

Attachment 3 to MDR_22 D.08 is redacted in its entirety.

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December 31, 2024. We understand that such changes could have come about, for example, as a result of mergers, acquisitions, investments or establishment of new entities. Changes were communicated prior to the date for which independence was required with respect to the affiliate and/or individual with a beneficial ownership interest (e.g., in coordination with the letter of intent or the commitment date of the transaction). The independence rules encompass not only the Company, but also its affiliates and individuals with a beneficial ownership interest, as defined in the AICPA Code of Professional Conduct.

7. We have appropriately reconciled our books and records (e.g., general ledger accounts) underlying the financial statements to their related supporting information (e.g., sub ledger or third-party data). All related reconciling items considered to be material were identified and included on the reconciliations and were appropriately adjusted in the financial statements, as necessary. There were no material unreconciled differences or material general ledger suspense account items that should have been adjusted or reclassified to another account balance. There were no material general ledger suspense account items written off to a balance sheet account, which should have been written off to an income statement account and vice versa. All consolidating entries have been properly recorded. All intra-entity accounts have been eliminated or appropriately measured and considered for disclosure in the financial statements.
8. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.
9. There are no material transactions, agreements or accounts that have not been properly recorded in the accounting records underlying the financial statements.
10. We confirm that the financial statements are free of material misstatements, including omissions. We confirm there are no uncorrected misstatements in the financial statements.
11. We did not use any instances of artificial intelligence in the preparation of the financial statements or in the supporting financial records and related data provided to you, to the extent that such use involved or related to information or account balance(s) that was, or had the potential to be, material.
12. We acknowledge and confirm that we have fulfilled our responsibility, as set out in our engagement letter of October 16, 2024, for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error and we have disclosed to you all deficiencies in the design or operation of internal control over financial reporting of which we are aware. We have also disclosed to you which of these deficiencies we believe are significant deficiencies or material weaknesses in internal control over financial reporting. We did not use any instances of artificial intelligence in the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements.
13. We acknowledge our responsibility for the design, implementation, and maintenance of programs and controls to provide reasonable assurance that fraud is prevented and detected.
14. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud and we have no knowledge of any fraud or suspected fraud affecting the Company involving:
15. Management;
16. Employees who have significant roles in internal control over financial reporting; or
17. Others where the fraud could have a material effect on the financial statements.

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18. We have no knowledge of any allegations of fraud or suspected fraud affecting the Company received in communications from employees, former employees, analysts, regulators, short sellers, or others.

(As to the three preceding representations, we understand the term "fraud" to mean those matters described in AICPA AU-C 240.)

19. There have been no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
20. The Company has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

We have disclosed to you the identity of all the Company's related parties and all the related party relationships and transactions of which we are aware. There are no side agreements or other arrangements (either written or oral) that have not been disclosed to you.

21. The following, if material, have been properly recorded or disclosed in the financial statements:
- a. Relationships and transactions with related parties, as described in Accounting Standards Codification (ASC) 850, *Related Party Disclosures*, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - b. Guarantees, whether written or oral, under which the Company is contingently liable.
22. Significant estimates and material concentrations known to management that are required to be disclosed in accordance with ASC 275, *Risks and Uncertainties*. (Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.)
23. The Company has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as disclosed in the financial statements.
24. The Company has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
25. Receivables classified as current do not include any material amounts which are collectible after one year. All receivables have been appropriately reduced by discounts, incentives, chargeoffs and the allowance for credit losses. We have considered all reasonably available information about past events, current conditions, and reasonable and supportable forecasts of future events and economic conditions and where applicable, we have recognized an appropriate loss allowance.
26. Inventory has been measured through LIFO in accordance with ASC 330, *Inventory*.
27. All liabilities of the Company of which we are aware are included in the financial statements at the balance sheet dates. There are no other liabilities or gain or loss contingencies that are required to be recognized or disclosed by ASC 450, *Contingencies*, and no unasserted claims or assessments that our legal counsel has advised us are probable of assertion and required to be disclosed in accordance with that Topic.
28. We are responsible for all significant estimates and judgments affecting the financial statements. The methods, underlying data, and significant assumptions used in developing accounting estimates and the related disclosures are reasonable and appropriate to achieve recognition, measurement, or

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disclosure in the financial statements in accordance with accounting principles generally accepted in the United States of America. The methods used in developing accounting estimates have been consistently applied in the periods presented and the data used in developing accounting estimates is accurate and complete.

Accounting estimates and judgments appropriately reflect management's intent and ability to carry out specific courses of action, where relevant. There have been no subsequent events that would require the adjustment of any significant estimates and related disclosures.

