



WHISTLEBLOWER POLICY

I. PURPOSE

Gas Alberta Inc. ("GAI") is committed to the highest standards of professional and ethical conduct in all activities. Our reputation for honesty and integrity among our stakeholders is key to the success of our business. The transparency, honesty, integrity and accountability of GAI's financial, administrative and management practices are vital. These high standards guide the decisions of the Board of Directors of the Corporation and are relied upon by GAI's stakeholders and the financial markets.

II. WHAT TO REPORT

Those who are conducting regular business with GAI (gas suppliers, gas transporters, etc.) are asked to report any evidence of activity that may constitute the following:

- a) suspected violations of the law, whether civil or criminal;
- b) breaches of occupational health and safety legislation;
- c) questionable accounting, internal accounting controls or auditing practices or irregularities;
- d) risk to GAI's assets, property or resources;
- e) risk to the environment;
- f) danger to health, safety or security of a worker or the public; or
- g) concerns about other GAI business practices.

You should provide as much specific information as possible including names, dates, places and events that took place, your perception of why the incident(s) may constitute a violation, and what action, if any, you recommend be taken.

III. WHO TO CONTACT

You are encouraged to report, either verbally or in writing, any concerns to GAI's legal counsel.

Ryan Keays, Partner
Norton Rose Fulbright Canada LLP
Suite 3700, 400 – 3rd Avenue S.W.
Calgary, AB, Canada T2P 4H2
Telephone: (403) 267-9523
Email: ryan.keays@nortonrosefulbright.com