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August 11, 2014

VIA RESS, EMAIL and COURIER

Ms. Kirsten Walli
Ontario Energy Board
2300 Yonge Street
Suite 2700
Toronto, Ontario
M4P 1E4

**Re: EB-2012-0459 - Enbridge Gas Distribution Inc. ("Enbridge")
2014 – 2018 Rate Application
Technical Conference - Draft Rate Order- Enbridge Undertaking Responses**

As indicated during the Technical Conference for the review of the Draft Rate Order held on August 6, 2014 for the above noted proceeding, enclosed please find Enbridge's undertaking responses.

This submission was filed through the Board's RESS and is available on the Company's website at www.enbridgegas.com/ratecase.

Yours truly,

(Original Signed)

Bonnie Jean Adams
Regulatory Coordinator

cc: Mr. F. Cass, Aird & Berlis
EB-2012-0459 Intervenors

UNDERTAKING TCU-RO 1.1

UNDERTAKING

Technical Conference, page 14

To provide the report Gannett Fleming provided or calculations they provided on both the allocation of the site restoration cost amount and the recalculation of the depreciation rates as a result of the board's decision, and if that report does not give the full math as to where these numbers came from, that math as well.

RESPONSE

The attachment to this undertaking response contains a letter from Enbridge Gas Distributions Inc.'s ("Enbridge" and / or the "Company") depreciation consultant, Gannett Fleming, which describes the methodology used to determine revised depreciation rates, and allocation of the updated site restoration cost refund amount, as required per the Ontario Energy Board's (the "Board") decision. The attachment also contains the schedules provided to Enbridge to support the updated depreciation rates and allocation of the updated refund amount.

As noted in Gannett Fleming's letter, the updated refund amount to be returned each year is based on the same refund profile as the originally filed amount. The original refund profile, inclusive of amounts returned through depreciation rates, returned \$292.8M in the following proportions; 25.5% in 2014, 23.8% in 2015, 22.1% in 2016, 20.4% in 2017, and 8.2% in 2018. Applying the same percentages to the revised total refund amount of \$379.8 million, results in updated annual refund amounts of:

- 2014 – \$379.8 million * 25.5% = \$96.8 million,
- 2015 – \$379.8 million * 23.8% = \$90.4 million,
- 2016 – \$379.8 million * 22.1% = \$83.9 million,
- 2017 – \$379.8 million * 20.4% = \$77.5 million,
- 2018 – \$379.8 million * 8.2% = \$31.1 million.

It should be noted, as was explained in cross examination of Enbridge's witnesses¹, that the annual Rider D refund amounts, which represent bill impacts only, do also have an impact and a direct link within the derivation of the allowed revenues and sufficiency/deficiency amounts presented in Appendix A of the Draft Rate Order. If the annual refund profile / amounts were to be altered, it would directly impact the

¹ EB-2012-0459, Transcript Volume 9, pages 11 & 12.

Witness: R. Small

corresponding annual tax deductions, rate base calculations (requiring monthly inputs), and very likely planned debt issuances, all of which would impact forecast capital structures, allowed revenues and sufficiency and deficiency amounts. Therefore, in addition to updating the financial results in Appendix A of the Draft Rate Order, the Rate Handbook in Appendix B, the Rider E amounts in Appendix C, the Rate Approximations in Appendix D, and the Planned Debt Issuances in Appendix H would all need to be re-calculated. Performing an update of this magnitude would take significant time and effort, and require the involvement of external resources. If a revised refund profile were to be determined, which depending on purpose (i.e. bill impact smoothing) could take numerous iterations, the steps that would need to be followed to implement the change would include the following:

1. The revised annual refund amounts would be allocated to each of the impacted asset classes. Once that allocation is determined, 5 years of monthly rate base adjustments would be updated for the new inputs, ensuring proper linkage between files used to determine each individual year's allowed revenues, and the ongoing impact on prospective year rate base calculations.
2. Revised rate base calculations would then be forwarded to the Treasury Department to determine impacts on forecast financing plans. Changes to forecast financing would then be input into capital structure calculations, ensuring proper carryover from year-to-year.
3. Annual tax deductions, and associated impacts to income tax and allowed revenues, would be updated to reflect the new annual refund profile.
4. Once the above adjustments were made, and continuity between all 5 years of modeling was confirmed, new allowed revenues and sufficiency / deficiency amounts would be forwarded to the Cost Allocation and Rate Design group, who would then perform the following functions.
5. Updated allowed revenues would then be allocated to customer classes using the Board Approved methodology.
6. Rates would then be developed utilizing the revised allowed revenues and the allocation to each rate class, resulting in a new rate handbook.
7. A new Rider E amount and unit rates would need to be calculated.
8. New Rider D unit rates would need to be derived.

The Company has provided the above detail on the required work to be performed on any or all scenarios where a different SRC Refund profile is to be evaluated. The Company estimates a minimum of a few days of effort to perform the calculations and produce validated results.

Witness: R. Small



August 7, 2014

Mr. Kevin Culbert
Enbridge Gas Distribution
PO Box 650
Scarborough, Ontario
M1K 5E3

Dear Mr. Culbert:

In compliance with Ontario Energy Board Decision EB-2012-0459, dated July 17, 2014 ("the Decision"), Gannett Fleming Canada ULC ("Gannett Fleming") has developed a revised set of depreciation rates and re-calculated the refund of the accumulated depreciation surplus related to the now approved change to the Constant Dollar Net Salvage ("CDNS") method. As ordered in the Decision at page 63, the revised SRC depreciation rates result in a reduction of the SRC collection over a five-year period of approximately \$85 million when applied to the forecast mid-year plant account balances for the period of 2014 through 2018. Also, as further ordered at page 62 of the Decision the attached schedules outline the Board mandated five-year refund of accumulated depreciation surplus resulting from the use of the CDNS method in a total amount of \$379.8 Million.

In order to achieve the mandated \$85 Million reduction (total over the five-year period) in depreciation expense related to the SRC recovery, Gannett Fleming used a discount rate of 3.095% in the revised CDNS calculations. This 3.095% discount rate was determined after undergoing an iterative process of developing CDNS percentages using differing discount rates. These resultant CDNS percentages were then input into the Gannett Fleming depreciation models to develop a resultant depreciation rate to apply to the forecast 2014 – 2018 mid-year plant balances. The iterative process involved the use of various discount rates to calculate a net salvage percentage using the Constant Dollar Net Salvage method and then comparing the resultant depreciation expense to the Board Order. After numerous attempts, the discount rate of 3.095% resulted in a decrease in total depreciation expense of \$85.04 Million, which Gannett Fleming views as being within the margin of error.

At page 62 of the Decision, The Ontario Energy Board ordered as follows:

"Enbridge proposed to refund \$259.8 million; the Board will require a refund of \$379.8 million".

Gannett Fleming Canada ULC

Gannett Fleming views that this additional refund amount of \$120 Million was in addition to the total reduction of SRC depreciation expense of \$85 million as ordered at page 63 of the Decision, and as discussed above. The return of variance due to Constant Dollar Net Salvage originally filed with the Ontario Energy Board included a deduction for the variance already included in the depreciation rates. Consequently, in order to be clear that the attached calculations result in the entire amount of the Board ordered refund no further adjustment (similar to the originally filed adjustment of \$6 Million per year) was made. Gannett Fleming rateably allocated this increased refund among the asset classes using the originally filed \$259.8 Million as a guide. The attached schedules which calculate the returned amount of surplus for each forecast year are based on the same profile of refund per year as originally filed.

Gannett Fleming recommends that full depreciation studies should be carried out every three to five years. During these future studies all depreciation related policies and assumptions will be reviewed. Additionally the adequacy of the accumulated depreciation reserve accounts, including the SRC reserve, will also be tested.

Respectfully submitted,

GANNETT FLEMING CANADA ULC

A handwritten signature in black ink, appearing to read 'LEK', is positioned above the printed name of the signatory.

LARRY E. KENNEDY
Vice President

LEK/hac
Attachments 6

ENBRIDGE GAS DISTRIBUTION, INC.
SCHEDULE 1. ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2010
IN COMPLIANCE WITH DECISION EB-2012-0459

	DEPRECIABLE GROUP (1)	LIFE SPAN DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE (4)	ORIGINAL COST AT DECEMBER 31, 2010 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
								ACCRUAL AMOUNT (8)	ACCURAL RATE (9)=(8)/(5)	
UNDERGROUND STORAGE PLANT										
451.10	LAND RIGHTS INTANGIBLE		65-R4	0	40,677,681	20,903,515	19,774,166	471,763	1.16	41.9
452.00	STRUCTURES AND IMPROVEMENTS		45-R1.5	0	14,347,231	4,707,662	9,639,569	264,121	1.84	36.5
453.00	WELLS		45-R3	(6)	39,390,933	18,686,577	23,067,812	600,149	1.52	38.4
454.00	WELL EQUIPMENT		25-R4	(6)	9,082,877	4,537,985	4,544,893	504,759	5.56	9.0
455.00	FIELD LINES		55-R3	(6)	46,727,710	20,777,099	28,754,274	695,488	1.49	41.3
456.00	COMPRESSOR EQUIPMENT		40-R2	(6)	91,781,489	31,054,880	66,233,498	2,386,984	2.60	27.7
457.00	MEASURING AND REGULATING EQUIPMENT		30-R1.5	(6)	11,556,320	5,020,691	7,229,007	345,517	2.99	20.9
	TOTAL UNDERGROUND STORAGE PLANT				253,564,240	105,688,408	159,243,219	5,268,781		
DISTRIBUTION PLANT										
471.00	LAND RIGHTS		75-R4	0	7,446,766	1,077,659	6,369,108	87,835	1.18	72.5
472.00	STRUCTURES AND IMPROVEMENTS									
	VICTORIA PARK CENTRE	2018	60-S1.5	20	40,266,238	572,119	29,203,250	3,696,664	9.93	7.9
	KENNEDY ROAD	2013	60-S1.5	20	2,255,051	219,325	1,584,716	530,544	23.53	3.0
	OTTAWA OFFICE	2025	60-S1.5	20	14,185,521	1,519,771	9,828,646	681,838	4.81	14.4
	BROCKVILLE	2025	60-S1.5	20	499,805	42,438	357,406	24,458	4.89	14.6
	ARNPRIOR	2025	60-S1.5	20	570,721	102,517	354,060	25,203	4.42	14.1
	THOROLD OFFICE	2030	60-S1.5	20	11,942,503	1,373,703	8,180,300	430,567	3.61	19.0
	EASTERN	2020	60-S1.5	20	1,598,370	212,254	1,066,442	109,685	6.86	9.7
	KELFIELD	2020	60-S1.5	20	1,198,780	68,117	890,907	90,368	7.54	9.9
	OTTAWA DEPOT	2020	60-S1.5	20	3,071,474	313,477	2,143,702	217,403	7.08	9.9
	OTHER	2020	60-S1.5	(5)	6,399,993	835,027	9,084,344	281,363	2.98	32.3
	TOTAL STRUCTURES AND IMPROVEMENTS				81,968,456	5,258,748	62,693,773	6,088,093		10.3
473.00	SERVICES		45-L1.5	(22)	2,024,545,899	869,945,320	1,600,000,677	45,927,115	2.27	34.8
475.10	MAINS - CAST IRON	2016	43-R2	(158)	5,475,959	9,973,664	24,101,639	5,431,173	99.18	5.4
475.20	MAINS - BARE STEEL	2016	40-R0.5	(11)	9,114,623	9,031,401	10,200,453	1,880,030	20.63	4.4
475.21	MAINS - COATED STEEL		61-R3	(51)	1,013,837,310	464,144,414	1,066,749,924	24,694,837	2.44	43.2
475.30	MAINS - PLASTIC		65-R3	(38)	1,329,234,200	463,148,188	1,371,195,008	24,618,543	1.85	55.7
475.EN	MAINS - ENVISION		25-SQ	0	123,554,753	19,041,660	104,513,093	4,978,220	4.03	21.0
476.00	COMPANY NGV COMPRESSOR STATIONS		16-R3	0	2,593,466	1,605,736	987,730	154,719	5.97	6.4
477.00	MEASURING AND REGULATING EQUIPMENT		33-L1.5	(3)	314,899,807	159,007,375	165,339,427	6,465,720	2.05	25.6
478.00	METERS		15-S2.5	5	367,745,144	92,616,048	256,741,838	33,901,782	9.22	7.6
	TOTAL DISTRIBUTION PLANT				5,280,436,383	2,074,902,884	4,668,892,670	154,228,067		
GENERAL PLANT										
483.01	OFFICE EQUIPMENT		15-SQ	0	2,943,775	2,894,801	48,973	4,476	0.15	10.9
483.02	FURNISHINGS		20-SQ	0	15,187,994	6,067,053	9,120,940	1,631,823	10.74	5.6
484.00	TRANSPORTATION EQUIPMENT		11-R0.5	0	40,957,196	7,841,000	33,116,196	4,324,076	10.56	7.7
484.01	TRANSPORTATION - COMPANY NGV KITS		9-L1	0	7,725,286	4,607,319	3,117,967	695,264	9.00	4.5
484.02	TRANSPORTATION - COMPANY NGV CYLINDERS		7-S2.5	0	832,469	787,083	45,386	17,454	2.10	2.6
485.00	HEAVY WORK EQUIPMENT		15-L2	25	19,287,539	6,829,160	7,636,495	691,216	3.58	11.0
486.00	TOOLS AND WORK EQUIPMENT		25-SQ	0	34,254,317	13,117,640	21,136,677	1,398,995	4.08	15.1
487.70	RENTAL - VRA'S		20-SQ	0	1,016,149	964,239	51,910	7,519	0.74	6.9
487.80	RENTAL - NGV STATION		20-SQ	0	4,855,654	3,100,277	1,755,377	388,899	8.01	4.5
487.90	RENTAL - NGV CYLINDERS		10-S2.5	0	1,452,290	705,489	746,801	274,905	18.93	2.7
488.00	COMMUNICATION EQUIPMENT		10-SQ	0	3,013,445	2,122,651	890,794	292,699	9.71	3.0
	TOTAL GENERAL PLANT				131,526,113	49,036,712	77,667,516	9,727,326		
COMPUTER AND SOFTWARE										
490.00	COMPUTER EQUIPMENT		5-SQ	0	32,547,213	4,351,484	28,195,729	11,923,129	36.63	2.4
491.01	SOFTWARE - ACQUIRED		4-SQ	0	49,671,020	24,804,515	24,866,505	13,073,699	26.32	1.9
491.02	SOFTWARE - DEVELOPED		5-SQ	0	40,552,311	19,179,561	21,372,750	8,612,322	21.24	2.5
491.03	CIS SOFTWARE ACQUIRED		10-SQ	0	127,098,143	15,741,236	111,356,908	12,709,800 *	10.00	8.5
	TOTAL COMPUTER AND SOFTWARE				249,868,687	64,076,795	185,791,892	46,318,950		
	TOTAL DEPRECIABLE GAS PLANT				5,915,395,423	2,293,704,799	5,091,595,297	215,543,124		

* Annual Accrual Amount represents amortization for 10 years from previous order
** Annual Accrual Rates for New Structures in Account 472.00 after January 1, 2011 are as follows:

New Kennedy Road	2.13%
Markam TT Building	2.18%
New Fleet Garage	2.13%

ENBRIDGE GAS DISTRIBUTION
SCHEDULE 2A - CALCULATION OF REQUIRED ADDITIONAL TRUE-UP CAUSED
BY THE CHANGE IN NET SALVAGE METHODOLOGY (CDNS) AS DIRECTED BY BOARD
2014
IN COMPLIANCE WITH DECISION EB-2012-0459

		PERCENTAGE TO RETURN:					25.5%	
		DEPRECIABLE GROUP	(1)	(2)	(3)	(4)=(2)+(3)	(5)	(6)
				BOOK DEPRECIATION RESERVE	CALCULATED DEPRECIATION RESERVE CDNS	RESERVE VARIANCE AT 12/31/2010	VARIANCE DUE TO BOARD DIRECTIVE	AMOUNT TO TRUE-UP
				(2)	(3)	(4)=(2)+(3)	(5)	(6)
		UNDERGROUND STORAGE PLANT						
451.10		LAND RIGHTS INTANGIBLE		20,903,515	16,085,552	4,817,963	-	-
452.00		STRUCTURES AND IMPROVEMENTS		4,707,662	3,317,885	1,389,777	-	-
453.00		WELLS		18,686,577	10,640,480	8,046,097	(92,106)	(23,487)
454.00		WELL EQUIPMENT		4,537,965	5,325,549	787,584	-	-
455.00		FIELD LINES		20,777,099	15,061,650	5,715,449	(130,376)	(33,246)
456.00		COMPRESSOR EQUIPMENT		31,054,880	30,240,236	814,644	(261,760)	(66,749)
457.00		MEASURING AND REGULATING EQUIPMENT		5,020,691	4,004,566	1,016,125	(34,666)	(8,840)
		TOTAL UNDERGROUND STORAGE PLANT		105,688,408	84,975,918	21,012,490	(618,906)	(132,321)
		DISTRIBUTION PLANT						
471.00		LAND RIGHTS		1,077,659	247,042	830,617	-	-
472.00		STRUCTURES AND IMPROVEMENTS					-	-
		VICTORIA PARK CENTRE		572,119	16,593,324	(16,021,205)	-	-
		KENNEDY ROAD		219,325	1,398,004	(1,178,679)	-	-
		OTTAWA OFFICE		1,519,771	5,613,515	(4,093,744)	-	-
		BROCKVILLE		42,438	138,100	(95,662)	-	-
		ARNPRIOR		102,517	257,902	(155,385)	-	-
		THOROLD OFFICE		1,373,703	4,035,857	(2,662,154)	-	-
		EASTERN		212,254	737,401	(525,147)	-	-
		KELFIELD		68,117	370,163	(302,046)	-	-
		OTTAWA DEPOT		313,477	1,388,308	(1,074,831)	-	-
		OTHER		835,027	1,966,614	(1,131,587)	-	-
		TOTAL STRUCTURES AND IMPROVEMENTS		5,258,748	32,499,188	(27,240,440)	-	-
473.00		SERVICES		869,945,320	611,661,597	258,283,723	128,624,482	32,799,243
475.10		MAINS - CAST IRON		-	12,548,142	(22,521,506)	(1,387,842)	(353,900)
475.20		MAINS - BARE STEEL		9,031,401	12,910,111	(3,878,710)	785,965	200,421
475.21		MAINS - COATED STEEL		464,144,414	452,238,549	11,905,865	112,068,373	28,730,435
475.30		MAINS - PLASTIC		463,148,188	295,674,962	167,473,226	137,992,957	35,188,204
475.EN		MAINS - ENVISION		19,041,660	19,756,593	(714,933)	-	-
476.00		COMPANY NGV COMPRESSOR STATIONS		1,605,736	1,586,128	19,608	-	-
477.00		MEASURING AND REGULATING EQUIPMENT		159,007,375	91,767,565	67,239,810	1,634,972	416,918
478.00		METERS		92,616,048	166,232,283	(73,616,235)	-	-
		TOTAL DISTRIBUTION PLANT		2,074,902,884	1,697,124,160	377,781,724	380,318,908	96,981,321
		GENERAL PLANT						
483.01		OFFICE EQUIPMENT		2,894,801	1,993,510	911,293	-	-
483.02		FURNISHINGS		6,067,053	8,271,666	(2,204,633)	-	-
484.00		TRANSPORTATION EQUIPMENT		7,841,000	11,409,970	(3,568,970)	-	-
484.01		TRANSPORTATION - COMPANY NGV KITS		4,607,319	4,244,878	365,441	-	-
484.02		TRANSPORTATION - COMPANY NGV CYLINDERS		787,083	755,156	31,927	-	-
485.00		HEAVY WORK EQUIPMENT		6,829,160	5,247,763	1,581,397	-	-
486.00		TOOLS AND WORK EQUIPMENT		13,117,640	13,409,526	(291,886)	-	-
487.70		RENTAL - VRA'S		964,239	837,157	127,082	-	-
487.80		RENTAL - NGV STATION		3,100,277	3,912,367	(812,090)	-	-
487.90		RENTAL - NGV CYLINDERS		705,489	912,461	(206,972)	-	-
488.00		COMMUNICATION EQUIPMENT		2,122,651	2,107,849	14,802	-	-
		TOTAL GENERAL PLANT		48,036,712	53,089,331	(4,052,619)	-	-
		COMPUTER AND SOFTWARE						
490.00		COMPUTER EQUIPMENT		4,351,484	13,741,626	(9,390,142)	-	-
491.01		SOFTWARE - ACQUIRED		24,804,515	32,991,705	(8,187,190)	-	-
491.02		SOFTWARE - DEVELOPED		19,179,561	20,616,303	(1,436,742)	-	-
491.03		CIS SOFTWARE ACQUIRED		15,741,236	19,054,721	(3,323,485)	-	-
		TOTAL COMPUTER AND SOFTWARE		64,076,795	86,414,355	(22,337,560)	-	-
		TOTAL		2,293,704,799	1,921,390,764	372,404,035	379,800,000	96,846,000

ENBRIDGE GAS DISTRIBUTION
SCHEDULE 2B - CALCULATION OF REQUIRED ADDITIONAL TRUE-UP CAUSED
BY THE CHANGE IN NET SALVAGE METHODOLOGY (CDMS)
2015
IN COMPLIANCE WITH DECISION EB-2012-0459

		PERCENTAGE TO RETURN:							23.8%
DEPRECIABLE GROUP		BOOK DEPRECIATION RESERVE	CALCULATED DEPRECIATION RESERVE CDNS	RESERVE VARIANCE AT 12/31/2010	VARIANCE DUE TO BOARD DIRECTIVE	AMOUNT TO TRUE-UP	TRUE UP INCLUDED IN TABLE 1	ADDITIONAL ADJUSTMENT 2015	
(1)		(2)	(3)	(4)=(2)-(3)	(5)	(6)	(7)	(8)	
UNDERGROUND STORAGE PLANT									
451.10	LAND RIGHTS INTANGIBLE	20,903,515	16,085,552	4,817,963	-	-	-	-	
452.00	STRUCTURES AND IMPROVEMENTS	4,707,662	3,317,885	1,389,777	-	-	-	-	
453.00	WELLS	18,686,577	10,640,480	8,046,097	(92,106)	(21,921)	-	(21,921)	
454.00	WELL EQUIPMENT	4,537,985	5,325,549	(787,564)	-	-	-	-	
455.00	FIELD LINES	20,777,099	15,061,650	5,715,449	(130,376)	(31,029)	-	(31,029)	
456.00	COMPRESSOR EQUIPMENT	31,054,880	30,240,236	814,644	(261,760)	(62,299)	-	(62,299)	
457.00	MEASURING AND REGULATING EQUIPMENT	5,020,681	4,004,556	1,016,125	(34,666)	(8,250)	-	(8,250)	
	TOTAL UNDERGROUND STORAGE PLANT	105,688,408	84,675,918	21,012,490	(518,908)	(123,500)	-	(123,500)	
DISTRIBUTION PLANT									
471.00	LAND RIGHTS	1,077,659	247,042	830,617	-	-	-	-	
472.00	STRUCTURES AND IMPROVEMENTS	572,119	16,593,324	(16,021,205)	-	-	-	-	
	VICTORIA PARK CENTRE	219,325	1,398,004	(1,178,679)	-	-	-	-	
	KENNEDY ROAD	1,519,771	5,613,515	(4,093,744)	-	-	-	-	
	OTTAWA OFFICE	42,438	138,100	(95,662)	-	-	-	-	
	BROCKVILLE	102,517	257,902	(155,385)	-	-	-	-	
	ARNPRIOR	1,373,703	4,035,857	(2,662,154)	-	-	-	-	
	THOROLD OFFICE	212,254	737,401	(525,147)	-	-	-	-	
	EASTERN	68,117	370,163	(302,046)	-	-	-	-	
	KELFIELD	313,477	1,388,308	(1,074,831)	-	-	-	-	
	OTTAWA DEPOT	835,027	1,966,614	(1,131,587)	-	-	-	-	
	OTHER	5,258,748	32,489,188	(27,240,440)	-	-	-	-	
	TOTAL STRUCTURES AND IMPROVEMENTS	869,945,320	611,661,597	258,283,723	128,624,482	30,612,627	-	30,612,627	
473.00	SERVICES	-9,973,664	12,546,142	(22,521,806)	(1,387,842)	(330,306)	-	(330,306)	
475.10	MAINS - CAST IRON	9,031,401	12,910,111	(3,878,710)	785,965	187,060	-	187,060	
475.20	MAINS - BARE STEEL	464,144,414	452,238,549	11,905,865	112,668,373	26,815,073	-	26,815,073	
475.30	MAINS - COATED STEEL	463,148,188	295,674,962	167,473,226	137,992,957	32,842,324	-	32,842,324	
475.40	MAINS - PLASTIC	19,041,660	19,756,593	(714,933)	-	-	-	-	
475.50	MAINS - ENVISION	1,605,736	1,585,128	20,608	-	-	-	-	
476.00	COMPANY NGV COMPRESSOR STATIONS	159,007,375	91,767,565	67,239,810	1,634,972	389,123	-	389,123	
477.00	MEASURING AND REGULATING EQUIPMENT	92,616,048	166,232,263	(73,616,235)	-	-	-	-	
478.00	METERS	2,074,902,884	1,697,121,160	377,781,724	380,318,908	90,515,900	-	90,515,900	
	TOTAL DISTRIBUTION PLANT	2,074,902,884	1,697,121,160	377,781,724	380,318,908	90,515,900	-	90,515,900	
GENERAL PLANT									
483.01	OFFICE EQUIPMENT	2,884,801	1,983,518	911,283	-	-	-	-	
483.02	FURNISHINGS	6,067,053	8,271,686	(2,204,633)	-	-	-	-	
484.00	TRANSPORTATION EQUIPMENT	7,841,000	11,409,970	(3,568,970)	-	-	-	-	
484.01	TRANSPORTATION - COMPANY NGV KITS	4,607,319	4,241,878	365,441	-	-	-	-	
484.02	TRANSPORTATION - COMPANY NGV CYLINDERS	787,083	755,156	31,927	-	-	-	-	
485.00	HEAVY WORK EQUIPMENT	6,825,160	5,247,763	1,581,397	-	-	-	-	
486.00	TOOLS AND WORK EQUIPMENT	13,117,640	13,409,526	(291,886)	-	-	-	-	
487.70	RENTAL - VRAS	964,239	837,157	127,082	-	-	-	-	
487.80	RENTAL - NGV STATION	3,100,277	3,912,367	(812,090)	-	-	-	-	
487.90	RENTAL - NGV CYLINDERS	705,489	912,461	(206,972)	-	-	-	-	
488.00	COMMUNICATION EQUIPMENT	2,122,651	2,107,849	14,802	-	-	-	-	
	TOTAL GENERAL PLANT	48,036,712	53,088,331	(4,052,619)	-	-	-	-	
COMPUTER AND SOFTWARE									
490.00	COMPUTER EQUIPMENT	4,351,484	13,741,626	(9,390,142)	-	-	-	-	
491.01	SOFTWARE - ACQUIRED	24,804,515	32,991,705	(8,187,190)	-	-	-	-	
491.02	SOFTWARE - DEVELOPED	19,179,561	20,616,303	(1,436,742)	-	-	-	-	
491.03	CIS SOFTWARE - ACQUIRED	15,741,236	19,064,721	(3,323,485)	-	-	-	-	
	TOTAL COMPUTER AND SOFTWARE	64,076,795	86,414,355	(22,337,560)	-	-	-	-	
		2,285,704,799	1,921,300,764	372,404,035	379,800,000	90,392,400	-	90,392,400	

