

**Alberta Utilities Commission  
2019 Annual Compliance Report**

**EPCOR Distribution & Transmission Inc. (“EDTI”)**



**Requirements for the 2019 Alberta Utilities Commission  
Annual Compliance Report**

**EPCOR Distribution & Transmission Inc. (“EDTI”)**

**The AUC Annual Compliance Report** – The Compliance Report for the AUC shall include the following information prepared in respect to the period of time covered by the Compliance Report:

- (a) a copy of the Compliance Plan and any amendments thereto;
- (b) a corporate organization chart for the Utility and its Affiliates including relationships and ownership percentages;
- (c) a list of all Affiliates with whom the Utility transacted business, including business address, a list of the Affiliates' officers and directors, and a description of the Affiliates' business activities;
- (d) a list of all Services Agreements in effect at any time during such period;
- (e) an overall assessment of compliance with the AUC Code by the Utility, including compliance by the directors, officers, employees, consultants, contractors, and agents of the Utility and by Affiliates of the Utility with respect to the interactions of the Affiliates with the Utility;
- (f) an assessment of the effectiveness of the Compliance Plan and any recommendations for modifications thereto;
- (g) in the event of any 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 hereof, a summary of disputes, complaints and inquiry activity during the year;
- (i) a list and detailed description of all Major Transactions between the Utility and its Affiliates;
- (j) an Affiliated Party Transaction Summary;
- (k) a summary description together with an estimated aggregate value for each Occasional Service provided by the Utility to an Affiliate and by Affiliates to the Utility;
- (l) a summary list of any exemptions granted to this Code or exceptions utilized, including the exception for emergency services;
- (m) a list of all employee transfers, temporary assignments and secondments between a Utility and its Affiliates, detailing specifics as to purpose, dates and duration of such employee movements; and
- (n) two certificates, each in the form attached as Schedule "A" attached to the AUC Code, attesting to completeness of the Compliance Report and compliance with the Code, one certificate signed by the Conduct Leader and a second certificates signed by the highest ranking officer of the Utility.

A: A copy of the Inter-Affiliate Compliance Plan and any amendments thereto.

**The EPCOR  
INTER-AFFILIATE CODE OF CONDUCT  
COMPLIANCE PLAN  
August 6, 2014**

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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 EPCOR Utilities Inc. (“EUI”) will employ to ensure that the EPCOR Group is in full compliance with the provisions of the Code including in particular all directors, officers, employees, consultants, contractors and agents of Utilities in the EPCOR Group, and by Affiliates of such Utilities with respect to the interactions of the Affiliates with Utilities in the EPCOR Group.

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

The EPCOR Group carries on business activities in all commercial aspects of the electricity business in Alberta.

EPCOR Distribution & Transmission Inc. (“EDTI”) was formed on January 1, 2007 through the amalgamation of EPCOR Distribution Inc. (“EDI”) and EPCOR Transmission Inc. (“ETI”). EDTI owns and operates the electric distribution system previously owned and operated by EDI and the transmission facilities previously owned and operated by ETI. EDTI’s distribution service area is within the municipal boundaries of the City of Edmonton. EDTI transmission facilities are located primarily within the municipal boundaries of the City of Edmonton.

EDTI is a wholly owned subsidiary of EPCOR Utilities Holdings Inc. (“EUHI”) pursuant to Board Order U2006-281. EUHI is a wholly owned subsidiary of EUI.

On September 5, 2013, EPCOR Energy Alberta Inc. (“EEAI”) and EPCOR Energy Alberta Limited Partnership (“EEA LP”) by its general partner EPCOR Energy Alberta GP Inc. (“EEA GPI”) applied to the Alberta Utilities Commission (“AUC” or formerly known as the “EUB”) requesting approval for EEA LP, by its general partner EEA GPI, to provide regulated rate option (“RRO”) and default supply services to electricity customers within the EDTI and FortisAlberta Inc. service area and to several rural electrification associations in central Alberta. EEA GPI is also a Utility as defined in the EPCOR Code. This application was approved by the AUC in Decision 2014-045 on February 26, 2014. EEA LP is referred to in this Plan as “EPCOR RRP”.

To perform EPCOR’s obligations pursuant to the EUB Code, EPCOR has established a committee to co-ordinate the behaviours of its Affiliates chaired by the Conduct Officer. The Conduct Officer is ultimately responsible for all activities within the EPCOR Group and has all of the responsibilities of “Compliance Officer” as contemplated by the EUB Code. As well this Compliance Plan allows the delegation of the responsibilities of Conduct Officer to Conduct Leaders who have the strategic advantage of being in a position to directly influence the operations of the Utility that the Conduct Leader represents.

Questions or comments concerning the Compliance Plan should be directed to the members of the Committee:

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<b>Conduct Officer</b>	<b>Conduct Leader EDTI</b>	<b>Conduct Leader EEA GPI</b>
Kathleen Zeissler	Iftikhar Abbasi	Melissa Gibson
Phone: (780) 412-3721	Phone: (780) 412-3688	Phone: (780) 412-4273
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Copies of the Code and this Compliance Plan are available at [www.epcor.com](http://www.epcor.com). The numbering used in this Compliance Plan is consistent with the numbering used in the Code.



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## 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 Utilities in the EPCOR Group:
  - (i) an “affiliate” as defined in the ABCA;
  - (ii) a unit or division within a Utility or any Body Corporate referred to in clause (b) (i) above;
  - (iii) a partnership, joint venture, or Person in which a Utility or any Body Corporate referred to in clause (b) (i) above has a controlling interest or that is otherwise subject to the control of a Utility or such Body Corporate;
  - (iv) any partnership, joint venture, or Person deemed by the EUB to be an Affiliate of a Utility in the EPCOR Group 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 a Utility or by a Utility 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 EPCOR Inter-Affiliate Code of Conduct.
- (f) **“Compliance Plan”** shall mean the document to be prepared and updated by the Utility pursuant to Section 7.5 of the Code.
- (g) **“Compliance Report”** shall have the meaning ascribed thereto in Section 7.6 of the Code. Quarterly, each Utility in the EPCOR Group 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.
- (h) **“Compliance Training Material”** means the material developed by the Conduct Officer prior to the end of each calendar year which will be used to ensure that all directors, officers, employees, consultants, contractors and agents of each Utility in the EPCOR Group are familiar with the provisions of the Code and this Plan. At a minimum, the material will include instructions on:

- impartial application of the each Utility tariff
  - equal access to Utility Services
  - avoiding undue influence of customers with respect to Affiliates
  - ensuring Affiliate compliance with the Code
  - appropriate use of the EPCOR 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 Conduct Officer
- (i) “**Conduct Committee**” shall mean a committee which shall meet at least quarterly, comprised of at least the following:
- Conduct Officer, EPCOR Utilities Inc.
  - Conduct Leader, EPCOR Energy Alberta GP Inc.
  - Conduct Leader, 1772387 Alberta Limited Partnership
  - Conduct Leader, EPCOR Distribution & Transmission Inc.
  - Human Resources Manager, EPCOR Utilities Inc.
  - Manager Regulatory, EPCOR Utilities Inc.
- (j) “**Conduct Leader**” means a designated management employee for each Utility in the EPCOR Group having those duties set out in section 7.4 of the Code for the Utility that he/she represents, as specifically provided herein.
- (k) “**Conduct Officer**” means a designated EPCOR management employee having the duty to oversee all EPCOR Group compliance activity, also having 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.
- (l) “**Confidential Information**” means any information relating to a specific customer or potential customer of each Utility in the EPCOR Group, which information each Utility has obtained or compiled in the process of providing current or prospective Utility Services and which is not otherwise available to the public.
- (m) “**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 EPCOR Group.
- (n) “**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 a Utility of an Affiliate’s services, means the complete costs of providing the service, determined in a manner acceptable to the Utility, acting prudently;

- (iv) the use by an Affiliate of the services of a Utility, means the complete costs of providing the service, determined in a manner acceptable to the Utility, 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.
- (o) **“EPCOR”** means EPCOR Utilities Inc.
- (p) **“EPCOR Affiliates”** means any entity to which the Code applies pursuant to Section 2.3 of the Code.
- (q) **“EPCOR Group”** means Corporations owned by EPCOR under the control of the Corporate Governance Group.
- (r) **“EUB”** means the Alberta Energy and Utilities Board.
- (s) **“Fair Market Value”** means the price reached in an open and unrestricted market between informed and prudent parties, acting at arms length and under no compulsion to act.
- (t) **“For Profit Affiliate Service”** means any service, provided on a for-profit basis:
- (i) by a Utility in the EPCOR Group to a Non-Utility Affiliate, other than a Utility Service;  
or
  - (ii) by a Non-Utility Affiliate to a Utility in the EPCOR Group.
- (u) **“Information Services”** means any computer systems, computer services, databases, electronic storage services or electronic communication media utilized by a Utility in the EPCOR Group relating to customers or operations.
- (v) **“Major Transaction”** means a transaction or series of related transactions within a calendar year between a Utility in the EPCOR Group and an Affiliate relating to the sale or purchase of an asset(s) or to the provision of a service or a similar group of services, other than Utility Services, which has an aggregate value within that calendar year of \$500,000 or more.
- (w) **“Non-Utility Affiliate”** means an Affiliate that is not a Utility.
- (x) **“Occasional Services”** means services that a Utility 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.
- (y) **“Operational Efficiencies”** means the use of common facilities (such as shared warehousing or field offices), combined purchasing power or the use of other cost saving procedures, individual assets or groups of assets used in Utility operations (such as equipment, plant inventory, spare parts or similar assets).
- (z) **“Person”** means a “person” as defined in the ABCA.

- (aa) **“Services Agreement”** means an agreement entered into between a Utility 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 the Utility and each Affiliate party to the agreement that the agreement complies with the Code.
- (bb) **“Shared Service”** means any service, other than a Utility Service or a For Profit Affiliate Services, provided on a Cost Recovery Basis by a Utility to an Affiliate or by an Affiliate to a Utility.
- (cc) **“Subsidiary”** shall have the meaning ascribed thereto in Section 2 (4) of the ABCA.
- (dd) **“Utility”** means any Body Corporate or any unit or division thereof, that provides a Utility Service and falls within the definition of:
- (i) “electric utility” under the *Electric Utilities Act*, S.A. 2003, c. E-5.1;
  - (ii) “gas utility” under the *Gas Utilities Act*, R.S.A. 2000, c. G-5; or
  - (iii) “public utility” under the *Public Utilities Board Act*, R.S.A. 2000, c. P-45.
  - (iv) “regulated rate provider” under the *Electric Utilities Act*, S.A. 2003, c. E-5.1; or
  - (v) “default supply provider” under the *Gas Utilities Act*, R.S.A. 2000, cl G-5.
- (ee) **“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.

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## **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 each Utility in the EPCOR Group are obligated to comply with this Plan and all directors, officers, employees, consultants, contractors and agents of Affiliates of such Utilities are obligated to comply with this Plan to the extent they interact with a Utility.

## **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 EPCOR.

## **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 a Utility in the EPCOR Group 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.

