


**ACKNOWLEDGMENT OF EXPERT'S DUTY**

1. My name is Melvin E. Whalen. I am the President of Multeese Consulting Incorporated ("Multeese Consulting") located in Lawrencetown, Nova Scotia.
2. Multeese Consulting has been retained by legal counsel to the Island Regulatory and Appeals Commission to assess and provide evidence in relation to matters of cost allocation and rate design as part of the General Rate Application in Commission Docket UE20944.
3. I acknowledge that it is my duty, and the duty of Multeese Consulting, to provide evidence in relation to this matter that is fair, objective and impartial, and that is related only to matters that are within our area of expertise.
4. I acknowledge, on my own behalf and on behalf of Multeese Consulting, that the duty referred to above prevails over any obligation which we may owe to any party by whom or on whose behalf we are retained.

22 MAY 2015  
Date

MULTEESE CONSULTING  
INCORPORATED

  
Per: Melvin E. Whalen