	<b>76,467</b>
<b><u>Balance Sheet</u></b>					
Long Term Loans from ENMAX Corporation				232,060	232,060
Long Term Loan Repayments to ENMAX Corporation				(74,738)	(74,738)
	<b>-</b>	<b>-</b>	<b>-</b>	<b>157,322</b>	<b>157,322</b>







## APPENDIX 9

### List of employee Transfers, Temporary Assignments and Secondments

Transfer	Purpose	Date	Duration
EMS EPC (QMP & Work Methods) to ENM (Stakeholder & Aboriginal Relations)	Career Advancement	January 2, 2014	Permanent
TMD EEI (Customer Care) to EPC (Regulated Rate DT)	Career Advancement	January 13, 2014	Permanent
CF EEC (DG Operations) to EPC (EPC Communications)	Career Advancement	January 13, 2014	Permanent
SAS EPC (FS Overhead) to EPSC (Field Services)	Career Advancement	January 13, 2014	Permanent
DA ENM (Internal Reporting) to EPC (EPC Finance)	Career Advancement	January 20, 2014	Permanent
TDE EEI (Customer Experience) to EPC (Substations)	Career Advancement	January 27, 2014	Permanent
GDF EEI (Customer Contact) to EPC (Regulated Rate)	Career Advancement	February 10, 2014	Permanent
LPM EPSC (Power Services Admin) to EPC (Projects & Engineering)	Career Advancement	February 10, 2014	Permanent
RA ENM (IS Corporate Services) to EPC (EPC Information Technology)	Career Advancement	March 3, 2014	Permanent
BJN EPSC (Field Services) to EPC (Substation Facility Ops)	Career Advancement	March 10, 2014	Permanent
JFC EPC (Fleet Management DT) to EPC (Fleet Management DT)	Career Advancement	March 10, 2015	Permanent
TLD EEC (DG Operations) to EPC (EPC Business Operations & Plan)	Career Advancement	March 10, 2014	Permanent
KE EPC (Field Resources) to ENM (Safety)	Career Advancement	March 17, 2014	Permanent
KAS EPC (Engineers in Training) to EPSC (Light Rail and Power)	Career Advancement	March 17, 2014	Permanent
JGR EPC (Engineers in Training) to EEC (EngPitCons)	Career Advancement	March 24, 2014	Permanent
BC EPC (Engineers in Training) to EEC (EngPitCons)	Career Advancement	March 24, 2014	Permanent
BGH EPC (FS Overhead) to EPSC (Field Services)	Career Advancement	April 7, 2014	Permanent
CMM EPC (Field Resource Development) to ENM (Leadership Development)	Career Advancement	April 7, 2014	Permanent
KMM EPC (Scheduling and Contracts) to EPSC (Business Controls)	Career Advancement	April 7, 2014	Permanent

<b>Transfer</b>	<b>Purpose</b>	<b>Date</b>	<b>Duration</b>
EMT EPC (MDM- Meter Reading) to ENM (Supply Chain Warehouse)	Career Advancement	April 7, 2014	Permanent
EMS ENM (Stakeholder & Aboriginal Relations) to EPC (Scheduling & Contracts)	Career Advancement	April 14, 2014	Permanent
TLZ EPC (MDM- Meter Reading) to EEI (Customer Experience)	Career Advancement	April 15, 2014	Permanent
HG EPC (System & Equipment Engineering) to EEC (EngPitCons)	Career Advancement	May 5, 2014	Permanent
CCHL EPC (Scheduling and Contracts) to ENM (Internal Reporting)	Career Advancement	May 26, 2014	Permanent
HG EEC (EngPitCons) to EPC (System & Equipment Engineering)	Career Advancement	June 2, 2014	Permanent
BM EPC (Field Resource Development) to EPSC (Field Services)	Career Advancement	June 2, 2014	Permanent
NRS EPSC (Field Services) to EPC (Apprentice Development DT)	Career Advancement	June 2, 2014	Permanent
TW EPC (Field Resource Development) to EPSC (Field Services)	Career Advancement	June 2, 2014	Permanent
LMM EEC (GencoFinance) to EPC (EPC Regulatory Affairs)	Career Advancement	June 16, 2014	Permanent
MAP EPC (Customer Projects) to EPSC (Utility Segment)	Career Advancement	June 16, 2014	Permanent
CA EPC (EPC Information Technology) to ENM (IT Core Infrastructure)	Career Advancement	June 30, 2014	Permanent
CB EPC (FS Underground) to EPSC (Field Services)	Career Advancement	June 30, 2014	Permanent
CDG EPC (FS Substations) to EPSC (Field Services)	Career Advancement	June 30, 2014	Permanent
PMS EPC (Apprentice Development DT) to EPSC (Field Services)	Career Advancement	June 30, 2014	Permanent
JCM EPSC (Project Management) to ENM (LTD Employees' over 2 Years)	Career Advancement	July 14, 2014	Permanent
PO ENM (Payroll External Billings) to EPC (Scheduling and Contracts)	Career Advancement	July 21, 2014	Permanent
DR EPC (Operations Engineering) to EPSC (Light Rail and Power)	Career Advancement	July 28, 2014	Permanent
DHB EEC (Business Alliances) to EPC (Customer Projects)	Career Advancement	August 5, 2014	Permanent
PSC ENM (Employee Services) to EPC (Project Operations)	Career Advancement	August 25, 2014	Permanent
SDL EPC (Apprentice Development DT) to ENM (Supply Chain Warehouse)	Career Advancement	August 25, 2014	Permanent