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## GOVERNANCE AND SEPARATION OF UTILITY BUSINESSES

### 3.1 Governance

#### 3.1.1 Separate Operations

**Policy:** The business and affairs of each Utility in the EPCOR Group 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 EPCOR group of companies, or as allowed by exemption granted by the EUB.

#### Compliance Measures

1. The Conduct Officer 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 EPCOR group of companies (the “**Corporate Governance Group List**”).
2. On an annual basis, the Conduct Officer will provide a formal education session to the Corporate Governance Group. Within 60 days of the end of the previous calendar year, the Corporate Secretary of the EPCOR group 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 Material, that they are familiar with the requirements of the Code and the Plan, and that their role in managing the business and affairs of each Utility in the EPCOR Group 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 [Compliance Plan Committee](#) Conduct Committee will review all Governance Group Special Acknowledgements within 90 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 each Utility in the EPCOR Group will have a separate management team and separate officers from its Non-Utility Affiliates, but may share management team members or officers with other Affiliated Utilities.**

#### Compliance Measures

1. Prior to amending the make-up of the management team of a Utility, or changing the officers, the applicable Vice-President will provide a notice in writing to the Conduct Leader of the Utility (the “**Notice of Management Team Change**”). If the Conduct Leader of the Utility 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 Conduct Leader of the Utility 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 Conduct Leader of each Utility in the EPCOR Group will maintain an up-to-date list of management team members and officers (the “**Utility 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 Management Group and Officers List for each Utility in the EPCOR Group will be compared to the current management team members and officers of the EPCOR Group 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 a Utility and as a director, officer or member of a management team of an Affiliate of a Utility 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 Conduct Officer will maintain an up-to-date listing of directors, officers, or members of the management team of each Utility in the EPCOR Group who act as directors, officers, or members of the management team of an Affiliate of those Utilities (the “**Master Directors, Officers and Management Team List**”)
2. All such directors, officers, or members of the management team of a Utility who also act as directors, officers, or members of the management team of an Affiliate of such Utility will, on commencement of such dual responsibilities, provide a signed certificate to the Conduct Officer that stipulates that he/she is aware of the provisions of Section 3.1.5 of the Code, and that he/she will carry out his/her responsibilities in a manner which will preserve the form, and the spirit and intent of the Code (the “**Officer’s Undertaking**”).
3. Within 60 days of the end of each calendar year, all such directors, officers, or members of the management team of a Utility in the EPCOR Group who also act as directors, officers, or members of the management team of an Affiliate of the Utility will provide a signed certificate to the Conduct Officer 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 Conduct Officer 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: Each Utility in the EPCOR Group shall have separate financial records and books of accounts from all Affiliates.**

##### Compliance Measures

1. The Controller, for each Utility in the EPCOR Group will ensure the accounts and records of their Utility are kept separate from the accounts and records of all Affiliates.
2. The Controller, for each Utility in the EPCOR Group 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 60 days of the end of the previous calendar year (the “**Controller’s Annual Financial Records Certificate**”).
3. The Conduct Officer will maintain a record of Controllers 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: A Utility 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 a Utility is located in the same building as a Non-Utility Affiliate, the Utility will institute appropriate security controlled access, through the use of receptionists, keyed locks, or card-key access.
2. The Conduct Leader for each Utility 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 the Utility from all Non-Utility Affiliates within 60 days of the end of each calendar year (the “**Conduct Leader Physical Separation Certificate**”).
3. The Conduct Officer 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 a Utility 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 the Utility may only be provided in writing by the Utility--Information Systems Director (the "Utility ISD"). A copy of each approval so issued (the "**Shared Information Decision Record**") will be provided to the Conduct Leader of the Utility who will maintain a record of the above approvals.
2. The Utility ISD 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 the Utility.
3. The Utility ISD will provide a signed certificate in the form attached as Schedule "B" to this plan attesting to the protection from unauthorized access by Affiliates to shared Information Services, to the Conduct Committee within 60 days of the end of the previous calendar year (the "**Information Systems Control Certificate**").
4. The Conduct Officer will maintain a record of the Information Systems Control 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).
5. The Conduct Leader for each Utility will review the access control lists for all Information Services shared with an Affiliate of the Utility and will provide to the Conduct Officer within 60 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 the Utility and that all access by Affiliates of the Utility to Information Services is in accordance with section 3.2.3 of the Code (the "**Conduct Leader Shared Access Certificate**").
6. The Conduct Officer will keep a record of the Conduct Leader Shared Access Certificates. The Conduct Committee will review all Conduct Leader Shared Access Certificates within 90 days of the end of the previous calendar year.
7. Any failure to provide a Conduct Leader 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 a Utility to a Non-Utility Affiliate is to be provided on terms no more favorable than what that Non-Utility Affiliate would be able to obtain as a stand-alone entity from the capital markets.**

#### Compliance Measures

1. The Controller of each Utility in the EPCOR Group will review all loans, investments, or other financial support provided to a Non-Utility Affiliate to ensure compliance with section 3.2.4 of the Code and Plan.
2. The Controller of each Utility in the EPCOR Group 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 “**Controller Financial Arrangements Certificate**”). The Controller Financial Arrangements Certificate will be provided to the Conduct Officer within 60 days of the end of the previous calendar year.
3. The Conduct Officer will maintain a record of the Controller Financial Arrangements Certificates. The Conduct Committee will review all Controller Financial Arrangements Certificates within 90 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: Utilities 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. Utility employees may not be shared with an Affiliate without the written permission of the appropriate Vice-President of the Utility (the “**Vice-President—Shared Employee Decision Record**”), who will provide the signed permission to the Conduct Leader.
2. The Conduct Leader will retain the written permission on file, and provide a quarterly report to the Conduct Officer on all instances of sharing Utility employees with Affiliates which have occurred, or continued during the reporting period (the “**Conduct Leader 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 Conduct Leader 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 Utility employees are shared with Affiliates. The Conduct Officer will maintain a record of the Conduct Leader Shared Employee Reports.
4. Any recommendations by the Conduct Committee for changes to the manner in which Utility employees are shared with Affiliates will be treated as an inquiry under the Code (see Section 8). Any instances of Utility 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 a Utility in the EPCOR Group to an Affiliate, the Utility Conduct Leader 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 Conduct Leader will obtain the necessary confidentiality agreement prior to the transfer of the employee.**

#### Compliance Measures

1. The Utility Conduct Leader will ensure management reviews all transfers of employees from his/her Utility to an Affiliate, and identify if the employee had access to Confidential Information while employed with the Utility. If the employee did have access to Confidential Information, the Conduct Leader will ensure that the Utility receives a signed confidentiality agreement prior to the transfer of the employee, and will ensure that the signed agreement is provided to Human Resources for filing into the employees file before a transfer is effective.
2. Human Resources Manager will ensure that the confidentiality agreement is filed in the employee's H.R. file, and will provide a quarterly report to the Conduct Officer on all instances of Utility 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 each Utility in the EPCOR Group shall be separated in ownership and separated physically from the plant, assets and equipment of Non-Utility Affiliates. Where a Utility shares plant, assets, equipment, office space, rights of way and other assets with a Utility Affiliate, such sharing will be done on a Cost Recovery Basis.

#### Compliance Measures

1. The Controller of each Utility in the EPCOR Group will maintain an inventory of all plant, assets and equipment shared with Affiliates (the “**Controller Shared Assets List**”).
2. The Controller of a Utility will ensure that no plant, assets and equipment are shared with Non-Utility Affiliates.
3. Within the first 60 days of the end of each calendar year, the Controller of each Utility in the EPCOR Group will provide an annual report to the Conduct Officer of all plant, assets and equipment shared with Utility Affiliates, identifying that the methods used to ensure that such sharing is done on a Cost Recovery Basis, the percentage of costs borne by each party and that these percentages were appropriate (the “**Controller Shared Assets Certificate**”).
4. The Conduct Committee will review the Controller Shared Assets Certificates within 90 days of the end of the previous calendar year. The minutes of the meeting at which the reports are reviewed will reflect the results of the review, including any recommendations by the Conduct Committee for changes to the methods used to ensure that plant, assets and equipment are shared with Utility Affiliates on a Cost Recovery Basis.
5. Any recommendations by the Conduct Committee for changes to the methods used to ensure that plant, assets and equipment are shared with Utility Affiliates on a Cost Recovery Basis will be treated as an inquiry under the Code (see Section 8).

### 3.3.4 Shared Services Permitted

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

#### Compliance Measures

1. The Conduct Leader of each Utility in the EPCOR Group will maintain an inventory of all Shared Services Agreements including a listing of Shared Services obtained from, or provided to an Affiliate (the “**Conduct Leader 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 Utility employee and presented to the Conduct Committee in the form of a Decision Record (the “**Utility 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 Utility employee and presented to the Conduct Committee for review and approval.
5. At the first meeting of the Conduct Committee in each year, the Conduct Leader Shared Service List for each Utility in the EPCOR Group 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 [Services\\_Agreement](#)

### 3.3.6 Occasional Services Permitted

**Policy:** A Utility 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 Conduct Leader of each Utility in the EPCOR Group 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 60 days of the end of the previous calendar year, the Conduct Leader of each Utility in the EPCOR Group will provide to the Conduct Committee a report of all Occasional Services provided by a Utility to an Affiliate and of all Occasional Services

- provided by any Affiliate to a Utility, 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 “**Conduct Leader Occasional Services Report**”).
3. The Conduct Committee will review Conduct Leader Occasional Services Reports within 90 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, a Utility may receive, or provide, services and resources to, or from, an Affiliate on a Cost Recovery Basis.**

#### Compliance Measures

1. The Conduct Leader of each Utility in the EPCOR Group 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 60 days of the end of the previous calendar year, the Conduct Leader of each Utility in the EPCOR Group will provide to the Conduct Officer a report of all Emergency Services provided by a Utility 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 “**Conduct Leader Emergency Services Report**”). The Conduct Officer will keep a record of all Conduct Leader Emergency Reports.
3. The Conduct Committee will review the Conduct Leader Emergency Services Reports within 90 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).