ENBRIDGE GAS DISTRIBUTION
SCHEDULE 2C - CALCULATION OF REQUIRED ADDITIONAL TRUE-UP CAUSED
BY THE CHANGE IN NET SALVAGE METHODOLOGY (CDMS)
2016
IN COMPLIANCE WITH DECISION EB-2012-0459

DEPRECIABLE GROUP		BOOK DEPRECIATION RESERVE 12/31/2010	CALCULATED DEPRECIATION RESERVE CONS 12/31/2010	PERCENTAGE TO RETURN:				22.1%	
				RESERVE VARIANCE AT 12/31/2010 (4)=(3)-(2)	VARIANCE DUE TO BOARD DIRECTIVE (5)	AMOUNT TO TRUE-UP (6)	TRUE UP INCLUDED IN TABLE 1 (7)	ADDITIONAL ADJUSTMENT 2016 (8)	
UNDERGROUND STORAGE PLANT									
451.10	LAND RIGHTS INTANGIBLE	20,903,515	16,085,552	4,817,963	-	-	-	-	-
452.00	STRUCTURES AND IMPROVEMENTS	4,707,662	3,317,865	1,389,777	-	-	-	-	-
453.00	WELLS	18,686,577	10,640,480	8,046,097	(62,106)	(20,355)	(20,355)	-	(20,355)
454.00	WELL EQUIPMENT	4,537,985	5,325,549	(787,564)	-	-	-	-	-
455.00	FIELD LINES	20,777,099	15,061,650	5,715,449	(130,376)	(28,813)	(28,813)	-	(28,813)
456.00	COMPRESSOR EQUIPMENT	31,054,880	30,240,236	814,644	(261,760)	(57,849)	(57,849)	-	(57,849)
457.00	MEASURING AND REGULATING EQUIPMENT	5,020,691	4,004,566	1,016,125	(7,661)	(24,666)	(7,661)	-	(7,661)
	TOTAL UNDERGROUND STORAGE PLANT	106,688,408	84,675,918	21,012,490	(518,908)	(114,679)	(114,679)	-	(114,679)
DISTRIBUTION PLANT									
471.00	LAND RIGHTS	1,077,659	247,042	830,617	-	-	-	-	-
472.00	STRUCTURES AND IMPROVEMENTS	572,119	16,593,324	(16,021,205)	-	-	-	-	-
	KENNEDY ROAD	219,325	1,398,004	(1,178,679)	-	-	-	-	-
	OTTAWA OFFICE	1,519,771	5,613,515	(4,093,744)	-	-	-	-	-
	BROCKVILLE	42,438	138,100	(95,662)	-	-	-	-	-
	ARNPRIOR	102,517	257,902	(155,385)	-	-	-	-	-
	THOROLD OFFICE	1,373,703	4,035,857	(2,662,154)	-	-	-	-	-
	EASTERN	212,254	737,401	(525,147)	-	-	-	-	-
	KELFIELD	68,117	370,163	(302,046)	-	-	-	-	-
	OTTAWA DEPOT	313,477	1,388,308	(1,074,831)	-	-	-	-	-
	OTHER	835,027	1,966,614	(1,131,587)	-	-	-	-	-
	TOTAL STRUCTURES AND IMPROVEMENTS	5,258,748	32,499,188	(27,240,440)	-	-	-	-	-
473.00	SERVICES	869,945,320	611,661,597	258,283,723	128,624,482	28,426,011	28,426,011	-	28,426,011
475.10	MAINS - CAST IRON	-	12,548,142	(22,521,806)	(1,387,842)	(306,713)	(306,713)	-	(306,713)
475.20	MAINS - BARE STEEL	9,031,401	12,910,111	(3,878,710)	785,965	173,688	173,688	-	173,688
475.21	MAINS - COATED STEEL	464,144,414	452,238,549	11,905,865	112,666,373	24,899,710	24,899,710	-	24,899,710
475.30	MAINS - PLASTIC	463,148,188	295,674,962	167,473,226	137,992,957	30,496,444	30,496,444	-	30,496,444
475.50	MAINS - ENVISION	19,041,660	19,756,593	(714,933)	-	-	-	-	-
475.60	COMPANY NGV COMPRESSOR STATIONS	1,605,736	1,585,128	20,608	-	-	-	-	-
476.00	COMPANY NGV COMPRESSOR STATIONS	1,605,736	1,585,128	20,608	-	-	-	-	-
477.00	MEASURING AND REGULATING EQUIPMENT	159,007,375	91,767,595	67,239,810	1,634,972	361,329	361,329	-	361,329
478.00	METERS	92,616,048	166,232,293	(73,616,235)	-	-	-	-	-
	TOTAL DISTRIBUTION PLANT	2,074,902,884	1,697,121,160	377,781,724	380,315,908	84,050,479	84,050,479	-	84,050,479
GENERAL PLANT									
483.01	OFFICE EQUIPMENT	2,894,801	1,963,518	911,283	-	-	-	-	-
483.02	FURNISHINGS	6,067,053	8,271,686	(2,204,633)	-	-	-	-	-
484.00	TRANSPORTATION EQUIPMENT	7,841,000	11,409,970	(3,568,970)	-	-	-	-	-
484.01	TRANSPORTATION - COMPANY NGV KITS	4,607,319	4,241,878	365,441	-	-	-	-	-
484.02	TRANSPORTATION - COMPANY NGV CYLINDERS	787,083	755,156	31,927	-	-	-	-	-
485.00	HEAVY WORK EQUIPMENT	6,829,160	5,247,763	1,581,397	-	-	-	-	-
486.00	TOOLS AND WORK EQUIPMENT	13,117,640	13,409,526	(291,886)	-	-	-	-	-
487.70	RENTAL - VRAS	964,239	837,157	127,082	-	-	-	-	-
487.80	RENTAL - NGV STATION	3,100,277	3,912,367	(812,090)	-	-	-	-	-
487.90	RENTAL - NGV CYLINDERS	705,489	912,461	(206,972)	-	-	-	-	-
488.00	COMMUNICATION EQUIPMENT	2,122,651	2,107,849	14,802	-	-	-	-	-
	TOTAL GENERAL PLANT	48,036,712	53,089,331	(4,052,619)	-	-	-	-	-
COMPUTER AND SOFTWARE									
490.00	COMPUTER EQUIPMENT	4,351,484	13,741,626	(9,390,142)	-	-	-	-	-
491.01	SOFTWARE - ACQUIRED	24,804,515	32,991,705	(8,187,190)	-	-	-	-	-
491.02	SOFTWARE - DEVELOPED	19,179,551	20,616,303	(1,436,752)	-	-	-	-	-
491.03	CIS SOFTWARE ACQUIRED	15,741,236	19,064,721	(3,323,485)	-	-	-	-	-
	TOTAL COMPUTER AND SOFTWARE	64,076,795	86,414,355	(22,337,560)	-	-	-	-	-
		2,283,704,799	1,921,300,764	372,404,035	379,800,000	83,935,800	83,935,800	-	83,935,800

ENBRIDGE GAS DISTRIBUTION
SCHEDULE 2D - CALCULATION OF REQUIRED ADDITIONAL TRUE-UP CAUSED
BY THE CHANGE IN NET SALVAGE METHODOLOGY (CDMS)
2017
IN COMPLIANCE WITH DECISION EB-2012-0459

		PERCENTAGE TO RETURN:					20.4%	
		BOOK DEPRECIATION RESERVE	CALCULATED RESERVE CONS	RESERVE VARIANCE AT 12/31/2010	VARIANCE DUE TO BOARD DIRECTIVE	AMOUNT TO TRUE-UP	TRUE UP INCLUDED IN TABLE 1	ADDITIONAL ADJUSTMENT 2017
DEPRECIABLE GROUP		(2)	(3)	(4)=(2)-(3)	(5)	(6)	(7)	(8)
(1)								
UNDERGROUND STORAGE PLANT								
451.10	LAND RIGHTS INTANGIBLE	20,903,515	16,085,552	4,817,963	-	-	-	-
452.00	STRUCTURES AND IMPROVEMENTS	4,707,662	3,317,885	1,389,777	-	-	-	-
453.00	WELLS	18,686,577	10,640,480	8,046,097	(92,106)	(18,790)	-	(18,790)
454.00	WELL EQUIPMENT	4,537,985	5,325,549	(787,564)	-	-	-	-
455.00	FIELD LINES	20,777,099	15,061,650	5,715,449	(130,376)	(26,597)	-	(26,597)
456.00	COMPRESSOR EQUIPMENT	31,054,880	30,240,236	814,644	(261,760)	(53,399)	-	(53,399)
457.00	MEASURING AND REGULATING EQUIPMENT	5,020,681	4,004,556	1,016,125	(34,666)	(7,072)	-	(7,072)
	TOTAL UNDERGROUND STORAGE PLANT	105,688,408	84,675,918	21,012,490	(518,908)	(105,857)	-	(105,857)
DISTRIBUTION PLANT								
471.00	LAND RIGHTS	1,077,659	247,042	830,617	-	-	-	-
472.00	STRUCTURES AND IMPROVEMENTS	572,119	16,593,324	(16,021,205)	-	-	-	-
	VICTORIA PARK CENTRE	219,325	1,398,004	(1,178,679)	-	-	-	-
	KENNEDY ROAD	1,519,771	5,613,515	(4,093,744)	-	-	-	-
	OTTAWA OFFICE	42,438	138,100	(95,662)	-	-	-	-
	BROCKVILLE	102,517	257,902	(155,385)	-	-	-	-
	ARNPRIOR	1,373,703	4,035,857	(2,662,154)	-	-	-	-
	THOROLD OFFICE	212,254	737,401	(525,147)	-	-	-	-
	EASTERN	68,117	370,163	(302,046)	-	-	-	-
	KELFIELD	313,477	1,388,308	(1,074,831)	-	-	-	-
	OTTAWA DEPOT	835,027	1,966,614	(1,131,587)	-	-	-	-
	OTHER	5,258,748	32,489,188	(27,240,440)	-	-	-	-
	TOTAL STRUCTURES AND IMPROVEMENTS	869,945,320	611,661,597	258,283,723	128,624,482	26,239,394	-	26,239,394
473.00	SERVICES	-9,973,664	12,546,142	(22,521,806)	(1,387,842)	(283,120)	-	(283,120)
475.10	MAINS - CAST IRON	9,031,401	12,910,111	(3,878,710)	785,965	160,337	-	160,337
475.20	MAINS - BARE STEEL	464,144,414	452,238,549	11,905,865	112,668,373	22,894,348	-	22,894,348
475.30	MAINS - COATED STEEL	463,148,188	295,674,962	167,473,226	137,892,957	28,150,563	-	28,150,563
475.40	MAINS - ENVISION	19,041,660	19,756,593	(714,933)	-	-	-	-
475.50	COMPANY NGV COMPRESSOR STATIONS	1,605,736	1,585,128	20,608	-	-	-	-
476.00	MEASURING AND REGULATING EQUIPMENT	159,007,375	91,767,565	67,239,810	1,634,972	333,534	-	333,534
477.00	METERS	92,616,048	166,232,283	(73,616,235)	-	-	-	-
	TOTAL DISTRIBUTION PLANT	2,074,902,884	1,697,121,160	377,781,724	380,318,908	77,585,057	-	77,585,057
GENERAL PLANT								
483.01	OFFICE EQUIPMENT	2,884,801	1,983,518	911,283	-	-	-	-
483.02	FURNISHINGS	6,067,053	8,271,686	(2,204,633)	-	-	-	-
484.00	TRANSPORTATION EQUIPMENT	7,841,000	11,409,970	(3,568,970)	-	-	-	-
484.01	TRANSPORTATION - COMPANY NGV KITS	4,607,319	4,241,878	365,441	-	-	-	-
484.02	TRANSPORTATION - COMPANY NGV CYLINDERS	787,083	755,156	31,927	-	-	-	-
485.00	HEAVY WORK EQUIPMENT	6,825,160	5,247,763	1,581,397	-	-	-	-
486.00	TOOLS AND WORK EQUIPMENT	13,117,640	13,409,526	(291,886)	-	-	-	-
487.70	RENTAL - VRAS	964,239	837,157	127,082	-	-	-	-
487.80	RENTAL - NGV STATION	3,100,277	3,912,367	(812,090)	-	-	-	-
487.90	RENTAL - NGV CYLINDERS	705,489	912,461	(206,972)	-	-	-	-
488.00	COMMUNICATION EQUIPMENT	2,122,651	2,107,849	14,802	-	-	-	-
	TOTAL GENERAL PLANT	48,036,712	53,088,331	(4,052,619)	-	-	-	-
COMPUTER AND SOFTWARE								
490.00	COMPUTER EQUIPMENT	4,351,484	13,741,626	(9,390,142)	-	-	-	-
491.01	SOFTWARE - ACQUIRED	24,804,515	32,991,705	(8,187,190)	-	-	-	-
491.02	SOFTWARE - DEVELOPED	19,179,561	20,616,303	(1,436,742)	-	-	-	-
491.03	CIS SOFTWARE - ACQUIRED	15,741,236	19,064,721	(3,323,485)	-	-	-	-
	TOTAL COMPUTER AND SOFTWARE	64,076,795	86,414,355	(22,337,560)	-	-	-	-
		2,285,704,799	1,921,300,764	372,404,035	379,800,000	77,479,200	-	77,479,200

ENBRIDGE GAS DISTRIBUTION
SCHEDULE 2E - CALCULATION OF REQUIRED ADDITIONAL TRUE-UP CAUSED
BY THE CHANGE IN NET SALVAGE METHODOLOGY (CDNS)
2018
IN COMPLIANCE WITH DECISION EB-2012-0459

(1)	(2)	(3)	(4)=(2)+(3)	(5)	(6)	(7)	PERCENTAGE TO RETURN:		(8)
							AMOUNT	TRUE UP	
DEPRECIABLE GROUP	BOOK	CALCULATED	RESERVE	VARIANCE	TRUE-UP	INCLUDED IN	TO	TABLE 1	ADDITIONAL
	DEPRECIATION	DEPRECIATION	VARIANCE AT	DUE TO					ADJUSTMENT
	RESERVE	RESERVE CDNS	12/31/2010	BOARD DIRECTIVE					2018
	(2)	(3)	(4)=(2)+(3)	(5)	(6)	(7)	(8)	(9)	(10)
UNDERGROUND STORAGE PLANT									
451.10	LAND RIGHTS INTANGIBLE	20,903,515	16,085,552	4,817,963	-	-	-	-	-
452.00	STRUCTURES AND IMPROVEMENTS	4,707,662	3,317,885	1,389,777	-	-	-	-	-
453.00	WELLS	18,686,577	10,640,480	8,046,097	(92,106)	(7,553)	-	-	(7,553)
454.00	WELL EQUIPMENT	4,537,985	5,325,549	(787,564)	-	-	-	-	-
455.00	FIELD LINES	20,777,099	15,061,650	5,715,449	(130,376)	(10,691)	-	-	(10,691)
456.00	COMPRESSOR EQUIPMENT	31,054,880	30,240,236	814,644	(261,760)	(21,464)	-	-	(21,464)
457.00	MEASURING AND REGULATING EQUIPMENT	5,020,691	4,004,566	1,016,125	(34,666)	(2,843)	-	-	(2,843)
	TOTAL UNDERGROUND STORAGE PLANT	105,688,408	84,673,918	21,012,490	(518,908)	(42,550)	-	-	(42,550)
DISTRIBUTION PLANT									
471.00	LAND RIGHTS	1,077,659	247,042	830,617	-	-	-	-	-
472.00	STRUCTURES AND IMPROVEMENTS								
	VICTORIA PARK CENTRE	572,119	16,593,324	(16,021,205)	-	-	-	-	-
	KENNEDY ROAD	219,325	1,398,004	(1,178,679)	-	-	-	-	-
	OTTAWA OFFICE	1,519,771	5,613,515	(4,093,744)	-	-	-	-	-
	BROCKVILLE	42,438	138,100	(95,662)	-	-	-	-	-
	ARNPRIOR	102,517	257,902	(155,385)	-	-	-	-	-
	THOROLD OFFICE	1,373,703	4,035,957	(2,662,154)	-	-	-	-	-
	EASTERN	212,254	737,401	(525,147)	-	-	-	-	-
	KELFIELD	68,117	370,163	(302,046)	-	-	-	-	-
	OTTAWA DEPOT	313,477	1,388,308	(1,074,831)	-	-	-	-	-
	OTHER	835,027	1,966,614	(1,131,587)	-	-	-	-	-
	TOTAL STRUCTURES AND IMPROVEMENTS	5,238,748	32,499,188	(27,240,440)	-	-	-	-	-
473.00	SERVICES	869,945,320	611,661,597	258,283,723	128,624,482	10,547,208	-	-	10,547,208
475.10	MAINS - CAST IRON	-9,973,664	12,546,142	(22,521,806)	(1,387,842)	(113,803)	-	-	(113,803)
475.20	MAINS - BARE STEEL	9,031,401	12,910,111	(3,878,710)	785,965	64,449	-	-	64,449
475.21	MAINS - COATED STEEL	464,144,414	452,238,549	11,905,865	112,068,373	9,238,807	-	-	9,238,807
475.30	MAINS - PLASTIC	463,148,188	295,674,962	167,473,226	137,992,957	11,315,422	-	-	11,315,422
475.EN	MAINS - ENVISION	19,041,660	19,756,593	(714,933)	-	-	-	-	-
476.00	COMPANY NGV COMPRESSOR STATIONS	1,605,726	1,595,128	20,608	-	-	-	-	-
477.00	MEASURING AND REGULATING EQUIPMENT	159,007,375	91,767,595	67,239,810	1,634,972	134,068	-	-	134,068
478.00	METERS	92,616,048	166,232,283	(73,616,235)	-	-	-	-	-
	TOTAL DISTRIBUTION PLANT	2,074,902,884	1,897,121,160	377,781,724	380,318,908	311,08,150	-	-	311,08,150
GENERAL PLANT									
483.01	OFFICE EQUIPMENT	2,894,801	1,983,518	911,283	-	-	-	-	-
483.02	FURNISHINGS	6,067,053	8,274,686	(2,204,633)	-	-	-	-	-
484.00	TRANSPORTATION - COMPANY NGV KITS	7,841,000	11,409,970	(3,568,970)	-	-	-	-	-
484.01	TRANSPORTATION - COMPANY NGV KITS	4,607,319	4,241,878	365,441	-	-	-	-	-
484.02	TRANSPORTATION - COMPANY NGV CYLINDERS	787,083	755,156	31,927	-	-	-	-	-
485.00	HEAVY WORK EQUIPMENT	6,829,160	5,247,763	1,581,397	-	-	-	-	-
486.00	TOOLS AND WORK EQUIPMENT	13,117,640	13,409,526	(291,886)	-	-	-	-	-
487.70	RENTAL - VRA'S	964,229	837,157	127,082	-	-	-	-	-
487.80	RENTAL - NGV STATION	3,100,277	3,912,367	(812,090)	-	-	-	-	-
487.90	RENTAL - NGV CYLINDERS	705,469	912,461	(206,972)	-	-	-	-	-
488.00	COMMUNICATION EQUIPMENT	2,122,651	2,107,849	14,802	-	-	-	-	-
	TOTAL GENERAL PLANT	48,036,712	53,089,331	(4,052,619)	-	-	-	-	-
COMPUTER AND SOFTWARE									
490.00	COMPUTER EQUIPMENT	4,351,464	13,741,626	(9,390,142)	-	-	-	-	-
491.01	SOFTWARE - ACQUIRED	24,804,515	32,991,705	(8,187,190)	-	-	-	-	-
491.02	SOFTWARE - DEVELOPED	19,179,561	20,616,303	(1,436,742)	-	-	-	-	-
491.03	CIS SOFTWARE ACQUIRED	15,741,226	19,064,721	(3,323,495)	-	-	-	-	-
	TOTAL COMPUTER AND SOFTWARE	64,076,795	86,414,355	(22,337,560)	-	-	-	-	-
	TOTAL	2,293,704,299	1,921,300,764	372,404,035	379,800,000	311,143,600	-	-	311,143,600

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To provide rate base continuity schedules and an example of how depreciation was affected monthly throughout 2014.

RESPONSE

Attachment #1 to this response includes 2014 to 2018 Rate Base and Property, Plant, and Equipment continuity schedules which were updated as a result of the Ontario Energy Board's (the "Board") Decision on Site Restoration Costs.

Attachment #2 provides 2014 monthly and cumulative depreciation expense reductions, and corresponding rate base impacts, resulting from updates to depreciation rates required to implement the Board's Decision on Site Restoration Costs.

Attachment #3 provides 2014 to 2018 monthly and cumulative rate base impacts resulting from the refund of excess site restoration cost reserve amounts, as per the Board's Decision on Site Restoration Costs, and as originally proposed.

UTILITY RATE BASE
2014 FISCAL YEAR

Line No.	Col. 1 2014 Fiscal Year Excl. CIS & Customer Care (\$Millions)	Col. 2 2014 Fiscal Year CIS & Customer Care (\$Millions)	Col. 3 Total 2014 Fiscal Year (\$Millions)
<u>Property, Plant, and Equipment</u>			
1. Cost or redetermined value	6,977.0	127.1	7,104.1
2. Accumulated depreciation	<u>(2,871.8)</u>	<u>(69.3)</u>	<u>(2,941.1)</u>
3. Net property, plant, and equipment	<u>4,105.2</u>	<u>57.8</u>	<u>4,163.0</u>
<u>Allowance for Working Capital</u>			
4. Accounts receivable rebillable projects	1.3	-	1.3
5. Materials and supplies	32.8	-	32.8
6. Mortgages receivable	0.1	-	0.1
7. Customer security deposits	(65.7)	-	(65.7)
8. Prepaid expenses	0.9	-	0.9
9. Gas in storage	279.9	-	279.9
10. Working cash allowance	<u>9.1</u>	<u>-</u>	<u>9.1</u>
11. Total Working Capital	<u>258.4</u>	<u>-</u>	<u>258.4</u>
12. <u>Utility Rate Base</u>	<u>4,363.6</u>	<u>57.8</u>	<u>4,421.4</u>

UTILITY PROPERTY, PLANT, AND EQUIPMENT (EXCLUDING CIS & CUSTOMER CARE)
SUMMARY STATEMENT - AVERAGE OF MONTHLY AVERAGES
2014 FISCAL YEAR

Line No.	Col. 1	Col. 2	Col. 3
	Gross Property, Plant, and Equipment	Accumulated Depreciation	Net Property, Plant, and Equipment
	(\$Millions)	(\$Millions)	(\$Millions)
1. Underground storage plant	353.1	(120.2)	232.9
2. Distribution plant	6,311.6	(2,610.6)	3,701.0
3. General plant	320.5	(140.9)	179.6
4. Other plant	<u>0.5</u>	<u>(0.5)</u>	<u>-</u>
5. Total plant in service	6,985.7	(2,872.2)	4,113.5
6. Plant held for future use	<u>1.7</u>	<u>(1.2)</u>	<u>0.5</u>
7. Sub- total	6,987.4	(2,873.4)	4,114.0
8. Affiliate Shared Assets Value	<u>(10.4)</u>	<u>1.6</u>	<u>(8.8)</u>
9. Total property, plant, and equipment	<u><u>6,977.0</u></u>	<u><u>(2,871.8)</u></u>	<u><u>4,105.2</u></u>

UTILITY GROSS UNDERGROUND STORAGE PLANT
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2014 FISCAL YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Opening Balance Dec.2013	Additions	Retirements	Closing Balance Dec.2014	Regulatory Adjustments (Note 1)	Utility Balance Dec.2014	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Crowland storage (450/459)	-	-	-	-	-	-	-
2. Land and gas storage rights (450/451)	44.4	0.3	-	44.6	(1.0)	43.6	43.4
3. Structures and improvements (452.00)	19.5	10.4	-	29.9	(0.1)	29.9	22.7
4. Wells (453.00)	51.0	2.4	(0.5)	52.9	-	52.9	51.2
5. Well equipment (454.00)	9.6	-	-	9.6	-	9.6	9.6
6. Field Lines (455.00)	64.2	1.5	(0.1)	65.6	-	65.6	64.4
7. Compressor equipment (456.00)	104.3	6.3	-	110.6	(0.5)	110.1	106.2
8. Measuring and regulating equipment (457.00)	14.6	0.1	-	14.7	-	14.7	14.6
9. Base pressure gas (458.00)	41.0	0.0	-	41.0	-	41.0	41.0
10. Total	348.4	21.0	(0.5)	368.9	(1.5)	367.3	353.1

Note 1: Adjustments associated with previously established non-utility items and disallowances.

