

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T1/S1/Attachment 1

Question(s):

Please provide all 2022 actual Operating Expense and O&M numbers when they become available.

Response:

Please see response at Exhibit I.4.1-EP-58, Attachment 1 for 2022 actual Operating Expenses.

Please see response at Exhibit I.1.1-SEC-74, Attachment 1 for 2022 actual O&M.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab1, Schedule 1, *Table 2 Operating Expenses*

Question(s):

- a) Please provide a copy of Table 2 that shows for 2019-2024 the year over year percentage increase and the total,
 - i. for line 2 OM&A costs,
 - ii. the Total Operating Cost.
- b) Please provide OEB approved inflation factors for each of historic years.
- c) Please provide a schedule that shows OM&A and Total Operating costs to costs based on OEB inflation factors from 2019-2024.
- d) Please discuss in detail why OM&A and Total Operating costs exceed inflation in most years, while EGI is supposed to be providing lower costs due to amalgamation.

Response:

- a) Please see Attachment 1 for the year-over-year percentage and total increase for O&M and total operating costs as provided at Exhibit 4, Tab 1, Schedule 1, Table 2, updated March 8, 2023. 2022 Actuals have also been provided at Attachment 1.
- b) The historic OEB-approved inflation factors that were used within Enbridge Gas's price cap index (PCI) are included in Table 1.

Table 1
Price Cap Index

Year	2019	2020	2021	2022	2023
Inflation Factor	1.37%	1.61%	2.00%	1.70%	3.90%

- c) Please see Attachment 2 for schedule that shows 2019 to 2023 O&M and total operating costs as filed compared to costs based on OEB inflation factors.

Total operating costs in Exhibit 4, Tab 1, Schedule 1, Table 2, include Gas Supply related costs. Changes in Gas Supply costs are driven by OEB-approved reference prices rather than inflation. Accordingly, the total operating costs in Attachment 2 were normalized by excluding gas supply costs. In addition, DSM costs have been removed from total operating costs and O&M since DSM costs are approved in a separate filing.

Enbridge Gas is unable to provide 2024 comparatives since the 2024 OEB inflation factor has not been released.

- d) The OEB-approved inflation factor is determined using the average annual change in the GDP IPI FDD calculated on a two-year lag (for example the OEB inflation factor in 2022 is based on 2020 data). Therefore, in a period of rising inflation, actual costs would be expected to increase by more than the OEB inflation factor in a given year.

The main component of total operating costs that is impacted by inflation is O&M. Please see Exhibit 4, Tab 4, Schedule 1, paragraphs 13 to 17 and Figure 1 for a comparison of Utility O&M to GDP IPI FDD and PCI¹, including the impact of integration costs and synergy savings over the deferred rebasing term.

Gas Supply related costs are driven by OEB-approved reference prices rather than inflation.

Depreciation expense is driven by the timing and cost of assets placed into service and retirements rather than inflation.

¹ OEB-approved inflation less a stretch factor

Table 2
Utility Operating Cost Summary - EGI

Line No	Particulars (\$ millions)	Utility	2019	2020	2021	2022	2023	2024
			Actual	Actual	Actual	Actual	Bridge Year	Test Year
			(a)	(b)	(c)	(d)	(e)	(f)
1	Gas Supply, Transportation & Storage Costs	EGI	2,265.3	1,781.3	2,110.5	3,630.3	3,047.3	3,228.0
2	Operating, Maintenance & Administrative Costs	EGI	914.6	948.4	920.6	1,002.6	1,021.7	1,046.0
3	Depreciation Expense	EGI	601.7	618.2	640.1	653.1	725.3	892.0
4	Other Financing	EGI	4.7	5.4	6.8	4.6	4.0	4.0
5	Income Tax	EGI	59.9	39.2	41.8	38.0	42.1	43.8
6	Property Tax	EGI	121.4	124.6	116.2	118.5	122.5	127.2
7	Total - Excluding Interest and Return		<u>3,967.6</u>	<u>3,517.1</u>	<u>3,836.0</u>	<u>5,447.1</u>	<u>4,962.9</u>	<u>5,341.0</u>
<u>Year over Year Variances</u>								
8	Operating, Maintenance & Administrative Costs	EGI	-	33.8	(27.8)	82.0	19.1	24.3
9	Operating, Maintenance & Administrative Costs	EGI	-	3.7%	(2.9%)	8.9%	1.9%	2.4%
10	Total - Excluding Interest and Return	EGI	-	(450.5)	318.9	1,611.1	(484.2)	378.1
11	Total - Excluding Interest and Return	EGI	-	(11.4%)	9.1%	42.0%	(8.9%)	7.6%

Utility Operating Cost Comparison

Line No.	Particulars (\$ millions)	2019	2020	2021	2022	2023
		Actual (a)	Actual (b)	Actual (c)	Actual (d)	Bridge Year (e)
<u>Costs as Filed</u>						
1	Operating, Maintenance & Administrative Costs excluding DSM (1)	785.6	816.4	788.6	870.6	854.7
2	Year over Year Variance	-	30.8	(27.8)	82.0	(15.9)
3	Year over Year Variance	-	3.9%	(3.4%)	10.4%	(1.8%)
4	Total Operating Costs excluding Gas Supply Costs & DSM (1, 2)	1,573.3	1,603.8	1,593.5	1,684.8	1,748.6
5	Year over Year Variance	-	30.5	(10.3)	91.3	63.8
6	Year over Year Variance	-	1.9%	(0.6%)	5.7%	3.8%
<u>Costs Escalated by OEB Inflation Factors</u>						
7	Operating, Maintenance & Administrative Costs excluding DSM (1)	785.6	798.2	814.2	828.1	860.3
8	Year over Year Variance	-	12.6	16.0	13.8	32.3
9	OEB Approved Inflation Factor	-	1.6%	2.0%	1.7%	3.9%
10	Variance to Costs as Filed	-	(18.2)	25.6	(42.5)	5.7
11	Variance to Costs as Filed	-	(2.2%)	3.2%	(4.9%)	0.7%
11	Total Operating Costs excluding Gas Supply Costs & DSM (1, 2)	1,573.3	1,598.6	1,630.6	1,658.3	1,723.0
12	Year over Year Variance	-	25.3	32.0	27.7	64.7
13	OEB Approved Inflation Factor	-	1.6%	2.0%	1.7%	3.9%
14	Variance to Costs as Filed	-	(5.2)	37.1	(26.5)	(25.6)
15	Variance to Costs as Filed	-	(0.3%)	2.3%	(1.6%)	(1.5%)

Notes

- (1) DSM costs have been removed from Total Operating Costs and OM&A since DSM costs are approved in a separate filing.
(2) Gas Supply costs are driven by Board approved reference prices rather than inflation. Accordingly, the Total Operating Costs were normalized by excluding Gas Supply Costs.

ENBRIDGE GAS INC.

Answer to Interrogatory from
London Property Management Association (LPMA)

Interrogatory

Reference:

Exhibit 4, Tab 1, Sch. 1

Question(s):

Please update Table 2 to include actual data for 2022 and the evidence corrections from EGI's January 27, 2023 letter.

Response:

Please see Attachment 1 for the update of tables for preliminary actual data for 2022, including Exhibit 4, Tab 1, Schedule 1, Table 2.

Table 2
Utility Operating Cost Summary - EGI

Line No	Particulars (\$ millions)	Utility	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
			Actual (a)	Actual (b)	Actual (c)	Actual (d)	Bridge Year (e)	Test Year (f)
1	Gas Supply, Transportation & Storage Costs	EGI	2,265.3	1,781.3	2,110.5	3,630.3	3,047.3	3,228.0
2	Operating, Maintenance & Administrative Costs	EGI	914.6	948.4	920.6	1,002.6	1,021.7	1,046.0
3	Depreciation Expense	EGI	601.7	618.2	640.1	653.1	725.3	892.0
4	Other Financing	EGI	4.7	5.4	6.8	4.6	4.0	4.0
5	Income Tax	EGI	59.9	39.2	41.8	38.0	42.1	43.8
6	Property Tax	EGI	121.4	124.6	116.2	118.5	122.5	127.2
7	Total - Excluding Interest and Return		<u>3,967.6</u>	<u>3,517.1</u>	<u>3,836.0</u>	<u>5,447.0</u>	<u>4,962.9</u>	<u>5,341.0</u>

Comparison of Utility Operating Cost - 2021 Actual & 2022 Estimate

Line No.	Particulars (\$ millions)	<u>2021</u>	<u>2022</u>	2022 Actual Over/(Under) 2021 Actual (c) = (b-a)
		Actual (a)	Actual (b)	
1	Gas Supply, Transportation & Storage Costs	2,110.5	3,630.3	329.6
2	Operating, Maintenance & Administrative Costs	920.6	1,002.6	43.2
3	Depreciation Expense	640.1	653.1	65.2
4	Other Financing	6.8	4.6	(2.9)
5	Income Tax	41.8	38.0	(8.1)
6	Property Tax	116.2	118.5	2.4
7	Total - Excluding Interest and Return	<u>3,836.0</u>	<u>5,447.0</u>	<u>429.4</u>

Comparison of Utility Operating Cost - 2022 Estimate & 2023 Bridge Year

Line No.	Particulars (\$ millions)	<u>2022</u>	<u>2023</u>	2023 Bridge Over/(Under)
		Actual (a)	Bridge Year (b)	2022 Actual (c) = (b-a)
1	Gas Supply, Transportation & Storage Costs	3,630.3	3,047.3	607.1
2	Operating, Maintenance & Administrative Costs	1,002.6	1,021.7	57.9
3	Depreciation Expense	653.1	725.3	19.9
4	Other Financing	4.6	4.0	0.1
5	Income Tax	38.0	42.1	8.4
6	Property Tax	118.5	122.5	4.0
7	Total - Excluding Interest and Return	<u>5,447.0</u>	<u>4,962.9</u>	<u>697.5</u>

ENBRIDGE GAS INC.

Answer to Interrogatory from
London Property Management Association (LPMA)

Interrogatory

Reference:

Exhibit 4, Tab 1, Sch. 1, Att. 1

Question(s):

Please update the tables on pages 3 and 4 to reflect actual data for 2022 as well as the corrections noted in the EGI letter of January 27, 2023.

Response:

Please see response at Exhibit I.4.1-LPMA-27, Attachment 1 for the update of tables included in Exhibit 4 for preliminary actual data for 2022, including Exhibit 4, Tab 1, Schedule 1, Attachment 1, pages 3 and 4.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 1, pp. 14-15

Question(s):

Enbridge Gas holds third-party transportation contracts that are used to meet in-franchise demands on the distribution system for both sales service and DP customers. Enbridge Gas proposes to allocate the costs of these transportation contracts to in-franchise rate classes for recovery in delivery rates consistent with the purpose of the contracts. This proposal is consistent with the former Union Gas's approach for the cost of the two St. Clair Pipeline LP contracts that are recovered in in franchise delivery rates. In Table 3, Enbridge Gas has provided a list of these third-party contracts. One of these contracts is the Dawn to Union ECDA contract required by TransCanada to maintain flow into Enbridge Gas's system in Burlington.

- a) Please explain why a contract that is required by TransCanada to maintain flow into Enbridge Gas's system should be recovered in in-franchise delivery rates.
- b) Please confirm that volumes flowing as a result of the Dawn to Union ECDA contract is used to meet in-franchise demands on the distribution system.

Response:

- a) TransCanada has indicated that there must be a sufficient amount of firm contracted transportation capacity to the Union ECDA delivery area in order to justify their continued maintenance of the meter stations into the Union ECDA. Without these meter stations, the Union ECDA would lose key physical backstopping interconnections with TransCanada that would reduce the security of supply for all customers in this area.

Enbridge Gas is proposing to recover the costs of this contract in in-franchise delivery rates as the costs are incurred to ensure continued supply into the distribution system. By recovering the costs in delivery rates, the costs are recovered from all in-franchise customers. If Enbridge Gas recovered the costs in gas supply commodity or gas supply transportation rates, the cost would be

recovered from a subset of in-franchise customers¹. Recovery of the cost of the Dawn to Union ECDA contract in delivery rates is consistent with the current cost recovery of the two St. Clair Pipeline LP contracts in the Union rate zones.

b) Confirmed.

¹ Gas supply commodity charges are recovered from sales service customers. Gas supply transportation charges are recovered from sales service and bundled direct purchase customers.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 3, pp. 1-2

Question(s):

Enbridge Gas as the provider of last resort, endeavours to size its pipeline systems to minimize the risk of failure in its ability to deliver gas to its customers. Customers are inherently risk averse and expect to be able to heat their homes and operate their businesses on the coldest day.

Please indicate the number of times that Enbridge Gas (former EGD and Union Gas) has had a major outage in the past 20 years during cold days, the cause of the outage and the number of customers impacted.

Response:

Enbridge Gas (formerly EGD and Union) has not experienced a major outage during cold days in the last 20 years.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 3, pp. 3-4 and p. 33

Question(s):

EGD used a probabilistic method with one in five-year recurrence level to determine the design day. The EGD method was specifically designed for gas supply planning functions, which was to support contracting for space on upstream transportation systems. Enbridge Gas has proposed to adopt the method used by the former Union Gas with certain modifications, to determine the design criteria. Enbridge Gas has proposed that the design criteria be determined using the coldest day on record, as measured by heating degree days for a specified timeframe, adjusted for wind speed (set temperature method). The proposed harmonized method increases the design day demand by 0.4% or 34 TJ/day and includes an increase of 113 TJ/day in the EGD CDA offset by decreases in the EGD EDA, Union North and Union South rate zones of 17 TJ/day, 17 TJ/day and 44 TJ/day respectively. As a result of the proposal to use the Union Gas design day demand method, there are no incremental transmission or storage facilities required to serve the design day demand as the process was refined but did not materially change.

- a) Please confirm if EGD was unable to deliver natural gas to its customers on a cold day within the former EGD CDA at any time in the past 20 years. If yes, please provide details and the cause of disruption.
- b) If Enbridge Gas has been able to meet its requirements within the former EGD CDA, why is an increase in the design day demand of 113 TJ/day reasonable?
- c) Enbridge Gas has noted that the net increase of 34 TJ/day will not require incremental transmission or storage facilities. Please explain how the additional design day demand of 34 TJ/day will be met.
- d) Enbridge Gas has noted that harmonization of the design day methodology will lead to a decrease in the design day demand in the EGD EDA, Union North and Union South. Please explain if Enbridge Gas proposes to de-contract for transportation capacity within certain delivery areas to account for the decrease in design day demands.

- e) Please outline the impact on the Enbridge Gas distribution system if the existing design day demand methodology is continued.

Response:

- a) EGD had zero instances in the past 20 years where it couldn't deliver natural gas to its customers during cold days within the former EGD CDA.
- b) Yes, Enbridge Gas feels this is appropriate in its effort to find a harmonized approach that balances the needs of the customer during a very cold weather event. The increase of 113 TJ/day in the EGD CDA is offset by a decrease of 79 TJ/day in the EGD EDA, North and South rate zones. The increase in the EGD CDA is just as relevant and appropriate as the decrease in the other zones as Enbridge Gas strives to harmonize its methodologies. Enbridge Gas is proposing a comprehensive harmonization method to align all planning functions and the coldest day on record is just one aspect of that proposal. Please see response at Exhibit I.4.2-FRPO-118.

It is Enbridge Gas's opinion that regardless of the method chosen, the design criteria must align to the coldest weather that the customer may experience in their region. This is due to the critical nature of the service the gas system provides to protect customers and property from the impact of system outages during very cold weather.

Enbridge Gas must harmonize its internal processes (see part e)).

The proposed design criteria and design demand methods are the best approach because the methods:

- Align with the no failure approach by using the coldest day experienced.
- Meet customer expectations of reliable service during very cold weather.
- Protect granular customer information.
- Provide comparable data for regulatory reporting and to understand impact of developing technologies and energy transition.
- Being aligned with common design methods allows for clarity when studying and adopting an energy transition future
- Align with the integrated nature of the pipeline and storage assets.
- Are supported by third party consultants.
- Are a proven method in use for over 40 years and accepted by the OEB.

Simply put, when planning for integrated solutions, the Company must "speak the same language" and "be on the same page" across all planning functions. This is especially true of the distribution systems where the legacy utility assets are becoming directly connected to each other. For example, Oakville (South rate zone)

is now interconnected with Mississauga (Enbridge CDA). Due to the integrated nature of these facilities, the underlying processes to estimate the design demand (both design day and design hour) and determine the design criteria used to design the gas supply, storage, transmission, and distribution assets also need to be harmonized.

Enbridge Gas is the supplier and service provider of last resort and customers expect natural gas service will be available during very cold weather events. Customers are concerned about being negatively affected due to the loss of natural gas service. The harmonized method needs to consider the distribution system the most, where issues like customer demand exceeding the system capacity cannot be mitigated.

- c) Details on how Enbridge Gas plans to manage changes to the design day demands within the Gas Supply Plan are provided at Exhibit 4, Tab 2, Schedule 1, pages 11 to 12.
- d) The decrease to 2024 design day demand in the EGD EDA, Union North, Union South will not require de-contracting of TCPL FT transportation services. Instead, the proposed reduction in design day demand can be managed through other flexibility provided by the gas supply portfolio, including decreased use of LNG in Union North, decreased use of Dawn Parkway in Union South, and the diversion of FT services from the Enbridge EDA to the Enbridge CDA to serve increased design day in that delivery area.
- e) Please see response at Exhibit I.4.2-FRPO-118 for details on the impact the engineering assumption adjustments have on the EGD distribution system.

A continuation of the two previous design demand processes would result in dissimilar treatment of risk across customers within Ontario. The EGD method has less risk in the design demand development and more risk in the design criteria (design degree day) development whereas the Union method is the opposite. Without harmonization it will be impossible to connect systems together to obtain integration advantages where they have two very different design methods. As explained in response Exhibit I.4.2-FRPO-118, there are 5 key engineering assumptions that were previously not included for the EGD customers on the distribution system. These assumptions are improvements to developing design demand that aligns with actual consumption. These assumptions, which includes load trueing, peak hour factor adjustment, contract rate customer alignment, commercial customer diversification and general service forecast demand adjustments, would not be adopted.

The proposed method better aligns the development of customer demand with actual consumption and places the risk component on the weather assumptions.

Additionally, without harmonization, a misalignment in weather and design demand assumptions would exist between distribution, transmission, and gas supply with a potential consequence of not having sufficient assets or volumes to provide the energy our customers required. It would also require a portion of the cost savings identified in the AMP to be removed and projects reinstated causing an increase in the reinforcement budget forecast. Please also see response at Exhibit I.1.10-STAFF-33.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 3, pp. 21-22

Question(s):

In Figure 1 on page 21, Enbridge Gas illustrated the hourly demand change over the design day. Enbridge Gas notes that customers typically consume gas in a diurnal pattern, low at night when people are sleeping and higher during the day when people are active. As the morning hour approaches, gas use increases to heat buildings and gas burning appliances such as hot water heaters. This usage peaks around 8 a.m. along with a secondary smaller increase in the late afternoon and early evening.

- a) Please confirm if the above trend has shifted post COVID with work from home and flexible work arrangements. Is there a softening of the Design Hour Demand during the peak period?
- b) Please provide a figure that shows the hourly demand change over the design day in 2020 and 2021 (coldest day in 2020 and 2021).

Response:

- a) No clear trend in customer hourly usage data has been observed as the result of COVID-19.
- b) A sample of three systems that are representative of the geographic region that Enbridge Gas serves are shown in Figures 1 to 3 as dimensionless profiles. These profiles represent the peak flow factor through these systems using actual recorded data on the coldest day in 2020 and 2021 with the temperatures noted in the legend. As provided at Exhibit 4, Tab 2, Schedule 3, the system peaks around 8 a.m. with a secondary smaller increase in the afternoon.

Figure 1: Owen Sound System

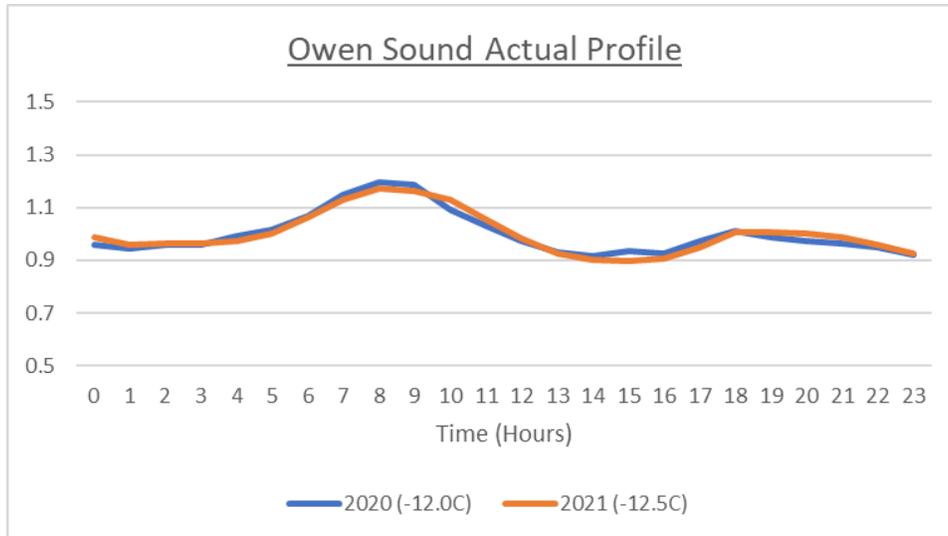


Figure 2: Kingston System

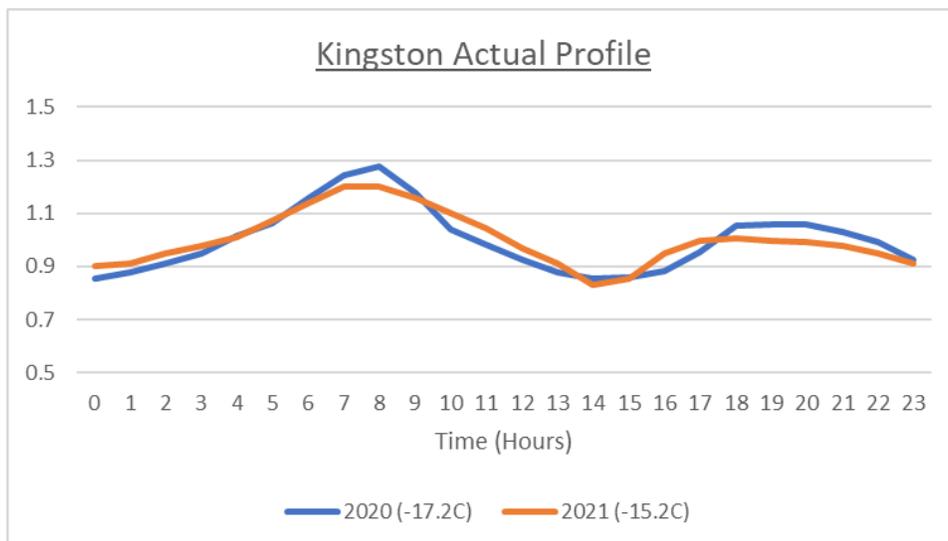
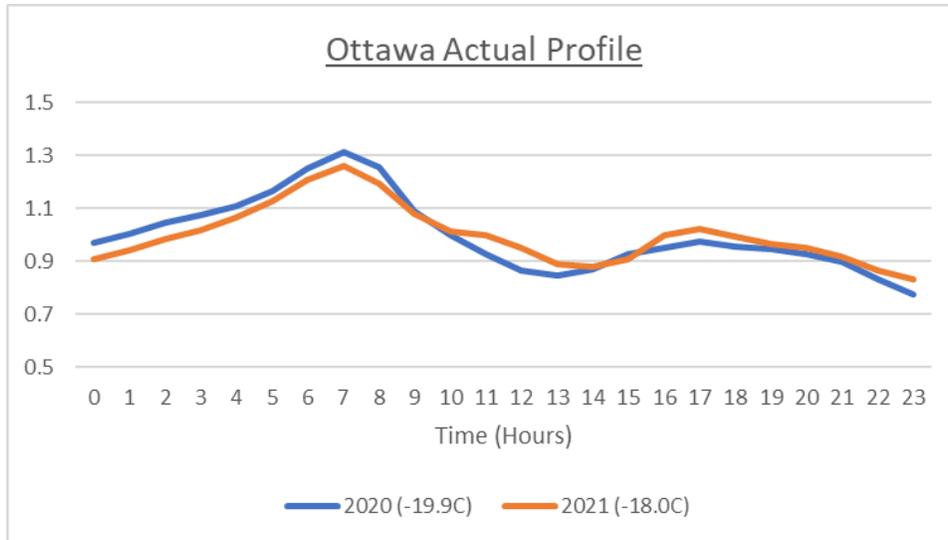


Figure 3: Ottawa System



ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 3, Attachment 1, pp. 11-14

Question(s):

Enbridge Gas engaged Guidehouse to conduct a comparative analysis of utility common practices for design day demand modelling, used for Gas Supply Planning in upstream contract sizing. One of the utilities that Guidehouse discussed was National Grid. National Grid uses the probabilistic approach to Design Day for its gas utilities serving Boston and Rhode Island, where the Design Day standard is based on once-in-35 years probability of occurrence of extreme weather conditions in Boston and once in 58.92 years in Rhode Island. In the Boston Gas and Rhode Island service territories, National Grid conducts a cost-benefit analysis that considers cost and risk of an outage compared to levels of investment in infrastructure and other solutions as part of its gas supply planning process.

To confirm its Design Day selection, National Grid Boston Gas uses the following approach:

1. Perform a statistical analysis of the coldest days recorded over a historical period.
 2. Conduct a cost-benefit analysis to evaluate the cost of maintaining the resources necessary to meet Design Day demand versus the cost to customers of experiencing service curtailments.
 3. Identify a design day standard that would maintain reliability at the lowest cost.
- a) Please provide Enbridge Gas's opinion on the approach to Design Day used by National Grid Boston Gas.
 - b) Did Boston Gas need to curtail supply as a result of its approach to Design Day on a very cold day within the last 30 years? If yes, please provide details.
 - c) Has Enbridge Gas conducted a cost-benefit analysis to evaluate the cost of maintaining the resources necessary to meet Design Day demand versus the cost to customers of experiencing service curtailments, at least, as it pertains to interruptible customers?

Response:

a) Synopsis of National Grid Boston Report – as it Relates to Design Day Standards

In the source document provided in the Guidehouse report National Grid Boston Gas' regulatory framework states it has an obligation to provide the lowest possible cost gas service while maintaining safe, and reliable service¹.

In the Massachusetts Department of Energy and Environmental Affairs' (Department's) decision in Eversource's Long Range Plan², the Department stated that it will no longer require companies to file a cost-benefit analysis for its planning standards with its future gas supply plans.

In 1995, the Department required local gas distribution companies ("LDC") to file cost-benefit analyses with their Plans to facilitate a full understanding of the cost implications of the Company's design standards. ... The analysis focuses on the marginal cost of damage associated with the supply outages compared to the marginal cost incremental capacity required to avoid supply disruptions, with the optimal standard found where the two costs are equal.

...the study offered too wide a range of standards to be useful in setting a specific standard, but instead relied on a combination of precedent, business judgment, and historical weather data to select the design winter and design day standards...

The Department agrees that the wide range of design standards produced by the cost-benefit analysis is not useful in this context. Moreover, the degree of uncertainty associated with estimating the cost of disruptions opens the cost-benefit analysis to subjective judgement, which limits the additional insight that such an analysis can provide.

Furthermore, the Company states that implementation of the cost-benefit analysis has not had a great impact on the selection of its design standards in this or previous filings (Tr. at 52-53). We note that the value of the study is primarily in its use as a check on the Company's design standards. Accordingly, for administrative efficiency, the Department will longer require the Company to file a cost-benefit analysis with its future plans. The Company may continue to build its design-year and design-day standards from the historical weather data and include a cost-benefit analysis only if such analysis is necessary to support the proposed design standards.³

¹ D.P.U. 18-148, October 30, 2020, p.3,
<https://fileservice.eea.comacloud.net/FileService.Api/file/FileRoom/12842605>

² D.P.U. 16-40, March 23, 2017.
<https://fileservice.eea.comacloud.net/FileService.Api/file/FileRoom/9186846>

³ Ibid, pp.9-10.

National Grid reviewed their coldest day each year and noticed a distinct downward trend in its coldest day of the year (reduced 1 effective design day (EDD) per 7 years) but with an increase in the coldest day of the year from 2013 to current.

Similarly, the Company reviewed its EDD database for the coldest day each year. While there will be variations in coldest days, there is a distinct downward trend in its coldest day of the year for the Boston/Logan (KBOS) weather station until 2013 (Figure 11). Since that time, the trend has switched to a higher level. This led to uncertainty in the possibility of a long-term declining trend in the colder days which tends to agree with discussions in the scientific community that there can continue to be severely cold outbreaks in the midst of an overall warming of the climate.⁴

National Grid, states that weather history would indicate the design day EDD should be raised to a 1:44.5-year probability (78.6 EDD) which would raise the EDD from 78 to 79 F (as they round to single digits). But considering climate change as well as the lack of clear evidence due to the recent increase in the coldest days, the company chose to complete a voluntary cost-benefit analysis to assist in the decision making.⁷⁵

The analysis, translated the supply shortfall into an equivalent number of customers, and then applied costs including the utility cost to relight (\$1,069 US) and an average damage cost per house (\$25,186 US) and cost for one⁶ day of service interruption to commercial and industrial customers. The costs for adequate supply delivery assets were included but the cost of incremental distribution assets was not.⁷

The review of coldest days resulted in a 78.6 EDD (1:44.5) and the cost benefit analysis resulted in 78.4 EDD (1:41.3) but because they only use integer values, National Grid chose to round down to 78 EDD (1:35 recurrence interval).⁸

Enbridge Gas's Opinion – as it Relates to Design Day Standards

Enbridge Gas's proposed design criteria and design demand methodology are focused on the needs of the transmission and distribution systems to ensure that there is sufficient infrastructure available to avoid a situation where the customer demand exceeds pipeline capability to serve it. The distribution system pipelines cannot mitigate a situation where customer demand exceeds the pipeline's capacity.

⁴ D.P.U. 18-148, October 30, 2020, p.93,

<https://fileservice.eea.comacloud.net/FileService.Api/file/FileRoom/12842605>

⁵ D.P.U. 18-148, October 30, 2020, p.95,

<https://fileservice.eea.comacloud.net/FileService.Api/file/FileRoom/12842605>

⁶ One day outage for commercial and industrial customers may be underestimated.

⁷ Ibid, pp.96-97.

⁸ Ibid, p.97.

Enbridge Gas's proposed approach is reasonable and in alignment with the regulatory framework to provide a safe and reliable service at a reasonable cost. This is very different to National Grid's regulatory framework of least cost.

Enbridge Gas's proposed method is proven, OEB accepted, and used by a majority of North American gas utilities. It is clear, simple, and repeatable and suitable for both pipeline infrastructure planning and the day-to-day operational functions of the utility.

Enbridge Gas, as supplier of last resort, does not download the cost and risk of lack of infrastructure onto customers and society. Enbridge Gas provides a critical service to customers. This service is designed not to fail. Customers have not indicated or have been specifically consulted if they are willing to assume and accept the damage that could occur.

National Grid's (Boston) regulator has stated the cost-benefit analysis does not provide a lot of clarity in the choice of the heating degree day. The cost-benefit analysis does not consider societal costs, the ability of the communities to manage customer outages, the amount of time and human power it will take to make safe and relight customers and repair the resulting damage, disruption to the economy, nor the potential for loss of life. Many of these items are difficult to place a cost on.

It is difficult to compare National Grid in Boston to the Province of Ontario in terms of the impact outages can have. While National Grid in Boston and Enbridge Gas may have a similar number of customers and reside in a similar weather zone, Massachusetts has a higher population density than most of Ontario. Ontario has a vast geography with many smaller remote communities predominantly using natural gas for space heating. A gas system outage means there may be limited to no heat in buildings (including hospitals) across the community. Extreme weather and geography may limit the ability for customers and patients to relocate to other communities for emergency shelter.

As example, consider the recent winter storm Elliott, which occurred December 23 to 25, 2022, and its impact on travelers and the residents of Chatham-Kent, Ontario^{9,10}. Highways 401 and 402 were closed and impassable with multiple multi-vehicle crashes and stranded motorists. The municipality declared a state of emergency as blizzard conditions made conditions so poor that snowplows were pulled off the roads further stranding motorists and emergency response vehicles. If the natural

⁹ CTV News Windsor. (2022, December 24). Chatham-Kent declares state of emergency following Friday snowstorm. <https://windsor.ctvnews.ca/chatham-kent-declares-state-of-emergency-following-friday-snowstorm-1.6208168>

¹⁰ Chatham Daily News. (2022, December 23). Winter storm wreaks havoc across Chatham-Kent. <https://www.chathamdailynews.ca/news/local-news/winter-storm-wreaks-havoc-across-chatham-kent>

gas system also failed during this extreme weather event and homes and businesses had no heat, movement to warming centers in other communities would be restricted, and emergency response vehicles may not be available. In addition, relights would be difficult given the travel restrictions and unsafe roadways.

- b) Enbridge Gas does not have the requested information.
- c) No. As provided at Exhibit 4, Tab 2, Schedule 3, page 24, paragraph 51, part h), iv., and paragraph 60 Enbridge Gas's proposed design demand method processes assume interruptible demand is curtailed on design day and design hour.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 6; EB-2019-0294, Exhibit B, Tab 1, Schedule 1, p. 17

Question(s):

In its decision on Enbridge Gas's Low Carbon Energy Project application, the OEB approved the request for a rate rider to compensate customers in the blended gas area for the additional extra costs associated with the increased volumetric requirements for blended gas as compared to conventional natural gas. As part of its request, Enbridge Gas stated that it would absorb the costs associated with the rate rider during the deferred rebasing period.

Consistent with the decision in Enbridge Gas's Voluntary RNG Program,⁵ the OEB approved the costs for the rate rider to flow through the Earnings Sharing Mechanism (ESM) calculation. The OEB stated that it understands that there is a possibility that all customers will bear a portion of these costs if Enbridge Gas's earnings reach a level that require them to be shared with customers.

Please explain how Enbridge Gas proposes to manage the costs of the rider after rebasing. In particular, does Enbridge Gas propose to continue to absorb the costs associated with the rate rider after rebasing?

Response:

Enbridge Gas is proposing to continue to absorb the cost associated with the rate rider to the end of the 5-year pilot term of LCEP Phase 1. Enbridge Gas may propose an alternative treatment for LCEP Phase 2 when it files a leave-to-construct application for that phase of work at a future date.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 6

Question(s):

Enbridge Gas provides information on its near-term plans related to hydrogen and highlights are provided from the Canada's Hydrogen Strategy and Ontario's Low-Carbon Hydrogen Strategy.

In terms of hydrogen that is suitable for Enbridge Gas to distribute to its customers:

- a) Please provide a forecast of hydrogen production and demand in (i) Ontario, (ii) Canada and (iii) North America.
- b) Please provide a forecast of the market price for hydrogen in (i) Ontario, (ii) Canada and (iii) North America.

Response:

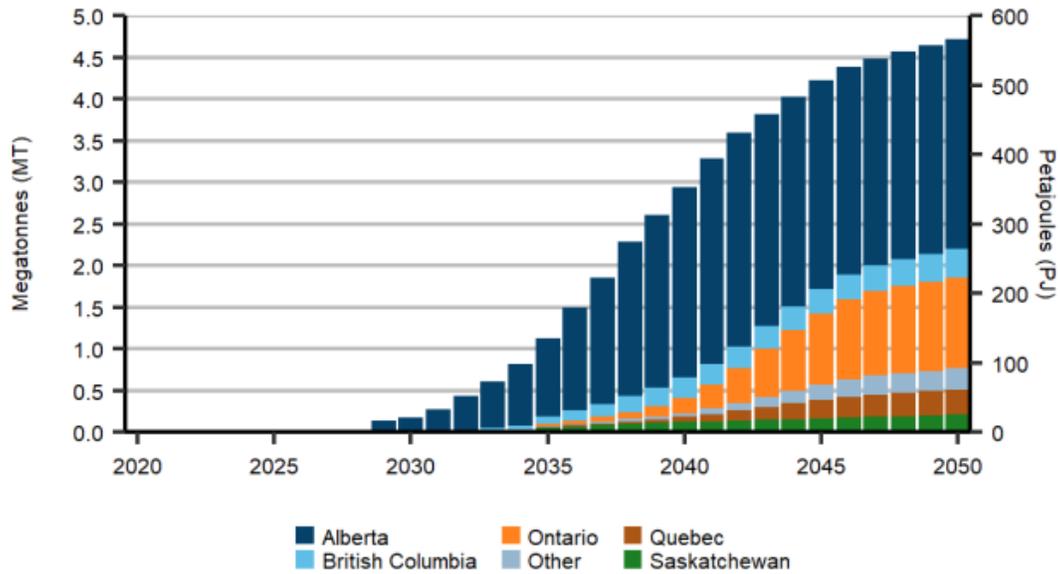
- a)
 - i.-ii. Figure 1 and Table 1 provide a forecast of hydrogen demand.¹

¹ Canada's Energy Future 2021, <https://www.cer-rec.gc.ca/en/data-analysis/canada-energy-future/2021/canada-energy-futures-2021.pdf>

Figure 1: Hydrogen Demand by Region²

Figure R.30:

Hydrogen Demand by Region



² Canada's Energy Future 2021, p.56, <https://www.cer-rec.gc.ca/en/data-analysis/canada-energy-future/2021/canada-energy-futures-2021.pdf>

Table 1
 Hydrogen Demand by Region (Megatonnes)³

	Alberta	British Columbia	Ontario	Quebec	Saskatchewan	Other
2020	0	0	0	0	0	0
2021	0	0	0	0	0	0
2022	0	0	0	0	0	0
2023	0	0	0	0	0	0
2024	0	0	0	0	0	0
2025	0	0	0	0	0	0
2026	0	0	0	0	0	0
2027	0.01	0	0	0	0	0
2028	0.02	0	0	0	0	0
2029	0.13	0	0	0	0.01	0
2030	0.15	0	0	0	0.01	0
2031	0.26	0.01	0	0	0.01	0
2032	0.40	0.01	0	0	0.01	0
2033	0.55	0.02	0.01	0	0.02	0
2034	0.74	0.03	0.01	0.01	0.03	0.01
2035	0.94	0.09	0.02	0.01	0.05	0.01
2036	1.23	0.12	0.04	0.02	0.07	0.02
2037	1.51	0.16	0.06	0.02	0.09	0.02
2038	1.85	0.19	0.08	0.03	0.10	0.03
2039	2.08	0.22	0.12	0.04	0.11	0.04
2040	2.28	0.24	0.18	0.06	0.12	0.05
2041	2.46	0.25	0.29	0.09	0.13	0.07
2042	2.57	0.25	0.42	0.12	0.14	0.09
2043	2.54	0.27	0.58	0.16	0.15	0.12
2044	2.52	0.28	0.73	0.19	0.15	0.15
2045	2.50	0.29	0.85	0.22	0.16	0.19
2046	2.49	0.30	0.95	0.25	0.17	0.21
2047	2.48	0.31	1.01	0.26	0.18	0.23
2048	2.49	0.32	1.05	0.28	0.19	0.24
2049	2.50	0.33	1.07	0.29	0.21	0.25
2050	2.51	0.35	1.09	0.29	0.22	0.25

³ Canada's Energy Future 2021 Report, R.30, <https://www.cer-rec.gc.ca/en/data-analysis/canada-energy-future/2021/access-explore/figures.xlsx>

On a national level the Canada's Energy Future 2021 report states: "Given that we assume hydrogen is produced to meet local demands (with no international or inter-provincial trade), hydrogen production aligns with demand. Accordingly, in the Evolving Policies Scenario, Canada produces 4.7 MT of hydrogen by 2050"⁴.

iii. Enbridge Gas does not have data available for North America and is not familiar with a reliable source.

b)

i.-iii. Due to the nascent nature of the hydrogen market, true market prices are not readily available.

Canada's Hydrogen Strategy offers projected hydrogen production costs based on a range of studies,⁵ however these values are only available at the national level.

Enbridge Gas does not have a reliable source for hydrogen pricing/costs at a provincial or North American level.

⁴ Canada's Energy Future 2021, p.57, <https://www.cer-rec.gc.ca/en/data-analysis/canada-energy-future/2021/canada-energy-futures-2021.pdf>

⁵ Hydrogen Strategy for Canada, Seizing the Opportunities for Hydrogen, A Call to Action, December 2020, p.34, https://natural-resources.canada.ca/sites/nrcan/files/environment/hydrogen/NRCan_Hydrogen-Strategy-Canada-na-en-v3.pdf

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 6, Pages 9 and 10; Exhibit 4, Tab 3, Schedule 1, Page 1;
Exhibit 4, Tab 3, Schedule 1, Attachment 3, Page 2

Question(s):

Enbridge Gas states that studies indicate that the current distribution system may be suitable for up to 5% hydrogen by volume with relatively minimal changes. Minimal changes could include enhanced leak management practices, recalibration of existing equipment and prioritized repair or proactive replacement of identified assets in order to mitigate the potential for future leaks. Based on current knowledge, Enbridge Gas's systems may require substantial changes above 20% hydrogen by volume.

In its evidence, Enbridge Gas has defined unaccounted for gas (UFG) to describe the loss of gas from distribution, transmission, and storage. The main sources of UFG included retail meter variations, gate station meter variations, leaks, fugitive emissions, third-party theft, company use and accounting adjustments.

- a) Please discuss and quantify the permeability of steel and plastic pipeline systems to hydrogen relative to conventional natural gas.
- b) Does the permeability of hydrogen referred to in part (a) change depending on the concentration of hydrogen that is blended with the conventional natural gas? Please explain.
- c) Please discuss and quantify the impact of hydrogen blending on UFG.
- d) Please comment on (and quantify, if possible) the impact of UFG on a typical residential customer's annual bill in the EGD rate zone resulting from a 20% hydrogen blend

Response:

- a) Permeability through a pipe wall varies with respect to service and pipe material. Permeation in metals does not occur in the same manner as in plastics due to differences in the material's microstructures.

Permeation through steels requires molecular hydrogen to dissociate at the material surface, adsorb and pass through the microstructure of the steel, followed by reassociation and desorption of the molecules on the outside surface. Permeation from an emissions or gas loss perspective through steel is considered negligible for both natural gas and hydrogen.

In the case of plastic materials, both hydrogen and natural gas can permeate through the material in its molecular form. The rate of permeation through plastic materials depends on several factors, including the crystallinity, specific resin type, operating temperature, and pressure. Due to the variation in factors, an engineering assessment for a pipeline system is important to help quantify any system specific increases in permeability due to hydrogen. Engineering assessments use the most recently available and credible research at the time of their assessments which is important because hydrogen and its behaviour with materials is still a developing field. Enbridge Gas has proposed to undertake a full system study called the Hydrogen Blending Grid Study to analyze its gas grid and in doing so validate parameters such as these as provided at Exhibit 4, Tab 2, Schedule 6, pages 16 to 18.

- b) Increasing the hydrogen concentration does not impact the permeability of hydrogen. The permeation rate of a hydrogen blend gas may increase as the percentage of hydrogen increases due to hydrogen's relatively smaller molecular size compared to methane. Engineering assessments can identify permeation behaviour of a hydrogen blend gas and recommend any modifications.
- c) Enbridge Gas believes the UFG impact of hydrogen blending to be minimal. A study undertaken by Air Liquide and presented in compiled findings by the European Union in a report entitled *Hydrogen Emissions from A Hydrogen Economy and Their Potential Global Warming Impact*¹ presents the relatively low estimated hydrogen losses in building heat and power relative to other end uses:

Air Liquide estimated the potential overall hydrogen losses to the atmosphere by combining the hydrogen losses data with the expected hydrogen demand. Results are presented in Table 3. ...[see below]...For hydrogen demand, 140 Mt are assumed to be needed in 2030, and 660 Mt in 2050 (Hydrogen Council and McKinsey & Company,

¹ Hydrogen Emissions from A Hydrogen Economy and Their Potential Global Warming Impact, August 19, 2022, <https://op.europa.eu/en/publication-detail/-/publication/918b0980-21c7-11ed-8fa0-01aa75ed71a1>

2021). The figures in Table 3 are calculated assuming that all the end uses except for mobility are supplied by pipelines, while transportation is covered for 70% by liquefied hydrogen and 30% by compressed hydrogen.²

Table 3. Potential hydrogen losses from the deployment of hydrogen at scale.

End-use	Unit	2020	2030	2050
Power generation buffering	Mt	0	0.18	0.47
<u>Transportation</u>	<u>Mt</u>	<u>0.02</u>	<u>0.20</u>	<u>10.6</u>
<u>Building heat and power</u>	<u>Mt</u>	<u>0</u>	<u>0.07</u>	<u>0.80</u>
Industry feedstock	Mt	1.08	0.73	1.46
Total losses	Mt	1.10	1.18	13.3
Share losses of hydrogen produced	%	1.2	0.8	2
Share industry losses of hydrogen sources	%	1	1	10

Source: adapted from presentation by G. de Reals (Air Liquide)

The study concludes that "...by 2050, hydrogen lost to the atmosphere would represent approximately 2% (i.e., 13 Mt) of all the hydrogen produced."³

- d) Enbridge Gas is unable to estimate the impact of UFG on a typical residential customer's annual bill in the EGD rate zone resulting from a 20% hydrogen blend, subject to further analysis on Enbridge Gas's system. Enbridge Gas's proposed Hydrogen Blending Grid Study will include as a portion of its scope a study of sources and estimated amounts of UFG and recommendations for any modifications to the system to minimize fugitive emissions and leaks.

² Hydrogen Emissions from A Hydrogen Economy and Their Potential Global Warming Impact, August 19, 2022, p.17, <https://op.europa.eu/el/publication-detail/-/publication/918b0980-21c7-11ed-8fa0-01aa75ed71a1>

³ Ibid.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 6, p. 12

Question(s):

Enbridge Gas provides an update on Phase 1 of its Low Carbon Energy Program.

- a) What volume of hydrogen has been delivered to date to customers located within the blended gas area?
- b) What would the volume of hydrogen have been if Enbridge Gas had used 5% hydrogen by volume?
- c) What would the volume of hydrogen have been if Enbridge Gas had used 20% hydrogen by volume?

Response:

- a) The volume of hydrogen delivered from October 2021 to January 2023 is 177,000 m³. This amounts to 1.13% on average of total blended gas volume consumed by the network. Based on the energy delivered between October 2021 to January 2023, the volume of hydrogen at 2% by volume blend would be 316,000 m³.
- b) Based on the energy delivered between October 2021 to January 2023, the volume of hydrogen at 5% by volume blend would be 808,000 m³.
- c) Based on the energy delivered between October 2021 to January 2023, the volume of hydrogen at 20% by volume blend would be 3,612,000 m³.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 3, Schedule 1, pp. 7-9

Question(s):

Based on its analysis, Enbridge Gas has noted that the 3-year simple average methodology results in the smallest forecast error. It is therefore the most accurate forecast when using the last five years of actual Unaccounted for Gas (UFG) data (historical UAF volumes for the EGD rate zone and historical UFG volumes for the Union rate zone). In this application, Enbridge Gas has recommended a 3-year simple average methodology for the determination of the forecast for UFG volumes for the amalgamated utility starting in 2024.

- a) Please confirm that in case of an outlier year of UFG volumes, a 5-year or 7-year average would provide a better forecast for UFG volumes as compared to a 3-year average.
- b) Please indicate if Enbridge Gas examined a longer period to determine the average volumes for UFG such as a 7-year average.
- c) Please use an example where there was a large variation in a specific year and use that year to derive a 3-year, 5-year and 7-year average. Please provide the results and an analysis.
- d) The 2024 Test Year forecast for UFG is \$56.1 million based on the proposed harmonized 3-year simple average forecasting methodology. Please provide the 2024 Test Year forecast amount related to UFG using a 5-year and 7-year simple average forecasting methodology.

Response:

The data used for comparison analysis in Exhibit 4, Tab 3, Schedule 1, Table 2 has been corrected. Please see Attachment 1 for the corrected data and the updated analysis. As noted in part b), additional scenarios have been added to the comparison analysis as requested. However, none of the utilities that Enbridge Gas reviewed in

Exhibit 4, Tab 3, Schedule 1, Table 1 utilized the 4- or 7-year average. The corrected data has not changed the recommended forecast methodology.

- a) Not confirmed. A longer sample would provide a more stable forecast but there is no guarantee that the longer sample will provide a more accurate forecast. Please see outcome of an example provided in part c).
- b) Enbridge Gas did not examine a longer period such as a 7-year average. Exhibit 4, Tab 3, Schedule 1 paragraph 9 indicates that the following methodologies were considered: the 3-year weighted average of throughput ratio and single equation regression methodologies currently used by Enbridge Gas as well as the 3-year simple average of actual UFG volumes and the 5-year simple average of actual UFG volumes. To be responsive to this question, the 7-year average is added to comparison analysis, and results can be found in Attachment 1, Table 1. A 4-year average has also been added in response at Exhibit I.4.3-LPMA-29.
- c) Enbridge Gas does not believe looking at only one specific year's accuracy results would have been appropriate. However, for this arbitrary example, 2017 data has been changed to a lower (1/2 times of actual) and a higher number (2 times of actual) and 2019 forecast has been developed using 3-year, 5-year and 7-year averages. Results are provided in Attachment 1, Tables 2 and 3.
- d) Please see Table 1 for the 2024 UFG forecast amount based on a 5-year simple average methodology, and Table 2 for the 2024 UFG forecast amount based on a 7-year simple average methodology.

Table 1
2024 Enbridge Gas UFG Forecast based on 5-year Simple Average

Line No.	<u>Particulars (10³m³)</u>	<u>EGI (Utility) (1)</u> (a)	<u>Non-Utility (2)</u> (b)	<u>EGI (Total Utility)</u> (c)
1	2017	209,330	18,314	227,644
2	2018	284,435	19,764	304,199
3	2019	282,038	21,874	303,912
4	2020	196,655	13,365	210,020
5	2021	359,555	34,246	393,801
6	Forecasted UFG volume for 2024 (5-year average)	266,403	21,512	287,915
7	Non-Utility - 10.6445%			30,647
8	Forecasted Utility UFG volume for 2024			257,268
9	Weighted-average reference price (\$/10 ³ m ³) (3)			\$207.49
10	UFG Costs (\$ millions)			\$53.38

Notes:

- (1) Exhibit 4, Tab 3, Schedule 1, Attachment 1, pages 1 and 2.
Allocation calculated based on proposed methodology Exhibit 1, Tab 13, Schedule 2, Section 2.4. This evidence will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas's February 1, 2023 letter.
- (2) evidence will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas's February 1, 2023 letter.
- (3) Exhibit 4, Tab 2, Schedule 2.

Table 2
2024 Enbridge Gas UFG Forecast based on 7-year Simple Average

Line No.	<u>Particulars (10³m³)</u>	<u>EGI (Utility) (1)</u> (a)	<u>Non-Utility (2)</u> (b)	<u>EGI (Total Utility)</u> (c)
1	2015	159,405	9,106	168,511
2	2016	267,643	22,722	290,366
3	2017	209,330	18,314	227,644
4	2018	284,435	19,764	304,199
5	2019	282,038	21,874	303,912
6	2020	196,655	13,365	210,020
7	2021	359,555	34,246	393,801
8	Forecasted UFG volume for 2024 (7-year average)	251,295	19,913	271,207
9	Non-Utility - 10.6445%			28,869
10	Forecasted Utility UFG volume for 2024			242,339
11	Weighted-average reference price (\$/10 ³ m ³) (3)			\$207.49
12	UFG Costs (\$ millions)			\$50.28

Notes:

- (1) Exhibit 4, Tab 3, Schedule 1, Attachment 1, pages 1 and 2.
Allocation calculated based on proposed methodology Exhibit 1, Tab 13, Schedule 2, Section 2.4. This evidence will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas's February 1, 2023 letter.
- (2) Exhibit 4, Tab 2, Schedule 2.
- (3) Exhibit 4, Tab 2, Schedule 2.

Table 1
 Unaccounted For Gas Forecast Accuracy Comparison (Continued)

Regression	Absolute Errors					Absolute Percent Errors					
	Union Current	3-yr average	4-yr average	5-year average	7-year average	Regression	Union Current	3-yr average	4-yr average	5-year average	7-year average
(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
54,938	32,958	902	13,298	26,805	12,597	26.2%	15.7%	0.4%	6.4%	12.8%	6.0%
69,857	107,343	60,033	61,203	74,081	93,657	24.6%	37.7%	21.1%	21.5%	26.0%	32.9%
67,564	117,698	69,912	61,404	61,587	83,524	24.0%	41.7%	24.8%	21.8%	21.8%	29.6%
45,355	5,502	57,148	33,548	36,739	24,135	23.1%	2.8%	29.1%	17.1%	18.7%	12.3%
100,082	172,187	100,954	98,694	118,985	121,165	27.8%	47.9%	28.1%	27.4%	33.1%	33.7%
67,559	87,138	57,790	53,630	63,639	67,016	25.1%	29.2%	20.7%	18.8%	22.5%	22.9%

Table 2
Example 1 - Large variation in 2017 data (to a lower number)

Line No.	Year (10 ³ m ³)	Actual UFG (a)	Out-of-sample Forecast			Absolute errors			Absolute percent errors		
			3-yr average (b)	5-yr average (c)	7-yr average (d)	3-yr average (e) = (a-b)	5-yr average (f) = (a-c)	7-yr average (g) = (a-d)	3-yr average (h) = (a-b)/(a)	5-yr average (i) = (a-c)/(a)	7-yr average (j) = (a-d)/(a)
1	2011	128,500									
2	2012	158,842									
3	2013	219,721									
4	2014	246,158									
5	2015	159,405									
6	2016	267,643									
7	2017	104,665									
8	2018	284,435									
9	2019	282,038	177,238	199,518	183,562	104,800	82,520	98,476	37.2%	29.3% min	34.9%

Table 3
Example 2 - Large variation in 2017 data (to a higher number)

Line No.	Year (10 ³ m ³)	Actual UFG	Out-of-sample Forecast			Absolute errors			Absolute percent errors		
			3-yr average	5-yr average	7-yr average	3-yr average	5-yr average	7-yr average	3-yr average	5-yr average	7-yr average
		(a)	(b)	(c)	(d)	(e) = (a-b)	(f) = (a-c)	(g) = (a-d)	(h) = (a-b)/(a)	(i) = (a-c)/(a)	(j) = (a-d)/(a)
1	2011	128,500									
2	2012	158,842									
3	2013	219,721									
4	2014	246,158									
5	2015	159,405									
6	2016	267,643									
7	2017	418,660									
8	2018	284,435									
9	2019	282,038	281,903	262,317	228,419	135	19,721	53,620	0.05% min	7.0%	19.0%

Table 4
Updated Regression Model with Corrected Data

Line No	Year (10 ³ m ³)	Actual UFG Volumes (a)	Unlocks (1) (b)	EGD-Current (without Dummy variables) (2)				
1	2008	191,756	3,162,706	Dependent Variable: UAF				
2	2009	309,323	3,202,952	Dependent Variable: EGI_UFG				
3	2010	155,178	3,258,546	Method: Least Squares				
4	2011	128,500	3,310,053	Sample (adjusted): 2008 2019				
5	2012	158,842	3,362,789	Included observations: 12 after adjustments				
6	2013	219,721	3,417,410					
7	2014	246,158	3,471,028	Variable	Coefficient	Std. Error	t-Statistic	Prob.
8	2015	159,405	3,521,543					
9	2016	267,643	3,571,462	C	-6088218	4912366	-1.239366	0.2435
10	2017	209,330	3,622,891	LOG(UNLOCKS)	419001.2	326404	1.283689	0.2282
11	2018	284,435	3,671,530					
12	2019	282,038	3,716,073	R-squared	0.141473	Mean dependent var		217694.1
13	2020	196,655	3,757,241	Adjusted R-squared	0.05562	S.D. dependent var		60126.62
14	2021	359,555	3,796,456	S.E. of regression	58430.57	Akaike info criterion		24.94008
15	2022		3,836,200	Sum squared resid	3.41E+10	Schwarz criterion		25.0209
16	2023		3,875,537	Log likelihood	-1.48E+02	Hannan-Quinn criter.		24.91016
17	2024		3,914,712	F-statistic	1.65E+00	Durbin-Watson stat		2.101385
				Prob(F-statistic)	2.28E-01			

Notes:

- (1) Total customers (General service and contract market)
- (2) The regression equation is estimated by changing sample period for each out of sample forecast.
 Regression model used to create 2021 out-of sample forecast is provided as an example

Table 5 (Part 1)
Updated UFG to Throughput Ratio

<u>Line No.</u>	<u>Year (10³m³)</u>	<u>Total Throughput</u> (a)	<u>UFG Volumes</u> (b)	<u>3-yr weighted average of throughput</u> (c)	<u>3-yr weighted average of UFG</u> (d)	<u>UFG to Throughput Ratio</u> (e)
1	2009	42,984,819	309,323			
2	2010	45,984,073	155,178			
3	2011	45,156,047	128,500			
4	2012					
5	2013			45,070,184	167,530	0.37%

Table 5 (Part 2)
Union Current Methodology out-of-sample forecast

<u>Line No.</u>	<u>Year (10³m³)</u>	<u>Budget/Forecast Throughput</u> (a)	<u>Union Current</u> (b)
1	2017	47,448,825	176,372
2	2018	47,642,719	177,092
3	2019	44,211,938	164,340
4	2020	51,425,481	191,153
5	2021	50,407,290	187,368

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 3, Schedule 1, pp. 19-20

Question(s):

Enbridge Gas has provided a list of measures as noted in the UFG Progress Report and the Supplemental UFG Progress Report.

Please confirm if Enbridge Gas has implemented these measures. For measures that have not been implemented, please provide a status update.

Response:

Many of the specific measures noted in the UFG Progress Report and Supplemental UFG Progress Report have been implemented and are part of ongoing operations, standard practices, policies, and procedures. Others are ongoing in nature, such as meter audits between interconnecting parties, participation in industry groups and associations and regular meetings of cross functional measurement groups.

There are specific measures that were identified in the UFG Progress Report and Supplemental UFG Progress Report that have not yet been implemented. A status update on those items have been provided below.

Updates relating to Exhibit 4, Tab 3, Schedule 1, Attachment 3:

The 2019 UFG Report included a recommendation to review automated meter reading (AMR) and advanced metering infrastructure (AMI) technology. Enbridge Gas has brought forward a proposal in the 2024 Rebasing Application regarding AMI. Please see Exhibit 2, Tab 7, Schedule 2 for an overview of how AMI is being considered for use within Enbridge Gas and a summary of Enbridge Gas's progress and activities related to developing an AMI proposal.

Enbridge Gas continues to update gas quality parameters during routine pressure regulation and measurement inspections, and progress remains on track to complete the update of gas quality parameters by 2025 as previously noted.

Enbridge Gas developed a three-year program to eliminate a backlog of leaks identified prior to the roll out of a new leak operating standard. The program will be completed by the end of 2023.

Updates relating to Exhibit 4, Tab 3, Schedule 1, Attachment 4:

In 2022, Enbridge Gas undertook an initiative to align the applications used for large volume customer meter measurement to ensure consistent volume measurement data validation for large volume customer meter measurement. Enbridge Gas continues to explore and test potential alternatives.

In 2022, Enbridge Gas initiated a system application change request to refine the reporting underpinning a portion of the unbilled sales estimates recorded at the end of every reporting period for financial accounting purposes. This system application change is under development.

Enbridge Gas is developing and implementing a Scope 1 and 2 GHG emission reduction strategy. The details of this work are provided at Exhibit 1, Tab 10, Schedule 8.

In addition to the actions outlined above, Enbridge Gas is establishing a team that will conduct an end-to-end process review of UFG and make changes to ongoing sustainment processes.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 3, Schedule 1, Attachment 3, pp. 3-9

Question(s):

UFG is broadly defined as the difference between gas receipts and gas deliveries. UFG also includes various accounting adjustments including unbilled sales adjustments, billing adjustments, line pack and other accounting related adjustments.

- a) Please provide the UFG volumes and percentage of throughput for the years 2019 to 2022 that excludes unbilled sales and billing adjustments.
- b) Has Enbridge Gas considered excluding unbilled sales adjustments and billing adjustments from the UFG calculation and capturing these adjustments through other approaches? Please explain your response.

Response:

- a) Please see Table 1 for the UFG volumes that exclude the unbilled sales adjustments for the Union rate zone. Unbilled sales adjustments recognize that the UFG volumes need to be adjusted for the true up that happens between estimated billed volumes (line 1) and actual billed volumes (line 2) relating to the prior year (line 5), as well as adjusting for the estimation variance for the current period (line 6). Total annual UFG volumes adjusted for estimation are show at line 7.

Table 1
UFG Volumes for Union Rate Zone Adjusted for Estimation Variances

Line No.	Particulars (10 ³ m ³)	2018 (a)	2019 (b)	2020 (c)	2021 (d)	2022 (e)
1	Estimated Unbilled Volumes (December 15-31)	526,416	540,214	531,070	441,068	467,655
2	Actual Billed Volumes (December 15-31)	526,318	491,515	484,587	437,434	423,240
3	Estimation Variance	(98)	(48,699)	(46,483)	(3,634)	(44,415)
4	UFG Volumes (1)		121,079	66,056	223,637	218,904
5	Estimation Variance for Prior Year (2)		(98)	(48,699)	(46,483)	(3,634)
6	Estimation Variance for Current Year (2)		48,699	46,483	3,634	44,415
7	UFG Volumes Adjusted for Estimation Variances		169,680	63,839	180,788	259,685
8	UFG Percentage of Throughput Unadjusted Volumes (line 4)		0.331%	0.185%	0.595%	0.517%
9	UFG Percentage of Throughput Adjusted Volumes (line 5)		0.464%	0.179%	0.481%	0.613%

Notes:

- (1) Refer to Exhibit 4, Tab 3, Schedule 1, Table 3, line 2.
- (2) Impact of estimation variances have not been adjusted for unregulated allocation.
- (3) Enbridge Gas's 2022 UFG Volumes are subject to ongoing analysis. Final balances will be included in Enbridge Gas's 2022 Utility Earnings and Disposition of Deferral & Variance Account Balances Application to be filed in 2023.

The calculation of the EGD rate zone UAFVA already excludes the unbilled sales adjustments from prior periods. The unbilled sales adjustment is recorded in the deferral account for the reporting period that it pertains to and no further adjustment is required for the EGD rate zone.

Enbridge Gas does not have data relating to billing adjustments across all customer markets and rate zones for the time period requested.

- b) Unbilled sales adjustments and billing adjustments do not represent physical gas losses, but rather represent timing variances within the calculation of UFG. It is not appropriate to remove these adjustments from the calculation of UFG as they are required to ensure the proper recognition of consumption volumes as part of the determination of UFG.

Enbridge Gas includes unbilled sales adjustments in the same reporting period as the estimated unbilled sales in the existing EGD rate zone Unaccounted for Gas Variance Account and has proposed the same treatment for the harmonized UFG Variance Account in this Application, as provided at Exhibit 9, Tab 1, Schedule 1, Attachment 3, page 7.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T2/S1/p. 2

Question(s):

For the purposes of developing the 2024 Gas Supply Plan Enbridge Gas has used the most recent information available at the time of the filing of its Application, including the existing transportation and storage contracts in Section 1.4. To capture the costs of uncontracted assets, Enbridge Gas has included an estimate of costs associated with 2024 transportation and storage requirements. Any variances between actual transportation and storage costs are proposed to be captured in the respective deferral and variance accounts, which are provided at Exhibit 9, Tab 1, Schedule 2. Enbridge will not contract for these uncontracted assets until OEB approval is received.”

- a) Please describe the process that EGI proposes for OEB approval of the transportation and storage costs;
- b) What is the range of possible variances between forecast and actual transportation and storage costs?

Response:

- a) Please see response at Exhibit I.4.2-TCPL-7 part c).
- b) Enbridge Gas is not able to opine on the range of possible variances between forecast and actual transportation and storage costs. These costs are driven by various factors that are beyond the control of Enbridge Gas, including, but not limited to, changes in average and design day demand on a year-to-year basis, changes to the transportation rates of third-party providers, changes to the market price of storage services, and changes to the availability of transportation and storage service options to meet average and design day requirements.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Canadian Manufacturers & Exporters (CME)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 2, pp. 7-8 of 13

Question(s):

At page 7, EGI stated: “The proposed weighted average reference price is set based on the forecast gas supply costs. The costs incorporate the gas supply commodity from the various sources of supply in the gas supply portfolio and the transportation contracts for gas supply sourced upstream of Dawn or Empress to provide diversity of supply for sales service customers.”

- a) Please confirm whether EGI’s proposed weighted average reference price would have dynamic weighting (in that there would be periodic changes to the weighting as the gas supply mix changed throughout the plan period).

Response:

- a) Not confirmed. Enbridge Gas’s proposed weighted average reference price is based on the proposed 2024 Gas Supply Plan. The 2024 Gas Supply Plan will not be updated for changes in the gas supply mix throughout the IR term, consistent with the proposed price-cap incentive rate-setting mechanism and the current process for setting the PGVA reference price for the EGD rate zone. However, the derivation of weighted average reference price through QRAM will reflect a 21-day average of market settlement prices at each of the supply points that are set out in the 2024 Gas Supply Plan, as provided at Exhibit 4, Tab 2, Schedule 1.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Canadian Manufacturers & Exporters (CME)

Interrogatory

Reference:

Exhibit 4, Tab 10, Schedule 6, p. 10 of 20

Question(s):

At page 10, EGI stated: "In some situations, pipeline systems may be requalified to operate with 100% hydrogen. Full conversion to hydrogen will require substantial testing, validation, and upgrades to the system along with enhanced integrity management programs and significant operational changes to ensure continued safety and reliability. Moreover, because hydrogen has lower volumetric energy density compared to natural gas, existing networks will need additional capacity from pipe reinforcement, station replacements or other upgrades to account for the increased volume of hydrogen that will be required to meet energy demand from customers."

- a) As part of EGI's proposal, will hydrogen capable assets be reviewed as part of EGI's optionality assessments for leave to construct proceedings?
- b) If so, how does EGI propose to capture the benefits of hydrogen capable upgrades against the cost of construction?

Response:

a-b) Enbridge Gas believes its pipeline system may be compatible with hydrogen blends or pure hydrogen with modifications or perhaps no required modifications. The Hydrogen Blending Grid Study provided at Exhibit 4, Tab 2, Schedule 6, pages 16 to 18 will help identify and prioritize the sections of the gas grid most suitable for hydrogen blending and identify associated costs and benefits. The learnings from this study may be used for consideration of hydrogen-capable assets in future projects that meet leave to construct requirements. Enbridge Gas will continue to follow the Guidelines for Assessing and Reporting on Natural Gas System Expansion in Ontario as set out by the OEB.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Canadian Manufacturers & Exporters (CME)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 7, p. 14 of 24

Question(s):

At page 14, EGI stated: “Under the GGPPA as of October 2022, hydrogen has not been recognized as a means of lowering the quantity of marketable natural gas that is subject to the FCC, and as such will not currently be considered as part of this low-carbon energy procurement program.”

- a) Please confirm whether EGI is currently actively taking any steps with respect to hydrogen recognition, for instance, lobbying efforts or discussion with relevant government departments/ministries?

Response:

- a) Based on conversations with the Canada Revenue Agency in November 2022, it is now Enbridge Gas’s understanding that although the Greenhouse Gas Pollution Pricing Act (GGPPA) has not yet been amended to include the exemption of hydrogen, hydrogen can be exempted from the federal carbon charge as of August 2022 when draft amendments to the GGPPA were announced.¹

¹ Draft Regulations Amending the Fuel Charge Regulations, August 2022, p. 2, <https://fin.canada.ca/drleg-apl/2022/ita-lir-0822-d.pdf>

ENBRIDGE GAS INC.

Answer to Interrogatory from
Canadian Manufacturers & Exporters (CME)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 7, p. 20 of 24

Question(s):

At page 20, EGI stated: "Enbridge Gas will reduce the FCC for these customers on their natural gas bills by an amount equal to the total annual amount of low-carbon energy elected by the customer."

- a) Has EGI forecast the potential premium price or a range of prices that the voluntary participants are likely for the use of low-carbon energy sources?
- b) If so, please provide that forecast price, and compare that to the FCC unit reduction that the customer would enjoy as a result of the use of low-carbon energy sources.

Response:

a-b) This issue will be addressed in Phase 2 of the proceeding in accordance with the OEB's Decision on Issues List dated January 27, 2023.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 1, Schedule 1 & Exhibit 1, Tab 10, Schedule 6, Page 37

Question(s):

- a) Enbridge states: “With the changes in RNG percentage in the LCVP from five to four percent by 2028, an estimated 0.2 million tCO₂e fewer GHG emission reductions are expected to occur in 2030.”¹ Please explain the changes in RNG percentage discussed here and the reasons for them.
- b) Please provide a table comparing the forecast and actual participants in the LCVP thus far.
- c) Please provide a table showing, for each year since the LCVP program started, (i) the annual quantity of RNG procured for customers (m³), (ii) the average price paid (\$/m³), (iii) the total paid for RNG that year (\$), (iv) other LCVP expenses in that year (e.g. marketing and admin), (v) the \$/CO₂e including the incremental commodity cost only, and (vi) the incremental commodity cost including all costs.

Response:

- a-c) This issue will be addressed in Phase 2 of the proceeding in accordance with the OEB’s Decision on Issues List dated January 27, 2023.

¹ Exhibit 1, Tab 10, Schedule 6, Page 37, footnote 50.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 1, Attachment 3

Question(s):

- a) Please reproduce attachment three, adding the following columns: (i) whole or part ownership by the applicant's parent or sister company, and (ii) the amount paid under the contract for the most recent year of data.

Response:

- a) Please see response at Exhibit I.4.2-SEC-161 for information on all entities that are owned in whole or in part by Enbridge Inc. for which Enbridge Gas holds a transportation contract. Amounts paid for transportation services are not invoiced by contract. Actual and forecasted cost of transportation services are provided at Exhibit I.4.2-FRPO-101, Attachment 1, lines 12 to 22. Table 1 provides the actual amounts from 2021 and indicates the provider of each of the applicable transportation services.

Table 1
2021 Third Party Transportation Cost by Shipper

Line No.	Shipper	Transportation Type (per Exhibit I.4.2-FRPO-101, Attachment 1)	2021 Actual Cost (\$ millions)	Whole or part ownership by Enbridge Inc.?
1	TransCanada Pipeline NEXUS Gas	TCPL Long Haul (line 12) TCPL Short Haul (line13)	348.4	No
2	Transmission, LLC	NEXUS	116.2	Yes
3	Vector Pipelines L.P. Panhandle Eastern Pipe Line Company	Vector	21.3	Yes
4	L.P.	U.S. Mid-Continent	22.1	No
5	NOVA Transmission Great Lakes Gas Transmission & Great Lakes Pipeline	NOVA	8.4	No
6	Canada Ltd. Centra Transmission	Great Lakes	8.0	No
7	Holdings Inc.	Centra Pipelines	1.3	No Yes
8	St. Clair Pipelines L.P.	Other Transportation	1.3	
9	2193914 Canada Inc.	Other Transportation	2.5	Yes
10		Total	<u>529.5</u>	

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 3 (Design Criteria)

Question(s):

- a) Please provide a table showing the forecast Dawn Parkway design day demand (per Exhibit 2, Tab 7, Schedule 1, Table 1) with columns for (i) the design day demand per that table and (ii) the design day demand calculated according to the probabilistic method currently used by EGD.
- b) Please provide a table listing the assumed temperature on the design day for each location/region for which Enbridge has a separate design day temperature assumption based on (A) the proposed methodology and (B) the current methodology.
- c) Please provide a map showing the locations/regions referred to in (b).
- d) Please reproduce Table 1 on page 18 replacing HDD with temperature.
- e) Is the design day temperature different from the design hour temperature? If yes, please provide a table listing the assumed temperature on the design hour for each location/region for which Enbridge has a separate design hour temperature assumption.
- f) What impact does Enbridge anticipate climate change having on the assumed design day temperatures?
- g) Please describe how Enbridge proposes to adjust the HDD for wind speed to arrive at the HDD_w (or effective degree days)? Please provide the formula. Are the results for the HDD_w similar to what would colloquially be known as the average of a day's temperature, accounting for "wind chill"?
- h) Enbridge states that "The proposed design criteria HDD_w for each of the weather stations are determined by selecting the highest observed HDD_w starting from November 1, 1979." Why was 1979 chosen?

- i) Please provide a full list of the current and proposed design day assumptions, such as that status of interruptible customers, demand from power generators, etc..

Response:

- a) Please see Table 1 and Attachment 1.

To answer this question, weather stations where a 1 in 5 recurrence interval has yet to be calculated, a HDDw analysis using a normal distribution was completed. The mean and standard deviation were calculated based on weather data since November 1, 1979. As the existing HDD for the Enbridge CDA (Toronto and St Catharine's) and EDA (Ottawa) are already a 1 in 5 recurrence interval, their HDD was reduced by 3 HDD to change them to a base temperature of 15°C as shown in Exhibit 4, Tab 2, Schedule 3, Table 1, column (f).

The design day demand was developed using the proposed design day demand method as detailed in Exhibit 4, Tab 2, Schedule 3, pages 23 to 24, paragraph 51.

The Dawn Parkway System design day demand information, as shown in Table 1, does not tell the entire story of how much risk would be associated if a 1 in 5 recurrence interval with no other assumptions applied was adopted as part of the harmonized methods. That is not the methodology currently used by either EGD or Union. Please see response at Exhibit I.4.2. FRPO-118 which explains the additional engineering and operational assumptions included with the current EGD determination of design day.

The response at Exhibit I.4.2. FRPO-118, Table 1 shows the design day degree day for a 1 in 5 recurrence interval with no additional assumptions applied. It also shows the number of days in the past ten years that the 1 in 5 recurrence interval would be exceeded. For example, the 1 in 5 recurrence interval in Toronto, has been exceeded 2 times in the past 10 years. If the remainder of the forecasting assumptions used by Union (which are less conservative than the existing EGD method as described in response at Exhibit I.4.2.FRPO-118) were adopted along with the 1 in 5 recurrence interval there could be situations every few years where the transmission and distribution systems capacity could be exceeded, and customer outages could occur.

Attachment 1 indicates, in Winter 2023/2024, the 1 in 5-year recurrence design day demand would be 472 TJ/d (line 14) lower than the proposed coldest observed methodology and 438 TJ/d lower than the existing method.

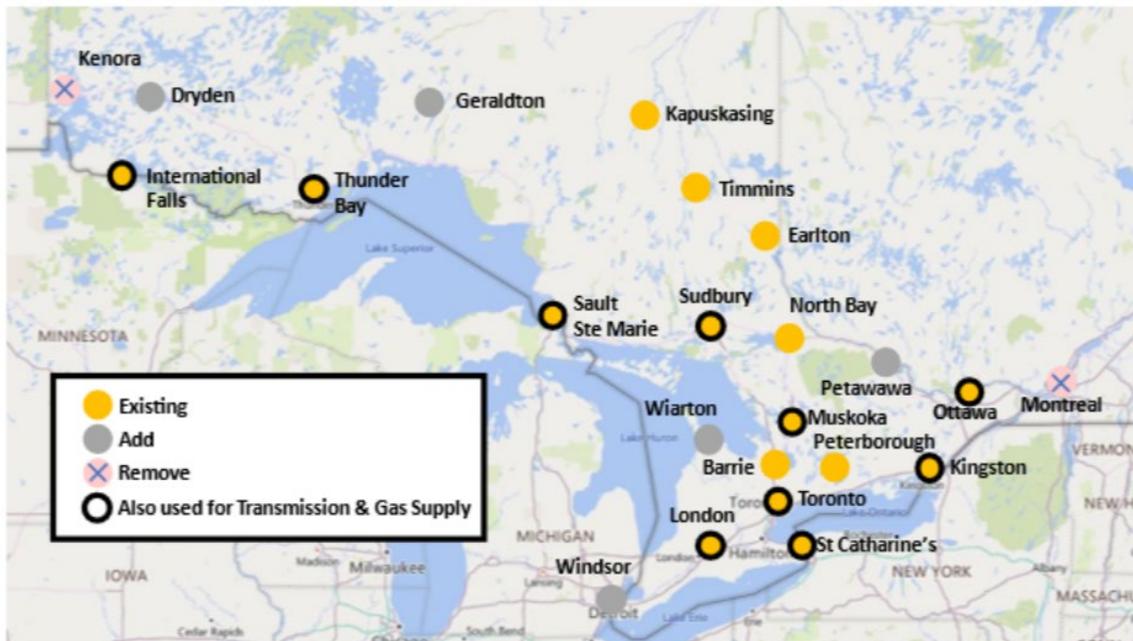
Table 1
Dawn Parkway Design Day Demand

Line No.	Winter (TJ/d)	Design Day Demand Coldest Observed (a)	Design Day Demand Unadjusted 1 in 5 (b)	Design Day Demand Difference (c)
1	2023/2024	7,892	7,710	182
2	2024/2025	7,766	7,587	179
3	2025/2026	7,992	7,824	168
4	2026/2027	8,012	7,847	165
5	2027/2028	8,035	7,873	162
6	2028/2029	8,062	7,903	159
7	2029/2030	8,089	7,932	157
8	2030/2031	8,115	7,961	154
9	2031/2032	8,142	7,991	151

b) Please see part d)

c) Please see Figure 1.

Figure 1: Map Showing Weather Station Locations



d) Please see Table 2.

Table 2
Proposed Design Day Temperature

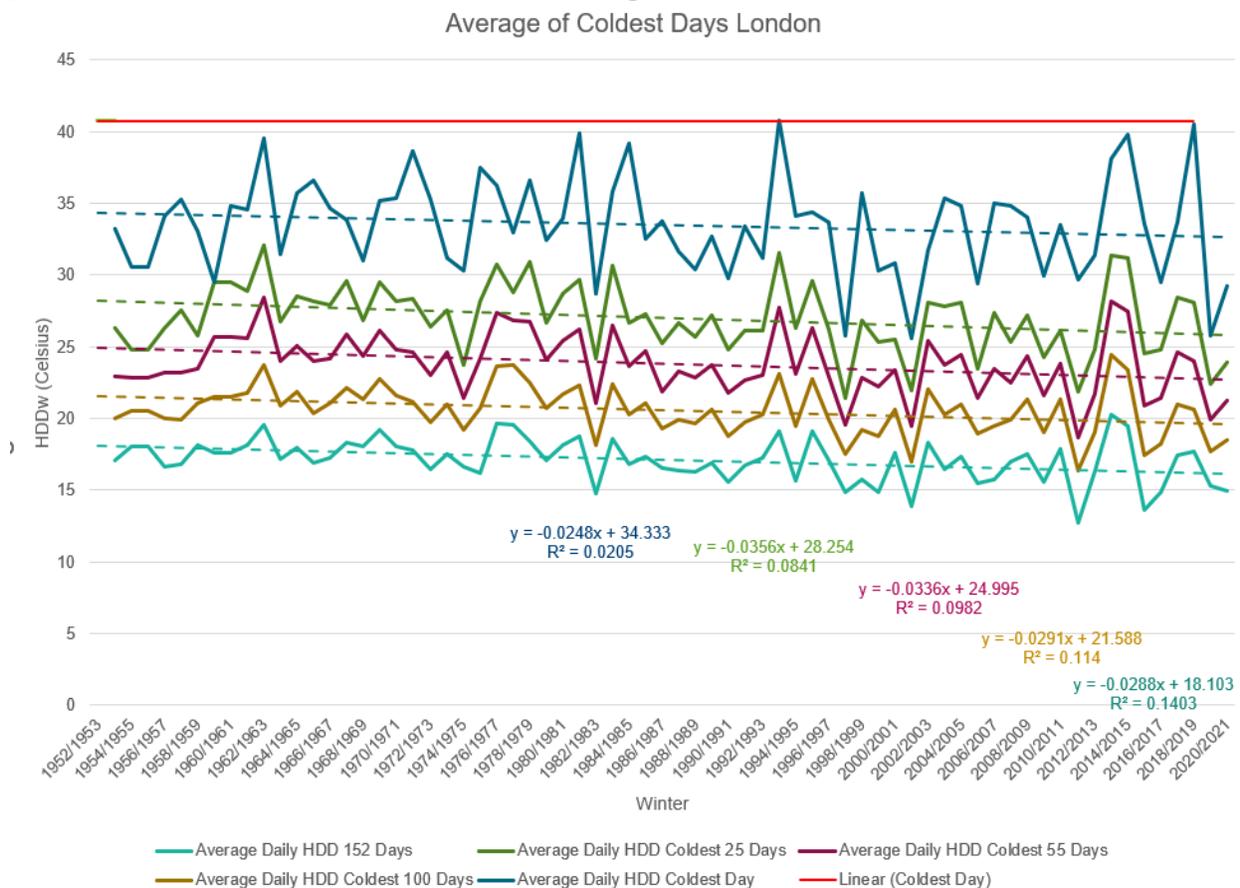
Line No.	Weather Station	Proposed		Existing	
		EGI HDDw (1) (a)	Occurrence date (b)	Union Tw (1) (c)	EGD T (2) (e)
1	St Catharines	-22.8	1/18/1994		-20.8
2	London	-25.8	1/18/1994	-25.1	
3	Windsor (3)	-26.3	1/30/2019		
4	Toronto	-26.4	1/15/1994	-27.7	-23.4
5	Wiaraton (3)	-26.5	1/11/1981		
6	Sault Ste Marie	-29.2	1/9/1982	-30.2	
7	Kingston	-29.3	1/3/1981	-29.1	
8	Peterborough	-30.1	1/15/1994		-28.0
9	Barrie	-31.1	12/19/2004		-26.0
10	Ottawa	-32.5	1/15/1994		-30.2
11	Muskoka	-33.5	1/15/1994	-31.0	
12	Montreal (4)	-34.2		-31.2	
13	North Bay	-33.7	1/3/1981	-34.5	
14	Sudbury	-35.6	1/9/1982	-33.9	
15	International Falls	-36.1	1/30/2019	-36.7	
16	Earlton	-36.5	1/17/1982	-36.8	
17	Thunder Bay	-36.6	1/9/1982	-33.6	
18	Dryden	-38.2	1/9/1982		
19	Timmins	-37.0	1/16/1982	-37.7	
20	Kapuskasing	-37.9	1/16/1982	-37.6	
21	Geraldton (3)	-38.4	1/27/2019		
22	Kenora (4)	-40.9		-37.9	

Notes:

- (1) Wind speed adjusted temperature
- (2) Temperature
- (3) New weather station.
- (4) Retired weather station.

- e) No, the calculation is the same and the daily HDDw is used for design day and design hour.
- f) It has been observed that the average winter temperature is slightly increasing over time, as shown in Figure 2 below as a declining HDDw, however the risk of extreme cold weather events continues to occur as shown in Figure 2. The dark blue line represents the coldest day each year in the available weather history. In recent history the coldest day is near the design HDDw.

Figure 2: London Weather Station Illustration of Weather Trends



Please see response at Exhibit I.4.2-ED-119, part b). Recent history has three weather stations (International Falls, Geraldton, and Windsor) that have observed a new design day HDDw in 2019. Other stations have been close to their design day HDDw. For example, London, shown in Figure 2, was 0.1 HDDw less than design day condition in January 2019.

g) As provided at Exhibit 4, Tab 2, Schedule 3, pages 15 to 16, paragraph 33, HDD is a measurement designed to quantify the demand for energy needed to heat a building. Factors other than outside temperature can affect the energy needed to heat a building. Wind speed increases the amount of energy needed to heat a building as the wind wicks away heat from the building envelope and can be considered similar to the impact of wind chill.

The equation to calculate the wind speed adjustment can be found in Exhibit 4, Tab 2, Schedule 3, pages 18 to 19, paragraph 39. Each hour's temperature data is adjusted for the impact of that hour's wind speed using a widely accepted method developed by Marquette Analytics. Using this method, the temperature is adjusted to account for wind speed based on the following equations:

$$HDD_w = \frac{(WS + 152)}{160} * HDD, WS < 8$$

$$HDD_w = \frac{(WS + 72)}{80} * HDD, WS \geq 8$$

Where:

HDD_w = heating degree days adjusted for wind speed

WS = wind speed

HDD = heating degree days

- h) Please see response at Exhibit I.4.2-ED-119, part a) for a discussion of why 1979 was selected as the first year for determining the sample used to determine the proposed design criteria.
- i) Please see Exhibit 2, Tab 7, Schedule 1, Sections 3 and 4. Section 3 is the design day information and Section 4 is the system operating criteria both of which provide information on the assumptions requested.

Table 3
Winter 2023/2024 Design Day Demand

Line No.	Particulars (TJ/d)	EGD CDA	EGD EDA	Union MDA	Union WDA	Union NDA	Union NCDA	Union SSMDA	Union EDA	Union South	Total
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	<u>Existing</u>										
1	Firm Bundled / Semi-unbundled	3,372	715	6	88	167	42	42	179	3,327	7,939
2	Firm Unbundled	584	0	0	31	103	3	61	207	0	987
3	Firm Total	3,956	715	6	119	270	45	103	386	3,327	8,926
	<u>Proposed - Coldest Observed</u>										
4	Firm Bundled / Semi-unbundled	3485	698	6	88	155	45	42	173	3283	7973
5	Firm Unbundled	584	0	0	31	103	3	61	207	0	987
6	Firm Total	4,069	698	6	119	257	47	102	379	3,283	8,960
7	Difference (line 6 – line 3)	113	(17)	(0)	1	(13)	3	(1)	(7)	(44)	34
8	% of Firm Total (line 7 / line 3)	2.9%	(2.4%)	(0.5%)	0.7%	(4.7%)	5.7%	(0.8%)	(1.8%)	(1.3%)	0.4%
	<u>Unadjusted – 1 in 5 Recurrence Interval</u>										
9	Firm Bundled / Semi-unbundled	3,285	672	5	80	140	40	39	157	3,083	7,501
10	Firm Unbundled	584	0	0	31	103	3	61	207	0	987
11	Firm Total	3,870	672	5	111	243	43	99	363	3,083	8,488
12	Difference (line 11 – line 3)	(86)	(43)	(0)	(8)	(27)	(2)	(4)	(23)	(244)	(438)
13	% of Firm Total (line 12 / line 3)	-2.2%	-6.1%	-6.5%	-6.6%	10.2%	-5.0%	-4.0%	-6.0%	-7.3%	-4.9%
14	Difference (line 11 – line 6)	(199)	(26)	(0)	(9)	(14)	(4)	(3)	(16)	(200)	(472)
15	% of Firm Total (line 12 / line 6)	-4.9%	-3.8%	-6.0%	-7.2%	-5.6%	-9.3%	-2.8%	-4.2%	-6.1%	-5.3%

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 3 (Design Criteria)

Question(s):

- a) Enbridge states that “The proposed design criteria HDDw for each of the weather stations are determined by selecting the highest observed HDDw starting from November 1, 1979.” Why was 1979 chosen?
- b) The World Metrological Organization states as follows: “The U.S. National Oceanic and Atmospheric Administration has updated the U.S. Climate Normals to the 1991-2020 baseline period to provide a most recent baseline for climate information and services to climate-sensitive sectors and a standard reference to compare variations in temperature, precipitation etc to the 30-year average.” Does Enbridge agree?
- c) Please update Table 1 on page 18 if the proposed design criteria HDDw for each of the weather stations are determined by selecting the highest observed HDDw starting from 1991.

Response:

- a) Enbridge Gas uses Environment Canada hourly temperature and wind speed data records to calculate the HDDw. Most of the coldest HDDws occurred in January 1981, 1982, 1994, 2004, and 2019. Thunder Bay and Dryden were exceptions with coldest HDDws in 1966 and 1972. Since the coldest HDDw of these two weather stations occurred much further back in history than the design day of most other weather stations, it was decided to exclude these dates and fix the start date for selection of the design criteria at the Winter 1979/1980. This is a minimum of 40 years worth of data that includes the cold temperatures seen in the early 1980’s.
- b) No, Enbridge Gas’s Design Day assessment is not based on Climate Normals. Design Day is based on meeting customer needs during extreme cold weather events. Recent history, 2019, has three (Windsor, Geraldton, and International Falls) weather stations that have observed new design HDDw. There have been other

stations which have been very close to their Design HDDw, as an example, in January 2019 London was 0.1 HDDw less than design condition.