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## TRANSFER PRICING

### 4.1 For Profit Affiliate Services

**Policy:** A Utility 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 Conduct Leader of each Utility in the EPCOR Group will maintain an inventory of all For Profit Affiliate Services obtained from, or provided to an Affiliate. On a quarterly basis, the Conduct Leader 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 “**Conduct Leader For Profit Services Report**”).
2. All existing, new or revised For Profit Affiliate Services will be documented by a Services Agreement, duly executed by Utility 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 Conduct Leader For Profit Services List for each Utility in the EPCOR Group 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 a Utility to an Affiliate or by an Affiliate to a Utility will be at Fair Market Value, subject to the provisions of Section 4.6 of the Code.**

### Compliance Measures

1. The Controller of a Utility in the EPCOR Group will approve any asset transfers, mortgages, leases, or other dispositions by the Utility to an Affiliate, or by an Affiliate to the Utility, 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 60 days of the end of the previous calendar year, the Controller of each Utility in the EPCOR Group will provide a report to the Conduct Officer detailing any asset transfers between the Utility 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 “**Controller Asset Disposition List**”). The Conduct Officer will keep a record of Controller Asset Disposition Lists.
3. Within 90 days of the end of the previous calendar year, the Conduct Committee will review the Controller 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 a Utility in the EPCOR Group 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

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#### 4.6 Asset Transfers between Utilities for Operational Efficiencies

**Policy: A Utility may obtain Operational Efficiencies through the use of common facilities, combined purchasing power or other cost saving procedures by transferring individual assets or groups of assets used in Utility operations between the Utility and Utility Affiliates on a Cost Recovery Basis.**

##### Compliance Measures

1. The appropriate Vice-President will approve asset transfers for operational efficiencies. The Controller of the Utility will ensure that the transfer of individual assets or groups of assets used in Utility operations between the Utility and Utility Affiliates will be done on a Cost Recovery Basis. Approval of transfers pursuant to this section will be recorded in writing (the “**Operations Asset Transfer Decision Record**”).
2. Within 60 days of the end of the previous calendar year, the Controller of each Utility in the EPCOR Group will provide a report to the Conduct Officer detailing any arrangements for obtaining Operational Efficiencies between the Utility and Utility Affiliates. The report will describe the manner in which the asset transfers were determined to be on a cost Recovery Basis (the “**Operations Asset Transfer Report**”). The Conduct Officer will keep a record of Operations Asset Transfer Reports.
3. Within 90 days of the end of the previous calendar year, the Conduct Committee will review the Operations Asset Transfers Reports. The minutes of the meeting at which the lists are reviewed and approved 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 on a Cost Recovery Basis.
4. Any recommendations by the Conduct Committee for changes to the methods used to ensure that asset transfers between Utilities in the EPCOR Group and Affiliates are valued on a Cost Recovery Basis, or failure to approve the above report will be treated as an inquiry under the Code (see Section 8).

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

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

**Policy:** A Utility 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:** A Utility 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 the Utility.

See the Compliance Measures in Section 7.2 of this Plan.

### **5.3 No Undue Influence**

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

See the Compliance Measures in Section 7.2 of this Plan.

### **5.4 Affiliate Activities**

**Policy:** A Utility 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:** A Utility shall take reasonable steps to ensure that an Affiliate does not use EPCOR's name, logo or other distinguishing characteristics in a manner which would mislead consumers as to the distinction or lack of distinction between the Utility and an Affiliate.

See the Compliance Measures in Section 7.2 of this Plan.

### **5.6 Retained for Numbering Consistency**

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## CONFIDENTIALITY OF INFORMATION

### 6.1 Utility Information

**Policy:** Subject to Section 6.2 of the Code, a Utility in the EPCOR Group shall not provide Non-Utility Affiliates with information relating to the planning, operations, finances or strategy of the Utility or an Affiliated Utility before such information is publicly available.

See the Compliance Measures in Section 7.2 of this Plan.

### 6.2 Management Exception

**Policy:** Officers of a Utility in the EPCOR Group 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:** A Utility 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 Conduct Leader of the Utility 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 a Utility before the information is shared, unless such confidential information may be disclosed to an Affiliate in connection with a disclosure required under Section 6.3 of the Code.
2. Written consent received from a customer or prospective customer will be provided by management to the Conduct Leader of the Utility (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 Conduct Leader of the Utility 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 Conduct Leader of each Utility in the EPCOR Group 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 Conduct Officer within 60 days of the end of the previous calendar year (the “**Conduct Leader Protection of Confidential Information Certificate**”).
  5. The Conduct Officer 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: A Utility 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 the Utility shall not disclose such aggregated customer information to an Affiliate prior to making such information publicly available.**

##### Compliance Measures

1. If management of a Utility in the EPCOR Group proposes to disclose aggregated Confidential Information to an Affiliate, the Conduct Leader of the Utility (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 Conduct Leader of the Utility (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 Conduct Leader of each Utility in the EPCOR Group will provide to the Conduct Officer a signed certificate in the form attached as Schedule “B” to this plan attesting that no unauthorized released aggregated Confidential Information has occurred to an Affiliate prior to making such information publicly available, within 60 days of the end of the previous calendar year (the “**Conduct Leader Aggregated Confidential Information Certificate**”).
4. The Conduct Officer will maintain a record of the Conduct Leader 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).

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## COMPLIANCE MEASURES

### 7.1 Responsibility for Compliance

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

See the Compliance Measures in Section 7.2 of this Plan.

### 7.2 Communication of Code and Compliance Plan

**Policy:** A Utility 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 EPCOR web site.

#### Compliance Measures

1. Each director, officer, employee, consultant, contractor, agent and Affiliate of a Utility will receive a copy of the Code on commencement of their relationship with the Utility.
2. See the Compliance Measures in Section 3.1.1 for the record keeping which will exist for the Corporate Governance Group.
3. For Utility 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 will be obtained on the commencement of employment with the Utility. The acknowledgement will be kept in the Human Resources personnel file.
4. For Utility consultants, contractors, and agents, the Conduct Leader of each Utility in the EPCOR Group 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 written acknowledgement from the consultant, contractor, or agent that they have been informed of the Code, are familiar with its contents, and will abide by its requirements (the “**Contractor Acknowledgement**”). The written acknowledgement will be forwarded to the Conduct Officer for record-keeping.
5. The Conduct Leader of each Utility in the EPCOR Group will provide copies of the Code and this Compliance Plan to all Affiliates of the Utility on an annual basis, addressed to a senior officer of the Affiliate.
6. On an annual basis, and within 60 days of the end of the previous calendar year, the Conduct Leader for each Utility in the EPCOR Group will ensure that each employee for the Utility will confirm (through written acknowledgement) that they have received

- the current Compliance Awareness Material, 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 written acknowledgements will be maintained in the Human Resources personnel file for each employee.
7. Within 90 days of the end of the previous calendar year, the Conduct Leader for each Utility in the EPCOR Group will provide the Conduct Committee a written report identifying which, if any Utility employees have not signed an Acknowledgment (the “**Conduct Leader Annual Awareness Training Report**”).
  8. The Conduct Officer will post the Code and the Compliance Plan on the EPCOR web site.

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

### **7.4 Responsibilities of the Conduct Officer and Conduct Leader**

**Policy: The Conduct Officer of EPCOR Group will discharge the responsibilities detailed in Section 7.4 of the Code. The Conduct Officer may delegate these responsibilities to the Conduct Leaders.**

#### Compliance Measures

1. The responsibilities of the Conduct Leader are the “Responsibilities of Compliance Officer” described in Section 7.4 of the Code as amended from time to time in respect of the Utility that the Conduct Leader represents. Conduct Officer is ultimately responsible for all activities within the EPCOR Group and is obligated to ensure performance of all of the responsibilities of “Compliance Officer” as contemplated by the EUB Code collectively for all Utilities in the EPCOR Group.
2. Within 60 days of the end of the previous calendar year, the Conduct Leader of each Utility in the EPCOR Group 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 “**EUB Compliance Report**”). The records required to be maintained by the Conduct Leader 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 EUB Compliance Reports. The results of the review and any recommendations by the Conduct Committee for improvements to the manner in which the Conduct Officer and Conduct Leaders 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 a Conduct Officer and Conduct Leader discharges the above responsibilities will be treated as an inquiry under the Code (see Section 8).

## 7.5 The Compliance Plan

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

### Compliance Measures

1. A copy of the current EPCOR Compliance Plan, indicating the date of its last review will be filed with the EUB as Section (a) of the annual EUB Compliance Report of each Utility in the EPCOR Group.

## 7.6 The Compliance Report

**Policy:** Each Utility in the EPCOR Group 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 the Utility. The Compliance Report will be posted on EPCOR's web site, and interested parties will be advised promptly when the Compliance Report has been posted on the web site.

### Compliance Measures

1. The annual EUB Compliance Report will meet the requirements of section 7.6 of the Code as amended from time to time.
2. Quarterly, each Utility in the EPCOR Group 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



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## DISPUTES, COMPLAINTS AND INQUIRIES

### 8.1 Filing with the Conduct Officer

**Policy:** The Conduct Officer will keep a record of all written (or e-mailed) disputes, complaints or inquiries from within the EPCOR Group 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 Conduct Officer will keep the necessary records of disputes, complaints, or inquiries (the “**Conduct Intake List**”).
2. The Conduct Officer will ensure that appropriate instructions for sending disputes, complaints, or inquiries to the Conduct Officer are posted on the EPCOR website.
3. The Conduct Officer will ensure that a description of how the Conduct Officer will investigate disputes, complaints or inquiries (in a manner consistent with the Code) is posted on the EPCOR website.

### 8.2 Processing by Utility

#### 8.2.1 Conduct Officer Acknowledgment

**Policy:** The Conduct Officer shall acknowledge all disputes, complaints or inquiries in writing (which includes e-mail) within five working days of receipt.

#### Compliance Measures

See Section 8.1.

#### 8.2.2 Disposition

**Policy:** The Conduct Officer shall respond to the dispute, complaint or inquiry within 21 working days of its receipt. The response shall include a description of the dispute, complaint or inquiry and the initial response of a Utility to the issues identified in the submission. The Utility’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 Conduct Officer shall ensure that instructions on how to refer disputes to the EUB are contained on the EPCOR website.

#### Compliance Measures

1. Instructions for referring disputes to the EUB will be posted on the EPCOR website.

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**RETAINED FOR NUMBERING CONSISTENCY**

**9.1 Retained for Numbering Consistency**

**9.2 Retained for Numbering Consistency**

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**EFFECTIVE DATE OF THE COMPLIANCE PLAN**

This plan comes into effect on August 01, 2005.

**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 [Utility Name] and not in my personal capacity, to the best of my knowledge do hereby certify as follows:

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

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

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

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

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## SCHEDULE B – COMPLIANCE REPORT

To: The [Utility Name] Conduct Officer/Conduct Leader and Compliance Committee

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

1. Section \_\_\_\_\_ of the EPCOR Inter-Affiliate Code of Conduct Compliance Plan requires me to provide this Compliance Certificate on or before \_\_\_\_\_.
2. My position with [Utility Name] 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 \_\_\_\_\_, [Utility Name] 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: \_\_\_\_\_

