Richard Wathy
Technical Manager
Regulatory Applications
Regulatory Affairs

 Enbridge Gas Inc. P.O. Box 2001 50 Keil Drive N. Chatham, Ontario, N7M 5M1 Canada

September 23, 2021

#### **VIA RESS AND EMAIL**

**Christine Long** 

Registrar Ontario Energy Board 2300 Yonge Street, 27<sup>th</sup> Floor Toronto, ON M4P 1E4

Dear Christine Long:

Re: Enbridge Gas Inc. (Enbridge Gas)

Ontario Energy Board (OEB) File No.: EB-2021-0149

2020 Utility Earnings/Disposition of Deferral Variance Account Balances

**Updated Evidence / Interrogatory Response** 

Further to the application and evidence filed by Enbridge Gas on June 4, 2021, and the interrogatory responses filed on September 8, 2021, please find the enclosed updated exhibits:

Exhibit	Correction
Exhibit B, Tab 1 Schedule 4	Reclassification of \$16.5M of capital additions and the related depreciation from Underground Storage to Distribution Plant-Southern Operations in the Union Rate Zone.
	Union Rate Zone Page 2 – Line 8 Underground Storage Plant Page 2 – Line 10 Distribution Plant – Southern Operations
	<u>Union Rate Zones Underground Storage Plant</u> Page 4 – Line 56 Regulatory Overheads Page 4 – Line 57 Sub-Total
	Union Rate Zones Distribution Plant - Southern Operations Page 4 – Line 78 Regulatory Overheads Page 4 – Line 79 Sub-Total
	<u>Union Rate Zones Underground Storage Plant</u> Page 7 – Line 50 Regulatory Overheads Page 7 – Line 51 Sub-Total

	Union Rate Zones Distribution Plant - Southern Operations Page 7 – Line 69 Regulatory Overheads Page 7 – Line 70 Sub-Total
Exhibit	Additional Information Provided
Exhibit I.EP.9, part c	Legacy EGD Storage RFP Timeline

If you have any questions, please contact the undersigned.

Sincerely,

Richard Wathy Technical Manager, Regulatory Applications

c.c.: Intervenors (EB-2021-0149)

Filed: 2021-06-04 EB-2021-0149 Exhibit B Tab 1 Schedule 4 Page 1 of 8

### EGI UTILITY RATE BASE 2020 ACTUAL

		Col. 1	Col. 2
Line No.		2020 Actual	2019 Actual
		(\$Millions)	(\$Millions)
	Property, Plant, and Equipment		
1.	Gross property, plant, and equipment	20,582.1	19,765.5
2.	Accumulated depreciation	(7,571.2)	(7,188.7)
3.	Net property, plant, and equipment	13,010.8	12,576.8
	Allowance for Working Capital		
4.	Materials and supplies	82.2	74.9
5.	ABC receivable	(22.3)	(30.2)
6.	Customer security deposits	(81.8)	(91.0)
7.	Prepaid expenses	3.1	5.6
8.	Balancing gas	59.5	56.2
9.	Gas in storage	487.5	522.0
10.	Working cash allowance	23.0	24.9
11.	Total Working Capital	551.2	562.3
12.	Utility Rate Base	13,562.0	13,139.0

Updated: 2021-09-23 EB-2021-0149 Exhibit B Tab 1 Schedule 4 Page 2 of 8

# EGI UTILITY PROPERTY, PLANT, AND EQUIPMENT SUMMARY STATEMENT - AVERAGE OF MONTHLY AVERAGES 2020 ACTUAL

		Col. 1	Col. 2	Col. 3	
Line No.		Gross Property, Plant, and Equipment	Accumulated Depreciation	Net Property, Plant, and Equipment	
		(\$Millions)	(\$Millions)	(\$Millions)	
	EGD Rate Zone				
1.	Underground storage plant	442.2	(142.9)	299.3	
2.	Distribution plant	9,209.1	(2,933.5)	6,275.5	
3.	General plant	657.9	(480.3)	177.6	
4.	Plant held for future use	1.7	(1.4)	0.3	
5.	EGD Rate Zone Total	10,310.8	(3,558.1)	6,752.7	
	Union Rate Zones				
6.	Intangible plant	1.7	(1.2)	0.5	
7.	Local storage plant	32.3	(16.8)	15.5	
8.	Underground storage plant	812.3	(316.8)	495.4	/u
9.	Transmission plant	3,636.8	(1,104.4)	2,532.4	
10.	Distribution plant - Southern operations	3,332.6	(1,441.1)	1,891.4	/u
11.	Distribution plant - Northern and Eastern operations	2,049.0	(923.8)	1,125.3	
12.	General plant	406.5	(209.0)	197.5	
13.	Union Rate Zones Total	10,271.2	(4,013.1)	6,258.1	
14.	EGI Total	20,582.1	(7,571.2)	13,010.8	

