



**ENBRIDGE SOUTHERN LIGHTS LP,
By its General Partner,
ENBRIDGE SOUTHERN LIGHTS GP INC.**

**CANADIAN AFFILIATE
RELATIONSHIPS CODE**

April 15, 2010

The Enbridge Pipelines Inc. Affiliate Relationships Code has been adopted on behalf of Enbridge Southern Lights LP, by the Officers of its General Partner, Enbridge Southern Lights GP Inc., to the extent appropriate considering Southern Lights' organizational structure and operations, as follows:

- All references to "Enbridge Pipelines Inc." shall be replaced with "Enbridge Southern Lights LP";
- The second sentence under section 3.2 "Asset Transfers" shall not apply to Southern Lights LP in relation to notifications to CAPP;
- The Southern Lights Affiliate Relationships Code will reflect all changes as made to the Enbridge Pipelines Inc. Canadian Affiliate Relationship Code; and
- The Southern Lights Affiliate Relationships Code shall be effective April 15, 2010.



ENBRIDGE PIPELINES INC.

**CANADIAN AFFILIATE
RELATIONSHIPS CODE**

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1 Purpose, Application and Corporate Statement

1.1 Purpose and Objectives of the Canadian Affiliate Relationship Code (“Code”)

The purpose of this Code is to establish parameters and standards for transactions, information sharing and the sharing of services and resources between Enbridge Pipelines Inc. (“EPI”), Affiliates, and Representatives while permitting each party to achieve appropriate efficiencies and economies of scope and scale.

Specifically, the Code is designed to meet the following objectives:

- provide transparent and consistent guidance for EPI employees, Affiliates’ employees, and Representatives respecting Affiliate interactions,
- create an awareness of compliance and ethics issues and accountabilities among EPI employees, Affiliates’ employees and Representatives,
- to set standards that result in Affiliates and Customers being treated fairly and consistently and to prevent unduly preferential treatment,
- to set standards that result in Affiliates being treated fairly and that avoid cross-subsidizing Affiliate services or facilities,
- to protect and set standards for the use of confidential Customer information collected in the course of providing services and access to facilities,
- avoid practices contrary to competition law that could occur between EPI, and Affiliates and that may be detrimental to the interests of Customers, and

1.2 Who This Code of Conduct Applies To

All employees (including officers, directors and all full-time and part-time employees) and Representatives of EPI, and Affiliates’ employees are expected to comply with all aspects of this Code.

The above objectives can only be realized through a demonstrated observance of and respect for the spirit and intent of this Code by all EPI employees, Representatives and Affiliates’ employees to which it applies.

As this Code cannot address each specific issue that may arise, when necessary, employees and Representatives should be encouraged to seek additional guidance from their supervisor or others within Enbridge, such as: Human Resources, or Law.

1.3 Definitions

Affiliate Activities	General business activities of an Affiliate relating to construction, operation, maintenance, generation, transportation, marketing, handling, storage of natural resources and energy such as oil, gas or electricity and facilities associated with same.
Affiliates	An “affiliate” of EPI carrying on business in Canada, as defined in the Canada Business Corporations Act, R.S., 1985, c. C-44, which would include, but is not limited to Enbridge Pipelines (Athabasca) Inc., Enbridge Midstream Inc., Enbridge Southern Lights LP, Hardisty Caverns Limited Partnership, Enbridge Southern Lights GP Inc., Enbridge Pipelines (NW) Inc., Northern Gateway Pipelines Inc., Northern Gateway Pipeline Limited Partnership, Enbridge Pipelines (Saskatchewan) Inc., Enbridge Pipelines (Weyburn) Inc., Enbridge Pipelines (Virden) Inc., Enbridge Management Services Inc.
CAPP	Canadian Association of Petroleum Producers.
Code	This Canadian Affiliate Relationships Code.
Compliance Officer	The individual tasked with the responsibilities specified in section 6.2 of this Code.
Confidential Information	Any information of a proprietary, intellectual or similar nature relating to any current or potential Customer of EPI, which information has been obtained or compiled in the process of providing current or prospective services and which is not otherwise available to the public.
Customer(s)	Any current or potential producer, marketer, shipper, refiner, or organization representing current or potential producers, marketers, shippers and/or refiners of EPI or an Affiliate.
EPI Services	Services provided by EPI to an Affiliate or Customer in relation to liquids pipelines facilities including: interconnections; access to EPI facilities, pipelines, lands, rights-of-way, leases; operations and maintenance, construction, regulatory services;

