

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

Line No.	Col. 1	Col. 2	Col. 3
	Gross Property, Plant, and Equipment	Accumulated Depreciation	Net Property, Plant, and Equipment
	(\$Millions)	(\$Millions)	(\$Millions)
1. Underground storage plant	385.0	(129.1)	255.9
2. Distribution plant	7,715.0	(2,587.4)	5,127.6
3. General plant	499.2	(300.8)	198.4
4. Other plant	<u>-</u>	<u>-</u>	<u>-</u>
5. Total plant in service	8,599.2	(3,017.3)	5,581.9
6. Plant held for future use	<u>1.7</u>	<u>(1.2)</u>	<u>0.5</u>
7. Sub- total	8,600.9	(3,018.5)	5,582.4
8. Affiliate Shared Assets Value	<u>(12.5)</u>	<u>1.1</u>	<u>(11.4)</u>
9. Total property, plant, and equipment	<u><u>8,588.4</u></u>	<u><u>(3,017.4)</u></u>	<u><u>5,571.0</u></u>

Witness: R. Small

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

Line No.	Col. 1 Opening Balance Dec.2015	Col. 2 Additions	Col. 3 Retirements	Col. 4 Closing Balance Dec.2016	Col. 5 Regulatory Adjustments (Note 1)	Col. 6 Utility Balance Dec.2016	Col. 7 Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Crowland storage (450/459)	4.2	-	-	4.2	-	4.2	4.2
2. Land and gas storage rights (450/451)	46.0	-	-	46.0	(1.0)	45.0	45.0
3. Structures and improvements (452.00)	14.9	15.4	(0.8)	29.5	(0.1)	29.5	25.9
4. Wells (453.00)	46.5	6.6	-	53.1	-	53.1	50.2
5. Well equipment (454.00)	9.5	1.5	-	11.1	-	11.1	10.5
6. Field Lines (455.00)	86.3	7.3	-	93.6	-	93.6	87.1
7. Compressor equipment (456.00)	114.9	9.2	-	124.0	(0.5)	123.6	117.6
8. Measuring and regulating equipment (457.00)	11.2	-	-	11.2	-	11.2	11.2
9. Base pressure gas (458.00)	33.4	-	-	33.4	-	33.4	33.4
10. Total	366.8	40.0	(0.8)	406.0	(1.5)	404.5	385.0

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

Note 2: Base pressure gas balances reflect the allocation of \$5.56 million to unregulated storage operations, as per the EB-2015-0114 approved settlement agreement.

Witness: R. Small

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

	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
Line No.	Opening Balance Dec.2015	Additions	Net Salvage Adjustment	Retirements	Costs Net of Proceeds	Closing Balance Dec.2016	Regulatory Adjustments (Note 1)	Utility Balance Dec.2016	Average of Monthly Averages
	(\$Millions) (\$Millions) (\$Millions) (\$Millions) (\$Millions) (\$Millions) (\$Millions) (\$Millions) (\$Millions)								
1. Crowland storage (450/459)	(2.4)	(0.1)	-	-	-	(2.5)	-	(2.5)	(2.5)
2. Land and gas storage rights (451.00)	(23.3)	(0.5)	-	-	-	(23.8)	-	(23.8)	(23.5)
3. Structures and improvements (452.00)	(3.5)	(0.5)	-	0.8	-	(3.2)	0.1	(3.2)	(3.1)
4. Wells (453.00)	(19.1)	(0.8)	(0.0)	-	-	(19.9)	-	(19.9)	(19.5)
5. Well equipment (454.00)	(5.7)	(0.6)	-	-	-	(6.3)	-	(6.3)	(6.0)
6. Field Lines (455.00)	(26.0)	(1.4)	(0.0)	-	-	(27.5)	-	(27.5)	(26.7)
7. Compressor equipment (456.00)	(39.9)	(3.1)	(0.1)	-	-	(43.1)	0.2	(42.9)	(41.3)
8. Measuring and regulating equipment (457.00)	(6.4)	(0.3)	(0.0)	-	-	(6.8)	-	(6.8)	(6.6)
9. Total	(126.3)	(7.4)	(0.1)	0.8	-	(133.1)	0.3	(132.8)	(129.1)