Filed: 2021-06-04 EB-2021-0149 Exhibit B Tab 1 Schedule 4 Page 3 of 8

## EGI UTILITY GROSS PLANT YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES 2020 ACTUAL

10. Sub-Total   437.6   43.9   (1.1)   480.5   (1.5)   478.9   442.2			Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
February   February			Balance	Additions	Retirements	Balance		Balance	Monthly
2. Land and gas storage rights (450/451)         46.3         - 46.3         (1.0)         45.3         45.3           3. Structures and improvements (452)         31.1         0.3         (0.0)         31.3         (0.1)         31.3         31.1           5. Well equipment (454)         10.9         1.6         - 12.5         - 12.5         11.0           6. Field Lines (455)         106.1         9.2         - 116.3         0.5         157.8         110.2           7. Compressor equipment (456)         135.4         22.9         - 18.83         (0.5)         157.8         140.4           8. Measuring and regulating equipment (457)         11.2         11.1         32.3         - 32.3         33.1           10. Sub-Total         437.6         43.9         (1.1)         480.5         (1.5)         478.9         442.2           EGD Rate Zone Distribution Plant           11.         Renewable Natural Gas (461)		EGD Rate Zone Underground Storage Plant	(\$Millions)						
3. Structures and improvements (452)         31.1         0.3         (0.0)         31.3         (0.1)         31.3         31.1           4. Wells (453)         59.1         10.0         -         69.1         -         69.5         59.6           5. Well equipment (454)         10.9         1.6         -         12.5         -         12.5         110.3         106.5         7.7         100         115.3         0.5         157.8         106.5         106.5         157.8         104.0         8.         Measuring and regulating equipment (457)         11.2         -         -         11.1         -         11.1	1.	Crowland storage (450/459)	4.2	(0.0)	-	4.2	_	4.2	4.2
4. Wells (453)         59.1         10.0         - 89.1         - 89.1         59.6           5. Well equipment (454)         10.9         1.6         - 12.5         - 12.5         11.0           6. Field Lines (455)         106.1         9.2         - 115.3         - 115.3         106.5           7. Compressor equipment (456)         135.4         22.9         - 188.3         (0.5)         157.8         140.4           8. Measuring and regulating equipment (457)         11.2         - 11.1         - 11.1         1.1         11.1         1.1 <t< td=""><td>2.</td><td>Land and gas storage rights (450/451)</td><td>46.3</td><td>-</td><td>-</td><td>46.3</td><td>(1.0)</td><td>45.3</td><td>45.3</td></t<>	2.	Land and gas storage rights (450/451)	46.3	-	-	46.3	(1.0)	45.3	45.3
5.         Well equipment (454)         10.9         1.6         -         12.5         -         12.5         11.0         10.5           6.         Field Lines (455)         106.1         9.2         -         115.3         0.5         115.3         106.5           7.         Compressor equipment (458)         135.4         22.9         -         153.3         (0.5)         157.8         140.4           8.         Measuring and regulating equipment (457)         11.2         -         -         11.1         -         11.1	3.	Structures and improvements (452)	31.1	0.3	(0.0)	31.3	(0.1)	31.3	31.1
6. Field Lines (455)         106.1         9.2         - 115.3         - 115.3         105.8         106.5           7. Compressor equipment (456)         135.4         22.9         - 158.3         (0.5)         157.8         140.4           8. Measuring and regulating equipment (457)         11.2         - 11.1         - 11.1         11.1	4.	Wells (453)	59.1	10.0	-	69.1	-	69.1	59.6
Compressor equipment (456)   135.4   22.9   - 158.3   (0.5)   157.8   140.4	5.	Well equipment (454)	10.9	1.6	-	12.5	-	12.5	11.0
8. Measuring and regulating equipment (457)         11.2 (0.0)         - 11.1 (0.0)         - 11.1 (0.0)         11.1 (0.0) <t< td=""><td>6.</td><td>Field Lines (455)</td><td>106.1</td><td>9.2</td><td>-</td><td>115.3</td><td>-</td><td>115.3</td><td>106.5</td></t<>	6.	Field Lines (455)	106.1	9.2	-	115.3	-	115.3	106.5
9.   Base pressure gas (458)   33.4   (0.0)   (1.1)   32.3   - 32.3   33.1     10.   Sub-Total   437.6   43.9   (1.1)   480.5   (1.5)   478.9   442.2     EGD Rate Zone Distribution Plant	7.	Compressor equipment (456)	135.4	22.9	-	158.3	(0.5)	157.8	140.4
EGD Rate Zone Distribution Plant	8.	Measuring and regulating equipment (457)	11.2	-	-	11.1	-	11.1	11.1
Teach   Teac	9.	Base pressure gas (458)	33.4	(0.0)	(1.1)	32.3	-	32.3	33.1
11.   Renewable Natural Gas (461)   -   -   -   -   -   -   -   -   -	10.	Sub-Total	437.6	43.9	(1.1)	480.5	(1.5)	478.9	442.2
12.         Land (470)         43.8         10.0         -         53.7         -         53.7         44.2           13.         Offers to purchase (470)         -         -         -         0.0         -         0.0         0.0           14.         Land rights intangibles (471)         63.8         -         -         63.8         -         63.8         63.8           15.         Structures and improvements (472)         146.0         5.0         (0.0)         151.0         (0.3)         150.7         146.1           16.         Services, house reg & meter install. (473/474)         3.091.2         223.0         (8.3)         3.306.0         -         3.306.0         3,187.5           17.         Mains (475)         4.692.0         144.5         (109.1)         4.727.4         (2.2)         4,725.2         4,637.5           18.         NGV station compressors (476)         4.5         1.0         -         5.5         -         5.5         4.9           19.         Measuring and regulating equip. (477)         629.8         58.1         (3.2)         684.7         (0.5)         684.2         644.2           20.         Meters (478)         9,168.6         463.7         (120.6) <td></td> <td>EGD Rate Zone Distribution Plant</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		EGD Rate Zone Distribution Plant							
13.         Offers to purchase (470)         -         -         -         0.0         -         0.0         0.0           14.         Land rights intangibles (471)         63.8         -         -         63.8         -         63.8         63.8           15.         Structures and improvements (472)         146.0         5.0         (0.0)         151.0         (0.3)         150.7         146.1           16.         Services, house reg & meter install. (473/474)         3.091.2         223.0         (8.3)         3,306.0         -         3,306.0         3,187.5           17.         Mains (475)         4,692.0         144.5         (109.1)         4,727.4         (2.2)         4,725.2         4,637.5           18.         NGV station compressors (476)         4.5         1.0         -         5.5         -         5.5         4.9           19.         Measuring and regulating equip. (477)         629.8         58.1         (3.2)         684.7         (0.5)         684.2         644.2           20.         Meters (478)         497.6         22.1         -         519.6         -         519.6         641.0           21.         Sub-Total         9,168.6         463.7         (120.6)<	11.	Renewable Natural Gas (461)	-	-	-	_	_	_	-
14.         Land rights intangibles (471)         63.8         -         -         63.8         -         63.8         63.8           15.         Structures and improvements (472)         146.0         5.0         (0.0)         151.0         (0.3)         150.7         146.1           16.         Services, house reg & meter install. (473/474)         3,091.2         223.0         (8.3)         3,306.0         -         3,306.0         3,306.0         -         3,306.0         3,306.0         -         3,306.0         3,306.0         -         3,306.0         3,306.0         -         3,306.0         -         3,306.0         -         3,306.0         -         5,50         4,637.5         18.0         14.5         (10.1)         4,727.4         (2.2)         4,725.2         4,637.5         18.0         18.0         18.0         18.0         19.0         18.0         18.0         19.0         18.0         19.0	12.	Land (470)	43.8	10.0	-	53.7	-	53.7	44.2
15. Structures and improvements (472)         146.0         5.0         (0.0)         151.0         (0.3)         150.7         146.1           16. Services, house reg & meter install. (473/474)         3.091.2         223.0         (8.3)         3,306.0         -         3,306.0         3,306.0         3,306.0         3,306.0         3,306.0         3,306.0         3,187.5           17. Mains (475)         4,692.0         144.5         (109.1)         4,727.4         (2.2)         4,725.2         4,637.5           18. NGV station compressors (476)         4.5         1.0         -         5.5         -         5.5         4.9           19. Measuring and regulating equip. (477)         629.8         58.1         (3.2)         684.7         (0.5)         684.2         644.2           20. Meters (478)         497.6         22.1         -         519.6         -         519.6         481.0           21. Sub-Total         9,168.6         463.7         (120.6)         9,511.7         (3.1)         9,508.6         9,209.1           22. Lease improvements (482)         0.1         -         -         0.1         (0.2)         (0.1)         (0.1)         (0.1)           23. Office furniture and equipment (483)         20.9	13.	Offers to purchase (470)	-	-	-	0.0	-	0.0	0.0
16.         Services, house reg & meter install. (473/474)         3,091.2         223.0         (8.3)         3,306.0         -         3,306.0         3,187.5           17.         Mains (475)         4,692.0         144.5         (109.1)         4,727.4         (2.2)         4,725.2         4,637.5           18.         NGV station compressors (476)         4.5         1.0         -         5.5         -         5.5         4.9           19.         Measuring and regulating equip. (477)         629.8         58.1         (3.2)         684.7         (0.5)         684.2         644.2           20.         Meters (478)         497.6         22.1         -         519.6         -         519.6         481.0           21.         Sub-Total         9,168.6         463.7         (120.6)         9,511.7         (3.1)         9,508.6         9,209.1           EGD Rate Zone General Plant           EGD Rate Zone General Pla	14.	Land rights intangibles (471)	63.8	-	-	63.8	-	63.8	63.8
17.         Mains (475)         4,692.0         144.5         (109.1)         4,727.4         (2.2)         4,725.2         4,637.5           18.         NGV station compressors (476)         4.5         1.0         -         5.5         -         5.5         4.9           19.         Measuring and regulating equip. (477)         629.8         58.1         (3.2)         684.7         (0.5)         684.2         644.2           20.         Meters (478)         497.6         22.1         -         519.6         -         519.6         481.0           EGD Rate Zone General Plant	15.	Structures and improvements (472)	146.0	5.0	(0.0)	151.0	(0.3)	150.7	146.1
18.         NGV station compressors (476)         4.5         1.0         -         5.5         -         5.5         4.9           19.         Measuring and regulating equip. (477)         629.8         58.1         (3.2)         684.7         (0.5)         684.2         644.2           20.         Meters (478)         497.6         22.1         -         519.6         -         519.6         481.0           EGD Rate Zone General Plant           22.         Lease improvements (482)         0.1         -         -         0.1         (0.2)         (0.1)         (0.1)           23.         Office furniture and equipment (483)         20.9         0.0         -         21.0         -         21.0         21.0           24.         Transportation equipment (484)         63.2         (0.9)         (0.6)         61.7         (0.1)         61.7         56.1           25.         NGV conversion kits (484)         2.5         0.5         -         2.9         -         20.2         17.9         2.8           26.         Heavy work equipment (485)         17.3         2.9         -         20.2         17.9         2.6         6.6         6.2         7.0         2.0 <t< td=""><td>16.</td><td>Services, house reg &amp; meter install. (473/474)</td><td>3,091.2</td><td>223.0</td><td>(8.3)</td><td>3,306.0</td><td>-</td><td>3,306.0</td><td>3,187.5</td></t<>	16.	Services, house reg & meter install. (473/474)	3,091.2	223.0	(8.3)	3,306.0	-	3,306.0	3,187.5
19.         Measuring and regulating equip. (477)         629.8         58.1         (3.2)         684.7         (0.5)         684.2         644.2           20.         Meters (478)         497.6         22.1         -         519.6         -         519.6         481.0           EGD Rate Zone General Plant           EGD Rate Zone General Plant           EGD Rate Zone General Plant           22.         Lease improvements (482)         0.1         -         -         0.1         (0.2)         (0.1)         (0.1)           23.         Office furniture and equipment (483)         20.9         0.0         -         21.0         -         21.0         21.0           24.         Transportation equipment (484)         63.2         (0.9)         (0.6)         61.7         (0.1)         61.7         56.1           25.         NGV conversion kits (484)         2.5         0.5         -         2.9         -         2.9         2.8           26.         Heavy work equipment (485)         17.3         2.9         -         20.2         17.9           27.         Tools and work equipment (486)         50.9         8.4         (0.0)         59.3         -         <	17.	Mains (475)	4,692.0	144.5	(109.1)	4,727.4	(2.2)	4,725.2	4,637.5
20.         Meters (478)         497.6         22.1         -         519.6         -         519.6         481.0           21.         Sub-Total         9,168.6         463.7         (120.6)         9,511.7         (3.1)         9,508.6         9,209.1           EGD Rate Zone General Plant           22.         Lease improvements (482)         0.1         -         -         0.1         (0.2)         (0.1)         (0.1)           23.         Office furniture and equipment (483)         20.9         0.0         -         21.0         -         21.0         21.0           24.         Transportation equipment (484)         63.2         (0.9)         (0.6)         61.7         (0.1)         61.7         56.1           25.         NGV conversion kits (484)         2.5         0.5         -         2.9         -         2.9         2.8           26.         Heavy work equipment (485)         17.3         2.9         -         20.2         17.9           27.         Tools and work equipment (486)         50.9         8.4         (0.0)         59.3         -         59.3         56.6           28.         Rental equipment (487)         1.8         0.0         -	18.	NGV station compressors (476)	4.5	1.0	-	5.5	-	5.5	4.9
21. Sub-Total         9,168.6         463.7         (120.6)         9,511.7         (3.1)         9,508.6         9,209.1           EGD Rate Zone General Plant           22. Lease improvements (482)         0.1         -         -         0.1         (0.2)         (0.1)         (0.1)           23. Office furniture and equipment (483)         20.9         0.0         -         21.0         -         21.0	19.	Measuring and regulating equip. (477)	629.8	58.1	(3.2)	684.7	(0.5)	684.2	644.2
EGD Rate Zone General Plant         22.       Lease improvements (482)       0.1       -       -       0.1       (0.2)       (0.1)       (0.1)         23.       Office furniture and equipment (483)       20.9       0.0       -       21.0       -       21.0       22.9       2.2       2.9       2.8       28.       28.       28.       29.0       -       20.2       17.9       29.3       56.6       28.       28.       Rental equipment (487)       1.8 <t< td=""><td>20.</td><td>Meters (478)</td><td>497.6</td><td>22.1</td><td>-</td><td>519.6</td><td>-</td><td>519.6</td><td>481.0</td></t<>	20.	Meters (478)	497.6	22.1	-	519.6	-	519.6	481.0
22.       Lease improvements (482)       0.1       -       -       0.1       (0.2)       (0.1)       (0.1)         23.       Office furniture and equipment (483)       20.9       0.0       -       21.0       -       21.0       21.0       21.0         24.       Transportation equipment (484)       63.2       (0.9)       (0.6)       61.7       (0.1)       61.7       56.1         25.       NGV conversion kits (484)       2.5       0.5       -       2.9       -       2.9       2.8         26.       Heavy work equipment (485)       17.3       2.9       -       20.2       -       20.2       17.9         27.       Tools and work equipment (486)       50.9       8.4       (0.0)       59.3       -       59.3       56.6         28.       Rental equipment (487)       1.8       0.0       -       1.8       -       1.8       1.8         29.       NGV rental compressors (487)       7.4       12.8       -       20.2       -       20.2       13.4         30.       NGV cylinders (484 and 487)       0.6       0.3       -       1.0       -       1.0       0.9         31.       Communication structures & equip. (488) </td <td>21.</td> <td>Sub-Total</td> <td>9,168.6</td> <td>463.7</td> <td>(120.6)</td> <td>9,511.7</td> <td>(3.1)</td> <td>9,508.6</td> <td>9,209.1</td>	21.	Sub-Total	9,168.6	463.7	(120.6)	9,511.7	(3.1)	9,508.6	9,209.1
23. Office furniture and equipment (483)       20.9       0.0       -       21.0       -       21.0       21.0       21.0       22.0       21.0       22.0       22.0       22.0       22.0       22.0       22.0       22.0       22.0       22.0       22.0       22.0       17.9       27.       20.2       -       20.2       17.9       27.       20.2       -       20.2       17.9       27.       20.2       -       20.2       17.9       27.       20.2       -       20.2       -       20.2       17.9       27.       20.2       -       20.2       -       20.2       17.9       27.       20.2       -       20.2       -       20.2       17.9       27.       20.2       -       20.2       -       20.2       17.9       27.       20.2       -       20.2       -       20.2       -       20.2       17.9       27.       20.2       18.8       1.		EGD Rate Zone General Plant							
24.       Transportation equipment (484)       63.2       (0.9)       (0.6)       61.7       (0.1)       61.7       56.1         25.       NGV conversion kits (484)       2.5       0.5       -       2.9       -       2.9       2.8         26.       Heavy work equipment (485)       17.3       2.9       -       20.2       -       20.2       17.9         27.       Tools and work equipment (486)       50.9       8.4       (0.0)       59.3       -       59.3       56.6         28.       Rental equipment (487)       1.8       0.0       -       1.8       -       1.8       1.8         29.       NGV rental compressors (487)       7.4       12.8       -       20.2       -       20.2       13.4         30.       NGV cylinders (484 and 487)       0.6       0.3       -       1.0       -       1.0       0.9         31.       Communication structures & equip. (488)       3.7       (0.0)       -       3.7       -       3.7       3.7         32.       Computer equipment (490)       30.0       5.0       (3.0)       32.1       -       32.1       32.1         33.       Software Aquired/Developed (491)       235.0	22.	Lease improvements (482)	0.1	-	-	0.1	(0.2)	(0.1)	(0.1)
25.       NGV conversion kits (484)       2.5       0.5       -       2.9       -       2.9       2.8         26.       Heavy work equipment (485)       17.3       2.9       -       20.2       -       20.2       17.9         27.       Tools and work equipment (486)       50.9       8.4       (0.0)       59.3       -       59.3       56.6         28.       Rental equipment (487)       1.8       0.0       -       1.8       -       1.8       1.8         29.       NGV rental compressors (487)       7.4       12.8       -       20.2       -       20.2       13.4         30.       NGV cylinders (484 and 487)       0.6       0.3       -       1.0       -       1.0       0.9         31.       Communication structures & equip. (488)       3.7       (0.0)       -       3.7       -       3.7       3.7         32.       Computer equipment (490)       30.0       5.0       (3.0)       32.1       -       32.1       32.1         33.       Software Aquired/Developed (491)       235.0       34.6       (15.4)       254.3       -       254.3       232.4         34.       CIS (491)       127.1       -	23.	Office furniture and equipment (483)	20.9	0.0	-	21.0	-	21.0	21.0
26.       Heavy work equipment (485)       17.3       2.9       -       20.2       -       20.2       17.9         27.       Tools and work equipment (486)       50.9       8.4       (0.0)       59.3       -       59.3       56.6         28.       Rental equipment (487)       1.8       0.0       -       1.8       -       1.8       1.8         29.       NGV rental compressors (487)       7.4       12.8       -       20.2       -       20.2       13.4         30.       NGV cylinders (484 and 487)       0.6       0.3       -       1.0       -       1.0       0.9         31.       Communication structures & equip. (488)       3.7       (0.0)       -       3.7       -       3.7       3.7         32.       Computer equipment (490)       30.0       5.0       (3.0)       32.1       -       32.1       32.1         33.       Software Aquired/Developed (491)       235.0       34.6       (15.4)       254.3       -       254.3       232.4         34.       CIS (491)       127.1       -       -       127.1       -       127.1       -       92.1       92.2	24.	Transportation equipment (484)	63.2	(0.9)	(0.6)	61.7	(0.1)	61.7	56.1
27. Tools and work equipment (486)       50.9       8.4       (0.0)       59.3       -       59.3       56.6         28. Rental equipment (487)       1.8       0.0       -       1.8       -       1.8       1.8         29. NGV rental compressors (487)       7.4       12.8       -       20.2       -       20.2       13.4         30. NGV cylinders (484 and 487)       0.6       0.3       -       1.0       -       1.0       0.9         31. Communication structures & equip. (488)       3.7       (0.0)       -       3.7       -       3.7       3.7         32. Computer equipment (490)       30.0       5.0       (3.0)       32.1       -       32.1       32.1         33. Software Aquired/Developed (491)       235.0       34.6       (15.4)       254.3       -       254.3       232.4         34. CIS (491)       127.1       -       -       127.1       -       127.1       -       92.1       92.2         WAMS (489)       92.2       -       (0.1)       92.1       -       92.1       92.2	25.	NGV conversion kits (484)	2.5	0.5	-	2.9	-	2.9	2.8
28. Rental equipment (487)       1.8       0.0       -       1.8       -       1.8       1.8         29. NGV rental compressors (487)       7.4       12.8       -       20.2       -       20.2       13.4         30. NGV cylinders (484 and 487)       0.6       0.3       -       1.0       -       1.0       0.9         31. Communication structures & equip. (488)       3.7       (0.0)       -       3.7       -       3.7       3.7         32. Computer equipment (490)       30.0       5.0       (3.0)       32.1       -       32.1	26.	Heavy work equipment (485)	17.3	2.9	-	20.2	-	20.2	17.9
29.       NGV rental compressors (487)       7.4       12.8       -       20.2       -       20.2       13.4         30.       NGV cylinders (484 and 487)       0.6       0.3       -       1.0       -       1.0       0.9         31.       Communication structures & equip. (488)       3.7       (0.0)       -       3.7       -       3.7       3.7         32.       Computer equipment (490)       30.0       5.0       (3.0)       32.1       -       32.1       32.1         33.       Software Aquired/Developed (491)       235.0       34.6       (15.4)       254.3       -       254.3       232.4         34.       CIS (491)       127.1       -       -       127.1       -       127.1       -       92.1       92.2         35.       WAMS (489)       92.2       -       (0.1)       92.1       -       92.1       92.2	27.	Tools and work equipment (486)	50.9	8.4	(0.0)	59.3	-	59.3	56.6
30.       NGV cylinders (484 and 487)       0.6       0.3       -       1.0       -       1.0       0.9         31.       Communication structures & equip. (488)       3.7       (0.0)       -       3.7       -       3.7       3.7         32.       Computer equipment (490)       30.0       5.0       (3.0)       32.1       -       32.1<	28.	Rental equipment (487)	1.8	0.0	-	1.8	-	1.8	1.8
31.       Communication structures & equip. (488)       3.7       (0.0)       -       3.7       -       3.7       3.7         32.       Computer equipment (490)       30.0       5.0       (3.0)       32.1       -       32.1       32.1         33.       Software Aquired/Developed (491)       235.0       34.6       (15.4)       254.3       -       254.3       232.4         34.       CIS (491)       127.1       -       -       127.1       -       127.1					-		-		
32.     Computer equipment (490)     30.0     5.0     (3.0)     32.1     -     32.1     32.1       33.     Software Aquired/Developed (491)     235.0     34.6     (15.4)     254.3     -     254.3     232.4       34.     CIS (491)     127.1     -     -     127.1     -     127.1     -     127.1     127.1       35.     WAMS (489)     92.2     -     (0.1)     92.1     -     92.1     92.2	30.		0.6	0.3	-	1.0	-	1.0	0.9
33.     Software Aquired/Developed (491)     235.0     34.6     (15.4)     254.3     -     254.3     232.4       34.     CIS (491)     127.1     -     -     127.1     -     127.1     -     127.1     127.1       35.     WAMS (489)     92.2     -     (0.1)     92.1     -     92.1     92.2		,					-		
34. CIS (491)     127.1     -     -     127.1     -     127.1     127.1       35. WAMS (489)     92.2     -     (0.1)     92.1     -     92.1     92.2		,	30.0		(3.0)		-		
35. WAMS (489) 92.2 - (0.1) 92.1 - 92.1 92.2				34.6	(15.4)		-		
	34.			-	-	127.1	-		
36. Sub-Total 652.7 63.7 (19.1) 697.4 (0.3) 697.1 657.9	35.	WAMS (489)	92.2	-	(0.1)	92.1	-	92.1	92.2
	36.	Sub-Total	652.7	63.7	(19.1)	697.4	(0.3)	697.1	657.9