	technical and design; control center; and any other general services provided in relation to construction, operation, maintenance, removal, abandonment, deactivation or decommissioning of liquids pipelines.
ERCB	Alberta Energy Resources Conservation Board.
Fair Market Value	The price reached in an open and unrestricted market between informed and prudent parties, acting at arms length and under no compulsion to act. In determining Fair Market Value, the seller (being either EPI, or an Affiliate) may use any method that it believes commercially reasonable in the circumstances including, but not limited to: competitive tendering, compete quotes, benchmarking studies, catalogue pricing, replacement cost comparisons, or recent market transactions. Where no such market exists, other appropriate valuation methods may be employed to determine Fair Market Value.
For Profit Affiliate Services	Any service, provided by EPI to an Affiliate or vice versa, on a for-profit basis.
Fully Burdened Cost	The sum of direct costs plus a proportional share of indirect costs that may include a return on invested capital that shall not exceed the weighted average cost of capital for EPI.
Information Services	Any computer systems including: computer services, databases, electronic storage services or electronic communication media, printing services or electronic communication media utilized by EPI, or Affiliates relating to their respective Customers or respective operations.
NEB	National Energy Board.
Regulated Affiliates	Affiliates whose tolls and tariffs are under the jurisdiction of the NEB (either as a Group 1 or Group 2 regulated company), Ontario Energy Board, ERCB, or other Canadian federal or provincial government agencies. Some examples include: Enbridge Pipelines (NW) Inc., Enbridge Southern Lights GP Inc., Enbridge Pipelines (Westspur) Inc.
Representative	EPI contract workers, independent consultants, representatives, agents and any other entities that are not Affiliates but who act on behalf of EPI.

Resources	Includes employees, intellectual property, materials, supplies, computer systems, equipment and facilities.
Services Agreement	<p>An agreement entered into between EPI and one or more Affiliates for the provision of Shared Services and shall provide the following matters as appropriate in the circumstances:</p> <ul style="list-style-type: none"> a) the type, quantity and quality of service, b) pricing, allocation or cost recovery provisions, c) confidentiality arrangements, d) the apportionment of risk (including the risk of over or under provision of service), e) dispute resolution provisions, and f) a representation by EPI, and each Affiliate party to the agreement that the agreement complies with this Code
Shared Core Corporate Services	EPI department functions that provide or receive shared strategic management and policy support to or from the corporate group of which EPI, and Affiliates are members, and may include legal, finance, tax, treasury, pensions, risk management, audit services, corporate planning, human resources, health and safety, communications, investor relations, trustee or public affairs.
Shared Customer Services	Any service provided to or from an Affiliate in relation to pipeline scheduling, coordination and logistics, customer support services, legal and regulatory affairs, operation services, planning and analysis, oil accounting, system optimization, asset management, inventory management, petroleum quality service metrics, facilities management, and control centre operations, the charges for such services to be reimbursed on a Fully Burdened Cost basis.
Shared Services	Any service provided by EPI to an Affiliate or by an Affiliate to EPI, the charges for such services to be reimbursed on a Fully Burdened Cost basis.
Unregulated Affiliate Activities	General business activities of an Unregulated Affiliate relating to construction, operation, maintenance, generation, transportation, marketing, handling, storage of natural resources and energy such as oil, gas or electricity and facilities associated with same.