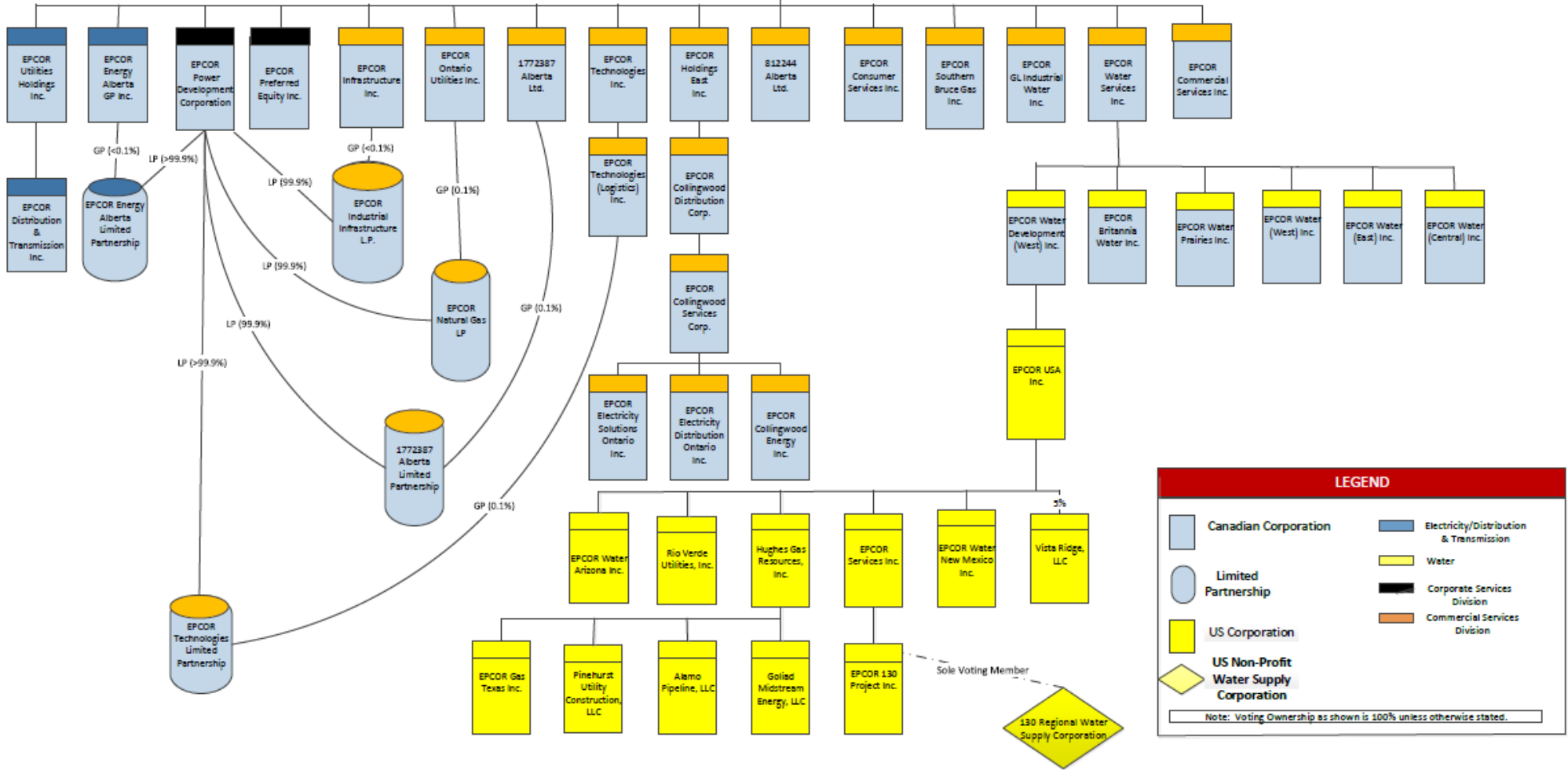
Title: \_\_\_\_\_

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

B: A corporate organization chart for the Utility and its Affiliates indicating relationships and ownership percentages.

The City of Edmonton

EPCOR Utilities Inc.





C: A list of all Affiliates with whom EPCOR Distribution & Transmission Inc. transacted business, including business addresses, a list of the Affiliates' officers and directors, and a description of the Affiliates' business activities.

**EPCOR DISTRIBUTION & TRANSMISSION INC. - TRANSACTED BUSINESS WITH AFFILIATES**

Affiliate Name	Affiliate Address	Affiliate Officers	Affiliate Directors	Affiliate Business Activities
812244 Alberta Ltd.	812244 Alberta Ltd. 20th Floor, 10423 101 Street NW Edmonton, Alberta T5H 0E8	Stuart A. Lee - President and Chief Executive Officer Anthony (Tony) Scozzafava - Senior Vice President, Finance and Chief Financial Officer Stephen Stanley – Senior Vice President, Commercial Services John Elford - Senior Vice President, Corporate Services Jennifer Addison – Senior Vice President, General Counsel and Corporate Secretary Pamela Zrobek - Treasurer	Stuart A. Lee Anthony Scozzafava	812244 Alberta Ltd. leases telecom assets to C2C Networks Canada Ltd., including spare duct space and fibre optic cable, to be used for telecommunications systems.
EPCOR Energy Alberta GP Inc. EEA	EPCOR Energy Alberta GP Inc. 20th Floor, 10423 101 Street NW Edmonton, Alberta T5H 0E8	Stuart A. Lee - President and Chief Executive Officer Anthony (Tony) Scozzafava - Senior Vice President, Finance and Chief Financial Officer John Elford - Senior Vice President, Corporate Services Jennifer Addison – Senior Vice President, General Counsel and Corporate Secretary Pamela Zrobek - Treasurer Kathleen Zeissler – Compliance Officer	Stuart A. Lee Anthony Scozzafava	EEA provides RRO electricity service to residential, farm and small commercial consumers within Edmonton, several Rural Electrification Association service territories and the FortisAlberta Inc. service territory. EEA also provides default supply electricity services to customers that consume more than 250 megawatt hours of electricity (the amount of electricity generated by one megawatt operating for one hour) per year in these service areas. EEA business segment also sells electricity and natural gas to Alberta consumers under contracts through its Encor brand. EEA provides billing, collection and contact centre services to its RRO and Encor customers, other EPCOR subsidiaries for water, wastewater, sanitary and storm water services and the City's Waste department.

**EPCOR DISTRIBUTION & TRANSMISSION INC. - TRANSACTED BUSINESS WITH AFFILIATES**

Affiliate Name	Affiliate Address	Affiliate Officers	Affiliate Directors	Affiliate Business Activities
EPCOR Electricity Distribution Ontario Inc. EEDO	EPCOR Electricity Distribution Ontario Inc. 20th Floor, 10423 101 Street NW Edmonton, Alberta T5H 0E8	Susannah Robinson – Chief Executive Officer	Stuart A. Lee Stephen Stanley Marie Rounding	EEDO develops and manages an electrical distribution network in the Ontario communities of Collingwood, Stayner, Creemore and Thornbury, and delivers electricity to five customer classes via its distribution system: residential, commercial (small and large general service classes), street lighting, and unmetered scattered loads. The utility earns income based on fixed and volumetric service charges for the distribution of this electricity. The service charges are set through a periodic rate making process via applications to the OEB. EEDO has an urban service area of 45 square kilometres which is embedded within Hyrdo One Networks Inc. larger service area. EEDO relies on 360 kilometres of circuits to deliver 325 GWh annually to customers, consisting of 210 kilometres of overhead lines and 150 kilometres of underground conductors.
EPCOR Natural Gas Limited Partnership ENGLP	EPCOR Natural Gas Limited Partnership . 20th Floor, 10423 101 Street NW Edmonton, Alberta T5H 0E8	Officers (of the General Partner – EPCOR Ontario Utilities Inc.)  Stuart A. Lee - President and Chief Executive Officer Anthony (Tony) Scozzafava - Senior Vice President, Finance and Chief Financial Officer Stephen Stanley – Senior Vice President, Commercial Services John Elford - Senior Vice President, Corporate Services Jennifer Addison – Senior Vice President, General Counsel and Corporate Secretary Susannah Robinson – Vice President, Ontario Region Pamela Zrobek - Treasurer	Directors (of the General Partner – EPCOR Ontario Utilities Inc.)  Stuart A. Lee Stephen Stanley Frank Ross	ENGLP distributes natural gas to over 9,000 residential, commercial and industrial customers in the counties of Elgin, Middlesex, Oxford and Norfolk in southwestern Ontario (the Alymer System). The Alymer System consists of 640 kilometres of distribution mains, the majority of which are made of polyethylene. The system is operated at pressures that range from 80 to 144 pounds per square inch gauge (psig) except in town centres where equipment reduces the pressure to 30 psig. Technical aspects of gas operations are regulated by the Technical Standards & Safety Authority (TSSA) which ensures compliance with the <i>Technical Standards &amp; Safety Act</i> that governs fuel safety in the Province of Ontario.

**EPCOR DISTRIBUTION & TRANSMISSION INC. - TRANSACTED BUSINESS WITH AFFILIATES**

Affiliate Name	Affiliate Address	Affiliate Officers	Affiliate Directors	Affiliate Business Activities
EPCOR Technologies Inc. TECHNOLOGIES or ETECH	EPCOR Technologies Inc. 20 <sup>th</sup> Floor, 10423 101 Street NW Edmonton, Alberta T5H 0E8	Stuart A. Lee - President and Chief Executive Officer Anthony (Tony) Scozzafava - Senior Vice President, Finance and Chief Financial Officer Frank Mannarino – Senior Vice President, Electricity Services John Elford - Senior Vice President, Corporate Services Jennifer Addison – Senior Vice President, General Counsel and Corporate Secretary Pamela Zrobek - Treasurer	Stuart A. Lee Anthony Scozzafava	TECHNOLOGIES, a wholly owned non-material subsidiary of EUI, is accounted for as part of Distribution and Transmission business segment. Technologies provides design, construction and maintenance related to transportation electrical infrastructure, such as street lighting, traffic signals, light rail transit and cathodic protection. These services are provided under contracts with the City as well as other municipal and commercial customers.
EPCOR Utilities Inc. EUI	EPCOR Utilities Inc. 20 <sup>th</sup> Floor, 10423 101 Street NW Edmonton, Alberta T5H 0E8	Stuart A. Lee - President and Chief Executive Officer Anthony (Tony) Scozzafava - Senior Vice President, Finance and Chief Financial Officer John Elford - Senior Vice President, Corporate Services Jennifer Addison – Senior Vice President, General Counsel and Corporate Secretary Pamela Zrobek – Treasurer Sally Maziarz – Assistant Corporate Secretary	Helen Sinclair Allister McPherson Vito Culmone Robert Foster Catherine Roozen Nizar Somji Janice Rennie Richard Cruickshank David Hay Alan Krause Margaret Bateman	EUI builds, owns and operates electrical, natural gas, and water transmission and distribution networks, water and wastewater facilities and sanitary and stormwater systems and infrastructure in Canada and the U.S. EUI provides Regulated Rate Option (RRO) and default supply electricity related services and sells electricity and natural gas to Alberta residential consumers under contracts through its Encor brand. In addition, EUI provides design, build, finance, operating and maintenance services for electrical, water and wastewater infrastructure for municipal and industrial customers in Canada and the U.S. EUI operates its business under the Water Services, Distribution and Transmission, Energy Services, U.S. Operations and Other business segments. EUI operates in Canada and the southwestern U.S.