<b>Transfer</b>	<b>Purpose</b>	<b>Date</b>	<b>Duration</b>
MAP EPSC (Utility Segment) to EPC (Customer Projects)	Career Advancement	September 1, 2014	Permanent
KPR EEC (EEC IS Application Support) to EPC (EPC Information Technology)	Career Advancement	September 2, 2014	Permanent
MH ENM (IT Managed Services) to EPC (EPC Information Technology)	Career Advancement	September 2, 2014	Permanent
EMT ENM (Supply Chain Warehouse) to EPC (Metering General)	Career Advancement	September 8, 2014	Permanent
TND EPC (MDM- Meter Reading) to ENM (Supply Chain Warehouse)	Career Advancement	September 22, 2014	Permanent
BL EPC (Contracts & Inspection) to EPSC (Field Services)	Career Advancement	September 22, 2014	Permanent
ELH EPC (Major Projects) to EEC (EngPitCons)	Career Advancement	October 20, 2014	Permanent
MJD EPC (FS Substations) to EPSC (Field Services)	Career Advancement	November 3, 2014	Permanent
NAG EPSC (Field Services) to EPC (System Control Centre)	Career Advancement	November 3, 2014	Permanent
BDB EPSC (Field Services) to EPC (System Control Centre)	Career Advancement	November 17, 2014	Permanent
DHB EPC (Customer Projects) to EEC (Business Alliances)	Career Advancement	November 24, 2014	Permanent
TLB EEI (IS COMP SAP RETAIL) to EPC (Revenue Stream & Settlement)	Career Advancement	December 1, 2014	Permanent
DHG EEI (Revenue and Billing Operations) to EPC (Client Services)	Career Advancement	December 1, 2014	Permanent
KJH EEI (Revenue and Billing Operations) to EPC (Revenue Stream & Settlement)	Career Advancement	December 1, 2014	Permanent
DMK EEI (Revenue and Billing Operations) to EPC (Revenue Stream & Settlement)	Career Advancement	December 1, 2014	Permanent
DKYL EEI (IS COMP SAP RETAIL) to EPC (Regulated Rate DT)	Career Advancement	December 1, 2014	Permanent
PL EEI (IS COMP SAP RETAIL) to EPC (EPC Information Technology)	Career Advancement	December 1, 2014	Permanent
RJP EPSC (Field Services) to EPC (FS Underground)	Career Advancement	December 1, 2014	Permanent
SAS EPSC (Field Services) to EPC (FS Underground)	Career Advancement	December 1, 2014	Permanent
PAS EEI (Revenue and Billing Operations) to EPC (Client Services)	Career Advancement	December 1, 2014	Permanent

## OFFICER'S CERTIFICATE

To: The Alberta Utilities Commission

I, Dale McMaster, 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 30, 2015.
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: \_\_\_\_\_

Dale McMaster

Title: Compliance Officer

Chief Executive Officer

ENMAX Power Corporation

Date: April \_\_\_\_, 2015

## OFFICER'S CERTIFICATE

To: The Alberta Utilities Commission

I, Deb Atkinson, 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, Chief Financial Officer 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, 2015.
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: \_\_\_\_\_  
Deb Atkinson

Title: Executive Vice-President, Chief  
Financial Officer and Treasurer  
ENMAX Power Corporation

Date: April \_\_\_\_, 2015