Unregulated Affiliates	An Affiliate that is not a Regulated Affiliate.
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1.4 **Enbridge Pipelines Inc. Canadian Affiliate Relationship Code Policy and Corporate Statement**

EPI is committed to conducting its business in a socially responsible, legally compliant and ethical manner in accordance with a core set of corporate values. Key components of the Enbridge group of companies' corporate values include operating with integrity, honesty, respect and transparency in all of its dealings with stakeholders. This commitment requires that EPI operates in compliance with both the letter and the spirit of the law.

The interactions between EPI and Affiliates are governed by various legislative and contractual provisions that are designed to ensure that these inter-affiliate interactions are appropriate and transparent.

2 **Corporate Governance of EPI and Affiliates**

2.1 **Separate Operations**

The commercial and business affairs of EPI should be managed and conducted independently from the commercial and business affairs of its Unregulated Affiliates, except as required to fulfill Shared Core Corporate Services and Shared Customer Services.

2.2 **Common Directors**

EPI may have common directors with Affiliates, as long as acting in such a dual capacity could not reasonably be considered to be detrimental to the interests of EPI or Affiliate Customers.

2.3 **Separate Management**

Subject to Sections 2.4 and 2.5, EPI must have separate officers from its Unregulated Affiliates. Subject to Sections 2.4 and 2.5, EPI may share management team members and officers with Regulated Affiliates.

2.4 **Exception to Separate Management**

EPI officers may also be officers of any Affiliate in order to perform Shared Core Corporate Services. However, this exception shall not allow an EPI officer in a commercial or business development role to be an officer of an Unregulated Affiliate that has or reasonably expects to have marketing functions and/or significant commercial or business development arrangements with EPI.

2.5 Guiding Principle

Notwithstanding sections 2.2, 2.3 and 2.4, an individual shall not act both as a director, or officer, or member of a management team of EPI, 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 this Code.

Specifically, an individual:

- a) shall not agree to act in a dual capacity if the individual, acting reasonably, determines that acting in a dual capacity could be detrimental to the interests of Customers, and
- b) if acting in a dual capacity, shall abstain from engaging in any activity that the individual, acting reasonably, determines could be detrimental to the interests of Customers.

2.6 Accounting Separation

EPI must maintain separate financial records and books of accounts from those of its Affiliates.

2.7 Physical Separation

EPI must put appropriate measures in place to restrict access to EPI's Confidential Information by employees of Unregulated Affiliates with significant commercial and business development responsibilities.

Commercial and business development employees of an Unregulated Affiliate must be physically located on a separate floor from EPI staff.

Where EPI provides services to an Unregulated Affiliate that operates in whole or in part as a crude petroleum producer, marketer, shipper or refiner, that Unregulated Affiliate's employees whose functions include commercial development, business development, marketing, producing, refining and shipping must be physically located in a separate building or complex from EPI's offices that are used for its day to day operations of the pipeline system.

2.8 Separation of Information Services

Subject to section 2.11, where EPI shares Information Services with an Unregulated Affiliate, Confidential Information must be protected from unauthorized access by an Unregulated Affiliate and vice versa. Access to EPI and each Unregulated Affiliate's respective Information Services must include appropriate computer data management and data access protocols as well as contractual provisions regarding the breach of any access protocols. Compliance

with the access protocols must be confirmed in writing every two years from the effective date of this Code by EPI, through a review that complies with the provisions of the Canadian Institute of Chartered Accountants Handbook and updates thereto.

2.9 Financial Transactions with Affiliates

EPI and its Regulated Affiliates must ensure that any loan, investment or other financial support provided to an Unregulated Affiliate is provided on terms no more favourable than what the Unregulated Affiliate would be able to obtain as a stand-alone entity from the capital markets.

2.10 Sharing of Assets

The operational plant, assets and equipment of EPI shall be separated in ownership from that of its Unregulated Affiliates.

2.11 Sharing Services Permitted

Where EPI determines that it is prudent in operating its business, it may obtain Shared Services or Shared Customer Services from, or provide Shared Services or Shared Customer Services to, an Affiliate. EPI must periodically review the prudence of such sharing arrangements and make any adjustments necessary to ensure that each of EPI and their Affiliates bears its proportionate share of costs. If services are shared between EPI and an Affiliate, a Services Agreement must be put into place.

