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, **Isabelle Fournier**, doing business at 1981 McGill College Avenue, Suite 800, Montreal, Province of Quebec, H3A 3T5, do declare and say the following:

1. I am actuary at Mercer (Canada) Limited;

2. I prepared an estimate of Gazifère's share of the pension and benefits expense and cash contributions in 2018 for the non-pension post retirement plan 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 I am informed that it was pre-filed by Gazifère before the Régie de l'énergie 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 non-pension post retirement plan 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. As an employee of Mercer (Canada) Limited, I adopt this estimate to serve as written evidence in the present file.

AND I HAVE SIGNED in Montreal this 23 day of March 2018

Isabelle Fournier

SWORN (OR AFFIRMED) before me, in Montreal, this 23 day of March 2018

Commissioner for taking Affidavits in the Province of Quebec, Lawyer #202539-6

MARIE-HÉLÈNE GAGNÉ
Print name

1981 McGill College, Suite 800, Montreal, Qc, H3A 3T5
Address

514-841-8817
Telephone Number