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Filed Electronically

Canada Energy Regulator  
Suite 210, 517 Tenth Avenue SW  
Calgary, AB T2R 0A8

**Attention: Ms. L. George, Secretary of the Commission**

Dear Ms. George:

**Re: TransCanada PipeLines Limited (TCPL)  
TCPL Canadian Mainline Code of Conduct  
Compliance Report for the Year Ended December 31, 2019**

In accordance with sub-section 7.4(f) of the TCPL Canadian Mainline Code of Conduct, TCPL is filing its Compliance Report for the year ended December 31, 2019.

This filing will also be posted on <http://www.tccustomerexpress.com/902.html>.

If you have any questions or concerns with respect to the enclosed, please contact the undersigned at (403) 920-2977 or by e-mail at ryan\_rodier@tcenergy.com.

Yours truly,  
**TransCanada PipeLines Limited**

*Original signed by*

Ryan V. Rodier  
**Manager**  
Inter-Affiliate, Compliance Training & Services

Enclosure

cc: Mainline Shippers  
Tolls Task Force

**TRANSCANADA PIPELINES LIMITED  
CANADIAN MAINLINE CODE OF CONDUCT**

**COMPLIANCE REPORT  
For the 2019 Reporting Period**

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## **INTRODUCTION**

### **1.1 Reporting Obligation**

The TransCanada PipeLines Limited (TCPL) Canadian Mainline Code of Conduct (the Code) requires the Compliance Officer to perform an annual compliance review and prepare an annual Compliance Report. The Report is to be filed with the Canada Energy Regulator (CER) within 120 days of TCPL's fiscal year-end for the immediately preceding year.

This Compliance Report is for the period from January 1, 2019 to December 31, 2019 (the Reporting Period). Capitalized terms used in this Compliance Report have the meaning attributed to the terms in the Code, unless otherwise defined.

On August 15, 2019 TC Energy Corporation (TC Energy), the parent entity to TCPL, filed the new Canadian Gas Pipelines Code of Conduct with the CER. The new Code will apply to TCPL in relation to the TCPL Mainline and TCPL's wholly-owned, federally regulated gas pipelines in Canada which currently are Nova Gas Transmission Ltd. (NGTL), Foothills Pipe Lines Ltd. and Great Lakes Pipeline Canada Ltd. As of January 1, 2020, the new Code replaced the TCPL Mainline Code and the NGTL Code, as well as their accompanying Plans.

### **1.2 Contents of Compliance Report**

Section 7.6 of the Code determines the contents of the Compliance Report. Specifically, the Compliance Report must include the following information for the Reporting Period:

- (a) a copy of the TCPL Mainline Compliance Plan (the Compliance Plan or Plan) and any amendments;
- (b) a corporate organization chart for TCPL and its Affiliates indicating relationships and ownership percentages;
- (c) a list of all Affiliates with whom TCPL Mainline transacted business, including business addresses, a list of the Affiliates' officers and directors, and a description of the Affiliates' business activities;
- (d) a list of all Services Agreements in effect at any time during such period;

- (e) an overall assessment of compliance with the Code by TCPL and TCPL Mainline, including, as applicable, compliance by the directors, officers, employees, consultants, contractors and agents of TCPL and TCPL Mainline, and by Affiliates of TCPL Mainline with respect to the interactions of the Affiliates with TCPL Mainline;
- (f) an assessment of the effectiveness of the Compliance Plan and any recommendations for modifications thereto;
- (g) in the event of any material non-compliance with the Code, a comprehensive description thereof and an explanation of all steps taken to correct such non-compliance;
- (h) subject to the confidentiality provisions of Section 8.1 of the Code, a summary of disputes, complaints and inquiry activity during the year;
- (i) an Affiliated Party Transactions Summary;
- (j) a summary list of any exemptions granted to the Code or exceptions utilized, including the exception for emergency services; and
- (k) two certificates each, in the form attached as Schedule “A” to the Code, attesting to the completeness of the Compliance Report and compliance with the Code; one certificate signed by the Compliance Officer and the second certificate signed by the highest ranking operating officer of TCPL.

## **COMPLIANCE REPORT**

### **2.1 Compliance Plan**

A copy of TCPL Mainline’s Compliance Plan as of December 31, 2019 is provided in Appendix 1.

### **2.2 Corporate Organization Chart**

Corporate organization charts showing the relationships between TCPL and its Affiliates, including ownership percentages, as of December 31, 2019, are provided in Appendix 2. The organization charts reflect the corporate structure that was in existence at the end of the Reporting Period.

A list of the officers and directors of TC Energy as of December 31, 2019 is provided in Appendix 3.

### **2.3 List of Affiliates**

A list of Affiliates with whom TCPL Mainline transacted business in the Reporting Period is provided in Appendix 4. The list includes the Affiliates' business addresses, the Affiliates' officers and directors at December 31, 2019, and a description of the Affiliates' business activities over the Reporting Period.

### **2.4 List of Services Agreements**

A list of all Services Agreements between TCPL Mainline and Affiliates which were in effect during the Reporting Period is provided in Appendix 5.

### **2.5 Assessment of Compliance with the Code**

TCPL, as the owner and operator of the TCPL Mainline, is fully committed to the spirit and intent of the Code and believes it is operating in compliance with the requirements of the Code. TCPL's Affiliates are also operating in compliance with the requirements of the Code with respect to any interactions with the TCPL Mainline.

### **Training**

TC Energy continues to communicate the contents of the Code to its personnel in an effort to ensure continued compliance. TC Energy's annual mandatory Inter-Affiliate Codes training provides training on the Canadian Codes of Conduct and the U.S. Federal Energy Regulatory Commission (FERC) Standards of Conduct. The Inter-Affiliate Codes training includes modules that comprise an executive introduction, lessons providing in-depth information on the requirements of the Code and how the Code affects personnel and their work. In 2018 TC Energy adopted an alternate method of compliance training, which is branched learning. Branched learning is a technology that delivers learning activities tailored to the user's primary region of work (Canada, the United States, or both). Relevant content for the 2019 Inter-Affiliate Codes training was updated accordingly to reinforce compliance. The training also includes sample scenarios, the process for raising relevant questions or inquiries to TCPL Mainline and the CER, and is followed by a mandatory quiz containing a number of questions, all of which must be answered correctly in order to successfully complete the training. The training was provided to all active employees and contractors during 2019. In 2019, Corporate Compliance Training also implemented a new measure in coordination with Human Resources to track personnel moves between Canada and the US in order to re-assign on-line Inter-Affiliate Codes training to individuals who had not selected the training branch of the jurisdiction to which they are relocating .

Upon initial commencement of employment with TC Energy, all new personnel are required to complete the Inter-Affiliate Codes training within 30 days of their hire date and acknowledge receipt of the Code.

Training acknowledgements are automatically generated following the successful completion of the course and the quiz. Acknowledgements are required to be completed by personnel for both the annual deployment of training and ongoing new employee training.

The acknowledgements confirm that trainees have received or have access to the current version of the Code, are aware of its contents, agree to abide by its requirements, and that they abided by the Code in the previous year (as applicable to their role within the organization). Copies of signed or electronic acknowledgements are maintained by the Corporate Compliance Department on behalf of the Compliance Officer.

Upon request, the Corporate Compliance Department also provides in person training to business units regarding the application of the Code and potential impact on their operations. Additionally, all TC Energy personnel are required to complete the Code of Business Ethics (COBE) training, which includes specific references to the Code. The Code was also provided or made available to senior officers of all TCPL Mainline Affiliates.

### **Internal Controls and Processes**

To accommodate information management and separation of duty functions, all TC Energy personnel are assigned a regulatory role classification of Regulated, Non-Regulated or Shared based on their functions within the organization and the requirements of the Code. The regulatory role classifications are used in a number of automated and manual processes to manage Inter-Affiliate compliance.

Since the inception of the Code, many aspects of TC Energy's IS environment have been validated and enhanced. Robust compliance processes are in place to prevent potential issues and to confirm and validate the state of compliance on a regular basis. TC Energy's identity and access management systems and processes deliver both preventative and detective controls, and consist of software, hardware and supporting processes to manage personnel access to applications and infrastructure based on an individual's regulatory role classification. Components of the identity and access management systems and processes include the Information Asset Registry (IAR), Office 365 Registry, Compliance Manager, and SailPoint Identity IQ (SailPoint).

1. IAR manages and stores all asset information required for regulatory compliance and is the authoritative source of record for asset classification. Similar to the IAR, the Office 365 Registry lists SharePoint sites that are cloud-based to provide a source of records for site classification in addition to the IAR, thereby capturing SharePoint sites that are not listed within the IAR.
2. Compliance Manager is an automated quarterly review of all software applications completed by the Information Services Governance and Security Compliance Team through IAR. Each Information Asset Owner (IAO) is sent a list of users who have access to their application and the IAO must certify or revoke each user's access. The certifications provide an additional control by ensuring that the list of individuals who

have access to Regulated applications is verified on a regular basis. In addition to this, each IAO is required to approve a report confirming if they are still the current owner for their assets.

3. SailPoint is used to manage identities, accounts and access for all personnel with respect to automated requesting, approval, and provisioning of selected enterprise applications and infrastructure assets. SailPoint manages requests for most of TC Energy's business applications, infrastructure assets and floor access. The Corporate Compliance Department is notified of potential compliance issues via Transmission Compliance Reviews (TrC Review) and Access Requests generated from SailPoint. A TrC Review or Access Request is triggered when a conflict between an individual's regulatory role classification and an asset's regulatory classification is detected. Corporate Compliance also receives and reviews Compliance Transfer Certifications (CTC), which are triggered whenever personnel within the organization change regulatory role classification (e.g., Shared to Regulated) to ensure access does not conflict with the Code.

TCPL Mainline has not received any complaints, inquiries, or disputes from internal or external parties during the Reporting Period regarding the application of Code provisions or TCPL Mainline's compliance with the Code.

## **2.6 Assessment of Compliance Plan Effectiveness**

The TCPL Mainline Compliance Plan describes the measures, policies, procedures and monitoring mechanisms that TCPL Mainline employs to ensure its full compliance with the provisions of the Code. The Code also contains measures to ensure that TCPL Mainline's Affiliates comply with all aspects of the Code when interacting with TCPL Mainline.

The Compliance Plan has been effective in achieving the objectives of the Code, namely to:

- create a clearly defined set of rules to enhance transparency, fairness and senior management accountability with respect to interactions between TCPL, TCPL Mainline and their Affiliates;
- provide an environment in which Inter-Affiliate economies and efficiencies can legitimately occur for the mutual advantage of TCPL Mainline's customers and TCPL shareholders;
- develop support and respect for the Code by the employees, officers and directors of TCPL, which will in turn promote ratepayer confidence in the application of the Code; and
- create regulatory processes and cost efficiencies through the consistent application of a clear set of standards and reporting requirements for transactions between TCPL, TCPL Mainline and their Affiliates, enhanced by a practical, resolution driven, dispute process.

Pursuant to Section 7.2 of the Code and Plan, all personnel are required to acknowledge receipt of the Code on commencement of their relationship or work with TC Energy, and annually within 90 days of the end of the previous calendar year. TC Energy provides numerous training modules

to its employees on various topics throughout a calendar year. In order to avoid “training fatigue” the annual Inter-Affiliate Codes training is scheduled for deployment each fall. This schedule ensures that personnel receive the maximum benefit from all of TC Energy’s mandatory training requirements.

## **2.7 Comprehensive Description of any Material Non-Compliance with the Code**

TCPL Mainline is not aware of any circumstances involving a material non-compliance with the Code requirements during the Reporting Period.

## **2.8 Summary of Disputes, Complaints and Inquiry Activity**

TCPL Mainline did not receive any formal complaints or disputes with respect to the application of the Code from internal or external parties during the Reporting Period. TCPL Mainline has encouraged parties to seek additional information or clarification of Code provisions and responsibilities if they had any questions or concerns. The only inquiries received by TCPL Mainline were routine informal inquiries from internal sources seeking guidance of an educational nature. These interactions did not in any way constitute disputes or complaints.

## **2.9 Affiliated Party Transaction Summary**

A summary of the types of transactions and services between TCPL Mainline and Affiliates for the Reporting Period is provided in Appendix 6. The summary contains a general description of the transactions and services, the parties involved, and the approximate aggregate values associated with the arrangements.

## **2.10 Summary List of Any Exemptions to the Code including Emergency Services.**

No exemptions to the Code were requested by or granted to TCPL Mainline during the Reporting Period. Similarly, no emergency services were provided to or received by TCPL Mainline during the Reporting Period.

## **2.11 Officer’s Certificates**

Two Officer’s Certificates, one signed by the Compliance Officer and one signed by the Senior Vice-President, Canada Gas Commercial for the Reporting Period are provided in Appendix 7. These officers attest to the completeness of the Compliance Report and TCPL Mainline’s compliance with the Code over the Reporting Period.

## **3.0 CONCLUSION**

TCPL Mainline believes it has complied with and operated in accordance with the provisions, spirit and intent of the Code for the Reporting Period. TCPL Mainline will post this Compliance Report on the internet and notify interested parties of its availability.

**APPENDIX 1**  
**TCPL MAINLINE COMPLIANCE PLAN**

**TCPL Mainline**  
**Code of Conduct**  
**2019 Compliance Report**



**TRANSCANADA PIPELINES LIMITED**

**CANADIAN MAINLINE**

**INTER-AFFILIATE CODE OF CONDUCT**

**COMPLIANCE PLAN**

**December 21, 2007**

**TRANSCANADA PIPELINES LIMITED  
CANADIAN MAINLINE  
INTER- AFFILIATE CODE OF CONDUCT COMPLIANCE PLAN**

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**TRANSCANADA PIPELINES LIMITED  
CANADIAN MAINLINE  
INTER- AFFILIATE CODE OF CONDUCT COMPLIANCE PLAN**

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## **1 PURPOSE AND OBJECTIVES**

The purpose of this Compliance Plan is to detail the policies, measures, procedures and monitoring mechanisms that the TransCanada Pipelines Limited (TCPL) Mainline will use to ensure compliance with the provisions of the Code.

The Compliance Plan describes certain obligations and responsibilities of specified TCPL Mainline management representatives. All or a portion of the tasks described in this Compliance Plan may be delegated by the specified TCPL Mainline management representatives to other TCPL Mainline representatives.

The headings and numbering used in the Compliance Plan are consistent with the numbering used in the Code. Consequently, sections of the Code which require no further compliance measures are still retained in this Plan for numbering consistency.

Questions or comments concerning this Plan should be directed to the Compliance Officer at:

Chief Compliance Officer	Telephone: (403) 920-2000
TransCanada PipeLines Limited	E-mail: chiefcomplianceoff@transcanada.com
450-1 <sup>st</sup> Street S.W.	
Calgary, Alberta	
T2P 5H1	

Copies of the Code and the Compliance Plan may be obtained from TCPL's corporate website at [www.transcanada.com](http://www.transcanada.com) or by contacting TCPL's Transmission Compliance Department at (403) 920-2000.