Employees providing Shared Customer Services will be required to undertake training in relation to protecting and using Confidential Information within a reasonable period of time of their commencing their job and annually, thereafter.

2.12 Sharing of Employees

EPI may share employees with an Affiliate on a Fully Burdened Cost recovery basis provided that the shared employees are able to carry out their responsibilities in a manner that is consistent with the spirit and intent of this Code. In particular, an employee must not be shared if it could reasonably be considered detrimental to the interests of EPI Customers or the Affiliate's Customers. If employees are shared, such employees must abstain from engaging in any activity that could reasonably be considered detrimental to the interests of EPI Customers or Affiliate's Customers.

Certain employees must not be shared. Unless they are providing Shared Corporate Services or Shared Customer Services, EPI may not share employees with an Unregulated Affiliate if that employee:

- routinely participates in management level decision-making respecting the provision of EPI Services or Unregulated Affiliate Activities or how EPI Services or Unregulated Affiliate Activities and services are delivered,
- routinely deals with or has direct contact with EPI or Unregulated Affiliate Customers, and
- is routinely involved in senior commercial management of EPI or an Unregulated Affiliate's business.

Despite the above, for Shared Core Corporate Services or Shared Customer Services, Fully Burdened Costs may be applied where applicable. Cost allocation shall be applied in a reasonable manner to avoid cross subsidizations with respect to all Shared Core Corporate Services and Shared Customer Services. Such cost allocation shall be documented for audit purposes.

2.13 Occasional Services Permitted

Where EPI has otherwise acted prudently, it may receive or provide one-off, infrequent or occasional services to or from an Affiliate and such services shall be properly documented (work order, etc.). In the event that such occasional services become regular occurrences, EPI must enter into a Services Agreement with the Affiliate for Shared Services.

2.14 Emergency Services Permitted

In the event of an emergency, EPI may share services and resources with an Affiliate without a Services Agreement on a Fully Burdened Cost recovery basis.

3 Transfer Pricing

3.1 For Profit Affiliate Services

Where EPI determines it is prudent to do so, it may obtain For Profit Affiliate Services from an Affiliate.

Prior to outsourcing to an Affiliate a service that EPI presently conducts itself, EPI shall undertake a prudent cost-benefit analysis over an appropriate timeframe in the circumstances. An Affiliate shall likewise undertake a prudent cost-benefit analysis over an appropriate timeframe in the circumstances, prior to outsourcing a service to EPI.

When EPI contracts to receive For Profit Affiliate Services it shall pay in accordance with any terms required pursuant to an order from the NEB or other applicable regulatory body or pay no more than the Fair Market Value of such services.

3.2 **Asset Transfers**

Assets transferred, mortgaged, leased or otherwise disposed of by EPI to an Affiliate, or vice versa, must be at the Fair Market Value of such assets or, where required, upon terms approved by the appropriate regulatory agency. If an asset in excess of \$2 million (Cdn) is transferred, leased, sold or otherwise disposed of by EPI to an Affiliate, EPI shall notify CAPP not less than 45 days prior to such transfer.

Where operational efficiencies between EPI and/or Affiliates can be obtained through the use of common facilities, combined purchasing power or through the use of other cost saving procedures, assets used in EPI's and Affiliates' operations may be transferred between each other at net book value or other reasonable standard. All such transactions must be properly documented and accounted for on EPI's and the Affiliates' respective accounting records.

4 **Mitigation of Market Power and Equal Treatment of Representatives**

EPI and its Affiliates shall conduct themselves in accordance with all applicable competition law in the jurisdictions in which they conduct business.