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#### EGD Rate Zone Plant held for future use

37.	Inactive services (102)	1.7	-	-	1.7	-	1.7	1.7
38.	EGD Rate Zone Total	10,260.6	571.3	(140.7)	10,691.2	(4.8)	10,686.3	10,310.8
	Union Rate Zones Intangible Plant							
39.	Franchises and consents (401)	1.2	-	_	1.2	_	1.2	1.2
40.	Other intangible plant (402)	0.5	-	-	0.5	-	0.5	0.5
41.	Sub-Total	1.7	-	-	1.7	-	1.7	1.7
	Union Rate Zones Local Storage Plant							
42.	Land (440)	0.0	_	_	0.0	-	0.0	0.0
43.	Structures and improvements (442)	4.7	0.5	-	5.2	-	5.2	4.8
44.	Gas holders - storage (443)	4.6	-	-	4.6	-	4.6	4.6
45.	Gas holders - equipment (443)	20.0	0.2	-	20.2	-	20.2	20.0
46.	Regulatory Overheads	3.1	(1.3)	-	1.8	-	1.8	2.9
47.	Sub-Total	32.4	(0.6)	-	31.8	-	31.8	32.3
	Union Rate Zones Underground Storage Plant							
48.	Land (450)	5.6	1.7	_	7.2	_	7.2	5.6
49.	Land rights (451)	32.0	-	-	32.0	-	32.0	32.0
50.	Structures and improvements (452)	68.8	0.5	-	69.3	-	69.3	68.9
51.	Wells (453)	47.3	0.8	(0.1)	48.0	-	48.0	47.4
52.	Field Lines (455)	46.9	3.7	-	50.6	-	50.6	47.9
53.	Compressor equipment (456)	470.0	2.2	(2.1)	470.1	-	470.1	470.4
54.	Measuring and regulating equipment (457)	85.1	1.3	-	86.4	-	86.4	85.6
55.	Base pressure gas (458)	36.6	_	(0.4)	36.2	_	36.2	36.5
56.	Regulatory Overheads	17.6	0.6	-	18.1	-	18.1	17.9
57.	Sub-Total	809.7	10.7	(2.5)	817.9	-	817.9	812.3
	Union Rate Zones Transmission Plant							
58.	Land (460)	75.4	10.3	(3.5)	82.2	_	82.2	74.2
59.	Land rights (461)	66.2	1.3	(0.0)	67.5	_	67.5	66.5
60.	Structures & improvements (462/463/464)	165.9	0.3	_	166.3	_	166.3	165.9
61.	Mains (465)	1,880.5	76.0	(1.9)	1,954.5	_	1,954.5	1,891.7
62.	Compressor equipment (466)	940.9	1.7	-	942.6	_	942.6	941.0
63.	Measuring & regulating equipment (467)	299.1	21.8	(0.0)	321.0	_	321.0	301.0
64.	Line Pack Gas	7.5	-	(0.0)	7.5	_	7.5	7.5
65.	Regulatory Overheads	176.8	23.3	-	200.1	-	200.1	189.0
66.	Sub-Total	3,612.2	134.8	(5.5)	3,741.6	-	3,741.6	3,636.8
	Union Rate Zones Distribution Plant - Southern	Operations						
67.	Land (470)	11.8	0.8	_	12.6	_	12.6	12.1
68.	Land rights (471)	8.2	0.7	_	8.9	_	8.9	8.6
69.	Structures and improvements (472)	136.6	3.0	-	139.6	-	139.6	137.1
70.	Services - metallic (473)	126.0	2.4	0.0	128.4	_	128.4	126.7
71.	Services - plastic (473)	925.7	32.8	(1.7)	956.7	_	956.7	939.6
72.	Regulators (474)	91.1	6.0	-	97.1	_	97.1	95.4
73.	House regulators & meter installations (474)	73.5	3.5	_	76.9	_	76.9	74.1
74.	Mains - metallic (475)	557.3	25.9	(1.4)	581.8	-	581.8	555.7
75.	Mains - plastic (475)	674.1	32.9	(0.5)	706.4	_	706.4	684.0
76.	Measuring & regulating equipment (477)	50.4	9.9	(0.5)	60.3	-	60.3	52.6
77.	Meters (478)	355.0	22.5	(4.2)	373.3	_	373.3	360.9
78.	Regulatory Overheads	264.6	50.7	- (4.2)	315.2	-	315.2	285.9
	Sub-total	3,274.2	190.9	(7.9)	3,457.2	_	3,457.2	3,332.6
. J.		J,=1 1.E		(1.0)	0,.07.E		5, .Or. <u>L</u>	0,002.0

