

No.: R-4303-2025

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**ENBRIDGE GAZ QUÉBEC**, corporation legally constituted, having a principal place of business place at 706, Gréber boulevard, in the City of Gatineau, province of Québec, J8V 3P8

(hereinafter « Enbridge Gaz Québec »)

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**AFFIDAVIT**  
**(art. 29 of the Rules of Procedure of the Régie de l'énergie)**

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I, the undersigned, Benedict O. Ukonga, doing business at 222 3rd Avenue SW, Suite 1100 Calgary, AB T2P 0B4, do declare and say the following:

1. I am an actuary at Mercer (Canada) Limited;
2. I prepared an estimate of Enbridge Gaz Québec's share of the pension and benefits expense and cash contributions for 2025 and 2026 for the pension plans identified in said estimate;
3. This estimate with the summary of projections attached as Appendices A, B and C, is dated April 17, 2025, and I am informed that it was pre-filed as Exhibit B-0040, EGQ-23, Document 3, in the present file;
4. The purpose of this estimate is to provide actuarial estimates of the accrual costs in 2025 and 2026 for the pension plans for employees of Enbridge Gaz Québec based on economic conditions as at December 31, 2024;
5. This estimate was prepared at the request of Enbridge Gaz Québec in the context of its 2026 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 December 31, 2024. I have not been asked to estimate the impact of changes in market conditions since December 31, 2024 (or the impact of any other changes since December 31, 2024) on the estimated projected costs;
7. I adopt the estimate to serve as my written testimony in the present file.

AND I HAVE SIGNED in Calgary, on March 20<sup>th</sup> of 2026:

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Benedict O. Ukonga

Declared under oath remotely before me by  
technological means  
in Montréal, QC, on March 20<sup>th</sup> of 2026

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Heidi Bates-Guay  
Commissioner for Oaths for Québec and for  
outside of Québec # 223298