



Andrew Mandyam
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Enbridge Gas Distribution
500 Consumers Road
North York, Ontario M2J 1P8
Canada

April 5, 2018

VIA RESS, EMAIL and COURIER

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

Dear Ms. Walli:

**Re: Enbridge Gas Distribution Inc. ("Enbridge")
Union Gas Limited ("Union")
EB-2017-0306 MAADs Application
EB-2017-0307 Rate Setting Mechanism Application
Undertaking Responses**

In accordance with the Ontario Energy Board's (OEB) Procedural Order #4, enclosed please find the following Undertaking Responses filed by Enbridge and Union in the above noted proceedings:

- JT1.1 to JT1.3;
- JT1.5 to JT1.7;
- JT1.9 and JT1.12;
- JT1.14 to JT1.17;
- JT2.1 to JT2.3;
- JT2.5 to JT2.8;
- JT2.10 and JT2.11;
- JT3.2 and JT3.3;
- JT3.5 and JT3.6;
- JT3.8 and JT3.9;
- JT3.13 to JT3.15;
- JT3.17 and
- JT3.21 to JT3.24

Please note that the attachment to Exhibit JT1.2 is redacted, as Enbridge and Union are seeking confidential treatment for that document. A separate letter is being filed setting out the confidentiality request and providing the Board with an unredacted copy of the document.

April. 5, 2018
Ms. Kirsten Walli
Page 2

Please contact the undersigned if you have any questions.

Yours truly,

(Original Signed)

Andrew Mandyam
Director, Regulatory Affairs

cc: Mr. F. D. Cass, Aird & Berlis LLP (via email)
Mr. M. Kitchen, Union Gas Ltd (via email)
All Interested Parties EB-2017-0306 & EB-2017-0307 (via email)

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Reinisch
To Mr. Shepherd

REF: Tr.1 p10

Please advise the compound average growth rate of rates forecast to your Board in this presentation.

Response:

The estimated compound average growth rate of rates that underpins the board of directors presentation is 2.4%.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Reinisch
To Mr. Shepherd

REF: Tr.1 p14

Please provide materials from Strategic Planning session related to Enbridge Gas Distribution and Union Gas.

Response:

A redacted version of the document titled “2017 Strategic Plan, Board of Directors Planning Session” is attached. The document was discussed at meetings held on September 11 and 12, 2017.

In accordance with the OEB’s Practice Direction on Confidential Filings (Revised October 28, 2016), an unredacted version of the document is being filed with the Board under cover of a letter dated April 5, 2018.

UTILITIES

2017 Strategic Plan



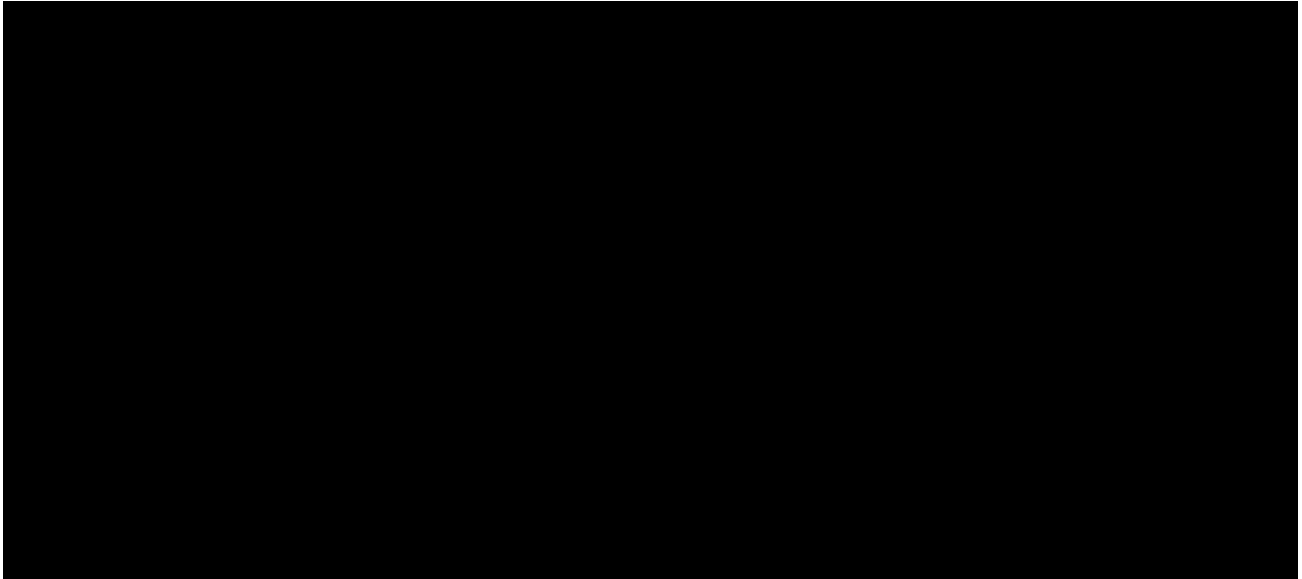
Canada 150

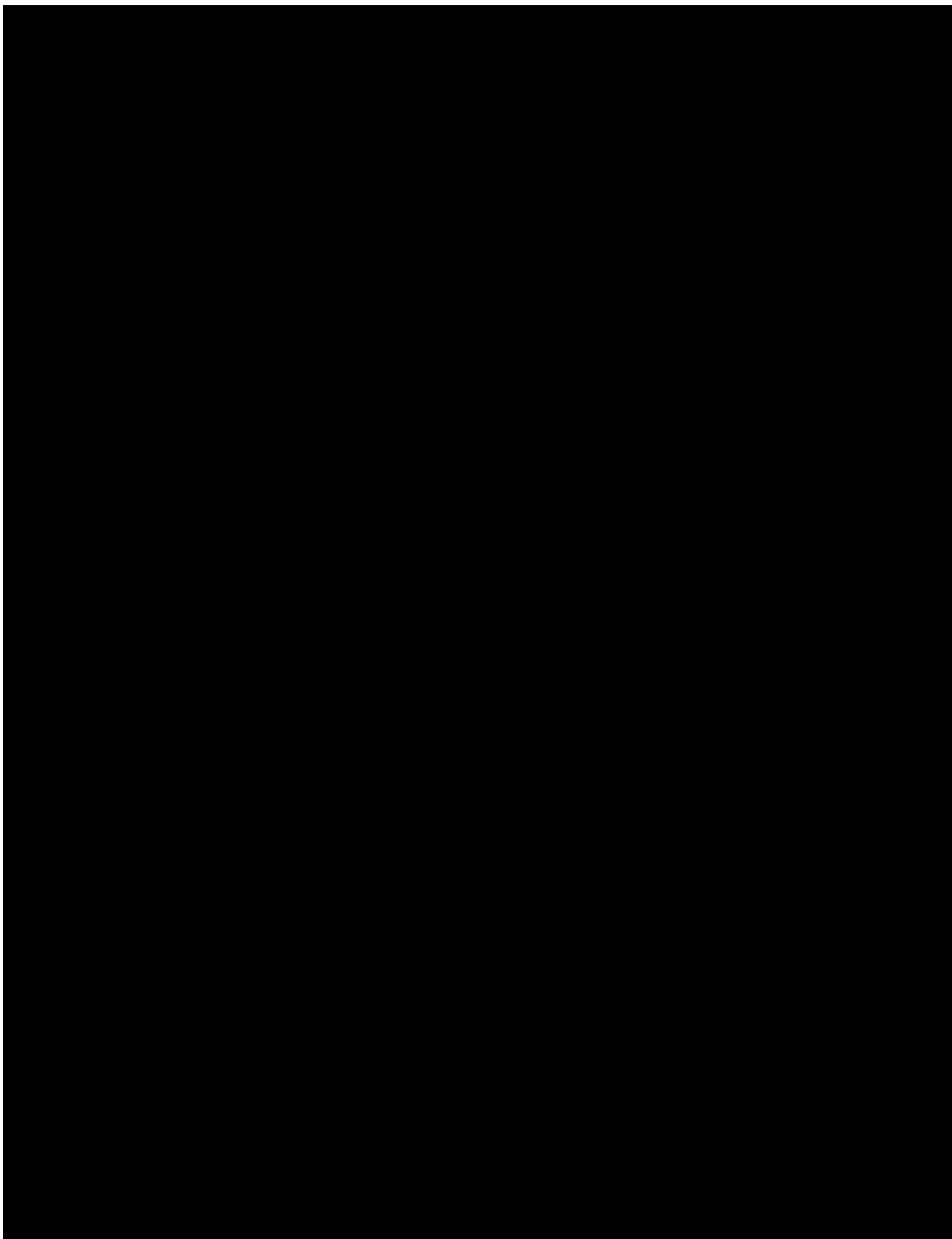
Memorial flame powered
by natural gas with
renewable natural gas
offsetting carbon credits

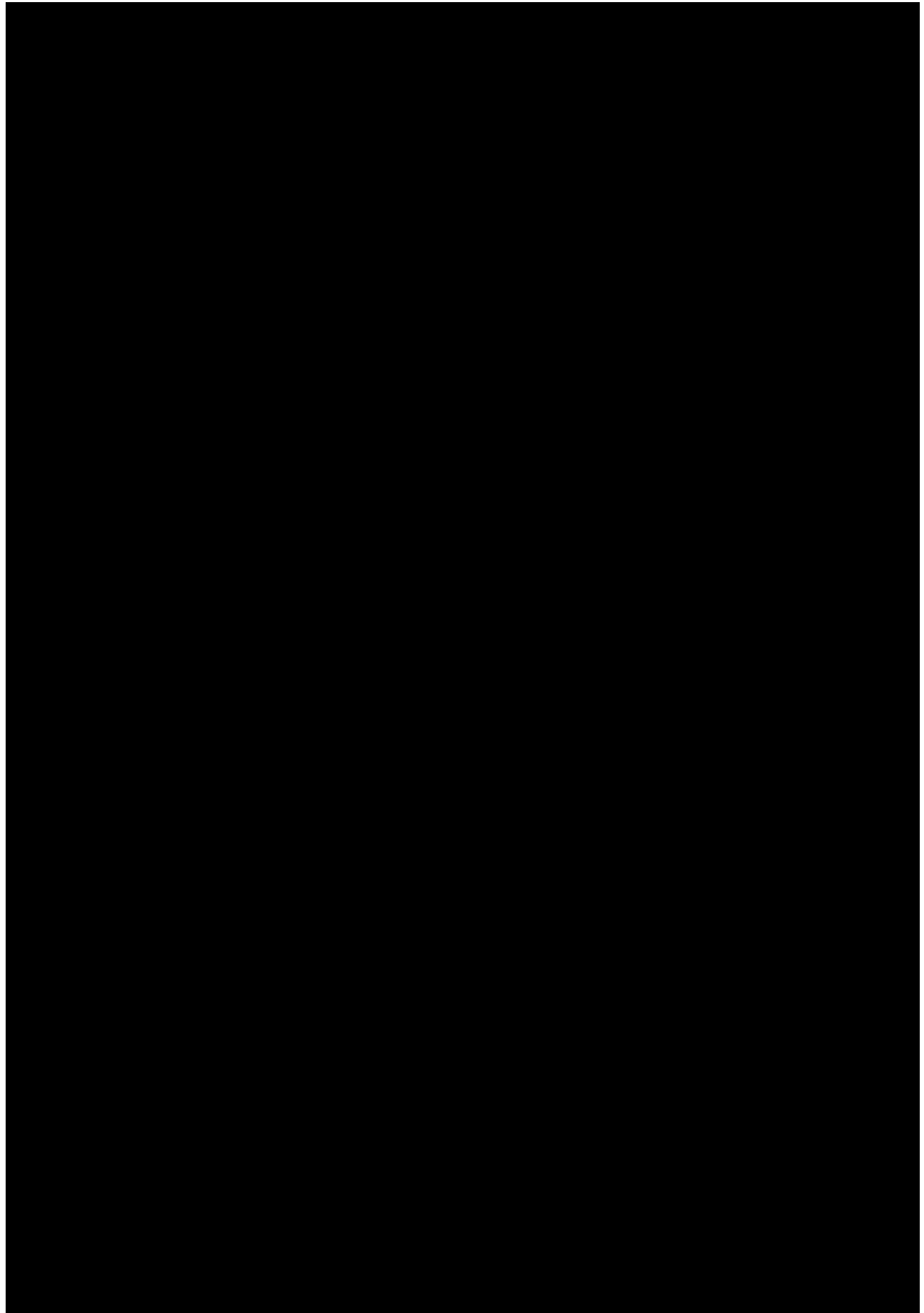
WE= Amazing together

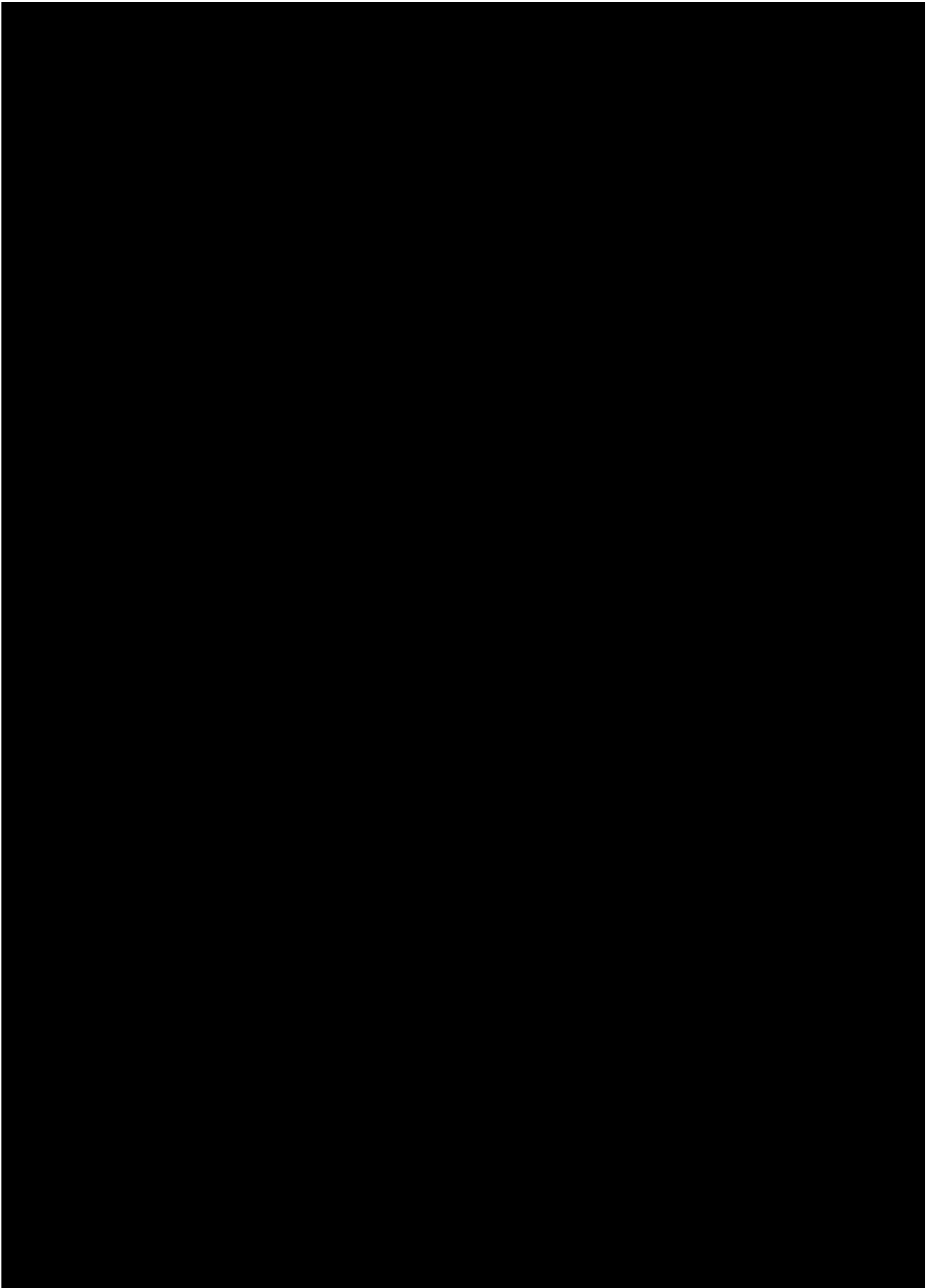
Enbridge Gas and Union
Gas delivering energy to
Canadians since 1848 and
1911 respectively.