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80.	Land (470)	4.6	0.3	-	5.0	-	5.0	4.8
81.	Land rights (471)	10.5	0.1	-	10.6	-	10.6	10.5
82.	Structures and improvements (472)	67.5	1.1	-	68.6	-	68.6	67.8
83.	Services - metallic (473)	108.5	1.6	(0.0)	110.1	-	110.1	109.4
84.	Services - plastic (473)	478.2	12.2	(0.8)	489.6	-	489.6	482.1
85.	Regulators (474)	41.4	(2.4)	-	39.0	-	39.0	39.8
86.	House regulators & meter installations (474)	40.9	0.6	-	41.5	-	41.5	41.2
87.	Mains - metallic (475)	625.4	55.4	(0.2)	680.5	-	680.5	645.0
88.	Mains - plastic (475)	238.3	0.5	(0.1)	238.7	-	238.7	239.0
89.	Measuring & regulating equipment (477)	145.9	5.4	-	151.3	-	151.3	146.6
90.	Meters (478)	88.8	9.5	(1.4)	96.8	-	96.8	92.5
91.	Regulatory Overheads	168.7	4.4	-	173.1	-	173.1	170.3
92	Sub-total	2,018.7	88.7	(2.7)	2,104.7	_	2,104.7	2,049.0
92.	Sub-total	2,010.7	00.7	(2.1)	2,104.7		2,104.7	2,049.0
	Union Rate Zones General Plant							
93.	Land (480)	0.6	-	-	0.5	-	0.5	0.5
94.	Structures & improvements (482)	73.0	1.1	(0.3)	73.8	-	73.8	73.3
95.	Office furniture and equipment (483)	10.1	-	-	10.1	-	10.1	10.1
96.	Office equipment - computers (483)	120.8	8.4	-	129.2	-	129.2	122.6
97.	Transportation equipment (484)	63.7	6.5	(5.5)	64.6	-	64.6	64.4
98.	Heavy work equipment (485)	19.3	1.1	(1.2)	19.2	-	19.2	21.0
99.	Tools and work equipment (486)	37.2	2.0	-	39.2	-	39.2	37.7
100.	NGV fuel equipment (487)	2.0	1.2	-	3.2	-	3.2	2.6
101.	Communication equipment (488)	14.1	0.2	-	14.3	-	14.3	14.2
102.	Regulatory Overheads	57.3	7.0	-	64.3	-	64.3	60.1
103.	Sub-total	398.1	27.5	(7.0)	418.6	-	418.6	406.5
104.	Union Rate Zones Total	10,147.0	452.1	(25.5)	10,573.6	-	10,573.6	10,271.2
105.	EGI Total	20,407.6	1,023.4	(166.2)	21,264.7	(4.8)	21,259.9	20,582.1

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# EGI UTILITY PLANT CONTINUITY OF ACCUMULATED DEPRECIATION YEAR END BALANCES AND AVERAGE OF MONTHLY AVERAGES 2020 ACTUAL