- c) Table 1 has been updated to reflect the scenario where the proposed design criteria HDDw for each of the weather stations were determined by selecting the highest observed HDDw starting from 1991 instead of 1979. Weather stations impacted by this scenario are bolded and the resulting HDDw (and occurrence date) are shown in bold within columns (a) and (b).

Table 1
Proposed Design Day HDDw

Line No.	Weather Station	Proposed		Existing ¹			
		EGI HDD _w (1)	Occurrence date	Union HDD _w (2)	Union HDD _w (1)	EGD HDD (2)	EGD HDD (1)
		(a)	(b)	(c)	(d)	(e)	(f)
1	St Catharines	37.8	1/18/1994			38.8	35.8
2	London	40.8	1/18/1994	43.1	40.1		
3	Windsor (3)	41.3	1/30/2019				
4	Toronto	41.4	1/15/1994	45.7	42.7	41.4	38.4
5	Warton (3)	41.4	1/15/1994				
6	Sault Ste Marie	43.4	2/19/2015	48.2	45.2		
7	Kingston	43.0	1/26/1994	47.1	44.1		
8	Peterborough	45.1	1/15/1994			46.0	43.0
9	Barrie	46.1	12/19/2004			44.0	41.0
10	Ottawa	47.5	1/15/1994			48.2	45.2
11	Muskoka	48.5	1/15/1994	49.0	46.0		
12	Montreal (4)			49.2	46.2		
13	North Bay	48.0	1/15/1994	52.5	49.5		
14	Sudbury	47.2	1/15/1994	51.9	48.9		
15	International Falls	51	1/30/2019	54.7	51.7		
16	Earlton	51.3	1/2/2014	54.8	51.8		
17	Thunder Bay	48.4	2/1/1996	51.6	48.6		
18	Dryden (3)	51.8	1/17/1994				
19	Timmins	50.4	12/26/1993	55.7	52.7		
20	Kapuskasing	52.3	12/25/1993	55.6	52.6		
21	Geraldton (3)	53.4	1/27/2019				
22	Kenora (4)			55.9	52.9		

Notes:

- (1) Based on 15°C base temperature.
- (2) Based on 18°C base temperature.
- (3) New weather station.
- (4) Retired weather station.

¹ For clarity, the existing design criteria for Union and EGD use 18°C as the base temperature as shown in columns (c) and (d), respectively. The columns under “Existing” that include 15°C as the base temperature are provided for information to draw line of sight relative to the proposed HDD_w in column (a) for comparison.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 3 (Design Criteria)

Question(s):

- a) Has Enbridge studied the likely impact of recent and ongoing climate change on the HDD on the coldest days in a year?
- b) Please provide any studies or analysis in Enbridge's possession regarding the potential impact of climate change on design day HDD assumptions.

Response:

a-b) No, Enbridge Gas has not conducted studies regarding the potential impact of climate change as it relates to the design day assumptions. Please see response at Exhibit I.4.2-ED-119 part b).

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 3 (Design Criteria)

Question(s):

- a) Please confirm that Enbridge’s proposed design day HDDw for Toronto of 41.4 equates to an average daily temperature of -26.4°C, including a wind speed adjustment.
- b) Please complete the following table.

Coldest Day in Toronto Over Time			
	1979	...	2022
Average daily temperature (°C)			
Average daily temperature, adjusted for wind speed (°C)			
HDD (base 15)			
HDDw (base 15)			

- c) Please provide a chart with the data from the first two rows in the above table and a trendline for each row.
- d) Please complete the following table comparing the capacity of the pipeline system for Toronto based on the current and proposed design day assumptions and the actual measured peak day demand. Please choose an area that is feasible to model (ideally the area that would be designed based on Toronto weather data, if possible).

Design Day Capacity vs. Actual Peak Demand for Toronto Area			
	1979	...	2022
Capacity per current design day assumptions (TJ/d)			
Actual peak day demand (TJ/d)			

Capacity per proposed design day assumptions.			
---	--	--	--

Response:

a) Confirmed.

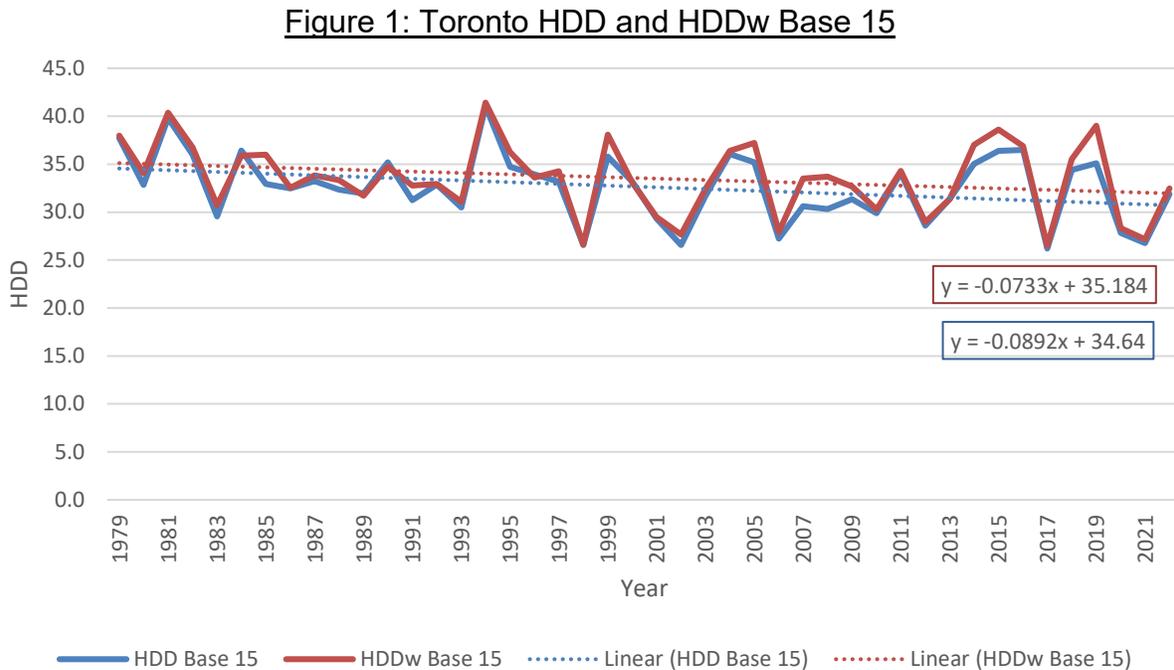
b) Please see Table 1.

Table 1
Coldest Day in Toronto Over Time

Line No.		Average Daily Temperature (C)	Average Daily Temperature, adjusted for wind speed (C)	HDD Base 15	HDDw Base 15
1	1979	-22.7	-23.0	37.7	38.0
2	1980	-17.8	-19.1	32.8	34.1
3	1981	-24.8	-25.4	39.8	40.4
4	1982	-21.0	-21.7	36.0	36.7
5	1983	-14.6	-15.7	29.6	30.7
6	1984	-21.4	-20.9	36.4	35.9
7	1985	-17.9	-21.0	32.9	36.0
8	1986	-17.5	-17.5	32.5	32.5
9	1987	-18.2	-18.8	33.2	33.8
10	1988	-17.3	-18.3	32.3	33.3
11	1989	-16.9	-16.7	31.9	31.7
12	1990	-20.2	-19.8	35.2	34.8
13	1991	-16.2	-17.8	31.2	32.8
14	1992	-17.9	-17.9	32.9	32.9
15	1993	-15.5	-16.1	30.5	31.1
16	1994	-26.0	-26.4	41.0	41.4
17	1995	-19.7	-21.2	34.7	36.2
18	1996	-18.9	-18.6	33.9	33.6
19	1997	-18.2	-19.3	33.2	34.3
20	1998	-11.6	-11.6	26.6	26.6
21	1999	-20.8	-23.1	35.8	38.1
22	2000	-18.2	-18.1	33.2	33.1
23	2001	-14.3	-14.5	29.3	29.5

Line No.		Average Daily Temperature (C)	Average Daily Temperature, adjusted for wind speed (C)	HDD Base 15	HDDw Base 15
24	2002	-11.6	-12.7	26.6	27.7
25	2003	-16.7	-17.4	31.7	32.4
26	2004	-21.1	-21.4	36.1	36.4
27	2005	-20.2	-22.2	35.2	37.2
28	2006	-12.2	-12.9	27.2	27.9
29	2007	-15.6	-18.5	30.6	33.5
30	2008	-15.3	-18.7	30.3	33.7
31	2009	-16.4	-17.7	31.4	32.7
32	2010	-14.9	-15.3	29.9	30.3
33	2011	-19.1	-19.3	34.1	34.3
34	2012	-13.6	-13.9	28.6	28.9
35	2013	-16.4	-16.4	31.4	31.4
36	2014	-20.0	-22.0	35.0	37.0
37	2015	-21.4	-23.6	36.4	38.6
38	2016	-21.5	-21.9	36.5	36.9
39	2017	-11.2	-11.5	26.2	26.5
40	2018	-19.4	-20.5	34.4	35.5
41	2019	-20.1	-24.0	35.1	39.0
42	2020	-12.8	-13.3	27.8	28.3
43	2021	-11.8	-12.2	26.8	27.2
44	2022	-16.9	-17.5	31.9	32.5

c) Please see Figure 1.



d) Table 2 was completed for the Enbridge Central delivery area of Toronto. The design day demand for the proposed design would not come into effect until 2024 pending an OEB decision and has been shown on a best-efforts basis.

Table 2
Capacity and Peak Day Demand for EGD Central Delivery Area (Toronto)

Line No.		2020 (a)	2021 (b)	2022 (c)	2023 (d)
1	Capacity per current design day assumptions (10 ³ m ³ /day)	97,999	97,680	91,675	92,458
2	Actual peak day demand (10 ³ m ³ /day)	64,650	64,770	73,113	na
3	Design Day Demand per proposed design day assumptions (10 ³ m ³ /day)	Not Available	Not Available	Not Available	94,812

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 3 (Design Criteria)

Question(s):

- a) Does actual peak day demand (PJ/d) ever surpass the system capacity (PJ/d)?
- b) If yes, how is this mitigated in Enbridge's system?

Response:

- a) Yes, it is possible customer demand could exceed the system's capacity. The following are examples of how actual customer demand can exceed the system's capacity, assuming that all operating equipment is available and all required supply, including PDO, is being delivered to Enbridge Gas:
 - If the actual HDDw exceeded the design day HDDw, customer demand will be greater than design day estimates and may exceed the system's capacity.
 - Forecast uncertainty may cause the customer demand to be under-estimated on design day and includes factors such as measurement quality, underestimating customer attachments, underestimating customer growth, and overestimating demand decline due to energy transition.
 - Customer diversification does not materialize as expected leading to higher than anticipated coincident customer peak flows.
 - Interruptible customers' inability to comply with interruption notifications to curtail demand.
- b) For distribution systems across the Company, there is no ability to mitigate a situation where customer demand exceeds the distribution system's capacity after interruptions are called.

In the South rate zone, transmission system capacity is unable to flow additional natural gas from Dawn as the system is assumed to be contracted at capacity after interruptions are called. As such, Enbridge Gas would be unable to move additional

gas through the transmission system to serve this increased customer demand. The only way to meet firm customer demand requirements is to purchase spot gas (not at Dawn, but instead at system extremities) if available. If spot gas is unavailable system demands would exceed system capacity and Enbridge Gas would need to call a force majeure.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 3, Attachment 1 (Design Criteria – Guidehouse Report)

Question(s):

These questions are for Guidehouse:

- a) Please provide a table indicating when each of the utilities studied most recently updated their design criteria.
- b) Please provide a table listing the date range used for selecting the highest observed HDDw or HDD for each of the utilities studied using the set temperature approach.
- c) Please provide a table listing the HDD and assumed design day temperature that each of the utilities studied would arrive at for Toronto.
- d) What are the design day assumptions in Vermont?

Response:

The following response was provided by Guidehouse Canada Ltd.:

- a) Table 1 provides the publication date of the pertinent planning or regulatory document referred for each the utilities reviewed in this study, thereby reflecting the date for most recent update to the design day criteria.

Table 1

S. No.	Utility Name	Date of most recent update to Design criteria (based on the date of the most recent publication providing the Design Day approach)
1	National Grid - Boston Gas and Narragansett Electric	National Grid, Boston - Nov, 2020 National Grid, Rhode Island - July 2019
2	National Grid – Downstate New York	June 2021
3	Public Service Electric and Gas	April 2021
4	New York State Electric & Gas and Rochester Gas & Electric	July 2020
5	Consolidated Edison New York Inc	July 2020
6	DTE Gas	May 2022
7	CenterPoint Energy Minnesota Gas	July 2018
8	National Fuel Gas Distribution Corporation	July 2020
9	Wisconsin Power and Light	July 2021
10	Northern States Power Company, a Wisconsin Corporation	December 2021
11	EPCOR Natural Gas Limited Partnership	June 2020

b) Table 2 provides available information on the date range used for selecting the highest observed HDDw or HDD for each of the reviewed utilities using the set temperature approach for design day calculation.

Table 2

S. No.	Utility Name	Date range used for selecting highest observed HDD
1	National Grid – Downstate New York	1980 to 2019 (40 years)
2	Public Service Electric and Gas	Not available
3	Consolidated Edison New York Inc	Not available
4	DTE Gas	Peak day design conditions are evaluated on an annual basis. Design Day temperatures are derived by identifying the lowest daily mean temperatures experienced in the last 60 years in each of the sixteen separate regions throughout DTE Gas's service territory.
5	National Fuel Gas Distribution Corporation	Not available
6	Wisconsin Power and Light	Design day conditions are based on the coldest day on record in Wisconsin, which was on February 2, 1996. Hourly weather data from the city of Madison for the 24-hour coldest day period, ending at 9 am, is used to compute gas day weather. Further, the throughput for the peak days of each of the last five years of historical data are weather adjusted with coefficients from the Design Day regression model.
7	Northern States Power Company, a Wisconsin Corporation	The Design Day temperature, which is -27 Fahrenheit and 92 HDD, is based on the coldest day on record, which was February 2, 1996.

- c) This calculation was not covered in the scope of the Design Day Study. This type of analysis would be complex and require detailed research of comparator utilities' design day criteria and methodologies.
- d) Vermont Gas Systems (VGS) was not one of the utilities reviewed under the Design Day study. VGS serves a customer base of approximately 55,000 customers across 3 counties¹, vastly different from Enbridge Gas that serves over 3.8 million residential, commercial, and industrial customers across more than 300 municipalities and more than 20 First Nations. According to the comparator utility selection criteria included in the Guidehouse report², VGS did not qualify to be included as a comparable utility to Enbridge Gas for design day comparison purposes.

¹ VGS. <https://vgsvt.com/about/who-we-are/>

² Exhibit 4, Tab , Schedule 3, Attachment 1, Table 2-2.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 6 (Hydrogen) & Exhibit 2, Tab 6, Schedule 2, Appendix A, page 28

Preamble:

These questions relate to the document entitled *Hydrogen Strategy for Canada, Seizing the Opportunities for Hydrogen, A Call to Action*, December, 2020.

Question(s):

- a) Was the *Hydrogen Strategy for Canada, Seizing the Opportunities for Hydrogen, A Call to Action*, December, 2020 approved by Cabinet or Parliament? If yes, when and in what instrument?
- b) Enbridge states that the Government of Canada has a national strategic vision involving a move to 100% dedicated hydrogen through “new dedicated hydrogen pipelines”. This is cited to page 20 of the *Hydrogen Strategy for Canada*. Please provide the full except of the text that Enbridge is relying on. It is not clear from a review of the document itself.
- c) Please confirm that the *Hydrogen Strategy for Canada, Seizing the Opportunities for Hydrogen, A Call to Action*, December, 2020 does not:
 - i. Compare the cost of decarbonization with and without dedicated hydrogen pipelines;
 - ii. Commit the Government of Canada to a decarbonization pathway that is consistent with the “vision” set out in the document.

Response:

- a) Enbridge Gas is unable to confirm if *Hydrogen Strategy for Canada* was approved by Cabinet of Parliament. However, it is clear from the Foreword to the *Hydrogen Strategy*, written by the Honourable Seamus O’Regan Canada’s Minister of Natural Resources, that the Strategy is endorsed by the Canadian Government.

- b) The Hydrogen Strategy for Canada lays out Canada's strategy for hydrogen deployment, and on multiple occasions throughout the document mentions the need or potential for 100% dedicated hydrogen pipelines. Note that the reference to page 20 of this report is the PDF page number, which corresponds to Executive Summary page XVIII. This reference, plus several others, are listed below:

Due to possible technical constraints, beyond blending limits of ~20% by volume, dedicated hydrogen pipelines start to become an attractive alternative. In a net-zero future where distributed combustion emissions need to be largely eliminated, hydrogen may become the new chemical fuel of choice for heating in Canada, and utilities will play an important leadership role in that transition.¹

If Canada seizes the opportunities for hydrogen, by 2050 the country could realize the following: ... >50% of energy supplied today by natural gas is supplied by hydrogen through blending in existing pipelines and new dedicated hydrogen pipelines.²

Canada's extensive network of natural gas transmission and distribution pipelines could act as large-scale energy storage and distribution networks for hydrogen, carrying either a blend of hydrogen and natural gas or pure hydrogen over the long term.³

Where pure hydrogen is required, dedicated hydrogen pipeline systems may become an attractive option for low-cost transportation of hydrogen at scale⁴

Similar to the US, a backbone network of hydrogen pipelines could be a strategic infrastructure asset for Canada. This backbone would be fundamental to facilitating trade and cooperation across provinces. Once the infrastructure is in place, this is by far the lowest cost and lowest emissions means of bulk transportation.⁵

[Hydrogen can be] fed into dedicated hydrogen pipelines and used as a high-value transportation fuel or used as an industrial feedstock.⁶

¹ Hydrogen Strategy for Canada, Seizing the Opportunities for Hydrogen, A Call to Action, December, 2020, pp.XIV-XV, https://natural-resources.canada.ca/sites/nrcan/files/environment/hydrogen/NRCan_Hydrogen-Strategy-Canada-na-en-v3.pdf

² Ibid, pp.XVII-XVIII.

³ Ibid, p.5.

⁴ Ibid, p.41.

⁵ Ibid, p.42.

⁶ Hydrogen Strategy for Canada, Seizing the Opportunities for Hydrogen, A Call to Action, December, 2020, p.58, https://natural-resources.canada.ca/sites/nrcan/files/environment/hydrogen/NRCan_Hydrogen-Strategy-Canada-na-en-v3.pdf

Hydrogen blending limits can be overcome by localizing portions of the natural gas infrastructure or end customers who can tolerate higher hydrogen concentrations, with the potential to have 100% dedicated pipelines in some regions of Canada.⁷

Over time, as domestic production and demand grow, there will be a need for dedicated infrastructure such as hydrogen pipelines and liquefaction plants. Ensuring that these crucial assets can be built, in a coordinated and timely manner, will be essential to ensuring low cost, low CI hydrogen can be delivered to both domestic and international markets.⁸

As the percent of hydrogen in NG systems increases, dedicated hydrogen pipelines will become an attractive alternative.⁹

- c)
- i. It does not appear that the Hydrogen Strategy for Canada document includes costing information at a level of detail that compares the cost of decarbonization with and without dedicated hydrogen pipelines.
 - ii. Enbridge Gas views the document for what it is, a strategy for hydrogen which defines how Canada plans to deploy its hydrogen ambitions. On its face, the Strategy does not “commit” the Government of Canada to a specific decarbonization pathway.

⁷ Ibid, p.62.

⁸ Ibid, p.98

⁹ Ibid, p.102.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 6 (Hydrogen) & Exhibit 2, Tab 6, Schedule 2, Appendix A, page 28

Question(s):

- a) On page 6, Enbridge states: “blending 20% hydrogen into the entire natural gas grid (subject to a full system feasibility study) could yield approximately 2.3 million tonnes of carbon dioxide equivalent (tCO₂e) of GHG emissions reduction.” Please provide:
- i. An approximate best estimate of the incremental annual commodity cost of blending 20% hydrogen into the entire natural gas grid based on (A) the current cost of fossil-fuel derived hydrogen without CCS (grey hydrogen), (B) an estimated cost of blue hydrogen, and (C) an estimated cost of green hydrogen;
 - ii. An approximate best estimate of the incremental transmission and distribution costs of blending 20% hydrogen into the entire natural gas grid, both (A) total and (B) on an annualized basis;
 - iii. An approximate best estimate of the \$/tCO₂e for blending 20% hydrogen into the entire natural gas grid based on (A) grey hydrogen, (B) blue hydrogen, and (C) green hydrogen.

For the above, please provide all underlying assumptions and calculations. Please make and state any simplifying assumptions and caveats as necessary.

- b) On page 6, Enbridge states: “blending 20% hydrogen into the entire natural gas grid (subject to a full system feasibility study) could yield approximately 2.3 million tonnes of carbon dioxide equivalent (tCO₂e) of GHG emissions reduction.” If this were done with blue hydrogen, approximately how many residual emissions (tCO₂e) would be attributable to the hydrogen on an annual basis? Please include all lifecycle emissions, including those from leaks and uncaptured CO₂e. Please either use the CCS and CO₂e emissions assumptions from the following peer-reviewed study or provide a table comparing the Enbridge’s assumptions with the peer-reviewed assumptions, with a justification for the deviation: Robert W. Howarth and Mark Z.

Jackson, "How green is blue hydrogen?" Energy Science & Engineering, 26 July 2021 ([link](#)).

Response:

- a)
- i. The current hydrogen market in Ontario and Canada has not evolved sufficiently to the point where there are reliable, stable market costs or prices for any form of hydrogen. As such, any attempt to identify a commodity cost for this response would be a highly speculative exercise and would introduce risk and uncertainty to any analysis or conclusions that might be made based on that cost. As a result, Enbridge Gas declines to produce the requested cost estimates. Please see response at Exhibit I.1.10-ED-73 part b) iii. for further discussion on hydrogen costs.
 - ii. Enbridge Gas is unable to provide estimates of the incremental transmission and distribution costs of blending 20% hydrogen by volume into the entire gas grid at this time. Enbridge Gas's planned Hydrogen Blending Grid Study (detailed at Exhibit 4, Tab 2, Schedule 6, pages 16 to 18) will help determine the gas grid enhancements and maintenance requirements that may be necessary to support higher hydrogen blends, which can then be evaluated from a cost perspective.
 - iii. For the reasons described in part a) i., Enbridge Gas has declined to provide estimates of hydrogen costs. Without these values, Enbridge Gas is unable to produce an estimate of the cost per tonne CO_{2e} abated by blending 20% hydrogen in the gas grid.
- b) Regardless of the type of hydrogen used to blend 20% hydrogen into the gas grid (subject to full system feasibility), approximately 2.3 million tonnes CO_{2e} of end-use customer emissions would be abated by displacing natural gas use. Enbridge Gas has not performed a lifecycle emissions calculation for blue hydrogen and has no experience in the production of blue hydrogen with CCS. Enbridge Gas has not reviewed the referenced study for applicability to its service territory, its customers or other Enbridge Gas-specific parameters and, therefore, declines to produce the requested calculations.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 6 (Hydrogen) & Exhibit 2, Tab 6, Schedule 2, Appendix A,
page 28

Question(s):

- a) What does blending 20% by volume of hydrogen into methane gas equate to in terms of a percent by energy content (%)?
- b) Enbridge states: "Based on current knowledge, Enbridge Gas's systems may require substantial changes above 20% hydrogen by volume." Please itemize each component (e.g. kinds of pipes, connectors, compressors, etc.) that may require substantive changes above 20% hydrogen by volume. For each component, please list how many there are in Enbridge's system (by km if it is a kind of pipe).

Response:

- a) Hydrogen has an energy content by volume of about 1/3 of the energy content of natural gas. Blending 20% by volume hydrogen results in a blended gas with approximately 86% of the energy content per volume compared with natural gas.
- b) Enbridge Gas is planning a Hydrogen Blending Grid Study to better understand the impacts of blending hydrogen into our pipeline system. The scope of the study will consider all of Enbridge Gas's existing gas transmission and distribution assets in Ontario, including:
 - 78 214 km of gas distribution main lines
 - 66 787 km of gas distribution service lines
 - 5 471 km of gas transmission lines
 - associated fittings and equipment

Please see the Hydrogen Blending Grid Study provided at Exhibit 4, Tab 2, Schedule 6, pages 16-18 for more details on this initiative.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 6 (Hydrogen) & Exhibit 2, Tab 6, Schedule 2, Appendix A,
page 28

Preamble:

Enbridge states on page 10: "Moreover, because hydrogen has lower volumetric energy density compared to natural gas, existing networks will need additional capacity from pipe reinforcement, station replacements or other upgrades to account for the increased volume of hydrogen that will be required to meet energy demand from customers."

Question(s):

- a) How many m³s of hydrogen have the same energy content of 1 m³ of methane?
- b) How much pipeline capacity (m³/day) carrying 100% hydrogen is required for the same energy content of 1 m³/day of capacity of a pipe carrying methane only?
- c) How much pipeline capacity (m³/hour) carrying 100% hydrogen is required for the same energy content of 1 m³/hour of capacity of a pipe carrying methane only?
- d) How much pipeline capacity (m³/day) carrying a 20%/80% hydrogen/methane mix is required for the same energy content of 1 m³/day of capacity of a pipe carrying methane only?
- e) How much pipeline capacity (m³/hour) carrying a 20%/80% hydrogen/methane mix is required for the same energy content of 1 m³/hour of capacity of a pipe carrying methane only?

Response:

- a) The heating values for pure hydrogen and pure methane are approximately 12.7 MJ/m³ and 39.8 MJ/m³ respectively; thus, 3.1 m³ of hydrogen is roughly equivalent in energy content to 1 m³ of methane.

b-e) Not accounting for a reduction of natural gas demand due to energy efficiency or fuel-switching, in order to deliver the same quantity of energy, a pipeline carrying 100% hydrogen or a blend of hydrogen and natural gas will require more pipeline capacity than a pipeline carrying 100% methane. Though hydrogen has approximately one third the volumetric energy compared to methane, it does not directly result in requiring three times the pipeline capacity to deliver the same amount of energy.

Determining differences in pipeline capacities between methane, hydrogen, or blends is dependent on unique system parameters such as, but not limited to, pipe characteristics and length, operating conditions and requirements, locations of system constraints, and proximity to hydrogen injection and end-use. Engineering assessments can be used to identify the means to deliver hydrogen, RNG or blends thereof and recommend any modifications of existing or development of new pipelines as required.

Note, however, that energy transition is not going to occur overnight, and the need to modify or enhance pipe and pipeline systems won't happen for the entire system at once, or in isolation of other influences. Other energy transition impacts (energy efficiency, fuel switching, electrification, appliance technology evolution, etc.) will be occurring in parallel and these impacts will influence the rate and magnitude of change that may ultimately be required for the distribution system. Additionally, the ability to isolate sections of the current gas grid is a feature that can be leveraged to safely and reliably introduce other low-carbon fuels more gradually (as Enbridge Gas is currently doing with the Low-Carbon Energy Project¹). Energy transition will be an evolution involving many factors and, therefore, predicting changes required to pipe in isolation is insufficient.

¹ EB-2019-0294.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 6 (Hydrogen) & Exhibit 2, Tab 6, Schedule 2

Question(s):

- a) Per page 13, the LCEP phase 1 is “yielding GHG emissions abatement as predicted.” Please provide:
 - i. The annual tCO₂e being saved on average;
 - ii. The incremental distribution costs (annualized);
 - iii. The \$/tCO₂e accounting only for the incremental distribution costs;
 - iv. The \$/tCO₂e accounting for the incremental distribution costs and a commodity cost equal to the difference between the cost of methane and the cost of (A) grey hydrogen currently available and (B) the cost of blue hydrogen [please use these estimated costs as we understand that the hydrogen in this project is coming at no incremental costs through a special arrangement that would not be available through a scaled-up project].
- b) Please provide the figures from (a) for LCEP stage 2.
- c) Enbridge states at page 15: “Costs associated with the implementation of the LCEP phase 2 are estimated at \$7 million and are included in Enbridge Gas’s Asset Management Plan, provided at Exhibit 2, Tab 6, Schedule 2.” Please provide the page numbers from the AMP for the figures that this project is included under. Please provide a breakdown of these forecast costs by year.

Response:

- a) For LCEP Phase 1:
 - i. The year 2022 is the first full year for which GHG emissions savings can be calculated. The emissions savings from January 1, 2022 to December 31, 2022 are 86 tCO₂e. Yields are expected to be higher in 2023 and beyond as the 2022 numbers were affected by planned blending plant upgrades which took the blending facility out of operations periodically.

ii. The incremental distribution O&M costs¹ for LCEP Phase 1 per customer for the last 3 months of 2021, all of 2022 and the forward looking forecast from 2023 to 2026 are:

- 2021 - \$0.083
- 2022 - \$0.24
- 2023 to 2026 - \$0.50

Please see further discussion on O&M costs for LCEP Phase 1 provided in response at Exhibit I.2.5-VECC-17.

iii. Based on the incremental distribution O&M costs² and emission savings from 2022, the incremental cost of emissions reductions achieved in 2022 is \$10.02/tCO_{2e}. For 2023 to 2026 the forecast cost of emissions savings accounting for incremental O&M distribution costs is expected to be approximately \$16.07/tCO_{2e}.

iv. LCEP Phase 1 utilizes hydrogen from the Markham Energy Storage Facility. Enbridge Gas is not able to produce these calculations because currently there is no established market price for grey or blue hydrogen.

b)

i.-iv. An estimate of emissions savings from LCEP Phase 2 is provided at Exhibit 4, Tab 2, Schedule 6, page 15, paragraph 40. Additional details and analysis of expected costs and emissions from LCEP Phase 2 will be addressed in a future leave to construct proceeding for this project.

c) The LCEP Phase 2 capital cost can be found in the Asset Management Plan at Exhibit 2, Tab 6, Appendix B, page 46. Please note the cost reflected in this reference includes overhead allocations. An annual breakdown of LCEP costs are provided in response at Exhibit I.2.5-VECC-17.

¹ Excluding depreciation.

² Excluding depreciation.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 6 (Hydrogen) & Exhibit 2, Tab 6, Schedule 2

Question(s):

- a) Please calculate the cost of GHG emissions reductions (\$/CO2e) from hydrogen injection including only the incremental commodity costs of replacing natural gas with hydrogen created via power-to-gas. Please use Enbridge’s estimate of the cost to produce hydrogen by power-to-gas in Ontario. Please provide a table showing the underlying calculations. If the answer differs from what was provided in EB-2019-0294, Exhibit I.ED.11, please explain.
- b) What percent of energy is lost when converting electricity to hydrogen through electrolysis?
- c) Please complete the following table comparing the overall efficiency of using green energy to power heat pumps versus using green energy to generate hydrogen to be burned in a furnace and water heater. We have input initial values – if Enbridge believes different values would be more accurate, please use those and explain the change.

Energy Efficiency Comparison Between Hydrogen Combustion vs. Electric Heat Pumps Residential Space and Water Heating

Space Heating		Water Heating	
Gas Furnace	Heat Pump	Gas Heater	Heat Pump
Energy input	1 kWh	1 kWh	1 kWh
Hydrogen conversion loss	25%	n/a	25%
Energy input minus loss ⁶⁸	0.75 kWh	1 kWh	0.75 kWh
Annual heating efficiency	95%	300%	67%
Heat output ⁶⁹	0.7 kWh	3 kWh	0.5 kWh
Output difference ⁷⁰	430%		750%

Response:

- a) There is no change in Enbridge Gas's estimate from the response provided in EB-2019-0294, Exhibit I.ED.11.
- b) Enbridge Gas can only comment on publicly available manufacturer data and its own first-generation unit to give an indication of energy losses when converting electricity to hydrogen through electrolysis.

Based on the three manufacturers shown below, losses at the higher heatingvalue (HHV) are around 17% to 21%, and 31% to 33% at the lower heating value (LHV).¹ Efficiency of electrolyzers is usually provided by manufacturers in the units of energy required to make a unit of hydrogen as shown in the high and low heating values. Losses are calculated as 100% minus the efficiency rate.

To demonstrate the diversity in technologies and the range between manufacturers, the following is offered on electrolyzer efficiencies from three prominent manufacturers:

- i. Canada: Cummins Inc's. HyLYZER 500 Spec Sheet shows a power stack consumption of 40 to 48 [kWh/kg] translating to a range of: 98.5% to 82.1% efficiency at the HHV, and 83.3% to 69% at the LHV.²
- ii. Europe: Nel shows average stack consumption of 4.5 kWh/Nm³, translating to: 79% and 67% respectively at the high and low heating values.³
- iii. US: Plug Power shows average stack efficiency at 49.9 kWh/kg, translating to: 79% and 69% respectively at the high and low heating values.⁴

Enbridge Gas uses Cummins first generation electrolyzers with an average approximate efficiency of 51.2 kWh/kg or ~77% efficiency, or ~23% losses.

Enbridge Gas also points out that the industry is experiencing a rapid pace of growth and development as evidenced by recent announcements from Hysata in Australia and Bloom Energy and the Idaho National Labs in the US.

¹ To be conservative, these ranges exclude the anomalous high-end efficiency of 98.5% at HHV and 83.3% at LHV for the Cummins product.

² HyLYZER Water Electrolyzers, <https://www.cummins.com/sites/default/files/2021-08/cummins-hylyzer-500-specsheet.pdf>

³ Nel, M Series Containerized. Proton Exchange Membrane (PEM) Hydrogen Generation Systems, <https://nelhydrogen.com/wp-content/uploads/2022/06/M-Series-Containerized-Spec-Sheet-Rev-E.pdf>

⁴ Plus EX-425D Electrolyzer, <https://resources.plugpower.com/electrolyzers/ex-425d-f041122>

Hysata based in Australia recently announced a 41.5kWh/kg unit in their recent press release on March 16, 2022. This efficiency expressed as a percentage translates to 95% or a 5% loss.⁵

Bloom Energy and the Idaho National Labs in the US have also announced breakthroughs for their hydrogen solid oxide electrolyzer attaining 37.7kWh/kg or 88.5% LHV.⁶

- c) Enbridge Gas does not agree that this comparison of technologies is appropriate. Enbridge Gas is not aware of how the figures in the tables were arrived at and is not able to verify their accuracy. The use of hydrogen in gas furnaces is still evolving, so comparing the use of hydrogen in a furnace with a fully developed technology such as an electric heat pump is not a fair comparison.

⁵ Hysata. (2022, March 16). Hysata's electrolyser breaks efficiency records. News. <http://hysata.com/news/hysatas-electrolyser-breaks-efficiency-records-enabling-world-beating-green-hydrogen-cost/>

⁶ Energy Tech. (2022, August 11). Idaho National Lab Hydrogen Demonstration: Bloom Electrolyzer highly efficient at nearly 38 kWh per KG. <https://www.energytech.com/energy-efficiency/article/21248571/idaho-national-lab-hydrogen-demonstration-bloom-electrolyzer-highly-efficient-at-nearly-38-kwh-per-kg>

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 6 (Hydrogen) & Exhibit 2, Tab 6, Schedule 2, Appendix A,
page 28

Question(s):

- a) Will the Hydrogen Blending Grid Study involve any testing of actual hydrogen blending in customer equipment aside from the LCEP phases 1 and 2? If yes, please provide details.
- b) Please justify treating this as a capital expenditure.

Response:

- a) There are no plans to test customer equipment in the Hydrogen Blending Grid Study.
- b) Please see response at Exhibit I.2.6-PP-37 part b).

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 6 (Hydrogen) & Exhibit 2, Tab 6

Question(s):

- a) Please provide a best estimate of the cost at which hydrogen can currently be produced in Ontario (per m³ and GJ) via power-to-gas. Please include and separately itemize the cost of electricity and the cost of converting electricity to hydrogen. Please make all assumptions as necessary and state all assumptions.
- b) If technological advancements are expected, please provide a best estimate of the cost at which hydrogen could be produced in Ontario in 2030 (per m³ and GJ) via power to gas. Please include and separately itemize the cost of electricity and the cost of converting electricity to hydrogen. Please discuss and provide a qualitative answer if a quantitative one is not possible.
- c) What is the going market rate for hydrogen in Ontario (per m³ and GJ)? If a single rate cannot be provided, please provide a range and some examples.
- d) What is the going market rate for hydrogen in Ontario (per m³ and GJ) created from power-to-gas? If a single rate cannot be provided, please provide a range and some examples.
- e) What is the going market rate for hydrogen in California (CAD per m³ and GJ)? If a single rate cannot be provided, please provide a range and some examples.
- f) What is the going market rate for hydrogen in California (CAD per m³ and GJ) created from power to gas? If a single rate cannot be provided, please provide a range and some examples.
- g) What is Shell Canada charging for hydrogen in its hydrogen refuelling stations in Quebec? An average, approximate, or point-in-time answer is sufficient. Would this hydrogen be mostly from natural gas reforming or power to gas?
- h) What is the percentage difference between the current cost for hydrogen and natural gas in Ontario of the same heating value (for hydrogen created via power to gas)

Please provide the forecast difference between now and 2040, both annual and average over that period? Please provide the underlying calculations.

- i) For each of the above, if Enbridge provides a different answer from the answer provided in EB-2019-0294, Exhibit I.ED.6, please explain.

Response:

- a-i) The hydrogen market in Ontario and North America has not evolved sufficiently since the response provided at Exhibit I.ED.6 in Enbridge Gas's Application for leave to construct natural gas pipelines and associated facilities in the City of Markham, Regional Municipality of York,¹ for Enbridge Gas to provide updated or different responses to these questions at this time.

¹ EB-2019-0294.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 7

Preamble:

These questions relate to Phase 1 issues, including whether Enbridge has appropriately considered energy transition issues in relation to the capital spending it seeks, such as whether Enbridge has overstated the ability of low carbon fuels to maintain the usefulness of pipelines in a decarbonized future.

Question(s):

- a) Please provide a table comparing the quantity of RNG that would be procured under its proposed low-carbon energy purchases with the amounts in the diversified scenario in the Guidehouse pathways report. Please provide the comparison both on an annual basis and on a trajectory basis (i.e. if the increase in purchases would occur at a trajectory that would be consistent with the diversified scenario).
- b) What total annual funding and total annual RNG (m³) corresponds to the maximum \$2 per residential customers?
- c) Footnote 4 on page 5 lists 0.001958 tCO₂e/cubic meter. Enbridge has previously used 0.001874 tCO₂e/cubic meter. Please explain the different sources for these figures and explain which is the correct figure to be used throughout the application. What figure is used by the Guidehouse pathways report?
- d) What is the average price that Enbridge expects to pay for RNG if it is able to procure long term contracts as it proposes?
- e) If Enbridge is able to procure RNG as proposed, what does it anticipate the cost of emissions reductions to be(\$/tCO₂e) including (i) only the community cost difference and (ii) the commodity cost difference and other incremental administrative costs.
- f) How do the responses to (d) and (e) compare to the RNG assumptions in the Guidehouse pathways report?

- g) Please estimate the carbon footprint of a m³ of RNG associated with RNG methane leakage from the distribution system and customer equipment. Assume for the purposes of this question that the feedstock would have entered the atmosphere as CO₂e not unburned methane (e.g. landfill flaring).

Response:

- a-b, d- f) The issues will be addressed in Phase 2 of the proceeding in accordance with the OEB's Decision on Issues List dated January 27, 2023.
- c) The emission factor 0.001958 tCO₂e/m³ of natural gas is derived from the federal carbon pollution pricing charge \$0.0979/m³ and the carbon price of \$50/tCO₂e for the year 2022. This is the most appropriate value to use when calculating the federal carbon charge savings associated with using RNG under the Greenhouse Gas Pollution Pricing Act.

The emission factor 0.001874 tCO₂e/m³ of natural gas was derived from the Guideline for Quantification, Reporting and Verification of Greenhouse Gas Emissions¹ for natural gas distribution in Ontario. This factor was used to calculate Enbridge Gas's scope 3 GHG emissions up to 2021. This was the most recent factor provided for determining natural gas distribution customer GHG emissions by the Ontario government. Starting with the 2022 reporting year, Enbridge Gas has updated the emission factor used for end-user customer combustion of natural gas and savings from displacement of natural gas to the factors in the National Inventory Report for Ontario, which is 0.001932 tCO₂e/m³.²

The following response was provided by Guidehouse:

The emission factor for natural gas that was used in the Guidehouse pathways report was equivalent to 0.001876 tCO₂e/m³.³ Guidehouse divided "GHG Emissions by Energy Source (MTCO₂e)" by "Energy Use by Energy Source (PJ)" to get 0.0483 MTCO₂e/PJ, which was then converted to units of tCO₂e/m³. Guidehouse also accounted for the CH₄ and N₂O emissions of RNG combustion using the emission factor 0.0113 kgCO₂e/m³ from the National Inventory Report.⁴

¹ Ontario Ministry of the Environment and Climate Change. (2017, November). Guideline for Quantification, Reporting and Verification of Greenhouse Gas Emissions. Table 20-3 and Table 20-4. https://prod-environmental-registry.s3.amazonaws.com/2018-01/013-1457_d_Guide.pdf.

² Environment and Climate Change Canada. (2022, April 14). 2022 National Inventory Report 1990-2020: Greenhouse Gas Sources and Sinks in Canada. Part 2. Table A6.1-1 and Table A6.1-3. <https://unfccc.int/documents/461919>

³ NRCan National Energy Use Database, 2019 Version.

⁴ Environment and Climate Change Canada. (2022, April 14). 2022 National Inventory Report 1990-2020: Greenhouse Gas Sources and Sinks in Canada. Part 2. Table A6.1-3.

g) Please see response at Exhibit I.4.3-ED-133 part d) for the leakage % and Exhibit I.4.3-ED-133 part g) for the equivalent emissions for 1 m³ of RNG released to the atmosphere. Using the 5-year average for UFG, the carbon footprint associated with RNG methane leakage from the Enbridge Gas system (up to and including the customer meters) is 0.00000823 tCO_{2e}/m³.

Enbridge Gas considers that the benefits in the recovery of landfill gas that would otherwise be flared and unutilized (or be released to the atmosphere where no landfill gas collection system is in place), and its upgrading into RNG that displaces fossil natural gas, more than offset the costs of the negligible amounts of leakage that may occur during its transportation through the gas system.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 2, Table 2, Page 11, *Reference Price*

Preamble:

“Customers in the Northwest zone will see an increase of \$0.691 /GJ or \$27 /10³m³. Customers in the EGD zone will see a decrease of \$0.603/GJ or \$33.641/10³ m³.”

Question(s):

What are the impacts for a customer at the average use and high use consumption?

Response:

Please see Attachment 1 for the gas supply commodity charge bill impacts resulting from the harmonized reference price proposal for typical customers in the EGD and Union North West rate zones.

The EGD PGVA reference price of \$231.041/10³m³ provided at Exhibit 4, Tab 2, Schedule 2, Table 2, line 2 includes transportation and load balancing costs to move gas to the Enbridge CDA and the Enbridge EDA, and is not directly comparable with the proposed weighted average reference price. Customers in the EGD rate zone who purchase their natural gas from Enbridge Gas will see an increase in their gas supply commodity charge from \$181.367/10³m³ (Western Canada price at Empress) to \$207.493/10³m³ (proposed weighted average reference price), which contributes between 4.8% and 6.8% to the total bill impacts for typical general service customers.

Customers in the Union North West rate zone who purchase their natural gas from Enbridge Gas will see an increase in their gas supply commodity charge from \$180.656/10³m³ (Alberta Border Reference Price) to \$207.493/10³m³ (proposed weighted average reference price), which contributes between 4.6% and 6.4% to the total bill impacts for typical general service customers.

The higher gas supply commodity charges for the EGD and Union North West rate zones are partially offset by lower transportation charges. As such, the impact of one proposal, such as the increase in the reference price for certain rate zones, should not be viewed in isolation. Total bill impacts including all proposals from the Application are provided at Exhibit 8, Tab 2, Schedule 8, Attachment 10, updated March 8, 2023.

Gas Supply Commodity Charge Bill Impact of Harmonized Reference Price

Line No.	Particulars	2023 Reference Price (cents/m ³) (1) (a)	2024 Reference Price (cents/m ³) (2) (b)	Billing Units (m ³) (c)	Total Bill Impact (\$) (d) = (b-a)*(c)/100	2023 Total Bill (\$ (3) (e)	Bill Impact (%) (f) = (d / e)
<u>EGD Rate Zone</u>							
1	Rate 1 - Residential	18.1367	20.7493	2,400	63	1,294	4.8%
2	Rate 6 - Average	18.1367	20.7493	22,606	591	10,167	5.8%
3	Rate 6 - Large	18.1367	20.7493	339,124	8,860	130,987	6.8%
<u>Union North West Rate Zone</u>							
4	Rate 01 - Residential	18.0656	20.7493	2,200	59	1,283	4.6%
5	Rate 10 - Average	18.0656	20.7493	93,000	2,496	40,213	6.2%
6	Rate 10 - Large	18.0656	20.7493	250,000	6,709	104,933	6.4%

Notes:

- (1) Exhibit 8, Tab 2, Schedule 2, Table 1, line 1, columns (a) and (b).
- (2) Exhibit 8, Tab 2, Schedule 2, Table 1, line 1, column (e).
- (3) EGD rate zone total bill per Exhibit 8, Tab 2, Schedule 8, Attachment 10, column (a).

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 5, Page 7, Tables 1 and 2

Preamble:

Enbridge Gas exceeded its regulated utility storage allocation in recent years

Question(s):

- a) Please provide Tables 1 and 2 for the EGD rate zones.
- b) How much utility storage was used by each of the Union and EGD rate zones from 2016-2022? Please provide annual amounts.
- c) Did EGD purchase Union regulated utility storage in any year? If so, provide the amount(s) and average price(s) paid.
- d) How much non-utility storage has Union and EGD purchased from 2016-2022 and how much is forecasted for 2023 and 2024? (Apart from the 10 PJ reserve recommended by ICI).
- e) What was the historic average price paid for non-utility storage for each rate zone and in total 2016-2022?
- f) How much storage was purchased from affiliates and from non-affiliates? Please provide amounts and average prices for each for each year 2016-2022.

Response:

- a) Please see Tables 1 and 2 for the EGD rate zones.

Table 1
Forecast Firm Design Day Withdrawal Demands - EGD Rate Zones

Line No.	Winter (PJ/d)	In-franchise (a)	Excess Utility (b)	Utility (c) = (a+b)	Non-Utility (d)	Total (1) (e) = (c+d)
1	2016/2017	1.9	-	1.9	0.2	2.1
2	2017/2018	1.9	-	1.9	0.6	2.4
3	2018/2019	1.9	-	1.9	0.5	2.4
4	2019/2020	1.9	-	1.9	0.4	2.3
5	2020/2021	1.9	-	1.9	0.5	2.4
6	2021/2022	1.9	-	1.9	0.7	2.6
7	2022/2023	1.9	-	1.9	0.7	2.6
8	2023/2024	1.9	-	1.9	0.7	2.6

Table 2
Derivation of Total Maximum Utility Storage Capacity - EGD Rate Zones

Line No.	Particulars (PJ/d)	Total (a)	Utility (b)	Non-Utility (c)
1	<u>One-Time Separation of Plant Storage Allocation Factor (1)</u>		100.0%	0.0%
	<u>Withdrawals/Dehydration Capacity</u>			
2	Total Shared Capacity	1.9	1.9	-
3	Direct Investment	0.7	-	0.7
4	Total Maximum Withdrawal Capacity (3)	2.6	1.9	0.7
	<u>Injection Capacity</u>			
5	Total Shared Capacity (2)	0.8	0.8	-
6	Direct Investment	0.2	-	0.2
7	Total Maximum Injection Capacity	1.1	0.8	0.2

Notes:

- (1) As of EB-2005-0551 there was no non-utility business.
- (2) Allocated in proportion to line 1.
- (3) Based on design day capacity for Feb 28, 2024.

b) The EGD rate zone utilized 100% of their utility storage space of 99.4 PJ. Table 3 shows how much utility storage space was utilized by the Union rate zones.

Table 3
Storage Space – Union Rate Zones

Line No.	Particulars (PJ)	2016 (a)	2017 (b)	2018 (c)	2019 (d)	2020 (e)	2021 (f)	2022 (g)
1	Storage Space Reserved for Utility	100.0	100.0	100.0	100.0	100.0	100.0	100.0
2	Utility Space Requirement	93.6	93.2	92.4	97.1	97.7	97.0	96.5
3	Excess Utility Storage Space	6.4	6.8	7.6	2.9	2.3	3.0	3.5

- c) EGD did not purchase any Union regulated storage in any year.
- d) Enbridge Gas has never purchased market-based storage for the Union rate zones. Market-based storage purchases for the EGD rate zone for storage years¹ 2016/2017 to 2022/2023 and forecasted market-based storage purchases for 2023/2024 and 2024/2025 are summarized in Table 4. Forecasted storage for 2024/2025 does not include the incremental 10 PJ proposed by Enbridge Gas in Exhibit 4, Tab 2, Schedule 1.

Table 4
Market-Based Storage – EGD Rate Zone

Line No.	Storage Year	Market-based Storage (PJ)
1	2016/2017	24.5
2	2017/2018	24.4
3	2018/2019	26.4
4	2019/2020	26.4
5	2020/2021	26.5
6	2021/2022	26.2
7	2022/2023	26.1
8	2023/2024 ²	26.0
9	2024/2025 ³	18.0

¹ A storage year is considered to be April 1 to March 31.

² See Exhibit 4, Tab 2, Schedule 1, p.19, Table 4 for forecasted market-based storage volumes in 2023/2024 and 2024/2025.

³ Ibid.

- e) The historic average cost of market-based storage purchased for the EGD rate zone for gas years 2016/2017 to 2021/2022 is summarized in Table 5.

Table 5
Average Cost of Market-Based Storage – EGD Rate Zone

Line No.	Storage Year	Average cost (\$/GJ/Yr) ⁴	
1	2016/2017	\$ 0.69	/u
2	2017/2018	\$ 0.74	
3	2018/2019	\$ 0.81	
4	2019/2020	\$ 0.81	
5	2020/2021	\$ 0.83	
6	2021/2022	\$ 0.80	

- f) Please see Table 6 for the historic amount and average cost of storage purchased from non-utility storage, affiliates and from non-affiliates from gas year 2016/2017 to 2021/2022 is summarized.

Table 6
Storage Purchased from Affiliates and Non-Affiliates

Line No.	Storage Year	Amount of Storage Purchased from former Union/EGI non-Utility (PJ) (a)	Average Cost of Storage purchased from former Union/EGI non-Utility (\$/GJ/yr) (b)	Amount of Storage Purchased from Affiliates (PJ) (c)	Average Cost of Storage purchased from Affiliates (\$/GJ/yr) (d)	Amount of Storage Purchased from non-Affiliates (PJ) (e)	Average Cost of Storage purchased from non-Affiliates (\$/GJ/yr) (f)	
1	2016/2017	16.6	\$0.67	-	N/A	7.9	\$0.74	/u
2	2017/2018	16.5	\$0.73	-	N/A	7.9	\$0.75	
3	2018/2019	19.5	\$0.75	-	N/A	6.9	\$0.54	
4	2019/2020	18.5	\$0.84	1.6	\$0.72	6.3	\$0.76	
5	2020/2021	17.5	\$0.89	5.8	\$0.63	3.2	\$0.93	
6	2021/2022	17.5	\$0.86	4.1	\$0.70	4.6	\$0.79	

⁴ Storage costs include demand and commodity charges.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 5, Page 5, Paragraph 9

Preamble:

“Since NGEIR, the Company has made significant capital investment to increase non-utility withdrawal capacity at Dawn by 1.0 PJ/d and injection capacity of 0.6PJ/d with all associated costs allocated to the non-utility business.”

Question(s):

- a) For existing storage pools (e.g. Tecumseh) used for the in-franchise storage, how much additional capacity, deliverability and injection capability was added from 2016-2022.for:
 - i. the regulated business; and
 - ii. the Non-regulated business.
- b) What was the average capital cost per PJ for each?
- c) Please provide the annual amounts and average costs for
 - i. Union utility storage sold to EGD rate zone 2016-2022,
 - ii. Non-utility storage sold to EGD rate zone 2016-2022.

Response:

- a)
 - i. There have not been any projects completed to add additional storage capacity, deliverability or injectivity from 2016 to 2022 for the utility business.
 - ii. Please see response at Exhibit I.4.2-FRPO-145 for a list of projects completed to create deliverability and injectivity for the non-utility business. Please see response at I.4.3-FRPO-149 for a list of projects completed to create additional storage capacity for the non-utility business.

- b) Enbridge Gas will not provide cost information for non-utility projects as this information is not relevant to the determination of the regulated utility's gas costs, and is confidential and market sensitive as part of the competitive landscape for natural gas storage in North America.
- c) Please see response at Exhibit I.4.2-EP-60 parts c-e).

ENBRIDGE GAS INC.
Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 6, Page 11, *Hydrogen*

Preamble:

EP wishes to understand the timelines and costs of EGI H2 program during the 2024-2028 rebasing period, as well as technical constraints.

Question(s):

- a) Please provide more details on the proposed program including program elements, projects, timelines, and costs.
- b) Please indicate partners in the program, including Enbridge Inc.
- c) Are there standards related to metallurgical hydrogen embrittlement related to steel components in pipelines and gas appliances? If so, please provide a copy of these.
- d) Please provide a summary of these requirements and the associated maximum hydrogen concentration limits.
- e) What will EGI do to ensure these limits are not exceeded in the proposed blending program- Detailed response requested.

Response:

As provided at Exhibit 4, Tab 2, Schedule 6, Enbridge Gas plans to undertake an evaluation of the Company's natural gas grid in Ontario ("Grid Study") to evaluate major aspects of the natural gas grid system's readiness to accept higher amounts of hydrogen to achieve maximum GHG emission reductions. When EP refers to "the program", Enbridge Gas interprets this to mean the Grid Study and has responded accordingly.

- a) Please see response at Exhibit I.1.10-GEC-6 part c) and Exhibit 2, Tab 6, Schedule 2, Appendix A, page 29.

- b) The scope of the proposed study is limited to assets owned by Enbridge Gas Inc.
- c-d) Enbridge Gas is not aware of any published standard specifically on the topic of the hydrogen embrittlement of steel which is a metallurgical phenomenon. Engineering assessments can help identify the behaviour of hydrogen in steel, which can determine recommendations for integrity management programs, if required, and identify maximum hydrogen limits.
- e) The Grid Study will allow Enbridge Gas to evaluate major aspects of its natural gas grid system's readiness to accept higher amounts of hydrogen to achieve maximum GHG emission reductions, building upon the technical assessment framework already in place. Achieving hydrogen readiness of the natural gas grid involves identifying and implementing the necessary grid enhancements to enable the grid to accept the maximum tolerable amounts of hydrogen while keeping the grid flowing in a safe and reliable manner. Evaluation of impacts on customer end use appliances and technology evaluations that will offer safety systems to ensure maximum hydrogen limits are not exceeded on the pipeline network will be a component of the study. Lessons learned from the ongoing pilots may also be leveraged where possible. It can be expected, therefore, that the Grid Study will take into account any known standards or limits with hydrogen content in pipelines and customer appliances. Enbridge Gas will ensure that the system continues to deliver the energy to its existing gas customers, while ensuring that the necessary engineered safety systems are designed and implemented based on the best available technologies to ensure maximum hydrogen limits are not exceeded, and system reliability and resiliency are maintained. More details about the Grid Study are provided at Exhibit 4, Tab 2, Schedule 6, paragraphs 42 to 49.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 7-8

Preamble:

EGL evidence states: *The final step in the planning process is the execution of the Gas Supply Plan which includes the evaluation of transportation, supply, and storage options. This evaluation must have a long-term strategic focus, taking into consideration future growth and asset requirements by analyzing each decision as part of a balanced portfolio which adheres to the guiding principles. Enbridge Gas will execute on its Gas Supply Plan by contracting for any assets required, then implementing a layered approach to procuring supply at various points. Supply purchase decisions are made regularly throughout the year to allow Enbridge Gas to continuously update its supply purchase plan to account for changes in market conditions and customer demands.*

Question(s):

How many months in advance can EGL fix the price on purchases of monthly gas deliveries of gas at Dawn?

- a) What is the source of this limitation? Please provide a specific reference to any Board decision that limits these advanced, fixed-priced purchases either directly or indirectly.
- b) If indirectly, please provide the internal policy document that EGL relies upon to limit the duration of time allowable to fix the price of future deliveries at Dawn.
- c) If not defined in any internal policy document or Board decision, please provide the practice that EGL maintains to limit the maximum duration in which it can fix a natural gas contract for a monthly delivery of gas at Dawn in a future period.
- d) If not clear from above answers, please provide specific rationale for the limitation.

Response:

Enbridge Gas does not purchase gas at fixed prices for terms greater than 3 months in advance of the transaction date.

a-d) EGD was directed by the OEB to cease its risk management program in EB-2006-0034 and subsequently in EB-2007-0606 and EB-2007-0615, the OEB ruled that it will disallow the recovery of the costs associated with the risk management programs of EGD and Union.

Prior to this direction from the OEB, Union considered fixed-price transactions extending beyond three months from the transaction date as physical hedges. These transactions formed a portion of the risk management activities conducted with the goal of managing future natural gas market price volatility for ratepayers. This definition was included within Union's "System Gas Procurement and Risk Management Policy and Procedures", which was filed with the OEB on several occasions, including in the evidence in the EB-2007-0606 proceeding.¹

¹ EB-2007-0606, Exhibit B, Tab 3, Appendix A, p.5.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 7-8

Preamble:

EGL evidence states: *The final step in the planning process is the execution of the Gas Supply Plan which includes the evaluation of transportation, supply, and storage options. This evaluation must have a long-term strategic focus, taking into consideration future growth and asset requirements by analyzing each decision as part of a balanced portfolio which adheres to the guiding principles. Enbridge Gas will execute on its Gas Supply Plan by contracting for any assets required, then implementing a layered approach to procuring supply at various points. Supply purchase decisions are made regularly throughout the year to allow Enbridge Gas to continuously update its supply purchase plan to account for changes in market conditions and customer demands.*

Question(s):

What is the maximum duration ahead of the initiation of a storage contract that EGL will agree to contracting terms for storage services?

- a) What is the maximum term of any storage contract EGL/Union has signed in the last 10 years to support in-franchise deliveries?
- b) Consistent with the above questions on fixing gas purchase contracts, please provide:
 - i. What is the source of this limitation? Please provide a specific reference to any Board decision that limits the timing of this advanced contracting and term of the storage contract either directly or indirectly.
 - ii. If indirectly, please provide the internal policy document that EGL relies upon to limit the duration of time allowable to contract for storage and term of the storage contract.
 - iii. If not defined in any internal policy document or Board decision, please provide the practice that EGL maintains to limit the maximum duration it can enter into a storage contract in advance of the start of said storage contract, as well as the duration of the term of the storage contract.

iv. If not clear from above answers, please provide specific rationale for the limitation.

Response:

There is no limitation to the maximum duration between storage contract agreement date and the initiation of the term. However, Enbridge Gas purchases storage with terms beginning within the next year, after the demand for storage is confirmed within its annual Gas Supply Plan.

a) In the last 10 years, the longest term of any market-based storage that Enbridge Gas has purchased was 5 years.

b)

i-iv. Enbridge Gas seeks to have a storage contract portfolio with diversity in counterparty, term and expiration date. Enbridge Gas has found that most storage providers do not offer services beyond 5 years and has therefore limited the requested terms in its blind request for proposals (RFPs) to 1 to 5 year offerings. This practice has resulted in term diversity in the portfolio of storage held to support the Gas Supply Plan while also providing flexibility to respond to changing market conditions and changes in in-franchise demand for storage.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 7-8

Preamble:

We are interested in understanding the load balancing option to purchase delivered gas at Dawn during the winter period that has its price fixed 9 months or longer ahead of the start of those deliveries. To do this, we are asking for data on the spread between summer (Apr.-Oct.) and winter (Nov.- Mar.) strips of gas as a measure.

Question(s):

For each of the last 5 gas winters, starting with 2018/19 going to 2022/23, using forward market prices at Dawn (providing reference to published source) on the dates provided , complete the following table using 2018/19 as an example:

DATE	APR-OCT PRICE	NOV-MAR PRICE	DIFFERENCE
FEB. 1/18			
NOV. 1/17			
MAY 1/17			
NOV. 1/16			

For clarity, for each year used, please start the provision of data with Feb. 1st of that year and prior dates, 12, 18 and 24 months prior to Nov. 1st.

Response:

Please see the requested information in Table 1. Also, please see response at Exhibit I.4.2-FRPO-100 part e), which addresses the stated interest in the preamble above.

Table 1
Forward Summer & Winter Prices at Dawn (US\$/mmbtu)

Line No.	Date	Apr – Oct (a)	Nov – Mar (b)	Difference (c)
<u>2018/2019</u>				
1	Feb. 1/18	2.637	2.964	0.327
2	Nov. 1/17	2.678	3.040	0.362
3	May. 1/17	2.677	2.979	0.302
4	Nov. 1/16	2.741	3.259	0.518
<u>2019/2020</u>				
5	Feb. 1/19	2.533	3.002	0.469
6	Nov. 1/18	2.472	2.915	0.443
7	May. 1/18	2.275	2.749	0.474
8	Nov. 1/17	2.521	2.937	0.416
<u>2020/21</u>				
9	Feb. 1/20	1.780	2.427	0.647
10	Nov. 1/19	2.211	2.757	0.546
11	May. 1/19	2.403	2.868	0.465
12	Nov. 1/18	2.346	2.801	0.455
<u>2021/2022</u>				
13	Feb. 1/21	2.693	2.999	0.306
14	Nov. 1/20	2.824	3.237	0.413
15	May. 1/20	2.436	2.840	0.404
16	Nov. 1/19	2.197	2.723	0.526
<u>2022/2023</u>				
17	Feb. 1/22	4.385	4.708	0.323
18	Nov. 1/21	3.684	4.019	0.335
19	May. 1/21	2.417	2.755	0.338
20	Nov. 1/20	2.446	2.933	0.487

Source: NYMEX Futures settlements (CME Group), Dawn forward basis settlements (Kiindex)

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 8

Preamble:

EGI evidence states: *With OEB approval, beginning in 2024, Enbridge Gas will create and operationalize the Gas Supply Plan as one integrated utility without separate rate zones for EGD, Union North and Union South.*

Question(s):

Does EGI propose to have only one gas supply rate, including commodity and transportation, for the entire EGI franchise?

a) If not, please explain.

b) If so, please provide the transportation rates, on a C\$/GJ basis for:

- i. Empress to Thunder Bay (WDA)
- ii. Empress to Sarnia (SWDA)
- iii. Empress to Toronto (EGD CDA)
- iv. Empress to Ottawa (EGD EDA)
- v. Please confirm that the above transportation rates are expected to remain relatively constant through 2026.

c) How will the variance in the above transportation rates be handled in establishing a single gas supply rate, including transport? Please explain the company's views on the equity of this approach for customers from a historic perspective.

Response:

No, Enbridge Gas is proposing the following three gas supply charges. These charges are applicable to all customers regardless of their location within Enbridge Gas's franchise area.

- 1) Gas supply commodity charge for customers taking sales service;
 - 2) Gas supply transportation charge for customers taking sales service or bundled direct purchase with a Dawn, Parkway, or Enbridge CDA obligated point of receipt; and
 - 3) Gas supply Western transportation charge for bundled direct purchase customers with an Empress obligated point of receipt.
- a) Enbridge Gas is proposing separate gas supply commodity and gas supply transportation charges to recognize that certain TCPL costs are incurred by Enbridge Gas to transport gas from Empress or Dawn for both sales service and bundled direct purchase customers. By including the TCPL costs in the gas supply transportation charge, a separate transportation charge for sales service and bundled direct purchase is not required, as described in part 2).¹
- b) Please see Exhibit 4, Tab 2, Schedule 1, Attachment 3 for a list of upstream transportation contracts and demand charges used in the derivation of gas costs for the 2024 Test Year Forecast. The unitized demand charge for the requested paths are:
- i. Empress to WDA: \$0.58 C\$/GJ.
 - ii. Enbridge Gas does not contract for TCPL Empress to SWDA capacity.
 - iii. Empress to Enbridge CDA: \$1.255 C\$/GJ (Enbridge Gas does not contract for TCPL FT service on this path. The calculated demand charge consists of the LTFP service tolls for the small capacity held by Enbridge Gas to the Enbridge CDA: Empress to North Bay Junction LTFP toll of \$0.93 C\$/GJ plus the North Bay Junction to Enbridge CDA toll of \$0.325 C\$/GJ).
 - iv. Empress to Enbridge EDA: \$1.347 C\$/GJ.
 - v. Not confirmed. Demand charges on the TCPL Western Mainline have been fixed under the 2021-2026 Mainline Settlement Application. However, an earnings sharing mechanism exists whereby certain triggers can result in disposition of TCPL's Short-term Adjustment Accounts, which are passed on to customers in the form of rate riders on each applicable transportation path. Rate riders have been triggered and implemented effective January 1, 2023 and may be updated each year under the Mainline Settlement Application term. These rate riders do not impact LTFP contracted paths.

¹ Enbridge Gas is proposing a gas supply Western transportation charge for bundled direct purchase customers with an Empress obligated point of receipt.

c) As noted earlier in the response, Enbridge Gas is not proposing a gas supply rate that includes transportation. Enbridge Gas has a diverse gas supply portfolio, which includes gas supply from Empress and other locations, such as Dawn (or locations upstream of Dawn). As such, the tolls provided in part b) do not represent the transportation costs to provide service to these locations.

Enbridge Gas has prepared a summary of the gas supply arrangements to meet average day demands for the current rate zones and the proposed service areas² to illustrate the gas supply diversity, which is provided at Exhibit 8, Tab 2, Schedule 1, Table 2. A copy of this table is provided below.

Table 1
Estimate of Gas Supply Transportation on Average Day

Line No.	Rate Zones / Service Areas	Western Canada (1) (a)	Other Supply (1) (2) (b)
	<u>Current Rate Zones</u>		
1	EGD Rate Zone	15%	85%
2	Union North West Rate Zone	100%	0%
3	Union North East Rate Zone	5%	95%
4	Union South Rate Zone	0%	100%
	<u>Service Areas</u>		
5	Central	0%	100%
6	North	45%	55%
7	East	80%	20%
8	South	0%	100%

Notes:

- (1) Gas supply at Empress and transported on the TransCanada Mainline to meet average day.
- (2) All other gas supply arrangements to meet average day.

Enbridge Gas has proposed that customers pay an average system-wide or uniform rate for transportation regardless of location, without recognition of variances in transportation tolls. This proposal ensures no one customer has an advantage over others based on their location within the province. By setting common rates based on average costs, there is additional rate stability for customers over time.

² The service areas are geographic regions with similar operating characteristics. A description of the service areas and the gas supply arrangements are described at Exhibit 8, Tab 2, Schedule 1, Section 1.3.

From a historic perspective, Union was able to set rate zones based on the gas supply purchases, as the Union North West was primarily served by Empress and the Union North East and Union South were primarily served by Dawn. Based on the proposed service areas, the North and East service areas are served by a blend of both Empress and Dawn supply. The Union rate zones also did not have boundary concerns, as Union North and Union South were separate geographic locations. As such, the approach used for the Union rate zones is no longer practical for Enbridge Gas on a combined basis. The one rate zone approach, however, is consistent with the EGD rate zone, which had common rates for the Enbridge CDA (including Toronto and Niagara) and Enbridge EDA.

Enbridge Gas considered various rate zone alternatives for gas supply costs, which are provided at Exhibit 8, Tab 2, Schedule 1, Section 1.5.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 10, Table 1

Question(s):

Please explain the drivers that generate the difference in supply for the Bridge Year and Test Year for each of the respective supply sources:

- a) Ontario / Dawn
- b) Unsecured
- c) Western Canadian Sedimentary Basin

Response:

Unsecured supply is planned, but uncontracted, services required to meet forecasted design day demand requirements. Ontario/Dawn represents planned Dawn purchases required to meet annual demand. Unsecured supply could potentially be sourced from Dawn depending on the contracted service.

- a) The planned Ontario/Dawn supply volume is lower in the Test Year as compared to the Bridge Year as a result of higher supplies delivered from other sources. Most notably, increased utilization of transportation services from the Western Canadian Sedimentary Basin (as outlined in part c) below), and the planned introduction of certain unsecured supply services reduce the planned need for Dawn supply.
- b) The planned unsecured supply volume has increased in the Test Year as compared to the Bridge Year due to the assumption that transportation services will be used to manage increased design day demand requirements. As provided at Exhibit 4, Tab 2, Schedule 1, page 2, "Enbridge Gas will not contract for these uncontracted assets until OEB approval is received".
- c) The planned Western Canadian Sedimentary Basin supply volume has increased in the Test Year as compared to the Bridge Year as a result of increased utilization of

long-haul transportation services to serve the increase in annual demand, as well as increased utilization of long-haul transportation in the summer months.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 10, Table 1

Question(s):

Please define Unsecured and describe how Unsecured would be differentiated from Ontario/Dawn.

Response:

Please see response at Exhibit I.4.2-FRPO-86.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 10-11, Table 2 & Attachment 1
and EB-2022-0072 EGI Gas Supply Update, page 57, Table 25

Preamble:

Table 2 shows an almost tripling of Vector's contribution to Demand between the Bridge Year and Test Year.

Question(s):

Please reconcile these amounts with those provided in the Gas Supply update Table 25 referenced above.

- a) Using forward market pricing from a published source (e.g. Platts), please provide the landed cost price at Dawn for 2023 and 2024 for gas delivered on Vector and gas sourced at Dawn.
- b) Please provide justification for the almost tripling of commitment to this path.
- c) Please explain why the transportation costs for Vector in Attachment 1, pg. 1 are very flat between 2023 and 2024.
- d) For the now current winter of 2022/23, what percentage of transportation contracts on the Vector path are assigned to a third party?
- e) If these current contracts contribute to in-franchise demand, please describe how the contracts are deemed to be temporarily surplus aligned with the definition approved by the Board in EB-2013-0146 Decision and Order, pg. 5.

Response:

Information presented in the 2022 Annual Gas Supply Plan Update¹ is based on existing rate zone classification whereas the 2024 information provided at Exhibit 4, Tab 2, Schedule 1, page 11, Table 2 reflects one rate zone.

Please see response at Exhibit I.4.2-TCPL-7 part d), for the explanation of this change.

- a) Please see Attachment 1.
- b) Enbridge Gas has not forecasted changes to its contracted Vector capacity between 2023 and 2024. Please see response at Exhibit I.4.2-TCPL-7 part d).
- c) The transportation costs for Vector, shown on line 15 of Exhibit 4, Tab 2, Schedule 1, Attachment 1, are relatively flat between 2023 and 2024 because Enbridge Gas has not forecasted changes to its contracted Vector capacity between these years.
- d) Due to current market conditions, for the period November 1, 2022 to March 31, 2023, Enbridge Gas has assigned 100% of its U.S. Vector capacity from Chicago to Vector St. Clair to third parties. Enbridge Gas retained the Canadian Vector capacity from St. Clair to Dawn and purchased supply at Vector St. Clair from those parties.
- e) Please see response at Exhibit I.3.4-FRPO-75.

¹ EB-2022-0072.

2023 Transportation Contracting Analysis

Route (A)	Point of Supply (B)	Supply Cost \$/mmBtu (D) = Nymex + C	Unitized Demand Charge \$/mmBtu (E)	Commodity Charge \$/mmBtu (F)	Fuel Charge \$/mmBtu (G)	100% LF Transportation Inclusive of Fuel \$/mmBtu (I) = E + F + G	Landed Cost \$/mmBtu (J) = D + I	Landed Cost \$/G (K)	Point of Delivery (L)	Comments
Dawn	Dawn	4.1734				0.0000	\$4.17	\$5.37	Dawn	
Vector: Chicago to Dawn	Chicago	4.3357	0.17	0.00	0.0323	0.2015	\$4.54	\$5.83	Dawn	

Supply Assumptions used in Developing Transportation Contracting Analysis:

Annual Gas Supply & Fuel Ratio Forecasts	Point of Supply Col (B) above	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Average Annual Gas Supply Cost \$/mmBtu Col (D) above	Fuel Ratio Forecasts Col (G) above
Henry Hub	Henry Hub	\$ 4.71	\$ 4.69	\$ 4.19	\$ 4.01	\$ 4.01	\$ 4.13	\$ 4.24	\$ 4.25	\$ 4.19	\$ 4.25	\$ 4.53	\$ 4.92	\$ 4.34	
Dawn	Dawn	\$ 4.66	\$ 4.86	\$ 4.56	\$ 3.85	\$ 3.83	\$ 3.80	\$ 3.90	\$ 3.91	\$ 3.84	\$ 3.89	\$ 4.31	\$ 4.68	\$ 4.17	
Vector: Chicago to Dawn	Chicago	\$ 6.04	\$ 5.55	\$ 4.08	\$ 3.86	\$ 3.75	\$ 3.83	\$ 3.99	\$ 3.97	\$ 3.80	\$ 3.87	\$ 4.27	\$ 5.04	\$ 4.34	0.75%

Sources for Assumptions:

Gas Supply Prices (Col D):	Kiindex and CME Group forward settlements on December 28, 2022		
Fuel Ratios (Col G):	Average ratio over the previous 12 months or Pipeline Forecast		
Transportation Tolls (Cols E & F):	Current weighted average Enbridge Gas Vector transportation tolls		
Foreign Exchange (Col K)	\$1 US =	\$1.357 CDN	From Bank of Canada Closing Rate December 28, 2023
Energy Conversions (Col K)	1 dth = 1 mmBtu =	1.055056	
EG's Analysis Completed:	Feb-23		

2024 Transportation Contracting Analysis

Route (A)	Point of Supply (B)	Supply Cost \$US/mmBtu (D) = Nymex + C	Unitized Demand Charge \$US/mmBtu (E)	Commodity Charge \$US/mmBtu (F)	Fuel Charge \$US/mmBtu (G)	100% LF Transportation Inclusive of Fuel \$US/mmBtu (I) = E + F + G	Landed Cost \$US/mmBtu (J) = D + I	Landed Cost \$Cdn/G (K)	Point of Delivery (L)	Comments
Dawn	Dawn	4.1054				0.0000	\$4.11	\$5.28	Dawn	
Vector: Chicago to Dawn	Chicago	4.3103	0.17	0.00	0.0321	0.2013	\$4.51	\$5.80	Dawn	

Supply Assumptions used in Developing Transportation Contracting Analysis:

Annual Gas Supply & Fuel Ratio Forecasts	Point of Supply Col (B) above	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Average Annual Gas Supply Cost \$US/mmBtu Col (D) above	Fuel Ratio Forecasts Col (G) above
Henry Hub	Henry Hub	\$ 5.17	\$ 4.98	\$ 4.43	\$ 3.86	\$ 3.81	\$ 3.90	\$ 3.99	\$ 4.01	\$ 3.97	\$ 4.06	\$ 4.41	\$ 4.90	\$ 4.29	
Dawn	Dawn	\$ 4.89	\$ 4.90	\$ 4.49	\$ 3.72	\$ 3.63	\$ 3.69	\$ 3.77	\$ 3.78	\$ 3.74	\$ 3.77	\$ 4.20	\$ 4.69	\$ 4.11	
Vector: Chicago to Dawn	Chicago	\$ 6.01	\$ 5.84	\$ 4.31	\$ 3.58	\$ 3.50	\$ 3.54	\$ 3.66	\$ 3.76	\$ 3.80	\$ 4.01	\$ 4.48	\$ 5.24	\$ 4.31	0.75%

Sources for Assumptions:

- Gas Supply Prices (Col D): Kiorex and CME Group forward settlements on December 28, 2022
- Fuel Ratios (Col G): Average ratio over the previous 12 months or Pipeline Forecast
- Transportation Tolls (Cols E & F): Current weighted average Enbridge Gas Vector transportation tolls
- Foreign Exchange (Col K): \$1 US = \$1.357 CDN From Bank of Canada Closing Rate December 28, 2023
- Energy Conversions (Col K): 1 dth = 1 mmBtu = 1.055056
- EG's Analysis Completed: Feb-23

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 15 & Table 3

Preamble:

EGI evidence states: *Finally, the capacity contracted with 2193914 Canada Limited is required to move gas to Brampton and the Greater Toronto Area on the design day.*

We would like to understand more about this pipeline.

Question(s):

Please confirm this pipeline is owned by Enbridge Gas Distribution Limited.

- a) Is this a separate pipeline or is it somehow a fraction of the pipeline that was built between Parkway and Albion as a result of approvals in the GTA Reinforcement proceeding EB-2012-0451?
 - i. If this pipeline is the one described in a), what is the total capacity of that pipeline?
 - ii. Does the pipeline deliver capacity to the GTA as part of the EGD rate zone?
- b) Is this capacity regulated by the OEB or NEB?
 - i. If the NEB, please describe why.
- c) What is the purpose of segmenting ownership of this pipeline under an affiliate company?
 - i. Are decisions in regard to capacity allocation, preventative maintenance, etc., under the direct control of EGI?
 - ii. Is the capacity in EGI rate base or is there a transfer price in the Enbridge Inc. organization to recover costs?

Response:

a-c) As indicated on the Enbridge Gas organizational chart at Exhibit 1, Tab 3, Schedule 1, Attachment 1, 2193914 Canada Limited (219) is a wholly owned subsidiary of

Enbridge Inc. This pipeline system is not related to the GTA pipeline that was the subject of the EB-2012-0451 proceeding.

The 219 pipeline system consists of two pipeline segments that were purchased from TransCanada PipeLines Limited (TCPL) in 1987 and 1993.

The purchase and sale of the 219 pipelines were reviewed and approved by the predecessor to the Canada Energy Regulator (CER), the National Energy Board (NEB), and because these pipelines remain within TCPL's right of way and the land arrangement was approved by the NEB, the pipelines remain under CER jurisdiction.

Enbridge Gas is the only customer on the 219 pipelines and therefore takes 100% of the capacity (indicated in Table 3) and pays 100% of the cost of service as part of its gas supply portfolio. The 219 company has no employees and it is therefore operated by Enbridge Gas as an integrated part of the Enbridge Gas distribution system.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 17 and EB-2022-0086 Exhibit JT1.4

Preamble:

EGI evidence states: *EGD managed operational contingency requirements through cost-based storage injection and withdrawal targets rather than procuring incremental storage space for operational contingency purposes. Effective 2024, Enbridge Gas plans to adopt the approach of managing operational contingency using cost-based storage inventory targets and has incorporated the storage space and molecule requirements provided at Exhibit 4, Tab 2, Schedule 4 in the Gas Supply Plan.*

We are interested in the evolution of the storage owned and operated by EGD prior to amalgamation and the evolution of storage utilization once the companies were merged, or, perhaps, initiated prior to when notice was given the Board of the request to merge.

Question(s):

The following questions are specific to EGD-owned storage:

- a) Please confirm or correct that:
 - i. At the time of the 2013 rebasing of rates, of the 99.4 PJ of storage held for in-franchise customers, EGD targeted a February 28th minimum inventory level of 18.5 PJ to provide late season deliverability.
 - ii. After re-evaluating its approach to purchasing after the winter of 2013/14, EGD increased its targeted February 28th minimum inventory level to 43.5 PJ.

- b) Beyond adjusting Month End Storage Balances in QRAM and other applications, did EGD first provide evidence of this change in gas supply strategy to adjust targeted February 28th inventory to the Board to seek approval?
 - i. If so, please specify the evidentiary reference and any approvals received from the Board.

- ii. In a table, for each winter starting in 2012/13, please provide the amount of market-based storage under contract to EGD to use to meet in-franchise needs.
 - iii. In a table, for that same period, for each winter, please provide the amount of non-utility storage that EGD had available for customers (both ex-franchise and any incremental purchases for in-franchise customers).
- c) Prior to the Enbridge Inc. (EI) purchase of Spectra, did EGD allocate any of the costs associated with increasing the Feb. 28th inventory including incremental storage purchases to the non-utility storage?
- i. If not, why not?
- d) After EI purchased Spectra, was there any change to the targeted Feb. 28th minimum inventory in the EGD storage assets?
- i. If so, what was the change and how was it determined and evidenced to the Board?
- e) In a scenario where the Feb. 28th inventory had dropped to a much lower level, say 18.5PJ, would EGI be able to meet all in-franchise peak day deliverability from Dawn and all non-utility storage firm contractual commitments?
- i. Please explain fully.
 - ii. Are any of the costs associated with the 43.5 PJ minimum threshold allocated to the non-utility including:
 - (1) Cost of storage space?
 - (2) Cost of inventory?
 - (3) Cost of additional market-based storage to facilitate an increase in minimum inventory to 43.5 PJ on Feb. 28th?
 - (4) If not, why not?
- f) Please provide the first completed analysis of the integration of Union Gas' Dawn assets with those of EGD providing storage.
- g) Please provide the completed Injection Withdrawal schedule for EGD Storage assets for the year prior to integration with Dawn.
- h) Please provide the completed Injection Withdrawal schedule for the assets previously held by EGD Storage for the year after integration with Dawn.
- i) Please provide the completed Injection Withdrawal schedule for the assets previously held by EGD Storage for the winter of 2022/23.

Response:

- a)
- i. At the time of 2013 Cost of Service, EGD regulated storage for in-franchise bundled customers equaled 99.4 PJ and the planned February 28, 2013 storage balance for this storage was 21.4 PJ. The referenced 18.5 PJ value corresponds with the planned February 28, 2014 storage balance.
 - ii. After customers were exposed to significant supply costs late in the polar vortex winter of 2013/2014, EGD reevaluated its Gas Supply Plan and adjusted its planned strategy to set an end-of-February minimum storage balance target at the point where maximum deliverability from the 99.4 PJ storage begins to decline, which is 43.8% of maximum storage balance, or 43.5 PJ.
- b)
- i. This topic was discussed extensively as part of the OEB's 2014 Natural Gas Market Review proceeding¹ and the Enbridge Gas Distribution 2015 Rate Adjustment proceeding².

As noted in the Dawn to Corunna Replacement Project proceeding³, in response to interrogatory FRPO.23⁴:

“At the time, Enbridge Gas Distribution Inc. (“EGD”) provided a description of this change in the planned operation of utility customer storage assets to the OEB at EB-2015-0114, Exhibit D1, Tab 2, Schedule 1, p. 9. EGD did not seek OEB approval for this planning change, and the OEB did not raise any issues in this regard.”

Enbridge Gas has also made reference to its storage inventory targets in each of its 5-Year Gas Supply Plan⁵ and its Annual Gas Supply Plan Updates in 2020⁶, 2021⁷, and 2022⁸.

- ii. Please see Table 1.

¹ EB-2014.0289.

² EB-2014-0276.

³ EB-2022-0086.

⁴ EB-2022-0086, Exhibit I.FRPO.23.

⁵ EB-2019-0135.

⁶ EB-2020-0135.

⁷ EB-2021-0004.

⁸ Eb-2022-0072.

Table 1
EGD – Market Based Storage

<u>Year</u>	<u>Market Based Storage (PJ)</u>
2012-2013	22.7
2013-2014	23.7
2014-2015	24.4
2015-2016	24.3
2016-2017	24.5
2017-2018	24.4
2018-2019	26.4
2019-2020	26.4
2020-2021	26.5
2021-2022	26.2
2022-2023	26.1

- iii. Please see response at Exhibit.I.4.3-FRPO-149 part b) Tables 2 and 3.
- c) Prior to the Enbridge Inc. purchase of Spectra, EGI did not allocate any of the costs associated with increasing the Feb. 28th inventory including incremental storage purchases to the non-utility storage business.
- The end of February minimum inventory target of 43.5 PJ is included as part of total utility storage inventory of 99.4 PJ and all the associated design day deliverability (1.9 PJ) is used to serve the utility. The non-utility storage customers have assets in place to provide their design day deliverability and the costs are allocated to the non-utility business.
- d) There was no change to the end of February minimum inventory target as a result of Enbridge Inc's acquisition of Spectra Energy. Additional information related to the integration of storage operations can be found in response at Exhibit I.4.2-FRPO-126.
- e)
- i. If the end of February actual inventory balance was reduced below the minimum inventory target of 43.5 PJ, Enbridge Gas would not be able to meet its peak day requirements for utility customers using storage deliverability. As a result, Enbridge Gas would need to increase its reliance on Dawn purchases to meet peak day requirements. Non-utility customers are not reflected in Exhibit 4.2.1 and therefore, Enbridge Gas has not considered impacts to non-utility customers as part of this interrogatory.
- ii. Please see response at part c).

- f) Please see response at Exhibit I.4.2-FRPO-126.
- g) Please see Attachment 1. Prior to 2018, EGD completed an injection schedule and did not complete a withdrawal schedule.
- h) Please see Attachment 2 and Attachment 3.
- i) Please see Attachment 4 and Attachment 5.

2019/20 EGD WITHDRAW SCHEDULE

	NOVEMBER				DECEMBER				JANUARY				FEBURARY				MARCH				APRIL			
Dow Moore																								
Corunna																								
Seckerton																								
Mid Kimball																								
South Kimball																								
Ladysmith																								
Wilkesport																								
Coveny																								
Black Creek																								
Chatham D																								

Free Flow
 Compression

2020 EGD INJECTION SCHEDULE

	MAY				JUNE				JULY				AUGUST				SEPTEMBER				OCTOBER			
Dow Moore																								
Corunna																								
Seckerton																								
Mid Kimball																								
South Kimball																								
Ladysmith																								
Wilkesport																								
Coveny																								
Black Creek																								
Chatham D																								

Free Flow
One Stage Compression
Two Stage Compression

2022 EGD INJECTION SCHEDULE

	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER
Dow Moore	Free Flow	One Stage Compression	Two Stage Compression	Two Stage Compression		Two Stage Compression
Corunna				Free Flow	One Stage Compression	Two Stage Compression
Seckerton				Free Flow	One Stage Compression	Two Stage Compression
Mid Kimball		Free Flow	One Stage Compression	One Stage Compression	Two Stage Compression	
South Kimball		Free Flow	One Stage Compression	One Stage Compression	Two Stage Compression	
Ladysmith	Free Flow	Free Flow	One Stage Compression	One Stage Compression	One Stage Compression	Two Stage Compression
Wilkesport		One Stage Compression	Two Stage Compression	Two Stage Compression		
Coveny	One Stage Compression	One Stage Compression	One Stage Compression	One Stage Compression		
Black Creek	Free Flow	One Stage Compression				One Stage Compression
Chatham D		Free Flow	Free Flow	One Stage Compression	One Stage Compression	

Free Flow
One Stage Compression
Two Stage Compression

2022/23 EGD WITHDRAW SCHEDULE

	NOVEMBER				DECEMBER				JANUARY				FEBURARY				MARCH				APRIL			
Dow Moore																								
Corunna																								
Seckerton																								
Mid Kimball																								
South Kimball																								
Payne*																								
Ladysmith																								
Wilkesport																								
Coveny																								
Black Creek																								
Chatham D																								

* New Payne Pipeline Completed - Connecting Payne Pool to EGD Corunna Compressor Station

Free Flow

Compression

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 17 and EB-2022-0086 Exhibit JT1.4

Preamble:

For the purposes of comparison, we would like to understand how Union Gas approached the issue.

Question(s):

In a table, starting the winter of 2012/13, for each winter, please provide the amount of non-utility storage that Union Gas Ltd. had available for customers (both ex-franchise and any incremental purchases for in-franchise customers).

Response:

Please see response at Exhibit.I.4.3-FRPO-149 part b), Table 1 for the amount of non-utility storage Union had available for customers. Union did not make any incremental storage purchases for in-franchise customers.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 17 and EB-2022-0086 Exhibit JT1.4

Preamble:

For the purposes of comparison, we would like to understand how Union Gas approached the issue.

Question(s):

What was the targeted minimum February 28th balance for the Union Gas in-franchise storage for each of the winters starting with 2012/13?

Response:

The planned minimum end of February storage balance for Union Gas in-franchise customers was as follows:

Table 1
Feb 28 Planned Storage Balance

	<u>Planned Storage Balance (PJ)</u>
2012-2013	18.6
2013-2014	19.2
2014-2015	19.8
2015-2016	19.1
2016-2017	19.1
2017-2018	19.0
2018-2019	19.3
2019-2020	20.4
2020-2021	20.7
2021-2022	18.6
2022-2023	20.0

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 18-20

Preamble:

EGL evidence states: *The total storage space of 217.7 PJ was determined using the aggregate excess calculation of 202.7 PJ and t-service storage requirement of 15 PJ.*

Question(s):

Please specify the existing rate classes that are under the “t-service storage.”