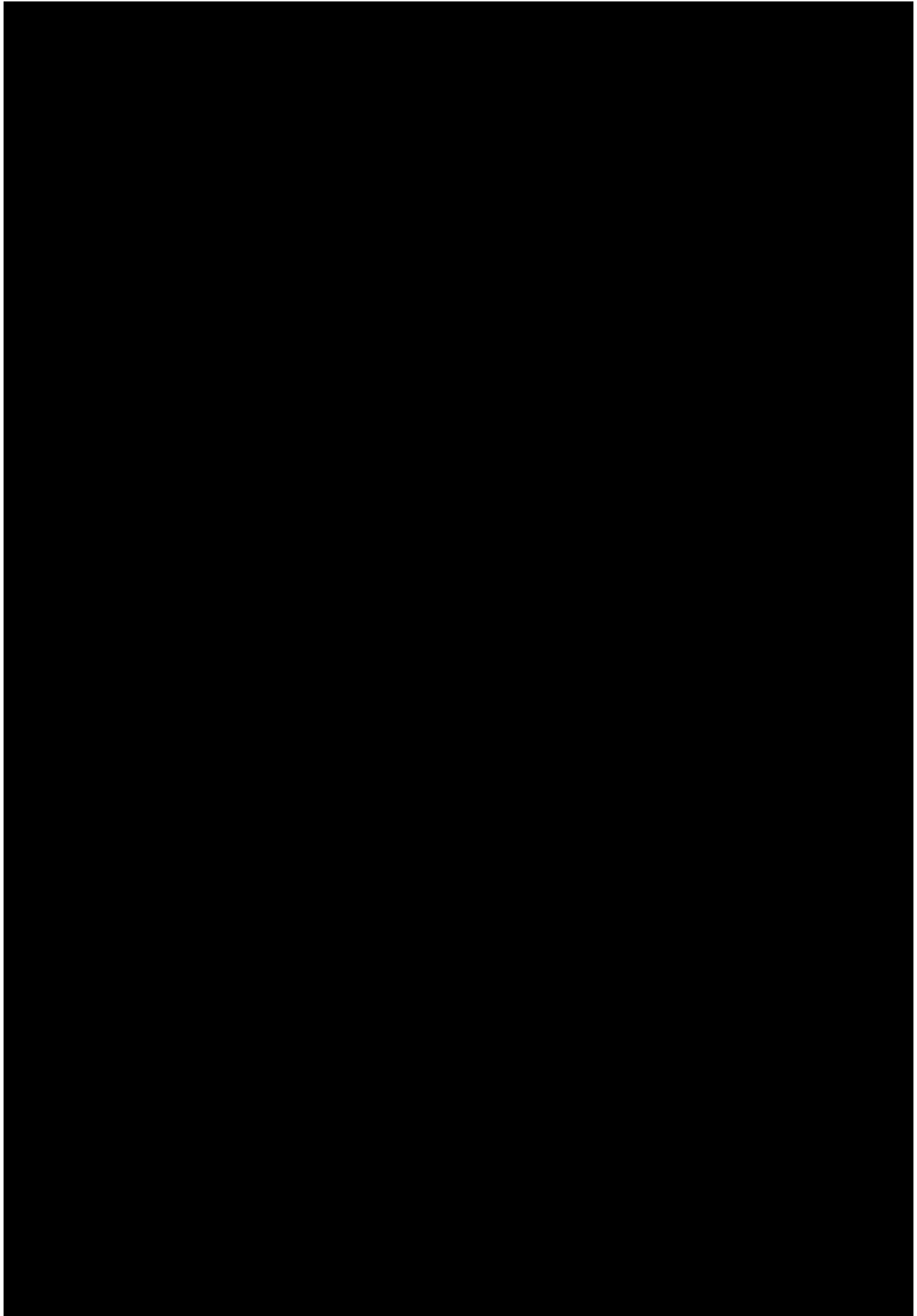
Board of Directors Planning Session

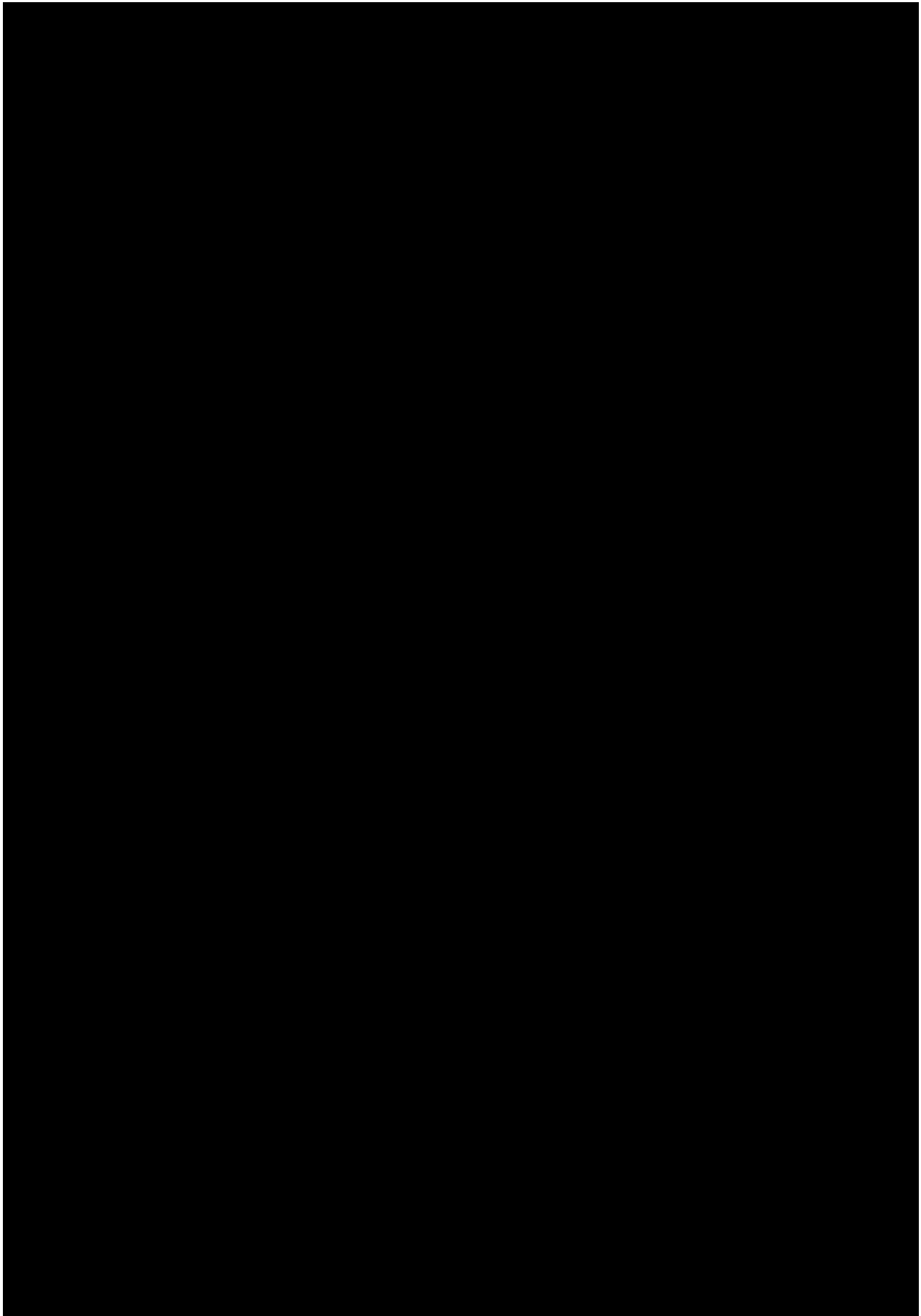


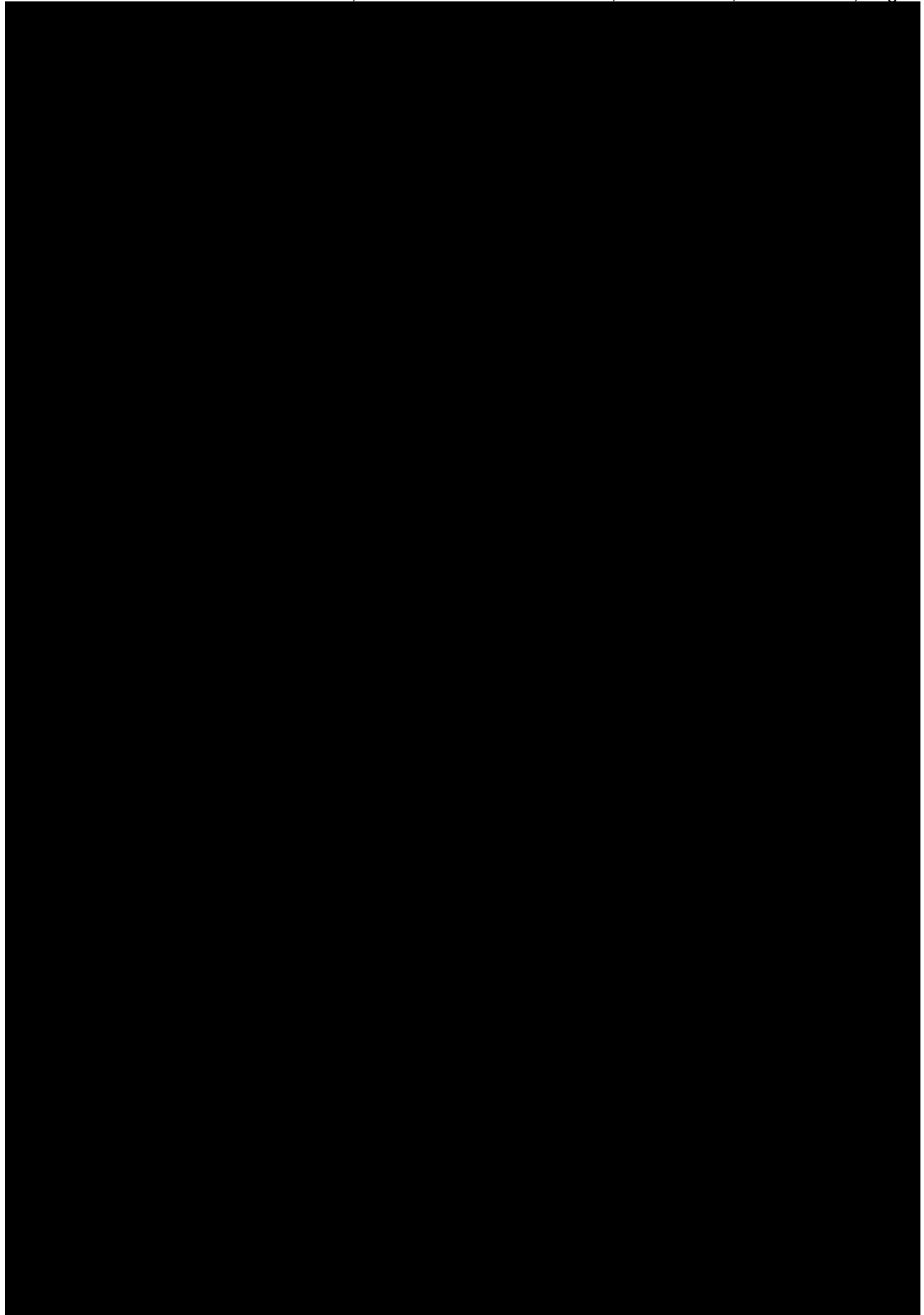


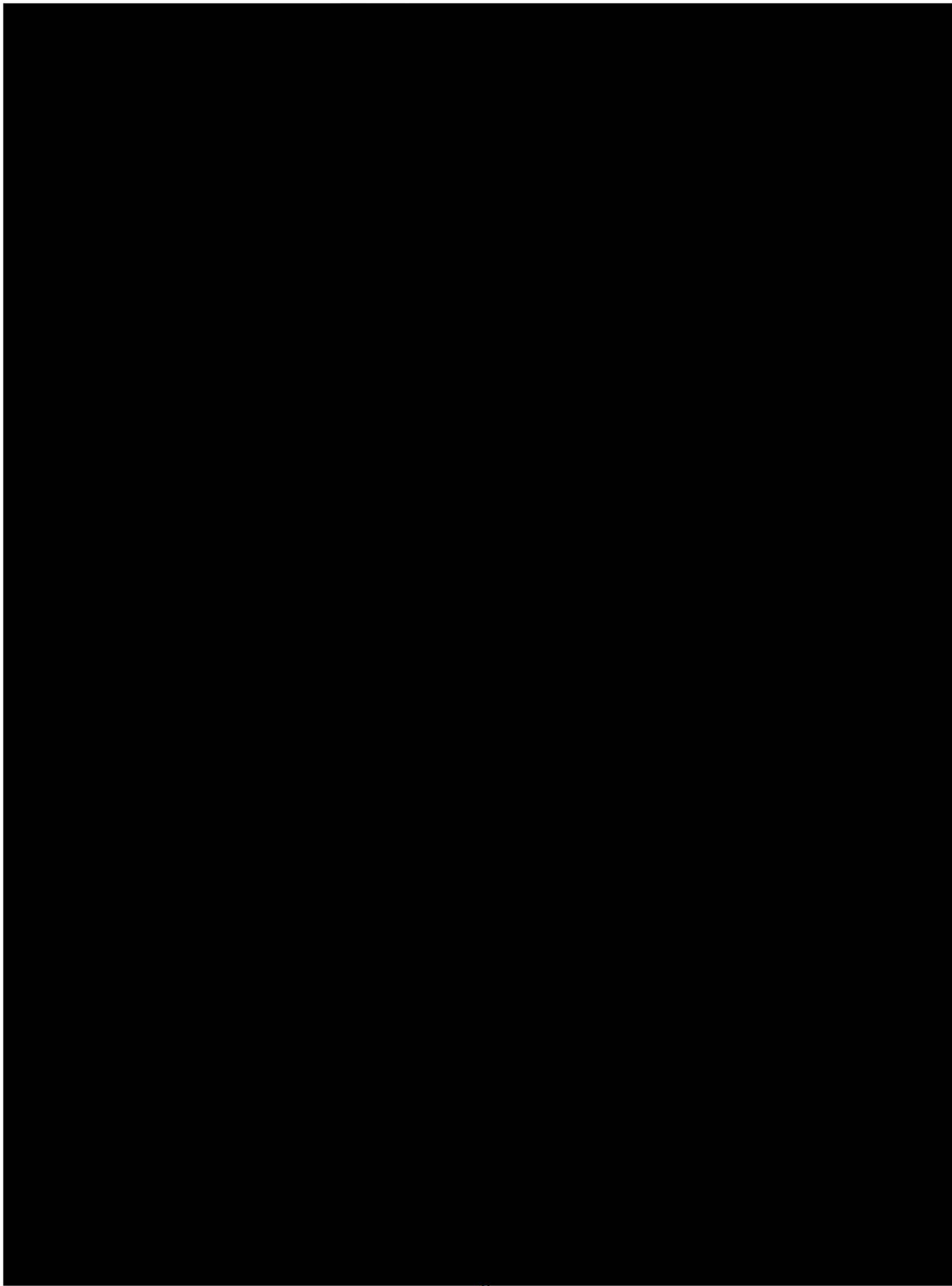


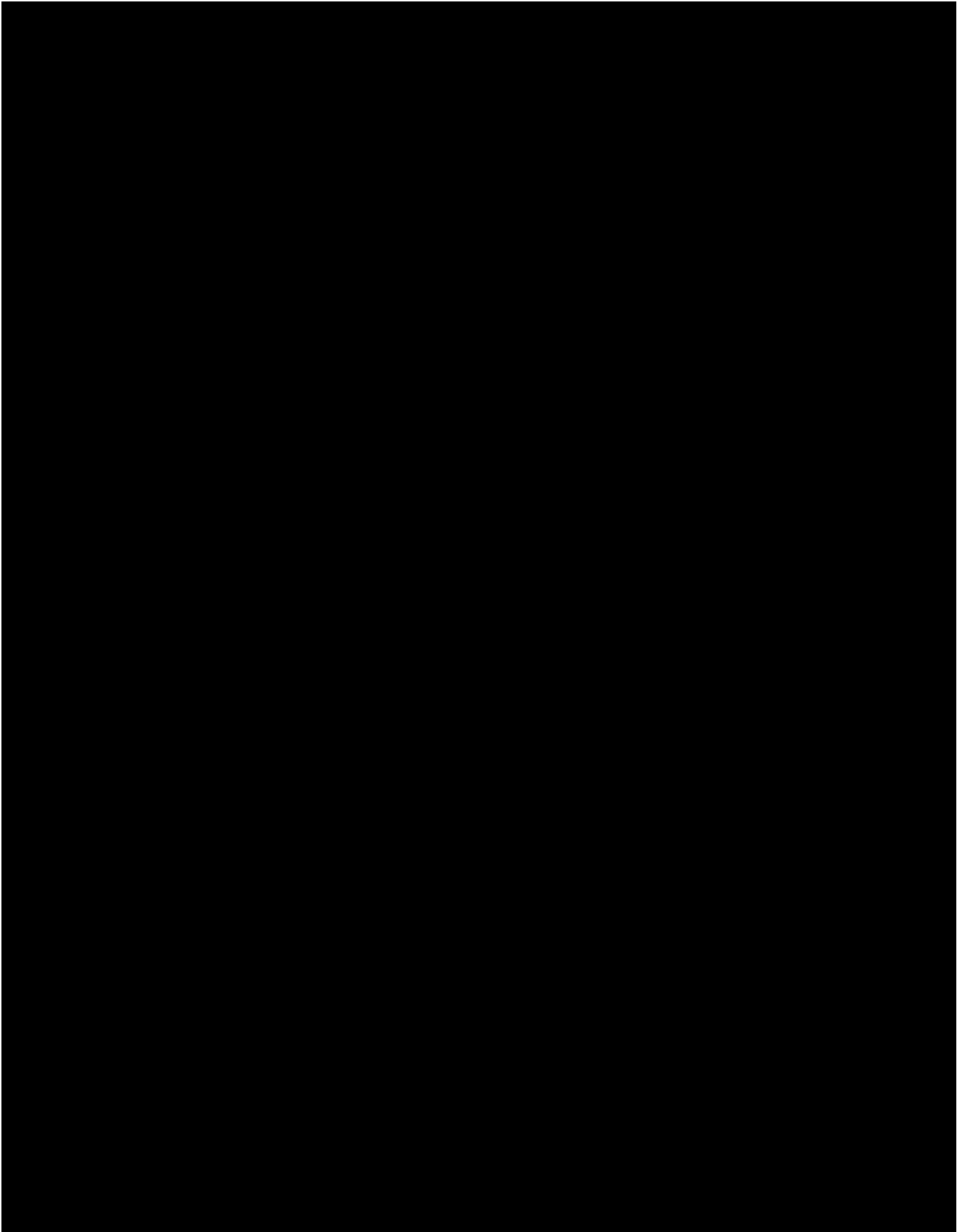


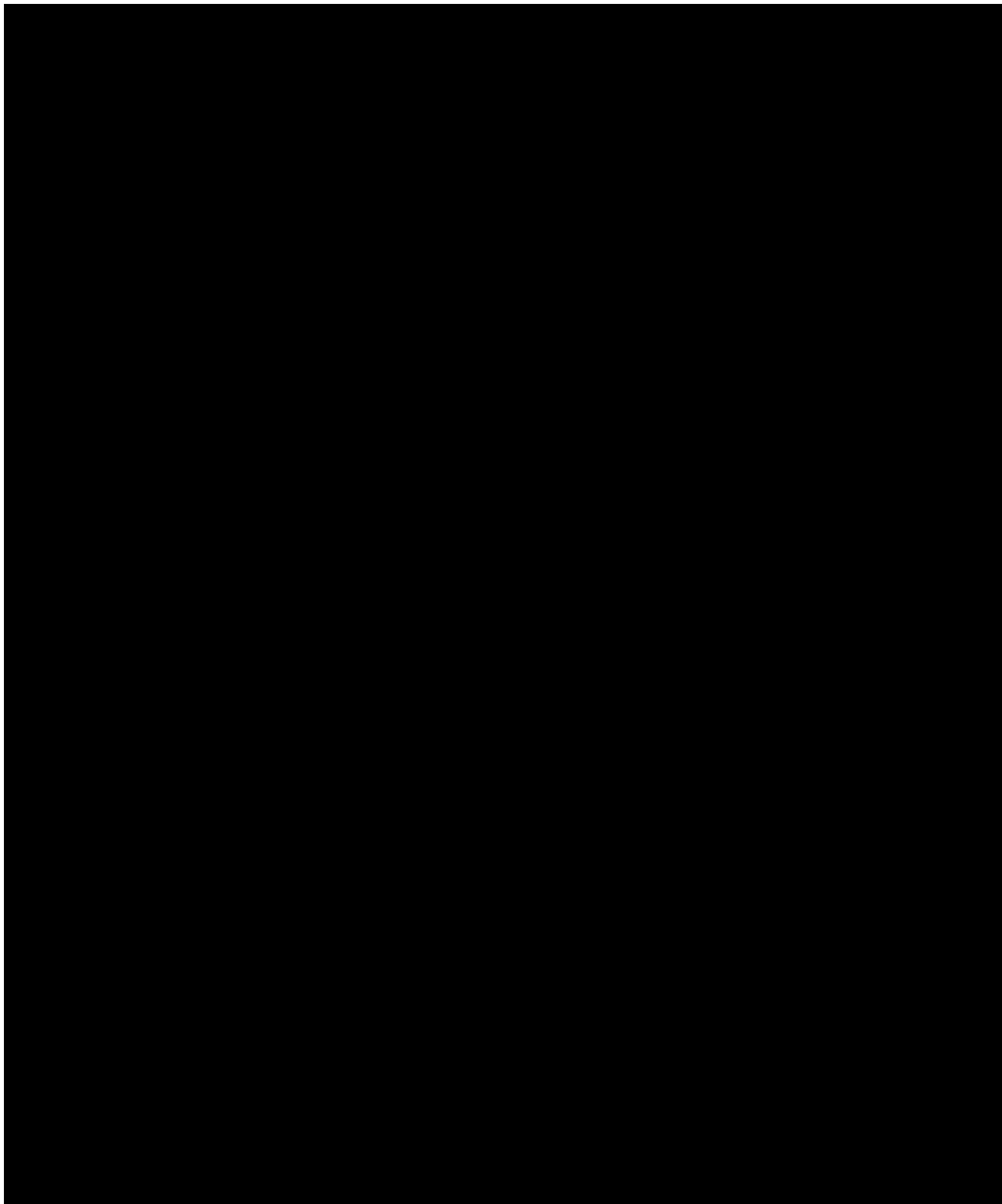


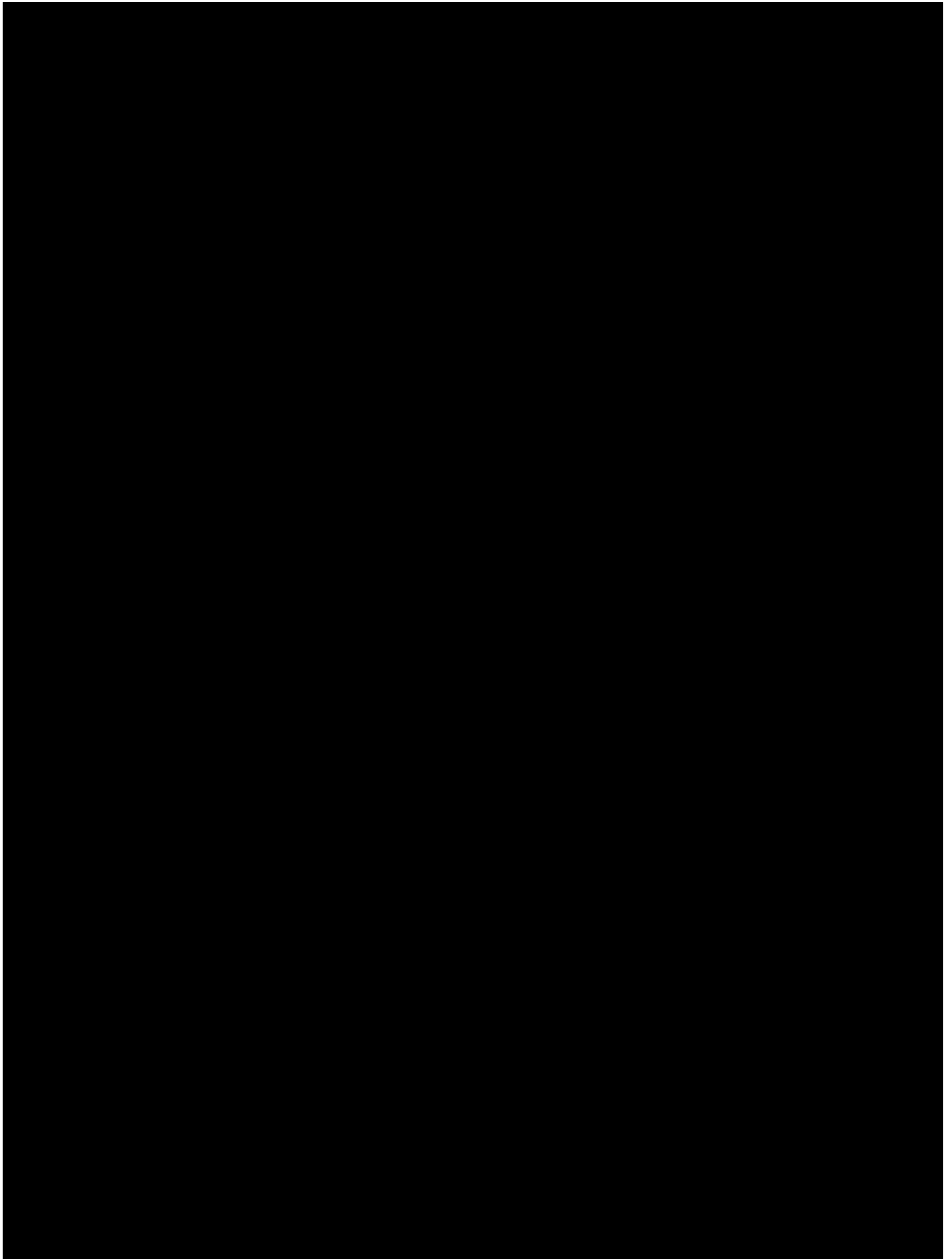


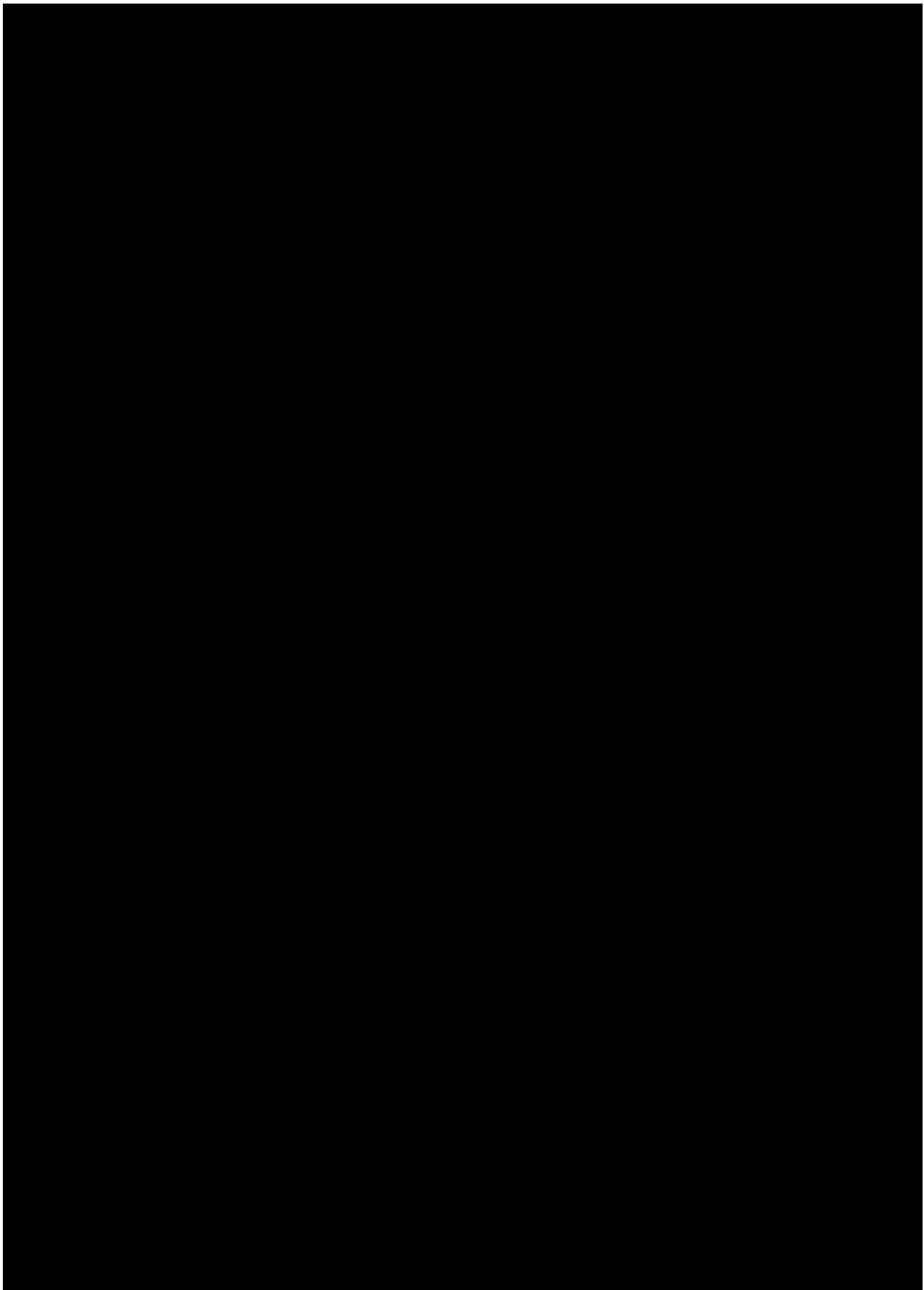


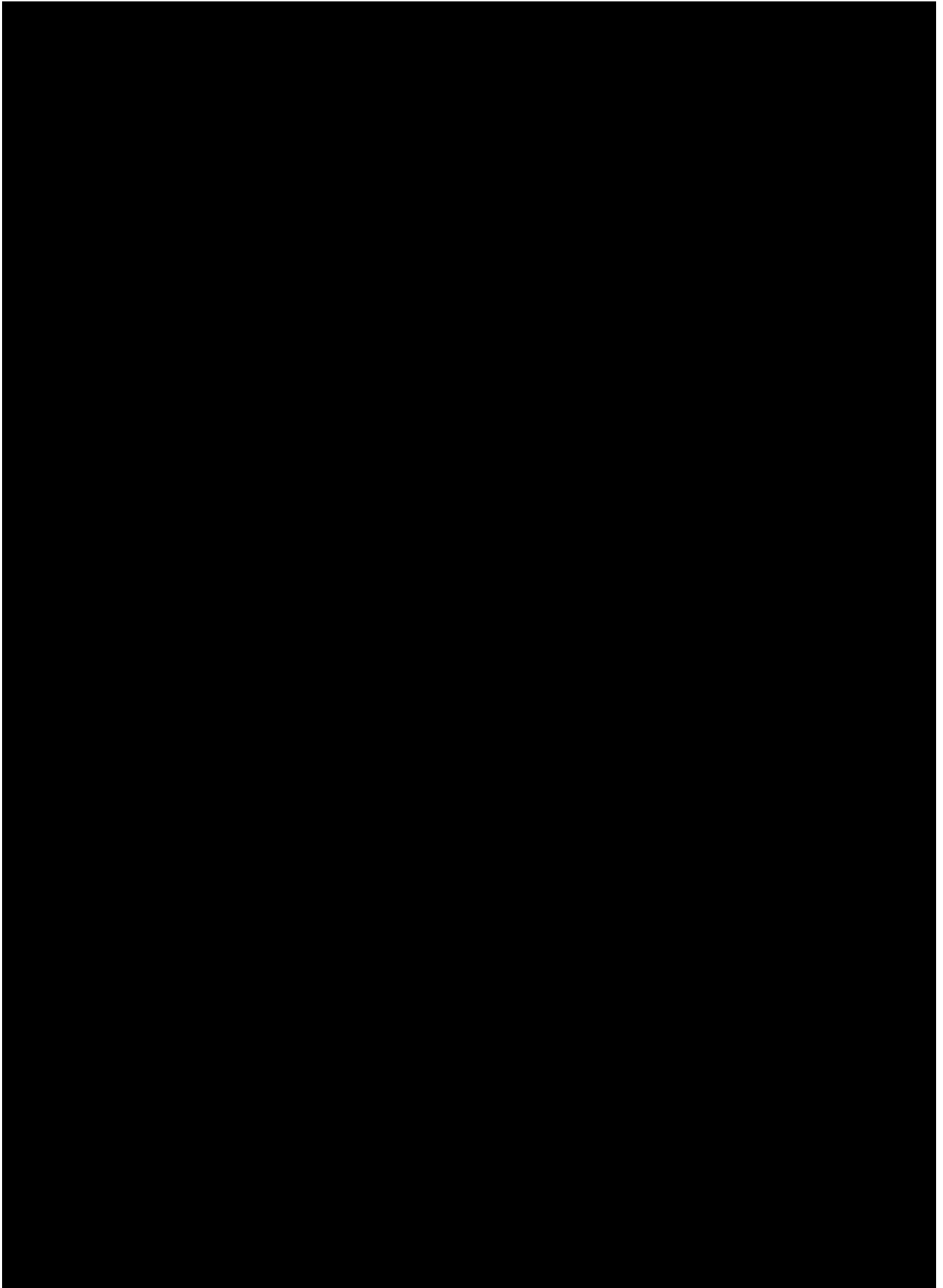




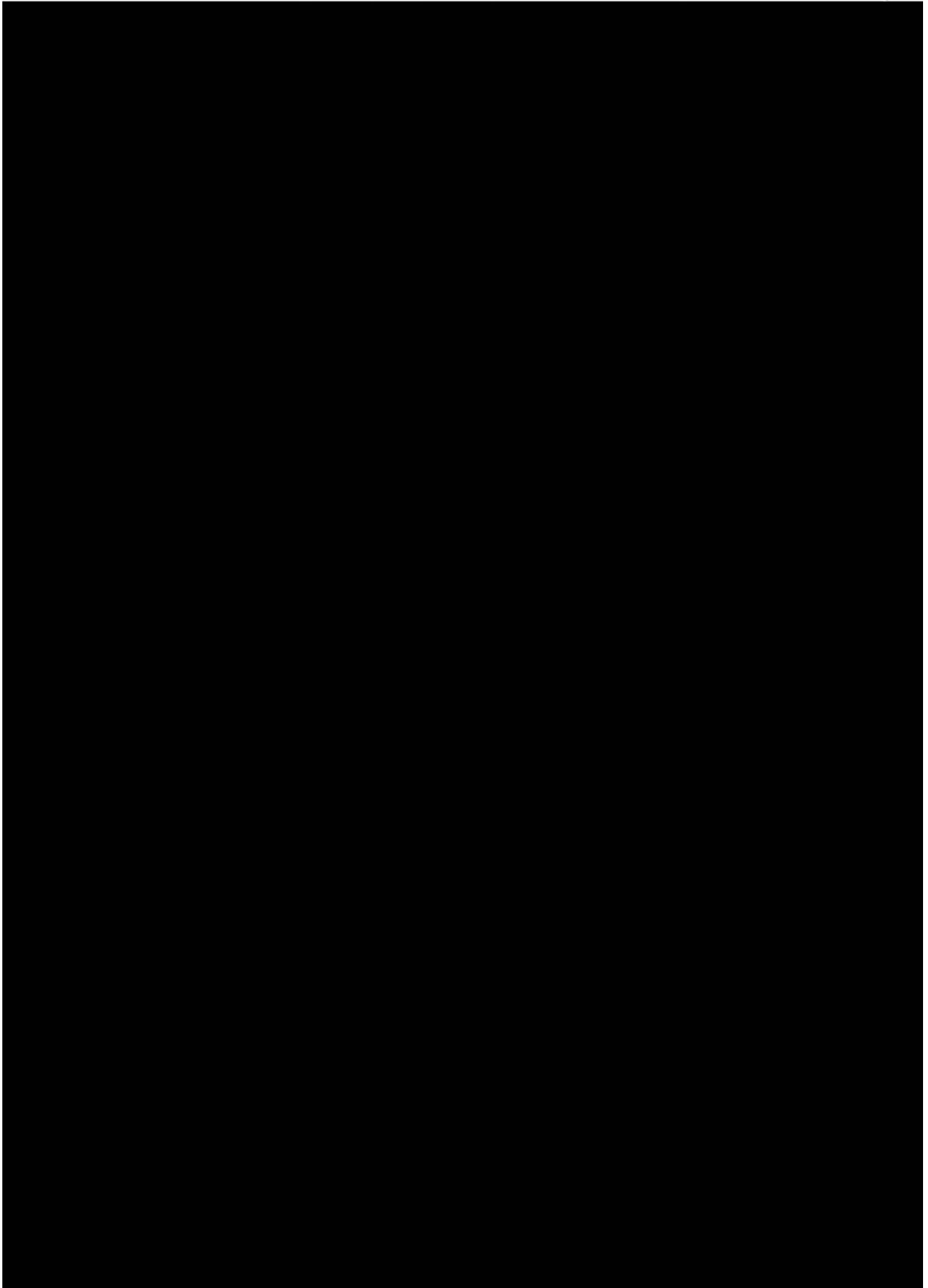


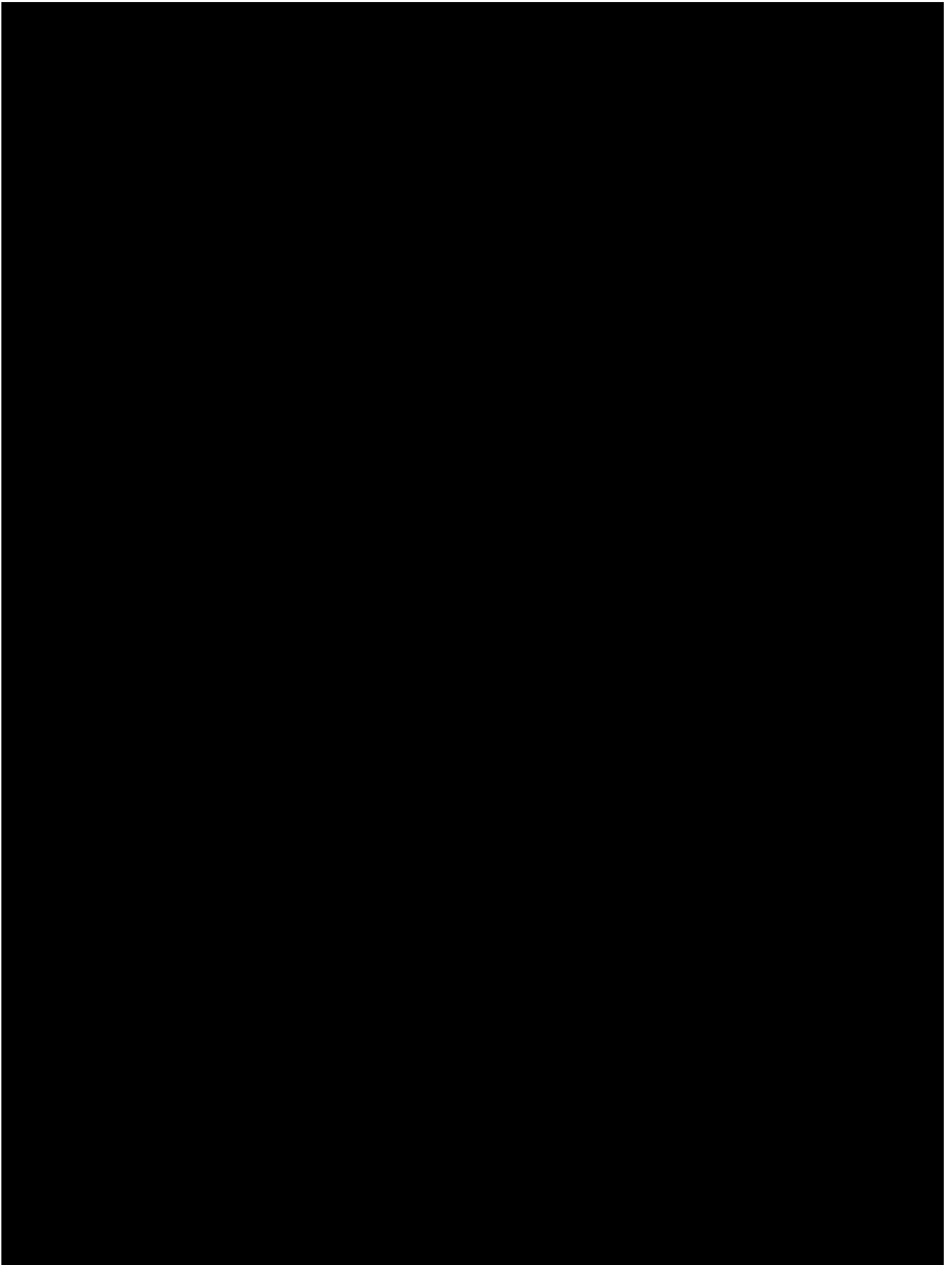




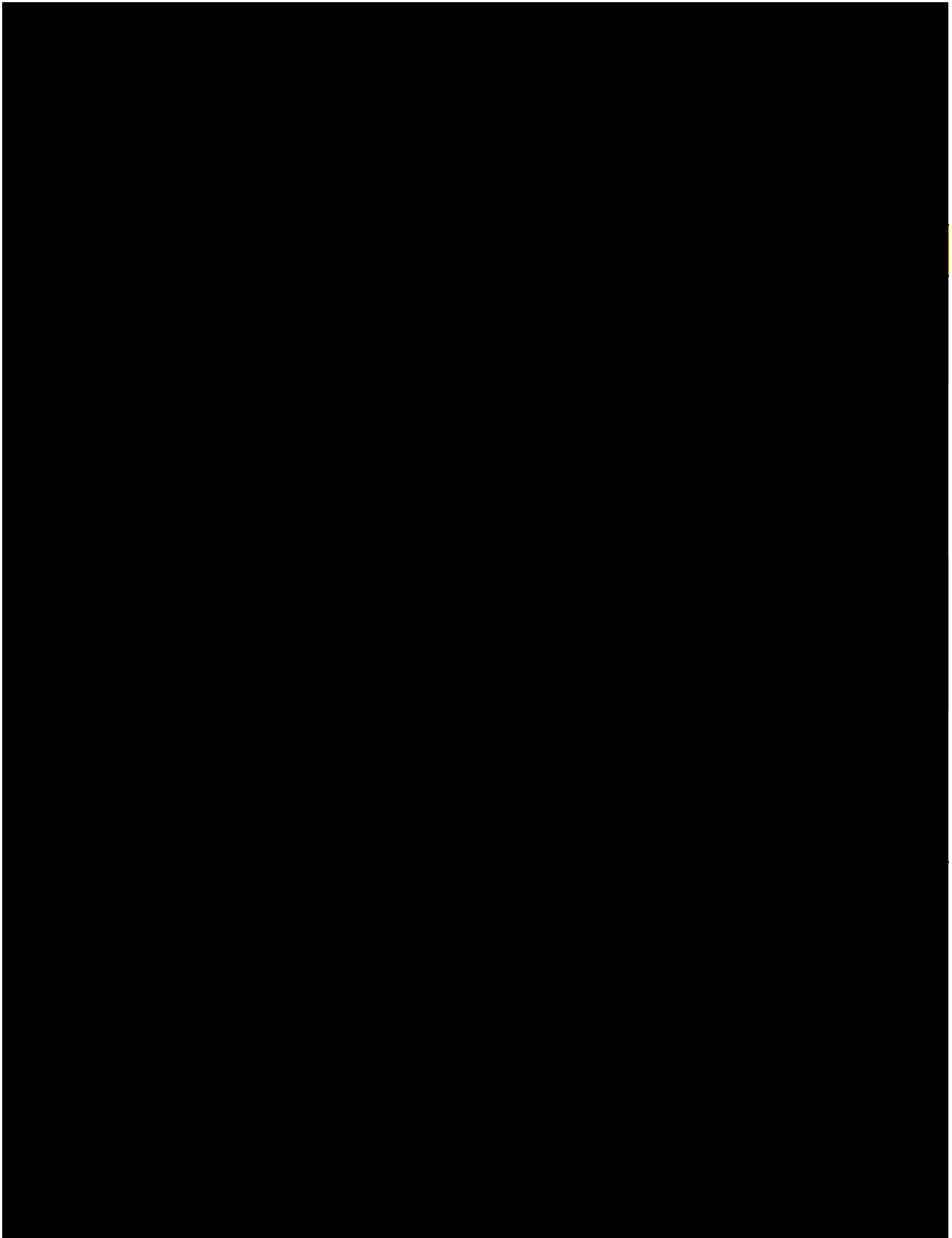












ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Culbert
To Mr. Shepherd

REF: Tr.2 p18

Please provide the achieved ROE and the allowed ROE for each of the last ten years for each of Union and Enbridge.

Response:

Please see the tables below. Please note that these tables were originally included in the response to OGVG Interrogatory #11 (Exhibit C.OGVG.11) and have been revised to include achieved ROE figures for 2008 to 2017.

EGD Earning Sharing Results

<u>Year</u>	<u>Ratepayer Share of ESM (\$Millions)</u>	<u>Gross Normalized Over Earnings (Above Allowed ROE + Threshold) (\$Millions)</u>	<u>Achieved ROE % (1)</u>	<u>Allowed ROE %</u>	<u>Threshold / Deadband %</u>	<u>Ratepayer / Shareholder Sharing Ratio %</u>	<u>ESM / Deferral Clearance Proceeding</u>
2008	5.60	11.20	10.21	8.66%	1.00%	50%/50%	EB-2009-0055
2009	19.30	38.60	11.20	8.31%	1.00%	50%/50%	EB-2010-0042
2010	17.35	34.70	11.10	8.37%	1.00%	50%/50%	EB-2011-0008
2011	14.30	28.60	10.38	7.94%	1.00%	50%/50%	EB-2012-0055
2012	7.39	14.80	9.28	7.52%	1.00%	50%/50%	EB-2013-0046
2013	-	31.20	10.41	8.93%	N/A	N/A	No ESM
2014	12.65	25.30	10.46	9.36%	0.00%	50%/50%	EB-2015-0122
2015	6.45	12.90	9.82	9.30%	0.00%	50%/50%	EB-2016-0142
2016	3.40	6.80	9.42	9.19%	0.00%	50%/50%	EB-2017-0102
2017	23.55	47.10	10.27	8.78%	0.00%	50%/50%	Preliminary results

Union Earning Sharing Results

<u>Year</u>	<u>Ratepayer Share of ESM (\$Millions)</u>	<u>Gross Over Earnings (Above Allowed ROE + Threshold) (\$Millions)</u>	<u>Achieved ROE % (1)</u>	<u>Allowed ROE %</u>	<u>Threshold / Deadband %</u>	<u>Ratepayer / Shareholder Sharing Ratio %</u>	<u>ESM / Deferral Clearance Proceeding</u>
2008	34.17	46.03	13.35%	8.81%	2.00%	90%/10%	EB-2009-0101
2009	7.40	14.79	11.24%	8.47%	2.00%	50%/50%	EB-2010-0039
2010	3.43	6.87	10.91%	8.54%	2.00%	50%/50%	EB-2011-0038
2011	2.54	5.08	10.38%	8.10%	2.00%	50%/50%	EB-2012-0087
2012	15.13	24.97	11.03%	7.67%	2.00%	90%/10%	EB-2013-0109
2013	-	32.20	10.67%	8.93%	N/A	N/A	No ESM
2014	7.42	14.85	10.69%	8.93%	1.00%	50%/50%	EB-2015-0010
2015	-	-	9.89%	8.93%	1.00%	N/A	EB-2016-0118
2016	-	-	9.24%	8.93%	1.00%	N/A	EB-2017-0091
2017	-	-	9.15%	8.93%	1.00%	N/A	Preliminary results

Notes:

(1) Union reports achieved ROE on an actual basis while EGD reports achieved ROE on a weather-normalized basis.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Reinisch
To Mr. Shepherd

REF: Tr.1, p.67

Please provide a list of steps that have already been implemented to rationalize activities between the two utilities.

Response:

The following table outlines changes (if any) that have been implemented to rationalize activities between the two utilities.

Area	Changes (if any)
Business Development	No steps have been implemented to rationalize activities between the two utilities.
Customer Care	No steps have been implemented to rationalize activities between the two utilities.
Distribution Operations	No steps have been implemented to rationalize activities between the two utilities.
Engineering	No steps have been implemented to rationalize activities between the two utilities.
Enterprise Safety & Operational Reliability	These functions continue to operate separately. Presently the two utilities continue to work with the enterprise strategy for broader alignment with any charges occurring through the affiliate relationship code as required.
Finance	The finance departments at both Union and EGD are under common leadership. Additionally the accounting and O&M groups are under common leadership. These leaders manage distinct departments that provide respective services to each utility. The costs associated with the centralized leadership position are charged to each of Union Gas and EGD as per affiliate relationship code requirements.
Gas Control	No steps have been implemented to rationalize activities between the two utilities.

Area	Changes (if any)
Human Resources	Leadership of both Union Gas and EGD HR Business Partner function has centralized under one common leader. The costs associated with the centralized position are charged to each of Union Gas and EGD as per affiliate relationship code requirements. None of the two utilities Business Partner teams have been rationalized. The two utilities operate separate HR systems and teams.
Information Technology	Both Union Gas and EGD have separate IT support teams that provided project implementation and application support services. There have not been any steps taken to rationalize these functions given the distinctly different set of software and inherent need for unique skills and knowledge that distinct software necessitates.
Public Affairs	No steps have been implemented to rationalize activities between the two utilities.
Real Estate Services	This is a shared service within the larger enterprise and cost are allocated based on the work for each utility
Regulatory	No steps have been implemented to rationalize activities between the two utilities.
Sales	No steps have been implemented to rationalize activities between the two utilities.
Storage and Transmission	No steps have been implemented to rationalize the regulated storage and transmission activities between the two utilities. The unregulated business in both utilities is rationalizing efforts and all work that occurs is charged directly to the unregulated business.
Supply Chain Management	No steps have been implemented to rationalize activities between the two utilities. Supply Chain groups at both EGD and Union Gas are leveraging common standards and strategies with the larger enterprise.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Reinisch
To Mr. Shepherd

REF: Tr.1, p.67

Please provide the calculation of savings.

Response:

The \$111 million is the difference in Utility earnings (after-tax) between the Utilities amalgamating and operating as stand-alone entities. The \$412 million represents the cumulative, over the 10 year deferred rebasing period, after-tax impact of synergies that are forecasted to be achieved under the proposed amalgamation.

Please see table below:

\$ Millions	2019-2028	Notes
Utility Earnings Amalco:		
EGD	2,703	Page 23 of BoD package (EB 2017-0307, Exhibit C.FRPO.1, attachment 1)
UG	2,264	Page 23 of BoD package (EB 2017-0307, Exhibit C.FRPO.1, attachment 1)
	4,966	
After tax synergies	412	Page 23 of BoD package (EB 2017-0307, Exhibit C.FRPO.1, attachment 1)
Total Amalco Utility Earnings after synergies	5,378	A
Utility Earnings Standalone:		
EGD	2,851	
UG	2,417	
Total Utility Earnings standalone	5,267	B
Utility Earnings Amalco vs Standalone	111	A-B Page 9 of BoD package (EB 2017-0307, Exhibit C.FRPO.1, attachment 1)

Because the stand-alone earnings represent annual earnings at the allowed rate of return, and the Amalco earnings reflect earnings on average 20 bps above allowed return on equity, the \$111 million represents cumulative earnings above allowed ROE.

If after-tax synergies fall below \$301M cumulative, the average earnings will drop below forecasted allowed ROE.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Kitchen
To Mr. Shepherd

REF: Tr.1, p.66

Please provide a current forecast or a reference to a current forecast of rate base at the end of 2018 for each of the utilities, and how this compares to what was expected during the five-year period.

Response:

The forecast rate base for 2018 is provided in the response to BOMA Interrogatory# 29 found at Exhibit C.BOMA.29.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Kitchen
To Mr. Shepherd

REF: Tr.1, p.76

Please provide a corporate structure chart for Enbridge Inc.

Response:

The Applicants undertook to provide any corporate organizational charts (“org charts”) that are disclosed publicly. The Applicants filed a current and post-amalgamation simplified org charts as part of the Applications at Exhibit B, Tab 1, Attachment 4.

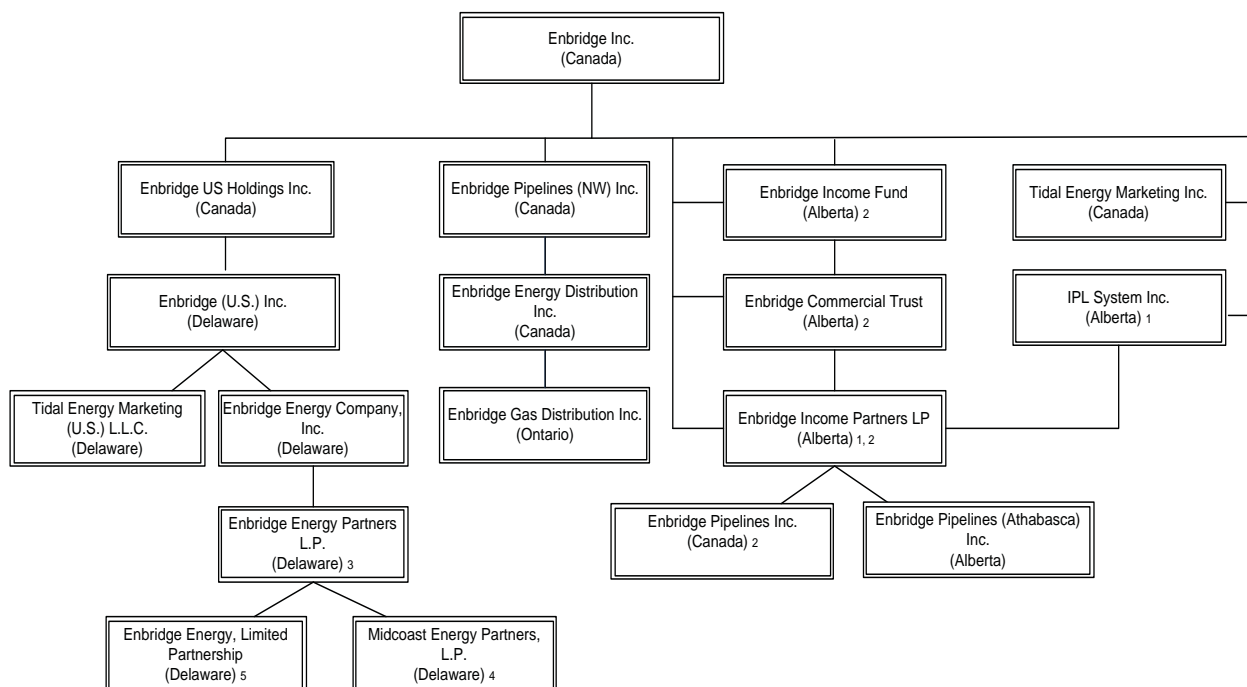
Enbridge Inc. does not disclose full org charts publicly. However, under Canadian securities rules, Enbridge Inc. was required to publicly disclose an org chart showing its material subsidiaries. As such, Enbridge Inc.’s annual information form for the year ended December 31, 2016, at Attachment 1, provides the required org. As of January 1, 2018, Enbridge Inc. became a U.S. domestic issuer subject to U.S. securities disclosure rules, not Canadian rules. The U.S. rules do not require the disclosure of org charts.

Spectra Energy Corp. (“Spectra”) did not produce or disclose similar org charts to Enbridge Inc. because it was subject to U.S. securities rules. However, for the special meeting of shareholders held on December 15, 2016 to approve the Spectra merger, Enbridge Inc. under the Canadian rules was required to disclose a chart showing the Spectra structure. This was done on page F-2 of Enbridge Inc.'s proxy circular for the special meeting, at Attachment 2.

Date	Event
December 18, 1992	Articles amended in accordance with the Plan of Arrangement effected on December 18, 1992 between the Company and EPI (formerly Interprovincial Pipe Line Inc.). Pursuant to the Plan of Arrangement, the Company, previously a wholly-owned subsidiary of EPI, became the parent of EPI.
May 5, 1994	Articles amended to (i) change the Company's name from "Interprovincial Pipe Line System Inc." to "IPL Energy Inc.", and (ii) change the place of the registered office of the Company to Calgary, Alberta.
October 7, 1998	Articles amended to change the Company's name from "IPL Energy Inc." to "Enbridge Inc."
April 29, 1999	Articles amended to (i) divide each then issued and outstanding Common Share on a two for one basis, effective May 10, 1999; and (ii) provide the Board with a process to add directors between meetings of the shareholders.
May 5, 2005	Articles amended to divide each then issued and outstanding Common Share on a two for one basis, effective May 21, 2005.
May 11, 2011	Articles amended to divide each then issued and outstanding Common Share on a two for one basis, effective May 26, 2011.

INTERCORPORATE RELATIONSHIPS

The following organization chart presents the name and the jurisdiction of incorporation of Enbridge's material subsidiaries as at Year End. The chart does not include all of the subsidiaries of Enbridge. The assets and revenues of excluded subsidiaries did not, individually exceed 10%, and in the aggregate exceed 20%, of the total consolidated assets or total consolidated revenues of Enbridge as at Year End. Unless otherwise indicated, the Company owns, directly or indirectly, 100% of the voting securities of all the subsidiaries below.



Notes:

- (1) The Company holds all of the Class C units of EIPLP, both directly and indirectly through its ownership interest in IPL System. ECT and EIPGP hold all of the Class A units of EIPLP.
- (2) The Company holds a 86.9% economic interest in the Fund Group.
- (3) The Company holds a 35.3% economic interest in EEP, held indirectly through its ownership interest in Enbridge Energy Company, Inc. Additionally, Enbridge holds a US\$1.2 billion investment in EEP preferred units.
- (4) EEP's interest in MEP is held through ownership of a 2% general partner interest through Midcoast Holdings, L.L.C. as well as a 51.9% limited partner interest. On January 27, 2017, Enbridge announced it would acquire all of the outstanding publicly-held common units of MEP. See "United States Sponsored Vehicle Strategy" of this AIF.
- (5) EEP's interest in EELP is held through a 0.0005% general partner interest through Enbridge Pipelines (Lakehead) L.L.C. as well as a 99.999% limited partnership interest.

not satisfied on a timely basis or at all; that Spectra Energy may be required to modify the terms and conditions of the Merger Agreement to achieve regulatory or shareholder approval, or that the anticipated benefits of the Merger are not realized as a result of such things as the strength or weakness of the economy and competitive factors in the areas where Spectra Energy does business; general business and economic conditions in Canada, the U.S. and other countries in which Spectra Energy conducts business; the impact of the movement of the Canadian dollar relative to other currencies, particularly the U.S. dollar; the effects of competition in the markets in which Spectra Energy operates; the impact of changes in the laws and regulations regulating the oil and gas industries or affecting domestic and foreign operations; judicial or regulatory judgments and legal proceedings; ability to successfully integrate the two companies; success in retaining the services of executives, key personnel and other employees that the combined company needs to realize all of the anticipated benefits of the Merger; the risk that expected synergies and benefits of the Merger will not be realized within the expected time frame or at all; reputational risks; the outcome of various litigation and proceedings in which Spectra Energy is involved and the adequacy of reserves maintained therefor; and other factors that may affect future results of Spectra Energy, including changes in trade policies, timely development and introduction of new products and services, changes in tax laws, technological and regulatory changes, and adverse developments in general market, business, economic, labor, regulatory and political conditions.

Spectra Energy cautions that the foregoing list of important factors is not exhaustive and other factors could also adversely affect the completion of the Merger and the future results of Spectra Energy. The forward-looking statements speak only as of the date of the Management Information Circular, in the case of forward-looking statements contained in the Management Information Circular, or the dates of the documents incorporated by reference into the Management Information Circular, in the case of forward-looking statements made in those incorporated documents. When relying on Spectra Energy's forward-looking statements to make decisions with respect to Spectra Energy, investors and others should carefully consider the foregoing factors and other uncertainties and potential events. Except as required by applicable law or regulation, Spectra Energy does not undertake to update any forward-looking statement, whether written or oral, to reflect events or circumstances after the date of the Management Information Circular or to reflect the occurrence of unanticipated events.

For additional information about factors that could cause Spectra Energy's results to differ materially from those described in the forward-looking statements, please see the section entitled "*Risk Factors*" as well as in the reports that Spectra Energy has filed with the SEC and SEDAR, as applicable, described in the section entitled "*Additional Information*" in the Management Information Circular.

All written or oral forward-looking statements concerning the Merger or other matters addressed in the Management Information Circular and attributable to Spectra Energy or any person acting on its behalf are expressly qualified in their entirety by the cautionary statements contained or referred to in this section.

See the section entitled "*Cautionary Statement Regarding Forward-Looking Statements*" in the Management Information Circular.

CORPORATE STRUCTURE

Name and Incorporation

Spectra Energy was incorporated on July 28, 2006 as a Delaware corporation pursuant to the Delaware General Corporation Law.

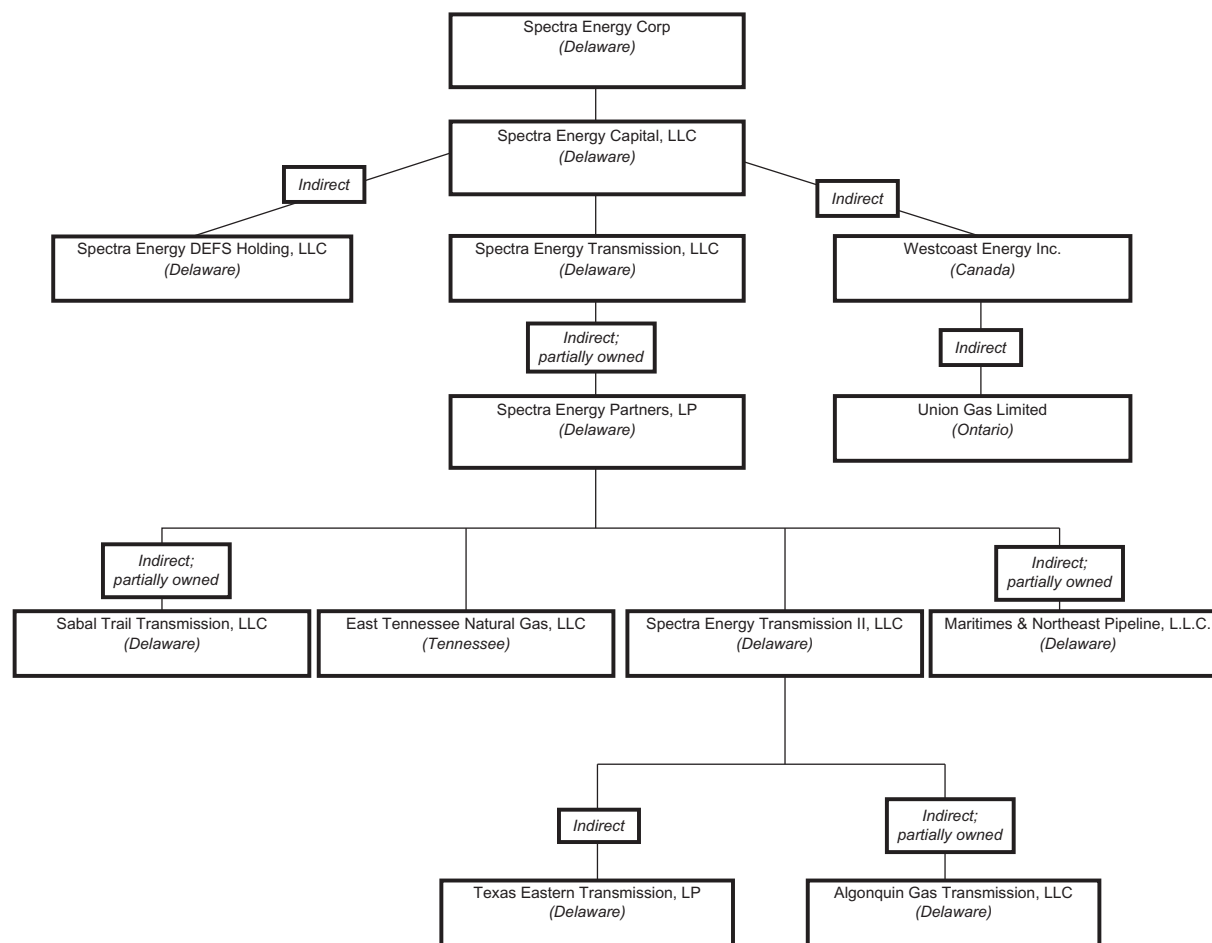
The principal executive offices of Spectra Energy are located at 5400 Westheimer Court, Houston, Texas 77056 and our telephone number is 713-627-5400. Spectra Energy's website is www.spectraenergy.com.