**EPCOR DISTRIBUTION & TRANSMISSION INC. - TRANSACTED BUSINESS WITH AFFILIATES**

Affiliate Name	Affiliate Address	Affiliate Officers	Affiliate Directors	Affiliate Business Activities
EPCOR Water Services Inc. EWSI or Drainage	EPCOR Water Services Inc. 20 <sup>th</sup> Floor, 10423 101 Street NW Edmonton, Alberta T5H 0E8	Stuart A. Lee - President and Chief Executive Officer Anthony (Tony) Scozzafava - Senior Vice President, Finance and Chief Financial Officer Amanda Rosychuk – Senior Vice President, Drainage Services Stephen Stanley – Senior Vice President, Commercial Services John Elford - Senior Vice President, Corporate Services Shawn Bradford – Senior Vice President, Water Canada Jennifer Addison – Senior Vice President, General Counsel and Corporate Secretary Pamela Zrobek – Treasurer	Stuart A. Lee Anthony Scozzafava	<p>EUI's Water Services business segment, which is comprised of EWSI and its Canadian subsidiaries, is conducted through two operational business units:</p> <ul style="list-style-type: none"> <li>• Water Canada, which is primarily involved in the treatment, transmission, distribution and sale of water, and the treatment of wastewater, and</li> <li>• Drainage, which is primarily involved in the collection and conveyance of sanitary water and stormwater</li> </ul> <p>EUI's Water Services business segment is operated primarily within Edmonton and communities in western Canada. This segment's water and wastewater business also includes the provision of design, build, finance, operating and maintenance services for municipal and industrial customers in western Canada.</p> <p>EUI's Water Services business segment's primary objective is to reliably supply sufficient drinking water and industrial process water, to collect and treat wastewater and to collect and convey stormwater while ensuring that the quality exceeds public health, environmental and industrial requirements.</p> <p>EUI owns and operates two water treatment facilities and one wastewater treatment facility as well as the distribution, transmission and collection facilities within the City of Edmonton boundaries. Additionally, EUI owns or operates water treatment, wastewater treatment and distribution or collection facilities at 14 locations in Alberta, British Columbia and Saskatchewan.</p> <p>EUI's potable water facilities in Edmonton encompass two water treatment plants, a potable water distribution network with 4,200 kilometres of distribution and transmission mains and 21,500 hydrants and 72,700 valves. Its 12 reservoir sites have an aggregate capacity of approximately 800 million litres.</p>

D: A list of Service Agreements in effect any time during such period.

## EDTI 2019 SLA Inventory List

Service Provider	Service Receiver	Description of Services	From Date	To Date
EDTI	Drainage	Technical Training Services	January 2018	December 2020
EDTI	EEA	SCM: Procurement & Strategic Sourcing	January 2018	December 2019
EDTI	EEA	SCM: RFP & Contract work	January 2018	December 2019
EDTI	EEA	Operational Communications	January 2018	December 2019
EDTI	EEA	Regulatory Affairs	January 2018	December 2019
EDTI	EEA	Emergency Contact Centre	January 2018	December 2019
EDTI	ETECH	Technical Training Services	January 2018	December 2020
EDTI	ETECH	SCADA MTU M&R	January 2018	December 2019
EDTI	ETECH	Trouble Services	January 2018	December 2019
EDTI	ETECH	System Control services	January 2018	December 2019
EDTI	ETECH	High Voltage test lab services and Instrument repair	January 2018	December 2019
EDTI	ETECH	High load escorts	January 2018	December 2019
EDTI	ETECH	Survey services	January 2018	December 2019
EDTI	ETECH	Switching cubicle and Transformer acceptance testing	January 2018	December 2019
EDTI	ETECH	Yard space rent - North and South	January 2018	December 2019
EDTI	ETECH	South Training Centre yard space	January 2018	December 2019
EDTI	ETECH	South Training Centre office space	January 2018	December 2019
EDTI	ETECH	URD sales	January 2018	December 2019
EDTI	ETECH	Engineering services	January 2018	December 2019
EDTI	ETECH	SVP services	January 2018	December 2019
EDTI	ETECH	Financial/Accounting oversight	January 2020	December 2022
EDTI	ETECH	SCM	January 2018	December 2019
EDTI	ETECH	Operational Communications	January 2018	December 2019
EDTI	ETECH	HS&E	January 2018	December 2019
EDTI	ETECH	Fleet Services	January 2019	December 2019
EDTI	ETECH	Oversight	January 2019	December 2019

<b>Service Provider</b>	<b>Service Receiver</b>	<b>Description of Services</b>	<b>From Date</b>	<b>To Date</b>
EDTI	812244 AB Ltd	Fibre lease - Transmission	January 2018	December 2019
EDTI	812244 AB Ltd	Fibre Ducts - Distribution	January 2018	December 2019
EDTI	EUI	Space Rent for South Training Centre	May 2019	December 2020
EDTI	EWSI	Survey crews to locate water lines	January 2018	December 2020
EDTI	EWSI	Electrical Apparatus & Relay Maintenance for WWTP	January 2018	December 2019
EDTI	EWSI	Technical Training Services	January 2018	December 2020
EDTI	EWSI	Fibre lease - Transmission	January 2018	December 2019
EDTI	EEDO	Operational Planning & Mgt Services	October 2018	December 2019
EDTI	EEDO	HSE Program	October 2018	December 2019
EDTI	EEDO	System Control services	January 2020	December 2020
EEA	EDTI	Asset Usage IVR	January 2018	December 2020
EEA	EDTI	Customer Access	January 2018	December 2019
EEA	EDTI	Data entry, public consulation	January 2018	December 2020
EEA	EDTI	Streamline External Escalations	January 2018	December 2020
EEA	EDTI	My Account & Customer Support (Outages)	April 2018	December 2020
EEA	EDTI	AUF charge for My Account usage	April 2018	December 2020
EEA	EDTI	My Account (CES)	January 2018	December 2019
ETECH	EDTI	Engineering Services	January 2018	December 2019
ETECH	EDTI	Hydrovacating, Directional Drilling & Dumping	January 2018	December 2019
ETECH	EDTI	Jobbing	January 2018	December 2019
ETECH	EDTI	Fixed Bid contracts	January 2018	December 2019
ETECH	EDTI	Fault Locates and Splice Repair	September 2018	December 2020
EUI	EDTI	Corporate Services	January 2018	December 2019
EWSI	EDTI	Training Development	January 2019	December 2019
EWSI	EDTI	Meter Reading	January 2019	December 2021



E: An overall assessment of compliance with the AUC code by EPCOR Distribution & Transmission Inc., including compliance by the directors, officers, employees, consultants, contractors and agents of the Utility and by Affiliates of the Utility with respect to the interactions of the Affiliates with EDTI.

## **The AUC Annual Compliance Report Section E**

For the reporting period of January 1 to December 31, 2019 EPCOR Distribution & Transmission Inc. (EDTI) and EPCOR Energy Alberta GP Inc., in its capacity as the general partner of EPCOR Energy Alberta Limited Partnership (EEA), are confident they have continued to demonstrate respect for the spirit and intent of the EPCOR Group Inter-Affiliate Code of Conduct. During this period EDTI, EEA and their Affiliates believe they are compliant with the Code and the EPCOR Inter-Affiliate Code of Conduct Compliance Plan with the exception of the matters reported in Section G herein, which are considered non-material in nature.

F: An Assessment of the effectiveness of the Compliance Plan and any recommendations for modifications thereto.

On August 6, 2014, EPCOR Utilities Inc. filed with the Alberta Utilities Commission a revised EPCOR Inter-Affiliate Code of Conduct Compliance Plan required as a result of Decision 2014-045. In that Decision, the Commission approved the appointment of EPCOR Energy Alberta GP Inc., in its capacity as the general partner of EPCOR Energy Alberta Limited Partnership, to provide regulated rate option service to eligible customers within EPCOR Distribution & Transmission Inc.'s and FortisAlberta Inc.'s distribution service area. The Commission noted its satisfaction that the plan as submitted, continues to meet the requirements of the EPCOR Inter-Affiliate Code of Conduct.

EPCOR submits the plan has been effective in achieving its stated purpose, namely to;

- prevent Utilities 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 Utilities and their Affiliates, which may be detrimental to interests of Utility customers.

EPCOR has no recommendations for modification to its plan at this time.

G: In the event of any non-compliance with the Code, a comprehensive description thereof and an explanation of all steps taken to correct such non-compliance.

For the period of January 1, 2019 to December 31, 2019 EDTI believes that it has fully complied with the requirements of the EPCOR Inter-Affiliate Code of Conduct

H: Subject to the confidentiality provisions of section 8.1 hereof, a summary of disputes, complaints and inquiry activity during the year.

There are no disputes or complaints to report.



I: A list and detailed description of all Major Transactions between the Utility and its Affiliates.



7.6 (i): The Compliance Report

MAJOR TRANSACTIONS LIST

EPCOR Distribution & Transmission Inc.

Major Transactions List

Date: February 28, 2020

EDTI - Major Transactions:

“Major Transaction” means a transaction or series of related transactions within a calendar year between a Utility 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.

Row	Nature of Transaction	Service Provider	Service Receiver	Description	Sum of SLA Amount	Sum of Non-SLA Amount
1		EDTI	ETECH	System Control , Emergency Dispatch Services and High Load Escorts	670,842	
2		EEAI	EDTI	Emergency Dispatch Services	966,587	
3		EUI	EDTI	Interest on notes payable		60,231,769
4		EUI	EDTI	Corporate Services and Asset Usage Fees	20,178,133	
5		EUI	EDTI	EUI Employees working on EDTI Capital Projects	2,223,882	
6		ETECH	EDTI	Security Lighting, Engineering, Hydro-excavation and other jobbing services for EDTI Capital projects and repair & maintenance	9,783,456	

J: An Affiliated Party Transaction Summary.



**7.6 (j): The Compliance Report**

**AFFILIATED PARTY TRANSACTIONS SUMMARY**

**EPCOR Distribution & Transmission Inc.**

**Affiliated Party Transactions Summary for 2019**

**Date:** February 28, 2020

EDTI – Affiliated Party Transactions Summary:

“Affiliated Party Transactions Summary” unless otherwise directed by the AUC, means in respect of any period of time, a summary overview of each type of business transaction or service, other than Major Transactions or Utility Services, performed by an Affiliate for a Utility or by a Utility 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.