- a) What distinguishes the characteristics of the t-service storage from the remaining storage?
- b) Please provide the existing allocation of space and deliverability to these rate classes and a description of the methodology.
 - i. If this determination of the existing allocation and associated deliverability is available in evidence, please provide the specific reference.
- c) Please provide the allocation to these rate classes and a description of the methodology for the 2024 proposed allocation.
- d) Please provide the existing allocation of the 202.7 PJ and associated deliverability to each of the existing rate classes.

Response:

T-Service storage requirement refers to storage space contracted by Union South semi-unbundled customers in Rate T1, Rate T2 and Rate T3 and the Union North unbundled (T-Service) storage service in Rate 20 and Rate 100.

- a) The distinguishing factor is that the storage requirements are contracted for by the customer based on storage allocation methodologies and managed by the customer.

b-c) Please see Table 1 for the 2013 and 2024 allocation of storage deliverability and storage space for T-Service customers.

Table 1
T-Service Storage Allocation

Line No.	Allocation Factors (TJ)	Union North		Union South		
		Rate 20 (a)	Rate 100 (b)	Rate T1 (c)	Rate T2 (d)	Rate T3 (e)
<u>2013 Cost Allocation Study</u>						
1	Storage Deliverability	8	1	55	236	57
2	Storage Space	769	121	1,866	8,837	3,051
<u>2024 Cost Allocation Study</u>						
3	Storage Deliverability	12	-	34	211	54
4	Storage Space	983	-	1,485	9,403	3,206

In Union's 2013 Cost Allocation Study, storage deliverability costs were allocated to T-Service customers based on aggregate excess and storage space costs were allocated based on the contracted storage space.

A description of the proposed methodology for the allocation of storage deliverability and storage space is provided at Exhibit 7, Tab 1, Schedule 2, pages 17-18.

A comparison of the existing and proposed cost allocation methodologies of storage space and storage deliverability for Union North and Union South are provided at Exhibit 7, Tab 1, Schedule 3, page 2.

The current storage allocation methodologies that customers are able to contract for, including the evidence reference, are listed below for the Union North and Union South rate zones. There are currently no unbundled customers in the EGD rate zone with an allocation of cost-based storage.

- For customers in the Union North rate zone, please see Exhibit 8, Tab 4, Schedule 5, page 7;
- For customers in the Union South rate zone with an obligated DCQ for all of their deliveries, please see Exhibit 8, Tab 4, Schedule 4, pages 6-7; and
- For customers in the Union South rate zone with a non-obligated DCQ at Dawn, please see Exhibit 8, Tab 4, Schedule 5, pages 9-11.

d) Please see Table 2.

Table 2
Storage Allocation to Bundled Rate Classes

Line No.	Particulars (TJ)	2024 Allocation Factor	
		Storage Deliverability	Storage Space
		(a)	(b)
	<u>EGD Rate Zone</u>		
1	Rate 1	1,527	65,278
2	Rate 6	1,327	52,816
3	Rate 100	4	209
4	Rate 110	97	4,459
5	Rate 115	4	574
6	Rate 125	-	-
7	Rate 135	-	-
8	Rate 145	-	109
9	Rate 170	-	492
10	Rate 200	29	1,893
11	Rate 300	-	-
	<u>Union North Rate Zone</u>		
12	Rate 01	274	12,978
13	Rate 10	77	3,224
14	Rate 20	11	441
15	Rate 25	-	-
16	Rate 100	-	-
	<u>Union South Rate Zone</u>		
17	Rate M1	866	41,073
18	Rate M2	309	12,362
19	Rate M4 (F)	97	2,541
20	Rate M4 (I)	-	5
21	Rate M5 (F)	1	10
22	Rate M5 (I)	-	-
23	Rate M7 (F)	161	3,492
24	Rate M7 (I)	-	363
25	Rate M9	10	354
26	Total	<u>4,792</u>	<u>202,673</u>

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 18-20

Preamble:

EGI evidence states: *The total storage space of 217.7 PJ was determined using the aggregate excess calculation of 202.7 PJ and t-service storage requirement of 15 PJ.*

Question(s):

How much total space and market-based storage did EGI hold for the winter of 2022/23?

- a) Please confirm or clarify that this amount of market-based storage would be included in the total space.

Response:

Table 1 includes a summary of Enbridge Gas's storage portfolio for Winter 2022/2023.

Table 1
Enbridge Gas Storage Portfolio (PJ)

	Winter 2022-2023
Dawn	96.5
Tecumseh	99.4
Crowland	0.3
Market-Based Storage	26.1
Total In-Franchise Storage Requirements	222.3

This information can also be found in Enbridge Gas's 2023 Gas Supply Plan Annual Update, Table 6¹.

¹ EB-2023-0072.

a) Confirmed, please see Table 1.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 18-20

Preamble:

Footnote 12 on the bottom of page 19 states: *As noted above, effective January 1, 2024, Enbridge Gas will utilize cost-based storage injection and withdrawal targets rather than procuring incremental storage space for operational contingency purposes.*

Question(s):

Please provide the monthly storage targets in tabular form for the following scenarios:

- a) Please provide the Union Rate Zone monthly storage targets throughout the year for the years 2019-2022.
- b) Please provide the proposed Union Rate Zone monthly storage targets for 2024-2025.
- c) Please provide the Enbridge Rate Zone monthly storage targets throughout the year for the years 2019-2022.
- d) Please provide the proposed Enbridge Rate Zone monthly storage targets for 2024-2025.

Response:

- a) Union rate zone planned storage balances are applicable to end of month balances for February, March, and October. Table 1 provides a summary of Union rate zone planned storage balances for the years 2019 to 2022.

Table 1
Union Rate Zones Storage Targets (PJ)

	Feb (a)	Mar (b)	Oct (c)
2019-2020	20.4	6.0	79.1
2020-2021	20.7	6.0	79.6
2021-2022	18.6	6.0	79.1

For the end of October planned storage balance, the total 100 PJ of cost-based storage is reduced by the storage requirements for T-Service customers and excess utility space.

- b) As a result of harmonization to a single rate zone, there is no storage target applicable to the EGD rate zone or Union rate zones effective January 1, 2024.

Table 2 provides applicable end of month 2024 storage targets for Enbridge Gas based on the proposal for one rate zone:

Table 2
Enbridge Gas Storage Targets (PJ)

	Feb (a)	Mar (b)	Apr (c)	Oct (d)
2024-2025	70.4	25.0	10.8	178.8

For the end of October planned storage balance, the total 199.4 PJ of cost-based storage is reduced by the storage requirements for T-Service customers and contingency space.

- c) EGD rate zone storage targets are applicable to end of month balances for February, March and October. Table 3 provides a summary of EGD rate zone storage targets for the years 2019 to 2022:

Table 3
EGD Rate Zones Storage Targets (PJ)

	Feb (a)	Mar (b)	Oct (c)
2019-2020	43.5	12.8	99.4
2020-2021	43.5	12.8	99.4
2021-2022	43.5	12.8	99.4

- d) Please see response to part b).

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 18-20

Preamble:

Footnote 12 on the bottom of page 19 states: *As noted above, effective January 1, 2024, Enbridge Gas will utilize cost-based storage injection and withdrawal targets rather than procuring incremental storage space for operational contingency purposes.*

Question(s):

Please reconcile the above referenced statement with the evidence on Operational Contingency in Ex. 4, Tab 2, Schedule 4.

Response:

The operational contingency evidence¹ includes the following:

15.6 PJ of operational contingency will be required to support the reliability and resilience of the Enbridge Gas storage, transmission, and distribution systems. Operational contingency requirements will be managed through injection and withdrawal targets rather than procuring additional storage space. This will result in a 9.5 PJ (current Union rate zone operational contingency) reduction in the in-franchise storage space requirements.

This is consistent with the referenced statement included in the preamble. The operational contingency will be managed through the utilization of cost based storage and the associated injection and withdrawal targets.

¹ Exhibit 4, Tab 2, Schedule 4, page 1, paragraph 2.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 21 & Attachment 1, pg. 2, line 25

Preamble:

EGL evidence states: *Storage (injection)/withdrawal costs are comprised of the cost associated with the net injections to/withdrawals from storage to balance the difference between annual gas supply and annual demand.*

Question(s):

Please provide a comprehensive description and a numeric example of how storage injection and storage withdrawal costs are determined.

a) For clarity, please provide an example using M1 in the Union Rate Zone.

Response:

The storage (injection)/withdrawal cost provided at Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 2, line 25 are the gas commodity costs associated with the net volume injected to/withdrawn from storage each year as a result of the imbalance between the annual gas supply and annual demand.

In months when demand is higher than the gas supply, gas is required to be withdrawn out of storage to meet customer demand. The commodity costs associated with the net volumes withdrawn from storage are the withdrawal costs. In months where gas supply exceeds customer demand, there is excess supply which is injected into storage. The commodity costs associated with the net volumes injected into storage are the injection costs.

a) Please see Attachment 1 for the detailed calculations of the storage injection and storage withdrawal costs for the 2024 Test Year, as provided at Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 2, line 25 and Exhibit 4, Tab 2, Schedule 1,

Attachment 1, page 4, line 2.

2024 Test Year Calculation of Storage (Injection)/Withdrawal Costs

Line No.	Particulars (10 ³ m ³)	Jan (a)	Feb (b)	Mar (c)	Apr (d)	May (e)	Jun (f)	Jul (g)	Aug (h)	Sep (i)	Oct (j)	Nov (k)	Dec (l)	Total (m)
1	Supplies (1)	1,447,049	1,471,478	858,984	896,239	942,565	1,178,851	1,032,252	835,293	1,085,309	1,112,475	1,084,769	1,545,799	13,491,062
	<u>Throughput Forecast - Sales (2)</u>													
2	Rate 1	912,914	797,316	680,724	417,630	184,735	97,050	97,039	97,003	98,413	250,867	526,822	755,260	4,915,774
3	Rate 6	496,653	490,338	430,042	284,591	153,234	87,467	66,796	66,401	89,393	138,560	264,428	402,960	2,970,864
4	Rate 100	2,090	1,997	1,723	1,452	1,123	665	698	719	577	853	1,218	1,641	14,756
5	Rate 110	9,183	11,140	10,888	8,382	7,615	7,125	6,909	6,637	7,988	7,605	9,104	9,621	102,197
6	Rate 115	199	190	207	160	149	125	101	30	84	98	119	190	1,651
7	Rate 135	46	47	64	180	416	444	469	578	580	582	709	276	4,392
8	Rate 145	92	79	86	56	47	33	17	16	15	16	31	85	574
9	Rate 170	278	539	609	528	508	440	480	128	371	484	576	421	5,360
10	Rate 200	24,387	20,828	19,251	9,882	5,404	3,879	3,390	3,840	3,896	10,162	13,538	21,850	140,306
11	Rate M1	553,831	491,421	415,680	264,631	116,930	70,780	70,276	69,050	70,995	147,673	336,566	465,452	3,073,284
12	Rate M2	70,994	100,872	86,815	67,346	28,353	27,225	30,226	21,845	22,871	50,392	86,842	94,598	688,379
13	Rate M4	6,967	6,282	5,899	4,751	4,225	3,548	3,577	3,789	4,065	4,772	5,570	5,916	59,362
14	Rate M5	172	171	125	97	145	244	167	238	182	219	224	181	2,164
15	Rate M7	4,021	3,975	3,215	2,143	1,486	1,039	1,447	4,129	6,630	2,400	2,391	2,743	35,619
16	Rate M9	2,809	3,008	1,851	969	454	61	35	80	74	1,242	2,768	2,443	15,795
17	Rate M10	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Rate 01	176,454	146,464	127,186	81,641	35,721	16,166	16,282	16,838	17,308	48,096	105,188	143,868	931,213
19	Rate 10	25,102	23,552	21,436	14,241	6,441	5,480	7,058	5,051	5,069	10,431	18,215	22,514	164,590
20	Rate 20	1,140	1,202	955	738	1,022	1,369	1,198	1,448	697	1,018	2,211	2,633	15,631
21	Rate 25	367	156	252	102	78	80	760	569	120	1,698	966	554	5,703
22	Total Throughput Forecast	2,287,698	2,099,576	1,807,008	1,159,521	548,084	323,221	306,925	298,389	329,328	677,168	1,377,486	1,933,207	13,147,613
	<u>Other Forecast (3)</u>													
23	Company Use & Other	2,927	3,002	2,988	2,718	1,697	907	620	358	420	588	1,468	2,106	19,798
24	Unaccounted For Gas (UFG)	44,538	41,131	38,815	28,182	18,664	13,313	14,089	12,770	12,468	16,288	26,727	35,592	302,578
25	Compressor Fuel	30,325	31,520	32,709	9,541	4,838	5,167	8,393	11,508	10,086	12,018	14,531	21,537	192,172
26	Customer Supplied Fuel	(18,769)	(15,530)	(14,322)	(10,338)	(7,819)	(8,198)	(8,707)	(9,048)	(7,230)	(9,181)	(11,390)	(14,985)	(135,518)
27	Total Forecast	59,021	60,123	60,190	30,104	17,380	11,188	14,395	15,588	15,743	19,713	31,335	44,249	379,029
28	Total Throughput Forecast - Sales	2,346,719	2,159,699	1,867,198	1,189,625	565,464	334,410	321,320	313,976	345,071	696,881	1,408,822	1,977,457	13,526,642
29	Storage Fluctuation (4)	899,671	688,221	1,008,214	293,387	(377,101)	(844,441)	(710,932)	(521,316)	(740,238)	(415,594)	324,053	431,658	35,580
30	Weighed Average Reference Price (\$/103m3) (5)	207.493	207.493	207.493	207.493	207.493	207.493	207.493	207.493	207.493	207.493	207.493	207.493	207.493
31	Storage (injection)/withdrawal costs (\$ millions) (4)	186.676	142.801	209.197	60.876	(78.246)	(175.216)	(147.514)	(108.170)	(153.594)	(86.233)	67.239	89.566	7.383

Notes:
(1) Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 3, line 17.
(2) Exhibit 3, Tab 3, Schedule 1, Attachment 8, pages 13 to 14, column (d).
(3) Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 6, column (b), lines 5 to 8.
(4) Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 4, line 2
(5) Exhibit 4, Tab 2, Schedule 2, Attachment 3, page 1, column (d), line 16.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, pg. 21 & Attachment 1, pg. 2, line 25

Preamble:

EGL evidence states: *Storage (injection)/withdrawal costs are comprised of the cost associated with the net injections to/withdrawals from storage to balance the difference between annual gas supply and annual demand.*

Question(s):

Please describe and quantify the drivers of the variation in storage injection/withdrawal costs that result in significant year over year swings in actual cost and an overall reduction of 96% between 2017 and 2021, as shown in Attachment 1.

- a) Please ensure the description refers also to the components of cost provided for the determination requested above.

Response:

As described in response at Exhibit I.4.2-FRPO-97, the storage injection/withdrawal costs provided at Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 2, line 25 are the commodity costs associated with the imbalance between the annual gas supply and annual demand. Exhibit I.4.2-FRPO-97, Attachment 1 provides the detail of the components of cost used to derive the storage injection/withdrawal costs.

The net imbalance of gas volumes can vary each year as a result of fluctuations in supply and demand volumes impacted by various factors, such as weather volatility and changes in customer demand. The storage injection/withdrawal costs are also subject to impacts from fluctuations in the reference price.

- a) Please see response above.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, p.22-23

Preamble:

EGL evidence states: *On an actual basis, load balancing requirements may be higher than planned due to customer demand being above normal. Enbridge Gas will manage these unplanned load balancing requirements for system customers only. Unplanned load balancing requirements may be met through storage withdrawals, incremental supply purchases, and third-party services. Bundled DP customers will be responsible for their own unplanned load balancing requirements through their obligation to meet their checkpoints at the end of February and September each year.*

Question(s):

Historically, has EGL bought additional load balancing gas if storage level does not project to meet target even if system supply balance is on track?

- a) In this application, is EGL proposing any change to its approach with this application? If so, please explain.

Response:

Historically, Enbridge Gas has managed the incremental load balancing requirements of DP customers in the EGD rate zone and the Union North rate zone. Enbridge Gas has also managed the incremental load balancing requirements, when applicable, of DP customers in the Union South rate zone after their February 28 checkpoint.

- a) Please see Exhibit 8, Tab 4, Schedule 3 for a description of existing and proposed DP customer load balancing obligations.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, p.26

Preamble:

EGL evidence states: *Enbridge Gas plans to use purchases at Dawn to meet planned load balancing requirements in the winter months.*

We would like to understand more about these planned purchases for load balancing requirements. Please understand that the following questions relate to load balancing purchases as opposed to specific commodity purchases associated with system gas only requirements. If system gas needs are included in these planned purchases, please differentiate the system gas purchases in the answers.

Question(s):

For these load balancing requirements, planned purchases at Dawn, please provide:

- a) How much will EGL plan to purchase for:
 - i. For each month for the Union Rate Zone
 - ii. For each month for the Enbridge Rate Zone
- b) How long in advance will the price of those purchases be fixed?
- c) What is the maximum period of time in advance of delivery that EGL will fix the price?
- d) Please provide the specific Board reference ordering this limitation.
 - i. Whether there is a specific Board order or not, please provide the internal EGL policy that guides the purchase strategy.
- e) What are EGL's views on the opportunity to stabilize its load balancing costs through Dawn deliveries of gas for which the price is fixed months or a year or more in advance?
 - i. What are EGL's views on whether the Board would need to approve or order such an approach or is it in the discretion of a utility with a balanced load balancing portfolio?

Response:

All gas commodity purchases made by Enbridge Gas are purchases of a molecule for use in the system gas portfolio. The act of weighting these supply purchases to winter months generates a load balancing benefit for both system and direct purchase customers. It is not possible to segment planned Dawn purchases from “load balancing” purchases, nor is it possible to “differentiate system gas purchases” from “load balancing purchases”.

a) Enbridge Gas’s proposed Gas Supply Plan was prepared as a single rate zone and has not separated requirements for legacy rate zones. Please see Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 5, for load balancing calculations for the single rate zone.

b-d) Please see response at Exhibit I.4.2-FRPO-82.

e) Contracting commodity load balancing purchases months or years in advance of delivery at fixed prices poses several challenges.

First, Enbridge Gas does not believe the practice of contracting commodity load balancing purchases months or years in advance at fixed prices is aligned with the direction provided to EGD and Union by the OEB in the EB-2006-0034, EB-2007-0606, and EB-2007-0615 proceedings. For more details, please see response at Exhibit I.4.2-FRPO-82.

Second, planned and unplanned load balancing requirements are subject to actual winter demand. Committing to take delivery of firm gas supply above that of average day demand many months or years ahead of the winter period may result in unnecessary deliveries of gas to the system during warmer than normal winters. Not only would these purchases create an unnecessary cost for ratepayers because gas is being purchased for months that are typically higher priced than others, but in the case of load balancing supply for the northern portion of the system or during shoulder months, Enbridge Gas may be unable to receive the contracted deliveries in the event they exceed customer demands on a given day. In this scenario, Enbridge Gas would either need to inject gas into storage (if available injection capability exists) or costs may be incurred to amend the firm delivery transaction with the supplier.

Third, there is no guarantee that purchasing a long-term fixed price contract will result in a lower price for commodity load balancing purchases. Long-term fixed price transactions are a form of physical hedge designed to reduce volatility and can often result in a higher cost than indexed purchases.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, Attachment 1

Preamble:

We would like to understand the derivation of the provided costs.

Question(s):

For Supply Costs on page 1, please provide the unit costs used for each of the Bridge Year and the Test Year.

- a) What is the forecast date when the data was drawn?
- b) Were the forecasted receipt point costs sourced from the forward market or provided by ICF or another study?
 - i. If the forward market, please provide an extract of the prices used and the publishing source.
- c) If ICF provided the data, please provide the forward market prices from a published source produced for the same date that ICF produced their forecast.
- d) On lines 12 and 13, the costs for TCPL Transport increase significantly. Given that TCPL's tolls are virtually fixed or perhaps decreasing, what causes the increase for both lines going from 2023 to 2024?

Response:

a-c) As outlined in Exhibit 4, Tab 2, Schedule 1, page 9, the 2024 Test Year Gas Supply Plan and 2023 Bridge Year Gas Supply Plan were completed in the second quarter of 2022 and use a monthly commodity price forecast based on the April 1, 2022, QRAM commodity prices, provided at Exhibit 4, Tab 2, Schedule 1, Attachment 2. The pricing consists of forward market settlement prices over a 21-day period from

January 31, 2022 to February 28, 2022, consistent with the price data used in the April 2022 QRAM filing.

The locational gas price data provided at Exhibit 4, Tab 2, Schedule 1, Attachment 2 consists of NYMEX Henry Hub futures settlement data sourced from CME Group and forward basis prices sourced from Kiorex. The foreign exchange rates have been sourced from Bloomberg. Enbridge Gas has purchased a subscription from each of these sources and has obtained permission to file this information.

- d) Please see Attachment 1 for an updated Summary of Gas Costs¹ which aligns the presentation of the 2017 to 2023 TCPL Transportation costs in lines 12 and 13 and the Dawn Parkway Transportation costs in line 28 with the 2024 Test Year presentation. There is no change to the total utility cost of gas in line 35. The costs for TCPL Transport has increased minimally from 2023 to 2024 as shown on lines 12 and 13 of Attachment 1.

¹ Exhibit 4, Tab 2, Schedule 1, Attachment 1, pages 1 and 2.

Summary of Gas Costs

Line No.	Particulars (\$ millions)	Utility	2017	2018	2019	2020	2021	2022	2023	2024
			Actual (a)	Actual (b)	Actual (c)	Actual (d)	Actual (e)	Estimate (f)	Bridge Year (g)	Test Year (h)
<u>Supply</u>										
1	Western Canadian Sedimentary Basin	EGI	207.3	198.4	254.4	276.4	455.0	335.8	525.7	544.5
2	Ontario / Dawn	EGI	540.4	932.7	713.8	357.8	585.9	554.0	704.8	686.9
3	Appalachia	EGI	0.0	81.9	288.8	192.5	364.1	325.7	473.1	487.9
4	Niagara	EGI	278.3	292.2	248.1	194.5	344.9	281.6	432.5	398.2
5	Chicago	EGI	477.1	353.3	172.2	120.4	243.3	295.9	383.7	391.1
6	U.S. Mid-Continent	EGI	49.1	42.0	36.5	37.7	95.0	82.3	117.1	117.5
7	Michigan	EGI	143.0	96.2	0.0	0.0	0.0	0.0	0.0	0.0
8	Gulf Coast	EGI	24.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	Third-party Services	EGI	1.0	5.0	8.4	0.2	0.2	0.1	0.0	0.0
10	Unsecured	EGI	0.0	0.0	0.0	0.0	0.0	0.0	0.3	44.8
11	Total Supply Costs - EGI		<u>1,720.9</u>	<u>2,001.7</u>	<u>1,722.2</u>	<u>1,179.5</u>	<u>2,088.2</u>	<u>1,875.4</u>	<u>2,637.3</u>	<u>2,670.8</u>
<u>Transportation</u>										
12	TCPL Long Haul	EGI	204.9	206.0	188.1	184.1	161.5	168.1	169.7	171.9
13	TCPL Short Haul	EGI	211.6	206.9	158.2	149.8	186.9	186.5	187.2	187.6
14	Nexus	EGI	0.0	20.4	119.5	118.5	116.2	105.4	104.9	105.0
15	Vector	EGI	38.2	28.5	21.7	21.7	21.3	24.8	23.5	23.7
16	U.S. Mid-Continent	EGI	10.6	9.7	10.5	20.5	22.1	22.9	19.4	19.4
17	Nova	EGI	9.3	10.1	12.1	8.1	8.4	7.9	8.2	8.2
18	Great Lakes	EGI	0.0	0.0	1.4	8.0	8.0	6.7	6.5	6.5
19	Centra Pipelines	EGI	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.4
20	Michigan	EGI	3.2	3.0	0.0	0.0	0.0	0.0	0.0	0.0
21	Gulf Coast	EGI	2.1	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0
22	Other Transportation	EGI	3.2	3.4	3.2	2.4	3.8	3.6	4.3	3.9
23	Total Transportation Costs - EGI		<u>484.4</u>	<u>489.4</u>	<u>515.9</u>	<u>514.4</u>	<u>529.5</u>	<u>527.3</u>	<u>525.3</u>	<u>527.6</u>

Summary of Gas Costs (Continued)

Line No.	Particulars (\$ millions)	Utility	2017	2018	2019	2020	2021	2022	2023	2024
			Actual (a)	Actual (b)	Actual (c)	Actual (d)	Actual (e)	Estimate (f)	Bridge Year (g)	Test Year (h)
<u>Other Gas Costs & Adjustments</u>										
24	Gas Deferral Adjustment	EGI	23.4	(296.5)	24.8	26.2	(465.9)	(50.9)	(121.0)	0.0
25	Storage (Injection) / Withdrawal	EGI	117.4	32.3	35.3	89.4	4.8	122.9	53.5	7.4
26	Market-Based Storage (1) Parkway Delivery Commitment	EGI	18.3	19.4	20.1	21.5	21.0	18.2	19.6	13.2
27	Incentive	EGI	15.9	13.0	13.1	13.3	14.1	13.1	14.8	17.6
28	Dawn to Parkway Transportation	EGI	80.0	100.5	94.1	89.7	86.6	96.0	96.9	0.0
29	RPO - 119	EGI	2.1	2.8	2.3	1.0	1.7	0.0	0.0	0.0
30	Other Adjustments	EGI	(10.1)	71.8	6.8	13.2	(0.1)	18.1	5.0	0.0
31	Cap and Trade / Federal Carbon	EGI	586.0	371.5	1.3	3.7	5.0	0.0	0.0	0.0
32	Less: Unregulated Costs	EGI	(0.6)	(1.4)	(3.6)	(0.9)	(3.3)	(4.2)	(5.2)	(8.6)
33	Less: Affiliate Adjustment	EGI	(15.6)	(16.8)	(167.0)	(169.9)	(171.2)	(175.8)	(178.9)	0.0
34	Total Gas Costs & Adjustments - EGI		<u>816.9</u>	<u>296.5</u>	<u>27.2</u>	<u>87.3</u>	<u>(507.2)</u>	<u>37.4</u>	<u>(115.3)</u>	<u>29.6</u>
35	Total Utility Cost of Gas	EGI	<u>3,022.1</u>	<u>2,787.7</u>	<u>2,265.3</u>	<u>1,781.3</u>	<u>2,110.6</u>	<u>2,440.1</u>	<u>3,047.3</u>	<u>3,228.0</u>

Note:

(1) 2024 does not include costs associated with incremental 10 PJ related to the ICF recommendation as discussed in Section 2.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, Attachment 1

Preamble:

We would like to understand the derivation of the provided costs.

Question(s):

On page 3, please explain why, although about 20% of the system supply source originates in the WCSB, there are no costs for TCPL from Empress for system gas.

- a) How can the transportation costs be separated from supply costs for the purposes of setting the gas supply rate?

Response:

There are no TCPL costs from Empress included in the proposed gas cost reference price and gas supply commodity charge, as these costs are proposed to be recovered in the gas supply transportation charge.

- a) The TCPL costs from Empress are incurred on behalf of and recovered from both sales service and bundled direct purchase customers. By including the TCPL costs from Empress in the gas supply transportation charge, a separate transportation charge for sales service and bundled direct purchase is not required¹.

This rate design is similar to the rate design for the EGD and Union North West rate zones, in which the gas supply charge is set based on the Western Canada price at Empress and Alberta Border reference price, respectively, and the TCPL costs from Empress are recovered in gas supply transportation charges.

¹ Enbridge Gas is proposing a gas supply transportation charge for customers taking sales service or bundled direct purchase with a Dawn, Parkway, or Enbridge CDA obligation point of receipt. Enbridge Gas is proposing a Western transportation charge for bundled direct purchase customers with an Empress obligated point of receipt.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, Attachment 1

Preamble:

We would like to understand the derivation of the provided costs.

Question(s):

On page 4, EGI provides the storage costs on line 2. Please provide a disaggregation of the costs associated with cost-based storage and market based storage:

- a) In tabular form, please provide the unit demand costs associated with:
 - i. Space demand costs
 - ii. Deliverability (withdrawal and injection demand costs)
 - iii. Fuel unit costs
 - iv. Other costs, if any, not included above.
- b) Specific to deliverability, please describe how the deliverability demand costs are derived.
 - i. Please provide the working Excel sheet that provides the components of this calculation complete with evidentiary references.
- c) Please provide the annual actual measures of space and deliverability for both cost based and market based storage for the 2018-2022 period by Rate zone.

Response:

- a-b) Please see response at Exhibit I.4.2-FRPO-97 for the description and calculation of the storage (injection)/withdrawal cost as provided at Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 4, line 2.

The 2024 Test Year Forecast of market-based storage costs is \$13.9 million. This amount consists of \$13.2 million in demand charges as shown in Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 4, line 14, and \$0.7 million of fuel charges as provided at Exhibit 7, Tab 1, Schedule 1, page 12.

Market-based storage services do not stipulate separate cost components for storage space and deliverability. These services typically contain a fixed monthly demand charge, a commodity charge applied to injections and withdrawals, and a fuel charge. Not all market-based storage contracts that Enbridge Gas has purchased contain commodity charges or fuel charges.

The detailed explanation of the classification of Enbridge Gas cost-based and market-based storage costs between storage space and deliverability is provided at Exhibit 7, Tab 1, Schedule 2, Section 2.2, pages 9 to 10. The classification of specific costs items between storage space and deliverability can be found in the Cost Allocation Study provided at Exhibit 7, Tab 2, Schedule 1, Attachment 5. The Cost Allocation Study has been filed in excel format in response at Exhibit I.7.1-IGUA-72.

- c) Enbridge Gas does not allocate costs between storage deliverability and space on an annual basis. The classification of storage costs to deliverability and space is only done through the cost allocation process for the purposes of rate setting. As such, the classification for the 2018 to 2022 period by rate zone is not available.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, Attachment 1

Preamble:

We would like to understand the derivation of the provided costs.

Question(s):

Page 5 provides the load balancing deliveries. To be able to see these deliveries in context, please provide the monthly deliveries to Dawn for system supply.

- a) Please explain how the profile of load balancing supplies is developed.
- b) Please ensure the explanation provides reasoning for zero supplies for a high demand month such as March.

Response:

Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 5 represents monthly deliveries for system supply. Direct purchase customers are responsible for their own load balancing supply.

- a) The profile of load balancing supplies is the result of Enbridge Gas optimizing the balance of supply with the forecasted demand profile in a least-cost manner, while taking into account the commercial parameters of Enbridge Gas's planned portfolio of transportation and storage services.
- b) There are zero load balancing supplies in March because the planning assumption to hold a minimum storage balance at the end of February to provide maximum deliverability from cost based storage allows for March load balancing needs to be served through storage withdrawals on a planned basis.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, Attachment 1

Preamble:

We would like to understand the derivation of the provided costs.

Question(s):

Page 6, line 8 presents the Customer Supplied Fuel.

- a) How does EGI calculate the amount of fuel forecasted for Customer Supplied Fuel?
- b) How does EGI determine the actual amount of fuel used by Customers who supply their own fuel?
- c) Please file the most recent reconciliation of Customer Supplied Fuel between forecasted and actual.
- d) Please confirm that some market-based storage contracts have no fuel requirements for injection or withdrawal.
 - i. How is that fuel provided? Please describe who is accountable for that fuel and explain how the company ensures that there are appropriate allocations that shield in-franchise customers from this cost obligation.

Response:

- a) The forecast customer supplied fuel amount is calculated by applying forecasted customer supplied fuel volume to the proposed weighted average reference price of \$5.309/GJ. The customer supplied fuel volume is calculated by applying the 2023 transportation fuel ratios as approved in the 2023 Rate Order¹ to the forecasted throughput volumes.

¹ EB-2022-0133.

- b) Enbridge Gas trues up for actual compressor fuel used on the Dawn Parkway System by Rate M12 customers per the Yearly Commodity Required (YCR) process outlined in the Rate M12 rate schedule. The true-up relates to the compressor fuel used at the Lobo, Bright and Parkway compressor stations. Actual fuel used is determined by the proportionate transportation through the compressor station. On a quarterly basis, Enbridge Gas compares the actual amount of compressor fuel used by Rate M12 customers and compares it to the fuel provided related to those stations. The difference is refunded or collected from each customer quarterly depending on the difference between actual and forecast fuel use. No other fuel is trued up on the Enbridge Gas system.
- c) The reconciliation of customer supplied fuel between forecasted and actual is calculated through the determination of variances for the individual components that are recovered through the collection of customer supplied fuel, including the recovery of both compressor fuel and unaccounted for gas (UFG).

Part b) details the process for reconciling forecast and actual compressor fuel and the means for recovery/disposition of the variance. Table 1 details the most recent reconciliation of compressor fuel through the YCR process.

Table 1
YCR Fuel Adjustment – Oct to Dec 2022 Quarter

Line No.	Particulars (GJ)	Fuel Provided (a)	Fuel Required (b)	YCR Adjustment (c) = (b-a)
1	Oct-22	317,758	221,791	(95,967)
2	Nov-22	552,956	421,723	(131,233)
3	Dec-22	906,579	741,434	(165,145)

The reconciliation of the forecast and actual costs for UFG is addressed through the annual deferral and variance account disposition proceeding. Attachment 1 includes details of the most recent reconciliation of UFG volumes in the UAFVA for the EGD rate zone and UFG Volume Deferral Account for the Union rate zones from the 2021 Utility Earnings and Deferral and Variance Account application².

- d) Please see response at Exhibit I.4.3-FRPO-152.

² EB 2022-0110, Exhibit D, Tab 1, pp.6-9 and Exhibit E, Tab 1, pp.31-37.

2021 UNACCOUNTED-FOR GAS VARIANCE ACCOUNT

EGD RATE ZONE

1. This evidence provides the volumetric variance underpinning the balance in the 2021 Unaccounted-For Gas Variance Account (UAFVA). It will describe the 2021 variance relative to historical Unaccounted-For Gas (UAF) volumes for the EGD rate zone.
2. UAF is the difference between natural gas delivered into the distribution system as billed by third-party transmission entities (namely, TC Energy and Union Gas¹), and natural gas consumed by the customers in the EGD rate zone and EGD own use gas and line pack gas. Owing to its residual nature, UAF cannot be measured directly. UAF can arise from meter differences, operational or external factors such as line leakage, unmetered uses, and third party damages. In addition, because gas volumes are affected by temperature and pressure, measurement is made more difficult.
3. The 2021 level of UAF for the EGD rate zone was determined to be 115,553 10³m³. The variance of 8,876 10³m³, which is the difference between actual UAF volume and the forecast UAF volume of 106,677 10³m³, underpins the \$0.7 million balance that is captured in the UAFVA. Exhibit D, Tab 1, Schedule 3 provides the detail calculations of the UAFVA balance.
4. The 2019 UAF study was filed as part of the 2020 rate application (EB-2019-0194). The report found that the primary sources for UAF include physical losses, retail meter variation and gate station meter variations. The report noted that

¹ As of January 1, 2019, Union Gas Limited and Enbridge Gas Distribution merged to become Enbridge Gas Inc.

Enbridge Gas' UAF levels are generally lower than competitive gas utilities over the past 10 years. The year-to-year fluctuations are a result of many factors including weather, estimation variation, measurement variation, and billing and accounting adjustments. The practices and initiatives to monitor and manage sources of UAF are generally consistent with those of other gas utilities. As part of the Decision and Order for the 2020 rate application (EB-2019-0194), EGI agreed to provide a "progress report" about the implementation of the UFG report recommendations in its 2022 rates application. A UFG Progress Report was filed as part of EB-2021-0148. The OEB noted that issues related to UFG were out of scope in the 2022 rate application, noting Enbridge Gas's commitment "to assess its UFG forecasting methodology in the 2024 rebasing proceeding and to include information about the implementation of the UFG Report recommendations and other activities to address UFG, and the impacts of such activities."

5. As shown in Tables 1 and 2 in the following pages, UAF within the EGD rate zone has been quite volatile over the years, showing some stability from 2010-2012, and followed by higher levels especially in 2014, 2016, 2018 and 2019. The 2021 UAF level falls within the 95% confidence interval, bounded by (9,125) 10^3m^3 and 167,748 10^3m^3 .

Table 1: Unaccounted-For Gas Volumes (10^3 m^3), 1991-2021

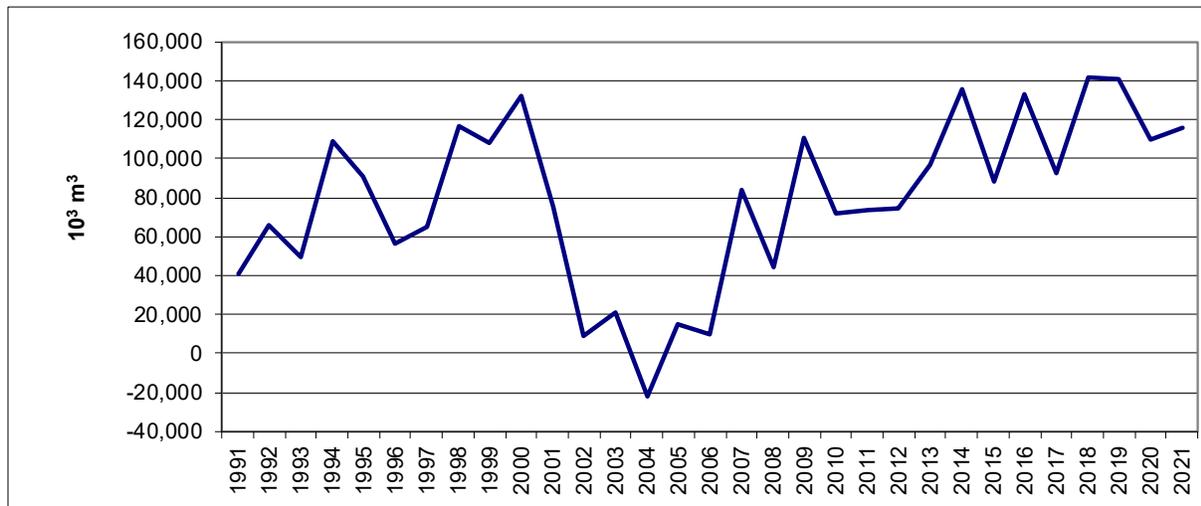


Table 2	
<i>Col.1</i>	<i>Col.2</i>
Calendar Year	UAF Volumes (10³ m³)
1991	40,662
1992	66,028
1993	49,782
1994	108,765
1995	90,655
1996	56,739
1997	65,228
1998	116,376
1999	108,201
2000	132,021
2001	75,606
2002	9,284
2003	21,412
2004	-22,406
2005	14,815
2006	10,274
2007	83,823
2008	44,424
2009	110,917
2010	72,104
2011	73,355
2012	74,762
2013	97,361
2014	135,380
2015	88,438
2016	133,112
2017	93,077
2018	142,086
2019	140,594
2020	110,234
2021	115,553
	1991-2021
Standard deviation	43,098
Mean	79,312
Lower bound*	-9,125
Upper bound*	167,748
*95% confidence interval with 27 degrees of freedom (number of observations-1)	

UNACCOUNTED FOR GAS VOLUME DEFERRAL ACCOUNT
UNION RATE ZONES

1. The purpose of the Unaccounted for Gas (UFG) Volume Deferral Account is to capture the difference between the unit cost of UFG recovered in the rates approved by the OEB and actual UFG costs incurred. The amount of the UFG volume deferral account to be cleared to customers is subject to a symmetrical dead-band of \$5.0 million, with amounts within such dead-band being to Enbridge Gas's account.

2. Union rate zones' 2021 Board Approved rates included \$10.1 million in UFG costs. Based on 2021 actual volumes, Enbridge Gas recovered \$10.4 million in UFG costs for 2021. In comparison, Enbridge Gas's actual 2021 UFG costs were \$35.9 million. The difference of \$25.5 million is above the \$5.0 million threshold established by the OEB for the UFG Volume Variance Account. As a result, there is a debit balance of \$20.5 million in the UFG Volume Deferral Account, plus interest of \$0.2 million for a total debit balance of \$20.7 million. See Table 1 below.

Table 1
2021 UTILITY UFG VARIANCES FROM BOARD-APPROVED

Line No.	Particulars	Variance (\$Millions)
1	UFG Cost Included in Rates	\$ 10.1
2	Net Recovery Variance	\$ 0.3
3	Total UFG Collected in 2021 Rates (line 1 + line 2)	\$ 10.4
4	Total Utility UFG Actual Cost	\$ 35.9
5	Total Utility UFG Variance (line 3 - line 4)	-\$ 25.5
6	\$5M UFG Symmetrical Dead-band	\$ 5.0
7	UFG Volume Deferral (receivable)	-\$ 20.5

(1) Board Approved throughput was 32,010 10⁶m³ versus actual throughput of 37,612 10⁶m³

(2) Board Approved UFG % is 0.219% versus actual UFG % of 0.672% for 2021.

3. The methodology for determining the actual UFG expense of \$35.9 million in 2021 is consistent with the methodology historically used to calculate actual UFG for the audited Financial Statements, utility rate setting and earnings calculation.
4. Table 2 and Table 3 provide historical UFG volumes and percentage of throughput for the Union rate zone from 2001 to 2021.

Table 2: Historical UFG Percentage of Throughput for the Union Rate Zone

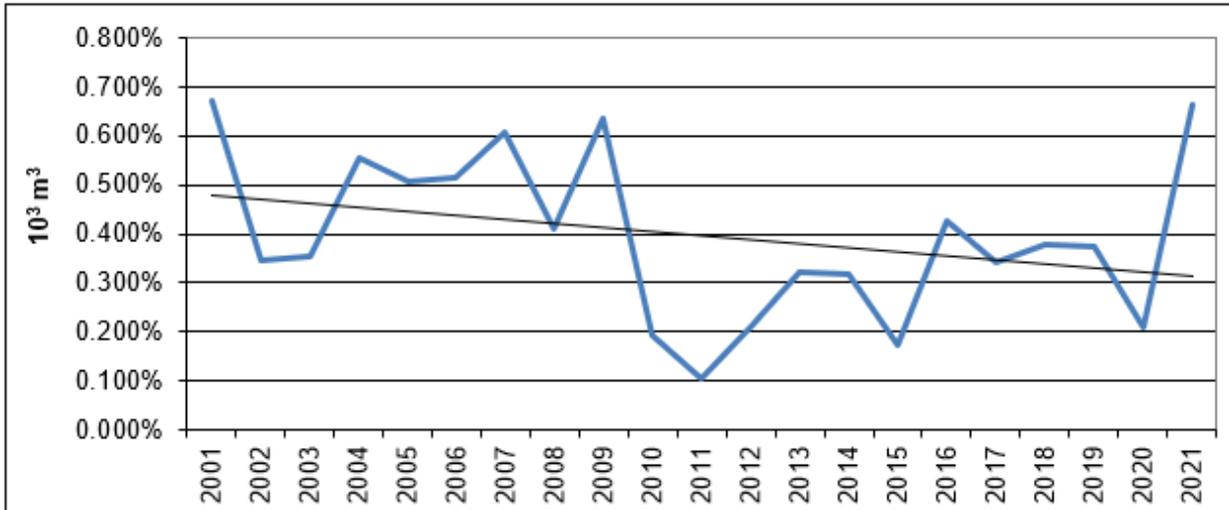


Table 3

<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>
Calendar Year	UFG Volumes (10³ m³)	UFG %
2001	184,102	0.673%
2002	109,542	0.344%
2003	108,819	0.356%
2004	176,650	0.554%
2005	169,540	0.507%
2006	154,015	0.516%
2007	203,713	0.609%
2008	143,880	0.411%
2009	201,845	0.637%
2010	67,283	0.192%
2011	35,668	0.105%
2012	68,690	0.210%
2013	113,997	0.320%
2014	97,109	0.318%
2015	54,408	0.174%
2016	131,588	0.427%
2017	108,901	0.342%
2018	136,447	0.379%
2019	137,652	0.376%
2020	74,120	0.208%
2021	252,582	0.672%

- The 0.219% UFG percentage used in approved rates was determined in EB-2011-0210 using the weighted average of the previous three years actual UFG. At the time 2013 rates were set, the most recent three years actual UFG available was 2009 to 2011. The Board approved methodology uses a 3:2:1 weighting with the most recent year weighted most heavily. The result was a ratio for UFG in rates influenced heavily by 2011’s favourable ratio. Concern over the ability to manage UFG relative to the new ratio was a factor in the establishment of a deferral account to capture variances, as was approved in EB-2013-0202.

6. Since the 2013 Board Approved percentage was determined, the average UFG percentage has been 0.356%, for the years of 2013 through 2021. Within that period of 2013 through 2021, the UFG % in 2015 was notably lower than the average, with a corresponding increase in 2016. Similarly, the UFG % in 2020 was lower than the average, with an increase in the UFG % observed in 2021.
7. As was noted in EB-2017-0091 Exhibit B.Staff.9, the increase in UFG volumes experienced in 2016 was primarily driven by a decrease in delivery volumes recorded in January 2016 relating to true-up of estimated consumption recorded in December 2015.
8. A similar decrease and offsetting increase in UFG volumes has been observed between the 2020 and 2021 calendar years. The average UFG % for 2020 and 2021 is 0.440%, which is approximately $163.5 \text{ } 10^3\text{m}^3/\text{year}$ average for the two years. The Company has identified that the true-up of estimated consumption based on the calendarization of UFG volumes has contributed to volatility between 2020 and 2021, but has not resulted in a material increase to the historical average of UFG over the course of two years. Typical estimation true-ups are outlined below.
9. At the end of each reporting period, Enbridge Gas records an estimate of gas delivered but not yet billed. The true-up between the December 2020 estimate and the actual billed volumes resulted in a decrease to the delivery volumes recorded in January 2021. This true-up reflects that, when billings related to December 2020 were completed over the following month, it was determined there was an over-estimate of gas deliveries for December 2020.
10. A second common estimation true-up is known as a prior period adjustment (PPA). PPAs are processed when there is a variance between a billed estimate and actual volumes. The inclusion of PPAs within the annual reported consumption volumes is

consistent with the methodology historically used to calculate actual UFG for the audited Financial Statements, utility rate setting and earnings sharing calculation.

11. The UFG volumes in 2020 were abnormally low compared to the historical average.

The estimation true-up recorded in 2021 caused UFG volumes in 2021 to be elevated. As mentioned, the average of 2020 and 2021 is in line with the historical average of UFG volumes from 2013 to 2021.

12. Enbridge evaluated other factors that could have impacted UFG including, investigating meter reads between custody and check meters for inconsistencies, reviewing accounting processes associated with recording company use and line-pack changes, assessing impacts arising from the transition of Union rate zone customers to the SAP customer information system, and reviewing storage inventory adjustments. These items were deemed to have minimal impact on the elevated level of UFG in 2021. Enbridge is continuing to monitor and address potential contributors to UFG.

13. Volatility in UFG is not uncommon and is experienced across the gas utility industry. The 2019 UFG report prepared by ScottMadden filed in the 2020 Rates Application (EB-2019-0194) noted that:

“....legacy Union and legacy EGD have year-to-year fluctuations in UFG levels that are generally consistent with those of other gas utilities. The fluctuations are a result of many factors, including weather, estimation variation, measurement variation, and billing and accounting adjustments.all gas distribution pipeline systems have UFG as an element of operating a natural gas distribution system and that because of the numerous factors that impact UFG, the UFG percentage will fluctuate over time.¹”

¹ EB-2019-0194, UFG Progress Report, page 4.

14. Enbridge Gas filed the 2019 UFG Study as part of the 2020 rate application (EB-2019-0194). The report found that the primary sources of UFG include physical losses (eg. leaks, third-party damage and venting), metering variations, non-registering meters, theft, line pack and billing and accounting adjustments (such as the estimate of gas delivered but not yet billed required at the end of each reporting period to report results). Although the root causes of UFG are generally known as described above, it continues to be difficult to quantify the individual factors due to their nature. Certain sources of UFG, such as leaks and emissions, contribute to baseline UFG while other sources such as billing, and accounting adjustments contribute to UFG volatility.

15. As committed by the Company in 2020 Rates application (EB 2019-0194), Enbridge Gas will file an update in the 2024 rebasing application about the implementation of the UFG report recommendations and other activities to address UFG, and the impacts of such activities.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, Attachment 2

Question(s):

Please provide the source of the pricing data for each of the individual columns.

Response:

Please see response at Exhibit I.4.2-FRPO-101.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, Attachment 6

Question(s):

Please provide the commercial arrangements and instructions associated with the ICF study in Attachment 6 including but not limited to:

- a) The RFP, if any.
 - i. If there was no RFP, the over-arching contract under which this study was undertaken.
- b) The terms of engagement.
 - i. If no specific terms of engagement, the documentation from the company to ICF detailing the analysis that was being requested.
- c) All written documentation between EGI and ICF associated with feedback, edits, revisions and/or further instructions.
- d) Specifically, did the company ask ICF to consider and analyze the opportunity to purchase winter month deliveries at a price that was fixed months, or longer in advance as part of the load-balancing portfolio?
 - i. If so, please file that analysis.
 - ii. If not, why not?
- e) Please provide the final cost to generate the study.
 - i. Please provide the cost to generate the report for filing with the EGI evidence package.
 - ii. Please provide the hourly rate(s) of ICF to provide:
 - a. Assistance with Interrogatory Responses
 - b. Testimony at the Technical Conference
 - c. Testimony at the Oral Hearing

Response:

a-e) This issue will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas's February 1, 2023 letter.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, Attachment 6

Preamble:

On pg. 5 of the Attachment, the study states: *We also tested each weather scenario using a lower storage capacity gas supply scenario developed with 5 PJ less storage than indicated by the Aggregate Excess methodology to evaluate the impacts of replacing storage capacity with winter purchases at Dawn on supply portfolio costs.*

Question(s):

For the purposes of determining cost impacts, when was it assumed that the price of the gas would be fixed:

- a) On the day needed, week ahead of the forecasted need, month ahead of the forecasted need, etc.
- b) What is the maximum amount of time that EGI fixes the price for the delivery of gas:
 - i. At Dawn?
 - ii. At other supply receipt points?
- c) When the study uses the term “supply portfolio costs,” please explain the presumed allocation of costs for these winter purchases (e.g., landed gas cost, separation of costs between commodity and other accounts, etc.).

Response:

- a) This evidence will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas’s February 1, 2023 letter.
- b) Please see response at Exhibit I.4.2-FRPO-82.
- c) Please see response to part a).

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, Attachment 6

Preamble:

The ICF study is dated October 12, 2002 and Exhibit 2-10 is entitled ICF's April 2022 Base Case.

Question(s):

For Exhibit 2-10, please distinguish the date of the graph to distinguish between prices that are historical and what are forecast.

Response:

This evidence will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas's February 1, 2023 letter.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, Attachment 6

Preamble:

The ICF study is dated October 12, 2002 and Exhibit 2-10 is entitled ICF's April 2022 Base Case.

Question(s):

For Exhibit 4-1, please:

- a) Confirm that the HDD's are on the basis of degrees Fahrenheit.
- b) Explain how the location is derived (i.e., specific city, geographical area, population or consumption weighted, etc.).

Response:

a-b) This evidence will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas's February 1, 2023 letter.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, Attachment 6

Preamble:

Appendix E asserts: *Contribution of Storage Deliverability to Design Day Capacity Requirements. Storage deliverability provides a direct contribution to design day system capacity requirements. In the Gas Supply Planning model analysis, changes in storage capacity are addressed through incremental purchases at Dawn. However, purchases at Dawn do not have the degree of reliability provided by storage deliverability. The different in reliability provides significant economic benefit to the use of incremental storage that is not captured in the Gas Supply Planning model analysis.*

Question(s):

During the last major North American test of the gas pipeline systems ability to deliver (known as Super Storm URI during Feb. 13-17, 2021), did EGI experience any failures to deliver of its contracted Dawn deliveries that were not authorized to divert?

- a) If so, were these failures to deliver covered by contractual remedies to keep EGI whole? Please explain.
 - i. What was the impact to ratepayers?
- b) For each of the last five years, please provide the number of compressor failures or unavailability of storage or storage pool compression at Dawn or Corunna.

Response:

Yes.

- a) During Winter Storm Yuri in February 2021, production freeze-offs in the U.S. mid-continent resulted in several suppliers calling force majeure on their contracted deliveries of gas to Enbridge Gas on the Panhandle Eastern Pipeline, which is used to transport gas to Dawn. In instances of force majeure, Enbridge Gas does not

receive any contractual remedy for the lost supply. The total reductions in deliveries to Dawn during this period were limited to 16 TJ and had no significant impact on Enbridge Gas's operations or ratepayers due to the availability of Dawn storage to replace the lost supply.

A more recent example of an extreme weather event is Winter Storm Elliott. This storm swept across North America between December 22 and December 26, 2022, triggering massive blackouts, thousands of cancelled flights, and covering roads in much of Canada and the U.S. in sheets of ice and snow. The deep freeze also had an impact on the pipelines that move natural gas around North America, including those that bring supply to Dawn. Appalachian gas producers experienced widespread production freeze-offs which resulted in significant force majeure called on downstream supply transactions. Enbridge Gas received notices of force majeure impacting over 230 TJ of supply deliveries contracted to flow to Dawn. Enbridge Gas was able to maintain service to its customers amid the lost supply using significant withdrawals from its storage at Dawn and Tecumseh.

On December 24, 2022, a single-day record of 6.5 PJ was withdrawn from storage at Dawn. In addition to allowing Enbridge Gas to serve its customers, these storage withdrawals also provided stability in the price of gas at Dawn during the storm. Dawn prices increased approximately \$0.50 US/Dth through the week leading up to the holiday storm whereas nearby market hubs in the U.S. Midwest and Northeast increased by \$10 - \$25 US/Dth.

- b) Table1, provided at Attachment 1, includes all major unplanned outages in compressor units at Dawn and Corunna for the period 2016 to 2022. The major unplanned outages refer to any failure resulting in more than 5 days downtime, including breakdown events, corrective maintenance activities, and capital projects initiated as a result of major failures.

Please see Attachment 2 from the Dawn to Corunna Replacement Project¹ which highlights Corunna downtime from 2016 to 2021.

¹ EB-2022-0086.

Table 1: Unplanned Outages at Dawn Corunna

Line No.	Plant	Plant Name	Work Type	Work Description	Title	Failure date	Duration (days)
1	Dawn	167 COMPRESSOR	PM10	Corrective Maintenance	remote 167 turbo	01/10/2023	9
2	Dawn	167 COMPRESSOR	PM10	Corrective Maintenance	167 Rod Packing Replacement	11/22/2021	44
3	Dawn	167 COMPRESSOR	PM10	Corrective Maintenance	Leaking 8" ball valves	03/20/2021	10
4	Dawn	167 COMPRESSOR	PM10	Corrective Maintenance	Leaking 8" ball valves	03/17/2021	7
5	Dawn	167 COMPRESSOR	PM10	Corrective Maintenance	Glycol leak from cyl 8 head/exhaust man	03/06/2019	36
6	Dawn	167 COMPRESSOR	EM10	Breakdown	167 Compressor - GC alarm	04/10/2018	16
7	Dawn	Bickford	PM10	Corrective Maintenance	Rebuild operator on V#12 Bick Comp	12/05/2022	12
8	Dawn	Bickford	PM10	Corrective Maintenance	vale operator rebuild #13	05/24/2022	9
9	Dawn	Bickford	PM10	Corrective Maintenance	Bickford - Solar Turbines Field Repair	05/16/2022	24
10	Dawn	Bickford	PM10	Corrective Maintenance	Rebuild operator V#01-54-09 Bick Comp	04/28/2022	10
11	Dawn	Bickford	PM10	Corrective Maintenance	Suction Scrubber - Sludge found	10/05/2021	6
12	Dawn	Bickford	PM10	Corrective Maintenance	Rebuild operator	04/20/2021	20
13	Dawn	Bickford	PM10	Corrective Maintenance	V10 operator needs rebuild	11/10/2020	12
14	Dawn	Bickford	PM10	Corrective Maintenance	Oil sys overpressure & leak at coupling	05/19/2020	7
15	Dawn	Bickford	PM10	Corrective Maintenance	Maintenance/Overhaul to Sombra Dehy	01/24/2020	11
16	Dawn	Bickford	PM10	Corrective Maintenance	Bickford GC issues. Rebuild valves	08/19/2019	6
17	Dawn	Bickford	PM10	Corrective Maintenance	Bickford- Demister not working properly	01/30/2019	6
18	Dawn	Bickford	PM60	Capital Project	Bickford control valves	11/05/2018	46
19	Dawn	Dawn Plant D	PM10	Corrective Maintenance	Dawn D Vibration Investigation	02/10/2021	17
20	Dawn	Dawn Plant D	PM10	Corrective Maintenance	D/E Plant Air System Moisture	01/14/2021	6
21	Dawn	Dawn Plant D	PM10	Corrective Maintenance	D Plant Compressor Vibration	02/03/2020	188
22	Dawn	Dawn Plant D	PM10	Corrective Maintenance	GG Lube Oil Skid Replacement	10/11/2019	26
23	Dawn	Dawn Plant D	PM10	Corrective Maintenance	Replace GG expansion joint to PT	07/23/2019	9
24	Dawn	Dawn Plant D	PM10	Corrective Maintenance	plt D oil leak troubleshooting	03/15/2019	10
25	Dawn	Dawn Plant D	PM10	Corrective Maintenance	plt. d coupling oil leak	05/28/2018	12
26	Dawn	Dawn Plant D	PM10	Corrective Maintenance	Filter PT oil	05/07/2018	13
27	Dawn	Dawn Plant D	PM10	Corrective Maintenance	GGLO AC pump on with PT at 3700 rpm	02/22/2018	7
28	Dawn	Dawn Plant F	PM10	Corrective Maintenance	F2 - Flameout	07/28/2022	7
29	Dawn	Dawn Plant F	EM10	Breakdown	F2 failed to start	07/27/2022	83
30	Dawn	Dawn Plant F	PM10	Corrective Maintenance	F2 GP speed not working	07/13/2021	6
31	Dawn	Dawn Plant F	PM10	Corrective Maintenance	Speed Probe Failure F1	07/12/2021	8
32	Dawn	Dawn Plant F	PM60	Capital Project	Plant F GAC Foundation Repairs 2021	05/27/2021	9
33	Dawn	Dawn Plant F	PM10	Corrective Maintenance	P1415	12/15/2020	18
34	Dawn	Dawn Plant F	PM10	Corrective Maintenance	F1 Lube Oil tank temp alarms	06/27/2019	6
35	Dawn	Dawn Plant F	PM10	Corrective Maintenance	p1414 has hydraulic leak	04/08/2019	11
36	Dawn	Dawn Plant F	PM10	Corrective Maintenance	P1460 valve operator	04/01/2019	11
37	Dawn	Dawn Plant F	PM10	Corrective Maintenance	replace all bearings on F plant GAC	11/14/2018	12
38	Dawn	Dawn Plant F	PM10	Corrective Maintenance	Gas aftercooler fan bearings	11/06/2018	11
39	Dawn	Dawn Plant G	PM10	Corrective Maintenance	PLTG DRY GAS SEAL REPLACEMENT	10/19/2022	29
40	Dawn	Dawn Plant G	PM10	Corrective Maintenance	G Plant Scrubber Investigation	01/12/2021	16
41	Dawn	Dawn Plant H	PM10	Corrective Maintenance	H Plant GG Lube Oil Debris	07/13/2022	106
42	Dawn	Dawn Plant H	PM10	Corrective Maintenance	Lobo Plant C and D GC alarms	08/15/2019	7

Unplanned Outages at Dawn Corunna

Line No.	Plant	Plant Name	Work Type	Work Description	Title	Failure date	Duration (days)
43	Dawn	Dawn Plant H	PM10	Corrective Maintenance	P1933 will not fully close	02/02/2018	6
44	Dawn	Dawn Plant I	EM10	Breakdown	Fuel issues paint will not start	04/12/2022	21
45	Dawn	Dawn Plant I	PM10	Corrective Maintenance	Plant I - unit failed to start	12/06/2021	7
46	Dawn	Dawn Plant I	PM10	Corrective Maintenance	Glycol Leak - I Plant	11/03/2021	8
47	Dawn	Dawn Plant I	PM10	Corrective Maintenance	I-Plant Compressor seal replacement	10/25/2021	44
48	Dawn	Dawn Plant J	PM10	Corrective Maintenance	J Plant - Flame Out - High Fuel Flow	10/07/2021	9
49	Dawn	Dawn Plant J	PM10	Corrective Maintenance	Leak Repair - ID#17620436	08/05/2021	19
50	Dawn	Dawn Plant J	PM60	Capital Project	Dawn J Starter Motor for Compressor	08/03/2021	15
51	Dawn	Dawn Plant J	EM10	Breakdown	Plant J failed to start	10/14/2020	5
52	Dawn	Dawn Plant J	PM10	Corrective Maintenance	Plant J Compressor Blade Damage	06/08/2020	64
53	Dawn	Dawn Plant J	PM10	Corrective Maintenance	Plant J Hi Vibration Alarm GAC 2B	08/29/2019	7
54	Dawn	Dawn Plant J	PM10	Corrective Maintenance	GP speed probe loss of resolution	06/14/2019	10
55	Dawn	Dawn Plant J	EM10	Breakdown	J-plant shutdownn - Fuel pressure alarm	02/15/2019	8
56	Dawn	Dawn Plant J	EM10	Breakdown	Plant J engine Flame Out	08/19/2018	38
57	Dawn	Dawn Plant J	PM10	Corrective Maintenance	J Plant P1739 Cold Recycle valve open	04/17/2018	15
58	Dawn	Dawn Plant J	EM10	Breakdown	Plant J Enclosure Press Fail alarm	01/13/2018	878
59	Dawn	DOW A COMPRESSOR	PM60	Capital Project	DOWA Water Jacket Cooler Upgrade	01/23/2023	8
60	Dawn	DOW A COMPRESSOR	PM60	Capital Project	Dow A Fuel Reg Replacement	12/22/2022	24
61	Dawn	DOW A COMPRESSOR	PM10	Corrective Maintenance	Piston Band Replacement & Comp Discharge	08/29/2022	11
62	Dawn	DOW A COMPRESSOR	PM10	Corrective Maintenance	DOW A - GAC Cooler Motor	07/18/2022	5
63	Dawn	DOW A COMPRESSOR	PM10	Corrective Maintenance	DOW A shutdown due to high cylinder temp	09/07/2021	31
64	Dawn	DOW A COMPRESSOR	PM10	Corrective Maintenance	DOWA Replace Wiper Packing	06/23/2021	10
65	Dawn	DOW A COMPRESSOR	PM60	Capital Project	DOWA Turbo Replacement - 2021	03/15/2021	30
66	Dawn	DOW A COMPRESSOR	PM10	Corrective Maintenance	Rod Packing - DOWA	04/20/2020	22
67	Dawn	DOW A COMPRESSOR	PM10	Corrective Maintenance	Lubrication System Upgrade - DOWA	03/10/2020	12
68	Dawn	DOW A COMPRESSOR	PM10	Corrective Maintenance	DOW A Ignition Upgrade	03/09/2020	23
69	Dawn	DOW A COMPRESSOR	PM10	Corrective Maintenance	Unit Engine Air Manifold HI Pressire	08/27/2019	9
70	Dawn	DOW A COMPRESSOR	PM10	Corrective Maintenance	Dow A Dehy Still Column	08/15/2019	12
71	Dawn	DOW A COMPRESSOR	PM10	Corrective Maintenance	Engine Muffler cracked	06/26/2019	11
72	Dawn	DOW A COMPRESSOR	PM10	Corrective Maintenance	Discharge valve actuator needs rebuild	06/19/2019	9
73	Dawn	DOW A COMPRESSOR	PM10	Corrective Maintenance	Rebuild the fluid drives on the pumps	11/01/2018	59
74	Dawn	DOW A COMPRESSOR	PM10	Corrective Maintenance	Cylinder head leaking glycol	08/16/2018	55
75	Dawn	DOW A COMPRESSOR	PM10	Corrective Maintenance	Dehy flame fail	01/03/2018	8
76	Dawn	EDYS MILLS COMPRESSOR	PM10	Corrective Maintenance	Operator Leaking	04/27/2020	10
77	Dawn	EDYS MILLS COMPRESSOR	PM10	Corrective Maintenance	GC upgrade project	02/01/2018	28
78	Dawn	ENNISKILLEN COMPRESSOR	PM10	Corrective Maintenance	Leaking block Valve	02/26/2021	10
79	Dawn	ENNISKILLEN COMPRESSOR	PM10	Corrective Maintenance	Enniskillen Engine Rebuild	11/15/2019	104
80	Dawn	HERITAGE COMPRESSOR	PM10	Corrective Maintenance	Engine indicating need for overhaul	01/24/2019	88
81	Dawn	HERITAGE COMPRESSOR	EM10	Breakdown	Engine exhaust bellows cracked	07/24/2018	69
82	Dawn	HERITAGE COMPRESSOR	PM10	Corrective Maintenance	Piston rider bands wore Ian Turner picke	02/02/2018	17
83	Dawn	OSC Station	PM10	Corrective Maintenance	OSE Unit 1 Oil Leak	09/26/2022	7
84	Dawn	OSC Station	PM10	Corrective Maintenance	Abnormality on Discharge Piping	03/03/2020	28

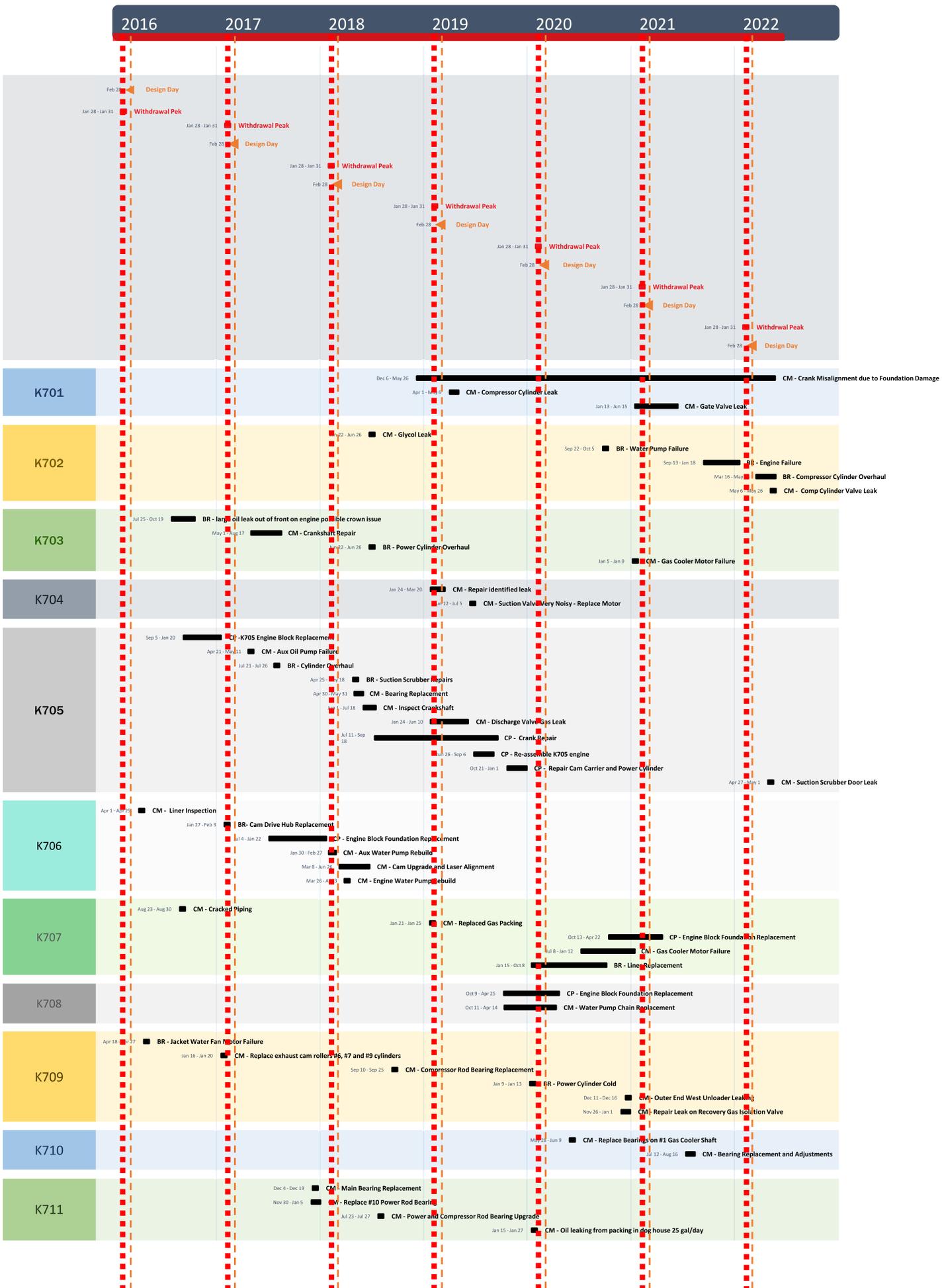
Unplanned Outages at Dawn Corunna

Line No.	Plant	Plant Name	Work Type	Work Description	Title	Failure date	Duration (days)
85	Dawn	OSC Station	PM10	Corrective Maintenance	Rod Packing - Oil Springs - 2020	02/10/2020	18
86	Dawn	OSC Station	PM10	Corrective Maintenance	Engine Rebuild - Oil Springs - 2020	01/13/2020	156
87	Dawn	OSC Station	PM10	Corrective Maintenance	Jack shaft bearing failure	08/12/2019	20
88	Dawn	OSC Station	PM10	Corrective Maintenance	Suction knockout bottle lags broken	03/13/2019	24
89	Dawn	OSC Station	PM10	Corrective Maintenance	Oil City Pool Ctrl. Block Valve OBV56	01/04/2019	10
90	Dawn	OSC Station	PM60	Capital Project	GAC/Water jacket cooler replacement	07/12/2018	220
91	Dawn	Payne	PM60	Capital Project	Leak Repair - ID#33811998 EXT #1	11/10/2021	10
92	Dawn	Payne	PM10	Corrective Maintenance	Payne - High PT Vibrations	09/18/2020	11
93	Dawn	Payne	PM10	Corrective Maintenance	Oil Cooler Payne Station	11/30/2018	8
94	Dawn	WAUBUNO COMPRESSOR	PM10	Corrective Maintenance	CV leaks by internally and through stem	04/07/2021	14
95	Dawn	WAUBUNO COMPRESSOR	PM10	Corrective Maintenance	Leak Repair – ID# 29010360	10/18/2019	15
96	Dawn	WAUBUNO COMPRESSOR	PM10	Corrective Maintenance	Water Pump Failure at Waubuno Station	08/07/2019	12
97	Dawn	WAUBUNO COMPRESSOR	PM60	Capital Project	Rebuild of the meter runs for Waubuno	11/15/2018	39
98	Corunna	K701	CM	Corrective Maintenance	CM - Gate Valve Leak	01/13/2021	154
99	Corunna	K701	CM	Corrective Maintenance	CM - Compressor Cylinder Leak	04/01/2019	36
							1,533*
100	Corunna	K701	CM	Corrective Maintenance	CM - Crank Misalignment due to Foundation Damage	12/06/2018	As of Feb 16, 2023
101	Corunna	K702	CM	Corrective Maintenance	CM - Comp Cylinder Valve Leak	05/06/2022	21
102	Corunna	K702	BR	Breakdown	BR - Compressor Cylinder Overhaul	03/16/2022	72
103	Corunna	K702	BR	Breakdown	BR - Engine Failure	09/13/2021	128
104	Corunna	K702	BR	Breakdown	BR - Water Pump Failure	09/22/2020	14
105	Corunna	K702	CM	Corrective Maintenance	CM - Glycol Leak	06/22/2018	5
106	Corunna	K703	CM	Corrective Maintenance	CM - Gas Cooler Motor Failure	01/05/2021	5
107	Corunna	K703	BR	Breakdown	BR - Power Cylinder Overhaul	06/22/2018	5
108	Corunna	K704	BR	Breakdown	BR - shutdown. Port 4	09/27/2022	15
109	Corunna	K704	CM	Corrective Maintenance	CM - Suction Valve Very Noisy - Replace Motor	06/12/2019	24
110	Corunna	K704	CM	Corrective Maintenance	CM - Repair identified leak	01/24/2019	56
111	Corunna	K705	BR	Breakdown	BR - low turbo oil pressure shutdown	09/20/2022	35
112	Corunna	K705	CM	Corrective Maintenance	CM - Suction Scrubber Door Leak	04/27/2022	5
113	Corunna	K705	CP	Capital Project	CP - Repair Cam Carrier and Power Cylinder	10/21/2019	73
114	Corunna	K705	CP	Capital Project	CP - Re-assemble K705 engine	06/26/2019	73
115	Corunna	K705	CM	Corrective Maintenance	CM - Discharge Valve Gas Leak	01/24/2019	138
116	Corunna	K705	CP	Capital Project	CP - Crank Repair (Replacement)	07/11/2018	435
117	Corunna	K705	CM	Corrective Maintenance	CM - Inspect Crankshaft	06/01/2018	48
118	Corunna	K705	CM	Corrective Maintenance	CM - Bearing Replacement	04/30/2018	32
119	Corunna	K705	BR	Breakdown	BR - Suction Scrubber Repairs	04/25/2018	24
120	Corunna	K706	CM	Corrective Maintenance	CM - Engine Water Pump Rebuild	03/26/2018	9
121	Corunna	K706	CP	Capital Project	CM/CP - Cam Upgrade and Laser Alignment	03/08/2018	111
122	Corunna	K706	CM	Corrective Maintenance	CM - Aux Water Pump Rebuild	01/30/2018	29
123	Corunna	K707	CP	Capital Project	CP - Engine Block Foundation Replacement	10/13/2020	192
124	Corunna	K707	CM	Corrective Maintenance	CM - Gas Cooler Motor Failure	07/08/2020	189
125	Corunna	K707	BR	Breakdown	BR - Liner Replacement	01/15/2020	268

Unplanned Outages at Dawn Corunna

Line No.	Plant	Plant Name	Work Type	Work Description	Title	Failure date	Duration (days)
126	Corunna	K707	CM	Corrective Maintenance	CM - Replaced Gas Packing	01/21/2019	5
127	Corunna	K708	CM	Corrective Maintenance	CM - Water Pump Chain Replacement	10/11/2019	187
128	Corunna	K708	CP	Capital Project	CP - Engine Block Foundation Replacement	10/09/2019	200
129	Corunna	K709	CM	Corrective Maintenance	CM - Outer End West Unloader Leaking	12/11/2020	6
130	Corunna	K709	CM	Corrective Maintenance	CM - Repair Leak on Recovery Gas Isolation Valve	11/26/2020	37
131	Corunna	K709	BR	Breakdown	BR - Power Cylinder Cold	01/09/2020	5
132	Corunna	K709	CM	Corrective Maintenance	CM - Compressor Rod Bearing Replacement	09/10/2018	16
133	Corunna	K710	CM	Corrective Maintenance	CM -JW Cooling fan bearing replacement	06/07/2022	49
134	Corunna	K710	BR	Breakdown	BR - Main bearing high temperature shutdown	03/03/2022	308
135	Corunna	K710	CM	Corrective Maintenance	CM - Bearing Replacement and Adjustments	07/12/2021	36
136	Corunna	K710	CM	Corrective Maintenance	CM - Replace Bearings on #1 Gas Cooler Shaft	05/28/2020	13
137	Corunna	K711	CM	Corrective Maintenance	CM - Oil leaking from packing in dog house 25 gal/day	01/15/2020	13
138	Corunna	K711	CM	Corrective Maintenance	CM - Power and Compressor Rod Bearing Upgrade	07/23/2018	5

Unit	Title	Description	Start date	End date	Duration (days)
K701	CM - Crank Misalignment due to Foundation Damage	during Oil Change, checked web deflections and bearing clearances, found high web deflection on #5 power, found clearance under #1 main bearing. Main bearing work completed. *Unit left unavailable with option to operate as last-on due to foundation damage. The damaged block was left unrepaired in anticipation of the upcoming renewal project.	12/06/2018	Ongoing	1268* As of May 26, 2022
K701	CM - Compressor Cylinder Leak	Replaced o-ring on valve cap to repair leak	04/01/2019	05/06/2019	36
K701	CM - Gate Valve Leak	Upon inspection we found that the packing gland is cracked and needs to be replaced or repaired	01/13/2021	06/15/2021	154
K702	CM - Glycol Leak	pump seal was leaking removed old pump and installed re-built water pump from the warehouse	06/22/2018	06/26/2018	5
K702	BR - Water Pump Failure	K702 has a knock coming from the water pump, a bushing was wore out on the water pump drive gear shaft causing the gears to not mesh properly, removed the gear case and water pump, had TREL repair the damaged drive gear and make new bronze bushings, re-assembled the gear case using a used spare shaft from a gear case we had sitting in the warehouse, installed a new rebuilt water pump from inventory, installed hardened cotter pins in the water pump drive chain	09/22/2020	10/05/2020	14
K702	BR - Engine Failure	A large knocking noise started and emergency stop was used	09/13/2021	01/18/2022	128
K702	BR - Compressor Cylinder Overhaul		03/16/2022	05/26/2022	72
K702	CM - Comp Cylinder Valve Leak	Suction scrubber door/comp cyl 1 valve cap leaking, installed new seal on door waiting to be pressured up, new O-ring was installed on valve cap	05/06/2022	05/26/2022	21
K703	BR - Cracked Crown	Large oil leak out of front on engine possible crown issue, repaired K703 Cracked Crowns	07/25/2016	10/19/2016	87
K703	CM - Crankshaft Repair	disassembled top and bottom end of engine so that the crankshaft was bare, removed flywheel, loosened timing chain, removed all but three main bearings, installed all new (Dresser-Rand) main bearings, found that the top half of the bearing had lots of crush and the bottom half had very little, #11 main bearing is not an elliptical bearing, re-recorded web deflections, checked bearing clearances, installed end seal and baffle plate, installed flywheel and torqued to 1800ft/lbs, rechecked bearing clearances and web deflections on #10 and #11 main (good), installed compressor rods with old bearings, installed all power rods with old bearings, reassembled top end of engine and tightened timing chain, bump checked compressor and power rods (good), checked crosshead pin clearances (good), when unit was test run we heard a loud ticking sounds from the flywheel end, we found that the baffle plate for the crank end seal had been damaged when the flywheel was being torqued, we removed the flywheel again and replaced the baffle plate, test ran the unit again and the noise was gone	05/01/2017	08/17/2017	109
K703	BR - Power Cylinder Overhaul	Disassembled #7 power cylinder and inspected all parts, found that the piston crown was cracked in two places, inspected all other parts and found no issues, deglazed power cylinder, checked piston cutout for proper alignment (good), installed new piston with new rings and installed cylinder with new o-ring, cleaned and installed used head with a new copper gasket, re-assembled all top end auxiliary parts with new gaskets, installed rocker arm with new lifters and set tappets, cleaned out that bay of the crankcase and installed doors with new gaskets, boroscoped PCC pot after water was installed (good)	06/22/2018	06/26/2018	5
K703	CM - Gas Cooler Motor Failure	K703 #2 gas cooler fan wont run, motor has been replaced	01/05/2021	01/09/2021	5
K704	CM - Repair identified leak	#N/A	01/24/2019	03/20/2019	56
K704	CM - Suction Valve Very Noisy - Replace Motor	Preoper motor arrived and installed on valve actuator, valve tested and put back into service	06/12/2019	07/05/2019	24
K705	CP -K705 Engine Block Replacement		09/05/2016	01/20/2017	138
K705	CM - Aux Oil Pump Failure	Rebuilt the gear case with all new bearing and seals	04/21/2017	05/11/2017	21
K705	BR - Cylinder Overhaul	Engine was running with pre-ignition in #7 cylinder, pressure tested cylinder and found no compression, air was leaking from combustion chamber down into the crankcase	07/21/2017	07/26/2017	6
K705	BR - Suction Scrubber Repairs	During the scrubber inspection and filter replacement it was noticed one of the filter supports near the top of the vessel was broken.	04/25/2018	05/18/2018	24
K705	CM - Bearing Replacement	Installed new MW main bearings in unit, C35used all new main bearing shims	04/30/2018	05/31/2018	32
K705	CM - Inspect Crankshaft	This unit has a damaged crankshaft, in the summer of 2017 we had some issues with this unit	06/01/2018	07/18/2018	48
K705	CM - Discharge Valve Gas Leak	Repair identified leak, the valves mentioned are on the greasing list for 2019	01/24/2019	06/10/2019	138
K705	CP - Crank Repair (Replacement)	This Project Work Order was initially created as O&M spend. It has since been risk ranked and approved for Capital Spend	07/11/2018	09/18/2019	435
K705	CP - Re-assemble K705 engine		06/26/2019	09/06/2019	73
K705	CP - Repair Cam Carrier and Power Cylinder	opened filter vessel and removed filters, the 2 magnets that were in the vessel had a lot of metal filings in them, cleaned filter pot, checked clean side to make sure no filings were there (it looked good), installed new oil filters, installed magnets in every filter, re-used old door o-ring, also drained oil from the bottom leg of piping and the oil cooler	10/21/2019	01/01/2020	73
K705	CM - Suction Scrubber Door Leak	Cleaned seal and closed back up waiting to be pressured up to check for leaks	04/27/2022	05/01/2022	5
K706	CM - Liner Inspection	Removed liner and inspected for cavitation along the top o-ring groove, found some cavitation but nothing too serious (see pictures attached), cleaned up the liner and holder and installed new copper gasket and o-rings, re-assembled the liner 90° from the original position in the holder	04/01/2016	04/25/2016	25
K706	BR - Cam Drive Hub Replacement	Problem: the unit would not roll over during the start sequence, Robertshaw valve was rebuilt, both seals on the air starter and cam reset housing were inspected, no change	01/27/2017	02/03/2017	8
K706	CP - Engine Block Foundation Replacement		07/04/2017	01/22/2018	203
K706	CM - Aux Water Pump Rebuild	Sandarin rebuilt the pump and motor, we installed the pump with new gaskets, studs and nuts	01/30/2018	02/27/2018	29
K706	CM/CP - Cam Upgrade and Laser Alignment	PCG laser aligned cam carriers on both sides of the engine, Cam carriers were shimmed and re-dowled as needed, Checked drive gears on both sides for contact and back lash and adjusted the end cover to set correctly, installed the upgrader cams and torqued all bolts, Wire tied the dowels on the drive ends, installed push rods and rocker arms and set tappets, Completed the timing of the cams	03/08/2018	06/26/2018	111
K706	CM - Engine Water Pump Rebuild	Engine water pump is installed	03/26/2018	04/03/2018	9
K707	CM - Cracked Piping	Cracked nipple where vent piping threads into bypass, work completed. As building to be completed in the coming weeks	08/23/2016	08/30/2016	8
K707	CM - Replaced Gas Packing	replaced gas packing and oil packing on all cylinders, found that the nose cone gasket was leaking on #4 cylinder, replaced the packing case on #4 cylinder because we couldn't set the new nose cone gasket	01/21/2019	01/25/2019	5
K707	CP - Engine Block Foundation Replacement		10/13/2020	04/22/2021	192
K707	CM - Gas Cooler Motor Failure	K703 #2 gas cooler fan wont run, motor has been replaced	07/08/2020	01/12/2021	189
K707	BR - Liner Replacement	during chain PM's we found moisture in the crankcase that was causing a lot of rusting internally, after investigating we found that the liners were leaking glycol from around the o-ring area, oil change to remove contaminated oil was completed under a different WO, replaced water pump chain under different WO, disassembled top end, installed new DR liners into refurbished Air Correct holders using D-R O-rings that came in the liner crates, cleaned up pistons and installed new rings, checked ring clearances in liner and on piston (good), re-assembled top end, cleaned and re-used the same heads, used DR gasket kits to install new gaskets everywhere on the top end, installed water and gas piping with new o-rings, pressure tested glycol system and found no major leaks, had operations put water in the unit and turn the warm up's on, this was the first time the new plant glycol was going in K707 engine, first we noticed some glycol leaking between the head and liner externally on some of the cylinders, after letting the engine sit a few days we started noticing glycol leaking internally around the liners the same as it was before, removed #6 cylinder to investigate, took liner and holder to TREL to verify measurement and machine work, found that the bronze o-ring area wasn't square to the top head gasket surface, suspected that the liners weren't sealing properly when the head was being torqued down because faces weren't square, the original holders were taken to Goodman Brown to be reconditioned, they squared up the holders and refinished the bronze sealing area, we tore down the top end again and installed the new refinished holders with the same new DR liners, installed all new O-rings and gaskets, had operations fill unit with water, found that all liners were still leaking internally past the o-ring sealing area, removed #8 cylinder to investigate because it was leaking the worse, Jim took the liner and holder to Goodman Brown with Tony Tebo, they found that the finish on the bronze was not to spec and was too porous, suspected that glycol was able to leak past the O-rings because of an improper finish, Goodman Brown refinished the bronze area again using an older method used previously to get the finish within spec, installed the new refinished holder back in #8 cylinder with the DR liner using all new O-rings and gasket kit, operations put water back in unit and we found that glycol was still leaking internally from the o-ring area, removed #8 cylinder again to investigate, decided that there was maybe an issue with the hardness of the DR liner o-rings, ordered 90 durometer Viton O-rings and installed them on the #8 liner, re-installed #8 cylinder and checked for leaks internally, found no glycol leaking, decided that we should do another cylinder to verify this would fix the problem, removed #6 cylinder and installed 90 durometer Viton O-rings on the liner, assembled cylinder and checked for leaks, cylinder was not leaking, disassembled the rest of the top end and installed new 90 durometer viton O-rings on all liners, used all new gaskets, filled unit with water and found no leaks internally, we still have a couple cylinders leaking between the head and the holder externally but they seal up with the warm ups on, still investigating why that is. Conclusion: all holders are refinished from Goodman Brown using the older method of bronzing that produced the proper finish, 90 durometer Viton O-rings from the RPS Machine were used on all liners and most holders, #8 cylinder does not have a 90 durometer o-ring around the outside of the holder - we can watch it for oil leaks and see if it makes a difference, K707 foundation project is starting now and we will test run unit after it is	01/15/2020	10/08/2020	268
K708	CP - Engine Block Foundation Replacement		10/09/2019	04/25/2020	200
K708	CM - Water Pump Chain Replacement	new water pump chain was installed due to older one being stretched and could not be adjusted to proper tension, hardened cotter pins were installed, chain tension was set	10/11/2019	04/14/2020	187
K709	BR - Jacket Water Fan Motor Failure	Installed new motor, installed new overload switch, change wiring in starter to reflect 2 winding motor	04/18/2016	04/27/2016	10
K709	CM - Replace exhaust cam rollers #6, #7 and #9 cylinders	when changing the cam rollers on#6,7,9 exhaust we noticed some wear on the exhaust cam lobes so we replaced all three cams and upgraded the lock wires on the cam bolts to Nord-Loc washers	01/16/2017	01/20/2017	5
K709	CM - Compressor Rod Bearing Replacement	Replaced compressor Rod Bearings	09/10/2018	09/25/2018	16
K709	BR - Power Cylinder Cold	Replaced plug and check, corrected the problem	01/09/2020	01/13/2020	5
K709	CM - Outer End West Unloader Leaking	After unit was pressured up I checked for leaks and found none	12/11/2020	12/16/2020	6
K709	CM - Repair Leak on Recovery Gas Isolation Valve	inspected leak found stem of valve leaking and needs replaced	11/26/2020	01/01/2021	37
K710	CM - Replace Bearings on #1 Gas Cooler Shaft	Installed New Bearings on Cooler Shaft	05/28/2020	06/09/2020	13
K710	CM - Bearing Replacement and Adjustments	Bearing Repair Work Complete	07/12/2021	08/16/2021	36
K711	CM - Main Bearing Replacement	Removed DR main bearings because they were pulling away from the saddle and we had clearance behind the bearings, installed new Washington Iron Works main bearings, #11 main bearing had an elliptical bearing in it, all bearing, shim sizes and bearing clearances were measured and recorded (attached), installed oil passage ways and wired bolts, measured and recorded crank thrust (attached), during bearing checks we found that #1 and #8 main had .0018quot; clearance under the crank, looked up our last clearance checks from 2015 and found that clearance under #1 and #8 were there before, also found during clearance checks that a couple bearings had some clearance between the frame and the bearing, it was only in a spot about an inch down from the split line and not in very deep, probable due to some fretting on the saddle, not a bearing issue	12/04/2017	12/19/2017	16
K711	CM - Replace #10 Power Rod Bearing	During our oil change we found that #10 power rod bearing was cracked,when we removed the bearing we found that the bearing was smashed to pieces on the rod half, we disassembled #10 cylinder and removed the power rod, we measured the bore for the power rod and found that it was only .001 out of round (good),we removed the bearing from #5 power rod and found that it was showing early signs of failure,the oil hole on the rod half was starting to extrude into the oil passageway in the rod,we installed a new DR bearing in #5 power rod,we believe the power rod bearing issues are related to the issues we have had with the DR main bearings (issues with snap, crush and possibly material),we have ordered a set of Washington Iron works power and compressor rod bearings and are planning to change all bearings out later,installed new DR bearing in #10,deglazed cylinder liner and installed new piston rings on piston and assembled,installed new re-built cylinder head ,bump checked both #10 and #5 power rods (#10: .0128quot; / #5: .0125),installed water and checked for leaks (good),installed oil and test ran,checked bearing temperatures at the different intervals and everything looked normal	11/30/2017	01/05/2018	37
K711	CM - Power and Compressor Rod Bearing Upgrade	We are upgrading all of our bearings to Washington Iron Works due to material issues with the Terra Corp bearings, the main bearings have already been changed out to WIW, replaced all of the power rod bearings,minimal cleaning was required because the bearings had just been replaced a few years ago ,the only abnormal thing that we found was some pitting on the bearings where the oil relief groove is cut into it,the pitting got worse as we moved towards the flywheel end,at the flywheel end some were bad enough that it had eaten right through to the back side of the bearing ,pictures were taken and sent to Tony Tebo at D-R for input,replaced all compressor rod bearings ,no issues were found ,torqued all bolts and installed new cotter pins , cleaned out the crankcase and installed doors with new gaskets,monitored bearing temps during test run ,all temperatures looked good	07/23/2018	07/27/2018	5
K711	CM - Oil leaking from packing in dog house 25 gal/day	Inspected and will repair when unit is available	01/15/2020	01/27/2020	13



ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 1, Attachment 6

Preamble:

On pages 68-69, the study estimates: *Using the ICF assessment of the likely cost of deliverability associated with high deliverability storage ICF estimated an initial cost of delivered services at \$3.72/GJ/Day for 10 days of delivered services.*

The study goes on estimating the incremental storage value in the remaining pages.

