

CANADA
PROVINCE OF QUÉBEC
DISTRICT OF MONTRÉAL

RÉGIE DE L'ÉNERGIE

No. R-3793-2012

GAZIFÈRE INC.

Applicant

- and -

ACEF de l'Outaouais

- and -

FCEI

- and -

GRAMÉ

- and -

S.É.-AQLPA

Intervenors

AFFIDAVIT

I, the undersigned, **Danielle Neville**, actuary, exercising my profession at Mercer (Canada) Limited, having a place of business at 222 – 3rd Avenue SW, Calgary, Alberta T2P 0B4 Canada, do depose and say that:

1. Mr. Allen Hornung, in his capacity as an employee of Mercer (Canada) Limited, signed two reports respectively entitled "*Estimated 2013-2017 Accrual Costs EGD Pension Plans*" and "*Estimated 2013-2017 Cash Funding Costs EGD Pension Plans*" both dated June 18, 2012;
2. These reports were prepared at the request of Gazifère Inc. (the "Company") in support of its request for the Régie de l'énergie's approval to utilize US Generally Accepted Accounting Principles ("USGAAP") for regulatory purposes and in conjunction with the Company's application for recovery of pension costs from ratepayers;
3. The purpose of the first report is to provide actuarial estimates of the Company's accrual costs over 2013 to 2017 for the Company's Pension Plan in accordance with USGAAP and based on economic conditions at March 31, 2012;

GI-16

Document 2.7

2 pages

Requête 3793-2012

Original : 2012-10-24

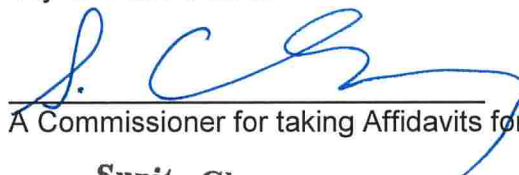
4. The purpose of the second report is to provide actuarial estimates of the minimum cash funding requirements over 2013 to 2017 for the Company's Pension Plan based on economic conditions at March 31, 2012;
5. Mr. Hornung is no longer an employee of Mercer (Canada) Limited and I have taken over the responsibility of providing actuarial and pension consulting services to Enbridge Inc. and Enbridge Gas Distribution.
6. In this context, I have taken cognizance of the two aforementioned reports and I am familiar with their content;
7. I am informed that these two reports have been pre-filed by the Company before the Régie de l'énergie under Tab GI-16, documents 2.3 and 2.4, in the file bearing number R-3793-2012;
8. These reports do not require any amendments or corrections;
9. As an employee of Mercer (Canada) Limited, I adopt these reports to serve as written evidence in the present file;
10. All the facts mentioned in the present Affidavit are true.

AND I HAVE SIGNED in Calgary, this 23rd day of October 2012.



Danielle Neville

SWORN (OR AFFIRMED) before me at the City of Calgary, in the Province of Alberta, this 23rd day of October 2012



A Commissioner for taking Affidavits for the Province of Alberta

Sunita Chowdhury

Barrister & Solicitor
Print name

222-3rd Ave, Calgary
Address

403 476 3310
Telephone Number