## **2 GENERAL PROVISIONS**

### **2.1 Definitions**

In this Compliance Plan, the following words and phrases shall have the following meanings:

- a) **"Affiliate"** means with respect to TCPL Mainline or TCPL:
- i) an "affiliate" as defined in the CBCA;
  - ii) a unit or division within TCPL or any Body Corporate referred to in clause (b)(i) above;
  - iii) a partnership, joint venture, or Person in which TCPL or any Body Corporate referred to in clause (b)(i) above has a controlling interest or that is otherwise subject to the control of TCPL or such Body Corporate, or that has or reasonably expects to have a commercial or operational arrangement with TCPL and TCPL or any Body Corporate

referred to in clause (b)(i) above owns more than 10% of the votes necessary to elect directors;

- iv) any partnership, joint venture, or Person deemed by the NEB to be an affiliate of TCPL Mainline or TCPL for the purposes of the Code; and
  - v) an agent or other Person acting on behalf of any Body Corporate, unit, division, partnership, joint venture or Person referred to in clauses (b)(i) to (iv) above.
- b) **“Affiliated Party Transactions Summary”** unless otherwise directed by the NEB, means in respect of any period of time, a summary overview of each type of business transaction or service performed by an Affiliate for TCPL Mainline or by TCPL Mainline 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.
- c) **“Body Corporate”** means a “body corporate” as defined in the CBCA.
- d) **“CBCA”** means the *Canada Business Corporations Act*.
- e) **“Code”** means the TCPL Mainline Code of Conduct.
- f) **“Compliance Officer”** shall have the meaning ascribed thereto in section 7.3 of the Code.
- g) **“Compliance Plan”** or **“Plan”** shall mean this document which is to be prepared and updated by TCPL Mainline pursuant to section 7.5 of the Code.
- g.1) **“Compliance Plan Committee”** shall mean a committee which shall meet at least quarterly and be comprised of at least the following TCPL representatives:
- President, Pipelines Division;
  - Controller;
  - Chief Compliance Officer; and
  - Senior Vice-President, Canadian and Eastern US Pipelines.
- h) **“Compliance Report”** shall have the meaning ascribed thereto in section 7.6 of the Code.
- h.1) **“Compliance Training Material”** means the material developed by the Compliance Officer which will be used to educate TCPL’s officers, employees, TCPL Mainline’s consultants, contractors and agents about the provisions of the Code and this Plan. At a minimum, the material will include information on:
- Impartial application of the TCPL Mainline tariff;
  - Equal access to TCPL Mainline services;
  - Avoiding undue influence of customers with respect to Affiliates;
  - Ensuring Affiliate compliance with the Code;
  - Treatment of Confidential Information related to customers; and

- The process for forwarding disputes, complaints or inquiries to the Compliance Officer.
- i) **“Confidential Information”** means any information relating to a specific customer or potential customer of TCPL Mainline, which information TCPL Mainline has obtained or compiled in the process of providing current or prospective TCPL Services and which is not otherwise available to the public.
- j) **“Cost Recovery Basis”** with respect to:
- i) the use by TCPL Mainline of an Affiliate’s personnel, means the fully burdened costs of such personnel for the time period they are used by TCPL Mainline, including salary, benefits, vacation, materials, disbursements and all applicable overheads;
  - ii) the use by TCPL Mainline of an Affiliate’s equipment, means an allocated share of capital and operating costs appropriate for the time period the equipment is utilized by TCPL Mainline;
  - iii) the use by an Affiliate of TCPL Mainline’s equipment, means an allocated share of the capital and operating costs appropriate for the time period the equipment is utilized by the Affiliate;
  - iv) the use by TCPL Mainline of an Affiliate’s services, means the complete costs of providing the services, determined in a manner acceptable to TCPL Mainline, acting prudently;
  - v) the use by an Affiliate of TCPL Mainline’s services, means the complete costs of providing the services, determined in a manner acceptable to TCPL Mainline, acting prudently; and
  - vi) the transfer of equipment, plant inventory, spare parts or similar assets between TCPL Mainline and a Regulated Affiliate, means the net book value of the transferred assets.
- k) **“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.
- l) **“For Profit Affiliate Service”** means any service, provided by TCPL on behalf of TCPL Mainline to an Affiliate, or by an Affiliate to TCPL on behalf of TCPL Mainline on a for-profit basis.
- m) **“Information Services”** means any computer systems, computer services, databases, electronic storage services or electronic communication media utilized by TCPL Mainline relating to TCPL Mainline customers or TCPL Mainline Services.
- n) **“NEB”** means the National Energy Board.
- o) **“Non-Executive Officer”** means an officer of TCPL who is not also a senior officer of TransCanada Corporation with an executive officer title.

- p) **“Non-Regulated Affiliate”** means an Affiliate that is not a Regulated Affiliate.
- q) **“Occasional Services”** shall have the meaning ascribed thereto in section 3.3.6 of the Code.
- r) **“Person”** means a “person” as defined in the CBCA.
- s) **“Regulated Affiliate”** means an Affiliate whose tolls and tariffs are regulated by the NEB, the Alberta Energy and Utilities Board or the Federal Energy Regulatory Commission.
- t) **“Services Agreement”** means an agreement entered into between TCPL and one or more Affiliates for the provision of Shared Services or For Profit Affiliate Services to or from TCPL Mainline 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 TCPL and each Affiliate party to the agreement that the agreement complies with the Code.
- u) **“Shared Service”** means any service provided on a Cost Recovery Basis by TCPL on behalf of TCPL Mainline to an Affiliate or by an Affiliate to TCPL on behalf of TCPL Mainline.
- v) **“TCPL”** means TransCanada PipeLines Limited.
- w) **“TCPL Mainline”** means the TCPL line of business under which TCPL owns and operates a high pressure natural gas transmission system that extends from the Alberta border across Saskatchewan, Manitoba, Ontario, and through a portion of Quebec, and connects to various downstream Canadian and international pipelines.
- x) **“TCPL Mainline Service”** means a TCPL Mainline service, the terms and conditions of which are regulated by the NEB.

## **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, representatives, consultants, contractors and agents of TCPL Mainline are obligated to comply with the applicable provisions of this Plan and all directors, officers,

representatives, consultants, contractors and agents of Affiliates of TCPL Mainline are obligated to comply with the applicable provisions of this Plan to the extent they interact with TCPL Mainline.

#### **2.4 Coming into Force**

This Plan comes into force upon filing with the NEB.

#### **2.5 Amendments to this Plan**

This Plan may be reviewed and amended from time to time by the NEB, on its own initiative or pursuant to a request by any party to whom this Plan applies or by any interested and affected party.

#### **2.6 Exemptions**

TCPL Mainline may apply to the NEB for an exemption with respect to compliance with any provision of this Plan.

#### **2.7 Retained for Numbering Consistency.**

### **3 GOVERNANCE AND SEPARATION OF TCPL BUSINESS**

#### **3.1 Governance**

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

**Policy: TCPL's Mainline commercial business and affairs should be managed and conducted separately from the commercial business and affairs of its Non-Regulated Affiliates, except as required to fulfill corporate governance, policy, and strategic direction responsibilities of a corporate group of businesses as a whole.**

##### Compliance Measures:

1. Compliance Training Material will be presented or delivered on an annual basis to all Canadian based TCPL officers and employees including TCPL Mainline management team members. Acknowledgements attesting to the completion of this training will be collected and retained electronically or in paper format.
2. Within 90 days of the end of the previous calendar year, the Compliance Officer will provide the Compliance Plan Committee with a written report identifying whether any Canadian based TCPL officers and employees have not acknowledged completion of the Compliance Training Material.
3. The Compliance Plan Committee will review the above report 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.

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



### 3.1.3 Separate Management

**Policy:** Subject to Section 3.1.4 of the Code, TCPL Mainline will have a separate management team and separate officers from its Non-Regulated Affiliates, but may share management team members or officers with other Regulated Affiliates.

Compliance Measures:

1. The Compliance Officer will maintain an up-to-date list of TCPL Mainline management team members and officers.
2. At each meeting of the Compliance Plan Committee, the list of TCPL Mainline management team members and officers will be compared to the current management team members and officers of those Non-Regulated Affiliates with which TCPL Mainline has or expects to have a commercial or operational arrangement, and the minutes of the meeting will reflect the outcome of this comparison.
3. Any conflict with this policy identified as a result of the above 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 TCPL Mainline and as a director, officer or member of a management team of any other Affiliate (thereby acting in a dual capacity) 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.

Compliance Measures:

1. The Compliance Officer will maintain an up-to-date list of directors, officers and members of the management team of TCPL Mainline who also act as directors, officers and members of the management team of an Affiliate.
2. All such directors, officers, and members of the management team of TCPL Mainline who also act as directors, officers, and members of the management team of an Affiliate will, on commencement of such dual responsibilities, provide a certificate to the Compliance Officer that stipulates that he/she is aware of the provisions of Section 3.1.5 of the Code, and that he/she will carry out his/her responsibilities in a manner which will preserve the form, and the spirit and intent of the Code.

3. Within 60 days of the end of each calendar year, all such directors, officers, and members of the management team of TCPL Mainline who also act as directors, officers, and members of the management team of an Affiliate, will provide a certificate to the Compliance Officer that stipulates that he/she is aware of the provisions of Section 3.1.5 of the Code and that he/she has carried out his/her responsibilities in a manner which preserved the form, and the spirit and intent of the Code.
4. The Compliance Officer will maintain a record of the above 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 Degree of Separation**

### **3.2.1 Accounting Separation**

**Policy: TCPL Mainline shall maintain accounting separation of TCPL Mainline from all Affiliates and shall maintain separately identifiable financial records and books of accounts.**

Compliance Measures:

1. The Controller for TCPL will ensure the accounts and records of TCPL Mainline are kept separate from the accounts and records of Affiliates.
2. The Controller for TCPL will provide a signed certificate, in the form attached as Schedule “B” to this Plan, attesting to the accounting separation of TCPL from all Affiliates and the maintenance of separate financial records and books of accounts, to the Compliance Officer within 60 days of the end of the previous calendar year.
3. The Compliance Officer will maintain a record of the above 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 Separation of Information Services**

**Policy: Where TCPL Mainline shares Information Services with a Non-Regulated Affiliate, all Confidential Information will be protected from unauthorized access by the Non-Regulated Affiliate.**

Compliance Measures:

1. The Vice President, Information Services will ensure that appropriate data management and data access protocols are in place before Information Services are shared with a Non-Regulated Affiliate. These protocols will include a

requirement for written requests for access and a process for review, approval or rejection, and documentation of such requests.

2. The Senior Vice-President, Canadian and Eastern US Pipelines will provide a signed certificate in the form attached as Schedule “B” to this Plan, attesting to the protection from unauthorized access by Non-Regulated Affiliates to shared Information Services, to the Compliance Officer within 60 days of the end of the previous calendar year.
3. The Compliance Officer will maintain a record of the above 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 Financial Transactions with Affiliates

**Policy: Any loan, investment, or other financial support provided by TCPL Mainline to a Non-Regulated Affiliate is to be provided on terms no more favorable than what that Non-Regulated Affiliate would be able to obtain as a stand-alone entity from the capital markets.**

#### Compliance Measures:

1. TCPL Mainline is not capable of providing loans, investments or other financial support of any kind, as TCPL Mainline is not a legal entity per se. Any loans, investments or other financial support made by TCPL to an Affiliate will be distinct and will not be made on behalf of the TCPL Mainline.

### 3.2.4 Physical Separation

**Policy TCPL Mainline shall put appropriate measures in place to restrict physical access of representatives with commercial responsibilities for Non-Regulated Affiliates to Confidential Information.**

#### Compliance Measures:

1. TCPL Mainline will identify the primary physical locations of Confidential Information and implement appropriate security-controlled access to these locations by Non-Regulated Affiliates through the restriction of card-key access or other appropriate means.
2. The Senior Vice-President, Canadian and Eastern US Pipelines will provide a certificate in the form attached as Schedule “B” to this Plan, attesting that TCPL Mainline has implemented appropriate security-controlled physical access to Confidential Information, to the Compliance Officer within 60 days of the end of the previous calendar year.

3. The Compliance Officer will maintain a record of the above 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).

### **3.3 Resource Sharing**

#### **3.3.1 Sharing of Assets**

**Policy: The operational plant, assets and equipment of TCPL Mainline shall be separately identifiable from the operation plant, assets and equipment of other TCPL lines of business and separated in ownership from the operational plant, assets and equipment of other Non-Regulated Affiliates.**

#### Compliance Measures:

1. The Controller for TCPL will maintain an inventory of all plant, assets and equipment directly owned by or allocated to the TCPL Mainline which the TCPL Mainline shares with Affiliates.
2. Within 60 days of the end of each calendar year, the Controller for TCPL will provide an annual report to the Compliance Plan Committee of all plant, assets and equipment directly owned by or allocated to TCPL Mainline which TCPL Mainline shared with Affiliates, identifying whether such sharing was done on a cost recovery or for-profit basis.
3. The Compliance Plan Committee will review the above report 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 Compliance Plan Committee for changes to the methods by which plant, assets and equipment directly owned by or allocated to TCPL Mainline are shared with Affiliates.
4. Any recommendations by the Compliance Plan Committee for changes to the methods by which plant, assets and equipment directly owned by or allocated to TCPL Mainline are shared with Affiliates will be treated as an inquiry under the Code (see Section 8).

#### **3.3.2 Shared Services Permitted**

**Policy: TCPL in operating TCPL's Mainline business, may obtain Shared Services from, or provide Shared Services to, an Affiliate where it is prudent to do so provided that each of TCPL Mainline and its Affiliates bears its proportionate share of costs.**

Compliance Measures:

1. The Compliance Officer will maintain an inventory of all Shared Services obtained from, or provided to, an Affiliate.
2. Shared Services will be documented by Services Agreements.
3. On an annual basis, TCPL Mainline will review the prudence of existing Shared Services Agreements and report the results to the Compliance Plan Committee. Any Services Agreements which are determined imprudent to continue will be revised or terminated as permitted under the terms of the Services Agreements.
4. Any recommendations by the Compliance Plan Committee for changes to existing Shared Services Agreements will be treated as an inquiry under the Code (see Section 8).

**3.3.3 Retained for Numbering Consistency**

**3.3.4 Sharing of Employees**

**Policy: TCPL Mainline may share employees with an Affiliate on a Cost Recovery Basis, subject to the restrictions described in sections 3.3.4.1 and 3.3.4.2 of the Code.**

Compliance Measures:

1. The Compliance Officer will keep an up-to-date list of all TCPL Mainline positions for which TCPL Mainline can not share representatives with Non-Regulated Affiliates under Section 3.3.4.2 of the Code.
2. The Senior Vice-President, Canadian and Eastern US Pipelines will provide a certificate in the form attached as Schedule “B” to this Plan, attesting that TCPL Mainline has adhered to this policy, to the Compliance Officer within 60 days of the end of the previous calendar year.
3. The Compliance Officer will maintain a record of the above 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).

**3.3.5 Occasional Services Permitted**

**Policy: TCPL Mainline may receive, or provide, one-off, infrequent or occasional 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 occasional services become material as to value, frequency or use of resources, TCPL shall enter into a Services Agreement with the Affiliate for Shared Services.**

Compliance Measures:

1. The Senior Vice-President, Canadian and Eastern US Pipelines will ensure that all Occasional Services provided to, or received from, 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 Senior Vice-President, Canadian and Eastern US Pipelines will provide a report on any Occasional Services provided to or received from an Affiliate to the Compliance Plan Committee, indicating whether the Services were provided on a Cost Recovery Basis, were properly documented, and remain non-material.
3. The Compliance Plan Committee will review the above report 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 Compliance Plan Committee for changes to the provision, receipt and documentation of Occasional Services.
4. Any recommendations by the Compliance Plan Committee for changes to the provision, receipt and documentation of Occasional Services will be treated as an inquiry under the Code (see Section 8).

**3.3.6 Emergency Services Permitted**

**Policy: In the event of an emergency, TCPL Mainline may share services and resources with an Affiliate without a Services Agreement on a Cost Recovery Basis.**

Compliance Measures:

1. The Senior Vice-President, Canadian and Eastern US Pipelines will ensure that all emergency services and resources provided to, or received from 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 Senior Vice-President, Canadian and Eastern US Pipelines will provide on behalf of TCPL Mainline a report on any Emergency Services provided to or received from an Affiliate, to the Compliance Plan Committee, indicating whether the Services were provided on a Cost Recovery Basis, were properly documented, and remain non-material.
3. The Compliance Plan Committee will review the above report 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 Compliance Plan Committee for changes to the provision, receipt and documentation of Emergency Services.

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

## 4 TRANSFER PRICING

### 4.1 For Profit Affiliate Services

**Policy:** TCPL may, when it determines it is prudent in operating TCPL's Mainline business to do so, obtain For Profit Affiliate Services from an Affiliate or provide For Profit Affiliate Services to an Affiliate, subject to the provisions in Sections 4.2 and 4.3 of the Code.

#### Compliance Measures:

1. The Compliance Officer will maintain an inventory of all For Profit Affiliate Services which TCPL on behalf of TCPL Mainline has obtained directly or indirectly from, or provided to, an Affiliate.
2. All existing, new or revised For Profit Affiliate Services will be documented by a Services Agreement, duly executed by TCPL employees with the appropriate signing authority on behalf of TCPL Mainline.
3. Prior to TCPL implementing a new or revised For Profit Affiliate Service to receive services directly or indirectly from an Affiliate on behalf of TCPL Mainline, the Services Agreement and a supporting business case will be reviewed and approved by the Senior Vice-President, Canadian and Eastern US Pipelines.
4. Prior to TCPL implementing a new or revised For Profit Affiliate Service to provide services to an Affiliate on behalf of TCPL Mainline, the Services Agreement, and a description of the process and underlying information used to determine that the For Profit Affiliate Service is to be provided at a price which is no less than Fair Market Value, will be reviewed and approved by the Senior Vice-President, Canadian and Eastern US Pipelines. Fair Market Value will be determined in a manner consistent with Section 4.5 of the Code.
5. On an annual basis, TCPL will review the prudence of existing TCPL Mainline For Profit Affiliate Services Agreements. Any Services Agreements which are determined imprudent to continue will be revised or terminated as permitted under the terms of the Services Agreements. Any recommendations by the Compliance Plan Committee for changes to existing Services Agreements will be treated as an inquiry under the Code (see Section 8).