UTILITY UNDERGROUND STORAGE PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2014 FISCAL YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
	Opening Balance Dec.2013	Additions	Net Salvage Adjustment	Retirements	Costs Net of Proceeds	Closing Balance Dec.2014	Regulatory Adjustments (Note 1)	Utility Balance Dec.2014	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Crowland storage (450/459)	-	-	-	-	-	-	-	-	-
2. Land and gas storage rights (451.00)	(23.2)	(0.5)	-	-	-	(23.6)	-	(23.6)	(23.4)
3. Structures and improvements (452.00)	(5.8)	(0.4)	-	-	-	(6.2)	0.1	(6.1)	(5.9)
4. Wells (453.00)	(17.2)	(0.8)	(0.0)	0.5	-	(17.5)	-	(17.5)	(17.4)
5. Well equipment (454.00)	(5.6)	(0.5)	-	-	-	(6.2)	-	(6.2)	(5.9)
6. Field Lines (455.00)	(24.2)	(1.0)	(0.0)	0.1	-	(25.1)	-	(25.1)	(24.7)
7. Compressor equipment (456.00)	(35.8)	(2.8)	(0.1)	-	-	(38.6)	0.2	(38.5)	(37.0)
8. Measuring and regulating equipment (457.00)	(5.8)	(0.4)	(0.0)	-	-	(6.2)	-	(6.2)	(6.0)
9. Total	(117.5)	(6.4)	(0.1)	0.5	-	(123.4)	0.3	(123.2)	(120.2)

Note 1: Adjustments associated with previously established non-utility items and disallowances

UTILITY GROSS DISTRIBUTION PLANT
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2014 FISCAL YEAR

Line No.	Col. 1 Opening Balance Dec.2013 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Closing Balance Dec.2014 (\$Millions)	Col. 5 Regulatory Adjustment (Note 1) (\$Millions)	Col. 6 Utility Balance Dec.2014 (\$Millions)	Col. 7 Average of Monthly Averages (\$Millions)
1. Land (470.00)	27.7	-	-	27.7	-	27.7	27.7
2. Offers to purchase (470.01)	-	-	-	-	-	-	-
3. Land rights intangibles (471.00)	7.5	-	-	7.5	-	7.5	7.5
4. Structures and improvements (472.00)	122.1	8.0	(0.5)	129.6	(0.3)	129.3	125.6
5. Services, house reg & meter install. (473/474)	2,270.3	106.9	(21.9)	2,355.3	-	2,355.3	2,309.1
6. NGV station compressors (476)	2.6	0.1	(0.1)	2.6	-	2.6	2.6
7. Meters (478)	416.7	21.7	(13.0)	425.4	-	425.4	419.4
8. Sub-total	2,846.8	136.7	(35.5)	2,948.0	(0.3)	2,947.7	2,891.9
9. Mains (475)	2,926.1	191.4	(3.9)	3,113.6	(2.2)	3,111.4	3,030.3
10. Measuring and regulating equip. (477)	377.7	26.3	(2.0)	402.0	(0.5)	401.5	389.4
11. Sub-total	3,303.8	217.7	(5.8)	3,515.7	(2.7)	3,512.9	3,419.7
12. Total	6,150.6	354.4	(41.3)	6,463.7	(3.1)	6,460.6	6,311.6

Note 1: Adjustments associated with previously established non-utility items and disallowances.

UTILITY DISTRIBUTION PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2014 FISCAL YEAR

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
Line No.	Opening Balance Dec.2013	Additions	Net Salvage Adjustment	Retirements	Costs Net of Proceeds	Closing Balance Dec.2014	Regulatory Adjustment (Note 1)	Utility Balance Dec.2014	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Land rights intangibles (471.00)	(1.9)	(0.1)	-	-	-	(2.0)	-	(2.0)	(2.0)
2. Structures and improvements (472.00)	(13.6)	(7.8)	-	0.5	0.3	(20.6)	0.2	(20.4)	(16.9)
3. Services, house reg & meter install. (473/474)	(1,037.8)	(52.8)	32.8	21.9	13.5	(1,022.5)	-	(1,022.5)	(1,028.3)
4. NGV station compressors (476)	(1.9)	(0.2)	-	0.1	-	(1.9)	-	(1.9)	(1.9)
5. Meters (478)	(130.4)	(38.6)	-	13.0	-	(156.0)	-	(156.0)	(143.1)
6. Mains (475)	(1,231.6)	(69.1)	63.8	3.9	2.4	(1,230.7)	1.7	(1,229.1)	(1,224.1)
7. Measuring and regulating equip. (477)	(192.0)	(8.2)	0.4	2.0	-	(197.8)	0.5	(197.3)	(194.4)
8. Total	(2,609.2)	(176.8)	97.0	41.3	16.2	(2,631.5)	2.3	(2,629.2)	(2,610.6)

Note 1: Adjustments associated with previously established non-utility items and disallowances.

UTILITY GROSS GENERAL PLANT
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2014 FISCAL YEAR

Line No.	Col. 1 Opening Balance Dec.2013 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Closing Balance Dec.2014 (\$Millions)	Col. 5 Regulatory Adjustment (\$Millions)	Col. 6 Utility Balance Dec.2014 (\$Millions)	Col. 7 Average of Monthly Averages (\$Millions)
1. Lease improvements (482.50)	9.0	4.9	-	13.9	(0.2) ¹	13.7	12.0
2. Office furniture and equipment (483.00)	22.5	4.6	(0.7)	26.4	-	26.4	23.2
3. Transportation equipment (484.00)	49.5	3.2	(0.9)	51.8	(0.1) ¹	51.8	49.8
4. NGV conversion kits (484.01)	8.2	0.5	(0.3)	8.5	-	8.5	8.2
5. Heavy work equipment (485.00)	22.2	0.8	(0.3)	22.7	-	22.7	22.2
6. Tools and work equipment (486.00)	38.6	1.5	(1.1)	39.0	-	39.0	38.4
7. Rental equipment (487.70)	1.0	1.4	(0.0)	2.4	-	2.4	1.3
8. NGV rental compressors (487.80)	3.5	2.0	(0.3)	5.2	-	5.2	3.8
9. NGV cylinders (484.02 and 487.90)	2.8	0.1	(0.0)	2.9	-	2.9	2.8
10. Communication structures & equip. (488)	3.9	-	-	3.9	-	3.9	3.9
11. Computer equipment (490.00)	36.0	5.1	(3.2)	37.9	-	37.9	35.7
12. Software Acquired/Developed (491.00)	114.5	26.3	(13.7)	127.0	-	127.0	119.2
13. CIS (491.00)	127.1	-	-	127.1	(127.1) ²	0.0	(0.0)
14. Total	438.7	50.4	(20.5)	468.6	(127.4)	341.2	320.5

Note 1: Adjustments associated with previously established non-utility items and disallowances.

Note 2: Separation of previous approved CC/CIS amounts enabling an all other Utility deficiency/rate impact calculation. (Ex.D1.T12.S1)

UTILITY GENERAL PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2014 FISCAL YEAR

Line No.	Col. 1 Opening Balance Dec.2013 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Costs Net of Proceeds (\$Millions)	Col. 5 Closing Balance Dec.2014 (\$Millions)	Col. 6 Regulatory Adjustment (\$Millions)	Col. 7 Utility Balance Dec.2014 (\$Millions)	Col. 8 Average of Monthly Averages (\$Millions)
1. Lease improvements (482.50)	(5.5)	(0.7)	-	-	(6.1)	0.2 ¹	(6.0)	(5.6)
2. Office furniture and equipment (483.00)	(8.8)	(2.1)	0.7	-	(10.2)	-	(10.2)	(9.5)
3. Transportation equipment (484.00)	(14.9)	(5.3)	0.9	-	(19.3)	0.1 ¹	(19.2)	(17.1)
4. NGV conversion kits (484.01)	(5.2)	(0.7)	0.3	-	(5.7)	-	(5.7)	(5.4)
5. Heavy work equipment (485.00)	(8.2)	(0.8)	0.3	-	(8.8)	-	(8.8)	(8.5)
6. Tools and work equipment (486.00)	(15.7)	(1.6)	1.1	-	(16.1)	-	(16.1)	(15.9)
7. Rental equipment (487.70)	(1.0)	(0.0)	0.0	-	(1.0)	-	(1.0)	(1.0)
8. NGV rental compressors (487.80)	(2.3)	(0.3)	0.3	-	(2.4)	-	(2.4)	(2.4)
9. NGV cylinders (484.02 and 487.90)	(2.0)	(0.4)	0.0	-	(2.3)	-	(2.3)	(2.2)
10. Communication structures & equip. (488)	(1.1)	(0.4)	-	-	(1.5)	-	(1.5)	(1.3)
11. Computer equipment (490.00)	(15.3)	(13.1)	3.2	-	(25.1)	-	(25.1)	(20.2)
12. Software Acquired/Developed (491.00)	(45.0)	(28.2)	13.7	-	(59.5)	-	(59.5)	(52.0)
13. CIS (491.00)	(54.0)	(12.7)	-	-	(66.7) ²	66.7 ²	-	-
14. Total	(179.0)	(66.2)	20.5	-	(224.6)	66.9	(157.7)	(140.9)

Note 1: Adjustments associated with previously established non-utility items and disallowances.

Note 2: Separation of previous approved CC/CIS amounts enabling an all other Utility deficiency/rate impact calculation. (Ex.D1.T12.S1)

UTILITY GROSS OTHER PLANT
 YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
 2014 FISCAL YEAR

Line No.	Col. 1 Opening Balance Dec.2013	Col. 2 Additions	Col. 3 Retirements	Col. 4 Closing Balance Dec.2014	Col. 5 Regulatory Adjustment	Col. 6 Utility Balance Dec.2014	Col. 7 Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Intangible plant (Peterborough 402.50)	0.5	-	-	0.5	-	0.5	0.5
2. Total	0.5	-	-	0.5	-	0.5	0.5

UTILITY OTHER PLANT
 CONTINUITY OF ACCUMULATED DEPRECIATION
 YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2014 FISCAL YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
	Opening Balance Dec.2013	Additions	Retirements	Costs Net of Proceeds	Closing Balance Dec.2014	Regulatory Adjustment	Utility Balance Dec.2014	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Intangible plant (Peterborough 402.50)	(0.5)	-	-	-	(0.5)	-	(0.5)	(0.5)
2. Total	(0.5)	-	-	-	(0.5)	-	(0.5)	(0.5)

UTILITY GROSS PLANT HELD FOR FUTURE USE
 YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
 2014 FISCAL YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Opening Balance Dec.2013	Additions	Retirements	Closing Balance Dec.2014	Regulatory Adjustment	Utility Balance Dec.2014	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Inactive services (102.00)	1.7	-	-	1.7	-	1.7	1.7
2. Total	1.7	-	-	1.7	-	1.7	1.7

UTILITY PLANT HELD FOR FUTURE USE
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2014 FISCAL YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
	Opening Balance Dec.2013	Additions	Retirements	Costs Net of Proceeds	Closing Balance Dec.2014	Regulatory Adjustment	Utility Balance Dec.2014	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Inactive services (105.02)	(1.2)	(0.0)	-	-	(1.2)	-	(1.2)	(1.2)
2. Total	(1.2)	(0.0)	-	-	(1.2)	-	(1.2)	(1.2)

UTILITY RATE BASE
2015 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3
	2015 Forecast Year Excl. CIS & Customer Care	2015 Forecast Year CIS & Customer Care	Total 2015 Forecast Year
	(\$Millions)	(\$Millions)	(\$Millions)
<u>Property, Plant, and Equipment</u>			
1. Cost or redetermined value	7,462.9	127.1	7,590.0
2. Accumulated depreciation	<u>(2,934.2)</u>	<u>(82.0)</u>	<u>(3,016.2)</u>
3. Net property, plant, and equipment	<u>4,528.7</u>	<u>45.1</u>	<u>4,573.8</u>
<u>Allowance for Working Capital</u>			
4. Accounts receivable rebillable projects	1.3	-	1.3
5. Materials and supplies	33.7	-	33.7
6. Mortgages receivable	0.1	-	0.1
7. Customer security deposits	(65.1)	-	(65.1)
8. Prepaid expenses	0.9	-	0.9
9. Gas in storage	291.2	-	291.2
10. Working cash allowance	<u>11.1</u>	<u>-</u>	<u>11.1</u>
11. Total Working Capital	<u>273.2</u>	<u>-</u>	<u>273.2</u>
12. <u>Utility Rate Base</u>	<u>4,801.9</u>	<u>45.1</u>	<u>4,847.0</u>

UTILITY PROPERTY, PLANT, AND EQUIPMENT (EXCLUDING CIS & CUSTOMER CARE)
SUMMARY STATEMENT - AVERAGE OF MONTHLY AVERAGES
2015 FORECAST YEAR

Line No.	Col. 1 Gross Property, Plant, and Equipment	Col. 2 Accumulated Depreciation	Col. 3 Net Property, Plant, and Equipment
	(\$Millions)	(\$Millions)	(\$Millions)
1. Underground storage plant	374.8	(126.6)	248.2
2. Distribution plant	6,751.7	(2,639.1)	4,112.6
3. General plant	345.1	(169.0)	176.1
4. Other plant	<u>0.5</u>	<u>(0.5)</u>	<u>-</u>
5. Total plant in service	7,472.1	(2,935.2)	4,536.9
6. Plant held for future use	<u>1.7</u>	<u>(1.2)</u>	<u>0.5</u>
7. Sub- total	7,473.8	(2,936.4)	4,537.4
8. Affiliate Shared Assets Value	<u>(10.9)</u>	<u>2.2</u>	<u>(8.7)</u>
9. Total property, plant, and equipment	<u><u>7,462.9</u></u>	<u><u>(2,934.2)</u></u>	<u><u>4,528.7</u></u>

UTILITY GROSS UNDERGROUND STORAGE PLANT
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2015 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Opening Balance Dec.2014	Additions	Retirements	Closing Balance Dec.2015	Regulatory Adjustments (Note 1)	Utility Balance Dec.2015	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Crowland storage (450/459)	-	-	-	-	-	-	-
2. Land and gas storage rights (450/451)	44.6	0.9	-	45.5	(1.0)	44.5	43.8
3. Structures and improvements (452.00)	29.9	8.1	-	38.0	(0.1)	38.0	32.7
4. Wells (453.00)	52.9	6.8	-	59.6	-	59.6	55.6
5. Well equipment (454.00)	9.6	-	-	9.6	-	9.6	9.6
6. Field Lines (455.00)	65.6	2.8	-	68.4	-	68.4	66.2
7. Compressor equipment (456.00)	110.6	2.9	-	113.4	(0.5)	113.0	111.2
8. Measuring and regulating equipment (457.00)	14.7	0.0	-	14.7	-	14.7	14.7
9. Base pressure gas (458.00)	41.0	0.0	-	41.0	-	41.0	41.0
10. Total	368.9	21.4	-	390.2	(1.5)	388.7	374.8

Note 1: Adjustments associated with previously established non-utility items and disallowances.

UTILITY UNDERGROUND STORAGE PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2015 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
	Opening Balance Dec.2014	Additions	Net Salvage Adjustment	Retirements	Costs Net of Proceeds	Closing Balance Dec.2015	Regulatory Adjustments (Note 1)	Utility Balance Dec.2015	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Crowland storage (450/459)	-	-	-	-	-	-	-	-	-
2. Land and gas storage rights (451.00)	(23.6)	(0.5)	-	-	-	(24.1)	-	(24.1)	(23.8)
3. Structures and improvements (452.00)	(6.2)	(0.6)	-	-	-	(6.8)	0.1	(6.7)	(6.4)
4. Wells (453.00)	(17.5)	(0.8)	(0.0)	-	-	(18.4)	-	(18.4)	(17.9)
5. Well equipment (454.00)	(6.2)	(0.5)	-	-	-	(6.7)	-	(6.7)	(6.4)
6. Field Lines (455.00)	(25.1)	(1.0)	(0.0)	-	-	(26.2)	-	(26.2)	(25.7)
7. Compressor equipment (456.00)	(38.6)	(2.9)	(0.1)	-	-	(41.6)	0.2	(41.4)	(39.9)
8. Measuring and regulating equipment (457.00)	(6.2)	(0.4)	(0.0)	-	-	(6.7)	-	(6.7)	(6.4)
9. Total	(123.4)	(6.8)	(0.1)	-	-	(130.3)	0.3	(130.1)	(126.6)

Note 1: Adjustments associated with previously established non-utility items and disallowances

UTILITY GROSS DISTRIBUTION PLANT
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2015 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2014 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Closing Balance Dec.2015 (\$Millions)	Col. 5 Regulatory Adjustment (Note 1) (\$Millions)	Col. 6 Utility Balance Dec.2015 (\$Millions)	Col. 7 Average of Monthly Averages (\$Millions)
1. Land (470.00)	27.7	1.3	-	29.0	-	29.0	28.0
2. Offers to purchase (470.01)	-	-	-	-	-	-	-
3. Land rights intangibles (471.00)	7.5	100.5	-	108.0	-	108.0	28.4
4. Structures and improvements (472.00)	129.6	8.1	(1.9)	135.8	(0.3)	135.5	132.6
5. Services, house reg & meter install. (473/474)	2,355.3	115.1	(22.3)	2,448.1	-	2,448.1	2,397.1
6. NGV station compressors (476)	2.6	0.1	(0.1)	2.6	-	2.6	2.6
7. Meters (478)	425.4	24.1	(13.0)	436.5	-	436.5	429.2
8. Sub-total	2,948.0	249.2	(37.3)	3,160.0	(0.3)	3,159.6	3,017.8
9. Mains (475)	3,113.6	700.5	(4.0)	3,810.2	(2.2)	3,808.0	3,302.6
10. Measuring and regulating equip. (477)	402.0	113.4	(2.0)	513.4	(0.5)	512.9	431.4
11. Sub-total	3,515.7	813.9	(6.0)	4,323.6	(2.7)	4,320.9	3,734.0
12. Total	6,463.7	1,063.1	(43.2)	7,483.6	(3.1)	7,480.5	6,751.7

Note 1: Adjustments associated with previously established non-utility items and disallowances.

UTILITY DISTRIBUTION PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2015 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
	Opening Balance Dec.2014	Additions	Net Salvage Adjustment	Retirements	Costs Net of Proceeds	Closing Balance Dec.2015	Regulatory Adjustment (Note 1)	Utility Balance Dec.2015	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Land rights intangibles (471.00)	(2.0)	(0.3)	-	-	-	(2.3)	-	(2.3)	(2.1)
2. Structures and improvements (472.00)	(20.6)	(8.3)	-	1.9	0.8	(26.2)	0.2	(26.0)	(22.8)
3. Services, house reg & meter install. (473/474)	(1,022.5)	(54.8)	30.6	22.3	13.4	(1,011.0)	-	(1,011.0)	(1,015.1)
4. NGV station compressors (476)	(1.9)	(0.2)	-	0.1	-	(2.0)	-	(2.0)	(1.9)
5. Meters (478)	(156.0)	(39.5)	-	13.0	-	(182.5)	-	(182.5)	(169.2)
6. Mains (475)	(1,230.7)	(74.9)	59.5	4.0	2.4	(1,239.8)	1.7	(1,238.1)	(1,227.6)
7. Measuring and regulating equip. (477)	(197.8)	(9.0)	0.4	2.0	-	(204.5)	0.5	(203.9)	(200.4)
8. Total	(2,631.5)	(187.1)	90.5	43.2	16.6	(2,668.3)	2.4	(2,665.9)	(2,639.1)

Note 1: Adjustments associated with previously established non-utility items and disallowances.

UTILITY GROSS GENERAL PLANT
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2015 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2014 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Closing Balance Dec.2015 (\$Millions)	Col. 5 Regulatory Adjustment (\$Millions)	Col. 6 Utility Balance Dec.2015 (\$Millions)	Col. 7 Average of Monthly Averages (\$Millions)
1. Lease improvements (482.50)	13.9	3.1	-	17.0	(0.2) ¹	16.8	15.9
2. Office furniture and equipment (483.00)	26.4	4.7	(0.3)	30.8	-	30.8	27.3
3. Transportation equipment (484.00)	51.8	3.2	(0.9)	54.1	(0.1) ¹	54.0	52.1
4. NGV conversion kits (484.01)	8.5	0.1	(0.3)	8.3	-	8.3	8.4
5. Heavy work equipment (485.00)	22.7	0.8	(0.3)	23.2	-	23.2	22.8
6. Tools and work equipment (486.00)	39.0	1.5	(1.0)	39.4	-	39.4	38.8
7. Rental equipment (487.70)	2.4	1.4	(0.0)	3.8	-	3.8	2.7
8. NGV rental compressors (487.80)	5.2	2.1	(0.3)	7.1	-	7.1	5.6
9. NGV cylinders (484.02 and 487.90)	2.9	0.5	(0.0)	3.4	-	3.4	3.0
10. Communication structures & equip. (488)	3.9	-	-	3.9	-	3.9	3.9
11. Computer equipment (490.00)	37.9	6.0	(10.0)	33.9	-	33.9	34.4
12. Software Acquired/Developed (491.00)	127.0	27.0	(20.4)	133.6	-	133.6	127.9
13. CIS (491.00)	127.1	-	-	127.1	(127.1) ²	-	-
14. WAMS (489.00)	-	58.6	-	58.6	-	58.6	2.4
15. Total	468.6	109.0	(33.4)	544.1	(127.4)	416.8	345.1

Note 1: Adjustments associated with previously established non-utility items and disallowances.

Note 2: Separation of previous approved CC/CIS amounts enabling an all other Utility deficiency/rate impact calculation. (Ex.D1.T12.S1)

UTILITY GENERAL PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2015 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2014 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Costs Net of Proceeds (\$Millions)	Col. 5 Closing Balance Dec.2015 (\$Millions)	Col. 6 Regulatory Adjustment (\$Millions)	Col. 7 Utility Balance Dec.2015 (\$Millions)	Col. 8 Average of Monthly Averages (\$Millions)
1. Lease improvements (482.50)	(6.1)	(1.1)	-	-	(7.2)	0.2 ¹	(7.1)	(6.5)
2. Office furniture and equipment (483.00)	(10.2)	(2.6)	0.3	-	(12.5)	-	(12.5)	(11.3)
3. Transportation equipment (484.00)	(19.3)	(5.5)	0.9	-	(23.9)	0.1 ¹	(23.8)	(21.5)
4. NGV conversion kits (484.01)	(5.7)	(0.8)	0.3	-	(6.2)	-	(6.2)	(5.9)
5. Heavy work equipment (485.00)	(8.8)	(0.8)	0.3	-	(9.3)	-	(9.3)	(9.0)
6. Tools and work equipment (486.00)	(16.1)	(1.6)	1.0	-	(16.7)	-	(16.7)	(16.4)
7. Rental equipment (487.70)	(1.0)	(0.0)	0.0	-	(1.0)	-	(1.0)	(1.0)
8. NGV rental compressors (487.80)	(2.4)	(0.4)	0.3	-	(2.6)	-	(2.6)	(2.5)
9. NGV cylinders (484.02 and 487.90)	(2.3)	(0.4)	0.0	-	(2.7)	-	(2.7)	(2.5)
10. Communication structures & equip. (488)	(1.5)	(0.4)	-	-	(1.9)	-	(1.9)	(1.7)
11. Computer equipment (490.00)	(25.1)	(12.7)	10.0	-	(27.8)	-	(27.8)	(26.6)
12. Software Acquired/Developed (491.00)	(59.5)	(29.9)	20.4	-	(68.9)	-	(68.9)	(64.0)
13. CIS (491.00)	(66.7)	(12.7)	-	-	(79.4)	79.4 ²	-	-
14. Total	(224.6)	(68.7)	33.4	-	(260.0)	79.7	(180.3)	(169.0)

Note 1: Adjustments associated with previously established non-utility items and disallowances.