Question(s):

Please provide the complete derivation of the estimated cost including the sources of data and assumptions made.

- a) Please ensure the derivation includes stated \$0.41/GJ and the formula in footnote 35.
- b) Please provide Appendix D referred to later on the same page.
- c) In comparing the information in footnote 36 (the Storage Revenue Report) and footnote 37 (the Storage Parameter Report), it is clear there is no observable linkage between the revenue generated and the parameters associated with the specific contract.
 - i. How did ICF make that linkage for the purpose of the analysis?
 - ii. Would the source of that linkage be available to those using those sources as accessed on EGI's website?
 - 1) If not, why not?
 - iii. While these reports are available through the hyperlinks provided by the study, does EGI provide access to historic indices of customers with this data?
 - 1) If not, why not?
- d) The Storage Parameter Report provides contract identifiers with acronyms LST and LTP.
 - i. Please distinguish these type of contracts

- ii. Are there any LTP contracts that provide proportional deliverability to the current balance in storage?
 - 1) If so, how is the Maximum Firm Daily Withdrawal reported for those customers.
 - 2) How were the unit cost/deliverability used in the ICF analysis for those customers?
- e) Please explain the absence of any storage contracts with deliverability between 1.2% and 1.8% in Exhibit E 1 that are evident in the Storage Parameter Report that is referenced in footnote 37.
 - i. Please provide an updated graph of Exhibit E
- f) Please provide a full derivation of the incremental storage value including source of data and assumptions made.

Response:

- a-f) This evidence will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas's February 1, 2023 letter.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 2, pg. 1

Preamble:

EGI evidence states: *The reference price is used to price sales service commodity, gas in storage (a component of rate base), unaccounted for gas (UFG), company use, and compressor fuel, as part of the revenue requirement for the 2024 Test Year. As these costs have been consolidated for the amalgamated utility, a common reference price is required to support the 2024 Test Year Forecast as part of this Application.*

Question(s):

Where has EGI evidenced, using the current Board-approved methodologies for the calculation of the 2024 Test Year Forecast, to allow comparison with the new proposal?

a) If not provided in evidence, please provide.

Response:

The comparison using current OEB-approved methodologies is not provided in evidence.

a) Please see Table 1. Enbridge Gas estimates that the proposed harmonized weighted average reference price will reduce the revenue requirement for unaccounted for gas (UFG), company use, and compressor fuel by \$3.7 million as compared to the current OEB-approved reference prices. This comparison assumes that the gas costs for current OEB-approved reference prices are based on a PGVA reference price of \$5.996/GJ for the EGD rate zone and a Dawn reference price of \$5.269/GJ for the Union rate zones¹. As there is one combined budget for UFG, company use, and compressor fuel, the 2024 Cost Allocation Study was used to

¹ Based on the April 2022 QRAM (EB-2022-0089).

allocate the volumes to each rate zone to derive impacts for the purposes of this response.

Table 1
Proposed vs OEB-Approved Gas Cost Recovery

Line No.	Particulars (\$millions)	Proposed (a)	OEB-Approved (b)	Difference (c) = (a - b)
1	UFG	42.9	45.2	(2.3)
2	Company Use	3.0	3.2	(0.2)
3	Compressor Fuel	24.1	25.4	(1.3)
4	Total (1)	70.0	73.7	(3.7)

Note:

(1) Total gas cost recovery is net of customer supplied fuel costs.

The 2024 estimated allowance for working capital (rate base) relating to gas in storage using the current OEB-approved reference prices would be approximately \$659.8 million, compared to the 2024 Test Year Forecast of \$648.4 million, as provided at Exhibit 2, Tab 3, Schedule 1. The lower rate base would result in a lower revenue requirement of approximately \$0.7 million. This impact assumes that the gas in storage balance is separated into EGD and Union rate zones, and gas in storage amounts for the two rate zones are calculated by multiplying the gas in storage volumes to the respective reference prices as mentioned above.

Enbridge Gas is also proposing to use the gas supply reference price to set gas supply commodity charges. There are no impacts to amounts that customers will pay with this proposal, as all forecast gas supply portfolio costs will continue to be passed on to customers without markup, either through gas supply charges and/or gas supply price adjustments.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 2, pg. 1-6, 13 and Ex. 4, Tab 2, Schedule 1, Attachments 1-3
& EB-2022-0286 EGI QRAM2023Q1, FRPO_SUB_EGI_QRAM 2023Q1_20221214

Preamble:

Understanding that EGI planned to respond to the Board's direction to advance a harmonization **proposal** (emphasis added), FRPO attempted to understand how EGD was allocating some transportation to load balancing costs in the 2022 QRAMs. Our inquiry stemmed from the rising costs of load balancing as identified in the applications. Having not received clarifications requested, we committed that we would pursue understanding in this proceeding (QRAM reference above).

Given that there is limited information available on gas supply costs allocated under current Board-approved policies, we would like to understand the load balancing allocation process currently in place that eventually flows into rates and deferral accounts such as the PGVA.

Question(s):

Using the November 1, 2022 Upstream Transport Contract Summary in Schedule 1, Attachment 3 reference:

- a) In an Excel spreadsheet, for each line of transportation, please provide the current allocation of the demand contract quantity to:
- i. Gas Supply Commodity
 - ii. Gas Supply Transportation
 - iii. Load Balancing
 - iv. Other?

Indicating to which existing Rate Zones the allocation is being made.

- b) For each Rate Zone, please provide the rationale, or at least the guiding principles, that provide the allocation methodology.

- c) Please explain how this previously applied rationale or guiding principles would change in the new proposal.

Response:

a-b) The information requested cannot be provided in the simplistic format suggested. The upstream transportation contracts held by Enbridge Gas on November 1, 2022, listed in Exhibit 4, Tab 2, Schedule 1, Attachment 3, are different than those that existed at the time that each of the former EGD and Union based its Gas Supply Plan in rates. Detailed classification of gas costs is completed only when the Gas Supply Plan is set into rates. Information describing the current rate design methods for gas transportation costs is provided at Exhibit 8, Tab 2, Schedule 2, pages 9 to 11.

Variances from the amounts set into rates are captured in deferral and variance accounts and disposed of through the applicable QRAM proceedings. The allocation of these variances is consistent with long-standing OEB-approved QRAM methodologies that differ between the EGD and Union rate zones.

EGD Rate Zone

The most recent EGD Gas Supply Plan was set into rates in EGD's 2018 Rate Adjustment Application¹. The detailed classification of Gas Costs to Operations can be found in EGD's 2018 Rate Adjustment Application² and is provided at Attachment 1. Attachment 1, page 1 provides the classification of total gas costs from EGD's Gas Cost to Operations to each functional area of gas supply commodity (column 3), storage (columns 4 to 6), load balancing (columns 7 and 8), transportation (column 9) and distribution commodity (column 10). The total classified costs by component are shown on line 9.

The EGD rate zone cost allocation and rate design methodology for pricing its commodity, transportation and load balancing services has been in place since 2005. The methodology was reviewed with stakeholders most recently in the Ontario Landed Reference Price consultation and reported to the OEB in EGD's 2018 Rate Adjustment Application³.

The Company uses the Empress price inclusive of fuel as a reference price to cost its supply purchases. This can be seen in Attachment 1, page 1, columns 1 to 3.

¹ EB-2017-0086.

² EB-2017-0086, Exhibit G2, Tab 6, Schedule 2, pp.1-3.

³ EB-2017-0086, Exhibit H1, Tab 2, Schedule 2.

The cost of gas supply commodity is recovered from sales service customers through the Company's gas supply commodity charge.

Any price premium or discount for gas supplies purchased at other supply hubs relative to the Empress reference price are classified as transportation (i.e. deemed transportation costs) (column 9) and, in the case of delivered supplies, also to load balancing (columns 7 and 8). This can be seen at Attachment 1, page 1, line 1 under total purchases and receipts.

Attachment 1, page 1, line 2, column 9 provides transportation costs for services to transport gas from various market areas to Ontario and to each of the various delivery areas within Ontario. Attachment 1, page 2 provides the classification of transportation costs to load balancing and annual (transportation) by transportation path. The total costs of transportation on Attachment 1, page 1, line 9, column 9 reflects transportation charges that sales service and Western T-service customers pay, which are a function of the cost of upstream capacity (i.e. transportation tolls) to meet average day demands for sales service and Western T-Service, and deemed transportation costs as described above.

Load balancing costs (Attachment 1, page 1, columns 7 and 8) include the cost of third-party services (peaking) and discretionary supplies. Upstream transportation costs that are incurred for sales and direct purchase customers to meet demand above average day demand are also classified as load balancing. These costs are recovered in the load balancing rates for all bundled customers (sales and direct purchase).

The determination of the changes in gas costs through the QRAM process is a mechanistic approach where Enbridge Gas updates the gas cost prices for the current QRAM and compares the total costs with the previous QRAM. Any changes in gas cost are captured and reflected in the current QRAM application. Variances between actual and forecasted transportation costs are allocated as transportation costs. Any difference between the actual cost of delivered supplies and the approved Empress price is allocated as load balancing cost, as well as any variance in the actual cost of peaking services and the forecasted cost of peaking services. The remaining variances are allocated as commodity costs.

Union Rate Zones

The most recent Union Gas Supply Plan was set into rates in Union's 2018 Rates Application⁴. The update to 2018 rates was in accordance with Union's Dawn Reference Price Application⁵. The changes to gas supply transportation and storage

⁴ EB-2017-0087.

⁵ EB-2015-0181.

rates were based on a detailed cost allocation for the Union North West and Union North East rate zones. The detailed classification of transportation and storage costs from Union's Dawn Reference Price Application⁶ is provided at Attachment 2.

Since the Dawn Reference price represents a landed cost of gas at Dawn, all of the upstream transportation costs incurred by the Union South rate zone to bring gas supplies to Dawn are allocated as gas commodity costs. For the Union North rate zones, the cost of third-party transportation services contracted from either Dawn or Empress are used to meet a combination of the average day demand and peak demand over average demand. The average day demands are determined by calculating the proportion of average day demand to the total contracted firm transportation demand of each of the Union North East and Union North West rate zones. These transportation costs are recovered in gas supply transportation rates. The cost of third-party transportation services from either Dawn or Empress are used to meet peak demand over average day demand of each of the Union North East and Union North West rate zones and are classified as storage. These storage costs are recovered in gas supply storage rates (which are similar to the "load balancing" rates of the EGD rate zone).

Variances between the forecast gas costs used to set rates and actual gas costs are captured in deferral and variance accounts and disposed of in applicable QRAM applications. Variances related to transportation costs in the Union South rate zone are captured in the Union South PGVA and are disposed to customers through gas commodity price adjustments. Variances related to third-party transportation costs in the Union North rate zones are captured in the Union North East and Union North West Tolls and Fuel Variance Account and are disposed to customer through transportation price adjustments.

- c) The rationale in setting the gas supply transportation and load balancing rates has not changed and is used in Enbridge Gas's rate harmonization proposal for the combined rate zones. Please see Exhibit 7, Tab 1, Schedule 2, pages 7 to 9 for a description of the methodology used to classify gas supply costs, including gas transportation costs between transportation and load balancing. Please see response at Exhibit I.7.1-IGUA-75 for information on the functional allocation of upstream transportation costs in the 2024 Test Year.

⁶ EB-2015-0181, Exhibit A, Tab 2, Schedule 1, pp.1-2.

**CLASSIFICATION OF
GAS COSTS TO OPERATIONS**

Item No.	Description	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	
		System Commodity			Load Balancing								
		Annual Volumes (10 ³ m ³)	Variable Unit Rate \$(/10 ³ m ³)	Variable Cost \$(000)	Deliver-ability \$(000)	Seasonal Space \$(000)	Winter \$(000)	Peak \$(000)	Seasonal \$(000)	Annual \$(000)	Dist'n. Commodity \$(000)	Total \$(000)	
Purchases and Receipts													
1.1	Long-Term	358.0	118.2	42.3	0.0	0.0	0.0	0.0	0.0	29.8	0.0	72.1	
1.2	Western Buy/Sell	380.0	118.2	44.9	0.0	0.0	0.0	0.0	0.0	0.6	0.0	45.5	
1.3	Ontario Buy-Sell	0.0	118.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
1.4	Short-Term Annual	0.0	118.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
1.5	Short-Term Peak	3,520.5	118.2	416.2	0.0	0.0	0.0	(106.3)	0.0	0.0	0.0	310.0	
1.6	Discretionary Western & US	4,316,144.5	118.2	510,306.4	0.0	0.0	0.0	0.0	0.0	55,254.2	0.0	565,560.6	
1.7	Discretionary - Ontario	2,613,645.4	118.2	309,016.5	0.0	0.0	0.0	11,011.4	88,091.4	16,564.7	0.0	424,684.1	
1.8	Niagara Supplies	1,102,563.7	118.2	130,358.3	0.0	0.0	0.0	0.0	0.0	57,562.7	0.0	187,921.0	
1.	Total Purchases & Receipts	8,036,612.1	118.2	950,184.7	0.0	0.0	0.0	10,905.2	88,091.4	129,411.9	0.0	1,178,593.3	
Transportation													
2.1	TCPL FT-Demand System	0.0	0.0	0.0	0.0	0.0	0.0	559.7	4,477.8	183,903.9	0.0	188,941.5	
2.2	Dawn	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
2.3	Dawn to Franchise	0.0	0.0	0.0	0.0	0.0	0.0	2,161.3	17,290.4	118,356.1	0.0	137,807.8	
2.4	Vector	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	13,192.5	0.0	13,192.5	
2.5	Nova	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6,829.3	0.0	6,829.3	
2.6	Niagara Falls to Enbridge Parkway DDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16,670.6	0.0	16,670.6	
2.7	Niagara Link Pipeline	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
2.8	Nexus Pipeline	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	34,669.6	0.0	34,669.6	
2.	Total Transportation	0.0	0.0	0.0	0.0	0.0	0.0	2,721.0	21,768.2	373,622.0	0.0	398,111.3	
Other Costs													
3.1	Fuel	0.0	0.0	10,519.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10,519.2	
3.	Total Other Variable Costs	0.0	0.0	10,519.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10,519.2	
4.	Total Delivered Supply	8,036,612.1	0.0	960,703.9	0.0	0.0	0.0	13,626.2	109,859.7	503,034.0	0.0	1,587,223.7	
5.	Storage Fluctuation	56,288.9	118.2	7,961.3	0.0	0.0	0.0	57.8	465.6	2,132.0	0.0	10,616.7	
6.	Gas Costs to Operations	8,092,901.0	0.0	968,665.2	0.0	0.0	0.0	13,683.9	110,325.3	505,166.0	0.0	1,597,840.5	
7.	Storage and Transportation	0.0	0.0	0.0	126,884.0	65,774.0	0.0	0.0	0.0	0.0	0.0	192,658.1	
8.	Gas Costs-Storage & Trans.	8,092,901.0	0.0	968,665.2	126,884.0	65,774.0	0.0	13,683.9	110,325.3	505,166.0	0.0	1,790,498.5	
9.1	UUF Adjustment	0.0	0.0	(14,816.7)	0.0	0.0	0.0	(126.8)	(1,022.5)	(4,681.9)	20,647.9	0.0	
9.2	LUFAdjustment	0.0	0.0	(2,437.6)	0.0	0.0	0.0	(24.0)	(193.3)	(1,186.3)	0.0	(3,841.1)	
9.	Total Classified Costs			951,411.0	126,884.0	65,774.0	0.0	13,533.2	109,109.5	499,297.8	20,647.9	1,786,657.4	
GAS COSTS													
10.1	Classification Factors			951,411.0	0.0	0.0	0.0	13,533.2	109,109.5	499,297.8	20,647.9	1,593,999.3	
10.2	Classification Percentages			59.69%	0.00%	0.00%	0.00%	0.85%	6.85%	31.32%	1.30%	100.00%	
STORAGE													
11.1	Classification Factors				126,884.0	65,774.0	0.0	0.0	0.0	0.0	0.0	192,658.1	
11.2	Classification Percentages				65.86%	34.14%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	

Witnesses: A. Kacicnik
B. So

Witnesses: A. Kacicnik
B. So

**CLASSIFICATION OF
TRANSPORTATION COSTS**

(\$000)

Item No.	Description	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
		Total	Peak	Seasonal	Annual Delivery	Annual Commodity
FT TCPL						
1.1	TCPL LH	183,061.9	0.0	0.0	183,061.9	0.0
1.2	FTSN (Parkway to CDA)	5,879.6	559.7	4,477.8	842.0	0.0
1.3	Unutilized Transport. Cost	0.0	0.0	0.0	0.0	0.0
2	Dawn to Franchise	141,373.3	2,161.3	17,290.4	118,356.1	3,565.5
3.	Vector Pipeline	13,192.5	0.0	0.0	13,192.5	0.0
4.	NOVA Pipeline	6,829.3	0.0	0.0	6,829.3	0.0
5.	Niagara Falls to Enbridge Parkway DDA	16,670.6	0.0	0.0	16,670.6	0.0
6.	Link Pipeline	0.0	0.0	0.0	0.0	0.0
7.	Nexus Pipeline	34,669.6	0.0	0.0	34,669.6	0.0
OTHER						
8.	Fuel	6,953.7	0.0	0.0	0.0	6,953.7
9.	Total	408,630.5	2,721.0	21,768.2	373,622.0	10,519.2

UNION GAS LIMITED
 Union North 2013 Board-Approved Gas Supply Plan versus Proposed 2016-2018 Gas Supply Plan

Line No.	Particulars	2013 Board-Approved (1)			2016 (2)			2017 (2)			2018 (2)		
		Rates (\$ / GJ)	Annual Volume TJ	Costs (\$000's)	Annual Volume TJ	Costs (\$000's)	Cost Variance	Annual Volume TJ	Costs (\$000's)	Cost Variance	Annual Volume TJ	Costs (\$000's)	Cost Variance
		(a)	(b)	(c)	(d)	(e)	(f) = (e - c)	(g)	(h)	(i) = (h - c)	(j)	(k)	(l) = (k - c)
Transportation Costs													
<u>Demand Costs</u>													
1	TCPL NCDA	58.024	3,211	6,125	3,219	6,125	-	3,211	6,125	(0)	3,211	6,125	-
2	TCPL EDA	64.066	21,473	45,229	5,629	11,823	(33,406)	365	769	(44,460)	365	769	(44,460)
3	TCPL MDA	21.914	1,651	1,189	2,037	1,463	274	2,031	1,463	274	2,031	1,463	274
4	TCPL NDA	48.527	17,913	28,579	13,691	21,783	(6,796)	2,915	4,651	(23,928)	2,915	4,651	(23,928)
5	TCPL SSM DA	43.994	730	1,056	2,980	4,299	3,243	2,972	4,299	3,243	2,972	4,299	3,243
6	TCPL WDA	31.471	13,352	13,815	17,808	18,376	4,561	18,764	19,414	5,599	18,764	19,414	5,599
7	TCPL PKWY EDA	12.138	-	-	15,904	6,329	6,329	21,108	8,423	8,423	21,108	8,423	8,423
8	TCPL PKWY NDA	17.445	-	-	4,763	2,724	2,724	15,695	9,001	9,001	15,695	9,001	9,001
9	TCPL PKWY NCDA	8.642	-	-	-	-	-	122	35	35	730	207	207
10	Michcon/TCPL SSM DA	6.464	2,242	476	-	-	(476)	-	-	(476)	-	-	(476)
11	CTHI/CPMI	18.805	3,093	1,912	2,071	1,277	(635)	2,066	1,277	(635)	2,066	1,277	(635)
12	LBA	-	-	1,200	-	1,200	-	-	1,200	-	-	1,200	-
13	TCPL Minimum Flow Charge	-	-	54	-	71	17	-	71	17	-	71	17
14	Supply Transportation Demand	-	-	99,634	-	75,469	(24,165)	-	56,728	(42,907)	-	56,900	(42,734)
15	Company Used	59.785	(226)	(444)	(225)	-	444	(225)	-	444	(225)	-	444
16	Inventory Change	59.785	(293)	(576)	(57)	-	576	131	-	576	(57)	-	576
17	Adjustment	-	-	(139)	-	-	139	-	-	139	-	-	139
18	Demand Costs in Rates	-	-	98,475	-	75,469	(23,006)	-	56,728	(41,747)	-	56,900	(41,574)
19	Union North Diversion Costs	-	-	504	-	-	(504)	-	-	(504)	-	-	(504)
<u>Commodity Costs</u>													
20	Michcon/TCPL SSM DA	0.008	1,275	11	-	-	(11)	-	-	(11)	-	-	(11)
21	Supply Transportation Commodity	-	-	11	-	-	(11)	-	-	(11)	-	-	(11)
22	Adjustment	-	-	(4)	-	-	4	-	-	4	-	-	4
23	Commodity Costs in Rates	-	-	7	-	-	(7)	-	-	(7)	-	-	(7)
24	Total Transportation Demand	-	-	98,986	-	75,469	(23,517)	-	56,728	(42,258)	-	56,900	(42,085)
<u>Fuel Costs (3)</u>													
25	TCPL NCDA	2.092%	1,586	84	90	267	183	87	256	172	91	269	185
26	TCPL EDA	2.092%	13,888	734	140	413	(321)	11	33	(701)	11	33	(701)
27	TCPL MDA	0.603%	331	5	6	19	14	6	19	14	6	19	14
28	TCPL NDA	1.603%	10,150	411	318	937	526	70	205	(206)	70	205	(206)
29	TCPL SSM DA	1.603%	0	-	54	159	159	54	159	159	54	159	159
30	TCPL WDA	1.049%	5,206	138	153	451	313	155	457	319	156	460	322
31	TCPL PKWY EDA	0.000%	0	-	36	134	134	52	196	196	53	196	196
32	TCPL PKWY NDA	-	0	-	18	66	66	55	206	206	55	205	205
33	TCPL PKWY NCDA	-	0	-	-	-	-	-	-	-	0	1	1
34	Michcon/TCPL SSM DA	1.693%	1,275	115	-	-	(115)	-	-	(115)	-	-	(115)
35	CTHI/CPMI	0.153%	577	2	1	3	1	1	3	1	1	3	1
36	Supply Transportation Fuel	-	-	1,490	-	2,449	959	-	1,534	44	-	1,549	60
37	Company Used	-	-	(12)	-	-	12	-	-	12	-	-	12
38	Inventory Change	-	-	(16)	-	-	16	-	-	16	-	-	16
39	Fuel Costs in Rates	-	-	1,463	-	2,449	986	-	1,534	71	-	1,549	87
40	Total Transportation Costs	-	-	100,448	-	77,918	(22,530)	-	58,261	(42,187)	-	58,450	(41,998)

Notes:

- (1) 2013 Board-approved gas supply plan updated for April 2015 QRAM (EB-2015-0035).
- (2) Based on 2016-2018 calendar year gas supply plan updated for April 2015 QRAM (EB-2015-0035).
- (3) Based on Alberta Border Reference Price of \$2.951/GJ and Dawn Reference Price of \$3.742/GJ, as per April QRAM (EB-2015-0035).

UNION GAS LIMITED
Union North 2013 Board-Approved Gas Supply Plan versus Proposed 2016-2018 Gas Supply Plan

Line No.	Particulars	2013 Board-Approved (1)			2016 (2)			2017 (2)			2018 (2)		
		Rates (\$ / GJ)	Annual Volume TJ	Costs (\$000's)	Annual Volume TJ	Costs (\$000's)	Cost Variance	Annual Volume TJ	Costs (\$000's)	Cost Variance	Annual Volume TJ	Costs (\$000's)	Cost Variance
		(a)	(b)	(c)	(d)	(e)	(f) = (e - c)	(g)	(h)	(i) = (h - c)	(j)	(k)	(l) = (k - c)
Storage Costs													
Demand Costs													
1	TCPL NDA STS Injection	17.445	17,922	10,279	17,971	10,278	(0)	17,921	10,278	(0)	17,921	10,278	(0)
2	TCPL WDA STS Injection	41.230	1,150	1,558	1,153	1,558	0	1,150	1,558	0	1,150	1,558	0
3	TCPL EDA STS Withdrawal	12.138	25,010	9,980	9,872	3,929	(6,051)	9,845	3,929	(6,051)	9,845	3,929	(6,051)
4	TCPL Pkwy to EDA	12.138	12,775	5,098	17,531	6,977	1,879	19,042	7,599	2,501	19,042	7,599	2,501
5	TCPL Pkwy to EDA EMB	13.352	-	-	6,875	3,010	3,010	9,125	4,005	4,005	9,125	4,005	4,005
6	TCPL Pkwy to NDA	17.445	-	-	4,087	2,338	2,338	24,455	14,026	14,026	24,455	14,026	14,026
7	TCPL Dawn to Pkwy (3)	0.341	3,801	1,297	3,176	1,004	(292)	-	-	(1,297)	-	-	(1,297)
8	Storage Demand Costs in Rates			28,212		29,094	882		41,395	13,184		41,395	13,184
Fuel Costs (4)													
9	TCPL NDA STS Injection	0.584%	5,789	163	25	93	(70)	-	-	(163)	-	-	(163)
10	TCPL WDA STS Injection	1.240%	769	46	16	58	12	14	53	7	15	57	11
11	TCPL EDA STS Withdrawal	0.359%	3,559	62	3	12	(50)	-	-	(62)	-	-	(62)
12	TCPL NCDA STS Injection	-	-	-	2	6	6	2	-	-	2	-	-
13	TCPL NCDA STS Withdrawal	-	-	-	8	29	29	8	6	6	8	6	6
14	TCPL NDA STS Withdrawal	-	-	-	47	177	177	-	31	31	-	28	28
15	TCPL SSMDA STS Withdrawal	-	-	-	28	103	103	28	104	104	28	104	104
16	TCPL WDA STS Withdrawal	-	-	-	35	131	131	31	117	117	31	117	117
17	TCPL Pkwy to EDA	-	-	-	18	68	68	8	29	29	8	31	31
18	TCPL Pkwy to EDA EMB	-	-	-	4	14	14	17	64	64	16	61	61
19	TCPL Pkwy to NDA	-	-	-	17	62	62	69	258	258	69	259	259
20	Storage Fuel Costs in Rates			271		754	483		662	391		664	393
21	Total Storage Costs			<u>28,482</u>		<u>29,848</u>	<u>1,365</u>		<u>42,057</u>	<u>13,575</u>		<u>42,059</u>	<u>13,577</u>
22	Total Storage and Transportation Costs			<u>128,930</u>		<u>107,766</u>	<u>(21,165)</u>		<u>100,318</u>	<u>(28,612)</u>		<u>100,509</u>	<u>(28,422)</u>

Notes:

- (1) 2013 Board-approved gas supply plan updated for April 2015 QRAM (EB-2015-0035).
- (2) Based on 2016-2018 calendar year gas supply plan updated for April 2015 QRAM (EB-2015-0035).
- (3) The TCPL Dawn to Parkway costs are based on the TCPL Dawn to Parkway demand charge including fuel.
- (4) Based on Alberta Border Reference Price of \$2.951/GJ and Dawn Reference Price of \$3.742/GJ, as per April QRAM (EB-2015-0035).

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 2, pg. 1-6, 13 and Ex. 4, Tab 2, Schedule 1, Attachments 1-3
& EB-2022-0286 EGI QRAM2023Q1, FRPO_SUB_EGI_QRAM 2023Q1_20221214

Preamble:

On pg. 13, the evidence states: *In 2023, Enbridge Gas will also develop harmonized consolidated QRAM schedules to be filed in support of reference price changes as part of the January 1, 2024 QRAM Application.*

We have been challenged in the past to get transparency from the Union Gas QRAM ratemaking. We would like to understand it in comparison to the EGD Rate Zone examples provided in the Attachments.

Question(s):

Please provide comparable schedules to demonstrate the April 2022 QRAM ratemaking for Union South, Northwest and Northeast.

- a) Please confirm, that to achieve transparency, EGI will commit to providing QRAM schedules comparable to the EGD Rate Zone schedules, evolved for the 2024 rates, if the Board were to approve that approach.
 - i. Please explain and clarify.

Response:

Exhibit 4, Tab 2, Schedule 2, pages 4-6 provide an explanation of the current approved reference price methodologies for the EGD and Union rate zones. The April 2022 QRAM schedules for the EGD and Union rate zones are provided at Exhibit 4, Tab 2, Schedule 2, Attachments 1 and 2

The reference price methodology for the EGD rate zone is calculated based on the forecasted gas supply commodity costs, upstream transportation costs, and load balancing costs. The current approved reference price for the Union South rate zone and Union North East rate zone is the Dawn reference price, and the reference price for

Union North West rate zone is the Alberta Border reference price. Given that the Union rate zone reference prices are supply point specific, the detail as it relates to components of costs within the Union rate zone is not equivalent to what is required for the derivation of the reference price for the EGD rate zone.

- a) Enbridge Gas can commit to filing clear and transparent evidence to support the requested QRAM rate changes as part of the QRAM Application. Subject to OEB approval in this Application, Enbridge Gas will update Exhibit 4, Tab 2, Schedule 2, Attachment 3 as part of the final rate order in this Application for the January 2024 QRAM (or the next available QRAM at the time), depending on approval timing. Please see response at Exhibit I.6.1-SEC-205 and Exhibit I.9.1-SEC-221.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 3, pg. 2 & EB-2022-0133 Exhibit I.FRPO.5 , Attachment 1

Preamble:

EGL evidence states: *Enbridge Gas's proposed approach to determine design demand and its selection of design criteria aligns with the no failure approach in that it captures the coldest weather event experienced. It is a proven method used by Union and a majority of other utilities. It is an approach that is clear, simple, and repeatable...*

The design criteria and design demand processes need to consider not only the design conditions but also the impact on day-to-day system operations when evaluating potential changes in approach.

Question(s):

How does EGL test to ensure that their design philosophy does not lead to over-design?

- a) Please explain using the Dawn-Parkway system as an example.
- b) Please file the most recent system verification for the Dawn-Parkway system.
- c) Please explain fully how day-to-day system operations are considered in the design criteria.

Response:

- a) Enbridge Gas uses the following philosophy to mitigate over design of the Dawn Parkway System.

Customer demands are developed on an annual cycle as described in the design day demand process at Exhibit 4, Tab 2, Schedule 3, paragraphs 51 to 57. This analysis uses the previous year's actual measured winter data which ensures the design day demand is as up to date as possible and contains the most recently

observed energy transition changes and the forecast includes forward impacts of energy transition and customer intelligence.

The HDDw chosen to develop the design day demands is the coldest observed since 1979. This date is more recent than the previous used date of 1953. Using the coldest observed HDDw on record mitigates overbuilding as this condition has been observed.

The pipeline capacity of the Dawn Parkway System is also verified using actual flow rates and field measurements which are then compared to Enbridge Gas's hydraulic models of the system. This verification ensures the hydraulic model results are reliable. Please see part b) for a copy of this verification.

The solutions required to reliably serve customer demand are identified and placed into the asset management plan. During the annual planning cycle these solutions are re-evaluated and delayed when possible. During leave to construct (LTC) applications a robust set of alternatives is presented which include supply side IRPA's to reduce facilities where possible. It is recognized that a facility built in the short term may have excess capacity in the first few years as it is required to be built from valve site to valve site.

- b) Please see Attachment 1.
- c) The hydraulic modelling for day-to-day operational support requires the ability to adjust the customer demand for the weather conditions that will occur during the time of the work.

Hydraulic modelling is required for various activities including pipeline outages during construction or emergency response, system changes required to support in-line inspection tool runs and contingency planning. These activities need to be scheduled during times of year to avoid or minimize disruption to customers and require customized set up to maintain pressure above the constraint pressures and to maintain velocity within the range required by the inspection tools.

The design day and design hour process use the daily and hourly customer measurement data to complete a linear regression analysis which can predict the customer demand at any HDDw. This data is input into the hydraulic models to simulate any weather condition to be able to complete the work as described above. The analysis can determine and adjust demand for various types of customers up to each customer individually.

For further information and an example, please see Exhibit 4, Tab 2, Schedule 3, pages 26 and 27, Figures 2 to 5.

Summary of Dawn to Parkway Model Verification Study - 2022

January 4th, 2023

Introduction

A verification study of the Dawn to Parkway transmission model was performed to validate the model. The purpose of the study is to compare observed pressure and flow rate recorded in the field to the model's simulated results. This study compares actual pressure and flow rates recorded in the field to results from the hydraulic model to define percentage of pressure difference. The model is tuned by adjusting pipeline efficiency to minimize the pressure difference between the field data and modelled results.

Weather

To perform the verification, a series of cold winter days were chosen for comparison. The analysis period of January 27th, 2022, to January 30th, 2022, was chosen. This period of days had the highest flow into the Dawn to Parkway System (measured from the Dawn Cuthbert Measurement Station) for the winter of 2021/2022.

Model Segmentation

The verification covers the NPS 26, NPS 34, NPS 42 and NPS 48 transmission lines between the Dawn Cuthbert Measurement Station and the Parkway Compressor Station. To simplify modeling, the model was split into the sections between Dawn to Lobo, Lobo to Bright and Bright to Parkway. The compressor stations of Lobo and Bright act as delineation points where the model can easily be divided without impacting results. Appropriate pressure and flow profiles were loaded to align each model with the same analysis period.

Analysis Type

The model was run using the Unsteady State analysis tool for 96 hours along the NPS 26, NPS 34, NPS 42 and NPS 48. The model flow data was first configured to match actual flows from the analysis period. One pressure end point was also configured to match actuals. The model was then run and the hourly pressure results at each measurement point in the Synergi model was compared to the pressures recorded in the field.

Data

For each day, the actual hourly flow and pressure data at the telemetered points along the system was extracted from the Enterprise Data Warehouse. Using this data, volumetric flow profiles totalling 96 hours were created for each demand point and the source pressure node.

Volumetric Data

The volumetric flow SCADA data was collected from the WEBI GMDM program and flow profiles were created based upon actual data to upload into the Synergi 4.9.3 model. The model results were captured after running the model in USM and compared to the actual collected flow data. Figures 1-3 below shows the total flow profile over the 96-hour period used within the verification for each of the three major segments (Dawn to Lobo, Lobo to Bright and Bright to Parkway). The modeled and measured flows align very closely in each case since the model flow profile is based on actuals.

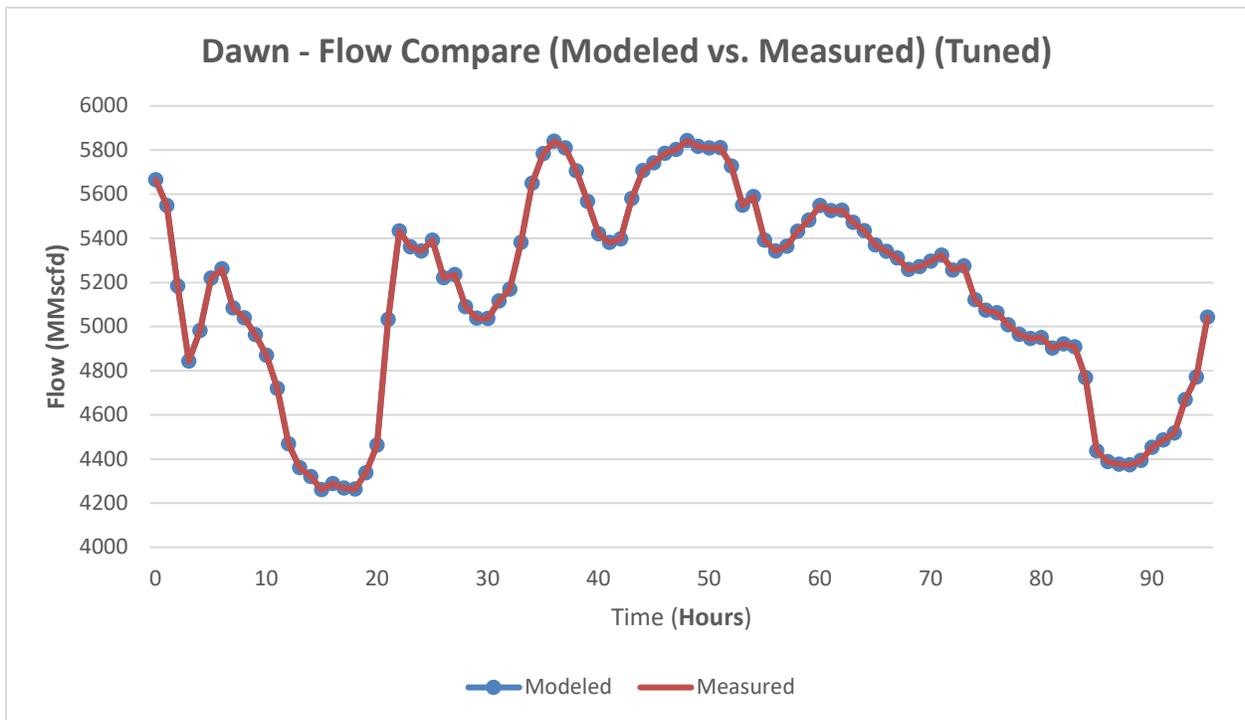


Figure 1: Dawn Flow Compare

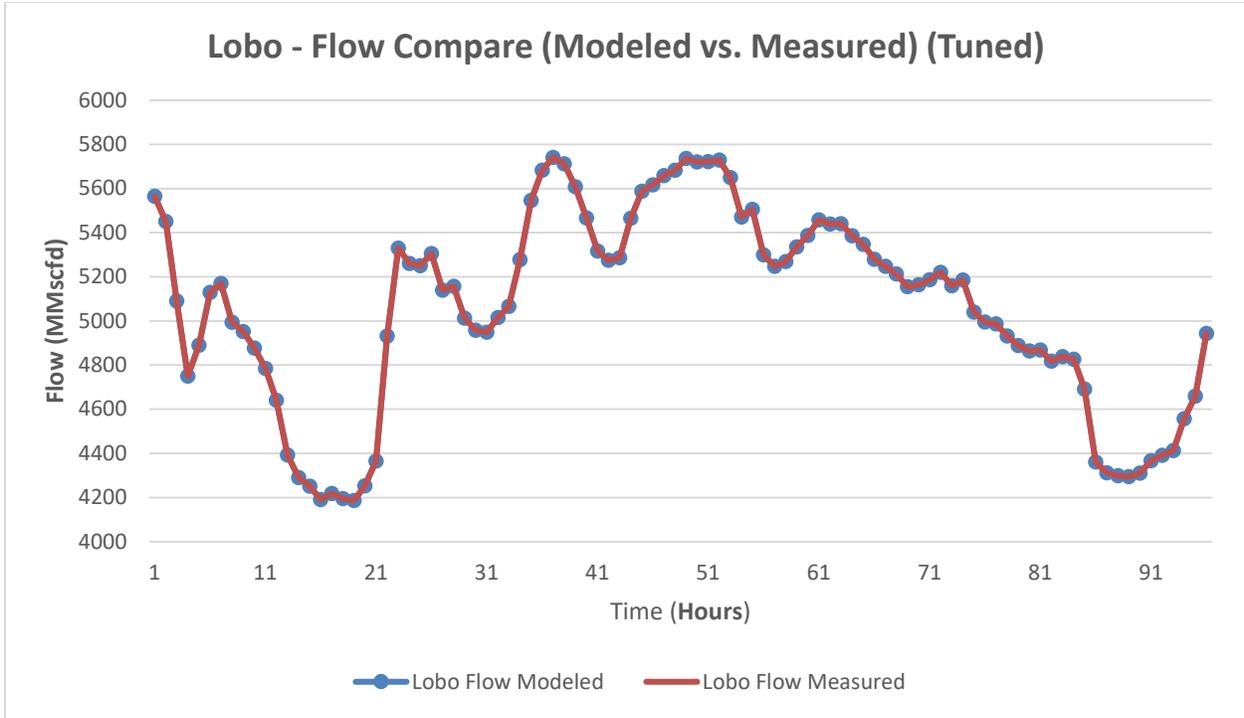


Figure 2: Lobo Flow Compare

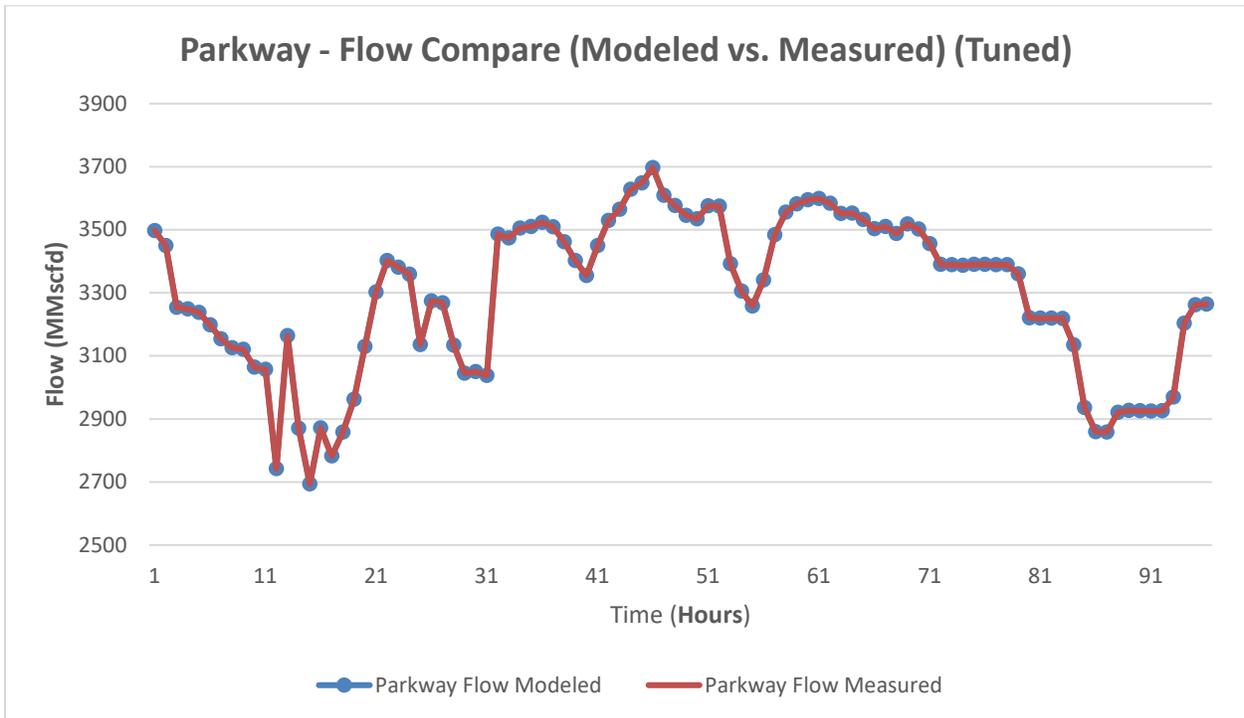


Figure 3: Parkway Flow Compare

Pressure Data

Dawn to Lobo

The first segment verified was the 4 lines between the Dawn Cuthbert Measurement Station to the Lobo Compressor Station. Pressures were compared to actual measurement at Cuthbert and three other intermediate take-offs with pressure measurement; Enniskillen, Brooke and Strathroy. Flow profiles were defined at Dawn and all other demand points active for the analysis period. A corresponding pressure profile of actuals was defined at the Lobo Compressor Station. 96 hours of modeled results were exported and compared to actuals. Pipeline efficiencies in the model were tuned to minimize the absolute pressure differential between field measurements and modeled results. A 0.1% absolute average difference over the 96 hours was used as a target to determine the required pipeline efficiency.

Table 1 and Figures 4-8 demonstrate significant changes to pipeline efficiency were required to align modeled results to measured actuals. This has prompted additional analysis and ongoing investigation. Additional information is provided in the Results and Impacts section of this report. Figure 7 shows the best alignment since Strathroy is the take-off closest to where the pressure profile is defined at Lobo. Figure 8 confirms that the pressure profile defined at Lobo based on actuals matches what is being produced when simulated.

<u>Section</u>	<u>Base Pipeline Efficiency</u>	<u>Absolute Average Pressure Difference (Base) (%)</u>	<u>Tuned Pipeline Efficiency</u>	<u>Absolute Average Pressure Difference (Tuned) (%)</u>
Dawn to Enniskillen	0.99	2.2%	0.83	0.1%
Enniskillen to Brooke	0.99	1.1%	0.91	0.0%
Brooke to Strathroy	0.99	0.8%	0.91	0.1%
Strathroy to Lobo	0.99	0.4%	0.95	0.0%

Table 1: Dawn to Lobo Efficiencies and Pressure Difference (Original vs. Tuned)

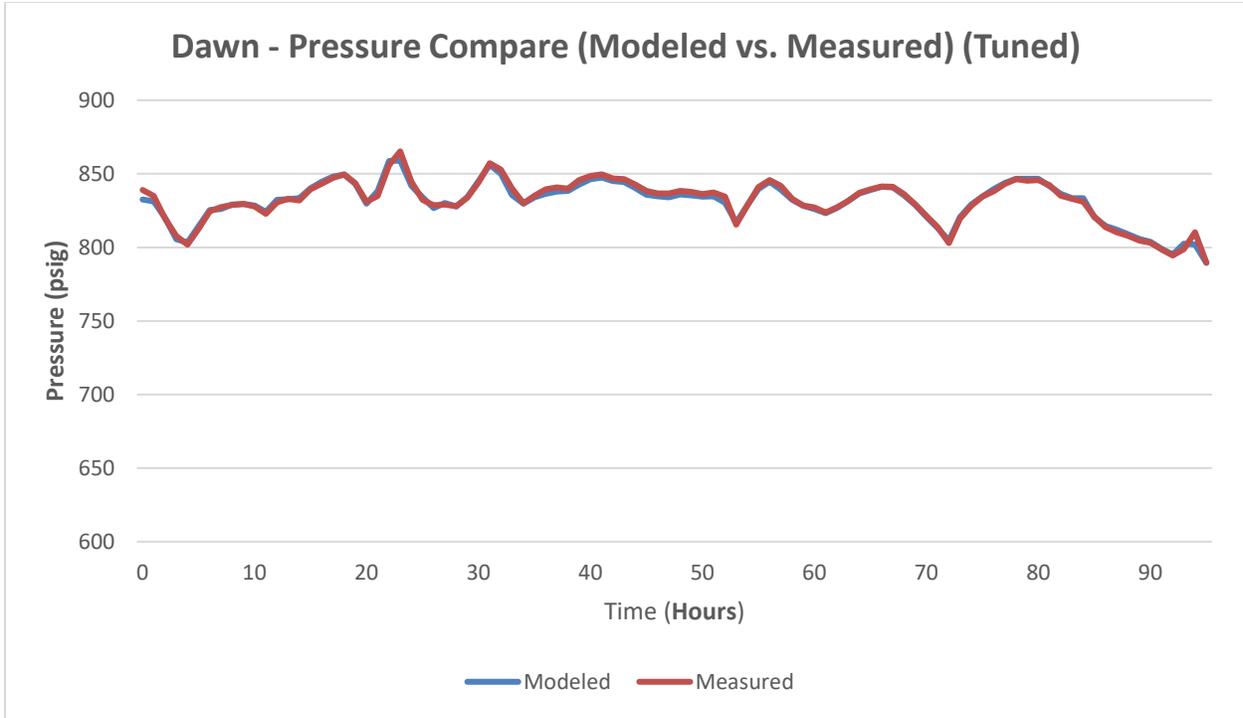


Figure 4: Dawn Pressure Compare

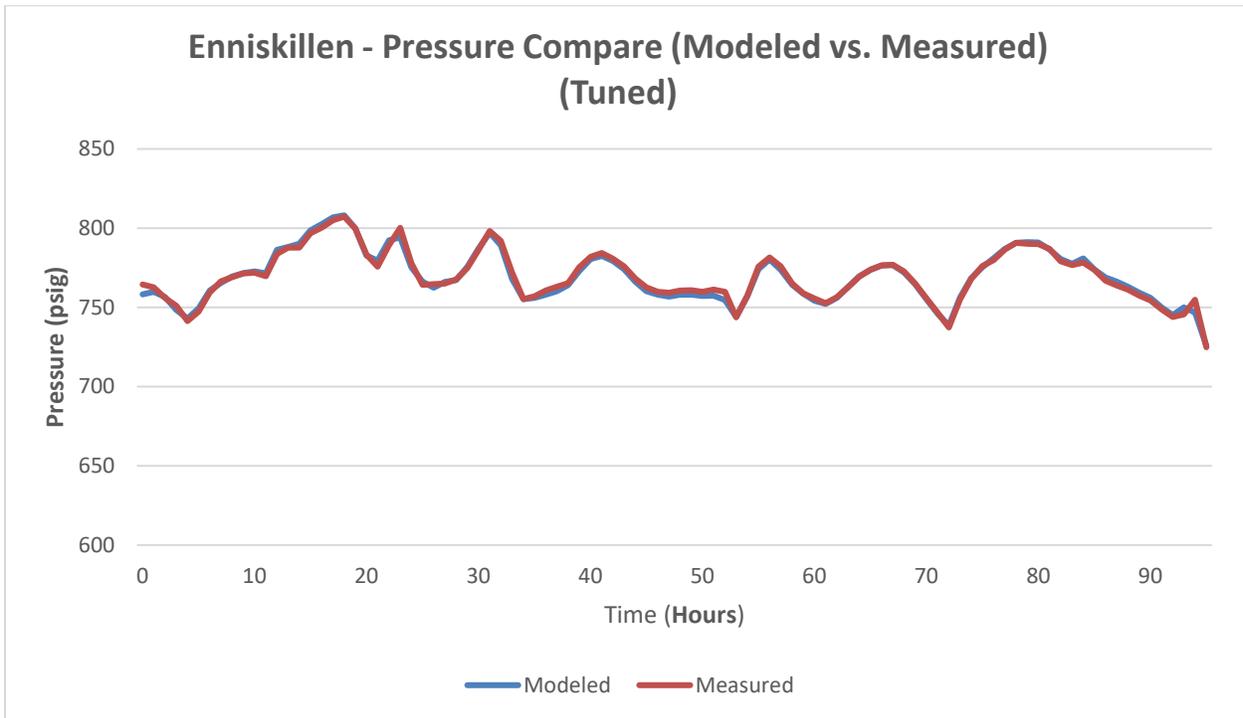


Figure 5: Enniskillen Pressure Compare

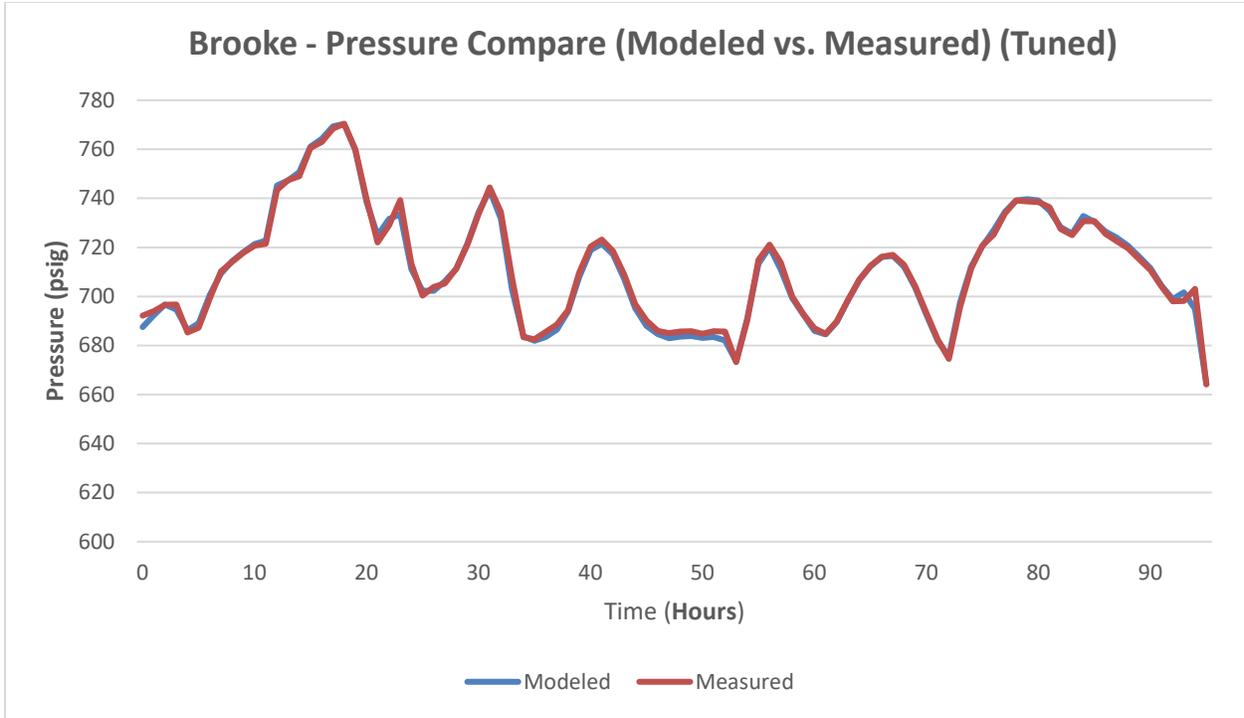


Figure 6: Brooke Pressure Compare

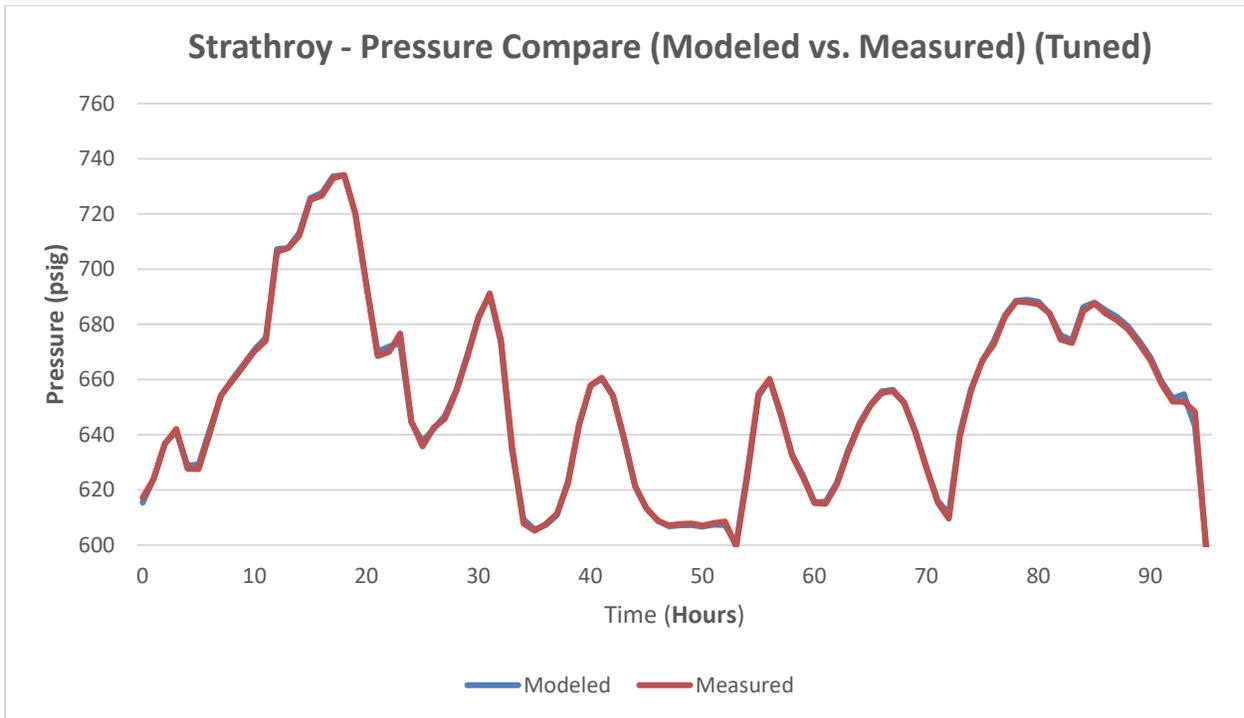


Figure 7: Strathroy Pressure Compare

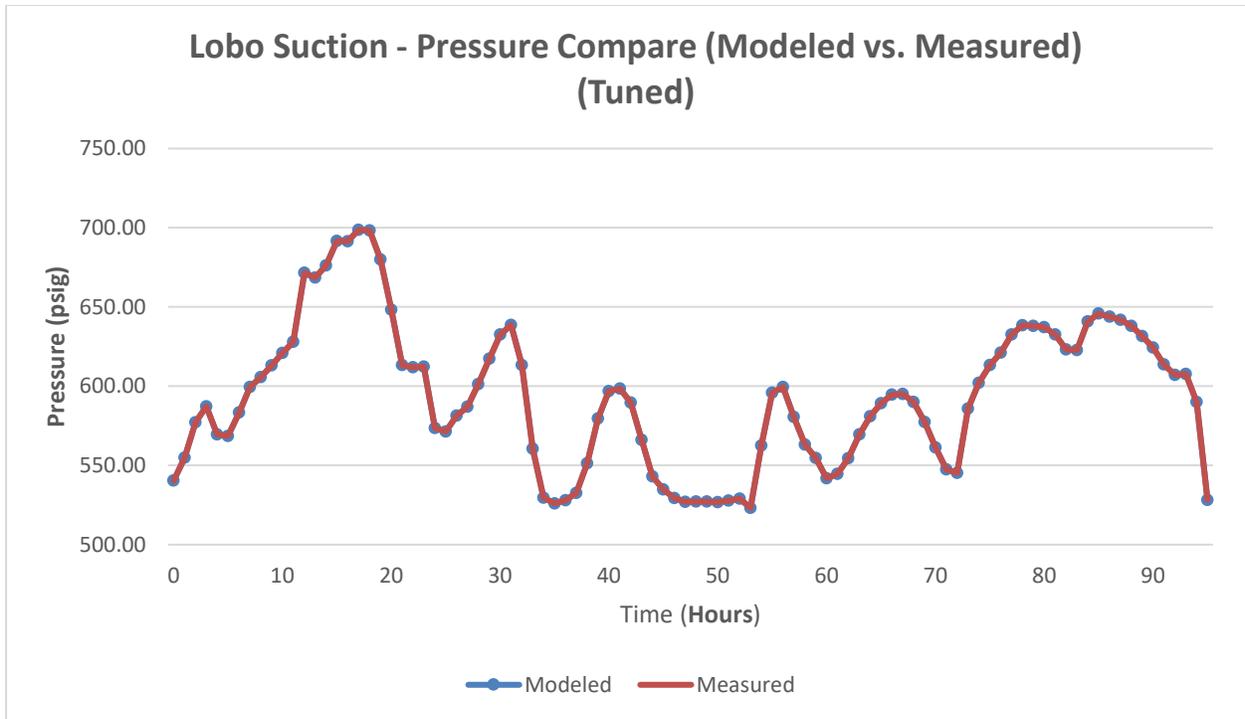


Figure 8: Lobo Suction Pressure Compare

Lobo to Bright

The second segment verified was the 4 lines between the Lobo and Bright Compressor Stations. Pressures were compared to actual measurement at Lobo and three other intermediate take-offs with pressure measurement; London North, St Mary’s and Beachville. Flow profiles were defined at Lobo and all other demand points active for the analysis period. A corresponding pressure profile of actuals was defined at the Bright Compressor Station. 96 hours of modeled results were exported and compared to actuals. Pipeline efficiencies in the model were tuned to minimize the absolute pressure differential between field measurements and modeled results. A 0.1% absolute average difference over the 96 hours was used as a target to determine the required pipeline efficiency.

Table 2 and Figures 9-13 demonstrate that only a small change to efficiency (0.01) was required to align modeled and measured pressure results. The Lobo to London North and London North to St. Mary’s show some differences in individual hours when tuned; however, the average pressure differential remains 0.1% over the course of the 96 hours. These differences were attributed to the proximity to the Lobo discharge and some fluctuation with compressor units cycling on and off during the analysis period. No further analysis on the Lobo to Bright segment was conducted. Figure 13 confirms that the pressure profile defined at Bright based on actuals matches what is being produced when simulated.

<u>Section</u>	<u>Base Pipeline Efficiency</u>	<u>Absolute Average Pressure Difference (Base) (%)</u>	<u>Tuned Pipeline Efficiency</u>	<u>Absolute Average Pressure Difference (Tuned) (%)</u>
Lobo to London North	0.99	0.3%	1.00	0.1%
London North to St. Mary's	0.99	0.3%	1.00	0.1%
St. Mary's to Beachville	0.99	0.0%	1.00	0.3%*
Beachville to Bright	0.99	0.2%	1.00	0.0%

Table 2: Lobo to Bright Efficiencies and Pressure Difference (Original vs. Tuned)

*St. Mary's to Beachville was left at an absolute average of 0.3%, since this is the closest difference that could be achieved within Synergi's efficiency increments of 0.01. Therefore, an adjustment to pipeline roughness will be made in the updated Design Day model to bring it within 0.1% difference.

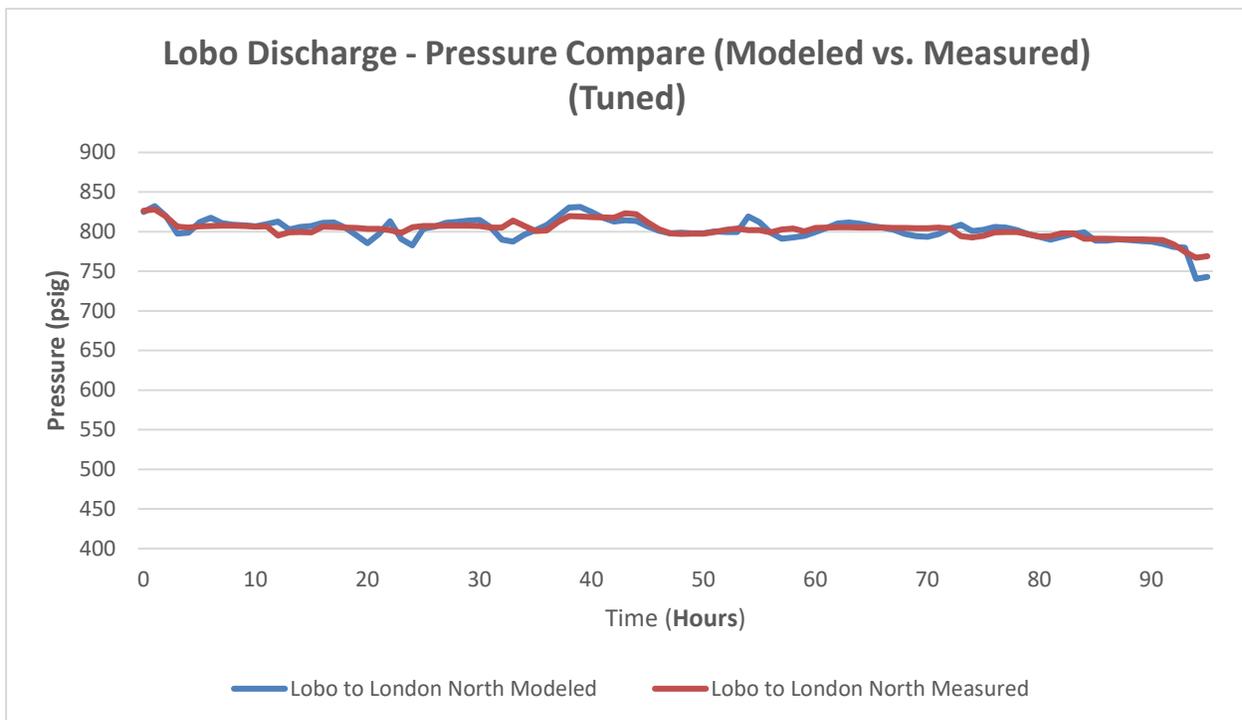


Figure 9: Lobo Pressure Compare

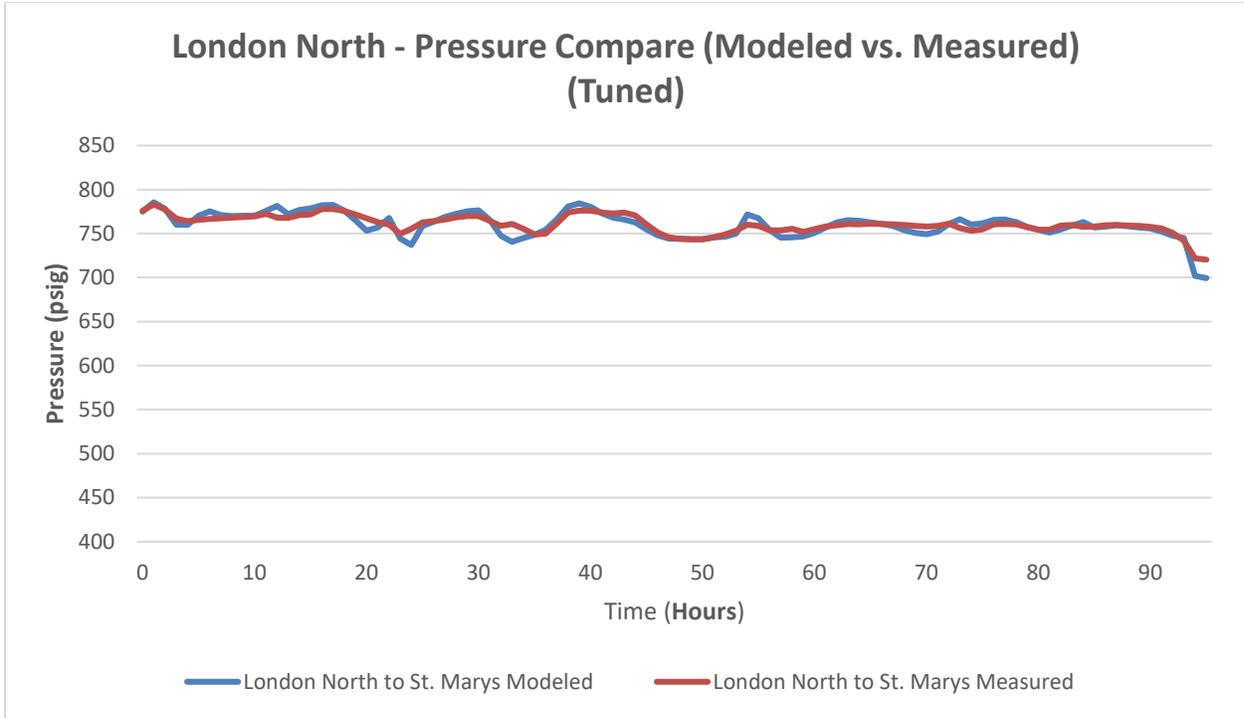


Figure 10: London North Pressure Compare

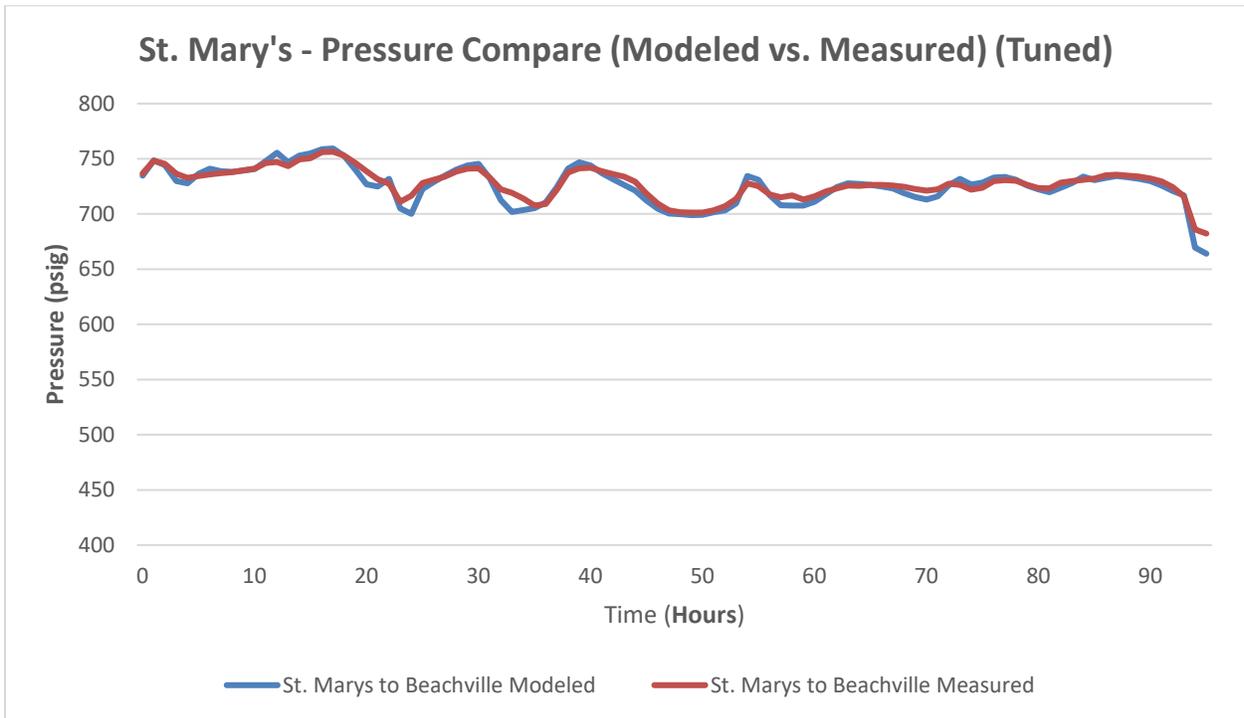


Figure 11: St. Mary's Pressure Compare

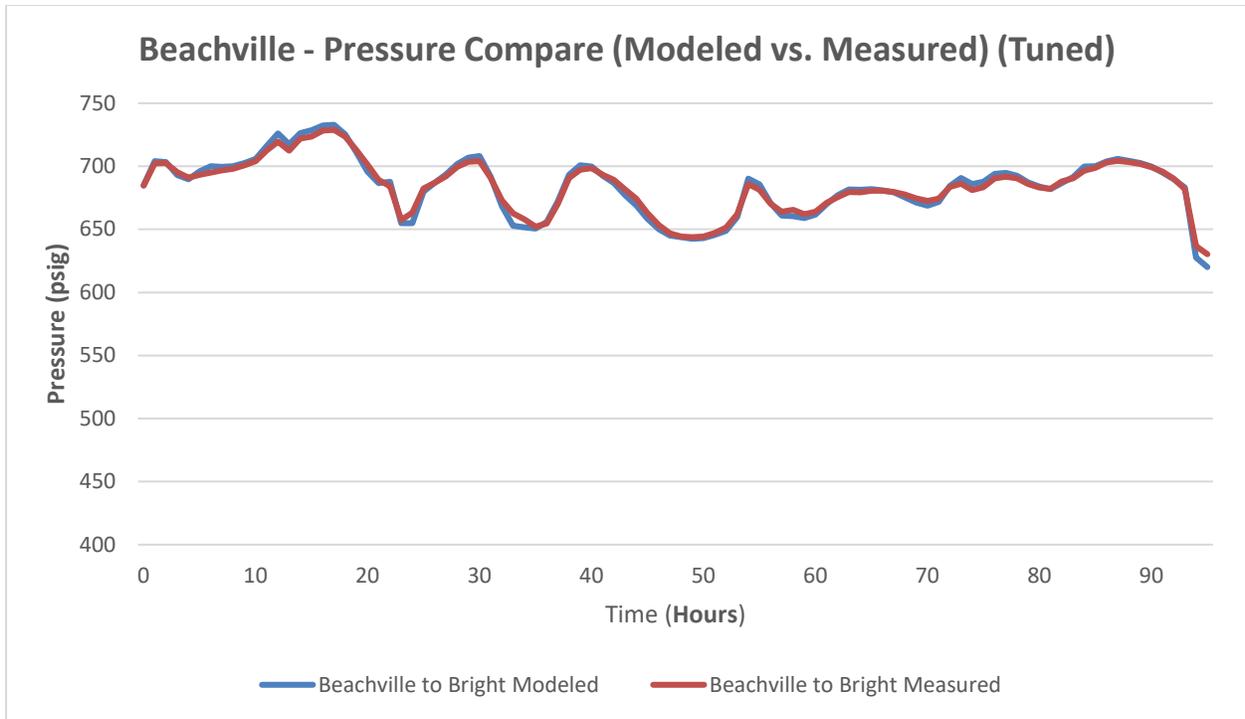


Figure 12: Beachville Pressure Compare

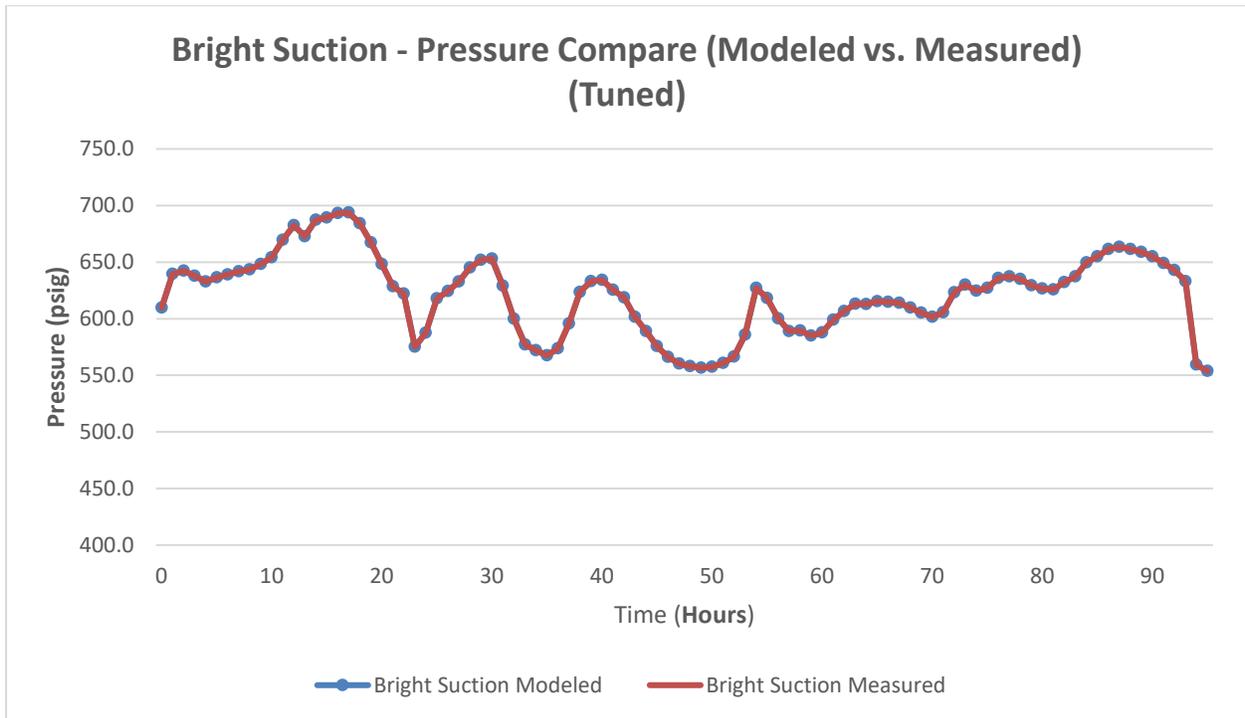


Figure 13: Bright Suction Pressure Compare

Bright to Parkway

The third segment verified was the 4 lines between the Bright and Parkway Compressor Stations. Pressures were compared to actual measurement at Parkway and five other intermediate take-offs with pressure measurement, Milton, Hamilton, Kirkwall, Brantford, and Owen Sound. Flow profiles were defined at Parkway and all other demand points active for the analysis period. A corresponding pressure profile of actuals was defined at the Bright Compressor Station. 96 hours of modeled results were exported and compared to actuals. Pipeline efficiencies in the model were tuned to minimize the absolute pressure differential between field measurements and modeled results. A 0.1% absolute average difference over the 96 hours was used as a target to determine the required pipeline efficiency.

Like the Lobo to Bright sections, Table 3 and Figures 14-20 demonstrate that only a small change to efficiency (0.01) was required to align modeled and measured pressure results. When the pipeline efficiencies were adjusted to 1.0, each of the sections came within the 0.1% absolute average pressure difference between modeled and measured pressures. Figure 14 shows the modeled discharge pressure at Bright Compressor Station. Like Figures 1-3, the modeled and measured values are very close, since Bright is where the pressure profile is defined. No further analysis on the Bright to Parkway segment was conducted.