December			Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
EGD Rate Zone Underground Storage Plant  1. Crowland storage (160/1459) (1.4) (0.0) - (1.4) (- (1.4) (2.2) (1.5) - (25.7) (2.5) (2.2) (1.7) (0.6) (0.0) - (2.2) (0.1 (2.2) (1.5) (1.5) (1.4) (1.4) (1.6) (1.5) (1.			Balance	Additions	Retirements	Net of	Balance		Balance	Average of Monthly Averages
2. Land and gas storage rights (451) (25.2) (0.5) - (25.7) - (25.7) (25.7) (25.7) (24.1) (22.2) (4. Wells (453) (13.3) (1.0) - (14.2) - (14.2)		EGD Rate Zone Underground Storage Plant	(\$Millions)							
Structures and improvements (452)	1.	Crowland storage (450/459)	(1.4)	(0.0)	-	-	(1.4)	-	(1.4)	(1.4)
Wells (453)	2.	Land and gas storage rights (451)	(25.2)	(0.5)	-	-	(25.7)	-	(25.7)	(25.5)
5. Well equipment (454)					0.0	-		0.1		(1.9)
6. Field Lines (455) (313) (16) (329) - (329) (320) (5 7. Compressor equipment (457) (7.5) (0.3) (7.9) - (7.9) (20) (5 8. Measuring and regulating equipment (457) (7.5) (0.3) (7.9) - (7.9) (7.9) (1.0)  9. Sub-Total (139.7) (8.9) 0.0 4.4 (144.2) 0.3 (143.9) (144  EGD Rate Zone Distribution Plant  10. Renewable Natural Gas (461) (5.7) (5.7) (1.1)  11. Land rights intargibles (471) (5.0) (0.8) (5.7) - (5.7) (5.7) (1.1)  12. Structures and improvement (472) (34.0) (9.0) 0.0 - (42.9) 0.3 (42.6) (3.1)  13. Services, house reg & meter install, (47347* (1,065.6) (7.34) 8.3 25.5 (1,104.3) - (1,104.3) (1,08) (1.1)  14. Malans (475) (3.0) (0.3) (3.3) - (3.3) (3.3) (1.1)  15. NGV station compressors (476) (3.0) (0.3) (3.3) - (3.3) (3.3) (1.1)  16. Measuring and regulating equip. (477) (243.1) (13.0) 3.2 0.5 (252.4) (5.5 (251.9) (24.1)  17. Meters (478) (262.1) (41.3) - 0.1 (303.2) - (303.2) (28.1)  18. Sub-Total (2.926.8) (238.5) 120.6 37.0 (3.007.7) 2.9 (3.004.8) (2.93.1)  19. Lease improvements (482) (0.1) (0.0) (12.6) (1.2.6)		, ,			-	-		-		(13.7)
7. Compressor equipment (456) (524) (4.3) - 4.4 (523) 0.3 (520) (58. Measuring and regulating equipment (457) (7.5) (0.3) (7.9) - (7.9) (9.5) (1.5		,	. ,	, ,	-	-	, ,	-	, ,	(7.3)
8. Measuring and regulating equipment (457) (7.5) (0.3) - (7.9) - (7.9) (143.9) (148.9)  9. Sub-Total (139.7) (8.9) 0.0 4.4 (144.2) 0.3 (143.9) (148.8) (148.8)  EGD Rate Zone Distribution Plant  10. Renewable Natural Gas (461) (5.7) - (5.7) (1.1)  11. Land rights intangibles (471) (5.0) (0.8) (5.7) - (5.7) (1.2)  12. Structures and improvements (472) (34.0) (9.0) 0.0 - (42.9) 0.3 (42.6) (3.1) (3.13 Services, house reg & meter install. (473/47 (1.065.6) (73.4) 8.3 26.5 (1.104.3) - (1.104.3) (1.08 1.4) (1.08 1.4) (1.09 1.00 1.00 1.00 1.00 1.00 1.00 1.00					-		, ,	- 0.3	. ,	(32.1)
EGD Rate Zone Distribution Plant   1.00   1.00   1.44   1.00					-	-		-		(53.4) (7.7)
Begin   February   F	9.	Sub-Total	(139.7)	(8.9)	0.0	4.4	(144.2)	0.3	(143.9)	(142.9)
10. Renewable Natural Gas (461)   -   -   -   -   -   -   -   -   -									<u> </u>	<u> </u>
11.   Land rights intangibles (471)   (5.0)   (0.8)   -   -   (5.7)   -   (5.7)   (1.2)   Structures and improvements (472)   (34.0)   (9.0)   0.0		LOD Rate Zone Distribution Flam								
12. Structures and improvements (472)	10.	Renewable Natural Gas (461)	-	-	-	-	-	-	-	-
13. Services, house reg & meter install. (473/47* (1,065.6) (73.4) 8.3 26.5 (1,104.3) - (1,104.3) (1,08 14. Mains (475) (13.41.1) (100.8) 109.1 9.9 (1,295.9) 2.1 (1,293.8) (1,27 15. NGV station compressors (476) (3.0) (0.3) (3.3) - (3.3) (1.27 15. NGV station compressors (476) (3.0) (0.3) (3.3) - (3.3) (1.27 15. NGV station compressors (476) (243.1) (13.0) 3.2 0.5 (252.4) 0.5 (251.9) (24 17. Meters (478) (262.1) (41.3) - 0.1 (303.2) - (303.2) (28 18. Sub-Total (2,926.8) (238.5) 120.6 37.0 (3,007.7) 2.9 (3,004.8) (2,93 18. Sub-Total (2,926.8) (238.5) 120.6 37.0 (3,007.7) 2.9 (3,004.8) (2,93 18. Sub-Total (482) (0.1) (0.0) (0.1) 0.2 0.1 (1.2 0. Office furniture and equipment (483) (10.4) (2.2) (12.6) - (12.6) (1.2 0. Office furniture and equipment (484) (26.3) (6.5) 0.6 (0.0) (32.2) 0.1 (32.2) (2.2 1. NGV conversion kits (484) 0.7 (0.3) 0.4 - 0.4 (2.2) (2.2 NGV conversion kits (484) 0.7 (0.3) 0.4 - 0.4 (2.2) (2.2 NGV conversion kits (486) (19.9) (2.4) 0.0 (0.0) (22.3) - (22.3) (2.2 (2.5 NGV conversion kits (487) (1.1) (0.0) (1.1) - (1.1) (0.2 (2.5 NGV cylinders (484 and 487) (1.3) (1.4) (2.7	11.	Land rights intangibles (471)	(5.0)	(8.0)	-	-	(5.7)	-	(5.7)	(5.4)
14. Mains (475) (1,314.1) (100.8) 109.1 9.9 (1,295.9) 2.1 (1,293.8) (1,27.15) NGV station compressors (476) (3.0) (0.3) (3.3) (3.3) (2.3) (1.27.15) (1.29.8) (1,27.15) (1.29.8) (1.29.15) (2.41.1) (1.30.15) 3.2 0.5 (252.4) 0.5 (251.9) (24.17) (1.30.15) (2.42.1) (1.30.15) 3.2 0.5 (252.4) 0.5 (251.9) (24.17) (1.30.15) (2.42.1) (1.30.15) 3.2 0.5 (252.4) 0.5 (251.9) (24.17) (1.41.25) (2.41.15) (1.30.15) (2.41						-	, ,	0.3		(38.4)
15. NGV station compressors (476) (3.0) (0.3) - (3.3) - (3.3) (3.0) (24   16. Measuring and regulating equip. (477) (243.1) (13.0) 3.2 0.5 (252.4) 0.5 (251.9) (24   17. Meters (478) (282.1) (41.3) - 0.1 (303.2) - (303.2) (28   18. Sub-Total (2.926.8) (238.5) 120.6 37.0 (3.007.7) 2.9 (3.004.8) (2.93    19. Lease improvements (482) (0.1) (0.0) (0.1) 0.2 0.1   19. Lease improvements (483) (10.4) (2.2) (12.6) - (12.6) (1.2   10. Office furniture and equipment (483) (10.4) (2.2) (12.6) - (12.6) (1.2   11. Transportation equipment (484) (26.3) (6.5) 0.6 (0.0) (32.2) 0.1 (32.2) (2.2   12. NGV conversion kits (484) 0.7 (0.3) 0.4 - 0.4   123. Heavy work equipment (485) (5.3) (0.7) (6.0) (- (6.0) (6.0) (2.2   124. Tools and work equipment (486) (19.9) (2.4) 0.0 (0.0) (22.3) - (22.3) (2.2   125. Rental equipment (487) (1.1) (0.0) (1.1) (1.1) (0.0) (1.2   126. NGV erntal compressors (487) (1.3) (1.4) (2.7) - (2.7) (2.7) (2.7   127. NGV cylinders (494 and 497) (0.6) 0.0 (0.5) - (0.5)								-		(1,085.5)
16.   Measuring and regulating equip. (477)   (243.1)   (13.0)   3.2   0.5   (252.4)   0.5   (251.9)   (24.17)   (262.1)   (41.3)   -   0.1   (303.2)   -   (303.2)   (28.18)   (29.18)		. ,	, ,	, ,	109.1	9.9	, ,	2.1		(1,271.9)
17.   Meters (478)   (262.1)   (41.3)   -   0.1   (303.2)   -   (303.2)   (28					-	- 0.5		-		(3.1)
18. Sub-Total   (2,926.8) (238.5)   120.6   37.0 (3,007.7)   2.9 (3,004.8) (2,938.5)   120.6   37.0 (3,007.7)   2.9 (3,004.8) (2,938.5)   120.6   37.0 (3,007.7)   2.9 (3,004.8) (2,938.5)   120.6   37.0 (3,007.7)   2.9 (3,004.8) (2,938.5)   120.6   37.0 (3,007.7)   2.9 (3,004.8) (2,938.5)   120.6   37.0 (3,007.7)   2.9 (3,004.8) (2,938.5)   120.6   37.0 (3,007.7)   2.9 (3,004.8) (2,938.5)   120.6   37.0 (3,007.7)   2.9 (3,004.8) (2,938.5)   120.6   37.0 (3.007.7)   2.9 (0.1)   2.9							. ,			(247.5)
Fig.   Lease improvements (482)   (0.1)   (0.0)   -   -   (0.1)   (0.2)   (0.1)   (0.2)   (0.1)   (0.0)   -   -   (0.1)   (0.2)   (0.2)   (0	17.	ivieters (476)	(202.1)	(41.3)		0.1	(303.2)		(303.2)	(281.8)
19. Lease improvements (482) (0.1) (0.0) (0.1) 0.2 0.1 20. Office furniture and equipment (483) (10.4) (2.2) (12.6) - (12.6) (1 21. Transportation equipment (484) (26.3) (6.5) 0.6 (0.0) (32.2) 0.1 (32.2) (2 22. NGV conversion kits (484) 0.7 (0.3) 0.4 - 0.4 23. Heavy work equipment (485) (5.3) (0.7) (6.0) - (6.0) ( 24. Tools and work equipment (486) (19.9) (2.4) 0.0 (0.0) (22.3) - (22.3) (2 25. Rental equipment (487) (1.1) (0.0) (1.1) - (1.1) ( 26. NGV rental compressors (487) (1.3) (1.4) (2.7) - (2.7) (2.7) (2.7) 27. NGV cylinders (484 and 487) (0.6) 0.0 (0.5) - (0.5) (0.5) (2.8 28. Communication structures & equip. (488) (1.1) (0.4) (1.4) - (1.4) (2.9)	18.	Sub-Total	(2,926.8)	(238.5)	120.6	37.0	(3,007.7)	2.9	(3,004.8)	(2,933.5)
20. Office furniture and equipment (483)		EGD Rate Zone General Plant								