Row	Nature of Transaction	Service Provider	Service Receiver	Description	Sum of SLA Amount	Sum of Non-SLA Amount
1		EDTI	812244 Alberta Ltd	Spare Duct Capacity to Place Fiber Optic Cable	372,695	
2		EDTI	ETECH	Trouble Services	35,975	
3		EDTI	ETECH	Damage Claims		10,470
4		EDTI	ETECH	Fiber Pulls and Testing		142,657
5		EDTI	ETECH	Aerial Jobbing		164,026
6		EDTI	ETECH	Soil and Water Dumping		3,066
7		EDTI	ETECH	Health & Safety		1,853
8		EDTI	ETECH	Fiber Optics		8,357



9		EDTI	ETECH	Survey Services	53,623	
10		EDTI	ETECH	Technical Training Services	149,113	
11		EDTI	ETECH	SCADA MTU Services	152,565	
12		EDTI	ETECH	Switching Cubicle & Transformer Acceptance Testing	144,884	
13		EDTI	ETECH	High Voltage Test Lab	29,882	
14		EDTI	ETECH	URD & Material Sales	351,313	
15		EDTI	ETECH	Shared Services	384,886	70,043
16		EDTI	ETECH	Fleet Services	117,000	
17		EDTI	EWSI	Survey Services	215,586	
18		EDTI	EWSI	Technical Training Services	224,060	
19		EDTI	EWSI	High Voltage Test Lab		2,007
20		EDTI	EWSI	Customer Jobbing		62,484
21		EDTI	EEAI	Shared Services	233,920	
22		EDTI	EUI	Shared Services	68,424	20,834
23		EDTI	EUI	DBA Christmas Tree Installation & Decorating		20,734
24		EDTI	Commercial Services	TMEP - Electricity Operations Review		18,764
25		EDTI	Drainage	Technical Training Services	217,952	
26		EDTI	Drainage	High Voltage Test Lab		5,127
27		EDTI	Drainage	Jobbing		299,179
28		EDTI	Drainage	GEO Data Services		3,066
29		EDTI	EPCOR Electricity Distribution Ontario Inc.	Collingwood SCADA Project		7,703
30		EDTI	EPCOR Natural Gas Limited	ENGLP Cost Of Service Filing		1,422
31		ETECH	EDTI	Jobbing	132,212	
32		ETECH	EDTI	Distribution Standards		13,265
33		ETECH	EDTI	GIS Engineering		5,924



34		ETECH	EDTI	Sale of Inventory to EDTI		210,976
35		ETECH	EDTI	Sale of Fleet Vehicles to EDTI		171,054
36		ETECH	EDTI	Repair & Maintenance	482,611	
37		EWSI	EDTI	Meter Reading Services	28,154	
38		EWSI	EDTI	Repair & Maintenance		9,697
39		EWSI	EDTI	Utility Information System Access		28,727
40		EEAI	EDTI	IVR Asset Usage Fee	943	
41		EEAI	EDTI	Streamline Escalations	67,533	
42		EEAI	EDTI	Utility Information System Access	273,953	
43		EEAI	EDTI	CES My Account Enhancements	29,321	
44		EEAI	EDTI	EEAI Employees working on EDTI Capital Projects		24,644
45		EWSI	EDTI	EWSI Employees working on EDTI Capital Projects		32,351
46		Drainage	EDTI	Utility Information System Access		107,513
47		Drainage	EDTI	Repair & Maintenance		3,841

K: A summary description together with an estimated aggregate value for each Occasional Service provided by the Utility to an Affiliate and by Affiliates to the Utility.



**3.3.6: Conduct Leader Occasional Services Report  
(Measure 2)**

**CONDUCT LEADER OCCASIONAL SERVICES REPORT**

**EPCOR Distribution & Transmission Inc.**

**Occasional Services Performed in 2019—Cost Recovery Methodology**

Date: February 28, 2020

<b>Occasional Services:</b>			Where a Utility has otherwise acted prudently, a Utility may receive, or provide, one-off, infrequent or Occasional services (“Occasional Services”) to, or from, an Affiliate on a Cost Recovery Basis, documented by way of work order, purchase order or similar instrument where the Occasional Services are not material as to value, frequency or use of resources.		
Row	Service Provider	Service Receiver	Description	Sum of SLA Amount	Sum of Non-SLA Amount
1	EDTI	ETECH	Damage claims		10,470
2	EDTI	ETECH	Fiber Pulls and Testing		142,657
3	EDTI	ETECH	Aerial Jobbing		164,026
4	EDTI	EWSI	Soil and Water Dumping		3,066
5	EDTI	EWSI	Health & Safety		1,853
6	EDTI	EWSI	Fiber Optics		8,357
7	EDTI	EWSI	High Voltage Test Lab		2,007





8	EDTI	EWSI	Customer Jobbing		62,484
9	EDTI	EUI	Shared Services		20,834
10	EDTI	EUI	DBA Christmas Tree Installation & Decorating		20,734
11	EDTI	Commercial Services	TMEP - Electricity Operations Review		18,764
12	EDTI	Drainage	Jobbing		299,179
13	EDTI	Drainage	GEO Data Services		3,066
14	EDTI	Drainage	High Voltage Test Lab		5,127
15	EDTI	EPCOR Natural Gas Limited	ENGLP Cost Of Service Filing		1,422
16	ETECH	EDTI	Distribution Standards		13,265
17	ETECH	EDTI	GIS Engineering		5,924
18	ETECH	EDTI	Sale of Inventory to EDTI		210,976
19	ETECH	EDTI	Sale of Fleet Vehicles to EDTI		171,054
20	EWSI	EDTI	Utility Information System Access		28,727
21	EWSI	EDTI	Maintenance and Repair		9,697
22	Drainage	EDTI	Utility Information System Access		107,513
23	Drainage	EDTI	Repair & Maintenance		3,841

L: A summary list of any exemptions granted to this Code or exceptions utilized, including the exception for emergency services.

## SUMMARY OF EXEMPTIONS

### **Decision 2004-010**

EPCOR Utilities Inc.  
Code of Conduct and Exemption Application  
Application 1316005  
Released: February 3, 2004

"The Board therefore approves:

- (1) The EPCOR Code as amended by this Decision, and included as Appendix 1, is approved.
- (2) Each EPCOR Utility (including EESI and EESAI) shall implement the provisions of the EPCOR Code by no later than April 1, 2004.
- (3) Each EPCOR Utility (including EESI and EESAI) shall file with the Board, prior to the foregoing implementation date, an acknowledgement as directed in section 3.4 of the Decision.
- (4) Each EPCOR Utility (including EESI and EESAI) shall be in full compliance with the EPCOR Code on or before June 1, 2004.
- 5) EDI and ETI shall be exempt from sections 3.3.1 (dealing with Sharing of Employees) and 6.3 (dealing with Release of Confidential Information) solely for the purposes and in the manner described in the Application and in the manner approved by this Decision.
- (6) Each EPCOR Utility (including EESI and EESAI) shall file its initial Compliance Plan with the Board on or before June 1, 2004."

### **Decision 2004-074**

EPCOR Utility Businesses  
Code of Conduct and Exemption Application & Assignment of RRT Arrangement Agreements  
Application 1342385  
Released: August 30, 2004

"IT IS HEREBY ORDERED THAT:

For the Revised EPCOR Utility Businesses:

- 1) Pursuant to subsection 104(1) of the EUA and section 11 of the RDS Regulation, the assignment by EESAI to Newco1 of the interests of EESAI in the RRO Arrangement Agreement, as more particularly described in the Application, is approved;
- 2) Pursuant to subsection 103(2) of the EUA and effective upon completion of the proposed assignment of the RRO Arrangement Agreement to Newco1, the RRT of Newco1, which shall be the same, mutatis mutandis, as the RRT approved for EESAI, is approved;
- 3) Pursuant to subsection 104(1) of the EUA and section 11 of the RDS Regulation, the assignment by EESI to Newco2 of the interests of EESI in the RR Arrangement Agreement, as more particularly described in the Application, is approved;
- 4) Pursuant to subsection 103(2) of the EUA and effective upon completion of the proposed assignment of the RR Arrangement Agreement to Newco2, the RRT of Newco2, which shall be the same, mutatis mutandis, as the RRT that has been approved for EESI, is approved;
- 5) In respect of transactions between Newco1 and Newco2, exemption is granted from the requirements set out in Sections 3.1.1, 3.1.3, 3.2.2, 3.2.3, 3.3.1, 3.3.3, 6.1, and 6.3 of the EPCOR Code of Conduct solely for the purposes and in the manner described in the Application and approved by this Decision; and
- 6) In respect to the role of Mr. Rows in his position as President of EDI and ETI and Executive Manager of Energy Services for EESI and EESAI and in respect of the role of Controller, Regulated Business, exemption is granted from the requirements set out in

Sections 3.1.1, 3.1.3, 6.1, and 6.3 of the EPCOR Code of Conduct solely for the purposes and in the manner described in the Application and approved by this Decision.”

**Decision 2005-043**

EPCOR Energy Inc.,  
EPCOR Energy (Alberta) Inc., EPCOR Distribution Inc.,  
EPCOR Transmission Inc. (The EPCOR Utility Businesses)  
Application for Code of Conduct Exemption  
Green Power Program  
Application No. 1367022  
Released: May 10, 2005

“Subject to the conditions contained herein, IT IS HEREBY ORDERED THAT:

- 1) With regard to the business arrangements relating to the provision of service under the EPCOR Green Power program, effective from November 1, 2004, EEI and EEAI are hereby granted exemption from the requirements set out in Sections 3.1.1, 3.1.3, 3.2.2, 3.2.3, 3.3.1, 3.3.3, 6.1, and 6.3 of the EPCOR Code of Conduct solely for the purposes and in the manner described in the Application<sup>10</sup> and approved by this Decision; and
- 2) With regard to the role of Mr. Rows in his positions as President of EDI and ETI and Executive Manager of Energy Services for EEI and EEAI and in respect of the role of Controller, Regulated Business, effective from November 1, 2004, exemption is hereby granted from the requirements set out in Sections 3.1.1, 3.1.3, 6.1, and 6.3 of the EPCOR Code of Conduct solely for the purposes and in the manner described in the Application and approved by this Decision.”

**Decision 2005-076**

EPCOR Utilities Inc.,  
EPCOR Distribution Inc., EPCOR Transmission Inc., EPCOR Energy Inc., EPCOR Energy Alberta Inc.  
Collectively known as the EPCOR Group  
Inter-Affiliate Code of Conduct Compliance Plan  
Application No. 1367508  
Released: July 19, 2005

“IT IS HEREBY ORDERED THAT:

- (1) For the reasons set out in this Decision, the Board approves the EPCOR Group compliance plan, as attached to this Decision as Appendix 1”

**Decision 2005-114**

EPCOR Utilities Inc.  
EPCOR Distribution Inc.  
EPCOR Transmission Inc.  
EPCOR Energy Inc.  
EPCOR Energy Alberta Inc.  
Collectively known as the EPCOR Group  
Errata to Decision 2005-076  
Inter-Affiliate Code of Conduct Compliance Plan  
Application No. 1367508  
Released: October 18, 2005

“Accordingly, the EPCOR Plan which constitutes Appendix 1 of Decision 2005-076, should be replaced with the corrected EPCOR Plan constituting Appendix 1 of this Erratum.”

### **Code of Conduct Exemption Order U2005-439**

EPCOR Utilities Inc.,  
Request for Change to Exemption of  
EPCOR's Inter-Affiliate Code of Conduct  
Application No. 1429939  
Released December 7, 2005

"IT IS HEREBY ORDERED THAT:

- (1) EPCOR's exemption with respect to the role of Mr. Rowes in the position of President, EDI and EIT and Executive Manager of Energy Services from the requirements set out in Sections. 3.1.1, 3.1.6, 6.1 and 6.3 of the EPCOR Code is revoked and replaced by the position of Senior Vice-President of EPCOR Distribution and Transmission and Energy Services solely for the purposes and in the manner described in the Application and as described in Decision 2004-074 is approved."

### **Code of Conduct Exemption Order U2006-5**

EPCOR Utilities Inc.,  
Request for Amendments to  
EPCOR's Inter-Affiliate Code of Conduct Plan  
Application No. 1433518  
Released January 10, 2006

"IT IS ORDERED THAT:

- (1) EPCOR's request for changes to the timing of the mechanisms in the EPCOR Plan as outlined in Appendix 1 to this Order are approved. The revised EPCOR Plan should be filed with the Board and posted on the EPCOR website by January 31, 2006."