#### **4.2 Retained for Numbering Consistency**

#### **4.3 Retained for Numbering Consistency**

#### **4.4 Asset Transfers**

**Policy: Assets transferred, mortgaged, leased or otherwise disposed of by TCPL on behalf of TCPL Mainline to a Non-Regulated Affiliate shall be at Fair Market Value.**

##### Compliance Measures:

1. The Senior Vice-President, Canadian and Eastern US Pipelines will approve any asset transfers, mortgages, leases, or other dispositions by TCPL on behalf of TCPL Mainline to a Non-Regulated Affiliate, and will ensure that such asset transfers are at Fair Market Value.
2. Within 60 days of the end of the previous calendar year, the Controller for TCPL will provide a report to the Compliance Plan Committee detailing any asset transfers from TCPL on behalf of TCPL Mainline to Non-Regulated Affiliates. The report will describe the manner in which the asset transfers were determined to be at Fair Market Value.
3. Within 90 days of the end of the previous calendar year, the Compliance Plan Committee will review the above report. The minutes of the meeting at which the report is reviewed will reflect the results of the review, including any recommendations by the Compliance Plan Committee for changes to the methods used to ensure that asset transfers are at Fair Market Value.
4. Any recommendations by the Compliance Plan Committee for changes to the methods used to ensure that asset transfers from TCPL on behalf of TCPL Mainline to Non-Regulated Affiliates are priced at Fair Market Value will be treated as an inquiry under the Code (see Section 8).

#### **4.5 Retained for Numbering Consistency**

#### **4.6 Asset Transfers Between TCPL Mainline and Regulated Affiliates**

**Policy: Where operational efficiencies between TCPL Mainline and Regulated Affiliates can be obtained through the use of common facilities (such as shared warehousing or field offices), combined purchasing power or through the use of other cost saving procedures, individual assets or groups of assets used in TCPL Mainline and Regulated Affiliates' operations (such as equipment, plant inventory, spare parts or similar assets) may be transferred in the ordinary course of business between TCPL Mainline and Regulated Affiliates at net book value or other**



**reasonable standard acceptable to the Board. All such transactions shall be properly accounted for on the books of TCPL.**

Compliance Measures:

1. The Controller for TCPL will ensure that the transfer of individual assets or groups of assets between TCPL on behalf of TCPL Mainline and Regulated Affiliates is done at net book value or other reasonable standard acceptable to the Board.
2. Within 60 days of the end of the previous calendar year, the Controller for TCPL will provide a report to the Compliance Plan Committee detailing the transfer of individual assets or groups of assets between TCPL on behalf of TCPL Mainline and Regulated Affiliates.
3. Within 90 days of the end of the previous calendar year, the Compliance Plan Committee will review the above report. The minutes of the meeting at which the report is reviewed and approved will reflect the results of the review, including any recommendations by the Compliance Plan Committee for changes to the methods used to ensure that asset transfers are done at net book value or other reasonable standard acceptable to the Board.
4. Any recommendations by the Compliance Plan Committee for changes to the methods used to ensure that asset transfers between TCPL on behalf of TCPL Mainline and Affiliates are valued at net book value or other reasonable standard acceptable to the Board, will be treated as an inquiry under the Code (see Section 8).

## **5 EQUAL TREATMENT WITH RESPECT TO TCPL MAINLINE SERVICES**

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

**Policy: TCPL Mainline shall apply and enforce all tariff provisions relating to TCPL Mainline Services impartially, in the same timeframe, and without preference in relation to its Affiliates and all other customers or prospective customers.**

Compliance Measures:

See the Compliance Measures in Section 7.2 of this Plan.

### **5.2 Equal Access**

**Policy: TCPL Mainline shall not favor any Affiliate with respect to access to information concerning TCPL Mainline Services or with respect to the obtaining of, or the scheduling of, TCPL Mainline Services. Requests by an Affiliate or an Affiliate's customers for access to TCPL Mainline Services shall be processed and provided in the same manner as would be**

**processed or provided for other customers or prospective customers of TCPL Mainline.**

Compliance Measures:

See the Compliance Measures in Section 7.2 of this Plan.

**5.3 No Undue Influence**

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

Compliance Measures:

See the Compliance Measures in Section 7.2 of this Plan.

**5.4 Affiliate Activities**

**Policy:** TCPL Mainline shall take reasonable steps to ensure that an Affiliate does not imply in its marketing material or otherwise, favored treatment or preferential access to TCPL Mainline Services.

Compliance Measures:

See the Compliance Measures in Section 7.2 of this Plan.

**5.5 Retained for Numbering Consistency**

**6 CONFIDENTIALITY OF INFORMATION**

**6.1 TCPL Mainline Information**

**Policy** Subject to section 6.2 of the Code, TCPL Mainline shall not provide Non-Regulated Affiliates with information relating to the planning, operations, finances or strategy of TCPL Mainline before such information is publicly available.

Compliance Measures:

See the Compliance Measures in Section 7.2 of this Plan.

**6.2 Management Exception**

**Policy:** Officers of TCPL 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, TCPL Mainline 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.**

Compliance Measures:

See the Compliance Measures in Section 3.1 of this Plan.

**6.3 No Release of Confidential Information**

**Policy: Subject to section 6.5 of the Code, TCPL Mainline 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 to an Affiliate in connection with an inquiry described in Section 6.3 of the Code.**

Compliance Measures:

1. TCPL will obtain written approval from a customer, or prospective customer, indicating their consent for TCPL Mainline to share Confidential Information relating to the customer or prospective customer with an Affiliate before the information is shared, unless such Confidential Information may be either disclosed to an Affiliate in connection with a disclosure required under Section 6.3 of the Code, or may be released to a Regulated Affiliate under Section 6.5 of the Code.
2. Written consent received from a customer or prospective customer will be provided by TCPL Mainline management to the Compliance Officer, who will maintain the consent documentation on file as a record of the approval. TCPL Mainline management will confirm in writing to the Compliance Officer that the Confidential Information was not shared prior to obtaining customer consent.
3. If Confidential Information is to be disclosed to an Affiliate in connection with a disclosure required under Section 6.3 of the Code, the Compliance Officer will verify the circumstances and, if appropriate, will provide an authorization in writing prior to the information being released.
4. The Senior Vice-President, Canadian and Eastern US Pipelines will provide a certificate, in the form attached as Schedule “B” to this Plan, attesting that TCPL Mainline has not released Confidential Information related to a customer or prospective customer, other than in connection with a disclosure required under Section 6.3 of the Code or allowed under Sections 6.4 and 6.5 of the Code, without receiving the prior written consent of the customer or prospective customer in accordance with applicable privacy laws, to the Compliance Officer within 60 days of the end of the previous calendar year.

5. The Compliance Officer will maintain a record of the above 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).

#### **6.4 Aggregated Confidential Information**

**Policy:** TCPL Mainline 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.

##### Compliance Measures:

1. The Senior Vice-President, Canadian and Eastern US Pipelines will provide a certificate, in the form attached as Schedule "B" to this Plan, attesting that TCPL Mainline has not disclosed Confidential Information related to a customer or prospective customer, other than in connection with a disclosure required under Section 6.3 of the Code or allowed under Sections 6.4 and 6.5 of the Code, without receiving the prior written consent of the customer or prospective customer in accordance with applicable privacy laws, to the Compliance Officer within 60 days of the end of the previous calendar year.
2. The Compliance Officer will maintain a record of the above 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).

#### **6.5 Release of Confidential Information to Regulated Affiliates**

**Policy:** TCPL Mainline may release Confidential Information on an as-needed basis, to a Regulated Affiliate that is operated by the same entity that operates TCPL Mainline, or is operated by any Affiliate of TCPL Mainline, provided that the Regulated Affiliate does not release the Confidential Information to any other entity without receiving the prior written consent of the customer.

##### Compliance Measures:

See the Compliance Measures in Section 6.3 of this Plan.

## **7 COMPLIANCE MEASURES**

### **7.1 Responsibility for Compliance**

**Policy:** TCPL Mainline shall be responsible for ensuring compliance with the Code.

Compliance Measures:

See the Compliance Measures in Section 7.2 of this Plan.

**7.2 Communication of Code**

**Policy:** TCPL Mainline shall communicate the contents of the Code, and any modifications to it from time to time, to each of its directors, officers, employees, consultants, contractors, agents and Affiliates, and make the Code available on TCPL's web site.

Compliance Measures:

1. A copy of the Code will be provided or made available to each officer and employee of TCPL on commencement of their relationship or work with TCPL.
2. All TCPL officers and employees will provide a signed acknowledgement that they have received or have access to, and are familiar with, the Code on the commencement of their relationship or work with TCPL. TCPL will maintain a record of the acknowledgements.
3. The Compliance Officer will, on an annual basis, provide copies of the Code to a senior officer of Affiliates that have or are reasonably expected to have commercial or operational relationships with TCPL Mainline.
4. On an annual basis, and within 90 days of the end of the previous calendar year, each TCPL officer and employee will confirm that they have received or have available to them a current copy of the Code, are aware of its contents, agree to abide by its requirements, and have abided by its requirements in the previous year. TCPL will maintain a record of the written acknowledgments.
5. Within 90 days of the end of the previous calendar year, the Compliance Officer will provide the Compliance Plan Committee a written report identifying which, if any, TCPL officers and employees have not acknowledged receipt or availability to them of a current copy of the Code, awareness of its contents, and agreement to abide by its requirements.
6. The Compliance Officer will post the Code and Plan on TCPL's web site.

**7.3 Retained for Numbering Consistency**

**7.4 Responsibilities of the Compliance Officer**

**Policy:** The Compliance Officer will discharge the responsibilities set out in Section 7.4 of the Code.

Compliance Measures:

1. The responsibilities of the Compliance Officer are described in Section 7.4 of the Code, as amended from time to time.
2. Within 90 days of the end of the previous calendar year, the Compliance Officer will prepare a report to the Compliance Plan Committee detailing the manner in which he/she has discharged the above responsibilities. The report will be prepared in a manner consistent with Section 7.4 of the Code. The records required to be maintained by the Compliance Officer pursuant to Section 7.4 of the Code will be retained for a period of six years in a manner sufficient to support a third party audit of the state of compliance with the Code.
3. At its next meeting following receipt of the above report, the Compliance Plan Committee will review the report. The results of the review and any recommendations by the Compliance Plan Committee for improvements to the manner in which the Compliance Officer discharges the above responsibilities will be detailed in the minutes of the meeting.
4. Any recommendations by the Compliance Plan Committee for changes to the manner in which the Compliance Officer discharges the above responsibilities will be treated as an inquiry under the Code (see Section 8).

**7.5 The Compliance Plan**

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

Compliance Measures:

1. A copy of the Plan, indicating the date of its last review, will be filed with the NEB as part of TCPL's annual Compliance Report.

**7.6 The Compliance Report**

**Policy: TCPL Mainline will prepare a Compliance Report in accordance with Section 7.6 of the Code, and file it with the NEB within 120 days of the fiscal year end of TCPL. The Compliance Report will be posted on TCPL's web site, and interested parties will be advised when the Compliance Report is available.**

Compliance Measures:

1. The Compliance Report will meet the requirements of Section 7.6 of the Code, as amended from time to time.

2. TCPL Mainline shall provide to the NEB a quarterly exception report within 60 days of each quarter-end. The report will include the following information, if applicable, for the relevant period:
  - a) a description of any material non-compliance with the Code and an explanation of steps taken to correct such non-compliance; and
  - b) a summary of disputes, complaints and inquiry activity, subject to the confidentiality requirements of section 8.1.

#### **7.7 Retained for Numbering Consistency**

#### **7.8 Retained for Numbering Consistency**

### **8 DISPUTES, COMPLAINTS AND INQUIRIES**

#### **8.1 Filing with the Compliance Officer**

**Policy:** Disputes, complaints or inquiries from within TCPL or from external parties respecting the application of, or alleged non-compliance with, the Code shall be submitted in writing to the Compliance Officer and may be made confidentially. The identity of the party making the submission to the Compliance Officer shall be kept confidential by the Compliance Officer unless the party otherwise agrees.

##### Compliance Measures:

1. The Compliance Officer will keep records of all written disputes, complaints or inquiries.
2. The Compliance Officer will ensure that appropriate instructions for sending disputes, complaints, or inquiries to the Compliance Officer are posted on TCPL's website.
3. The Compliance Officer will ensure that a description of the process for investigation of disputes, complaints or inquiries is posted on TCPL's website.

#### **8.2 Processing by TCPL Mainline**

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

**Policy:** The Compliance Officer shall acknowledge all disputes, complaints or inquiries in writing within five working days of receipt.

##### Compliance Measures:

See the Compliance Measures in Section 8.1 of this Plan.

### **8.2.2 Disposition**

**Policy:** The Compliance Officer shall respond to the dispute, complaint or inquiry within 21 working days of its receipt. The response shall include a description of the dispute, complaint or inquiry and the initial response of TCPL Mainline to the issues identified in the submission. TCPL Mainline'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 the Compliance Measures in Section 8.1 of this Plan.

### **8.3 Referral to the NEB**

**Policy:** The Compliance Officer shall ensure that instructions on how to refer disputes to the NEB are contained on the TCPL website.

#### Compliance Measures:

1. The Compliance Officer will ensure that appropriate instructions for referring disputes to the NEB are posted on TCPL's website.

## **9 NON-COMPLIANCE WITH THE CODE**

### **9.1 Retained for Numbering Consistency**

### **9.2 Retained for Numbering Consistency**



**SCHEDULE A – OFFICERS CERTIFICATE**

**OFFICER’S CERTIFICATE**

To: The National Energy Board

I, \_\_\_\_\_ of the City of \_\_\_\_\_, in the Province of Alberta, acting in my position as an officer of TransCanada PipeLines Limited (TCPL) and not in my personal capacity, to the best of my knowledge do hereby certify as follows:

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

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

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

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

**SCHEDULE B – COMPLIANCE CERTIFICATE**

To The TransCanada PipeLines Limited (TCPL) Compliance Officer and the TCPL  
Compliance Plan Committee

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

1. Section \_\_\_\_\_ of the TCPL Mainline Compliance Plan requires me to provide this  
Compliance Certificate on or before \_\_\_\_\_.
2. My position with TCPL Mainline 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 \_\_\_\_\_, TCPL Mainline has  
been in compliance with the requirements of Section \_\_\_\_\_ of the Code, with the  
exception (if any) of the items described on the attached sheet.