Note 2: Separation of previous approved CC/CIS amounts enabling an all other Utility deficiency/rate impact calculation. (Ex.D1.T12.S1)

UTILITY GROSS OTHER PLANT
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2015 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2014	Col. 2 Additions	Col. 3 Retirements	Col. 4 Closing Balance Dec.2015	Col. 5 Regulatory Adjustment	Col. 6 Utility Balance Dec.2015	Col. 7 Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Intangible plant (Peterborough 402.50)	0.5	-	-	0.5	-	0.5	0.5
2. Total	0.5	-	-	0.5	-	0.5	0.5

UTILITY OTHER PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2015 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
	Opening Balance Dec.2014	Additions	Retirements	Costs Net of Proceeds	Closing Balance Dec.2015	Regulatory Adjustment	Utility Balance Dec.2015	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Intangible plant (Peterborough 402.50)	(0.5)	-	-	-	(0.5)	-	(0.5)	(0.5)
2. Total	(0.5)	-	-	-	(0.5)	-	(0.5)	(0.5)

UTILITY GROSS PLANT HELD FOR FUTURE USE
 YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
 2015 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Opening Balance Dec.2014	Additions	Retirements	Closing Balance Dec.2015	Regulatory Adjustment	Utility Balance Dec.2015	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Inactive services (102.00)	1.7	-	-	1.7	-	1.7	1.7
2. Total	1.7	-	-	1.7	-	1.7	1.7

UTILITY PLANT HELD FOR FUTURE USE
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2015 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
	Opening Balance Dec.2014	Additions	Retirements	Costs Net of Proceeds	Closing Balance Dec.2015	Regulatory Adjustment	Utility Balance Dec.2015	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Inactive services (105.02)	(1.2)	(0.0)	-	-	(1.3)	-	(1.3)	(1.2)
2. Total	(1.2)	(0.0)	-	-	(1.3)	-	(1.3)	(1.2)

UTILITY RATE BASE
2016 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3
	2016 Forecast Year Excl. CIS & Customer Care	2016 Forecast Year CIS & Customer Care	Total 2016 Forecast Year
	(\$Millions)	(\$Millions)	(\$Millions)
<u>Property, Plant, and Equipment</u>			
1. Cost or redetermined value	8,427.5	127.1	8,554.6
2. Accumulated depreciation	<u>(3,011.1)</u>	<u>(94.7)</u>	<u>(3,105.8)</u>
3. Net property, plant, and equipment	<u>5,416.4</u>	<u>32.4</u>	<u>5,448.8</u>
<u>Allowance for Working Capital</u>			
4. Accounts receivable rebillable projects	1.4	-	1.4
5. Materials and supplies	34.6	-	34.6
6. Mortgages receivable	-	-	-
7. Customer security deposits	(64.6)	-	(64.6)
8. Prepaid expenses	1.0	-	1.0
9. Gas in storage	276.3	-	276.3
10. Working cash allowance	<u>(1.5)</u>	<u>-</u>	<u>(1.5)</u>
11. Total Working Capital	<u>247.2</u>	<u>-</u>	<u>247.2</u>
12. <u>Utility Rate Base</u>	<u>5,663.6</u>	<u>32.4</u>	<u>5,696.0</u>

UTILITY PROPERTY, PLANT, AND EQUIPMENT (EXCLUDING CIS & CUSTOMER CARE)
SUMMARY STATEMENT - AVERAGE OF MONTHLY AVERAGES
2016 FORECAST YEAR

Line No.	Col. 1 Gross Property, Plant, and Equipment	Col. 2 Accumulated Depreciation	Col. 3 Net Property, Plant, and Equipment
	(\$Millions)	(\$Millions)	(\$Millions)
1. Underground storage plant	392.9	(133.4)	259.5
2. Distribution plant	7,627.9	(2,688.3)	4,939.6
3. General plant	416.4	(190.4)	226.0
4. Other plant	<u>0.5</u>	<u>(0.5)</u>	<u>-</u>
5. Total plant in service	8,437.7	(3,012.6)	5,425.1
6. Plant held for future use	<u>1.7</u>	<u>(1.3)</u>	<u>0.4</u>
7. Sub- total	8,439.4	(3,013.9)	5,425.5
8. Affiliate Shared Assets Value	<u>(11.9)</u>	<u>2.8</u>	<u>(9.1)</u>
9. Total property, plant, and equipment	<u><u>8,427.5</u></u>	<u><u>(3,011.1)</u></u>	<u><u>5,416.4</u></u>

UTILITY GROSS UNDERGROUND STORAGE PLANT
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2016 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Opening Balance Dec.2015	Additions	Retirements	Closing Balance Dec.2016	Regulatory Adjustments (Note 1)	Utility Balance Dec.2016	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Crowland storage (450/459)	-	-	-	-	-	-	-
2. Land and gas storage rights (450/451)	45.5	-	-	45.5	(1.0)	44.5	44.5
3. Structures and improvements (452.00)	38.0	6.6	(0.5)	44.1	(0.1)	44.1	39.0
4. Wells (453.00)	59.6	5.5	-	65.2	-	65.2	62.5
5. Well equipment (454.00)	9.6	-	-	9.6	-	9.6	9.6
6. Field Lines (455.00)	68.4	1.1	(0.1)	69.4	-	69.4	68.6
7. Compressor equipment (456.00)	113.4	0.2	-	113.7	(0.5)	113.2	113.0
8. Measuring and regulating equipment (457.00)	14.7	0.0	-	14.7	-	14.7	14.7
9. Base pressure gas (458.00)	41.0	-	-	41.0	-	41.0	41.0
10. Total	390.2	13.5	(0.6)	403.1	(1.5)	401.6	392.9

Note 1: Adjustments associated with previously established non-utility items and disallowances.

UTILITY UNDERGROUND STORAGE PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2016 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
	Opening Balance Dec.2015	Additions	Net Salvage Adjustment	Retirements	Costs Net of Proceeds	Closing Balance Dec.2016	Regulatory Adjustments (Note 1)	Utility Balance Dec.2016	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Crowland storage (450/459)	-	-	-	-	-	-	-	-	-
2. Land and gas storage rights (451.00)	(24.1)	(0.5)	-	-	-	(24.6)	-	(24.6)	(24.3)
3. Structures and improvements (452.00)	(6.8)	(0.7)	-	0.5	-	(7.0)	0.1	(6.9)	(6.8)
4. Wells (453.00)	(18.4)	(1.0)	(0.0)	-	-	(19.3)	-	(19.3)	(18.9)
5. Well equipment (454.00)	(6.7)	(0.5)	-	-	-	(7.2)	-	(7.2)	(7.0)
6. Field Lines (455.00)	(26.2)	(1.0)	(0.0)	0.1	-	(27.1)	-	(27.1)	(26.7)
7. Compressor equipment (456.00)	(41.6)	(3.0)	(0.1)	-	-	(44.6)	0.2	(44.4)	(42.9)
8. Measuring and regulating equipment (457.00)	(6.7)	(0.4)	(0.0)	-	-	(7.1)	-	(7.1)	(6.9)
9. Total	(130.3)	(7.1)	(0.1)	0.6	-	(136.9)	0.3	(136.7)	(133.4)

Note 1: Adjustments associated with previously established non-utility items and disallowances

UTILITY GROSS DISTRIBUTION PLANT
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2016 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2015 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Closing Balance Dec.2016 (\$Millions)	Col. 5 Regulatory Adjustment (Note 1) (\$Millions)	Col. 6 Utility Balance Dec.2016 (\$Millions)	Col. 7 Average of Monthly Averages (\$Millions)
1. Land (470.00)	29.0	-	-	29.0	-	29.0	29.0
2. Offers to purchase (470.01)	-	-	-	-	-	-	-
3. Land rights intangibles (471.00)	108.0	-	-	108.0	-	108.0	108.0
4. Structures and improvements (472.00)	135.8	6.5	(4.8)	137.5	(0.3)	137.2	134.9
5. Services, house reg & meter install. (473/474)	2,448.1	134.4	(22.6)	2,559.9	-	2,559.9	2,498.1
6. NGV station compressors (476)	2.6	0.1	(0.1)	2.6	-	2.6	2.6
7. Meters (478)	436.5	26.7	(13.5)	449.7	-	449.7	441.1
8. Sub-total	3,160.0	167.7	(41.1)	3,286.6	(0.3)	3,286.3	3,213.6
9. Mains (475)	3,810.2	194.8	(4.0)	4,000.9	(2.2)	3,998.7	3,891.6
10. Measuring and regulating equip. (477)	513.4	25.4	(2.0)	536.7	(0.5)	536.2	522.8
11. Sub-total	4,323.6	220.1	(6.1)	4,537.7	(2.7)	4,535.0	4,414.3
12. Total	7,483.6	387.8	(47.1)	7,824.3	(3.1)	7,821.2	7,627.9

Note 1: Adjustments associated with previously established non-utility items and disallowances.

UTILITY DISTRIBUTION PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2016 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
	Opening Balance Dec.2015	Additions	Net Salvage Adjustment	Retirements	Costs Net of Proceeds	Closing Balance Dec.2016	Regulatory Adjustment (Note 1)	Utility Balance Dec.2016	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Land rights intangibles (471.00)	(2.3)	(1.3)	-	-	-	(3.6)	-	(3.6)	(2.9)
2. Structures and improvements (472.00)	(26.2)	(8.5)	-	4.8	1.4	(28.5)	0.2	(28.3)	(25.9)
3. Services, house reg & meter install. (473/474)	(1,011.0)	(57.1)	28.4	22.6	12.7	(1,004.4)	-	(1,004.4)	(1,006.2)
4. NGV station compressors (476)	(2.0)	(0.2)	-	0.1	-	(2.0)	-	(2.0)	(2.0)
5. Meters (478)	(182.5)	(40.6)	-	13.5	-	(209.7)	-	(209.7)	(196.0)
6. Mains (475)	(1,239.8)	(89.4)	55.3	4.0	2.2	(1,267.7)	1.8	(1,265.9)	(1,247.2)
7. Measuring and regulating equip. (477)	(204.5)	(11.0)	0.4	2.0	-	(213.0)	0.5	(212.5)	(208.2)
8. Total	(2,668.3)	(208.0)	84.1	47.1	16.3	(2,728.8)	2.6	(2,726.3)	(2,688.3)

Note 1: Adjustments associated with previously established non-utility items and disallowances.

UTILITY GROSS GENERAL PLANT
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2016 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2015 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Closing Balance Dec.2016 (\$Millions)	Col. 5 Regulatory Adjustment (\$Millions)	Col. 6 Utility Balance Dec.2016 (\$Millions)	Col. 7 Average of Monthly Averages (\$Millions)
1. Lease improvements (482.50)	17.0	0.3	-	17.3	(0.2) ¹	17.1	16.9
2. Office furniture and equipment (483.00)	30.8	4.4	(1.0)	34.1	-	34.1	31.3
3. Transportation equipment (484.00)	54.1	3.7	(0.9)	56.9	(0.1) ¹	56.8	54.4
4. NGV conversion kits (484.01)	8.3	0.1	(0.3)	8.2	-	8.2	8.2
5. Heavy work equipment (485.00)	23.2	1.3	(0.3)	24.3	-	24.3	23.4
6. Tools and work equipment (486.00)	39.4	1.5	(1.1)	39.8	-	39.8	39.2
7. Rental equipment (487.70)	3.8	1.4	(0.0)	5.2	-	5.2	4.1
8. NGV rental compressors (487.80)	7.1	2.2	(0.3)	9.0	-	9.0	7.5
9. NGV cylinders (484.02 and 487.90)	3.4	0.6	(0.0)	3.9	-	3.9	3.5
10. Communication structures & equip. (488)	3.9	-	-	3.9	-	3.9	3.9
11. Computer equipment (490.00)	33.9	8.2	(6.9)	35.2	-	35.2	32.5
12. Software Acquired/Developed (491.00)	133.6	23.0	(31.2)	125.4	-	125.4	127.4
13. CIS (491.00)	127.1	-	-	127.1	(127.1) ²	-	-
14. WAMS (489.00)	58.6	12.1	-	70.6	-	70.6	64.1
15. Total	544.1	58.7	(42.0)	560.8	(127.4)	433.5	416.4

Note 1: Adjustments associated with previously established non-utility items and disallowances.

Note 2: Separation of previous approved CC/CIS amounts enabling an all other Utility deficiency/rate impact calculation. (Ex.D1.T12.S1)

UTILITY GENERAL PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2016 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2015 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Costs Net of Proceeds (\$Millions)	Col. 5 Closing Balance Dec.2016 (\$Millions)	Col. 6 Regulatory Adjustment (\$Millions)	Col. 7 Utility Balance Dec.2016 (\$Millions)	Col. 8 Average of Monthly Averages (\$Millions)
1. Lease improvements (482.50)	(7.2)	(1.1)	-	-	(8.3)	0.2 ¹	(8.2)	(7.6)
2. Office furniture and equipment (483.00)	(12.5)	(3.0)	1.0	-	(14.5)	-	(14.5)	(13.5)
3. Transportation equipment (484.00)	(23.9)	(5.7)	0.9	-	(28.7)	0.1 ¹	(28.6)	(26.2)
4. NGV conversion kits (484.01)	(6.2)	(0.7)	0.3	-	(6.7)	-	(6.7)	(6.4)
5. Heavy work equipment (485.00)	(9.3)	(0.8)	0.3	-	(9.8)	-	(9.8)	(9.6)
6. Tools and work equipment (486.00)	(16.7)	(1.6)	1.1	-	(17.3)	-	(17.3)	(17.0)
7. Rental equipment (487.70)	(1.0)	(0.0)	0.0	-	(1.0)	-	(1.0)	(1.0)
8. NGV rental compressors (487.80)	(2.6)	(0.6)	0.3	-	(2.9)	-	(2.9)	(2.7)
9. NGV cylinders (484.02 and 487.90)	(2.7)	(0.4)	0.0	-	(3.1)	-	(3.1)	(2.9)
10. Communication structures & equip. (488)	(1.9)	(0.4)	-	-	(2.2)	-	(2.2)	(2.0)
11. Computer equipment (490.00)	(27.8)	(11.9)	6.9	-	(32.7)	-	(32.7)	(30.3)
12. Software Acquired/Developed (491.00)	(68.9)	(29.4)	31.2	-	(67.1)	-	(67.1)	(68.1)
13. CIS (491.00)	(79.4)	(12.7)	-	-	(92.2)	92.2 ²	-	-
14. WAMS (489.00)	-	(6.4)	-	-	(6.4)	-	(6.4)	(3.1)
15. Total	(260.0)	(74.8)	42.0	-	(292.8)	92.4	(200.4)	(190.4)

Note 1: Adjustments associated with previously established non-utility items and disallowances.

Note 2: Separation of previous approved CC/CIS amounts enabling an all other Utility deficiency/rate impact calculation. (Ex.D1.T12.S1)

UTILITY GROSS OTHER PLANT
 YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
 2016 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2015	Col. 2 Additions	Col. 3 Retirements	Col. 4 Closing Balance Dec.2016	Col. 5 Regulatory Adjustment	Col. 6 Utility Balance Dec.2016	Col. 7 Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Intangible plant (Peterborough 402.50)	0.5	-	-	0.5	-	0.5	0.5
2. Total	0.5	-	-	0.5	-	0.5	0.5

UTILITY OTHER PLANT
 CONTINUITY OF ACCUMULATED DEPRECIATION
 YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2016 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
	Opening Balance Dec.2015	Additions	Retirements	Costs Net of Proceeds	Closing Balance Dec.2016	Regulatory Adjustment	Utility Balance Dec.2016	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Intangible plant (Peterborough 402.50)	(0.5)	-	-	-	(0.5)	-	(0.5)	(0.5)
2. Total	(0.5)	-	-	-	(0.5)	-	(0.5)	(0.5)

UTILITY GROSS PLANT HELD FOR FUTURE USE
 YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
 2016 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Opening Balance Dec.2015	Additions	Retirements	Closing Balance Dec.2016	Regulatory Adjustment	Utility Balance Dec.2016	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Inactive services (102.00)	1.7	-	-	1.7	-	1.7	1.7
2. Total	1.7	-	-	1.7	-	1.7	1.7

UTILITY PLANT HELD FOR FUTURE USE
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2016 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
	Opening Balance Dec.2015	Additions	Retirements	Costs Net of Proceeds	Closing Balance Dec.2016	Regulatory Adjustment	Utility Balance Dec.2016	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Inactive services (105.02)	(1.3)	(0.0)	-	-	(1.3)	-	(1.3)	(1.3)
2. Total	(1.3)	(0.0)	-	-	(1.3)	-	(1.3)	(1.3)

UTILITY RATE BASE
2017 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3
	2017 Forecast Year Excl. CIS & Customer Care	2017 Forecast Year CIS & Customer Care	Total 2017 Forecast Year
	(\$Millions)	(\$Millions)	(\$Millions)
<u>Property, Plant, and Equipment</u>			
1. Cost or redetermined value	8,792.2	127.1	8,919.3
2. Accumulated depreciation	<u>(3,110.4)</u>	<u>(107.4)</u>	<u>(3,217.8)</u>
3. Net property, plant, and equipment	<u>5,681.8</u>	<u>19.7</u>	<u>5,701.5</u>
<u>Allowance for Working Capital</u>			
4. Accounts receivable rebillable projects	1.4	-	1.4
5. Materials and supplies	34.6	-	34.6
6. Mortgages receivable	-	-	-
7. Customer security deposits	(64.6)	-	(64.6)
8. Prepaid expenses	1.0	-	1.0
9. Gas in storage	276.3	-	276.3
10. Working cash allowance	<u>(1.6)</u>	<u>-</u>	<u>(1.6)</u>
11. Total Working Capital	<u>247.1</u>	<u>-</u>	<u>247.1</u>
12. <u>Utility Rate Base</u>	<u>5,928.9</u>	<u>19.7</u>	<u>5,948.6</u>

UTILITY PROPERTY, PLANT, AND EQUIPMENT (EXCLUDING CIS & CUSTOMER CARE)
SUMMARY STATEMENT - AVERAGE OF MONTHLY AVERAGES
2017 FORECAST YEAR

Line No.	Col. 1 Gross Property, Plant, and Equipment	Col. 2 Accumulated Depreciation	Col. 3 Net Property, Plant, and Equipment
	(\$Millions)	(\$Millions)	(\$Millions)
1. Underground storage plant	403.5	(140.0)	263.5
2. Distribution plant	7,971.0	(2,760.9)	5,210.1
3. General plant	427.4	(210.5)	216.9
4. Other plant	<u>0.5</u>	<u>(0.5)</u>	<u>-</u>
5. Total plant in service	8,802.4	(3,111.9)	5,690.5
6. Plant held for future use	<u>1.7</u>	<u>(1.3)</u>	<u>0.4</u>
7. Sub- total	8,804.1	(3,113.2)	5,690.9
8. Affiliate Shared Assets Value	<u>(11.9)</u>	<u>2.8</u>	<u>(9.1)</u>
9. Total property, plant, and equipment	<u><u>8,792.2</u></u>	<u><u>(3,110.4)</u></u>	<u><u>5,681.8</u></u>

UTILITY GROSS UNDERGROUND STORAGE PLANT
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2017 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Opening Balance Dec.2016	Additions	Retirements	Closing Balance Dec.2017	Regulatory Adjustments (Note 1)	Utility Balance Dec.2017	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Crowland storage (450/459)	-	-	-	-	-	-	-
2. Land and gas storage rights (450/451)	45.5	-	-	45.5	(1.0)	44.5	44.5
3. Structures and improvements (452.00)	44.1	6.6	(0.5)	50.3	(0.1)	50.2	45.2
4. Wells (453.00)	65.2	2.6	-	67.7	-	67.7	65.7
5. Well equipment (454.00)	9.6	-	-	9.6	-	9.6	9.6
6. Field Lines (455.00)	69.4	1.1	(0.1)	70.5	-	70.5	69.6
7. Compressor equipment (456.00)	113.7	0.2	-	113.9	(0.5)	113.4	113.3
8. Measuring and regulating equipment (457.00)	14.7	0.0	-	14.8	-	14.8	14.7
9. Base pressure gas (458.00)	41.0	-	-	41.0	-	41.0	41.0
10. Total	403.1	10.5	(0.6)	413.1	(1.5)	411.6	403.5

Note 1: Adjustments associated with previously established non-utility items and disallowances.

UTILITY UNDERGROUND STORAGE PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2017 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
	Opening Balance Dec.2016	Additions	Net Salvage Adjustment	Retirements	Costs Net of Proceeds	Closing Balance Dec.2017	Regulatory Adjustments (Note 1)	Utility Balance Dec.2017	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Crowland storage (450/459)	-	-	-	-	-	-	-	-	-
2. Land and gas storage rights (451.00)	(24.6)	(0.5)	-	-	-	(25.0)	-	(25.0)	(24.8)
3. Structures and improvements (452.00)	(7.0)	(0.8)	-	0.5	-	(7.3)	0.1	(7.2)	(7.1)
4. Wells (453.00)	(19.3)	(1.0)	(0.0)	-	-	(20.4)	-	(20.4)	(19.8)
5. Well equipment (454.00)	(7.2)	(0.5)	-	-	-	(7.8)	-	(7.8)	(7.5)
6. Field Lines (455.00)	(27.1)	(1.0)	(0.0)	0.1	-	(28.1)	-	(28.1)	(27.6)
7. Compressor equipment (456.00)	(44.6)	(3.0)	(0.1)	-	-	(47.6)	0.2	(47.4)	(45.9)
8. Measuring and regulating equipment (457.00)	(7.1)	(0.4)	(0.0)	-	-	(7.5)	-	(7.5)	(7.3)
9. Total	(136.9)	(7.3)	(0.1)	0.6	-	(143.7)	0.3	(143.4)	(140.0)

Note 1: Adjustments associated with previously established non-utility items and disallowances

UTILITY GROSS DISTRIBUTION PLANT
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2017 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2016 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Closing Balance Dec.2017 (\$Millions)	Col. 5 Regulatory Adjustment (Note 1) (\$Millions)	Col. 6 Utility Balance Dec.2017 (\$Millions)	Col. 7 Average of Monthly Averages (\$Millions)
1. Land (470.00)	29.0	-	-	29.0	-	29.0	29.0
2. Offers to purchase (470.01)	-	-	-	-	-	-	-
3. Land rights intangibles (471.00)	108.0	-	-	108.0	-	108.0	108.0
4. Structures and improvements (472.00)	137.5	6.5	(0.4)	143.6	(0.3)	143.3	140.1
5. Services, house reg & meter install. (473/474)	2,559.9	136.3	(22.6)	2,673.5	-	2,673.5	2,611.7
6. NGV station compressors (476)	2.6	0.1	(0.1)	2.6	-	2.6	2.5
7. Meters (478)	449.7	26.7	(13.5)	462.8	-	462.8	454.3
8. Sub-total	3,286.6	169.6	(36.7)	3,419.5	(0.3)	3,419.2	3,345.5
9. Mains (475)	4,000.9	177.6	(4.0)	4,174.6	(2.2)	4,172.4	4,076.0
10. Measuring and regulating equip. (477)	536.7	33.3	(2.0)	568.0	(0.5)	567.5	549.5
11. Sub-total	4,537.7	210.9	(6.1)	4,742.5	(2.7)	4,739.8	4,625.5
12. Total	7,824.3	380.5	(42.7)	8,162.0	(3.1)	8,159.0	7,971.0

Note 1: Adjustments associated with previously established non-utility items and disallowances.

UTILITY DISTRIBUTION PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2017 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
	Opening Balance Dec.2016	Additions	Net Salvage Adjustment	Retirements	Costs Net of Proceeds	Closing Balance Dec.2017	Regulatory Adjustment (Note 1)	Utility Balance Dec.2017	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Land rights intangibles (471.00)	(3.6)	(1.3)	-	-	-	(4.8)	-	(4.8)	(4.2)
2. Structures and improvements (472.00)	(28.5)	(9.0)	-	0.4	0.3	(36.9)	0.2	(36.6)	(32.4)
3. Services, house reg & meter install. (473/474)	(1,004.4)	(59.7)	26.2	22.6	12.7	(1,002.5)	-	(1,002.5)	(1,002.1)
4. NGV station compressors (476)	(2.0)	(0.2)	-	0.1	-	(2.0)	-	(2.0)	(2.0)
5. Meters (478)	(209.7)	(41.8)	-	13.5	-	(238.0)	-	(238.0)	(223.7)
6. Mains (475)	(1,267.7)	(93.3)	51.0	4.0	2.2	(1,303.7)	1.9	(1,301.8)	(1,279.4)
7. Measuring and regulating equip. (477)	(213.0)	(11.5)	0.3	2.0	-	(222.2)	0.5	(221.6)	(217.0)
8. Total	(2,728.8)	(216.7)	77.6	42.7	15.2	(2,810.1)	2.7	(2,807.4)	(2,760.9)

Note 1: Adjustments associated with previously established non-utility items and disallowances.

