

**ENBRIDGE ENERGY COMPANY, INC.  
ENBRIDGE ENERGY MANAGEMENT, L.L.C.  
AUDIT, FINANCE & RISK COMMITTEE  
WHISTLE BLOWER PROCEDURES**

**Procedures for Receipt, Retention, and Treatment of Complaints about the  
Company's Accounting, Internal Accounting Controls, or Auditing Matters**

**Purpose**

It is the responsibility of the Audit, Finance & Risk Committee (the "Committee") of the Enbridge Energy Company, Inc. in its capacity as the General Partner of Enbridge Energy Partners, L.P. ("EEP") and the Enbridge Energy Management, L.L.C. ("EEM") Board of Directors to ensure that EEM, on its own behalf and on behalf of Enbridge Energy Partners, L.P. ("EEP"), for which EEM serves as the delegate of the general partner (EEM and EEP are referred to collectively herein as the "Company"), has appropriate procedures for the receipt, retention, and treatment of complaints about the Company's accounting, internal accounting controls, or auditing matters. In addition, the Committee must provide for confidential, anonymous submission by the Company'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 Company, whether in the form of a concern, a demand for remedial action, or a report of a suspected violation of law or Company policy, that relates to the Company'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 Associate General Counsel of the Company.

## Procedures

### 1. Submission and Receipt of Complaints

- a. Employees are free to bring Complaints to the attention of their supervisors, the Human Resources Department, or the Law Department, as they would any other workplace concern. The recipients of such Complaints shall forward them promptly 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 Company shall maintain at least two other formal means by which employees may communicate Complaints, which may include:
  - (i) a toll-free telephone number, available at all times and handled by an independent outside service provider ("the Financial Compliance Hotline");
  - (ii) a dedicated website, available at all times and 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 the Company), 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 Energy Management, L.L.C.", which envelope shall be forwarded unopened to the Committee Chair.

The Financial Compliance Hotline number, the designated website address and the mail procedure shall be posted on the Company'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 Company, either addressed to the Associate General Counsel or marked "Private and Strictly Confidential – Attention: Chair of the Audit, Finance & Risk Committee of Enbridge Energy Management, L.L.C.". Envelopes so marked shall be forwarded unopened to the Committee Chair. These procedures shall be posted on the Company's external website.
- d. The Associate General Counsel shall ensure that the Financial Compliance Hotline and the website address, is 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 Associate General Counsel 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. The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee based upon any lawful actions taken by such employee with respect to good faith reporting of concerns or complaints regarding accounting or auditing matters.

## 2. Retention of Records of Complaints

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

- a. in compliance with applicable laws and 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 Company's overall compliance program.

## 3. Treatment of Complaints

- a. All Complaints shall be treated as confidential, whether received anonymously or otherwise.
- 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 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 as well as informing where appropriate, the Chair of the Audit, Finance & Risk Committee of Enbridge, Inc., and will provide 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 Company's expense, independent advisors, such as outside legal counsel or auditors who are not affiliated with the Company'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 Company will regard the making of any deliberately false or malicious allegations by an employee of the Company 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 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.