CANADA PROVINCE OF QUÉBEC DISTRICT OF MONTRÉAL

RÉGIE DE L'ÉNERGIE

No: R-4003-2017 (Phase 3)

GAZIFÈRE INC., corporation legally constituted, having a principal place of business at 706, Gréber Blvd., in the City of Gatineau, province of Québec J8V 3P8

(hereinafter « Gazifère »)

AFFIDAVIT

(Section 29 of the Rules of Procedure of the Régie de l'énergie)

- I, the undersigned, **Benedict O. Ukonga**, doing business at 120 Bremner Boulevard, suite 800, Toronto, Ontario, M5J OA8, do declare and say the following:
- 1. I am actuary at Mercer (Canada) Limited:
- I prepared an estimate of Gazifère's share of the pension and benefits expense and cash contributions in 2018 for the pension plans identified in said estimate;
- 3. This estimate with the summary of projections attached as Appendices A, B, C and D, is dated July 28, 2017, and it was pre-filed as Exhibit B-0272, GI-39, Document 3, in the present file;
- 4. The purpose of this estimate is to provide actuarial estimates of the accrual costs in 2018 for the pension plans for employees of Gazifère based on economic conditions as at June 30, 2017;
- 5. This estimate was prepared at the request of Gazifère in the context of its 2018 Rate Application;
- 6. I do not wish to make any amendments or corrections to this estimate. I note however, that market conditions as at the date of signing of this affidavit are not identical to the market conditions at June 30, 2017. I have not been asked to estimate the impact of changes in market conditions since June 30, 2017 (or the impact of any other changes since June 30, 2017) on the estimated projected costs;

7. I adopt this estimate to serve as my written evidence in the present lie.
AND I HAVE SIGNED in Toronto, this A day of March 2018 Benedict Ø. Ukonga
SWORN (OR AFFIRMED) before me, in Toronto, this day of March 2018
Commissioner for taking Affidavits in the Province of Ontario Reint name
Address
Telephone Number