Military conflict between Russia and Ukraine

We have evaluated the effects, or possible effects on our business, arising from the military conflict between Russia and Ukraine (the conflict) that commenced in February 2022. Our assessment considered the Company and our related parties and our relationships and interactions with counterparties and employees. Matters considered in this assessment included, but were not limited to, the implications of the conflict and related global sanctions on accounting, disclosure and internal control over financial reporting.

Based on the results of our evaluation, we confirm that we did not identify any significant impact that affects or may affect the Company's business. Therefore, we have not made any adjustments or additional disclosures pertaining to the effects, or possible effects, arising from the conflict in the consolidated financial statements.

Asset Retirement Obligations (ARO)

There are no legal and/or conditional obligations associated with retirement activities that have not already been disclosed to you. We reviewed tangible long-lived assets, lease agreements that contain provisions that require the underlying assets to be returned in the same condition that existed at lease inception and other agreements for associated asset retirement obligations (AROs), and we recognized all related liabilities in accordance with ASC 410-20, *Asset Retirement Obligations*. The fair value of AROs was determined in accordance with ASC 410-20 and ASC 820, *Fair Value Measurement*.

Cash and cash equivalents

We consistently applied our policy regarding classification of cash and cash equivalents, which are short-term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that there is insignificant risk of changes in value due to interest rate or other credit risk changes in accordance with ASC 230, *Statement of Cash Flows*, 230-10-45-6.

Debt

All borrowings and financial obligations of the Company have been disclosed to you and are properly recorded and disclosed in the financial statements.

We have reviewed all of our debt agreements and determined that we have not violated any covenants of our debt agreements during any of the periods presented, and we disclosed to you all covenants and information related to how we determined compliance with the covenants.

Fair Value Measurements

For assets and liabilities that were measured or disclosed at fair value, the valuation was determined using an acceptable methodology applied on a consistent basis and taking into account reasonable market participant-based assumptions in accordance with ASC 820, *Fair Value Measurement*. We classified and disclosed financial assets and liabilities in the consolidated financial statements as Level 1, Level 2 and Level 3 in accordance with ASC 820.

Derivatives

We evaluated all contracts and financial instruments to determine whether they meet the definition of a derivative under ASC 815, *Derivatives and Hedging*.

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We evaluated financial instruments and other contracts to determine whether the hybrid instrument contains embedded derivative instruments and have separated the embedded derivative (when applicable) from the host contract and accounted for it separately at fair value in accordance with ASC 815, *Derivatives and Hedging*, and ASC 820, *Fair Value Measurement*, because we determined that all of the criteria in ASC 815-15-25-1 have been met.

We have performed an assessment of all derivative contracts subject to ASC 815, *Derivatives and Hedging*, and determined there are no contracts for which there is an other than insignificant financing element present at inception in accordance with ASC 815-10-45-11 through 45-15.

We are responsible for all significant estimates and judgments affecting derivative financial instruments and commodity derivatives valuation. The methods, underlying data, and significant assumptions used in derivative financial instruments and commodity derivatives valuation and related disclosures are consistent with what a market participant would use, and are reasonable and appropriate to achieve recognition, measurement or disclosure in the consolidated financial statements, in accordance with ASC 820, *Fair Value Measurement*, and ASC 815, *Derivatives and Hedging*. The methods used in valuation have been consistently applied in the periods presented and the data used in valuation is accurate and complete. Accounting estimates and judgments appropriately reflect management's intent and ability to carry out specific courses of action, where relevant. There have been no subsequent events that would require the adjustment of any valuations and related disclosures.

Financial Instruments – Credit Losses (following the adoption of ASC 326)

We have recorded an allowance for current expected credit losses related to Accounts Receivable as of December 31, 2024 in accordance with ASC 326-20, *Financial Instruments – Credit Losses – Measured at Amortized Cost*. We have consistently applied a systematic methodology for measuring and documenting current expected credit losses. We believe our estimates, including any qualitative adjustments, are reasonable and have considered all reasonably available information about past events, current conditions, and reasonable and supportable forecasts of future events and economic conditions.

Property, Plant and Equipment

During the period, we evaluated whether events or changes in circumstances indicated that the carrying amount of the Company's property, plant and equipment (asset group) to be held and used may not be recoverable. No such impairment indicators were present.

Pension and Other Postretirement Benefit Obligations

The actuarial valuation of pension benefit and postretirement benefit obligations and costs was determined taking into account the individual characteristics of the plans and reasonable assumptions incorporating all relevant available information, including those for the discount rate, rate of return on plan assets, mortality rate, expected rate of compensation increase, and other demographic assumptions.