<u>Section</u>	<u>Base Pipeline Efficiency</u>	<u>Absolute Average Pressure Difference (Base) (%)</u>	<u>Tuned Pipeline Efficiency</u>	<u>Absolute Average Pressure Difference (Tuned) (%)</u>
Bright to Owen Sound	0.99	0.1%	1.00	0.1%
Owen Sound to Brantford	0.99	0.3%	1.00	0.1%
Brantford to Kirkwall	0.99	0.3%	1.00	0.0%
Kirkwall to Hamilton	0.99	1.0%	1.00	0.1%
Hamilton to Milton	0.99	1.2%	1.00	0.1%
Milton to Parkway	0.99	1.4%	1.00	0.0%

Table 3: Bright to Parkway Efficiencies and Pressure Difference (Original vs. Tuned)

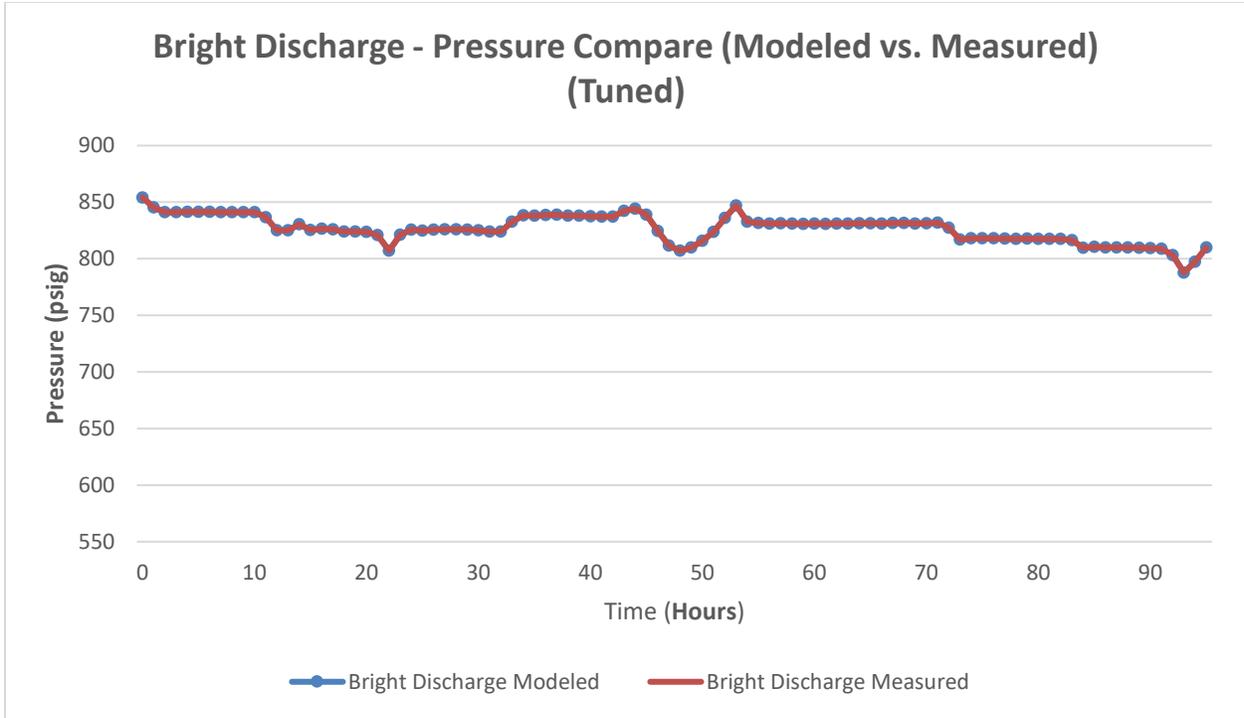


Figure 14: Bright Discharge Pressure Compare

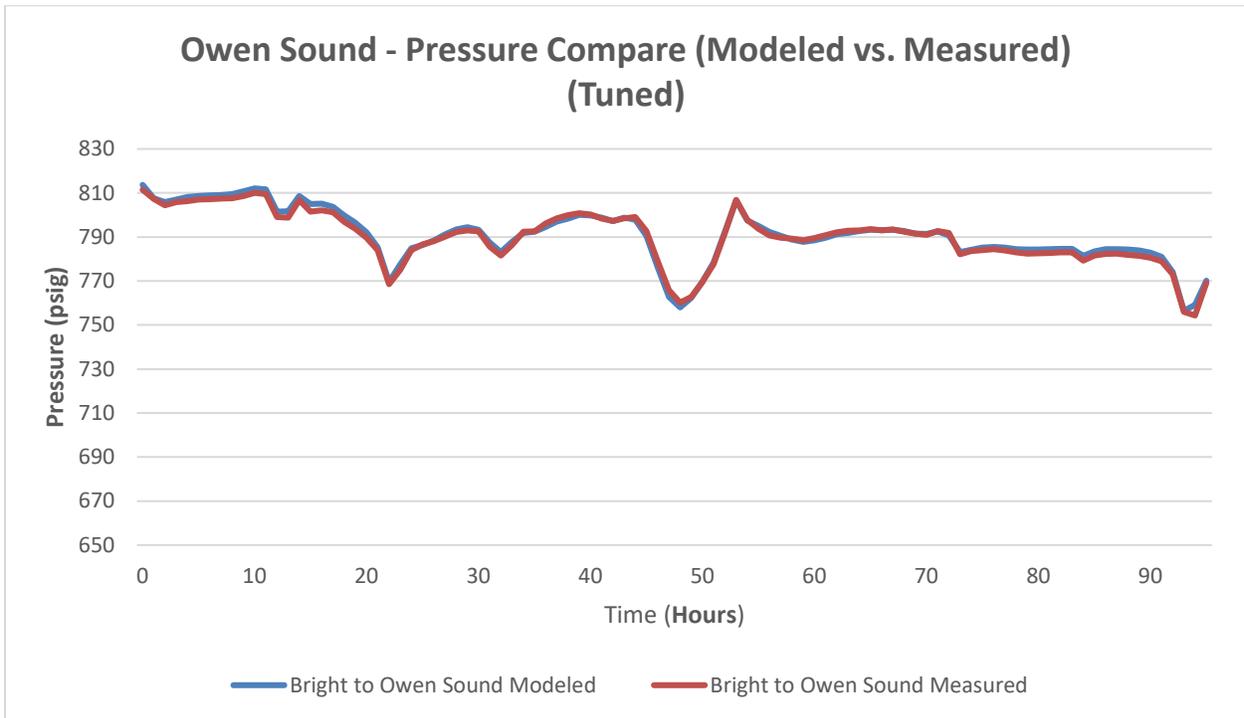


Figure 15: Owen Sound Pressure Compare

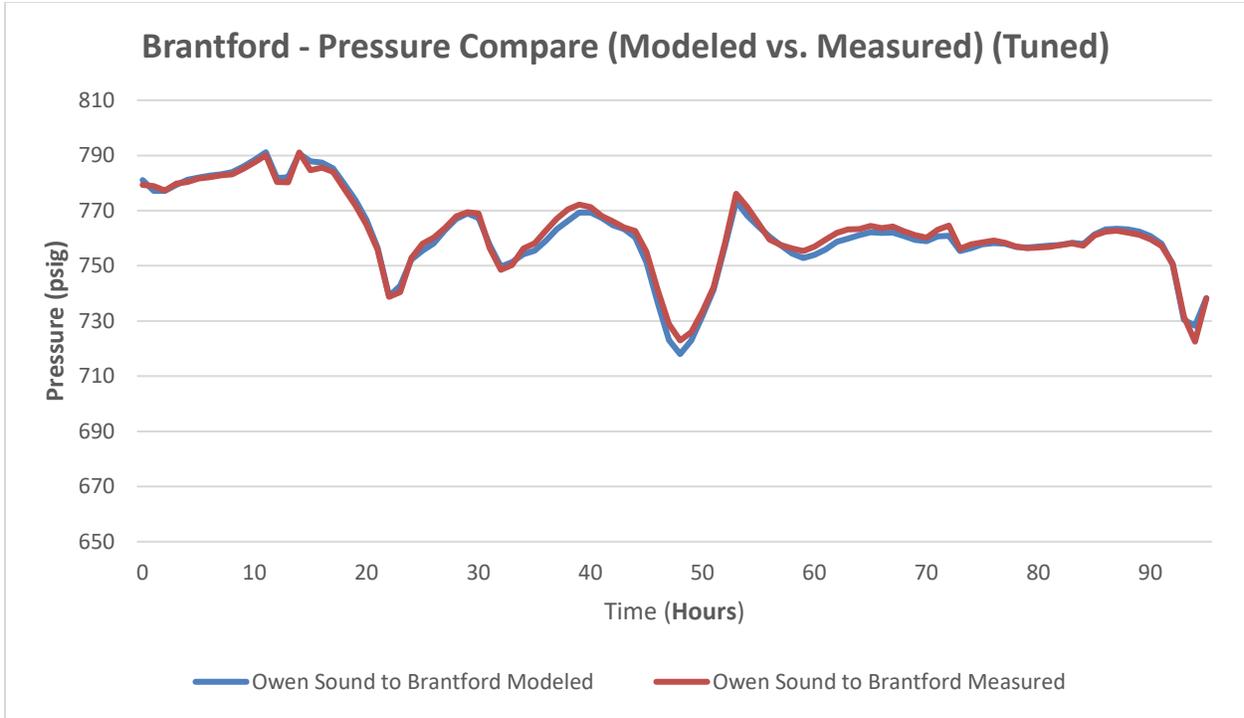


Figure 16: Brantford Pressure Compare

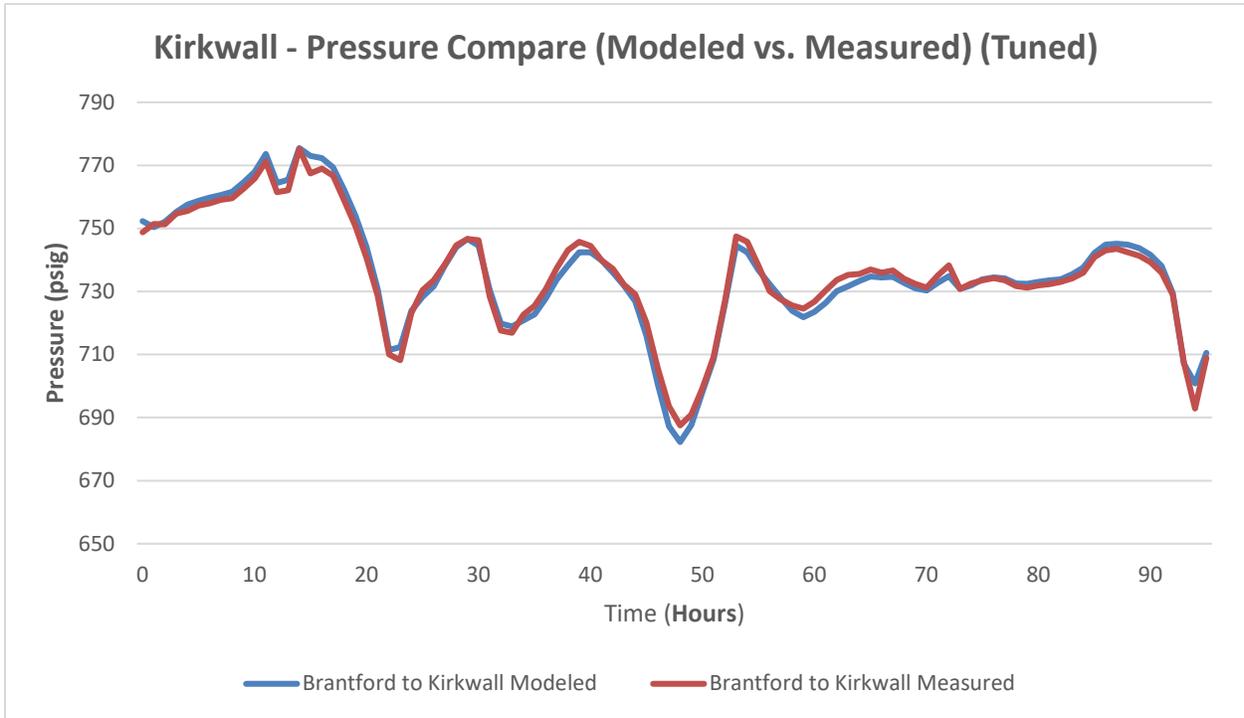


Figure 17: Kirkwall Pressure Compare

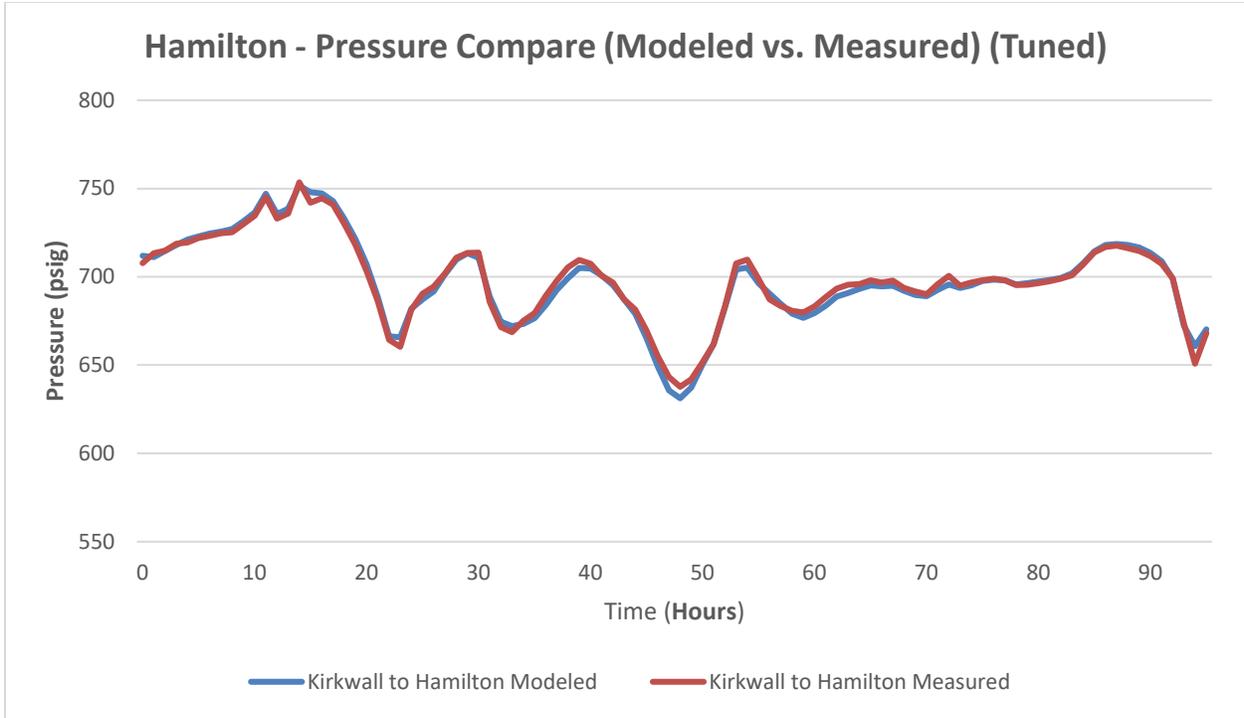


Figure 18: Hamilton Pressure Compare

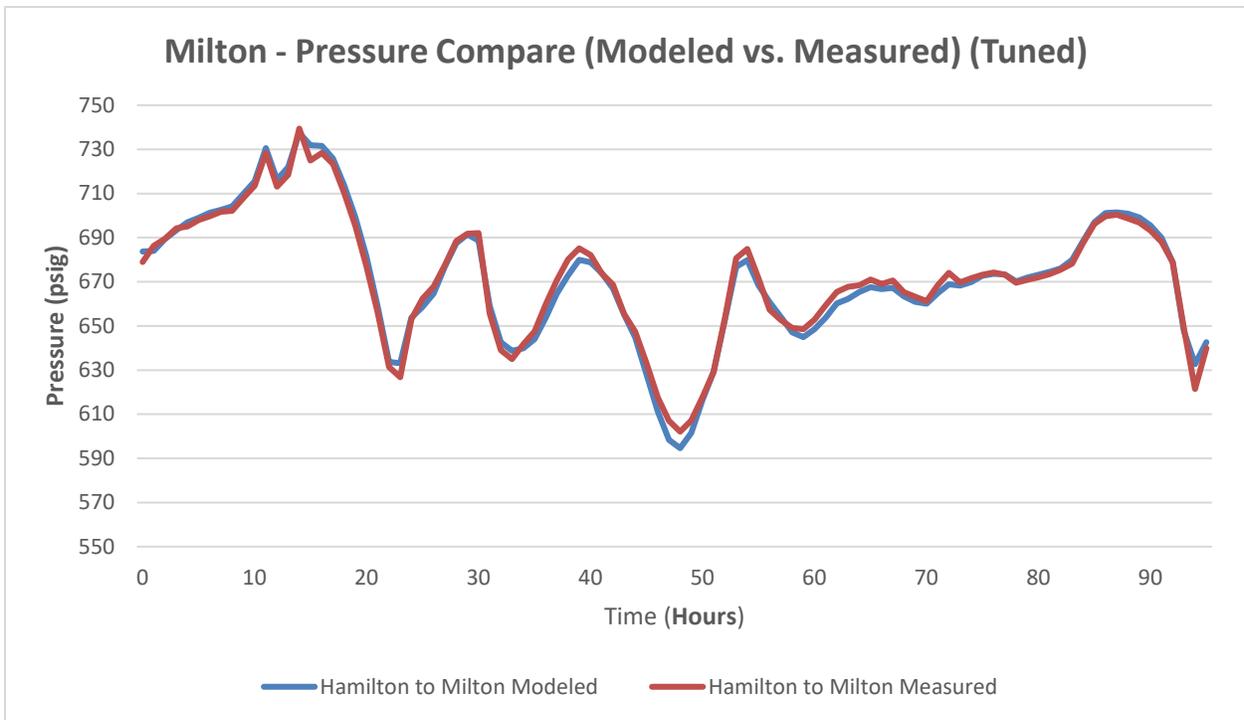


Figure 19: Milton Pressure Compare

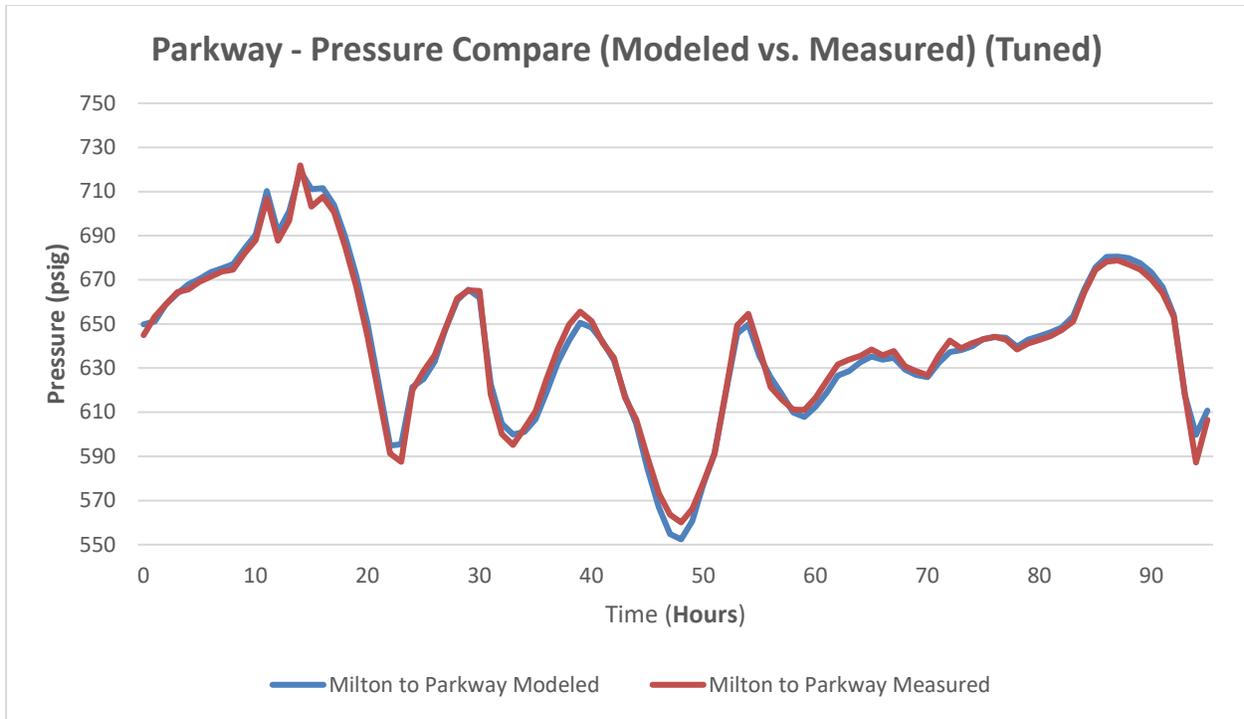


Figure 20: Parkway Pressure Compare

Results and Impacts

Since the Lobo to Bright and Bright to Parkway segments required little tuning to their pipeline efficiencies, no additional analysis was conducted beyond what is presented in this report. The Dawn to Lobo segment required reduction to pipeline efficiencies that is outside what would normally be expected when tuning the model during verification. These results prompted additional investigation, where this analysis was repeated for different historical high flow analysis periods. Each of these additional tests yielded similar lower efficiencies required to match modeled and measured pressures. It has been narrowed down that the worst efficiency issues are in the Dawn to Enniskillen segment in the NPS 42 and NPS 48 pipelines.

If the lower efficiency values were translated to the Dawn to Parkway Design Day model, it would result in an approximate loss of capacity of 165 MMscfd. Therefore, Transmission System Planning is working with Capacity Planning, Storage and Transmission Operations, Pipeline Engineering, Integrity Management, and other groups to determine the cause of the issue.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 3, pg. 2 & EB-2022-0133 Exhibit I.FRPO.5 , Attachment 1

Preamble:

EGL evidence states: *Enbridge Gas's proposed approach to determine design demand and its selection of design criteria aligns with the no failure approach in that it captures the coldest weather event experienced. It is a proven method used by Union and a majority of other utilities. It is an approach that is clear, simple, and repeatable...*

The design criteria and design demand processes need to consider not only the design conditions but also the impact on day-to-day system operations when evaluating potential changes in approach.

Question(s):

Please reproduce the FRPO.5 exhibit referenced above updated for any information that may have changed since its original production.

Response:

Please see response at Exhibit I.2.7-SEC-150, Attachment 1, page 1.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 3, pg. 3

Preamble:

EGI evidence states: *To prevent distribution system failures, a condition that is unacceptable to its customers, EGD also included engineering assumptions that further reduced the risk of not meeting the design day demand. As an amalgamated utility, this approach is not appropriate for integrated transmission, distribution, and storage assets. Design demands need to be granular and aligned to actual observed customer behaviour and very cold weather.*

Question(s):

Please explain fully:

- a) The engineering assumptions that further reduced the risk of not meeting the design day demand.
- b) What approach is not appropriate for integrated transmission, distribution, and storage assets.

Response:

- a) The proposed harmonization of processes provided at Exhibit 4, Tab 2, Schedule 3 concerns much more than just the calculation of the design day degree day temperature to be used. The harmonization of the design hour demand process includes adjustments to five key engineering assumptions from what was included for the determination of design day degree day in the EGD rate zone. The way that these assumptions were applied in the EGD rate zone had the effect of reducing the risk associated with a relatively risky 1 in 5 recurrence interval:
 - Load trueing: Alignment of general service daily demands to actuals experienced at gate stations as an early step in developing demand. This ensures that

modelled flows align with actual system flows.

- Peak hour factor: An adjustment factor to convert daily into hourly demand is derived from actual demand profiles using consumption data from gate stations that supply the region instead of a generic 1.2 hour factor. Please see response at Exhibit I.4.2-FRPO-121 for examples of the profiles used.
- Contract rate customer alignment: The contract rate customer demand now includes an alignment based on customer historical usage as provided at Exhibit 4, Tab 2, Schedule 3, page 29, paragraph 60 which takes into account specific customer five-year history.
- Commercial customer diversification: The same process for contract rate customers is used to create a diversification factor applied to general service commercial customers instead of the fully connected load requested.
- General service forecast: New forecasted general service customer demands are calculated using historical consumption data for customers of a similar rate class and type instead of generic load demand assumptions.

The primary goal of these engineering assumption changes, and the harmonized design criteria and design demand process is to create hydraulic models, and associated customer demand loading, that most accurately represent the needs of our customers in all conditions and temperatures for both forecasting and operational needs. The energy transition demand assumptions are then applied on all these engineering assumption improvements. These improvements result in better aligned demands (reduced demand) to actual observed customer behaviour resulting in the weather and cold temperatures becoming the critical risk element to ensuring reliable service to customers

In simpler terms, the EGD method has a more conservative approach to developing design demands which was paired with a less conservative approach to develop its design day degree day. The safety factor for the design was contained in the engineering assumptions. The Union method has a more conservative approach in developing the design day degree day which was paired with a less conservative approach to develop its design demands. The safety factor for Union is contained in the design day degree day. Now that the EGD method is proposed to be harmonized with an approach where the safety factor is in the design degree day and has little conservatism in the design demands, it needs to be paired with a more conservative approach (coldest observed) to develop its design degree day. The “total package” must be considered. It is Enbridge Gas’s opinion that the proposed method is sound, aligned to industry best practices, the design demand is developed as close as possible to actual customer consumption and the safety factor aligns with the

weather risk, and will be able to reliably serve its customers demand during very cold weather conditions.

- b) The EGD engineering assumption that is inappropriate is the short return period (i.e., 1 in 5-year recurrence interval) used for the probabilistic method. Enbridge Gas’s proposed approach to determine design demand and its selection of design criteria aligns with the no failure approach in that it captures the coldest weather event experienced and used by a majority of gas utilities. Aligning a high risk 1 in 5-year recurrence interval with the proposed design demand methods which have little conservatism built into it is very risky. As a comparator, the Union South rate zone was using a 1 in 50-year recurrence interval in its probability-based method to develop its design day demand prior to 2013 when it switched to a coldest observed method. Please see Exhibit 4, Tab 3, Schedule 2, paragraphs 3 and 9.

After reviewing the Company’s weather history, the number of times the HDDw would exceed the 1 in 5-year recurrence interval is shown in Table 1. Having the risk of demand exceeding the system capacity every few years is an unacceptable risk to society as provided at Exhibit 4, Tab 3, Schedule 2 paragraphs 18 to 20. In order to be responsive, an estimate of the probabilistic 1 in 5 year recurrence interval for the weather stations was estimated using a normal distribution and the current Legacy EGD HDD was reduced by 3 HDD in the Enbridge CDA Central and Niagara and EDA to align with the proposed base temperature of 15°C.

Table 1
HDDw based on 1 in 5 Year Recurrence Interval and Exceedance Statistics

Line No.	Weather Station	1 in 5 Year Recurrence HDDw15 (a)	Number of times exceeded in past 10 years (b)	Number of times exceeded since 1979 (c)
1	London	36.4	3	11
2	Toronto	38.4	2	6
3	Ottawa	45.2	0	2
4	St Catharine’s	35.8	1	4
5	International Falls (1)	47.5	4	6
6	Thunder Bay	45.9	0	13
7	Sudbury	45.2	4	16
8	Sault Ste Marie	40.6	5	17
9	Muskoka	42.8	3	13
10	Kingston	38.9	2	11

Note:

(1) History available to 1998.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 3, pg. 15-20

Preamble:

The reference pages explain the company's proposals for the selection and use of historical data and selected criteria to establish design condition, including the use of the current base temperature of 18 degrees Celsius vs. the proposed 15 degrees. On page, once the formula is expressed, the evidence states: "Once the hourly wind speed adjusted temperatures are calculated they are converted into HDDw using a base temperature of 15°C.

We would like to understand the basis for proposing a change to the heating degree day base that has been used by the legacy utilities for decades.

Question(s):

What analysis has EGI performed to justify the change of base temperature to 15°C while removing the utilization of baseload for the purposes of creating the design day load?

- a) Please confirm that Marquette Analytics still uses 65 degrees Fahrenheit or 18.3 degrees Celsius.
 - i. How does EGI propose to adjust the associated baseload in moving to 15°C?
 - ii. What would be the impact of moving from an 18 degree with baseload to a 15 degree base without baseload on the demands fed by the Dawn-Parkway system (please include Union South and Enbridge CDA impacts)? Please provide the numeric amounts under both 18 degree with baseload and 15 degree without baseload scenarios.
 - (1) Please provide the results of both methodologies on the Dawn-Parkway schematic that shows laterals and demands.
 - iii. Please do the above analysis in ii) using 18 degree without baseload as a comparison to 15 degree base without baseload.

- b) Viewing Table 1, it is clear that the only difference between the 18 and 15 degree bases moves the HDD by the 3 degrees lower. Mathematically, and for the purposes of forecasting, this lower total HDD serves to increase the forecasted load when extrapolating from a given temperature to the peak design temperature. Please confirm or explain by use of numeric example(s).

Response:

The analysis is provided at Exhibit 3, Tab 2, Schedule 5. The analysis proposes to adopt using a base temperature of 15°C across all Enbridge Gas functions.

The EGD rate zone¹ is currently using base temperature of 14.8°C, 14.6°C and 15.3°C for the Central, Eastern, and Niagara zones respectively. These temperatures have been in use since they were OEB approved in 1994². Attachment 1 Exhibit C2, Tab 7, Schedule 1 from the referenced proceeding.

A literature review was completed as part of E.B.R.O 487, Exhibit C1, Tab 9, Schedule 1, which is provided at Attachment 2.

Would you please explain the genesis of 18°C?

Yes. The Company attempted to determine the basis for 18°C through literature reviews. All material found was based on work performed in the United States. Studies by Baltimore Gas & Electric (1925), the American Gas Association (1927), and the National District Heating Association (1932) found a balance point of 65°F, which soft converted to SI units is 18°C.

Those studies were done almost 70 years ago in different geographical areas of North America. Since then, significant technological advances have led the Company to reexamine the appropriateness of 18°C as a base for determining heating response.

Do other utilities use 18°C?

Most do, but there is a trend to move away from an arbitrarily set value of 18°C to a value developed using research of market responses to temperature. One utility that has moved is Ontario Hydro. In the United States three gas utilities that have moved to balance points other than 18°C for both operational and revenue forecasting purposes are: Columbia Gas of Columbus, Ohio; Consolidated Edison of New York, New York; and Pacific Gas and Electric of San Francisco, California.³

¹ Not currently used in Engineering derivation of design day HDD.

² EBRO 487. Decision with Reasons, November 15, 1994.

³ Attachment 2, p.3.

Confirmation that Pacific Gas & Electric continues to use customized base temperatures to calculate HDD is quoted below.

Equipped with new customer usage information, the gas planning department looked for ways to improve model loading. The first area of study involved the derivation of new Heating Degree Day (HDD) base temperatures. The HDD base temperature defines the temperature threshold that customers are expected to begin space heating. PG&E operates 24 weather stations to support forecasting within numerous microclimates in the service territory, and all customers are assigned to a representative weather zone. By studying the usage of the customers within each weather zone, the daily usage patterns clearly exposed the customers' temperature sensitivity that was lost within the monthly billing usage. The study produced unique HDD base temperatures for each of the 24 weather zones in the PG&E service territory. In particular, the change in the HDD base temperatures for the coastal areas increased design day loads by up to 17%.⁴

A search of Wikipedia on heating degree days⁵ indicates that Europe uses base temperatures other than 18°C. The EU uses 15.5°C, Denmark and Finland use 17°C, Switzerland uses 12°C.

The default values for base temperature have remained unchanged for decades despite significant advancement of energy efficiency, building materials, insulation, building envelop tightness improvements, and an increase in the number of heat-generating appliances in homes.

- a) Not confirmed. Marquette Analytics ("Marquette") recognizes that base temperatures can be different than 65°F and is somewhere between 55°F and 65°F. A quote from Marquette's paper Mathematical Models for Natural Gas Forecasting⁶ confirms that they use a second base temperature of 55°F in their model to determine an optimal base temperature (underlined for emphasis).

When temperatures are cold, as temperature increases, gas consumption decreases in a nearly linear way, although once the ambient temperature reaches approximately 55 to 65 degrees Fahrenheit, consumption levels off. Once the average temperature reaches a certain temperature, space heating no longer occurs; consumption levels are near some constant value known as base load.⁷

⁴ Multi-parameter Residential Hourly Profile Models Using AMI Hourly Customer Gas Usage Data, May 10, 2016, p.3, <https://onepetro.org/PSIGAM/proceedings-abstract/PSIG16/All-PSIG16/PSIG-1616/2187>

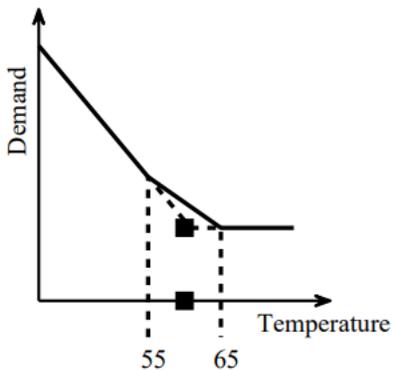
⁵ Wikipedia. Heating degree day. https://en.wikipedia.org/wiki/Heating_degree_day

⁶ Mathematical Models for Natural Gas Forecasting, Winter 2009, https://epublications.marquette.edu/cgi/viewcontent.cgi?article=1291&context=electric_fac

⁷ Ibid, p.812.

Over time, the HDD reference temperature has changed. One way to adjust for this change is to add a second HDD factor to the model. Here we add the second HDD factor with a reference temperature of 55°F, which automatically generates an optimal HDD reference temperature as illustrated in Figure 3⁸

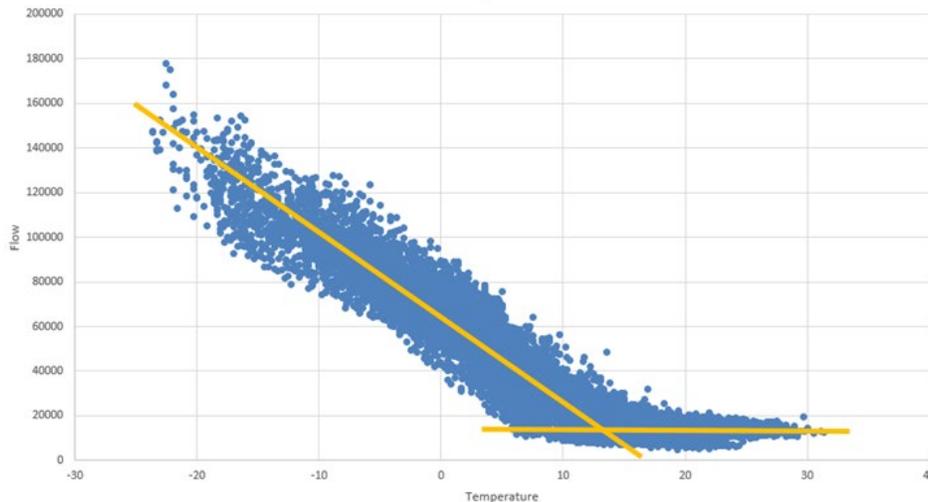
Figure 1: Marquette's Figure 3



Base temperature is important and required for quantifying non-heating gas usage. It allows for better hydraulic modelling during construction season, better bill estimation, understanding annual gas consumption, and prediction of off-peak injection potential for RNG and local producers. The optimal base temperature is the location where the trend line of the heat sensitive data intersects the trend line of the base load data as shown in Figure 2.

⁸ Ibid, p.813

Figure 2: Illustrative Example of where Base and Heat Load Intersect



The conclusion is that no matter what method companies use to develop their design demands, consideration should be made in choosing an optimal base temperature to derive HDDw to improve data correlation statistics.

i-iii. Enbridge Gas interprets the meaning of the term baseload in this question to mean an analysis that includes summer data points from April to October. The customer's baseload demand is included in the data at all times of the year and is more easily identifiable in the summer when heating equipment is off. Therefore, the term "without baseload" is interpreted to include data points from the winter months only. The term "with baseload" is interpreted to include data points from the summer months as well as the winter months.

The proposed design day demand methodology utilizes winter only data, that is data from November 1 to March 31 and would be a "without baseload" process based on the definition above. This process eliminates the impact of the transition between base and heating load that would occur if the summer months data was included which could skew the data if the optimal base temperature is not used to calculate HDD. The choice of base temperature is not overly important to the design demand calculation because the summer months are not included.

Adjustments to baseload are not required for the proposed design day demand methodology when changing the base temperature used to determine heating degree days from 18°C to 15°C.

The design hour demand method is currently a "with baseload" process. The design hour demands are developed using the DNV Synergi Gas software,

specifically the Customer Management Module. The regression analysis uses data from two entire years of monthly billing records to develop heat and baseload factors for each customer. Because two entire years of data is included in the analysis it includes the summer month baseload data. The use of the correct base temperature is much more relevant to the design hour demand method than to the design day demand method.

The graphs below in Figures 3 to 5, provide an illustrative example of the design hour demand method with some different base temperatures and the trend lines fit to the data. Figure 5 illustrates the raw data of demand and HDDw for base temperature of 18°C. The “bottom” of the blue dots between 0 and 10 HDD becomes horizontal. The red trend line does not fit the data well (lower R²) and underestimates demand at high HDDw and overestimates demand at low HDDw. Figure 3 illustrates a base temperature of 10°C. The location where base load starts to transition to heat load is not observable on the bottom blue dots. The red trend line does not fit the data well (lower R²) and overestimates demand at high HDDw and underestimates demand at low HDDw which is opposite to the 18°C results. Base 13.5°C, shown in Figure 4, is optimal in this particular case with the red trend line dissecting the data point to maximize the R² value (correlation statistic).

Figure 3. Graph Illustrating Trend Line and Correlation Statistics for Base 10 HDD

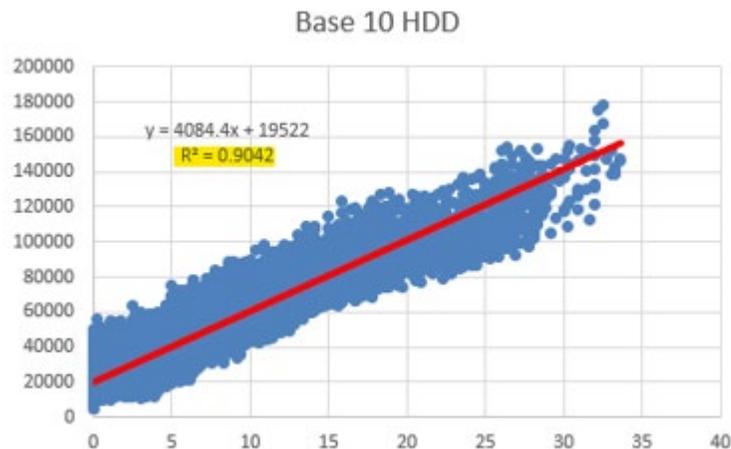


Figure 4. Graph Illustrating Trend Line and Correlation Statistics for Base 15 HDD

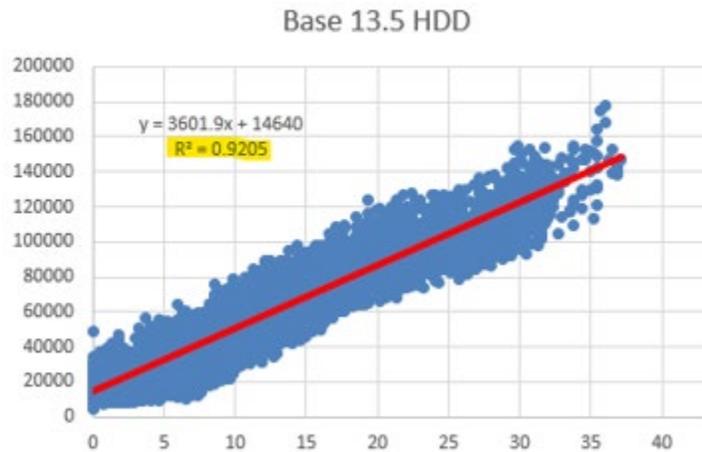
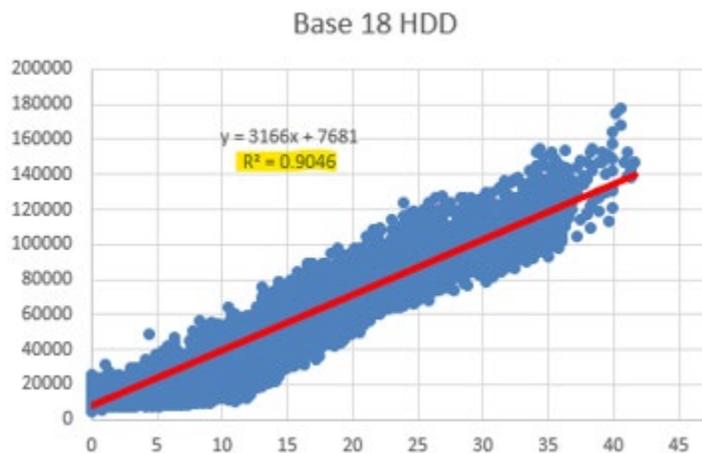


Figure 5. Graph Illustrating Trend Line and Correlation Statistics for Base 18 HDD



The DNV Synergi Gas software Customer Management Module calculates the base and heat load factors and calculates a statistic called “FCQ 20”. FCQ 20 indicates the customer’s baseload factor was calculated to be a negative and subsequently sets the baseload demand to zero. In hydraulic modelling terms this negative means the customer is a source of gas to the system (acts like a supply) which is an impossibility and indicates the base temperature of 18°C is incorrect.

Table 1 shows the results of an analysis completed for four areas across the franchise. The Percent FCQ for 18°C base temperature ranges from 37% in Thunder Bay to 22% in London. This means there is a significant amount of missing baseload demand in the distribution models. Table 1 also shows the results of various base temperatures with 13.5°C being the optimal based on the

Weighted Correlation being highest. The Percent FCQ 20 was also significantly reduced to between 5 and 6%.

Harmonization of the methodologies between Engineering and Finance landed at using a base temperature of 15°C which improved the Percent FCQ 20 significantly.

Table 1
FCQ 20 Factors at Various Base Temperatures

		Base Temperature			
		System	13	13.5	14
Weighted Correlation	Thunder Bay	0.935077	0.935258	0.935244	0.931598
	Sudbury	0.927273	0.927334	0.927317	0.922161
	Kingston	0.914781	0.914814	0.914561	0.906001
	London	0.924715	0.924923	0.924352	0.918257
Percent FCQ 20	Thunder Bay	5.11	6.08	7.3	37.07
	Sudbury	6.54	7.88	9.35	33.49
	Kingston	6.31	7.35	8.57	28.26
	London	4.81	5.66	6.56	22.09

It is not practical to provide an overall figure or hydraulic modelling impacts for Union South and Enbridge CDA given the timelines of this proceeding due to the amount data that needs to be processed. To be responsive a sample of existing general service design day demand is shown in Table 2 for Winter 2021/2022. Please also note that the difference in demands between HDDw18 and HDDw15 without baseload includes other parts of the harmonization methodology that creates the differences shown. This means there are more changes than just the change between base temperatures.

Table 2
 Existing General Service Customer Design Day Demand with and without Baseload Impacts

General Service							
Winter 2021/2022	HDDw18 Without Baseload		HDDw15 Without Baseload		HDDw15 With Baseload		
System	R ²	Demand (10 ³ m ³ /day)	R ²	Demand (10 ³ m ³ /day)	R ²	Demand (10 ³ m ³ /day)	% Difference
London	0.96	5236.199	0.94	5098.776	0.97	5646.874	104%
Forest Hensall Goderich	0.94	2320.528	0.92	2228.594	0.96	2326.241	103%
Eastern	0.94	5206.432	0.94	5054.270	0.95	5208.205	111%
Owen Sound	0.93	4530.610	0.95	4381.392	0.95	4879.349	106%
Cambridge	0.93	1669.005	0.91	1607.445	0.97	1708.023	107%
Guelph	0.94	2181.217	0.93	2112.832	0.96	2257.570	109%
Hamilton	0.93	5699.562	0.91	5490.865	0.96	5988.537	101%
Milton Oakville Burlington	0.91	6987.495	0.89	6674.893	0.96	6765.547	106%

- b) The only difference between the 18°C and 15°C degree base temperatures is it moves the HDD by 3 degrees lower, assuming all other variables and calculations remain the same and the only change is made to the base temperature for the calculation of the HDDw and design day HDDw.

Changing the base temperature does not change the design day demand. It remains exactly the same volume. This is because the design degree day that the data is extrapolated to is also reduced by 3 HDD.

This is illustrated by the following example shown in Figures 6 and 7. The data points shown are developed using the current calculation method for HDDw using the London weather station and the design degree day of 43.1 HDDw. Figure 6 shows the calculation for 18°C base temperature extrapolated to the design day HDDw of 43.1. Figure 7 shows the calculation for 15°C base temperature extrapolated to a design day HDDw of $(43.1 - 3) = 40.1$ HDDw. The calculation is summarized in Table 3 where column (d) shows both base temperatures arrive at the same total demand.

The example below does not have data points where the outside temperature is between 15°C and 18°C (i.e. HDDw were not between 0 and 3 HDD). In the event that the outside temperature is between 15°C and 18°C (0 and 3 HDD), on a particular day, the resultant design day demand would be slightly different, however those differences would be very minor. This difference would be that the data points

between 0 and 3 HDD would become negative and reset to zero in the base 15°C.

Changing base temperature from 18°C to 15°C does however impact the design hour demand calculation used for the distribution system, as illustrated in the response to part a) above.

Table 3
Statistics to Show Base Temperature Change does not Impact Design Demand Calculations

Line No.	Particulars	Design Day HDDw °C (a)	Slope Demand (10 ³ m ³ /day/°C) (b)	Intercept Demand (10 ³ m ³ /day) (c)	Total Demand (10 ³ m ³ /day) (d)= (a x b) + (c)
1	Base 18	43.1	86.875	465.93	4210.2
2	Base 15	40.1	86.875	726.55	4210.2

Figure 6: 18°C Base Temperature

**W1819 Owen Sound General Service whout Holidays and Weekends -
 Current Method Base 18**

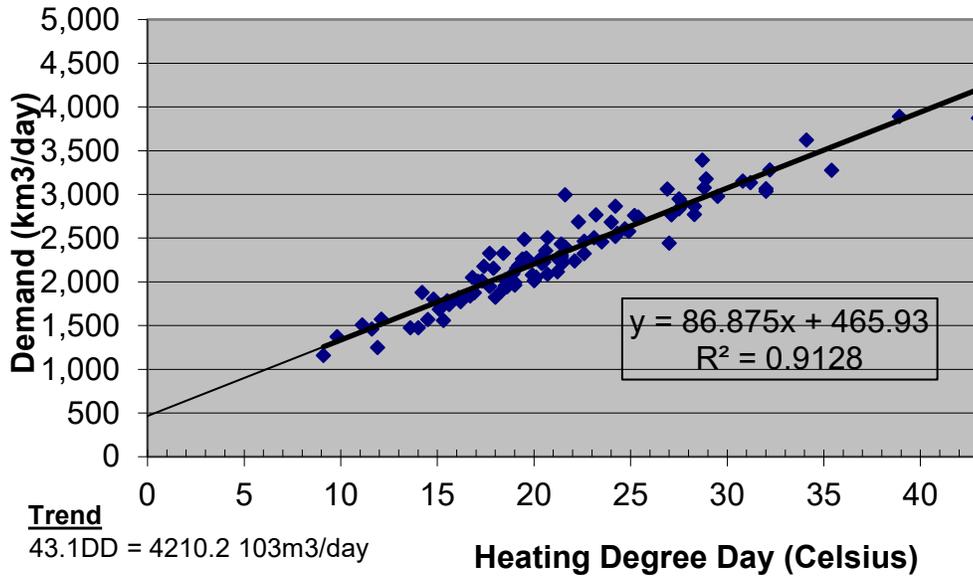
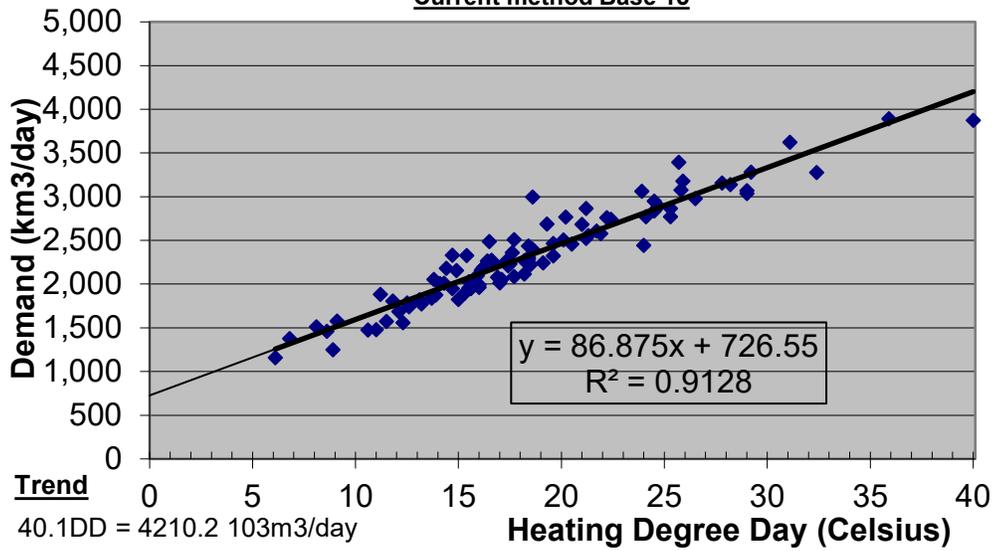


Figure 7: 15°C Base Temperature

W1819 Owen Sound General Service whout Holidays and Weekends -
Current method Base 15



Heating Load Model Analysis

1 Executive Summary

This paper explains the analysis and development of a better model for estimating heating loads, and for normalizing actuals for comparison to forecasts. The model was developed through an extensive investigation into the relationship of the conventional heating load model based on heating degree days calculated from an outside temperature of 18°C to actual observed heating loads using load research customer sample data and detailed analysis of historical customer billing data. This new model is calibrated to the observed relationships between temperature and heating using customer billing data, rather than using an assumed relationship based on a temperature base of 18°C. The calculated balance points developed from customer billing data were compared to the balance points using load research sample data for confirmation of the proposed method.

This proposed method is called the balance point degree day method. This refers to the fact that rather than assuming a heating load starts at 18 °C, the actual temperature at which heating load occurs is calculated from billing records. This analysis has no impact on the Ontario Energy Board's approved degree days forecasting methodology, it only varies the sales response to those degree days.

Analysis of customer bills and load research customer data by the three weather zones found that each zone has unique balance points of 14.8, 14.6, and 15.3 for Central Zone, Eastern Zone, and Niagara Zone respectively. These balance points are more appropriate for estimating heating loads than using an assumed base of 18 °C.

2 Introduction

The Company regularly reviews its procedures for setting volumetric forecasts and normalization of actual volumes to those forecasts in its ongoing effort to improve. Heating demand is currently estimated and normalized using the classic engineering model for heating end uses. This model assumes that the demand for heat increases uniformly as the temperature drops below 18°C. Technical literature¹ suggests that this is not necessarily so, and refinements can be developed to improve the performance of the heating load model.

¹ 1989 ASHRAE Handbook Fundamentals SI Edition (ISBN 0-910110-57-3), American Society of Heating, Refrigerating, and Air Conditioning Engineers, Inc. Atlanta, Ga. ch. 28

Canadian Climate Normals 1951 - 1980 Volume 4, Environment Canada, Atmospheric Environment Service, Ottawa, On.

Heating Load Model Analysis

Advances in technology have enabled the Company to research the appropriateness of the model and propose improvements to it. This research was undertaken by the Load Research section of the Rates department and has been enabled through end-use metering. The result of this work is a statistically adjusted engineering model calibrated to the different heating markets.

3 The Heating Load Model

The conventional heating load model is a simple linear model founded on the basic energy flow equation:

$$Q = U\Delta E \quad (1)$$

In this equation, the quantity flowing Q is equal to the product of a constant value U and an energy differential ΔE . This equation underpins many basic behaviours, such as electrical flow through wire and gas flow through pipe. Such equations are called linear for they explain increases in flow as a uniform response to increases in the energy differentials. That is to say, in a gas distribution pipe, flow will uniformly increase as the pressure differential increases.

Applying this equation in a simple manner to heating load, the equation becomes:

$$Q = U\Delta T \quad (2)$$

Where: Q is the quantity of gas demanded

U is a constant

$$\Delta T = (T_i - T_o) \quad (3)$$

and; T_i is the inside temperature of a building

T_o is the outside temperature of a building

This equation 2, the heating load model, expresses heating load as a linear relationship with the temperature differential $(T_i - T_o)$. With such a model, the *increase* in natural gas usage will be the same for a temperature change from 8°C to 7°C as for a change from -8°C to -9°C. The model is constrained so that $Q = 0$ for T_o greater than T_i .

4 Analysis of the Model

The model expressed by equation 2 conceptually is a relationship between average natural gas demand for heating use per temperature and temperature. This analysis of the model, and suggestions for improvements, is based on understanding its two components, the variable temperature differential ΔT , and the constant U .

Heating Load Model Analysis

Through load research the outside temperature and furnace load can be independently observed and from those observations improvements have been suggested.

The Temperature Differential

The temperature differential, when calculated on a differential referenced to a standard base temperature, is called heating degree days. Heating degree days is a measure of coldness and takes into account that resistance to heat flow out of a building is impeded by the insulation in the building's envelop. It has been historically assumed at Consumers Gas that because of insulation, an outside temperature below 18°C is needed for heating load demand. Thus degree days are calculated from 18°C rather than from the inside temperature of a structure as stated in equation 3. This means that, on a day when the outside temperature averages 17°C, one degree day is calculated.

The temperature below which heating load begins is referred to as the balance point. This refers to the fact that the energy flows into and out of the structure are in balance: no additional heating is required to maintain the inside temperature.

The Constant

For a specific building, the constant will reflect that building's heat energy efficiency, and the characteristics of the use of the building. For example, the energy efficiency of a home will reflect, among other things: the efficiency rating of the furnace, the level of maintenance of the furnace, and the building code, which is a reflection of the standard for insulation to which the house was built. For the same home, characteristics such as: thermostat setting, number and age of occupants, and size, number, and level of use of other sources of heat gain (stoves, showers, other appliances) are typical factors that affect the constant. Although these factors can change, it is assumed in the model that, for the period of time analyzed, they do not change to any significant degree.

The constant factor is called the "average use per degree day".

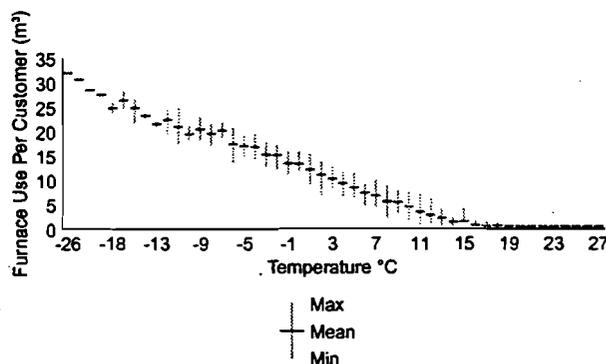
Observations

Observations of sample data on furnace loads from load research show that the assumption: natural gas demand for heating is linear with temperature, is essentially correct as illustrated in Figure 1. In this figure the actual average furnace loads from a sample of customers with end use metering is shown. In this plot the observed range between the average highs and lows for furnace loads at each temperature are illustrated as well as the means.

By observing the means, a near linear progression of increased furnace load as the

Figure 1

Furnace Load vs Temperature



Note: Data based on a sample of Central Zone



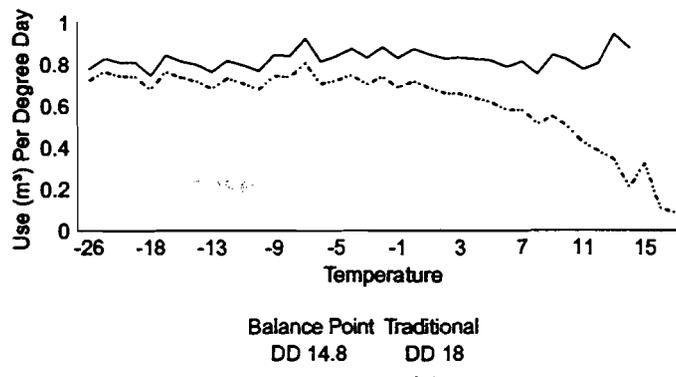
Heating Load Model Analysis

temperature declines can be seen. This actual relationship lends support to the assumption employed in the model that use is linear with respect to temperature.

However, this graph also illustrates that heating load essentially becomes zero around 15°C, as opposed to 18°C, as assumed for the purposes of determining heating degree days in the model. This shows that the model should employ a balance point other than 18°C.

Figure 2 presents this latter point from a use per degree day perspective using load research data of actual customer heating demands. This figure is a plot of the average use per degree day arising from the sample. The research data indicates that use per degree day is close to constant when a balance point of 14.8 degree days is used. When 18°C is used to define the balance point, the results are not constant.

Figure 2
Heating Use per Degree Day vs Temperature



Note: Data based on a sample of Central Zone

These observations displayed in figure 1 and figure 2, which are derived from the actual monitored uses, illustrate that a balance point of 18°C is an incorrect assumption for the average heating response, and will therefore lead to a model that is not as accurate as it would be with a more appropriate balance point. This is because response is non-linear when referenced from 18°C.

These observations displayed in figure 1 and figure 2, which are derived from the actual monitored uses, illustrate that a balance point of 18°C is an incorrect assumption for the average heating response, and will therefore lead to a model that is not as accurate as it would be with a more appropriate balance point. This is because response is non-linear when referenced from 18°C.

5 Recommended Model Refinement

Based on the above observations, analysis was undertaken to develop a method that would yield a more linear relationship between consumption and degree days. This analysis resulted in a method whereby heating responsive degree days reflect the observed balance point in the Company's markets, yielding a near linear relationship between use and temperature. This method is referred to as the balance point methodology. A methodology was developed to implement this approach to the forecasting and normalizing processes of the Company. The proposed methodology does *not* change the Ontario Energy Board's approved weather forecasting methodology. It merely changes the assumed temperature at which heating load will be estimated to begin.

Heating Load Model Analysis

Balance Point Degree Days

The recommended refinement is called the balance point degree day method. This method uses historical customer billing data to calculate the correct balance point and the appropriate constant - the average use per degree day. The method is a simple iterative process where a regression of average use versus temperature below an assumed balance point is compared to another similar regression. The difference between the two regressions is that the assumed balance point is lower in one than the other. As the assumed balance point drops from 18°C, the relationship between heating load and temperature becomes more linear. When the relationship specified in the regressions begins to deteriorate, the balance point in that equation is then considered to be below optimal for the market and no further reductions are regressed. At this point the optimal balance point for the purposes of determining degree days has been found. The correct balance point is the balance point for the regression with the best fit.

Heating loads by weather zone were developed from analysis of historical customer billing data and compared to the recorded zone weather for the billing period. Significant differences in average balance points were found between the three Zones: Central, Eastern and Niagara. Table 1 lists the proposed balance points by Zone:

Table 1

Proposed Balance Points	
Zone	Balance Point
Central	14.8
Eastern	14.6
Niagara	15.3

These points are the weighted average balance points for the last five years. They will be reviewed annually and as long as the balance point remains within two standard errors (which is approximately ± 0.3 °C), no change to these balance points will be proposed in future applications. Only when the five year weighted average of a balance point falls outside this range will a change be proposed. This approach has been confirmed as stable and reasonable through historic analysis over time.

Average Use per Degree Day

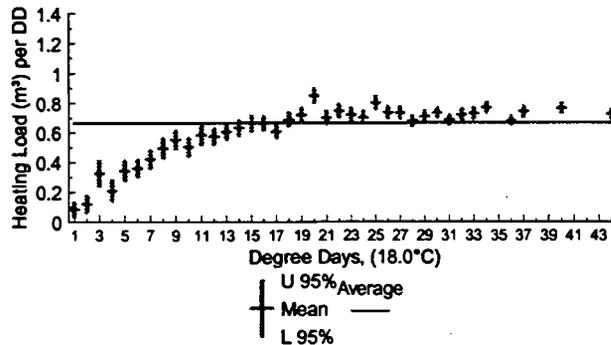
The development of average use per degree day is based on historical customer billing data. Annual heating use developed from customer billing data divided by incurred degree days derives the average use per degree day.



Heating Load Model Analysis

Figure 3 is a plot of average use per degree days versus degree days based on 18°C using customer sample data. The range between the upper and lower sample accuracy bounds at 95% confidence are indicated. The means are also indicated on this plot. This curved plot shows that when heating load is assumed to start at 18°C, a non-linear relationship exists between use per degree day and degree days. The average value is 0.66 m³ per degree day and is illustrated by the horizontal line. As can be seen, the constant, or average, will over estimate at some temperatures and under estimate at other. Such a relationship will cause estimating and normalizing problems unless it is taken into account in some other less statistical fashion.

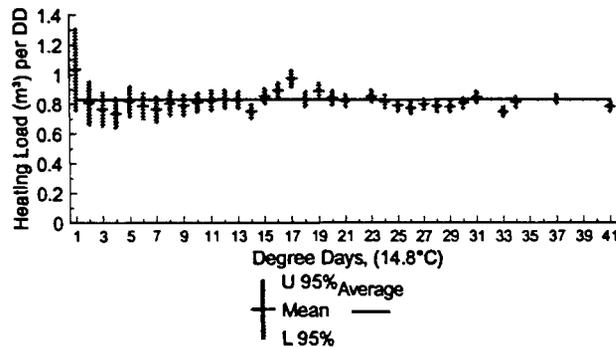
Figure 3
Use per Degree Days vs Degree Days
 (Degree Days base 18°C)



Note: Data based on a sample of Central Zone

Figure 4 is a similar plot to that of Figure 3. It is a plot of the observed relationship using customer sample data between use per degree days and degree days with the balance point method. In this plot the average is 0.83 m³ per degree day and is illustrated by the horizontal line. The plot indicates a near linear average use per degree day. The variations about the mean can be explained largely by: other weather factors, such as wind and sunshine, diversity of individual customer behaviour, and geographical relationship between the weather station and the customer. These factors are not explicitly taken into account by the model. Additional work is underway to expand the model to include other weather factors.

Figure 4
Use per Degree Days vs Degree Days
 (Degree Days base 14.8°C)



Note: Data based on a sample of Central Zone

Another factor that contributes to the variations is that the sample data employed in these figures covers the period from October 15, 1992 to January 19, 1994. As a result, for some temperatures there are few days to observe customer demands. Because of this, other factors play a larger role, for an average range of effects of the other factors is not available. However, the



Heating Load Model Analysis

improvement in relationship between average use and temperature is clearly observable when 14.8°C is used for the balance point.

By reducing the balance point, the number of degree days utilized to explain heating decreases. It is therefore axiomatic that by using the balance point approach, average use per degree days increases from that based on 18°C. This explains the increase in average use per degree days between the two methods illustrated in figure 3 and figure 4.

The effect of this is that, on days when the temperature is predicted to be 16°C or 17°C, no heating volumes are being estimated by the model. This is supported by the observations of Figure 1. It is equally true that when temperatures are very low, greater sales will be estimated. Figure 2 confirms that this is an appropriate relationship as well.

Weather Forecast

The Company's weather forecasting method is not being changed. The Company has found this method to be a good means for forecasting weather and the Ontario Energy Board has reviewed and approved the method in the past. The forecasted annual degree days developed from this method are base 18°C, and are developed consistently for each of the three zones. The proposed method applies the calculated balance points to the day-by-day degree day distribution throughout the year by zone that is developed from the approved forecast, and calculates the number of degree days falling below the respective balance points. This is performed by weather zone.

6 Testing the Balance Points

To test the reliability of the approach, that is the billing system analysis will produce reasonable balance points, load research sample data was analyzed to see if the average balance points developed from the billing data were statistically within the estimated range of the sample. Table 2 illustrates the results.

Table 2

Balance Point Test		
Zone	Billing Data	Sample Range
Central	14.7	14.4 - 15.2
Eastern	14.6	13.7 - 14.9
Niagara	14.8	14.3 - 15.4

The period for comparison in this test was January 1, 1993 to December 31, 1993 as opposed to the fiscal year of October 1, 1992 to September 30, 1993 which is a component year of the development

Heating Load Model Analysis

of the balance points presented in Table 1. The sample data indicated are the upper and lower accuracy bounds at 95% confidence. This means that the actual balance points of the heating markets will fall within these ranges determined from sampling 19 out of 20 times. This table shows that the billing analysis resulted in balance points within that sample range. Thus using billing data is a reasonable approach for determining balance points.

By comparing the sample range in Table 2 to the proposed balance points in Table 1, it can be seen that the balance points using a five year weighted average based on fiscal years is within the sample range from calendar 1993. This indicates that the five year weighted balance points calculated from billing data is a reasonable and stable means to calibrate the heating model.

7 Recommendations

It is recommended that the basic engineering model for determining heating load using an estimated 18°C as the point at which heating load begins be replaced with a statistically adjusted engineering model which calibrates balance points to the various heating markets by zone. The effects of doing so will be better forecasts and better normalizations. This is due to the fact that models calibrated to actual customer uses from billing data better reflect customers' behaviour.

The Company's current method for forecasting degree days based on an approved method by the Ontario Energy Board is to continue. That forecast is to be used to determine the number of degree days occurring at temperatures below the balance point, calibrated by zone for the forecast year, using a simple mathematical calculation.

Analysis should continue to develop a means to incorporate other factors such as other weather measures.

WRITTEN DIRECT TESTIMONY OF
CHRISTIE S. CLARK

Q.1 Please state your full name.

A.1 Christie Stephen Clark.

Q.2 What is your current position with the Company, your professional qualifications, experience, and previous appearances before this or other regulatory tribunals?

A.2 I am the Manager, Cost Analysis and Load Research. My curriculum vitae is filed at Exhibit A, Tab 19, Schedule 2, page 9.

Q.3 Mr. Clark, what is the purpose of this testimony?

A.3 I am presenting the Heating Load Model Analysis found at Exhibit C2, Tab 7, Schedule 1. This analysis modifies the traditional engineering based heating model that the Company has been using to reflect actual day by day observed heating behaviour from customer sample data. One of the significant results of this new model is the defining of a different "balance point", the point below which heating load begins to build. The "balance point" for each of the three weather zones is lower than the assumed 18°C currently used. This approach has been incorporated by Mr. Grant as explained in Exhibit C1, Tab 1, Schedule 1.

Q.4 Would you please explain what initiated this analysis?

A.4 The Company in the past has observed that in some situations movements in customer average uses, particularly on a per degree day basis, could not easily be explained. This raised issues in forecasting and normalizing load, as well as operational issues in distribution and gas supply. Such concerns will, in the future, affect DSM programme screening and evaluations.

The Board itself, in the EBRO 452 Decision with Reasons, dated December 21, 1988, paragraph 9.31, found that one of the components



that affects trends in average uses, conservation, had no sound analytical or statistical support. It directed the Company to do more work on end-use demand modelling.

In 1987, prior to that decision, the Company had in place a load research sample which was undertaken in order to provide insight into customer load behaviour. This sample was designed to enable the Company to better determine the relationship between end-use and other factors for operational and administrative improvements. Through such sampling, customers effectively tell the Company how they wish and when they wish to use the services offered by the Company.

That earlier load research sample led to additional samples and studies to further refine the original findings, and to better understand changes arising from marketing plans, including DSM initiatives.

Due to this pioneering research, which is still continuing today, the Company is in the position to further respond to the Board's directive with a significant improvement to the heating load model.

The results of such intensive research is a statistically adjusted engineering model which is explained in Exhibit C2, Tab 7, Schedule 1.

Q.5 The Heating Load Model Analysis recommends statistically calibrating the heating model to a market related balance point rather than use a traditional standard of 18°C. Would you please explain the genesis of 18°C?

A.5 Yes. The Company attempted to determine the basis for 18°C through literature reviews. All material found was based on work performed in the United States. Studies by Baltimore Gas & Electric (1925), the American Gas Association (1927), and the National District Heating Association (1932) found a balance point of 65°F, which soft converted to SI units is 18°C.

Those studies were done almost 70 years ago in different geographical areas of North America. Since then significant technological advances have led the Company to reexamine the appropriateness of 18°C as a base for determining heating response.

Q.6 Do other utilities use 18°C?

A.6 Most do, but there is a trend to move away from an arbitrarily set value of 18°C to a value developed using research of market responses to temperature. One utility that has moved is Ontario Hydro. In the United Sates three gas utilities that have moved to balance points other than 18°C for both operational and revenue forecasting purposes are: Columbia Gas of Columbus, Ohio; Consolidated Edison of New York, New York; and Pacific Gas and Electric of San Francisco, California.

Q.7 Does this change the Company's degree day forecasts which are founded on 18°C?

A.7 No. The forecasts are developed using three historical data series based on 18°C, one for each of the Company's zones. Such series do not exist for other balance points.

The Company's weather forecasts developed from degree days below 18°C are measures of expected coldness. However, only the degree days that fall below the proposed balance points for each of the zones will be used to project or explain heating load.

- Q.8 You state that the development of the proposed heating model is based on load research sampling. Please describe the sampling.
- A.8 The original findings were based on a sample designed to reflect the behaviour of the total residential heating market with and without other uses. End-use data was collected so that the heating load separate from the other base load appliances was determinable. This sample was designed to 95% confidence and 5% reliability on total customer load. That is to say, the true average load of all customers will be within 5% of the observed average load in the sample 19 out of 20 times.

Since that study, several other studies of the residential market to enhance development of management tools, for both operations and administration, have been undertaken. These studies further examine findings from the original sample, and examine the behaviour of certain appliances. These too have been designed to the 95% ± 5% standard.

The significant point from this sampling is that it enables the Company to now study actual customer demands and use the results of such studies to better serve customers, as opposed to the Company continuing to use broadly based and generally accepted 70 year old gas industry assumptions about heating response. That is, the customers are telling the Company what they want and when, in terms of service instead of the Company imposing industry standards.

** I have no further questions.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 3, pg. 24

Preamble:

On page 24, EGI evidence states: *Using the previous winter's (most recent) data is the most appropriate starting point for determining design day demand. This process closely follows the Union approach to determine design day demand. It ensures the most recent customer behaviour is incorporated into the design day demand. The previous winter's data reflects the myriad of factors which impact demand including demand side management, economic factors, customer behaviour, and energy efficiency.*

Question(s):

Does the use of only one year create variability in forecasted demand especially if a warmer than normal winter occurs? Please explain.

- a) Please provide the analysis that supports the use of one year vs. multiple years.
- b) Pages 26-28 show comparison figures and tables for the winters of 2018/2019 and 2021/22. Please provide the same figures and tables for the winters of 2019/2020 and 2020/2021.
 - i. Please provide the missing footnotes 23 and 24.

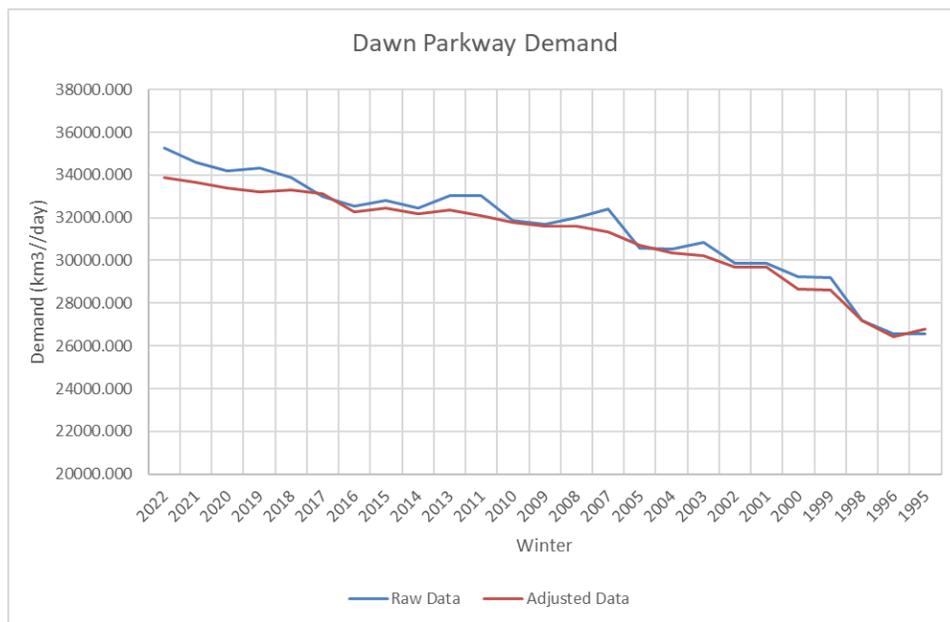
Response:

The design demand process uses the most recent winter's actual measured demand and HDDw as a starting point to determine the design day demand forecast. The previous winter's data captures the most recent customer demand trends including energy transition impacts. It is expected that the analysis from the current year is like that of the previous year and changes occur gradually from year to year. During each annual cycle, the newest analysis is compared to previous analyses to confirm the result of the analysis is similar and that any significant differences can be explained.

Using the same HDDw to extrapolate the analysis each year “normalizes” the analysis to minimize variability from year to year.

The proposed method incorporates the use per customer factor as provided at Exhibit 4, Tab 2, Schedule 3, paragraph 51, g) iii) and in footnote 18. This accepted method has been in place for about 20 years and was instituted to mitigate variability in the design day demand forecasts from year to year. The use per customer is calculated by dividing the general service demand by the number of customers. A rolling 20-year trend line shows the use per customer to decline over time. The adjustment factor is a ratio calculated by dividing the actual current year's use per customer by the value calculated for that year from the rolling 20-year trend line. The general service customer demand is multiplied by this adjustment factor to minimize the variability between forecasts. The impact on the variability is illustrated in Figure 1. The adjusted data shown by the red line has much less variability than the raw data shown by the blue line.

Figure 1: General Service Demand With and Without Use Per Customer Factor Adjustment



Warmer winters cause the data points in the linear regression to be concentrated to the lower HDDw area of the regression analysis. This increases uncertainty in the results as the extrapolation to the design day HDDw is increased. As stated previously, the analysis completed each year is compared to previous analysis to ensure the results are like the previous year's analysis and reasonable. If the analysis is deemed unusable, an engineering assessment would be made, and it could recommend keeping

some or all of the previous year's regression analysis intact and incorporating the Company's forecast changes that were materially different.

a) Please see Attachment 1 and 2.

Union completed an analysis to compare the results of using a rolling 5-year average demand to using a single winter adjusted by the use per customer factor. Union chose to use the single winter adjusted by the use per customer factor in the development of its design day demands.

b) Figures 2 to 5 provide the requested information for the Union South rate zone. Table 1 provides the requested information for the London weather station.

Figure 2: Winter 2019/2020 Design Day Demand Forecast vs. Actual Consumption – Demand vs Heating Degree Day

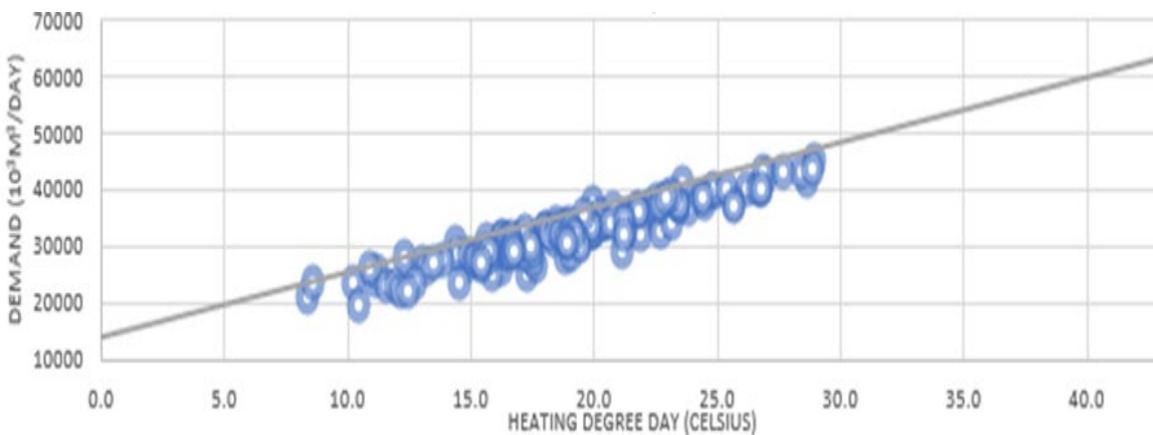


Figure 3: Winter 2020/2021 Design Day Demand Forecast vs. Actual Consumption – Demand vs Heating Degree Day

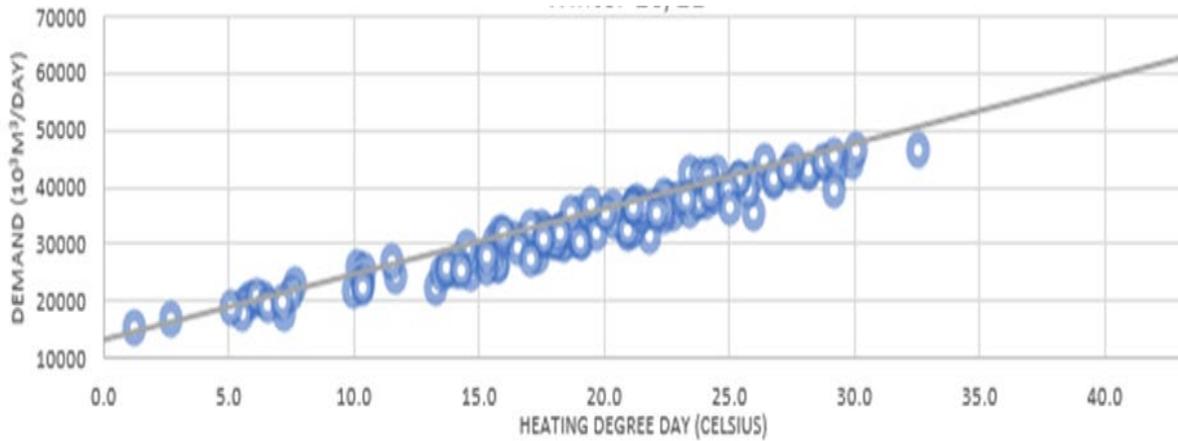


Figure 4: Winter 2019/2020 Design Day Demand Forecast vs. Actual Consumption – Demand by Date

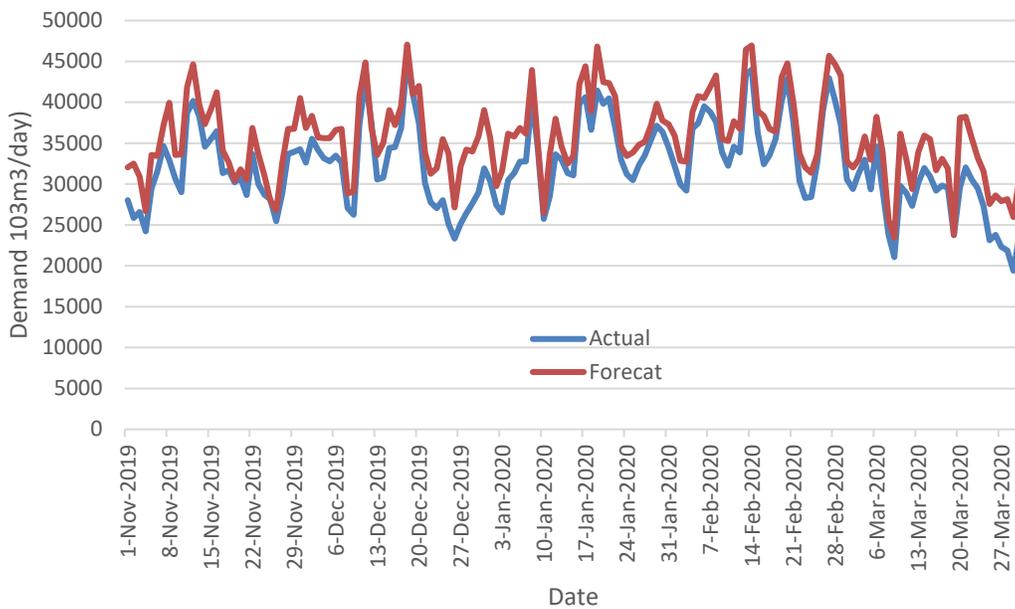


Figure 5: Winter 2020/2021 Design Day Demand Forecast vs. Actual Consumption – Demand by Date

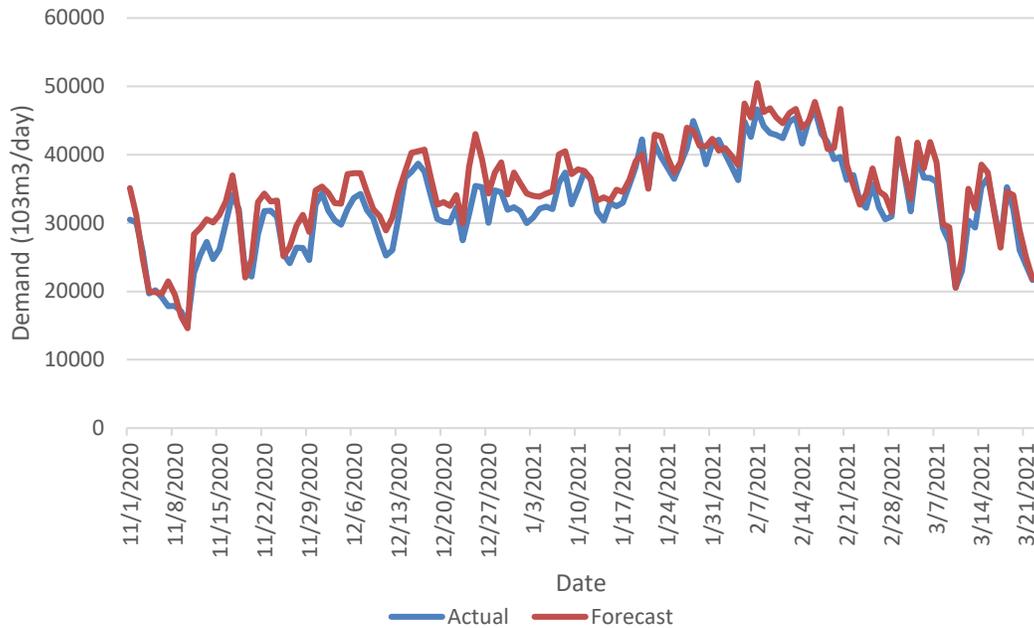


Table 1
Average Difference and Range between Actual and Forecast Demands

Line No.	Winter (%)	Average Difference between Actual and Forecast (a)	Range of Difference between Actual and Forecast (b)
1	2018/2019	0.98	0.83 to 1.12
2	2019/2020	0.90	0.74 to 1.02
3	2020/2021	0.94	0.80 to 1.06
4	2021/2022	0.95	0.78 to 1.08

i. Please see Exhibit 4, Tab 2, Schedule 3, page 25, footnotes 23 and 24.

From: [Debevc, Melissa](#)
To: [Matt Wood](#)
Subject: Deferral Hearing - 5 year average vs. current year design day demands
Date: Sunday, October 20, 2013 7:42:00 PM
Attachments: [5 year rolling average vs use per customer factor.xlsx](#)

Hi Matt,

Attached is a simple spreadsheet which shows the general service design day demands for customers supplied from the Dawn to Parkway system over the past 5 years.

The Dawn to Parkway system total design day demand would be lower by approx 1.3 mmcf/d using a 5 year average instead of the current year. This represents approx 0.05 Degree day of volume on the system.

Over the past 5 years the largest difference occurred in Winter 08/09 where the design day vs. 5 year rolling average was 19.5 mmcf/d which equates to approx 0.5 degree day volume. This difference is very small.

The large urban centres near the GTA (Milton Oakville Burlington and Owen Sound) have been growing over the past 5 years.

What are the benefits of using a “rolling 5 year demand?” The answer is that this approach results in design day demands and a gas supply plan which vary less from year to year. There is a smoother transition from year to year.

Union’s Use per customer factor has a similar function as a rolling 5 year average. The approach smoothes the transition of demand from year to year.

Why is there variability in demand from year to year?

Weather variability can create issues with the data (more about this subject later in this document)

Why is this important? There may be issues with design day demands which vary up and down from year to year. Any approach used will result in variability from year to year however it is the magnitude of the change from year to year that would be of concern. Some issues that arise are when long term contracts or facilities are required and then suddenly not required due to variability in the demands. The company may have invested in facilities which are no longer required or over-contracted the gas supply plan.

Can the variability be removed from the design day demand calculation? The answer is NO. There will always be customer demand changes due to growth or decline in customers, energy efficiency and changes to the economy and weather volatility.

Can the variability be minimized? Certainly, Union uses a use per customer factor while another option is the “5 year rolling average”.

The real question is what amount of variability from year to year is acceptable?

Looking at Union South raw design data over the past 5 years, the annual variability is as follows:

Raw Data	2012/2013	2010/2011	2009/2010	2008/2009	2007/2008
Demand (km3/d)	31840	31825	30489	30608	30885
% change	.05%	4.2%	-0.4%	-0.9%	-1.5%

With the exception of Winter 10/11 the variability of the “raw” design day demand has varied by less than 1.5%. The 1.5 % represents approx 17 mmcf/d annually of the design day volume of general service customers.

Adding Union’s Use per customer factor to the data provides a smoother transition from year to year and did mitigate the large percentage change in Winter 10/11. The changes from year to year are less than 1.3%. Also note that with the exception of Winter 08/09 the demands have been increasing gradually. Also remember that the economic crisis occurred around that time.

Use Per Customer (Design)	2012/2013	2010/2011	2009/2010	2008/2009	2007/2008
Demand (km3/d)	31165	30879	30656	30892	30497
% change	0.9%	0.7%	-0.8%	1.3%	0.6%

The variability from year to year has evened out. There are no very large or very small changes with the largest being 1.3% difference. Is this reasonable? I would say yes having a design day demand which varies by less than 1.5% is very reasonable.

The question is “why would using a 5 year rolling average provide better results than current practice”

The answer is that it does not provide better results; Union’s approach is superior in theory.

Having an approach which uses current year volumes with a use per customer factor calculated over 20 years better reflect customer changes both increases and decreases due to increased number of houses, impacts of better energy efficiency and changes to the economy. The current year will also reflect the installation of new feeds and reinforcement to the systems which will change gas supply patterns.

The use per customer factor is simply the total demand divided by the number of customers. This value has been decreasing over the past 20 years. The factor adjusts the use per customer to this line. If the use per customer is higher, it is adjusted down to the line and vice versa. This prevents the design day demand from varying wildly from year to year while recognizing that there can be

growth of customers on the system.

Using a 5 year rolling average provides results which lag actual values by 2.5 years. This approach is overly simplistic and does not take into account up to date factors which impact design day demand values. For areas which are growing this approach will place the system at risk of not being able to supply the required demand. For areas experiencing declining growth this approach would result in an oversupply of gas and facilities the area or potentially having to plan reinforcement which may not be necessary.

Weather volatility can create issues when extrapolating data to design day conditions. Not having many cold days near design conditions adds a small level of error in the design day analysis. There is a “see – saw” phenomenon of the demands from year to year due to the weather volatility. The use of the Use per customer factor or the rolling 5 year average is to “average out” the weather volatility such that there is a more gradual increase or decrease over time. Measurement data from meters having orifice plates installed may also contribute to this impact.

What methods of analysis is Union using to mitigate some of the weather volatility and measurement issues?

- 1) The r-squared values for the data are always above 90% which indicates a very good data correlation and will result in a very good extrapolation to design day temperatures in the design process
- 2) Measurement errors are corrected or discarded from the analysis
- 3) To mitigate the weather volatility Union uses a use per customer factor rather than the rolling 5 year average. The use per customer factor is based on a 20 year rolling average.

Having a gas supply plan lagging by 2.5 years for areas which are growing would generate a smaller gas supply plan which may be a goal of some...however it may be a riskier plan as the gas supply plan may be behind actual customer usage or there could be capacity available to new customers.

5 year rolling average	2012/2013	2010/2011	2009/2010	2008/2009	2007/2008
Demand (km3/d)	31129	31029	30535	30340	30155
% change	0.3%	1.6%	0.6%	0.6%	0.6%
Difference in design values	-36 (1)	+150 (5)	-121 (4)	-552 (19)	-342 (12)

The 5 year rolling average produces results which vary the design day demand by up to 1.6% which is similar to the Union Use per Customer factor approach. This approach does result in lower demands 4 out of 5 years which is the result of the average lagging the customer growth by 2.5 years.

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Raw Data	2012/2013	2010/2011	2009/2010	2008/2009	2007/2008	2006/2007	2004/2005	2003/2004	2002/2003
Load vs. Cold Study Area									
Byron, North London and London Lines	5191.1	5655.0	5793.2	5480.3	5625.5	5761.0	5251.2	5386.3	5719.4
Cambridge	1540.4	1557.1	1642.6	1541.1	1580.5	1716.7	1596.3	1516.2	1609.0
Eastern	4715.3	4648.6	4402.4	4596.0	4718.0	4812.6	4556.9	4674.8	4589.1
Guelph	1970.2	2008.9	1951.3	1865.2	1912.8	1898.5	1795.5	1777.5	1756.3
Hamilton	5623.6	6059.5	5625.1	5828.8	5783.3	5818.3	5738.2	5844.4	5804.4
Hensall Goderich Stratford	2082.2	1526.6	1486.3	1518.1	1482.3	1532.5	1397.7	1407.5	1461.7
Milton-Oakville-Burlington	6487.6	6247.8	5743.7	5864.2	5921.8	5902.7	5280.8	5143.0	5113.2
Owen Sound (excluding KPUC)	3850.5	3752.2	3488.6	3535.1	3494.1	3509.8	3358.2	3377.6	3243.5
St. Mary's	159.3	161.0	147.4	158.8	133.3	139.9	134.4	136.2	136.0
Strathroy	219.6	208.5	208.5	220.5	232.9	247.6	246.7	251.5	249.3
TOTAL TRAFALGAR (RAW)	31839.8	31825.2	30489.1	30608.1	30884.5	31339.7	29356.0	29515.1	29681.9
Use Per Customer Factor	0.979	0.970	1.006	1.009	0.987	0.967	1.005	0.994	0.979
TOTAL TRAFALGAR (DESIGN)	31164.8	30879.0	30656.8	30892.8	30479.7	30300.6	29502.9	29335.2	29054.4
TOTAL TRAFALGAR (5 Year Rolling average)	31129.3	31029.3	30535.5	30340.7	30155.4	29973.1	29517.6	29598.5	29681.9
Percent Difference Raw to UPC Design	2.1%	3.0%	-0.6%	-0.9%	1.3%				
Percent Difference Raw to 5 year average	2.2%	2.5%	-0.2%	0.9%	2.4%				
Design Day - 5 year rolling average (mmcf/d)	1.3	-5.3	4.3	19.5	11.4				
Year by Year variability (raw data)	0.05%	4.2%	-0.4%	-0.9%	-1.5%				
Year by Year variability (Use per Customer Design)	0.9%	0.7%	-0.8%	1.3%	0.6%				
Year by Year variability (5 year rolling average)	0.3%	1.6%	0.6%	0.6%	0.6%				

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 3, pg. 29

Preamble:

EGL evidence states: *h) Daily demand is converted into design hour demand²⁷ ...
27 Using empirically derived profiles based on actual hourly flow data from the same
gate stations.*

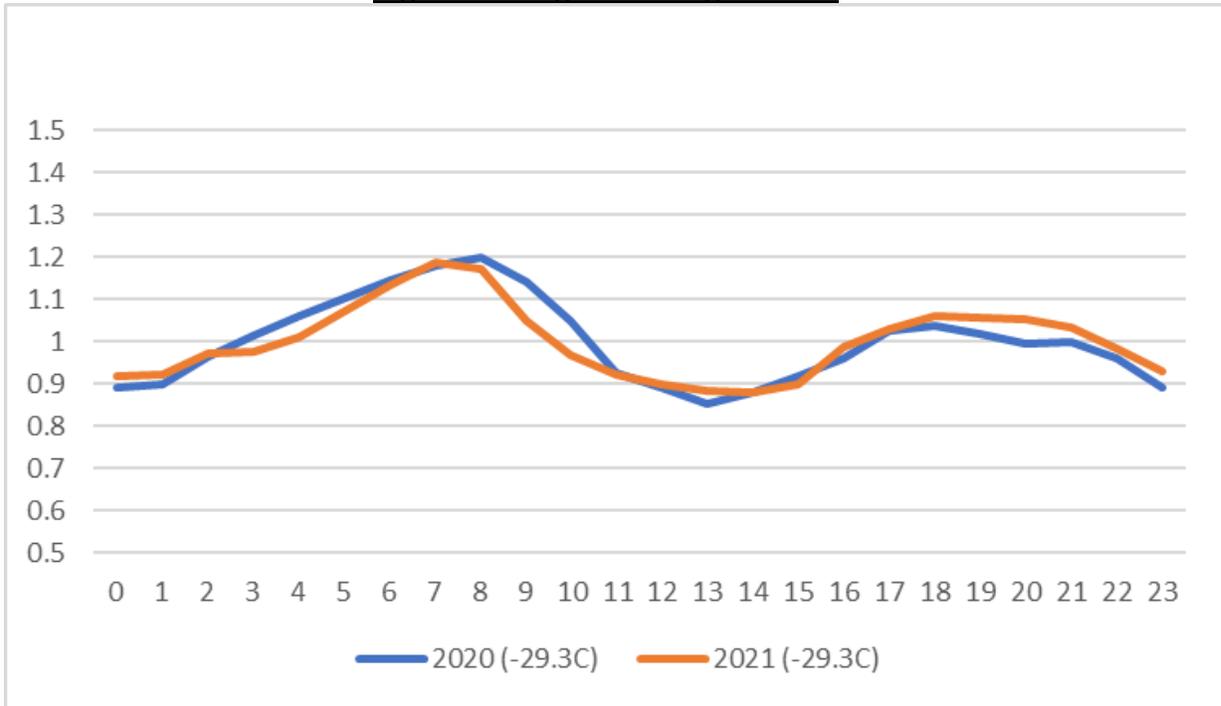
Question(s):

Please provide a full description of the methodology for the determination of the design hour demand using this process.

Response:

The daily demand is calculated as provided at Exhibit 4, Tab 2, Schedule 3, page 28, paragraph 59, a) - g). Individual customer hourly flow data is not available for the majority of Enbridge Gas customers and so a daily profile is not available. In order to determine a suitable peak hour for the customers on a given system the actual hourly gate station data captured through SCADA equipped stations on the same system is used to generate a dimensionless profile. A sample profile for the Kingston System is shown in Figure 1.

Figure 1: Kingston Design Profile



The dimensionless peak of that profile is then applied to the design day demand of each heat sensitive customer, not including process loads, to determine the peak hour demand of the customer.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 3, pg. 32-33

Preamble:

Table 3 shows that the proposed implementation increases the CDA design day demand by 2.9% and overall, by 0.4%. In spite of that increase, page 33 states: *As a result of the proposal of using the existing design hour process with the inclusion of the two Union refinements and the harmonized Company's demand forecasts, energy transition assumptions and interruptible curtailment processes, there are significantly less distribution facilities required to serve the design hour demand in the EGD rate zone.*

Question(s):

Please explain what factors that lead to a reduction in distribution facilities required to serve the design hour in the EGD rate zone.

Response:

The updates to the demand forecast methodology provided at Exhibit 4, Tab 2, Schedule 3, page 28, paragraph 59, had a decreasing effect on the design hour in the EGD rate zone as compared to the original methodology. This was further impacted when combined with the energy transition factors provided at Exhibit 1, Tab 10, Schedule 4. The combined process changes and inclusion of energy transition factors had a reducing effect in the growth projections and resulting demand. With growth also traditionally occurring at the extent of existing systems these reductions had a large effect on the proposed reinforcement needs as compared to the previous plan. As a result, several projects that were previously in the EGD rate zone were deferred or eliminated entirely resulting in the AMP reduction for distribution reinforcement projects in 2023, 2024, and 2025. Please see response at Exhibit I.1.10-STAFF-33 for more details on the impacts to the AMP.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 3, pg. 32-33

Preamble:

EGI evidence states: *As a result of the proposal to use the Union design day demand method, there are no incremental transmission or storage facilities required to serve the design day demand as the process was refined but did not materially change.*

Question(s):

Please clarify if the incremental demand is served by existing unutilized capacity from either transmission or storage.

- a) Please specify the component to meeting the net increase in EGD rate zone demand.

Response:

- a) Please see response at Exhibit I.4.2-STAFF-100 part c).

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 3, Attachment 1, pg. 6-7

Question(s):

Of the comparison utilities reviewed and shown in Table 2-1, which are using a 60° Fahrenheit or 15° Celsius base temperature.

Response:

The following response was provided by Guidehouse Canada Ltd.:

Base temperature for the reviewed utilities was not evaluated under this study.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

We would like to understand more about EGI's proposal for operational contingency, how it is determined, and how it is proposed to be utilized and provide value for ratepayers.

Question(s):

For each of the respective storage locations of Dawn and Corunna, please provide the total space and total delivery for each of the following years (interpreted as the year including Nov. 1st of the winter season).

- a) 2007
- b) 2013
- c) 2018
- d) 2022
- e) 2024 (forecasted)

Response:

a-e) Please see Table 1 for the space and deliverability for the Union and EGD rate zones.

Table 1
Space and Deliverability

Line No.	Year	Space		Deliverability	
		Union (PJ) (a)	EGD (PJ) (1) (b)	Union (PJ/d) (c)	EGD (PJ/d) (2) (d)
1	2007	160	91 (1)	2.5	1.8 (2)
2	2013	169	105 (1)	3.2	2.0 (2)
3	2018	182	118	3.6	2.4
4	2022	187	128	3.9	2.6
5	2024	187	132	4.0	2.6

Notes:

- (1) Prior to MAADs Enbridge rate zone storage capacity was measured in Bcf.
- (2) Prior to MAADs Enbridge rate zone deliverability was measured in Bcfd

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

Page 15 of the Dawn Corunna Pipeline Decision states: *The OEB agrees that Enbridge Gas has not provided any analysis from a post-amalgamation integrated storage system perspective and notes that Enbridge Gas will have an opportunity to do this in its rebasing application, if it seeks to include this project in rate base.*

Question(s):

Please provide the study that EGI has prepared to integrate the assets of the former Union Dawn and Enbridge Tecumseh to optimize asset utilization.