UTILITY GROSS GENERAL PLANT
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2017 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2016 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Closing Balance Dec.2017 (\$Millions)	Col. 5 Regulatory Adjustment (\$Millions)	Col. 6 Utility Balance Dec.2017 (\$Millions)	Col. 7 Average of Monthly Averages (\$Millions)
1. Lease improvements (482.50)	17.3	0.3	-	17.6	(0.2) ¹	17.4	17.1
2. Office furniture and equipment (483.00)	34.1	4.4	(1.0)	37.4	-	37.4	34.6
3. Transportation equipment (484.00)	56.9	3.7	(0.9)	59.7	(0.1) ¹	59.6	57.2
4. NGV conversion kits (484.01)	8.2	0.1	(0.3)	8.0	-	8.0	8.1
5. Heavy work equipment (485.00)	24.3	1.3	(0.3)	25.3	-	25.3	24.5
6. Tools and work equipment (486.00)	39.8	1.5	(1.1)	40.2	-	40.2	39.7
7. Rental equipment (487.70)	5.2	1.4	(0.0)	6.6	-	6.6	5.5
8. NGV rental compressors (487.80)	9.0	2.2	(0.3)	11.0	-	11.0	9.4
9. NGV cylinders (484.02 and 487.90)	3.9	0.6	(0.0)	4.4	-	4.4	4.0
10. Communication structures & equip. (488)	3.9	-	-	3.9	-	3.9	3.9
11. Computer equipment (490.00)	35.2	8.2	(6.9)	36.5	-	36.5	33.8
12. Software Acquired/Developed (491.00)	125.4	22.8	(31.2)	116.9	-	116.9	119.0
13. CIS (491.00)	127.1	-	-	127.1	(127.1) ²	-	-
14. WAMS (489.00)	70.6	-	-	70.6	-	70.6	70.6
15. Total	560.8	46.4	(42.0)	565.3	(127.4)	437.9	427.4

Note 1: Adjustments associated with previously established non-utility items and disallowances.

Note 2: Separation of previous approved CC/CIS amounts enabling an all other Utility deficiency/rate impact calculation. (Ex.D1.T12.S1)

UTILITY GENERAL PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2017 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2016 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Costs Net of Proceeds (\$Millions)	Col. 5 Closing Balance Dec.2017 (\$Millions)	Col. 6 Regulatory Adjustment (\$Millions)	Col. 7 Utility Balance Dec.2017 (\$Millions)	Col. 8 Average of Monthly Averages (\$Millions)
1. Lease improvements (482.50)	(8.3)	(1.1)	-	-	(9.4)	0.2 ¹	(9.3)	(8.7)
2. Office furniture and equipment (483.00)	(14.5)	(3.4)	1.0	-	(16.8)	-	(16.8)	(15.6)
3. Transportation equipment (484.00)	(28.7)	(6.0)	0.9	-	(33.8)	0.1 ¹	(33.7)	(31.2)
4. NGV conversion kits (484.01)	(6.7)	(0.7)	0.3	-	(7.1)	-	(7.1)	(6.9)
5. Heavy work equipment (485.00)	(9.8)	(0.9)	0.3	-	(10.4)	-	(10.4)	(10.1)
6. Tools and work equipment (486.00)	(17.3)	(1.6)	1.1	-	(17.8)	-	(17.8)	(17.6)
7. Rental equipment (487.70)	(1.0)	(0.0)	0.0	-	(1.0)	-	(1.0)	(1.0)
8. NGV rental compressors (487.80)	(2.9)	(0.8)	0.3	-	(3.4)	-	(3.4)	(3.2)
9. NGV cylinders (484.02 and 487.90)	(3.1)	(0.4)	0.0	-	(3.5)	-	(3.5)	(3.3)
10. Communication structures & equip. (488)	(2.2)	(0.4)	-	-	(2.6)	-	(2.6)	(2.4)
11. Computer equipment (490.00)	(32.7)	(12.4)	6.9	-	(38.2)	-	(38.2)	(35.5)
12. Software Acquired/Developed (491.00)	(67.1)	(27.1)	31.2	-	(62.9)	-	(62.9)	(65.2)
13. CIS (491.00)	(92.2)	(12.7)	-	-	(104.9)	104.9 ²	-	-
14. WAMS (489.00)	(6.4)	(7.1)	-	-	(13.4)	-	(13.4)	(9.9)
15. Total	(292.8)	(74.5)	42.0	-	(325.4)	105.1	(220.3)	(210.5)

Note 1: Adjustments associated with previously established non-utility items and disallowances.

Note 2: Separation of previous approved CC/CIS amounts enabling an all other Utility deficiency/rate impact calculation. (Ex.D1.T12.S1)

UTILITY GROSS OTHER PLANT
 YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
 2017 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2016	Col. 2 Additions	Col. 3 Retirements	Col. 4 Closing Balance Dec.2017	Col. 5 Regulatory Adjustment	Col. 6 Utility Balance Dec.2017	Col. 7 Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Intangible plant (Peterborough 402.50)	0.5	-	-	0.5	-	0.5	0.5
2. Total	0.5	-	-	0.5	-	0.5	0.5

UTILITY OTHER PLANT
 CONTINUITY OF ACCUMULATED DEPRECIATION
 YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2017 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
	Opening Balance Dec.2016	Additions	Retirements	Costs Net of Proceeds	Closing Balance Dec.2017	Regulatory Adjustment	Utility Balance Dec.2017	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Intangible plant (Peterborough 402.50)	(0.5)	-	-	-	(0.5)	-	(0.5)	(0.5)
2. Total	(0.5)	-	-	-	(0.5)	-	(0.5)	(0.5)

UTILITY GROSS PLANT HELD FOR FUTURE USE
 YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
 2017 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Opening Balance Dec.2016	Additions	Retirements	Closing Balance Dec.2017	Regulatory Adjustment	Utility Balance Dec.2017	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Inactive services (102.00)	1.7	-	-	1.7	-	1.7	1.7
2. Total	1.7	-	-	1.7	-	1.7	1.7

UTILITY PLANT HELD FOR FUTURE USE
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2017 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
	Opening Balance Dec.2016	Additions	Retirements	Costs Net of Proceeds	Closing Balance Dec.2017	Regulatory Adjustment	Utility Balance Dec.2017	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Inactive services (105.02)	(1.3)	(0.0)	-	-	(1.3)	-	(1.3)	(1.3)
2. Total	(1.3)	(0.0)	-	-	(1.3)	-	(1.3)	(1.3)

UTILITY RATE BASE
2018 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3
	2018 Forecast Year Excl. CIS & Customer Care	2018 Forecast Year CIS & Customer Care	Total 2018 Forecast Year
	(\$Millions)	(\$Millions)	(\$Millions)
<u>Property, Plant, and Equipment</u>			
1. Cost or redetermined value	9,147.8	127.1	9,274.9
2. Accumulated depreciation	<u>(3,249.3)</u>	<u>(120.1)</u>	<u>(3,369.4)</u>
3. Net property, plant, and equipment	<u>5,898.5</u>	<u>7.0</u>	<u>5,905.5</u>
<u>Allowance for Working Capital</u>			
4. Accounts receivable rebillable projects	1.4	-	1.4
5. Materials and supplies	34.6	-	34.6
6. Mortgages receivable	-	-	-
7. Customer security deposits	(64.6)	-	(64.6)
8. Prepaid expenses	1.0	-	1.0
9. Gas in storage	276.3	-	276.3
10. Working cash allowance	<u>(1.6)</u>	<u>-</u>	<u>(1.6)</u>
11. Total Working Capital	<u>247.1</u>	<u>-</u>	<u>247.1</u>
12. <u>Utility Rate Base</u>	<u>6,145.6</u>	<u>7.0</u>	<u>6,152.6</u>

UTILITY PROPERTY, PLANT, AND EQUIPMENT (EXCLUDING CIS & CUSTOMER CARE)
SUMMARY STATEMENT - AVERAGE OF MONTHLY AVERAGES
2018 FORECAST YEAR

Line No.	Col. 1 Gross Property, Plant, and Equipment	Col. 2 Accumulated Depreciation	Col. 3 Net Property, Plant, and Equipment
	(\$Millions)	(\$Millions)	(\$Millions)
1. Underground storage plant	413.4	(146.9)	266.5
2. Distribution plant	8,312.2	(2,873.5)	5,438.7
3. General plant	431.9	(229.9)	202.0
4. Other plant	<u>0.5</u>	<u>(0.5)</u>	<u>-</u>
5. Total plant in service	9,158.0	(3,250.8)	5,907.2
6. Plant held for future use	<u>1.7</u>	<u>(1.3)</u>	<u>0.4</u>
7. Sub- total	9,159.7	(3,252.1)	5,907.6
8. Affiliate Shared Assets Value	<u>(11.9)</u>	<u>2.8</u>	<u>(9.1)</u>
9. Total property, plant, and equipment	<u><u>9,147.8</u></u>	<u><u>(3,249.3)</u></u>	<u><u>5,898.5</u></u>

UTILITY GROSS UNDERGROUND STORAGE PLANT
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2018 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Opening Balance Dec.2017	Additions	Retirements	Closing Balance Dec.2018	Regulatory Adjustments (Note 1)	Utility Balance Dec.2018	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Crowland storage (450/459)	-	-	-	-	-	-	-
2. Land and gas storage rights (450/451)	45.5	-	-	45.5	(1.0)	44.5	44.5
3. Structures and improvements (452.00)	50.3	6.6	(0.5)	56.4	(0.1)	56.3	51.3
4. Wells (453.00)	67.7	2.6	-	70.3	-	70.3	68.2
5. Well equipment (454.00)	9.6	-	-	9.6	-	9.6	9.6
6. Field Lines (455.00)	70.5	1.1	(0.1)	71.5	-	71.5	70.7
7. Compressor equipment (456.00)	113.9	0.2	-	114.1	(0.5)	113.7	113.5
8. Measuring and regulating equipment (457.00)	14.8	0.0	-	14.8	-	14.8	14.8
9. Base pressure gas (458.00)	41.0	-	-	41.0	-	41.0	41.0
10. Total	413.1	10.5	(0.6)	423.0	(1.5)	421.5	413.4

Note 1: Adjustments associated with previously established non-utility items and disallowances.

UTILITY UNDERGROUND STORAGE PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2018 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
	Opening Balance Dec.2017	Additions	Net Salvage Adjustment	Retirements	Costs Net of Proceeds	Closing Balance Dec.2018	Regulatory Adjustments (Note 1)	Utility Balance Dec.2018	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Crowland storage (450/459)	-	-	-	-	-	-	-	-	-
2. Land and gas storage rights (451.00)	(25.0)	(0.5)	-	-	-	(25.5)	-	(25.5)	(25.3)
3. Structures and improvements (452.00)	(7.3)	(0.9)	-	0.5	-	(7.7)	0.1	(7.6)	(7.4)
4. Wells (453.00)	(20.4)	(1.0)	(0.0)	-	-	(21.4)	-	(21.4)	(20.9)
5. Well equipment (454.00)	(7.8)	(0.5)	-	-	-	(8.3)	-	(8.3)	(8.0)
6. Field Lines (455.00)	(28.1)	(1.1)	(0.0)	0.1	-	(29.1)	-	(29.1)	(28.6)
7. Compressor equipment (456.00)	(47.6)	(3.0)	(0.0)	-	-	(50.6)	0.2	(50.4)	(48.9)
8. Measuring and regulating equipment (457.00)	(7.5)	(0.4)	-	-	-	(8.0)	-	(8.0)	(7.8)
9. Total	(143.7)	(7.4)	(0.0)	0.6	-	(150.6)	0.3	(150.3)	(146.9)

Note 1: Adjustments associated with previously established non-utility items and disallowances

UTILITY GROSS DISTRIBUTION PLANT
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2018 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2017 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Closing Balance Dec.2018 (\$Millions)	Col. 5 Regulatory Adjustment (Note 1) (\$Millions)	Col. 6 Utility Balance Dec.2018 (\$Millions)	Col. 7 Average of Monthly Averages (\$Millions)
1. Land (470.00)	29.0	-	-	29.0	-	29.0	29.0
2. Offers to purchase (470.01)	-	-	-	-	-	-	-
3. Land rights intangibles (471.00)	108.0	-	-	108.0	-	108.0	108.0
4. Structures and improvements (472.00)	143.6	6.5	(0.4)	149.7	(0.3)	149.4	146.2
5. Services, house reg & meter install. (473/474)	2,673.5	136.3	(22.6)	2,787.2	-	2,787.2	2,725.3
6. NGV station compressors (476)	2.6	0.1	(0.1)	2.6	-	2.6	2.5
7. Meters (478)	462.8	26.7	(13.5)	476.0	-	476.0	467.4
8. Sub-total	3,419.5	169.6	(36.7)	3,552.4	(0.3)	3,552.1	3,478.4
9. Mains (475)	4,174.6	182.4	(4.0)	4,352.9	(2.2)	4,350.7	4,253.1
10. Measuring and regulating equip. (477)	568.0	33.3	(2.0)	599.2	(0.5)	598.7	580.7
11. Sub-total	4,742.5	215.7	(6.1)	4,952.1	(2.7)	4,949.4	4,833.8
12. Total	8,162.0	385.2	(42.7)	8,504.5	(3.1)	8,501.5	8,312.2

Note 1: Adjustments associated with previously established non-utility items and disallowances.

UTILITY DISTRIBUTION PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2018 FORECAST YEAR

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
Line No.	Opening Balance Dec.2017	Additions	Net Salvage Adjustment	Retirements	Costs Net of Proceeds	Closing Balance Dec.2018	Regulatory Adjustment (Note 1)	Utility Balance Dec.2018	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Land rights intangibles (471.00)	(4.8)	(1.3)	-	-	-	(6.1)	-	(6.1)	(5.5)
2. Structures and improvements (472.00)	(36.9)	(9.5)	-	0.4	0.3	(45.7)	0.3	(45.5)	(41.0)
3. Services, house reg & meter install. (473/474)	(1,002.5)	(62.3)	10.6	22.6	12.7	(1,019.0)	-	(1,019.0)	(1,010.7)
4. NGV station compressors (476)	(2.0)	(0.2)	-	0.1	-	(2.1)	-	(2.1)	(2.0)
5. Meters (478)	(238.0)	(43.1)	-	13.5	-	(267.5)	-	(267.5)	(252.7)
6. Mains (475)	(1,303.7)	(97.0)	20.5	4.0	2.2	(1,373.9)	2.0	(1,371.9)	(1,335.0)
7. Measuring and regulating equip. (477)	(222.2)	(12.1)	0.1	2.0	-	(232.1)	0.6	(231.6)	(226.5)
8. Total	(2,810.1)	(225.3)	31.2	42.7	15.2	(2,946.4)	2.8	(2,943.6)	(2,873.5)

Note 1: Adjustments associated with previously established non-utility items and disallowances.

UTILITY GROSS GENERAL PLANT
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2018 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2017 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Closing Balance Dec.2018 (\$Millions)	Col. 5 Regulatory Adjustment (\$Millions)	Col. 6 Utility Balance Dec.2018 (\$Millions)	Col. 7 Average of Monthly Averages (\$Millions)
1. Lease improvements (482.50)	17.6	0.3	-	17.9	(0.2) ¹	17.7	17.4
2. Office furniture and equipment (483.00)	37.4	4.4	(1.0)	40.8	-	40.8	38.0
3. Transportation equipment (484.00)	59.7	3.7	(0.9)	62.4	(0.1) ¹	62.4	60.0
4. NGV conversion kits (484.01)	8.0	0.1	(0.3)	7.9	-	7.9	7.9
5. Heavy work equipment (485.00)	25.3	1.3	(0.3)	26.4	-	26.4	25.5
6. Tools and work equipment (486.00)	40.2	1.5	(1.1)	40.6	-	40.6	40.1
7. Rental equipment (487.70)	6.6	1.4	(0.0)	8.0	-	8.0	6.9
8. NGV rental compressors (487.80)	11.0	2.2	(0.3)	12.9	-	12.9	11.4
9. NGV cylinders (484.02 and 487.90)	4.4	0.6	(0.0)	5.0	-	5.0	4.5
10. Communication structures & equip. (488)	3.9	-	-	3.9	-	3.9	3.9
11. Computer equipment (490.00)	36.5	8.2	(6.9)	37.8	-	37.8	35.1
12. Software Acquired/Developed (491.00)	116.9	22.8	(31.2)	108.5	-	108.5	110.6
13. CIS (491.00)	127.1	-	-	127.1	(127.1) ²	-	-
14. WAMS (489.00)	70.6	-	-	70.6	-	70.6	70.6
15. Total	565.3	46.4	(42.0)	569.7	(127.4)	442.4	431.9

Note 1: Adjustments associated with previously established non-utility items and disallowances.

Note 2: Separation of previous approved CC/CIS amounts enabling an all other Utility deficiency/rate impact calculation. (Ex.D1.T12.S1)

UTILITY GENERAL PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2018 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2017 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Costs Net of Proceeds (\$Millions)	Col. 5 Closing Balance Dec.2018 (\$Millions)	Col. 6 Regulatory Adjustment (\$Millions)	Col. 7 Utility Balance Dec.2018 (\$Millions)	Col. 8 Average of Monthly Averages (\$Millions)
1. Lease improvements (482.50)	(9.4)	(1.1)	-	-	(10.6)	0.2 ¹	(10.4)	(9.8)
2. Office furniture and equipment (483.00)	(16.8)	(3.7)	1.0	-	(19.4)	-	(19.4)	(18.1)
3. Transportation equipment (484.00)	(33.8)	(6.3)	0.9	-	(39.2)	0.1 ¹	(39.1)	(36.4)
4. NGV conversion kits (484.01)	(7.1)	(0.7)	0.3	-	(7.6)	-	(7.6)	(7.4)
5. Heavy work equipment (485.00)	(10.4)	(0.9)	0.3	-	(11.1)	-	(11.1)	(10.7)
6. Tools and work equipment (486.00)	(17.8)	(1.6)	1.1	-	(18.4)	-	(18.4)	(18.1)
7. Rental equipment (487.70)	(1.0)	(0.1)	0.0	-	(1.1)	-	(1.1)	(1.1)
8. NGV rental compressors (487.80)	(3.4)	(0.9)	0.3	-	(4.1)	-	(4.1)	(3.7)
9. NGV cylinders (484.02 and 487.90)	(3.5)	(0.5)	0.0	-	(3.9)	-	(3.9)	(3.7)
10. Communication structures & equip. (488)	(2.6)	(0.4)	-	-	(3.0)	-	(3.0)	(2.8)
11. Computer equipment (490.00)	(38.2)	(12.8)	6.9	-	(44.1)	-	(44.1)	(41.2)
12. Software Acquired/Developed (491.00)	(62.9)	(24.7)	31.2	-	(56.4)	-	(56.4)	(59.8)
13. CIS (491.00)	(104.9)	(12.7)	-	-	(117.6)	117.6 ²	-	-
14. WAMS (489.00)	(13.4)	(7.1)	-	-	(20.5)	-	(20.5)	(16.9)
15. Total	(325.4)	(73.5)	42.0	-	(356.9)	117.8	(239.1)	(229.9)

Note 1: Adjustments associated with previously established non-utility items and disallowances.

Note 2: Separation of previous approved CC/CIS amounts enabling an all other Utility deficiency/rate impact calculation. (Ex.D1.T12.S1)

UTILITY GROSS OTHER PLANT
 YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
 2018 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2017	Col. 2 Additions	Col. 3 Retirements	Col. 4 Closing Balance Dec.2018	Col. 5 Regulatory Adjustment	Col. 6 Utility Balance Dec.2018	Col. 7 Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Intangible plant (Peterborough 402.50)	0.5	-	-	0.5	-	0.5	0.5
2. Total	0.5	-	-	0.5	-	0.5	0.5

UTILITY OTHER PLANT
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2018 FORECAST YEAR

Line No.	Col. 1 Opening Balance Dec.2017	Col. 2 Additions	Col. 3 Retirements	Col. 4 Costs Net of Proceeds	Col. 5 Closing Balance Dec.2018	Col. 6 Regulatory Adjustment	Col. 7 Utility Balance Dec.2018	Col. 8 Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Intangible plant (Peterborough 402.50)	(0.5)	-	-	-	(0.5)	-	(0.5)	(0.5)
2. Total	(0.5)	-	-	-	(0.5)	-	(0.5)	(0.5)

UTILITY GROSS PLANT HELD FOR FUTURE USE
 YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
 2018 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Opening Balance Dec.2017	Additions	Retirements	Closing Balance Dec.2018	Regulatory Adjustment	Utility Balance Dec.2018	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Inactive services (102.00)	1.7	-	-	1.7	-	1.7	1.7
2. Total	1.7	-	-	1.7	-	1.7	1.7

UTILITY PLANT HELD FOR FUTURE USE
CONTINUITY OF ACCUMULATED DEPRECIATION
YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES
2018 FORECAST YEAR

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
	Opening Balance Dec.2017	Additions	Retirements	Costs Net of Proceeds	Closing Balance Dec.2018	Regulatory Adjustment	Utility Balance Dec.2018	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Inactive services (105.02)	(1.3)	(0.0)	-	-	(1.4)	-	(1.4)	(1.3)
2. Total	(1.3)	(0.0)	-	-	(1.4)	-	(1.4)	(1.3)