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

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

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

**APPENDIX 2  
CORPORATE ORGANIZATION CHART**

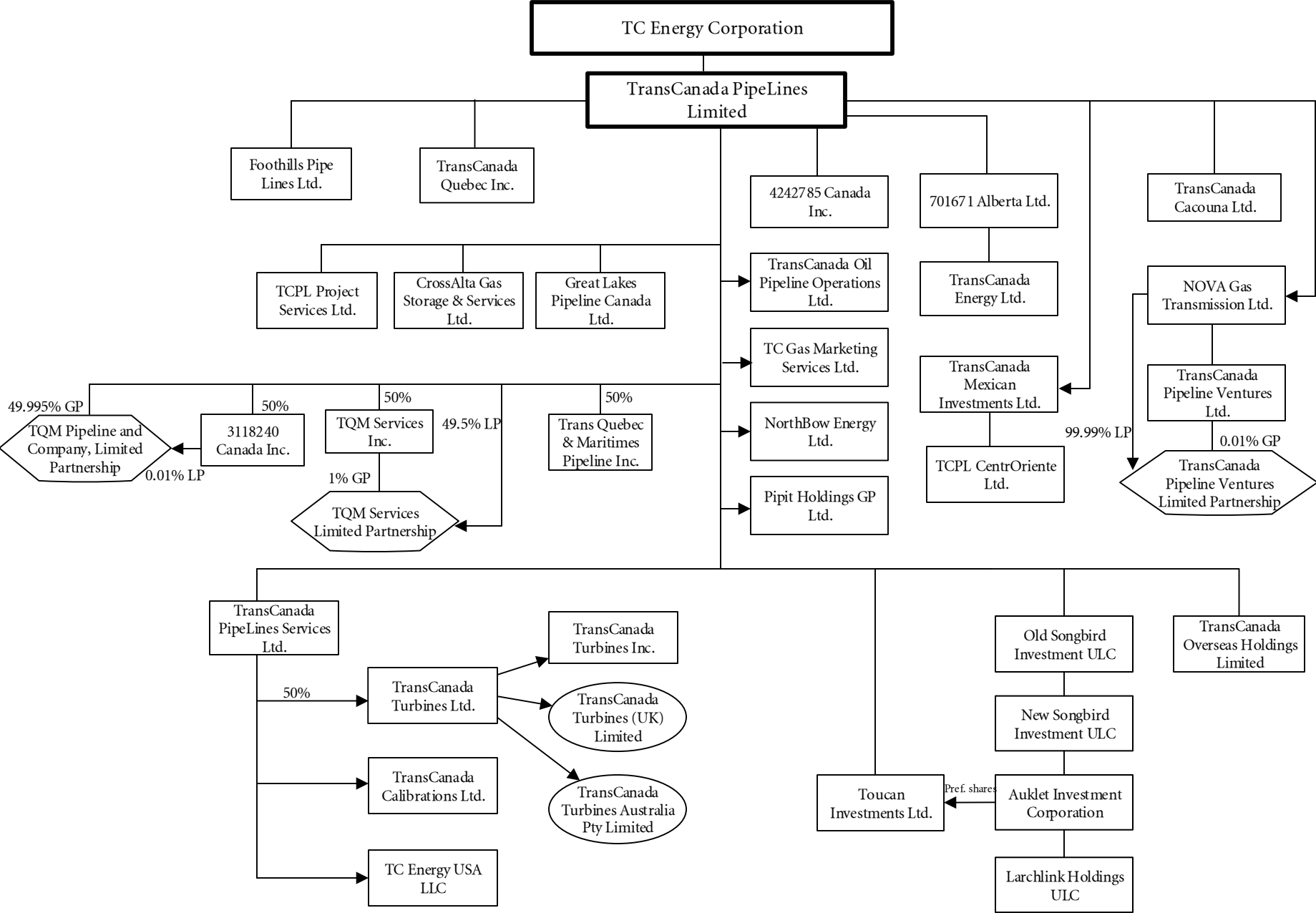
**TCPL Mainline  
Code of Conduct  
2019 Compliance Report**

Chart 1

# Organizational Chart of TC Energy Corporation and TransCanada PipeLines Limited

## Canadian Active Subsidiaries & Affiliates

100% owned unless otherwise indicated

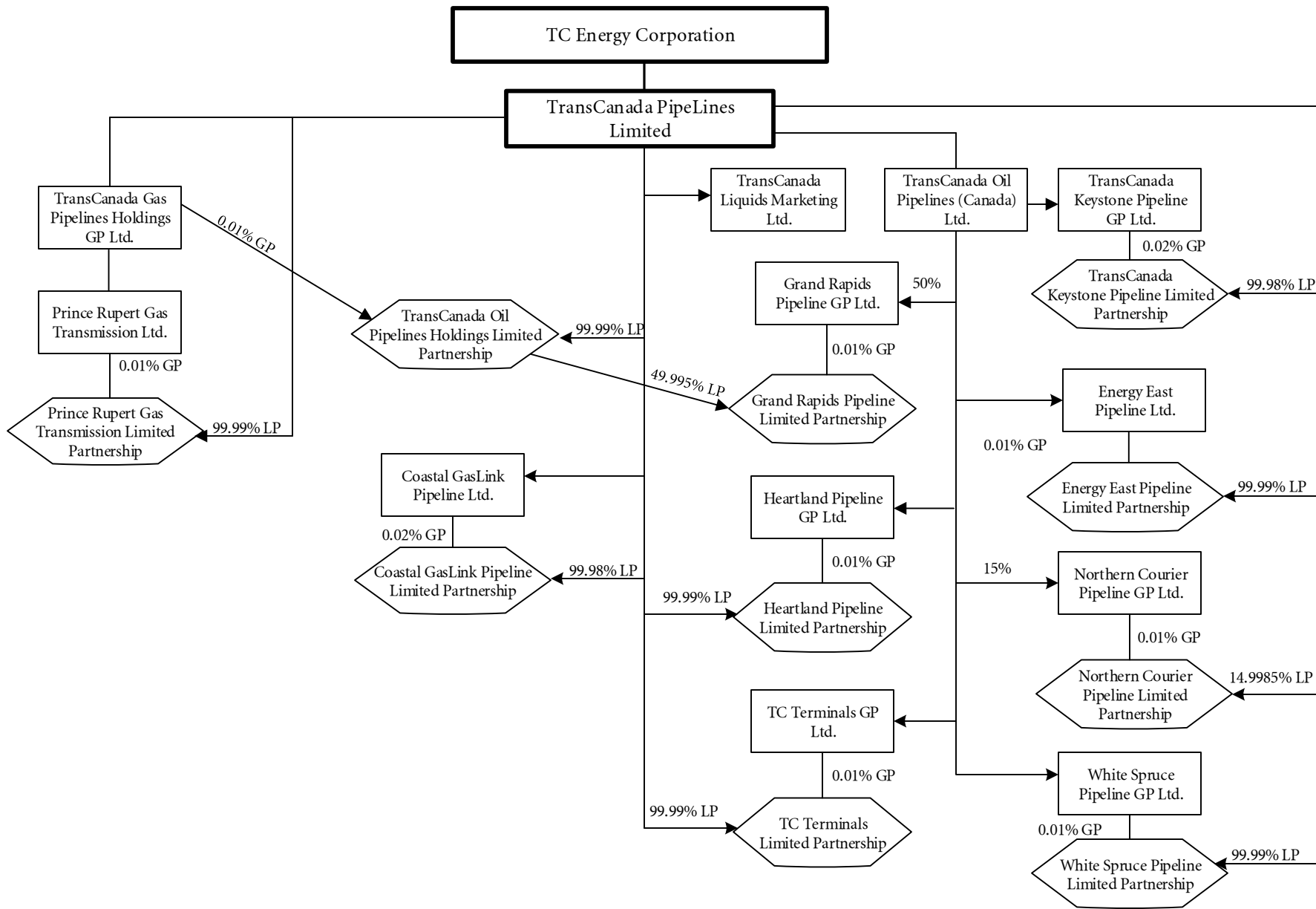


# Organizational Chart of TC Energy Corporation and TransCanada PipeLines Limited

## Canadian Active Subsidiaries & Affiliates as it relates to Prince Rupert, Coastal, TransCanada Liquids Marketing Ltd., Energy East, Grand Rapids, Heartland, Keystone, Northern Courier and TC Terminals.

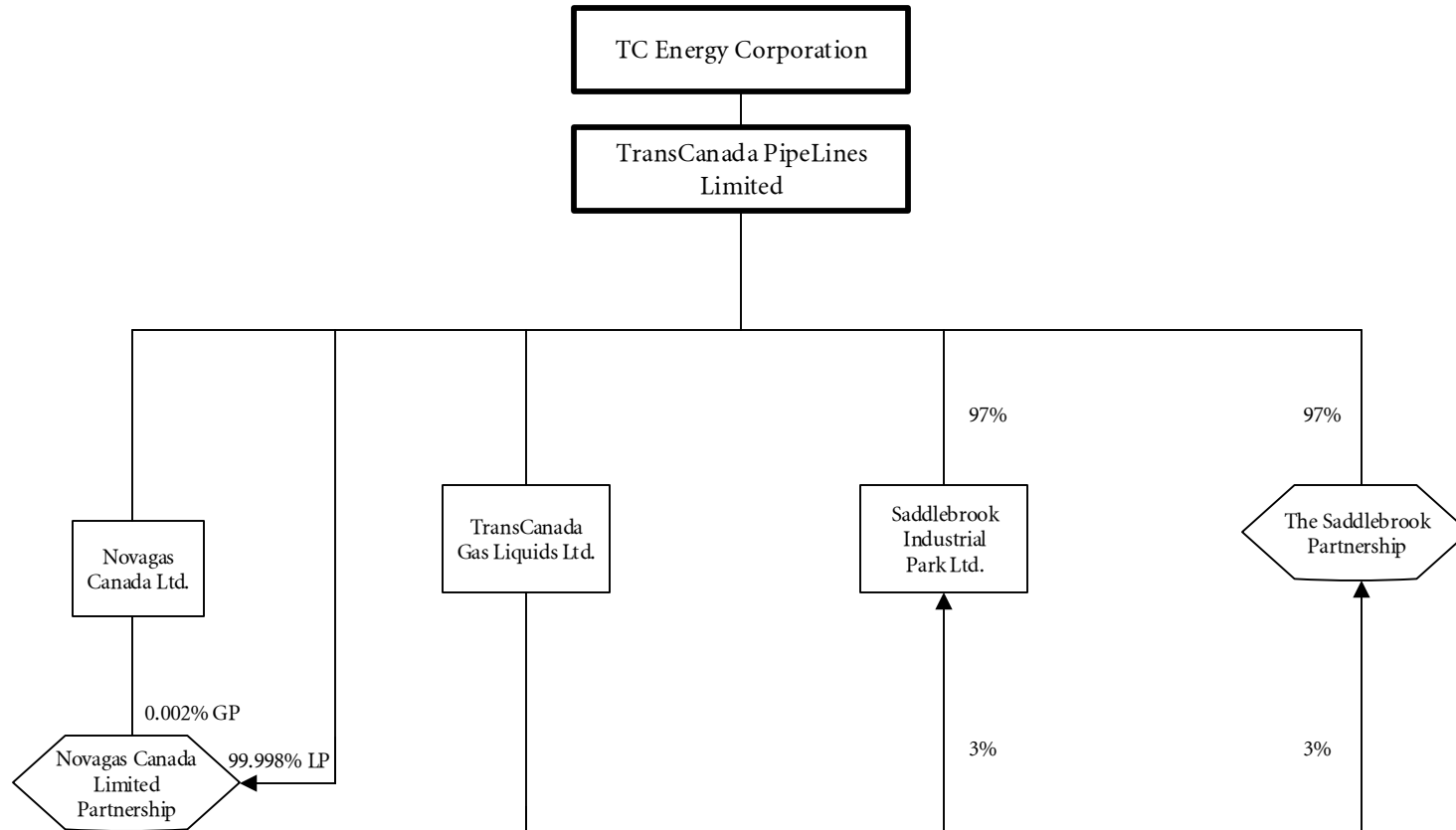
100% owned unless otherwise indicated

Chart 1A



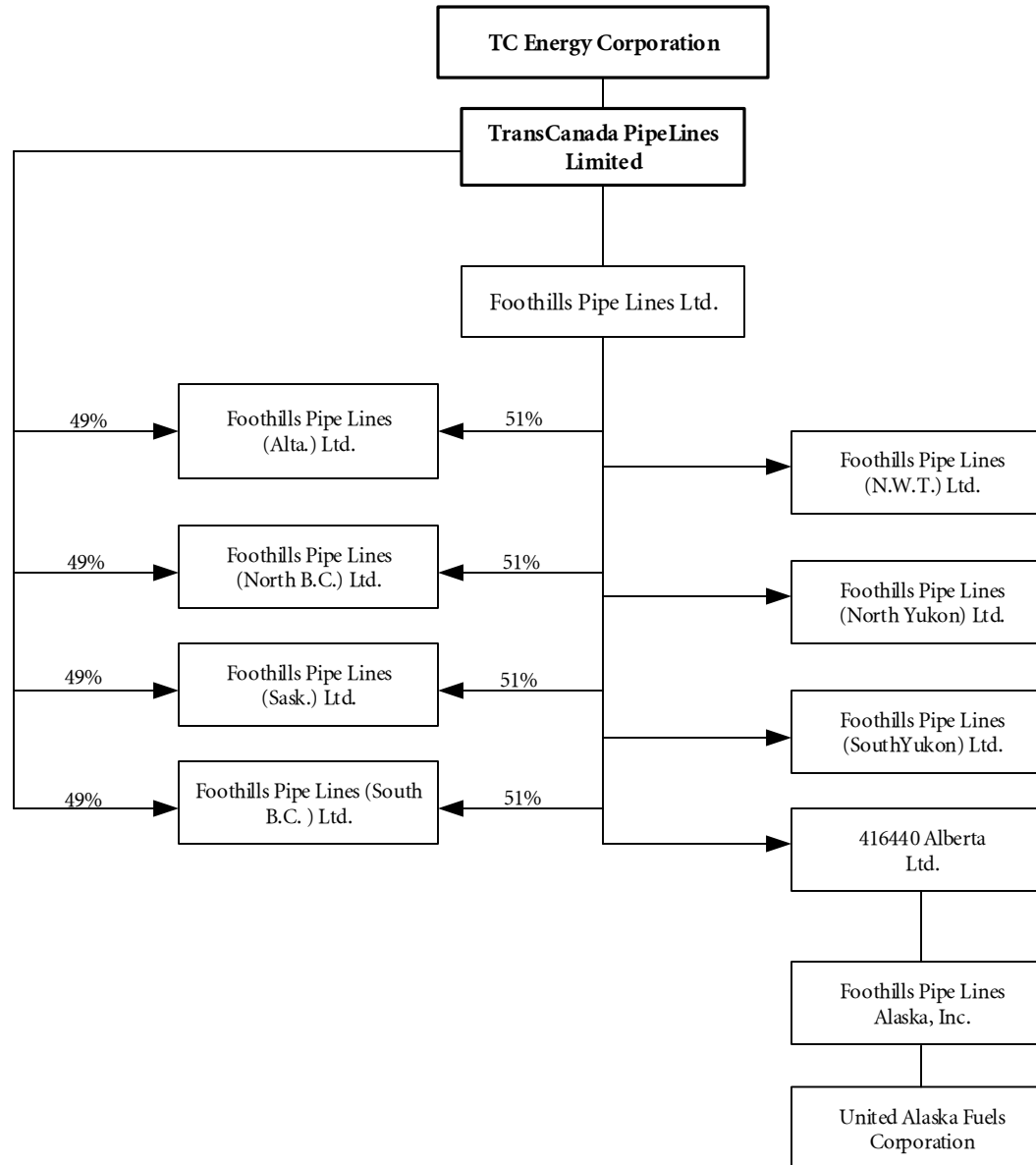
# Organizational Chart of TC Energy Corporation and TransCanada PipeLines Limited Canadian Midstream Active Subsidiaries & Affiliates

100% owned unless otherwise indicated

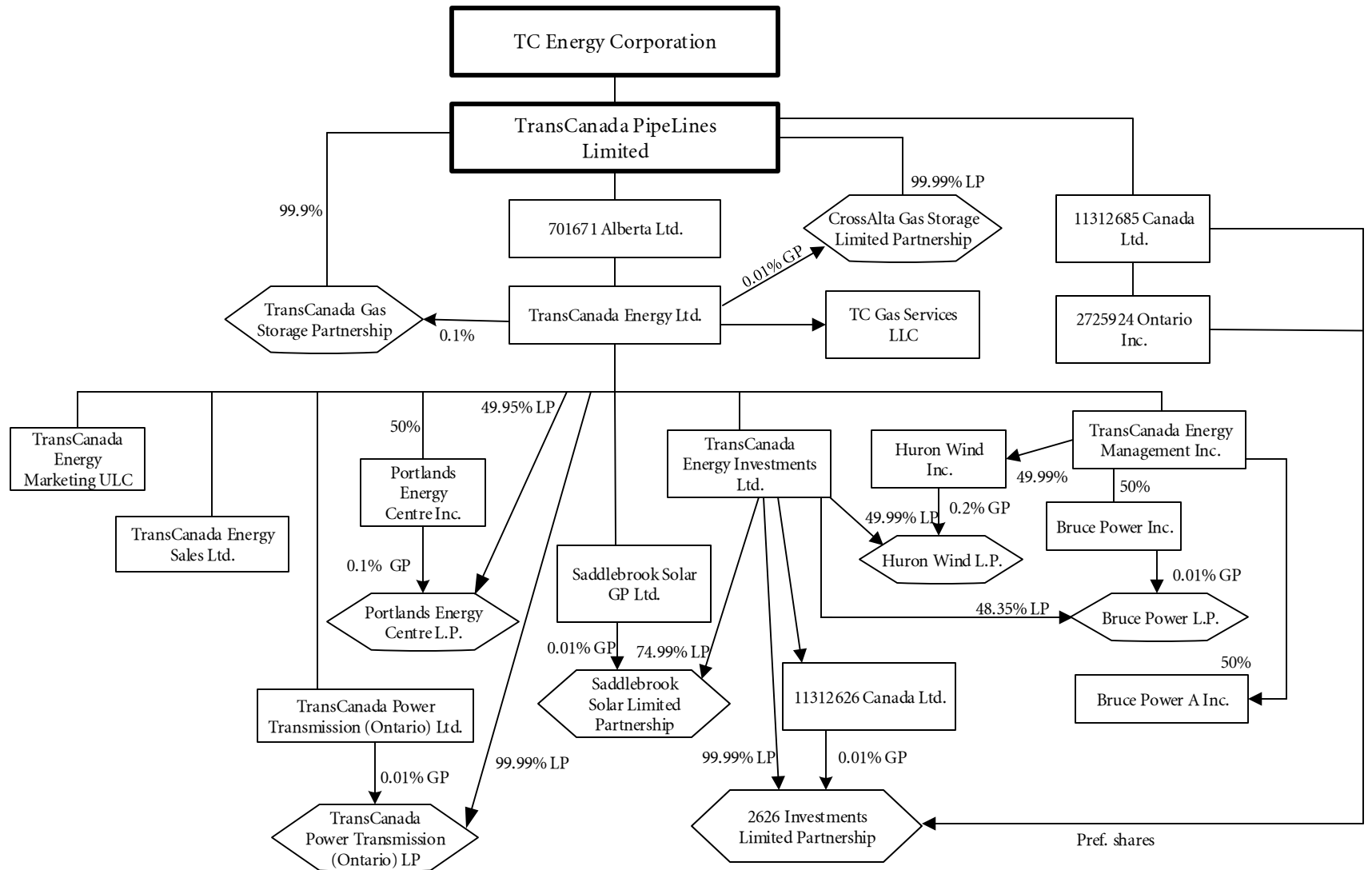


## Organizational Chart of TC Energy Corporation and TransCanada PipeLines Limited Active Subsidiaries & Affiliates of Foothills Pipe Lines Ltd.