- a) If a study is not available, why has this not been completed?
 - i. In lieu of the study, please provide all studies, analysis or reports that inform operators of the integrated operation of the pools including injection/withdrawal schedules.

Response:

Please see Attachment 1. This documentation was prepared since the Dawn to Corunna Decision¹, to explain Enbridge Gas's review and consideration of the impacts and opportunities resulting from the integrated operation of the EGD and Union storage systems.

¹ EB-2022-0086.

Integrated Storage System Modelling and Analysis

1. Background

The intent of this document is to identify any “*Synergies from an Integrated Storage System*”. This was identified in the Decision and Order for the Dawn to Corunna Project¹.

There has been no formal report that has identified synergies of combining the integrated storage systems. Modeling was completed to identify any synergies. Additionally, the models were utilized to identify unregulated opportunities to expand deliverability by investing in additional facilities.

2. Storage Capacity

The storage space associated with the Enbridge Gas storage pools is allocated to three categories: Union rate zone, EGD rate zone and Enbridge Gas unregulated.

Table 1
Enbridge Gas Storage Capacity

	Space (PJ)
Union rate zone	100.0
EGD rate zone (1)	99.4
EGI unregulated (2)	119.3

Notes:

(1) Does not include the Crowland storage pool

(2) Includes unregulated storage space owned by Union Gas Limited, Enbridge Gas Distribution, Market Hub Partners Canada and Sarnia Airport Storage Pool (Excludes 50% owned by Alta Gas)

The Enbridge Gas storage system contains 35 storage pools. Each storage pool has a unique storage capacity. Operating the storage pools as part of a network does not impact the capacity of the individual storage pools. Therefore, the integration of the two legacy storage networks did not create any additional storage space. Incremental storage capacity can only be created by investing capital to construct additional facilities.

3. Design Day Deliverability

The basis for determining the amount of deliverability available for each year is based on the annual design day analysis. Upon integration, Enbridge Gas proceeded to create a common process to compare design day flows between the two systems. The initial step in this process was to create an EGD design day analysis using the principles of the Union design day analysis. The process to build the separate EGD design day model and subsequently create the combined designed day model is discussed in Appendix A (History of Hydraulic Modelling). In addition to confirming the Union facilities in the new model, a comparison was also completed in 2022 for the total deliverability of separate and combined models. The results of this analysis are summarized in Table 2.

¹ EB-2002-0086, Decision and Order, page 13.

Table 2
Comparison Between Separate and Combined Models

	Baseline		Combined Model		Difference	
	Deliverability	Inventory	Deliverability	Inventory	Deliverability	Inventory
	MMscfd	MMscf	MMscfd	MMscf	MMscfd	MMscf
Union	3,484	83,644	3,470	83,644	-14	0
EGD	2,184	73,233	2,185	73,233	1	0
Totals	5,668	156,877	5,655	156,877	-13	0

The combined designed analysis concluded that that the integration of the two storage systems into one did not create any incremental design day deliverability. The integration of the storage systems did not create incremental deliverability because the existing facilities are fully utilized. Incremental design day deliverability can be created by investing capital to construct additional facilities.

Since the Natural Gas Electricity Interface Review (NGEIR)², the Design Day model for the Union rate zone storage was utilized to determine the maximum amount deliverability available. To date, the utility customers have been allocated all the deliverability that they require regardless of the cost allocation to utility customers. This is proposed to be addressed in the 2024-2028 Rebasing Application. Any deliverability above the requirements of the utility customers has been made available for non-utility customers. The unregulated business has also invested significant capital to expand the capabilities of the system to create additional deliverability and space.

At NGEIR, 100% of the EGD system was reserved for utility customers. This included 91.3 Bcf of space and 1,740 MMscfd of deliverability. Since NGEIR, the unregulated business has developed both deliverability and storage space. Following the MAADs decision, a design day model was created for the EGD rate zone. Like Union rate zone, this model has been utilized to determine the maximum amount of deliverability from the storage system. EGD rate zone utility customers are allocated 1.9 PJ (1.7 Bcf converted to PJ at MAADs) of deliverability. Any deliverability above this amount is made available to the unregulated business.

Since integration, Enbridge Gas has developed a combined model to evaluate the combined capability of the storage system. The combination of the systems has not created any incremental space or deliverability since the separate systems were operating at maximum capability and fully utilizing all available facilities.

4. Deliverability Projects Since MAADs

As part of 2021/2022 Storage Enhancement Project³, Enbridge Gas received approval from the OEB to (amongst other items) to:

- re-route approximately 150 m of the NPS 20 Ladysmith transmission pipeline to connect the Payne pipeline and the Ladysmith pipeline within the existing Kimball-Payne Station;

² EB-2005-0551, OEB Decision and Order, November 7, 2006.

³ EB-2020-0256.

- install 2.2 km of NPS 24 steel pipeline to connect the Payne Compressor Station to the Corunna Compressor Station; and
- drill a horizontal gas storage well (TL 9H) in the Ladysmith Storage Pool.

The combination of these facilities increased the design day deliverability by 8,100 10³m³ (317 TJ/d). This project increased the non-utility deliverability by investing capital to create two additional connection points between the storage systems. These facilities allow the Payne pool to be filled and emptied through the Corunna Compressor Station and allows the Ladysmith pool to flow directly to the Dawn Compressor station by utilizing the NPS 20 Payne Pool pipeline.

5. Operational Flexibility

The integration of the storage systems has generated additional flexibility from an operations perspective. By utilizing both systems to manage operation requirements, inventories can be injected or withdrawn with additional flexibility. This allows the Company to better manage outages that are required to complete construction and maintenance activities. As an example of additional flexibility, during 2021 and 2022 Enbridge Gas completed the Corunna Meter Run Replacement project at the Corunna Compressor Station. The project modernized the Corunna Compressor Station yard by removing piping and above ground meter runs that were no longer needed and replaced them with a series of headers and valving that provides increased operability, safety and reliability to the system.

The construction was completed by isolating the whole yard for a six week period at the beginning of each construction season. Within the six weeks, a portion of the yard was isolated for the construction and the remaining yard was returned to service. At the end of the construction season the process was reversed.

During the yard outages, there was no activity at the EGD rate zone pools connected to the Corunna Compressor Station. Prior to the amalgamation, EGD would have had to purchase services from Union to facilitate the outages. Since amalgamation Enbridge Gas has been able to use the combined storage assets to integrate these types of outages into the overall storage operations.

6. Conclusion

The integration of the EGD rate zone and Union rate zone storage systems did not create any additional space or design day deliverability. This is primarily because the deliverability from the existing system is maximized and all facilities are fully utilized. There will be opportunities to expand the deliverability and storage capacity of the system as demonstrated in the 2021/2022 Storage Enhancement Project. Additionally, Operations has been able to utilize the additional flexibility of the entire system (including line pack) to plan injections and withdrawals in the most efficient manner to manage system outages.

Appendix A
History of Hydraulic Modelling at Enbridge Gas

This document is meant to summarize the history of the implementation of the combined hydraulic design day model used to model Enbridge Gas's natural gas storage system.

Pre-2018

- Union Gas began using hydraulic modelling in the 1980's. The Design Day model was often referred to as the "Dawn Peaks" model.
- EGD developed a new hydraulic model of its gas storage system and compressor station facilities around 2016.

2018

- MAADs Decision and Order from OEB (EB-2017-0306 and EB-2017-0307).
- Utility merges and maintains separate rate zones.
- Utilized Union rate zone methodology to create EGD design day model and associated analysis for W17/18 and W18/19.
- This was the initial Design Day analysis completed for the EGD rate in relation the storage system. This also created a baseline (pre-integration) model. The assumptions in this model did not consider any possible benefits from integration. It was created to model the EGD system separate from the Union system up to the interconnection points.

2019

- The Design Day model for the Union and EGD rate zones remained the same (other than annual updates).
- Results from the EGD Design Day analysis were used as inputs to the Union Design Day analysis.
- Work was initiated to build a combined Design Day model of entire Enbridge Gas storage system.

2020

- Continued to run Design Day model for the Union and EGD rate zones separately.
- A new combined model was created for the entire Enbridge Gas storage system. This extended the philosophy created for the EGD model across the entire storage network. The Enbridge Gas combined model included a rebuild of the Union model.
 - The combined model was created by adding the Union facilities to the EGD model.
 - The combined model was spatially accurate and eliminated equivalent lengths utilized in the previous Union model.
 - Station facilities were more accurately reflected with piping and components.
 - Additional piping in the Dawn yard was included in the new model.
 - Delivery pressure set points between the EGD and Union systems at Dawn were eliminated. With the elimination of the pressure set point between the two separate models, this enabled harnessing full system, end-to-end dynamics

compared to having a defined pipeline delivery pressure at the interface point between the two separate models.

- Analysis to compare the separate models versus the Enbridge Gas combined model.
 - In late 2020, the combined storage network model was functional and ready to be tested to ensure alignment with the results of the accepted modeling process using the two separate models.
 - For the separate models, the results from the EGD model were used as inputs to the Union model. This is consistent with the methodology applied prior to integration since the EGD and Union storage systems are only connected at Dawn.
 - As the combined model was built by adding the Union facilities into the EGD model, the analysis looked at the combined model predictions of the Union facilities only; as the EGD facilities were unchanged.
 - The W23/24 model was chosen for the detailed comparison
 - The total flow from the DAWN Peaks model = 3,558.1 MMscfd
 - The total flow of the same facilities in the combined model = 3,533.4 MMscfd
 - Total difference 24.7 MMscfd or 0.7% between the models.
 - See the Table 1 for a comparison of inventories and flows
 - This final difference is deemed to be well within accuracy limits (i.e., confidence intervals) of the model's basic input parameters (e.g., empirically derived Storage field performance parameters). Therefore, the combined model accurately models Enbridge Gas' integrated system.

2021

- Based on the above-described model comparison exercise, and prior to completing the 2021 design day analysis Enbridge Gas made the decision to utilize the new combined model as the official model going forward.

Appendix B
Comparison of Inventories and Flows for Union rate zone Storage Pools

Name	Separate	Combined	Difference	Separate	Combined	Difference
	Inventory (MMscf)	Inventory (MMscf)		Flow (MMscfd)	Flow (MMscfd)	
Airport	1,664	1,664	0	26.9	25.9	1
Bentpath ⁽¹⁾	5,359	5,384	-25	580.0	580.2	0
Bentpath East	2,057	2,057	0	0.0	0.0	0
Bickford	8,042	8,042	0	257.8	251.6	6
Bluewater	651	651	0	18.2	17.8	0
Booth Creek	810	810	0	0.0	0.0	0
Dawn 156	16,405	16,367	38	1,023.4	1,025.5	-2
Dawn 167	3,946	3,946	0	0.0	0.0	0
Dawn 47-49	2,115	2,115	0	39.2	40.3	-1
Dawn 59-85 ⁽¹⁾	7,495	7,494	1	660.0	660.3	0
DowA	1,977	1,977	0	66.0	67.2	-1
Edys Mills	819	819	0	0.0	0.0	0
Enniskillen	1,622	1,622	0	17.0	17.1	0
Heritage	479	479	0	2.6	2.6	0
Ladysmith	7,300	7,300	0	466.5	448.0	19
Mandaumin	1,705	1,705	0	21.5	21.3	0
Oil City	494	494	0	0.0	0.0	0
Oil Springs East	1,108	1,108	0	0.0	0.0	0
Payne	6,047	6,047	0	0.0	0.0	0
Rosedale ⁽¹⁾	3,346	3,359	-13	190.0	190.1	0
Sombra	2,667	2,667	0	12.1	12.1	0
St Clair	507	507	0	1.7	1.7	0
Terminus	4,711	4,711	0	115.9	115.4	0
Waubuno	3,994	3,994	0	59.3	56.7	3
	85,319.1	85,319.0	0	3,558.1	3,533.7	24

⁽¹⁾ Flow from peaking pools is set at 10% of working inventory. Therefore, small adjustments to amount of gas in storage were required to match the required flow.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

Page 15 of the Dawn Corunna Pipeline Decision states: *The OEB agrees that Enbridge Gas has not provided any analysis from a post-amalgamation integrated storage system perspective and notes that Enbridge Gas will have an opportunity to do this in its rebasing application, if it seeks to include this project in rate base.*

Question(s):

Referring to the 4PJ of empty space for the fall injection season, what is the empty space used for after withdrawals have started?

- a) How is the filled space used after injections started?
 - i. If it is not filled, why not?

Response:

The 4 PJ of space is used to support the injection operations. Specifically, the 4 PJ of empty space is utilized to mitigate risks associated with forecasted weather variances, storage pool factors, and OBA imbalances. The 4 PJ of space remains empty after withdrawals start.

- a) The filled space remains full after injections start.
 - i. Please see response to part a).

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

Page 15 of the Dawn Corunna Pipeline Decision states: *The OEB agrees that Enbridge Gas has not provided any analysis from a post-amalgamation integrated storage system perspective and notes that Enbridge Gas will have an opportunity to do this in its rebasing application, if it seeks to include this project in rate base.*

Question(s):

Please provide the study that determined the 43.5PJ of storage was required for deliverability.

- a) How was that storage space and molecule cost recovered in rates subsequent to the increase to 43.5PJ?
- b) Please provide the Board approval for those cost allocations and recovery.

Response:

As noted in the Dawn to Corunna Replacement Project proceeding:

Utility customers have a maximum storage inventory of 99.4 PJ. 43.5 PJ is the level of inventory beyond which deliverability from the storage assets begins to decline. As a result, Enbridge Gas plans to hold a minimum of 43.5 PJ of inventory until the end of February in order to ensure that deliverability of 1.9 PJ/d is available to meet design day demands, which are assumed to occur prior to March 1 annually. After March 1, the Company plans to withdraw gas from storage.

Planning to hold the utility customers' storage balance to a minimum of 43.5 PJ until the end of February was not determined using an internal study. This approach was instituted in response to winter 2013/14 (i.e., the polar vortex winter) as a strategy to increase the flexibility of the EGD rate zone portfolio of assets by reducing the reliance utility customers have on potentially costly Dawn spot purchases late in the

winter season during prolonged cold winters.¹

- a) In the EGD rate zone, costs classified as storage space are allocated to the rate classes in proportion to average winter demand in excess of average annual demand and recovered through the Company's delivery rates. The 43.5 PJ of gas molecules is recorded as gas in storage inventory, a component of rate base working capital. Return on gas in inventory is allocated to the rate classes in the same proportion as storage space and recovered through the Company's delivery rates. The cost of molecules held as gas in storage are classified as gas supply commodity and allocated to the rate classes on sales volumes. The costs are recovered from sales service customers through the gas supply commodity rate when consumed.
- b) The OEB last approved the updated annual gas supply plan as well as annual gas storage volume requirements and related rate base gas in storage values and any gas related working cash allowance in EGD's 2018 Rates proceeding². The EGD Cost Allocation Study, which used the allocation methodologies provided at part a), was also last approved by the OEB in the 2018 Rates proceeding³.

¹ EB-2022-0086, Exhibit I.FRPO-23.

² EB-2017-0086.

³ Ibid.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

Page 15 of the Dawn Corunna Pipeline Decision states: *The OEB agrees that Enbridge Gas has not provided any analysis from a post-amalgamation integrated storage system perspective and notes that Enbridge Gas will have an opportunity to do this in its rebasing application, if it seeks to include this project in rate base.*

Question(s):

If not provided above, please provide the source of the 13.5PJ of space and molecules determination.

a) How are the costs of the molecules allocated and recovered?

Response:

Please see Exhibit 4, Tab 2, Schedule 4, page 3, paragraph 7 for details of the 13.5 PJ for the EGD rate zone. The 4 PJ of empty space is an operational practice to manage the system and the 9.5 PJ of molecules is an output from the Gas Supply Plan.

a) The cost of the gas molecules for the 9.5 PJ of gas in storage for the EGD rate zone is recorded as gas in storage inventory, a component of rate base working capital. The cost of molecules held as gas in storage are recovered from sales service customers when consumed.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

EGL evidence states: *The total EGD and Union rate zone space available for operational contingency for Winter 2023/2024 is 23 PJ.*

Question(s):

Please provide the EGL study which assesses the combined capability of Dawn and Corunna.

- a) If no study is available, how did EGL determine the 23 PJ?
 - i. If it is a simple sum, please explain why EGL has not studied how these assets could be used more efficiently.
 - ii. Please provide the determination of the individual components.
- b) If those documents are not available, please provide the results of simulations, analysis or other technical determinations of the components requested for operational contingency.
- c) Please indicate the amount of deliverability allocated to the contingency space and how it is developed using the components described.

Response:

Enbridge Gas performs a design day analysis to assess the total capability of the storage system. To complete this analysis, Enbridge Gas has developed a hydraulic model of the entire storage system that is used in the company's storage design day analysis. Please see response at Exhibit I.4.2-FRPO-131 for a description of the model utilized to determine the components of operational contingency. Based on the results of the Winter 2023/2024 design day analysis, the total combined capability of the storage system is 6.6 PJ.

- a) Please see Exhibit 4, Tab 2, Schedule 4, pages 3, paragraphs 6 to 8 for an explanation of the existing operational contingency. For the Winter 2023/2024, the Union rate zones have 9.5 PJ of operational contingency, which was approved by the OEB in Union's 2013 Cost of Service Application¹. The EGD rate zone managed operational contingency differently by utilizing injection and withdrawal targets to ensure the required space and molecules were available for operational contingency purposes. For the Winter 2023/2024, the EGD rate zone has 13.5 PJ of operational contingency available. The 23 PJ was derived by adding the 9.5 PJ of operational contingency from the Union rate zones and the 13.5 PJ of operational contingency from the EGD rate zone. Enbridge Gas is not requesting approval for 23 PJ of operational contingency. As provided at Exhibit 4, Tab 2, Schedule 4, page 4, paragraph 10, Enbridge Gas is requesting approval for 15.6 PJ of operational contingency in this Application.
- i. The 23 PJ is a simple sum of the current EGD and Union rate zones operational contingency, however, Enbridge Gas is not requesting approval for 23 PJ of operational contingency as part of this Application. Enbridge Gas utilized a model to determine the total amount of operational contingency available. As a result of utilizing the model, the total amount of operational contingency required was reduced from 23 PJ to 15.6 PJ (Exhibit 4, Tab 2, Schedule 4, page 7, paragraph 20).
- ii. The individual components of the 15.6 PJ of operational contingency are provided at Exhibit 4, Tab 2, Schedule 4, page 4, Table 3.
- b) Please see response at Exhibit I.4.2-FRPO-131 for a description of the model utilized to determine the components of operational contingency.
- c) Enbridge Gas does not specifically allocate any deliverability to operational contingency.

¹ EB-2011-0210.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

EGL evidence states: *Each component is modeled separately to determine the total operation contingency requirements.*

Question(s):

Please file the analysis and models that determined the specific components in Table 3.

- a) Please file the summary recommendations that went through the senior management approval process to support this approach.
- b) If these component values were determined independently, please explain why some of the space could not be used for multiple purposes if it is unlikely to have coincident occurrences?
 - i. Please explain why storage space left open in the fall could not be filled on a planned basis in December to form part of the withdrawal contingency for the spring.
- c) If events do not occur at the same time, why does one need to sum the contingencies?
 - i. Please show the need assessment in a presentation, such as a Venn diagram.

Response:

The operational contingency model is a series of spreadsheets that utilizes @Risk software. Without the software, it is not possible to provide the spreadsheets. Enbridge Gas has prepared a description of the model inputs and results included as Attachment 1.

- a) Please see Attachment 2 for a presentation made to Enbridge Gas management explaining and seeking endorsement of the proposed change to operational contingency space. After this presentation was made in April 2022, some edits were made to reflect the change in terminology from “system integrity” to “operational contingency”. The changes are reflected in the updated version of the presentation found at Attachment 2.
- b) The operational contingency model determined that the total operational contingency required is 28.2 PJ if each component was calculated independently. The model subsequently considers that all components will not occur at the same time and reduced the amount of operational contingency to 15.6 PJ.
- i. Filling the storage space left open in the fall during December would require additional gas supply purchases that are not required.
- c) Please see response at part b).
- i. Please see Table 1.

Table 1
Operational Contingency

Line No.	Component	<u>Independent Components</u>			<u>2024 Proposed</u>		
		Space (PJ)	Mol. (PJ)	Total (PJ)	Space (PJ)	Mol. (PJ)	Total (PJ)
		(a)	(b)	(c)	(d)	(e)	(f)
1	Weather	4.7	9.7	14.4	2.9	5.0	7.9
2	Line Pack	0.0	2.5	2.5	0.0	1.3	1.3
3	Reservoir Factors	2.1	7.0	9.1	1.3	3.5	4.8
4	OBA	1.5	0.7	2.18	0.7	0.9	1.6
5	Total	8.3	19.9	28.2	4.9	10.7	15.6

OPERATIONAL CONTINGENCY MODEL

Operational contingency can be broken up into empty space on November 1 to manage late season injections (“Space”) and filled space (“Molecules”) for winter operation requirements.

The operation contingency model is a Monte Carlo simulation utilized to determine the amount of operational contingency required for Enbridge Gas. The model considers the four components listed below and calculates the amount of empty space and molecules required for reliability and resilience of the Enbridge Gas system.

1. Weather,
2. Line Pack,
3. Reservoir Factors, and
4. OBA

1.0 WEATHER

1.1 Weather (Molecules)

Daily gas nominations are based upon a weather forecast prepared prior to the beginning of the gas day. Weather that is colder than forecasted requires incremental withdrawals from storage.

Data between 2001 and 2021 was analyzed for Union North and Union South rate zones, and between 2005 and 2021 for EGD rate zone. November through March data was used for the winter molecule calculation. For each rate zone the following temperature data was analyzed:

Union North

1. Sault Ste. Marie;
2. Sudbury;
3. Muskoka;
4. International Falls;
5. Thunder Bay; and
6. Kingston

Union South

1. London

EGD Rate Zone,

1. Toronto; and
2. Ottawa

Once the temperature variance was known for each rate zone, an average temperature variance for each rate zone was calculated and converted from temperature to space using the following factors:

1. Union North – 8 TJ/HDD;
2. Union South – 34 TJ/HDD; and
3. EGD Rate Zone – 78 TJ/HDD,

Actual and forecasted weather data collected indicates that maximum temperature variances for Union North, Union South and EGD rate zones are 3.9 HDD, 3.3 HDD and 3.2 HDD, respectively. /u
The operational contingency space to offset this potential error in HDD is 0.9 PJ, 3.0 PJ and 5.8 PJ. /u

1.2 Weather (Space)

For the space calculation the final 10 days of the injection season were analyzed. Data between 2000 and 2021 was analyzed for both Union North, Union South, and EGD rate zones.

The analysis uses the actual observed HDD data to determine the average HDD and variance from the average. Similar to the molecule calculation, the space calculation converts from temperature to space by,

1. Union North Rate Zone – 8 TJ/HDD;
2. Union South Rate Zone – 34 TJ/HDD; and
3. EGD Rate Zone – 78 TJ/HDD.

Results are as follows,

Rate Zone	HDD Variance	Space (PJ)
Union North	35.5	0.3
Union South	38.4	1.3
EGD	38.7	3.0

2.0 LINE PACK (Molecules)

Swings in system line pack due to unexpected outages and unplanned system demands may result in the necessity to withdraw from storage to replenish line pack. For the Dawn Parkway System, actual daily line pack values recorded from 2006 to 2021 were used for the analysis. Only data between November and March was used as part of the analysis. For the remaining Union and EGD transmission and distribution systems, a detailed history is not available therefore it was assumed that line pack in these systems can vary +/- 7.5%.

The Union transmission systems included in this analysis include:

- Dawn to Parkway Lines;
- St. Clair Pipeline;
- Bluewater Pipeline;
- Sarnia Industrial Line; and
- Panhandle line.

Results are as follows,

Rate Zone	Space (PJ)	Molecule (PJ)
Union North	-	0.0
Union South	-	2.4
EGD	-	0.05

/u

Of the total line pack, 91% is attributed to the Dawn to Parkway System, 8% to the remaining Union rate zones assets and 1% to the EGD rate zone.

/u
/u

3.0 RESERVOIR FACTORS (Space/Molecules)

For the 2024 rate case, hysteresis has been renamed to “Reservoir Factors”. Reservoir factors is a combination of:

1. Storage pool variance;
2. Storage pool deliverability coefficients; and
3. Storage pool hysteresis.

3.1 Storage Pool Variances

Twice annually, storage pools within the Enbridge Gas system are placed on stabilization to allow pressure to equalize across the reservoir. Pressure and flow data from each reservoir is used to complete material balance inventory analysis on all Enbridge Gas storage reservoirs. Based upon the results of this analysis there is a known variance between measured and calculated inventory. This factor has been included to account for potential changes in the variance throughout the operation season and specifically between stabilization periods.

Data between 2016 and 2021 was used for the storage pool variance calculation. In order to improve the accuracy of storage pool measurement, EGD constructed new storage measurement facilities between 2012 and 2013. In 2017, EGD completed an inventory study and as a result completed several storage inventory adjustments. As part of the 2017 inventory study, the reservoir sizes were adjusted. This also means that variance calculations prior to 2017 would have been inaccurate. It was felt that including earlier data would unnecessarily inflate the amount of operational contingency required.

Fall variances have been observed to vary between 3.1 PJ to 5.2 PJ, and spring variances have been observed to vary between -0.2 PJ to +4.2 PJ.

3.2 Storage Pool Deliverability Coefficients

Total system deliverability is determined utilizing a hydraulic model that includes inputs to characterize many aspects of the storage system. The primary factor in modeling storage pool flow performance is the deliverability coefficients for each storage pool. These coefficients are known to vary from day to day, season to season and year to year.

The most recent five years of deliverability testing history was analyzed, and it was found that total system deliverability can vary +/- 1.9%. To mitigate the risk of inaccurate deliverability coefficients resulting in lower than expected design day deliverability, 3.3 PJ of operation contingency is required for Enbridge Gas.

3.3 Storage Pool Hysteresis

Storage pool deliverability performance can be influenced by localized pressure drawdown across the reservoir resulting from withdrawal and injection operations. The reduction in the effective reservoir pressure resulting from this drawdown is referred to as hysteresis. Lower effective reservoir pressure results in lower deliverability performance from storage. The model assumes that hysteresis can vary +/- 70 kPa from expected. As a result of hysteresis, 0.3 PJ of space is required for both Enbridge Gas.

Reservoir Factor Results are as follows:

	Space (PJ)			Molecules (PJ)		
	Pool Variance	Deliverability Coefficients	Hysteresis	Pool Variance	Deliverability Coefficients	Hysteresis
Union North	-	-	-	-	-	-
Union South	1.2	-	0.2	2.0	3.3	0.3
EGD	1.2	-	0.2	2.0	3.3	0.3
Total	2.4	0.0	0.4	4.0	6.6	0.6

As mentioned at Exhibit 4 Tab 2, Schedule 4, page 4, paragraph 9 “The operation contingency model accounts for the fact that events related to the operational contingency will not all occur at the same time, thus reducing the total operational contingency requirement”. Based upon this:

Rate Zone	Space (PJ)	Molecules (PJ)
Union North	-	-
Union South	1.1	3.3
EGD	1.2	3.3
Total	2.3	6.6

Accounting for the fact that events related to the operational contingency will not all occur at the same time, the reservoir factor is reduced from 14 PJ to 6.6 PJ.

4.0 OBA (Space/Molecules)

OBA imbalances occur daily at various delivery and receipt points at pipeline interconnects on the Enbridge Gas system. To the extent that the OBA imbalances draft EGI’s system on any given day, an equivalent volume from storage is required to balance supplies and demands on the system.

Daily OBA balances for the Union rate zone between 2014 and 2022 and for EGD rate zone between 2015 and 2022 were utilized in the model. OBA between Union and EGD were excluded from the analysis to ensure that this data would not inflate the amount of operational contingency required. For the space calculation OBA data from October and November was used, and for the molecule calculation, data in March and April was used.

The following OBA receipt data was included in the analysis:

Union South	Vector, Panhandle Eastern (PEPL), Bluewater Pipeline, Michcon, and TCE
EGD	ANR LINK, Parkway, Dawn, Greenfield South

Results are as follows:

Rate Zone	Space (PJ)	Molecule (PJ)
Union North	-	-
Union South	1.5	0.6
EGD	0.03	0.02

/u

5.0 Discussion on Results

As mentioned in Exhibit 4 Tab 2, Schedule 4 Pg 4 Paragraph 9 “The operation contingency model accounts for the fact that events related to the operational contingency will not all occur at the same time, thus reducing the total operational contingency requirement”. Based upon this, the results listed above has been prorated to eliminate the concurrent occurrence of all factors.

Space

	Union North (PJ)	Union South (PJ)	EGD (PJ)	Total (PJ)	Diversified (PJ)
Weather	0.3	1.3	3.0	4.6	2.9
Line Pack	-	-	-	-	0.0
Reservoir	-	1.1	1.2	2.3	1.3
OBA	-	1.5	0.03	1.5	0.7
Total	0.3	3.9	4.2	8.4	4.8

Molecule

	Union North (PJ)	Union South (PJ)	EGD (PJ)	Total (PJ)	Diversified (PJ)
Weather	0.9	3.0	5.8	9.7	5.0
Line Pack	0	2.4	0.1	2.5	1.3
Reservoir	0	3.3	3.3	6.7	3.5
OBA	0	0.6	0.02	0.6	0.9
Total	0.5	9.3	4.6	19.5	10.8

/u

The model considers the likelihood of individual factors occurring concurrently and the amount of required contingency for each factor is prorated. For example, the individual weather risk at the end of the injection season is 4.6 PJ, however once concurrent occurrences across all factors are removed, only 2.9 PJ of weather space is required.

Without consideration for the fact that events related to the operational contingency will not all occur at the same time 28 PJ of operation contingency would be required. With consideration for the fact that events related to the operational contingency will not all occur at the same time, the total operational contingency required for Enbridge Gas is reduced to 15.6 PJ.

Operational Contingency 2024 Rebasing

Confidential



April 2022
Updated January 2023

Safety moment

Visa fraud



- On-line shopping
 - It's easy and convenient to shop on-line when you have your visa card saved in your account profile at various stores
- HOWEVER
 - If that account gets hacked, items can be purchased and paid for with your credit card instantly for a convenient in-store pickup
- Signs to watch out for
 - Check your visa statements regularly (bank app notifications)
 - Watch increased volume of junk mail
- Prevention
 - Do not “save” your credit card for a quick checkout
 - Use complicated passwords for on-line shopping accounts
 - Update passwords on regular basis



Never save your visa number for a quicker on-line checkout.

Operational Contingency



As an integrated storage and transmission system operator operational contingency space is required to support the integrity of the system and provide the provision of service to all customers. It provides the reserve capacity and operational balancing necessary to manage all the services offered and ensures the integrity of the storage, transmission and distribution systems.

- Operational contingency is calculated based upon 6 separate factors,
 1. Weather,
 2. UFG,
 3. Line Pack,
 4. Hysteresis,
 5. OBA/LBA, and
 6. Gas Supply

(pre 1999 – 10.4 BCF, 1999 – 9.1 PJ, 2005 – 9.7 PJ, 2011 COS – 9.5 PJ)



2024 Update

- Identical process to previous filings for,
 - Weather,
 - Line Pack,
 - OBA/LBA
- Hysteresis changed to “Reservoir Factors”,
 - Reservoir Factors include risk for Storage Unknowns,
 - Inventory Variances,
 - Deliverability Coefficients, and
 - Hysteresis,
- Gas Supply factor removed,
- UFG removed,
- Data for EGD rate zone incorporated into model

Operational Contingency Summary



	Union EB-2011-0210	EGD ⁽²⁾ Operational	Proposed (PJ)
Space	3.5	4.0	4.8
Molecule	6.0	Up to 21.6 ⁽¹⁾	10.8
Total	9.5	25.6	15.6

- (1) Gas supply plan current Mar 31 – EGD 21.6 PJ and Union 6.0 PJ
Gas supply plan current Apr 30 – EGD 11 PJ and Union >= 6.0 PJ
- (2) EGD does not currently have approved operational contingency. Operational planning replicates the operational contingency concept.



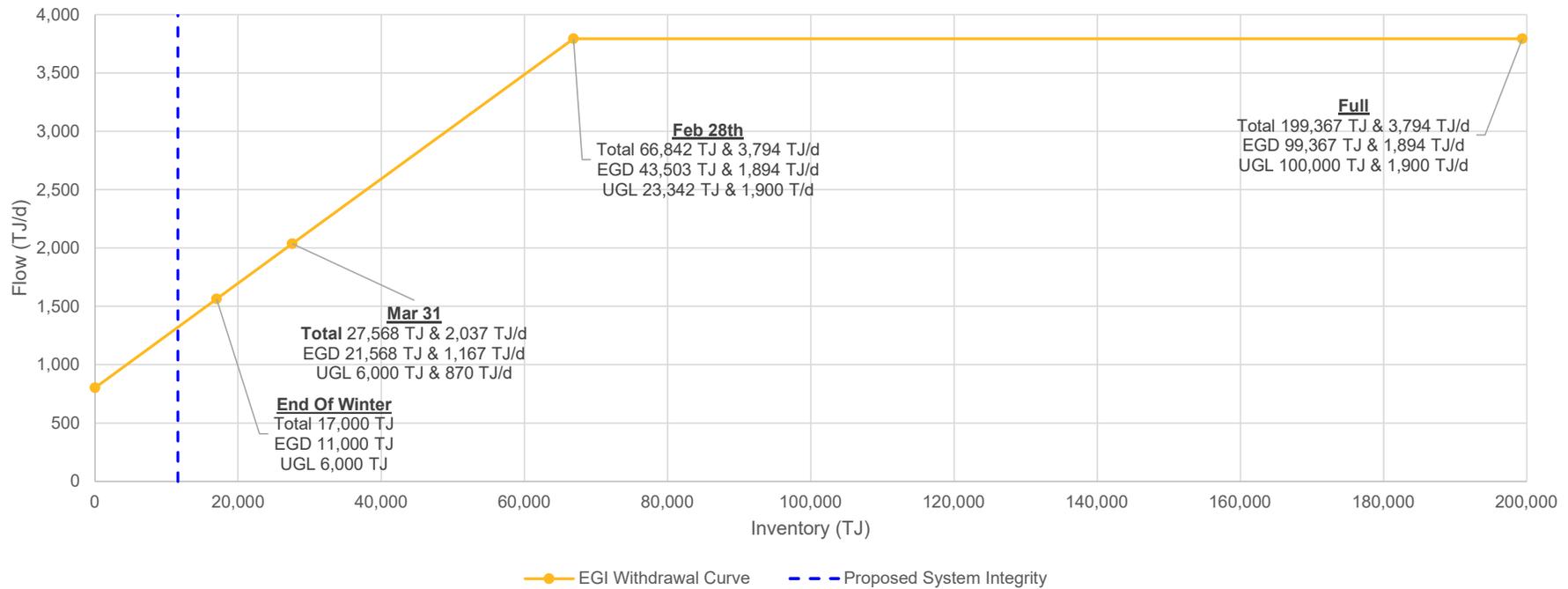
Operational Contingency Details

	Current Union EB-2011-0210 (PJ)			2024 Proposed (PJ)		
	Space (PJ)	Mol. (PJ)	Total (PJ)	Space (PJ)	Mol. (PJ)	Total (PJ)
Weather	1.2	1.4	2.6	2.9	5.0	7.9
UFG	1.0	1.2	2.2			
Line Pack		1.1	1.1		1.3	1.3
Reservoir Factors	0.8	1.4	2.0	1.3	3.5	4.8
OBA	0.5	0.4	0.9	0.7	0.9	1.6
Supply		0.7	0.7			
Total	3.5	6.0	9.5	4.8	10.8	15.6



Proposed Deliverability Curve (Draft)

Combined EGI Rate Zone





Recommendation

- Adopt Union operation contingency model, with the removal of Supply and UFG components, for EGI. Based on the updated model the recommended operational contingency is 15.6 PJ (4.8 PJ Space & 10.8 PJ Molecule).

Q&A

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

EGL evidence states: *Each component is modeled separately to determine the total operation contingency requirements.*

Question(s):

For the components in Table 3, please provide the actual utilization of the components of contingency over the last 5 years by component and the cause for that utilization.

Response:

Operational contingency allows Enbridge Gas to support the reliability and resilience of the storage, transmission, and distribution systems. Operational contingency has been fully available and utilized as required for the benefit of all customers. Tables 1 and 2 show the utilization of operational contingency space and molecules by component.

Table 1
Utilization of Operational Contingency Space by Component

Line No.	Component (PJ)	2017	2018	2019	2020	2021
1	Forecast Weather Variance	3.5	0.0	2.6	1.5	0.8
2	System Linepack (1)	-	-	-	-	-
3	Storage Pool Factors	0.4	1.2	1.8	0.4	0.0
4	OBA/LBA Imbalances	3.8	3.6	1.4	0.9	1.1
5	Total	7.7	4.7	5.7	2.7	1.9

Note:

(1) The system linepack component does not contribute to the amount of operational contingency space required.

Table 2
Utilization of Operational Contingency Molecules by Component

Line No.	Component (PJ)	Winter 2016/2017	Winter 2017/2018	Winter 2018/2019	Winter 2019/2020	Winter 2020/2021
		(a)	(b)	(c)	(d)	(e)
1	Forecast Weather Variance	7.4	7.2	6.0	6.4	6.0
2	System Linepack	3.5	2.3	3.0	3.2	4.1
3	Storage Pool Factors	3.2	0.0	3.9	5.2	0.0
4	OBA/LBA Imbalances	0.8	0.6	0.7	0.9	0.9
5	Total	14.9	10.1	13.5	15.7	11.0

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

EGL evidence states: *Each component is modeled separately to determine the total operation contingency requirements.*

Question(s):

Please provide the total output of Dawn including Corunna on a peak day.

Response:

The total output of Dawn for the winter 2023/2024 design day is 8.2 PJ.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

EGL evidence states: *To determine the operational contingency space required for injection, variances in weather data for the end of the injection season is used.*

Question(s):

If not provided in the requested information above, please provide the expected end of season injection amounts along with the level of variability expected in the shoulder season (e.g., expected forecast temperature variability and resulting change in planned injections).

Response:

Figure 1 provides the storage injection and withdrawal history from 2009 to 2022. This chart shows the average storage activity (injection and withdrawals) as well and minimum and maximum storage activity for each day over the same period.

Figure 1: Storage Pool Flow History (2009-2022)

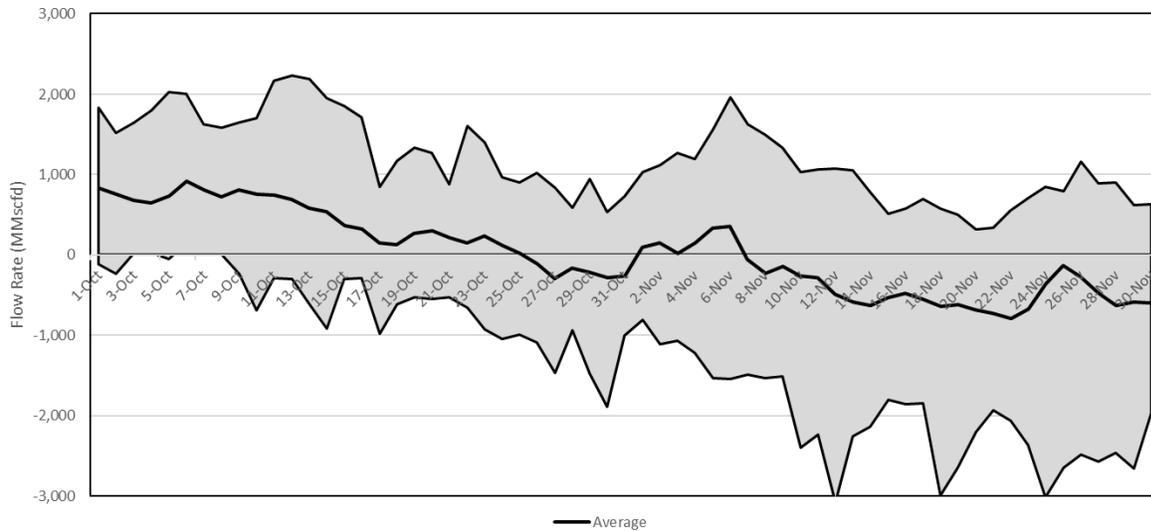


Table 1 shows the variability in heating degree days (HDD) at the end of the injection season. The operational contingency model utilizes variability in the weather data to determine the resulting amount of operational contingency space required for the weather component.

Table 1
HDD Variability

Line No.	Rate Zone	HDD Variance (a)	Space (PJ) (b)
1	Union North	35.5	0.3
2	Union South	38.4	1.3
3	EGD	38.7	3.0

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

EGL evidence states: *Daily gas requirements are determined based upon a weather forecast prepared prior to the beginning of the gas day. Weather that is colder than forecasted will require additional gas from storage than planned.*

Question(s):

Please quantify the impact of a one degree difference in forecast to actual.

- a) Please provide the Oct. & Nov. and the Feb, Mar. & Apr. daily percentage full reports for both Dawn and Corunna over the last 10 years.
 - i. Is the contingency only critical at the very full and very empty scenarios?

Response:

One degree colder across the entire franchise would require 120 TJ of storage withdrawals.

- a) Please see Attachment 1.
 - i. Yes. The operation contingency is most critical at the end of the injection and withdrawal seasons (shoulder months).

Union Rate Zones Storage Pools

Line No.	Date	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	2/1	69.1%	38.3%	57.2%	75.7%	67.0%	56.4%	59.3%	69.3%	66.5%	61.0%
2	2/2	68.3%	38.4%	56.1%	75.7%	66.5%	55.6%	58.8%	69.0%	65.9%	60.4%
3	2/3	67.4%	38.2%	55.2%	75.6%	65.6%	54.9%	58.7%	68.9%	65.5%	59.1%
4	2/4	66.5%	38.1%	54.4%	75.4%	64.9%	54.2%	58.5%	68.4%	65.3%	57.4%
5	2/5	65.7%	37.5%	53.6%	75.1%	64.4%	53.3%	58.1%	67.7%	64.7%	56.2%
6	2/6	65.0%	36.8%	53.0%	74.8%	63.8%	52.3%	57.7%	67.0%	63.9%	55.3%
7	2/7	64.3%	36.3%	52.6%	74.6%	63.4%	51.4%	57.2%	66.3%	62.9%	54.6%
8	2/8	63.6%	35.9%	51.9%	74.0%	62.9%	50.5%	56.4%	65.7%	61.7%	54.3%
9	2/9	62.9%	35.4%	51.2%	73.1%	62.2%	49.9%	55.4%	65.5%	60.5%	54.3%
10	2/10	62.3%	34.8%	50.6%	72.1%	61.5%	49.5%	54.4%	65.2%	59.2%	54.0%
11	2/11	61.7%	34.2%	49.8%	70.9%	60.9%	49.1%	53.5%	65.0%	57.7%	54.0%
12	2/12	61.3%	33.8%	49.0%	69.7%	60.3%	48.7%	52.8%	64.6%	56.1%	53.4%
13	2/13	60.9%	33.8%	48.2%	68.5%	59.6%	47.9%	52.2%	63.5%	54.7%	52.1%
14	2/14	60.5%	33.9%	47.4%	67.4%	59.1%	47.9%	51.9%	62.4%	53.8%	50.9%
15	2/15	60.1%	34.0%	46.3%	66.5%	58.5%	47.8%	51.6%	62.0%	52.6%	50.1%
16	2/16	59.5%	33.9%	45.1%	65.7%	57.8%	47.4%	51.1%	62.0%	51.2%	50.0%
17	2/17	58.9%	33.7%	44.1%	65.0%	57.4%	46.9%	50.6%	61.9%	49.8%	49.5%
18	2/18	58.5%	33.9%	42.9%	64.2%	57.5%	46.6%	49.8%	61.3%	48.3%	48.8%
19	2/19	57.9%	34.5%	41.8%	64.1%	57.6%	46.5%	49.1%	60.2%	47.2%	47.9%
20	2/20	56.9%	35.2%	40.9%	64.3%	57.5%	46.6%	48.6%	59.1%	46.6%	47.5%
21	2/21	56.2%	35.9%	40.1%	64.2%	57.4%	46.2%	48.1%	58.5%	46.2%	47.2%
22	2/22	55.6%	36.3%	39.4%	63.8%	57.7%	45.6%	47.7%	58.7%	45.7%	46.8%
23	2/23	55.3%	36.5%	38.4%	63.6%	57.9%	45.2%	47.5%	58.8%	45.5%	45.7%
24	2/24	55.0%	36.4%	37.6%	63.5%	58.2%	45.1%	46.9%	58.9%	45.4%	44.4%
25	2/25	54.7%	35.8%	36.8%	63.1%	58.3%	45.0%	45.9%	58.7%	45.1%	43.2%
26	2/26	54.3%	35.2%	35.9%	62.7%	58.3%	44.9%	44.7%	58.0%	45.0%	42.9%
27	2/27	54.0%	34.3%	35.1%	62.4%	58.3%	45.0%	43.6%	57.2%	45.1%	42.3%
28	2/28	53.5%	33.8%	34.5%	62.5%	58.4%	45.2%	42.6%	56.6%	45.1%	41.6%
29	2/29	53.4%	33.7%	34.4%	62.1%	58.5%	45.1%	42.4%	56.1%	44.7%	41.4%
30	3/1	53.2%	33.6%	34.3%	61.5%	58.7%	45.1%	42.2%	56.1%	44.2%	41.1%
31	3/2	53.0%	33.1%	34.1%	60.8%	58.3%	45.0%	41.7%	56.2%	43.5%	40.7%
32	3/3	52.6%	32.5%	34.0%	59.9%	57.7%	44.9%	41.2%	56.2%	43.2%	39.9%
33	3/4	52.1%	32.0%	33.8%	59.5%	57.1%	44.6%	40.3%	56.3%	42.4%	39.7%
34	3/5	51.7%	31.6%	33.3%	59.3%	56.6%	44.4%	39.1%	56.4%	41.8%	40.0%
35	3/6	51.4%	31.3%	33.0%	59.2%	56.4%	44.0%	38.2%	56.2%	41.3%	40.6%
36	3/7	50.9%	31.4%	33.1%	59.4%	56.5%	43.4%	37.2%	56.3%	40.8%	40.6%
37	3/8	50.6%	31.4%	33.4%	59.7%	56.5%	42.8%	37.1%	56.8%	40.6%	40.4%
38	3/9	50.3%	31.6%	33.6%	60.2%	56.3%	42.4%	37.2%	57.3%	40.9%	40.1%
39	3/10	50.2%	32.0%	33.8%	60.6%	55.9%	42.1%	37.4%	57.4%	41.5%	39.8%
40	3/11	50.1%	32.5%	34.2%	60.9%	55.3%	41.8%	37.4%	57.4%	42.1%	39.5%
41	3/12	49.7%	32.4%	34.3%	61.6%	54.6%	41.4%	37.1%	57.5%	42.2%	39.0%
42	3/13	49.3%	32.0%	34.4%	62.1%	53.8%	40.8%	37.0%	57.5%	42.3%	38.5%
43	3/14	48.8%	32.2%	34.8%	62.6%	52.9%	40.2%	37.1%	57.2%	41.7%	38.6%
44	3/15	48.4%	32.2%	34.9%	62.9%	52.3%	39.8%	37.2%	57.1%	40.8%	38.5%
45	3/16	47.9%	31.8%	35.2%	63.3%	52.0%	39.4%	37.0%	56.9%	40.0%	38.7%
46	3/17	47.5%	31.4%	35.2%	63.6%	51.7%	39.2%	36.8%	56.8%	40.0%	39.4%
47	3/18	46.8%	31.3%	35.0%	63.6%	51.6%	39.0%	36.3%	56.5%	39.6%	40.4%
48	3/19	45.9%	31.4%	34.8%	63.4%	51.5%	38.6%	36.1%	56.6%	39.3%	40.9%
49	3/20	45.0%	31.6%	35.1%	63.2%	51.3%	38.1%	36.2%	56.4%	39.7%	41.4%
50	3/21	44.3%	31.9%	35.1%	62.8%	51.3%	37.5%	36.3%	56.0%	40.1%	41.9%
51	3/22	43.8%	32.1%	34.9%	62.7%	50.7%	37.0%	36.2%	55.5%	40.6%	42.1%
52	3/23	43.3%	32.0%	34.5%	62.7%	50.3%	36.9%	36.1%	55.0%	41.2%	42.1%
53	3/24	42.9%	31.8%	34.5%	62.7%	50.4%	36.7%	36.1%	55.0%	41.8%	42.4%
54	3/25	42.4%	31.4%	34.6%	62.8%	50.5%	36.7%	35.7%	55.0%	42.4%	42.7%
55	3/26	41.9%	31.1%	34.6%	63.0%	50.5%	36.6%	35.3%	55.0%	42.8%	42.7%
56	3/27	41.5%	30.9%	34.4%	63.6%	50.6%	36.6%	35.4%	55.2%	43.4%	42.0%
57	3/28	41.3%	31.1%	34.4%	63.8%	50.8%	36.8%	35.7%	55.7%	43.7%	40.8%
58	3/29	41.3%	31.3%	34.3%	63.8%	51.0%	37.1%	36.0%	56.1%	43.9%	40.0%
59	3/30	41.5%	31.4%	34.4%	64.3%	50.9%	37.4%	36.1%	56.4%	44.6%	39.7%

Union Rate Zones Storage Pools (Continued)

Line No.	Date	2013 (a)	2014 (b)	2015 (c)	2016 (d)	2017 (e)	2018 (f)	2019 (g)	2020 (h)	2021 (i)	2022 (j)
60	3/31	41.5%	31.6%	34.4%	64.9%	50.9%	37.8%	35.9%	56.2%	44.7%	40.0%
61	4/1	40.9%	31.6%	34.1%	64.9%	50.8%	37.3%	35.5%	55.9%	43.8%	39.5%
62	4/2	40.2%	31.5%	34.2%	64.4%	50.8%	36.8%	35.4%	55.9%	43.4%	39.5%
63	4/3	39.5%	31.3%	34.4%	63.5%	50.9%	36.1%	34.9%	56.1%	43.5%	39.1%
64	4/4	38.9%	31.1%	34.4%	62.4%	50.7%	35.2%	34.3%	56.3%	43.9%	38.8%
65	4/5	38.4%	31.1%	34.4%	61.4%	50.8%	34.8%	33.9%	56.5%	44.2%	38.7%
66	4/6	38.1%	31.2%	34.5%	60.7%	50.7%	34.3%	34.2%	56.7%	44.5%	38.6%
67	4/7	37.9%	31.2%	34.5%	60.3%	50.6%	33.8%	34.5%	57.0%	45.2%	38.4%
68	4/8	37.5%	31.2%	34.3%	59.6%	50.9%	33.4%	34.5%	57.3%	46.0%	38.2%
69	4/9	37.4%	31.3%	34.3%	59.0%	51.2%	32.8%	34.3%	57.3%	46.8%	38.2%
70	4/10	37.2%	31.6%	34.4%	58.3%	51.7%	32.3%	33.8%	57.4%	47.7%	38.1%
71	4/11	36.5%	31.9%	34.6%	58.1%	52.1%	32.1%	33.4%	57.6%	48.5%	38.3%
72	4/12	36.0%	32.2%	34.9%	57.6%	52.2%	32.2%	33.7%	58.1%	48.8%	38.8%
73	4/13	35.7%	32.6%	35.2%	57.2%	52.6%	32.3%	34.0%	58.1%	49.2%	39.3%
74	4/14	35.5%	32.7%	35.4%	56.9%	53.1%	32.0%	33.9%	57.6%	49.3%	39.5%
75	4/15	35.3%	32.4%	35.6%	56.9%	53.8%	31.6%	33.8%	57.0%	49.2%	39.7%
76	4/16	35.1%	32.1%	35.9%	56.8%	54.4%	31.3%	33.7%	56.5%	48.9%	39.9%
77	4/17	34.9%	32.3%	36.2%	57.5%	54.7%	31.1%	34.1%	56.5%	49.0%	39.9%
78	4/18	35.0%	32.4%	36.7%	57.7%	54.9%	31.1%	34.5%	56.7%	49.1%	39.5%
79	4/19	34.9%	32.6%	37.0%	57.8%	55.2%	31.1%	34.9%	56.8%	49.1%	39.3%
80	4/20	34.8%	32.8%	37.2%	57.9%	55.4%	31.2%	35.2%	56.8%	48.5%	39.4%
81	4/21	34.7%	33.1%	37.1%	58.2%	55.7%	31.6%	35.8%	56.5%	47.7%	39.7%
82	4/22	34.7%	33.2%	37.1%	58.5%	56.1%	32.0%	36.2%	56.2%	47.2%	40.1%
83	4/23	34.7%	33.2%	37.0%	58.6%	56.6%	32.4%	36.5%	56.1%	47.4%	40.5%
84	4/24	34.4%	33.2%	37.0%	58.9%	57.0%	32.7%	36.6%	56.2%	47.8%	41.2%
85	4/25	34.2%	33.4%	37.0%	58.8%	57.3%	32.9%	36.9%	56.7%	47.9%	41.7%
86	4/26	34.1%	33.5%	37.2%	58.6%	57.8%	33.1%	37.1%	57.0%	47.8%	41.6%
87	4/27	34.2%	33.6%	37.3%	58.6%	58.2%	33.5%	37.2%	57.3%	48.1%	41.1%
88	4/28	34.3%	33.7%	37.6%	58.5%	58.6%	33.6%	37.3%	57.7%	48.3%	41.0%
89	4/29	34.4%	33.6%	37.9%	58.6%	59.1%	33.8%	37.1%	57.9%	48.4%	41.3%
90	4/30	34.7%	33.6%	38.2%	58.9%	59.3%	33.9%	37.1%	58.4%	48.4%	41.8%
91	10/1	78.7%	89.3%	86.3%	95.9%	91.8%	89.5%	96.9%	94.8%	95.8%	93.8%
92	10/2	79.2%	89.7%	86.8%	96.1%	92.0%	89.7%	96.9%	94.9%	96.1%	93.8%
93	10/3	79.7%	90.2%	87.3%	96.3%	92.3%	89.8%	96.8%	95.0%	96.3%	93.6%
94	10/4	80.4%	90.7%	87.6%	96.4%	92.5%	89.9%	96.7%	95.0%	96.4%	93.5%
95	10/5	81.1%	91.0%	87.9%	96.6%	92.8%	90.1%	96.9%	94.9%	96.6%	93.6%
96	10/6	81.9%	91.4%	88.4%	96.7%	93.1%	90.3%	97.1%	95.2%	96.8%	94.2%
97	10/7	82.5%	91.7%	88.9%	96.9%	93.2%	90.6%	97.2%	95.3%	97.1%	94.4%
98	10/8	83.0%	91.8%	89.3%	97.2%	93.4%	90.9%	97.4%	95.2%	97.4%	94.5%
99	10/9	83.6%	91.9%	89.5%	97.3%	93.5%	91.2%	97.5%	95.6%	97.7%	94.8%
100	10/10	84.2%	92.1%	90.0%	97.4%	93.7%	91.5%	97.6%	95.9%	98.1%	94.9%
101	10/11	85.2%	92.3%	90.6%	97.4%	93.7%	91.6%	97.7%	96.2%	98.5%	95.2%
102	10/12	86.1%	92.6%	91.2%	97.5%	93.7%	91.7%	97.9%	96.5%	98.9%	95.5%
103	10/13	86.9%	92.9%	91.5%	97.5%	93.9%	91.7%	98.0%	96.6%	99.2%	95.6%
104	10/14	87.7%	93.2%	91.6%	97.3%	94.2%	91.9%	98.0%	96.8%	99.3%	95.8%
105	10/15	88.4%	93.5%	91.7%	97.4%	94.3%	91.8%	97.9%	96.7%	99.3%	95.8%
106	10/16	89.0%	93.7%	91.7%	97.5%	94.2%	91.8%	97.8%	96.6%	99.3%	95.7%
107	10/17	89.3%	94.0%	91.5%	97.6%	94.4%	91.3%	97.6%	96.7%	99.3%	95.5%
108	10/18	89.7%	94.2%	91.3%	97.5%	94.6%	91.1%	97.3%	96.9%	99.1%	95.0%
109	10/19	90.2%	94.3%	91.4%	97.6%	94.8%	91.2%	97.3%	96.7%	99.0%	94.6%
110	10/20	90.8%	94.4%	91.4%	97.6%	95.0%	91.2%	97.3%	96.8%	99.0%	94.2%
111	10/21	91.1%	94.2%	91.5%	97.5%	95.2%	91.0%	97.4%	96.8%	99.0%	94.5%
112	10/22	90.7%	94.2%	91.6%	97.3%	95.4%	90.9%	97.5%	96.8%	98.7%	95.1%
113	10/23	90.2%	94.4%	91.7%	97.4%	95.6%	90.6%	97.5%	97.2%	98.4%	95.6%
114	10/24	89.8%	94.6%	92.0%	97.0%	95.6%	90.3%	97.4%	97.3%	98.2%	95.9%
115	10/25	89.6%	95.0%	92.2%	96.6%	95.4%	90.1%	97.1%	97.2%	97.8%	96.0%
116	10/26	89.6%	95.3%	92.0%	96.2%	95.3%	89.9%	97.0%	96.9%	97.4%	96.2%
117	10/27	89.6%	95.4%	91.9%	95.9%	95.3%	89.8%	96.9%	96.2%	97.1%	96.0%
118	10/28	89.4%	95.5%	91.9%	95.8%	95.2%	89.8%	96.9%	95.8%	97.0%	95.7%

Union Rate Zones Storage Pools (Continued)

Line No.	Date	2013 (a)	2014 (b)	2015 (c)	2016 (d)	2017 (e)	2018 (f)	2019 (g)	2020 (h)	2021 (i)	2022 (j)
119	10/29	89.4%	95.5%	91.8%	95.9%	95.1%	89.7%	96.9%	95.1%	97.0%	95.8%
120	10/30	89.4%	95.4%	91.6%	95.8%	94.8%	89.7%	96.6%	94.4%	96.8%	95.8%
121	10/31	89.7%	95.0%	91.7%	95.5%	94.4%	89.8%	96.4%	94.2%	96.8%	95.7%
122	11/1	90.0%	94.8%	92.2%	95.5%	94.2%	90.2%	96.3%	94.0%	96.7%	96.1%
123	11/2	90.1%	94.6%	92.8%	95.5%	94.6%	90.4%	96.2%	93.6%	96.4%	96.5%
124	11/3	90.1%	94.5%	93.3%	95.5%	94.9%	91.0%	96.1%	93.4%	95.9%	96.8%
125	11/4	90.1%	94.6%	93.8%	95.6%	95.1%	91.6%	96.1%	93.9%	95.5%	97.2%
126	11/5	90.0%	94.5%	94.4%	95.7%	95.5%	92.2%	96.0%	94.4%	95.5%	97.7%
127	11/6	90.1%	94.4%	95.0%	95.7%	95.7%	92.7%	95.9%	95.3%	95.5%	98.1%
128	11/7	89.8%	94.3%	95.2%	95.7%	95.4%	93.0%	95.4%	96.0%	95.7%	98.1%
129	11/8	89.5%	94.1%	95.1%	95.7%	95.2%	93.0%	95.0%	96.7%	95.8%	97.9%
130	11/9	89.6%	94.0%	95.0%	95.7%	94.9%	93.0%	94.7%	97.3%	96.1%	97.9%
131	11/10	89.5%	93.8%	95.0%	95.8%	94.3%	92.9%	94.5%	97.7%	96.5%	98.1%
132	11/11	89.1%	93.8%	94.9%	95.9%	93.9%	92.7%	93.5%	97.9%	97.0%	98.2%
133	11/12	88.5%	93.4%	94.9%	95.7%	93.7%	92.4%	92.3%	97.6%	97.5%	98.1%
134	11/13	87.8%	93.0%	94.8%	95.7%	93.5%	92.1%	91.6%	97.4%	97.8%	97.6%
135	11/14	87.4%	92.4%	94.7%	95.7%	93.5%	91.5%	91.2%	97.4%	97.7%	96.8%
136	11/15	87.1%	92.1%	94.9%	95.7%	93.5%	91.1%	91.0%	97.3%	97.3%	95.9%
137	11/16	87.3%	91.8%	95.0%	95.7%	93.6%	91.0%	90.7%	96.8%	97.2%	95.1%
138	11/17	87.6%	91.2%	95.0%	95.8%	93.6%	90.9%	90.5%	96.2%	97.5%	94.2%
139	11/18	87.4%	90.3%	95.3%	95.9%	93.8%	90.9%	90.4%	95.3%	97.4%	93.5%
140	11/19	86.9%	89.4%	95.4%	95.9%	93.8%	90.7%	90.2%	95.3%	97.2%	92.9%
141	11/20	86.3%	88.8%	95.4%	95.7%	93.6%	90.5%	90.2%	95.5%	97.1%	92.0%
142	11/21	85.7%	88.4%	95.3%	95.3%	93.8%	90.1%	90.5%	95.4%	97.0%	91.4%
143	11/22	85.3%	88.5%	95.1%	94.7%	93.7%	89.6%	90.5%	94.9%	96.1%	91.1%
144	11/23	84.6%	88.9%	94.6%	94.2%	93.6%	89.5%	90.8%	94.3%	95.4%	91.2%
145	11/24	83.5%	89.3%	94.3%	94.2%	94.0%	89.7%	91.1%	93.7%	95.2%	91.6%
146	11/25	82.5%	89.6%	94.4%	94.3%	94.4%	90.0%	91.3%	93.8%	95.0%	91.9%
147	11/26	81.6%	89.4%	94.8%	94.4%	94.5%	90.0%	91.8%	94.0%	94.4%	92.5%
148	11/27	80.8%	89.3%	95.1%	94.5%	94.6%	89.8%	91.9%	94.0%	93.7%	92.9%
149	11/28	80.0%	89.0%	95.1%	94.5%	95.0%	89.8%	91.8%	94.0%	92.9%	92.7%
150	11/29	79.2%	89.0%	95.0%	94.9%	95.1%	89.8%	91.6%	94.0%	92.1%	92.5%
151	11/30	78.5%	89.2%	94.9%	95.2%	95.5%	89.8%	91.2%	93.6%	91.4%	92.2%

EGD Rate Zone Storage Pools

Line No.	Date	2013 (a)	2014 (b)	2015 (c)	2016 (d)	2017 (e)	2018 (f)	2019 (g)	2020 (h)	2021 (i)	2022 (j)
1	3/1	50.9%	32.4%	46.3%	61.9%	59.3%	57.4%	45.1%	56.1%	44.0%	39.1%
2	3/2	50.3%	31.8%	45.6%	61.2%	58.6%	56.9%	44.5%	55.6%	43.6%	38.7%
3	3/3	49.7%	31.2%	45.0%	60.7%	57.7%	56.5%	43.7%	55.3%	43.2%	38.2%
4	3/4	49.0%	30.8%	44.3%	60.3%	56.8%	56.0%	42.8%	54.9%	42.6%	37.8%
5	3/5	48.5%	30.3%	43.6%	59.9%	56.1%	55.5%	42.0%	54.3%	42.1%	37.5%
6	3/6	48.2%	30.0%	43.0%	59.7%	55.8%	55.0%	41.2%	53.9%	41.6%	37.3%
7	3/7	47.7%	29.9%	42.5%	59.7%	55.6%	54.5%	40.5%	53.5%	41.1%	37.0%
8	3/8	47.5%	29.8%	42.2%	59.8%	55.2%	53.9%	39.8%	53.3%	40.8%	36.6%
9	3/9	47.4%	29.9%	41.9%	60.0%	54.7%	53.4%	39.3%	53.1%	40.6%	36.2%
10	3/10	47.3%	30.0%	41.9%	60.1%	53.7%	52.9%	38.7%	53.0%	40.4%	35.8%
11	3/11	47.2%	30.1%	41.8%	60.1%	52.6%	52.4%	38.1%	52.8%	40.3%	35.4%
12	3/12	46.8%	29.8%	41.6%	60.2%	51.7%	51.8%	37.5%	52.7%	40.2%	35.0%
13	3/13	46.2%	29.5%	41.6%	60.3%	50.8%	51.4%	37.1%	52.6%	40.0%	34.5%
14	3/14	45.6%	29.6%	41.5%	60.3%	49.8%	50.8%	37.1%	52.5%	39.9%	34.2%
15	3/15	45.2%	29.6%	41.4%	60.4%	48.9%	50.3%	36.8%	52.0%	39.8%	34.2%
16	3/16	44.7%	29.4%	41.4%	60.5%	48.3%	49.6%	36.2%	51.7%	39.6%	34.2%
17	3/17	44.1%	29.3%	41.1%	60.6%	47.9%	49.1%	35.7%	51.3%	39.5%	34.2%
18	3/18	43.6%	29.3%	40.6%	60.7%	47.5%	48.6%	35.3%	51.0%	39.4%	34.2%
19	3/19	42.9%	29.4%	40.3%	60.7%	47.2%	47.9%	34.9%	51.0%	39.4%	34.2%
20	3/20	42.2%	29.3%	40.3%	60.8%	46.8%	47.2%	34.6%	51.0%	39.3%	34.2%
21	3/21	41.5%	29.3%	40.1%	60.8%	46.4%	46.7%	34.3%	50.7%	39.2%	34.2%
22	3/22	40.9%	29.3%	39.5%	60.9%	45.8%	46.1%	33.9%	50.5%	39.2%	34.2%
23	3/23	40.6%	29.1%	38.9%	60.9%	45.3%	45.5%	33.6%	50.2%	39.2%	34.2%
24	3/24	40.4%	28.9%	38.6%	61.0%	45.2%	44.9%	33.3%	50.0%	39.2%	34.2%
25	3/25	40.2%	28.6%	38.5%	61.0%	44.8%	44.2%	32.9%	49.9%	39.2%	34.2%
26	3/26	40.1%	28.4%	38.4%	61.1%	44.6%	43.9%	32.5%	49.8%	39.2%	34.2%
27	3/27	40.0%	28.6%	37.9%	61.1%	44.6%	43.4%	32.3%	49.8%	39.2%	34.2%
28	3/28	40.0%	28.9%	37.5%	61.2%	44.3%	43.0%	32.1%	49.8%	39.2%	34.2%
29	3/29	40.0%	29.2%	37.4%	61.2%	44.0%	42.6%	31.9%	49.8%	39.2%	34.2%
30	3/30	40.0%	29.6%	37.2%	61.3%	43.6%	42.2%	31.8%	49.8%	39.2%	34.2%
31	3/31	40.1%	30.0%	37.0%	61.3%	43.3%	41.9%	31.6%	49.8%	39.2%	34.2%
32	4/1	39.5%	30.1%	36.8%	61.4%	43.1%	41.6%	31.4%	49.5%	39.2%	34.2%
33	4/2	38.8%	30.1%	36.9%	61.4%	42.9%	40.0%	31.2%	49.2%	39.2%	34.2%
34	4/3	38.1%	30.2%	36.8%	61.4%	42.8%	39.6%	31.2%	48.8%	39.2%	34.2%
35	4/4	37.9%	30.4%	36.6%	61.2%	42.6%	39.1%	31.2%	48.8%	39.2%	34.2%
36	4/5	37.4%	30.2%	36.3%	60.9%	42.5%	38.7%	31.2%	48.8%	39.2%	34.2%
37	4/6	37.3%	30.2%	36.2%	60.7%	42.0%	38.3%	31.2%	48.8%	39.2%	34.1%
38	4/7	37.2%	30.3%	35.9%	60.5%	41.7%	37.9%	31.2%	48.8%	39.2%	34.1%
39	4/8	37.2%	30.3%	35.4%	60.3%	41.5%	37.6%	31.2%	48.7%	39.2%	34.1%
40	4/9	37.1%	30.3%	35.2%	60.2%	41.6%	37.4%	31.2%	48.6%	39.2%	34.1%
41	4/10	36.7%	30.6%	35.1%	60.0%	41.8%	37.0%	31.2%	48.4%	39.2%	34.1%
42	4/11	36.2%	31.0%	35.1%	59.8%	41.8%	36.7%	31.2%	48.2%	39.2%	34.0%
43	4/12	35.7%	31.3%	35.3%	59.7%	41.6%	36.4%	31.2%	48.1%	39.2%	34.0%
44	4/13	35.4%	31.6%	35.4%	59.5%	41.6%	36.1%	31.2%	48.1%	39.3%	34.0%
45	4/14	35.2%	31.9%	35.5%	59.3%	41.7%	35.7%	31.2%	48.0%	39.6%	34.0%
46	4/15	35.2%	31.5%	35.6%	59.3%	41.9%	35.3%	31.2%	47.7%	39.9%	34.0%
47	4/16	34.8%	31.3%	35.7%	59.3%	42.2%	35.0%	31.2%	47.2%	40.2%	34.0%
48	4/17	34.4%	31.3%	36.0%	59.3%	42.2%	34.6%	31.2%	46.6%	40.4%	34.0%
49	4/18	34.3%	31.5%	36.3%	59.3%	42.2%	34.2%	31.2%	46.5%	40.7%	34.0%
50	4/19	34.0%	31.8%	36.4%	59.3%	42.2%	33.9%	31.2%	46.5%	40.9%	34.0%
51	4/20	33.5%	32.1%	36.5%	59.3%	42.1%	33.5%	31.2%	46.5%	40.9%	34.0%
52	4/21	33.2%	32.6%	36.5%	59.3%	42.0%	33.3%	31.2%	46.5%	40.9%	34.0%
53	4/22	33.1%	32.9%	36.3%	59.4%	42.0%	33.3%	31.3%	46.2%	40.9%	34.2%
54	4/23	33.0%	32.9%	36.0%	59.6%	42.1%	33.3%	31.5%	45.9%	41.1%	34.5%
55	4/24	32.8%	33.2%	35.9%	59.6%	42.2%	33.3%	31.7%	45.9%	41.3%	34.6%
56	4/25	32.5%	33.5%	35.8%	59.6%	42.2%	33.3%	31.9%	45.9%	41.5%	34.6%
57	4/26	32.6%	33.7%	35.9%	59.4%	42.3%	33.3%	32.0%	45.9%	41.7%	34.6%
58	4/27	32.8%	34.0%	35.9%	59.3%	42.5%	33.3%	32.0%	45.9%	41.9%	34.6%
59	4/28	33.0%	34.4%	36.2%	59.3%	42.6%	33.3%	32.1%	45.9%	42.1%	34.6%

EGD Rate Zone Storage Pools (Continued)

Line No.	Date	2013 (a)	2014 (b)	2015 (c)	2016 (d)	2017 (e)	2018 (f)	2019 (g)	2020 (h)	2021 (i)	2022 (j)
69	10/8	87.9%	94.7%	94.6%	94.6%	93.2%	91.5%	92.9%	96.3%	95.4%	89.0%
70	10/9	88.2%	94.7%	94.8%	94.7%	93.5%	91.8%	93.3%	96.5%	95.7%	89.2%
71	10/10	88.4%	94.7%	94.9%	94.7%	93.8%	92.1%	93.6%	96.7%	96.0%	89.5%
72	10/11	88.5%	94.7%	95.1%	94.8%	93.9%	92.3%	93.9%	96.9%	96.3%	89.8%
73	10/12	88.8%	94.8%	95.3%	94.8%	94.2%	92.5%	94.1%	97.1%	96.5%	90.2%
74	10/13	88.9%	94.9%	95.4%	94.8%	94.5%	92.7%	94.3%	97.3%	96.8%	90.6%
75	10/14	89.1%	95.1%	95.4%	94.8%	94.7%	93.0%	94.5%	97.5%	97.1%	90.9%
76	10/15	89.3%	95.1%	95.4%	94.8%	94.9%	93.1%	94.7%	97.6%	97.4%	91.2%
77	10/16	89.6%	95.2%	95.4%	94.9%	95.0%	93.3%	95.0%	97.8%	97.6%	91.5%
78	10/17	89.8%	95.4%	95.4%	94.9%	95.0%	93.3%	95.2%	98.0%	97.8%	91.7%
79	10/18	90.0%	95.4%	95.4%	95.0%	95.2%	93.3%	95.4%	98.2%	98.1%	91.9%
80	10/19	90.1%	95.4%	95.4%	95.0%	95.4%	93.6%	95.6%	98.3%	98.2%	92.1%
81	10/20	90.2%	95.4%	95.4%	94.9%	95.6%	93.8%	95.9%	98.5%	98.4%	92.3%
82	10/21	90.3%	95.5%	95.4%	94.7%	95.8%	93.9%	96.1%	98.6%	98.5%	92.5%
83	10/22	90.3%	95.5%	95.4%	94.5%	96.1%	93.9%	96.3%	98.8%	98.6%	92.7%
84	10/23	90.3%	95.5%	95.4%	94.4%	96.3%	94.0%	96.5%	98.9%	98.8%	92.9%
85	10/24	90.4%	95.6%	95.4%	94.1%	96.5%	94.0%	96.8%	98.9%	98.9%	93.2%
86	10/25	90.2%	95.7%	95.4%	94.0%	96.6%	93.9%	97.0%	98.9%	99.0%	93.4%
87	10/26	90.1%	95.7%	95.4%	93.7%	96.7%	93.9%	97.2%	98.9%	99.1%	93.6%
88	10/27	89.9%	95.7%	95.4%	93.4%	96.7%	94.0%	97.4%	98.9%	99.1%	93.7%
89	10/28	89.6%	95.9%	95.4%	93.3%	96.8%	94.0%	97.6%	98.9%	99.1%	93.8%
90	10/29	89.4%	95.9%	95.4%	93.3%	96.9%	94.0%	97.8%	98.9%	99.1%	93.9%
91	10/30	89.3%	95.9%	95.4%	93.0%	96.9%	94.0%	98.0%	98.6%	99.1%	94.0%
92	10/31	89.3%	95.9%	95.4%	92.7%	96.9%	94.1%	98.0%	98.3%	99.1%	94.0%
93	11/1	89.1%	95.7%	95.4%	95.1%	97.6%	94.2%	98.0%	98.1%	99.1%	94.0%
94	11/2	89.4%	95.7%	95.5%	95.2%	97.6%	94.2%	98.0%	98.0%	99.1%	94.0%
95	11/3	89.3%	95.8%	95.5%	95.1%	97.6%	94.1%	98.0%	97.9%	99.2%	94.0%
96	11/4	89.1%	95.9%	95.6%	95.1%	97.7%	94.1%	97.9%	97.9%	99.2%	94.0%
97	11/5	89.2%	95.9%	95.7%	95.2%	97.8%	94.1%	97.7%	97.9%	99.2%	94.0%
98	11/6	89.2%	95.9%	95.9%	95.3%	97.7%	94.2%	97.5%	98.0%	99.2%	94.0%
99	11/7	89.1%	95.8%	96.0%	95.5%	97.7%	94.1%	97.2%	98.1%	99.2%	94.0%
100	11/8	88.9%	95.8%	96.1%	95.6%	97.5%	94.0%	96.9%	98.2%	99.2%	94.0%
101	11/9	89.0%	95.8%	96.1%	95.5%	97.2%	93.8%	96.6%	98.2%	99.2%	94.0%
102	11/10	88.9%	95.8%	96.2%	95.6%	96.5%	93.6%	96.3%	98.3%	99.2%	94.0%
103	11/11	88.6%	95.9%	96.3%	95.4%	95.9%	93.4%	96.0%	98.4%	99.2%	94.0%
104	11/12	88.2%	95.7%	96.3%	95.4%	95.7%	93.3%	95.4%	98.4%	99.2%	94.0%
105	11/13	88.0%	95.4%	96.2%	95.5%	95.4%	93.0%	94.7%	98.5%	99.2%	94.0%
106	11/14	87.9%	95.2%	96.1%	95.5%	95.2%	92.6%	94.0%	98.6%	99.1%	94.0%
107	11/15	88.0%	95.0%	96.2%	95.5%	95.0%	92.2%	93.3%	98.6%	99.1%	94.0%
108	11/16	88.1%	94.7%	96.2%	95.5%	94.6%	92.0%	92.6%	98.6%	99.1%	94.0%
109	11/17	88.2%	94.3%	96.1%	95.6%	94.3%	91.7%	92.0%	98.6%	99.1%	94.0%
110	11/18	88.0%	93.6%	96.1%	95.8%	94.3%	91.5%	91.5%	98.6%	99.1%	94.0%
111	11/19	87.7%	93.1%	96.1%	95.7%	93.9%	91.3%	91.2%	98.6%	99.1%	94.0%
112	11/20	87.5%	92.6%	96.0%	95.4%	93.7%	90.9%	91.1%	98.6%	99.1%	94.0%
113	11/21	87.4%	92.1%	96.0%	94.9%	93.6%	90.1%	91.1%	98.6%	99.1%	94.0%
114	11/22	87.2%	92.1%	95.7%	94.5%	93.2%	89.4%	91.0%	98.6%	99.1%	94.0%
115	11/23	86.7%	92.1%	95.4%	94.1%	92.9%	89.1%	91.0%	98.6%	99.0%	94.0%
116	11/24	86.1%	92.2%	95.2%	93.9%	92.9%	89.1%	91.0%	98.6%	99.0%	94.0%
117	11/25	85.6%	91.9%	95.2%	93.9%	92.8%	89.0%	91.0%	98.3%	99.0%	94.0%
118	11/26	85.3%	91.7%	95.2%	93.9%	92.6%	88.9%	91.0%	97.9%	99.0%	94.0%
119	11/27	84.7%	91.4%	95.1%	93.9%	92.4%	88.5%	91.0%	97.9%	99.0%	94.0%
120	11/28	84.2%	91.0%	94.9%	93.9%	92.4%	88.2%	91.0%	97.9%	99.0%	94.0%
121	11/29	83.6%	90.9%	94.6%	93.9%	92.3%	87.9%	91.0%	97.9%	99.0%	94.0%
122	11/30	83.2%	90.9%	94.3%	93.9%	92.1%	87.6%	91.0%	97.8%	99.0%	94.0%

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

We would like to understand the categorization of the storage pool effects.

Question(s):

Are these hysteresis effects taken into account in EGI's preparation of its injection/withdrawal schedule?

- a) If not, why not?
- b) How much deliverability was associated with the system integrity space in union rebasing?

Response:

Yes.

- a) Please see part b).
- b) There was no deliverability set aside for operational contingency space for the Union rate zone in Union's 2013 Cost of Service Application¹.

¹ EB-2011-0210.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

We would like to understand the categorization of the storage pool effects.

Question(s):

Please provide the cost of OBA/LBA tiers for the top 3 major interconnecting pipelines.

- a) Please provide actual OBA/LBA costs for each of the last 5 years by month and by pipeline.
- b) Using TCE/TCPL as an example, does EGI have the ability through remote setting of receipt station pressure to adjust the quantities of gas received to receive measured gas closer to nomination.

Response:

- a) OBA's between interconnecting pipeline operators have no associated charges. It is used to operationally balance physical deliveries to scheduled nominated quantities and is limited in size by pre-determined agreed upon quantities. Operations personnel from both interconnecting operators track and manage the OBA balance and arrange paybacks of imbalances as required. OBA's can also be used by outage coordinators to facilitate outages at interconnects.

LBA's are balancing services offered by TransCanada to manage day-to-day variances between nominated supply and measured demand at each TCPL delivery area. Attachments 1 and 2 provide 5 years of historical LBA charges from TransCanada for the EGD and Union rate zones.

- b) Enbridge Gas manages variances between scheduled nominations and what is physically received by using the NAESB and the two TransCanada STS nomination windows. If needed, nominations are adjusted intra-day to better reflect actual

market requirements or changes in the delivery area. In some delivery areas, Enbridge Gas can use remotely operated settings at stations to influence the overall market demand.

2018 to 2022 LBA Costs
EGD Rate Zone (\$000s)

Line No.	Year	Month	Total (a)	LBA Cumulative Tier 4 to 6 (b)	LBA Cumulative Over Tier 6 (c)	LBA Daily Tier 2 to 4 (d)	LBA Daily Tier 4 to 8 (e)	LBA Daily Tier 8 to 10 (f)	LBA Daily Over Tier 10 (g)
1	2018	01-Jan	97	12	14	22	50	-	-
2	2018	02-Feb	5	2	1	2	-	-	-
3	2018	03-Mar	4	-	-	4	-	-	-
4	2018	04-April	183	14	25	30	69	22	24
5	2018	05-May	16	2	3	5	7	-	-
6	2018	06-Jun	4	0	-	3	1	-	-
7	2018	07-Jul	7	3	3	1	0	-	-
8	2018	08-Aug	3	0	-	2	-	-	-
9	2018	09-Sep	15	3	-	9	3	-	-
10	2018	10-Oct	11	1	0	8	2	-	-
11	2018	11-Nov	2	-	-	2	-	-	-
12	2018	12-Dec	2	-	-	2	-	-	-
13	2019	01-Jan	26	1	-	21	4	-	-
14	2019	02-Feb	10	-	-	10	-	-	-
15	2019	03-Mar	6	-	-	6	-	-	-
16	2019	04-April	43	4	1	22	16	-	-
17	2019	05-May	7	-	-	7	-	-	-
18	2019	06-Jun	7	1	-	5	2	-	-
19	2019	07-Jul	11	2	1	5	3	-	-
20	2019	08-Aug	0	0	-	0	-	-	-
21	2019	09-Sep	7	1	0	4	2	-	-
22	2019	10-Oct	36	1	4	12	7	3	10
23	2019	11-Nov	162	17	40	35	50	8	12
24	2019	12-Dec	120	15	30	26	11	4	33
25	2020	01-Jan	41	3	-	28	10	-	-
26	2020	02-Feb	57	6	7	16	19	10	-
27	2020	03-Mar	17	0	-	15	2	-	-
28	2020	04-April	24	2	-	17	5	-	-
29	2020	05-May	120	6	21	20	17	7	49
30	2020	06-Jun	39	3	2	14	18	2	-
31	2020	07-Jul	167	2	26	11	21	10	96
32	2020	08-Aug	52	6	4	16	23	2	-
33	2020	09-Sep	529	5	154	20	38	24	287
34	2020	10-Oct	86	3	13	22	13	5	30
35	2020	11-Nov	105	10	20	19	27	12	17
36	2020	12-Dec	74	8	48	17	-	-	-
37	2021	01-Jan	13	0	-	12	1	-	-
38	2021	02-Feb	8	0	-	7	1	-	-
39	2021	03-Mar	52	5	5	20	20	2	-
40	2021	04-April	32	1	-	23	8	-	-
41	2021	05-May	47	5	2	16	23	1	-
42	2021	06-Jun	19	2	4	11	2	-	-
43	2021	07-Jul	14	2	9	4	0	-	-
44	2021	08-Aug	17	2	3	6	6	-	-
45	2021	09-Sep	20	2	-	13	5	-	-
46	2021	10-Oct	56	4	6	18	20	4	5
47	2021	11-Nov	45	3	1	16	17	7	0
48	2021	12-Dec	209	6	52	30	17	7	96
49	2022	01-Jan	224	10	10	55	63	28	58
50	2022	02-Feb	17	0	-	14	3	-	-
51	2022	03-Mar	56	1	-	27	27	1	-
52	2022	04-April	28	2	7	16	3	-	-
53	2022	05-May	31	4	3	15	10	-	-
54	2022	06-Jun	20	2	1	8	8	-	-
55	2022	07-Jul	56	3	20	11	9	6	7
56	2022	08-Aug	219	9	180	15	9	5	-
57	2022	09-Sep	121	5	21	16	36	21	22
58	2022	10-Oct	500	20	110	34	116	70	149
59	2022	11-Nov	555	30	110	49	183	84	98
60	2022	12-Dec	84	6	10	22	30	9	8

2018 to 2022 LBA Costs
Union Rate Zones (\$000s)

Line No.	Year	Month	LBA Cumulative Total	LBA Cumulative Tier 4 to 6	LBA Cumulative Over Tier 6	LBA Daily Tier 2 to 4	LBA Daily Tier 4 to 8	LBA Daily Tier 8 to 10	LBA Daily Over Tier 10
			(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	2018	01-Jan	26	6	3	15	3	-	-
2	2018	02-Feb	39	5	3	20	10	-	-
3	2018	03-Mar	39	6	7	9	10	5	1
4	2018	04-April	22	5	2	11	4	-	-
5	2018	05-May	27	11	6	9	1	-	-
6	2018	06-Jun	44	7	31	5	1	-	-
7	2018	07-Jul	40	14	19	5	1	-	-
8	2018	08-Aug	137	19	99	6	8	5	-
9	2018	09-Sep	35	10	23	2	-	-	-
10	2018	10-Oct	88	13	18	9	5	3	38
11	2018	11-Nov	34	10	11	12	2	-	-
12	2018	12-Dec	30	9	8	12	1	-	-
13	2019	01-Jan	48	8	21	17	2	-	-
14	2019	02-Feb	313	24	157	32	64	25	12
15	2019	03-Mar	25	6	3	13	2	-	-
16	2019	04-April	75	20	36	11	9	-	-
17	2019	05-May	178	26	137	11	4	-	-
18	2019	06-Jun	77	13	54	6	4	-	-
19	2019	07-Jul	110	12	77	4	5	2	9
20	2019	08-Aug	76	16	54	3	3	-	-
21	2019	09-Sep	60	15	38	5	2	-	-
22	2019	10-Oct	116	13	57	7	4	2	33
23	2019	11-Nov	147	12	73	15	15	6	26
24	2019	12-Dec	170	22	131	12	6	-	-
25	2020	01-Jan	46	7	20	13	6	-	-
26	2020	02-Feb	48	11	25	11	1	-	-
27	2020	03-Mar	49	9	16	10	10	3	1
28	2020	04-April	28	6	5	7	10	-	-
29	2020	05-May	65	14	28	10	13	-	-
30	2020	06-Jun	93	12	61	9	11	0	-
31	2020	07-Jul	75	11	58	6	0	-	-
32	2020	08-Aug	40	13	20	6	1	-	-
33	2020	09-Sep	27	7	9	7	5	0	-
34	2020	10-Oct	60	7	22	11	14	2	3
35	2020	11-Nov	23	3	10	7	3	-	-
36	2020	12-Dec	42	6	8	12	13	2	-
37	2021	01-Jan	14	4	2	9	0	-	-
38	2021	02-Feb	11	2	1	8	2	-	-
39	2021	03-Mar	14	3	1	8	2	-	-
40	2021	04-April	9	1	0	6	2	-	-
41	2021	05-May	27	6	17	3	-	-	-
42	2021	06-Jun	29	7	9	6	6	1	-
43	2021	07-Jul	74	14	44	11	5	-	-
44	2021	08-Aug	17	2	2	11	3	-	-
45	2021	09-Sep	31	9	13	5	4	-	-
46	2021	10-Oct	80	11	35	14	16	2	2
47	2021	11-Nov	80	9	18	17	29	6	1
48	2021	12-Dec	87	11	37	22	17	-	-
49	2022	01-Jan	101	19	21	28	28	4	2
50	2022	02-Feb	27	7	7	10	3	-	-
51	2022	03-Mar	21	4	12	6	-	-	-
52	2022	04-April	22	3	4	9	4	2	1
53	2022	05-May	56	8	14	13	17	2	2
54	2022	06-Jun	59	13	30	7	8	-	-
55	2022	07-Jul	90	14	51	12	11	2	1
56	2022	08-Aug	50	10	12	14	13	-	-
57	2022	09-Sep	109	12	52	12	19	4	9
58	2022	10-Oct	41	10	10	14	7	-	-
59	2022	11-Nov	45	7	4	20	12	2	-
60	2022	12-Dec	46	4	1	12	12	6	11

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

We would like to understand the categorization of the storage pool effects.

Question(s):

In the case of UFG, how much contingency space was allocated previously by Union Gas?

- a) Why was this space set aside since UFG is determined retrospectively through accounting at times of stabilization not in operation?

Response:

As provided at Exhibit 4, Tab 2, Schedule 4, page 3, Table 2, the operational contingency space allocated to UFG was 2.2 PJ for the Union rate zones.

- a) The UFG component was required to manage differences in actual and forecasted UFG.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

We would like to understand the categorization of the storage pool effects.

Question(s):

Please breakdown the components that are being reduced to go from 23.5 to 15.6PJ. a) For the Winter of 2022/23, under normal March weather conditions for the EGD territory and forecasted daily deliveries, how much gas would be withdrawn from Corunna storage throughout the month?

- a) If EGI contracted for firm Dawn deliveries for half of the forecasted EGD withdrawals, please determine what remaining contingency space would be required.

Response:

Enbridge Gas notes it has answered the second a) as b).

