

ACKNOWLEDGEMENT OF EXPERT DUTY

1. My name is Michael Gardner. I am the President of Gardner Pinfold Consultants Inc., located in Halifax, Nova Scotia ("Gardner Pinfold").
2. Gardner Pinfold has been retained by legal counsel to the Prince Edward Island Regulatory and Appeals Commission to provide an opinion regarding the appropriate benchmark price and margins for petroleum products in the Province of Prince Edward Island.
3. I acknowledge that it is my duty, and the duty of Gardner Pinfold, 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 Gardner Pinfold, 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.

JUNE 2, 2023
Date

GARDNER PINFOLD CONSULTANTS
INC.


Per: MICHAEL GARDNER