100% owned unless otherwise indicated

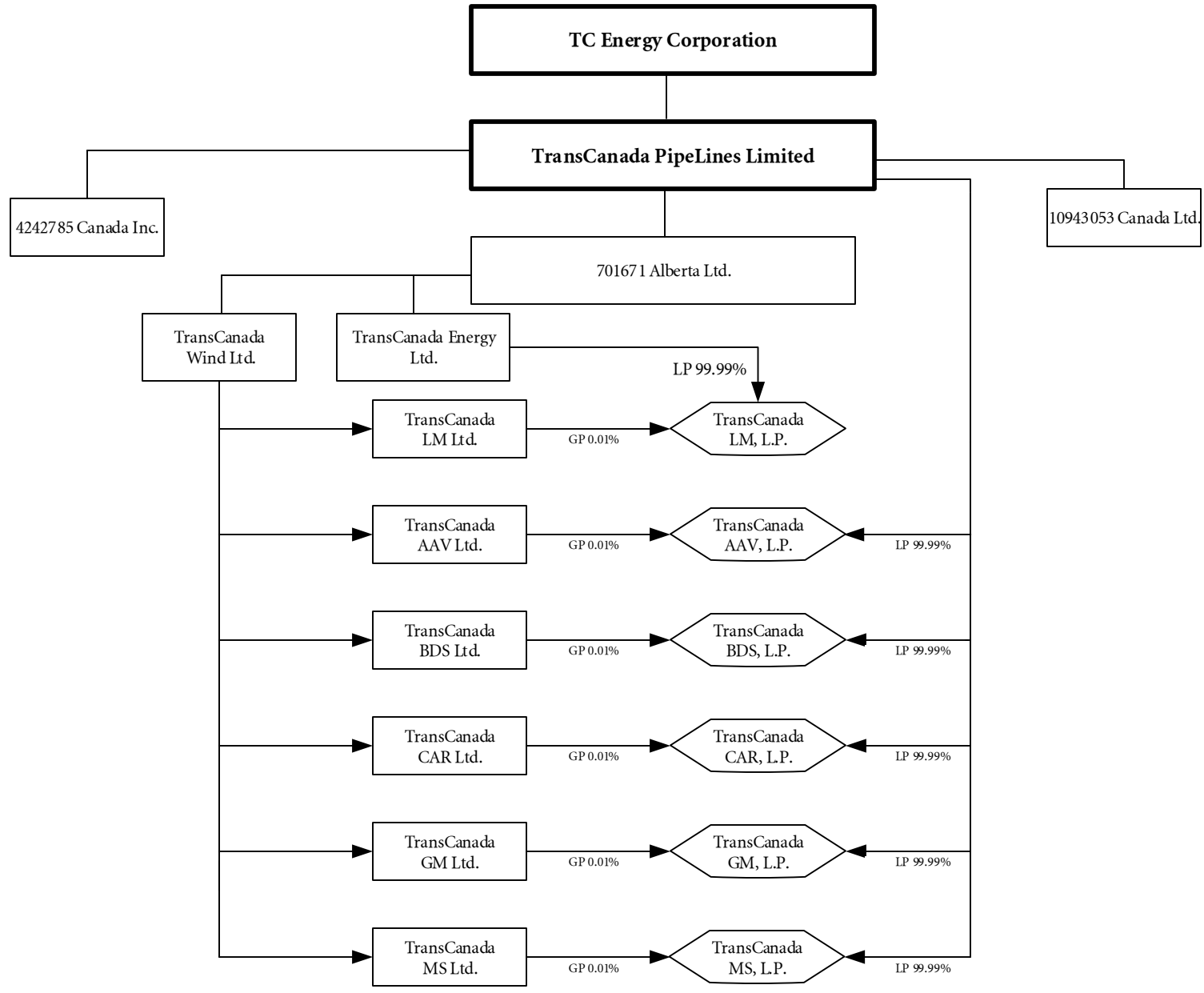


## Organizational Chart of TC Energy Corporation and TransCanada PipeLines Limited as it relates to TransCanada Energy Ltd. Active Subsidiaries & Affiliates 100% owned unless otherwise indicated

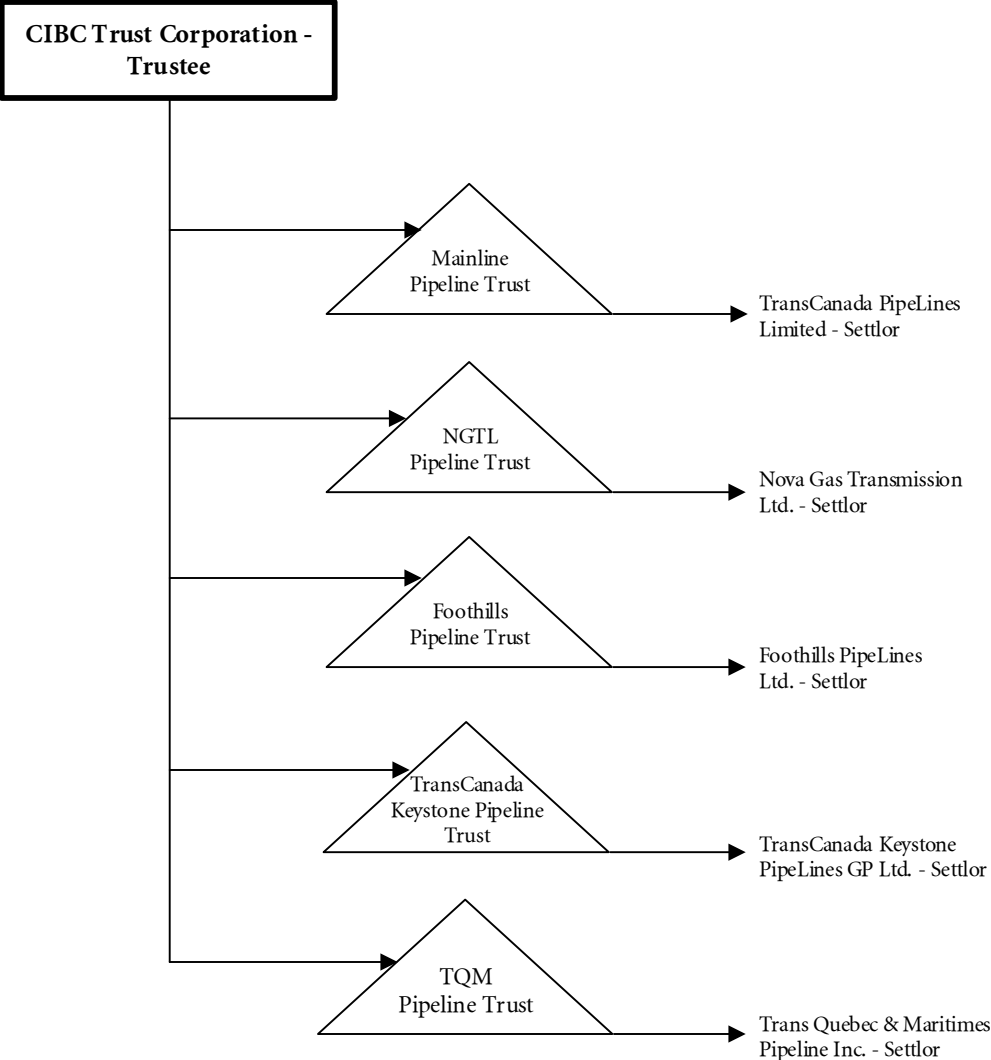




**Organizational Chart of TC Energy Corporation and TransCanada PipeLines Limited  
as it relates to TransCanada Energy Ltd.  
Cartier Wind Project  
Active Subsidiaries and Affiliates  
100% owned unless otherwise indicated**



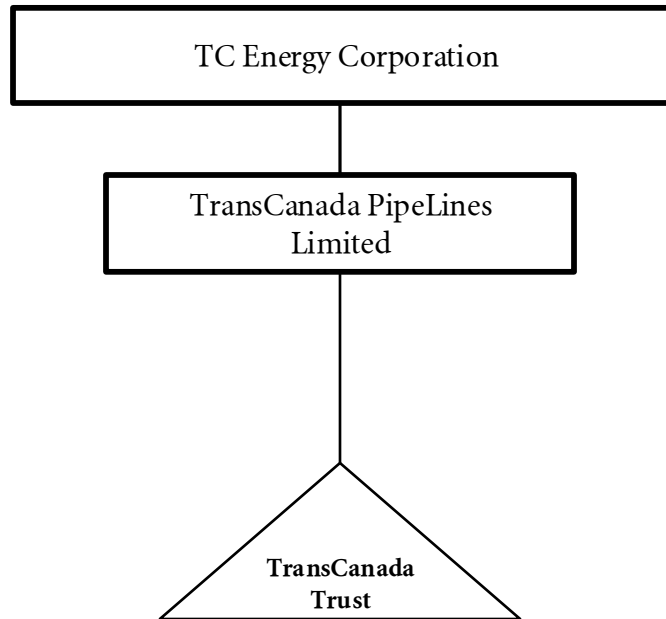
### Organizational Chart of Canadian Pipeline Trusts [all governed by the laws of Alberta]



Trusts formed for pipe abandonment costs (as mandated by the National Energy Board).

**Organizational Chart of TC Energy Corporation and TransCanada PipeLines Limited  
Canadian Active Subsidiaries & Affiliates as it relates to  
Canadian Financing.**

100% owned unless otherwise indicated



### Organizational Chart of TC Energy Corporation, TransCanada PipeLines Limited and TransCanada PipeLine USA Ltd. Canada/United States Active Subsidiaries & Affiliates

100% owned unless otherwise indicated

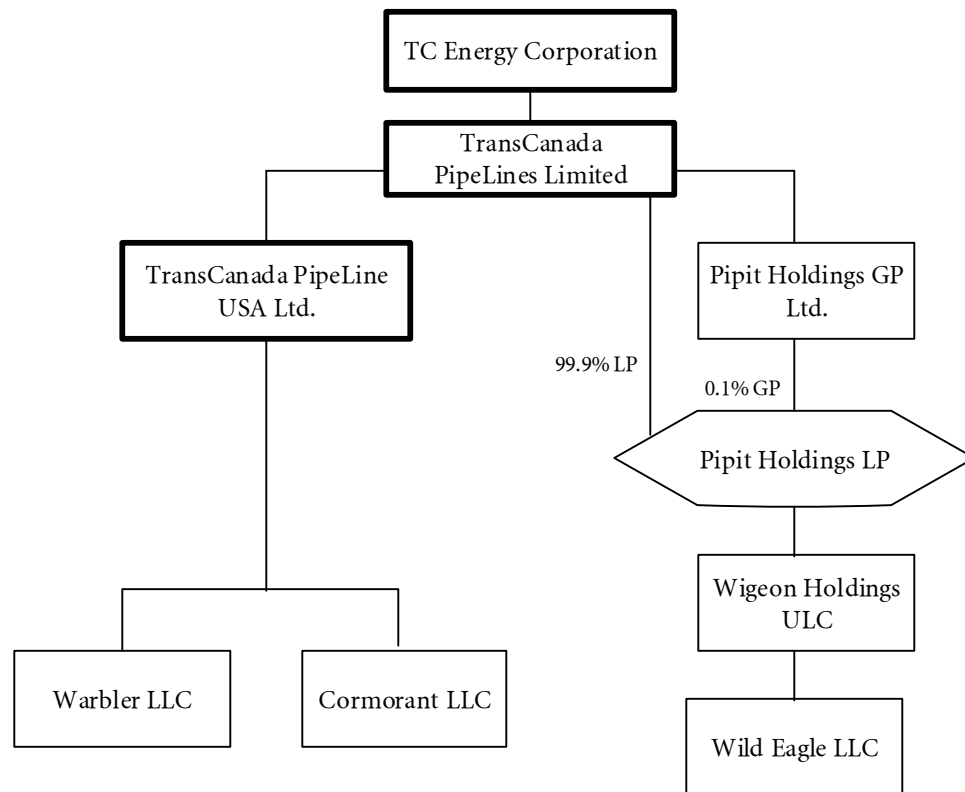
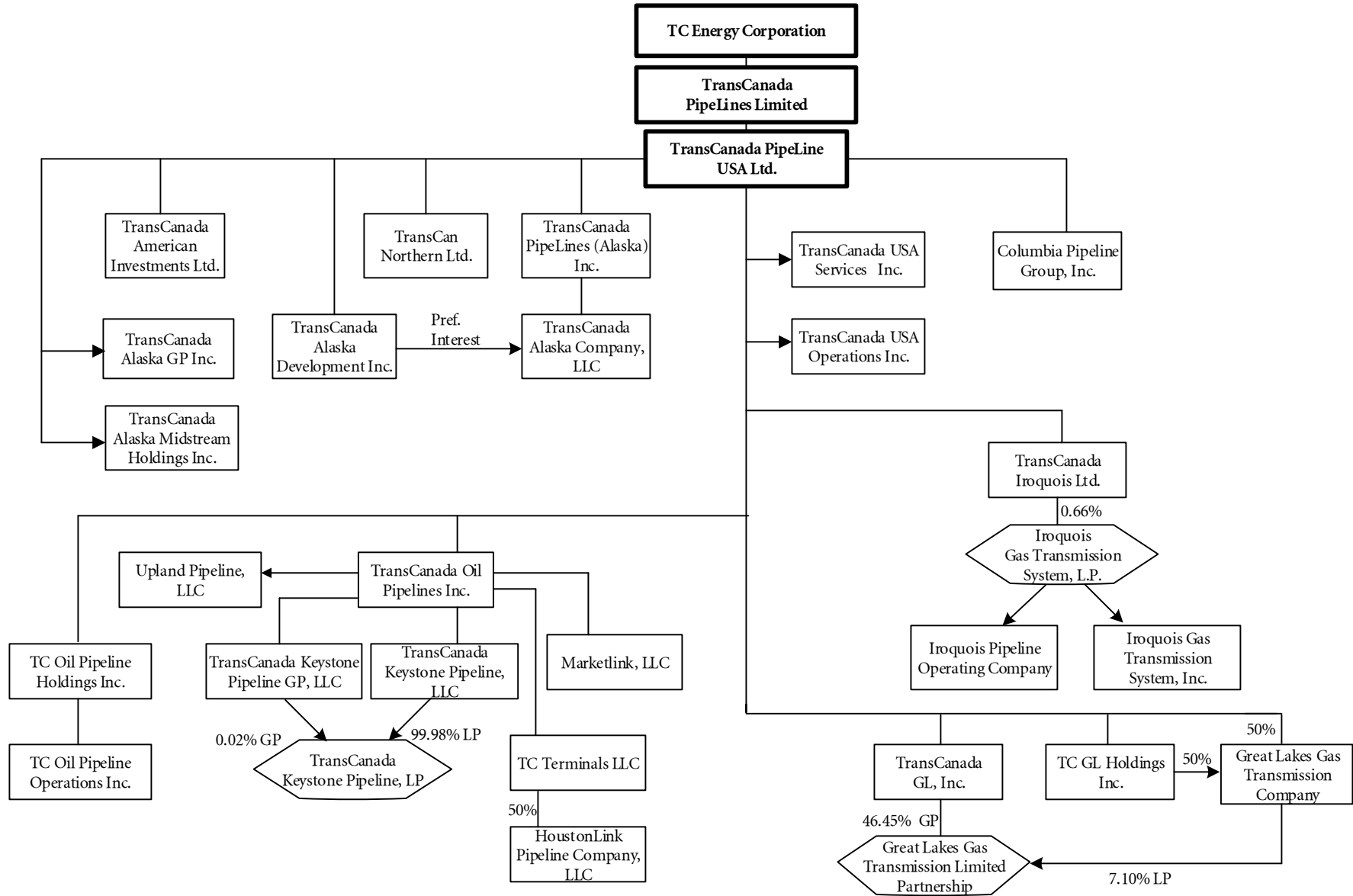