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

Witness: R. Small

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

Line No.	Col. 1 Opening Balance Dec.2015 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Closing Balance Dec.2016 (\$Millions)	Col. 5 Regulatory Adjustment (Note 1) (\$Millions)	Col. 6 Utility Balance Dec.2016 (\$Millions)	Col. 7 Average of Monthly Averages (\$Millions)
1. Land (470.00)	19.5	4.0	(0.3)	23.2	-	23.2	22.4
2. Offers to purchase (470.01)	-	-	-	-	-	-	-
3. Land rights intangibles (471.00)	11.2	52.7	-	63.9	-	63.9	51.7
4. Structures and improvements (472.00)	120.7	5.7	(2.6)	123.8	(0.3)	123.5	123.8
5. Services, house reg & meter install. (473/474)	2,605.0	143.3	(9.0)	2,739.3	-	2,739.3	2,667.2
6. NGV station compressors (476)	3.3	0.3	(0.1)	3.6	-	3.6	3.5
7. Meters (478)	422.2	17.4	(13.2)	426.4	-	426.4	427.2
8. Sub-total	3,181.9	223.4	(25.1)	3,380.2	(0.3)	3,379.9	3,295.8
9. Mains (475)	3,296.6	905.5	(4.3)	4,197.7	(2.2)	4,195.5	3,940.3
10. Measuring and regulating equip. (477)	412.1	111.2	(0.2)	523.0	(0.5)	522.5	479.0
11. Sub-total	3,708.6	1,016.7	(4.5)	4,720.8	(2.7)	4,718.0	4,419.3
12. Total	6,890.5	1,240.1	(29.7)	8,100.9	(3.1)	8,097.9	7,715.0

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

Witness: R. Small

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

Line No.	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
	Opening Balance Dec.2015	Additions	Net Salvage Adjustment	Retirements	Costs Net of Proceeds	Closing Balance Dec.2016	Regulatory Adjustment (Note 1)	Utility Balance Dec.2016	Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Land rights intangibles (471.00)	(2.1)	(0.6)	-	-	-	(2.7)	-	(2.7)	(2.4)
2. Structures and improvements (472.00)	(9.8)	(6.8)	-	2.6	2.3	(11.8)	0.2	(11.6)	(12.1)
3. Services, house reg & meter install. (473/474)	(1,025.3)	(61.1)	28.4	9.0	14.7	(1,034.2)	-	(1,034.2)	(1,026.1)
4. NGV station compressors (476)	(2.2)	(0.2)	-	0.1	-	(2.3)	-	(2.3)	(2.3)
5. Meters (478)	(163.8)	(39.6)	-	13.2	(0.8)	(191.1)	-	(191.1)	(178.5)
6. Mains (475)	(1,160.9)	(88.6)	55.3	4.3	22.0	(1,167.8)	1.7	(1,166.1)	(1,155.3)
7. Measuring and regulating equip. (477)	(206.8)	(10.6)	0.4	0.2	-	(216.9)	0.5	(216.3)	(210.8)
8. Total	(2,570.9)	(207.5)	84.1	29.4	38.2	(2,626.7)	2.5	(2,624.3)	(2,587.4)

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

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

Line No.	Col. 1 Opening Balance Dec.2015 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Closing Balance Dec.2016 (\$Millions)	Col. 5 Regulatory Adjustment (\$Millions)	Col. 6 Utility Balance Dec.2016 (\$Millions)	Col. 7 Average of Monthly Averages (\$Millions)	
1.	Lease improvements (482.50)	4.5	-	(3.3)	1.3	(0.2)	1.1	2.1
2.	Office furniture and equipment (483.00)	17.5	4.4	(1.9)	20.0	-	20.0	19.0
3.	Transportation equipment (484.00)	54.9	1.8	(7.1)	49.6	(0.1)	49.6	51.8
4.	NGV conversion kits (484.01)	4.0	0.7	(2.6)	2.1	-	2.1	3.0
5.	Heavy work equipment (485.00)	17.1	0.2	(1.3)	15.9	-	15.9	16.6
6.	Tools and work equipment (486.00)	49.2	1.7	(2.8)	48.1	-	48.1	50.1
7.	Rental equipment (487.70)	1.3	0.3	-	1.6	-	1.6	1.4
8.	NGV rental compressors (487.80)	2.2	5.7	(1.1)	6.9	-	6.9	2.2
9.	NGV cylinders (484.02 and 487.90)	0.6	-	-	0.6	-	0.6	0.6
10.	Communication structures & equip. (488)	4.7	0.8	(2.6)	2.9	-	2.9	3.1
11.	Computer equipment (490.00)	30.7	6.4	(8.9)	28.1	-	28.1	29.0
12.	Software Acquired/Developed (491.00)	175.4	19.4	(16.2)	178.5	-	178.5	175.5
13.	CIS (491.00)	127.1	-	-	127.1	-	127.1	127.1
14.	WAMS (489.00)	-	90.1	-	90.1	-	90.1	17.7
15.	Total	489.1	131.5	(47.8)	572.8	(0.3)	572.6	499.2