Monthly Gross Plant Balances															Col. 11	Col. 12	Col. 13	Col. 14
	Jan. 1	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	Monthly Avg.				
	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)				
453 Wells	50,971.2	50,962.4	51,059.5	51,103.4	51,093.7	51,112.3	51,156.1	51,150.6	51,186.6	51,187.5	51,164.9	51,505.2	52,891.2	51,217.8				
455 Field Lines	64,159.0	64,174.0	64,257.0	64,305.9	64,320.4	64,353.0	64,401.8	64,418.9	64,462.7	64,484.0	64,492.0	64,729.5	65,640.4	64,441.4				
456 Compressor Equipment	104,256.0	104,295.0	104,466.3	104,571.2	104,609.1	104,682.4	108,087.2	108,130.3	108,225.2	108,276.3	108,298.1	108,773.5	110,556.0	106,651.7				
457 Measuring & Regulating Equipment	14,600.0	14,601.1	14,605.9	14,608.9	14,610.0	14,612.1	14,615.1	14,616.3	14,619.0	14,620.4	14,621.0	14,634.4	14,684.8	14,617.2				
473/474 Services, house regs. & meter inst.	2,270,262.0	2,281,085.7	2,285,276.6	2,289,528.5	2,294,115.1	2,299,394.2	2,305,772.6	2,313,067.0	2,320,461.3	2,328,208.2	2,335,590.8	2,344,100.9	2,355,263.9	2,309,113.6				
475 Mains - Plastic	1,627,080.4	1,630,334.3	1,634,483.8	1,638,723.7	1,643,456.8	1,648,118.2	1,652,721.6	1,658,112.9	1,662,641.6	1,667,676.5	1,673,534.9	1,678,654.8	1,689,677.2	1,663,903.2				
475 Mains - Coated Steel	1,141,880.2	1,191,770.5	1,196,498.9	1,201,804.0	1,207,194.7	1,212,614.9	1,218,496.3	1,224,441.1	1,229,696.3	1,235,441.8	1,242,232.9	1,248,181.1	1,258,782.9	1,217,392.0				
475 Mains - Bare Steel	13,504.0	13,504.0	13,504.0	13,504.0	13,504.0	13,504.0	13,504.0	13,504.0	13,504.0	13,504.0	13,504.0	13,504.0	13,504.0	13,504.0				
477 Measuring & Regulating Equipment	377,678.5	382,614.8	383,818.0	385,267.3	386,697.2	388,170.9	389,888.7	391,511.3	392,852.3	394,404.3	396,457.3	398,147.4	402,004.2	389,972.6				
102 Inactive Services	1,670.9	1,670.9	1,670.9	1,670.9	1,670.9	1,670.9	1,670.9	1,670.9	1,670.9	1,670.9	1,670.9	1,670.9	1,670.9	1,670.9				
Change in Depreciation Rates																		
	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	Annual Prov.					
	%	%	%	%	%	%	%	%	%	%	%	%	%	%				
453 Wells	-0.0025%	-0.0025%	-0.0025%	-0.0025%	-0.0025%	-0.0025%	-0.0025%	-0.0025%	-0.0025%	-0.0025%	-0.0025%	-0.0025%	-0.0025%	-0.030%				
455 Field Lines	-0.0050%	-0.0050%	-0.0050%	-0.0050%	-0.0050%	-0.0050%	-0.0050%	-0.0050%	-0.0050%	-0.0050%	-0.0050%	-0.0050%	-0.0050%	-0.060%				
456 Compressor Equipment	-0.0075%	-0.0075%	-0.0075%	-0.0075%	-0.0075%	-0.0075%	-0.0075%	-0.0075%	-0.0075%	-0.0075%	-0.0075%	-0.0075%	-0.0075%	-0.090%				
457 Measuring & Regulating Equipment	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.050%				
473/474 Services, house regs. & meter inst.	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.180%				
475 Mains - Plastic	-0.0267%	-0.0267%	-0.0267%	-0.0267%	-0.0267%	-0.0267%	-0.0267%	-0.0267%	-0.0267%	-0.0267%	-0.0267%	-0.0267%	-0.0267%	-0.320%				
475 Mains - Coated Steel	-0.0300%	-0.0300%	-0.0300%	-0.0300%	-0.0300%	-0.0300%	-0.0300%	-0.0300%	-0.0300%	-0.0300%	-0.0300%	-0.0300%	-0.0300%	-0.360%				
475 Mains - Bare Steel	-0.0625%	-0.0625%	-0.0625%	-0.0625%	-0.0625%	-0.0625%	-0.0625%	-0.0625%	-0.0625%	-0.0625%	-0.0625%	-0.0625%	-0.0625%	-0.750%				
477 Measuring & Regulating Equipment	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.0042%	-0.050%				
102 Inactive Services	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.0150%	-0.180%				
Change in Depreciation Expense (Calculated on Prior Month's Closing Balance)																		
	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	Depr. Provision					
	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)				
453 Wells	(1.3)	(1.3)	(1.3)	(1.3)	(1.3)	(1.3)	(1.3)	(1.3)	(1.3)	(1.3)	(1.3)	(1.3)	(1.3)	(15.6)				
455 Field Lines	(3.2)	(3.2)	(3.2)	(3.2)	(3.2)	(3.2)	(3.2)	(3.2)	(3.2)	(3.2)	(3.2)	(3.2)	(3.2)	(38.4)				
456 Compressor Equipment	(7.8)	(7.8)	(7.8)	(7.8)	(7.8)	(7.8)	(7.9)	(8.1)	(8.1)	(8.1)	(8.1)	(8.1)	(8.2)	(95.6)				
457 Measuring & Regulating Equipment	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(7.2)				
473/474 Services, house regs. & meter inst.	(340.5)	(342.8)	(342.8)	(343.4)	(344.1)	(344.9)	(345.9)	(347.0)	(348.1)	(349.2)	(350.3)	(351.6)	(351.6)	(4,150.0)				
475 Mains - Plastic	(434.4)	(435.3)	(436.4)	(437.5)	(438.8)	(440.0)	(441.3)	(442.7)	(443.9)	(445.3)	(446.8)	(448.2)	(448.2)	(5,290.6)				
475 Mains - Coated Steel	(342.6)	(357.5)	(358.9)	(360.5)	(362.2)	(363.8)	(365.5)	(367.3)	(368.9)	(370.6)	(372.7)	(374.5)	(374.5)	(4,365.0)				
475 Mains - Bare Steel	(8.4)	(8.4)	(8.4)	(8.4)	(8.4)	(8.4)	(8.4)	(8.4)	(8.4)	(8.4)	(8.4)	(8.4)	(8.4)	(100.8)				
477 Measuring & Regulating Equipment	(15.7)	(15.9)	(16.0)	(16.0)	(16.1)	(16.1)	(16.2)	(16.3)	(16.3)	(16.4)	(16.5)	(16.6)	(16.6)	(194.1)				
102 Inactive Services	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(3.6)				
Total Change in Depreciation Expense	(1,154.8)	(1,172.5)	(1,175.7)	(1,179.0)	(1,182.8)	(1,186.5)	(1,190.8)	(1,195.2)	(1,199.1)	(1,203.4)	(1,208.2)	(1,212.9)	(1,212.9)	(14,260.9)				
Cumulative Change in Depreciation Expense / Avg. of Monthly Avg. Rate Base Impact																		
	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	Annual Avg.					
	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)				
453 Wells	(1.3)	(2.6)	(3.9)	(5.2)	(6.5)	(7.8)	(9.1)	(10.4)	(11.7)	(13.0)	(14.3)	(15.6)	(16.9)	(15.6)				
455 Field Lines	(3.2)	(6.4)	(9.6)	(12.8)	(16.0)	(19.2)	(22.4)	(25.6)	(28.8)	(32.0)	(35.2)	(38.4)	(41.6)	(38.4)				
456 Compressor Equipment	(7.8)	(15.6)	(23.4)	(31.2)	(39.0)	(46.8)	(54.6)	(62.4)	(70.2)	(78.0)	(85.8)	(93.6)	(101.4)	(85.8)				
457 Measuring & Regulating Equipment	(0.6)	(1.2)	(1.8)	(2.4)	(3.0)	(3.6)	(4.2)	(4.8)	(5.4)	(6.0)	(6.6)	(7.2)	(7.8)	(6.6)				
473/474 Services, house regs. & meter inst.	(340.5)	(681.0)	(1,021.5)	(1,362.0)	(1,702.5)	(2,043.0)	(2,383.5)	(2,724.0)	(3,064.5)	(3,405.0)	(3,745.5)	(4,086.0)	(4,426.5)	(3,405.0)				
475 Mains - Plastic	(434.4)	(868.8)	(1,303.2)	(1,737.6)	(2,172.0)	(2,606.4)	(3,040.8)	(3,475.2)	(3,909.6)	(4,344.0)	(4,778.4)	(5,212.8)	(5,647.2)	(4,344.0)				
475 Mains - Coated Steel	(342.6)	(685.2)	(1,027.8)	(1,370.4)	(1,713.0)	(2,055.6)	(2,398.2)	(2,740.8)	(3,083.4)	(3,426.0)	(3,768.6)	(4,111.2)	(4,453.8)	(3,426.0)				
475 Mains - Bare Steel	(8.4)	(16.8)	(25.2)	(33.6)	(42.0)	(50.4)	(58.8)	(67.2)	(75.6)	(84.0)	(92.4)	(100.8)	(109.2)	(84.0)				
477 Measuring & Regulating Equipment	(15.7)	(31.4)	(47.1)	(62.8)	(78.5)	(94.2)	(109.9)	(125.6)	(141.3)	(157.0)	(172.7)	(188.4)	(204.1)	(157.0)				
102 Inactive Services	(0.3)	(0.6)	(0.9)	(1.2)	(1.5)	(1.8)	(2.1)	(2.4)	(2.7)	(3.0)	(3.3)	(3.6)	(3.9)	(3.0)				
Total Change in Depreciation Expense	(1,154.8)	(2,309.6)	(3,464.4)	(4,619.2)	(5,774.0)	(6,928.8)	(8,083.6)	(9,238.4)	(10,393.2)	(11,548.0)	(12,702.8)	(13,857.6)	(15,012.4)	(11,548.0)				

Cumulative Change in Depreciation Expense / Avg. of Monthly Avg. Rate Base Impact

SRC Refund Continuity (Board Decision)

- Constant Dollar Net Salvage - Rate Rider Annual / Monthly / and by Account Allocation

			Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total			
Monthly % Rate Rider Allocations			15.01%	15.21%	13.21%	9.99%	6.63%	4.27%	3.67%	3.76%	4.01%	5.09%	7.75%	11.40%	100.00%			
			Annual SRC Refund	Opening Balance	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Balance	Average of Monthly Averages
Year: 2014																		
Services, house reg & Meter Install (473/474)			(\$000's)															
SRC Refund			32,799.2		4,923.2	4,988.8	4,332.8	3,276.6	2,174.6	1,400.5	1,203.7	1,233.2	1,315.2	1,669.5	2,541.9	3,739.2		
Cumulative SRC Refund			-		4,923.2	9,912.0	14,244.8	17,521.4	19,696.0	21,096.5	22,300.2	23,533.4	24,848.6	26,518.1	29,060.0	32,799.2	32,799.2	19,171.2
Mains (475)																		
SRC Refund			63,765.2		9,571.2	9,698.7	8,423.4	6,370.1	4,227.6	2,722.8	2,340.2	2,397.6	2,557.0	3,245.6	4,941.8	7,269.2		
Cumulative SRC Refund			-		9,571.2	19,269.9	27,693.3	34,063.4	38,291.0	41,013.8	43,354.0	45,751.6	48,308.6	51,554.2	56,496.0	63,765.2	63,765.2	37,270.8
Measuring and Regulating Equipment (477)																		
SRC Refund			416.9		62.6	63.4	55.1	41.6	27.6	17.8	15.3	15.7	16.7	21.2	32.3	47.6		
Cumulative SRC Refund			-		62.6	126.0	181.1	222.7	250.3	268.1	283.4	299.1	315.8	337.0	369.3	416.9	416.9	243.7
Underground Wells (453.00)																		
SRC Refund			(23.5)		(3.5)	(3.6)	(3.1)	(2.3)	(1.6)	(1.0)	(0.9)	(0.9)	(0.9)	(1.2)	(1.8)	(2.7)		
Cumulative SRC Refund			-		(3.5)	(7.1)	(10.2)	(12.5)	(14.1)	(15.1)	(16.0)	(16.9)	(17.8)	(19.0)	(20.8)	(23.5)	(23.5)	(13.7)
Underground Field Lines (455.00)																		
SRC Refund			(33.3)		(5.0)	(5.1)	(4.4)	(3.3)	(2.2)	(1.4)	(1.2)	(1.3)	(1.3)	(1.7)	(2.6)	(3.8)		
Cumulative SRC Refund			-		(5.0)	(10.1)	(14.5)	(17.8)	(20.0)	(21.4)	(22.6)	(23.9)	(25.2)	(26.9)	(29.5)	(33.3)	(33.3)	(19.5)
Underground Compressor Equipment (456.00)																		
SRC Refund			(66.7)		(10.0)	(10.1)	(8.8)	(6.7)	(4.4)	(2.8)	(2.4)	(2.5)	(2.7)	(3.4)	(5.2)	(7.7)		
Cumulative SRC Refund			-		(10.0)	(20.1)	(28.9)	(35.6)	(40.0)	(42.8)	(45.2)	(47.7)	(50.4)	(53.8)	(59.0)	(66.7)	(66.7)	(38.9)
Underground Measuring and Regulating Equipment (457.00)																		
SRC Refund			(8.8)		(1.3)	(1.3)	(1.2)	(0.9)	(0.6)	(0.4)	(0.3)	(0.3)	(0.4)	(0.4)	(0.7)	(1.0)		
Cumulative SRC Refund			-		(1.3)	(2.6)	(3.8)	(4.7)	(5.3)	(5.7)	(6.0)	(6.3)	(6.7)	(7.1)	(7.8)	(8.8)	(8.8)	(5.1)
Total																		
SRC Refund			96,849.0		14,537.2	14,730.8	12,793.8	9,675.1	6,421.0	4,135.5	3,554.4	3,641.5	3,883.6	4,929.6	7,505.7	11,040.8		
Cumulative SRC Refund			-		14,537.2	29,268.0	42,061.8	51,736.9	58,157.9	62,293.4	65,847.8	69,489.3	73,372.9	78,302.5	85,808.2	96,849.0	96,849.0	56,608.5
As filed																		
SRC Refund			68,059.3		10,215.6	10,351.6	8,990.6	6,799.1	4,512.4	2,906.1	2,497.7	2,559.0	2,729.3	3,464.3	5,274.6	7,758.9		
Cumulative SRC Refund			-		10,215.6	20,567.2	29,557.8	36,356.9	40,869.3	43,775.4	46,273.1	48,832.1	51,561.4	55,025.7	60,300.3	68,059.2	68,059.3	39,780.3
Variance vs As filed																		
SRC Refund			28,789.7		4,321.6	4,379.2	3,803.2	2,876.0	1,908.6	1,229.4	1,056.7	1,082.5	1,154.3	1,465.3	2,231.1	3,281.9		
Cumulative SRC Refund			-		4,321.6	8,700.8	12,504.0	15,380.0	17,288.6	18,518.0	19,574.7	20,657.2	21,811.5	23,276.8	25,507.9	28,789.8	28,789.7	16,828.2
Year: 2015			Annual SRC Refund	Opening Balance	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Balance	Average of Monthly Averages
Services, house reg & Meter Install (473/474)			(\$000's)															
SRC Refund			30,612.6		4,595.0	4,656.2	4,043.9	3,058.2	2,029.6	1,307.2	1,123.5	1,151.0	1,227.6	1,558.2	2,372.5	3,489.7		
Cumulative SRC Refund			32,799.2		37,394.2	42,050.4	46,094.3	49,152.5	51,182.1	52,489.3	53,612.8	54,763.8	55,991.4	57,549.6	59,922.1	63,411.8	63,411.8	50,692.3
Mains (475)																		
SRC Refund			59,514.2		8,933.1	9,052.1	7,861.8	5,945.5	3,945.8	2,541.3	2,184.2	2,237.7	2,386.5	3,029.3	4,612.4	6,784.5		
Cumulative SRC Refund			63,765.2		72,698.3	81,750.4	89,612.2	95,557.7	99,503.5	102,044.8	104,229.0	106,466.7	108,853.2	111,882.5	116,494.9	123,279.4	123,279.4	98,551.3
Measuring and Regulating Equipment (477)																		
SRC Refund			389.1		58.4	59.2	51.4	38.9	25.8	16.6	14.3	14.6	15.6	19.8	30.2	44.3		
Cumulative SRC Refund			416.9		475.3	534.5	585.9	624.8	650.6	667.2	681.5	696.1	711.7	731.5	761.7	806.0	806.0	644.4
Underground Wells (453.00)																		
SRC Refund			(21.9)		(3.3)	(3.3)	(2.9)	(2.2)	(1.5)	(0.9)	(0.8)	(0.8)	(0.9)	(1.1)	(1.7)	(2.5)		
Cumulative SRC Refund			(23.5)		(26.8)	(30.1)	(33.0)	(35.2)	(36.7)	(37.6)	(38.4)	(39.2)	(40.1)	(41.2)	(42.9)	(45.4)	(45.4)	(36.3)
Underground Field Lines (455.00)																		
SRC Refund			(31.0)		(4.7)	(4.7)	(4.1)	(3.1)	(2.1)	(1.3)	(1.1)	(1.2)	(1.2)	(1.6)	(2.4)	(3.5)		
Cumulative SRC Refund			(33.3)		(38.0)	(42.7)	(46.8)	(49.9)	(52.0)	(53.3)	(54.4)	(55.6)	(56.8)	(58.4)	(60.8)	(64.3)	(64.3)	(51.5)
Underground Compressor Equipment (456.00)																		
SRC Refund			(62.3)		(9.4)	(9.5)	(8.2)	(6.2)	(4.1)	(2.7)	(2.3)	(2.3)	(2.5)	(3.2)	(4.8)	(7.1)		
Cumulative SRC Refund			(66.7)		(76.1)	(85.6)	(93.8)	(100.0)	(104.1)	(106.8)	(109.1)	(111.4)	(113.9)	(117.1)	(121.9)	(129.0)	(129.0)	(103.1)
Underground Measuring and Regulating Equipment (457.00)																		
SRC Refund			(8.3)		(1.2)	(1.3)	(1.1)	(0.8)	(0.6)	(0.4)	(0.3)	(0.3)	(0.3)	(0.4)	(0.6)	(1.0)		
Cumulative SRC Refund			(8.8)		(10.0)	(11.3)	(12.4)	(13.2)	(13.8)	(14.2)	(14.5)	(14.8)	(15.1)	(15.5)	(16.1)	(17.1)	(17.1)	(13.7)
Total																		
SRC Refund			90,392.4		13,567.9	13,748.7	11,940.8	9,030.3	5,992.9	3,859.8	3,317.5	3,398.7	3,624.8	4,601.0	7,005.6	10,304.4		
Cumulative SRC Refund			96,849.0		110,416.9	124,165.6	136,106.4	145,136.7	151,129.6	154,989.4	158,306.9	161,705.6	165,330.4	169,931.4	176,937.0	187,241.4	187,241.4	149,683.4
As filed																		
SRC Refund			63,080.9		9,468.4	9,594.4	8,333.0	6,301.8	4,182.2	2,693.6	2,315.1	2,372.0	2,529.6	3,210.8	4,888.7	7,190.9		
Cumulative SRC Refund			68,059.3		77,527.7	87,122.1	95,455.1	101,756.9	105,939.1	108,632.7	110,947.8	113,319.8	115,849.4	119,060.2	123,948.9	131,139.8	131,140.2	104,930.0
Variance vs As filed																		
SRC Refund			27,311.5		4,099.5	4,154.3	3,607.8	2,728.5	1,810.7	1,166.2	1,002.4	1,026.7	1,095.2	1,390.2	2,116.9	3,113.5		
Cumulative SRC Refund			28,789.7		32,889.2	37,043.5	40,651.3	43,379.8	45,190.5	46,356.7	47,359.1	48,385.8	49,481.0	50,871.2	52,988.1	56,101.6	56,101.2	44,753.4
Year: 2016			Annual SRC Refund	Opening Balance	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Balance	Average of Monthly Averages
Services, house reg & Meter Install (473/474)			(\$000's)															
SRC Refund			28,426.0		4,266.7	4,323.6	3,755.1	2,839.8	1,884.6	1,213.8	1,043.2	1,068.8	1,139.9	1,446.9	2,203.0	3,240.6		
Cumulative SRC Refund			63,411.8		67,678.5	72,002.1	75,757.2	78,597.0	80,481.6	81,695.4	82,738.6	83,807.4	84,947.3	86,394.2	88,597.2	91,837.8	91,837.8	80,026.8
Mains (475)																		
SRC Refund			55,263.2		8,295.0	8,405.5	7,300.3	5,520.8	3,664.0	2,359.7	2,028.2	2,077.9	td					

SRC Refund Continuity (Board Decision)

- Constant Dollar Net Salvage - Rate Rider Annual / Monthly / and by Account Allocation

Year: 2017	Annual SRC Refund	Opening Balance	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Balance	Average of Monthly Averages
Services, house reg & Meter Install (473/474)	(5000's)															
SRC Refund	26,239.4															
Cummulative SRC Refund		91,837.8	95,776.3	99,767.3	103,233.5	105,854.8	107,594.5	108,714.9	109,677.9	110,664.5	111,716.7	113,052.3	115,085.9	118,077.2	118,077.2	107,174.7
Mains (475)																
SRC Refund	51,012.2															
Cummulative SRC Refund		178,542.6	186,199.5	193,958.5	200,697.2	205,793.3	209,175.4	211,353.6	213,225.7	215,143.8	217,189.4	219,785.9	223,739.3	229,554.8	229,554.8	208,359.2
Measuring and Regulating Equipment (477)																
SRC Refund	333.5															
Cummulative SRC Refund		1,167.3	1,217.4	1,268.1	1,312.2	1,345.5	1,367.6	1,381.8	1,394.0	1,406.5	1,419.9	1,436.9	1,462.7	1,500.8	1,500.8	1,362.2
Underground Wells (453.00)																
SRC Refund	(18.8)															
Cummulative SRC Refund		(65.8)	(68.6)	(71.5)	(74.0)	(75.9)	(77.1)	(77.9)	(78.6)	(79.3)	(80.1)	(81.1)	(82.6)	(84.6)	(84.6)	(76.8)
Underground Field Lines (455.00)																
SRC Refund	(26.6)															
Cummulative SRC Refund		(93.1)	(97.1)	(101.1)	(104.6)	(107.3)	(109.1)	(110.2)	(111.2)	(112.2)	(113.3)	(114.7)	(116.8)	(119.7)	(119.7)	(108.7)
Underground Compressor Equipment (456.00)																
SRC Refund	(53.4)															
Cummulative SRC Refund		(186.8)	(194.8)	(202.9)	(210.0)	(215.3)	(218.8)	(221.1)	(223.1)	(225.1)	(227.2)	(229.9)	(234.0)	(240.2)	(240.2)	(218.0)
Underground Measuring and Regulating Equipment (457.00)																
SRC Refund	(7.1)															
Cummulative SRC Refund		(24.8)	(25.9)	(27.0)	(27.9)	(28.6)	(29.1)	(29.4)	(29.7)	(30.0)	(30.3)	(30.7)	(31.3)	(31.9)	(31.9)	(29.0)
Total																
SRC Refund	77,479.2															
Cummulative SRC Refund		271,177.2	282,806.8	294,591.4	304,826.4	312,566.5	317,703.4	321,011.7	323,855.0	326,768.2	329,875.1	333,818.7	339,823.2	348,656.4	348,656.4	316,463.6
As filed																
SRC Refund	53,124.0															
Cummulative SRC Refund		189,242.7	197,216.5	205,296.7	212,314.3	217,621.4	221,143.5	223,412.0	225,361.7	227,359.2	229,489.4	232,193.4	236,310.6	242,366.3	242,366.3	220,293.6
Variance vs As filed																
SRC Refund	24,355.2															
Cummulative SRC Refund		81,934.5	85,590.3	89,294.7	92,512.1	94,945.1	96,559.9	97,599.7	98,493.3	99,409.0	100,385.7	101,625.3	103,512.6	106,290.1	106,289.7	96,170.0

Year: 2018	Annual SRC Refund	Opening Balance	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Balance	Average of Monthly Averages
Services, house reg & Meter Install (473/474)	(5000's)															
SRC Refund	10,547.2															
Cummulative SRC Refund		118,077.2	119,660.3	121,264.5	122,657.8	123,711.5	124,410.8	124,861.2	125,248.3	125,644.9	126,067.8	126,604.7	127,422.1	128,624.4	128,624.4	124,242.1
Mains (475)																
SRC Refund	20,504.9															
Cummulative SRC Refund		229,554.8	232,632.6	235,751.4	238,460.1	240,508.5	241,868.0	242,743.6	243,496.1	244,267.1	245,089.3	246,133.0	247,722.1	250,059.7	250,059.7	241,539.9
Measuring and Regulating Equipment (477)																
SRC Refund	134.1															
Cummulative SRC Refund		1,500.8	1,520.9	1,541.3	1,559.0	1,572.4	1,581.3	1,587.0	1,591.9	1,596.9	1,602.3	1,609.1	1,619.5	1,634.9	1,634.9	1,579.1
Underground Wells (453.00)																
SRC Refund	(7.6)															
Cummulative SRC Refund		(84.6)	(85.7)	(86.9)	(87.9)	(88.7)	(89.2)	(89.5)	(89.8)	(90.1)	(90.4)	(90.8)	(91.4)	(92.2)	(92.2)	(89.1)
Underground Field Lines (455.00)																
SRC Refund	(10.7)															
Cummulative SRC Refund		(119.7)	(121.3)	(122.9)	(124.3)	(125.4)	(126.1)	(126.6)	(127.0)	(127.4)	(127.8)	(128.3)	(129.1)	(130.4)	(130.4)	(125.9)
Underground Compressor Equipment (456.00)																
SRC Refund	(21.5)															
Cummulative SRC Refund		(240.2)	(243.4)	(246.7)	(249.5)	(251.6)	(253.0)	(253.9)	(254.7)	(255.5)	(256.4)	(257.5)	(259.2)	(261.7)	(261.7)	(252.7)
Underground Measuring and Regulating Equipment (457.00)																
SRC Refund	(2.8)															
Cummulative SRC Refund		(31.9)	(32.3)	(32.7)	(33.1)	(33.4)	(33.6)	(33.7)	(33.8)	(33.9)	(34.0)	(34.1)	(34.3)	(34.7)	(34.7)	(33.5)
Total																
SRC Refund	31,143.6															
Cummulative SRC Refund		348,656.4	353,331.1	358,068.0	362,182.1	365,293.3	367,358.2	368,688.1	369,831.0	371,002.0	372,250.8	373,836.1	376,249.7	379,800.0	379,800.0	366,859.9
As filed																
SRC Refund	17,396.5															
Cummulative SRC Refund		242,366.7	244,977.8	247,623.8	249,921.9	251,659.8	252,813.2	253,555.9	254,194.4	254,848.5	255,546.1	256,431.5	257,779.8	259,762.5	259,763.2	252,534.8
Variance vs As filed																
SRC Refund	13,747.1															
Cummulative SRC Refund		106,289.7	108,353.3	110,444.2	112,260.2	113,633.5	114,545.0	115,132.2	115,636.6	116,153.5	116,704.7	117,404.6	118,469.9	120,037.5	120,036.8	114,325.1

SRC Refund Continuity (As filed)

- Constant Dollar Net Salvage - Rate Rider Annual / Monthly / and by Account Allocation