### **Decision 2006-124**

EPCOR Distribution Inc.  
EPCOR Transmission Inc.  
EPCOR Energy Inc.  
Inter-Affiliate Code of Conduct Compliance Plan  
Application Nos. 1461252, 1461253 & 1461254  
Released: December 5, 2006

"The Alberta Energy and Utilities Board (the Board) received applications (the Applications) dated May 15, 2006, from EPCOR Distribution Inc. (EDI), EPCOR Transmission Inc. (ETI) and EPCOR Energy Inc. (EEI) seeking exemptions from the EPCOR Inter-Affiliate Code of Conduct (the Code).

Each company's requests for exemption are as follows:

1. EDI applied for five exemptions. They were for the following purposes:
  - Sharing of assets related to certain computer systems
  - Separation of management with respect to Information Technology (IT) and Financial Services Functions
  - Separation of management with respect to the IT Support function
  - Separate management of Warehousing Services
  - Physical separation of Warehouse Staff
2. EEI applied for an exemption with respect to separation of management with respect to the IT and Financial Services Functions.
3. ETI applied for an exemption with respect to the shared ownership of certain computer systems".

"IT IS HEREBY ORDERED THAT:

- (1) The exemptions applied for are approved."

#### **Decision 2006-134**

EPCOR Utilities Holdings Inc.  
EPCOR Distribution Inc.  
EPCOR Transmission Inc.  
Amalgamation And Related Tariff Amendments  
Application No. 1487073

“THEREFORE, IT IS ORDERED THAT EFFECTIVE JANUARY 1, 2007:

- (1) The merger and union of EDI and ETI to form EPCOR Distribution & Transmission Inc.(EDTI) is approved, pursuant to sections 101(2)(d)(ii) and 109(2) of the PUBA.
- (2) EDTI is deemed to be subject to sections 101, 102 and 109 of the PUBA following the completion of the Transaction and until such time as EDTI may be designated a “public utility” under the PUD Regulation.
- (3) The Board approves, pursuant to sections 102 and 119 of the EUA and section 15(3)(d) of the AEUBA, amendments to EDI’s Distribution Tariff (DT) and ETI’s Transmission Facility Owner (TFO) Tariff to reflect the change in name of the EDI and ETI to EDTI, as shown in Appendices 1 – 7.
- (4) The Corporations will abide by the undertakings noted in Section 4 herein.”

#### **Decision 2006-135**

EPCOR Utilities Inc.  
EPCOR Energy Inc.  
EPCOR Energy Alberta Inc.  
Share Transfer and Related Amendments to Tariffs  
Application No. 1487076

“THEREFORE, IT IS ORDERED THAT:

- (1) Leave is granted to EPCOR Energy Inc., EPCOR Energy Alberta Inc. and EPCOR Utilities Inc. to file their amended Application, dated December 8, 2006.
- (2) EPCOR Utilities Inc.’s transfer of its shares of EPCOR Energy Inc. to EPCOR Energy Alberta Inc. is approved, pursuant to section 101(2)(d)(i) of PUBA.
- (3) EPCOR Energy Alberta’s RRT Price Schedule and Terms and Conditions are amended as per Appendices 1 and 2 of this Decision, effective January 2, 2007.”

#### **Decision 2007-070**

EPCOR Energy Alberta Inc.  
EPCOR Distribution & Transmission Inc.  
EPCOR Group Inter-Affiliate Code of Conduct Exemption  
Application Nos. 1508450 & 1508455

“IT IS HEREBY ORDERED THAT:

- (1) EUI, EDTI and EEAI are exempt from the requirements of Section 3.2.2 of the EPCOR Code **only** in respect of those employees co-located without physical separation or security-controlled access as of the date of this Decision.
- (2) The exemptions granted in this Decision are conditional upon EPCOR filing with the Board the following information within 30 days of the issuance of this Decision:
  - (a) A “stacking chart” of the locations of all EPCOR Group employees clearly indicating those instances of co-location of EUI and Utility employees.

- (b) A list of the instances of non-compliant co-location as of the date of this Decision;
- (c) Acknowledgements signed by all EUI employees co-located with Utility employees that they have been provided with the Compliance Training Material, have received Compliance Training, and that they agree to comply with the EPCOR Code and the Compliance Plan;
- (d) For any Utility employee(s) transferred to or from EUI, confirmation that Section 3.3.2 of the Code has been complied with, including a copy of any Confidentiality Agreement(s) signed by the employee(s) or confirmation from EPCOR that the transferred employee(s) did not have access to Confidential Information.”

**Decision 2008-125**

EPCOR Distribution and Transmission Inc.  
2007-2009 Distribution Tariff  
2007-2009 Transmission Facilities Owners Tariff  
Code of Conduct Exemption  
Application No. 1558686

EDTI requested an exemption from the provisions of the EPCOR Code in so far as those provisions have the effect of making the functions of EDTI affiliates of one another for the purposes of the EPCOR Code.

“THE COMMISSION HEREBY APPROVES:

The Settlement Agreement including:

- ...(9) The requested exemptions from the EPCOR Code described in section 1.3.3 of the Application.”

**Decision 2011-204**

EPCOR Distribution & Transmission Inc.  
EPCOR Energy Alberta Inc.  
Inter-Affiliate Code of Conduct Exemption  
Application Nos. 4606687 and 1606688

EDTI and EEAI both requested an exemption, pursuant to section 2.6 of EPCOR’s Inter-Affiliate Code of Conduct, from the provisions of section 3.1.3 of the code. Subject to section 3.1.3 is separate management and EDTI and EEAI requested an exemption to allow the sharing of the Senior Vice President (SVP) Electricity with EPCOR Technologies Inc. (ETech), a non-regulated affiliate, a non-regulated affiliate.

“IT IS HEREBY ORDERED THAT:

1. The request from EEAI and EDTI for an exemption with respect to compliance with Section 3.1.3 of the EPCOR Group Inter-Affiliate Code of Conduct be granted on the condition that:
  - (a) The allocation of the SVP Electricity costs among EDTI, EEAI and ETech should be based on physical headcounts for each business unit for the first year.
  - (b) EPCOR will track the actual hours spent on each business unit by the SVP Electricity for the next fiscal year and submit a comparison of actual hours vs. headcount allocation methodologies in the next tariff applications to allow the Commission to evaluate the appropriate allocation method for future years.
  - (c) The costs transferred from EDTI and EEAI should be based on the actual 2011 SVP Electricity cost pool.



**3.3.7: Emergency Services Permitted  
(Measure 2)**

**CONDUCT LEADER EMERGENCY SERVICES REPORT**

**EPCOR Distribution & Transmission Inc.**

**Emergency Services Performed in 2019—Cost Recovery Methodology**

Date: February 28, 2020

<b>Emergency Services:</b>			Where a Utility has otherwise acted prudently, a Utility may receive, or provide, one-off, infrequent or Emergency services (“Emergency Services”) to, or from, an Affiliate on a Cost Recovery Basis, documented by way of work order, purchase order or similar instrument. In the event that Emergency services become material as to value, frequency or use of resources, the Utility shall enter into a Services Agreement with the Affiliate for Shared Services.				
<b>Trx Type for Report</b>	<b>Service Provider</b>	<b>Service Receiver</b>	<b>Nature of Service</b>	<b>Description</b>	<b>Sum of SLA Amount</b>	<b>Sum of Non-SLA Amount</b>	<b>Cost Recovery Y/N</b>
None							



M: A list of all employee transfers, temporary assignments and secondments between a Utility and its Affiliates, detailing specifics as to purpose, dates and duration of such employee movements

Employee ID	Transfer Date	Previous HR Org	New HR Org	Transfer
77839	1-Jan-19	EUI, Electricity Operations, Distribution	EUI, Electricity Operations, Distribution	Lateral Move
112534	1-Jan-19	EUI, Information Services, Application Services MCP	EUI, Information Services, Application Services	Lateral Move
80697	1-Jan-19	EUI, Drainage Services, Shared Services	EUI, Drainage Services, Shared Services	Lateral Move
114969	2-Jan-19	EUI, Energy Services	EUI, Water Canada, QA & Environment	Lateral Move
67984	7-Jan-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
117357	7-Jan-19	EUI, Finance & Planning, Drainage Services Finance	EUI, Electricity Operations, Transmission	Lateral Move
77594	7-Jan-19	EUI, Technologies	EUI, Electricity Operations, Transmission	Lateral Move
107906	7-Jan-19	EUI, Technologies	EUI, Electricity Operations, Customer Operations	Lateral Move
110750	7-Jan-19	EUI, Information Services, Application Services MCP	EUI, Information Services, Application Services	Lateral Move
100614	8-Jan-19	EUI, Technologies	EUI, Electricity Operations, Customer Operations	Lateral Move
100839	26-Jan-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
80224	28-Jan-19	EUI, Electricity Operations, Customer Operations	EUI, Energy Services	Lateral Move
101546	28-Jan-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
100415	28-Jan-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
116778	3-Feb-19	EUI, Water Canada, Regulatory & Shared Services	EUI, Energy Services	Lateral Move
105896	4-Feb-19	EUI, Technologies	EUI, Electricity Operations, Customer Operations	Lateral Move
107186	4-Feb-19	EUI, Technologies	EUI, Electricity Operations, Customer Operations	Lateral Move

Employee ID	Transfer Date	Previous HR Org	New HR Org	Transfer
77839	4-Feb-19	EUI, Electricity Operations, Distribution	EUI, Electricity Operations, Distribution	Lateral Move
101353	17-Feb-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
82139	18-Feb-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
88320	18-Feb-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
105483	19-Feb-19	EUI, Public & Government Affairs	EUI, Electricity Operations, Customer Operations	Lateral Move
81080	19-Feb-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
107252	19-Feb-19	EUI, Health, Safety and Environment, Electricity Operations	EUI, Health, Safety and Environment, Technologies	Lateral Move
76925	25-Feb-19	EUI, Energy Services	EUI, Electricity Operations, Customer Operations	Lateral Move
102870	25-Feb-19	EUI, Information Services, Application Services MCP	EUI, Information Services, Application Services	Lateral Move
110760	25-Feb-19	EUI, Finance & Planning, Energy Services Finance	EUI, Finance & Planning, Water Services Finance	Lateral Move
110750	1-Mar-19	EUI, Information Services, Application Services	EUI, Information Services, Application Services MCP	Lateral Move
103201	4-Mar-19	EUI, Finance & Planning, Internal Audit	EUI, Finance & Planning, Corporate Finance	Lateral Move
115560	4-Mar-19	EUI, Finance & Planning, Corporate Finance	EUI, Finance & Planning, Internal Audit	Lateral Move
100854	11-Mar-19	EUI, Technologies	EUI, Electricity Operations, Transmission	Lateral Move
109461	17-Mar-19	EUI, Electricity Operations, System Operations	EUI, Energy Services	Lateral Move
110736	17-Mar-19	EUI, Electricity Operations, System Operations	EUI, Energy Services	Lateral Move
62210	17-Mar-19	EUI, Electricity Operations, System Operations	EUI, Energy Services	Lateral Move