The 23.5 PJ referenced in Exhibit 4, Tab 2, Schedule 4, paragraph 20 should read 23 PJ. Operational contingency for the EGD rate zone was not determined using the various components of operational contingency as outlined in Exhibit 4, Tab 2, Schedule 4. Therefore, Enbridge Gas is not able to provide a breakdown of the reduction from 23 PJ to 15.6 PJ by component.

- a) The planned storage withdrawals for March 2023 is 25.3 PJ for the EGD rate zone.
- b) Under this scenario, the contingency space requirements would not change since the individual components are based on activity across the system and not directly related to the flow from storage.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

We would like to understand the categorization of the storage pool effects.

Question(s):

For the 10.8 PJ of space filled by molecules, please provide a monthly injection/withdrawal schedule for that space.

Response:

Enbridge Gas cannot provide an injection/withdrawal schedule for the 10.8 PJ. Enbridge Gas does not plan to use operational contingency, but rather, the space is held solely for the purpose of balancing unplanned events that may occur throughout each year.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 4 & EB-2022-0086 Decision and Order, page 15

Preamble:

We would like to understand the categorization of the storage pool effects.

Question(s):

Since these Dawn and Corunna space requests are made as Operational Contingency for the secure operation of the integrated storage facility for utility load balancing services, please provide the role that the reliable operation of the storage facility plays in the operation of non-utility storage.

- a) Are any of the costs for space or molecules for Operational Contingency charged to the non-utility operation?
 - i. If so, please provide each components allocation to the non-utility operation.
 - ii. If not, does the non-utility have its own Operational Contingency?
 - (1) If it does not, is the non-utility reliant in any way on the reliability created by Operational Contingency.

Response:

As stated in Exhibit 4, Tab 2, Schedule 4, operational contingency supports the "...reliability and resilience of the Enbridge Gas storage, transmission, and distribution systems". In addition, paragraph 4 states that "...Enbridge Gas requires operational contingency space to support the storage and transmission services provided to all customers, both in-franchise and ex-franchise." Non-utility customers benefit from some components of operational integrity and are allocated costs as shown in Table 1.

- a) Yes. Enbridge Gas assigns a portion of operational contingency space costs to the non-utility operation through the non-utility cross charge. The non-utility cross charge for long-term storage operational contingency is \$0.4 million in 2024 as provided at Exhibit 8, Tab 2, Schedule 8, Attachment 17, page 2, row 25. A description of the

long-term operational contingency non-utility cross charge is provided at Exhibit 8, Tab 2, Schedule 5, page 29.

Please see response at Exhibit I.4.2-FRPO-129 for the treatment of the gas molecules.

i. Please see Table 1.

Table 1
Operational Contingency Components

Line No.	Particulars (PJ)	Operational Contingency Space		
		Total (1)	Utility	Non-Utility
		(a)	(b)	(c)
1	Forecast Weather Variances	7.9	7.9	-
2	System Linepack	1.3	1.3	-
3	Storage Pool Factors	4.8	4.1	0.7
4	OBA/LBA Imbalances	1.6	1.4	0.2
5	Total	15.6	14.7	0.9

Note:

(1) Exhibit 4, Tab 2, Schedule 4, page 4.

ii. Please see part a).

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 5

Question(s):

Please provide the specific reference in the Board's decision in the NGEIR proceeding that allocated 1.7 PJ/day of injection capability and 3.8 PJ/day of dehydration capacity.

Response:

As provided at Exhibit 4, Tab 2, Schedule 5, the injection and withdrawal capacity proposed for Enbridge Gas's cost-based storage is equivalent to what existed (in total) for the existing EGD and Union cost-based storage (100 PJ) at the time of the NGEIR proceeding. Storage withdrawals require dehydration; therefore, design day dehydration capacity is proposed to be equal to the withdrawal capacity.

The NGEIR decision noted the withdrawal capacity for EGD as of that time, indicating that it was 1.8 Bcf per day (1.9 PJ/d).¹ The NGEIR decision did not address injection capacity. Injection capability for EGD was reviewed and discussed in EB-2015-0114, Exhibit D1, Tab 2, Schedule 2, where it indicated that the injection capacity of regulated storage was 0.7 PJ/d. Subsequently, in the Dawn to Corunna Leave to Construct Application, Enbridge Gas indicated that the injection capacity for EGD rate zone customers was 0.8 PJ/day.²

For Union, the NGEIR decision did not indicate the allocation of injection and withdrawal capacity to regulated (cost-based) storage because the split of storage assets had not been done. The allocation was considered over a number of proceedings and was approved in Union's 2010 Earnings Sharing and Deferral and Variance Accounts proceeding³. In that case, the OEB approved Union's one-time separation of plant.⁴ The approach taken by Union whereby 37.7% of deliverability was allocated to unregulated

¹ EB-2005-0551, Decision with Reasons, November 7, 2006, p.11.

² EB-2022-0086, Exhibit B, Tab 2, Schedule 1, pp.5-6.

³ EB-2011-0038.

⁴ EB-2011-0038, Decision and Order, January 20, 2012, p.11.

storage operations is described in the Black & Veatch Report filed in that proceeding.⁵ As provided in Table 2 of Exhibit 4, Tab 2, Schedule 5 in this proceeding, the Company is proposing to use the split between utility/non-utility plant that was approved in Union's 2010 Earnings Sharing and Deferral and Variance Account proceeding⁶ as the basis for establishing the utility/non-utility withdrawal and injection capacity for legacy Union cost-based storage. This results in injection capacity of 0.9 PJ/d and withdrawal (dehydration) capacity of 1.9 PJ/d.

Adding the figures for EGD and Union together results in Enbridge Gas's proposal to maintain cost-based storage at a total withdrawal capacity of 3.8 PJ/d and a total injection capacity of 1.7 PJ/d.

⁵ EB-2011-0038, Tab 4, Attachment 1, pp.1-3-1-5.

⁶ EB-2011-0038.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 5

Preamble:

For the Tecumseh injection capability cited as 0.8 PJ/day, EGI provides a reference to the last annual IRM rate-setting proceeding of EGD.

Question(s):

Is EGI asserting that this is when this level of injection capability was first approved?

- a) If not, please provide the specific approval from the Board for this injection capability.

Response:

No, Enbridge Gas is not asserting that the last IR proceeding for EGD¹ was the proceeding that the OEB approved the injection capacity of 0.8 PJ/d.

- a) Please see response at Exhibit 1.4.2-FRPO-142.

¹ EB-2017-0086.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 5

Preamble:

EGI evidence states: *Union sold storage services at the time of the NGEIR Decision that were deemed to be non-utility. Union also had excess deliverability at the time. The costs related to firm deliverability were allocated to regulated and unregulated customers, including the cost related to excess deliverability.*

Question(s):

Please provide the evidentiary reference to Union's excess deliverability to regulated and "unregulated" customers.

- a) What was the total deliverability at the time of NGEIR?
 - i. Please provide an evidentiary reference for that total.
- b) What were the principles behind the allocation methodology?
- c) How was the excess deliverability managed in the time since the NGEIR decision?

Response:

Please see part b).

- a) Enbridge Gas has provided the calculation at Exhibit 4, Tab 2, Schedule 5, page 7, Table 2, as to what the capacity at the time of NGEIR would have been based on the current excess deliverability. The manner in which this calculation was determined is described in response at Exhibit I.4.2-FRPO-142.
- b) The methodology used to allocate deliverability capacity was considered over a number of proceedings and was approved in Union's 2010 Earnings Sharing and

Deferral and Variance Account Application¹. In that case, the OEB approved Union's one-time separation of plant.² The approach taken by Union whereby 37.7% of deliverability was allocated to unregulated storage operations is described in the Black & Veatch Report filed in that proceeding.³ The results of the allocation are provided at Exhibit 4, Tab 2, Schedule 5, page 7, Table 2.

- c) Since the time of NGEIR, Enbridge Gas has met all the storage deliverability needs of utility customers. The regulated business has benefitted from this approach by having access to more capacity than the costs paid for by the regulated business. Any remaining deliverability, after the needs of utility customers were met, was managed, and utilized by the non-utility operation. As provided at Exhibit 4, Tab 2, Schedule 5, paragraph 9, "Over the same time period, post 2007, utility demands for firm storage deliverability increased exceeding 2 PJ in February 2019 for the Union rate zones. The Company did not withhold any firm storage deliverability from the utility customers and instead, reduced the maximum firm withdrawals available to serve the non-utility market." The use of firm storage deliverability by in-franchise customers exceeding 2 PJ is provided at Exhibit 4, Tab 2, Schedule 5, page 5, Table 1.

¹ EB-2011-0038.

² Ibid, Decision and Order, January 20, 2012, pp.11-12.

³ Ibid, Tab 4, Attachment 1, pp.3-5.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 5

Preamble:

EGL evidence states: *Since NGEIR, the Company has made significant capital investment to increase non-utility withdrawal capacity at Dawn by 1.0 PJ/d and injection capacity of 0.6 PJ/d with all associated costs allocated to the non-utility business.*

Question(s):

Please identify the specific projects undertaken, the docket under which the projects received Board approval and their respective contributions to deliverability on a PJ/day basis.

Response:

Please see Table 1 for the projects undertaken to increase non-utility withdrawal capacity and injection capacity.

Table 1
Non-Utility Project Details

Line No.	Year	Withdrawal Capacity (PJ/d) (a)	Injection Capacity (PJ/d) (b)	Case Number (c)	Project (d)
1	2007	0.01		EB-2006-0166	St. Clair Pool Development
2	2008	0.54	0.52	EB-2009-0060 EB-2007-0633	Tipperary pool Development, High Deliverability Project
3	2010	0.01		EB-2008-0405	Heritage Pool Development
4	2011	0.03	0.06	N/A (1)	Dawn J Plant
5	2014	0.04		N/A (1)	Dawn D Compressor Re-wheel
6	2017	0.13		EB-2016-0322 EB-2017-0363	2017 Storage Enhancement 2018 Storage Enhancement
7	2018	0.07		N/A (2)	Airport Storage Pool
8	2022	0.16		EB-2020-0256	2021/2022 Storage Enhancement
9	Total	1.0	0.6		

Notes:

- (1) Project did not require OEB approval
The Airport storage pool was developed in 2009 however the pool was not included in the Design Day analysis until 2018.
- (2)

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 5

Preamble:

EGI evidence states: *The maximum capacity is set based on the one-time separation of existing storage and general plant assets between the utility and non-utility businesses.¹¹ As described above, the maximum utility firm withdrawal capacity for the storage operations for the EGD rate zone is 1.9 PJ/d, and the maximum firm utility injection capacity is 0.8 PJ/d.*

Enbridge Gas has defined the utility maximum firm withdrawal and dehydration capacity as 1.9 PJ/d and firm injection capacity as 0.9 PJ/d for the storage operations for the Union rate zones. Storage withdrawals require dehydration; therefore, design day dehydration capacity is equal to the withdrawal capacity.

¹¹ *The one-time separation defined an allocation for existing storage and general plant assets but did not define the maximum firm withdrawal, dehydration and injection capacity associated with those assets.*

Question(s):

Please confirm that EGI is saying the maximum firm withdrawal capacity for the utility on a peak day is set by the dehydration capability of 1.9 PJ/day.

- a) If not, please explain.
- b) Please file the dehydration schedule for the last 5 years.
- c) Prior to the merging of the company, did EGD have a contract with Union Gas for dehydration services?
 - i. If so, please file the contract.
 - ii. If not, please explain why EGD storage does not need dehydration for late withdrawal season deliverability.

Response:

Not confirmed.

- a) As stated at Exhibit 4, Tab 2, Schedule 5, page 8, the maximum utility withdrawal capacity on design day is 3.8 PJ/d and therefore, the dehydration capacity is also 3.8 PJ/d. On design day it is assumed that all withdrawals from storage require dehydration.
- b) The dehydration plant at Dawn is available starting November 1 of each year and remains available during the withdrawal season. The moisture content of the gas withdrawn from storage increases as the storage pool pressures decrease. Dehydration is utilized as required to maintain moisture content of the gas below 4 lbs/MMscf before it enters the transmission pipelines connected to Dawn.
- c) Yes, prior to the merging of the companies, EGD contracted with Union Gas for dehydration services.
 - i. The executed contract has been provided at Attachment 1.
 - ii. Please see response to part i).

**UNION MASTER
COPY**

Contract No. DHY003

DEHYDRATION SERVICE CONTRACT

BETWEEN

UNION GAS LIMITED

AND

ENBRIDGE GAS DISTRIBUTION INC.

DATED August 16, 2010

Schedule 1 Pricing Provisions

DEHYDRATION SERVICE CONTRACT

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ARTICLE I	INTERPRETATION AND DEFINITIONS
ARTICLE II	<i>Intentionally blank</i>
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ARTICLE V	DEHYDRATION SERVICE
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ARTICLE VIII	CHARGES AND RATES
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ARTICLE XIII	MISCELLANEOUS PROVISIONS
SCHEDULE 1	PRICING PROVISIONS

THIS DEHYDRATION SERVICE CONTRACT (“Contract”) dated August 16, 2010

BETWEEN:

UNION GAS LIMITED, a company existing under the laws of the Province of Ontario,
(hereinafter referred to as “**Union**”)

- and -

ENBRIDGE GAS DISTRIBUTION INC., a company continued under the laws of the Province of Ontario
(hereinafter referred to as “**Shipper**”)

WHEREAS, Union owns and operates a natural gas dehydration system in south-western Ontario, through which Union offers the Dehydration Service, as defined in Article V herein;

AND WHEREAS, Shipper and Union are parties to a Dawn to Parkway/Lisgar/Kirkwall M12 Transportation Contract (contract M12079), dated March 31, 2004 for service beginning April 1, 2004, as further amended by an Amending Agreement between the parties dated May 14, 2007;

AND WHEREAS, Shipper wishes to retain Union to provide the Dehydration Service, and Union has agreed, subject to the terms and conditions of this Contract, to provide the Dehydration Service requested;

NOW THEREFORE, this Contract witnesses that, in consideration of the mutual covenants and agreements herein contained and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

ARTICLE I - INTERPRETATION AND DEFINITIONS

1.01 Divisions, Headings and Index: The division of this Contract into Articles, Sections and Subsections, and the insertion of headings and any table of contents or index provided are for convenience of reference only, and shall not affect the construction or interpretation hereof.

1.02 Industry Usage: Words, phrases or expressions which are not defined herein and which, in the usage or custom of the business of the transportation, storage, and distribution or sale of natural gas, have an accepted meaning shall have that meaning.

1.03 Extended Meaning: Unless the context otherwise requires, words importing the singular include the plural and vice versa, and words importing gender include all genders. The words "herein" and "hereunder" and words of similar import refer to the entirety of this Contract, including the Schedules incorporated into this Contract, and not only to the Section in which such use occurs.

1.04 Conflict: In the event of any conflict between the provisions of this Contract and those of Union’s MPSS, the provisions of this Contract shall prevail over Union’s MPSS.

1.05 Measurements: Units set out in SI (metric) measurement are the governing units for the purpose of this Contract. Units set out in Imperial measurement in parentheses beside their SI (metric) equivalent

are for reference only and in the event of a conflict between SI (metric) and Imperial measurement herein, SI (metric) shall prevail.

1.06 Currency: All reference to dollars in this Contract shall mean Canadian dollars, unless stated otherwise.

1.07 Schedules: Refers to the schedules attached hereto which are specifically included as part of this Contract, and include:
 Schedule 1 Pricing Provisions

1.08 Price Schedule: “**Union’s MPSS**” or “**MPSS**” shall mean Schedule “A” (General Terms and Conditions) and Schedule “B” (Nominations) together with the rates for the provision of Storage Services last adopted by Union from time to time as part of Union’s Market Price Service Schedule, and posted to Union’s website with at least thirty (30) days prior notice. Union’s MPSS shall apply hereto as amended from time to time, as if incorporated into this Contract.

1.09 Definitions: Capitalized terms and certain other terms used in this Contract and not specifically defined shall have the meaning set forth in Union’s MPSS unless the context hereof otherwise clearly requires. The following definitions shall be read and interpreted as though included in the aforementioned:

- (a) “**Authorized Overrun**” means quantities of gas scheduled through the Dehydration Point in excess of 2,100,000 GJ/day;
- (b) “**Dehydration Point**” shall mean the “Dawn Tecumseh Interconnect(s)” Points, as such points are described in the Related Contract and includes the points commonly known in Union’s nomination system as Dawn (Tecumseh) and / or Dawn (TSLE).
- (c) “**Related Contract**” means the Interconnect Operating Agreement dated October 31, 2008 between Union Gas Limited and Enbridge Gas Distribution Inc., as may be amended from time to time.

ARTICLE II *Intentionally blank*

ARTICLE III *Intentionally blank*

ARTICLE IV - TERM OF CONTRACT

4.01 This Contract shall be effective as of September 1, 2010 (such date being known as the “**Commencement Date**”) and shall continue in full force and effect until May 31, 2017, (such period being referred to as the “**Initial Term**”). This Contract will continue in full force and effect beyond the Initial Term, automatically renewing for a period of 5 year(s), and every 5 year(s) thereafter, subject to notice in writing by either party of termination at least three (3) years prior to the expiration thereof.

4.02 *Intentionally blank*

4.03 Without limiting the generality of the foregoing, this Contract may be terminated in accordance with Article XII of Schedule “A” of the MPSS.

4.04 For the purpose of completing a final determination of the actual quantities of gas handled in the Dehydration Service to Shipper, the parties shall have the right to amend their statements for a period equal to the time during which the Interconnecting Pipeline retains the right to amend their statements, which period of time shall not exceed three (3) years from the date of termination of this Contract.

ARTICLE V - DEHYDRATION SERVICE

5.01 Services: Shipper agrees to the terms and conditions set out herein for the provision of the Dehydration Service, which has been selected with respect to 2,100,000 GJ/day (the “**Contract Demand**”) on a firm basis. Union may at any time measure the water vapour content of the gas at the Dehydration Point. If for any gas day the weighted-average water vapour content of the gas received by Union at the Dehydration Point, as determined in Union’s sole discretion, exceeds 65 mg/m³, dehydration shall be deemed to have been provided for all quantities of gas nominated and subsequently scheduled by Union through the Dehydration Point on that gas day (the “**Dehydration Service**”). On any gas day that the Dehydration Service is deemed to have been provided as described herein, all quantities of gas nominated and subsequently scheduled through the Dehydration Point in excess of 2,100,000 GJ shall be considered interruptible and treated as Authorized Overrun in this Contract for the purposes of calculating the Dehydration Service charges as outlined in Schedule 1 of this Contract.

5.02 Accounting for Dehydration Service: All quantities of gas handled by Union shall be accounted for on a daily basis, based on quantities scheduled through the Dehydration Point.

5.03 Commingling: Union shall have the right to commingle the quantity of gas referenced herein with gas owned by Union or gas being stored and/or transported by Union for third parties.

ARTICLE VI - FORCE MAJEURE

6.01 An event of force majeure on Union’s system, as defined in Article XI of Schedule “A” of the MPSS, will excuse the failure to perform the Dehydration Service hereunder, and both parties shall be excused from performance of their obligations hereunder, except for payment obligations, to the extent of and for the duration of the force majeure.

6.02 If on any gas day Union fails to provide the Dehydration Service by reason of force majeure on Union’s system, then for that gas day Union shall credit to Shipper’s invoice an amount equal to the applicable Daily Demand Charge, as defined in this Section, divided by the firm Contract Demand, and then multiplied by the difference between the quantity of gas for which the Dehydration Service was provided and the firm Contract Demand. In no event shall Shipper be entitled to a credit for any day that exceeds the Daily Demand Charge. The term “**Daily Demand Charge**” shall mean the Monthly Demand Charge divided by the number of days in the month for which such rate is being calculated.

6.03 An event of force majeure upstream or downstream of Union's system shall not relieve Shipper of any payment obligations.

ARTICLE VII - SERVICE CURTAILMENT

7.01 Capacity Sharing: Where requests for interruptible Services hereunder exceed the capacity available for such Service, Union will authorize nominations from shippers and allocate capacity as per

Union’s procedures and policies and shippers shall be so advised. Any interruptible Services provided herein are subordinate to any and all firm services supplied by Union and subordinate to Union’s own operational or system requirements.

7.02 Maintenance: Union’s facilities from time to time may require maintenance or construction. If such maintenance or construction is required, and in Union’s sole opinion, acting reasonably, such maintenance or construction may impact Union’s ability to meet Shipper’s requirements, Union shall provide at least ten (10) days notice to Shipper, except in the case of an emergency. In the event the maintenance impacts Union’s ability to meet Shipper’s requirements, Union shall not be liable for any damages and shall not be deemed in breach of this Contract.

To the extent that Union’s ability to meet Shipper’s requirements is impaired, the Monthly Demand Charge shall be reduced in accordance with Section 6.02.

Union shall use reasonable efforts to determine a mutually acceptable period during which such maintenance or construction will occur and also to limit the extent and duration of any impairments. Union will endeavour to schedule and complete the maintenance and construction, which would normally be expected to impact on Union’s ability to meet Shipper’s requirements, during the period from April 1 through to November 1.

ARTICLE VIII - CHARGES AND RATES

8.01 Except as otherwise stated herein, the charges and rates to be billed by Union and paid by Shipper for the Dehydration Service will be those specified in Schedule 1. For greater clarity, provision of fuel shall not be required for Union to provide the Dehydration Service.

8.02 Prices exclude, and Shipper shall pay, any applicable Goods and Services Tax or other taxes, royalties or environmental levies (including but not limited to charges under any form of cap and trade, carbon tax, or similar system) imposed currently or subsequent to the commencement of this Contract.

8.03 Set Off: If either party shall, at any time, be in arrears under any of its payment obligations to the other party, then the party not in arrears shall be entitled to reduce the amount payable by it to the other party in arrears under the Contract, or any other contract, by an amount equal to the amount of such arrears or other indebtedness to the other party. In addition to the foregoing remedy, Union may, upon forty-eight (48) hours verbal notice, to be followed by written notice, take possession of any or all of Shipper’s gas under this Contract and any enhancements to this Contract, which shall be deemed to have been assigned to Union, to reduce such arrears or other indebtedness to Union.

ARTICLE IX *Intentionally blank*

ARTICLE X *Intentionally blank*

ARTICLE XI - NOMINATIONS

11.01 No Nomination: The Dehydration Service is not a nominated service.

ARTICLE XII - SHIPPER'S REPRESENTATIONS AND WARRANTIES

12.01 Shipper's Warranty: Shipper warrants that it will, if required, maintain, or have maintained on its behalf, all external approvals including the governmental, regulatory, import/export permits, and other approvals or authorizations that are required from any federal, state, or provincial authorities for the gas quantities to be handled under this Contract. Shipper further warrants that it shall maintain in effect the Related Contract during the term of this Contract.

12.02 Financial Representations: Shipper represents and warrants that the financial assurances including the Initial Financial Assurances and Security (if any) shall remain in place throughout the term hereof, unless Shipper and Union agree otherwise. Shipper shall notify Union in the event of any changes to the financial assurances throughout the term hereof. Should Union have reasonable grounds to believe that Shipper will not be able to perform or continue to perform any of its obligations under this Contract as a result of one of the following events ("**Material Event**"):

- (a) Shipper is in default, which default has not been remedied, of this Contract or is in default of any other material contract with Union or another party; or,
- (b) Shipper's corporate or debt rating falls below investment grade according to at least one nationally recognized rating agency; or,
- (c) Shipper ceases to be rated by a nationally recognized agency; or,
- (d) Shipper has exceeded credit available as determined by Union from time to time,

then Shipper shall within fourteen (14) days of receipt of such written notice by Union, obtain and provide to Union a letter of credit or other security in the form and amount reasonably required by Union (the "**Security**"). In the event that Shipper does not provide to Union such Security within such fourteen (14) day period, Union may deem a default under the Default and Termination provisions of Section XII of Schedule "A" of the MPSS.

In the event that Shipper in good faith, reasonably believes that it should be entitled to reduce the amount of or value of the Security previously provided, it may request such a reduction from Union and to the extent that the Material Event has been mitigated or eliminated, Union shall return all or a portion of the Security to Shipper within fourteen (14) business days after receipt of the request.

ARTICLE XIII - MISCELLANEOUS PROVISIONS

13.01 Assignment: Shipper may not assign this Contract unless:

- (a) the written consent of Union is obtained;
- (b) any financial assurances as required by Union are provided to Union; and
- (c) the approval of the Ontario Energy Board ("**OEB**") is obtained, if required.

If OEB approval is required, all costs of the application shall be paid by Shipper.

13.02 Notices: All communications provided for or permitted hereunder shall be in writing, personally delivered to an officer or other responsible employee of the addressee or sent by registered mail, charges prepaid, or by facsimile or other means of recorded telecommunication, charges prepaid, to the applicable address set forth below or to such other address as either party hereto may from time to time designate to

the other in such manner, provided that no communication shall be sent by mail pending any threatened, or during any actual, postal strike or other disruption of the postal service. Any communication personally delivered shall be deemed to have been validly and effectively received on the date of such delivery. Any communication so sent by facsimile or other means of telecommunication shall be deemed to have been validly and effectively received on the business day following the day on which it is sent. Any communication so sent by mail shall be deemed to have been validly and effectively received on the seventh business day following the day on which it is postmarked.

Communications to the parties hereto shall be directed as follows:

IF TO SHIPPER: Enbridge Gas Distribution Inc.
500 Consumers Road
North York, Ontario
M2J 1P8

Attention: Manager, Gas Supply Operations
Telephone: 780-420-8469
Facsimile: 780-420-8533

IF TO UNION: Union Gas Limited,
50 Keil Drive North,
CHATHAM, Ontario N7M 5M1

Attention: Director, Business Development, Storage and Transmission
Telephone: 519-436-4527
Facsimile: 519-436-4643

13.03 Law of Contract: Union and Shipper agree that this Contract is made in the Province of Ontario and that, subject to Article X of Schedule "A" of the MPSS, the courts of the Province of Ontario shall have exclusive jurisdiction in all matters contained herein. The parties further agree this Contract shall be construed exclusively in accordance with the laws of the Province of Ontario.

13.04 *Intentionally blank*

13.05 *Intentionally blank*

13.06 Entire Contract: This Contract (including the Schedules attached hereto and the MPSS) constitutes the entire agreement between the parties hereto pertaining to the subject matter hereof. This Contract supersedes any prior or contemporaneous agreements, understandings, negotiations or discussions, whether oral or written, of the parties in respect of the subject matter hereof.

13.07 Time of Essence: Time shall be of the essence hereof.

13.08 Counterparts: This Contract may be executed in any number of counterparts, each of which when so executed shall be deemed to be an original but all of which together shall constitute one and the same agreement. This Contract may be executed by facsimile.

13.09 Amendments and Waivers: Subject to Union's MPSS and the ability of Union to amend the MPSS as contemplated by Section 1.08, no amendment or modification of this Contract shall be effective unless the same shall be in writing and signed by each of the Shipper and Union. No waiver of any

provision of this Contract shall be effective unless the same shall be in writing and signed by the party entitled to the benefit of such provision and then such waiver shall be effective only in the specific instance and for the specified purpose for which it was given. No failure on the part of Shipper or Union to exercise, and no course of dealing with respect to, and no delay in exercising any right, power or remedy under this Contract shall operate as a waiver thereof.

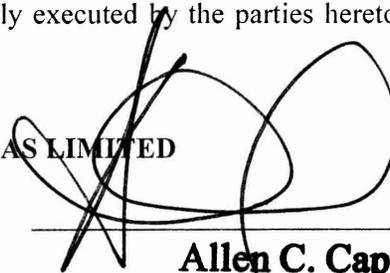
13.10 Severability: If any provision hereof is invalid or unenforceable in any jurisdiction, to the fullest extent permitted by law, (a) the other provisions hereof shall remain in full force and effect in such jurisdiction and shall be construed in order to carry out the intention of the parties as nearly as possible and (b) the invalidity or unenforceability of any provision hereof in any jurisdiction shall not affect the validity or enforceability of any provision in any other jurisdiction.

13.11 General Liability: The liability of the parties hereunder is limited to direct damages only and all other remedies or damages are waived. In no event shall either party be liable for consequential, incidental, punitive, or indirect damages, in tort, contract or otherwise.

THIS CONTRACT SHALL BE BINDING UPON and shall enure to the benefit of the parties hereto and their respective successors and permitted and lawful assigns.

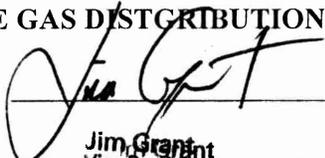
IN WITNESS WHEREOF this Contract has been properly executed by the parties hereto by their duly authorized officers as of the date first above written.

UNION GAS LIMITED

By: 
Title: **Allen C. Capps**
Vice President
Authorized Signatory
Business Development, Storage & Transmission

ENBRIDGE GAS DISTRIBUTION INC.

JP
Aug 23/10

By: 
Title: **Jim Grant**
Vice President, Energy Supply,
Storage, Development & Regulatory
Authorized Signatory

By: 
Title: **Mark R. Boyce**
Vice President, Gas Distribution Law
& Deputy General Counsel
Authorized Signatory

APPROVED
AS TO FORM
ENBRIDGE
LAW 

PRICING PROVISIONS
DEHYDRATION SERVICE

Shipper agrees to pay Union the following for the Dehydration Service:

a) **Monthly Demand Charge:**

The demand charge payable on the dehydration of gas shall be CDN\$82,432.35 per month. Commencing April 1, 2011 and each April 1st thereafter the monthly demand charge will increase by a factor equal to one-half (1/2) the annual change in the “Canadian Consumer Price Index, All Items Not Seasonally Adjusted”, for the previous calendar year as published in “The Consumer Price Index” as published by Statistics Canada (Catalogue No. 62-001-XPB), or zero, whichever is greater.

Example: If the Canadian Consumer Price Index, All Items Not Seasonally Adjusted for 2010 is 2.0%, then the monthly demand charge effective April 1, 2011 will be \$82,432.35 x (1 + 2.0%/2) or \$83,256.67

b) **Variable Dehydration Charges:**

The Shipper shall pay the lower of:

i) For each GJ of gas (up to the firm Contract Demand) for which the Dehydration Service is deemed to have been provided, a charge equivalent to the “Commodity Charge Price/GJ” in the MPSS shall apply, on a daily basis. For each GJ of gas over the firm Contract Demand authorized as Authorized Overrun for which the Dehydration Service is deemed to have been provided, a charge equivalent to the “Commodity Charge Price/GJ for Authorized Overrun” in the MPSS shall apply, on a daily basis, or;

ii) the maximum commodity charges identified below

Period	Maximum Commodity Charge Price (\$/GJ)	Maximum Commodity Charge price (\$/GJ) for Authorized Overrun
Sept. 1, 2010 - Mar. 31, 2011	\$0.0030000	\$0.0040000
Apr. 1, 2011 to Mar. 31, 2012	\$0.0031500	\$0.0042000
Apr. 1, 2012 to Mar. 31, 2013	\$0.0033075	\$0.0044100
Apr. 1, 2013 to Mar. 31, 2014	\$0.0034729	\$0.0046305
Apr. 1, 2014 to Mar. 31, 2015	\$0.0036465	\$0.0048620
Apr. 1, 2015 to Mar. 31, 2016	\$0.0038288	\$0.0051051
Apr. 1, 2016 to May 31, 2017	\$0.0040203	\$0.0053604

Example: The Variable Dehydration Services for 2,500,000 GJ on a day that the service is deemed to have been provided in September of 2010, is calculated as follows: [2,100,000 GJ multiplied by \$0.003/GJ] plus [(2,500,000 less 2,100,000) GJ multiplied by \$0.004/GJ] = \$ 7,900.00

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 2, Schedule 6

Question(s):

What specific approval(s) is EGI seeking in this proceeding?

a) If seeking, would this approval(s) be included in phase 2 of the proceeding?

Response:

a) Enbridge Gas is not requesting any specific approval in this proceeding as it relates to hydrogen. Exhibit 4, Tab 2, Schedule 6, page 1, paragraph 1 outlines the purpose of Enbridge Gas's hydrogen evidence.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Preamble:

In respect of EGI's proposal to move to a common gas commodity reference price for inclusion in the gas cost components of 2024 revenue requirement (including, in respect of delivery rates, gas in storage forming part of rate base, UFG, company use gas and compressor fuel), the evidence reviews the advantages of the proposed use of the weighted average of EGI's forecast commodity costs across its gas supply portfolio. These advantages include providing a sales service only price for gas and ensuring a prospective gas commodity cost recovery variance of zero.

Question(s):

Are there any disadvantages, relative to current practices, to moving to the proposed common reference price?

Response:

Enbridge Gas is not aware of any disadvantages, relative to current practices, of moving to the proposed weighted average reference price.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-2-1

Question(s):

With respect to gas supply costs, please explain what Enbridge believes is being approved in this proceeding, as compared to the 2024 QRAM applications and the 2024 annual update process outlined in the Framework for Assessment of Distributor Gas Supply Plans.

Response:

As provided at Exhibit 4, Tab 2, Schedule 1, page 1, Enbridge Gas is requesting “OEB approval of the 2024 Test Year Forecast of gas costs” as set out in the Gas Cost to Operations schedule¹, which will be addressed in Phase 1 of the proceeding, as well as “OEB approval of the cost associated with adding 10 PJ of market-based storage” that was not included in the 2024 Test Year Forecast due to the timing of the ICF engagement, which will be addressed in Phase 2.

Updates to the gas costs included in the 2024 Forecast filed in this proceeding will be approved in the 2024 QRAM applications. The 2024 annual update process pursuant to the OEB’s Framework for Assessment of Distributor Gas Supply Plans will identify changes made in the 2024 Gas Supply Plan versus previous years and forecasts. Impacts of such changes will be captured in appropriate deferral and variance accounts. No approvals are issued in the annual update process.

¹ Exhibit 4, Tab 2, Schedule 1, Attachment 1.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-2-1, p.10-11

Question(s):

With respect to gas supply:

- a) Using the same particulars as Table 1, please provide a table that shows the gas supply/demand position for each year between 2013 and 2024.
- b) Using the same particulars as Table 2, please provide a table that shows design day position for each year between 2013 and 2024.

Response:

- a) Please see Attachment 1.
- b) Please see Attachment 2.

Historical Gas Supply Plan Demand/Supply Balance

Line No.	Particulars (TJ)	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 Estimate	2023 Bridge Year	2024 Test year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	<u>Demand</u>												
1	Total Demand	671,181	669,665	685,587	713,609	717,385	718,268	735,789	749,913	762,894	763,297	764,328	772,904
	<u>Supply</u>												
2	Appalachia	-	-	-	7,723	7,079	100,125	100,125	100,399	100,125	100,125	100,125	100,399
3	Chicago	93,581	94,370	93,968	107,688	123,372	55,839	55,839	55,951	55,839	71,242	71,242	71,438
4	Niagara	7,702	7,702	19,902	80,923	80,702	80,702	80,702	80,923	80,702	80,702	80,651	80,923
5	Ontario / Dawn (1)	75,908	48,343	54,771	63,604	125,248	145,489	157,040	135,384	149,857	129,264	132,639	126,720
6	U.S. Mid-Continent	9,525	14,249	10,398	14,288	21,950	21,180	21,180	22,011	21,950	21,950	21,950	22,011
7	Unsecured	1,432	1,359	292	81	158	135	266	96	82	23	41	7,056
8	Western Canadian Sedimentary Basin	226,403	264,831	265,867	178,987	85,322	84,833	94,294	112,780	112,249	111,123	114,640	118,685
9	Michigan	1,141	1,301	-	25,131	35,265	-	-	-	-	-	-	-
10	US Gulf Coast	7,625	7,702	7,702	7,723	7,702	-	-	-	-	-	-	-
11	Total System Supply	423,317	439,858	452,900	486,148	486,799	488,303	509,446	507,542	520,804	514,429	521,288	527,231
12	Direct Purchase Deliveries	251,993	233,129	236,160	232,332	229,728	238,608	224,880	243,241	241,959	249,396	244,120	245,246
13	Storage (Injection) / Withdrawal	(4,130)	(3,322)	(3,472)	(4,871)	857	(8,643)	1,463	(870)	132	(529)	(1,080)	427
14	Total Supply	671,181	669,665	685,587	713,609	717,385	718,268	735,789	749,913	762,894	763,297	764,328	772,904

Note:
(1) Includes local production and delivered supply

Historical Gas Supply Plan Design Day Position

Line No.	Particulars (TJ/d)	2013 (a)	2014 (b)	2015 (c)	2016 (d)	2017 (e)	2018 (f)	2019 (g)	2020 (h)	2021 (i)	2022 Estimate (j)	2023 Bridge Year (k)	2024 Test Year (l)
<u>Demand</u>													
1	Design Day Demand	6,706	7,013	7,179	7,279	7,358	7,512	7,592	7,690	7,671	7,902	7,945	8,062
<u>Supply</u>													
2	Great Lakes	-	-	-	-	-	-	-	21	21	21	21	21
3	Trunkline	21	-	21	21	21	-	-	-	-	-	-	-
4	MichCon	-	-	-	74	63	-	-	-	-	-	-	-
5	In-franchise Supply	4,369	4,506	4,626	4,889	4,875	5,029	5,063	5,170	5,129	5,262	5,277	5,032
6	Nexus	-	-	-	-	-	106	106	106	106	106	106	158
7	Panhandle	26	39	28	39	60	58	58	60	60	60	60	60
8	TCPL Long Haul	1,003	886	962	776	669	363	350	350	350	350	354	358
9	TCPL Short Haul	403	650	648	813	825	1,223	1,248	1,323	1,323	1,448	1,454	1,454
10	TCPL STS	562	562	562	562	512	511	515	519	512	519	519	519
11	Vector	170	170	170	111	170	84	84	84	84	106	106	311
12	Total Supply	6,554	6,812	7,017	7,284	7,197	7,375	7,425	7,634	7,585	7,873	7,897	7,914
13	Supply Excess / (Shortfall)	(152)	(200)	(162)	5	(161)	(137)	(167)	(56)	(86)	(29)	(47)	(148)

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-2-1, p.19

Question(s):

Please provide a revised version of Table 4 that shows in-franchise storage space for each year between 2013 and 2024.

Response:

Please see Attachment 1.

In-franchise Storage Space 2013 to 2024

Line No.	Particulars (PJ)	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 Estimate	2023 Bridge Year	2024 Test Year
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
<u>In-franchise Storage in Rates</u>													
1	Aggregate Excess	184.2	188.4	192.2	193.5	192.2	193.5	195.0	199.5	199.8	198.5	197.9	202.7
2	T-Service Storage	16.8	16.8	15.9	16.0	16.1	14.3	14.0	14.2	14.5	15.0	14.9	15.0
3	Operational Contingency	9.5	9.6	9.7	9.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5	N/A
4	Total Storage in Rates	210.5	214.8	217.7	219.1	217.8	217.3	218.5	223.3	223.9	223.0	222.3	217.7
<u>Cost-Based Storage in Rates</u>													
5	Dawn (1)	88.1	91.4	93.6	95.0	93.6	93.2	92.4	97.1	97.7	97.0	96.5	100.0
6	Tecumseh	99.4	99.4	99.4	99.4	99.4	99.4	99.4	99.4	99.4	99.4	99.4	99.4
7	Crowland	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
8	Total Cost-Based Storage	187.8	191.1	193.3	194.7	193.3	192.9	192.2	196.9	197.4	196.7	196.2	199.7
<u>Market-Based Storage</u>													
9	Market-Based Storage in Rates	22.7	23.7	24.4	24.3	24.5	24.4	26.4	26.4	26.5	26.2	26.1	18.0
10	Total Storage in Rates	210.5	214.8	217.7	219.1	217.8	217.3	218.5	223.3	223.9	223.0	222.3	217.7
11	Incremental Storage Space (2)	-	-	-	-	-	-	-	-	-	-	-	10.0
12	Total Storage Space	210.5	214.8	217.7	219.1	217.8	217.3	218.5	223.3	223.9	223.0	222.3	227.7

Notes:

- (1) 2013-2023 includes excess utility space.
- (2) Based on ICF analysis provided at Exhibit 4, Tab 2, Schedule 1, Section 2

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-2-1, p.19

Question(s):

Does Enbridge Inc. (or any of its affiliates) have any ownership stake (directly or indirectly) in any storage or transportation contract held by Enbridge? If so, please provide details.

Response:

Enbridge Gas has transportation contracts with the following entities that are owned in whole or in part by Enbridge Inc. or its subsidiaries:

- Vector Pipeline – Enbridge Inc. indirectly owns 60% of each of the US and Canadian Vector entities
- NEXUS Gas Transmission, LLC – Enbridge Inc. indirectly owns 50%
- St. Clair Pipelines L.P. – Enbridge Inc. indirectly owns 100%
- 2193914 Canada Limited – Enbridge Inc. indirectly owns 100%

Enbridge Gas's portfolio of market-based storage services includes storage from its own non-utility business and contracts for storage services with Tidal Energy Marketing Inc., a wholly owned Enbridge Inc. subsidiary.

Please see Exhibit 4, Tab 2, Schedule 1, Attachment 3 for details of the transportation contracts with these entities. Please see response at Exhibit I.4.2-EP-60 part e) and f) for summary details on storage contracts purchased from Enbridge Gas's non-utility business and from Tidal Energy Marketing Inc.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-2-1, Attach 1, p.2

Question(s):

Please explain what is meant by 'Affiliate Adjustment' and how is it calculated.

Response:

The affiliate adjustment is the elimination of the costs related to transportation and storage contracts between the EGD and the Union rate zones.

As provided at Exhibit 4, Tab 2, Schedule 1, page 14, prior to rebasing, the cost of the Dawn Parkway System transportation was charged to the EGD rate zone by the Union rate zones to recognize the contracts that existed between EGD and Union prior to amalgamation. Upon rebasing, the Dawn Parkway System transportation costs are no longer treated as gas supply costs of the EGD rate zone and will instead be part of rate base and recovered within delivery rates.

The affiliate adjustment also includes the storage costs between the EGD and Union rate zones as well as an adjustment to reflect the reclassification of Union rate zone optimization revenue as a cost of gas reduction. Please see Attachment 1, note (i), for an example of this in the 2021 Utility Income Schedule.

<u>EGI UTILITY INCOME</u>					
<u>2021 ACTUAL</u>					
Line No.	Reference	Col. 1	Col. 2	Col. 3	Col. 4
		Corporate	Unregulated Storage	Adjustments	Utility Income
		(a)	(b)	(c)	(d) = (a)-(b)+(c)
(\$Millions)					
1.	Gas sales and distribution (Ex. B, Tab 2, Sch. 2)	4,513.2	-	(32.6) (i)	4,480.6
2.	Transportation (Ex. B, Tab 2, Sch. 3)	143.0	0.4	(0.8) (ii)	142.0
3.	Storage (Ex. B, Tab 2, Sch. 3)	159.7	153.6	(0.1) (iii)	6.0
4.	Other operating revenue (Ex. B, Tab 2, Sch. 4)	64.3	1.8	(13.4) (iv)	49.1
5.	Other income (Ex. B, Tab 2, Sch. 4)	7.2	-	(6.3) (viii)	0.9
6.	Total operating revenue	4,887.4	155.8	(53.1)	4,678.5
7.	Gas costs	2,146.2	20.2	(15.4) (i)	2,110.6
8.	Operation and maintenance (Ex. B, Tab 3, Sch. 1)	938.6	18.5	(4.0) (v)	916.2
9.	Depreciation and amortization expense	676.8	14.9	(22.6) (vi)	639.3
10.	Fixed financing costs	6.3	-	0.5 (vii)	6.8
11.	Municipal and other taxes	117.9	1.8	-	116.1
12.	Cost of service	3,885.8	55.4	(41.5)	3,788.9
13.	Utility income before income taxes				889.6
14.	Income tax expense (Ex. B, Tab 1, Sch. 3)				43.1
15.	Utility income				846.5

Notes on Adjustments:

(i)	Reclassification of Union rate zone optimization revenue as a cost of gas reduction	(15.4)
	Elimination of the UGL rate zone unregulated storage cost from EGD rate zone revenues	(17.2)
		<u>(32.6)</u>
(ii)	Elimination of the Union rate zone shareholder portion of net optimization activity (before tax)	(0.8)
(iii)	Elimination of the Union rate zone shareholder portion of net short-term storage revenue (before tax)	(0.1)
(iv)	Adjust EGD rate zone OBA costs to reflect EB-2013-0099 approved unit costs agreed to be used for determining net revenue	(4.3)
	Elimination of EGD rate zone Open Bill shareholder incentive	0.3
	Elimination of EGD rate zone shareholder portion of transactional service revenues	(1.8)
	Elimination of demand-side management incentive	(6.9)
	Elimination of EGD rate zone net revenue from ABC T-service, considered to be non-utility	(0.8)
		<u>(13.4)</u>
(v)	Elimination of donations	(3.6)
	Elimination of EB-2021-0204 Assurance of Voluntary Compliance amount	(0.1)
	Elimination of non-utility costs and expenses relating to support of the EGD rate zone ABC T-service program	(0.3)
		<u>(4.0)</u>
(vi)	Eliminate amortization of PPD (purchase price discrepancy)	(22.5)
	Eliminate depreciation on disallowed Mississauga Southern Link amounts (EBRO 473 & 479)	(0.1)
		<u>(22.6)</u>
(vii)	Interest on security deposits held during the year and included in elimination of corporate interest exp. Expense incurred to reduce bad debt. The average amount of the security deposit held during the year is applied as a reduction to the allowance for working capital in rate base	0.5
(viii)	Elimination of interest income from investments not included in utility rate base	(0.1)
	Elimination of interest income from affiliates	(1.6)
	Elimination of the revenue indemnification received from Enbridge Inc. related to a non-utility Corporate tax planning Part VI.1 tax transfer to EGI	(4.6)
		<u>(6.3)</u>

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-2-1, Attach 6

Question(s):

With respect to the ICF, *Assessment of Storage Capacity Requirements for Enbridge Gas in-franchise Bundled Service Customers* Report:

- a) [p.14] Is holding storage capacity above that of a utility's calculated Aggregate Excess an industry standard? If so, please provide details.
- b) [p.24] Please provide greater detail of the ICF natural gas price forecast between 2025 and 2035, including inputs and assumptions.
- c) [p.26,37] Please provide the forecast market-based storage prices used in the ICF assessment and explain how they were derived.
- d) [p.26] Please explain the driver in Exhibit 3-1 of the significant relative year-over-year changes in costs across all scenarios.

Response:

a-d) This evidence will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas's February 1, 2023 letter.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-2-3

Question(s):

With respect to the proposal for the design demand process:

- a) [p.23] Please explain how the steps set out in paragraph 41 differs, in any way, from the current Union methodology for determining design day demand.
- b) [p.28] Please explain how the steps set out in paragraph 59 differs, in any way, from the current Union methodology for determining general service design hour demand.
- c) [p.28] Please explain how the steps set out in paragraph 60 differs, in any way, from the current Union methodology for determining contract rate design hour demand.

Response:

- a) It is assumed the reference was to paragraph 51 on page 23 instead of paragraph 41. The steps set out in paragraph 51 are the current Union method for determining design day demand. Enbridge Gas is proposing to adopt this method to determine design day demand moving forward.
- b) The steps set out in paragraph 59 are the current Union method for determining design hour demand with the inclusion of energy transition assumptions. Enbridge Gas is proposing to adopt this method to determine design day demand moving forward.
- c) The steps set out in paragraph 60 are the proposed harmonized method for the treatment of contract loads on the distribution system. This proposed process differs from the Union method which used a linear regression analysis based on the previous winter's data.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-2-3, p.34

Question(s):

Please provide the incremental costs across all elements of the proposed revenue requirement, of the harmonized design day demand methodology.

Response:

Costs and savings associated with the proposed harmonized design criteria and design demand process are provided in the pre-filed evidence at Exhibit 4, Tab 2, Schedule 3, paragraphs 66 to 68. Please also see response at Exhibit I.1.10-STAFF-33 for further discussion on the impacts of the proposals to the AMP. Exhibit I.4.2-TCPL-7 part a) sets out details related to uncontracted capacity within the gas supply plan. The costs identified in that response are driven by multiple factors including proposed changes to forecast methodology, regular forecasted customer growth, as well as the proposed change in design day demand methodology. There is a small (less than \$1.0. million) increase to 2024 Rate Base associated with an integration project stemming from the proposals. Enbridge Gas has not calculated the combined revenue requirement impacts associated with the costs and savings identified above.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-2-4, p.3

Question(s):

Please explain how the operational contingency is different than the proposed 10PJ of additional storage Enbridge is proposing above the Aggregate Excess calculation.

Response:

The inventory targets (operational contingency) required to maintain the integrity of the system are different than the storage required to load balance customer demands.

As provided at Exhibit 4, Tab 2, Schedule 4, page 1:

15.6 PJ of operational contingency will be required to support the reliability and resilience of the Enbridge Gas storage, transmission, and distribution systems. Operational contingency requirements will be managed through injection and withdrawal targets rather than procuring additional storage space.

Operational contingency is determined using various operational parameters, including forecast weather variances, system linepack, storage pool factors and OBA/LBA imbalances¹. A description of these components, and how they support system reliability and integrity is provided at Exhibit 4, Tab 2, Schedule 4.

Enbridge Gas's proposal to contract for 10 PJ of market-based storage above what is determined using the aggregate excess calculation is needed to manage risk of relying on winter Dawn purchases for purposes of meeting planned and unplanned load balancing requirements of system customers, which are not already captured in the aggregate excess calculation. ICF evaluated the optimal amount of storage capacity that Enbridge Gas could hold on behalf of bundled, system customers to determine a cost-effective mix of winter Dawn purchases and market-based storage.

¹ Exhibit 4, Tab 2, Schedule 4, Table 3.

Enbridge Gas worked with ICF to evaluate the impact on its portfolio, using different commodity price scenarios developed by ICF, to determine a cost-effective mix of winter Dawn purchases and market-based storage. This analysis shows that in years where the utility experiences volatile commodity prices (typically driven by volatile weather conditions) there are economic benefits to meeting load balancing requirements with storage instead of commodity purchases at Dawn.

ENBRIDGE GAS INC.

Answer to Interrogatory from
TransCanada PipeLines Limited (TCPL)

Interrogatory

Reference:

- 1) Exhibit 3, Tab 4, Schedule 1, Page 4 of 7, Paragraph 10.
- 2) Exhibit 4, Tab 2, Schedule 1, Page 14 of 28, Paragraph 35.
- 3) Exhibit 4, Tab 2, Schedule 1, Attachment 1, Page 2 of 6.

Preamble:

Reference 1) states: "In 2024, with the amalgamation of EGD and Union and the proposed harmonization to one rate zone, Rate M12 long-term transportation contracts are no longer required between EGD and Union which eliminates 3.2 PJ/d of M12 contracting, resulting in a reduction of transportation revenue. These costs will no longer be treated as gas supply costs and will instead be part of rate base and recovered within delivery rates. Please see Exhibit 4, Tab 2, Schedule 1 for further detail."

Reference 2) further discusses the Enbridge transportation capacity on the Dawn Parkway System used to transport supply from Dawn to serve the Enbridge CDA and Enbridge EDA, and how the cost of the Dawn Parkway System transportation was charged to the EGD rate zone by the Union rate zones. It also states that after rebasing the Dawn Parkway System costs are no longer treated as gas supply costs of the EGD rate zone and will instead be part of rate base and recovered within delivery rates. There is an offsetting reduction in regulated revenue relating to storage and transportation revenue.

Reference 3) is a table showing a summary of gas costs for EGI. Line 28 shows Dawn to Parkway Transportation costs which are reduced to zero in the 2024 Test Year from \$116.9 million in the previous year.

Question(s):

- a) Please confirm that the 3.2 PJ/d of M12 contracting between EGD and Union that was previously used to serve the Enbridge CDA and Enbridge EDA required the use of Parkway Station, Dawn Station, and the Dawn Parkway System. If not confirmed, please explain why not.
- b) After rebasing for 2024, will there still be a physical requirement, regardless of contracting structure, for EGI to transport approximately 3.2 PJ/d along the Dawn

Parkway System to serve the Enbridge CDA and Enbridge EDA, and will this physical requirement continue to use Parkway Station, Dawn Station, and the Dawn Parkway System? Please explain.

- c) Please itemize and quantify the costs relating to the transportation capacity used by EGI to transport supply from Dawn to serve the Enbridge CDA and Enbridge EDA that will no longer be gas supply costs as shown in Reference 3) but will instead become part of rate base after rebasing, as discussed in References 1) and 2). Please provide a rate base schedule showing how these specific costs will be included in the rate base.
- d) Please explain specifically how the costs in c) that are discussed in References 1) and 2) will be recovered within delivery rates.
- e) Please provide a schedule quantifying the cost recovery impact discussed in d) in \$/GJ for each delivery rate. Please explain and provide all assumptions relied on in calculating the impacts.
- f) Will the impact of EGI's proposed Parkway Station, Dawn Station, and Dawn Parkway cost allocation methodology changes in this proceeding be factored into the total costs in c) that will be part of rate base and recovered within delivery rates? If so, please quantify and explain how each of the Parkway Station, Dawn Station, and Dawn Parkway System cost allocation methodology impacts will be factored into these costs. If not, please explain why these cost allocation methodology changes will not factor into these costs.

Response:

- a) Confirmed.
- b) Confirmed.
- c-e) There is no impact to rate base from reclassifying the costs to serve the EGD rate zone from gas cost rates to base delivery rates. The evidence references included in the preamble regarding gas costs now being a part of rate base refer to the fact that utility costs will be allocated to EGD in-franchise rate classes as part of the allocation of rate base and operating costs within the Cost Allocation Study.

Prior to 2024, Union's Cost Allocation Study allocated costs to serve EGD based on ex-franchise contracted quantities between Union and EGD. The 2024 Cost Allocation Study allocates costs to serve EGD based on in-franchise requirements which are similar to the contracted quantities that were previously ex-franchise contracts.

From a revenue perspective, the revenue shifts from ex-franchise revenue (or transportation revenue) to in-franchise delivery revenue, with the costs now recovered from all in-franchise customers in base delivery rates. From the perspective of EGD alone, the recovery of costs shifts from a gas cost expense to a delivery revenue requirement.

The 2024 Cost Allocation Study allocates the total in-franchise revenue requirement for the Dawn Parkway System including station costs to all current in-franchise rates classes for the EGD and Union rate zones. The 2024 Cost Allocation Study for current rate classes is provided at Exhibit 7, Tab 2, Schedule 1, Attachments 1 to 12, updated March 8, 2023. Exhibit 7, Tab 2, Schedule 1, Attachment 8, updated March 8, 2023, columns (g) – (q), lines 13,15 and 16, provides the amount of Dawn Parkway System demand costs allocated to the EGD current rate classes. This revenue requirement equals approximately \$114.6 million for 2024. These costs will be recovered in the delivery component of EGD rate zone rates which is consistent with how the costs were recovered as a gas cost expense.

- f) Yes, the proposed changes in cost allocation methodologies for Parkway Station, Dawn Station, and Dawn Parkway, have been included in the 2024 Cost Allocation Study used to allocate the costs to EGD rate zone customers. Please see Exhibit 7, Tab 1, Schedule 4, Attachment 1, updated March 8, 2023, for the impacts of the proposed changes.

ENBRIDGE GAS INC.

Answer to Interrogatory from
TransCanada PipeLines Limited (TCPL)

Interrogatory

Reference:

- 1) Exhibit 4, Tab 2, Schedule 1, Pages 1-2 of 28, Paragraphs 2 and 3.
- 2) Exhibit 4, Tab 2, Schedule 1, Page 11 of 28, Table 2.
- 3) Exhibit 4, Tab 2, Schedule 1, Attachment 3, Page 5 of 6.
- 4) Exhibit 4, Tab 2, Schedule 1, Attachment 4.

Preamble:

Reference 1) states that “For purposes of developing the 2024 Gas Supply Plan, Enbridge Gas has used the most recent information available at the time of filing this Application, including the existing transportation and storage contracts provided in Section 1.4. To capture the costs of uncontracted assets, Enbridge Gas has included an estimate of costs associated with incremental 2024 transportation and storage requirements... Enbridge Gas will not contract for these uncontracted assets until OEB approval is received. Pending OEB approval, Enbridge Gas will continue to monitor any shortfalls and will use the best available information at that time to make contracting decisions.”

Reference 2) is a table showing the design day position from various supply sources. Column (a) shows volumes in the 2023 Bridge Year, column (b) shows volumes in the 2024 Test Year, and column (c) shows the difference between those two years. Line 4 shows supply from NEXUS with an increase of 53 TJ/d in column (c), and Line 9 shows supply from Vector with an increase of 206 TJ/d in column (c).

Reference 3) is a table titled “November 1, 2022 Upstream Transportation Contract Summary” showing EGI contracts on Vector Pipelines L.P., NEXUS Gas Transmission LLC, Great Lakes Gas Transmission, and Great Lakes Pipeline Canada Ltd. The contract volumes for Nexus and Vector Canada appear to add up to 158.3 TJ/d for Nexus and 311.2 TJ/d for Vector Canada.

Reference 4) has two tables, the first showing the 2023 Design Day Position by rate zone and the second showing the 2024 Design Day Position by rate zone. Lines 4 and 9 show the Nexus and Vector design day positions respectively in each table. Nexus shows a 105.5 TJ/d position in 2023, and a 158.3 TJ/d position in 2024. Vector shows a 105.5 TJ/d position in 2023, and a 311.2 TJ/d position in 2024.

Question(s):

- a) Please provide a specific reference in evidence to the “estimate of costs associated with incremental 2024 transportation and storage requirements” that are intended to capture the costs of uncontracted assets, as stated in Reference 1).
- b) Please clarify which uncontracted assets EGI will not contract for until OEB approval is received, as stated in Reference 1). Are the incremental volumes shown in Reference 2) between the 2023 Bridge Year and 2024 Test Year a part of the “uncontracted assets”? If not, please provide a reference in evidence to the volumes that constitute the “uncontracted assets”.
- c) In what proceeding(s) will EGI seek OEB approval for the uncontracted assets and associated cost recovery identified in b), and when will EGI apply for approval?
- d) Please reconcile the 2023 and 2024 design day positions shown in References 2) and 4) with the 2022 contract quantities shown in Reference 3). Specifically, Nexus and Vector contracts for 2022 appear to match the 2024 Design Day Positions but not the 2023 Design Day Positions. Please include a rationale for any contracting changes, supply reclassifications, or any other reasons for the change between the 2023 Bridge Year and 2024 Test Year.
- e) If there were, or are to be, any contracting changes for these NEXUS and Vector volumes between 2023 and 2024, please provide a contract decision analysis, including a landed cost and pricing analysis assessing these contracting decisions against relevant alternatives.

Response:

- a) Enbridge Gas’s estimate of the cost of incremental uncontracted supply and transportation requirements in 2024 is \$44.8 million and is provided at Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 1, line 10.

Enbridge Gas’s estimate of the cost of market-based storage contracts in 2024, some of which are currently uncontracted, is \$13.2 million and is provided at Exhibit 4, Tab 2, Schedule 1, page 2, line 26.

Enbridge Gas’s estimate of the cost of the incremental 10 PJ of storage is \$10 million; however, this will be partially offset by approximately \$6 million of commodity savings as a result of holding this incremental storage. Details of this estimate is provided at Exhibit 4, Tab 2, Schedule 1, pages 25-26.

- b) Enbridge Gas will not contract for incremental transportation assets required to meet the 113 TJ/d increase to the Enbridge CDA design day shortfall as a result of the proposal provided at Exhibit 4, Tab 2, Schedule 3, or the 10 PJ of incremental storage proposed in Exhibit 4, Tab 2, Schedule, pages 22-26 until OEB approval is received. Details on how Enbridge Gas plans to manage the increase to the Enbridge CDA design day demands within the Gas Supply Plan are described in Exhibit 4, Tab 2, Schedule 1, pages 11-12.

The incremental volumes shown at Exhibit 4, Tab 2, Schedule 1, page 11, Table 2 between the 2023 Bridge Year and the 2024 Test Year make up a portion of the total uncontracted transportation assets.

- c) As provided at Exhibit 4, Tab 2, Schedule 1, pages 11-12, any difference between estimated and actual costs will be addressed through the disposition of variance account balances in the applicable QRAM proceeding. Further, Enbridge Gas will continue to follow the OEB's Framework for the Assessment of Distributor Gas Supply Plans and file information on gas supply contracting decisions according to those requirements.
- d) The 2023 column in the design day table provided at Exhibit 4, Tab 2, Schedule 1, Table 2 reflects current rate zones, whereas the 2024 column reflects the proposal to move to one rate zone. There are no forecasted changes to the contracts for Vector or NEXUS between those years. The changes in the table are a result of harmonizing how the Vector and NEXUS capacity is displayed in the design day table.

Currently, capacity for both Vector and NEXUS is assigned to specific rate zones. The EGD rate zone is assigned 206 TJ/d of Vector capacity and the Union North rate zone is assigned 52 TJ/d of NEXUS capacity. Since these contracts deliver into the Union South rate zone and must use other transportation paths (Dawn Parkway and TCPL) to reach the EGD and Union North rate zones, these volumes are embedded in the in-franchise supply line of the table for 2023.

The remaining capacity for these contracts (106 TJ/d of Vector and 106 TJ/d of NEXUS) are assigned to the Union South rate zone. Since these contracts deliver directly into the Union South rate zone and do not use other transportation paths, they are shown in the Vector and NEXUS lines of the table.

In order to harmonize the approach, Enbridge Gas has removed the EGD and Union North portions of these contracts from the in-franchise supply line and added them to the Vector and NEXUS lines for 2024.

As a result, for 2024 the 206 TJ/d of Vector capacity that was previously assigned to the EGD rate zone was removed from the in-franchise supply line and added to the Vector line. Similarly, for 2024 the 52 TJ/d of NEXUS capacity that was previously assigned to the Union North rate zone was removed from the in-franchise supply line and added to the NEXUS line.

A summary of the presentation reclassification between the 2023 design day and 2024 design day provided at Exhibit 4, Tab 2, Schedule 1, Table 2 is included in Table 1.

Table 1
Summary of Nexus and Vector Reclassification

Line No.		2023 Bridge Year (a)	2024 Test Year (b)	Decrease in In-franchise Supply (c)= (b-a)
1	NEXUS	106	158	53
2	Vector	106	311	206

- e) Enbridge Gas has not forecasted changes to its contracted deliveries from Vector or NEXUS pipelines between 2023 and 2024.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 1, page 15

Question(s):

Table 3
Other Third-Party Transportation Contracts

<u>Line No.</u>	<u>Particulars (GJ/d)</u>	<u>Path</u>	<u>Contract Quantity</u> (a)
<u>Upstream Pipeline/Transportation Service</u>			
1	Centra Transmission Holdings Inc. & Centra Pipelines Minnesota Inc.	Sprague to Union MDA	5,813
2	TransCanada Pipeline	Kirkwall to Union CDA	135,000
3	TransCanada Pipeline	Dawn to Union ECDA	8,000
4	St. Clair Pipelines L.P.	St. Clair Crossing	214,000
5	St. Clair Pipelines L.P.	Bluewater Crossing	127,000
6	2193914 Canada Limited	Vaughan to Lisgar	244,265

- a) Are any of the companies listed in Table 3 affiliates of EGI or its parent owner?
- b) Does EGI's parent have any financial interests in any of the companies listed in Table 3?

Response:

a-b) As indicated in the Enbridge Gas organizational chart provided at Exhibit 1, Tab 3, Schedule 1, Attachment 1, Enbridge Inc. indirectly owns 100% of 2193914 Canada Limited and St. Clair Pipelines L.P. Enbridge Inc. does not have any ownership interest in the other entities listed in Table 3.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 4

Question(s):

Effective 2024, Enbridge Gas plans to adopt the approach of managing operational contingency using cost-based storage inventory targets.....

a) What are the annual operational savings in the change in storage inventory targets?

Response:

a) To estimate the expected savings of managing operational contingency using storage targets rather than procuring incremental market-based storage, Enbridge Gas estimated savings on a planned weather-normal basis.

Enbridge Gas's proposal is expected to save an average of \$2 million per year from 2024 to 2028, relative to the cost of procuring additional market-based storage services to meet operational contingency requirements. These expected savings were calculated using the demand charges associated with incremental market-based storage, less the potential commodity savings that would result from the additional storage being available on a planned basis.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 2, Table 1, Table 2

Question(s):

Table 1
April 2022 QRAM Reference Prices

<u>Line No.</u>	<u>Rate Zone</u>	<u>Reference Price</u>	<u>\$/GJ (1)</u> <u>(a)</u>	<u>\$/10³m³ (1)</u> <u>(b)</u>
1	EGD (2)	PGVA Reference Price	5.996	231.041
2	Union South	Dawn Reference Price	5.269	206.123
3	Union North East	Dawn Reference Price	5.269	206.123
4	Union North West	Alberta Border Reference Price	4.618	180.656

- a) For each of the 4 rate zones for each QRAM quarter please provide a table showing the QRAM reference price since amalgamation (2019) and the actual average price for the subsequent QRAM quarter.
- b) Why is the PGVA reference price for EGD shown in Table 1 (5.996) different from that shown in Table 2 (5.912)?

Response:

- a) Please see Attachment 1 showing the QRAM reference price since 2019 and the actual average price for each quarter for each of the 4 rate zones since 2019.
- b) The amount provided at Exhibit 4, Tab 2, Schedule 2, Table 2 should be \$5.996/GJ which matches the amount provided at Exhibit 4, Tab 2, Schedule 2, Table 1.

Actual Price vs. QRAM Reference Price

Line No.		<u>EGD</u> \$ 10 ³ m ³			<u>Union South</u> \$/GJ			<u>Union North East</u> \$/GJ			<u>Union North West</u> \$/GJ		
		Actual Price	Actual Avg. Quarterly Price	QRAM Ref. Price	Actual Price	Actual Avg. Quarterly Price	QRAM Ref. Price	Actual Price	Actual Avg. Quarterly Price	QRAM Ref. Price	Actual Price	Actual Avg. Quarterly Price	QRAM Ref. Price
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Jan-19	193.995		179.018	4.917		3.882	6.937		3.882	4.513		3.089
2	Feb-19	170.110		179.018	4.101		3.882	5.314		3.882	3.822		3.089
3	Mar-19	183.742	183.195	179.018	3.955	4.332	3.882	5.259	5.854	3.882	3.960	4.107	3.089
4	Apr-19	152.754		157.864	3.740		3.467	5.251		3.467	3.984		2.837
5	May-19	141.020		157.864	3.535		3.467	4.906		3.467	3.814		2.837
6	Jun-19	137.409	143.345	157.864	3.589	3.621	3.467	4.781	4.981	3.467	3.700	3.849	2.837
7	Jul-19	133.937		153.334	3.104		3.341	4.358		3.341	3.480		2.641
8	Aug-19	123.544		153.334	2.854		3.341	3.928		3.341	3.106		2.641
9	Sep-19	121.391	126.270	153.334	2.976	2.974	3.341	4.007	4.087	3.341	3.190	3.241	2.641
10	Oct-19	147.162		140.031	3.048		2.922	4.154		2.922	3.267		2.341
11	Nov-19	157.946		140.031	3.657		2.922	4.913		2.922	4.092		2.341
12	Dec-19	135.377	144.276	140.031	3.563	3.423	2.922	4.904	4.641	2.922	4.473	3.938	2.341
13	Jan-20	135.235		144.880	3.154		3.032	4.397		3.032	4.038		2.517
14	Feb-20	133.626		144.880	2.806		3.032	3.988		3.032	3.804		2.517
15	Mar-20	136.504	134.970	144.880	2.899	2.961	3.032	4.653	4.330	3.032	3.611	3.824	2.517
16	Apr-20	140.669		131.754	2.578		2.621	4.132		2.621	2.998		2.106
17	May-20	141.911		131.754	2.999		2.621	4.414		2.621	3.379		2.106
18	Jun-20	112.198	127.602	131.754	2.745	2.764	2.621	4.355	4.302	2.621	3.925	3.341	2.106
19	Jul-20	105.700		131.754	2.456		2.621	4.119		2.621	4.321		2.106
20	Aug-20	130.486		131.754	2.687		2.621	3.997		2.621	4.719		2.106
21	Sep-20	142.142	124.977	131.754	3.225	2.809	2.621	4.035	4.048	2.621	4.096	4.336	2.106
22	Oct-20	129.018		152.489	2.698		3.158	3.454		3.158	3.314		2.666
23	Nov-20	162.827		152.489	3.910		3.158	4.958		3.158	4.332		2.666
24	Dec-20	150.187	147.941	152.489	3.737	3.447	3.158	4.325	4.231	3.158	3.786	3.802	2.666
25	Jan-21	137.164		161.802	3.370		3.346	4.822		3.346	3.635		2.873
26	Feb-21	164.682		161.802	3.935		3.346	5.654		3.346	4.167		2.873
27	Mar-21	173.136	155.114	161.802	3.945	3.734	3.346	5.668	5.347	3.346	4.088	3.953	2.873
28	Apr-21	156.648		166.192	3.405		3.449	4.564		3.449	3.595		3.066
29	May-21	168.033		166.192	3.776		3.449	4.867		3.449	4.012		3.066
30	Jun-21	168.691	164.783	166.192	3.808	3.670	3.449	5.044	4.826	3.449	4.875	4.040	3.066
31	Jul-21	191.367		160.358	4.469		3.284	5.567		3.284	5.415		3.042
32	Aug-21	199.217		160.358	5.015		3.284	6.334		3.284	5.694		3.042
33	Sep-21	215.556	201.878	160.358	5.496	4.981	3.284	6.661	6.173	3.284	5.642	5.591	3.042
34	Oct-21	286.750		198.976	7.492		4.304	10.649		4.304	7.051		3.897
35	Nov-21	298.644		198.976	7.695		4.304	8.628		4.304	7.089		3.897
36	Dec-21	264.468	280.018	198.976	7.082	7.410	4.304	8.038	8.759	4.304	5.845	6.644	3.897
37	Jan-22	209.889		222.746	5.441		5.004	6.493		5.004	5.709		4.309
38	Feb-22	296.688		222.746	7.883		5.004	9.474		5.004	5.967		4.309
39	Mar-22	230.354	244.392	222.746	6.012	6.461	5.004	7.294	7.697	5.004	5.776	5.813	4.309
40	Apr-22	287.686		231.041	6.579		5.269	7.993		5.269	6.955		4.618
41	May-22	348.515		231.041	8.864		5.269	10.122		5.269	9.012		4.618
42	Jun-22	403.719	351.049	231.041	10.822	8.694	5.269	12.132	10.085	5.269	9.987	8.210	4.618
43	Jul-22	322.758		330.493	8.408		7.789	9.933		7.789	9.836		7.000
44	Aug-22	371.977		330.493	10.664		7.789	12.497		7.789	7.739		7.000
45	Sep-22	412.226	366.858	330.493	11.142	10.070	7.789	12.854	11.648	7.789	7.702	8.261	7.000
46	Oct-22	290.771		350.554	8.111		8.363	8.745		8.363	6.007		7.679
47	Nov-22	287.060		350.554	7.740		8.363	8.998		8.363	7.993		7.679
48	Dec-22	335.810	308.855	350.554	9.179	8.343	8.363	10.192	9.325	8.363	8.304	7.417	7.679

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 2, page 6, par 19.

Question(s):

- a) In considering a harmonized reference price EGI seems to have considered using either existing reference prices or a single price. What consideration was given to creating gas supply zones based on NAESB transaction hubs? For example, Union EDA and Enbridge EDA share roughly the area of Ottawa-Kingston, whereas Union CDA and Enbridge CDA share Ontario south west and GTA region. Union WDA and NDA cover a large part of Northern Ontario. Such a plan might divide Ontario into three zones North, Southwest and East (or something similar). What benefits or issues might there be in aligning gas supply reference prices with gas supply transaction zones such as those described?

Response:

- a) Enbridge Gas has considered various alternatives to define rate zones for gas supply and associated reference price, and transportation costs. A description of the rate zone alternatives, including the potential benefits and challenges, are provided at Exhibit 8, Tab 2, Schedule 1. The alternatives are based on four service areas (Central, East, North, and South) for defined geographic regions with similar operating characteristics. These service areas also align with the TCPL delivery areas including:

- Enbridge CDA as Central;
- Union EDA and Enbridge EDA as East;
- Central MDA, Union WDA, Union NDA and Union SSMDA as North; and
- Union South as South.

A summary of the rate zone alternatives is provided at Exhibit 8, Tab 2, Schedule 1, Attachment 1. Please also see response at Exhibit I.8.2-STAFF-242 for a description of the advantages and possible disadvantages of the proposed alternatives.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 3, page 31

Question(s):

- a) Please confirm (or correct) that under the design day methodology proposed by EGI all interruptible load is assumed to be curtailed. If this is not the case please explain why.

Response:

- a) Enbridge Gas's Gas Supply Plan assumes all interruptible customers are curtailed.

The transmission and distribution system asset design generally assume interruptible customers are curtailed. There are a few systems that may have interruptible customers ON from a pipeline system design perspective. The Sarnia Industrial Line (SIL) is an example.

For the SIL System, interruptible customers are curtailed from a gas supply planning perspective. However, from a pipe design perspective, SIL System is designed with interruptible customers ON to ensure there is enough pipeline capacity to meet these demands. The customers served by the SIL System have minimal heat sensitivity because they consist of very large petrochemical manufacturers and power generators. These customers operate in a continuous fashion that is almost entirely base load.

Ninety percent of the demand on this system is for these base load customers. The remaining ten percent are general service customers and don't generate enough heat sensitivity to create enough interruptible space to mitigate the need for pipeline assets.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 2, Schedule 1

Question(s):

Table 4
Customer Care O&M

Line No.	Particulars (\$ millions)	Utility	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
			Actual (1)	Actual	Actual	Actual	Estimate	Bridge Year	Test Year
			(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Salaries & Wages	EGI	26.6	24.5	22.1	23.7	24.1	25.6	27.1
2	Contract Services	EGI	106.0	93.3	81.6	82.8	75.9	79.4	80.9
3	Bad Debt	EGI	10.6	9.0	10.7	13.2	14.1	17.5	21.5
4	Other O&M	EGI	9.8	3.9	3.2	(3.1)	4.2	1.4	5.6
5	Total	EGI	153.0	130.7	117.6	116.6	118.3	123.9	135.1

“Finally, the \$4.2 million increase in other O&M costs is driven by \$3 million from the previous year’s reduction from unapplied customer payments and \$1.2 million for the Company’s proposal to treat DCB as a utility activity” (pg. 22)

- a) We are unclear what is meant by this statement. Is EGI suggesting that \$4.2 million are not incremental and reoccurring costs in 2024? Please clarify.
- b) Please show the FTES for Customer Care for each year in the table.
- c) Please explain how the bad debt estimate for 2024 was derived.
- d) Please update Table 4 for 2022 actual results.

Response:

The reference noted above should be Exhibit 4, Tab 4, Schedule 2.

- a) The costs set out in the 2024 Test Year are representative of reoccurring costs from 2023. The unapplied customer payments and distributor consolidated billing (DCB) costs resulted in the 2023 Bridge Year Forecast being \$4.2 million lower than the costs in the 2024 Test Year.

In 2023, there was \$3 million worth of accumulated unapplied customer payments that were applied to overall O&M costs as a one-time credit. If this credit from unapplied customer payments was not applied, overall O&M costs would have been higher by \$3 million.

A similar scenario applied to \$1.2 million related to DCB costs. The current DCB service in the EGD rate zone is a non-utility activity and the DCB service in the Union rate zones is a utility activity. Prior to 2024, EGD DCB costs are excluded from O&M costs since it is a non-utility activity. The Company is proposing to treat the harmonized service as a utility service across all rate zones beginning on January 1, 2024¹ increasing O&M costs by \$1.2 million.

- b) Please see Table 1 for Customer Care full-time equivalents (FTEs) from 2018 to 2024.

Table 1
Customer Care FTEs

<u>Number of Employees</u>	<u>2018 Actuals</u>	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Actuals</u>	<u>2022 Estimate</u>	<u>2023 Bridge Year</u>	<u>2024 Test Year</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Customer Care	300	283	251	242	277	287	287

- c) Please see response at Exhibit I.4.4-STAFF-119.

- d) Please see response at Exhibit I.1.1-SEC-74, Attachment 1, Table 4.

¹ Exhibit 8, Tab 3, Schedule 2.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 3, Schedule 1 (UFG)

Question(s):

- a) Please reproduce the tables in Attachment 1 adding rows for (i) estimated UFG from leaks (m³), and (ii) the carbon emissions arising therefrom (tCO₂e).
- b) Why is the UFG so much higher in 2021 (359,555,000) versus 2020 (196,655,000).
- c) What is the total UFG as a percent of throughput for Enbridge as a whole on-average for the most recent 5-years?
- d) What is the total UFG estimated to arise from leaks as a percent of throughput for Enbridge as a whole on-average for the most recent 5-years?
- e) Please confirm that the UFG numbers do not include leaks from customer equipment.
- f) Per page 15, a considerable portion of the UFG leaks from storage facilities (e.g. 61,082,000 m³ in 2021). If those storage facilities were holding the same quantity of hydrogen instead of methane, approximately how much would leak annually? If those storage facilities were holding the same quantity of a 20/80 hydrogen/methane blend instead of methane, approximately how much would leak annually?
- g) How many carbon emissions arise from 1 m³ of leaked (i) RNG and (ii) hydrogen.
- h) How much would it cost for Enbridge to reduce leaks in its system by 50%?
- i) Do the UFG figures include leaks from non-rate-regulated storage facilities in Ontario? Please explain.

Response:

- a) Please see Attachment 1, which includes the estimated UFG volume from leaks and the associated GHG emissions.
- b) The increase in UFG volumes from 2020 to 2021 was primarily driven by increased UFG volumes for the Union rate zones. Please see Attachment 2 for evidence filed in EB-2022-0110 for the Union rate zone UFG Volume Deferral Account for 2021, where contributors of the year-over-year increase of UFG were described, including estimation true-ups associated with the December 2020 unbilled sales volumes as well as prior period adjustments.
- c) Please see Attachment 3 for the UFG as a percent of throughput for the years from 2018 to 2022. The 5-year average for the UFG % is 0.651%.
- d) Please see Attachment 3 for the UFG volume from leaks as a percent of throughput for the years from 2018 to 2022. The 5-year average for the UFG leak % is 0.052%.
- e) The estimated UFG from leaks includes leaks from the transmission, storage and distribution system up to and including the customer meter.
- f) Enbridge Gas has not yet studied the technical feasibility of storing hydrogen in its underground storage pools and therefore, is not able to estimate leakage in relation to hydrogen storage.
- g) There is approximately 0.016 tCO₂e of emissions emitted due to the leakage of 1 m³ of RNG, based on federal and provincial greenhouse gas reporting regulations. Additionally, as per these regulations, hydrogen is not identified as a reportable greenhouse gas and as such does not result in the release of greenhouse gas emissions.
- h) Leaks can occur in the transmission, storage and distribution systems up to and including the customer meter. Providing an estimated cost to reduce leaks in the system by 50% is not feasible as each individual asset has its own unique set of features and conditions. The nature and cost of repairs can vary significantly depending on the field conditions (i.e. concrete vs sod, greenfield vs. improved).
- i) The UFG figures included in Exhibit 4, Tab 3, Schedule 1, Attachment 1 and 2 do not include UFG for the non-regulated business. Enbridge Gas does not operationally segregate its storage facilities as regulated or non-regulated. For the purposes of calculating UFG, there is an allocation between utility and non-utility storage which is provided at Exhibit 1, Tab 13, Schedule 2, Attachment 1, pages 14 to 15. This evidence will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas's February 1, 2023 letter.

UFG Volumes, Estimated UFG Volumes from Leaks and UFG Leak Emissions

Line No.	Particulars	Utility	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
			Actual (a)	Actual (b)	Actual (c)	Actual (d)	Actual (e)	Actual (f)
1	UAF / LUF Volumes	EGD (1)	121,125	159,143	112,201	153,478	113,443	162,451
2	UFG Volumes	Union (2)	98,596	87,014	47,204	114,166	95,887	121,984
3	Total (10 ³ m ³)		219,721	246,157	159,405	267,644	209,330	284,435
4	UAF / LUF Leak Volumes	EGD (1)	14,514	15,458	15,934	14,288	13,905	13,900
5	UFG Leak Volumes	Union (2)	26,016	25,917	16,646	17,252	8,488	8,503
6	Total (10 ³ m ³)		40,530	41,375	32,580	31,540	22,393	22,402
7	UAF / LUF Leak Emissions	EGD (1)	233,517	249,319	256,456	231,176	224,308	233,346
8	UFG Leak Emissions	Union (2)	418,950	413,610	263,049	274,847	135,487	135,747
9	Total (tCO ₂ e)		652,466	662,929	519,506	506,023	359,794	369,092

Note:

- (1) EGD rate zone.
- (2) Union rate zone.
- (3) Leak volumes include both utility and non-utility volumes.

UFG Volumes, Estimated UFG Volumes from Leaks and UFG Leak Emissions

Line No.	Particulars	Utility	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
			Actual (a)	Actual (b)	Actual (c)	Actual (d)	Bridge Year (e)	Test Year (f)
1	UAF / LUF Volumes	EGD (1)	160,960	130,599	135,918	314,007	127,042	
2	UFG Volumes	Union (2)	121,079	66,056	223,637	218,904	81,738	
3	UFG Volumes	EGI						270,370
4	Total (10 ³ m ³)		282,039	196,655	359,555	532,911	208,780	270,370
5	UAF / LUF Leak Volumes	EGD (1)	17,488	17,807	18,394	18,567	20,076	
6	UFG Leak Volumes	Union (2)	8,516	8,186	8,984	8,800	9,515	
7	UFG Leak Volumes	EGI						29,772
8	Total (10 ³ m ³)		26,005	25,993	27,378	27,367	29,590	29,772
9	UAF / LUF Leak Emissions	EGD (1)	275,567	279,671	291,396	294,132	318,030	
10	UFG Leak Emissions	Union (2)	137,129	131,496	143,618	140,668	152,098	
11	UFG Leak Emissions	EGI						473,047
12	Total (tCO ₂ e)		412,695	411,166	435,013	434,800	470,128	473,047

Note:

- (1) EGD rate zone.
- (2) Union rate zone.
- (3) Leak volumes include both utility and non-utility volumes.
- (4) Leak volumes in line 5 and line 6, and emissions in line 9 and line 10 for 2022 are an estimate.
- (5) 2022 UFG Volumes are subject to ongoing analysis. Final balances will be included in Enbridge Gas's 2022 Utility Earnings and Disposition of Deferral & Variance Account Balances Application to be filed in 2023.

UNACCOUNTED FOR GAS VOLUME DEFERRAL ACCOUNT
UNION RATE ZONES

1. The purpose of the Unaccounted for Gas (UFG) Volume Deferral Account is to capture the difference between the unit cost of UFG recovered in the rates approved by the OEB and actual UFG costs incurred. The amount of the UFG volume deferral account to be cleared to customers is subject to a symmetrical dead-band of \$5.0 million, with amounts within such dead-band being to Enbridge Gas's account.

2. Union rate zones' 2021 Board Approved rates included \$10.1 million in UFG costs. Based on 2021 actual volumes, Enbridge Gas recovered \$10.4 million in UFG costs for 2021. In comparison, Enbridge Gas's actual 2021 UFG costs were \$35.9 million. The difference of \$25.5 million is above the \$5.0 million threshold established by the OEB for the UFG Volume Variance Account. As a result, there is a debit balance of \$20.5 million in the UFG Volume Deferral Account, plus interest of \$0.2 million for a total debit balance of \$20.7 million. See Table 1 below.

Table 1
2021 UTILITY UFG VARIANCES FROM BOARD-APPROVED

Line No.	Particulars	Variance (\$Millions)
1	UFG Cost Included in Rates	\$ 10.1
2	Net Recovery Variance	<u>\$ 0.3</u>
3	Total UFG Collected in 2021 Rates (line 1 + line 2)	\$ 10.4
4	Total Utility UFG Actual Cost	<u>\$ 35.9</u>
5	Total Utility UFG Variance (line 3 - line 4)	-\$ 25.5
6	\$5M UFG Symmetrical Dead-band	<u>\$ 5.0</u>
7	UFG Volume Deferral (receivable)	<u><u>-\$ 20.5</u></u>

(1) Board Approved throughput was 32,010 10⁶m³ versus actual throughput of 37,612 10⁶m³

(2) Board Approved UFG % is 0.219% versus actual UFG % of 0.672% for 2021.

3. The methodology for determining the actual UFG expense of \$35.9 million in 2021 is consistent with the methodology historically used to calculate actual UFG for the audited Financial Statements, utility rate setting and earnings calculation.
4. Table 2 and Table 3 provide historical UFG volumes and percentage of throughput for the Union rate zone from 2001 to 2021.

Table 2: Historical UFG Percentage of Throughput for the Union Rate Zone

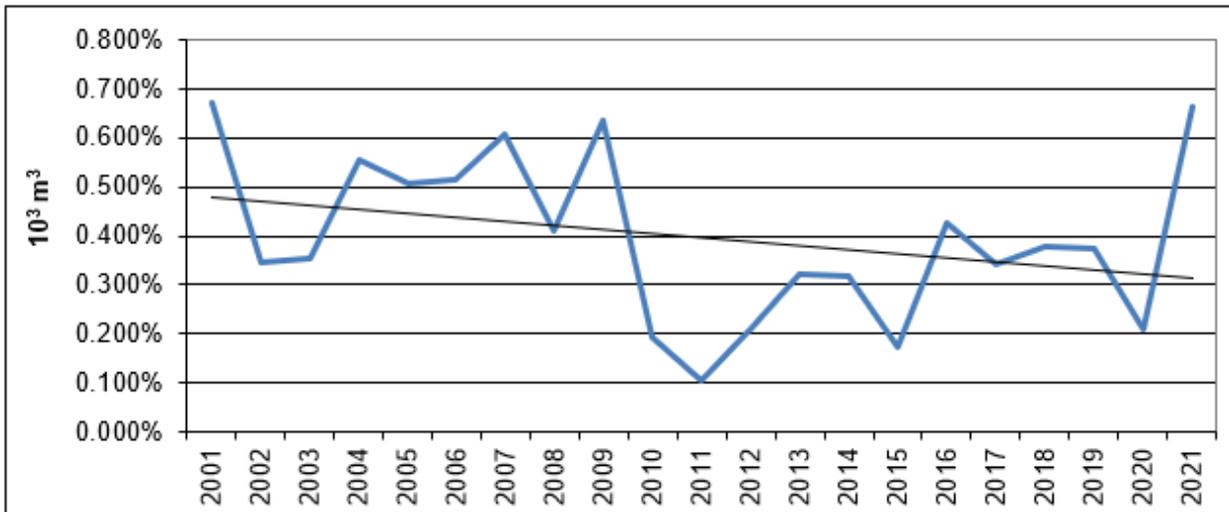


Table 3

<i>Col.1</i>	<i>Col.2</i>	<i>Col.3</i>
Calendar Year	UFG Volumes (10³ m³)	UFG %
2001	184,102	0.673%
2002	109,542	0.344%
2003	108,819	0.356%
2004	176,650	0.554%
2005	169,540	0.507%
2006	154,015	0.516%
2007	203,713	0.609%
2008	143,880	0.411%
2009	201,845	0.637%
2010	67,283	0.192%
2011	35,668	0.105%
2012	68,690	0.210%
2013	113,997	0.320%
2014	97,109	0.318%
2015	54,408	0.174%
2016	131,588	0.427%
2017	108,901	0.342%
2018	136,447	0.379%
2019	137,652	0.376%
2020	74,120	0.208%
2021	252,582	0.672%

- The 0.219% UFG percentage used in approved rates was determined in EB-2011-0210 using the weighted average of the previous three years actual UFG. At the time 2013 rates were set, the most recent three years actual UFG available was 2009 to 2011. The Board approved methodology uses a 3:2:1 weighting with the most recent year weighted most heavily. The result was a ratio for UFG in rates influenced heavily by 2011’s favourable ratio. Concern over the ability to manage UFG relative to the new ratio was a factor in the establishment of a deferral account to capture variances, as was approved in EB-2013-0202.

