



Whistle Blower Policy

Effective: April 2004

Purpose

This Whistle Blower Policy is applicable to Enbridge Inc. and its subsidiaries (collectively referred to as the "Corporation"), their directors, officers, employees, consultants and contractors in all countries in which Enbridge conducts business.

It is the responsibility of the Audit, Finance & Risk Committee (the "Committee") of the Enbridge Inc. Board of Directors to ensure that the Corporation has appropriate procedures for the receipt, retention, and treatment of complaints about its accounting, internal accounting controls or auditing matters. In addition, the Committee must provide for confidential, anonymous submission by the Corporation's employees of concerns about questionable accounting or auditing matters. The procedures outlined below are intended to fulfill these responsibilities and to ensure that any such complaints and concerns are promptly and effectively addressed.

Meaning of Terms

"Anonymous" means unknown authorship and without designation that might lead to information about the authorship. Anonymity is not compromised by assignment of a code or other designation with which a person can communicate without revealing his or her identity.

"Complaint" means any adverse information provided to the Corporation, whether in the form of a concern, a demand for remedial action or a report of a suspected violation of law or Corporation policy, that relates to the Corporation's accounting, internal accounting controls or auditing matters.

"Confidential" means authorized for access by only those persons who have a need to know. Ordinarily, a need to know arises from an obligation to investigate or to take remedial or disciplinary action.

"Confidential Designee" means a person, independent of the financial reporting function, designated by the Committee to assist the Committee in addressing Complaints in a manner consistent with these Procedures and the role of the Committee. Unless otherwise designated by the Committee, the Confidential Designee shall be the Chief Compliance Officer of the Corporation.

Procedures

SUBMISSION AND RECEIPT OF COMPLAINTS

- a. Any violations of accounting, internal accounting controls or auditing laws or policies must be reported promptly by employees to the attention of their supervisors, the Human Resources Department, the Internal Audit Department, their respective Business Unit Compliance Officer or the Law Department. The recipients of such Complaints must forward them promptly to their Business Unit Compliance Officer who will then forward this information to the Chief Compliance Officer and Internal Audit Department, who will then forward material Complaints to the Committee Chair and to the Confidential Designee.
- b. To ensure that Complaints can be submitted confidentially or anonymously when employee complainants so choose, the Corporation shall maintain at least two other formal means by which employees may communicate Complaints, which may include:
 - i. a toll-free telephone number (1-866-571-4989), available at all times and handled by an independent outside service provider (the "Ethics and Conduct Hotline");
 - ii. a website address (currently www.enbridgehotline.com) to which complaints may be forwarded and which is handled by an independent outside service provider; and
 - iii. the interoffice mail (or regular mail or other means of delivery, addressed to the corporate headquarters address of Enbridge Inc.), by which Complaints may be submitted in a sealed envelope marked "Private and Strictly Confidential – Attention: Chair of the Audit, Finance & Risk Committee of Enbridge Inc.", which envelope shall be forwarded unopened to the Committee Chair.

The Ethics and Conduct Hotline number, the designated website address and the mail procedure shall be posted on the Corporation's internal website or portal.

- c. Non-employees may submit Complaints by mail (or other means of delivery) to the corporate headquarters address of the Corporation, either addressed to the Chief Compliance Officer or marked "Private and Strictly Confidential – Attention: Chair of the Audit, Finance & Risk Committee of Enbridge Inc.". Envelopes so marked shall be forwarded unopened to the Committee Chair. These procedures shall be posted on the Corporation's external website.

- d. The Chief Compliance Officer shall ensure that the Ethics & Conduct Hotline and the website address are administered by a designated service provider so as to provide a means for Anonymous submission of Complaints that complies with all applicable laws and listing standards. The Chief Compliance Officer shall report to the Committee periodically about the process for receiving Complaints so that the Committee can ensure that the process is satisfactory in its efficiency, accuracy, timeliness, protection of confidentiality or anonymity and effectiveness.
- e. No retaliatory action will be taken against an employee or contractor for providing good faith information, either internally or to a government or regulatory authority, or for participating in any proceeding concerning alleged violations of any laws or policies.

RETENTION OF RECORDS OF COMPLAINTS

Records pertaining to a Complaint are the property of the Corporation and shall be retained:

- a. In compliance with applicable laws and the Corporation's document retention policies;
- b. Subject to safeguards that ensure their confidentiality, and, when applicable, the anonymity of the person making the Complaint; and
- c. In such a manner as to maximize their usefulness to the Corporation's overall compliance program.