Monthly % Rate Rider Allocations			Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total			
			15.01%	15.21%	13.21%	9.99%	6.63%	4.27%	3.67%	3.76%	4.01%	5.09%	7.75%	11.40%	100.00%			
			Annual SRC Refund	Opening Balance	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Balance	Average of Monthly Averages
Year: 2014																		
Services, house reg & Meter Install (473/474)			(\$000's)															
SRC Refund			24,902.9		3,737.9	3,787.7	3,289.7	2,487.8	1,651.1	1,063.4	913.9	936.3	998.6	1,267.6	1,930.0	2,839.0		
Cumulative SRC Refund				-	3,737.9	7,525.6	10,815.3	13,303.1	14,954.2	16,017.6	16,931.5	17,867.8	18,866.4	20,134.0	22,064.0	24,903.0	24,902.9	14,555.7
Mains (475)																		
SRC Refund			43,311.3		6,501.0	6,587.6	5,721.4	4,326.8	2,871.5	1,849.4	1,589.5	1,628.5	1,736.8	2,204.5	3,356.6	4,937.5		
Cumulative SRC Refund				-	6,501.0	13,088.6	18,810.0	23,136.8	26,008.3	27,857.7	29,447.2	31,075.7	32,812.5	35,017.0	38,373.6	43,311.1	43,311.3	25,315.3
Measuring and Regulating Equipment (477)																		
SRC Refund			192.3		28.9	29.2	25.4	19.2	12.7	8.2	7.1	7.2	7.7	9.8	14.9	22.0		
Cumulative SRC Refund				-	28.9	58.1	83.5	102.7	115.4	123.6	130.7	137.9	145.6	155.4	170.3	192.3	192.3	112.4
Underground Wells (453.00)																		
SRC Refund			(46.0)		(6.9)	(7.0)	(6.1)	(4.6)	(3.0)	(2.0)	(1.7)	(1.7)	(1.8)	(2.3)	(3.6)	(5.2)		
Cumulative SRC Refund				-	(6.9)	(13.9)	(20.0)	(24.6)	(27.6)	(29.6)	(31.3)	(33.0)	(34.8)	(37.1)	(40.7)	(45.9)	(46.0)	(26.9)
Underground Field Lines (455.00)																		
SRC Refund			(98.3)		(14.8)	(15.0)	(13.0)	(9.8)	(6.5)	(4.2)	(3.6)	(3.7)	(3.9)	(5.0)	(7.6)	(11.2)		
Cumulative SRC Refund				-	(14.8)	(29.8)	(42.8)	(52.6)	(59.1)	(63.3)	(66.9)	(70.6)	(74.5)	(79.5)	(87.1)	(98.3)	(98.3)	(57.5)
Underground Compressor Equipment (456.00)																		
SRC Refund			(187.2)		(28.1)	(28.5)	(24.7)	(18.7)	(12.4)	(8.0)	(6.9)	(7.0)	(7.5)	(9.5)	(14.5)	(21.4)		
Cumulative SRC Refund				-	(28.1)	(56.6)	(81.3)	(100.0)	(112.4)	(120.4)	(127.3)	(134.3)	(141.8)	(151.3)	(165.8)	(187.2)	(187.2)	(109.4)
Underground Measuring and Regulating Equipment (457.00)																		
SRC Refund			(15.7)		(2.4)	(2.4)	(2.1)	(1.6)	(1.0)	(0.7)	(0.6)	(0.6)	(0.6)	(0.8)	(1.2)	(1.8)		
Cumulative SRC Refund				-	(2.4)	(4.8)	(6.9)	(8.5)	(9.5)	(10.2)	(10.8)	(11.4)	(12.0)	(12.8)	(14.0)	(15.8)	(15.7)	(9.3)
Total																		
SRC Refund			68,059.3		10,215.6	10,351.6	8,990.6	6,799.1	4,512.4	2,906.1	2,497.7	2,559.0	2,729.3	3,464.3	5,274.6	7,758.9		
Cumulative SRC Refund				-	10,215.6	20,567.2	29,557.8	36,356.9	40,869.3	43,775.4	46,273.1	48,832.1	51,561.4	55,025.7	60,300.3	68,059.2	68,059.3	39,780.3
Year: 2015																		
Services, house reg & Meter Install (473/474)			(\$000's)															
SRC Refund			23,031.2		3,457.0	3,503.0	3,042.4	2,300.8	1,527.0	983.4	845.2	866.0	923.6	1,172.3	1,784.9	2,625.5		
Cumulative SRC Refund				24,902.9	28,359.9	31,862.9	34,905.3	37,206.1	38,733.1	39,716.5	40,561.7	41,427.7	42,351.3	43,523.6	45,308.5	47,934.0	47,934.1	38,364.6
Mains (475)																		
SRC Refund			40,193.3		6,033.0	6,113.4	5,309.5	4,015.3	2,664.8	1,716.3	1,475.1	1,511.3	1,611.8	2,045.8	3,115.0	4,581.9		
Cumulative SRC Refund				43,311.3	49,344.3	55,457.7	60,767.2	64,782.5	67,447.3	69,163.6	70,638.7	72,150.0	73,761.8	75,807.6	78,922.6	83,504.5	83,504.6	66,804.3
Measuring and Regulating Equipment (477)																		
SRC Refund			177.1		26.6	26.9	23.4	17.7	11.7	7.6	6.5	6.7	7.1	9.0	13.7	20.1		
Cumulative SRC Refund				192.3	218.9	245.8	269.2	286.9	298.6	306.2	312.7	319.4	326.5	335.5	349.2	369.3	369.4	295.8
Underground Wells (453.00)																		
SRC Refund			(42.5)		(6.4)	(6.5)	(5.6)	(4.2)	(2.8)	(1.8)	(1.6)	(1.6)	(1.7)	(2.2)	(3.3)	(4.8)		
Cumulative SRC Refund				(46.0)	(52.4)	(58.9)	(64.5)	(68.7)	(71.5)	(73.3)	(74.9)	(76.5)	(78.2)	(80.4)	(83.7)	(88.5)	(88.5)	(70.9)
Underground Field Lines (455.00)																		
SRC Refund			(91.1)		(13.7)	(13.9)	(12.0)	(9.1)	(6.0)	(3.9)	(3.3)	(3.4)	(3.7)	(4.6)	(7.1)	(10.4)		
Cumulative SRC Refund				(98.3)	(112.0)	(125.9)	(137.9)	(147.0)	(153.0)	(156.9)	(160.2)	(163.6)	(167.3)	(171.9)	(179.0)	(189.4)	(189.4)	(151.5)
Underground Compressor Equipment (456.00)																		
SRC Refund			(172.7)		(25.9)	(26.3)	(22.8)	(17.3)	(11.5)	(7.4)	(6.3)	(6.5)	(6.9)	(8.8)	(13.4)	(19.7)		
Cumulative SRC Refund				(187.2)	(213.1)	(239.4)	(262.2)	(279.5)	(291.0)	(298.4)	(304.7)	(311.2)	(318.1)	(326.9)	(340.3)	(360.0)	(359.9)	(288.2)
Underground Measuring and Regulating Equipment (457.00)																		
SRC Refund			(14.4)		(2.2)	(2.2)	(1.9)	(1.4)	(1.0)	(0.6)	(0.5)	(0.5)	(0.6)	(0.7)	(1.1)	(1.7)		
Cumulative SRC Refund				(15.7)	(17.9)	(20.1)	(22.0)	(23.4)	(24.4)	(25.0)	(25.5)	(26.0)	(26.6)	(27.3)	(28.4)	(30.1)	(30.1)	(24.1)
Total																		
SRC Refund			63,080.9		9,468.4	9,594.4	8,333.0	6,301.8	4,182.2	2,693.6	2,315.1	2,372.0	2,529.6	3,210.8	4,888.7	7,190.9		
Cumulative SRC Refund				68,059.3	77,527.7	87,122.1	95,455.1	101,756.9	105,939.1	108,632.7	110,947.8	113,319.8	115,849.4	119,060.2	123,948.9	131,139.8	131,140.2	104,930.0
Year: 2016																		
Services, house reg & Meter Install (473/474)			(\$000's)															
SRC Refund			21,159.5		3,176.0	3,218.4	2,795.2	2,113.8	1,402.9	903.5	776.6	795.6	848.5	1,077.0	1,639.9	2,412.1		
Cumulative SRC Refund				47,934.1	51,110.1	54,328.5	57,123.7	59,237.5	60,640.4	61,543.9	62,320.5	63,116.1	63,964.6	65,041.6	66,681.5	69,093.6	69,093.6	60,301.9
Mains (475)																		
SRC Refund			37,075.2		5,565.0	5,639.1	4,897.6	3,703.8	2,458.1	1,583.1	1,360.7	1,394.0	1,486.7	1,887.1	2,873.3	4,226.5		
Cumulative SRC Refund				83,504.6	89,069.6	94,708.7	99,606.3	103,310.1	105,768.2	107,351.3	108,712.0	110,106.0	111,592.7	113,479.8	116,353.1	120,579.6	120,579.8	105,175.0
Measuring and Regulating Equipment (477)																		
SRC Refund			161.9		24.3	24.6	21.4	16.2	10.7	6.9	5.9	6.1	6.5	8.2	12.5	18.4		
Cumulative SRC Refund				369.4	393.7	418.3	439.7	455.9	466.6	473.5	479.4	485.5	492.0	500.2	512.7	531.1	531.3	464.0
Underground Wells (453.00)																		
SRC Refund			(39.1)		(5.9)	(5.9)	(5.2)	(3.9)	(2.6)	(1.7)	(1.4)	(1.5)	(1.6)	(2.0)	(3.0)	(4.5)		
Cumulative SRC Refund				(88.5)	(94.4)	(100.3)	(105.5)	(109.4)	(112.0)	(113.7)	(115.1)	(116.6)	(118.2)	(120.2)	(123.2)	(127.7)	(127.6)	(111.4)
Underground Field Lines (455.00)																		
SRC Refund			(83.8)		(12.6)	(12.7)	(11.1)	(8.4)	(5.6)	(3.6)	(3.1)	(3.2)	(3.4)	(4.3)	(6.5)	(9.6)		
Cumulative SRC Refund				(189.4)	(202.0)	(214.7)	(225.8)	(234.2)	(239.8)	(243.4)	(246.5)	(249.7)	(253.1)	(257.4)	(263.9)	(273.5)	(273.2)	(238.5)
Underground Compressor Equipment (456.00)																		
SRC Refund			(158.1)		(23.7)	(24.0)	(20.9)	(15.8)	(10.5)	(6.8)	(5.8)	(5.9)	(6.3)	(8.0)	(12.3)	(18.0)		
Cumulative SRC Refund				(359.9)	(383.6)	(407.6)	(428.5)	(444.3)	(454.8)	(461.6)	(467.4)	(473.3)	(479.6)	(487.6)	(499.9)	(517.9)	(518.0)	(452.3)
Underground Measuring and Regulating Equipment (457.00)																		
SRC Refund			(13.1)		(2.0)	(2.0)	(1.7)	(1.3)	(0.9)	(0.6)	(0.5)	(0.5)	(0.5)	(0.7)	(1.0)	(1.6)		
Cumulative SRC Refund				(30.1)	(32.1)	(34.1)	(35.8)	(37.1)	(38.0)	(38.6)	(39.1)	(39.6)	(40.1)	(40.8)	(41.8)	(43.4)	(43.2)	(37.8)
Total																		
SRC Refund			58,102.5		8,721.1	8,837.5	7,675.3	5,804.4	3,852.1	2,480.8	2,132.4	2,184.6	2,329.9	2,957.3	4,502.9	6,623.3		
Cumulative SRC Refund				131,140.2	139,861.3	148,698.8	156,374.1	162,178.5	166,030.6	168,511.4	170,643.8	172,828.4	175,158.3	178,115.6	182,618.5	189,241.8	189,242.7	165,100.9

SRC Refund Continuity (As filed)

- Constant Dollar Net Salvage - Rate Rider Annual / Monthly / and by Account Allocation

Year: 2017	Annual SRC Refund	Opening Balance	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Balance	Average of Monthly Averages
Services, house reg & Meter Install (473/474)	(\$000's)															
SRC Refund	19,287.8		2,895.1	2,933.7	2,547.9	1,926.9	1,278.8	823.6	707.9	725.2	773.4	981.7	1,494.8	2,198.7		
Cummulative SRC Refund		69,093.6	71,988.7	74,922.4	77,470.3	79,397.2	80,676.0	81,499.6	82,207.5	82,932.7	83,706.1	84,687.8	86,182.6	88,381.3	88,381.4	80,367.4
Mains (475)																
SRC Refund	33,957.1		5,097.0	5,164.9	4,485.7	3,392.3	2,251.4	1,450.0	1,246.2	1,276.8	1,361.7	1,728.4	2,631.7	3,871.0		
Cummulative SRC Refund		120,579.8	125,676.8	130,841.7	135,327.4	138,719.7	140,971.1	142,421.1	143,667.3	144,944.1	146,305.8	148,034.2	150,665.9	154,536.9	154,536.9	140,427.8
Measuring and Regulating Equipment (477)																
SRC Refund	146.8		22.0	22.3	19.4	14.7	9.7	6.3	5.4	5.5	5.9	7.5	11.4	16.6		
Cummulative SRC Refund		531.3	553.3	575.6	595.0	609.7	619.4	625.7	631.1	636.6	642.5	650.0	661.4	678.0	678.1	617.1
Underground Wells (453.00)																
SRC Refund	(35.7)		(5.4)	(5.4)	(4.7)	(3.6)	(2.4)	(1.5)	(1.3)	(1.3)	(1.4)	(1.8)	(2.8)	(4.1)		
Cummulative SRC Refund		(127.6)	(133.0)	(138.4)	(143.1)	(146.7)	(149.1)	(150.6)	(151.9)	(153.2)	(154.6)	(156.4)	(159.2)	(163.3)	(163.3)	(148.5)
Underground Field Lines (455.00)																
SRC Refund	(76.6)		(11.5)	(11.7)	(10.1)	(7.7)	(5.1)	(3.3)	(2.8)	(2.9)	(3.1)	(3.9)	(5.9)	(8.7)		
Cummulative SRC Refund		(273.2)	(284.7)	(296.4)	(306.5)	(314.2)	(319.3)	(322.6)	(325.4)	(328.3)	(331.4)	(335.3)	(341.2)	(349.9)	(349.8)	(318.1)
Underground Compressor Equipment (456.00)																
SRC Refund	(143.6)		(21.6)	(21.8)	(19.0)	(14.3)	(9.5)	(6.1)	(5.3)	(5.4)	(5.8)	(7.3)	(11.1)	(16.4)		
Cummulative SRC Refund		(518.0)	(539.6)	(561.4)	(580.4)	(594.7)	(604.2)	(610.3)	(615.6)	(621.0)	(626.8)	(634.1)	(645.2)	(661.6)	(661.6)	(601.9)
Underground Measuring and Regulating Equipment (457.00)																
SRC Refund	(11.8)		(1.8)	(1.8)	(1.6)	(1.2)	(0.8)	(0.5)	(0.4)	(0.4)	(0.5)	(0.6)	(0.9)	(1.4)		
Cummulative SRC Refund		(43.2)	(45.0)	(46.8)	(48.4)	(49.6)	(50.4)	(50.9)	(51.3)	(51.7)	(52.2)	(52.8)	(53.7)	(55.1)	(55.0)	(50.2)
Total																
SRC Refund	53,124.0		7,973.8	8,080.2	7,017.6	5,307.1	3,522.1	2,268.5	1,949.7	1,997.5	2,130.2	2,704.0	4,117.2	6,055.7		
Cummulative SRC Refund		189,242.7	197,216.5	205,296.7	212,314.3	217,621.4	221,143.5	223,412.0	225,361.7	227,359.2	229,489.4	232,193.4	236,310.6	242,366.3	242,366.7	220,293.6

Year: 2018	Annual SRC Refund	Opening Balance	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year End Balance	Average of Monthly Averages
Services, house reg & Meter Install (473/474)	(\$000's)															
SRC Refund	5,855.4		878.9	890.6	773.5	585.0	388.2	250.0	214.9	220.2	234.8	298.0	453.8	667.4		
Cummulative SRC Refund		88,381.4	89,260.3	90,150.9	90,924.4	91,509.4	91,897.6	92,147.6	92,362.5	92,582.7	92,817.5	93,115.5	93,569.3	94,236.7	94,236.8	91,803.9
Mains (475)																
SRC Refund	11,580.6		1,738.2	1,761.4	1,529.8	1,156.9	767.8	494.5	425.0	435.4	464.4	589.5	897.5	1,320.1		
Cummulative SRC Refund		154,536.9	156,275.1	158,036.5	159,566.3	160,723.2	161,491.0	161,985.5	162,410.5	162,845.9	163,310.3	163,899.8	164,797.3	166,117.4	166,117.5	161,305.7
Measuring and Regulating Equipment (477)																
SRC Refund	38.1		5.7	5.8	5.0	3.8	2.5	1.6	1.4	1.4	1.5	1.9	3.0	4.2		
Cummulative SRC Refund		678.1	683.8	689.6	694.6	698.4	700.9	702.5	703.9	705.3	706.8	708.7	711.7	715.9	716.2	700.3
Underground Wells (453.00)																
SRC Refund	(11.2)		(1.7)	(1.7)	(1.5)	(1.1)	(0.7)	(0.5)	(0.4)	(0.4)	(0.4)	(0.6)	(0.9)	(1.3)		
Cummulative SRC Refund		(163.3)	(165.0)	(166.7)	(168.2)	(169.3)	(170.0)	(170.5)	(170.9)	(171.3)	(171.7)	(172.3)	(173.2)	(174.5)	(174.5)	(169.8)
Underground Field Lines (455.00)																
SRC Refund	(24.6)		(3.7)	(3.7)	(3.2)	(2.5)	(1.6)	(1.1)	(0.9)	(0.9)	(1.0)	(1.3)	(1.9)	(2.8)		
Cummulative SRC Refund		(349.8)	(353.5)	(357.2)	(360.4)	(362.9)	(364.5)	(365.6)	(366.5)	(367.4)	(368.4)	(369.7)	(371.6)	(374.4)	(374.4)	(364.2)
Underground Compressor Equipment (456.00)																
SRC Refund	(39.2)		(5.9)	(6.0)	(5.2)	(3.9)	(2.6)	(1.7)	(1.4)	(1.5)	(1.6)	(2.0)	(3.0)	(4.5)		
Cummulative SRC Refund		(661.6)	(667.5)	(673.5)	(678.7)	(682.6)	(685.2)	(686.9)	(688.3)	(689.8)	(691.4)	(693.4)	(696.4)	(700.9)	(700.8)	(684.6)
Underground Measuring and Regulating Equipment (457.00)																
SRC Refund	(2.6)		(0.4)	(0.4)	(0.3)	(0.3)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.2)	(0.4)		
Cummulative SRC Refund		(55.0)	(55.4)	(55.8)	(56.1)	(56.4)	(56.6)	(56.7)	(56.8)	(56.9)	(57.0)	(57.1)	(57.3)	(57.7)	(57.6)	(56.5)
Total																
SRC Refund	17,396.5		2,611.1	2,646.0	2,298.1	1,737.9	1,153.4	742.7	638.5	654.1	697.6	885.4	1,348.3	1,982.7		
Cummulative SRC Refund		242,366.7	244,977.8	247,623.8	249,921.9	251,659.8	252,813.2	253,555.9	254,194.4	254,848.5	255,546.1	256,431.5	257,779.8	259,762.5	259,763.2	252,534.8

UNDERTAKING TCU-RO 1.3

UNDERTAKING

Technical Conference, page 24

To provide a list of changes in debt issuances and an explanation for each.

RESPONSE

Due to the change in rate base, resulting from the required Site Restoration Costs ("SRC") adjustments contained within the Ontario Energy Board's (the "Board") decision, the Company re-evaluated its forecast financing requirements and determined that incremental Long-Term Debt ("LTD") totaling \$120 million was required over the 2014 to 2018 term. The incremental LTD results in capital structure component ratios that are similar to those contained within Impact Statement #1. A comparison of forecast LTD issuances contained within the updated Decision financial results, versus the forecast issuances within the Impact Statement #1 financial results, is provided in the Draft Final Rate Order at Appendix H. Details of the changes are as follows:

1. 2014 – No changes from Impact Statement #1.
2. 2015 – Incremental financing requirement of \$50 million compared to the financing requirement noted in Impact Statement #1.

The incremental financing requirement of \$50 million will be funded by increasing the originally planned 2015 issuances of 10 and 30 year Medium-Term-Notes ("MTNs"). The allocation between 10 and 30 year notes remains unchanged from Impact Statement #1 and as such the incremental financing requirement will be allocated evenly between 10 and 30 year issuances. The incremental issuances of 10 and 30 year MTNs will attract coupon rates of 5.0% and 5.6%, respectively, consistent with coupon rates noted in Impact Statement #1.

Pre-issuance interest rate hedges have previously been executed for a portion of the planned 10 and 30 year issuances noted in Impact Statement#1. The incremental issuances were not previously contemplated and as such pre-issuance hedges have not been executed in respect of these amounts.

Witness: R. Small

3. 2016 – Incremental financing requirement of \$20 million compared to the financing requirement noted in Impact Statement #1.

The planned 2016 MTN issuance noted in Impact Statement#1 has been increased by \$20 million to \$182 million. The planned maturity is unchanged and remains at ten years. A pre-issuance hedge was previously executed in respect of the originally contemplated \$162 million issuance. The incremental \$20 million is currently un-hedged and is expected to attract a coupon rate of 5.8%.

4. 2017 – Incremental financing requirement of \$50 million compared to the financing requirement noted in Impact Statement#1.

The planned 2017 MTN issuance noted in Impact Statement #1 of \$250 million has been increased to \$300 million. No pre-issuance hedges have been executed in respect of 2017 issuances.

The financing requirement of \$300 million will be funded by issuing equal amounts of MTNs with maturities of 10 and 30 years and are expected to attract coupon rates of 5.8% and 6.4%, respectively.

Impact Statement #1 contemplated a single issuance of 10 year MTNs. The updated financing plan contemplates both a 10 year issuance and a 30 year issuance. The addition of a 30 year issuance in 2017 will extend EGD's debt maturity and reduce refinancing risk at a time when spreads and all-in yields for 30 year issuances are at historically low levels.

5. 2018 - No changes from Impact Statement #1.

UNDERTAKING TCU-RO 1.4

UNDERTAKING

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To provide EGD's response to proposal from sec to use actual weighted average cost of debt in each year to forecast cost of debt in the next year.

RESPONSE

As indicated within Enbridge Gas Distribution Inc.'s ("Enbridge" and / or the "Company") Draft Rate Order Appendix A materials, Enbridge's interpretation of the Ontario Energy Board (the "Board") Decision requiring the cost of debt to be re-forecast in each annual rate application, did not consider that updating to reflect the impacts of actual debt issuances to be appropriate or practical / feasible.

The Decision directed that the rate base level for each of the five years of 2014 to 2018 (other than gas in storage and working cash values) would be re-determined by the Company to reflect the Board's findings regarding the Site Restoration Cost element, and be set now within the Draft Rate Order.

Enbridge believes that each year's forecast prospective debt cost rates should be re-forecast annually during each year's rate application, and that all elements of such forecast debt cost rates should be subject to scrutiny within that rate application.

However, just as each year's forecast rate base for the five year term is being set now, and not being adjusted or trued-up annually to account for actual experience during the five year term, it is also not in-keeping with the proposed IR framework, nor is it practical to update a prospective year's weighted average cost of debt to include the impact of the prior year's actual weighted average cost of debt. Actual business conditions will result in rate base variances and cost of debt variances (due to magnitude, timing, and cost rate differences). The Company believes that attempting to include actual weighted average cost of debt results, in part determined based on actual rate base results, within a prospective year's forecast cost of debt with static rate base assumptions, is not practical, nor does it provide a proper match between rate base and capital structure inputs utilized for allowed revenue determination.

Witness: R. Small

UNDERTAKING TCU-RO 1.5

UNDERTAKING

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To look at what the actuals are month by month, and if there is a new forecast of august through December, to put the new forecast numbers in as well.

RESPONSE

In the attached, Table 1 provides a month by month comparison between the 12 months forecast delivery volumes and the 7 month (January to July) actual + 5 month (August to December) forecast delivery volumes.

Enbridge Gas Distribution Inc. (the "Company") does not have a new or an updated forecast for the August to December 2014 period.

As shown at Column 8, Item 3.0 of the attached table, the actual January to July volumes were higher than the January to July forecast volumes by approximately $1,195 \times 10^3 \text{ m}^3$.

Further, as shown at Column 12, Items 3.4 through 3.13, the higher than forecast volumes occurred in the general service customer classes (Rate 1 and Rate 6) while the total volume for customers in large volume contract rate classes was less than forecast (due to curtailment and other factors).

In light of the discussion at the technical conference leading to this undertaking, the Company also produced and attached Table 2 providing a month by month comparison between the base (i.e., interim) rates and 2014 Decision rates applied to the actual volumes for the January to July 2014 period and the forecast volumes for the August to December 2014 period.

As shown at Column 8, Item 3 of the attached Table 2, the revenue variance between the base and Decision rates applied to the actual volumes for the January to July period is approximately \$6.7 M higher [(\$47.5M) vs. (\$40.8M)] than the revenue variance between the base and Decision rates applied to the forecast volumes as per Rider E (Final Rate Order, Schedule 1, p. 4, Col. 8, Item 3). Please note that this revenue variance represents total revenues inclusive of gas costs.

Witness: J. Collier

This variance being higher by approximately \$6.7M versus the Rider E variance is the result of actual volumes being higher than the forecast volumes for the January to July period.

While the Company provided the above variance analyses (i.e., volumes and revenues), there is no appropriate basis to introduce any actuals into the draft rate order.

The volumes could have been lower than the forecast, yet the Rider E would still be developed based on forecast information to align it with the Ontario Energy Board (the "Board") approved rate making principles for utilities (i.e., revenue requirement and rates developed based on a forward looking test year).

In fact, since 2006 the Company had Rider E in place five times. In each of those years, the Board approved an increase in Company's rates (versus a decrease for 2014). As the rates in each of those years were not implemented on January 1st, Rider E was required. In each of those years, the Board approved Rider E derivation was based on forecast volume information.