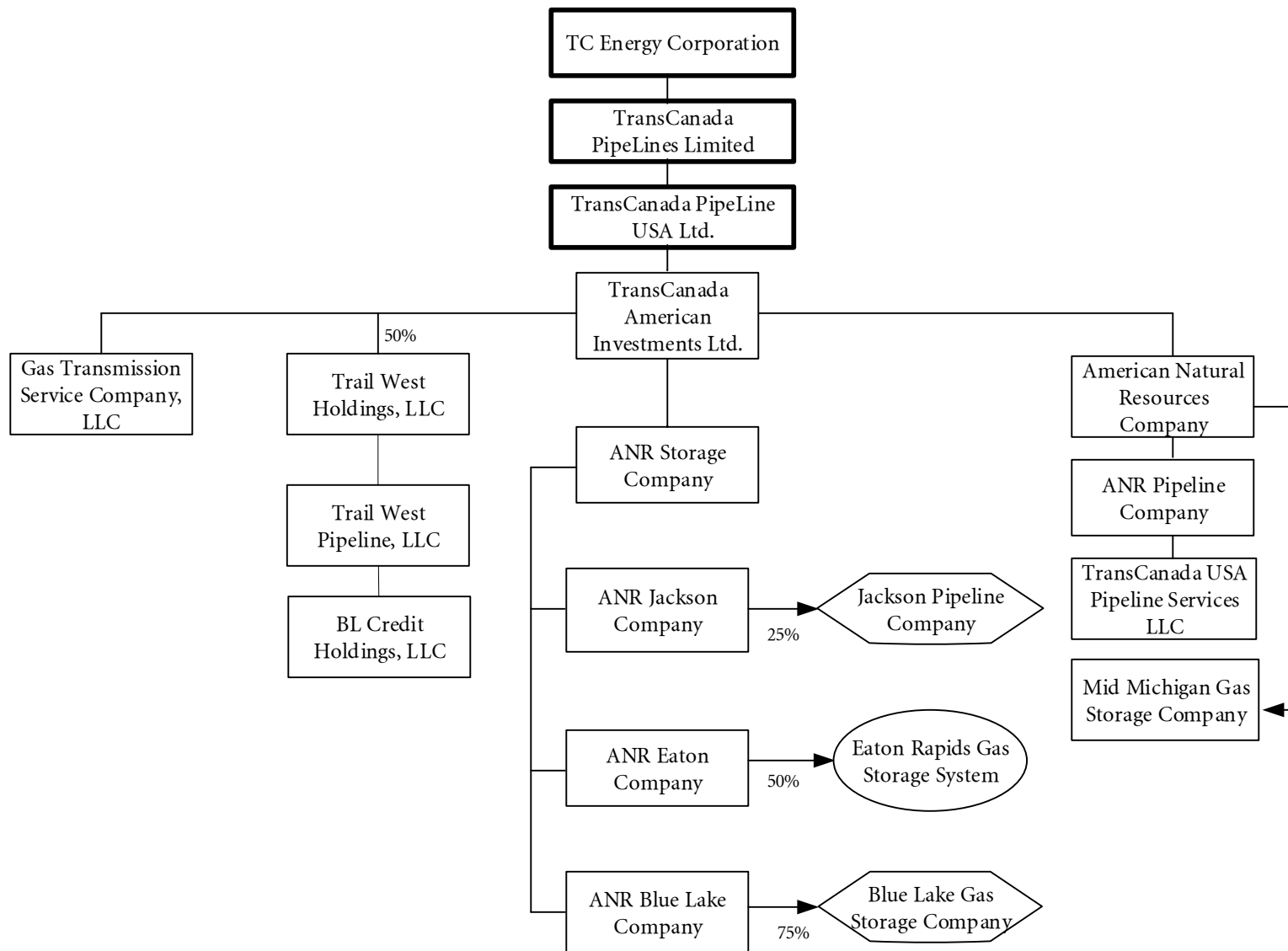
Chart 2

**Organizational Chart of TC Energy Corporation and TransCanada PipeLines Limited  
United States Active Pipeline Subsidiaries & Affiliates  
(TransCanada PipeLine USA Ltd.)**

100% owned unless otherwise indicated

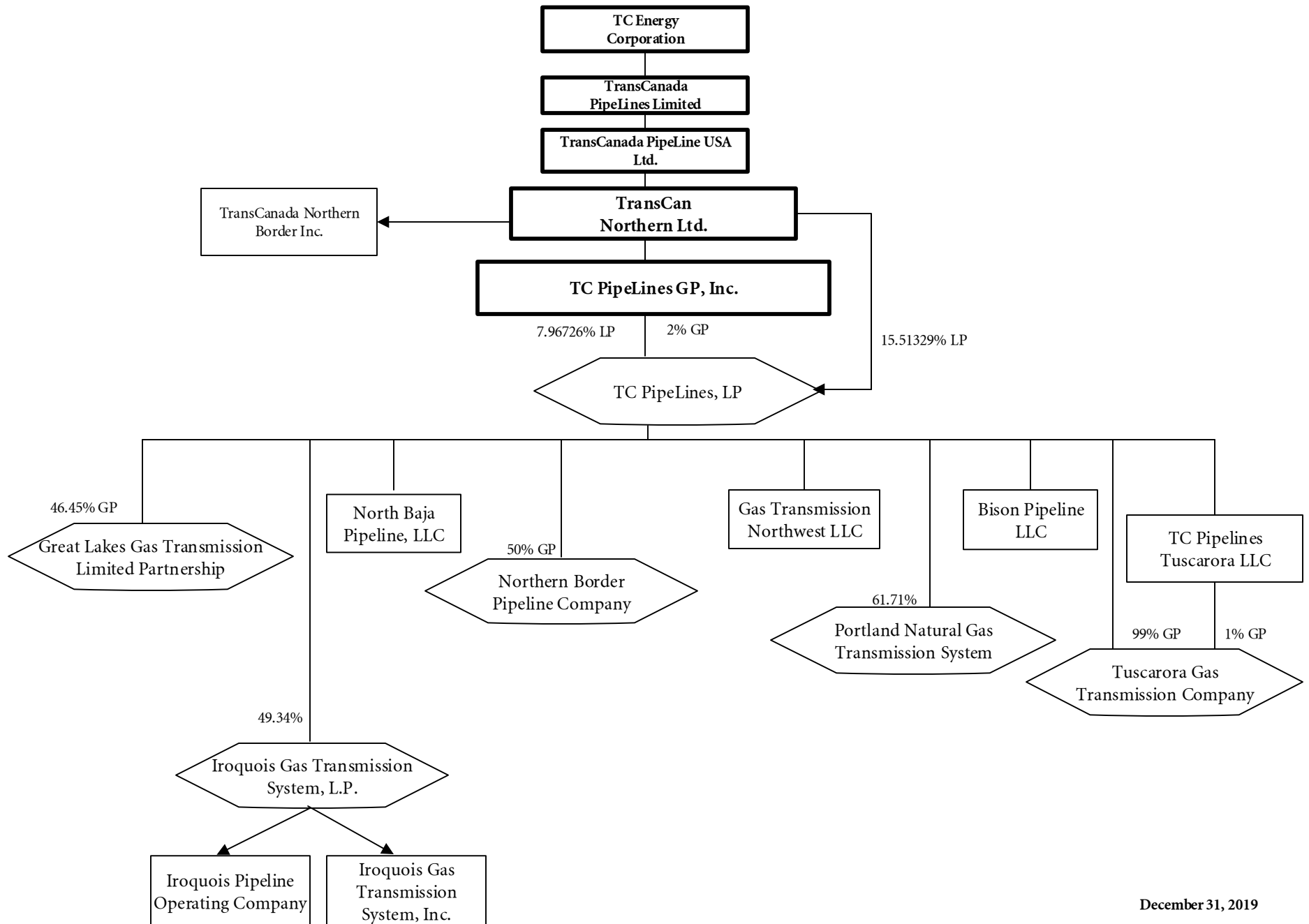


**Organizational Chart of TC Energy Corporation and TransCanada PipeLines Limited**  
**United States Active Subsidiaries & Affiliates**  
**(as it relates to TransCanada American Investments Ltd.)**  
 100% owned unless otherwise indicated

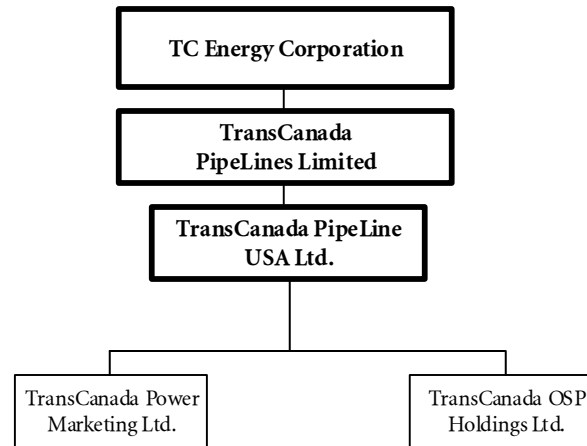


## Organizational Chart of TC Energy Corporation and TransCanada PipeLines Limited Active Subsidiaries & Affiliates of TransCan Northern Ltd. and TC PipeLines, LP

100% owned unless otherwise indicated



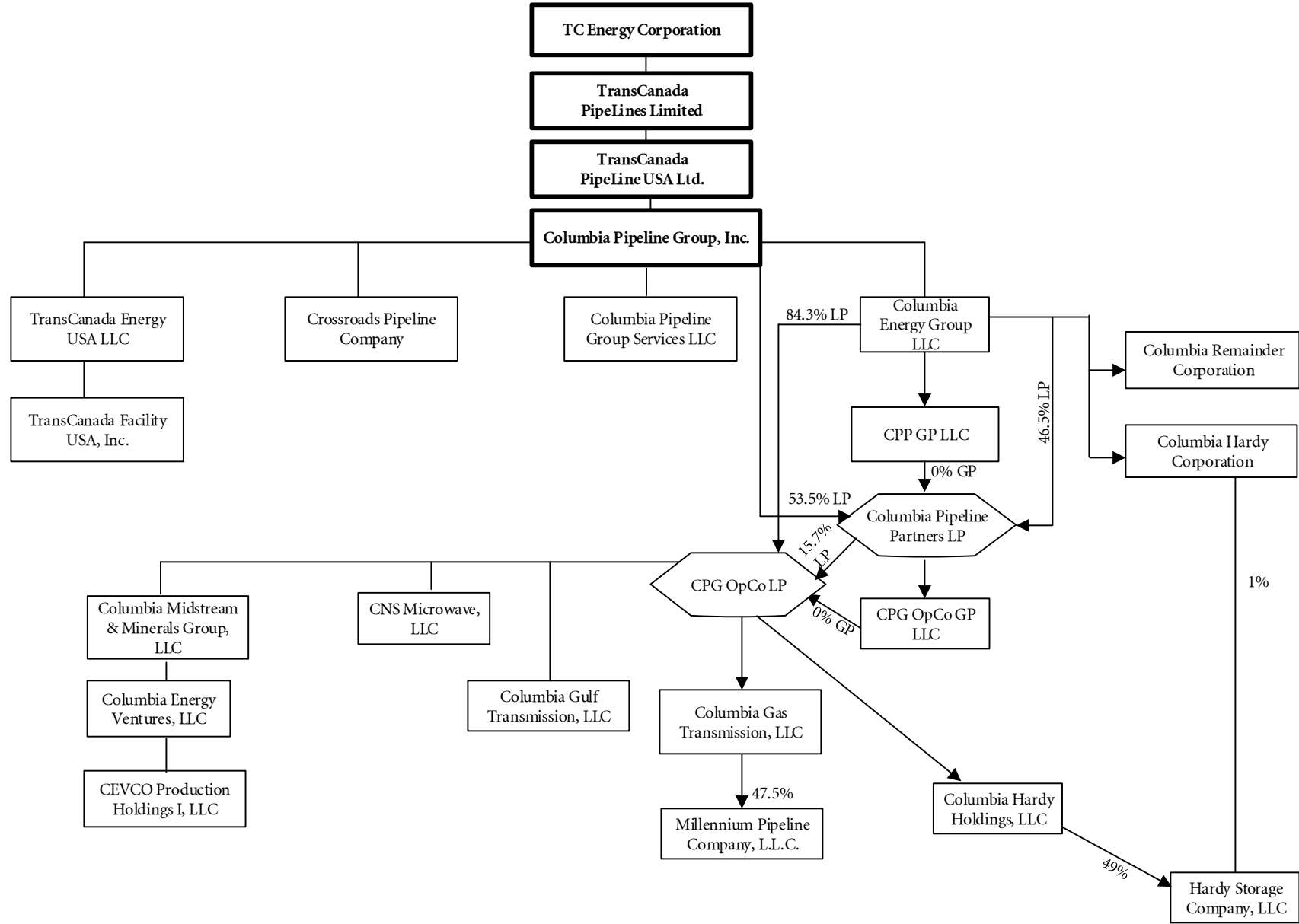
**Organizational Chart of TC Energy Corporation and TransCanada PipeLines Limited  
United States Active Energy Subsidiaries & Affiliates  
(TransCanada PipeLine USA Ltd. and TransCanada Energy USA, Inc.)  
100% owned unless otherwise indicated**





# Corporate Organizational Chart of TransCanada PipeLines Limited as it pertains to the Columbia Pipeline Group

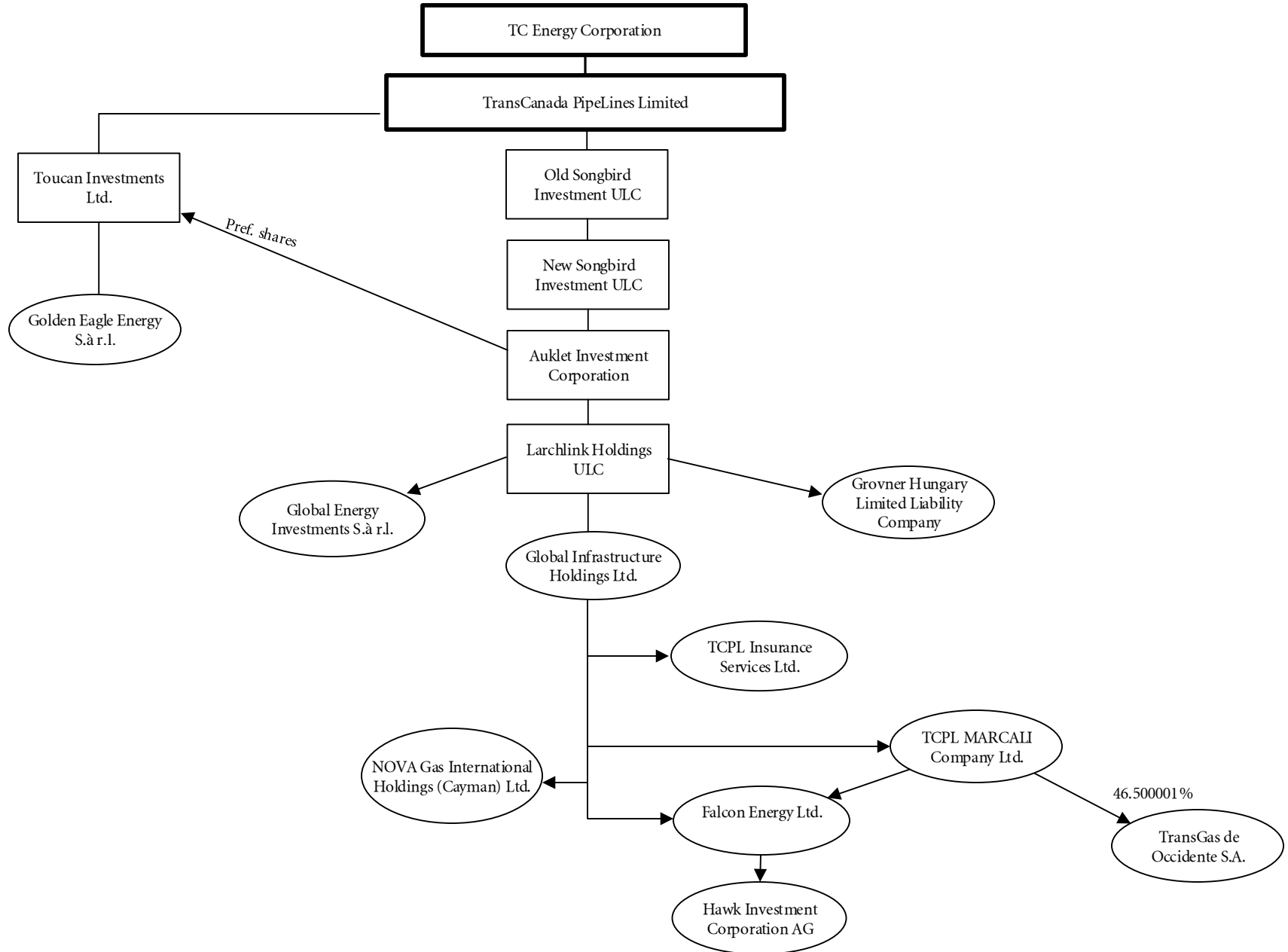
100% owned unless otherwise indicated



## Organizational Chart of TC Energy Corporation and TransCanada PipeLines Limited Certain International Active Subsidiaries & Affiliates