21. Transportation equipment (484) (26.3) (6.5) 0.6 (0.0) (32.2) 0.1 (32.2) (2 22. NGV conversion kits (484) 0.7 (0.3) 0.4 - 0.4 23. Heavy work equipment (485) (5.3) (0.7) (6.0) - (6.0) - (6.0) ( 24. Tools and work equipment (486) (19.9) (2.4) 0.0 (0.0) (22.3) - (22.3) (2 25. Rental equipment (487) (1.1) (0.0) (1.1) - (1.1) ( 26. NGV rental compressors (487) (1.3) (1.4) (2.7) - (2.7) ( 27. NGV cylinders (484 and 487) (0.6) 0.0 (0.5) - (0.5) (0.5) (0.5) 28. Communication structures & equip. (488) (1.1) (0.4) (1.4) - (1.4) ( 29. Computer equipment (490) (28.9) (5.8) 3.1 - (31.6) - (31.6) (3 30. Software Aquired/Developed (491) (212.1) (33.2) 15.4 - (22.9) - (22.9) (21 31. CIS (491) (127.1) (127.1) - (127.1) (12 32. WAMS (489) (29.1) (9.2) (38.4) - (38.4) (3 33. Sub-Total (462.5) (62.0) 19.1 (0.0) (505.5) 0.3 (505.2) (48  EGD Rate Zone Plant held for future use  34. Inactive services (102) (1.4) (0.0) (1.4) - (1.4) ( 35. EGD Rate Zone Total (3,530.4) (309.5) 139.7 41.3 (3,658.8) 3.5 (3,655.3) (3,55) (3	19.	Lease improvements (482)	(0.1)	(0.0)	-	-	(0.1)	0.2	0.1	0.1
22. NGV conversion kits (484)	20.	Office furniture and equipment (483)	(10.4)	(2.2)	-	-	(12.6)	-	(12.6)	(11.5)
23. Heavy work equipment (485) (5.3) (0.7) (6.0) - (6.0) (24. Tools and work equipment (486) (19.9) (2.4) 0.0 (0.0) (22.3) - (22.3) (22.3) (22.5) Rental equipment (487) (1.1) (0.0) (11.1) - (1.1) (1.2) (1.1) (26. NGV rental compressors (487) (1.3) (1.4) (2.7) - (2.7) - (2.7) (2.7) (0.6) 0.0 (0.5) - (0.5) (0	21.	Transportation equipment (484)	(26.3)	(6.5)	0.6	(0.0)	(32.2)	0.1	(32.2)	(29.0)
24. Tools and work equipment (486) (19.9) (2.4) 0.0 (0.0) (22.3) - (22.3) (22.3) (22.5) Rental equipment (487) (1.1) (0.0) (1.1) - (1.1) (0.2) (1.1) (0.0) (1.1) - (1.1) (0.2) (1.1) (0.2) (1.1) (0.2) (1.1) (0.2) (1.1) (0.2) (1.1) (0.2) (1.1) (0.2) (0.5) (0.	22.	NGV conversion kits (484)	0.7	(0.3)	-	-	0.4	-	0.4	0.6
25. Rental equipment (487) (1.1) (0.0) - (1.1) (0.0) - (1.1) (0.0) (1.1) (0.0) (1.1) (0.0) (1.1) (0.0) (1.1) (0.0) (1.1) (0.0) (1.1) (0.0) (1.1) (0.0) (1.1) (0.0) (1.1) (0.0) (0.5)		Heavy work equipment (485)	(5.3)	(0.7)	-	-	(6.0)	-	(6.0)	(5.7)
26. NGV rental compressors (487) (1.3) (1.4) (2.7) - (2.7) (2.			(19.9)		0.0	(0.0)	(22.3)	-	(22.3)	(21.1)
27. NGV cylinders (484 and 487)       (0.6)       0.0       -       -       (0.5)       -       (0.5)       (0.6)       (0.7)       (0.8)       (0.8)       (0.8)       (0.8)       (0.8)       (0.8)       (0.8)       (0.8)       (0.8)       (0.8)       (0.8)       (0.8)       (0.20) <td></td> <td> ,</td> <td></td> <td>, ,</td> <td>-</td> <td>-</td> <td>. ,</td> <td>-</td> <td>, ,</td> <td>(1.1)</td>		,		, ,	-	-	. ,	-	, ,	(1.1)
28. Communication structures & equip. (488) (1.1) (0.4) (1.4) - (1.4) (29. Computer equipment (490) (28.9) (5.8) 3.1 - (31.6) - (31.6) (3 30. Software Aquired/Developed (491) (212.1) (33.2) 15.4 - (229.9) - (229.9) (21 31. CIS (491) (127.1) (127.1) (12 32. WAMS (489) (29.1) (9.2) (38.4) - (38.4) (3 33. Sub-Total (462.5) (62.0) 19.1 (0.0) (505.5) 0.3 (505.2) (48  EGD Rate Zone Plant held for future use  34. Inactive services (102) (1.4) (0.0) (1.4) - (1.4) ( 35. EGD Rate Zone Total (3,530.4) (309.5) 139.7 41.3 (3,658.8) 3.5 (3,655.3) (3,55  Union Rate Zones Intangible Plant  36. Franchises and consents (401) (0.9) (0.1) (0.9) - (0.9) (0.3) (0.3) (0.0) (0.3) - (0.3) (0.3) (0.3)					-	-	. ,	-	, ,	(1.9)
29. Computer equipment (490) (28.9) (5.8) 3.1 - (31.6) - (31.6) (3 30. Software Aquired/Developed (491) (212.1) (33.2) 15.4 - (229.9) - (229.9) (21 31. CIS (491) (127.1) (127.1) - (127.1) (12 32. WAMS (489) (29.1) (9.2) (38.4) - (38.4) (3 33. Sub-Total (462.5) (62.0) 19.1 (0.0) (505.5) 0.3 (505.2) (48  EGD Rate Zone Plant held for future use  34. Inactive services (102) (1.4) (0.0) (1.4) - (1.4) ( 35. EGD Rate Zone Total (3,530.4) (309.5) 139.7 41.3 (3,658.8) 3.5 (3,655.3) (3,55  Union Rate Zones Intangible Plant  36. Franchises and consents (401) (0.9) (0.1) (0.9) - (0.9) (0.3) (0.3) (0.0) (0.3) - (0.3) (0.3) (0.3)		- ,				-		-		(0.6)
30. Software Aquired/Developed (491) (212.1) (33.2) 15.4 - (229.9) - (229.9) (21 31. CIS (491) (127.1) (127.1) - (127.1) (12 32. WAMS (489) (29.1) (9.2) (38.4) - (38.4) (3 33. Sub-Total (462.5) (62.0) 19.1 (0.0) (505.5) 0.3 (505.2) (48 EGD Rate Zone Plant held for future use  34. Inactive services (102) (1.4) (0.0) (1.4) - (1.4) (0.0) (35.5) (3.655.3) (3.55 Union Rate Zones Intangible Plant (3.530.4) (309.5) 139.7 41.3 (3.658.8) 3.5 (3.655.3) (3.55 Union Rate Zones Intangible Plant (402) (0.3) (0.0) (0.9) - (0.9) (0.3) (0.0) (0.3) - (0.3) (0.3) (0.0) - (0.3) (0.3) (0.0) - (0.3) (0.3) (0.0) - (0.3) (0.3) (0.0) - (0.3) (0.3) (0.3) (0.3) (0.0) - (0.3) (0.						-	. ,	-	, ,	(1.2)
31. CIS (491) (127.1) (127.1) - (127.1) (12 32. WAMS (489) (29.1) (9.2) (38.4) - (38.4) (3  33. Sub-Total (462.5) (62.0) 19.1 (0.0) (505.5) 0.3 (505.2) (48  EGD Rate Zone Plant held for future use  34. Inactive services (102) (1.4) (0.0) (1.4) - (1.4) (  35. EGD Rate Zone Total (3,530.4) (309.5) 139.7 41.3 (3,658.8) 3.5 (3,655.3) (3,55  Union Rate Zones Intangible Plant  36. Franchises and consents (401) (0.9) (0.1) (0.9) - (0.9) (0.3) (0.0) (0.3) - (0.3) (0.3) (0.3)						-		-		(31.8)
32. WAMS (489) (29.1) (9.2) (38.4) - (38.4) (3  33. Sub-Total (462.5) (62.0) 19.1 (0.0) (505.5) 0.3 (505.2) (48  EGD Rate Zone Plant held for future use  34. Inactive services (102) (1.4) (0.0) (1.4) - (1.4) (  35. EGD Rate Zone Total (3,530.4) (309.5) 139.7 41.3 (3,658.8) 3.5 (3,655.3) (3,55  Union Rate Zones Intangible Plant  36. Franchises and consents (401) (0.9) (0.1) (0.9) - (0.9) (0.3) (0.0) (0.3) - (0.3) (0.3) (0.3)				(33.2)		-	. ,	-	, ,	(216.3)
33. Sub-Total (462.5) (62.0) 19.1 (0.0) (505.5) 0.3 (505.2) (48  EGD Rate Zone Plant held for future use  34. Inactive services (102) (1.4) (0.0) (1.4) - (1.4) (  35. EGD Rate Zone Total (3,530.4) (309.5) 139.7 41.3 (3,658.8) 3.5 (3,655.3) (3,55  Union Rate Zones Intangible Plant  36. Franchises and consents (401) (0.9) (0.1) (0.9) - (0.9) (0.3) (0.0) (0.3) - (0.3) (0.3) (0.0)				- (0.2)	-	-	. ,	-	, ,	(127.1)
EGD Rate Zone Plant held for future use  34. Inactive services (102) (1.4) (0.0) (1.4) - (1.4) (  35. EGD Rate Zone Total (3,530.4) (309.5) 139.7 41.3 (3,658.8) 3.5 (3,655.3) (3,555.3)  Union Rate Zones Intangible Plant  36. Franchises and consents (401) (0.9) (0.1) (0.9) - (0.9) (0.3) (0.0) (0.3) - (0.3) (0.3) (0.3) (0.0) (0.3) - (0.3) (0.3) (0.3)	32.	WAING (409)	(29.1)	(9.2)		-	(30.4)		(30.4)	(33.8)
34.     Inactive services (102)     (1.4)     (0.0)     -     -     (1.4)     -     (1.4)     (       35.     EGD Rate Zone Total     (3,530.4)     (309.5)     139.7     41.3     (3,658.8)     3.5     (3,655.3)     (3,55       Union Rate Zones Intangible Plant       36.     Franchises and consents (401)     (0.9)     (0.1)     -     -     (0.9)     -     (0.9)     (0.3)       37.     Other intangible plant (402)     (0.3)     (0.0)     -     -     (0.3)     -     (0.3)     -	33.	Sub-Total	(462.5)	(62.0)	19.1	(0.0)	(505.5)	0.3	(505.2)	(480.3)
35. EGD Rate Zone Total (3,530.4) (309.5) 139.7 41.3 (3,658.8) 3.5 (3,655.3) (3,555.3) (3,555.3) Union Rate Zones Intangible Plant  36. Franchises and consents (401) (0.9) (0.1) (0.9) - (0.9) (0.7) (0		EGD Rate Zone Plant held for future use								
Union Rate Zones Intangible Plant           36. Franchises and consents (401)         (0.9)         (0.1)         -         -         (0.9)         -         (0.9)         (0.3)         (0.3)         -         (0.3)         -         (0.3)         -         (0.3)         (0.3)         (0.3)         -         (0.3)         -         (0.3)         (0.3)         -         (0.3)         -         (0.3)         -         (0.3)         -         (0.3)         -         (0.3)         -         (0.3)         -         -         (0.3)         -         (0.3)         -         <	34.	Inactive services (102)	(1.4)	(0.0)	-	-	(1.4)	-	(1.4)	(1.4)
36. Franchises and consents (401) (0.9) (0.1) (0.9) - (0.9) (0.3) (0.0) (0.3) - (0.3) (0.3)	35.	EGD Rate Zone Total	(3,530.4)	(309.5)	139.7	41.3	(3,658.8)	3.5	(3,655.3)	(3,558.1)
37. Other intangible plant (402) (0.3) (0.0) (0.3) - (0.3) (		Union Rate Zones Intangible Plant								
	36.	Franchises and consents (401)	(0.9)	(0.1)	-	-	(0.9)	-	(0.9)	(0.9)
38. Sub-Total (1.2) (0.1) (1.2) - (1.2) (	37.	Other intangible plant (402)	(0.3)	(0.0)	-	-	(0.3)	-	(0.3)	(0.3)
(1.2)	38.	Sub-Total	(1.2)	(0.1)	-	-	(1.2)	-	(1.2)	(1.2)