Intercorporate Relationships

The following organization chart presents the name and the jurisdiction of incorporation of Spectra Energy's material subsidiaries as at September 30, 2016. The chart does not include all of the subsidiaries of Spectra

Energy. The assets and revenues of the excluded subsidiaries did not, individually exceed 10%, or in the aggregate exceed 20%, of the total consolidated assets or total consolidated revenues of Spectra Energy as at September 30, 2016.

Unless otherwise indicated, Spectra Energy owns, directly or indirectly, 100% of the voting securities of all the subsidiaries below:



BUSINESS OF SPECTRA ENERGY

Spectra Energy, through its subsidiaries and equity affiliates, owns and operates a large and diversified portfolio of complementary natural gas-related energy assets and is one of North America's leading natural gas infrastructure companies. We also own and operate a crude oil pipeline system that connects Canadian and U.S. producers to refineries in the U.S. Rocky Mountain and Midwest regions. For over a century, we and our predecessor companies have developed critically important pipelines and related energy infrastructure connecting natural gas supply sources to premium markets. We currently operate in three key areas of the natural gas industry: gathering and processing, transmission and storage, and distribution. We provide transmission and storage of natural gas to customers in various regions of the northeastern and southeastern U.S., the Maritime provinces in Canada, the Pacific Northwest in the U.S. and Canada, and in the Province of Ontario, Canada. We also provide natural gas sales and distribution services to retail customers in Ontario, and natural gas gathering and processing services to customers in western Canada. We also own a 50% interest in DCP Midstream, LLC

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Reinisch
To Mr. Shepherd

REF: Tr.1, p.79

Please extend the response to Board Staff 53 to include not just the expiries during the deferred rebasing period, but also all other outstanding public debt.

Response:

A full listing of all debt showing maturities, interest rates and amounts is provided in the response to Energy Probe Interrogatory #18 (a) found at Exhibit C.EP.18 in Table A (EGD) and Table B (Union).

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Reinisch
To Mr. Shepherd

REF: Tr.1, p.81

Please provide updated S&P or DBRS reports or ratings since they learned of this application.

Response:

Please see Attachment 1 for the February 14, 2018 DBRS rating report for Union. The September 20, 2017 DBRS rating report was provided in the response to SEC Interrogatory #20 found at Exhibit C.SEC.20. The Applicants have not received approval from S&P to provide its reports.

Rating Report

Union Gas Limited



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+1 416 597 7526
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James Park, CFA
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Insight beyond the rating.

Ratings

Debt	Rating	Rating Action	Trend
Issuer Rating	A	Confirmed	Stable
Unsecured Debentures/Medium-Term Note Debentures	A	Confirmed	Stable
Commercial Paper	R-1 (low)	Confirmed	Stable
Cumulative Redeemable Preferred Shares	Pfd-2	Confirmed	Stable

Rating Update

On February 7, 2018, DBRS Limited (DBRS) confirmed the Issuer Rating and Unsecured Debentures/Medium-Term Note Debentures rating of Union Gas Limited (Union or the Company) at “A,” the Company’s Commercial Paper rating at R-1 (low) and its Cumulative Redeemable Preferred Shares rating at Pfd-2. All trends are Stable. The rating confirmations largely reflect Union’s relatively low-risk gas distribution business, which operates under a supportive regulatory framework in an economically stable service territory with a large and growing customer base.

DBRS rates Union on a stand-alone basis and does not assume any credit support from its ultimate parent, Enbridge Inc. (Enbridge; rated BBB (high), Stable by DBRS). On November 2, 2017, Union and Enbridge Gas Distribution Inc. (EGD; rated “A,” Stable by DBRS) filed a Mergers, Acquisitions, Amalgamation and Divestitures application with the Ontario Energy Board (OEB) to amalgamate. Enbridge expects the regulatory review to take the better part of 2018. Enbridge will seek approval from its Board of Directors to proceed with the amalgamation based on an assessment of the final regulatory approvals from the OEB, which is anticipated to take place in Q3 2018. Should the amalgamation not proceed, Union will file a new five-year incentive regulation

(IR) framework application for 2019, and beyond. DBRS will continue to monitor the progress of the application as more information becomes available.

DBRS’s assessment of the Company’s business risk considers the supportive cost of service (COS)-based regulatory framework in Ontario, which provides a vast majority of Union’s earnings. The Company has operated under an IR framework from 2014 to 2018, which allowed for a return on equity (ROE) of 8.93% and provided predictable cash flows. Natural gas supply costs are passed through to customers, mitigating commodity price risk, with annual rate escalation indexed at 40% of inflation. Major capital expenditures (capex) are pre-approved by the OEB for inclusion in rates as projects are completed and placed in service. DBRS notes that, although the Company’s regulated distribution and storage business accounts for the bulk of Union’s earnings, earnings generated from its unregulated storage business (approximately 12% of EBITDA in 2017) could expose the Company to some earnings volatility. DBRS views this segment as higher risk than the regulated distribution and storage business because of the impact of seasonality on storage demand and rates.

Continued on P.2

Financial Information

	9 mos. ended Sep. 30		12 mos. ended Sep. 30		12 mos. ended Dec. 31			
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Cash flow/debt	10.7%	11.9%	10.8%	11.3%	11.0%	13.4%	14.4%	14.0%
Lease-adjusted debt/capital	66.5%	66.3%	66.5%	67.1%	65.8%	65.8%	65.1%	64.2%
EBIT interest coverage (times)	2.26	2.38	2.17	2.24	2.27	2.43	2.48	2.35

Issuer Description

Union is a utility that provides natural gas distribution, transmission and storage services in Southwestern, Northern and Eastern Ontario, serving approximately 1.5 million customers. Union’s common stock is held by Great Lakes Basin Energy L.P., a wholly owned limited partnership of Westcoast Energy Inc. (Westcoast; rated A (low), Stable by DBRS). Westcoast is indirectly owned by its ultimate parent, Enbridge.

Rating Update (CONTINUED)

Union's credit metrics have been pressured over the past few years because of high capex spending, primarily on transmission expansions. DBRS expects Union's capital spending program to be relatively high at approximately \$1.0 billion in 2017 (\$751 million spent for the nine months ended September 30, 2017 (9M 2017)). As major projects (including the 2017 Dawn-Parkway Expansion and the Panhandle Reinforcement Project) were placed in service in the second half of 2017 (H2 2017), capex for 2018 is expected

to be lower. DBRS expects the incremental full-year cash flow from projects placed in service and the lower capex needs to result in a gradual improvement in credit metrics in 2018. In the medium term, the ratings could come under pressure should the Company fail to maintain its debt-to-capital ratio in line with the regulatory capital structure of 64% debt and 36% equity or should cash flow-to-debt remain below the "A" rating range on a sustained basis.

Rating Considerations

Strengths

1. Supportive regulatory environment

Union's gas-regulated distribution business operates under a supportive regulatory environment, which provides predictable cash flows and allows the Company to earn a reasonable return on its investments. The Company currently operates under a five-year IR framework (2014 to 2018), with rebasing under the COS framework in between IR periods. Union's regulated distribution business is not exposed to commodity price risk, as gas supply costs are adjusted quarterly and passed through to customers.

2. Large customer base and strong franchise

Union's cash flow is supported by a large customer base (1.5 million), which is growing at a steady rate, making Union one of the largest natural gas distributors in Canada. The Company provides transportation and storage services to almost all, and distribution to most, gas-fired generation plants in Ontario. Union's Dawn storage facility (163 billion cubic feet (bcf) capacity) acts as a gateway for Western Canadian and Appalachian gas supply and is strategically connected to key pipelines transporting natural gas to major Canadian and U.S. markets. Long-term demand for natural gas in Ontario is expected to remain relatively stable with continued growth in peak daily demand. Union's transmission system has an effective peak daily demand capacity of 7.2 bcf. Moreover, the Company's franchise area covers more than 400 communities in Northern, Southwestern and Eastern Ontario. Approximately 60% of Union's revenue is generated from residential and commercial customers, a segment that is less exposed to economic downturns.

3. Growing rate base

Union's regulated rate base has grown in the past few years with the addition of major transmission and expansion of storage assets to reach over \$5.5 billion in 2017 (\$4.8 billion in 2016). The growing rate base is expected to benefit earnings and cash flow for the Company going forward.

Challenges

1. Consistent free cash flow deficits

Union has generated free cash flow deficits because of higher capex primarily for transmission expansions. This is expected to moderate in the next two years as several projects have been completed and placed in service. In the interim, DBRS expects the Company to finance the deficits prudently by managing debt levels, dividend payouts and infusion of equity in order to maintain an improved cash flow coverage and keep its debt-to-capital ratio within regulatory levels.

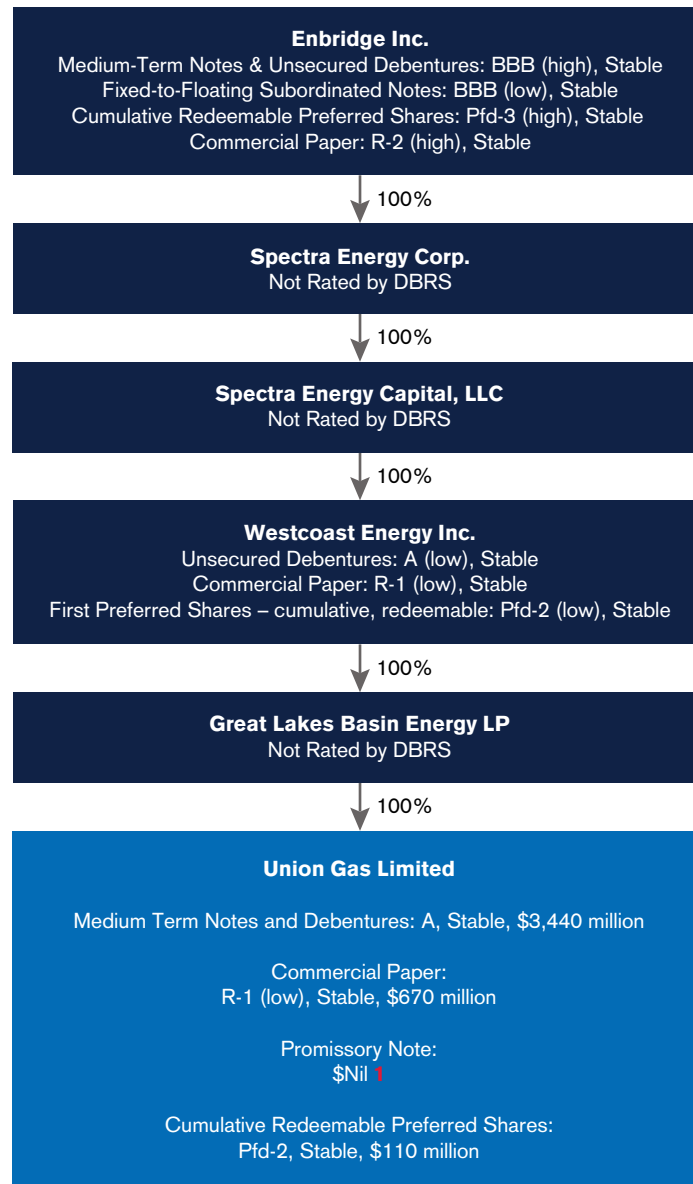
2. Seasonality and volume risk

The natural gas distribution business is subject to seasonality related to volume-based rates and the significant effect of the winter heating season on volumes. Union is exposed to a degree of demand risk since its rates are based on forecast volumes, which are sensitive to changes in weather. Natural gas rates approved by the OEB assume normal weather conditions. Since a majority of the gas distributed by Union to the residential and commercial markets is used for space heating and is charged using volume-based rates, differences from normal weather could have a significant effect on the consumption of gas and on the Company's financial results. However, DBRS notes that under the IR framework, Union is allowed to recover shortfalls relative to normalized consumption on an annual basis with a one-year lag. The Company has also increased fixed monthly charges for residential and small commercial customers to partially mitigate the impact of volume changes.

3. Earnings volatility of non-regulated storage

Union's non-regulated storage earnings add some volatility in earnings. DBRS views this segment as higher risk than the regulated distribution and storage business because of the impact of seasonality on storage demand and rates. In 2017, Union's non-regulated storage business accounted for approximately 12% of EBITDA.

Simplified Organizational Chart (as at September 30, 2017)



¹ The Company has a promissory note to borrow up to \$150 million from Great Lakes Basin Energy L.P. on an unsecured basis.

Earnings and Outlook

	9 mos. ended Sep. 30		12 mos. ended Sep. 30	12 mos. ended Dec. 31				
(\$ millions, where applicable)	2017	2016	2017	2016	2015	2014	2013	2012
Gas distribution margin	599	585	826	812	800	778	772	727
Storage and transportation revenues	246	206	318	278	239	266	252	269
Ancillary revenue	13	12	22	21	26	21	26	28
Operating revenue	858	803	1,166	1,111	1,065	1,065	1,050	1,024
Operating expenses	(371)	(339)	(516)	(484)	(468)	(465)	(464)	(445)
EBITDA	487	464	650	627	597	600	586	579
Depreciation and amortization	(200)	(181)	(258)	(239)	(224)	(212)	(204)	(213)
EBIT	287	283	392	388	373	388	382	366
Gross interest expense	(127)	(119)	(181)	(173)	(164)	(160)	(154)	(156)
Earning before taxes	160	164	223	227	216	232	228	210
Core net income	155	152	209	206	188	196	191	170
Reported net income	155	152	208	205	188	195	207	170
Return on common equity	11.4%	12.6%	11.6%	12.7%	13.0%	14.6%	15.5%	14.8%
Distribution rate base ¹	n/a	n/a	n/a	4,758	4,228	3,976	3,784	3,570

¹ n/a: not available on a quarterly basis.

Summary

- Approximately 88% of Union's EBITDA is generated from its regulated gas distribution, storage and transmission businesses. The balance is generated from the Company's unregulated storage business, which carries some earnings volatility resulting from seasonal fluctuation in demand and rates.
- The Company's EBITDA increased in 2016 primarily as a result of an increase in transportation revenue from the 2015 Dawn-Parkway Expansion project and higher storage pricing.
- For 9M 2017, the Company's EBITDA was marginally higher as it benefitted from additional revenue from the 2016 Dawn-Parkway Expansion and Burlington-Oakville pipeline projects. Earnings before interest and taxes (EBIT) remained relatively unchanged as the increase in operating revenue was largely offset by an increase in depreciation expense from projects placed into service.

Outlook 2018

- DBRS anticipates that Union's earnings will likely improve modestly in the near term as a result of customer growth and higher storage and transportation revenue from major capital projects placed in service H2 2017.
- Barring the impact of unpredictable weather conditions, DBRS expects ongoing energy conservation programs, including the Company's Demand Side Management Initiative, to have a modest impact on customer usage. However, any impact on earnings is mitigated through the regulatory framework. Furthermore, the Company expects modest annual customer growth of approximately 1% to 2%.

Financial Profile

	9 mos. ended Sep. 30		12 mos. ended Sep. 30		12 mos. ended Dec. 31			
(\$ millions, where applicable)	2017	2016	2017	2016	2015	2014	2013	2012
Core net income	155	152	209	206	188	196	191	170
Depreciation & amortization	200	181	258	239	224	212	204	213
Deferred income taxes and other	(17)	4	(13)	8	(40)	13	19	(8)
Cash Flow (Bef. Working Cap. Changes)	338	337	454	453	372	421	414	375
Dividends paid	(2)	(2)	(3)	(3)	(53)	(103)	(152)	(165)
Capital expenditures	(751)	(756)	(1,031)	(1,036)	(701)	(474)	(370)	(271)
Free Cash Flow (Bef. W/C Changes)	(415)	(421)	(580)	(586)	(382)	(156)	(108)	(61)
Changes in non-cash work. cap. items	203	45	107	(51)	129	(116)	(94)	58
Net Free Cash Flow	(212)	(376)	(473)	(637)	(253)	(272)	(202)	(3)
Acquisitions & long-term investments	0	0	0	0	0	0	0	0
Short-term investments	0	0	0	0	0	0	0	0
Proceeds on asset sales	0	0	0	0	0	0	0	0
Net equity change	30	0	30	0	0	0	0	0
Net debt change	186	386	422	622	240	282	203	5
Other	0	0	37	37	(2)	0	0	0
Change in Cash	4	10	16	22	(15)	10	1	2
Total debt	4,193	3,770	4,193	4,006	3,384	3,144	2,873	2,670
Cash and equivalents	31	15	31	27	5	20	10	9
Lease-adjusted debt/capital	66.5%	66.3%	66.5%	67.1%	65.8%	65.8%	65.1%	64.2%
Cash flow/debt	10.7%	11.9%	10.8%	11.3%	11.0%	13.4%	14.4%	14.0%
EBIT interest coverage (times)	2.26	2.38	2.17	2.24	2.27	2.43	2.48	2.35
Total dividend payout ratio	1.3%	1.3%	1.4%	1.5%	28.2%	52.6%	79.6%	97.1%

Summary

- Operating cash flow was higher in year-end (YE) 2016 relative to YE2015, as a result of stronger earnings and lower tax installments. Operating cash flow remained stable in 9M 2017, relative to 9M 2016.
- The Company's capex has been relatively high over the last two years as a result of spending on transmission expansion projects, including:
 - The 2016 Dawn-Parkway Expansion project (\$363 million; in service Q4 2016).
 - Burlington-Oakville pipeline project (\$85 million; in service Q4 2016).
 - 2017 Dawn-Parkway Expansion project (\$620 million; in service Q3 2017).
 - Panhandle Reinforcement Project (\$243 million; in service Q4 2017).
- The elevated capex program has resulted in Union generating free cash flow deficits that have been largely funded by additional debt. Consequently, the Company's key credit metrics continue to be pressured. However, DBRS expects the pressure to abate in 2018, as the Company realizes the full impact of the incremental cash flow from projects placed in service in 2017.
- Union has a flexible dividend policy. Dividends are primarily used to maintain Union's capital structure in line with regulatory-approved levels (64% debt and 36% equity).

Outlook 2018

- DBRS expects Union's full-year capex for 2017 to be comparable with 2016 capex spending.
- DBRS expects overall capex to trend lower in 2018 as a result of lower spending on expansion projects.
- DBRS expects the Company to maintain its leverage in line with the OEB-approved capital structure by prudently managing debt levels, dividend payouts and infusion of equity.

Liquidity and Long-Term Debt Maturities

Credit Facility

(As at Sep. 30, 2017; \$ millions)

	Maturity Date	Committed	CP	Available
Multi-year syndicated	2021	700	670	30

- The Company's credit facility is mainly used to backstop its \$700 million commercial paper program that supports Union's working capital needs.
- DBRS views the Company's liquidity as adequate to support its working capital funding requirements.
- Union is generally subject to seasonality as a part of its business and, as a result, its short-term debt and its gas inventory typically peak in the first and fourth quarters of every year.
- The facility contains a maximum 75% debt-to-capital covenant and includes a provision requiring the Company to repay all borrowings under the facility for a period of two days during the second quarter of each year. As at September 30, 2017, the Company was in compliance with the covenants.

Debt Maturity Schedule

(As at Sep. 30, 2017; \$ millions)

	2018	2019	2020	2021	Thereafter	Total
MTNs and Debentures	400	0	0	200	2,840	3,440

- Union's debt maturity is well spread out and manageable. DBRS expects the refinancing risk to be minimal, given the Company's good access to debt capital markets.
- In November 2017, the Company issued \$250 million 2.88% medium term note debentures (unsecured), due November 2027, and \$250 million 3.59% medium term note debentures (unsecured), due November 2047.
- Under the terms of the trust indentures relating to certain debentures, Union has agreed to several covenants. Therefore, the Company can have a maximum total debt-to-capitalization of 75%, and any incremental debt is subject to a minimum interest coverage test of 2.0 times (x). As at September 30, 2017, the Company was in compliance with all covenants.

Regulation

Regulatory Overview

- Union's gas storage, transmission and distribution businesses are regulated by the OEB. However, rates for storage services to customers outside of Union's franchise area and rates for new storage services to customers within Union's franchise area are not regulated by the OEB (refer to the section titled "Assessment of Union's Regulatory Environment"). The regulatory environment in Ontario for natural gas distributors is viewed as supportive.

Gas Distribution

- Union's distribution rates are set under a multi-year IR framework, with rebasing under the COS framework occurring between the IR periods.
- From 2014 to 2018, Union will be regulated under the IR framework. Under this framework, the Company will be able to increase rates annually by an inflation factor, which will be offset by a productivity factor of 60%; thus, the annual net rate escalator in each year is 40% of inflation.
- For 2014 to 2018, the Company has an approved ROE of 8.93% and a deemed equity component of 36%. The earnings-sharing mechanism permits Union to fully retain the ROE from regulated operations up to 9.93%, share 50% of any earnings between 9.93% and 10.93% with customers, and share 90% of any earnings above 10.93% with customers.
- The Company is allowed to pass through to its customers gas commodity and upstream transportation costs on a quarterly basis and demand side management costs on annual basis. It is also allowed additional pass-through of costs associated with

major capital investments and certain fuel variances, an allowance for unexpected cost changes that are outside of management's control, equal sharing of taxes between customers and an earnings-sharing mechanism.

- In September 2017, the Company filed an application with the OEB for new rates effective January 1, 2018, pursuant to an IR framework. The application was approved in January 2018 with the impact on a typical residential customer varying from \$9 to \$14 per annum, depending on the customer's location.
- The Company is also allowed to recover costs related to the implementation and operation of the Province of Ontario's of Cap and Trade program from its customers. As part of its compliance plan, the Company files a separate application with the OEB to recover the costs associated with the Cap and Trade program.
- On November 2, 2017, Union and EGD filed an application with the OEB to amalgamate. Enbridge expects that the regulatory review will take the better part of 2018. Enbridge's final decision on the amalgamation is dependent on OEB's approval and Enbridge's assessment of the regulatory outcomes.

Gas Storage

- Storage services outside Union's franchise area or new storage services to customers in the franchise area are not regulated by the OEB. This accounts for approximately one-third of storage capacity.
- Storage within Union's service area is regulated under the COS regulation.

Assessment of Union's Regulatory Environment

Criteria	Score	Analysis
Deemed Equity Ratio	Excellent Good Satisfactory Below Average Poor	The OEB allows Union to have a deemed equity of 36%, which is consistent with the other gas distributors in Ontario. However, deemed equity is below peer utilities in Canada and the United States.
Allowed ROE	Excellent Good Satisfactory Below Average Poor	For 2014 to 2018, the Company has an approved ROE of 8.93%. In addition, the earnings-sharing mechanism permits Union to fully retain the ROE from regulated operations up to 9.93%, share 50% of any earnings between 9.93% and 10.93% with customers and share 90% of any earnings above 10.93% with customers.
Energy Cost Recovery	Excellent Good Satisfactory Below Average Poor	The Company is able to fully pass through gas commodity and upstream transportation costs on a quarterly basis and demand side management costs on an annual basis. It is also allowed additional pass-through of costs associated with major capital investments and certain fuel variances, an allowance for unexpected cost changes that are outside of management's control, equal sharing of taxes between customers and an earnings-sharing mechanism.
Capital and Operating Cost Recoveries	Excellent Good Satisfactory Below Average Poor	Major capital costs are pre-approved by the regulator and added to the rate base after completion. Other capital spending after the base year will not be approved until the next rate application and approval of the rate base.
COS vs. IRM	Excellent Good Satisfactory Below Average Poor	Union's distribution rates are set under a five-year IR framework, with rebasing under the COS framework between the IR periods. Under this framework, Union will be able to increase rates annually by an inflation factor, which will be offset by a productivity factor of 60% of inflation; thus, the annual net rate escalator in each year is 40% of inflation.
Political Interference	Excellent Good Satisfactory Below Average Poor	There is low degree of government influence. Union's gas storage, transmission and distribution businesses are regulated by the OEB. However, rates for storage services to customers outside of Union's franchise area and rates for new storage services to customers within Union's franchise area are not regulated by the OEB.
Stranded Cost Recovery	Excellent Good Satisfactory Below Average Poor	Union has very limited history of stranded costs.
Rate Freeze	Excellent Good Satisfactory Below Average Poor	Rates are based on the market price of natural gas plus distribution and servicing costs. Rates have not been frozen within the past decade.

Union Gas Limited

Balance Sheet (\$ millions)		Sep. 30		Dec. 31		Sep. 30		Dec. 31	
Assets	2017	2016	2015	2014	Liabilities & Equity	2017	2016	2015	2014
Cash & equivalents	31	27	5	20	S.T. borrowings	772	586	263	318
Accounts receivable	516	816	648	1,135	Accounts payable	656	878	793	1,117
Inventories	254	245	299	239	Current portion L.T.D.	450	125	200	150
Income tax receivables & other	64	29	24	17	Deferred taxes & other	0	0	0	25
Total Current Assets	865	1,117	976	1,411	Total Current Liab.	1,878	1,589	1,256	1,610
Net fixed assets	7,086	6,508	5,678	5,154	Long-term debt	2,971	3,295	2,921	2,676
Regulatory assets & others	638	602	536	469	Asset retirement obligations	431	417	440	368
					Deferred income taxes	550	516	451	417
					Regulatory liabilities & others	760	602	509	497
					Minority interest	0	0	0	8
					Preferred shares	110	110	110	110
					Common equity	1,889	1,698	1,503	1,348
Total Assets	8,589	8,227	7,190	7,034	Total Liab. & SE	8,589	8,227	7,190	7,034

Balance Sheet and Liquidity Capital Ratios

	9 mos. ended Sep. 30		12 mos. ended Sep. 30		12 mos. ended Dec. 31			
	2017	2016	2017	2016	2015	2014	2013	2012
Current ratio (times)	0.46	0.80	0.46	0.70	0.78	0.88	0.77	0.74
Debt/capital	66.1%	66.1%	66.1%	66.8%	65.4%	65.5%	64.7%	63.9%
Lease-adjusted debt/capital	66.5%	66.3%	66.5%	67.1%	65.8%	65.8%	65.1%	64.2%
Cash flow/debt	10.7%	11.9%	10.8%	11.3%	11.0%	13.4%	14.4%	14.0%
Lease-adjusted cash flow/debt	10.6%	11.9%	10.7%	11.3%	10.9%	13.3%	14.3%	13.9%
(Cash flow – dividends)/capex (times)	0.45	0.44	0.44	0.43	0.46	0.67	0.71	0.77
Total dividend payout ratio	1.3%	1.3%	1.4%	1.5%	28.2%	52.6%	79.6%	97.1%

Coverage Ratios (times)

EBIT interest coverage	2.26	2.38	2.17	2.24	2.27	2.43	2.48	2.35
EBITDA interest coverage	3.83	3.90	3.59	3.62	3.64	3.75	3.81	3.71
Fixed-charge coverage	2.20	2.31	2.10	2.18	2.20	2.35	2.40	2.27
Lease-adjusted EBIT interest coverage	2.24	2.36	2.15	2.23	2.26	2.41	2.46	2.33

Profitability Ratios

EBITDA margin	56.8%	57.8%	55.7%	56.4%	56.1%	56.3%	55.8%	56.5%
EBIT margin	33.4%	35.2%	33.6%	34.9%	35.0%	36.4%	36.4%	35.7%
Profit margin	18.1%	18.9%	17.9%	18.5%	17.7%	18.4%	18.2%	16.6%
Return on common equity	11.4%	12.6%	11.6%	12.7%	13.0%	14.6%	15.5%	13.6%
Return on capital	4.5%	5.1%	4.7%	5.1%	5.5%	6.1%	6.5%	6.4%

Rating History

	Current	2017	2016	2015	2014	2013	2012
Issuer Rating	A	A	A	A	A	A	A
Unsecured Debentures/Medium-Term Note	A	A	A	A	A	A	A
Commercial Paper	R-1 (low)	R-1 (low)	R-1 (low)	R-1 (low)	R-1 (low)	R-1 (low)	R-1 (low)
Cumulative Redeemable Preferred Shares	Pfd-2	Pfd-2	Pfd-2	Pfd-2	Pfd-2	Pfd-2	Pfd-2

Previous Action

- Confirmed, February 9, 2017.

Commercial Paper Limit

- \$700 million.

Previous Report

- Union Gas Limited: Rating Report, February 16, 2017.

Notes:

All figures are in Canadian dollars unless otherwise noted.

For the definition of Issuer Rating, please refer to Rating Definitions under Rating Policy on www.dbrs.com.

Generally, Issuer Ratings apply to all senior unsecured obligations of an applicable issuer, except when an issuer has a significant or unique level of secured debt.

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ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Reinisch
To Mr. Shepherd

REF: Tr.1, p.118

Please provide a breakdown for 2020 of the number at line 2.3 of FRPO 11, page 4,
“Departmental and Others”, and to show its derivation.

Response:

Please see Attachment 1.

UNION GAS LIMITED
Undertaking JT 1.14

Line No.		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
1	2019 Base Departmental O&M	373	373	373	373	373	373	373	373	373	373
2	Inflationary Increases (@2% per year)	-	8	15	23	32	39	48	58	66	74
3	AMP related O&M Increases	-	5	-	-	-	-	-	-	-	-
4	Total Net Affiliate Service	7	7	7	7	7	8	8	8	8	8
5	Annual Departement O&M ^(a.)	380	393	400	408	417	425	434	443	452	461
6	DSM	63	63	63	63	63	63	63	63	63	63
7	Incremental Customer Care	0	0	0	2	4	6	8	10	12	14
8	Total Utility O&M ^(a.)	443	456	463	473	484	494	505	516	527	538

(a.) Reconciles to **FRPO.11** (table 5)

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Kitchen
To Mr. Brett

REF: Tr.1, p.145

To respond to BOMA 23.

Response:

The attached analysis presents a simple mathematical calculation which discounts both forecasted capital spend and O&M savings during the deferred rebasing period. The discount rate used is 3.5% as requested in the response to BOMA Interrogatory #23(a) found at Exhibit C.BOMA.23.

What this simplistic approach doesn't address is the timing differences between the year of capital spend and the year(s) that the associated O&M benefits are realized. For example, in 2021, the discounted capital spend amount of \$48 million will generate O&M savings in 2022 and beyond. The discounted O&M savings in 2021 of \$57 million is related to capital spend made in years prior to 2021.

Integration Capital investment and O&M Savings Schedule (\$ Millions)												
Item	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total	
Capex												
Customer Care		\$ 2	\$ 22	\$ 32	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65	
Distribution work management	\$ 7	\$ 21	\$ 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	
Shared Services	\$ 4	\$ 5	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13	
Storage & transmission	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8	
Other functions	\$ -	\$ -	\$ 5	\$ 5	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14	
Sub-Total Costs	\$ 11	\$ 36	\$ 53	\$ 37	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	
Discounted Cash Flow of Costs (at 3.5%)												
	\$ 10	\$ 34	\$ 48	\$ 32	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136	
O&M savings												
Customer Care	\$ -	\$ 15	\$ 15	\$ 16	\$ 16	\$ 26	\$ 26	\$ 26	\$ 26	\$ 26	\$ 192	
Distribution work management	\$ -	\$ -	\$ 11	\$ 11	\$ 11	\$ 16	\$ 16	\$ 16	\$ 16	\$ 16	\$ 113	
Shared Services		\$ 2	\$ 2	\$ 3	\$ 3	\$ 5	\$ 5	\$ 5	\$ 5	\$ 5	\$ 35	
Storage & transmission	\$ -	\$ 1	\$ 3	\$ 3	\$ 3	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 30	
Management	\$ -	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 180	
Other functions					\$ 20	\$ 14	\$ 14	\$ 14	\$ 14	\$ 14	\$ 70	
Sub-Total Savings	\$ -	\$ 38	\$ 51	\$ 53	\$ 53	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 620	
Additional unidentified efficiencies	\$ 3	\$ -	\$ 12	\$ 17	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60	
Sub-Total Savings	\$ 3	\$ 38	\$ 63	\$ 70	\$ 81	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 680	
Discounted Cash Flow of Savings, including efficiencies (at 3.5%)												
	\$ 3	\$ 35	\$ 57	\$ 61	\$ 68	\$ 69	\$ 67	\$ 65	\$ 62	\$ 60	\$ 548	
Net Discounted Cash Flow (at 3.5%)												
	\$ (7)	\$ 1	\$ 9	\$ 29	\$ 57	\$ 69	\$ 67	\$ 65	\$ 62	\$ 60	\$ 412	

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Kitchen
To Ms. Girvan

REF: Tr.1, p.150

Please describe the working relationship with Green Ontario and how that might impact them going forward.

Response:

EGD and Union have collaborated with GreenON to prevent program duplication, identify incremental opportunities, prevent customer/market confusion and maximize ratepayer benefit.

The amalgamation will have no impact on the continued collaboration with GreenON.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Culbert
To Ms. Girvan

REF: Tr.1, p.154

Please provide the 2018 forecast number of FTEs.

Response:

Please see the table below.

Year	Headcount	Reduction	Headcount Date	Estimated Annual Employee Savings	Gross Annual Severance Costs	Total Impact
2018	1938	-4	Feb month end	(521,924)	127,863	(394,061)
2017	1942	-129	Dec 31st	(16,832,049)	5,030,886	(11,801,163)
2016	2071	-67	Dec 31st	(8,742,227)	18,109,700	9,367,473
2015	2138	-66	Dec 31st	(8,611,746)	15,226,484	6,614,738
2014	2204	N/A	Dec 31st			

Notes:

Assumed average employee compensation = \$130,481

Calculation assumes all headcount reductions were executed Jan 1 and had a full year equivalent.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Dr. Makhholm
To Mr. Hovde

REF: Tr.2 p14

To check and see whether or not Mr. Hovde's description about some transposition for the 1964 Handy Whitman data with respect to the AUC, to check and see whether or not that transposition exists and, if listed, whether it had any effect on the data used to calculate the TFP results.

Response:

The values used in the current study are correct. The transposition occurred in the Alberta 2012 study.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Dr. Makholm
To Dr. Lowry

REF: Tr.2 p.30.

To provide the calculations that went into the 33.

Response:

Dr. Makholm calculated the industry average service life in his Alberta 2012 study. Please see Attachment 1.

