

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
<b>Distribution Plant</b>								
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
<b>Storage Plant</b>								
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
<b>Total</b>	<b>6761.9</b>	<b>182.0</b>	<b>7107.9</b>	<b>188.1</b>	<b>8101.7</b>	<b>214.9</b>	<b>8676.9</b>	<b>219.4</b>
Weighted Average depreciation Rate		2.7%		2.6%		2.7%		2.5%
Average Service life		37.2		37.8		37.7		39.5