TREATMENT OF COMPLAINTS

- a. All Complaints will be kept in strict confidence to the extent appropriate or permitted by policy or law.
- b. Although a person making an Anonymous Complaint may be advised that maintaining anonymity could hinder an effective investigation, the anonymity of the person making the Complaint shall be maintained as above or until the person indicates that he or she does not wish to remain Anonymous. Any system established for exchanging information with a complainant shall be designed to maintain anonymity.
- c. The Chair of the Committee shall inform the Committee, in summary form or otherwise, of all Complaints received, with an initial assessment as to the appropriate treatment of each Complaint. Assessment, investigation, and evaluation of Complaints shall be conducted by, or at the direction of, the Committee. If the Committee deems it appropriate, the Committee may engage, at the Corporation's expense, independent advisors, which may include, but is not limited to outside legal counsel or auditors who are not affiliated with the Corporation's auditor for the purpose of undertaking of any investigation and/or recommending appropriate action.
- d. Following investigation and evaluation of a Complaint, the Committee Chair shall report to the Committee the recommended disciplinary or remedial action, if any. The Corporation will regard the making of any deliberately false or malicious allegations by an employee of the Corporation as a serious offence which may result in disciplinary action up to and including dismissal for cause. The action determined by the Committee to be appropriate under the circumstance, including disciplinary action up to and including dismissal for cause, shall then be brought to the Board of Directors or to the appropriate members of Senior Management for authorization or implementation, respectively. If the action taken to resolve a Complaint is deemed by the Committee to be material or otherwise appropriate for inclusion in the minutes of the meetings of the Committee, it shall be so noted in the minutes.
- e. Reasonable and necessary steps will also be taken to prevent any further violations of policy.
- f. Any effort to retaliate against any person making a Complaint in good faith is strictly prohibited and shall be reported immediately to the Committee Chair. Any allegations regarding such retaliation will be investigated and dealt with in accordance with this Policy.

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VERSION 2.0**

Appendix: Whistle Blower FAQ

Enbridge continues to build on our foundation of operating excellence by adhering to a strong set of core values that reflect what is truly important to us as a company. The values represent the pole star for our organization, a constant beacon by which we make our decisions, as a company and as individual employees, every day. Enbridge employees demonstrate Integrity, Safety and Respect in support of our Communities, the Environment and each other.

To ensure that each employee is empowered to make ethical decisions based upon our system of values, Enbridge maintains an open door policy in all regards.

WHAT IS THE WHISTLE BLOWER POLICY?

Enbridge's Whistle Blower Policy requires the Audit, Finance & Risk Committee to provide a mechanism for confidential, anonymous submission by the Corporation's employees of concerns about questionable accounting or auditing matters. The Whistle Blower Policy also describes these mechanisms and procedures for receipt, retention, and treatment of complaints about the Corporation's accounting, internal accounting controls or auditing matters.

WHAT IS THE ENBRIDGE ETHICS AND CONDUCT HOTLINE (HOTLINE)?

The Hotline is intended to provide a way for employees to report ethical concerns, potential violations of the Statement on Business Conduct. The Hotline can also be used to report accounting or financial improprieties. The Hotline is not intended to be a substitute for meaningful communication in the workplace.

WHICH FINANCIAL CONCERNS I SHOULD REPORT?

- Suspected violations of laws or regulations regarding accounting or auditing matters;
- Concerns or questions respecting internal controls over financial reporting or accounting matters; and
- Inaccurate or misleading accounting treatment.

HOW DO I SUBMIT A REPORT?

If you are not comfortable discussing your concerns in person, you may report your concerns by:

- Calling the confidential, toll-free Hotline at 1-866-571-4989
- Using the Web-based reporting system at www.enbridgehotline.com
- No caller I.D., call tracing, recording or tracking devices are used and if you wish, you may remain completely anonymous. These services are available 24/7.
- The Whistle Blower Policy also allows employees to submit their concerns by interoffice or regular mail, in a sealed envelope marked:

Private & Confidential
Chair of the Audit, Finance & Risk Committee

WHO DO I CONTACT REGARDING NON-FINANCIAL CONCERNS?

If you have questions or concerns regarding normal operating procedures or suggestions for making your workplace more comfortable or efficient, please bring them directly to:

- Your People Leader
- An Ethics and Compliance Officer
- The Chief Compliance Officer
- The Human Resources Department
- The Law Department

As noted above, the Hotline may also be used to report non-financial concerns.