Item No.	Col. 1	2014 - 12 MONTH APPROVED FORECAST VOLUME SUMMARY												Col. 12
		Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 9	Col. 10	Col. 11		
TOTAL DELIVERY VOLUME SUMMARIES (10 ³ m ³ · by Rate)														
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
		FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	
2.1	Total Rate 1	824,131	826,440	681,421	491,289	286,729	133,928	98,741	103,888	110,973	179,245	340,263	564,171	4,621,279
2.2	Total Rate 6	762,218	796,632	700,690	484,238	294,279	123,722	93,296	99,299	120,078	184,008	344,689	561,022	4,570,174
2.3	Total Rate 9	52	53	53	53	53	53	53	53	52	53	53	53	630
2.4	TOTAL GS VOL.	1,586,462	1,623,124	1,382,164	975,580	561,061	263,703	192,090	203,239	231,104	363,306	695,004	1,125,246	9,192,083
2.5	Total Rate 100	62,795	59,141	62,786	54,311	49,215	44,952	42,326	43,161	45,098	48,760	50,866	54,226	617,636
2.6	Total Rate 110	47,078	42,899	42,899	36,835	37,497	36,986	36,113	36,853	36,499	39,188	37,647	39,267	470,990
2.7	Total Rate 115	182	153	177	1,064	6,225	7,288	7,288	7,874	8,230	8,230	8,238	3,767	96,500
2.8	Total Rate 135	23,033	20,516	20,934	15,573	11,316	7,849	7,107	7,150	7,724	10,201	13,931	18,675	164,010
2.9	Total Rate 145	65,246	57,133	48,747	39,971	30,624	26,837	25,597	25,909	25,924	30,756	40,331	46,129	462,904
2.10	Total Rate 170	25,688	25,111	21,809	15,416	10,724	6,871	6,052	5,756	5,826	8,374	12,973	18,686	164,887
2.11	Total Rate 200	3,210	2,796	3,235	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	30,000
2.12	Total Rate 300 Int	227,232	209,582	200,288	185,609	146,897	132,160	126,923	129,489	131,383	149,948	166,427	184,189	1,986,927
2.13	TOTAL LV VOL.	1,813,694	1,832,707	1,582,457	1,141,189	707,958	395,864	319,012	332,729	362,487	511,254	851,431	1,309,435	11,159,010
2.14	CUMULATIVE	1,813,694	3,646,401	5,228,852	6,370,041	7,077,999	7,473,862	7,792,875	8,125,603	8,488,090	8,999,344	9,850,775	11,160,210	

[illegible][illegible]

Total Revenue Variance - 7 months actual + 5 months forecast volumes

Item	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12
No.	ACTUAL JAN	ACTUAL FEB	ACTUAL MAR	ACTUAL APR	ACTUAL MAY	ACTUAL JUN	ACTUAL JUL	FORECAST AUG	FORECAST SEP	FORECAST OCT	FORECAST NOV	FORECAST DEC
2014 Decision Rates (EB-2013-0406)												
TOTAL REVENUE SUMMARIES (\$'000) - by Rate												
1.1	250,346	235,312	224,514	164,147	112,454	71,371	62,778	61,134	62,899	78,252	114,033	163,164
1.2	150,384	153,531	143,340	107,557	65,981	36,045	28,564	26,461	30,758	40,544	67,113	103,746
1.3	15	13	14	15	12	15	14	15	15	15	15	15
1.4	400,746	388,856	367,868	271,720	178,447	107,431	91,355	87,610	93,661	118,811	181,160	266,925
1.5	74	81	107	53	90	88	4	-	-	-	-	-
1.6	3,211	3,095	3,089	2,591	2,228	1,955	1,591	2,384	2,364	2,440	2,542	2,576
1.7	575	579	583	583	570	565	541	506	509	515	503	516
1.8	788	847	760	624	520	386	387	282	278	269	269	305
1.9	537	661	596	370	984	772	396	542	407	510	724	923
1.10	5,099	4,464	3,843	2,041	1,023	739	647	809	817	1,167	1,971	3,107
1.11	68	70	71	72	73	71	64	12	12	12	12	12
1.12	10,338	9,745	9,021	6,340	5,692	4,878	3,957	4,921	4,917	5,721	7,044	8,653
1.13	807	807	807	807	807	807	807	807	807	807	807	807
1.14	411,891	389,408	377,696	278,866	184,946	113,116	96,119	93,338	99,385	125,339	189,011	276,384
1	411,891	811,299	1,188,985	1,467,861	1,652,807	1,765,923	1,862,042	1,955,380	2,054,765	2,180,104	2,369,114	2,645,499
2013 October Rates (EB-2013-0295)												
TOTAL REVENUE SUMMARIES (\$'000) - by Rate												
2.1	257,753	242,196	231,016	168,566	115,081	72,561	63,662	61,965	63,777	79,672	116,680	167,487
2.2	153,990	157,218	146,800	110,095	67,469	36,738	29,050	26,894	31,284	41,347	68,592	106,098
2.3	16	13	15	16	13	15	14	15	15	15	15	15
2.4	411,759	399,427	377,831	278,677	182,563	109,316	92,726	88,874	95,076	121,034	185,287	273,601
2.5	79	59	100	59	70	66	1	-	-	-	-	-
2.6	3,280	3,121	3,155	2,649	2,279	2,000	1,624	2,438	2,422	2,502	2,606	2,645
2.7	595	598	602	601	589	583	550	521	523	531	518	532
2.8	865	865	776	638	529	389	389	285	280	289	272	306
2.9	597	683	617	387	998	784	405	593	541	519	736	939
2.10	5,166	4,520	3,895	2,072	1,042	754	662	822	830	1,186	1,999	3,150
2.11	71	72	73	75	75	74	65	13	13	13	13	13
2.12	10,538	9,907	9,191	6,487	5,788	4,956	4,039	5,024	5,023	5,842	7,185	8,817
2.13	906	906	906	906	906	906	906	906	906	906	906	906
2.14	423,203	410,240	387,929	286,071	189,257	115,178	97,672	94,805	101,005	127,763	193,378	283,325
2	423,203	833,443	1,221,372	1,507,443	1,696,700	1,811,877	1,909,549	2,004,354	2,105,359	2,233,141	2,426,519	2,709,844
VARIANCE-TOTAL REVENUE (\$'000) - by Rate												
3.1	(7,407)	(6,884)	(6,502)	(4,419)	(2,627)	(1,190)	(884)	(831)	(887)	(1,420)	(2,648)	(4,324)
3.2	(3,606)	(3,686)	(3,400)	(2,538)	(1,488)	(694)	(486)	(433)	(526)	(803)	(1,479)	(2,352)
3.3	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
3.4	(11,013)	(10,570)	(9,963)	(6,958)	(4,115)	(1,884)	(1,370)	(1,264)	(1,414)	(2,223)	(4,127)	(6,676)
3.5	(5)	21	7	(6)	20	22	3	-	-	-	-	-
3.6	(69)	(66)	(66)	(58)	(51)	(44)	(43)	(55)	(57)	(62)	(64)	(69)
3.7	(20)	(18)	(19)	(19)	(19)	(18)	(9)	(15)	(15)	(16)	(15)	(16)
3.8	(0)	(0)	(0)	(0)	(1)	(2)	(2)	(3)	(2)	(3)	(3)	(1)
3.9	(17)	(16)	(16)	(14)	(9)	(7)	(6)	(6)	(7)	(9)	(12)	(16)
3.10	(21)	(22)	(21)	(21)	(14)	(11)	(9)	(11)	(11)	(13)	(17)	(19)
3.11	(67)	(56)	(52)	(31)	(19)	(15)	(15)	(13)	(13)	(18)	(28)	(43)
3.12	(2)	(2)	(3)	(3)	(3)	(3)	(2)	(1)	(1)	(1)	(1)	(2)
3.13	(199)	(162)	(170)	(148)	(96)	(77)	(83)	(103)	(106)	(122)	(140)	(165)
3.14	(11,312)	(10,832)	(10,233)	(7,205)	(4,311)	(2,061)	(1,553)	(1,467)	(1,620)	(2,444)	(4,367)	(6,940)
3	(11,312)	(22,144)	(32,377)	(39,582)	(43,893)	(45,954)	(47,507)	(48,974)	(50,594)	(53,038)	(57,405)	(64,345)

Col. 12
(7 ACTUAL + 5
FORECAST)
TOTAL

1,600,394
954,025
173
2,554,593
496.4
30,018
6,545
2,265
7,213
1,024
8,412
25,727
549
81,226
9,680
2,645,499

(7 ACTUAL + 5
FORECAST)
TOTAL

1,640,417
975,576
176
2,616,169
434.0
30,721
6,744
2,283
7,350
8,598
26,097
571
82,787
10,877
2,709,844

(7 ACTUAL + 5
FORECAST)
TOTAL

(40,023)
(21,551)
(2)
(61,577)
62.5
(703)
(199)
(18)
(157)
(186)
(370)
(22)
(1,571)
(1,197)
(64,345)

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To advise whether those three options are all possible and what the results would be.

RESPONSE

Option 1: Company Proposal as filed, Rider E remitted on October 2014 Volumes, Rider D remitted on October to December 2014 Volumes

Rider E:

Enbridge Gas Distribution Inc. ("Enbridge" and / or the "Company") is proposing to refund to customers on a prospective basis the Rider E amount of approximately \$43.9 million (EB-2012-0459, Draft Rate Order, Appendix C, Supporting Documentation, Schedule 1, p. 4, Col. 9, Line 3.0) based on a one month clearing through October, 2014. The \$43.9 million represents the difference in revenue at base (i.e., interim) rates (October 1, 2013 QRAM) compared to Final Rates for 2014 (EB-2012-0459) applied to the 2014 Board approved forecast volumes for the period of January 1, 2014 to September 30, 2014.

The Rider E reflects the Ontario Energy Board's (the "Board") decision that the 2014 EB-2012-0459 rates are effective on January 1, 2014 but not implemented into billing until October 1, 2014. The determination of the Rider E amount is based on Board approved forecast volumes and the prospective clearing of the amount is consistent with the previous Board approved methodology of determining and clearing the Rider E amount and with Board approved rate making principles. In the past, the Company has designed the Rider E clearing over different periods of time (i.e., one month, two months) however, it has always been on a prospective basis. The Company's existing billing system is designed to remit the Rider E on a prospective basis. This is considered the first option in this response.

Rider D:

The Company is proposing to refund to customers on a prospective basis the amount of Site Restoration Cost Clearance for 2014 of approximately \$96.9 million. The Company is proposing to refund to customers this amount based on October 1, 2014 to

Witness: J. Collier

December 31, 2014 volumes. Similar to Rider E, a portion of the \$96.9 million would have been given back to customers from January 1, 2014 to September 30, 2014 had the Company's rates been put in place on the effective date of January 1, 2014. The amount of cost clearance which would have been refunded from January 1, 2014 to September 30, 2014 is approximately \$74.0 million. (EB-2012-0459, Draft Rate Order, Appendix B, Supporting Documentation, Attachment A, p. 2, Line 1.)

Please note that the Board approved the Constant Dollar Net Salvage Adjustment Deferral Account ("CDNSADA") to record and track the difference between the forecast SRC amount to be given back to customers based on forecast volumes and the actual amounts cleared to customers. This approach ensures that the entire SRC amount is in fact credited back to customers and not a different amount.

2014 is the first year that the Rider D will be implemented into the billing system and will appear on customers' bills. The existing billing system has been modified to reflect the Company's proposal to clear the Rider D amount on a prospective basis. Approximately 800 hours were required to program and test the billing system for the Rider D as per the Company's proposal. This is also considered part of the first option in this response.

Preamble to the Discussion of Options 2 and 3:

At the Technical Conference, the Company was asked to advise if its proposed approach could be changed to consider two additional options. Option 2 would be to extend the period of clearing of the Rider E amount from one month (October, 2014) to three months (October to December 2014). Option 3 was to examine if the Company could refund the \$43.9 million for Rider E and \$74.0 million from Rider D retroactively back to customers based on the customers' actual volumes from January 1, 2014 to September 30, 2014.

The Company has made enquires to its IT and billing departments to examine the feasibility of implementing the Option 2 or Option 3 approach.

Option 2 – Refund Rider E over a three month period (October to December 2014)

Rider E:

Rider E clearing can be extended from the current proposed prospective one month clearing to a prospective three month clearing. This can be accomplished by the proposed October 1, 2014 implementation date. The Company has no objections to

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extending the proposed clearing of the Rider E amounts from October to December 2014. If the parties support this option, the Company would provide Rider E exhibits reflecting the three month clearance as part of its reply submissions.

Rider D:

The Company has proposed to clear Rider D to customers over three months (October to December 2014) therefore, Option 2 does not require any changes to the Rider D proposal.

Option 3- Refund the January to September 2014 forecast amounts attributable to Rider E and Rider D based on customers actual volumes

Rider E and Rider D:

The option to alter the Company's proposal to refund the January to September 2014 amounts of Rider E (\$43.9 million) and Rider D (\$74.0 million) from a prospective clearing to a retroactive clearing (based on actual volumes) will require significant changes to the Company's billing system. The Company has estimated that approximately 350 hours would be required to modify and test the billing system to accommodate applying a set of unit rates to a set of partial year actual volumes.

The Company could not implement this option by October 1, 2014. Firstly, in order to develop the Rider E and Rider D unit rates which form part of the approved rate schedules, the Company would require the January to September, 2014 actual volumes. The Company would not have actual September volumes available until approximately the end of the first week of October. The Company would then develop the unit rates to give back the \$43.9 million and \$74.0 million based on the nine months of actual volumes and submit them to the Board for approval. The Company would also be required to submit a set of customer rate notices explaining the Rider D and Rider E amounts which will occur on customers' bills. There would be two sets of Rider D unit rates, the first set would apply to historical actual volumes from January to September 2014 to give back the \$74.0 million, the second set would apply prospectively from October to September 2014 to give back the remaining \$22.9 million of the total Rider D amount of \$96.9 million.

Secondly, the modifications which would be required to the existing billing system could not be completed and tested by October 1, 2014. With regards to the Rider D, in addition to completing the existing programming and testing involved for the implementation of the Rider D on a prospective basis, additional programming would be

required to create the Rider D applying to customers actual historical volumes. The existing Rider E programming would also need to be modified to apply historically versus prospectively. Based on these significant programming changes and the time required to test the results, the IT and billing department recommended that December 1, 2014 would be the preferred date of implementation should the Company be required to remit the credits attributable to the January 1, 2014 to September 30, 2014 period based on actual volumes.

Option 3 would require the Company to have two implementation dates resulting from the EB-2012-0459 Decision. October 1, 2014 will reflect the prospective change to unit rates and December 1, 2014 would reflect the retroactive unit rates for Rider E and Rider D.

While Option 3 can be accomplished technically from a rate design and billing implementation perspective, the departure from the Company's existing board approved methodology, the departure from prospective price/rate signals to customers, changes to the billing system, changes in regulatory process, and additional customer communications (given two separate implementations into billing), in the Company's opinion does not warrant the implementation of Option 3. Consequently, the Company does not support the implementation of Option 3.

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To provide the rate table inclusive of SRC.

RESPONSE

On the following page, please find the Estimated Average T-service Bill Impacts for 2014 (Draft Rate Order) to 2018 inclusive of the Site Restoration Cost Clearance ("SRC"). The estimated T-service bill impacts reflect the findings from the Ontario Energy Board's (the "Board") EB-2012-0459 Decision. The estimated bill impacts will be updated in each of the 2015 through 2018 rate processes to incorporate the Board approved annual updates as outlined in Appendix F of the EB-2012-0459 Draft Rate Order.

Table 1: Estimated Average Bill Impacts 2015 to 2018 with SRC

	<u>Col. 1</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>	<u>Col. 5</u>
	2014 DRO <u>T-Service</u> <u>Bill Impact</u>	2015 Estimated <u>T-Service Bill</u> <u>Impact</u>	2016 Estimated <u>T-Service</u> <u>Bill Impact</u>	2017 Estimated <u>T-Service</u> <u>Bill Impact</u>	2018 Estimated <u>T-Service</u> <u>Bill Impact</u>
<u>Rate Class</u>					
1	-10.5%	3.1%	5.8%	3.2%	6.2%
6	-7.2%	2.3%	4.9%	3.0%	4.5%
9	-3.2%	1.1%	3.5%	1.8%	2.3%
100*	-16.9%	0.0%	0.0%	0.0%	0.0%
110	-4.1%	1.4%	2.2%	1.2%	2.0%
115	-2.1%	1.4%	2.0%	1.1%	1.8%
135	-0.8%	1.0%	2.0%	1.0%	1.1%
145	-3.2%	1.3%	2.4%	1.1%	1.8%
170	-1.7%	1.1%	1.9%	0.9%	1.2%
200	-3.9%	1.2%	2.1%	1.0%	1.2%
	<u>Delivery Bill</u> <u>Impact</u> DRO	<u>Delivery Bill</u> <u>Impact</u> Estimated	<u>Delivery Bill</u> <u>Impact</u> Estimated	<u>Delivery Bill</u> <u>Impact</u> Estimated	<u>Delivery Bill</u> <u>Impact</u> Estimated
125	-19.0%	4.1%	11.8%	11.3%	14.7%
300	-16.0%	4.7%	12.6%	12.0%	16.7%

*Rate 100 redesign

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To provide bill impact over each of the five years of the plan 2014-2018, for Rate 1 and Rate 6, relative to the base rates with the SRC impact shown separately.

RESPONSE

On the following page, please find a table which shows the estimated typical T-service customer bill impacts for 2014 (Draft Rate Order) to 2018 for all rate classes. The bill impacts are displayed with and without the impact of the SRC credit. The bill impacts reflect the findings from the Ontario Energy Board's EB-2012-0459 Decision. The estimated bill impacts will be updated in each of the 2015 through 2018 rate processes to incorporate the Board approved annual updates as outlined in Appendix F of the EB-2012-0459 Draft Rate Order.

Sample Typical Customer Estimated T-Service Bill Impacts from 2013 to 2018

	Col.1	Col.2	Col.3	Col.4	Col.5	Col.6	Col.7	Col.8	Col.9	Col.10	Col.11	Col.12	Col.13
Item No.	Rate class	Annual Consumption m ³	2013 Oct QRAM Annual T-Service Bill \$	Change from 2013 October Q4 to 2014	2014 DRO Annual T-Service Bill \$	Change from 2014 to 2015	2015 Estimated Annual T-Service Bill \$	Change from 2015 to 2016	2016 Estimated Annual T-Service Bill \$	Change from 2016 to 2017	2017 Estimated Annual T-Service Bill \$	Change from 2017 to 2018	2018 Estimated Annual T-Service Bill \$
			EB-2013-0045		EB-2012-0459								
1.0	Rate 1	1,955	476	(15)	461	9	471	21	491	11	503	13	515
2.0	SRC Credits		-		(30)		(28)		(25)		(24)		(9)
3.0	Rate 1 with SRC		476	(45)	431	12	443	23	466	13	479	27	506
1.0	Rate 1	2,480	540	(19)	521	12	533	26	559	15	574	16	590
2.0	SRC Credits		-		(38)		(35)		(32)		(30)		(12)
3.0	Rate 1 with SRC		540	(57)	483	15	498	29	527	17	544	34	578
1.0	Rate 1	3,064	609	(23)	586	15	601	32	633	18	651	20	670
2.0	SRC Credits		-		(47)		(43)		(40)		(37)		(15)
3.0	Rate 1 with SRC		609	(70)	539	18	557	36	593	21	614	42	655
1.0	Rate 6	22,606	3,304	(103)	3,200	57	3,257	135	3,393	86	3,479	91	3,570
2.0	SRC Credits		-		(115)		(107)		(98)		(90)		(36)
3.0	Rate 6 with SRC		3,304	(219)	3,085	66	3,151	144	3,295	94	3,388	145	3,533
1.0	Rate 6	29,278	4,016	(133)	3,883	73	3,956	174	4,130	111	4,241	117	4,359
2.0	SRC Credits		-		(150)		(138)		(127)		(117)		(47)
3.0	Rate 6 with SRC		4,016	(283)	3,733	85	3,818	186	4,004	121	4,125	187	4,312
1.0	Rate 6	43,285	5,381	(190)	5,191	105	5,296	249	5,545	159	5,704	168	5,872
2.0	SRC Credits		-		(221)		(204)		(187)		(173)		(69)
3.0	Rate 6 with SRC		5,381	(411)	4,970	122	5,092	267	5,358	173	5,531	271	5,802
1.0	Rate 110	598,568	48,319	(742)	47,577	571	48,148	963	49,111	491	49,602	496	50,098
2.0	SRC Credits		-		(917)		(848)		(779)		(719)		(289)
3.0	Rate 110 with SRC		48,319	(1,659)	46,660	639	47,299	1,033	48,332	551	48,883	926	49,809
1.0	Rate 110	9,976,121	691,108	(12,364)	678,744	8,145	686,889	13,738	700,626	7,006	707,633	7,076	714,709
2.0	SRC Credits		-		(15,280)		(14,142)		(12,979)		(11,981)		(4,816)
3.0	Rate 110 with SRC		691,108	(27,644)	663,464	9,283	672,747	14,900	687,647	8,005	695,652	14,241	709,893
1.0	Rate 115	69,832,850	4,072,259	(24,472)	4,047,787	52,621	4,100,408	82,008	4,182,416	41,824	4,224,241	42,242	4,266,483
2.0	SRC Credits		-		(60,998)		(56,476)		(52,295)		(48,888)		(21,259)
3.0	Rate 115 with SRC		4,072,259	(85,470)	3,986,789	57,143	4,043,932	81,189	4,125,121	46,231	4,171,353	73,871	4,245,224
1.0	Rate 145	339,188	26,040	(305)	25,735	309	26,044	573	26,617	266	26,883	269	27,152
2.0	SRC Credits		-		(391)		(363)		(333)		(308)		(124)
3.0	Rate 145 with SRC		26,040	(695)	25,345	336	25,681	603	26,284	292	26,576	453	27,029
1.0	Rate 145	598,567	41,521	(538)	40,983	492	41,475	912	42,387	424	42,811	428	43,239
2.0	SRC Credits		-		(689)		(641)		(588)		(543)		(218)
3.0	Rate 145 with SRC		41,521	(1,227)	40,294	540	40,834	965	41,799	469	42,268	753	43,021
1.0	Rate 170	9,976,120	423,054	(3,772)	419,282	4,193	423,475	7,623	431,097	3,449	434,546	3,476	438,022
2.0	SRC Credits		-		(3,493)		(3,264)		(2,991)		(2,761)		(1,110)
3.0	Rate 170 with SRC		423,054	(7,265)	415,789	4,422	420,211	7,895	428,106	3,679	431,785	5,128	436,913
1.0	Rate 170	69,832,850	2,825,702	(26,407)	2,799,295	27,993	2,827,288	50,891	2,878,179	23,025	2,901,205	23,210	2,924,415
2.0	SRC Credits		-		(24,449)		(22,847)		(20,938)		(19,327)		(7,769)
3.0	Rate 170 with SRC		2,825,702	(50,856)	2,774,846	29,595	2,804,441	52,801	2,857,242	24,636	2,881,878	34,768	2,916,646

Witness: J. Collier

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To redo the table with a column of "proposed depreciation rates"

RESPONSE

The following pages include an updated Schedule of Depreciation Rates, similar to the schedule presented in Appendix G, Schedule 1, of the Draft Rate Order, which has been updated to include a column showing the original proposed depreciation rates.

SCHEDULE OF DEPRECIATION RATES

Effective January 1, 2014

<u>Account Number</u>	<u>Account Description</u>	<u>Existing Depreciation Rate</u>	<u>Proposed Depreciation Rate</u>	<u>Decision Depreciation Rate</u>
<u>Storage Plant</u>				
451	Land Rights	1.16%	1.16%	1.16%
452	Structures & Improvements	1.84%	1.84%	1.84%
453	Wells	1.49%	1.55%	1.52%
454	Well Equipment	5.56%	5.56%	5.56%
455	Gathering Lines	1.46%	1.55%	1.49%
456	Compressor Equipment	2.56%	2.69%	2.60%
457	Regulating Equipment	2.94%	3.04%	2.99%
<u>Distribution Plant</u>				
471	Land Rights	1.18%	1.18%	1.18%
472	Structures & Improvements			
	472 VPC	9.93%	9.93%	9.93%
	472 Ottawa (Coventry)	4.81%	4.81%	4.81%
	472 Thorold	3.61%	3.61%	3.61%
	472 Other	2.98%	2.98%	2.98%
	472 Ottawa Depot (SMOC)	7.08%	7.08%	7.08%
	472 Old Kennedy Rd	23.53%	23.53%	23.53%
	472 Eastern Ave (Stn B)	6.86%	6.86%	6.86%
	472 Kelfield	7.54%	7.54%	7.54%
	472 Arnprior	4.42%	4.42%	4.42%
	472 Brockville	4.89%	4.89%	4.89%
	472 Tech Training (Markham)	2.18%	2.18%	2.18%
	472 Casselman/Pembroke	2.98%	2.98%	2.98%
	472 New Kennedy/Fleet Garage	2.13%	2.13%	2.13%
473/474	Service/Meter Installations	2.98%	2.45%	2.27%
475	Mains - Plastic	2.74%	2.17%	1.85%
	- Coated & Wrapped Steel	3.46%	2.80%	2.44%
	- Cast Iron	91.75%	100.31%	99.18%
	- Other	23.27%	21.38%	20.63%
	- Envision	4.03%	4.03%	4.03%
476	Company NGV Refueling Stations	5.97%	5.97%	5.97%
477	Regulating Equipment	2.14%	2.10%	2.05%
478	Meters	9.22%	9.22%	9.22%

Witness: R. Small

<u>Account Number</u>	<u>Account Description</u>	Existing Depreciation <u>Rate</u>	Proposed Depreciation <u>Rate</u>	Decision Depreciation <u>Rate</u>
<u>General Plant</u>				
		Amortized over the	Amortized over the	Amortized over the
		life of the lease	life of the lease	life of the lease
482.5	Leasehold Improvements			
483.01	Office Equipment	0.15%	0.15%	0.15%
483.02	Office Furniture	10.74%	10.74%	10.74%
484	Transportation Equipment	10.56%	10.56%	10.56%
484.01	NGV Conversion Kits	9.00%	9.00%	9.00%
484.02	NGV Cylinders	2.10%	2.10%	2.10%
485	Heavy Work Equipment	3.58%	3.58%	3.58%
486	Small Tools and Work Equipment	4.08%	4.08%	4.08%
487.7	NGV Rental Refueling Appliances	0.74%	0.74%	0.74%
487.8	NGV Rental Refueling Stations	8.01%	8.01%	8.01%
487.9	NGV Rental Cylinders	18.93%	18.93%	18.93%
488	Communications Equipment	9.71%	9.71%	9.71%
489	Software Applications - CIS	10.00%	10.00%	10.00%
490	Computer Equipment			
490	IT - Hardware	36.63%	36.63%	36.63%
490	IT - Software Acquired	26.32%	26.32%	26.32%
490	IT - Software Developed	21.24%	21.24%	21.24%

Witness: R. Small