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Exhibit B Tab 1

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	Union Rate Zones Local Storage Plant									
39.	Structures and improvements (442)	(2.6)	(0.1)	-	-	(2.7)	_	(2.7)	(2.6)	
40.	Gas holders - storage (443)	(3.7)	(0.1)	-	-	(3.8)	-	(3.8)	(3.7)	
41.	Gas holders - equipment (443)	(9.6)	(0.7)	-	-	(10.3)	-	(10.3)	(9.9)	
42.	Regulatory Overheads	(0.4)	(0.1)	-	-	(0.5)	-	(0.5)	(0.5)	
43.	Sub-Total	(16.3)	(1.1)	-	-	(17.3)	-	(17.3)	(16.8)	
	Union Rate Zones Underground Storage Plant									
44.	Land rights (451)	(17.4)	(0.7)	-	-	(18.1)	-	(18.1)	(17.8)	
45.	Structures and improvements (452)	(40.4)	(1.7)	-	-	(42.1)	-	(42.1)	(41.3)	
46.	Wells (453)	(31.9)	(1.2)	0.1	0.0	(33.0)	-	(33.0)	(32.4)	
47.	Field Lines (455)	(27.3)	(1.2)	-	-	(28.4)	-	(28.4)	(27.8)	
48. 49.	Compressor equipment (456)	(145.0)	(12.6)	2.1	-	(155.6)	-	(155.6)	(151.3)	
50.	Measuring & regulating equipment (457) Regulatory Overheads	(41.6) (3.1)	(2.7) (0.5)	-	-	(44.3) (3.6)	-	(44.3)	(43.0)	/1
51.	Sub-Total	(306.7)	(20.5)	2.1	0.0	(325.1)	-	(325.1)	(316.8)	/(
	Union Rate Zones Transmission Plant									
		(40.0)	(4.0)			(40.4)		(40.4)	(47.5)	
52. 53.	Land rights (461) Structures & improvements (462/463/464)	(16.9) (40.1)	(1.2) (3.4)	-	-	(18.1) (43.5)	-	(18.1) (43.5)	(17.5) (41.8)	
53. 54.	Mains (465)	(627.4)	(3.4)	- 1.9	-	(662.8)	-	(662.8)	(645.9)	
55.	Compressor equipment (466)	(263.5)	(30.4)	-	-	(293.9)	-	(293.9)	(278.7)	
56.	Measuring & regulating equipment (467)	(96.3)	(7.8)	0.0	_	(104.0)	_	(104.0)	(100.1)	
57.	Regulatory Overheads	(18.1)	(4.7)	-	-	(22.8)	-	(22.8)	(20.4)	
58.	Sub-Total	(1,062.2)	(84.8)	1.9	-	(1,145.1)	-	(1,145.1)	(1,104.4)	
	Union Rate Zones Distribution Plant - Southern	Operations								
59.	Land rights (471)	(2.1)	(0.1)	_	_	(2.3)	_	(2.3)	(2.2)	
60.	Structures and improvements (472)	(41.3)	(3.0)	_	_	(44.3)	_	(44.3)	(42.8)	
61.	Services - metallic (473)	(105.9)	(3.6)	(0.0)	2.2	(107.3)	-	(107.3)	(106.8)	
62.	Services - plastic (473)	(407.9)	(23.6)	1.7	1.2	(428.6)	-	(428.6)	(421.2)	
63.	Regulators (474)	(37.0)	(4.8)	-	-	(41.7)	-	(41.7)	(39.3)	
64.	House regulators & meter installations (474)	(28.1)	(2.1)	-	0.0	(30.1)	-	(30.1)	(29.1)	
65.	Mains - metallic (475)	(353.4)	(15.6)	1.4	4.0	(363.6)	-	(363.6)	(358.4)	
66.	Mains - plastic (475)	(270.7)	(15.8)	0.6	0.6	(285.4)	-	(285.4)	(278.2)	
67.	Measuring & regulating equipment (477)	(20.1)	(1.9)	-	0.5	(21.5)	-	(21.5)	(20.8)	
68.	Meters (478)	(97.1)	(13.8)	4.2	(0.1)	(106.8)	-	(106.8)	(102.1)	
69.	Regulatory Overheads	(36.4)	(8.1)	-	-	(44.5)	-	(44.5)	(40.3)	/u
70.	Sub-Total	(1,399.9)	(92.3)	7.8	8.3	(1,476.1)	-	(1,476.1)	(1,441.1)	/u
	Union Rate Zones Distribution Plant - Northern	& Eastern Oper	ations							
71.	Land rights intangibles (471)	(4.2)	(0.2)	-	-	(4.3)	-	(4.3)	(4.2)	
72.	Structures and improvements (472)	(25.0)	(1.6)	-	-	(26.7)	-	(26.7)	(25.9)	
73.	Services - metallic (473)	(75.7)	(3.5)		0.5	(78.6)	_	(78.6)	(77.4)	
74.			()	0.0	0.5	()	=			
	Services - plastic (473)	(207.6)	(12.5)	0.0	0.3	(219.0)	-	(219.0)	(213.8)	
75.	Regulators (474)	(207.6) (13.6)	(12.5) (2.0)			(219.0) (15.6)	-	(219.0) (15.6)	(14.6)	
76.	Regulators (474) House regulators & meter installations (474)	(207.6) (13.6) (15.3)	(12.5) (2.0) (1.2)	0.8 - -	0.3 (0.0)	(219.0) (15.6) (16.5)	-	(219.0) (15.6) (16.5)	(14.6) (15.9)	
76. 77.	Regulators (474) House regulators & meter installations (474) Mains - metallic (475)	(207.6) (13.6) (15.3) (329.9)	(12.5) (2.0) (1.2) (19.3)	0.8 - - 0.3	0.3 (0.0) - 0.4	(219.0) (15.6) (16.5) (348.4)	- - -	(219.0) (15.6) (16.5) (348.4)	(14.6) (15.9) (339.2)	
76. 77. 78.	Regulators (474) House regulators & meter installations (474) Mains - metallic (475) Mains - plastic (475)	(207.6) (13.6) (15.3) (329.9) (108.6)	(12.5) (2.0) (1.2) (19.3) (5.7)	0.8 - - 0.3 0.1	0.3 (0.0) - 0.4 0.0	(219.0) (15.6) (16.5) (348.4) (114.2)	-	(219.0) (15.6) (16.5) (348.4) (114.2)	(14.6) (15.9) (339.2) (111.5)	
76. 77. 78. 79.	Regulators (474) House regulators & meter installations (474) Mains - metallic (475) Mains - plastic (475) Measuring & regulating equipment (477)	(207.6) (13.6) (15.3) (329.9) (108.6) (71.8)	(12.5) (2.0) (1.2) (19.3) (5.7) (5.5)	0.8 - - 0.3 0.1	0.3 (0.0) - 0.4 0.0	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3)	- - -	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3)	(14.6) (15.9) (339.2) (111.5) (74.5)	
76. 77. 78.	Regulators (474) House regulators & meter installations (474) Mains - metallic (475) Mains - plastic (475)	(207.6) (13.6) (15.3) (329.9) (108.6)	(12.5) (2.0) (1.2) (19.3) (5.7)	0.8 - - 0.3 0.1	0.3 (0.0) - 0.4 0.0	(219.0) (15.6) (16.5) (348.4) (114.2)	- - - -	(219.0) (15.6) (16.5) (348.4) (114.2)	(14.6) (15.9) (339.2) (111.5)	
76. 77. 78. 79.	Regulators (474) House regulators & meter installations (474) Mains - metallic (475) Mains - plastic (475) Measuring & regulating equipment (477) Meters (478) Regulatory Overheads	(207.6) (13.6) (15.3) (329.9) (108.6) (71.8) (23.2)	(12.5) (2.0) (1.2) (19.3) (5.7) (5.5) (3.7)	0.8 - - 0.3 0.1 - 1.4	0.3 (0.0) - 0.4 0.0	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5)	- - - - -	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5)	(14.6) (15.9) (339.2) (111.5) (74.5) (24.3)	
76. 77. 78. 79. 80. 81.	Regulators (474) House regulators & meter installations (474) Mains - metallic (475) Mains - plastic (475) Measuring & regulating equipment (477) Meters (478) Regulatory Overheads	(207.6) (13.6) (15.3) (329.9) (108.6) (71.8) (23.2) (20.0)	(12.5) (2.0) (1.2) (19.3) (5.7) (5.5) (3.7) (4.8)	0.8 - - 0.3 0.1 - 1.4	0.3 (0.0) - 0.4 0.0 - (0.0)	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8)	- - - - -	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8)	(14.6) (15.9) (339.2) (111.5) (74.5) (24.3) (22.4)	
76. 77. 78. 79. 80. 81.	Regulators (474) House regulators & meter installations (474) Mains - metallic (475) Mains - plastic (475) Measuring & regulating equipment (477) Meters (478) Regulatory Overheads  Sub-Total  Union Rate Zones General Plant	(207.6) (13.6) (15.3) (329.9) (108.6) (71.8) (23.2) (20.0)	(12.5) (2.0) (1.2) (19.3) (5.7) (5.5) (3.7) (4.8) (60.0)	0.8 - - 0.3 0.1 - 1.4 -	0.3 (0.0) - 0.4 0.0 - (0.0) -	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8)	- - - - -	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8)	(14.6) (15.9) (339.2) (111.5) (74.5) (24.3) (22.4) (923.8)	
76. 77. 78. 79. 80. 81.	Regulators (474) House regulators & meter installations (474) Mains - metallic (475) Mains - plastic (475) Measuring & regulating equipment (477) Meters (478) Regulatory Overheads Sub-Total	(207.6) (13.6) (15.3) (329.9) (108.6) (71.8) (23.2) (20.0)	(12.5) (2.0) (1.2) (19.3) (5.7) (5.5) (3.7) (4.8)	0.8 - - 0.3 0.1 - 1.4	0.3 (0.0) - 0.4 0.0 - (0.0)	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8)	- - - - - - -	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8)	(14.6) (15.9) (339.2) (111.5) (74.5) (24.3) (22.4)	
76. 77. 78. 79. 80. 81. 82.	Regulators (474) House regulators & meter installations (474) Mains - metallic (475) Mains - plastic (475) Measuring & regulating equipment (477) Meters (478) Regulatory Overheads  Sub-Total  Union Rate Zones General Plant Structures & improvements (482)	(207.6) (13.6) (15.3) (329.9) (108.6) (71.8) (23.2) (20.0) (894.9)	(12.5) (2.0) (1.2) (19.3) (5.7) (5.5) (3.7) (4.8) (60.0)	0.8 - - 0.3 0.1 - 1.4 - 2.7	0.3 (0.0) - 0.4 0.0 - (0.0) - 1.2	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8) (950.9)	- - - - - - - -	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8) (950.9)	(14.6) (15.9) (339.2) (111.5) (74.5) (24.3) (22.4) (923.8)	
76. 77. 78. 79. 80. 81. 82.	Regulators (474) House regulators & meter installations (474) Mains - metallic (475) Mains - plastic (475) Measuring & regulating equipment (477) Meters (478) Regulatory Overheads  Sub-Total  Union Rate Zones General Plant  Structures & improvements (482) Office furniture and equipment (483) Office equipment - computers (483) Transportation equipment (484)	(207.6) (13.6) (15.3) (329.9) (108.6) (71.8) (23.2) (20.0) (894.9) (14.7) (5.7) (62.2) (44.2)	(12.5) (2.0) (1.2) (19.3) (5.7) (5.5) (3.7) (4.8) (60.0) (1.5) (0.7) (28.4) (8.5)	0.8 - 0.3 0.1 - 1.4 - 2.7	0.3 (0.0) - 0.4 0.0 - (0.0) - 1.2	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8) (950.9) (15.7) (6.4) (90.5) (48.1)	- - - - - - - - - - - - - - - - - - -	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8) (950.9) (15.7) (6.4) (90.5) (48.1)	(14.6) (15.9) (339.2) (111.5) (24.3) (22.4) (923.8) (15.2) (6.0) (76.2) (48.1)	
76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86.	Regulators (474) House regulators & meter installations (474) Mains - metallic (475) Mains - plastic (475) Measuring & regulating equipment (477) Meters (478) Regulatory Overheads  Sub-Total  Union Rate Zones General Plant  Structures & improvements (482) Office furniture and equipment (483) Office equipment - computers (483) Transportation equipment (484) Heavy work equipment (485)	(207.6) (13.6) (15.3) (329.9) (108.6) (71.8) (23.2) (20.0) (894.9) (14.7) (5.7) (62.2) (44.2) (5.0)	(12.5) (2.0) (1.2) (19.3) (5.7) (5.5) (3.7) (4.8) (60.0) (1.5) (0.7) (28.4) (8.5) (1.5)	0.8 - 0.3 0.1 - 1.4 - 2.7	0.3 (0.0) - 0.4 (0.0) - (0.0) - 1.2	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8) (950.9) (15.7) (6.4) (90.5) (48.1) (5.3)	- - - - - - - - - - - - - - - - - - -	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8) (950.9) (15.7) (6.4) (90.5) (48.1) (5.3)	(14.6) (15.9) (339.2) (111.5) (74.5) (24.3) (22.4) (923.8) (15.2) (6.0) (76.2) (48.1) (5.6)	
76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88.	Regulators (474) House regulators & meter installations (474) Mains - metallic (475) Mains - plastic (475) Measuring & regulating equipment (477) Meters (478) Regulatory Overheads  Sub-Total  Union Rate Zones General Plant  Structures & improvements (482) Office furniture and equipment (483) Office equipment - computers (483) Transportation equipment (484) Heavy work equipment (485) Tools and work equipment (486)	(207.6) (13.6) (15.3) (329.9) (108.6) (71.8) (23.2) (20.0) (894.9) (14.7) (5.7) (62.2) (44.2) (5.0) (18.4)	(12.5) (2.0) (1.2) (19.3) (5.7) (5.5) (3.7) (4.8) (60.0) (1.5) (0.7) (28.4) (8.5) (1.5) (2.5)	0.8 0.3 0.1 - 1.4 - 2.7  0.3 1.2 -	0.3 (0.0) - 0.4 (0.0) - (0.0) - 1.2	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8) (950.9) (15.7) (6.4) (90.5) (48.1) (5.3) (20.8)	- - - - - - - - - - - - - - - - - - -	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8) (950.9) (15.7) (6.4) (90.5) (48.1) (5.3) (20.8)	(14.6) (15.9) (339.2) (111.5) (74.5) (24.3) (22.4) (923.8) (15.2) (6.0) (76.2) (48.1) (5.6) (19.6)	
76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88.	Regulators (474) House regulators & meter installations (474) Mains - metallic (475) Mains - plastic (475) Measuring & regulating equipment (477) Meters (478) Regulatory Overheads  Sub-Total  Union Rate Zones General Plant  Structures & improvements (482) Office furniture and equipment (483) Office equipment - computers (483) Transportation equipment (484) Heavy work equipment (485) Tools and work equipment (486) NGV fuel equipment (487)	(207.6) (13.6) (15.3) (329.9) (108.6) (71.8) (23.2) (20.0) (894.9) (14.7) (5.7) (62.2) (44.2) (44.2) (5.0) (18.4) (1.3)	(12.5) (2.0) (1.2) (19.3) (5.7) (5.5) (3.7) (4.8) (60.0) (1.5) (0.7) (28.4) (8.5) (1.5) (2.5) (0.1)	0.8 0.3 0.1 - 1.4 - 2.7  0.3 5.5 1.2	0.3 (0.0) - 0.4 (0.0) - (0.0) - 1.2	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8) (950.9) (15.7) (6.4) (90.5) (48.1) (5.3) (20.8) (1.4)	- - - - - - - - - - - - - - - - - - -	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8) (950.9) (15.7) (6.4) (90.5) (48.1) (5.3) (20.8) (1.4)	(14.6) (15.9) (339.2) (111.5) (74.5) (24.3) (22.4) (923.8) (15.2) (6.0) (76.2) (48.1) (5.6) (19.6) (1.4)	
76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88.	Regulators (474) House regulators & meter installations (474) Mains - metallic (475) Mains - plastic (475) Measuring & regulating equipment (477) Meters (478) Regulatory Overheads  Sub-Total  Union Rate Zones General Plant  Structures & improvements (482) Office furniture and equipment (483) Office equipment - computers (483) Transportation equipment (484) Heavy work equipment (485) Tools and work equipment (486)	(207.6) (13.6) (15.3) (329.9) (108.6) (71.8) (23.2) (20.0) (894.9) (14.7) (5.7) (62.2) (44.2) (5.0) (18.4)	(12.5) (2.0) (1.2) (19.3) (5.7) (5.5) (3.7) (4.8) (60.0) (1.5) (0.7) (28.4) (8.5) (1.5) (2.5)	0.8 0.3 0.1 - 1.4 - 2.7  0.3 1.2 -	0.3 (0.0) - 0.4 (0.0) - (0.0) - 1.2	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8) (950.9) (15.7) (6.4) (90.5) (48.1) (5.3) (20.8)	- - - - - - - - - - - - - - - - - - -	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8) (950.9) (15.7) (6.4) (90.5) (48.1) (5.3) (20.8)	(14.6) (15.9) (339.2) (111.5) (74.5) (24.3) (22.4) (923.8) (15.2) (6.0) (76.2) (48.1) (5.6) (19.6)	
76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89.	Regulators (474) House regulators & meter installations (474) Mains - metallic (475) Mains - plastic (475) Measuring & regulating equipment (477) Meters (478) Regulatory Overheads  Sub-Total  Union Rate Zones General Plant  Structures & improvements (482) Office furniture and equipment (483) Office equipment - computers (483) Transportation equipment (484) Heavy work equipment (485) Tools and work equipment (486) NGV fuel equipment (487) Communication equipment (488)	(207.6) (13.6) (15.3) (329.9) (108.6) (71.8) (23.2) (20.0) (894.9) (14.7) (5.7) (62.2) (44.2) (5.0) (18.4) (1.3) (8.4)	(12.5) (2.0) (1.2) (19.3) (5.7) (5.5) (3.7) (4.8) (60.0) (1.5) (0.7) (28.4) (8.5) (1.5) (2.5) (0.1) (0.9)	0.8 0.3 0.1 - 1.4 - 2.7  0.3	0.3 (0.0) - 0.4 0.0 - (0.0) - 1.2	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8) (950.9) (15.7) (6.4) (90.5) (48.1) (5.3) (20.8) (1.4) (9.4)	- - - - - - - - - - - - - - - - - - -	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8) (950.9) (15.7) (6.4) (90.5) (48.1) (5.3) (20.8) (1.4) (9.4)	(14.6) (15.9) (339.2) (111.5) (24.3) (22.4) (923.8) (15.2) (6.0) (76.2) (48.1) (5.6) (19.6) (19.6) (1.4) (8.9)	
76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90.	Regulators (474) House regulators & meter installations (474) Mains - metallic (475) Mains - plastic (475) Measuring & regulating equipment (477) Meters (478) Regulatory Overheads  Sub-Total  Union Rate Zones General Plant  Structures & improvements (482) Office furniture and equipment (483) Office equipment - computers (483) Transportation equipment (484) Heavy work equipment (485) Tools and work equipment (486) NGV fuel equipment (487) Communication equipment (488) Regulatory Overheads	(207.6) (13.6) (15.3) (329.9) (108.6) (71.8) (23.2) (20.0) (894.9) (14.7) (5.7) (62.2) (44.2) (5.0) (18.4) (1.3) (8.4) (25.1)	(12.5) (2.0) (1.2) (19.3) (5.7) (5.5) (3.7) (4.8) (60.0) (1.5) (0.7) (28.4) (8.5) (1.5) (2.5) (0.1) (0.9) (5.9)	0.8 0.3 0.1 - 1.4 - 2.7  0.3	0.3 (0.0) - 0.4 (0.0) - (0.0) - 1.2	(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8) (950.9) (15.7) (6.4) (90.5) (48.1) (5.3) (20.8) (1.4) (9.4) (31.0)		(219.0) (15.6) (16.5) (348.4) (114.2) (77.3) (25.5) (24.8) (950.9) (15.7) (6.4) (90.5) (48.1) (5.3) (20.8) (1.4) (9.4)	(14.6) (15.9) (339.2) (111.5) (74.5) (24.3) (22.4) (923.8) (15.2) (6.0) (76.2) (48.1) (5.6) (19.6) (1.4) (8.9) (28.0)	
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# EGI WORKING CAPITAL COMPONENTS MONTH END BALANCES AND AVERAGE OF MONTHLY AVERAGES 2020 ACTUAL