Employee ID	Transfer Date	Previous HR Org	New HR Org	Transfer
61818	17-Mar-19	EUI, Electricity Operations, System Operations	EUI, Energy Services	Lateral Move
103768	17-Mar-19	EUI, Electricity Operations, System Operations	EUI, Energy Services	Lateral Move
111572	17-Mar-19	EUI, Electricity Operations, Shared Services	EUI, Energy Services	Lateral Move
77902	17-Mar-19	EUI, Electricity Operations, System Operations	EUI, Energy Services	Lateral Move
72181	17-Mar-19	EUI, Electricity Operations, System Operations	EUI, Electricity Operations, System Operations	Lateral Move
112363	18-Mar-19	EUI, Energy Services	EUI, Drainage Services, Shared Services	Lateral Move
77901	27-Mar-19	EUI, Human Resources, Talent Management	EUI, Electricity Operations, Customer Operations	Lateral Move
117314	1-Apr-19	EUI, Electricity Operations, Shared Services	EUI, Learning and Development, TT Water	Lateral Move
108031	1-Apr-19	EUI, Electricity Operations, Shared Services	EUI, Learning and Development, TT Drainage	Lateral Move
115440	1-Apr-19	EUI, Electricity Operations, Shared Services	EUI, Electricity Operations, Shared Services	Lateral Move
116001	1-Apr-19	EUI, Human Resources, HR Operations	EUI, Human Resources, HR Operations	Lateral Move
101068	1-Apr-19	EUI, Electricity Operations, Shared Services	EUI, Learning and Development, TT Corporate	Lateral Move
87212	1-Apr-19	EUI, Electricity Operations, Shared Services	EUI, Consumer Services	Lateral Move
101451	1-Apr-19	EUI, Health, Safety and Environment, Technologies	EUI, Health, Safety and Environment, Electricity Operations	Lateral Move
106780	1-Apr-19	EUI, Information Services, Application Services	EUI, Information Services, Application Services	Lateral Move
103794	8-Apr-19	EUI, Energy Services	EUI, Drainage Services, Shared Services	Lateral Move
106328	22-Apr-19	EUI, Water Canada, Regulatory & Shared Services	EUI, Electricity Operations, Planning & Engineering	Lateral Move

Employee ID	Transfer Date	Previous HR Org	New HR Org	Transfer
105993	23-Apr-19	EUI, Information Services, Application Services	EUI, Information Services, Application Services	Lateral Move
117313	29-Apr-19	EUI, Learning and Development, Talent Management	EUI, Human Resources, Talent Management	Lateral Move
80887	6-May-19	EUI, Technologies	EUI, Electricity Operations, Shared Services	Lateral Move
80527	9-May-19	EUI, Human Resources, HR Operations	EUI, Human Resources, HR Operations	Lateral Move
101158	13-May-19	EUI, Electricity Operations, Shared Services	EUI, Water Canada, Regulatory & Shared Services	Lateral Move
77783	13-May-19	EUI, Drainage Services, Shared Services	EUI, Electricity Operations, Shared Services	Lateral Move
76925	20-May-19	EUI, Electricity Operations, Customer Operations	EUI, Energy Services	Lateral Move
101583	21-May-19	EUI, Water Canada, Edmonton WWTP	EUI, Electricity Operations, Transmission	Lateral Move
100659	27-May-19	EUI, Finance & Planning, Energy Services Finance	EUI, Finance & Planning, Water Services Finance	Lateral Move
77756	27-May-19	EUI, Finance & Planning, Water Services Finance	EUI, Finance & Planning, Energy Services Finance	Lateral Move
112621	10-Jun-19	EUI, Health, Safety and Environment, Electricity Operations	EUI, Health, Safety and Environment, Water Canada	Lateral Move
100849	10-Jun-19	EUI, Technologies	EUI, Electricity Operations, System Operations	Lateral Move
108885	17-Jun-19	EUI, Technologies	EUI, Energy Services	Lateral Move
77672	17-Jun-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
100165	24-Jun-19	EUI, Electricity Operations, System Operations	EUI, Learning and Development, TT Drainage	Lateral Move
88141	1-Jul-19	EUI, Energy Services	EUI, Energy Services	Lateral Move
102870	2-Jul-19	EUI, Information Services, Application Services	EUI, Information Services, Application Services MCP	Lateral Move

Employee ID	Transfer Date	Previous HR Org	New HR Org	Transfer
110137	8-Jul-19	EUI, Electricity Operations, System Operations	EUI, Commercial Services	Lateral Move
86008	22-Jul-19	EUI, Technologies	EUI, Electricity Operations, Planning & Engineering	Lateral Move
87560	22-Jul-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
106835	22-Jul-19	EUI, Technologies	EUI, Learning and Development, TT Electricity	Lateral Move
103749	5-Aug-19	EUI, Energy Services	EUI, Water Canada, Edmonton Water D&T	Lateral Move
115358	6-Aug-19	EUI, Finance & Planning, Corporate Finance	EUI, Finance & Planning, D&T Finance	Lateral Move
118651	19-Aug-19	EUI, Technologies	EUI, Electricity Operations, Customer Operations	Lateral Move
77672	19-Aug-19	EUI, Electricity Operations, Distribution	EUI, Technologies	Lateral Move
116103	26-Aug-19	EUI, Finance & Planning, Corporate Finance	EUI, Finance & Planning, D&T Finance	Lateral Move
109421	2-Sep-19	EUI, Human Resources, Talent Acquisition	EUI, Human Resources, Talent Acquisition	Lateral Move
115135	2-Sep-19	EUI, Human Resources, Talent Acquisition	EUI, Human Resources, Talent Acquisition	Lateral Move
117313	2-Sep-19	EUI, Human Resources, Talent Acquisition	EUI, Human Resources, Talent Acquisition	Lateral Move
100499	2-Sep-19	EUI, Human Resources, Talent Acquisition	EUI, Human Resources, Talent Acquisition	Lateral Move
111572	3-Sep-19	EUI, Energy Services	EUI, Electricity Operations, Transmission	Lateral Move
109502	9-Sep-19	EUI, Electricity Operations, Shared Services	EUI, Energy Services	Lateral Move
107187	9-Sep-19	EUI, Energy Services	EUI, Water Canada, Regulatory & Shared Services	Lateral Move
72045	10-Sep-19	EUI, Public & Government Affairs, Electricity Operations	EUI, Technologies	Lateral Move

Employee ID	Transfer Date	Previous HR Org	New HR Org	Transfer
112363	20-Sep-19	EUI, Water Canada, Regulatory & Shared Services	EUI, Energy Services	Lateral Move
101298	23-Sep-19	EUI, Human Resources, HR Operations	EUI, Human Resources, HR Operations	Lateral Move
101652	23-Sep-19	EUI, Electricity Operations, Distribution	EUI, Commercial Services, Electricity Distribution Ontario	Lateral Move
80383	24-Sep-19	EUI, Electricity Operations, Distribution	EUI, Water Canada, Regulatory & Shared Services	Lateral Move
100515	29-Sep-19	EUI, Electricity Operations, Customer Operations	EUI, Energy Services	Lateral Move
76732	15-Oct-19	EUI, Finance & Planning, Energy Services Finance	EUI, Finance & Planning, D&T Finance	Lateral Move
76603	15-Oct-19	EUI, Finance & Planning, D&T Finance	EUI, Finance & Planning, Water Services Finance	Lateral Move
100134	27-Oct-19	EUI, Water Canada, Edmonton Water D&T	EUI, Electricity Operations, Transmission	Lateral Move
100849	28-Oct-19	EUI, Electricity Operations, System Operations	EUI, Technologies	Lateral Move
115158	28-Oct-19	EUI, Public & Government Affairs, Drainage Services	EUI, Public & Government Affairs, Electricity Operations	Lateral Move
118790	28-Oct-19	EUI, Public & Government Affairs	EUI, Public & Government Affairs, Electricity Operations	Lateral Move
102993	28-Oct-19	EUI, Electricity Operations, Regulatory Affairs	EUI, Finance & Planning, Water Services Finance	Lateral Move
86445	4-Nov-19	EUI, Electricity Operations, Regulatory Affairs	EUI, Energy Services	Lateral Move
105993	1-Dec-19	EUI, Information Services, Application Services	EUI, Information Services, Application Services MCP	Lateral Move
110750	1-Dec-19	EUI, Information Services, Application Services MCP	EUI, Information Services, Application Services	Lateral Move
100836	2-Dec-19	EUI, Technologies	EUI, Electricity Operations, Shared Services	Lateral Move

Employee ID	Transfer Date	Previous HR Org	New HR Org	Transfer
100515	2-Dec-19	EUI, Energy Services	EUI, Electricity Operations, Customer Operations	Lateral Move
118840	2-Dec-19	EUI, Public & Government Affairs	EUI, Human Resources, HR Operations	Lateral Move
106739	2-Dec-19	EUI, Energy Services	EUI, Drainage Services, Planning & Engineering	Lateral Move
100376	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
101518	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
101160	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
101415	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
102104	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
100139	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
100181	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
80999	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
100135	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Customer Operations	Lateral Move
101547	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Customer Operations	Lateral Move
101552	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Customer Operations	Lateral Move
100976	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
101422	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
100945	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
100844	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
100218	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move



Employee ID	Transfer Date	Previous HR Org	New HR Org	Transfer
100298	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
88193	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Transmission	Lateral Move
71394	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Shared Services	Lateral Move
80044	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
101412	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
101503	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
88216	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
101342	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
78346	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
103419	9-Dec-19	EUI, Health, Safety and Environment, Technologies	EUI, Energy Services	Lateral Move
88224	9-Dec-19	EUI, Technologies	EUI, Electricity Operations, Distribution	Lateral Move
112391	9-Dec-19	EUI, Energy Services	EUI, Learning and Development, TT Electricity	Lateral Move
111248	23-Dec-19	EUI, Learning and Development, TT Electricity	EUI, Learning and Development, TT Water	Lateral Move


N: Two certificates, each in the form attached as Schedule "A" attached to the EUB Code, attesting to 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 officer of EDTI.

**OFFICER'S CERTIFICATE**

To: The Alberta Utilities Commission

I, **Kathleen Zeissler**, acting in my position as Compliance Officer of **EPCOR Distribution & Transmission Inc.** and not in my personal capacity, to the best of my knowledge do hereby certify as follows:

1. My position is Compliance Officer of EPCOR Distribution & Transmission Inc. 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 EPCOR Group Inter-Affiliate Code of Conduct (the "Code").
3. I have read the Code, The Compliance Plan and this Compliance Report.
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 Affiliate with respect to any interaction between an Affiliate and the Utility that is not fully and accurately described in the Compliance Report.

Per:   
Kathleen Zeissler

Date: April 16, 2020

OFFICER'S CERTIFICATE

To: The Alberta Utilities Commission

I, **STUART LEE**, acting in my position as President and Chief Executive Officer of **EPCOR Distribution & Transmission Inc.** and not in my personal capacity, to the best of my knowledge do hereby certify as follows:

1. My position is President and Chief Executive Officer for EPCOR Distribution & Transmission Inc. 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 EPCOR Group Inter-Affiliate Code of Conduct (the "Code").
3. I have read the Code, the Compliance Plan and this Compliance Report.
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 Affiliate with respect to any interaction between an Affiliate and the Utility that is not fully and accurately described in the Compliance Report.

Per:

  
\_\_\_\_\_  
Stuart Lee

Date:

  
\_\_\_\_\_  
April 22, 2020