

Union Calculation of average service list of distribution and storage assets

O.E.B. No.	2014 Actual		2015 Actual		2016 Actual		2017 Actual	
	Average	Deprn	Average	Deprn	Average	Deprn	Average	Deprn
Gas Plant in Service:								
Underground storage plant:								
450	4.8	0.0	4.9	0.0	4.9	0.0	4.9	0.0
Land rights	32.0	0.7	32.0	0.7	32.0	0.7	32.0	0.7
Structures and improvements	61.1	1.5	61.7	1.5	62.2	1.6	64.9	1.6
Wells	89.6	2.2	89.9	2.2	90.4	2.2	92.5	2.3
Compressor equipment	238.8	6.4	240.0	6.4	255.4	6.8	373.3	10.0
Measuring & regulating equipment	56.2	1.7	56.6	1.8	58.3	1.8	69.2	2.2
Base pressure gas	35.2	0.0	35.2	0.0	35.3	0.0	35.9	0.0
Other equipment	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								
470	14.6	0.0	15.0	0.0	15.3	0.0	16.0	0.0
Land rights	15.8	0.3	16.3	0.3	16.9	0.3	17.5	0.3
Structures & improvements	193.3	4.4	194.0	4.5	196.3	4.5	200.6	4.6
Services - metallic	214.9	6.4	220.7	6.6	224.9	6.7	227.1	6.8
Services - plastic	1196.9	30.4	1234.2	31.4	1271.5	32.3	1307.5	33.2
Regulators	89.9	4.5	94.7	4.7	101.3	5.1	108.2	5.4
House regulators & meter installatic	96.9	2.7	99.7	2.8	104.9	2.9	107.3	2.0
Mains - metallic	839.6	24.5	869.8	25.4	912.9	26.7	958.5	29.0
Mains - plastic	762.9	17.8	783.5	18.3	806.2	18.8	831.9	19.4
Measuring & regulating equipment	154.2	5.8	161.3	6.0	168.4	6.3	174.9	6.5
Meters	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%	2.8%	2.8%	2.8%
		36.1	36.1	36.1	36.1	36.1	36.0	36.0