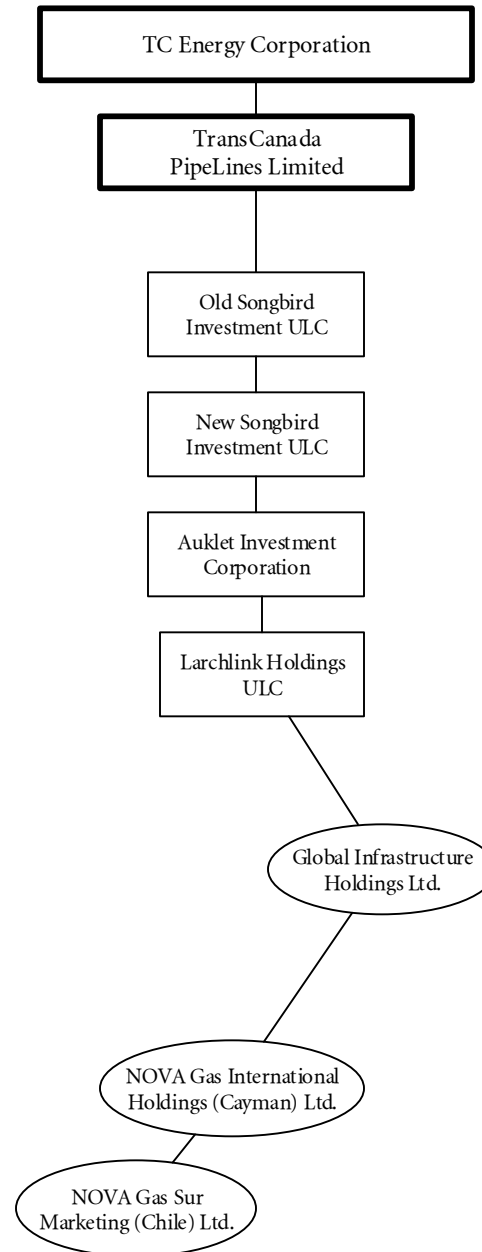
[Excludes International Subsidiaries previously held by NOVA Gas International Ltd.]

100% owned unless otherwise indicated



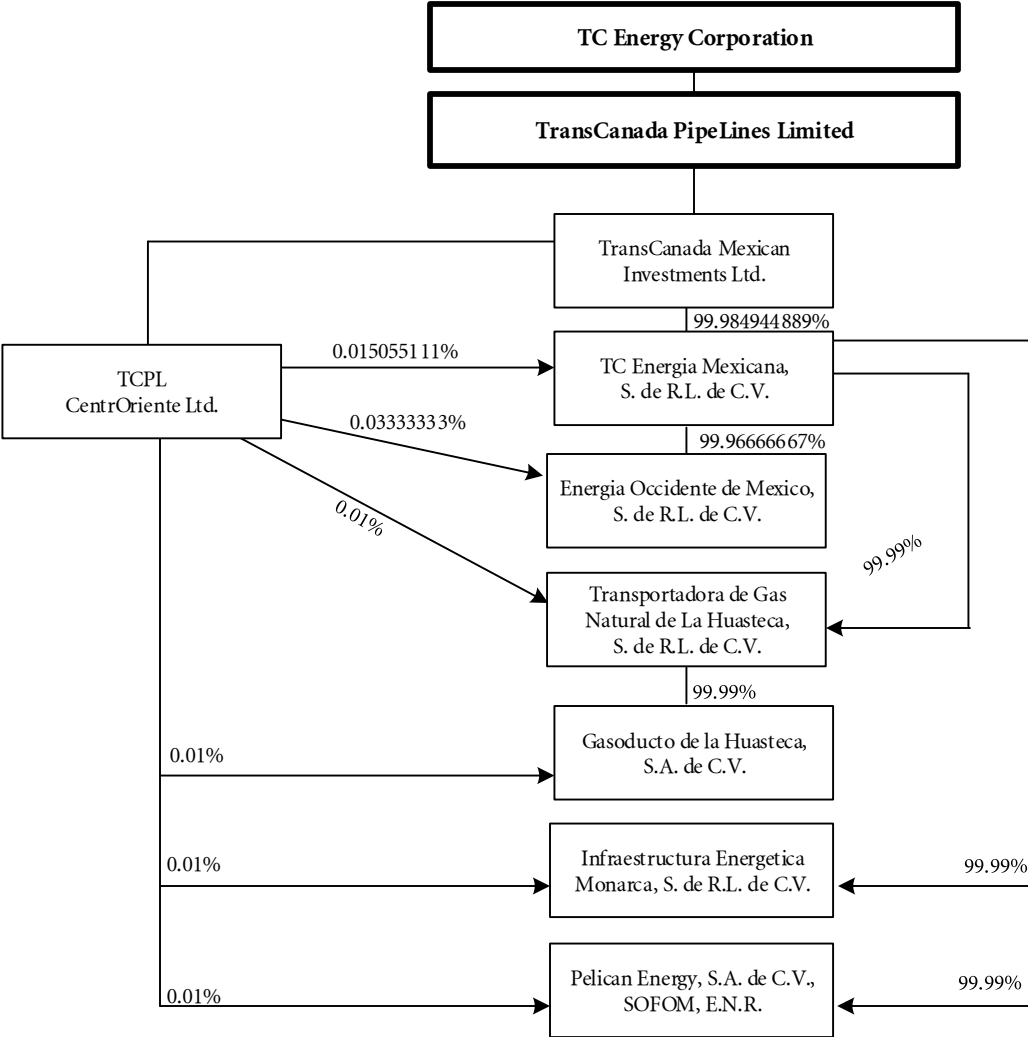
### Organizational Chart of TC Energy Corporation and TransCanada PipeLines Limited International Related Active Subsidiaries & Affiliates

100% owned unless otherwise indicated



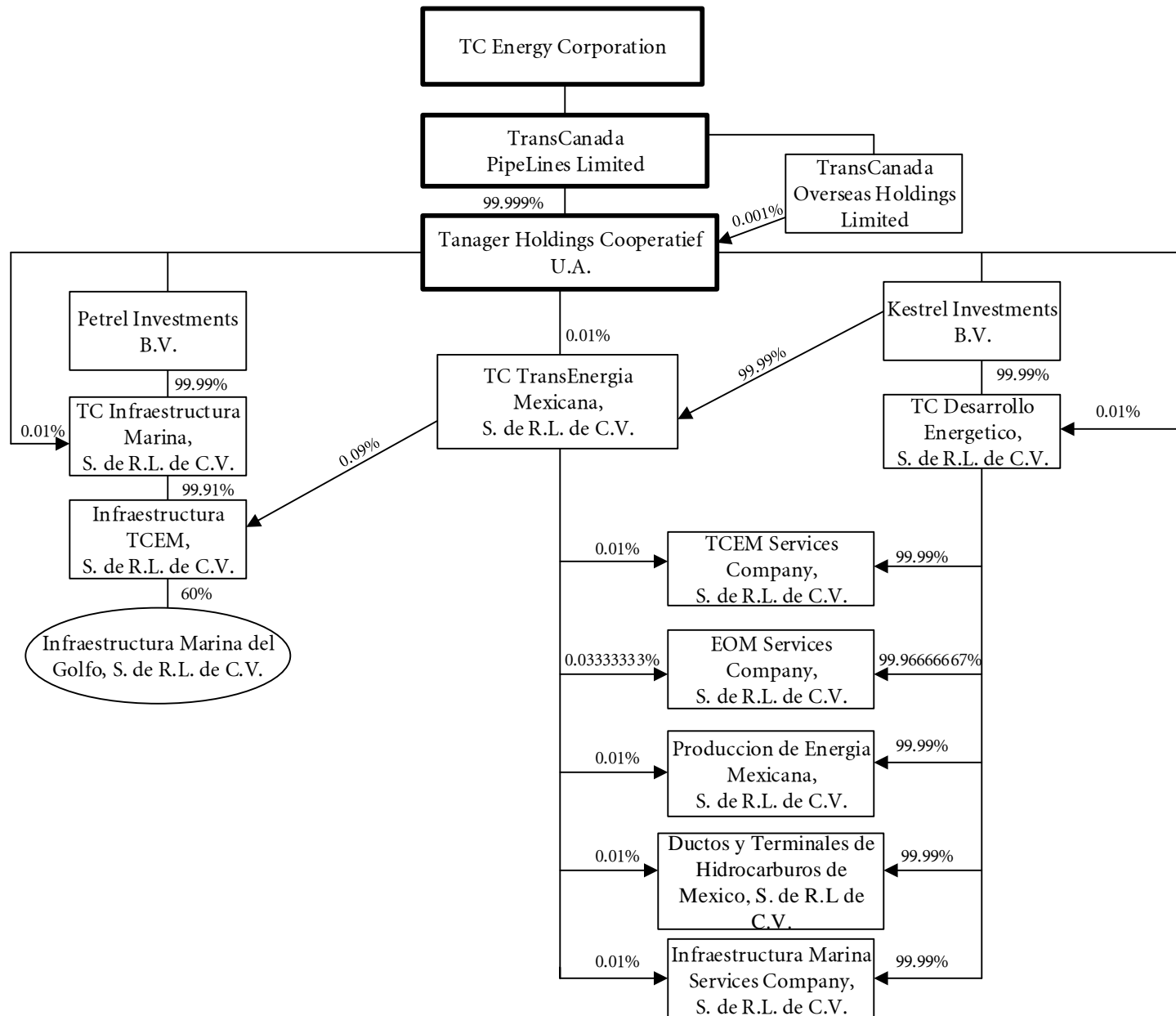
**Organizational Chart of TC Energy Corporation and  
TransCanada PipeLines Limited  
Mexican Active Subsidiaries and Affiliates of  
TransCanada Mexican Investments Ltd.**

100% owned unless otherwise indicated



### Organizational Chart of TC Energy Corporation and TransCanada PipeLines Limited Dutch and Mexican Active Subsidiaries & Affiliates of Tanager Holdings Cooperatief U.A.

100% owned unless otherwise indicated



**APPENDIX 3  
OFFICERS AND DIRECTORS OF TCPL**

**TCPL Mainline  
Code of Conduct  
2019 Compliance Report**

**DIRECTORS/OFFICERS REPORT**

**TransCanada PipeLines Limited**

**Directors:**

Stephan Cretier  
Russell K. Girling  
S. Barry Jackson  
Randy Limbacher  
John E. Lowe  
Una Power

Mary Pat Salomone  
Indira V. Samarasekera  
D. Michael G. Stewart  
Siim A. Vanaselja  
Thierry Vandal  
Steven W. Williams

**Officers:**

Russell K. Girling  
Siim A. Vanaselja  
Stanley G. Chapman III

Wendy L. Hanrahan

Donald R. Marchand

Paul E. Miller

Tracy A. Robinson

Gloria L. Hartl  
Joel E. Hunter  
Christine R. Johnston

Leslie C. Kass  
Patrick M. Keys

G. Glenn Menuz  
Francois L. Poirier

Chief Executive Officer, President  
Chair of the Board  
Executive Vice-President and President,  
U.S. Natural Gas Pipelines  
Executive Vice-President, Corporate  
Services  
Executive Vice-President and Chief  
Financial Officer  
Executive Vice-President, Technical Centre  
and Technical Centre and President, Liquids  
Pipelines  
Executive Vice-President and President,  
Canadian Natural Gas Pipelines  
Vice-President, Risk  
Senior Vice-President, Capital Markets  
Vice-President, Law and Corporate  
Secretary  
Senior Vice-President, Technical Centre  
Executive Vice-President, Stakeholder  
Relations and General Counsel  
Vice-President, Controller  
Executive Vice-President, Corporate  
Development and Strategy, and President,  
Power & Storage and Mexico

**APPENDIX 4**  
**TCPL MAINLINE AFFILIATE TRANSACTIONS**

**TCPL Mainline**  
**Code of Conduct**  
**2019 Compliance Report**



## **LIST OF AFFILIATES**

The following list identifies the Affiliates with whom TCPL Mainline transacted business during the 2019 Reporting Period. The list includes the Affiliates' business addresses, the Affiliates officers and directors (as of December 31, 2019) and a description of the Affiliates' business activities.

1. **NOVA Gas Transmission Ltd.**  
450 – 1<sup>st</sup> Street SW  
Calgary, Alberta T2P 5H1

**Directors:**

Patrick M. Keys  
Richard J. Prior

**Officers:**

Richard J. Prior	President
Leslie C. Kass	Vice-President
Sonya Kirby	Vice-President
Donald R. Marchand	Executive Vice President, Chief Financial Officer
M. Catharine Davis	Chief Compliance Officer
Penny E. Favel	Vice-President
Gloria L. Hartl	Vice-President, Risk Management
Dennis P. Hebert	Vice-President, Taxation
R. Ian Hendy	Vice-President and Treasurer
Joel E. Hunter	Vice-President, Finance
Andrea E. Jalbert	Vice-President, Supply Chain
Christine R. Johnston	Vice-President, Law and Corporate Secretary
Patrick M. Keys	General Counsel, Executive Vice-President
Jawad A. Masud	Vice-President
G. Glenn Menuz	Vice President, Controller
Terri L. Steeves	Vice-President
Jimmie J. White	Vice-President
Jane M. Brindle	Assistant Secretary

**Description of Business:**

NOVA Gas Transmission Ltd. is a natural gas transmission company.

2. **TransCanada Calibrations Ltd.**  
Box 654  
Ile des Chenes, Manitoba, R0A 0T0

**Directors:**

Terry J. Bennett  
Andrea E. Jalbert

**Officers:**

Garnet Grudeski	President
Jane Brindle	Assistant Secretary
Dennis P. Hebert	Vice-President, Taxation
Christine R. Johnston	Vice President, Law and Corporate Secretary

**Description of Business:**

Service and maintenance of gas measurement instrumentation, including the calibration and certification of gas measurement meters.

**3. Great Lakes Gas Transmission Company**  
700 Louisiana, Suite 700  
Houston, Texas, 77002-2700

**Directors:**

Stanley G. Chapman III  
Jon A. Dobson  
Joshua Gibbon

**Officers:**

Stanley G. Chapman III	President
Jasmin Bertovic	Vice-President
Burton D. Cole	Vice-President
James R. Eckert	Vice-President, U.S. Gas Operations
Joshua Gibbon	Vice-President
R. Ian Hendy	Vice-President and Treasurer
Joel E. Hunter	Vice-President
Christine R. Johnston	Vice-President and Assistant Secretary
Russell A. Mahan	Vice-President, U.S. Business Development
John J. McWilliams	Vice-President
Millie Moran	Vice-President, Commercial Operations
William (Chuck) C. Morris	Vice-President, Finance
James (Matt) M. Parks	Vice-President
Nancy F. Priemer	Vice-President, Financial Services
Wendy Straatmann	Vice-President
Troy Tally	Vice-President
Wendy N. West	Vice-President, Safety, Quality & Compliance
Alisa Williams	Vice-President, U.S. Taxation
Nathaniel A. Brown	Controller
Jon A. Dobson	Corporate Secretary

**Description of Business:**

Operating Company. Manages the business of the Great Lakes Gas Transmission Company Limited Partnership.