The amounts of expected employer contributions to the benefit plans during the next fiscal year represent our best estimate.

Revenue (ASC 606)

We recognize revenue when (or as) performance obligations are satisfied by transferring control of a promised good or service to a customer in accordance with ASC 606, *Revenue from Contracts with Customers*. For transactions with customers, we have reported revenues and costs in accordance with ASC 606, *Revenue from Contracts with Customers*, ASC 606-10-55-36 through 55-40, *Principal versus Agent Considerations*. We disclosed to you all sales terms (whether written or oral), including all customer acceptance provisions, rights of return, repurchase agreements, or price adjustments and all warranty provisions.

We did not enter into any side letters or agreements (written or oral), to the extent material, individually and in aggregate, in connection with sales agreements.

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We did not amend any sales agreements in any material respect, individually and in aggregate, whether in the form of any side letters or otherwise, that have not been properly disclosed or reported in our consolidated financial statements.

We provided you with complete customer contract files (including all purchase orders, contracts, letter agreements, sales offers, shipping documents and other correspondence, to the extent material, individually and in aggregate) for all customers for which you requested such documentation.

There is no revenue recognized for which control of promised goods or services was not transferred to customers in accordance with ASC 606, *Revenue from Contracts with Customers*, 606-10-25-23 at December 31, 2024.

Regulatory assets and liabilities

We account for regulated operations in accordance with ASC 980, Regulated Operations, which requires recording the effects of the rate regulation to which these operations are subject in the financial statements. The use of ASC 980 is applicable to the regulated operations that meet all of the criteria in ASC 980-10-15-2. We believe that such regulated operations for which we are applying ASC 980 continue to qualify as of December 31, 2024. We believe regulatory assets and liabilities reflected as of December 31, 2024 are probable of recovery or possible refund through the rate-making process and are properly recorded in accordance with ASC 980, Regulated Operations. Our conclusion that the regulatory assets are probable of recovery is based on Utah Regulatory Commission decisions. All significant regulatory matters have been disclosed in the notes to the financial statements.

We believe that it is appropriate to record regulatory assets relating to pension and other postretirement benefit plan (OPEB) liabilities arising in the entity that have been recorded as a result of the application of ASC 715, Compensation - Retirement Benefits. We have determined that all OPEB costs that have been recognized as regulatory assets include a satisfactory rate order that allows for recovery of those costs within 20 years and that such costs will not be recovered on a pay-as-you-go basis.

We believe that these regulatory assets reflected as of December 31, 2024 are probable of recovery through the rate-making process and are properly recorded in accordance with ASC 980, Regulated Operations.

Specialist

We assume responsibility for the findings of specialists. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not aware of any matters that have had an impact on the independence or objectivity of the specialists. We adequately considered qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records related to employee benefit plan obligations.

Taxes

We appropriately reconciled the deferred tax assets and deferred tax liabilities recorded in the financial statements to their related supporting information. All related reconciling items considered to be material were identified and adjusted in the financial statements.

We have identified and appropriately accounted for all changes in tax status for all of our significant jurisdictions. We have appropriately disclosed information about the material effects of changes in tax law as required under ASC 740, *Income Taxes*.

We have notified you of (i) any current or planned offerings of securities on a regulated market in a non-U.S. country or (ii) when we have provided or plan to provide audited financial statements to a non-U.S. regulator or government in connection with our access to its public capital markets, whether or not we include or refer to your report or include reference to your Firm.

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We confirm that it is not our intention to issue an annual report (as defined by AU-C Section 720) that contains, accompanies, or incorporates by reference the consolidated financial statements and your auditor's report thereon. Should that intention change, we acknowledge and confirm our responsibility to (i) notify you of the change, (ii) provide you a written acknowledgement of the document or documents that comprise the annual report and the planned manner and timing of issuance of such documents, and (iii) provide the final version of the document(s) prior to issuance of the annual report, such that you can complete the procedures required by applicable professional standards.

Related party transactions with Enbridge

The Company purchased certain shared services from other Enbridge subsidiaries (affiliates). The cost associated with these services is not considered material.

To the best of our knowledge and belief, no events have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

DocuSigned by:

Michele Harradence

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Ms. Michele Harradence
President

Signed by:

Chris Johnston

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Mr. Christopher Johnston
Vice President, Finance Integration

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Appendix A: Summary of unadjusted and adjusted items

Unadjusted items

No items to report.

Adjusted items

No items to report.

Items impacting prior periods

No items to report.