Col. 1 Col. 2 Col. 3 Col. 4 Col. 5 Col. 6 Col. 7 Col. 8

Line No.		Materials and Supplies	ABC Receivable	Customer Security Deposits	Prepaid Expenses	Balancing Gas	Gas in Storage	Working Cash Allowance	Total
		(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1.	January 1	75.1	(18.2)	(88.6)	(0.6)	59.5	629.0	23.0	679.2
2.	January 31	76.7	(26.1)	(87.5)	(6.9)	59.5	534.2	23.0	572.9
3.	February	76.8	(33.3)	(86.1)	(1.5)	59.5	411.2	23.0	449.6
4.	March	77.2	(36.9)	(85.5)	2.6	59.5	303.0	23.0	342.8
5.	April	78.9	(38.7)	(84.9)	6.3	59.5	236.7	23.0	280.7
6.	May	80.9	(40.0)	(81.1)	6.6	59.5	254.7	23.0	303.5
7.	June	82.3	(35.1)	(79.9)	2.7	59.5	355.6	23.0	408.2
8.	July	84.0	(16.3)	(79.1)	(0.4)	59.5	459.2	23.0	529.9
9.	August	85.2	(8.7)	(78.9)	1.9	59.5	541.0	23.0	622.9
10.	September	86.3	(14.3)	(78.5)	8.9	59.5	623.8	23.0	708.7
11.	October	88.2	(0.1)	(78.4)	9.7	59.5	752.7	23.0	854.6
12.	November	89.0	(1.2)	(78.0)	7.3	59.5	735.1	23.0	834.7
13.	December	87.5	(14.7)	(78.3)	(0.4)	59.5	657.3	23.0	734.0
14.	Avg. of monthly avgs.	82.2	(22.3)	(81.8)	3.1	59.5	487.5	23.0	551.2

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#### **ENBRIDGE GAS INC.**

#### Answer to Interrogatory from Energy Probe (EP)

#### Interrogatory

#### Reference:

Exhibit E, Tab 1, Page 10; Exhibit E, Tab 1, Schedule 4.

#### Preamble:

In 2020, Enbridge Gas sold a total of 2.3 PJ of short-term peak storage (legacy Union). The total 2.3 PJ was excess utility space, calculated by deducting 97.7 PJ of in-franchise utility requirement (as per the Gas Supply Plan) from the total 100 PJ of in-franchise utility storage. There was no sale of short-term peak storage from nonutility space. Total revenue from the sale of C1 Short-Term Peak Storage (Utility) in 2020 was \$2.715 million. Details of the above sales are reflected in Exhibit E, Tab 1, Schedule 4.

#### Question(s):

- a) Please provide a table showing the forecast and actual space and average price since 2014.
- b) Indicate how much was sold to Enbridge Gas Distribution.
- c) How does Union produce the forward year forecast? Please describe in detail.
- d) Please provide the forecast for 2021.

#### Response:

a)

				Actual
		2013 Board		Average
	2013 Board	Approved		Annual
Excess Utility	Approved	Average Annual	Actual	Price
Space:	Volume (PJ)	Price (\$CAD/gj)	Volume (PJ)	(\$CAD/gj)
2014	11.3	0.70	6.4	0.50
2015	11.3	0.70	5.0	0.99
2016	11.3	0.70	6.4	0.88
2017	11.3	0.70	6.8	0.68
2018	11.3	0.70	7.6	0.66
2019	11.3	0.70	2.9	0.73
2020	11.3	0.70	2.3	1.17

- b) No space was sold to Enbridge Gas Distribution.
- c) As part of the Gas Supply Planning process, Enbridge Gas determines its infranchise storage needs using the aggregate excess methodology (EB-2019-0137: 5 Year Gas Supply Plan, page 81) and thus, the excess utility space. Excess utility space for the upcoming winter is not known until as late as the 3<sup>rd</sup> quarter, subsequent to the development of the gas supply plan.

#### Legacy EGD Storage RFP Timline



Each year, EGI calculates in-franchise storage requirements for the upcoming gas year (November 1 to October 31) for the Union Rate Zones using the Aggregate Excess methodology. The calculation is completed typically in August and the amount of storage is approved with the gas supply plan by the end of September. Since 3<sup>rd</sup> party storage contracts span at least 2 gas years in order to allow gas to be injected prior to the winter withdrawal season, EGI is not able to offer excess utility storage space because the storage needs for the following winter are not yet known. These storage needs for the following gas year will not be known until the following August.

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d) The 2021 forecast level of excess utility short term peak storage for legacy Union is 3.0 PJ.