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

Witness: R. Small

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

Line No.	Col. 1 Opening Balance Dec.2015 (\$Millions)	Col. 2 Additions (\$Millions)	Col. 3 Retirements (\$Millions)	Col. 4 Costs Net of Proceeds (\$Millions)	Col. 5 Closing Balance Dec.2016 (\$Millions)	Col. 6 Regulatory Adjustment (\$Millions)	Col. 7 Utility Balance Dec.2016 (\$Millions)	Col. 8 Average of Monthly Averages (\$Millions)
1. Lease improvements (482.50)	(3.7)	(0.7)	3.3	-	(1.2)	0.2 ¹	(1.0)	(1.8)
2. Office furniture and equipment (483.00)	(4.7)	(2.2)	1.9	-	(5.0)	-	(5.0)	(4.9)
3. Transportation equipment (484.00)	(18.4)	(5.4)	7.1	(0.7)	(17.4)	0.1 ¹	(17.4)	(17.7)
4. NGV conversion kits (484.01)	(1.4)	(0.2)	2.6	-	1.0	-	1.0	(0.0)
5. Heavy work equipment (485.00)	(5.1)	(0.6)	1.3	(0.0)	(4.4)	-	(4.4)	(4.8)
6. Tools and work equipment (486.00)	(15.8)	(2.1)	2.8	-	(15.1)	-	(15.1)	(16.7)
7. Rental equipment (487.70)	(1.0)	(0.0)	-	-	(1.1)	-	(1.1)	(1.1)
8. NGV rental compressors (487.80)	(1.6)	(0.3)	1.1	(0.1)	(0.8)	-	(0.8)	(1.2)
9. NGV cylinders (484.02 and 487.90)	(0.4)	(0.0)	-	-	(0.4)	-	(0.4)	(0.4)
10. Communication structures & equip. (488)	(2.5)	(0.6)	2.6	-	(0.5)	-	(0.5)	(0.6)
11. Computer equipment (490.00)	(21.6)	(11.1)	8.9	-	(23.8)	-	(23.8)	(23.9)
12. Software Acquired/Developed (491.00)	(127.6)	(41.1)	16.2	-	(152.5)	-	(152.5)	(141.8)
13. CIS (491.00)	(79.5)	(12.7)	-	-	(92.2)	-	(92.2)	(85.8)
14. WAMS (489.00)	-	(1.6)	-	-	(1.6)	-	(1.6)	(0.1)
15. Total	(283.2)	(78.5)	47.8	(0.8)	(314.8)	0.2	(314.5)	(300.8)

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

Witness: R. Small

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

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

Witness: R. Small

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

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

Witness: R. Small

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

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

Witness: R. Small

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

Line No.	Col. 1 Opening Balance Dec.2015	Col. 2 Additions	Col. 3 Retirements	Col. 4 Costs Net of Proceeds	Col. 5 Closing Balance Dec.2016	Col. 6 Regulatory Adjustment	Col. 7 Utility Balance Dec.2016	Col. 8 Average of Monthly Averages
	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)	(\$Millions)
1. Inactive services (105.02)	(1.2)	(0.0)	-	-	(1.3)	-	(1.3)	(1.2)
2. Total	(1.2)	(0.0)	-	-	(1.3)	-	(1.3)	(1.2)

Witness: R. Small