	Company Name 27318	Institution Key 27317	Distr Plant-EOY (\$000) 23199	Deprec Prov-Distr Plant (\$000) 25581	Asset Lifetime
4014956 2009Y 1	Alabama Power Company	4014956	5,045,711	177,092	28.49203239
4014956 2008Y 1	Alabama Power Company	4014956	4,826,853	168,336	28.67392002
4014956 2007Y 1	Alabama Power Company	4014956	4,586,035	160,566	28.5616818
4014956 2006Y 1	Alabama Power Company	4014956	4,352,425	152,539	28.53319479
4014956 2005Y 1	Alabama Power Company	4014956	4,109,909	143,220	28.69647396
4014956 2004Y 1	Alabama Power Company	4014956	3,923,860	128,571	30.51901284
4014956 2003Y 1	Alabama Power Company	4014956	3,723,971	122,017	30.52009966
4014956 2002Y 1	Alabama Power Company	4014956	3,538,423	118,520	29.85507087
4014956 2001Y 1	Alabama Power Company	4014956	3,445,845	129,614	26.5854383
4014956 2000Y 1	Alabama Power Company	4014956	3,267,972	123,709	26.41660671
4014956 1999Y 1	Alabama Power Company	4014956	3,119,547	117,927	26.4532041
4014956 1998Y 1	Alabama Power Company	4014956	2,953,388	112,400	26.27569395
4014956 1997Y 1	Alabama Power Company	4014956	2,803,423	106,887	26.22791359
4014956 1996Y 1	Alabama Power Company	4014956	2,657,326	101,428	26.19913633
4014956 1995Y 1	Alabama Power Company	4014956	2,522,051	94,523	26.68187637
4014956 1994Y 1	Alabama Power Company	4014956	2,366,477	88,335	26.78980019
4014956 1993Y 1	Alabama Power Company	4014956	2,206,834	80,143	27.53620404
4014956 1992Y 1	Alabama Power Company	4014956	2,072,163	76,473	27.09666157
4014956 1991Y 1	Alabama Power Company	4014956	1,947,971	71,348	27.3023911
4014956 1990Y 1	Alabama Power Company	4014956	1,815,265	63,603	28.54055626
4014956 1989Y 1	Alabama Power Company	4014956	1,692,426	59,590	28.40117469
4014956 1988Y 1	Alabama Power Company	4014956	1,587,690	55,417	28.64987278
4056972 2009Y 1	Appalachian Power Company	4056972	2,639,835	84,578	31.21183996
4056972 2008Y 1	Appalachian Power Company	4056972	2,499,383	77,128	32.40565035
4056972 2007Y 1	Appalachian Power Company	4056972	2,372,577	72,355	32.79078156
4056972 2006Y 1	Appalachian Power Company	4056972	2,237,777	71,643	31.2351102
4056972 2005Y 1	Appalachian Power Company	4056972	2,141,153	67,831	31.5659949
4056972 2004Y 1	Appalachian Power Company	4056972	2,070,377	66,219	31.26560353
4056972 2003Y 1	Appalachian Power Company	4056972	2,006,329	64,362	31.17257077
4056972 2002Y 1	Appalachian Power Company	4056972	1,951,804	62,248	31.35528852
4056972 2001Y 1	Appalachian Power Company	4056972	1,886,778	60,082	31.40338204
4056972 2000Y 1	Appalachian Power Company	4056972	1,816,426	57,676	31.49361953
4056972 1999Y 1	Appalachian Power Company	4056972	1,741,259	54,268	32.08629395
4056972 1998Y 1	Appalachian Power Company	4056972	1,640,120	52,452	31.26896972
4056972 1997Y 1	Appalachian Power Company	4056972	1,582,551	49,581	31.918497
4056972 1996Y 1	Appalachian Power Company	4056972	1,494,838	46,683	32.02103549
4056972 1995Y 1	Appalachian Power Company	4056972	1,408,799	46,081	30.57223151
4056972 1994Y 1	Appalachian Power Company	4056972	1,315,308	43,143	30.48717057
4056972 1993Y 1	Appalachian Power Company	4056972	1,224,828	40,760	30.04975466
4056972 1992Y 1	Appalachian Power Company	4056972	1,153,213	39,912	28.89389156
4056972 1991Y 1	Appalachian Power Company	4056972	1,086,092	37,430	29.01661769
4056972 1990Y 1	Appalachian Power Company	4056972	1,021,067	35,189	29.01665293
4056972 1989Y 1	Appalachian Power Company	4056972	962,422	33,126	29.05337197
4056972 1988Y 1	Appalachian Power Company	4056972	913,519	31,309	29.17752084
4056974 2009Y 1	Arizona Public Service Company	4056974	4,569,280	111,413	41.01209015
4056974 2008Y 1	Arizona Public Service Company	4056974	4,428,373	106,205	41.69646438
4056974 2007Y 1	Arizona Public Service Company	4056974	4,183,565	99,256	42.14924035
4056974 2006Y 1	Arizona Public Service Company	4056974	3,896,272	90,956	42.83688817
4056974 2005Y 1	Arizona Public Service Company	4056974	3,617,312	92,499	39.10649845
4056974 2004Y 1	Arizona Public Service Company	4056974	3,381,908	112,149	30.15548957
4056974 2003Y 1	Arizona Public Service Company	4056974	3,185,964	105,054	30.32691759
4056974 2002Y 1	Arizona Public Service Company	4056974	3,011,354	98,951	30.43277986
4056974 2001Y 1	Arizona Public Service Company	4056974	2,838,748	92,745	30.60809747
4056974 2000Y 1	Arizona Public Service Company	4056974	2,645,448	87,088	30.3767224
4056974 1999Y 1	Arizona Public Service Company	4056974	2,482,333	80,938	30.66956189
4056974 1998Y 1	Arizona Public Service Company	4056974	2,312,657	75,938	30.45454186
4056974 1997Y 1	Arizona Public Service Company	4056974	2,187,593	71,667	30.52441151
4056974 1996Y 1	Arizona Public Service Company	4056974	2,043,523	66,472	30.74261343
4056974 1995Y 1	Arizona Public Service Company	4056974	1,897,253	62,229	30.48824503
4056974 1994Y 1	Arizona Public Service Company	4056974	1,767,955	55,615	31.78917558
4056974 1993Y 1	Arizona Public Service Company	4056974	1,635,391	47,700	34.28492662
4056974 1992Y 1	Arizona Public Service Company	4056974	1,530,420	45,098	33.93542951
4056974 1991Y 1	Arizona Public Service Company	4056974	1,446,897	43,065	33.5979798
4056974 1990Y 1	Arizona Public Service Company	4056974	1,374,690	39,991	34.37498437
4056974 1989Y 1	Arizona Public Service Company	4056974	1,265,641	36,555	34.62292436
4056974 1988Y 1	Arizona Public Service Company	4056974	1,148,683	35,789	32.09597921
4007784 2009Y 1	Baltimore Gas and Electric Company	4007784	3,842,983	107,873	35.62506837
4007784 2008Y 1	Baltimore Gas and Electric Company	4007784	3,672,215	112,955	32.51042451
4007784 2007Y 1	Baltimore Gas and Electric Company	4007784	3,469,000	120,078	28.88955512
4007784 2006Y 1	Baltimore Gas and Electric Company	4007784	3,288,112	-114,047	-28.83120117
4007784 2005Y 1	Baltimore Gas and Electric Company	4007784	3,140,882	108,847	28.8559354
4007784 2004Y 1	Baltimore Gas and Electric Company	4007784	2,990,887	104,247	28.69038917
4007784 2003Y 1	Baltimore Gas and Electric Company	4007784	2,931,874	101,566	28.86668767
4007784 2002Y 1	Baltimore Gas and Electric Company	4007784	2,790,260	97,957	28.48453913
4007784 2001Y 1	Baltimore Gas and Electric Company	4007784	2,727,335	95,263	28.62953088

	Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4007784 2000Y 1	Baltimore Gas and Electric Company	4007784	2,635,309	91,641	28.75687738
4007784 1999Y 1	Baltimore Gas and Electric Company	4007784	2,516,453	85,862	29.30811069
4007784 1998Y 1	Baltimore Gas and Electric Company	4007784	2,384,577	83,948	28.40540573
4007784 1997Y 1	Baltimore Gas and Electric Company	4007784	2,205,576	78,677	28.03330071
4007784 1996Y 1	Baltimore Gas and Electric Company	4007784	2,075,758	75,227	27.59325774
4007784 1995Y 1	Baltimore Gas and Electric Company	4007784	1,955,706	70,944	27.56689783
4007784 1994Y 1	Baltimore Gas and Electric Company	4007784	1,825,761	66,925	27.28070228
4007784 1993Y 1	Baltimore Gas and Electric Company	4007784	1,726,010	63,437	27.20825386
4007784 1992Y 1	Baltimore Gas and Electric Company	4007784	1,634,357	59,469	27.48250349
4007784 1991Y 1	Baltimore Gas and Electric Company	4007784	1,503,798	55,285	27.20083205
4007784 1990Y 1	Baltimore Gas and Electric Company	4007784	1,403,317	51,215	27.40050766
4007784 1989Y 1	Baltimore Gas and Electric Company	4007784	1,289,641	47,456	27.17550995
4007784 1988Y 1	Baltimore Gas and Electric Company	4007784	1,188,256	44,171	26.90127006
4004192 2009Y 1	Carolina Power & Light Company	4004192	4,491,523	199,318	22.5344575
4004192 2008Y 1	Carolina Power & Light Company	4004192	4,322,199	191,497	22.57058335
4004192 2007Y 1	Carolina Power & Light Company	4004192	4,139,295	183,981	22.49849169
4004192 2006Y 1	Carolina Power & Light Company	4004192	3,982,758	177,229	22.47238319
4004192 2005Y 1	Carolina Power & Light Company	4004192	3,829,705	170,167	22.50556806
4004192 2004Y 1	Carolina Power & Light Company	4004192	3,699,034	163,855	22.57504501
4004192 2003Y 1	Carolina Power & Light Company	4004192	3,539,168	126,580	27.95993048
4004192 2002Y 1	Carolina Power & Light Company	4004192	3,344,662	120,152	27.83692323
4004192 2001Y 1	Carolina Power & Light Company	4004192	3,063,753	109,978	27.85787157
4004192 2000Y 1	Carolina Power & Light Company	4004192	2,869,104	100,724	28.48480998
4004192 1999Y 1	Carolina Power & Light Company	4004192	2,676,881	95,398	28.06013753
4004192 1998Y 1	Carolina Power & Light Company	4004192	2,469,613	89,293	27.65740876
4004192 1997Y 1	Carolina Power & Light Company	4004192	2,327,244	83,461	27.88420939
4004192 1996Y 1	Carolina Power & Light Company	4004192	2,178,589	77,206	28.21787167
4004192 1995Y 1	Carolina Power & Light Company	4004192	2,037,618	72,546	28.08725498
4004192 1994Y 1	Carolina Power & Light Company	4004192	1,929,507	68,448	28.18938464
4004192 1993Y 1	Carolina Power & Light Company	4004192	1,825,243	64,675	28.22177039
4004192 1992Y 1	Carolina Power & Light Company	4004192	1,738,670	61,704	28.17758978
4004192 1991Y 1	Carolina Power & Light Company	4004192	1,657,114	58,537	28.30883031
4004192 1990Y 1	Carolina Power & Light Company	4004192	1,574,103	54,814	28.7171708
4004192 1989Y 1	Carolina Power & Light Company	4004192	1,454,684	50,456	28.83074362
4004192 1988Y 1	Carolina Power & Light Company	4004192	1,313,812	42,369	31.00880361
4057076 2009Y 1	Central Hudson Gas & Electric Corp	4057076	664,311	15,449	43.00025892
4057076 2008Y 1	Central Hudson Gas & Electric Corp	4057076	629,691	14,928	42.18187299
4057076 2007Y 1	Central Hudson Gas & Electric Corp	4057076	603,043	14,360	41.99463788
4057076 2006Y 1	Central Hudson Gas & Electric Corp	4057076	569,105	14,625	38.91316239
4057076 2005Y 1	Central Hudson Gas & Electric Corp	4057076	538,220	14,748	36.49443992
4057076 2004Y 1	Central Hudson Gas & Electric Corp	4057076	510,480	13,890	36.75161987
4057076 2003Y 1	Central Hudson Gas & Electric Corp	4057076	473,517	13,264	35.69941194
4057076 2002Y 1	Central Hudson Gas & Electric Corp	4057076	432,840	12,047	35.929277
4057076 2001Y 1	Central Hudson Gas & Electric Corp	4057076	416,469	11,518	36.15810036
4057076 2000Y 1	Central Hudson Gas & Electric Corp	4057076	398,207	11,568	34.42315007
4057076 1999Y 1	Central Hudson Gas & Electric Corp	4057076	378,814	11,007	34.41573544
4057076 1998Y 1	Central Hudson Gas & Electric Corp	4057076	361,483	10,463	34.5486954
4057076 1997Y 1	Central Hudson Gas & Electric Corp	4057076	342,699	10,018	34.20832501
4057076 1996Y 1	Central Hudson Gas & Electric Corp	4057076	332,215	9,615	34.55174207
4057076 1995Y 1	Central Hudson Gas & Electric Corp	4057076	315,675	9,189	34.35357493
4057076 1994Y 1	Central Hudson Gas & Electric Corp	4057076	303,386	0	
4057076 1993Y 1	Central Hudson Gas & Electric Corp	4057076	293,546	8,509	34.49829592
4057076 1992Y 1	Central Hudson Gas & Electric Corp	4057076	282,385	8,402	33.6092597
4057076 1991Y 1	Central Hudson Gas & Electric Corp	4057076	270,096	8,041	33.58985201
4057076 1990Y 1	Central Hudson Gas & Electric Corp	4057076	258,036	7,682	33.58969018
4057076 1989Y 1	Central Hudson Gas & Electric Corp	4057076	246,089	7,566	32.52564103
4057076 1988Y 1	Central Hudson Gas & Electric Corp	4057076	231,912	7,131	32.52166597
4017631 2009Y 1	Central Vermont Public Service Corporation	4017631	314,988	8,041	39.17273971
4017631 2008Y 1	Central Vermont Public Service Corporation	4017631	302,922	7,688	39.40192508
4017631 2007Y 1	Central Vermont Public Service Corporation	4017631	289,992	7,396	39.20930233
4017631 2006Y 1	Central Vermont Public Service Corporation	4017631	271,723	8,883	30.58910278
4017631 2005Y 1	Central Vermont Public Service Corporation	4017631	260,753	8,514	30.62638008
4017631 2004Y 1	Central Vermont Public Service Corporation	4017631	252,305	8,226	30.67165086
4017631 2003Y 1	Central Vermont Public Service Corporation	4017631	244,089	7,986	30.56461307
4017631 2002Y 1	Central Vermont Public Service Corporation	4017631	237,852	8,144	29.20579568
4017631 2001Y 1	Central Vermont Public Service Corporation	4017631	226,993	9,244	24.55571181
4017631 2000Y 1	Central Vermont Public Service Corporation	4017631	219,616	9,046	24.2776918
4017631 1999Y 1	Central Vermont Public Service Corporation	4017631	217,583	8,969	24.25944921
4017631 1998Y 1	Central Vermont Public Service Corporation	4017631	214,096	8,505	25.17295708
4017631 1997Y 1	Central Vermont Public Service Corporation	4017631	206,009	8,325	24.74582583
4017631 1996Y 1	Central Vermont Public Service Corporation	4017631	199,137	7,569	26.30955212
4017631 1995Y 1	Central Vermont Public Service Corporation	4017631	194,062	6,945	27.94269258
4017631 1994Y 1	Central Vermont Public Service Corporation	4017631	181,588	6,559	27.68531788
4017631 1993Y 1	Central Vermont Public Service Corporation	4017631	171,358	6,316	27.13077897
4017631 1992Y 1	Central Vermont Public Service Corporation	4017631	163,413	5,968	27.38153485
4017631 1991Y 1	Central Vermont Public Service Corporation	4017631	152,965	5,417	28.23795459
4017631 1990Y 1	Central Vermont Public Service Corporation	4017631	142,878	4,788	29.84085213

		Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4017631	1989Y	1 Central Vermont Public Service Corporation	4017631	132,989	4,379	30.36971911
4017631	1988Y	1 Central Vermont Public Service Corporation	4017631	123,517	4,088	30.21453033
4056983	2009Y	1 Cleveland Electric Illuminating Company	4056983	1,713,593	54,621	31.37242086
4056983	2008Y	1 Cleveland Electric Illuminating Company	4056983	1,639,928	54,358	30.16902756
4056983	2007Y	1 Cleveland Electric Illuminating Company	4056983	1,554,539	51,127	30.40544135
4056983	2006Y	1 Cleveland Electric Illuminating Company	4056983	1,466,383	50,582	28.99021391
4056983	2005Y	1 Cleveland Electric Illuminating Company	4056983	1,395,512	46,074	30.28849243
4056983	2004Y	1 Cleveland Electric Illuminating Company	4056983	1,324,349	44,137	30.00541496
4056983	2003Y	1 Cleveland Electric Illuminating Company	4056983	1,275,851	42,666	29.90322505
4056983	2002Y	1 Cleveland Electric Illuminating Company	4056983	1,229,107	41,217	29.82038965
4056983	2001Y	1 Cleveland Electric Illuminating Company	4056983	1,198,442	40,253	29.77273744
4056983	2000Y	1 Cleveland Electric Illuminating Company	4056983	1,174,304	39,713	29.56976305
4056983	1999Y	1 Cleveland Electric Illuminating Company	4056983	1,160,605	39,548	29.3467432
4056983	1998Y	1 Cleveland Electric Illuminating Company	4056983	1,125,430	38,598	29.15772838
4056983	1997Y	1 Cleveland Electric Illuminating Company	4056983	1,115,154	37,003	30.13685377
4056983	1996Y	1 Cleveland Electric Illuminating Company	4056983	1,061,292	36,530	29.05261429
4056983	1995Y	1 Cleveland Electric Illuminating Company	4056983	1,027,724	37,764	27.21438407
4056983	1994Y	1 Cleveland Electric Illuminating Company	4056983	1,011,503	36,520	27.69723439
4056983	1993Y	1 Cleveland Electric Illuminating Company	4056983	967,729	34,450	28.09082729
4056983	1992Y	1 Cleveland Electric Illuminating Company	4056983	923,023	31,867	28.96485392
4056983	1991Y	1 Cleveland Electric Illuminating Company	4056983	857,392	30,849	27.79318616
4056983	1990Y	1 Cleveland Electric Illuminating Company	4056983	833,121	29,943	27.82356477
4056983	1989Y	1 Cleveland Electric Illuminating Company	4056983	792,437	31,188	25.40839425
4056983	1988Y	1 Cleveland Electric Illuminating Company	4056983	754,649	29,679	25.42703595
4056985	2009Y	1 Columbus Southern Power Company	4056985	1,742,607	59,968	29.05894811
4056985	2008Y	1 Columbus Southern Power Company	4056985	1,622,868	55,750	29.10973991
4056985	2007Y	1 Columbus Southern Power Company	4056985	1,550,866	54,154	28.63806921
4056985	2006Y	1 Columbus Southern Power Company	4056985	1,473,625	50,778	29.02093426
4056985	2005Y	1 Columbus Southern Power Company	4056985	1,336,142	46,928	28.47217013
4056985	2004Y	1 Columbus Southern Power Company	4056985	1,298,987	45,549	28.51845266
4056985	2003Y	1 Columbus Southern Power Company	4056985	1,252,495	43,692	28.66646068
4056985	2002Y	1 Columbus Southern Power Company	4056985	1,206,990	42,243	28.57254456
4056985	2001Y	1 Columbus Southern Power Company	4056985	1,157,035	40,151	28.81709048
4056985	2000Y	1 Columbus Southern Power Company	4056985	1,094,289	38,138	28.69287849
4056985	1999Y	1 Columbus Southern Power Company	4056985	1,030,184	34,944	29.48099817
4056985	1998Y	1 Columbus Southern Power Company	4056985	936,613	33,309	28.11891681
4056985	1997Y	1 Columbus Southern Power Company	4056985	926,178	33,053	28.02099658
4056985	1996Y	1 Columbus Southern Power Company	4056985	885,267	31,565	28.04584191
4056985	1995Y	1 Columbus Southern Power Company	4056985	843,228	29,953	28.15170434
4056985	1994Y	1 Columbus Southern Power Company	4056985	797,570	28,330	28.15284151
4056985	1993Y	1 Columbus Southern Power Company	4056985	755,342	27,024	27.95078449
4056985	1992Y	1 Columbus Southern Power Company	4056985	719,781	26,232	27.43904392
4056985	1991Y	1 Columbus Southern Power Company	4056985	685,486	25,740	26.63115773
4056985	1990Y	1 Columbus Southern Power Company	4056985	652,894	24,209	26.96906109
4056985	1989Y	1 Columbus Southern Power Company	4056985	609,703	22,645	26.92439832
4056985	1988Y	1 Columbus Southern Power Company	4056985	572,923	21,127	27.118048
4000672	2009Y	1 Commonwealth Edison Company	4000672	12,661,135	300,438	42.14225564
4000672	2008Y	1 Commonwealth Edison Company	4000672	12,097,053	292,691	41.33045772
4000672	2007Y	1 Commonwealth Edison Company	4000672	11,608,706	275,412	42.15032751
4000672	2006Y	1 Commonwealth Edison Company	4000672	11,064,663	263,140	42.0485787
4000672	2005Y	1 Commonwealth Edison Company	4000672	10,566,696	250,310	42.2144381
4000672	2004Y	1 Commonwealth Edison Company	4000672	10,156,855	240,785	42.18225803
4000672	2003Y	1 Commonwealth Edison Company	4000672	9,597,741	226,293	42.4128939
4000672	2002Y	1 Commonwealth Edison Company	4000672	9,213,193	253,937	36.28141232
4000672	2001Y	1 Commonwealth Edison Company	4000672	8,583,601	275,607	31.14435047
4000672	2000Y	1 Commonwealth Edison Company	4000672	8,140,225	263,787	30.85908328
4000672	1999Y	1 Commonwealth Edison Company	4000672	7,522,267	225,661	33.33436881
4000672	1998Y	1 Commonwealth Edison Company	4000672	6,136,200	214,891	28.55494181
4000672	1997Y	1 Commonwealth Edison Company	4000672	5,808,628	204,321	28.4289329
4000672	1996Y	1 Commonwealth Edison Company	4000672	5,549,578	193,944	28.61433197
4000672	1995Y	1 Commonwealth Edison Company	4000672	5,232,056	183,748	28.47408407
4000672	1994Y	1 Commonwealth Edison Company	4000672	4,983,129	174,772	28.51217014
4000672	1993Y	1 Commonwealth Edison Company	4000672	4,733,373	165,781	28.55196313
4000672	1992Y	1 Commonwealth Edison Company	4000672	4,483,691	155,115	28.90559262
4000672	1991Y	1 Commonwealth Edison Company	4000672	4,140,747	153,811	26.92100695
4000672	1990Y	1 Commonwealth Edison Company	4000672	3,830,855	178,560	21.45416107
4000672	1989Y	1 Commonwealth Edison Company	4000672	3,540,971	167,029	21.19973777
4000672	1988Y	1 Commonwealth Edison Company	4000672	3,314,753	171,336	19.34650628
4056992	2009Y	1 Connecticut Light and Power Company	4056992	3,566,708	105,159	33.91728716
4056992	2008Y	1 Connecticut Light and Power Company	4056992	3,382,423	100,796	33.55711536
4056992	2007Y	1 Connecticut Light and Power Company	4056992	3,222,750	97,517	33.04808392
4056992	2006Y	1 Connecticut Light and Power Company	4056992	3,133,165	98,972	31.65708483
4056992	2005Y	1 Connecticut Light and Power Company	4056992	2,950,498	93,565	31.53420617
4056992	2004Y	1 Connecticut Light and Power Company	4056992	2,777,456	87,347	31.79795528
4056992	2003Y	1 Connecticut Light and Power Company	4056992	2,548,619	76,748	33.20762756
4056992	2002Y	1 Connecticut Light and Power Company	4056992	2,377,566	71,916	33.06032037
4056992	2001Y	1 Connecticut Light and Power Company	4056992	2,243,056	67,076	33.44051524

	Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4056992 2000Y 1	Connecticut Light and Power Company	4056992	2,100,923	63,633	33.01624943
4056992 1999Y 1	Connecticut Light and Power Company	4056992	1,988,065	59,201	33.5816118
4056992 1998Y 1	Connecticut Light and Power Company	4056992	1,888,694	48,369	39.04761314
4056992 1997Y 1	Connecticut Light and Power Company	4056992	1,813,332	41,820	43.36040172
4056992 1996Y 1	Connecticut Light and Power Company	4056992	1,727,935	48,246	35.81509348
4056992 1995Y 1	Connecticut Light and Power Company	4056992	1,646,112	54,418	30.24940277
4056992 1994Y 1	Connecticut Light and Power Company	4056992	1,583,549	52,017	30.44291289
4056992 1993Y 1	Connecticut Light and Power Company	4056992	1,502,842	49,526	30.34450592
4056992 1992Y 1	Connecticut Light and Power Company	4056992	1,450,629	48,655	29.81459254
4056992 1991Y 1	Connecticut Light and Power Company	4056992	1,404,161	45,233	31.04284483
4056992 1990Y 1	Connecticut Light and Power Company	4056992	1,314,613	41,812	31.44104563
4056992 1989Y 1	Connecticut Light and Power Company	4056992	1,227,967	39,307	31.24041519
4056992 1988Y 1	Connecticut Light and Power Company	4056992	1,157,555	36,307	31.88241937
4057080 2009Y 1	Consolidated Edison Company of New York, Inc	4057080	14,263,632	392,353	36.35407911
4057080 2008Y 1	Consolidated Edison Company of New York, Inc	4057080	13,307,066	348,071	38.23089542
4057080 2007Y 1	Consolidated Edison Company of New York, Inc	4057080	12,141,177	294,694	41.19926771
4057080 2006Y 1	Consolidated Edison Company of New York, Inc	4057080	11,229,160	272,751	41.17000488
4057080 2005Y 1	Consolidated Edison Company of New York, Inc	4057080	10,380,500	256,918	40.40394211
4057080 2004Y 1	Consolidated Edison Company of New York, Inc	4057080	9,682,007	247,412	39.13313421
4057080 2003Y 1	Consolidated Edison Company of New York, Inc	4057080	9,005,497	234,329	38.43099659
4057080 2002Y 1	Consolidated Edison Company of New York, Inc	4057080	8,543,230	224,356	38.07890139
4057080 2001Y 1	Consolidated Edison Company of New York, Inc	4057080	8,189,584	215,949	37.92369495
4057080 2000Y 1	Consolidated Edison Company of New York, Inc	4057080	7,848,880	207,054	37.9074058
4057080 1999Y 1	Consolidated Edison Company of New York, Inc	4057080	7,533,176	198,999	37.85534601
4057080 1998Y 1	Consolidated Edison Company of New York, Inc	4057080	7,257,366	192,229	37.75375204
4057080 1997Y 1	Consolidated Edison Company of New York, Inc	4057080	7,008,967	184,964	37.89368201
4057080 1996Y 1	Consolidated Edison Company of New York, Inc	4057080	6,730,483	177,253	37.97105268
4057080 1995Y 1	Consolidated Edison Company of New York, Inc	4057080	6,422,261	168,151	38.19341544
4057080 1994Y 1	Consolidated Edison Company of New York, Inc	4057080	6,141,433	0	
4057080 1993Y 1	Consolidated Edison Company of New York, Inc	4057080	5,888,202	151,311	38.91456669
4057080 1992Y 1	Consolidated Edison Company of New York, Inc	4057080	5,595,271	143,180	39.07857941
4057080 1991Y 1	Consolidated Edison Company of New York, Inc	4057080	5,314,201	134,109	39.62598334
4057080 1990Y 1	Consolidated Edison Company of New York, Inc	4057080	5,078,653	126,936	40.009556
4057080 1989Y 1	Consolidated Edison Company of New York, Inc	4057080	4,816,025	120,641	39.92030073
4057080 1988Y 1	Consolidated Edison Company of New York, Inc	4057080	4,583,673	114,858	39.90730293
4057081 2009Y 1	Consumers Energy Company	4057081	4,970,285	145,172	34.23721517
4057081 2008Y 1	Consumers Energy Company	4057081	4,746,751	138,093	34.37358157
4057081 2007Y 1	Consumers Energy Company	4057081	4,476,264	131,625	34.0077037
4057081 2006Y 1	Consumers Energy Company	4057081	4,303,084	126,288	34.07357785
4057081 2005Y 1	Consumers Energy Company	4057081	NA	NA	
4057081 2004Y 1	Consumers Energy Company	4057081	NA	NA	
4057081 2003Y 1	Consumers Energy Company	4057081	NA	NA	
4057081 2002Y 1	Consumers Energy Company	4057081	0	0	
4057081 2001Y 1	Consumers Energy Company	4057081	3,428,277	100,760	34.02418618
4057081 2000Y 1	Consumers Energy Company	4057081	3,198,211	96,741	33.05951975
4057081 1999Y 1	Consumers Energy Company	4057081	3,046,336	84,608	36.00529501
4057081 1998Y 1	Consumers Energy Company	4057081	2,549,604	78,687	32.40184529
4057081 1997Y 1	Consumers Energy Company	4057081	2,399,741	74,472	32.2233994
4057081 1996Y 1	Consumers Energy Company	4057081	2,255,167	91,333	24.6916996
4057081 1995Y 1	Consumers Energy Company	4057081	2,108,649	87,232	24.1728838
4057081 1994Y 1	Consumers Energy Company	4057081	1,971,258	81,150	24.2915342
4057081 1993Y 1	Consumers Energy Company	4057081	1,822,875	74,854	24.35240602
4057081 1992Y 1	Consumers Energy Company	4057081	1,682,479	69,586	24.17841232
4057081 1991Y 1	Consumers Energy Company	4057081	1,568,444	60,836	25.78151095
4057081 1990Y 1	Consumers Energy Company	4057081	1,490,057	48,944	30.444411981
4057081 1989Y 1	Consumers Energy Company	4057081	1,410,090	46,279	30.46932734
4057081 1988Y 1	Consumers Energy Company	4057081	1,331,802	42,900	31.04433566
4017451 2009Y 1	Dayton Power and Light Company	4017451	1,228,340	44,485	27.61245364
4017451 2008Y 1	Dayton Power and Light Company	4017451	1,166,165	41,990	27.77244582
4017451 2007Y 1	Dayton Power and Light Company	4017451	1,124,442	40,130	28.01998505
4017451 2006Y 1	Dayton Power and Light Company	4017451	1,068,933	39,705	26.92187382
4017451 2005Y 1	Dayton Power and Light Company	4017451	986,860	32,691	30.18751338
4017451 2004Y 1	Dayton Power and Light Company	4017451	947,669	32,816	28.8782606
4017451 2003Y 1	Dayton Power and Light Company	4017451	903,995	32,350	27.94420402
4017451 2002Y 1	Dayton Power and Light Company	4017451	891,686	32,501	27.43564813
4017451 2001Y 1	Dayton Power and Light Company	4017451	865,244	31,602	27.37940637
4017451 2000Y 1	Dayton Power and Light Company	4017451	833,278	30,277	27.52181524
4017451 1999Y 1	Dayton Power and Light Company	4017451	814,489	22,766	35.77655275
4017451 1998Y 1	Dayton Power and Light Company	4017451	803,294	19,696	40.78462632
4017451 1997Y 1	Dayton Power and Light Company	4017451	601,571	17,876	33.65243902
4017451 1996Y 1	Dayton Power and Light Company	4017451	534,200	16,631	32.12073838
4017451 1995Y 1	Dayton Power and Light Company	4017451	503,328	3,488	144.3027523
4017451 1994Y 1	Dayton Power and Light Company	4017451	545,378	16,733	32.59296002
4017451 1993Y 1	Dayton Power and Light Company	4017451	523,524	16,015	32.6896035
4017451 1992Y 1	Dayton Power and Light Company	4017451	496,015	15,186	32.66264981
4017451 1991Y 1	Dayton Power and Light Company	4017451	481,064	13,033	36.91122535
4017451 1990Y 1	Dayton Power and Light Company	4017451	448,452	12,039	37.2499377

	Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4017451 1989Y 1	Dayton Power and Light Company	4017451	410,974	11,263	36.48885732
4017451 1988Y 1	Dayton Power and Light Company	4017451	394,770	10,758	36.69548243
4057082 2009Y 1	Delmarva Power & Light Company	4057082	1,430,497	37,901	37.74298831
4057082 2008Y 1	Delmarva Power & Light Company	4057082	1,357,440	36,130	37.57099363
4057082 2007Y 1	Delmarva Power & Light Company	4057082	1,337,826	37,240	35.92443609
4057082 2006Y 1	Delmarva Power & Light Company	4057082	1,273,116	37,515	33.93618553
4057082 2005Y 1	Delmarva Power & Light Company	4057082	1,232,278	38,633	31.89703104
4057082 2004Y 1	Delmarva Power & Light Company	4057082	1,172,589	36,634	32.00821641
4057082 2003Y 1	Delmarva Power & Light Company	4057082	1,112,167	34,747	32.007569
4057082 2002Y 1	Delmarva Power & Light Company	4057082	1,053,419	33,027	31.8956914
4057082 2001Y 1	Delmarva Power & Light Company	4057082	1,000,518	31,659	31.60295651
4057082 2000Y 1	Delmarva Power & Light Company	4057082	972,832	30,866	31.51791615
4057082 1999Y 1	Delmarva Power & Light Company	4057082	943,037	29,422	32.05210387
4057082 1998Y 1	Delmarva Power & Light Company	4057082	890,118	29,152	30.53368551
4057082 1997Y 1	Delmarva Power & Light Company	4057082	872,891	27,405	31.85152344
4057082 1996Y 1	Delmarva Power & Light Company	4057082	860,899	27,573	31.22253654
4057082 1995Y 1	Delmarva Power & Light Company	4057082	864,695	24,943	34.6668404
4057082 1994Y 1	Delmarva Power & Light Company	4057082	717,442	22,210	32.30265646
4057082 1993Y 1	Delmarva Power & Light Company	4057082	685,083	21,275	32.2013161
4057082 1992Y 1	Delmarva Power & Light Company	4057082	652,937	19,946	32.73523513
4057082 1991Y 1	Delmarva Power & Light Company	4057082	612,588	18,669	32.81311265
4057082 1990Y 1	Delmarva Power & Light Company	4057082	581,977	17,335	33.57236804
4057082 1989Y 1	Delmarva Power & Light Company	4057082	538,119	15,842	33.96787022
4057082 1988Y 1	Delmarva Power & Light Company	4057082	494,736	14,548	34.00714875
4057083 2009Y 1	Detroit Edison Company	4057083	5,807,704	221,933	26.1687266
4057083 2008Y 1	Detroit Edison Company	4057083	5,535,202	212,458	26.05315874
4057083 2007Y 1	Detroit Edison Company	4057083	5,272,567	210,668	25.02784951
4057083 2006Y 1	Detroit Edison Company	4057083	5,281,575	204,147	25.87143088
4057083 2005Y 1	Detroit Edison Company	4057083	5,175,689	197,526	26.2025708
4057083 2004Y 1	Detroit Edison Company	4057083	5,184,641	198,634	26.1014781
4057083 2003Y 1	Detroit Edison Company	4057083	4,971,233	190,839	26.04935574
4057083 2002Y 1	Detroit Edison Company	4057083	4,813,080	185,746	25.91215962
4057083 2001Y 1	Detroit Edison Company	4057083	4,628,990	178,286	25.96384461
4057083 2000Y 1	Detroit Edison Company	4057083	4,422,054	169,100	26.15052632
4057083 1999Y 1	Detroit Edison Company	4057083	4,249,324	162,636	26.12781918
4057083 1998Y 1	Detroit Edison Company	4057083	4,025,910	143,571	28.04124788
4057083 1997Y 1	Detroit Edison Company	4057083	3,393,239	130,148	26.07215631
4057083 1996Y 1	Detroit Edison Company	4057083	3,173,227	121,313	26.15735329
4057083 1995Y 1	Detroit Edison Company	4057083	2,956,630	113,470	26.0564907
4057083 1994Y 1	Detroit Edison Company	4057083	2,785,386	105,975	26.28342534
4057083 1993Y 1	Detroit Edison Company	4057083	2,589,734	102,640	25.23123539
4057083 1992Y 1	Detroit Edison Company	4057083	2,405,067	94,506	25.44882865
4057083 1991Y 1	Detroit Edison Company	4057083	2,234,000	88,154	25.34201511
4057083 1990Y 1	Detroit Edison Company	4057083	2,119,190	82,902	25.56259198
4057083 1989Y 1	Detroit Edison Company	4057083	1,978,734	77,356	25.57958012
4057083 1988Y 1	Detroit Edison Company	4057083	0	71,818	0
4062444 2009Y 1	Duke Energy Indiana, Inc.	4062444	2,189,822	76,757	28.52928072
4062444 2008Y 1	Duke Energy Indiana, Inc.	4062444	2,098,210	76,544	27.41181543
4062444 2007Y 1	Duke Energy Indiana, Inc.	4062444	2,019,184	74,220	27.20538938
4062444 2006Y 1	Duke Energy Indiana, Inc.	4062444	1,907,628	70,811	26.93971276
4062444 2005Y 1	Duke Energy Indiana, Inc.	4062444	1,864,915	68,103	27.38374227
4062444 2004Y 1	Duke Energy Indiana, Inc.	4062444	1,794,503	62,478	28.7221582
4062444 2003Y 1	Duke Energy Indiana, Inc.	4062444	1,718,047	56,010	30.67393323
4062444 2002Y 1	Duke Energy Indiana, Inc.	4062444	1,668,612	53,589	31.13721099
4062444 2001Y 1	Duke Energy Indiana, Inc.	4062444	1,586,063	51,740	30.65448396
4062444 2000Y 1	Duke Energy Indiana, Inc.	4062444	1,528,971	49,263	31.03690396
4062444 1999Y 1	Duke Energy Indiana, Inc.	4062444	1,442,543	46,937	30.73360036
4062444 1998Y 1	Duke Energy Indiana, Inc.	4062444	1,385,622	44,619	31.05452834
4062444 1997Y 1	Duke Energy Indiana, Inc.	4062444	1,308,112	42,014	31.13514543
4062444 1996Y 1	Duke Energy Indiana, Inc.	4062444	1,221,645	39,320	31.06930315
4062444 1995Y 1	Duke Energy Indiana, Inc.	4062444	1,151,224	37,135	31.00105022
4062444 1994Y 1	Duke Energy Indiana, Inc.	4062444	1,067,792	35,972	29.68397643
4062444 1993Y 1	Duke Energy Indiana, Inc.	4062444	985,966	33,457	29.46964761
4062444 1992Y 1	Duke Energy Indiana, Inc.	4062444	920,167	31,033	29.65124223
4062444 1991Y 1	Duke Energy Indiana, Inc.	4062444	855,589	29,119	29.3824994
4062444 1990Y 1	Duke Energy Indiana, Inc.	4062444	801,549	27,506	29.14087835
4062444 1989Y 1	Duke Energy Indiana, Inc.	4062444	742,326	26,711	27.79102243
4062444 1988Y 1	Duke Energy Indiana, Inc.	4062444	694,819	24,820	27.9943191
4057103 2009Y 1	Duke Energy Kentucky, Inc.	4057103	328,839	8,420	39.05451306
4057103 2008Y 1	Duke Energy Kentucky, Inc.	4057103	316,556	8,327	38.01561187
4057103 2007Y 1	Duke Energy Kentucky, Inc.	4057103	302,308	8,056	37.52581927
4057103 2006Y 1	Duke Energy Kentucky, Inc.	4057103	285,942	9,145	31.26757791
4057103 2005Y 1	Duke Energy Kentucky, Inc.	4057103	274,916	8,529	32.23308711
4057103 2004Y 1	Duke Energy Kentucky, Inc.	4057103	262,009	8,075	32.44693498
4057103 2003Y 1	Duke Energy Kentucky, Inc.	4057103	250,578	7,735	32.39534583
4057103 2002Y 1	Duke Energy Kentucky, Inc.	4057103	236,838	7,374	32.1179821
4057103 2001Y 1	Duke Energy Kentucky, Inc.	4057103	228,450	7,020	32.54273504

	Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4057103 2000Y 1	Duke Energy Kentucky, Inc.	4057103	214,558	6,739	31.83825493
4057103 1999Y 1	Duke Energy Kentucky, Inc.	4057103	203,598	6,798	29.94969109
4057103 1998Y 1	Duke Energy Kentucky, Inc.	4057103	194,453	6,378	30.48808404
4057103 1997Y 1	Duke Energy Kentucky, Inc.	4057103	185,970	5,926	31.38204522
4057103 1996Y 1	Duke Energy Kentucky, Inc.	4057103	176,929	5,695	31.06742757
4057103 1995Y 1	Duke Energy Kentucky, Inc.	4057103	170,577	5,469	31.18979704
4057103 1994Y 1	Duke Energy Kentucky, Inc.	4057103	161,357	5,204	31.00634128
4057103 1993Y 1	Duke Energy Kentucky, Inc.	4057103	154,916	5,051	30.6703623
4057103 1992Y 1	Duke Energy Kentucky, Inc.	4057103	141,418	4,561	31.00591975
4057103 1991Y 1	Duke Energy Kentucky, Inc.	4057103	130,607	4,195	31.13396901
4057103 1990Y 1	Duke Energy Kentucky, Inc.	4057103	122,729	3,925	31.26853503
4057103 1989Y 1	Duke Energy Kentucky, Inc.	4057103	116,257	3,567	32.59237454
4057103 1988Y 1	Duke Energy Kentucky, Inc.	4057103	106,558	3,338	31.92270821
4057079 2009Y 1	Duke Energy Ohio, Inc.	4057079	1,765,233	41,529	42.50603193
4057079 2008Y 1	Duke Energy Ohio, Inc.	4057079	1,693,327	39,758	42.59084964
4057079 2007Y 1	Duke Energy Ohio, Inc.	4057079	1,627,977	39,076	41.66181288
4057079 2006Y 1	Duke Energy Ohio, Inc.	4057079	1,537,989	37,936	40.54167545
4057079 2005Y 1	Duke Energy Ohio, Inc.	4057079	1,499,074	37,174	40.32587292
4057079 2004Y 1	Duke Energy Ohio, Inc.	4057079	1,457,510	35,841	40.66599704
4057079 2003Y 1	Duke Energy Ohio, Inc.	4057079	1,392,412	34,550	40.30136035
4057079 2002Y 1	Duke Energy Ohio, Inc.	4057079	1,328,920	32,981	40.29350232
4057079 2001Y 1	Duke Energy Ohio, Inc.	4057079	1,266,136	31,560	40.11837769
4057079 2000Y 1	Duke Energy Ohio, Inc.	4057079	1,211,928	30,001	40.39625346
4057079 1999Y 1	Duke Energy Ohio, Inc.	4057079	1,151,134	28,735	40.06034453
4057079 1998Y 1	Duke Energy Ohio, Inc.	4057079	1,105,550	27,475	40.23839854
4057079 1997Y 1	Duke Energy Ohio, Inc.	4057079	1,060,589	26,393	40.18448073
4057079 1996Y 1	Duke Energy Ohio, Inc.	4057079	1,013,575	25,063	40.44108846
4057079 1995Y 1	Duke Energy Ohio, Inc.	4057079	971,474	24,323	39.9405501
4057079 1994Y 1	Duke Energy Ohio, Inc.	4057079	933,149	23,317	40.02011408
4057079 1993Y 1	Duke Energy Ohio, Inc.	4057079	883,777	22,118	39.95736504
4057079 1992Y 1	Duke Energy Ohio, Inc.	4057079	827,753	20,949	39.51276911
4057079 1991Y 1	Duke Energy Ohio, Inc.	4057079	784,964	22,160	35.42256318
4057079 1990Y 1	Duke Energy Ohio, Inc.	4057079	736,117	20,715	35.5354574
4057079 1989Y 1	Duke Energy Ohio, Inc.	4057079	703,155	19,465	36.12406884
4057079 1988Y 1	Duke Energy Ohio, Inc.	4057079	663,551	-381	-1741.603675
4004307 2009Y 1	Duquesne Light Company	4004307	1,846,375	50,140	36.8243917
4004307 2008Y 1	Duquesne Light Company	4004307	1,779,820	48,525	36.67841319
4004307 2007Y 1	Duquesne Light Company	4004307	1,717,040	46,443	36.97091058
4004307 2006Y 1	Duquesne Light Company	4004307	1,676,825	41,950	39.97199046
4004307 2005Y 1	Duquesne Light Company	4004307	1,587,203	39,949	39.73073168
4004307 2004Y 1	Duquesne Light Company	4004307	1,527,368	39,017	39.14621832
4004307 2003Y 1	Duquesne Light Company	4004307	1,511,629	39,396	38.37011372
4004307 2002Y 1	Duquesne Light Company	4004307	1,468,461	33,360	44.01861511
4004307 2001Y 1	Duquesne Light Company	4004307	1,391,106	31,904	43.60287111
4004307 2000Y 1	Duquesne Light Company	4004307	1,346,472	28,699	46.91703544
4004307 1999Y 1	Duquesne Light Company	4004307	1,303,290	32,496	40.10616691
4004307 1998Y 1	Duquesne Light Company	4004307	1,272,220	34,656	36.70994922
4004307 1997Y 1	Duquesne Light Company	4004307	1,259,773	33,063	38.10219883
4004307 1996Y 1	Duquesne Light Company	4004307	1,233,226	32,729	37.67991689
4004307 1995Y 1	Duquesne Light Company	4004307	1,138,471	32,366	35.17490577
4004307 1994Y 1	Duquesne Light Company	4004307	1,110,954	30,606	36.29856891
4004307 1993Y 1	Duquesne Light Company	4004307	1,070,732	29,538	36.24930598
4004307 1992Y 1	Duquesne Light Company	4004307	1,033,930	28,327	36.49980584
4004307 1991Y 1	Duquesne Light Company	4004307	987,857	27,161	36.37042082
4004307 1990Y 1	Duquesne Light Company	4004307	940,689	25,994	36.18869739
4004307 1989Y 1	Duquesne Light Company	4004307	898,447	24,860	36.14026549
4004307 1988Y 1	Duquesne Light Company	4004307	862,828	23,652	36.48012853
4056994 2009Y 1	El Paso Electric Company	4056994	730,232	19,014	38.40496476
4056994 2008Y 1	El Paso Electric Company	4056994	673,878	17,369	38.79774311
4056994 2007Y 1	El Paso Electric Company	4056994	611,908	15,825	38.6671722
4056994 2006Y 1	El Paso Electric Company	4056994	549,732	14,782	37.18928426
4056994 2005Y 1	El Paso Electric Company	4056994	536,307	14,026	38.23663197
4056994 2004Y 1	El Paso Electric Company	4056994	508,967	13,393	38.00246397
4056994 2003Y 1	El Paso Electric Company	4056994	484,015	11,087	43.6560837
4056994 2002Y 1	El Paso Electric Company	4056994	450,923	10,345	43.58849686
4056994 2001Y 1	El Paso Electric Company	4056994	427,401	9,714	43.99845584
4056994 2000Y 1	El Paso Electric Company	4056994	402,547	9,215	43.68388497
4056994 1999Y 1	El Paso Electric Company	4056994	380,638	8,628	44.11659713
4056994 1998Y 1	El Paso Electric Company	4056994	356,904	7,981	44.71920812
4056994 1997Y 1	El Paso Electric Company	4056994	332,685	7,683	43.30144475
4056994 1996Y 1	El Paso Electric Company	4056994	315,966	7,231	43.69603098
4056994 1995Y 1	El Paso Electric Company	4056994	296,609	6,766	43.8381614
4056994 1994Y 1	El Paso Electric Company	4056994	274,221	6,263	43.78428868
4056994 1993Y 1	El Paso Electric Company	4056994	254,378	6,065	41.94196208
4056994 1992Y 1	El Paso Electric Company	4056994	243,988	5,736	42.5362622
4056994 1991Y 1	El Paso Electric Company	4056994	232,956	5,488	42.44825073
4056994 1990Y 1	El Paso Electric Company	4056994	221,223	5,654	39.12681288

		Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4056994	1989Y	1 El Paso Electric Company	4056994	208,153	5,481	37.97719394
4056994	1988Y	1 El Paso Electric Company	4056994	195,587	5,166	37.8604336
3005475	2009Y	1 Empire District Electric Company	3005475	651,657	22,827	28.54764095
3005475	2008Y	1 Empire District Electric Company	3005475	625,918	21,943	28.52472315
3005475	2007Y	1 Empire District Electric Company	3005475	596,341	20,165	29.57307215
3005475	2006Y	1 Empire District Electric Company	3005475	535,544	18,376	29.14366565
3005475	2005Y	1 Empire District Electric Company	3005475	507,264	16,064	31.57768924
3005475	2004Y	1 Empire District Electric Company	3005475	481,179	12,167	39.5478754
3005475	2003Y	1 Empire District Electric Company	3005475	459,096	11,553	39.73824981
3005475	2002Y	1 Empire District Electric Company	3005475	435,634	10,975	39.69330296
3005475	2001Y	1 Empire District Electric Company	3005475	415,713	13,333	31.17925448
3005475	2000Y	1 Empire District Electric Company	3005475	394,258	13,196	29.87708396
3005475	1999Y	1 Empire District Electric Company	3005475	375,927	12,487	30.10546969
3005475	1998Y	1 Empire District Electric Company	3005475	355,539	11,752	30.25348877
3005475	1997Y	1 Empire District Electric Company	3005475	334,950	11,127	30.10245349
3005475	1996Y	1 Empire District Electric Company	3005475	315,541	10,371	30.42532061
3005475	1995Y	1 Empire District Electric Company	3005475	292,556	9,535	30.68232826
3005475	1994Y	1 Empire District Electric Company	3005475	270,304	8,552	31.60710945
3005475	1993Y	1 Empire District Electric Company	3005475	244,104	7,632	31.98427673
3005475	1992Y	1 Empire District Electric Company	3005475	221,193	6,991	31.63967959
3005475	1991Y	1 Empire District Electric Company	3005475	201,104	6,371	31.56553131
3005475	1990Y	1 Empire District Electric Company	3005475	186,925	5,891	31.73060601
3005475	1989Y	1 Empire District Electric Company	3005475	171,677	5,411	31.72740713
3005475	1988Y	1 Empire District Electric Company	3005475	156,643	4,978	31.46705504
4056995	2009Y	1 Entergy Arkansas, Inc.	4056995	2,389,264	80,416	29.71130123
4056995	2008Y	1 Entergy Arkansas, Inc.	4056995	2,300,027	77,125	29.82206807
4056995	2007Y	1 Entergy Arkansas, Inc.	4056995	2,217,209	74,380	29.80920946
4056995	2006Y	1 Entergy Arkansas, Inc.	4056995	2,124,646	71,545	29.696663848
4056995	2005Y	1 Entergy Arkansas, Inc.	4056995	2,033,524	68,577	29.65314901
4056995	2004Y	1 Entergy Arkansas, Inc.	4056995	1,953,295	62,930	31.03917051
4056995	2003Y	1 Entergy Arkansas, Inc.	4056995	1,862,002	63,128	29.49565961
4056995	2002Y	1 Entergy Arkansas, Inc.	4056995	1,780,133	60,376	29.48411621
4056995	2001Y	1 Entergy Arkansas, Inc.	4056995	1,660,962	54,521	30.46462831
4056995	2000Y	1 Entergy Arkansas, Inc.	4056995	1,592,581	53,450	29.79571562
4056995	1999Y	1 Entergy Arkansas, Inc.	4056995	1,467,733	51,336	28.59071607
4056995	1998Y	1 Entergy Arkansas, Inc.	4056995	1,417,948	49,611	28.58132269
4056995	1997Y	1 Entergy Arkansas, Inc.	4056995	1,387,644	44,734	31.01989538
4056995	1996Y	1 Entergy Arkansas, Inc.	4056995	1,345,445	43,256	31.10423987
4056995	1995Y	1 Entergy Arkansas, Inc.	4056995	1,315,770	41,979	31.34352891
4056995	1994Y	1 Entergy Arkansas, Inc.	4056995	1,244,217	38,689	32.15945101
4056995	1993Y	1 Entergy Arkansas, Inc.	4056995	1,132,811	36,116	31.36590431
4056995	1992Y	1 Entergy Arkansas, Inc.	4056995	1,081,852	35,022	30.89064017
4056995	1991Y	1 Entergy Arkansas, Inc.	4056995	1,079,660	34,541	31.25734634
4056995	1990Y	1 Entergy Arkansas, Inc.	4056995	1,022,421	32,724	31.24376604
4056995	1989Y	1 Entergy Arkansas, Inc.	4056995	970,803	30,973	31.34352501
4056995	1988Y	1 Entergy Arkansas, Inc.	4056995	920,832	29,347	31.37738099
4057084	2009Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,187,103	25,877	45.87483093
4057084	2008Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,055,878	23,433	45.05944608
4057084	2007Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,003,460	47,626	21.06958384
4057084	2006Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	2,034,687	48,593	41.8720186
4057084	2005Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,880,494	46,147	40.75008126
4057084	2004Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,869,842	39,642	47.16820544
4057084	2003Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,799,263	42,216	42.62040459
4057084	2002Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,728,919	39,890	43.34216596
4057084	2001Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,576,830	35,226	44.76324306
4057084	2000Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,503,500	36,071	41.68168335
4057084	1999Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,435,072	33,529	42.80091861
4057084	1998Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,358,466	28,431	47.78115437
4057084	1997Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,328,559	38,132	34.84105213
4057084	1996Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,297,814	36,265	35.78695712
4057084	1995Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,214,558	34,033	35.6876561
4057084	1994Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,147,581	31,788	36.10107588
4057084	1993Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,083,628	30,472	35.56143345
4057084	1992Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	1,034,708	29,327	35.28175402
4057084	1991Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	998,405	28,301	35.27808205
4057084	1990Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	964,420	27,295	35.33321121
4057084	1989Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	930,992	26,706	34.86078035
4057084	1988Y	1 Entergy Gulf States Louisiana, L.L.C.	4057084	907,082	27,060	33.52113821
4008616	2009Y	1 Entergy Mississippi, Inc.	4008616	1,249,914	38,730	32.27250194
4008616	2008Y	1 Entergy Mississippi, Inc.	4008616	1,173,366	36,667	32.00059999
4008616	2007Y	1 Entergy Mississippi, Inc.	4008616	1,122,314	33,791	33.21340002
4008616	2006Y	1 Entergy Mississippi, Inc.	4008616	1,044,687	32,753	31.89591793
4008616	2005Y	1 Entergy Mississippi, Inc.	4008616	962,059	30,622	31.41724904
4008616	2004Y	1 Entergy Mississippi, Inc.	4008616	912,658	26,786	34.0722019
4008616	2003Y	1 Entergy Mississippi, Inc.	4008616	840,136	25,824	32.53314746
4008616	2002Y	1 Entergy Mississippi, Inc.	4008616	777,188	23,613	32.91356456
4008616	2001Y	1 Entergy Mississippi, Inc.	4008616	692,585	20,647	33.54409842

Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4008616 2000Y 1 Entergy Mississippi, Inc.	4008616	656,133	20,300	32.32182266
4008616 1999Y 1 Entergy Mississippi, Inc.	4008616	600,393	18,758	32.00730355
4008616 1998Y 1 Entergy Mississippi, Inc.	4008616	570,299	18,086	31.53262192
4008616 1997Y 1 Entergy Mississippi, Inc.	4008616	551,303	17,517	31.47245533
4008616 1996Y 1 Entergy Mississippi, Inc.	4008616	534,814	16,633	32.15379066
4008616 1995Y 1 Entergy Mississippi, Inc.	4008616	518,458	15,752	32.91378873
4008616 1994Y 1 Entergy Mississippi, Inc.	4008616	474,326	13,962	33.97264002
4008616 1993Y 1 Entergy Mississippi, Inc.	4008616	412,972	12,711	32.48933994
4008616 1992Y 1 Entergy Mississippi, Inc.	4008616	392,524	12,171	32.25076
4008616 1991Y 1 Entergy Mississippi, Inc.	4008616	368,578	11,479	32.1088945
4008616 1990Y 1 Entergy Mississippi, Inc.	4008616	352,450	9,912	35.5579096
4008616 1989Y 1 Entergy Mississippi, Inc.	4008616	330,243	9,198	35.90378343
4008616 1988Y 1 Entergy Mississippi, Inc.	4008616	310,965	8,762	35.49018489
4057085 2009Y 1 Entergy New Orleans, Inc.	4057085	415,865	12,441	33.42697532
4057085 2008Y 1 Entergy New Orleans, Inc.	4057085	394,720	11,783	33.49910889
4057085 2007Y 1 Entergy New Orleans, Inc.	4057085	379,443	11,165	33.98504254
4057085 2006Y 1 Entergy New Orleans, Inc.	4057085	368,707	11,474	32.13412934
4057085 2005Y 1 Entergy New Orleans, Inc.	4057085	372,068	11,624	32.00860289
4057085 2004Y 1 Entergy New Orleans, Inc.	4057085	376,797	10,779	34.95658224
4057085 2003Y 1 Entergy New Orleans, Inc.	4057085	358,839	10,721	33.47066505
4057085 2002Y 1 Entergy New Orleans, Inc.	4057085	343,814	10,108	34.01404828
4057085 2001Y 1 Entergy New Orleans, Inc.	4057085	329,783	8,862	37.2131573
4057085 2000Y 1 Entergy New Orleans, Inc.	4057085	302,939	8,963	33.79883967
4057085 1999Y 1 Entergy New Orleans, Inc.	4057085	288,630	8,958	32.22036169
4057085 1998Y 1 Entergy New Orleans, Inc.	4057085	287,387	8,517	33.74274979
4057085 1997Y 1 Entergy New Orleans, Inc.	4057085	283,460	8,567	33.0874285
4057085 1996Y 1 Entergy New Orleans, Inc.	4057085	283,332	8,186	34.6117762
4057085 1995Y 1 Entergy New Orleans, Inc.	4057085	264,180	7,705	34.28682674
4057085 1994Y 1 Entergy New Orleans, Inc.	4057085	251,736	7,324	34.37138176
4057085 1993Y 1 Entergy New Orleans, Inc.	4057085	240,218	1,130	212.5823009
4057085 1992Y 1 Entergy New Orleans, Inc.	4057085	231,206	6,732	34.34432561
4057085 1991Y 1 Entergy New Orleans, Inc.	4057085	222,174	6,511	34.12286899
4057085 1990Y 1 Entergy New Orleans, Inc.	4057085	215,506	6,213	34.68630291
4057085 1989Y 1 Entergy New Orleans, Inc.	4057085	210,971	6,413	32.89739591
4057085 1988Y 1 Entergy New Orleans, Inc.	4057085	207,213	6,070	34.13723229
4056997 2009Y 1 Florida Power & Light Company	4056997	10,461,085	371,695	28.14427151
4056997 2008Y 1 Florida Power & Light Company	4056997	10,073,173	356,623	28.24599928
4056997 2007Y 1 Florida Power & Light Company	4056997	9,624,306	341,604	28.17386799
4056997 2006Y 1 Florida Power & Light Company	4056997	9,118,954	322,476	28.27793076
4056997 2005Y 1 Florida Power & Light Company	4056997	8,542,329	302,951	28.19706487
4056997 2004Y 1 Florida Power & Light Company	4056997	8,093,788	290,633	27.84882653
4056997 2003Y 1 Florida Power & Light Company	4056997	7,709,604	277,491	27.78325784
4056997 2002Y 1 Florida Power & Light Company	4056997	7,264,012	263,022	27.61750728
4056997 2001Y 1 Florida Power & Light Company	4056997	6,844,750	251,876	27.17507821
4056997 2000Y 1 Florida Power & Light Company	4056997	6,492,914	240,879	26.95508533
4056997 1999Y 1 Florida Power & Light Company	4056997	6,128,924	230,792	26.55605047
4056997 1998Y 1 Florida Power & Light Company	4056997	5,839,339	223,498	26.12703022
4056997 1997Y 1 Florida Power & Light Company	4056997	5,569,934	189,993	29.31652219
4056997 1996Y 1 Florida Power & Light Company	4056997	5,350,008	184,829	28.94571739
4056997 1995Y 1 Florida Power & Light Company	4056997	5,151,737	183,505	28.07409607
4056997 1994Y 1 Florida Power & Light Company	4056997	4,972,906	179,030	27.77694241
4056997 1993Y 1 Florida Power & Light Company	4056997	4,753,108	173,751	27.35585982
4056997 1992Y 1 Florida Power & Light Company	4056997	4,504,269	199,656	22.56014846
4056997 1991Y 1 Florida Power & Light Company	4056997	4,227,135	144,119	29.33086547
4056997 1990Y 1 Florida Power & Light Company	4056997	3,898,287	153,288	25.43112964
4056997 1989Y 1 Florida Power & Light Company	4056997	3,524,552	136,511	25.81881314
4056997 1988Y 1 Florida Power & Light Company	4056997	3,201,798	124,849	25.6453636
4056998 2009Y 1 Florida Power Corporation	4056998	3,885,360	124,582	31.1871699
4056998 2008Y 1 Florida Power Corporation	4056998	3,707,980	119,683	30.9816766
4056998 2007Y 1 Florida Power Corporation	4056998	3,534,698	114,633	30.83490792
4056998 2006Y 1 Florida Power Corporation	4056998	3,366,886	106,689	31.5579488
4056998 2005Y 1 Florida Power Corporation	4056998	3,184,980	113,904	27.96196797
4056998 2004Y 1 Florida Power Corporation	4056998	3,058,301	105,614	28.95734467
4056998 2003Y 1 Florida Power Corporation	4056998	2,889,968	100,216	28.83739123
4056998 2002Y 1 Florida Power Corporation	4056998	2,728,239	89,989	30.31747214
4056998 2001Y 1 Florida Power Corporation	4056998	2,551,554	99,205	25.72001411
4056998 2000Y 1 Florida Power Corporation	4056998	2,423,030	94,093	25.75143741
4056998 1999Y 1 Florida Power Corporation	4056998	2,315,008	90,361	25.61954826
4056998 1998Y 1 Florida Power Corporation	4056998	2,194,225	85,936	25.53324567
4056998 1997Y 1 Florida Power Corporation	4056998	2,094,609	78,874	26.55639374
4056998 1996Y 1 Florida Power Corporation	4056998	1,986,962	75,338	26.37396798
4056998 1995Y 1 Florida Power Corporation	4056998	1,896,937	71,260	26.61994106
4056998 1994Y 1 Florida Power Corporation	4056998	1,781,854	69,799	25.52836001
4056998 1993Y 1 Florida Power Corporation	4056998	1,657,563	64,341	25.76215788
4056998 1992Y 1 Florida Power Corporation	4056998	1,505,546	55,866	26.94923567
4056998 1991Y 1 Florida Power Corporation	4056998	1,418,568	55,866	25.39233165
4056998 1990Y 1 Florida Power Corporation	4056998	1,322,078	48,651	27.17473433

Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4056998 1989Y 1 Florida Power Corporation	4056998	1,233,301	44,900	27.46772829
4056998 1988Y 1 Florida Power Corporation	4056998	1,142,891	41,672	27.42587349
4056999 2009Y 1 Green Mountain Power Corporation	4056999	231,147	6,411	36.05474965
4056999 2008Y 1 Green Mountain Power Corporation	4056999	220,221	6,032	36.50878647
4056999 2007Y 1 Green Mountain Power Corporation	4056999	211,641	5,947	35.58785942
4056999 2006Y 1 Green Mountain Power Corporation	4056999	204,285	5,606	36.44042098
4056999 2005Y 1 Green Mountain Power Corporation	4056999	193,313	7,118	27.15833099
4056999 2004Y 1 Green Mountain Power Corporation	4056999	185,624	6,726	27.597978
4056999 2003Y 1 Green Mountain Power Corporation	4056999	175,506	6,487	27.05503314
4056999 2002Y 1 Green Mountain Power Corporation	4056999	170,655	6,223	27.42326852
4056999 2001Y 1 Green Mountain Power Corporation	4056999	163,930	6,005	27.29891757
4056999 2000Y 1 Green Mountain Power Corporation	4056999	157,959	5,772	27.36642412
4056999 1999Y 1 Green Mountain Power Corporation	4056999	151,872	5,530	27.46329114
4056999 1998Y 1 Green Mountain Power Corporation	4056999	145,694	5,171	28.17520789
4056999 1997Y 1 Green Mountain Power Corporation	4056999	136,825	4,966	27.55235602
4056999 1996Y 1 Green Mountain Power Corporation	4056999	131,651	4,674	28.16666667
4056999 1995Y 1 Green Mountain Power Corporation	4056999	124,330	4,359	28.52259693
4056999 1994Y 1 Green Mountain Power Corporation	4056999	116,326	4,015	28.97285181
4056999 1993Y 1 Green Mountain Power Corporation	4056999	107,489	3,802	28.27169911
4056999 1992Y 1 Green Mountain Power Corporation	4056999	101,367	3,524	28.76475596
4056999 1991Y 1 Green Mountain Power Corporation	4056999	94,142	3,296	28.5625
4056999 1990Y 1 Green Mountain Power Corporation	4056999	88,046	3,363	26.18079096
4056999 1989Y 1 Green Mountain Power Corporation	4056999	85,047	2,992	28.42479947
4056999 1988Y 1 Green Mountain Power Corporation	4056999	74,822	2,671	28.01272931
4057000 2009Y 1 Gulf Power Company	4057000	938,393	32,844	28.57121544
4057000 2008Y 1 Gulf Power Company	4057000	900,793	31,757	28.36517933
4057000 2007Y 1 Gulf Power Company	4057000	873,642	30,604	28.54666057
4057000 2006Y 1 Gulf Power Company	4057000	831,494	29,089	28.58448211
4057000 2005Y 1 Gulf Power Company	4057000	788,711	27,332	28.85668813
4057000 2004Y 1 Gulf Power Company	4057000	754,666	25,952	29.07930025
4057000 2003Y 1 Gulf Power Company	4057000	717,284	24,936	28.7649984
4057000 2002Y 1 Gulf Power Company	4057000	687,926	23,841	28.85474603
4057000 2001Y 1 Gulf Power Company	4057000	647,410	24,099	26.86460019
4057000 2000Y 1 Gulf Power Company	4057000	624,599	23,047	27.10109776
4057000 1999Y 1 Gulf Power Company	4057000	599,096	22,132	27.06922104
4057000 1998Y 1 Gulf Power Company	4057000	574,801	21,039	27.32073768
4057000 1997Y 1 Gulf Power Company	4057000	547,403	21,715	25.20851946
4057000 1996Y 1 Gulf Power Company	4057000	530,467	20,971	25.29526489
4057000 1995Y 1 Gulf Power Company	4057000	512,184	19,935	25.69270128
4057000 1994Y 1 Gulf Power Company	4057000	487,986	19,017	25.66051428
4057000 1993Y 1 Gulf Power Company	4057000	464,182	17,195	26.99517302
4057000 1992Y 1 Gulf Power Company	4057000	443,352	16,649	26.62934711
4057000 1991Y 1 Gulf Power Company	4057000	419,228	15,460	27.11694696
4057000 1990Y 1 Gulf Power Company	4057000	400,016	14,759	27.10319127
4057000 1989Y 1 Gulf Power Company	4057000	375,521	13,888	27.03924251
4057000 1988Y 1 Gulf Power Company	4057000	343,421	13,468	25.49903475
4057002 2009Y 1 Idaho Power Co.	4057002	1,331,065	37,233	35.74960385
4057002 2008Y 1 Idaho Power Co.	4057002	1,254,048	30,298	41.39045482
4057002 2007Y 1 Idaho Power Co.	4057002	1,175,429	29,221	40.22548852
4057002 2006Y 1 Idaho Power Co.	4057002	1,097,390	27,682	39.64272813
4057002 2005Y 1 Idaho Power Co.	4057002	1,046,880	26,577	39.39045039
4057002 2004Y 1 Idaho Power Co.	4057002	992,248	25,115	39.50818236
4057002 2003Y 1 Idaho Power Co.	4057002	952,979	30,043	31.72050062
4057002 2002Y 1 Idaho Power Co.	4057002	902,984	28,957	31.18361709
4057002 2001Y 1 Idaho Power Co.	4057002	854,445	27,766	30.77306778
4057002 2000Y 1 Idaho Power Co.	4057002	811,604	26,653	30.45075601
4057002 1999Y 1 Idaho Power Co.	4057002	786,488	25,343	31.03373713
4057002 1998Y 1 Idaho Power Co.	4057002	736,527	22,578	32.62144566
4057002 1997Y 1 Idaho Power Co.	4057002	715,091	23,680	30.19809966
4057002 1996Y 1 Idaho Power Co.	4057002	688,232	22,345	30.80026852
4057002 1995Y 1 Idaho Power Co.	4057002	648,549	21,528	30.12583612
4057002 1994Y 1 Idaho Power Co.	4057002	625,149	20,202	30.94490644
4057002 1993Y 1 Idaho Power Co.	4057002	582,604	18,313	31.81368427
4057002 1992Y 1 Idaho Power Co.	4057002	545,490	16,596	32.86876356
4057002 1991Y 1 Idaho Power Co.	4057002	513,467	15,695	32.71532335
4057002 1990Y 1 Idaho Power Co.	4057002	483,050	14,932	32.34998661
4057002 1989Y 1 Idaho Power Co.	4057002	457,077	13,984	32.68571224
4057002 1988Y 1 Idaho Power Co.	4057002	432,528	13,362	32.37000449
4057003 2009Y 1 Indiana Michigan Power Company	4057003	1,360,319	32,840	41.42262485
4057003 2008Y 1 Indiana Michigan Power Company	4057003	1,282,808	30,236	42.42651144
4057003 2007Y 1 Indiana Michigan Power Company	4057003	1,181,723	37,723	31.32632611
4057003 2006Y 1 Indiana Michigan Power Company	4057003	1,087,359	43,654	24.90857653
4057003 2005Y 1 Indiana Michigan Power Company	4057003	1,014,824	41,295	24.57498486
4057003 2004Y 1 Indiana Michigan Power Company	4057003	976,151	39,683	24.59871985
4057003 2003Y 1 Indiana Michigan Power Company	4057003	944,291	38,253	24.68541029
4057003 2002Y 1 Indiana Michigan Power Company	4057003	907,161	37,023	24.5026335
4057003 2001Y 1 Indiana Michigan Power Company	4057003	886,434	35,864	24.71654026

	Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4057003 2000Y 1	Indiana Michigan Power Company	4057003	848,903	34,153	24.85588382
4057003 1999Y 1	Indiana Michigan Power Company	4057003	803,967	31,999	25.1247539
4057003 1998Y 1	Indiana Michigan Power Company	4057003	754,159	30,499	24.72733532
4057003 1997Y 1	Indiana Michigan Power Company	4057003	723,242	28,980	24.95659075
4057003 1996Y 1	Indiana Michigan Power Company	4057003	681,370	27,731	24.57069705
4057003 1995Y 1	Indiana Michigan Power Company	4057003	652,057	26,605	24.50881413
4057003 1994Y 1	Indiana Michigan Power Company	4057003	630,003	25,436	24.76816323
4057003 1993Y 1	Indiana Michigan Power Company	4057003	594,035	21,423	27.72884283
4057003 1992Y 1	Indiana Michigan Power Company	4057003	561,607	20,122	27.9100984
4057003 1991Y 1	Indiana Michigan Power Company	4057003	496,271	17,504	28.35186243
4057003 1990Y 1	Indiana Michigan Power Company	4057003	467,717	16,412	28.49847672
4057003 1989Y 1	Indiana Michigan Power Company	4057003	438,177	15,364	28.51972143
4057003 1988Y 1	Indiana Michigan Power Company	4057003	409,126	14,247	28.7166421
4057004 2009Y 1	Jersey Central Power & Light Company	4057004	3,110,751	65,019	47.8437226
4057004 2008Y 1	Jersey Central Power & Light Company	4057004	2,990,017	62,834	47.58597256
4057004 2007Y 1	Jersey Central Power & Light Company	4057004	2,897,692	57,477	50.4148094
4057004 2006Y 1	Jersey Central Power & Light Company	4057004	2,818,861	56,323	50.04813309
4057004 2005Y 1	Jersey Central Power & Light Company	4057004	2,712,166	51,277	52.89244691
4057004 2004Y 1	Jersey Central Power & Light Company	4057004	2,572,267	48,829	52.67908415
4057004 2003Y 1	Jersey Central Power & Light Company	4057004	2,472,115	68,757	35.95437555
4057004 2002Y 1	Jersey Central Power & Light Company	4057004	2,392,209	83,153	28.7687636
4057004 2001Y 1	Jersey Central Power & Light Company	4057004	2,317,063	84,196	27.5198703
4057004 2000Y 1	Jersey Central Power & Light Company	4057004	2,205,299	78,199	28.2011151
4057004 1999Y 1	Jersey Central Power & Light Company	4057004	2,108,883	80,772	26.10908483
4057004 1998Y 1	Jersey Central Power & Light Company	4057004	2,103,297	77,399	27.17473094
4057004 1997Y 1	Jersey Central Power & Light Company	4057004	1,968,739	66,883	29.43556659
4057004 1996Y 1	Jersey Central Power & Light Company	4057004	1,861,657	62,700	29.6914992
4057004 1995Y 1	Jersey Central Power & Light Company	4057004	1,737,538	65,008	26.72806424
4057004 1994Y 1	Jersey Central Power & Light Company	4057004	1,629,896	61,376	26.55591762
4057004 1993Y 1	Jersey Central Power & Light Company	4057004	1,542,272	57,765	26.69907383
4057004 1992Y 1	Jersey Central Power & Light Company	4057004	1,447,543	54,334	26.64156882
4057004 1991Y 1	Jersey Central Power & Light Company	4057004	1,361,949	50,842	26.78787223
4057004 1990Y 1	Jersey Central Power & Light Company	4057004	1,266,713	46,928	26.99269093
4057004 1989Y 1	Jersey Central Power & Light Company	4057004	1,176,296	43,338	27.14236928
4057004 1988Y 1	Jersey Central Power & Light Company	4057004	1,082,368	39,838	27.1692354
4072456 2009Y 1	Kansas City Power & Light Company	4072456	1,706,477	46,027	37.07556434
4072456 2008Y 1	Kansas City Power & Light Company	4072456	1,638,436	44,012	37.22702899
4072456 2007Y 1	Kansas City Power & Light Company	4072456	1,542,306	41,771	36.92288909
4072456 2006Y 1	Kansas City Power & Light Company	4072456	1,465,484	39,645	36.96516585
4072456 2005Y 1	Kansas City Power & Light Company	4072456	1,377,079	37,463	36.75837493
4072456 2004Y 1	Kansas City Power & Light Company	4072456	1,319,811	35,869	36.79531071
4072456 2003Y 1	Kansas City Power & Light Company	4072456	1,261,357	34,656	36.396497
4072456 2002Y 1	Kansas City Power & Light Company	4072456	1,218,390	33,519	36.34923476
4072456 2001Y 1	Kansas City Power & Light Company	4072456	1,179,738	31,771	37.13254226
4072456 2000Y 1	Kansas City Power & Light Company	4072456	1,113,046	30,381	36.63625292
4072456 1999Y 1	Kansas City Power & Light Company	4072456	1,073,755	28,946	37.09510813
4072456 1998Y 1	Kansas City Power & Light Company	4072456	1,013,232	27,639	36.65950288
4072456 1997Y 1	Kansas City Power & Light Company	4072456	967,079	26,745	36.15924472
4072456 1996Y 1	Kansas City Power & Light Company	4072456	969,614	26,256	36.92923522
4072456 1995Y 1	Kansas City Power & Light Company	4072456	923,458	25,209	36.63207585
4072456 1994Y 1	Kansas City Power & Light Company	4072456	884,254	24,287	36.40853131
4072456 1993Y 1	Kansas City Power & Light Company	4072456	846,979	23,246	36.43547277
4072456 1992Y 1	Kansas City Power & Light Company	4072456	810,053	22,237	36.42816027
4072456 1991Y 1	Kansas City Power & Light Company	4072456	774,897	21,156	36.62776517
4072456 1990Y 1	Kansas City Power & Light Company	4072456	730,553	19,910	36.69276745
4072456 1989Y 1	Kansas City Power & Light Company	4072456	684,587	18,649	36.70904606
4072456 1988Y 1	Kansas City Power & Light Company	4072456	641,311	17,394	36.8696677
4057089 2009Y 1	Kansas Gas and Electric Company	4057089	779,629	19,453	40.07757158
4057089 2008Y 1	Kansas Gas and Electric Company	4057089	740,367	18,635	39.72991682
4057089 2007Y 1	Kansas Gas and Electric Company	4057089	714,698	17,987	39.73414132
4057089 2006Y 1	Kansas Gas and Electric Company	4057089	687,052	17,271	39.7806728
4057089 2005Y 1	Kansas Gas and Electric Company	4057089	658,155	17,216	38.22926348
4057089 2004Y 1	Kansas Gas and Electric Company	4057089	637,800	16,994	37.53089326
4057089 2003Y 1	Kansas Gas and Electric Company	4057089	612,731	16,080	38.10516169
4057089 2002Y 1	Kansas Gas and Electric Company	4057089	593,599	15,446	38.43059692
4057089 2001Y 1	Kansas Gas and Electric Company	4057089	566,222	15,579	36.34520829
4057089 2000Y 1	Kansas Gas and Electric Company	4057089	538,065	15,430	34.8713545
4057089 1999Y 1	Kansas Gas and Electric Company	4057089	516,870	14,806	34.90949615
4057089 1998Y 1	Kansas Gas and Electric Company	4057089	496,402	14,336	34.62625558
4057089 1997Y 1	Kansas Gas and Electric Company	4057089	478,905	13,588	35.24470121
4057089 1996Y 1	Kansas Gas and Electric Company	4057089	452,540	12,882	35.12963825
4057089 1995Y 1	Kansas Gas and Electric Company	4057089	435,480	11,872	36.68126685
4057089 1994Y 1	Kansas Gas and Electric Company	4057089	408,861	11,967	34.16570569
4057089 1993Y 1	Kansas Gas and Electric Company	4057089	389,473	11,324	34.39358884
4057089 1992Y 1	Kansas Gas and Electric Company	4057089	371,713	10,835	34.30669128
4057089 1991Y 1	Kansas Gas and Electric Company	4057089	357,486	10,396	34.38687957
4057089 1990Y 1	Kansas Gas and Electric Company	4057089	340,458	9,921	34.31690354

Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4057089 1989Y 1 Kansas Gas and Electric Company	4057089	325,157	9,488	34.27034148
4057089 1988Y 1 Kansas Gas and Electric Company	4057089	311,554	9,045	34.44488668
4042397 2009Y 1 Kentucky Utilities Company	4042397	1,302,009	31,733	41.03012637
4042397 2008Y 1 Kentucky Utilities Company	4042397	1,231,342	35,108	35.07297482
4042397 2007Y 1 Kentucky Utilities Company	4042397	1,038,231	31,461	33.00057214
4042397 2006Y 1 Kentucky Utilities Company	4042397	1,013,864	31,366	32.32366256
4042397 2005Y 1 Kentucky Utilities Company	4042397	986,356	30,198	32.66295781
4042397 2004Y 1 Kentucky Utilities Company	4042397	970,013	29,473	32.91191938
4042397 2003Y 1 Kentucky Utilities Company	4042397	945,835	29,042	32.56783279
4042397 2002Y 1 Kentucky Utilities Company	4042397	896,399	26,705	33.56671035
4042397 2001Y 1 Kentucky Utilities Company	4042397	860,749	25,665	33.53785311
4042397 2000Y 1 Kentucky Utilities Company	4042397	813,670	28,963	28.09342955
4042397 1999Y 1 Kentucky Utilities Company	4042397	779,185	27,683	28.14669653
4042397 1998Y 1 Kentucky Utilities Company	4042397	743,251	26,058	28.52294881
4042397 1997Y 1 Kentucky Utilities Company	4042397	705,122	24,584	28.68215099
4042397 1996Y 1 Kentucky Utilities Company	4042397	664,444	22,614	29.38197577
4042397 1995Y 1 Kentucky Utilities Company	4042397	628,790	21,067	29.84715432
4042397 1994Y 1 Kentucky Utilities Company	4042397	587,052	19,772	29.69107829
4042397 1993Y 1 Kentucky Utilities Company	4042397	551,763	18,510	29.8089141
4042397 1992Y 1 Kentucky Utilities Company	4042397	523,714	17,532	29.8718914
4042397 1991Y 1 Kentucky Utilities Company	4042397	496,777	16,702	29.74356365
4042397 1990Y 1 Kentucky Utilities Company	4042397	442,511	14,458	30.60665376
4042397 1989Y 1 Kentucky Utilities Company	4042397	419,416	13,565	30.91898268
4042397 1988Y 1 Kentucky Utilities Company	4042397	394,581	13,562	29.09460257
4008754 2009Y 1 Madison Gas and Electric Company	4008754	410,230	12,133	33.81109371
4008754 2008Y 1 Madison Gas and Electric Company	4008754	380,848	11,366	33.50765441
4008754 2007Y 1 Madison Gas and Electric Company	4008754	364,653	10,369	35.16761501
4008754 2006Y 1 Madison Gas and Electric Company	4008754	319,531	9,472	33.73426943
4008754 2005Y 1 Madison Gas and Electric Company	4008754	294,285	8,952	32.87365952
4008754 2004Y 1 Madison Gas and Electric Company	4008754	273,921	8,274	33.1062364
4008754 2003Y 1 Madison Gas and Electric Company	4008754	250,232	7,516	33.29324109
4008754 2002Y 1 Madison Gas and Electric Company	4008754	227,763	6,578	34.62496199
4008754 2001Y 1 Madison Gas and Electric Company	4008754	201,655	6,155	32.76279448
4008754 2000Y 1 Madison Gas and Electric Company	4008754	192,405	5,490	35.04644809
4008754 1999Y 1 Madison Gas and Electric Company	4008754	183,423	5,236	35.03113063
4008754 1998Y 1 Madison Gas and Electric Company	4008754	174,695	4,769	36.63136926
4008754 1997Y 1 Madison Gas and Electric Company	4008754	169,244	4,586	36.90449193
4008754 1996Y 1 Madison Gas and Electric Company	4008754	162,889	4,330	37.6187067
4008754 1995Y 1 Madison Gas and Electric Company	4008754	154,837	4,089	37.86671558
4008754 1994Y 1 Madison Gas and Electric Company	4008754	147,011	3,873	37.95791376
4008754 1993Y 1 Madison Gas and Electric Company	4008754	140,708	3,623	38.83742755
4008754 1992Y 1 Madison Gas and Electric Company	4008754	133,981	3,406	39.33675866
4008754 1991Y 1 Madison Gas and Electric Company	4008754	127,506	3,419	37.29336063
4008754 1990Y 1 Madison Gas and Electric Company	4008754	120,107	3,519	34.13100313
4008754 1989Y 1 Madison Gas and Electric Company	4008754	112,523	4,055	27.74919852
4008754 1988Y 1 Madison Gas and Electric Company	4008754	102,608	3,749	27.36943185
4057008 2009Y 1 Massachusetts Electric Company	4057008	2,910,171	109,368	26.60898069
4057008 2008Y 1 Massachusetts Electric Company	4057008	2,770,587	104,760	26.44699313
4057008 2007Y 1 Massachusetts Electric Company	4057008	2,638,646	99,333	26.56363948
4057008 2006Y 1 Massachusetts Electric Company	4057008	2,497,098	94,433	26.44306545
4057008 2005Y 1 Massachusetts Electric Company	4057008	2,381,276	90,437	26.3307717
4057008 2004Y 1 Massachusetts Electric Company	4057008	2,268,589	86,779	26.14214268
4057008 2003Y 1 Massachusetts Electric Company	4057008	2,170,163	83,500	25.98997605
4057008 2002Y 1 Massachusetts Electric Company	4057008	2,065,483	80,075	25.79435529
4057008 2001Y 1 Massachusetts Electric Company	4057008	1,996,478	77,229	25.85140297
4057008 2000Y 1 Massachusetts Electric Company	4057008	1,933,943	71,929	26.88683285
4057008 1999Y 1 Massachusetts Electric Company	4057008	1,624,394	62,937	25.80984159
4057008 1998Y 1 Massachusetts Electric Company	4057008	1,556,228	59,297	26.24463295
4057008 1997Y 1 Massachusetts Electric Company	4057008	0	47,760	0
4057008 1996Y 1 Massachusetts Electric Company	4057008	1,444,788	45,730	31.5938771
4057008 1995Y 1 Massachusetts Electric Company	4057008	1,372,983	43,495	31.56645591
4057008 1994Y 1 Massachusetts Electric Company	4057008	1,300,361	41,487	31.34381855
4057008 1993Y 1 Massachusetts Electric Company	4057008	1,235,171	39,594	31.19591352
4057008 1992Y 1 Massachusetts Electric Company	4057008	1,181,588	37,976	31.11407205
4057008 1991Y 1 Massachusetts Electric Company	4057008	1,129,312	36,226	31.17407387
4057008 1990Y 1 Massachusetts Electric Company	4057008	1,074,124	34,483	31.14937795
4057008 1989Y 1 Massachusetts Electric Company	4057008	1,018,049	32,127	31.68826843
4057008 1988Y 1 Massachusetts Electric Company	4057008	934,125	29,374	31.80108259
4010692 2009Y 1 MDU Resources Group, Inc.	4010692	227,062	7,309	31.06608291
4010692 2008Y 1 MDU Resources Group, Inc.	4010692	216,311	7,015	30.83549537
4010692 2007Y 1 MDU Resources Group, Inc.	4010692	203,335	6,569	30.95372203
4010692 2006Y 1 MDU Resources Group, Inc.	4010692	182,835	6,134	29.80681448
4010692 2005Y 1 MDU Resources Group, Inc.	4010692	172,996	5,903	29.30645435
4010692 2004Y 1 MDU Resources Group, Inc.	4010692	167,680	5,721	29.30956127
4010692 2003Y 1 MDU Resources Group, Inc.	4010692	162,707	5,069	32.09844151
4010692 2002Y 1 MDU Resources Group, Inc.	4010692	156,380	4,909	31.85577511
4010692 2001Y 1 MDU Resources Group, Inc.	4010692	151,365	4,754	31.83950358

	Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4010692 2000Y 1	MDU Resources Group, Inc.	4010692	147,256	4,633	31.78415713
4010692 1999Y 1	MDU Resources Group, Inc.	4010692	143,127	4,489	31.88393852
4010692 1998Y 1	MDU Resources Group, Inc.	4010692	138,415	4,356	31.77571166
4010692 1997Y 1	MDU Resources Group, Inc.	4010692	134,419	4,206	31.95886828
4010692 1996Y 1	MDU Resources Group, Inc.	4010692	129,545	4,069	31.8370607
4010692 1995Y 1	MDU Resources Group, Inc.	4010692	124,656	3,878	32.14440433
4010692 1994Y 1	MDU Resources Group, Inc.	4010692	120,180	3,720	32.30645161
4010692 1993Y 1	MDU Resources Group, Inc.	4010692	115,087	3,693	31.16355267
4010692 1992Y 1	MDU Resources Group, Inc.	4010692	109,518	3,505	31.24621969
4010692 1991Y 1	MDU Resources Group, Inc.	4010692	104,237	3,388	30.76652893
4010692 1990Y 1	MDU Resources Group, Inc.	4010692	101,712	3,296	30.8592233
4010692 1989Y 1	MDU Resources Group, Inc.	4010692	98,962	3,222	30.71446307
4010692 1988Y 1	MDU Resources Group, Inc.	4010692	96,758	3,139	30.82446639
4057009 2009Y 1	Metropolitan Edison Company	4057009	1,540,426	31,651	48.66910998
4057009 2008Y 1	Metropolitan Edison Company	4057009	1,455,146	29,732	48.9420826
4057009 2007Y 1	Metropolitan Edison Company	4057009	1,387,376	28,034	49.48904901
4057009 2006Y 1	Metropolitan Edison Company	4057009	1,319,155	26,732	49.34741134
4057009 2005Y 1	Metropolitan Edison Company	4057009	1,273,284	25,568	49.79990613
4057009 2004Y 1	Metropolitan Edison Company	4057009	1,203,749	25,149	47.86468647
4057009 2003Y 1	Metropolitan Edison Company	4057009	1,167,437	24,794	47.08546423
4057009 2002Y 1	Metropolitan Edison Company	4057009	1,136,160	25,387	44.75361405
4057009 2001Y 1	Metropolitan Edison Company	4057009	1,110,294	28,009	39.64061552
4057009 2000Y 1	Metropolitan Edison Company	4057009	1,072,062	25,302	42.37064264
4057009 1999Y 1	Metropolitan Edison Company	4057009	1,037,751	25,237	41.12022031
4057009 1998Y 1	Metropolitan Edison Company	4057009	1,021,788	25,976	39.33584848
4057009 1997Y 1	Metropolitan Edison Company	4057009	969,025	23,159	41.84226435
4057009 1996Y 1	Metropolitan Edison Company	4057009	927,997	24,289	38.20647207
4057009 1995Y 1	Metropolitan Edison Company	4057009	900,004	25,020	35.97138289
4057009 1994Y 1	Metropolitan Edison Company	4057009	858,946	22,793	37.68464002
4057009 1993Y 1	Metropolitan Edison Company	4057009	815,087	21,866	37.2764566
4057009 1992Y 1	Metropolitan Edison Company	4057009	748,428	27,492	27.2234832
4057009 1991Y 1	Metropolitan Edison Company	4057009	704,352	14,913	47.23073828
4057009 1990Y 1	Metropolitan Edison Company	4057009	656,074	13,716	47.83275007
4057009 1989Y 1	Metropolitan Edison Company	4057009	602,206	12,844	46.88617253
4057009 1988Y 1	Metropolitan Edison Company	4057009	554,002	15,705	35.27551735
4057010 2009Y 1	Mississippi Power Company	4057010	747,187	25,742	29.02598866
4057010 2008Y 1	Mississippi Power Company	4057010	718,892	24,693	29.11318997
4057010 2007Y 1	Mississippi Power Company	4057010	687,989	23,369	29.44024135
4057010 2006Y 1	Mississippi Power Company	4057010	647,441	22,343	28.97735309
4057010 2005Y 1	Mississippi Power Company	4057010	569,993	18,374	31.02171547
4057010 2004Y 1	Mississippi Power Company	4057010	546,351	17,861	30.58904877
4057010 2003Y 1	Mississippi Power Company	4057010	530,818	17,244	30.78276502
4057010 2002Y 1	Mississippi Power Company	4057010	510,033	16,611	30.70453314
4057010 2001Y 1	Mississippi Power Company	4057010	492,319	15,791	31.17718954
4057010 2000Y 1	Mississippi Power Company	4057010	460,848	14,436	31.92352452
4057010 1999Y 1	Mississippi Power Company	4057010	410,078	12,188	33.64604529
4057010 1998Y 1	Mississippi Power Company	4057010	391,145	11,541	33.89177714
4057010 1997Y 1	Mississippi Power Company	4057010	374,453	11,027	33.95783078
4057010 1996Y 1	Mississippi Power Company	4057010	356,305	10,423	34.18449583
4057010 1995Y 1	Mississippi Power Company	4057010	335,163	12,039	27.83977075
4057010 1994Y 1	Mississippi Power Company	4057010	313,345	11,309	27.70757804
4057010 1993Y 1	Mississippi Power Company	4057010	295,799	10,675	27.7095082
4057010 1992Y 1	Mississippi Power Company	4057010	279,334	9,859	28.3328938
4057010 1991Y 1	Mississippi Power Company	4057010	259,928	9,310	27.91922664
4057010 1990Y 1	Mississippi Power Company	4057010	247,704	8,716	28.41945847
4057010 1989Y 1	Mississippi Power Company	4057010	229,238	7,571	30.27843085
4057010 1988Y 1	Mississippi Power Company	4057010	221,328	7,206	30.71440466
4057011 2009Y 1	Monongahela Power Company	4057011	1,116,416	27,448	40.67385602
4057011 2008Y 1	Monongahela Power Company	4057011	1,054,156	26,008	40.53199016
4057011 2007Y 1	Monongahela Power Company	4057011	1,007,459	24,715	40.76305887
4057011 2006Y 1	Monongahela Power Company	4057011	968,228	23,506	41.19067472
4057011 2005Y 1	Monongahela Power Company	4057011	930,891	23,903	38.94452579
4057011 2004Y 1	Monongahela Power Company	4057011	945,435	23,202	40.74799586
4057011 2003Y 1	Monongahela Power Company	4057011	912,022	22,319	40.8630315
4057011 2002Y 1	Monongahela Power Company	4057011	883,056	21,587	40.90684208
4057011 2001Y 1	Monongahela Power Company	4057011	853,910	20,823	41.00801998
4057011 2000Y 1	Monongahela Power Company	4057011	823,092	20,225	40.69676143
4057011 1999Y 1	Monongahela Power Company	4057011	728,462	17,623	41.3358679
4057011 1998Y 1	Monongahela Power Company	4057011	700,064	16,816	41.63082778
4057011 1997Y 1	Monongahela Power Company	4057011	667,789	16,065	41.56794273
4057011 1996Y 1	Monongahela Power Company	4057011	640,971	15,352	41.75162845
4057011 1995Y 1	Monongahela Power Company	4057011	611,335	15,933	38.36910814
4057011 1994Y 1	Monongahela Power Company	4057011	577,185	20,697	27.88737498
4057011 1993Y 1	Monongahela Power Company	4057011	546,432	20,618	26.50266757
4057011 1992Y 1	Monongahela Power Company	4057011	520,924	19,647	26.51417519
4057011 1991Y 1	Monongahela Power Company	4057011	488,515	18,469	26.45053874
4057011 1990Y 1	Monongahela Power Company	4057011	460,913	17,497	26.34240155

	Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4057011 1989Y 1	Monongahela Power Company	4057011	434,789	16,537	26.29189091
4057011 1988Y 1	Monongahela Power Company	4057011	412,815	15,542	26.56125338
4057012 2009Y 1	Narragansett Electric Company	4057012	1,131,084	38,734	29.20132184
4057012 2008Y 1	Narragansett Electric Company	4057012	1,084,969	36,979	29.340139
4057012 2007Y 1	Narragansett Electric Company	4057012	1,024,982	35,062	29.23341509
4057012 2006Y 1	Narragansett Electric Company	4057012	985,036	33,751	29.1853871
4057012 2005Y 1	Narragansett Electric Company	4057012	946,626	32,395	29.22136132
4057012 2004Y 1	Narragansett Electric Company	4057012	908,576	31,315	29.01408271
4057012 2003Y 1	Narragansett Electric Company	4057012	882,380	30,279	29.14164933
4057012 2002Y 1	Narragansett Electric Company	4057012	847,443	29,175	29.04688946
4057012 2001Y 1	Narragansett Electric Company	4057012	817,131	28,193	28.98347107
4057012 2000Y 1	Narragansett Electric Company	4057012	792,866	24,614	32.21199317
4057012 1999Y 1	Narragansett Electric Company	4057012	588,608	18,497	31.82180894
4057012 1998Y 1	Narragansett Electric Company	4057012	571,689	18,146	31.50495977
4057012 1997Y 1	Narragansett Electric Company	4057012	557,404	17,744	31.41366096
4057012 1996Y 1	Narragansett Electric Company	4057012	540,744	17,123	31.57998014
4057012 1995Y 1	Narragansett Electric Company	4057012	517,896	16,172	32.02423943
4057012 1994Y 1	Narragansett Electric Company	4057012	479,849	14,919	32.16361686
4057012 1993Y 1	Narragansett Electric Company	4057012	442,643	13,940	31.75344333
4057012 1992Y 1	Narragansett Electric Company	4057012	419,576	13,289	31.57318083
4057012 1991Y 1	Narragansett Electric Company	4057012	400,721	12,637	31.7101369
4057012 1990Y 1	Narragansett Electric Company	4057012	375,791	11,826	31.7766785
4057012 1989Y 1	Narragansett Electric Company	4057012	348,200	10,872	32.0272259
4057012 1988Y 1	Narragansett Electric Company	4057012	316,135	9,992	31.63881105
4061726 2009Y 1	Nevada Power Company	4061726	2,723,673	57,935	47.01256581
4061726 2008Y 1	Nevada Power Company	4061726	2,558,540	54,520	46.92846662
4061726 2007Y 1	Nevada Power Company	4061726	2,360,076	53,390	44.20445776
4061726 2006Y 1	Nevada Power Company	4061726	2,189,439	56,097	39.0295203
4061726 2005Y 1	Nevada Power Company	4061726	2,000,567	51,458	38.87766722
4061726 2004Y 1	Nevada Power Company	4061726	1,857,130	47,569	39.04076184
4061726 2003Y 1	Nevada Power Company	4061726	1,718,291	43,635	39.37873267
4061726 2002Y 1	Nevada Power Company	4061726	1,562,085	39,163	39.88675536
4061726 2001Y 1	Nevada Power Company	4061726	1,468,850	38,404	38.24731799
4061726 2000Y 1	Nevada Power Company	4061726	1,304,317	32,863	39.68952926
4061726 1999Y 1	Nevada Power Company	4061726	1,187,163	30,481	38.94763951
4061726 1998Y 1	Nevada Power Company	4061726	1,097,276	27,183	40.36625832
4061726 1997Y 1	Nevada Power Company	4061726	977,820	24,029	40.69332889
4061726 1996Y 1	Nevada Power Company	4061726	873,656	21,525	40.58796748
4061726 1995Y 1	Nevada Power Company	4061726	762,743	18,896	40.36531541
4061726 1994Y 1	Nevada Power Company	4061726	677,883	16,781	40.39586437
4061726 1993Y 1	Nevada Power Company	4061726	594,479	14,817	40.12141459
4061726 1992Y 1	Nevada Power Company	4061726	536,232	13,280	40.37891566
4061726 1991Y 1	Nevada Power Company	4061726	460,407	10,729	42.91238699
4061726 1990Y 1	Nevada Power Company	4061726	400,869	9,219	43.48291572
4061726 1989Y 1	Nevada Power Company	4061726	346,026	8,015	43.17230193
4061726 1988Y 1	Nevada Power Company	4061726	299,413	7,145	41.90524843
4004389 2009Y 1	New York State Electric & Gas Corp	4004389	1,937,471	51,534	37.59597547
4004389 2008Y 1	New York State Electric & Gas Corp	4004389	1,896,678	50,530	37.53568177
4004389 2007Y 1	New York State Electric & Gas Corp	4004389	1,854,452	50,596	36.65214641
4004389 2006Y 1	New York State Electric & Gas Corp	4004389	1,813,317	60,298	30.07258947
4004389 2005Y 1	New York State Electric & Gas Corp	4004389	1,767,293	59,187	29.85947928
4004389 2004Y 1	New York State Electric & Gas Corp	4004389	1,738,675	57,739	30.11266215
4004389 2003Y 1	New York State Electric & Gas Corp	4004389	1,684,835	56,271	29.94144408
4004389 2002Y 1	New York State Electric & Gas Corp	4004389	1,653,070	55,445	29.81459104
4004389 2001Y 1	New York State Electric & Gas Corp	4004389	1,628,529	54,688	29.77854374
4004389 2000Y 1	New York State Electric & Gas Corp	4004389	1,607,520	54,069	29.73089941
4004389 1999Y 1	New York State Electric & Gas Corp	4004389	1,594,422	53,608	29.74223996
4004389 1998Y 1	New York State Electric & Gas Corp	4004389	1,579,116	51,947	30.39859857
4004389 1997Y 1	New York State Electric & Gas Corp	4004389	1,522,582	50,137	30.3684305
4004389 1996Y 1	New York State Electric & Gas Corp	4004389	1,490,014	48,733	30.57505181
4004389 1995Y 1	New York State Electric & Gas Corp	4004389	1,445,009	47,073	30.69719372
4004389 1994Y 1	New York State Electric & Gas Corp	4004389	1,397,962	45,334	30.83694357
4004389 1993Y 1	New York State Electric & Gas Corp	4004389	1,335,783	43,119	30.97898838
4004389 1992Y 1	New York State Electric & Gas Corp	4004389	1,265,035	40,160	31.4998755
4004389 1991Y 1	New York State Electric & Gas Corp	4004389	1,194,756	37,414	31.93339392
4004389 1990Y 1	New York State Electric & Gas Corp	4004389	1,130,046	35,264	32.04531534
4004389 1989Y 1	New York State Electric & Gas Corp	4004389	1,060,969	33,213	31.94438925
4004389 1988Y 1	New York State Electric & Gas Corp	4004389	1,000,404	31,288	31.97404756
4057014 2009Y 1	Niagara Mohawk Power Corporation	4057014	4,281,923	124,523	34.38660328
4057014 2008Y 1	Niagara Mohawk Power Corporation	4057014	4,126,548	121,057	34.08764466
4057014 2007Y 1	Niagara Mohawk Power Corporation	4057014	3,937,734	112,640	34.95857599
4057014 2006Y 1	Niagara Mohawk Power Corporation	4057014	3,802,177	111,587	34.07365553
4057014 2005Y 1	Niagara Mohawk Power Corporation	4057014	3,620,587	105,913	34.18453825
4057014 2004Y 1	Niagara Mohawk Power Corporation	4057014	3,421,725	102,770	33.29497908
4057014 2003Y 1	Niagara Mohawk Power Corporation	4057014	3,378,643	103,381	32.68146952
4057014 2002Y 1	Niagara Mohawk Power Corporation	4057014	3,300,484	98,185	33.61495137
4057014 2001Y 1	Niagara Mohawk Power Corporation	4057014	3,189,170	95,179	33.50707614

Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4057014 2000Y 1 Niagara Mohawk Power Corporation	4057014	3,055,090	94,575	32.30335712
4057014 1999Y 1 Niagara Mohawk Power Corporation	4057014	2,969,498	90,099	32.95816824
4057014 1998Y 1 Niagara Mohawk Power Corporation	4057014	2,860,783	83,305	34.34107196
4057014 1997Y 1 Niagara Mohawk Power Corporation	4057014	2,822,014	87,909	32.10153682
4057014 1996Y 1 Niagara Mohawk Power Corporation	4057014	2,746,587	84,749	32.4084886
4057014 1995Y 1 Niagara Mohawk Power Corporation	4057014	2,632,104	80,932	32.52241388
4057014 1994Y 1 Niagara Mohawk Power Corporation	4057014	2,499,081	76,279	32.76237234
4057014 1993Y 1 Niagara Mohawk Power Corporation	4057014	2,334,908	69,709	33.49507237
4057014 1992Y 1 Niagara Mohawk Power Corporation	4057014	2,187,648	63,634	34.37860263
4057014 1991Y 1 Niagara Mohawk Power Corporation	4057014	2,048,159	63,262	32.37581803
4057014 1990Y 1 Niagara Mohawk Power Corporation	4057014	1,915,204	56,522	33.88422207
4057014 1989Y 1 Niagara Mohawk Power Corporation	4057014	1,794,798	52,974	33.88073394
4057014 1988Y 1 Niagara Mohawk Power Corporation	4057014	1,682,048	0	
4012860 2009Y 1 Northern Indiana Public Service Co.	4012860	1,413,528	54,591	25.8930593
4012860 2008Y 1 Northern Indiana Public Service Co.	4012860	1,383,426	52,814	26.19430454
4012860 2007Y 1 Northern Indiana Public Service Co.	4012860	1,231,327	47,329	26.01633248
4012860 2006Y 1 Northern Indiana Public Service Co.	4012860	1,175,946	45,536	25.82453443
4012860 2005Y 1 Northern Indiana Public Service Co.	4012860	1,129,925	43,557	25.94129531
4012860 2004Y 1 Northern Indiana Public Service Co.	4012860	1,089,235	42,069	25.89163042
4012860 2003Y 1 Northern Indiana Public Service Co.	4012860	1,059,390	40,857	25.92921654
4012860 2002Y 1 Northern Indiana Public Service Co.	4012860	1,026,994	39,566	25.95647778
4012860 2001Y 1 Northern Indiana Public Service Co.	4012860	985,142	44,063	22.35757892
4012860 2000Y 1 Northern Indiana Public Service Co.	4012860	933,916	40,904	22.83189908
4012860 1999Y 1 Northern Indiana Public Service Co.	4012860	888,728	38,592	23.02881426
4012860 1998Y 1 Northern Indiana Public Service Co.	4012860	855,597	32,877	26.02418104
4012860 1997Y 1 Northern Indiana Public Service Co.	4012860	817,164	31,428	26.00114548
4012860 1996Y 1 Northern Indiana Public Service Co.	4012860	783,388	30,041	26.07729436
4012860 1995Y 1 Northern Indiana Public Service Co.	4012860	741,629	28,676	25.86235877
4012860 1994Y 1 Northern Indiana Public Service Co.	4012860	714,680	27,586	25.90734431
4012860 1993Y 1 Northern Indiana Public Service Co.	4012860	685,288	25,875	26.48456039
4012860 1992Y 1 Northern Indiana Public Service Co.	4012860	656,415	25,560	25.68133803
4012860 1991Y 1 Northern Indiana Public Service Co.	4012860	636,104	24,364	26.10835659
4012860 1990Y 1 Northern Indiana Public Service Co.	4012860	599,879	23,060	26.01383348
4012860 1989Y 1 Northern Indiana Public Service Co.	4012860	570,838	21,947	26.00984189
4012860 1988Y 1 Northern Indiana Public Service Co.	4012860	543,703	20,887	26.03068895
4057054 2009Y 1 NSTAR	4057054	3,781,886	109,287	34.60508569
4057054 2008Y 1 NSTAR	4057054	3,599,972	104,228	34.5393944
4057054 2007Y 1 NSTAR	4057054	3,441,383	99,273	34.66585073
4057054 2006Y 1 NSTAR	4057054	3,258,801	95,430	34.14860107
4057054 2005Y 1 NSTAR	4057054	3,094,370	90,591	34.1575874
4057054 2004Y 1 NSTAR	4057054	2,925,289	86,005	34.01301087
4057054 2003Y 1 NSTAR	4057054	2,777,644	81,766	33.97064795
4057054 2002Y 1 NSTAR	4057054	2,653,183	78,541	33.78086604
4057054 2001Y 1 NSTAR	4057054	2,540,372	73,824	34.41119419
4057054 2000Y 1 NSTAR	4057054	2,376,848	70,695	33.62116133
4057054 1999Y 1 NSTAR	4057054	2,324,087	68,781	33.78966575
4057054 1998Y 1 NSTAR	4057054	2,242,208	65,026	34.48171501
4057054 1997Y 1 NSTAR	4057054	2,172,478	54,906	39.56722398
4057054 1996Y 1 NSTAR	4057054	2,094,541	52,700	39.74461101
4057054 1995Y 1 NSTAR	4057054	2,000,629	48,209	41.49907694
4057054 1994Y 1 NSTAR	4057054	1,782,057	44,933	39.66031647
4057054 1993Y 1 NSTAR	4057054	1,705,947	43,077	39.60227035
4057054 1992Y 1 NSTAR	4057054	1,639,912	47,177	34.76083685
4057054 1991Y 1 NSTAR	4057054	NA	NA	
4057054 1990Y 1 NSTAR	4057054	NA	NA	
4057054 1989Y 1 NSTAR	4057054	NA	NA	
4057054 1988Y 1 NSTAR	4057054	NA	NA	
4008369 2009Y 1 NSTAR Electric Company	4008369	3,781,886	109,287	34.60508569
4008369 2008Y 1 NSTAR Electric Company	4008369	3,599,972	104,228	34.5393944
4008369 2007Y 1 NSTAR Electric Company	4008369	3,441,383	99,273	34.66585073
4008369 2006Y 1 NSTAR Electric Company	4008369	2,433,602	70,758	34.39331242
4008369 2005Y 1 NSTAR Electric Company	4008369	2,329,986	67,552	34.4917397
4008369 2004Y 1 NSTAR Electric Company	4008369	2,215,859	64,173	34.52945943
4008369 2003Y 1 NSTAR Electric Company	4008369	2,099,919	61,110	34.36293569
4008369 2002Y 1 NSTAR Electric Company	4008369	2,021,284	59,086	34.20918661
4008369 2001Y 1 NSTAR Electric Company	4008369	1,946,002	55,243	35.22621871
4008369 2000Y 1 NSTAR Electric Company	4008369	1,807,642	52,578	34.38019704
4008369 1999Y 1 NSTAR Electric Company	4008369	1,759,880	51,016	34.49662851
4008369 1998Y 1 NSTAR Electric Company	4008369	1,695,925	47,869	35.42846101
4008369 1997Y 1 NSTAR Electric Company	4008369	1,647,030	38,276	43.03035845
4008369 1996Y 1 NSTAR Electric Company	4008369	1,585,144	36,556	43.36207463
4008369 1995Y 1 NSTAR Electric Company	4008369	1,504,542	33,627	44.74208226
4008369 1994Y 1 NSTAR Electric Company	4008369	1,339,410	30,962	43.25980234
4008369 1993Y 1 NSTAR Electric Company	4008369	1,280,622	29,644	43.20004048
4008369 1992Y 1 NSTAR Electric Company	4008369	1,228,353	34,261	35.8528064
4008369 1991Y 1 NSTAR Electric Company	4008369	1,176,599	33,608	35.00949179
4008369 1990Y 1 NSTAR Electric Company	4008369	1,106,164	31,410	35.21693728

	Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4008369	1989Y 1 NSTAR Electric Company	4008369	1,026,310	29,230	35.11152925
4008369	1988Y 1 NSTAR Electric Company	4008369	960,488	27,289	35.19689252
4014480	2009Y 1 Ohio Edison Company	4014480	1,994,495	54,385	36.67362324
4014480	2008Y 1 Ohio Edison Company	4014480	1,902,597	51,374	37.03423911
4014480	2007Y 1 Ohio Edison Company	4014480	1,810,870	49,126	36.86174327
4014480	2006Y 1 Ohio Edison Company	4014480	1,747,866	47,361	36.90517514
4014480	2005Y 1 Ohio Edison Company	4014480	1,675,174	37,642	44.50278944
4014480	2004Y 1 Ohio Edison Company	4014480	1,593,764	35,824	44.48872264
4014480	2003Y 1 Ohio Edison Company	4014480	1,540,831	32,848	46.90790916
4014480	2002Y 1 Ohio Edison Company	4014480	1,493,432	33,326	44.81281882
4014480	2001Y 1 Ohio Edison Company	4014480	1,451,958	32,444	44.75274319
4014480	2000Y 1 Ohio Edison Company	4014480	1,421,114	31,565	45.02182797
4014480	1999Y 1 Ohio Edison Company	4014480	1,383,786	30,450	45.44453202
4014480	1998Y 1 Ohio Edison Company	4014480	1,339,530	29,427	45.52044041
4014480	1997Y 1 Ohio Edison Company	4014480	1,313,161	28,579	45.94845866
4014480	1996Y 1 Ohio Edison Company	4014480	1,273,049	22,188	57.37556337
4014480	1995Y 1 Ohio Edison Company	4014480	1,219,377	31,185	39.1013949
4014480	1994Y 1 Ohio Edison Company	4014480	1,168,886	31,579	37.01466164
4014480	1993Y 1 Ohio Edison Company	4014480	1,109,156	30,762	36.05604317
4014480	1992Y 1 Ohio Edison Company	4014480	1,106,057	43,254	25.57120729
4014480	1991Y 1 Ohio Edison Company	4014480	1,042,220	38,088	27.36347406
4014480	1990Y 1 Ohio Edison Company	4014480	988,980	36,231	27.29651403
4014480	1989Y 1 Ohio Edison Company	4014480	926,835	32,043	28.92472615
4014480	1988Y 1 Ohio Edison Company	4014480	885,211	30,545	28.98055328
4057016	2009Y 1 Oklahoma Gas and Electric Company	4057016	2,641,328	70,167	37.64345062
4057016	2008Y 1 Oklahoma Gas and Electric Company	4057016	2,505,158	64,981	38.5521614
4057016	2007Y 1 Oklahoma Gas and Electric Company	4057016	2,305,071	61,931	37.21998676
4057016	2006Y 1 Oklahoma Gas and Electric Company	4057016	2,183,800	59,780	36.53061224
4057016	2005Y 1 Oklahoma Gas and Electric Company	4057016	2,048,004	62,805	32.60893241
4057016	2004Y 1 Oklahoma Gas and Electric Company	4057016	1,934,037	59,544	32.48080411
4057016	2003Y 1 Oklahoma Gas and Electric Company	4057016	1,834,756	56,580	32.42764228
4057016	2002Y 1 Oklahoma Gas and Electric Company	4057016	1,749,583	54,271	32.23789869
4057016	2001Y 1 Oklahoma Gas and Electric Company	4057016	1,666,451	51,438	32.39727439
4057016	2000Y 1 Oklahoma Gas and Electric Company	4057016	1,580,921	48,775	32.41252691
4057016	1999Y 1 Oklahoma Gas and Electric Company	4057016	1,521,863	45,868	33.1791881
4057016	1998Y 1 Oklahoma Gas and Electric Company	4057016	1,375,983	43,451	31.6674645
4057016	1997Y 1 Oklahoma Gas and Electric Company	4057016	1,334,839	41,994	31.78642187
4057016	1996Y 1 Oklahoma Gas and Electric Company	4057016	1,295,980	39,088	33.15544413
4057016	1995Y 1 Oklahoma Gas and Electric Company	4057016	1,248,888	37,504	33.30012799
4057016	1994Y 1 Oklahoma Gas and Electric Company	4057016	1,186,652	35,479	33.44660222
4057016	1993Y 1 Oklahoma Gas and Electric Company	4057016	1,122,952	33,637	33.38442786
4057016	1992Y 1 Oklahoma Gas and Electric Company	4057016	1,062,366	31,826	33.38044366
4057016	1991Y 1 Oklahoma Gas and Electric Company	4057016	1,001,943	30,212	33.16374288
4057016	1990Y 1 Oklahoma Gas and Electric Company	4057016	954,500	28,719	33.2358369
4057016	1989Y 1 Oklahoma Gas and Electric Company	4057016	911,849	27,299	33.4022858
4057016	1988Y 1 Oklahoma Gas and Electric Company	4057016	863,261	25,989	33.21639925
4057093	2009Y 1 Orange and Rockland Utilities, Inc.	4057093	596,922	17,277	34.5500955
4057093	2008Y 1 Orange and Rockland Utilities, Inc.	4057093	567,110	16,011	35.42002373
4057093	2007Y 1 Orange and Rockland Utilities, Inc.	4057093	531,868	14,891	35.7174132
4057093	2006Y 1 Orange and Rockland Utilities, Inc.	4057093	505,570	14,320	35.3051676
4057093	2005Y 1 Orange and Rockland Utilities, Inc.	4057093	479,220	13,290	36.05869074
4057093	2004Y 1 Orange and Rockland Utilities, Inc.	4057093	445,185	12,734	34.96034239
4057093	2003Y 1 Orange and Rockland Utilities, Inc.	4057093	426,299	12,195	34.95686757
4057093	2002Y 1 Orange and Rockland Utilities, Inc.	4057093	400,638	11,686	34.2835872
4057093	2001Y 1 Orange and Rockland Utilities, Inc.	4057093	379,588	11,224	33.81931575
4057093	2000Y 1 Orange and Rockland Utilities, Inc.	4057093	367,597	10,851	33.87678555
4057093	1999Y 1 Orange and Rockland Utilities, Inc.	4057093	353,357	9,833	35.93582833
4057093	1998Y 1 Orange and Rockland Utilities, Inc.	4057093	336,635	9,416	35.75138063
4057093	1997Y 1 Orange and Rockland Utilities, Inc.	4057093	323,797	9,120	35.50405702
4057093	1996Y 1 Orange and Rockland Utilities, Inc.	4057093	312,520	9,107	34.31645987
4057093	1995Y 1 Orange and Rockland Utilities, Inc.	4057093	304,229	9,266	32.8328297
4057093	1994Y 1 Orange and Rockland Utilities, Inc.	4057093	286,041	8,794	32.52683648
4057093	1993Y 1 Orange and Rockland Utilities, Inc.	4057093	273,515	8,437	32.41851369
4057093	1992Y 1 Orange and Rockland Utilities, Inc.	4057093	266,376	8,113	32.83323062
4057093	1991Y 1 Orange and Rockland Utilities, Inc.	4057093	250,091	7,658	32.65748237
4057093	1990Y 1 Orange and Rockland Utilities, Inc.	4057093	234,570	7,099	33.04268207
4057093	1989Y 1 Orange and Rockland Utilities, Inc.	4057093	214,445	6,379	33.61733814
4057093	1988Y 1 Orange and Rockland Utilities, Inc.	4057093	194,672	6,056	32.14531044
4057017	2009Y 1 Otter Tail Corporation	4057017	357,601	9,463	37.78939026
4057017	2008Y 1 Otter Tail Corporation	4057017	341,671	9,225	37.03750678
4057017	2007Y 1 Otter Tail Corporation	4057017	322,406	8,776	36.73723792
4057017	2006Y 1 Otter Tail Corporation	4057017	307,792	8,467	36.35195465
4057017	2005Y 1 Otter Tail Corporation	4057017	296,287	8,112	36.52453156
4057017	2004Y 1 Otter Tail Corporation	4057017	285,237	7,663	37.22262821
4057017	2003Y 1 Otter Tail Corporation	4057017	272,893	7,896	34.56091692
4057017	2002Y 1 Otter Tail Corporation	4057017	268,377	7,593	35.34531806
4057017	2001Y 1 Otter Tail Corporation	4057017	258,751	7,449	34.73634045

Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4057017 2000Y 1 Otter Tail Corporation	4057017	251,730	7,133	35.29090144
4057017 1999Y 1 Otter Tail Corporation	4057017	242,106	6,847	35.35942749
4057017 1998Y 1 Otter Tail Corporation	4057017	234,648	7,100	33.04901408
4057017 1997Y 1 Otter Tail Corporation	4057017	227,440	6,935	32.79596251
4057017 1996Y 1 Otter Tail Corporation	4057017	217,802	6,625	32.87577358
4057017 1995Y 1 Otter Tail Corporation	4057017	207,225	6,425	32.25291829
4057017 1994Y 1 Otter Tail Corporation	4057017	198,140	6,212	31.89632968
4057017 1993Y 1 Otter Tail Corporation	4057017	188,840	6,044	31.24420913
4057017 1992Y 1 Otter Tail Corporation	4057017	180,975	4,854	37.28368356
4057017 1991Y 1 Otter Tail Corporation	4057017	174,001	4,851	35.86909915
4057017 1990Y 1 Otter Tail Corporation	4057017	168,154	4,759	35.33389368
4057017 1989Y 1 Otter Tail Corporation	4057017	161,736	4,879	33.14941586
4057017 1988Y 1 Otter Tail Corporation	4057017	154,164	4,907	31.41715916
4004218 2009Y 1 Pacific Gas and Electric Company	4004218	18,016,628	606,745	29.69390436
4004218 2008Y 1 Pacific Gas and Electric Company	4004218	16,956,033	571,510	29.66882994
4004218 2007Y 1 Pacific Gas and Electric Company	4004218	16,012,065	542,838	29.49694937
4004218 2006Y 1 Pacific Gas and Electric Company	4004218	15,210,747	445,450	34.14692334
4004218 2005Y 1 Pacific Gas and Electric Company	4004218	14,438,598	424,869	33.98364672
4004218 2004Y 1 Pacific Gas and Electric Company	4004218	13,821,458	407,467	33.92043527
4004218 2003Y 1 Pacific Gas and Electric Company	4004218	13,315,633	372,432	35.75319253
4004218 2002Y 1 Pacific Gas and Electric Company	4004218	12,735,789	355,363	35.83881552
4004218 2001Y 1 Pacific Gas and Electric Company	4004218	12,242,271	338,771	36.13730514
4004218 2000Y 1 Pacific Gas and Electric Company	4004218	11,712,773	321,688	36.41035102
4004218 1999Y 1 Pacific Gas and Electric Company	4004218	11,144,168	306,118	36.40481122
4004218 1998Y 1 Pacific Gas and Electric Company	4004218	10,607,562	285,877	37.10533551
4004218 1997Y 1 Pacific Gas and Electric Company	4004218	9,929,042	262,669	37.80058553
4004218 1996Y 1 Pacific Gas and Electric Company	4004218	9,215,867	244,991	37.61716553
4004218 1995Y 1 Pacific Gas and Electric Company	4004218	8,768,813	305,270	28.72477807
4004218 1994Y 1 Pacific Gas and Electric Company	4004218	8,373,545	293,844	28.49656621
4004218 1993Y 1 Pacific Gas and Electric Company	4004218	8,007,945	282,554	28.34129051
4004218 1992Y 1 Pacific Gas and Electric Company	4004218	7,719,006	294,705	26.19231435
4004218 1991Y 1 Pacific Gas and Electric Company	4004218	7,239,210	276,339	26.19684518
4004218 1990Y 1 Pacific Gas and Electric Company	4004218	6,695,138	258,627	25.88723528
4004218 1989Y 1 Pacific Gas and Electric Company	4004218	6,179,109	250,554	24.66178548
4004218 1988Y 1 Pacific Gas and Electric Company	4004218	5,633,684	232,233	24.25875737
4062222 2009Y 1 PECO Energy Company	4062222	4,322,386	88,373	48.91070802
4062222 2008Y 1 PECO Energy Company	4062222	4,135,240	84,896	48.70947983
4062222 2007Y 1 PECO Energy Company	4062222	3,941,011	80,285	49.08776235
4062222 2006Y 1 PECO Energy Company	4062222	3,757,691	76,629	49.03745318
4062222 2005Y 1 PECO Energy Company	4062222	3,597,659	75,793	47.46690328
4062222 2004Y 1 PECO Energy Company	4062222	3,535,774	74,423	47.50915712
4062222 2003Y 1 PECO Energy Company	4062222	3,404,805	74,456	45.72908832
4062222 2002Y 1 PECO Energy Company	4062222	3,352,293	73,840	45.39941766
4062222 2001Y 1 PECO Energy Company	4062222	3,157,716	70,588	44.73445911
4062222 2000Y 1 PECO Energy Company	4062222	2,997,245	78,237	38.30981505
4062222 1999Y 1 PECO Energy Company	4062222	2,964,402	50,982	58.14605155
4062222 1998Y 1 PECO Energy Company	4062222	2,864,341	55,749	51.3792355
4062222 1997Y 1 PECO Energy Company	4062222	2,740,557	51,655	53.05501888
4062222 1996Y 1 PECO Energy Company	4062222	2,627,668	55,503	47.3428103
4062222 1995Y 1 PECO Energy Company	4062222	2,528,721	59,488	42.50808566
4062222 1994Y 1 PECO Energy Company	4062222	2,498,415	55,168	45.28739487
4062222 1993Y 1 PECO Energy Company	4062222	2,422,853	54,490	44.46417691
4062222 1992Y 1 PECO Energy Company	4062222	2,309,921	53,913	42.84534342
4062222 1991Y 1 PECO Energy Company	4062222	2,189,258	51,468	42.5362944
4062222 1990Y 1 PECO Energy Company	4062222	2,101,507	50,157	41.89857846
4062222 1989Y 1 PECO Energy Company	4062222	1,939,677	47,247	41.05397168
4062222 1988Y 1 PECO Energy Company	4062222	1,804,817	42,835	42.13416599
4057018 2009Y 1 Pennsylvania Electric Company	4057018	1,853,970	39,829	46.54824374
4057018 2008Y 1 Pennsylvania Electric Company	4057018	1,768,168	38,896	45.45886466
4057018 2007Y 1 Pennsylvania Electric Company	4057018	1,679,233	37,508	44.76999573
4057018 2006Y 1 Pennsylvania Electric Company	4057018	1,625,999	35,862	45.34044392
4057018 2005Y 1 Pennsylvania Electric Company	4057018	1,545,904	36,088	42.83706495
4057018 2004Y 1 Pennsylvania Electric Company	4057018	1,462,812	34,131	42.85875011
4057018 2003Y 1 Pennsylvania Electric Company	4057018	1,420,631	32,218	44.09432615
4057018 2002Y 1 Pennsylvania Electric Company	4057018	1,392,579	34,909	39.89168982
4057018 2001Y 1 Pennsylvania Electric Company	4057018	1,371,203	37,651	36.4187671
4057018 2000Y 1 Pennsylvania Electric Company	4057018	1,334,766	37,934	35.18653451
4057018 1999Y 1 Pennsylvania Electric Company	4057018	1,281,799	34,464	37.19240367
4057018 1998Y 1 Pennsylvania Electric Company	4057018	1,274,756	35,293	36.11923044
4057018 1997Y 1 Pennsylvania Electric Company	4057018	1,186,300	33,272	35.65460447
4057018 1996Y 1 Pennsylvania Electric Company	4057018	1,134,929	31,670	35.83609094
4057018 1995Y 1 Pennsylvania Electric Company	4057018	1,090,903	30,008	36.353739
4057018 1994Y 1 Pennsylvania Electric Company	4057018	1,039,668	28,147	36.93708033
4057018 1993Y 1 Pennsylvania Electric Company	4057018	994,721	27,890	35.6658659
4057018 1992Y 1 Pennsylvania Electric Company	4057018	938,434	27,025	34.72466235
4057018 1991Y 1 Pennsylvania Electric Company	4057018	889,008	26,864	33.09291245
4057018 1990Y 1 Pennsylvania Electric Company	4057018	884,522	24,423	36.21676289

	Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4057018 1989Y 1	Pennsylvania Electric Company	4057018	835,790	22,850	36.57724289
4057018 1988Y 1	Pennsylvania Electric Company	4057018	792,293	23,651	33.49934464
4057019 2009Y 1	Portland General Electric Company	4057019	2,459,564	104,125	23.62126291
4057019 2008Y 1	Portland General Electric Company	4057019	2,298,422	97,847	23.48995881
4057019 2007Y 1	Portland General Electric Company	4057019	2,178,004	89,615	24.30401161
4057019 2006Y 1	Portland General Electric Company	4057019	2,058,570	102,479	20.08772529
4057019 2005Y 1	Portland General Electric Company	4057019	1,959,038	94,651	20.69748867
4057019 2004Y 1	Portland General Electric Company	4057019	1,856,398	90,336	20.54992473
4057019 2003Y 1	Portland General Electric Company	4057019	1,750,942	86,827	20.16587006
4057019 2002Y 1	Portland General Electric Company	4057019	1,577,040	80,304	19.63837418
4057019 2001Y 1	Portland General Electric Company	4057019	1,487,273	68,433	21.73327196
4057019 2000Y 1	Portland General Electric Company	4057019	1,363,566	62,710	21.74399617
4057019 1999Y 1	Portland General Electric Company	4057019	1,300,262	63,272	20.55035403
4057019 1998Y 1	Portland General Electric Company	4057019	1,234,001	60,600	20.36305281
4057019 1997Y 1	Portland General Electric Company	4057019	1,158,942	56,887	20.37270378
4057019 1996Y 1	Portland General Electric Company	4057019	1,072,892	51,748	20.73301384
4057019 1995Y 1	Portland General Electric Company	4057019	969,028	44,635	21.71004817
4057019 1994Y 1	Portland General Electric Company	4057019	884,241	36,910	23.95667841
4057019 1993Y 1	Portland General Electric Company	4057019	813,595	34,265	23.74419962
4057019 1992Y 1	Portland General Electric Company	4057019	759,652	32,198	23.59314243
4057019 1991Y 1	Portland General Electric Company	4057019	708,341	30,053	23.56972682
4057019 1990Y 1	Portland General Electric Company	4057019	657,029	22,954	28.62372571
4057019 1989Y 1	Portland General Electric Company	4057019	602,687	20,982	28.72400153
4057019 1988Y 1	Portland General Electric Company	4057019	555,025	19,726	28.13672311
4057094 2009Y 1	Public Service Company of Colorado	4057094	3,346,226	77,183	43.35444334
4057094 2008Y 1	Public Service Company of Colorado	4057094	3,233,265	73,796	43.81355358
4057094 2007Y 1	Public Service Company of Colorado	4057094	3,061,714	70,538	43.40517168
4057094 2006Y 1	Public Service Company of Colorado	4057094	2,915,966	62,156	46.91366883
4057094 2005Y 1	Public Service Company of Colorado	4057094	2,877,501	60,015	47.94636341
4057094 2004Y 1	Public Service Company of Colorado	4057094	2,786,063	56,264	49.51768449
4057094 2003Y 1	Public Service Company of Colorado	4057094	2,474,949	56,112	44.10730325
4057094 2002Y 1	Public Service Company of Colorado	4057094	2,374,100	57,296	41.43570232
4057094 2001Y 1	Public Service Company of Colorado	4057094	2,276,255	55,832	40.76971987
4057094 2000Y 1	Public Service Company of Colorado	4057094	2,129,492	52,690	40.41548681
4057094 1999Y 1	Public Service Company of Colorado	4057094	1,991,867	48,920	40.71682339
4057094 1998Y 1	Public Service Company of Colorado	4057094	1,872,057	47,368	39.52155464
4057094 1997Y 1	Public Service Company of Colorado	4057094	1,741,754	42,304	41.17232413
4057094 1996Y 1	Public Service Company of Colorado	4057094	1,601,743	39,094	40.97158132
4057094 1995Y 1	Public Service Company of Colorado	4057094	1,526,666	35,113	43.47865463
4057094 1994Y 1	Public Service Company of Colorado	4057094	1,438,102	33,569	42.84017993
4057094 1993Y 1	Public Service Company of Colorado	4057094	1,374,032	35,266	38.96194635
4057094 1992Y 1	Public Service Company of Colorado	4057094	1,273,052	33,693	37.78387202
4057094 1991Y 1	Public Service Company of Colorado	4057094	1,200,849	32,303	37.17453487
4057094 1990Y 1	Public Service Company of Colorado	4057094	1,147,908	31,017	37.00899507
4057094 1989Y 1	Public Service Company of Colorado	4057094	1,104,024	29,756	37.10256755
4057094 1988Y 1	Public Service Company of Colorado	4057094	1,058,680	29,051	36.44211903
4057022 2009Y 1	Public Service Company of New Hampshire	4057022	1,139,000	26,327	43.26356972
4057022 2008Y 1	Public Service Company of New Hampshire	4057022	1,077,903	25,114	42.92040296
4057022 2007Y 1	Public Service Company of New Hampshire	4057022	1,000,589	21,262	47.05996614
4057022 2006Y 1	Public Service Company of New Hampshire	4057022	958,151	20,113	47.63839308
4057022 2005Y 1	Public Service Company of New Hampshire	4057022	897,008	19,018	47.16626354
4057022 2004Y 1	Public Service Company of New Hampshire	4057022	842,544	18,513	45.51093826
4057022 2003Y 1	Public Service Company of New Hampshire	4057022	683,901	16,593	41.21623576
4057022 2002Y 1	Public Service Company of New Hampshire	4057022	644,452	15,541	41.46785921
4057022 2001Y 1	Public Service Company of New Hampshire	4057022	611,086	14,792	41.31192537
4057022 2000Y 1	Public Service Company of New Hampshire	4057022	576,349	16,404	35.13466228
4057022 1999Y 1	Public Service Company of New Hampshire	4057022	529,660	20,393	25.97263767
4057022 1998Y 1	Public Service Company of New Hampshire	4057022	492,929	19,065	25.85517965
4057022 1997Y 1	Public Service Company of New Hampshire	4057022	467,305	18,396	25.40253316
4057022 1996Y 1	Public Service Company of New Hampshire	4057022	449,373	17,301	25.97381654
4057022 1995Y 1	Public Service Company of New Hampshire	4057022	423,986	16,410	25.83705058
4057022 1994Y 1	Public Service Company of New Hampshire	4057022	400,443	15,429	25.95391795
4057022 1993Y 1	Public Service Company of New Hampshire	4057022	381,518	15,171	25.14784787
4057022 1992Y 1	Public Service Company of New Hampshire	4057022	367,489	8,256	44.51174903
4057022 1991Y 1	Public Service Company of New Hampshire	4057022	355,500	8,756	40.60073093
4057022 1990Y 1	Public Service Company of New Hampshire	4057022	346,330	13,429	25.78970884
4057022 1989Y 1	Public Service Company of New Hampshire	4057022	332,496	12,784	26.00876095
4057022 1988Y 1	Public Service Company of New Hampshire	4057022	314,033	11,857	26.48502994
4057095 2009Y 1	Public Service Electric and Gas Company	4057095	5,804,215	134,098	43.2833823
4057095 2008Y 1	Public Service Electric and Gas Company	4057095	5,567,333	131,703	42.27187687
4057095 2007Y 1	Public Service Electric and Gas Company	4057095	5,294,236	125,937	42.03876541
4057095 2006Y 1	Public Service Electric and Gas Company	4057095	5,058,405	120,105	42.11652304
4057095 2005Y 1	Public Service Electric and Gas Company	4057095	4,840,744	115,467	41.92318152
4057095 2004Y 1	Public Service Electric and Gas Company	4057095	4,562,416	110,788	41.1814998
4057095 2003Y 1	Public Service Electric and Gas Company	4057095	4,369,571	-40,753	-107.2208426
4057095 2002Y 1	Public Service Electric and Gas Company	4057095	4,194,532	-4,165	-1007.090516
4057095 2001Y 1	Public Service Electric and Gas Company	4057095	4,020,376	12,227	328.8113192

Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4057095 2000Y 1 Public Service Electric and Gas Company	4057095	3,868,932	4,479	863.793704
4057095 1999Y 1 Public Service Electric and Gas Company	4057095	3,703,360	135,875	27.25563937
4057095 1998Y 1 Public Service Electric and Gas Company	4057095	3,545,608	117,394	30.20263387
4057095 1997Y 1 Public Service Electric and Gas Company	4057095	3,315,441	112,429	29.48919763
4057095 1996Y 1 Public Service Electric and Gas Company	4057095	3,175,422	107,848	29.44349455
4057095 1995Y 1 Public Service Electric and Gas Company	4057095	3,044,361	103,081	29.53367774
4057095 1994Y 1 Public Service Electric and Gas Company	4057095	2,877,475	97,362	29.55439494
4057095 1993Y 1 Public Service Electric and Gas Company	4057095	2,725,050	91,767	29.69531531
4057095 1992Y 1 Public Service Electric and Gas Company	4057095	2,574,088	86,483	29.76409236
4057095 1991Y 1 Public Service Electric and Gas Company	4057095	2,419,382	81,736	29.59995596
4057095 1990Y 1 Public Service Electric and Gas Company	4057095	2,293,155	76,276	30.06391263
4057095 1989Y 1 Public Service Electric and Gas Company	4057095	2,123,627	69,983	30.34489805
4057095 1988Y 1 Public Service Electric and Gas Company	4057095	1,943,639	64,614	30.08077197
4062485 2009Y 1 Puget Sound Energy, Inc.	4062485	3,373,885	93,555	36.06311795
4062485 2008Y 1 Puget Sound Energy, Inc.	4062485	3,206,316	86,625	37.01374892
4062485 2007Y 1 Puget Sound Energy, Inc.	4062485	3,048,301	82,554	36.92493398
4062485 2006Y 1 Puget Sound Energy, Inc.	4062485	2,892,331	79,271	36.48662184
4062485 2005Y 1 Puget Sound Energy, Inc.	4062485	2,761,125	75,556	36.54408651
4062485 2004Y 1 Puget Sound Energy, Inc.	4062485	2,621,953	72,589	36.1205279
4062485 2003Y 1 Puget Sound Energy, Inc.	4062485	2,536,623	70,351	36.05667297
4062485 2002Y 1 Puget Sound Energy, Inc.	4062485	2,499,841	70,414	35.50204505
4062485 2001Y 1 Puget Sound Energy, Inc.	4062485	2,419,070	66,931	36.14274402
4062485 2000Y 1 Puget Sound Energy, Inc.	4062485	1,963,650	55,472	35.39894001
4062485 1999Y 1 Puget Sound Energy, Inc.	4062485	1,837,931	51,294	35.83130581
4062485 1998Y 1 Puget Sound Energy, Inc.	4062485	1,753,074	49,519	35.4020477
4062485 1997Y 1 Puget Sound Energy, Inc.	4062485	1,698,447	48,014	35.37399508
4062485 1996Y 1 Puget Sound Energy, Inc.	4062485	1,634,463	45,898	35.61076735
4062485 1995Y 1 Puget Sound Energy, Inc.	4062485	1,571,037	44,513	35.29389167
4062485 1994Y 1 Puget Sound Energy, Inc.	4062485	1,513,265	42,588	35.53266178
4062485 1993Y 1 Puget Sound Energy, Inc.	4062485	1,434,389	40,275	35.61487275
4062485 1992Y 1 Puget Sound Energy, Inc.	4062485	1,350,237	43,791	30.83366445
4062485 1991Y 1 Puget Sound Energy, Inc.	4062485	1,259,423	40,769	30.89168241
4062485 1990Y 1 Puget Sound Energy, Inc.	4062485	1,180,648	38,394	30.75084649
4062485 1989Y 1 Puget Sound Energy, Inc.	4062485	1,109,357	35,898	30.90303081
4062485 1988Y 1 Puget Sound Energy, Inc.	4062485	1,044,531	33,830	30.8758794
4057099 2009Y 1 South Carolina Electric & Gas Co.	4057099	2,468,519	54,366	45.40556598
4057099 2008Y 1 South Carolina Electric & Gas Co.	4057099	2,321,879	57,366	40.4748283
4057099 2007Y 1 South Carolina Electric & Gas Co.	4057099	2,160,701	52,286	41.3246567
4057099 2006Y 1 South Carolina Electric & Gas Co.	4057099	2,002,877	48,687	41.13781913
4057099 2005Y 1 South Carolina Electric & Gas Co.	4057099	1,882,054	45,698	41.18460326
4057099 2004Y 1 South Carolina Electric & Gas Co.	4057099	1,776,621	46,932	37.85521606
4057099 2003Y 1 South Carolina Electric & Gas Co.	4057099	1,675,230	44,028	38.04919597
4057099 2002Y 1 South Carolina Electric & Gas Co.	4057099	1,585,755	42,026	37.73271308
4057099 2001Y 1 South Carolina Electric & Gas Co.	4057099	1,506,187	39,891	37.75756436
4057099 2000Y 1 South Carolina Electric & Gas Co.	4057099	1,421,524	37,661	37.74525371
4057099 1999Y 1 South Carolina Electric & Gas Co.	4057099	1,353,345	31,140	43.46001927
4057099 1998Y 1 South Carolina Electric & Gas Co.	4057099	1,283,376	14,484	88.6064623
4057099 1997Y 1 South Carolina Electric & Gas Co.	4057099	1,219,559	43,987	27.72544161
4057099 1996Y 1 South Carolina Electric & Gas Co.	4057099	1,151,609	40,929	28.136749
4057099 1995Y 1 South Carolina Electric & Gas Co.	4057099	1,087,717	32,334	33.64003835
4057099 1994Y 1 South Carolina Electric & Gas Co.	4057099	1,035,697	30,474	33.98625057
4057099 1993Y 1 South Carolina Electric & Gas Co.	4057099	975,400	27,411	35.5842545
4057099 1992Y 1 South Carolina Electric & Gas Co.	4057099	909,830	28,531	31.88917318
4057099 1991Y 1 South Carolina Electric & Gas Co.	4057099	836,232	26,114	32.02236348
4057099 1990Y 1 South Carolina Electric & Gas Co.	4057099	767,262	24,282	31.59797381
4057099 1989Y 1 South Carolina Electric & Gas Co.	4057099	702,905	22,466	31.28750111
4057099 1988Y 1 South Carolina Electric & Gas Co.	4057099	650,198	20,506	31.70769531
4009083 2009Y 1 Southern California Edison Co.	4009083	13,744,723	573,681	23.95882555
4009083 2008Y 1 Southern California Edison Co.	4009083	12,750,953	554,089	23.0124637
4009083 2007Y 1 Southern California Edison Co.	4009083	12,146,470	496,828	24.44803836
4009083 2006Y 1 Southern California Edison Co.	4009083	11,337,688	464,216	24.42330295
4009083 2005Y 1 Southern California Edison Co.	4009083	10,575,122	421,910	25.0648764
4009083 2004Y 1 Southern California Edison Co.	4009083	9,891,226	395,829	24.98863398
4009083 2003Y 1 Southern California Edison Co.	4009083	9,362,894	373,998	25.03460981
4009083 2002Y 1 Southern California Edison Co.	4009083	8,857,713	350,825	25.24823773
4009083 2001Y 1 Southern California Edison Co.	4009083	8,365,389	242,647	34.4755509
4009083 2000Y 1 Southern California Edison Co.	4009083	8,079,892	227,718	35.48200845
4009083 1999Y 1 Southern California Edison Co.	4009083	7,691,214	210,965	36.4572986
4009083 1998Y 1 Southern California Edison Co.	4009083	7,310,554	198,062	36.91043209
4009083 1997Y 1 Southern California Edison Co.	4009083	7,011,887	208,459	33.6367679
4009083 1996Y 1 Southern California Edison Co.	4009083	6,739,311	197,090	34.19407885
4009083 1995Y 1 Southern California Edison Co.	4009083	6,473,128	238,859	27.10020556
4009083 1994Y 1 Southern California Edison Co.	4009083	6,170,394	233,511	26.4244254
4009083 1993Y 1 Southern California Edison Co.	4009083	5,910,594	214,477	27.55817174
4009083 1992Y 1 Southern California Edison Co.	4009083	5,608,234	202,962	27.63194095
4009083 1991Y 1 Southern California Edison Co.	4009083	5,291,905	194,203	27.24934733
4009083 1990Y 1 Southern California Edison Co.	4009083	4,961,068	182,325	27.21002605

		Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4009083	1989Y	1 Southern California Edison Co.	4009083	4,652,696	168,459	27.61915956
4009083	1988Y	1 Southern California Edison Co.	4009083	4,263,950	153,707	27.74076652
4057100	2009Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	478,398	13,707	34.90172904
4057100	2008Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	423,289	12,073	35.06079682
4057100	2007Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	390,230	12,252	31.85031015
4057100	2006Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	365,455	11,789	30.9996607
4057100	2005Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	331,278	10,677	31.02725485
4057100	2004Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	310,999	10,140	30.67051282
4057100	2003Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	295,687	9,730	30.38920863
4057100	2002Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	282,246	9,136	30.89382662
4057100	2001Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	261,663	8,556	30.58239832
4057100	2000Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	252,182	8,316	30.32491582
4057100	1999Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	241,401	7,711	31.30605628
4057100	1998Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	228,580	7,393	30.91843636
4057100	1997Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	217,766	6,971	31.23884665
4057100	1996Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	203,866	6,580	30.98267477
4057100	1995Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	195,149	6,319	30.88289286
4057100	1994Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	183,713	6,070	30.26573311
4057100	1993Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	174,124	5,796	30.042098
4057100	1992Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	167,063	5,566	30.01491197
4057100	1991Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	160,572	5,363	29.94070483
4057100	1990Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	154,808	5,155	30.03064985
4057100	1989Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	149,066	4,986	29.89691135
4057100	1988Y	1 Southern Indiana Gas and Electric Company, Inc.	4057100	141,968	4,744	29.92580101
4057026	2009Y	1 Southwestern Electric Power Company	4057026	1,446,713	51,508	28.08715151
4057026	2008Y	1 Southwestern Electric Power Company	4057026	1,400,516	48,717	28.74799351
4057026	2007Y	1 Southwestern Electric Power Company	4057026	1,312,686	46,319	28.34011961
4057026	2006Y	1 Southwestern Electric Power Company	4057026	1,228,888	42,854	28.67615625
4057026	2005Y	1 Southwestern Electric Power Company	4057026	1,152,965	41,021	28.10670145
4057026	2004Y	1 Southwestern Electric Power Company	4057026	1,114,480	39,764	28.02736143
4057026	2003Y	1 Southwestern Electric Power Company	4057026	1,078,368	38,189	28.23766006
4057026	2002Y	1 Southwestern Electric Power Company	4057026	1,030,984	37,068	27.81331607
4057026	2001Y	1 Southwestern Electric Power Company	4057026	1,025,786	36,432	28.15618138
4057026	2000Y	1 Southwestern Electric Power Company	4057026	984,606	34,876	28.2316206
4057026	1999Y	1 Southwestern Electric Power Company	4057026	941,687	33,202	28.36235769
4057026	1998Y	1 Southwestern Electric Power Company	4057026	899,662	31,918	28.18666583
4057026	1997Y	1 Southwestern Electric Power Company	4057026	861,366	30,395	28.33906893
4057026	1996Y	1 Southwestern Electric Power Company	4057026	827,872	29,117	28.43259951
4057026	1995Y	1 Southwestern Electric Power Company	4057026	773,353	26,973	28.67137508
4057026	1994Y	1 Southwestern Electric Power Company	4057026	718,279	0	
4057026	1993Y	1 Southwestern Electric Power Company	4057026	663,206	22,559	29.39873221
4057026	1992Y	1 Southwestern Electric Power Company	4057026	595,589	21,195	28.10044822
4057026	1991Y	1 Southwestern Electric Power Company	4057026	571,587	20,126	28.40042731
4057026	1990Y	1 Southwestern Electric Power Company	4057026	542,840	19,209	28.25966995
4057026	1989Y	1 Southwestern Electric Power Company	4057026	518,208	18,242	28.40741147
4057026	1988Y	1 Southwestern Electric Power Company	4057026	492,180	17,388	28.30572809
4057027	2009Y	1 Southwestern Public Service Company	4057027	904,693	24,040	37.6328203
4057027	2008Y	1 Southwestern Public Service Company	4057027	872,487	23,050	37.85193059
4057027	2007Y	1 Southwestern Public Service Company	4057027	839,978	21,661	38.77835742
4057027	2006Y	1 Southwestern Public Service Company	4057027	812,267	20,676	39.2855001
4057027	2005Y	1 Southwestern Public Service Company	4057027	797,274	20,334	39.20891118
4057027	2004Y	1 Southwestern Public Service Company	4057027	780,430	19,795	39.42561253
4057027	2003Y	1 Southwestern Public Service Company	4057027	745,992	18,996	39.27100442
4057027	2002Y	1 Southwestern Public Service Company	4057027	723,694	18,324	39.49432438
4057027	2001Y	1 Southwestern Public Service Company	4057027	703,856	17,926	39.26453196
4057027	2000Y	1 Southwestern Public Service Company	4057027	676,452	17,128	39.49392807
4057027	1999Y	1 Southwestern Public Service Company	4057027	642,128	15,698	40.90508345
4057027	1998Y	1 Southwestern Public Service Company	4057027	593,172	15,139	39.1817161
4057027	1997Y	1 Southwestern Public Service Company	4057027	568,013	14,659	38.74841394
4057027	1996Y	1 Southwestern Public Service Company	4057027	556,348	13,895	40.03943865
4057027	1995Y	1 Southwestern Public Service Company	4057027	528,250	13,032	40.53483732
4057027	1994Y	1 Southwestern Public Service Company	4057027	479,566	12,225	39.22830266
4057027	1993Y	1 Southwestern Public Service Company	4057027	454,045	11,598	39.1485601
4057027	1992Y	1 Southwestern Public Service Company	4057027	437,091	11,096	39.3917628
4057027	1991Y	1 Southwestern Public Service Company	4057027	419,692	10,633	39.47070441
4057027	1990Y	1 Southwestern Public Service Company	4057027	402,653	10,219	39.40238771
4057027	1989Y	1 Southwestern Public Service Company	4057027	390,319	9,893	39.45405843
4057027	1988Y	1 Southwestern Public Service Company	4057027	379,315	9,586	39.56968496
4057030	2009Y	1 Tucson Electric Power Company	4057030	1,110,378	22,921	48.44369792
4057030	2008Y	1 Tucson Electric Power Company	4057030	1,044,214	33,375	31.28731086
4057030	2007Y	1 Tucson Electric Power Company	4057030	984,657	31,640	31.12063843
4057030	2006Y	1 Tucson Electric Power Company	4057030	931,635	30,699	30.34740545
4057030	2005Y	1 Tucson Electric Power Company	4057030	883,267	28,938	30.52273827
4057030	2004Y	1 Tucson Electric Power Company	4057030	823,569	27,079	30.41356771
4057030	2003Y	1 Tucson Electric Power Company	4057030	780,324	25,769	30.28150103
4057030	2002Y	1 Tucson Electric Power Company	4057030	741,238	24,723	29.98171743
4057030	2001Y	1 Tucson Electric Power Company	4057030	691,804	21,749	31.80854292

	Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4057030 2000Y 1	Tucson Electric Power Company	4057030	642,733	23,243	27.65275567
4057030 1999Y 1	Tucson Electric Power Company	4057030	598,603	19,935	30.02774016
4057030 1998Y 1	Tucson Electric Power Company	4057030	586,150	19,280	30.40197095
4057030 1997Y 1	Tucson Electric Power Company	4057030	562,336	18,479	30.43108393
4057030 1996Y 1	Tucson Electric Power Company	4057030	538,162	17,599	30.57912381
4057030 1995Y 1	Tucson Electric Power Company	4057030	517,998	16,316	31.74785487
4057030 1994Y 1	Tucson Electric Power Company	4057030	495,336	15,573	31.80735889
4057030 1993Y 1	Tucson Electric Power Company	4057030	473,829	15,328	30.91264353
4057030 1992Y 1	Tucson Electric Power Company	4057030	450,327	14,172	31.77582557
4057030 1991Y 1	Tucson Electric Power Company	4057030	431,462	13,636	31.64139044
4057030 1989Y 1	Tucson Electric Power Company	4057030	398,896	12,097	32.97478714
4057030 1988Y 1	Tucson Electric Power Company	4057030	381,734	11,567	33.00198842
3004222 2009Y 1	United Illuminating Company	3004222	699,866	20,805	33.63931747
3004222 2008Y 1	United Illuminating Company	3004222	661,937	19,374	34.16625374
3004222 2007Y 1	United Illuminating Company	3004222	606,222	17,756	34.14181122
3004222 2006Y 1	United Illuminating Company	3004222	550,891	16,345	33.70394616
3004222 2005Y 1	United Illuminating Company	3004222	514,939	16,426	31.34901985
3004222 2004Y 1	United Illuminating Company	3004222	493,255	16,222	30.40654667
3004222 2003Y 1	United Illuminating Company	3004222	498,570	15,859	31.43766946
3004222 2002Y 1	United Illuminating Company	3004222	460,590	15,097	30.50871034
3004222 2001Y 1	United Illuminating Company	3004222	443,773	14,470	30.66848652
3004222 2000Y 1	United Illuminating Company	3004222	429,005	13,874	30.92150786
3004222 1999Y 1	United Illuminating Company	3004222	415,893	13,382	31.07853834
3004222 1998Y 1	United Illuminating Company	3004222	408,845	13,046	31.33872451
3004222 1997Y 1	United Illuminating Company	3004222	401,426	12,666	31.69319438
3004222 1996Y 1	United Illuminating Company	3004222	387,825	12,250	31.65918367
3004222 1995Y 1	United Illuminating Company	3004222	375,962	11,857	31.70802058
3004222 1994Y 1	United Illuminating Company	3004222	364,102	11,309	32.19577328
3004222 1993Y 1	United Illuminating Company	3004222	334,252	10,680	31.29700375
3004222 1992Y 1	United Illuminating Company	3004222	317,019	10,171	31.16891161
3004222 1991Y 1	United Illuminating Company	3004222	301,439	9,665	31.18872219
3004222 1990Y 1	United Illuminating Company	3004222	287,874	9,069	31.74263976
3004222 1989Y 1	United Illuminating Company	3004222	264,495	7,541	35.07426071
3004222 1988Y 1	United Illuminating Company	3004222	249,501	7,109	35.0964974
4057032 2009Y 1	Virginia Electric and Power Company	4057032	7,531,601	245,103	30.72831014
4057032 2008Y 1	Virginia Electric and Power Company	4057032	7,215,618	235,067	30.69600582
4057032 2007Y 1	Virginia Electric and Power Company	4057032	6,892,641	225,048	30.62742615
4057032 2006Y 1	Virginia Electric and Power Company	4057032	6,572,724	221,205	29.7132705
4057032 2005Y 1	Virginia Electric and Power Company	4057032	6,261,645	211,224	29.64457164
4057032 2004Y 1	Virginia Electric and Power Company	4057032	5,977,879	202,479	29.52345181
4057032 2003Y 1	Virginia Electric and Power Company	4057032	5,750,955	192,967	29.80279011
4057032 2002Y 1	Virginia Electric and Power Company	4057032	5,517,929	191,316	28.84196303
4057032 2001Y 1	Virginia Electric and Power Company	4057032	5,282,771	194,160	27.20833848
4057032 2000Y 1	Virginia Electric and Power Company	4057032	5,064,070	187,812	26.96350606
4057032 1999Y 1	Virginia Electric and Power Company	4057032	4,832,604	177,320	27.25357546
4057032 1998Y 1	Virginia Electric and Power Company	4057032	4,687,249	171,858	27.27396455
4057032 1997Y 1	Virginia Electric and Power Company	4057032	4,559,164	167,300	27.25142857
4057032 1996Y 1	Virginia Electric and Power Company	4057032	4,385,406	160,615	27.30383837
4057032 1995Y 1	Virginia Electric and Power Company	4057032	4,215,689	153,816	27.40735034
4057032 1994Y 1	Virginia Electric and Power Company	4057032	3,989,762	144,781	27.55722091
4057032 1993Y 1	Virginia Electric and Power Company	4057032	3,761,043	127,127	29.58492688
4057032 1992Y 1	Virginia Electric and Power Company	4057032	3,581,945	120,644	29.69020424
4057032 1991Y 1	Virginia Electric and Power Company	4057032	3,401,729	113,212	30.0474243
4057032 1990Y 1	Virginia Electric and Power Company	4057032	3,190,609	106,227	30.03576304
4057032 1989Y 1	Virginia Electric and Power Company	4057032	2,963,932	96,842	30.60585283
4057032 1988Y 1	Virginia Electric and Power Company	4057032	2,675,825	86,548	30.91723668
4057035 2009Y 1	Western Massachusetts Electric Company	4057035	583,629	16,146	36.14697139
4057035 2008Y 1	Western Massachusetts Electric Company	4057035	565,016	15,483	36.49266938
4057035 2007Y 1	Western Massachusetts Electric Company	4057035	545,297	15,016	36.31439798
4057035 2006Y 1	Western Massachusetts Electric Company	4057035	531,052	11,541	46.0143835
4057035 2005Y 1	Western Massachusetts Electric Company	4057035	511,314	11,136	45.91540948
4057035 2004Y 1	Western Massachusetts Electric Company	4057035	494,869	10,581	46.769587
4057035 2003Y 1	Western Massachusetts Electric Company	4057035	459,144	9,973	46.0387045
4057035 2002Y 1	Western Massachusetts Electric Company	4057035	442,395	9,638	45.90112056
4057035 2001Y 1	Western Massachusetts Electric Company	4057035	428,407	9,248	46.32428633
4057035 2000Y 1	Western Massachusetts Electric Company	4057035	413,619	8,955	46.18860972
4057035 1999Y 1	Western Massachusetts Electric Company	4057035	405,511	6,116	66.30330281
4057035 1998Y 1	Western Massachusetts Electric Company	4057035	397,295	11,647	34.11135915
4057035 1997Y 1	Western Massachusetts Electric Company	4057035	386,483	8,168	47.3167238
4057035 1996Y 1	Western Massachusetts Electric Company	4057035	376,571	8,293	45.40829615
4057035 1995Y 1	Western Massachusetts Electric Company	4057035	361,956	8,071	44.84648742
4057035 1994Y 1	Western Massachusetts Electric Company	4057035	352,027	7,674	45.872687
4057035 1993Y 1	Western Massachusetts Electric Company	4057035	334,035	7,287	45.83985179
4057035 1992Y 1	Western Massachusetts Electric Company	4057035	321,541	6,980	46.06604585
4057035 1991Y 1	Western Massachusetts Electric Company	4057035	307,836	7,980	38.57593985
4057035 1990Y 1	Western Massachusetts Electric Company	4057035	290,276	10,093	28.76013078
4057035 1989Y 1	Western Massachusetts Electric Company	4057035	269,062	9,660	27.85320911

	Company Name	Institution Key	Distr Plant-EOY (\$000)	Deprec Prov-Distr Plant (\$000)	Asset Lifetime
4057035 1988Y 1	Western Massachusetts Electric Company	4057035	252,156	8,846	28.50508704
4057105 2009Y 1	Wisconsin Electric Power Company	4057105	3,389,240	97,488	34.76571475
4057105 2008Y 1	Wisconsin Electric Power Company	4057105	3,273,123	94,237	34.73288623
4057105 2007Y 1	Wisconsin Electric Power Company	4057105	3,144,981	90,620	34.70515339
4057105 2006Y 1	Wisconsin Electric Power Company	4057105	3,006,946	86,412	34.79778272
4057105 2005Y 1	Wisconsin Electric Power Company	4057105	2,862,218	88,169	32.4628611
4057105 2004Y 1	Wisconsin Electric Power Company	4057105	2,721,064	84,600	32.16387707
4057105 2003Y 1	Wisconsin Electric Power Company	4057105	2,588,865	79,874	32.41186118
4057105 2002Y 1	Wisconsin Electric Power Company	4057105	2,432,772	75,327	32.29614879
4057105 2001Y 1	Wisconsin Electric Power Company	4057105	2,282,461	70,818	32.22995566
4057105 2000Y 1	Wisconsin Electric Power Company	4057105	2,175,845	67,957	32.01796724
4057105 1999Y 1	Wisconsin Electric Power Company	4057105	2,042,226	45,448	44.9354427
4057105 1998Y 1	Wisconsin Electric Power Company	4057105	1,913,355	41,999	45.55715612
4057105 1997Y 1	Wisconsin Electric Power Company	4057105	1,804,818	55,010	32.80890747
4057105 1996Y 1	Wisconsin Electric Power Company	4057105	1,696,043	53,106	31.93693745
4057105 1995Y 1	Wisconsin Electric Power Company	4057105	1,607,559	50,911	31.57586769
4057105 1994Y 1	Wisconsin Electric Power Company	4057105	1,544,386	48,709	31.7063787
4057105 1993Y 1	Wisconsin Electric Power Company	4057105	1,467,969	44,989	32.62950944
4057105 1992Y 1	Wisconsin Electric Power Company	4057105	1,344,780	42,145	31.90841144
4057105 1991Y 1	Wisconsin Electric Power Company	4057105	1,266,146	39,285	32.2297569
4057105 1990Y 1	Wisconsin Electric Power Company	4057105	1,188,669	38,867	30.58298814
4057105 1989Y 1	Wisconsin Electric Power Company	4057105	1,115,849	37,298	29.91712692
4057105 1988Y 1	Wisconsin Electric Power Company	4057105	1,050,397	35,229	29.81625933
4057106 2009Y 1	Wisconsin Public Service Corp	4057106	927,854	28,645	32.39148193
4057106 2008Y 1	Wisconsin Public Service Corp	4057106	909,388	27,790	32.72356963
4057106 2007Y 1	Wisconsin Public Service Corp	4057106	876,685	26,970	32.50593252
4057106 2006Y 1	Wisconsin Public Service Corp	4057106	851,603	26,065	32.67228084
4057106 2005Y 1	Wisconsin Public Service Corp	4057106	813,637	23,828	34.1462565
4057106 2004Y 1	Wisconsin Public Service Corp	4057106	777,255	22,675	34.27805954
4057106 2003Y 1	Wisconsin Public Service Corp	4057106	726,444	21,913	33.15128006
4057106 2002Y 1	Wisconsin Public Service Corp	4057106	687,003	20,604	33.34318579
4057106 2001Y 1	Wisconsin Public Service Corp	4057106	652,274	18,379	35.49017901
4057106 2000Y 1	Wisconsin Public Service Corp	4057106	598,564	16,419	36.45556977
4057106 1999Y 1	Wisconsin Public Service Corp	4057106	550,291	14,861	37.02920396
4057106 1998Y 1	Wisconsin Public Service Corp	4057106	513,399	16,580	30.96495778
4057106 1997Y 1	Wisconsin Public Service Corp	4057106	492,044	15,887	30.97148612
4057106 1996Y 1	Wisconsin Public Service Corp	4057106	473,867	15,174	31.22887834
4057106 1995Y 1	Wisconsin Public Service Corp	4057106	454,159	14,625	31.05360684
4057106 1994Y 1	Wisconsin Public Service Corp	4057106	436,998	14,063	31.07430847
4057106 1993Y 1	Wisconsin Public Service Corp	4057106	421,607	15,930	26.46622724
4057106 1992Y 1	Wisconsin Public Service Corp	4057106	402,874	14,816	27.19181965
4057106 1991Y 1	Wisconsin Public Service Corp	4057106	369,569	14,074	26.25898821
4057106 1990Y 1	Wisconsin Public Service Corp	4057106	353,208	14,666	24.08345834
4057106 1989Y 1	Wisconsin Public Service Corp	4057106	333,680	13,684	24.38468284
4057106 1988Y 1	Wisconsin Public Service Corp	4057106	313,104	13,886	22.54817802

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Dr. Makholm
To Dr. Lowry

REF: Tr.2 p.35

To provide the average service life of Union and EGD assets on best efforts basis.

Response:

Please see Attachment 1 and 2 for the requested calculation of Union's and EGD's average service life of assets.

Union Calculation of average service list of distribution and storage assets

		2014 Actual		2015 Actual		2016 Actual		2017 Actual	
O.E.B.		2014		2015		2016		2017	
(\$Millions)	No.	Average	Depn	Average	Depn	Average	Depn	Average	Depn
Gas Plant in Service:									
Underground storage plant:									
Land	450	4.8	0.0	4.9	0.0	4.9	0.0	4.9	0.0
Land rights	451	32.0	0.7	32.0	0.7	32.0	0.7	32.0	0.7
Structures and improvements	452	61.1	1.5	61.7	1.5	62.2	1.6	64.9	1.6
Wells	453/4/5	89.6	2.2	89.9	2.2	90.4	2.2	92.5	2.3
Compressor equipment	456	238.8	6.4	240.0	6.4	255.4	6.8	373.3	10.0
Measuring & regulating equipment	457	56.2	1.7	56.6	1.8	58.3	1.8	69.2	2.2
Base pressure gas	458	35.2	0.0	35.2	0.0	35.3	0.0	35.9	0.0
Other equipment	459	2.4	0.5	2.4	0.5	1.2	0.0	0.0	0.0
Regulatory Overheads		11.6	0.3	12.4	0.4	12.6	0.4	13.6	0.4
Sub-Total		531.6	13.4	535.0	13.5	552.2	13.5	686.3	17.1
Distribution plant									
Land	470	14.6	0.0	15.0	0.0	15.3	0.0	16.0	0.0
Land rights	471	15.8	0.3	16.3	0.3	16.9	0.3	17.5	0.3
Structures & improvements	472	193.3	4.4	194.0	4.5	196.3	4.5	200.6	4.6
Services - metallic	473	214.9	6.4	220.7	6.6	224.9	6.7	227.1	6.8
Services - plastic	473	1196.9	30.4	1234.2	31.4	1271.5	32.3	1307.5	33.2
Regulators	474	89.9	4.5	94.7	4.7	101.3	5.1	108.2	5.4
House regulators & meter installatic	474	96.9	2.7	99.7	2.8	104.9	2.9	107.3	2.0
Mains - metallic	475	839.6	24.5	869.8	25.4	912.9	26.7	958.5	29.0
Mains - plastic	475	762.9	17.8	783.5	18.3	806.2	18.8	831.9	19.4
Measuring & regulating equipment	477	154.2	5.8	161.3	6.0	168.4	6.3	174.9	6.5
Meters	478	303.7	11.7	326.1	12.6	350.8	13.6	378.6	14.6
Regulatory Overheads		169.8	4.9	206.3	5.9	251.4	7.2	301.1	8.6
Sub-Total		4052.7	113.5	4221.6	118.5	4420.8	124.3	4629.2	130.5
Total		4584.3	126.9	4756.5	131.9	4972.9	137.7	5315.5	147.7
Weighted Average Depreciation Rate									
Average Service Life		2.8%		2.8%		2.8%		2.8%	
		36.1		36.1		36.1		36.0	

EGD Calculation of average service life of distribution and storage assets

	EB-2015-0122 2014 Actual		EB-2016-0142 2015 Actual		EB-2017-0102 2016 Actual		Preliminary 2017 Actual	
\$ Millions	Avg. of Avg. Gross PP&E	Dep'n expense	Avg. of Avg. Gross PP&E	Dep'n expense	Avg. of Avg. Gross PP&E	Dep'n expense	Avg. of Avg. Gross PP&E	Dep'n expense
Distribution Plant								
Inactive services (102)	1.7	0.0	1.7	0.0	1.7	0.0	1.7	0.0
Land (470.00)	19.2	0.0	19.4	0.0	22.4	0.0	23.2	0.0
Land rights intangibles (471.00)	7.6	0.1	11.2	0.1	51.7	0.6	63.7	0.8
Structures and improvements (472.00)	127.4	7.9	124.2	6.5	123.8	6.8	136.0	8.7
Services, house reg & meter install. (473/474)	2401.5	55.0	2528.6	57.3	2667.2	61.1	2772.8	62.9
NGV station compressors (476)	3.2	0.2	3.3	0.2	3.5	0.2	3.6	0.2
Meters (478)	405.7	37.5	416.9	38.5	427.2	39.6	433.6	31.3
Mains (475)	3054.3	66.4	3229.6	70.6	3940.3	88.6	4275.0	95.6
Measuring and regulating equip. (477)	381.7	8.3	402.4	8.4	479.0	10.6	556.6	12.2
Sub -Total	6402.3	175.3	6737.3	181.6	7716.7	207.5	8266.2	211.7
Storage Plant								
Crowland storage (450/459)	4.2	0.1	4.2	0.1	4.2	0.1	4.2	0.1
Land and gas storage rights (450/451)	43.7	0.5	44.9	0.5	45.0	0.5	45.0	0.5
Structures and improvements (452.00)	15.8	0.3	16.6	0.1	25.9	0.5	30.0	0.6
Wells (453.00)	47.3	0.7	48.0	0.7	50.2	0.8	53.2	0.8
Well equipment (454.00)	10.0	0.6	10.1	0.6	10.5	0.6	11.1	0.6
Field Lines (455.00)	78.8	1.2	83.7	1.3	87.1	1.4	97.6	1.5
Compressor equipment (456.00)	107.4	2.9	112.1	3.0	117.6	3.1	125.1	3.3
Measuring and regulating equipment (457.00)	11.6	0.4	11.5	0.3	11.2	0.3	11.2	0.3
Base pressure gas (458.00)	40.9	0.0	39.4	0.0	33.4	0.0	33.4	0.0
Sub -Total	359.6	6.7	370.6	6.5	385.0	7.4	410.7	7.7
Total	6761.9	182.0	7107.9	188.1	8101.7	214.9	8676.9	219.4
Weighted Average depreciation Rate		2.7%		2.6%		2.7%		2.5%
Average Service life		37.2		37.8		37.7		39.5

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Dr. Makholm:
To Mr. Shepherd:

REF: Tr.2 p.68.

