

Matter No.

NEW BRUNSWICK ENERGY AND UTILITIES BOARD

EXPERT WITNESS ACKNOWLEDGEMENT

(Rule 6.3)

In Relation to an Application by: Liberty Utilities (Gas New Brunswick) LP, as represented by its general partner, Liberty Utilities (Gas New Brunswick) Corp. (“Liberty”).

In accordance with: a Decision of New Brunswick Energy and Utilities Board (the “Board”) dated January 13, 2021.

I, **JAMES M. COYNE** of Marlborough, Massachusetts hereby confirm that:

1. I have been engaged by or on behalf of Liberty to provide evidence in relation to the above-noted proceeding before the Board.
2. I acknowledge that it is my duty to provide evidence in relation to this proceeding as follows:
 - a) to provide opinion evidence that is fair, objective and non-partisan;
 - b) to provide opinion evidence that is related only to matters that are within my area of expertise; and
 - c) to provide such additional assistance as the Board may reasonably require, to determine a matter in issue in this proceeding.
3. I acknowledge that the duty referred to above prevails over any obligation which I may owe to any party by whom or on whose behalf I am engaged.

DATED the 31st day of March, 2021.



JAMES M. COYNE