

No.: R-4303-2025

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 »)

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

I, the undersigned, Ken Chin, doing business at 1 Place Ville-Marie, suite 1500, Montreal, Quebec, H3B 2B5, 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 the non-pension post-retirement benefits plan identified in the 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 2026 for the non-pension post-retirement benefits plan 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 on the estimated projected costs. However, the 2025 expense was re-measured as of February 5, 2025, due to a plan amendment ending coverage for certain employees (non-union employees aged less than 50 as of July 1, 2025);
7. I adopt this estimate to serve as my written testimony in the present file.

AND I HAVE SIGNED in Montreal, on March 20th of 2026:

Ken Chin

Declared under oath remotely before me by
technological means
in Montréal, QC, on March 20th of 2026:

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