To provide a response to Board Staff Interrogatory No. 45

Response:

The growth rates in the labor, capital and materials indices for each year of Dr. Makholm's study period are summarized in the tab titled "Summary Results" in the NERA Industry TFP Study Excel sheet (Columns Q-S) submitted as Attachment 1 in response to Board Staff Interrogatory #34 (a) found at Exhibit C.STAFF.34. For reference, please see Attachment 1 to this undertaking. Figures summarizing the growth rates in these indices can be found in Exhibit JDM-3, Tab 1 of Dr. Makholm's Direct Testimony.

Yearly Estimates:	Residential Share	Commercial Share	Industrial Share	Public Share	Growth of Residential Index	Growth of Commercial Index	Growth of Industrial Index	Growth of Public Index	Labor Share	Capital Share	Other Share	Growth of Labor Index	Growth of Capital Index	Growth of Other Index	Growth of Input Wage	Weighted Growth of Input Index	Weighted Growth of Output Index	Weighted Growth of Input Index	TTP
1972	41.71%	29.53%	24.67%	4.10%	-	8.44%	8.50%	4.55%	22.54%	61.93%	15.53%	-	-	-	2.90%	3.22%	7.38%	-2.66%	4.71%
1973	41.36%	29.51%	25.16%	3.98%	7.83%	1.31%	-0.36%	-0.70%	23.56%	60.65%	15.79%	4.52%	2.44%	2.94%	2.90%	3.22%	7.38%	-2.66%	4.71%
1974	40.47%	29.16%	26.83%	3.86%	0.36%	1.31%	-0.36%	-0.70%	23.17%	61.40%	15.43%	-0.91%	1.56%	-2.67%	18.93%	8.14%	-0.59%	-0.21%	-0.80%
1975	39.72%	29.74%	25.83%	3.97%	5.36%	6.46%	-5.66%	5.33%	20.99%	65.12%	13.59%	-3.54%	0.12%	-6.23%	18.93%	9.12%	2.24%	4.55%	4.74%
1976	39.72%	29.30%	27.02%	3.96%	3.49%	3.73%	10.95%	2.48%	19.95%	66.38%	13.67%	-1.66%	0.14%	7.80%	12.31%	11.96%	4.99%	-0.25%	4.74%
1977	39.37%	29.26%	27.59%	3.78%	5.44%	4.75%	4.79%	1.99%	21.48%	63.12%	15.40%	0.14%	0.07%	11.45%	-0.21%	10.03%	4.00%	-1.60%	2.40%
1978	39.26%	29.08%	28.02%	3.65%	4.36%	3.67%	5.17%	1.94%	21.66%	62.18%	15.16%	0.14%	0.07%	11.45%	6.29%	6.62%	4.00%	-2.27%	1.07%
1979	38.61%	29.00%	28.74%	3.65%	2.98%	5.08%	5.22%	2.78%	21.74%	61.78%	16.48%	0.96%	0.99%	5.55%	13.30%	11.00%	2.91%	-1.06%	1.85%
1980	39.06%	29.09%	28.26%	3.60%	4.45%	2.98%	-2.20%	0.03%	20.86%	62.70%	16.44%	0.96%	1.29%	7.31%	13.30%	13.80%	1.11%	-1.97%	-0.86%
1981	38.20%	29.25%	28.93%	3.61%	-1.28%	2.24%	-1.28%	1.42%	19.39%	64.12%	16.49%	-3.09%	0.95%	4.52%	12.01%	12.01%	1.03%	-0.12%	0.91%
1982	38.00%	30.09%	27.51%	3.61%	1.60%	4.06%	-6.87%	-0.96%	20.52%	61.33%	18.16%	1.58%	0.73%	11.14%	3.58%	-2.69%	-0.93%	-0.92%	-0.62%
1983	39.39%	30.11%	27.10%	3.50%	3.22%	3.02%	2.97%	-2.68%	21.20%	59.58%	19.23%	-0.90%	0.92%	11.14%	2.52%	1.91%	2.86%	-2.06%	0.80%
1984	38.88%	30.11%	27.57%	3.44%	2.94%	6.87%	6.87%	-0.18%	21.22%	59.37%	19.41%	1.38%	0.92%	5.86%	5.27%	5.25%	4.46%	-1.67%	2.79%
1985	38.75%	30.57%	27.23%	3.45%	0.91%	3.97%	0.35%	1.80%	21.77%	57.81%	20.42%	-0.01%	1.95%	7.25%	2.00%	1.30%	1.97%	-2.17%	-0.20%
1986	39.27%	31.07%	26.24%	3.42%	4.82%	4.82%	-0.24%	-0.21%	20.21%	60.61%	19.18%	-2.97%	1.88%	3.14%	9.59%	9.41%	2.73%	-0.40%	2.33%
1987	39.60%	31.26%	25.79%	3.36%	4.66%	3.97%	3.97%	-0.08%	20.28%	60.12%	19.60%	-0.19%	2.03%	4.38%	3.68%	3.63%	4.16%	-1.77%	2.39%
1988	39.82%	31.57%	25.33%	3.28%	5.01%	10.61%	4.56%	0.96%	21.54%	58.80%	19.65%	-2.77%	1.80%	-1.24%	-2.58%	-2.71%	4.80%	0.35%	5.15%
1989	39.43%	31.78%	25.52%	3.27%	3.02%	3.02%	3.02%	1.80%	20.37%	60.16%	19.47%	0.05%	2.20%	5.44%	5.92%	6.01%	2.02%	-1.57%	0.45%
1990	39.23%	32.36%	25.16%	3.26%	1.24%	4.50%	0.40%	0.73%	19.94%	60.96%	19.11%	-1.98%	1.78%	-0.30%	3.65%	3.37%	1.59%	-0.92%	0.67%
1991	39.87%	32.39%	24.50%	3.24%	1.24%	2.92%	-0.12%	1.74%	20.06%	60.51%	19.43%	0.45%	1.57%	-2.65%	2.77%	2.54%	-0.54%	-2.08%	0.33%
1992	40.21%	32.68%	24.82%	3.16%	-2.48%	0.38%	1.84%	-1.15%	19.93%	61.43%	18.39%	-1.67%	1.78%	-2.65%	2.77%	2.54%	-0.54%	-2.08%	0.33%
1993	39.28%	32.75%	23.88%	3.13%	6.10%	4.96%	1.07%	-0.49%	19.27%	62.34%	18.63%	-0.62%	2.60%	4.21%	5.49%	5.87%	3.79%	-2.04%	1.75%
1994	40.06%	33.34%	23.47%	3.13%	1.05%	5.76%	3.20%	-0.42%	19.49%	61.73%	18.78%	-0.75%	2.02%	0.91%	0.14%	-0.47%	2.20%	-0.39%	1.81%
1995	40.50%	33.44%	23.32%	3.14%	3.12%	10.06%	0.33%	2.40%	18.00%	64.21%	17.80%	-7.12%	1.93%	-1.78%	4.70%	4.97%	2.77%	1.32%	4.09%
1996	40.78%	34.13%	21.92%	3.14%	2.79%	2.99%	1.53%	0.94%	18.59%	63.15%	18.26%	-1.95%	1.25%	2.96%	1.09%	0.41%	1.89%	-0.56%	1.53%
1997	40.45%	34.44%	21.97%	3.14%	-0.75%	2.03%	2.04%	0.80%	17.27%	64.24%	18.48%	-1.95%	0.73%	5.04%	2.28%	1.91%	1.03%	-0.75%	0.28%
1998	40.69%	34.56%	21.69%	3.06%	3.34%	3.93%	1.58%	-0.27%	17.06%	64.46%	18.49%	-0.80%	0.91%	7.76%	5.50%	5.42%	3.01%	-2.77%	0.24%
1999	41.46%	34.71%	20.81%	3.02%	-0.31%	2.94%	-0.31%	-0.90%	16.81%	65.13%	18.07%	-0.80%	0.84%	4.41%	4.80%	5.35%	1.76%	-0.17%	1.58%
2000	41.40%	34.92%	20.72%	2.95%	3.39%	4.88%	3.00%	-0.92%	16.35%	65.68%	17.98%	2.37%	1.59%	5.28%	4.22%	5.57%	3.06%	-1.14%	1.92%
2001	40.75%	35.79%	20.52%	2.95%	0.51%	2.16%	-5.26%	0.38%	15.44%	66.75%	17.81%	1.05%	1.37%	10.33%	11.27%	35.65%	4.04%	-1.91%	-2.85%
2002	42.08%	35.81%	19.18%	2.93%	6.35%	2.44%	-3.75%	0.33%	15.57%	67.47%	16.96%	5.44%	1.29%	-2.27%	1.15%	-2.40%	3.09%	-0.93%	2.16%
2003	42.33%	35.86%	18.83%	2.98%	0.70%	0.88%	-0.94%	15.78%	15.87%	64.74%	19.39%	4.35%	1.44%	-17.27%	-3.07%	-5.92%	0.49%	-3.29%	-2.80%
2004	42.67%	35.31%	19.02%	3.00%	1.18%	1.32%	5.81%	10.77%	16.28%	64.50%	19.22%	-0.56%	1.41%	-3.55%	-1.42%	-3.54%	2.15%	1.10%	3.25%
2005	43.51%	34.86%	18.74%	2.89%	5.44%	1.84%	0.26%	-2.97%	15.43%	65.01%	19.21%	-0.56%	-0.05%	5.17%	5.54%	5.11%	3.12%	-0.74%	2.88%
2006	43.46%	35.08%	18.60%	2.86%	-2.80%	0.04%	-0.57%	-2.02%	15.43%	66.82%	18.63%	4.71%	0.63%	3.91%	7.55%	6.29%	-0.34%	-2.63%	-2.57%
2007	44.57%	34.53%	18.07%	2.83%	4.77%	3.51%	1.28%	1.61%	14.74%	66.82%	16.31%	12.69%	1.88%	10.17%	6.81%	8.56%	2.80%	-1.95%	0.84%
2008	44.69%	34.59%	17.83%	2.89%	-1.19%	-0.83%	-3.32%	1.99%	13.17%	70.52%	15.18%	-12.00%	1.88%	7.52%	19.60%	19.60%	-1.26%	-3.65%	-4.92%
2009	46.42%	33.91%	16.83%	2.83%	-1.75%	-4.22%	-2.44%	-1.48%	11.66%	73.17%	15.18%	-12.00%	1.72%	0.23%	8.69%	8.21%	-4.37%	1.51%	-2.86%
2010	48.08%	32.67%	16.50%	2.75%	5.97%	1.40%	3.59%	-1.42%	13.13%	70.45%	16.43%	9.53%	1.21%	6.67%	-7.88%	-8.03%	3.45%	-1.40%	2.05%
2011	49.38%	32.52%	15.38%	2.72%	-1.40%	0.00%	0.07%	4.99%	13.25%	70.18%	16.57%	8.94%	1.50%	7.01%	1.73%	1.59%	-1.43%	-2.95%	-4.38%
2012	49.46%	32.45%	15.32%	2.72%	-2.04%	-1.37%	-0.97%	-2.50%	13.07%	71.07%	16.96%	-0.29%	2.05%	14.28%	5.56%	5.65%	-1.20%	-0.94%	-2.13%
2013	49.46%	32.37%	15.44%	2.73%	9.52%	-0.30%	-0.21%	-0.21%	12.25%	71.12%	16.63%	6.01%	1.60%	1.39%	0.38%	0.28%	0.01%	-0.37%	-0.36%
2014	48.98%	33.03%	15.29%	2.69%	-1.70%	3.24%	-1.70%	-1.70%	12.14%	71.23%	16.63%	5.17%	2.39%	4.33%	1.83%	1.87%	0.16%	-2.13%	-1.88%
2015	40.69%	32.79%	14.89%	2.63%	-0.94%	-0.37%	-2.14%	-2.33%	10.96%	73.54%	15.50%	-4.64%	2.27%	0.39%	8.83%	8.67%	-0.23%	-1.13%	-1.36%
2016	50.51%	32.39%	14.52%	2.58%	0.20%	-0.48%	-1.96%	-1.87%	10.79%	73.52%	15.90%	1.98%	2.40%	6.35%	1.05%	1.31%	-0.20%	-3.52%	-3.52%
Average:	42.04%	32.30%	22.44%	3.22%	2.19%	2.96%	1.24%	0.95%	17.86%	64.60%	17.54%	0.71%	1.44%	4.49%	4.97%	5.34%	1.74%	-1.21%	0.54%
StDev:	3.63%	2.22%	4.52%	0.41%	2.71%	2.84%	3.86%	3.39%	3.66%	4.24%	1.68%	4.39%	0.66%	4.78%	-	-	-	-	-

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Ms. Mikhaila
To Mr. St. Louis

REF: Tr.2 p.119

To advise if the Design Day Demand is typically higher than the Contract Demand Day then as it is with Kitchener Utilities.

Response:

In Union's 2013 Cost of Service, there were 224 contract rate customers with firm service. Of these customers, there were 45 with a design day demand equal to their contract demand, 151 with a design day demand greater than their contract demand, and 28 with a design day demand less than their contract demand. The design day demand for Kitchener Utilities is determined using the same process that is used to determine the design day demands for heat sensitive contract rate customers and Union's general service demands, such as the City of Guelph and the City of Cambridge.

Kitchener Utilities' contract demand changed on April 1, 2011 from 2,558,000 m³/d to the current contract demand of 2,350,000 m³/d.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Kitchen
To Mr. St. Louis

REF: Tr.2 p121

To advise how many years of data is actually metered for the calculation.

Response:

The regression analysis incorporates one winter's daily metered data to determine a contract rate customer's design day demand. Union calculates design day demand for system planning purposes on an annual basis using the previous winter's (November 1 to March 31) actual measured demand along with the corresponding heating degree days. This data is extrapolated to design day weather conditions to ensure reliable service to the customer. The analysis is completed each year to ensure that customer data is as up to date as possible. In the case of the Kitchener Utilities this would take into account new customer growth, plant additions or closures, energy efficiency, etc.

The design day demand from the winter of 2010/2011 was used for purposes of Union's 2013 cost allocation study.

Table 1 shows the highest daily measured volume for Kitchener Utilities and the corresponding Heating Degree Day for the past 10 years. Please note that some of the highest usage days fall on a weekend and do not represent maximum volumes. The design day demand is also shown for comparison, which is based on a regression analysis at a 43.1 degree day¹.

¹ Union updated the Union South design day standard from a 44 degree day to a 43.1 degree day starting in the winter of 2013/2014 in accordance with the Sussex Economic Advisors report, filed as part of Union's 2012 Deferral Account proceeding (EB-2013-0202).

Table 1
Kitchener Utilities Highest Daily Measured Volume in Each Year for the Past 10 Years

Line No.	Winter	Date	Day of Week	Measured Volume (10 ³ m ³ /day)	Heating Degree Day (Celsius)	Design Day Demand (10 ³ m ³ /day)
	(a)	(b)	(c)	(d)	(e)	(f)
1	2016/2017	06-Jan-17	Fri	1,838	31.3	2,498
2	2015/2016	13-Feb-16	Sat	2,062	36.8	2,453
3	2014/2015	15-Feb-15	Sun	2,208	43.1	2,448
4	2013/2014	07-Jan-14	Tue	2,256	38.8	2,504
5	2012/2013	24-Jan-13	Thu	1,939	32.0	2,544
6	2011/2012	03-Jan-12	Tue	1,832	30.9	N/A (1)
7	2010/2011	10-Feb-11	Thu	1,863	32.1	2,511 (2)
8	2009/2010	29-Jan-10	Fri	1,850	32.5	2,627
9	2008/2009	16-Jan-09	Fri	2,050	36.8	2,500
10	2007/2008	10-Feb-08	Sun	2,015	37.9	2,530

Note:

- (1) Design day demand analysis not calculated for the winter of 2011/2012.
- (2) Winter of 2010/2011 design day demand used for purposes of Union's 2013 cost allocation study.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Ms. Mikhaila
To Ms. Chatterjee

REF: Tr.2 p129

To summarize the drivers of rate increases in all classes since 2013.

Response:

Please see Attachment 1 for the rate change drivers for Union South rate classes since 2013.

As shown at Attachment 1, p.3, line 19, the increase to the Rate T3 revenue in 2017 Rates was \$1.667 million (or 32.8%). This increase was primarily driven by the inclusion of the Parkway Delivery Commitment Incentive (PDCI) costs in 2017 delivery rates. The 2017 Parkway Delivery Obligation (PDO) costs of \$1.056 million (or 20.8%), including the PDCI costs, is almost entirely offset by the PDCI credit received by Kitchener Utilities on their monthly bill for their Parkway deliveries. Absent the PDO increase, the increase in 2017 Rates would be \$0.611 million (or 12.0%).

UNION GAS LIMITED
Union South Average Rate Change for Years 2013 to 2018

Line No.	Particulars (\$000's)	2013 Revenue Requirement (a)	S&T Transactional Margin (b)	GRAM Adjustments (c)	One Time Adjustments (d)	PCI (e)	Demand Side Management (f)	Capital Pass-Throughs (g)	Parkway Delivery Obligation (h)	Annual Total (i) = sum(a:h)	Cumulative Total (j)	Average Rate Change (1) (k)
Rate M1												
1	2013 Cost of Service - EB-2011-0210	388,424	(708)	-	-	-	-	-	-	387,717	387,717	-
2	2014 Rates - EB-2013-0365	-	-	(47)	(881)	1,918	135	(481)	-	643	388,359	0.2%
3	2015 Rates - EB-2014-0271	-	-	1,361	(73)	3,112	178	(3,409)	-	4,106	392,465	1.1%
4	2016 Rates - EB-2015-0116	-	-	(492)	-	3,057	9,216	(3,314)	2,936	8,729	401,194	2.2%
5	2017 Rates - EB-2016-0245	-	-	(432)	-	2,540	1,571	(873)	8,517	11,321	412,516	2.8%
6	2018 Rates - EB-2017-0087	-	-	(2,625)	-	1,962	2,825	2,527	(248)	4,441	416,957	1.1%
7	Total	388,424	(708)	(2,236)	(954)	12,589	13,925	(5,550)	11,467	416,957		
Rate M2												
8	2013 Cost of Service - EB-2011-0210	51,178	(1,426)	-	-	-	-	-	-	49,752	49,752	-
9	2014 Rates - EB-2013-0365	-	-	(16)	31	234	50	(57)	-	242	49,994	0.5%
10	2015 Rates - EB-2014-0271	-	-	458	(24)	382	66	(482)	992	1,393	51,387	2.8%
11	2016 Rates - EB-2015-0116	-	-	(166)	-	374	5,004	229	88	5,529	56,916	10.8%
12	2017 Rates - EB-2016-0245	-	-	(145)	-	310	975	1,272	2,891	5,303	62,219	9.3%
13	2018 Rates - EB-2017-0087	-	-	(885)	-	237	451	1,681	(96)	1,388	63,607	2.2%
14	Total	51,178	(1,426)	(754)	7	1,536	6,547	2,643	3,876	63,607		
Rate M4												
15	2013 Cost of Service - EB-2011-0210	15,526	(3,377)	-	-	-	-	-	-	12,149	12,149	-
16	2014 Rates - EB-2013-0365	-	-	(4)	(10)	54	21	(13)	-	48	12,197	0.4%
17	2015 Rates - EB-2014-0271	-	-	142	(7)	88	27	(125)	308	432	12,629	3.5%
18	2016 Rates - EB-2015-0116	-	-	(53)	-	86	1,303	108	24	1,468	14,097	11.6%
19	2017 Rates - EB-2016-0245	-	-	(45)	-	71	(262)	449	939	1,152	15,250	8.2%
20	2018 Rates - EB-2017-0087	-	-	(279)	-	54	46	1,412	(68)	1,165	16,414	7.6%
21	Total	15,526	(3,377)	(240)	(17)	353	1,135	1,831	1,203	16,414		
Rate M5												
22	2013 Cost of Service - EB-2011-0210	15,886	(2,791)	-	-	-	-	-	-	13,096	13,096	-
23	2014 Rates - EB-2013-0365	-	-	(6)	(42)	53	35	(17)	-	23	13,119	0.2%
24	2015 Rates - EB-2014-0271	-	-	181	(0)	87	46	(109)	40	244	13,363	1.9%
25	2016 Rates - EB-2015-0116	-	-	(67)	-	85	1,174	(212)	(2)	979	14,342	7.3%
26	2017 Rates - EB-2016-0245	-	-	(58)	-	70	(349)	(239)	201	(374)	13,968	-2.6%
27	2018 Rates - EB-2017-0087	-	-	(355)	-	53	49	(93)	(79)	(426)	13,543	-3.0%
28	Total	15,886	(2,791)	(305)	(42)	348	955	(670)	161	13,543		

Notes:
(1) Percent change is calculated as column (i)/prior year cumulative total.

UNION GAS LIMITED
Union South Average Rate Change for Years 2013 to 2018

Line No.	Particulars (\$000's)	2013 Revenue Requirement (a)	S&T Transactional Margin (b)	QRAM Adjustments (c)	One Time Adjustments (d)	PCI (e)	Demand Side Management (f)	Capital Pass-Throughs (g)	Parkway Delivery Obligation (h)	Annual Total (i) = sum(a:h)	Cumulative Total (j)	Average Rate Change (1) (k)
Rate M7												
1	2013 Cost of Service - EB-2011-0210	5,133	(1,062)	-	-	-	-	-	-	4,071	4,071	-
2	2014 Rates - EB-2013-0365	-	-	(2)	0	16	12	(4)	-	22	4,093	0.5%
3	2015 Rates - EB-2014-0271	-	-	53	(3)	26	15	(42)	139	188	4,281	4.6%
4	2016 Rates - EB-2015-0116	-	-	(19)	-	26	99	70	11	186	4,467	4.3%
5	2017 Rates - EB-2016-0245	-	-	(17)	-	21	(91)	196	417	527	4,994	11.8%
6	2018 Rates - EB-2017-0087	-	-	(104)	-	16	24	479	(25)	390	5,384	7.8%
7	Total	5,133	(1,062)	(89)	(3)	106	58	699	542	5,384		
Rate M9												
8	2013 Cost of Service - EB-2011-0210	743	(40)	-	-	-	-	-	-	702	702	-
9	2014 Rates - EB-2013-0365	-	-	(1)	2	4	-	(0)	-	4	707	0.6%
10	2015 Rates - EB-2014-0271	-	-	23	(1)	6	-	(8)	53	73	780	10.3%
11	2016 Rates - EB-2015-0116	-	-	(8)	-	6	-	38	4	39	819	5.0%
12	2017 Rates - EB-2016-0245	-	-	(7)	-	5	-	81	166	244	1,063	29.8%
13	2018 Rates - EB-2017-0087	-	-	(45)	-	3	-	39	(16)	(18)	1,045	-1.7%
14	Total	743	(40)	(38)	1	24	0	149	207	1,045		
Rate M10												
15	2013 Cost of Service - EB-2011-0210	74	(64)	-	-	-	-	-	-	10	10	-
16	2014 Rates - EB-2013-0365	-	-	(0)	(0)	0	-	(0)	-	(0)	9	-4.6%
17	2015 Rates - EB-2014-0271	-	-	0	(0)	0	-	(0)	1	1	10	11.5%
18	2016 Rates - EB-2015-0116	-	-	(0)	-	0	-	1	0	1	11	9.4%
19	2017 Rates - EB-2016-0245	-	-	(0)	-	0	-	2	0	2	13	19.2%
20	2018 Rates - EB-2017-0087	-	-	(0)	-	0	-	1	0	1	14	4.9%
21	Total	74	(64)	(0)	(1)	0	0	3	2	14		

Notes:
(1) Percent change is calculated as column (i)/prior year cumulative total.

UNION GAS LIMITED
Union South Average Rate Change for Years 2013 to 2018

Line No.	Particulars (\$000's)	2013 Revenue Requirement	S&T Transactional Margin	QRAM Adjustments	One Time Adjustments	PCI	Demand Side Management	Capital Pass-Throughs	Parkway Delivery Obligation	Annual Total	Cumulative Total	Average Rate Change (1)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = sum(a:h)	(j)	(k)
Rate T1												
1	2013 Cost of Service - EB-2011-0210	10,614	-	-	-	-	-	-	-	10,614	10,614	-
2	2014 Rates - EB-2013-0365	-	-	(2)	(5)	45	23	(9)	-	53	10,667	0.5%
3	2015 Rates - EB-2014-0271	-	-	24	(4)	73	31	(91)	179	212	10,878	2.0%
4	2016 Rates - EB-2015-0116	-	-	(11)	-	71	(191)	38	13	(79)	10,799	-0.7%
5	2017 Rates - EB-2016-0245	-	-	(9)	-	59	(132)	330	601	850	11,649	7.9%
6	2018 Rates - EB-2017-0087	-	-	(51)	-	46	41	988	(90)	933	12,582	8.0%
7	Total	10,614	-	(49)	(8)	294	-228	1,257	703	12,582		
Rate T2												
8	2013 Cost of Service - EB-2011-0210	42,082	-	-	-	-	-	-	-	42,082	42,082	-
9	2014 Rates - EB-2013-0365	-	-	(6)	82	202	34	(31)	-	280	42,362	0.7%
10	2015 Rates - EB-2014-0271	-	-	71	(23)	326	44	(389)	1,070	1,101	43,462	2.6%
11	2016 Rates - EB-2015-0116	-	-	(33)	-	321	1,307	707	87	2,389	45,851	5.5%
12	2017 Rates - EB-2016-0245	-	-	(24)	-	267	(389)	2,913	3,429	6,196	52,047	13.5%
13	2018 Rates - EB-2017-0087	-	-	(157)	-	207	49	7,271	(393)	6,976	59,023	13.4%
14	Total	42,082	-	(149)	59	1,322	1,045	10,470	4,194	59,023		
Rate T3												
15	2013 Cost of Service - EB-2011-0210	4,663	(264)	-	-	-	-	-	-	4,400	4,400	-
16	2014 Rates - EB-2013-0365	-	-	-	19	23	-	(1)	-	41	4,441	0.9%
17	2015 Rates - EB-2014-0271	-	-	-	(8)	36	-	(47)	345	327	4,768	7.4%
18	2016 Rates - EB-2015-0116	-	-	-	-	36	-	281	-	317	5,084	6.6%
19	2017 Rates - EB-2016-0245	-	-	-	-	30	-	581	1,056	1,667	6,751	32.8%
20	2018 Rates - EB-2017-0087	-	-	-	-	23	-	277	(53)	247	6,998	3.7%
21	Total	4,663	(264)	-	11	147	0	1,092	1,348	6,998		

Notes:
(1) Percent change is calculated as column (i)/prior year cumulative total.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Charleson
To Mr. Gluck

REF: Tr.2 p146

To make best efforts to provide the amount of storage capacity, including synthetic storage, used to meet in-franchise customer demand located outside of Ontario.

Response:

At this time, none of the physical storage capacity used to meet in-franchise storage demand is located outside of Ontario. EGD currently holds 6.9 PJ of synthetic storage capacity, which represents 26% of its contracted storage capacity. EGD is not aware if this synthetic storage is underpinned by physical storage, or if it is, the location of the physical storage.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Kitchen
To Mr. Gluck

REF: Tr.2 p.150

To provide the cost-based storage rate that appears basically on the T1 and T3 rate schedules, and to advise the full cycle cost of storage for the respective utilities

Response:

Please see Table 1 for the calculation of the Union South cost-based storage rate updated for 2018 Rates (EB-2017-0087) based on 1.2% deliverability and one full cycle of storage. The calculation of the cost-based storage rate of \$0.318/GJ is consistent with the cost-based storage rate calculated as part of the NGEIR proceeding, per EB-2005-0551, Exhibit B, Tab 1, UGL Undertaking 15.

As Union's storage costs are derived from a fully allocated cost study, the cost-based storage rates recover a portion of Union's indirect costs, such as general plant and administrative and general O&M costs. The storage costs are also based on Union's regulated storage costs and do not represent the costs of Union's unregulated storage assets, which include new storage capacity developed or acquired outside of regulation.

Table 1
2018 Union South Cost of Storage

Line No.	Particulars	2018 Rates (1) (\$/GJ) (a)	Conversion to Rate per GJ of Space (2) (b)	Annual Rate per unit of Storage Space (\$/GJ) (c)
1	Storage Space	0.011	x 12 =	0.132
2	Storage Deliverability @ 1.2%	1.184	x 1.2% x 12 =	0.170
3	Injection & Withdrawal	0.008	x 2 =	0.016
4	Total			<u>0.318</u>

Note:

- (1) EB-2017-0087, Rate Order, Appendix A. Assumes customer provides fuel and deliverability inventory.
- (2) Assumes 1.2% deliverability and one full cycle of storage.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Redford
To Mr. Quinn

REF: Tr.3 p.18.

To advise what percentage of direct purchase deliveries that Union is counting on for their peak day are obligated.

Response:

Based on the 2017/18 Gas Supply Plan, 64% of direct purchase deliveries at Dawn are obligated. Union counts on 100% of these deliveries on a design day.

The remaining 36% of direct purchase deliveries at Dawn are non-obligated and delivered by the non-obligated customer to match that customer's consumption each gas day. On a design day Union assumes that non-obligated customers consume and that the corresponding deliveries are made at Dawn.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Charleson
To Mr. Quinn

REF: Tr.3 p.20.

To advise what percentage is deliverability from Tecumseh and what is firm deliveries from Dawn

Response:

Based on EGD's 2018 Gas Supply plan, 46.5% of EGD's peak day requirements are met by deliverability from Tecumseh. An additional 10.0% is met by deliverability from contracted storage and 24.2% is met by gas deliveries to Dawn or purchases made at Dawn. The remainder of EGD's peak day requirements (19.3%) are met by deliveries made directly to EGD's franchise areas.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Charleson
To Mr. Quinn

REF: Tr.3 p.32.

Enbridge to provide the weighted average of the storage that was purchased or was entered into contract in that bid versus the summer-winter spread at dawn on that day, for the last three years.

Response:

The following table provides the requested information. Please note that the summer-winter spreads at Dawn reflect the weighted average of the storage spreads at the time the storage bids were received and evaluated. This calculation used the May-November (summer) vs the December-April (winter) prices for each of the years that the contracts entered into are to be in place, as the contracts had differing terms, weighted based on the contracted volumes.

\$CAN/GJ	2015	2016	2017
Weighted Average Cost of Storage	0.719	0.868	0.727
Weighted Average Summer-Winter Spread	0.603	0.606	0.480

As indicated during Day 3 of the Technical Conference (starting at Transcript page 29), the pricing of storage is guided by more than just the summer-winter spread, which is generally referred to as the intrinsic value of storage. There is also extrinsic value of storage, related to items such as reliability, optionality and flexibility, so extrinsic value will also factor into storage pricing.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Redford
To Mr. Quinn

REF: Tr.3 p.35.

To advise what percentage of Union's non-utility storage was in place at the time of the NGEIR decision.

Response:

At the time of NGEIR, Union had 162.5 PJ (152.2 Bcf) of working gas capacity of which 62.5 PJ was non-utility.

Union currently has 80.9 PJ of non-utility storage; an increase of 18.4 PJ from the time of the NGEIR proceeding. EGD has increased non-utility storage capacity by 19.4 PJ since the time of the NGEIR proceeding.

The total non-utility storage capacity addition since the time of the NGEIR proceeding is 37.8 PJ (approximately 34 Bcf).

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Kitchen
To Mr. Quinn

REF: Tr.3 p.42.

To advise whether dehydration facilities were used to serve EGD in 2007

Response:

Dehydration facilities were in service and being used by EGD in 2007 at the time of the NGEIR decision. EGD has been charged a market based rate for dehydration services since the implementation of the NGEIR decision in 2008. The costs associated with providing dehydration service are charged to Union's non-utility storage business.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Kacicnik
To Mr. Quinn

REF: Tr.3 p.44.

To clarify base load factors and heat-sensitive load.

Response:

The method of setting baseload profiles for EGD's general service customers discussed in response to FRPO Interrogatory #20 (Exhibit C.FRPO.20) was approved by the Board in EBRO 473 (1992). The baseload profile is seasonal. EGD has used the methodology consistently since 1992.

The Applicants observe that changes to the profiles and/or normalization methodologies would require Board approval.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Ms. Mikhaila
To Mr. Aiken

REF: Tr.3 p.97.

To provide a breakdown of the \$4.5 million by rate class.

Response:

Please see table below:

<u>Table 1</u>		
Allocation of the Storage-Related S&T Transactional Margin		
<u>Included in 2013 - 2018 Board-Approved Rates</u>		
Line No.	Particulars (\$000's)	Total (1)
		(a)
	Union North	
1	Rate 01	(682)
2	Rate 10	(178)
3	Rate 20	(48)
4	Rate 100	(3)
5	Rate 25	-
6	Total Union North	(911)
	Union South	
7	Rate M1	(1,543)
8	Rate M2	(518)
9	Rate M4	(167)
10	Rate M5	(3)
11	Rate M7	(61)
12	Rate M9	(19)
13	Rate M10	(1)
14	Rate T1	(143)
15	Rate T2	(1,050)
16	Rate T3	(135)
17	Total Union South	(3,640)
18	Total	(4,551)

Notes:

- (1) EB-2011-0210, Rate Order, Working Papers, Schedule 41, Column (f), updated for Board Decision.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Kitchen
To Mr. Aiken

REF: Tr.3 p.99.

To clarify the response to Board Staff 57 regarding the 2019 reduction in revenue requirement.

Response:

The statement “Union Gas estimates that the impact to the 2019 revenue requirement to be a reduction of less than \$1 million” is correct.

The Net Benefit Cost is made up of the following five components:

1. Current Service Costs
2. Interest Cost
3. Expected Return on Assets
4. Amortization of Net Actuarial Losses
5. Amortization of Prior Service Costs

Prior to the January 1, 2018 effective date of ASU 2017-07, the total net benefit cost was eligible for capitalization in assets, where applicable. Beginning January 1, 2018, ASU 2017-07 permits the capitalization of the Current Service Cost component only.

Current Service Cost is an expense component. Currently, the net total of the other four components is in a net revenue position. Excluding other components (net revenue) from capitalization results in an increase to the amount eligible for capitalization in assets and a reduction to the revenue requirement.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Ms. Mikhaila
To Ms. Chatterjee

REF: Tr.3 p.101.

With reference to transcript of March 29th, page 135, to reconcile the two numbers provided.

Response:

The 2018 Capital Pass-Through adjustment of \$1.092 million provided at Exhibit C.Kitchener.5, Attachment 1, column (e), line 6, is recovered in the Rate T3 charges summarized in Table 1. The \$1.188 million provided at Exhibit C.Kitchener.5, Attachment 2, column (e), line 7, is recovered in the Rate T3 annual firm transportation demand charge.

Table 1
Recovery of the Rate T3 2018 Capital Pass-Through Adjustment by Charge Type

<u>Line No.</u>	<u>Charge Type</u>	<u>2018 Capital Pass-Through Adjustment (\$000's) (1)</u>
	<u>Storage Charges</u>	
1	Annual Firm Storage Space Demand Charge	(34)
2	Firm Injection/Withdrawal Right Demand Charge	(47)
3	Injection/Withdrawal Commodity Charge	(1)
	<u>Transportation Charges</u>	
4	Annual Firm Transportation Demand Charge	1,188
5	Firm Transportation Commodity Charge	(1)
6	Monthly Charge	(13)
7	Total Rate T3 (2)	<u>1,092</u>

Notes:

- (1) EB-2017-0087, Rate Order, Working Papers, Schedule 4, p.18, column (l).
- (2) EB-2017-0306/EB-2017-0307, Exhibit C.Kitchener.5, Attachment 1, column (e), line 6.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Reinisch
To Mr. Shepherd

REF: Tr.3 p.108.

To reconcile rate base figures given in applicant board material versus current forecast.

Response:

The primary differences in EGD rate base between forecast and Board-approved are the capital expenditures that were not included in opening Custom IR rate base and capital variances related to the GTA and WAMS projects.

The 2018 EGD Board-approved rate base was used to forecast revenues under the price cap.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Culbert
To Mr. Brett

REF: Tr.3 p.174.

To provide the actual number for the overrun on the GTA project.

Response:

The actual capital cost incurred in relation to the GTA project, excluding the Buttonville Station, is \$868.8 million as compared to the Board-approved budget of \$686.5 million, resulting in an overage of \$182.3 million.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Culbert
To Mr. Brett

REF: Tr.3 p.175.

To show what the change in revenue requirement would be in the stand-alone scenario.

Response:

The table below shows EGD's revenue requirement standalone excluding the impact of GTA capital cost overrun.

EGD	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
<u>\$ Millions</u>										
Revenue Requirement standalone with GTA overrun	1,300	1,357	1,428	1,473	1,516	1,546	1,592	1,629	1,693	1,738
Revenue requirement impact of GTA overrun	15	15	15	15	15	15	15	14	14	14
Revenue Requirement standalone excluding GTA overrun	1,285	1,342	1,412	1,458	1,501	1,531	1,578	1,615	1,678	1,724

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Reinisch
To Mr. Brett

REF: Tr.3 p.182.

To clarify the amount of the Kingsville project included in the 323 million

Response:

The \$323 million includes \$89 million for the Kingsville project.

The \$105 million Kingsville project has projected 2018 spend of \$13 million. This amount will accumulate in CWIP until the asset is placed into service November 2019 and rates are adjusted to include the cost consequences of this project. The remaining \$3 million is in the 2020 ICM capital spend. This capital relates to clean up work required to complete the project after the assets are placed into service.

ENBRIDGE GAS DISTRIBUTION INC. AND UNION GAS LIMITED

Undertaking of Mr. Reinisch
To Mr. Brett

REF: Tr.3 p.189.

To update the figures in FRPO 11, Table 15 to show year by year data.

Response:

Please see the table below as requested.

ICM THRESHOLD CALCULATION										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
ICM THRESHOLD CALCULATION FORMULA										
ICM Threshold Value = $1 + [(rb/d) * (g + PCI * (1 + g))] * ((1 + g) * (1 + PCI))^n - 1 + 10\%$										
Threshold Factor	10%									
Base year	2013									
Ratebase	3,734									
Rebasing Depreciation Expense	196									
Growth rate	0.99%	0.99%	0.99%	0.98%	0.98%	0.97%	0.97%	0.97%	0.97%	0.97%
PCI	1.73%	1.73%	1.73%	1.73%	1.73%	1.73%	1.73%	1.73%	1.73%	1.73%
N - Number of years since rebasing	6	7	8	9	10	11	12	13	14	15
ICM multiplier	1.70	1.71	1.73	1.74	1.76	1.78	1.80	1.81	1.83	1.85
ICM Threshold value	\$ 333	\$ 336	\$ 339	\$ 342	\$ 345	\$ 349	\$ 352	\$ 356	\$ 359	\$ 363