



Canada Energy
Regulator

Régie de l'énergie
du Canada

Suite 210
517 Tenth Avenue SW
Calgary, Alberta
T2R 0A8

517, Dixième Avenue S.-O.
bureau 210
Calgary (Alberta)
T2R 0A8

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1 May 2025

██████████
Vice-President and Chief Operating Officer
Accountable Officer
Steel Reef Pipelines Canada Corporation
Suite 1200, 333 – 7 Avenue SW
Calgary, AB T2P 2Z1
Email ██████████

Dear ██████████:

**Canada Energy Regulator
Annual Report Audit
Steel Reef Pipelines Canada Corporation
Audit Closeout Letter**

In accordance with section 103 of the *Canadian Energy Regulator Act* (S.C. 2019, c. 28, s. 10), the Canada Energy Regulator (**CER**) conducted a compliance audit of Steel Reef Pipelines Canada Corporation (**Steel Reef** or **the company**). The focus of the audit was on Annual Report. The objectives of the audit were to:

- verify that Steel Reef's Annual Report meets the requirements of the *Canadian Energy Regulator Onshore Pipeline Regulations* (SOR/99-294) (**OPR**) and that the company has the necessary processes, procedures, and work instructions in place to fulfil the requirements of section 6 of the OPR.

The CER issued its Final Audit Report to Steel Reef on 28 January 2025, and the company filed a Corrective and Preventive Action (**CAPA**) plan with the CER on 13 February 2025. The intent of the CAPA plan was to address the non-compliance(s) identified in the Final Audit Report.

The CER has monitored the implementation of this CAPA plan via implementation assessment meeting(s) and document reviews. The auditee has demonstrated that it has completed the implementation of this CAPA plan.

The CER now considers this audit to be closed. Note that Steel Reef is accountable for maintaining compliance throughout the life cycle of its regulated facilities. The CER will verify ongoing compliance through future compliance verification activities.

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If you require any further information or clarification, please contact the CER at 1-800-899-1265.

Yours sincerely,

Signed by

██████████
Lead Auditor
Canada Energy Regulator

cc: ██████████, Director, Audit, Enforcement, and Investigation,
Canada Energy Regulator, email ██████████

██████████ Manager Environment and Regulatory, Steel Reef Pipelines
Canada Corporation, email ██████████