4. **TransCanada Gas Storage Partnership**  
450 – 1<sup>st</sup> Street SW  
Calgary, Alberta T2P 5H1

TransCanada Gas Storage Partnership is a general partnership

**Managing Partner:** TransCanada Energy Ltd.:

**Directors:**

Sean M. Brett  
Patrick M. Keys

**Officers:**

Sean M. Brett	President
Gloria L. Hartl	Vice-President, Risk Management
Dennis P. Hebert	Vice-President, Taxation
R. Ian Hendy	Vice-President and Treasurer
Joel E. Hunter	Vice-President, Finance
Victoria C. Marselle	Vice President
G. Glenn Menuz	Vice-President and Controller
Francois L. Poirier	Vice-President
Fareen N. Sunderji	Vice-President
Terry J. Bennett	Vice President
Jane M. Brindle	Assistant Secretary
Christine R. Johnston	Vice-President, Law and Corporate Secretary

**Description of Business:**

Natural gas storage and related activities. Storage facility located in Edson, Alberta.

5. **TransCanada Turbines Ltd.**  
998 Hamilton Boulevard NE  
Airdrie, Alberta T4A 0K8

**Directors:**

Terry J. Bennett  
Nicholas Jay Blaskoski  
George A. Brown  
Tony Dinozzi  
Bryce A. Lord  
Chris Whitelaw

**Officers:**

Steven M. Caldwell	Vice-President, Operations
Steven Keith Luft	Vice-President, Corporate, General Counsel
Daniel J.B. Simonelli	Secretary, President, Chief Operating Officer
Darcy D. Simonelli	Vice-President, Strategy and Business Development
Eddy Stitt	Senior Vice-President, Sales & Service

**Description of Business:**

Overhaul and repair of gas turbines.

6. **TransCanada Energy Ltd.**  
450 – 1<sup>st</sup> Street SW  
Calgary, Alberta T2P 5H1

**Directors:**

Sean M. Brett  
Patrick M. Keys

**Officers:**

Sean M. Brett	President
Gloria L. Hartl	Vice-President, Risk Management
Dennis P. Hebert	Vice-President, Taxation
R. Ian Hendy	Vice-President and Treasurer
Joel E. Hunter	Vice-President, Finance
Victoria C. Marselle	Vice President
G. Glenn Menuz	Vice-President and Controller
Francois L. Poirier	Vice-President
Fareen N. Sunderji	Vice-President
Terry J. Bennett	Vice President
Jane M. Brindle	Assistant Secretary
Christine R. Johnston	Vice-President, Law and Corporate Secretary

**Description of Business:**

Acquisition, development, construction, ownership and operation of electrical power generation plants, the purchase and marketing of electricity.

7. **Trans Quebec & Maritimes Pipeline Inc.**  
450 – 1<sup>st</sup> Street SW  
Calgary, Alberta T2P 5H1

**Directors:**

Etienne Champagne  
Sarah Gendron  
Sophie Lussier  
Richard J. Prior  
Vincent Regnault  
Terri L. Steeves  
Stephanie E. Wilson

**Officers:**

Sophie Lussier	General Manager
Leslie C. Kass	Vice-President
Dennis P. Hebert	Vice-President, Taxation
William (Chuck) C. Morris	Chief Financial Officer
Ravina Mann	Secretary
Etienne Champagne	Chief Executive Officer

**Description of Business:**

Operation of a natural gas pipeline.

8. **Foothills Pipe Lines Ltd.**  
450 – 1<sup>st</sup> Street SW  
Calgary, Alberta T2P 5H1

**Directors:**

Leslie C. Kass  
Patrick M. Keys  
Richard J. Prior

**Officers:**

Richard J. Prior	President and Chief Executive Officer
Penny E. Favel	Vice-President
Gloria L. Hartl	Vice-President, Risk Management
Dennis P. Hebert	Vice-President, Taxation
R. Ian Hendy	Vice-President and Treasurer
Joel E. Hunter	Vice-President, Finance
Leslie C. Kass	Vice-President
Sonya Kirby	Vice-President
Jawad A. Masud	Vice-President
G. Glenn Menuz	Vice-President and Controller
Jimmie J. White	Vice-President
Jane M. Brindle	Assistant Secretary
M. Catharine Davis	Vice-President
Christine R. Johnston	Vice-President, Law and Corporate Secretary
Terri L. Steeves	Vice-President

**Business Description:**

Development, construction and operation of pipelines.



9. **Portlands Energy Centre L.P.**  
700 University Avenue  
Toronto, Ontario M5G 1X6

Portlands Energy Centre L.P. is a limited partnership.

**Partner:** TransCanada Energy Ltd.

**Directors:**

Sean M. Brett  
Patrick M. Keys

**Officers:**

Sean M. Brett	President
Gloria L. Hartl	Vice-President, Risk Management
Dennis P. Hebert	Vice-President, Taxation
R. Ian Hendy	Vice-President and Treasurer
Joel E. Hunter	Vice-President, Finance
Victoria C. Marselle	Vice President
G. Glenn Menuz	Vice-President and Controller
Francois L. Poirier	Vice-President
Fareen N. Sunderji	Vice-President
Terry J. Bennett	Vice President
Jane M. Brindle	Assistant Secretary
Christine R. Johnston	Vice-President, Law and Corporate Secretary

**Business Description:**

The purpose of the Limited Partnership is to develop a 500 MW generating facility in Toronto.

10. **TransCanada Keystone Pipeline GP Ltd.**  
450 – 1<sup>st</sup> Street SW  
Calgary, Alberta T2P 5H1

**Directors:**

Paul E. Miller  
Bevin Wirzba

**Officers:**

Bevin Wirzba	President
Joseph Avery	Vice-President
Penny E. Favel	Vice-President
Gloria L. Hartl	Vice-President, Risk Management
Dennis P. Hebert	Vice-President, Taxation
R. Ian Hendy	Vice-President and Treasurer
Joel E. Hunter	Vice-President, Finance
Victoria C. Marselle	Vice President
G. Glenn Menuz	Vice-President and Controller
Roland Muwanga	Vice-President
Jane M. Brindle	Assistant Secretary
David A. Diakow	Vice-President
Christine R. Johnston	Vice-President, Law and Corporate Secretary

**Business Description:**

To act as General Partner of TransCanada Keystone Pipeline Limited Partnership.

11. **Great Lakes Pipeline Canada Ltd.**  
450 – 1<sup>st</sup> Street SW  
Calgary, Alberta T2P 5H1

**Directors:**

Christine R. Johnston  
Richard J. Prior

**Officers:**

Richard J. Prior	President
James R. Eckert	Vice-President
Gloria L. Hartl	Vice-President, Risk Management
Dennis P. Hebert	Vice-President, Taxation
R. Ian Hendy	Vice-President and Treasurer
Joel E. Hunter	Vice-President, Finance
Leslie C. Kass	Vice-President
G. Glenn Menuz	Vice-President and Controller
Jane M. Brindle	Assistant Secretary
Christine R. Johnston	Vice-President, Law and Corporate Secretary

**Business Description:**

Gas transportation in Canada.

12. **Gas Transmission Northwest LLC**  
700 Louisiana, Suite 700  
Houston, Texas, 77002-2700

**Officers:**

Nathaniel A. Brown	President and Controller
Jasmin Bertovic	Vice-President
Burton D. Cole	Vice-President
James R. Eckert	Vice-President, U.S. Gas Operations
Joshua Gibbon	Vice-President
R. Ian Hendy	Vice-President and Treasurer
Joel E. Hunter	Vice-President
Christine R. Johnston	Vice-President and Assistant Secretary
Russell A. Mahan	Vice-President, U.S. Business Development
John J. McWilliams	Vice-President
Millie Moran	Vice-President, Commercial Operations
William (Chuck) C. Morris	Vice-President, Finance
James (Matt) M. Parks	Vice-President
Nancy F. Priemer	Vice-President, Financial Services
Wendy Straatmann	Vice-President
Troy Tally	Vice-President
Alisa Williams	Vice-President, U.S. Taxation
Jon A. Dobson	Corporate Secretary
Emily L. Strait	Assistant Secretary

**Business Description:**

Owns a FERC regulated interstate natural gas pipeline.

13. **TransCanada Pipeline Ventures LP**  
450 – 1<sup>st</sup> Street SW  
Calgary, Alberta T2P 5H1

TransCanada Pipeline Ventures LP is a limited partnership.

**Partner:** TransCanada Pipeline Ventures Ltd.

**Directors:**

Richard N. Gateman  
Richard J. Prior

**Officers:**

Richard N. Gateman	President
Gloria L. Hartl	Vice-President, Risk Management
Dennis P. Hebert	Vice-President, Taxation
R. Ian Hendy	Vice-President and Treasurer
Joel E. Hunter	Vice-President, Finance
G. Glenn Menuz	Vice-President and Controller
Jane M. Brindle	Assistant Secretary
M. Catharine Davis	Vice-President
Christine R. Johnston	Vice-President, Law and Corporate Secretary

**Business Description:**

Transports natural gas to the oil sands region near Fort McMurray, Alberta, and also includes a pipeline supplying natural gas to a petrochemical complex at Joffre, Alberta.

**APPENDIX 5  
TCPL SERVICE AGREEMENTS**

**TCPL Mainline  
Code of Conduct  
2019 Compliance Report**

**LIST OF AFFILIATE SERVICE AGREEMENTS**

<b>Affiliate</b>	<b>Agreement</b>
Great Lakes Gas Transmission Company	Transportation Service Agreements
Great Lakes Pipeline Canada Ltd.	Transportation Service Agreements
NOVA Gas Transmission Ltd.	Gas Balancing Agreement
Portlands Energy Centre LP	Gas Transportation Agreement
Trans Québec & Maritimes Pipeline Inc.	Transportation Service Agreements
TransCanada Calibrations LTD.	Lease Agreement
TransCanada Calibrations LTD.	Gas Stream Use Agreement
TransCanada Calibrations LTD.	TCC Collaboration Project Agreement
TransCanada Calibrations LTD.	Master Supply Agreement (Calibration, Inspection, Cleaning, Repair, and Inventory Management Services)
TransCanada Energy Ltd.	Gas Transportation Agreements
TransCanada Energy Ltd.	Electrical Service Agreement (Station 41)
TransCanada Energy Ltd.	Gas Transaction Agreement
TransCanada Gas Storage Partnership	Gas Transportation Agreements
TransCanada Gas Storage Partnership	Gas Storage Services Contract
TransCanada Keystone Pipeline Limited Partnership	Lease Agreement
TransCanada Turbines LTD.	Master Supply Agreement (Consulting Services, Site Services, Material Supply and Repair and Overhaul Services)

**APPENDIX 6**  
**AFFILIATED PARTY TRANSACTION SUMMARY**

**TCPL Mainline**  
**Code of Conduct**  
**2019 Compliance Report**



<b><u>AFFILIATED PARTY TRANSACTION SUMMARY</u></b>
--

Affiliate	Description of Transactions and Services	Aggregate Value (\$000)
<b><u>RECEIPTS:</u></b>		
TransCanada Energy Ltd.	Gas Transportation	16,993
Portlands Energy Centre LP	Gas Transportation	5,172
TransCanada Gas Storage Partnership	Gas Transportation	527
TransCanada Calibrations Ltd.	Lease Agreement re. rent, electricity and warehouse costs for usage of property and warehouse space at Station 41	157
TransCanada Calibrations Ltd.	Agreement re. gas stream use at Station 41	43
TransCanada Calibrations Ltd.	Agreement re. Station 41 yard modifications	13
TransCanada Keystone Pipeline Limited Partnership	Pipeline Integrity	1,717
TransCanada Keystone Pipeline Limited Partnership	Lease Agreement re: rent costs to use building, storage yard, and land in Iles Des Chenes, Manitoba	17
TransCanada Keystone Pipeline Limited Partnership	Sale of Inventory	3
NOVA Gas Transmission Ltd.	Sale of Inventory	2,851
Foothills Pipe Lines Limited	Sale of Inventory	377
TC PL Ventures LP	Sale of Inventory	4
Great Lakes Pipeline Canada Ltd.	Sale of Inventory	3
Gas Transmission Northwest LLC	Sale of Inventory	32
<b>TOTAL RECEIPTS</b>		<b><u>27,909</u></b>
<b><u>PAYMENTS:</u></b>		
Great Lakes Gas Transmission Company	Gas Transportation services associated with the movement of gas on the GLGT system	164,324
Trans Québec & Maritimes Pipeline Inc.	Gas Transportation services associated with the movement of gas on the TQM system	102,898
Great Lakes Pipeline Canada Ltd.	Gas Transportation services associated with the movement of gas on the GLC system	8,294
NOVA Gas Transmission Ltd.	Gas Balancing Agreement to accommodate upstream storage	472
TransCanada Energy Ltd.	Purchase of electricity to power compressor units and provide auxiliary power for a compressor station.	810
TransCanada Gas Storage Partnership	Storage Service Agreement	3,089
TransCanada Turbines Ltd.	Repair and overhaul of compressor units	7,437
TransCanada Calibrations Ltd.	System Maintenance	150
Foothills Pipe Lines Limited	Purchase of Inventory	110
NOVA Gas Transmission Ltd.	Purchase of Inventory	460
TransCanada Keystone Pipeline Limited Partnership	Purchase of Inventory	14
Trans Québec & Maritimes Pipeline Inc.	Purchase of Inventory	91
<b>TOTAL PAYMENTS</b>		<b><u>288,149</u></b>

**APPENDIX 7  
OFFICIERS CERTIFICATES**

**TCPL Mainline  
Code of Conduct  
2019 Compliance Report**

**TransCanada PipeLines Limited Mainline  
Code of Conduct**

**2019 Compliance Report**

**OFFICER'S CERTIFICATE**

To: The Canada Energy Regulator

I, Richard J. Prior, of the City of Calgary, in the Province of Alberta, acting in my position as an officer of TransCanada PipeLines Limited ("TCPL") and not in my personal capacity, to the best of my knowledge do hereby certify as follows:

1. My position with TCPL for the 2019 reporting period was Senior Vice-President, Canada Gas Commercial, 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 TCPL Canadian Mainline Code of Conduct (the "Code").
3. I have read the Code and the Compliance Report of TCPL Mainline for the 2019 reporting period (the "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, representative, consultant, contractor or agent of TCPL or TCPL Mainline, or by any Affiliate of TCPL Mainline (including any director, officer, employee, consultant, contractor or agent of the Affiliate) with respect to any interaction between an Affiliate and TCPL Mainline that is not fully and accurately described in the Compliance Report.

Name: *Original Signed by Richard J. Prior*

Title: Senior Vice-President, Keystone XL

Date: April 17, 2020

**TransCanada PipeLines Limited Mainline  
Code of Conduct**

**2019 Compliance Report**

**OFFICER'S CERTIFICATE**

To: The Canada Energy Regulator

I, M. Catharine Davis, of the City of Calgary, in the Province of Alberta, acting in my position as Compliance Officer, TCPL Mainline, TransCanada PipeLines Limited ("TCPL") and not in my personal capacity, to the best of my knowledge do hereby certify as follows:

1. My position with TCPL Mainline is Compliance Officer, and as such I have personal knowledge of, or have conducted due inquiry of individuals who have personal knowledge of, the facts and matters herein stated.
2. Capitalized terms used herein (which are not otherwise defined herein) shall have the meanings ascribed thereto in the TCPL Canadian Mainline Code of Conduct (the "Code").
3. I have read the Code and the Compliance Report of TCPL Mainline for the 2019 reporting period (the "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, representative, consultant, contractor or agent of TCPL or TCPL Mainline, or by any Affiliate of TCPL Mainline (including any director, officer, employee, consultant, contractor or agent of the Affiliate) with respect to any interaction between an Affiliate and TCPL Mainline that is not fully and accurately described in the Compliance Report.

Name: *Original Signed by M. Catharine Davis*

Title: Compliance Officer

Date: April 17, 2020