EPI shall apply and enforce all tariff provisions in accordance with applicable legislation, regulatory orders, permits and licences. Such tariff provisions shall be applied to Affiliates in the same manner as other Customers and/or prospective Customers in order to ensure no undue discrimination, preferences or prejudice, except as approved by the appropriate regulatory agency. EPI shall not provide special rates, rebates or different rates for like and contemporaneous service to Affiliates and Customers, except as approved by the appropriate regulatory agency.

EPI shall not favour any Affiliate with respect to access to information concerning services provided to Customers or scheduling of their transportation. All requests to EPI by an Affiliate for access to their respective services shall be processed and provided in accordance with this Code and in the same manner as it would be processed or provided for any Customer.

EPI shall not condition or otherwise require any Customer to deal with an Affiliate in order to receive EPI transportation services.

EPI shall not explicitly or implicitly suggest that a Customer may receive an inappropriate advantage if that Customer also deals with any Affiliate.

Affiliates may not imply in any marketing material, other public documents or communications that Customers or potential Customers of the Affiliate may also receive preferential access to or services from EPI. If EPI becomes aware of any

such inappropriate marketing material, public documents or communications, EPI shall:

- immediately take reasonable steps to notify affected Customers or potential customers of the inaccurate information, and
- take necessary steps to ensure the Affiliate is aware of this concern and to request that no further communications be made to suggest preferential access to or services from EPI.

5 Confidentiality

5.1 Release of EPI Information to Unregulated Affiliates

EPI must not provide any Affiliate who is a producer, refiner, marketer or shipper with information relating to the planning, operations, finances or strategy of EPI before such information is publicly available. In other words, subject to sections 2.1, 2.2, 2.4 and 2.12, EPI must take care that it does not disclose EPI's information to any Affiliate who is a producer, refiner, marketer or shipper that it would not disclose to other Customers or potential Customers. This would include any Confidential Information and non-aggregated customer information gathered by EPI to generate annual supply forecasts for planning purposes.

Officers of EPI who are also officers of an Affiliate, as permitted by this Code, may disclose EPI 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 entity, but only to the extent necessary and not for any other purpose.

5.2 No Release of Confidential Customer Information

EPI must not, without the Customer's prior written consent, use or disclose to an Affiliate any Confidential Information for the purpose of pursuing commercial or business development activities.

Where an Affiliate acquires specific Confidential Information, such information may not be used for commercial or business development activities without the Customer's consent. EPI may disclose Confidential Information for operational purposes, Shared Customer Services, emergencies or on an as-needed basis, to an Affiliate provided that the Affiliate does not release the Confidential Information to any other entity without receiving the prior written consent of the customer.

EPI and its Affiliates seek to achieve operational efficiencies through the sharing of Resources. Where such Resource-sharing opportunities arise, EPI will:

- not directly or indirectly disclose any Confidential Information provided to it by Customers unless:
 - it obtains consent or disclosure by the Customer,
 - the information is required for Shared Customer Services, Shared Corporate Services, emergency, operational purposes, or
 - the information is required by law.
- implement reasonable measures to prevent any direct or indirect disclosure of any Customer proprietary or Confidential Information.

EPI and its Affiliates may respectively disclose Confidential Information when aggregated with the Confidential Information of other Customers in such a manner that an individual Customer's Confidential Information cannot be identified.

EPI employees whose primary job functions include commercial and business development services will be required to undertake training in relation to protecting and using Confidential Information within a reasonable period of time of their commencing their job and annually, thereafter.

6 Compliance Measures

6.1 Compliance Requirements

EPI is responsible for ensuring compliance with this Code.

EPI shall communicate the contents of this Code and any modifications to it from time to time to its employees, directors, officers, Representatives, and Affiliates.

EPI shall make this Code available on its internal and external websites.

EPI shall appoint a compliance officer (the "Compliance Officer"). EPI shall ensure that the Compliance Officer has access to adequate resources to fulfill his or her responsibilities.

6.2 Responsibility of Compliance Officer

The responsibilities of the Compliance Officer with respect to this Code shall include:

- providing guidance, advice and information to EPI for the purpose of ensuring compliance with this Code,

- monitoring and documenting compliance with this Code by EPI, their employees, directors, officers, Representatives, and Affiliates,
- monitoring and documenting compliance with this Code by Affiliates with respect to the interactions of the Affiliates with EPI,
- providing for the preparation and updating of a Compliance Report and Compliance Plan for EPI,
- performing annual reviews of compliance with these Compliance Reports and Compliance Plans,
- receiving and investigating internal and external disputes, complaints and inquiries with respect to the application of, and alleged non-compliance, with the Code,
- recommending measures to EPI to address events of non-compliance with the Code, and
- maintaining and retaining for a period of seven years adequate records with respect to all aspects of the Compliance Officer's responsibility.

6.3 Communication of Code of Conduct Requirements

EPI shall communicate this Code as follows:

- on its internal website and external website,
- quarterly issue notices and articles of the Code in internal publications (e.g. newsletter), and
- through orientation and training of all EPI employees, officers, and directors.

6.4 Compliance Plan

EPI shall prepare a Compliance Plan and make it available on internal and external websites.

The Compliance Plan shall detail the measures, policies, procedures and monitoring mechanisms that EPI will employ to ensure full compliance with the provisions of this Code by their employees, directors, officers, Representatives, and Affiliates. EPI shall review and update its Compliance Plan annually.

6.5 Annual Compliance Report

The Compliance Report as set out in section 6.2 shall be prepared annually and will include the following information prepared in respect to the period of time covered by the Compliance Report:

- a list of all Services Agreements entered into during the period covered by the Compliance Report,
- an overall assessment of compliance with the Code,
- an assessment of the effectiveness of the Compliance Plan and any recommendations for modifications, and
- in the event of any material non-compliance with this Code, a description of same and an explanation of all steps taken to correct such non-compliance.

6.6 Dispute, Complaint and Inquiry Resolution

Disputes, complaints or inquiries from within EPI, an Affiliate, Customers of EPI, or from a Representative respecting the application of, or alleged non-compliance with this Code, may be made verbally or submitted in writing to the Compliance Officer and may be made confidentially. The identity of any party making a submission to the Compliance Officer shall be kept confidential by the Compliance Officer unless the party otherwise agrees.

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

The Compliance Officer shall respond to the dispute, complaint or inquiry within 25 working days of its receipt. The response shall include a description of the dispute, complaint or inquiry and the initial response of EPI or Affiliate to the issues identified in the submission. A final disposition of the dispute, complaint or inquiry shall be completed as expeditiously as possible in the circumstances and, in any event, within 90 days of receipt of the dispute, complaint or inquiry, except where the party making the submission otherwise agrees.

All records of the Compliance Officer in relation to a dispute, complaint or inquiry shall be kept for a period of at least seven years. Compliance records shall be maintained in a manner sufficient to support a third party independent audit of the state of compliance with this Code.

6.7 **Non-Compliance**

Any non-compliance with this Code by any employee, director, officer, or Representative, of EPI or an Affiliate with respect to the interactions of the Affiliate with EPI will be considered to be addressed pursuant to this Code.

Non-compliance with this Code by an employee director, officer, Representative, of EPI or an Affiliate may subject such individual to internal disciplinary action.

7 **General Provisions**

7.1 **Interpretation**

Headings are for convenience only and shall not affect the interpretation of this Code. 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.

7.2 **Coming into Force**

This Code comes into force on **January 1, 2010**. However, to the extent existing agreements or arrangements are in place between parties to whom this Code applies that do not conform with this Code, EPI shall use reasonable efforts to ensure that such agreements or arrangements are brought into compliance with this Code within 90 days after this Code comes into force.

7.3 **Amendments to this Code**

This Code may be reviewed and amended by EPI from time to time.

7.4 **Authority of Regulators**

This Code does not detract from, reduce or modify in any way the powers of EPI's or Affiliates' respective regulators. Compliance with this Code does not eliminate the requirement for specific approval or filings where required by legislation, regulation, or by a regulator's decisions, orders or directions.