6. Since the 2013 Board Approved percentage was determined, the average UFG percentage has been 0.356%, for the years of 2013 through 2021. Within that period of 2013 through 2021, the UFG % in 2015 was notably lower than the average, with a corresponding increase in 2016. Similarly, the UFG % in 2020 was lower than the average, with an increase in the UFG % observed in 2021.
7. As was noted in EB-2017-0091 Exhibit B.Staff.9, the increase in UFG volumes experienced in 2016 was primarily driven by a decrease in delivery volumes recorded in January 2016 relating to true-up of estimated consumption recorded in December 2015.
8. A similar decrease and offsetting increase in UFG volumes has been observed between the 2020 and 2021 calendar years. The average UFG % for 2020 and 2021 is 0.440%, which is approximately $163.5 \text{ } 10^3\text{m}^3/\text{year}$ average for the two years. The Company has identified that the true-up of estimated consumption based on the calendarization of UFG volumes has contributed to volatility between 2020 and 2021, but has not resulted in a material increase to the historical average of UFG over the course of two years. Typical estimation true-ups are outlined below.
9. At the end of each reporting period, Enbridge Gas records an estimate of gas delivered but not yet billed. The true-up between the December 2020 estimate and the actual billed volumes resulted in a decrease to the delivery volumes recorded in January 2021. This true-up reflects that, when billings related to December 2020 were completed over the following month, it was determined there was an over-estimate of gas deliveries for December 2020.
10. A second common estimation true-up is known as a prior period adjustment (PPA). PPAs are processed when there is a variance between a billed estimate and actual volumes. The inclusion of PPAs within the annual reported consumption volumes is

consistent with the methodology historically used to calculate actual UFG for the audited Financial Statements, utility rate setting and earnings sharing calculation.

11. The UFG volumes in 2020 were abnormally low compared to the historical average.

The estimation true-up recorded in 2021 caused UFG volumes in 2021 to be elevated. As mentioned, the average of 2020 and 2021 is in line with the historical average of UFG volumes from 2013 to 2021.

12. Enbridge evaluated other factors that could have impacted UFG including, investigating meter reads between custody and check meters for inconsistencies, reviewing accounting processes associated with recording company use and line-pack changes, assessing impacts arising from the transition of Union rate zone customers to the SAP customer information system, and reviewing storage inventory adjustments. These items were deemed to have minimal impact on the elevated level of UFG in 2021. Enbridge is continuing to monitor and address potential contributors to UFG.

13. Volatility in UFG is not uncommon and is experienced across the gas utility industry. The 2019 UFG report prepared by ScottMadden filed in the 2020 Rates Application (EB-2019-0194) noted that:

“....legacy Union and legacy EGD have year-to-year fluctuations in UFG levels that are generally consistent with those of other gas utilities. The fluctuations are a result of many factors, including weather, estimation variation, measurement variation, and billing and accounting adjustments.all gas distribution pipeline systems have UFG as an element of operating a natural gas distribution system and that because of the numerous factors that impact UFG, the UFG percentage will fluctuate over time.¹”

¹ EB-2019-0194, UFG Progress Report, page 4.

14. Enbridge Gas filed the 2019 UFG Study as part of the 2020 rate application (EB-2019-0194). The report found that the primary sources of UFG include physical losses (eg. leaks, third-party damage and venting), metering variations, non-registering meters, theft, line pack and billing and accounting adjustments (such as the estimate of gas delivered but not yet billed required at the end of each reporting period to report results). Although the root causes of UFG are generally known as described above, it continues to be difficult to quantify the individual factors due to their nature. Certain sources of UFG, such as leaks and emissions, contribute to baseline UFG while other sources such as billing, and accounting adjustments contribute to UFG volatility.

15. As committed by the Company in 2020 Rates application (EB 2019-0194), Enbridge Gas will file an update in the 2024 rebasing application about the implementation of the UFG report recommendations and other activities to address UFG, and the impacts of such activities.

Percentage of Throughput for UFG Volumes and Estimated UFG Volumes from Leaks

Line No.	Particulars (10 ³ m ³)	Utility	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
			Actual (a)	Actual (b)	Actual (c)	Actual (d)	Actual (e)
1	UAF / LUF Volumes	EGD (1)	162,451	160,960	130,599	135,918	314,007
2	UFG Volumes	Union (2)	121,984	121,079	66,056	223,637	218,904
3	Total		<u>284,435</u>	<u>282,038</u>	<u>196,655</u>	<u>359,555</u>	<u>532,911</u>
4	UAF / LUF Leak Volumes	EGD (1)	13,900	17,488	17,807	18,394	18,567
5	UFG Leak Volumes	Union (2)	8,503	8,516	8,186	8,984	8,800
			<u>22,402</u>	<u>26,005</u>	<u>25,993</u>	<u>27,378</u>	<u>27,367</u>
6	Total Throughput	EGI	48,333,636	49,748,774	47,593,775	49,566,637	55,442,436
7	UFG % of Throughput	EGI	0.588%	0.567%	0.413%	0.725%	0.961%
8	UFG Leak % of Throughput	EGI	0.046%	0.052%	0.055%	0.055%	0.049%

Notes:

- (1) EGD rate zone.
- (2) Union rate zone.
- (3) Leak volumes include both utility and non-utility volumes.
- (4) Leak volumes in line 4 and line 5 for 2022 are an estimate.
- (5) 2022 UFG Volumes are subject to ongoing analysis. Final balances will be included in Enbridge Gas's 2022 Utility Earnings and Disposition of Deferral & Variance Account Balances Application to be filed in 2023.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 3, Schedule 1 (UFG)

Question(s):

- a) Please describe any research that has empirically studied economy-wide methane leaks in Ontario (e.g. via aerial surveys). Please file a copy or provide a link.
- b) Please provide a comparison between Enbridge's estimates of the gas that leaks from its facilities versus the methane leaks in Ontario estimated through empirical studies such as aerial surveys. If there is a significant deviation, please discuss the possible reasons for this.

Response:

- a) Enbridge Gas has not been involved in or been made aware of any studies related to this matter.
- b) As Enbridge Gas is not aware of any empirical studies, we have not formed any comparison.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 3, Schedule 1, Page 5, Paragraph 12, and Footnote 9; page 7, Table 2
Unaccounted for Gas (in 103m3) Forecast Accuracy Comparison

Preamble:

“Prior to completing the accuracy comparison of the selected methodologies, the regression used for the EGD rate zone was estimated using Enbridge Gas actual UFG data from 2008 to 2021, using historical UAF volumes from the EGD rate zone and historical UFG volumes for the Union rate zone (footnote 9). Based on the results of the regression analysis, it was determined that the regression methodology was not an appropriate method to use to forecast UFG, when using combined historical UAF and UFG volumes.”

Footnote 9: “The current EGD regression equation includes a dummy variable to account for the anomaly in 2004, where UAF volumes were negative. This dummy variable was excluded from the model for the purposes of this analysis, as the combined historical volumes did not include a negative value in any year.”

Question(s):

- a) If the combined historical volumes in 2004 did not include a negative value, does that indicate that the gain in volume for EGD in 2004 was more than offset by the loss in volume by Union? Please explain your answer.
- b) Please file the results of the regression analysis that was used to determine that the regression methodology was not an appropriate method by adding columns to Table 2 for the regression methodology.
- c) Was the regression method tried by excluding the dummy variable? Please explain your answer.

Response:

- a) The gain in volume for EGD in 2004 was more than offset by the loss in volume by Union. In 2004, there was a gain of 22,406 10^3m^3 for EGD UAF which was offset by a loss of (176,650) 10^3m^3 for Union.
- b) The data provided at Exhibit 4, Tab 3, Schedule 1, Table 2 is incorrect. Please see response at Exhibit I.4.2-STAFF-107, Attachment 1, Table 1 for the corrected data and for the updated comparison analysis that includes the regression methodology and Exhibit I.4.2-STAFF-107, Attachment 1, Table 4 for the updated regression results.
- c) Yes, the regression method was tried by excluding the dummy variable. The data doesn't require including dummy variable because the combined historical volumes did not include a negative value. Also, when running the regression on the combined Enbridge Gas UFG data which shorter than the EGD UAF only data, the model with dummy variables cannot be estimated due to insufficient degrees of freedom to estimate the model. Therefore, dummy variables are removed from the updated model. Please see response at Exhibit I.4.2-STAFF-107, Attachment 1, Table 4 for the regression results.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 3, Schedule 1, Page 17, Paragraphs 40 and 41, table 7

Question(s):

- a) The Table 7 indicates that there was a gain in volume of 3,994 10 3 m3 in the 2012 to the 2021 period. What would have caused the gain? Please discuss.
- b) Does not the data in the table indicate that variances were caused by measurement errors? What is the accuracy of the meters used and does the accuracy vary with flow rate and pressure?

Response:

- a) Exhibit 4, Tab 3, Schedule 1, page 16, paragraph 36 identifies that "These adjustments are required to correct for measurement errors and account for the migration of gas within the reservoir". Measurement errors can be positive or negative indicating a gain or loss in inventory. Therefore, a gain can be attributed to measurement errors or gas migration from tighter portions of the reservoir.
- b) As described in part a), variances may be caused by measurement errors or the migration of gas within the reservoir. Enbridge Gas has installed custody transfer quality meters at each storage pool. Measurement is designed to +/- 1% uncertainty within the specified flow and pressure ranges.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 3, Schedule 1, Attachment 1, Page 2

Question(s):

- a) Please add a line to the UFG Volumes table that shows the average heating value of gas at receipt points in kJ/m³.
- b) Please update the UFG Volumes table by showing the 2022 Actual volumes.

Response:

- a) Average heat value is not calculated by receipt points for EGD rate zone for actual or forecast years. The annual average heat value by rate zone for 2019 to 2024 is provided in Table 1.

Table 1 - Annual Average Heat Value (KJ/m³)

Line No.	Utility	2019 Actual	2020 Actual	2021 Actual	2022 Estimate	2023 Bridge Year	2024 Test Year
		(a)	(b)	(c)	(d)	(e)	(f)
1	EGD	38,997	39,052	38,992	38,983	38,992	
2	Union	39,117	39,172	39,075	39,187	39,120	
3	EGI						39,076

- b) Please see response at Exhibit I.4.3-LPMA-30, Table 1.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 3, Schedule 1, Attachment 4, page 9, *3.4 Other Sources of UFG*

Question(s):

- a) Please confirm that Enbridge Gas is billed in units of energy and not in units of volume by TC Energy and Vector?
- b) Would variations in energy per unit volume have any impact on UFG? Please discuss.

Response:

- a) Confirmed.
- b) Yes, variations in energy per unit volume would have an impact on UFG. On a monthly basis, the UFG volume is calculated based on the approved heat value. In the following month, when actual heat values are available, the heat value differences, or variations in energy per unit volume, are recorded in the UFG deferral accounts by applying the heat value difference to the UFG volume. Please see response at Exhibit I.3.6-FRPO-80 part d) for additional detail on energy content related adjustments.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 3, Schedule 1

Preamble:

We would like to understand better the sources of UFG and the steps that EGI has undertaken to reduce the cost to ratepayers.

Question(s):

Many of the figures and tables in this schedule depict data dating back to 2008 including Figure 2 of Attachment 3, page 4. For each utility/Rate Zone, please provide the unaccounted for gas disaggregated into the categories of storage, transmission and distribution along with the respective category activity parameters utilized to present percentages.

- a) Please explain how EGI determines the amount of UFG on the transmission system as depicted in Table 6 on page 15 of Schedule 1.

Response:

Please see Table 1 for the UFG volumes by activity for the EGD and Union rate zones for the years from 2018 to 2022. The information provided in Table 1 has been prepared consistent with the methodology used to prepare the data for 2021 provided at Exhibit 4, Schedule 3, Tab 1, Table 6.

Please see Attachment 1 for the activity parameters used to present the percentages for Table 1.

From 2008 to 2017, Enbridge Gas did not have the allocation of activity for UFG prepared for purposes of the UFG deferral account balance. As such, a comparable analysis to the data presented in Table 1 has not been prepared for the period of 2008 to 2017.

Table 1
UFG Volumes by Rate Zone and Activity

Line No.	Particulars (10 ³ m ³)	Delivery (a)	Transmission (b)	Storage (c)	Total Volumes (d) = (a+b+c)
	<u>2018</u>				
1	EGD	120,338	-	42,113	162,451
2	Union	29,844	78,986	13,154	121,984
3	Total	150,182	78,986	55,267	284,435
	<u>2019</u>				
4	EGD	112,763	-	48,197	160,960
5	Union	29,133	78,390	13,555	121,079
6	Total	141,896	78,390	61,752	282,038
	<u>2020</u>				
7	EGD	90,995	-	39,604	130,599
8	Union	16,388	43,501	6,168	66,056
9	Total	107,383	43,501	45,772	196,655
	<u>2021</u>				
10	EGD	94,843	-	41,075	135,918
11	Union	55,005	148,625	20,007	223,637
12	Total	149,848	148,625	61,082	359,555
	<u>2022 (1)</u>				
13	EGD	213,746	-	100,261	314,007
14	Union	50,872	149,033	19,000	218,904
15	Total	264,618	149,033	119,260	532,911

Note:

- (1) 2022 UFG Volumes are subject to ongoing analysis. Final balances will be included in Enbridge Gas's 2022 Utility Earnings and Disposition of Deferral & Variance Account Balances Application to be filed in 2023.

- a) As provided at Exhibit 4, Tab 3, Schedule 1, page 14, for purposes of providing UFG volumes by function, Enbridge Gas has reported Union South rate zone in-franchise delivery volumes as distribution UFG. As such, transmission UFG volumes relate to in-franchise transportation to storage and ex-franchise transportation activity. Transmission UFG volumes are allocated to the transmission function in proportion to the total activity in distribution, transmission, and storage operations.

UFG Allocation Activity Parameters - 2018 Actuals

Line No.	Particulars (10 ³ m ³)	Delivery Activity (a)	Transmission Activity (b)	Storage Activity (c)	Total Activity (d) = (a+b+c)
1	Rate M1	3,192,398	799,394	1,598,788	5,590,580
2	Rate M2	1,293,975	324,018	648,037	2,266,030
3	Rate M4	656,761	164,457	328,913	1,150,131
4	Rate M5	74,007	18,532	37,063	129,602
5	Rate M7	513,836	128,667	257,335	899,838
6	Rate M9	78,946	19,768	39,537	138,251
7	Rate M10	410	103	205	718
8	Rate T1	466,596	69,879	139,757	676,232
9	Rate T2	4,101,435	414,787	829,575	5,345,798
10	Rate T3	279,794	63,972	127,945	471,711
11	Total Union South	10,658,158	2,003,577	4,007,155	16,668,890
12	Rate M12	-	10,909,027	-	10,909,027
13	Rate M12 EGD	-	8,375,474	-	8,375,474
14	Rate M13	-	71,746	-	71,746
15	Rate M16	-	296,279	-	296,279
16	Rate M16 EGD	-	45,466	-	45,466
17	Rate M17	-	-	-	-
18	Rate C1	-	5,856,692	-	5,856,692
19	Total Ex-Franchise	-	25,554,683	-	25,554,683
20	Rate 01	-	416,697	437,368	854,065
21	Rate 10	-	146,156	153,036	299,192
22	Rate 20	-	68,318	70,020	138,339
23	Rate 25	-	18,972	30,273	49,245
24	Rate 100	-	44	44	87
25	Total Union North	-	650,187	690,741	1,340,928
26	Total Union Rate Zones	10,658,158	28,208,447	4,697,895	43,564,501
27	Rate 1	5,296,300	-	-	5,296,300
28	Rate 6	5,283,900	-	-	5,283,900
29	Rate 9	-	-	-	-
30	Rate 100	2,100	-	-	2,100
31	Rate 110	845,900	-	-	845,900
32	Rate 115	499,400	-	-	499,400
33	Rate 125	223,602	-	-	223,602
34	Rate 135	62,600	-	-	62,600
35	Rate 145	43,300	-	-	43,300
36	Rate 170	328,100	-	-	328,100
37	Rate 200	184,400	-	-	184,400
38	Rate 300	418	-	-	418
39	Rate 315	-	-	-	-
40	Total EGD Rate Zone	12,770,020	-	4,468,914	17,238,934
41	Total EGI	23,428,179	28,208,447	9,166,809	60,803,435

UFG Allocation Activity Parameters - 2019 Actuals

Line No.	Particulars (10 ³ m ³)	Delivery Activity (a)	Transmission Activity (b)	Storage Activity (c)	Total Activity (d) = (a+b+c)
1	Rate M1	3,192,768	823,791	1,647,581	5,664,139
2	Rate M2	1,307,966	337,478	674,957	2,320,400
3	Rate M4	674,011	173,907	347,813	1,195,731
4	Rate M5	73,965	19,084	38,168	131,217
5	Rate M7	541,343	139,676	279,352	960,371
6	Rate M9	103,989	26,831	53,662	184,482
7	Rate M10	391	101	202	694
8	Rate T1	437,372	64,195	128,391	629,958
9	Rate T2	4,136,389	452,416	904,831	5,493,635
10	Rate T3	283,374	62,496	124,991	470,860
11	Total Union South	10,751,566	2,099,974	4,199,948	17,051,489
12	Rate M12	-	10,916,756	-	10,916,756
13	Rate M12 EGD	-	8,914,132	-	8,914,132
14	Rate M13	-	62,645	-	62,645
15	Rate M16	-	312,674	-	312,674
16	Rate M16 EGD	-	34,837	-	34,837
17	Rate M17	-	-	-	-
18	Rate C1	-	5,857,053	-	5,857,053
19	Total Ex-Franchise	-	26,098,097	-	26,098,097
20	Rate 01	-	479,536	523,739	1,003,275
21	Rate 10	-	168,742	183,498	352,240
22	Rate 20	-	70,118	74,508	144,627
23	Rate 25	-	13,336	20,743	34,078
24	Rate 100	-	-	-	-
25	Total Union North	-	731,732	802,488	1,534,220
26	Total Union	10,751,566	28,929,803	5,002,436	44,683,806
27	Rate 1	5,358,589	-	-	5,358,589
28	Rate 6	5,300,022	-	-	5,300,022
29	Rate 9	-	-	-	-
30	Rate 100	15,377	-	-	15,377
31	Rate 110	875,396	-	-	875,396
32	Rate 115	441,616	-	-	441,616
33	Rate 125	216,967	-	-	216,967
34	Rate 135	63,020	-	-	63,020
35	Rate 145	30,440	-	-	30,440
36	Rate 170	286,358	-	-	286,358
37	Rate 200	196,879	-	-	196,879
38	Rate 300	349	-	-	349
39	Rate 315	-	-	-	-
40	Total EGD	12,785,013	-	5,464,582	18,249,595
41	Total EGI	23,536,580	28,929,803	10,467,018	62,933,401

UFG Allocation Activity Parameters - 2020 Actuals

Line No.	Particulars (10 ³ m ³)	Delivery Activity (a)	Transmission Activity (b)	Storage Activity (c)	Total Activity (d) = (a+b+c)
1	Rate M1	3,164,348	601,682	1,203,363	4,969,393
2	Rate M2	1,256,830	238,979	477,957	1,973,766
3	Rate M4	621,380	118,152	236,303	975,835
4	Rate M5	61,817	11,754	23,508	97,079
5	Rate M7	618,372	117,580	235,159	971,111
6	Rate M9	88,765	16,878	33,756	139,399
7	Rate M10	360	68	137	565
8	Rate T1	430,312	65,243	130,486	626,040
9	Rate T2	4,017,975	414,875	829,750	5,262,600
10	Rate T3	264,209	61,280	122,560	448,049
11	Total Union South	10,524,367	1,646,490	3,292,981	15,463,838
12	Rate M12	-	10,952,851	-	10,952,851
13	Rate M12 EGD	-	8,631,583	-	8,631,583
14	Rate M13	-	46,040	-	46,040
15	Rate M16	-	328,622	-	328,622
16	Rate M16 EGD	-	14,200	-	14,200
17	Rate M17	-	-	-	-
18	Rate C1	-	5,724,985	-	5,724,985
19	Total Ex-Franchise	-	25,698,281	-	25,698,281
20	Rate 01	-	386,065	436,229	822,294
21	Rate 10	-	131,870	148,150	280,019
22	Rate 20	-	64,977	70,843	135,819
23	Rate 25	-	8,854	12,731	21,585
24	Rate 100	-	-	-	-
25	Total Union North	-	591,766	667,952	1,259,718
26	Total Union	10,524,367	27,936,537	3,960,933	42,421,837
27	Rate 1	4,894,404	-	-	4,894,404
28	Rate 6	4,650,326	-	-	4,650,326
29	Rate 9	127	-	-	127
30	Rate 100	20,111	-	-	20,111
31	Rate 110	981,141	-	-	981,141
32	Rate 115	378,039	-	-	378,039
33	Rate 125	180,264	-	-	180,264
34	Rate 135	65,287	-	-	65,287
35	Rate 145	23,396	-	-	23,396
36	Rate 170	247,430	-	-	247,430
37	Rate 200	189,473	-	-	189,473
38	Rate 300	262	-	-	262
39	Rate 315	-	-	-	-
40	Total EGD	11,630,260	-	5,061,928	16,692,188
41	Total EGI	22,154,628	27,936,537	9,022,861	59,114,026

UFG Allocation Activity Parameters - 2021 Actuals

Line No.	Particulars (10 ³ m ³)	Delivery Activity (a)	Transmission Activity (b)	Storage Activity (c)	Total Activity (d) = (a+b+c)
1	Rate M1	2,897,087	583,811	1,167,622	4,648,520
2	Rate M2	1,113,864	224,462	448,924	1,787,250
3	Rate M4	610,808	123,088	246,176	980,072
4	Rate M5	63,511	12,799	25,597	101,907
5	Rate M7	686,353	138,311	276,623	1,101,287
6	Rate M9	90,096	18,156	36,311	144,563
7	Rate M10	320	64	129	513
8	Rate T1	453,007	59,246	118,493	630,746
9	Rate T2	4,700,474	459,975	919,950	6,080,400
10	Rate T3	241,187	63,518	127,036	431,742
11	Total Union South	10,856,707	1,683,430	3,366,861	15,906,998
12	Rate M12	-	11,323,850	-	11,323,850
13	Rate M12 EGD	-	8,726,274	-	8,726,274
14	Rate M13	-	48,793	-	48,793
15	Rate M16	-	317,834	-	317,834
16	Rate M16 EGD	-	27,260	-	27,260
17	Rate M17	-	21,343	-	21,343
18	Rate C1	-	6,684,179	-	6,684,179
19	Total Ex-Franchise	-	27,149,532	-	27,149,532
20	Rate 01	-	328,605	371,464	700,070
21	Rate 10	-	110,052	123,018	233,070
22	Rate 20	-	50,158	55,895	106,053
23	Rate 25	-	13,283	31,632	44,915
24	Rate 100	-	-	-	-
25	Total Union North	-	502,099	582,008	1,084,107
26	Total Union	10,856,707	29,335,061	3,948,869	44,140,637
27	Rate 1	4,748,722	-	-	4,748,722
28	Rate 6	4,438,432	-	-	4,438,432
29	Rate 9	3	-	-	3
30	Rate 100	33,994	-	-	33,994
31	Rate 110	1,101,890	-	-	1,101,890
32	Rate 115	387,697	-	-	387,697
33	Rate 125	314,181	-	-	314,181
34	Rate 135	63,112	-	-	63,112
35	Rate 145	24,785	-	-	24,785
36	Rate 170	255,701	-	-	255,701
37	Rate 200	192,010	-	-	192,010
38	Rate 300	269	-	-	269
39	Rate 315	-	-	-	-
40	Total EGD	11,560,797	-	5,006,822	16,567,619
41	Total EGI	22,417,504	29,335,061	8,955,691	60,708,256

UFG Allocation Activity Parameters - 2022 Actuals

Line No.	Particulars (10 ³ m ³)	Delivery Activity (a)	Transmission Activity (b)	Storage Activity (c)	Total Activity (d) = (a+b+c)
1	Rate M1	3,183,662	630,380	1,260,761	5,074,803
2	Rate M2	1,226,228	242,799	485,598	1,954,625
3	Rate M4	601,877	119,175	238,349	959,400
4	Rate M5	60,809	12,040	24,081	96,930
5	Rate M7	750,067	148,517	297,034	1,195,618
6	Rate M9	96,890	19,185	38,369	154,443
7	Rate M10	331	66	131	527
8	Rate T1	440,944	71,805	143,610	656,358
9	Rate T2	4,850,508	523,479	1,046,958	6,420,944
10	Rate T3	278,032	79,592	159,185	516,809
11	Total Union South	11,489,346	1,847,037	3,694,075	17,030,459
12	Rate M12	-	11,564,503	-	11,564,503
13	Rate M12 EGD	-	10,127,432	-	10,127,432
14	Rate M13	-	46,644	-	46,644
15	Rate M16	-	327,576	-	327,576
16	Rate M16 EGD	-	31,416	-	31,416
17	Rate M17	-	25,683	-	25,683
18	Rate C1	-	9,171,059	-	9,171,059
19	Total Ex-Franchise	-	31,294,312	-	31,294,312
20	Rate 01	-	346,704	392,339	739,044
21	Rate 10	-	108,845	122,423	231,267
22	Rate 20	-	49,657	55,590	105,248
23	Rate 25	-	12,119	26,650	38,769
24	Rate 100	-	-	-	-
25	Total Union North	-	517,326	597,003	1,114,328
26	Total Union	11,489,346	33,658,675	4,291,078	49,439,099
27	Rate 1	5,106,314	-	-	5,106,314
28	Rate 6	4,787,677	-	-	4,787,677
29	Rate 9	-	-	-	-
30	Rate 100	36,815	-	-	36,815
31	Rate 110	1,197,877	-	-	1,197,877
32	Rate 115	400,995	-	-	400,995
33	Rate 125	311,316	-	-	311,316
34	Rate 135	59,020	-	-	59,020
35	Rate 145	18,909	-	-	18,909
36	Rate 170	291,964	-	-	291,964
37	Rate 200	187,361	-	-	187,361
38	Rate 300	211	-	-	211
39	Rate 315	-	-	-	-
40	Total EGD	12,398,461	-	5,815,673	18,214,134
41	Total EGI	23,887,807	33,658,675	10,106,751	67,653,232

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 3, Schedule 1

Preamble:

We would like to understand better the sources of UFG and the steps that EGI has undertaken to reduce the cost to ratepayers.

Question(s):

Please provide the utility and non-utility space separately for Dawn and Tecumseh for each year starting in 2007.

- a) Please provide the cost in each year to increase the non-utility space.
- b) In the respective years, please indicate if any brand new pools were developed versus other techniques, such as delta-pressuring the existing pools, to increase the non-utility space.

Response:

Please see Tables 1-3 for utility and non-utility space for EGD and Union rate zones for 2007 to 2022.

Table 1
Union Rate Zones Storage Capacity History (2007-2022)

Line No.	Year	Utility (PJ) (a)	Non-Utility (PJ) (b)	Reason for Change (c)
1	2007	100	60	
2	2008	100	68	New Pool, Storage Enhancement
3	2009	100	69	Storage Enhancement
4	2010	100	69	New Pool
5	2011	100	69	
6	2012	100	69	
7	2013	100	69	Storage Enhancement
8	2014	100	71	Storage Enhancement
9	2015	100	75	Storage Enhancement
10	2016	100	78	Storage Enhancement
11	2017	100	81	Storage Enhancement
12	2018	100	82	
13	2019	100	82	
14	2020	100	85	Reservoir Adjustment
15	2021	100	86	Reservoir Adjustment
16	2022	100	87	Storage Enhancement

Table 2
EGD Rate Zone Storage Capacity History (2007-2017)

Line No.	Year	Utility (Bcf)	Non-Utility (Bcf)	Reason for Change
		(a)	(b)	(c)
1	2007	91.3	0	
2	2008	91.3	3	Storage Enhancement
3	2009	91.3	3	
4	2010	91.3	3	
5	2011	91.3	7	Storage Enhancement
6	2012	91.3	12	Storage Enhancement
7	2013	91.3	14	Storage Enhancement
8	2014	91.3	15	Reservoir Adjustment
9	2015	91.3	17	Reservoir Adjustment
10	2016	91.3	17	
11	2017	91.3	17	Reservoir Adjustment

Note: Prior to MAADs Enbridge rate zone storage capacity was done in Bcf.

Table 3
EGD Rate Zone Storage Capacity History (2018-2022)

Line No.	Year	Utility (PJ)	Non-Utility (PJ)	Reason for Change
		(a)	(b)	(c)
1	2018	99.4	19	
2	2019	99.4	20	
3	2020	99.4	23	Storage Enhancement, Reservoir Adjustment
4	2021	99.4	27	Storage Enhancement
5	2022	99.4	29	Storage Enhancement

- a) Enbridge Gas will not provide cost information for non-utility projects as this information is not relevant to UFG, and it is confidential and market sensitive as part of the competitive landscape for natural gas storage in North America.
- b) Please see Tables 1 to 3.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 3, Schedule 1

Preamble:

We would like to understand better the sources of UFG and the steps that EGI has undertaken to reduce the cost to ratepayers.

Question(s):

For the data in Table 7 regarding annual adjustments for storage pool inventories, please provide:

- a) A more fulsome description of the process to determine these adjustments.
- b) For the years since 2002, please provide the actual annual adjustments by utility/rate zone storage space and:
 - i. Since 2007, the adjustments broken down between the utility and non-utility storage space.

Response:

- a) Inventory in all Enbridge Gas natural gas storage pools are monitored per the requirements of CSA Z341.1 (Storage of Hydrocarbons in Underground Formations).

Each storage pool has a dedicated official observation well that is equipped with pressure transducer. In addition, each storage pool has a dedicated custody transfer quality measurement. Pressure and flow measurement is operated and maintained in accordance with company standards. Pressure and flow data is collected and is available in real time and is stored as per company standards.

Gas pressure and measurement data is reviewed and analyzed weekly to evaluate general reservoir trends and to identify any deviation from the known pressure-

inventory relationships. Measurement equipment may be investigated if pressure-inventory relationships deviate from expected behaviors.

Each storage pool receives a stabilization period in the spring following withdrawal operations and in the fall following injection operations. The purpose of the stabilization periods is to allow pressure to equalize across the reservoir to perform more accurate inventory calculations. Stabilization data is utilized to determine variances between measured and calculated inventories. Variances are monitored over multiple storage cycles to determine when adjustments to the measured inventory are required.

The Manager of Underground Storage and Reservoir Engineering is responsible for recommending storage pool adjustments. Adjustments are reviewed and approved by the Vice President, Energy Services. In addition, Enbridge Gas's external auditor reviews all adjustment and inventory analysis on an annual basis.

b) Please see Table 1.

Table 1
Storage Pool Inventory Adjustments

Line No.	Year	Union Rate Zones		EGD Rate Zone	
		Adjustments (10 ³ m ³)	Percentage (%)	Adjustments (10 ³ m ³)	Percentage (%)
		(a)	(b)	(c)	(d)
1	2002	8,677	0.21%	0	0.00%
2	2003	17,458	0.43%	0	0.00%
3	2004	0	0.00%	0	0.00%
4	2005	(8,055)	(0.20%)	0	0.00%
5	2006	0	0.00%	0	0.00%
6	2007	0	0.00%	0	0.00%
7	2008	0	0.00%	0	0.00%
8	2009	(11,751)	(0.28%)	0	0.00%
9	2010	(23,196)	(0.56%)	0	0.00%
10	2011	6,669	0.16%	0	0.00%
11	2012	20,621	0.49%	(54,209)	(1.73%)
12	2013	(747)	(0.02%)	0	0.00%
13	2014	(20,218)	(0.48%)	0	0.00%
14	2015	120	0.00%	0	0.00%
15	2016	5,168	0.12%	0	0.00%
16	2017	0	0.00%	0	0.00%
17	2018	1,652	0.04%	(60,225)	(1.85%)
18	2019	0	0.00%	(13,746)	(0.42%)
19	2020	0	0.00%	0	0.00%
20	2021	(2,601)	(0.06%)	0	0.00%

Notes:

- (1) Negative sign indicates that measured inventory was reduced.
- (2) Adjustments can be attributed to either measurement error or gas migration within the reservoir.
- (3) EGD meter upgrade project was completed in 2012. 2018/19 adjustments based on 2013-2017 measurements.

- i. Enbridge Gas does not operationally segregate its storage facilities as utility or and non-utility. Likewise, storage pool inventory adjustments are not allocated between utility and non-utility storage.

Please see Exhibit 1, Tab 13, Schedule 2, Attachment 1, pages 14-15 for details of the current and proposed methodologies for the allocation of UFG between utility and non-utility storage. This evidence will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas's February 1, 2023 letter.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 3, Schedule 1

Preamble:

We would like to understand better the sources of UFG and the steps that EGI has undertaken to reduce the cost to ratepayers.

Question(s):

Has EGI performed any study to reconcile the heat values it has derived from its measuring equipment to consider whether improving or upgrading its equipment would contribute to reducing UFG?

- a) Has EGI worked with TCE or other companies on a reconciliation?
 - i. If not, why not?
- b) How does EGI test for variations in actual heat value?
 - i. How many chromatographs does EGI employ?
(1) Please provide the locations on the system.
 - ii. Please provide the cost of the installation of a chromatograph from EGI most recent installation.

Response:

- a) Enbridge Gas has not performed any studies to reconcile the heat value results.
 - i. Gas chromatographs that are utilized for custody transfer are required to be Measurement Canada Certified which includes an annual recertification. Conformance to applicable regulatory requirements and application of best practice operational maintenance and diagnostics procedures are sufficient to ensure accurate determination of heating values.
- b) Enbridge Gas does not test for variations in actual heat value.

- i. Enbridge Gas has access to the data of 216 gas chromatographs as outlined in Table 1.

Table 1
Locations & Quantities of GC Data Points

<u>Ownership</u>	<u>Number of GC Data Points</u>	<u>Locations</u>
TCE	159	North, East, Central Delivery Area
Enbridge	56	Interconnects, Storage pools, Dawn Transmission, Napanee
Bluewater	1	Bluewater Interconnect (Marysville, USA)

- ii. The most recent cost estimate to install a gas chromatograph was \$375,000.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 3, Schedule 1

Preamble:

We would like to understand better the sources of UFG and the steps that EGI has undertaken to reduce the cost to ratepayers.

Question(s):

Does EGI have non-utility storage contracts that do not have a fuel component for injections or withdrawals?

- a) If so, how is the fuel provided?
- b) How is that amount reconciled to ensure ratepayers are not subsidizing?

Response:

- a) The market-based storage services that Enbridge Gas has purchased from its non-utility business include fuel requirements for injections and withdrawals. Enbridge Gas has contracted for storage services from third parties that do not include a fuel component for injections and withdrawals. Enbridge Gas is not aware of how these third parties manage any fuel costs that may be applicable to providing the contracted storage service.

For non-utility storage contracts that Enbridge Gas sells to third parties, all contracts contain a fuel provision. In some instances, customers supply fuel at ratios as stated in the Market Priced Storage Services rate schedule. For some contracts, the utility supplies fuel and the customer pays for the fuel as a part of their negotiated demand and commodity charges.

- b) The methodology for the allocation of fuel costs between utility and non-utility storage is provided at Exhibit 1, Tab 13, Schedule 2, Attachment 1, pages 14-15. Please see Exhibit 4, Tab 2, Schedule 1, Attachment 1, page 4, lines 18-20 for detail

of the fuel costs allocated to non-utility storage. Please also see Exhibit 4, Tab 2, Schedule 1 Attachment 1, page 2, line 32 showing the allocation of fuel costs to non-utility storage on an actual and forecast basis.

Storage fuel on market-based storage contracts that is paid for by in-franchise customers is based on contract parameters and is not subject to a true up. Any over/under recovery of fuel is at the risk of the shareholder.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 3, Schedule 1

Preamble:

We would like to understand better the sources of UFG and the steps that EGI has undertaken to reduce the cost to ratepayers.

Question(s):

EGI indicated that it implemented an update to gas quality parameters to derive an improved supercompressibility factor after the 2019 ScottMadden report. Please estimate the under-recovery of gas from 2014-2018 as a result of not updating the gas quality.

Response:

Electronic Volume Correctors (EVC) and Remote Terminal Units (RTU's) are used to convert volumes measured at flowing pressure and temperature to volumes at standard pressure and temperature (i.e., billable volumes). These devices use gas quality parameters to calculate supercompressibility factors which are included in their volume conversion calculations.

Gas quality parameters need to be updated periodically to ensure they are representative of the measured gas and to ensure accurate measurement. Prior to amalgamation, Union had been updating gas quality parameters on an annual basis. However, prior to 2019, EGD was using gas quality parameters that were established over 20 years prior. The impact of using outdated gas quality parameters was a lower supercompressibility factor which resulted in a lower standard (billable) volume. This represented a source of unaccounted for gas.

Table 1 provides the estimated under-recovery of gas volumes for 2014 to 2018 as a result of not updating gas quality parameters.

Table 1
Estimated Under-Recovery of Gas Relating to Gas Quality
Parameters 2014-2018

<u>Line</u> <u>No.</u>	<u>Particulars</u>	<u>Total Volumes</u> <u>(m³)</u>
		(a)
1	2014	2,810,319
2	2015	3,647,781
3	2016	3,360,616
4	2017	3,655,294
5	2018	4,303,286

ENBRIDGE GAS INC.

Answer to Interrogatory from
London Property Management Association (LPMA)

Interrogatory

Reference:

Exhibit 4, Tab 3, Sch. 1, Table 2

Question(s):

- a) Please explain the difference between the actual UFG volumes shown in Table 2 from those shown in Table 3 and Attachment 1.
- b) Is the out-of-sample forecast for Union Current based on a two-year lag using a weighting of 3-2-1? If yes, please explain, as an example, how the 2021 forecast of 171,231 is lower than all of the actual figures shown for 2017, 2018 and 2019. If no, please show mathematically how the Union Current forecast is calculated. If required, please provide a corrected version of Table 2 that calculates the correct figures for the Union Current methodology.
- c) Please provide an expanded version of Table 2 that includes an analysis of a 4 year average methodology.
- d) Please provide an Excel spreadsheet that includes all the historical data used in the calculations, and the calculations used in Table 2, including the requested 4 year average and the correction, if required, for the Union Current methodology.

Response:

- a) The data provided at Exhibit 4, Tab 3, Schedule 1, Table 2 is incorrect. Please see response at Exhibit I.4.2-STAFF-107, Attachment 1, Table 1 for the corrected data and for the updated comparison analysis.
- b) Union's current methodology uses 3-yr weighted moving average on a two-year lag using a weighting of 3-2-1 in determining the UFG volumes to throughput volumes ratio, which is called the benchmarking ratio. The benchmarking ratio used for the Union rate zones is 0.219% as explained in Exhibit 4, Tab 3, Schedule 1. To determine the equivalent benchmarking ratio for Enbridge Gas, the same methodology was used. The UFG throughput ratio was calculated to be 0.37% for Enbridge Gas on a combined basis, which is then multiplied by the forecast

throughput to determine the out-of-sample forecast for each of the relative years. The calculation of the out-of-sample forecast for the Union current methodology is provided in response at Exhibit I.4.2-STAFF-107, Attachment 1, Table 5.

The calculation used for the out-of-sample forecast in Table 2 is correct, but the actual data used for comparison analysis has been corrected.

- c) The methodologies that were compared in Exhibit 4, Tab 3, Schedule 1, Table 2 included the EGD and Union rate zones' current methodologies along with two other commonly used methodologies used by other utilities in North America, specifically the 3-year simple average and 5-year simple average, as provided at Exhibit 4, Tab 3, Schedule 1, paragraphs 10 to 11. None of the utilities examined used a four-year average. However, in response to this question, the 4-year average is added to comparison analysis and the results are provided in response at Exhibit I.4.2-STAFF-107, Attachment 1, Table 1.
- d) Please see response at Exhibit I.4.2-STAFF-107, Attachment 1, Table 1 for the corrected data and for the updated comparison analysis.

ENBRIDGE GAS INC.

Answer to Interrogatory from
London Property Management Association (LPMA)

Interrogatory

Reference:

Exhibit 4, Tab 3, Sch. 1

Question(s):

- a) Please update Table 3 to reflect actual data for 2022.
- b) Please explain how the 2024 forecast of 270,370 shown in Table 3 has been calculated using the historical data in Table 3 and the proposed 3-year simple average.
- c) The evidence at page 12 states that the 3 year average forecast is based on actuals from 2019 through 2021. However, the figures shown in Table 3 for 2019 through 2021 average 279,416. Please reconcile with the figure of 270,370.

Response:

- a) Please see Table 1 for UFG volumes updated for 2022 actual data. 2022 UFG volumes are subject to ongoing analysis. Final balances will be included in Enbridge Gas's 2022 Utility Earnings and Disposition of Deferral & Variance Account Balances Application to be filed in 2023.

Table 1
UFG Volumes

Line No.	Particulars (10 ³ m ³)	Utility	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
			Actual (a)	Actual (b)	Actual (c)	Actual (d)	Bridge Year (e)	Test Year (f)
1	UAF / LUF Volumes	EGD (1)	160,960	130,599	135,918	314,007	127,042	
2	UFG Volumes	Union (2)	121,079	66,056	223,637	218,904	81,738	
3	UFG Volumes	EGI						270,370
4	Total		282,038	196,655	359,555	532,911	208,781	270,370
5	Year-over-Year Variance			(85,383)	162,900	173,356	(324,131)	61,589

Notes:

- (1) EGD rate zone.
- (2) Union rate zones.

b) Please see Table 2 for the calculation of the 2024 UFG forecast of 270,370 10³m³.

Table 2
Determination of 2024 Enbridge Gas UFG Forecast

Line No.	Particulars (10 ³ m ³)	EGI (Utility) (1)	Non-Utility	EGI (Total Utility)
		(a)	(b)	(c)
1	2019	282,038	21,874	303,912
2	2020	196,655	13,365	210,020
3	2021	359,555	34,246	393,801
4	Forecasted UFG volume for 2024 (3-year average)	279,416	23,162	302,578
5	Non-Utility - 10.6445% (2)			32,208
6	Forecasted Utility UFG volume for 2024			270,370

Notes:

- (1) Exhibit 4, Tab 3, Schedule 1, Table 3, line 4.
- (2) Allocation calculated based on proposed methodology Exhibit 1, Tab 13, Schedule 2, Section 2.4. This evidence will be addressed in Phase 2 of the proceeding as noted in Enbridge Gas's February 1, 2023 letter.

- c) The 2024 Utility UFG Forecast of 270,370 10^3m^3 is calculated by taking the 3-year simple average of the Total Utility UFG volumes for 2019 to 2021 less the allocation of non-utility UFG volumes as shown in column (c) in Table 2. This differs from the 3-year simple average of Utility volumes in column (a) line 4 of 279,416 in Table 2.

Enbridge Gas operates its assets on an integrated basis and does not operationally segregate them as utility vs non-utility. As such, Total Utility UFG is more indicative of expected UFG volumes. On that basis, it is appropriate to use the 3-year simple average of Total Utility UFG and then apply an allocation of non-utility UFG to determine the forecast of utility UFG volumes.

ENBRIDGE GAS INC.

Answer to Interrogatory from
London Property Management Association (LPMA)

Interrogatory

Reference:

Exhibit 4, Tab 3, Sch. 1

Question(s):

- a) Please provide the historical data used and the regression statistics noted in paragraph 12 for the regression equation methodology. Please provide the information in an Excel spreadsheet.
- b) What is the basis for the determination that the regression methodology was not an appropriate method to forecast UFG?

Response:

- a) The data provided at Exhibit 4, Tab 3, Schedule 1, Table 2 is incorrect. Please see response at Exhibit I.4.2-STAFF-107, Attachment 1, Table 1 for the corrected data, and Table 4 for the data used to estimate the regression model and an updated regression model.
- b) The regression model used to estimate Enbridge Gas's UFG is not statistically significant with very-low R-squared. The insignificant t-test statistic results for the unlocks variable, low R-squared, and insignificant F-statistics show that the unlocks variable is not statistically significant in terms of determining the changes in combined UFG volumes for Enbridge Gas. The accuracy comparison analysis has been updated to include the regression results and is provided at Exhibit I.4.2-STAFF-107, Attachment 1, Table 1.

ENBRIDGE GAS INC.

Answer to Interrogatory from
London Property Management Association (LPMA)

Interrogatory

Reference:

Exhibit 4, Tab 3, Sch. 1

Question(s):

Please provide a version of Table 6 based on actual data for 2022.

Response:

Please see response at Exhibit I.4.3-FRPO-148.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-3-4, p.1, p.4-5

Question(s):

With respect to Table 1:

- a) Please provide a revised version of Table 1 that shows company name.
- b) For each utility whose methodologies is categorized as “other methodology”, please explain the methodology and provide reference to any publicly available information that documents it.
- c) For each utility listed, please provide flow-through for the impacts to customers of the variance between forecast and actual UFC, similar to those that Enbridge has and proposed to do through use of a variance account.

Response:

- a) Please see Attachment 1 for a revised version of Table 1 that shows company name.
- b) The following explanations are provided for the utilities listed in Table 1 whose methodologies are categorized as “Other methodology”:
 - Consolidated Edison Company: This utility should have been categorized as “5 Year Average”. Attachment 1 has been updated accordingly. The UFG percentage is calculated annually based on the five-year average. Reference can be found at:
<https://documents.dps.ny.gov/public/Common/ViewDoc.aspx?DocRefId={7D0D5A6A-E80B-4142-A6CC-C505FE860704}>

- Columbia Gas of Ohio (NiSource): UFG percentage is calculated annually based on the 12 months ending August 31 each year. Reference can be found at: <https://codes.ohio.gov/ohio-administrative-code/rule-4901:1-14-01>
 - Columbia Gas of Pennsylvania (NiSource): This utility should have been categorized as “3 Year Average”. Attachment 1 has been updated accordingly. The UFG percentage is calculated annually based on the three-year average. Reference can be found at: <https://www.columbiagaspa.com/docs/librariesprovider14/rates-and-tariffs/pennsylvania-tariff.pdf>
 - Nicor Gas – UFG percentage is calculated annually based on 12 months ended June 30. Reference can be found at: [https://www.nicorgas.com/content/dam/southern-co-gas/rates-and-riders/2020-rates-and-riders-/april-2020-rates-and-riders/april-2020-early/covid-19-tariff-updates/Nicor Terms and Conditions Full.pdf](https://www.nicorgas.com/content/dam/southern-co-gas/rates-and-riders/2020-rates-and-riders-/april-2020-rates-and-riders/april-2020-early/covid-19-tariff-updates/Nicor_Terms_and_Conditions_Full.pdf)
- c) Enbridge Gas’s review of publicly available information did not reveal the regulatory treatment of variances between actual and forecast UFG variances for all the utilities listed. On a best efforts basis, Enbridge Gas has summarized in Attachment 2 its understanding of the impacts to customers of the variances between forecast and actual UFG for each utility listed in Table 1.

Table 1
Summary of UFG Forecasting Methodologies Among Canadian and American Utilities

Line No	Company	Jurisdiction	3-year Average (a)	5-year Average (b)	10-year Average (c)	Other Methodology (d)
1	Atco Gas	Alberta	Y			
2	Consumers Energy	Michigan		Y		
3	DTE Energy	Michigan		Y		
4	Indiana Gas	Indiana			Y	
5	Consolidated Edison Company (1)	New York		Y		
6	Columbia Gas of Ohio (NiSource)	Ohio				Y
7	Columbia Gas of Pennsylvania (NiSource) (2)	Pennsylvania	Y			
8	Philadelphia Gas Works	Pennsylvania	Y			
9	WE Energies	Wisconsin	Y			
10	Alliant Energy	Multiple States	Y			
11	Southern Connecticut Gas Company	Connecticut		Y		
12	Nicor Gas	Illinois				Y
13	Cascade Natural Gas Corp	Multiple States		Y		
14	Not Available (3)	Unknown		Y		
15	Not Available (3)	Unknown	Y			
16	Not Available (3)	Unknown	Y			

- (1) Updated categorization from "Other Methodology" to "5 year Average"
- (2) Updated categorization from "Other Methodology" to "3 year Average"
- (3) Data collected from CGA members who were invited to participate in an anonymous survey

Summary of Flow Through Impacts of UFG Variances to Customers

Line No	Company	Jurisdiction	Recovered in Gas Cost Recovery Mechanism (a)	Information Not Found (1) (b)	UFG Percentage Updated Annually (c)
1	Atco Gas	Alberta	X		
2	Consumers Energy	Michigan		X	
3	DTE Energy	Michigan		X	
4	Indiana Gas	Indiana		X	X
5	Consolidated Edison Company	New York		X (3)	
6	Columbia Gas of Ohio (NiSource)	Ohio		X	X
7	Columbia Gas of Pennsylvania (NiSource)	Pennsylvania	X		
8	Philadelphia Gas Works	Pennsylvania		X	X
9	WE Energies	Wisconsin		X	X
10	Alliant Energy	Multiple States		X	
11	Southern Connecticut Gas Company	Connecticut		X	
12	Nicor Gas	Illinois		X	X
13	Cascade Natural Gas Corp	Multiple States	X		
14	Not Available (2)	Unknown		X	
15	Not Available (2)	Unknown		X	
16	Not Available (2)	Unknown		X	

(1) Enbridge Gas's review of publicly available information did not reveal the regulatory treatment of variances.

(2) Data collected from CGA members who were invited to participate in an anonymous survey

(3) Dead-band system is used with penalties/incentives for performance relative to dead-band target.

To another ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-2-4, p.4, p.1

Question(s):

Please explain what the 2024 UFG forecast would be if methodologies were not harmonized.

Response:

Table 1 compares the UFG volume forecasts based on the proposed harmonized methodology as provided at Exhibit 4, Tab 3, Schedule 1, and the UFG volume forecasts based on the OEB-approved methodologies for the EGD and Union rate zones as provided at Exhibit 4, Tab 3, Schedule 1, paragraphs 5-8. The forecast based on OEB-approved existing methodologies shown in Table 1 are derived based on the current methodologies with actual data updated to 2021.

Table 1 -UFG Forecast Volumes - Proposed vs OEB-Approved

<u>Line No.</u>	<u>Particulars (10³m³)</u>	<u>Proposed</u>	<u>OEB-Approved</u>
1	EGD		150,179
2	Union		188,304
3	EGI (1)	<u>270,370</u>	
4	Total	270,370	338,483

Note:

(1) Please see Exhibit 4, Tab 3, Schedule 1, Attachment 1

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-3-4, p.10

Question(s):

Please provide a revised version of Table 3, showing information on a weather normalized basis. Please provide the information back to 2013.

Response:

Enbridge Gas has assumed this interrogatory is referencing to Table 3 (UFG Volume) in Exhibit 4, Tab 3, Schedule 1, page 10.

Please see Attachment 1 for the estimation of UFG Volumes on a weather normalized basis.

Weather normalized UFG volumes have been estimated by applying weather the normalization adjustment to the UFG volumes in Table 3. The weather normalization adjustment is calculated by dividing the normalized throughput volumes provided at Exhibit 3, Tab 3, Schedule 1 by the unnormalized throughput volumes provided at Exhibit 3, Tab 3, Schedule 7.

UFG Volumes (weather normalized)

Line No.	Particulars (10 ³ m ³)	Utility	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimate	2023 Bridge Year	2024 Test Year
<u>UFG Actual</u>														
1	UAF / LUF Volumes	EGD	121,125	159,143	112,201	153,478	113,443	162,451	160,960	130,599	135,918	127,042	127,042	
2	UFG Volumes	Union	98,596	87,014	47,204	114,166	95,887	121,984	121,079	66,056	223,637	73,375	81,738	
3	UFG Volumes	EGI												270,370
4	Total		<u>219,721</u>	<u>246,158</u>	<u>159,405</u>	<u>267,643</u>	<u>209,330</u>	<u>284,435</u>	<u>282,038</u>	<u>196,655</u>	<u>359,555</u>	<u>200,418</u>	<u>208,781</u>	<u>270,370</u>
5	Weather Normalized %	EGD	93.0%	84.6%	89.5%	98.1%	101.6%	90.8%	94.8%	102.5%	104.6%	0.0%	0.0%	0.0%
6	Weather Normalized %	Union	98.6%	95.8%	98.6%	101.8%	99.4%	99.3%	98.4%	102.0%	102.5%	0.0%	0.0%	0.0%
<u>UFG Actual (Weather Normalized)</u>														
7	UAF / LUF Volumes	EGD	112,655	134,596	100,418	150,616	115,298	147,534	152,618	133,909	142,142	127,042	127,042	
8	UFG Volumes	Union	97,190	83,362	46,523	116,189	95,304	121,113	119,181	67,373	229,125	73,375	81,738	
9	UFG Volumes	EGI												270,370
10	Total		<u>209,845</u>	<u>217,958</u>	<u>146,941</u>	<u>266,805</u>	<u>210,602</u>	<u>268,646</u>	<u>271,799</u>	<u>201,282</u>	<u>371,266</u>	<u>200,418</u>	<u>208,781</u>	<u>270,370</u>

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 3, Schedule 1, page 10, Table 3

Question(s):

“Enbridge Gas proposes to determine the forecast for UFG based on a 3-year simple average of actual UFG volumes.”

- a) We are unable to replicate a three year simple average for the total UFG amount in 2024 test year of 270,370 10^3m^3 as shown in Table 3. Please show the derivation of this figure.
- b) Is the 3 year average derived from only past actual amounts or does the 2024 year use the 2023 UFG forecast?

Response:

- a) Please see response at Exhibit I.4.3-LPMA-30 part b).
- b) The 2024 Test Year Forecast is calculated using the 3-year average which is based on actual amounts from 2019, 2020 and 2021. Please see response at Exhibit I.4.3-LPMA-30 part b) for the detailed calculation of the 2024 Test Year Forecast of 270,370 10^3m^3 .

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 6

Question(s):

At the above reference when explaining anticipated increases in OM&A, it is stated that:

In 2023, bad debt and Technology and Information Systems (TIS) costs related to migration to 'as a service' models to enhance technology reliability and training, change management and sustainment associated with harmonized systems will be a key driver along with drivers mentioned for 2022.

- a) Please explain the differences between 'as a service' models and those models presently used by Enbridge Gas and how the use of these models will enhance technology reliability and training.
- b) Please state how Enbridge Gas determined that the increased costs of these models justified the incremental benefits expected from them relative to the current models being used.
- c) Please state why sustainment associated with harmonized systems would increase costs and to what extent the harmonization of the affected systems would produce offsetting cost reductions.

Response:

- a) Please see response at Exhibit I.4.4-STAFF-142 part a).
- b) Please see response at Exhibit I.4.4-SEC-176 part b).
- c) Specifically in 2022, there was an increase in costs related to the sustainment of the Customer Information System due to migrating an additional 1.6 million residential customers onto a single system in 2021. For an explanation of the incremental sustainment costs, please see response at Exhibit I.1.8-STAFF-128. The integration savings, which would have been delivered through the harmonization of systems for

the Customer Care function is provided at Exhibit 1, Tab 9, Schedule 1.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 8

Question(s):

At the above reference, it is stated that:

Synergies are defined as cost savings that were delivered through integration initiatives under conditions made possible by amalgamation. These synergies include the 2019 initial Enbridge Gas organization restructuring and role rationalization and the 2020 Voluntary Workforce Options (VWO) Program which incentivized employees to retire early, take leave, pursue part-time or job-sharing arrangements, or voluntarily exit. While VWO was an Enbridge initiative in response to COVID-19, its implementation in 2020 led to swifter role rationalization by advancing resourcing reductions that were expected over the amalgamation period leading up to rebasing.

- a) Please state the criteria used by Enbridge Gas to distinguish a saving arising from amalgamation to one arising from COVID-19 impacts.
- b) Please state the extent to which the VWO impacted the calculated merger savings.

Response:

- a) The criterion used to distinguish a saving arising from amalgamation is that the savings opportunity was directly related to integration of the two legacy entities and that savings had to be sustainable, whereas COVID-19 impacts are deemed unrelated to integration and not perpetual in nature.
- b) VWO facilitated further role and program rationalization to expedite synergy savings as a result of the amalgamation of EGD and Union. The savings related to VWO are \$18.8 million annually. Please see Exhibit 1, Tab 9, Schedule 1, page 9 for further details.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 8

Question(s):

At the above reference, it is stated that in addition to synergies, other initiatives which did not require integration resulted in productivity savings and that productivity savings have been achieved across all operating areas during the deferred rebasing term.

Please state the criteria used by Enbridge Gas to distinguish a productivity saving from normal prudent business practice.

Response:

Enbridge Gas did not distinguish between productivity savings and normal prudent business practice. The criterion for identifying a productivity savings was an initiative that resulted in savings that were not dependent on the integration of EGD and Union relative to the practice in place at the time.

Although integration was not required to achieve benefits of the aforementioned productivity savings, productivity was driven by sharing information and applying successful business practices applied within one legacy entity to the other. As provided at Exhibit 4, Tab 4, Schedule 2, paragraph 16, one such example of productivity savings was the success of higher adoption of e-billing within the EGD rate zone. Although both legacy entities would have approached this through prudent business practices, further savings were achieved by sharing information across the larger entity.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, pp. 8-9

Question(s):

At the above reference, Table 2 “Integration Synergies and Productivity Savings” is provided and includes information for the period 2019 to 2024. For the 2024 Test year, \$35.2 million of productivity savings are shown.

In explaining these savings, it is stated that:

Gross O&M reductions of \$20.7 million (\$13.9 million net O&M) and \$28.5 million (\$18.1 million net O&M) have been included in the 2023 Bridge Year and 2024 Test Year, respectively. The net O&M embedded productivity for the 2023 Bridge Year and the 2024 Test Year is included in each year’s productivity savings in Table 2. The 2024 Test Year contains a reduction in salaries & wages of \$7 million and other cost categories of \$21.5 million, primarily factored into the forecasts for Operations and Engineering & STO. The cost component and departmental breakdown of the embedded productivity amounts are preliminary estimates as the Company has not conclusively identified the additional productivity opportunities.

- a) Please state how and when these savings will be identified and whether or not Enbridge Gas will file an update to the application to reflect them.
- b) In the explanation provided above, it is stated that the 2024 Test Year contains a reduction in salaries and wages of \$7 million and other cost categories of \$21.5 million:
 - i. Please reconcile these two numbers, which add up to \$28.5 million with the \$35.2 million shown in Table 2
 - ii. Please provide a breakdown of the other cost categories of \$21.5 million.

Response:

- a) Identification of opportunities to achieve the embedded productivity will occur throughout 2023 and 2024. Enbridge Gas is not planning to file an update related to embedded productivity.
- b)
- i. Embedded productivity is included along with identified productivity initiatives in the total productivity savings of \$31.0 million net O&M for the 2023 Bridge Year, and \$35.2 million net O&M for the 2024 Test Year. Embedded productivity accounts for \$13.9 million of net O&M (\$20.7 million gross O&M) and \$18.1 million of net O&M (\$28.5 million gross O&M) in the total productivity savings for the 2023 Bridge Year and 2024 Test Year, respectively.
 - ii. Please see Table 1 for category breakdown of the \$21.5 million gross O&M non-labour embedded productivity for 2024. This breakdown is a preliminary estimate as the Company has not conclusively identified the productivity opportunities.

Table 1
O&M Cost Categories

Line No.	Particulars (\$ millions)	2024 Test Year
1	Contract Services	9.4
2	Materials & Supplies	1.9
3	Fleet & Fuel	0.4
4	Other O&M	9.8
5	Total	21.5

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 9

Question(s):

At the above reference, it is stated that at this time, while opportunities for additional productivity savings have not been identified, productivity savings have been embedded to reflect committed savings which the Company will strive to manage. It is further stated that these embedded productivity savings allow the Company to maintain O&M below the level of inflation for the 2024 Test Year.

Please provide the productivity savings referred to above, that have been embedded in the OM&A costs and explain how the company will achieve these savings.

Response:

Please see response at Exhibit.I.4.4-STAFF-113.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 13,
Exhibit 4, Tab 4, Schedule 2, p. 15-16
Exhibit 9, Tab 1, Schedule 4, p. 2, p. 6 and p. 25

Question(s):

At the first reference, it is stated when discussing Business Development & Regulatory (BD&R) costs that:

Significant O&M reductions due to synergies resulting from restructuring and lower spend due to the impact of COVID-19 in 2019 and 2020 were later offset by the resumption of activity from the easing of COVID-19 restrictions starting in 2021 and carrying into 2022 as well as impacts due to significant inflationary pressures. In addition, the Test Year includes costs recovered in deferral accounts in 2023 and earlier in the amount of \$7.1 million.

At the second reference, it is stated when discussing BD&R costs for the 2024 Test Year versus 2023 Bridge Year that:

The \$4.3 million increase in salaries & wages includes \$1.8 million in FTE additions for IRP and \$1.4 million for administrative staff related to compliance with federal and provincial GHG emission regulations previously recovered through the IRP Operating Costs Deferral Account (IRPOCDA) and the GHG Emissions Administration Deferral Account (GHGEADA). The remaining increase in salaries & wages is due to merit. Contract services is forecast to increase by \$3 million which includes \$3.9 million for OEB costs previously recovered through the OEB Cost Assessment Variance Account (OEBCAVA) partially offset by the elimination of \$1.5 million in rebasing hearing and intervenor costs from 2023.

At the third reference, it is stated that Enbridge Gas is not proposing changes to the IRPOCDA and the GHGEADA, beyond account number changes and harmonization. In relation to OEBCAVA, it is stated that the OEB directed regulated entities to cease recording amounts in these accounts when their rates are rebased, incorporating any updated forecast of cost assessments.

- a) Please confirm that the first reference to COVID-19 impacting the 2019 and 2020 spending levels only applies to 2020, or if not, please explain.
- b) In relation to IRPOCDA and GHGEDA, please explain why costs are being recovered as O&M expenses given that Enbridge Gas is proposing to continue the respective deferral and variance accounts.

Response:

- a) Confirmed. The COVID-19 impact only applies to 2020.
- b) With respect to integrated resource planning, included within the Company's 2024 Test Year budget are the forecast ongoing administrative costs that have resulted from incorporating integrated resource planning requirements and procedures into its operations. These costs have been included in the 2024 forecast of costs, such that rates will reflect the ongoing cost of doing business. The Company would like to clarify that it is not requesting variance account treatment related to these ongoing costs. The Company has proposed the continuation of the IRPOCDA in order to capture incremental operating, administrative, and evaluation costs that result from approved IRP plans, which were not able to be forecast, or incremental operating and administrative impacts that result from IRP rules/requirements/guidelines that may continue to change or evolve.

Similarly, the Company has included its forecast ongoing administrative costs of complying with current greenhouse gas emissions regulations (excluding bad debt) within the 2024 Test Year budget, which again will allow rates to reflect the ongoing cost of doing business. To again clarify the Company's proposal for the Greenhouse Gas Emissions Administration Variance Account, as was articulated in the proposed accounting order provided at Exhibit 9, Tab 1, Schedule 1, Attachment 3, page 17, and the evidence provided at Exhibit 9, Tab 1, Schedule 2, paragraphs 79 to 82, the Company is proposing that the ongoing administrative costs of complying with current greenhouse gas emissions regulations (excluding bad debt) not be subject to annual variance account true-up. The Company is proposing that the GGEAVA only capture incremental administrative impacts related to new or changing climate regulations, which continue to evolve. With regards to bad debt, the Company's proposal is to capture all bad debt related to carbon charges in the GGEAVA, as the significant increase in carbon prices anticipated to occur over the 2025 to 2028 IR term cannot be factored into the base 2024 Test Year Forecast.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 15

Question(s):

At the above reference, it is stated when discussing BD&R costs for the 2022 estimate versus 2021 actuals that one aspect contributing to the increase was:
Increases in contract services and other O&M spend is primarily due to investigative costs relating to potential capital projects and the resumption of travel, employee training, and normal levels of marketing and public affairs activities.

- a) Please explain the investigative costs relating to potential capital projects, in particular, the criteria used to determine these costs. Please also provide the actual 2022 costs and explain any variance from forecast.
- b) Please state whether Enbridge Gas's travel costs are expected to return to pre pandemic levels, or whether Enbridge would anticipate that these costs would be permanently lower as a result of new practices developed during the pandemic such as increased use of virtual meetings. If the costs would be expected to be lower, please state the extent of the reductions, if not, please explain why not.

Response:

- a) The potential capital project provided at Exhibit 4, Tab 4, Schedule 2, page 15 relates to a specific project, Advanced Metering Infrastructure (AMI). AMI is in the initial stages of project development, evaluation of strategic direction, and proof of concept. The investigative costs relating to AMI in 2022 were \$0.9 million of actuals, the variance compared to forecast of \$1 million is \$0.1 million. These are deemed as investigative costs because the project is in the initial planning stages and not yet approved as a capital project.
- b) The BD&R travel costs are not expected to return to pre-pandemic levels. The forecast for 2024 is 18% lower than 2019 actuals.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, pp. 15-16

Question(s):

At the above reference, it is stated when discussing BD&R costs for the 2024 Test Year versus the 2023 Bridge Year that a couple of elements of the increase were:

The remaining increase in salaries & wages is due to merit. Contract services is forecast to increase by \$3 million which includes \$3.9 million for OEB costs previously recovered through the OEBCAVA partially offset by the elimination of \$1.5 million in rebasing hearing and intervenor costs from 2023.

- a) Please elaborate on what is meant by the remaining increase in salaries and wages is due to merit. In particular, please provide the amount of this increase that is included in the 2024 Test Year.
- b) Please provide the amount that is incorporated in the 2024 Test Year for OEB and other regulatory costs and provide a breakdown of these costs. Please state whether or not Enbridge Gas would expect these costs to decline in the 2025 to 2028 period and if not, why not.

Response:

Enbridge Gas notes the following corrections to Exhibit 4, Schedule 4, Tab 2. In paragraph 27, the reference to costs recovered in deferral accounts in 2023 and earlier should be \$6.8 million, instead of \$7.1 million. In paragraph 33, the reference of OEB costs previously recovered through the OEBCAVA was incorrectly stated as \$3.9 million. The correct number should have been \$3.6 million.

Enbridge Gas would also like to clarify the variance explanation of BD&R cost 2024 Test Year vs 2023 Bridge Year in paragraph 33. The updated paragraph 33 is as follows with changes underlined:

2024 Test Year costs are expected to be \$7.6 million higher than 2023 Bridge Year. A significant portion of this increase is due to costs previously not reflected in rates but recovered through deferral accounts in 2023 (and earlier), which are now included in the 2024 Test Year Forecast under salaries & wages and contract services. The \$4.3 million increase in salaries & wages includes \$1.7 million in FTE additions for IRP and \$0.9 million for administrative staff related to compliance with federal and provincial GHG emission regulations previously recovered through the IRP Operating Costs Deferral Account (IRPOCDA) and the GHG Emissions Administration Deferral Account (GHGEADA). The remaining increase in salaries & wages of \$1.7 million is due to merit and other FTE additions for energy transition, implementation of the rebasing decision and Business Development initiatives. Contract services is forecast to increase by \$3 million which includes \$3.6 million for OEB costs previously recovered through the OEB Cost Assessment Variance Account (OEBCAVA) partially offset by the elimination of \$1.5 million in rebasing hearing and intervenor costs from 2023. Please see Exhibit 9, Tab 1, Schedule 1 for more information on deferral and variance accounts. The remaining \$0.9 million variance is due to \$0.5 million in consulting and marketing increases to support energy transition and community expansion projects and \$0.6 million in other non-labour costs such as consulting, legal, travel and other employee related expenses previously recovered through the IRPOCDA and GHGEADA offset by \$0.2 million in other small decreases.

The updates noted above have no impact on the 2024 O&M forecast.

- a) From 2023 to 2024, the \$4.3 million increase in salaries & wages is primarily driven by FTE additions previously recovered through the IRP Operating Costs Deferral Account (IRPOCDA) and the GHG Emissions Administration Deferral Account (GHGEADA) now included in the 2024 Test Year Forecast. The remaining increase in salaries & wages is due to merit and other FTE additions as noted in the updated paragraph 33 above. The merit included in the 2024 Test Year was \$0.7 million.
- b) In the 2024 Test Year, OEB and other regulatory costs are forecasted to be \$11.4 million, consisting of \$8.7 million in OEB assessment costs and \$2.7 million in other proceeding related regulatory costs. From 2025 to 2028, Enbridge Gas expects these costs to increase by inflation. Costs are not declining due to OEBCAVA previously recovered through the deferral was added to the 2024 Test Year.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, pp. 22

Question(s):

At the above reference, it is stated when discussing Customer Care costs for the 2023 Bridge Year versus the 2022 Estimate that:

The other O&M decrease of \$2.8 million is primarily driven by unapplied customer payments where the Company has exhausted efforts to identify customers and refund payments.

Please state how Enbridge Gas determines when it has exhausted efforts to identify customers and refund payments and what the time frame is for making this determination.

Response:

Enbridge Gas takes the following steps to try and identify the appropriate customer and apply or refund payments:

1. Search Enbridge Gas database to match customer name, address, and phone number to any existing account in the system. If matched, the team contacts the customer and verifies all appropriate information before applying a payment to the existing account or refunding the payment.
2. Call and/or send a letter to the last known phone number and address asking the customer to contact Enbridge Gas. In some cases, there is a forwarding address that can result in reaching the appropriate customer. Mobile phones are more often kept and are also utilized to successfully reach the appropriate customer.
3. Internet searches are used to look for a match by name or address. This works best for commercial accounts that may have moved.

4. Accounts assigned to one of our third-party collection agencies to do a trace through TransUnion or Equifax. (These are non-credit searches so there is no impact to customer credit rating)

Accounts are reviewed on an ongoing basis and the time frame in determining when the efforts have been exhausted can be up to 2 years.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, pp. 22 and Table 4, p.18

Question(s):

At the first reference above, it is stated when discussing Customer Care costs for the 2024 Test Year versus the 2023 Bridge Year that a couple of elements of the increase were:

2024 Test Year costs are forecast to be \$11.2 million higher than 2023 Estimate. The main driver is an increase in bad debt due to higher arrears as a result of the prolonged effect of higher commodity prices, economic conditions, and inflation in addition to higher consumer indebtedness.

At the second reference above, actual bad debt costs are shown as \$10.6 million, \$9.0 million, \$10.7 million and \$13.2 million for the years 2018 to 2021, while the 2024 Test Year level is shown as \$21.5 million, which is a very substantial increase over the levels in these years. It is also a substantial increase over the 2023 Bridge Year level of \$17.5 million, representing about a 14% year over year increase.

Please state whether or not Enbridge Gas undertook any studies to determine that the proposed 2024 Test Year level of Bad Debt expense was appropriate and if so, please provide such studies. If not, please state how this proposed expense level was calculated, including methodology and inputs. Please also explain how the expense level for Bad Debt was determined to be appropriate.

Response:

Enbridge Gas did not undertake any studies to determine the proposed 2024 bad debt expense. The 2024 bad debt expense of \$21.5 million is calculated by applying the 0.42% bad debt write off rate to the sales forecast for 2024.

Enbridge Gas writes off accounts approximately 2 years after the account has been closed and all collections efforts have been exhausted. Enbridge Gas administers the following collections strategies in order to collect past-due accounts.

Accounts Between 30-120 days

- Invoices and reminders sent monthly for all current and past due balances
- Past due accounts are called by the collections team along with correspondence sent to all customers in arrears.

If there is no response and the customer has not made any attempt to call and/or make a payment or payment arrangement, a disconnections letter may be sent between 60 and 120 days (depending on moratorium as per GDAR requirements).

After an account has been closed with a past due balance, Enbridge Gas continues to contact customers with reminders of past due balances for an additional 60 days. After 60 days accounts are sent to third party collection agencies and continue to be called until the appropriate 2-year time frame expires, and the account is written off.

The bad debt write-off rate is calculated by taking the write-off dollars for that year over the sales for the related sales year. For example, bad debt write-off for 2022 is related to sales for 2020.

For 2023 and 2024, bad debt and delinquency dollars (total dollars of closed accounts) increased from previous years as a result of higher arrears due to the prolonged effects of higher commodity prices, economic conditions, inflation and limited programs to help customers pay their arrears. Through the pandemic, support programs were in place, such as the Ontario government's COVID-19 Energy Assistance Program (CEAP), to help customers manage overdue balances. CEAP provided \$14.6 million to Enbridge Gas customers in need of support. In addition, during the pandemic there were periods where collections activities, including locking, were paused to help support customers, which resulted in increased delinquency dollars and write-offs.

Historical and future trends:

When reviewing historical trends, Enbridge Gas tracks the relationship between sales, delinquency dollars and write-off rates. The percent of delinquency dollars for closed and disconnected accounts aligns with write-off rates as provided in Table 1.

Table 1
Percent of Delinquency Dollars

	2020	2021	2022
Delinquency Rate	0.16%	0.39%	0.47%
Write-off Rate	0.12%	0.34%	0.42%

For 2024, Enbridge Gas has determined that 0.42% write-off rate was appropriate based on historical write-off rates and current economic factors as presented in Table 2.

Table 2
2024 Bad Debt

<u>2024 Forecast (\$ millions)</u>	
Sales forecast	7,870
Write-off Rate	0.42%
Write-off Amount	33.1
Less estimated bad debt from carbon	<u>(11.6)</u>
Bad Debt	21.5

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 25 and p. 15

Question(s):

At the first above reference, it is stated when discussing the Operations Group's functions that:

Major Projects manages and executes capital projects for Enbridge Gas, providing functions such as engineering, construction planning, project management and project governance. Since this group is dedicated to capital projects, associated O&M costs are fully capitalized resulting in no impact on utility O&M.

At the second reference above, it is stated when discussing increases in BD&R group costs that:

Increases in contract services and other O&M spend is primarily due to investigative costs relating to potential capital projects and the resumption of travel, employee training, and normal levels of marketing and public affairs activities.

Please state why investigative costs related to potential capital projects are not also capitalized.

Response:

The potential capital project is Advanced Metering Infrastructure (AMI), which is in the initial stages of project development, evaluation of strategic direction, and Proof of Concept. The investigative costs are not capitalized because the project is in the initial planning stages and not yet approved as a capital project.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 27

Question(s):

At the above reference, it is stated when discussing Operations costs increases for 2019 Actuals versus 2018 Actuals that:

Contract services was also impacted by the cancellation of the Company's aviation contract resulting in a termination fee of \$3.5 million which ultimately resulted in future annual savings of \$2.5 million starting in 2020.

- a) Please explain the purpose of the aviation contract and the service provided under this contract. Why did the company cancel the aviation contract?
- b) Please explain how the \$2.5 million annual future savings were derived?

Response:

- a) The purpose of the aviation contract was to provide Enbridge Gas senior leadership with access to air transportation to facilitate travel throughout Ontario on a regular basis including between Toronto and Chatham as well as more remote areas such as those in Northern Ontario. Following the amalgamation, the contract was reassessed and cancelled because the level of senior leadership in the Chatham area was decreasing, access to the Toronto hub had become more accessible, and there was increased use of virtual collaboration technology.
- b) \$2.5 million represents the annualized contract rate. Since the fee is no longer paid, it is considered an annual saving after 2019.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 33

Question(s):

At the above reference, it is stated when discussing Operations costs increases for the 2022 Estimate versus 2021 Actuals that:

Further pressure on the cost of locates is driven by the introduction of Bill 93 which was passed into law on April 14, 2022. The new regulations mandate absolute liability compliance for 5 day and 10 day locate deliveries depending on the scope of the excavation project.

Please provide Enbridge Gas's forecasts of the cost impacts of Bill 93 for the 2023 to 2024 period.

Response:

Enbridge Gas has included a conservative amount in the 2023 and 2024 forecast for locate cost increases. The forecast takes into account inflation, cost pressures from various sources, and early estimates from 2022 of the impacts related to Bill 93. The locate forecast for external locate costs was determined based on historical locate request volumes and the average cost of delivering a locate plus inflationary increases. Internal locate costs were determined by the full time equivalent (FTE) resources required to manage and support the execution of the locate delivery process including year-over-year wage increases. Please see Table 1 for locate cost forecast for the 2023 Bridge Year and 2024 Test Year¹ relative to 2022. A portion of the anticipated cost increase expected is included in this forecast with a significant level of cost uncertainty related to Bill 93 still remaining.

¹ Enbridge Gas filed a correction to the 2024 locate costs described at Exhibit 4, Tab 4, Schedule 2 and Exhibit 9, Tab 1, Schedule 3 on March 8, 2023. The 2024 locate costs had previously been stated as \$51.1 million, including \$45 million for operating and maintenance costs for external services and \$6.1 million for internal company resources that provide administrative support.

Table 1
Locate Cost Forecasts

Line No.	Particulars (\$ millions)	2022 Actuals	2023 Bridge Year	2024 Test Year (1)
		(a)	(b)	(c)
1	External Costs	39.9	48.2	51.1
2	Internal Costs	6.5	7.1	7.5
3	Total	46.4	55.3	58.6
4	Change from Prior Year	-	8.9	3.3

Note:

(1) Exhibit 4, Tab 4, Schedule 2, paragraph 85 and Exhibit 9, Tab 1, Schedule 3, paragraph 23, updated March 8, 2023.

Given the cost uncertainty, Enbridge Gas is proposing a new Locate Delivery Service Variance Account (LDSVA) to record the variance between the external locate costs of \$51.1 million and the actual external costs for locate delivery services. This will include the costs for Enbridge Gas to deliver locate services, but also the costs incurred by Enbridge Gas to request a locate for the provision of its own services, as it is expected that other third parties will also initiate a fee for locate services. Enbridge Gas has also proposed to record the revenue collected (net of bad debt costs) from the proposed service charge in the LDSVA as an offset to the increased costs.

Enbridge Gas forecasts that the cost impacts of Bill 93 for the 2023 to 2024 period includes but is not limited to onboarding additional locate resources with robust training, office resources for new reporting requirements by Ontario One Call, increased quality assurance activities and contractor management and oversight. Prior to 2023 there were no actual cost impacts from Bill 93 as the regulations do not come into effect until April 1, 2023.

Enbridge Gas expects external costs for locate services to materially increase from the forecast in response to increased locate delivery compliance requirements as a result of Bill 93 legislation. These costs are currently expected to increase by \$20 million to \$45 million but may vary based on evolving industry factors as well as any third-party charges that may be incurred should others choose to charge for locates as well. These new cost pressures as a direct result of Bill 93 compliance requirements are difficult to definitively quantify as they are subject to multiple external factors with high levels of variability. Dramatically increased efforts to compete, market, attract, and retain new quality locator resources despite Ontario's current labour challenges are a critical requirement of Enbridge Gas and its service providers as result of Bill 93 legislation.

Enbridge Gas forecasts an annual incremental cost impact primarily as a result of Enbridge Gas service providers onboarding and retaining 500 or more new contractor locators at a fully loaded annual rate in the approximate range of \$50,000 to \$80,000 per locator. Internal FTEs will be onboarded as necessary for the management and oversight of contractors to ensure the safety and compliance of contractor service deliveries. This number is not yet known.

In response to anticipated cost increases, Enbridge Gas's proposed new locate delivery service charge is intended to cover the costs associated with delivering locates to third party contractors. While there may be bad debt associated with collecting the new service charge, the charge is intended to protect Enbridge Gas customers from subsidizing the cost of locates associated with other utilities' and municipalities' excavation projects. The proposed service charge will not be applied to Enbridge Gas customers requiring locates for their private property.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 34

Question(s):

At the above reference, it is stated when discussing Operations costs increases for the 2022 Estimate versus 2021 Actuals that:

The increase in other O&M is driven by multiple cost pressures along with offsetting decreases. The primary driver of the increase is due to an accounting presentation change that reflects damage recoveries as other revenue instead of as an offset to O&M expense. Although there is no net impact to utility earnings, this adjustment causes a \$6.2 million increase to other O&M

- a) Please state why this change was made.
- b) Please provide the amounts of damages recoveries by year for the 2018 to 2024 period.

Response:

- a) The change was made to align with US GAAP ASC 606 accounting standards. ASC 606 requires that an organization determine whether it is a principal or an agent in a transaction to determine whether that transaction should be recognized gross (as revenue) or net (an offset to O&M). Enbridge Gas re-assessed its damage recovery transactions and determined it was the principal in damage recoveries and therefore should recognize these transactions gross (revenue). This change only impacts Enbridge Gas financial statement other revenue and O&M line items and has no financial impact on net income.
- b) Amounts of damage recoveries are as follows:

Amounts presented in O&M:
2018 - \$7.0 million
2019 - \$7.6 million

2020 - \$7.5 million
2021 - \$5.8 million

Amounts presented in other revenue¹:

2022 - \$5.6 million (actuals)
2023 - \$6.4 million (forecast)
2024 - \$6.6 million (forecast)

¹ Exhibit 3, Tab 5, Schedule 1, p.3, Table 1, line 3.

BRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 37

Question(s):

At the above reference, it is stated when discussing Operations costs increases for the 2024 Test Year versus the 2023 Bridge Year that:

The new regulations under Bill 93 are expected to cause significant changes to locate delivery services in Ontario. The 2024 Test Year Forecast includes \$51.1 million for locate delivery costs. \$45 million of the costs are for locate delivery services provided to customers and locate delivery services required for Enbridge Gas's own operations. \$6.1 million of the costs include internal company resources that provide administrative support to respond to locate requests. The changes to be implemented under Bill 93 are currently in development given how recently the legislation was implemented. Enbridge Gas expects the external costs for locate delivery services to materially increase from the amounts included in the 2024 Test Year Forecast as a result of the mandate of absolute liability compliance for five-day and ten-day locate deliveries depending on the scope of the excavation project.

- a) The 2024 Test Year forecast includes \$45 million of operating and maintenance costs for external services to be incurred by Enbridge Gas to provide locate delivery services to customers and for receiving locate delivery services from other third-party providers and other utilities required for Enbridge Gas's own operations. Please explain how the \$45 million in additional costs was calculated.
- b) Will Enbridge Gas require to hire additional FTEs or contractors to respond to changes in providing locate delivery services as a result of Bill 93? If yes, please provide details including the number of FTEs/contractors that will be required.

Response:

a-b) Please see response at Exhibit I.4.4-STAFF-122.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 49

Question(s):

At the above reference, it is stated when discussing Engineering and Storage & Transmission Operations (STO) costs increases for the 2022 Estimate versus the 2021 Actual that:

The 2022 Estimate is expected to be \$34.5 million higher than the 2021 actual. The primary driver of the increase is higher contract services of \$21.8 million to address the backlog of work created by COVID-19's impact as well as higher planned IMP inspections as a result of risk modelling enhancements.

- a) Please provide the amounts related to higher planned IMP inspections as a result of risk modelling enhancements for the 2019 to 2022 period.
- b) Please explain the results of the risk modelling and the reasons for the increase in the risk profile.
- c) Please also comment on the outlook for IMP spending beyond 2023 and the potential for costs to remain at higher than historic levels.

Response:

- a) Risk modelling enhancements should be more appropriately termed risk reduction enhancements; these additional measures are to ensure the safety of the public and our employees and the safety and reliability of our assets.

Risk Reduction Enhancements include the following:

- Implementation of the Enbridge-wide Integrity Management Framework Standard (IMFS)

- Creation of a dedicated Facilities Integrity Management Program (FIMP), including a dedicated inspection program
- Evolving the Transmission Integrity Management Program (TIMP) to identify, assess, inspect for, and mitigate additional threats on the system.

Inspection plans vary year-to-year: please see Exhibit 4, Tab 4, Schedule 2, page 47, paragraph 108 for more details on inspection plans.

Amounts related to the increase in IMP inspections resulting from risk reduction enhancements for 2019 - none, 2020 – none, 2021 -\$9.2 million, and 2022 - \$10.9 million (forecast) and \$9.4 million (actual). The 2022 actual to forecast variance of \$1.5 million resulted from weather variability preventing planned inspections near year end.

Table 1
IMP and IMFS Cost summary

Line No.	Particulars	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual	Actual	Actual	Actual	Bridge Year	Test Year
		(a)	(b)	(c)	(d)	(e)	(f)
1	IMFS*	0.0	0.0	0.8	4.9	5.3	4.6
2	FIMP Administrative	0.0	0.0	0.7	1.2	1.6	1.6
3	FIMP Inspections	0.0	1.6	2.5	4.3	5.2	6.2
4	IMP	18.8	16.4	20.5	29.4	38.7	37.5
5	Total	18.8	18.0	24.5	39.8	50.8	49.9

* IMFS costs are embedded in the IMP program, estimated amounts have been provided.

- b) The above-mentioned programs have been implemented by Enbridge Gas to ensure that potential threats to our transmission, facilities and distribution systems are monitored appropriately to allow proactive measures to be taken to ensure safety and reliability. Not monitoring active threats could introduce an implicit risk to the system. The risk profile has not changed: Enbridge Gas’s awareness and understanding of the risks have expanded and now need to be mitigated.
- c) Please see the cost summary in Table 1. Based on the current risk reduction enhancements and planned inspection schedule, Enbridge Gas expects costs to remain higher than historic levels.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 51

Question(s):

At the above reference, it is stated when discussing Engineering and STO costs increases for the 2024 Test Year versus the 2023 Bridge Year that:

The \$4.5 million increase in salaries & wages is driven by merit and FTE increases to support the maximum operating pressure (MOP) verification Program.(Footnote 14) The program's scope will be expanded to include the former Union Gas pipelines with the goal of demonstrating and understanding pipeline operating stresses in order to inform the Integrity program and facilitate the assessment of the Company's overall risk profile for higher stress pipeline assets.

Footnote 14 states as follows:

The MOP verification program supports an industry best practice that ensures pipeline operating limits are verified through assessments. This best practice was developed as a result of severe industry incidents and has been implemented to ensure asset records are traceable, verifiable, complete and that operating limits of pipelines are understood by the operators.

- a) Please state whether the MOP verification program is already in place in the former EGD business segment and is now being introduced in the former Union Gas business segment. If not, please explain.
- b) If this program was already in place in the former EGD business segment, please state when it was adopted by EGD.
- c) Please provide a breakdown of the \$4.5 million increase in salaries and wages related to the expansion of the MOP verification program in 2024. Please state the number of additional FTEs related to this program and why existing staff were not able to undertake the additional tasks.

Response:

- a) A MOP verification program had been established at EGD but was paused in 2020 in order to prioritize the integration of technical content as part of the amalgamation of EGD and Union.
- b) EGD established a formal MOP Verification Program in 2012.
- c) Of the \$4.5 million increase in salaries & wages, \$4.2 million relates to merit increases for Engineering & STO, and \$0.3 million is for 2 FTEs in MOP verification. Existing roles cannot take on this work as they are fully allocated to other design and support functions. The MOP Verification Program will now need to be fully re-established and resourced post completion of the prioritized content integration program.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 51

Question(s):

At the above reference, it is stated when discussing Central Functions (CF) that:

Both EGD and Union Gas historically received corporate cost allocations from their respective corporate parents. In 2018, following the merger of Enbridge and Spectra, Enbridge established CFs that provide typical shared services to its affiliate companies and implemented an internally developed Central Functions Cost Allocation Methodology (CFCAM) to allocate the CF costs amongst the service recipients.

- a) Please state whether or not there are any differences between the current CFCAM and the historic methodologies used previously by EGD and Union that have had material impacts on how costs are allocated to the regulated entities currently, as compared to how they were allocated prior to the merger.
- b) If there were any material impacts, please identify the specific impacts and provide their magnitude.

Response:

- a) Yes, there are differences between the current CFCAM and the historic methodologies that EGD's and Union's corporate parents used to allocate corporate costs. Please see Exhibit 4, Tab 4, Schedule 3, paragraph 46 for a description of the change in methodologies.
- b) Enbridge Gas is not able to quantify the impacts of switching from the previous corporate cost allocation methodologies to the CFCAM. The datasets, grouping and allocation of costs between the two legacy company methodologies are significantly different from the CFCAM. It would therefore not be possible to quantify the differences with precision or to perform a detailed comparative analysis. The shifting of costs from departmental O&M costs and corporate allocations to CFCAM costs

has not materially impacted net Utility O&M, as provided at Figure 1 of Exhibit 4, Tab 4, Schedule 3.

Please see response at Exhibit I.1.9-EP-2, Attachment 1, which illustrates that the shift to Central Functions and CFCAM did not change costs materially compared to the sum of corporate allocations and in-house costs prior to the establishment of the Central Functions in 2018.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 52 and Exhibit 1, Tab 9, Schedule 1, p. 21

Question(s):

At the first reference above, it is stated when discussing Central Functions (CF) that:

Beyond 2021 there are a few key factors impacting CF costs. First, TIS costs increase as a result of technology industry shifts to an 'as a service' model driving costs from capital to O&M. Technology modernization has resulted in a shift from capital intensive traditional on-site physical data centres to O&M intensive infrastructure and software 'as a service' models, leading to higher O&M related to the implementation and sustainment of solutions in an 'as a service' model.

At the second reference above, it is stated when discussing integration capital expenditures that:

Over the deferred rebasing term, Enbridge Gas expects to incur approximately \$252.2 million in capital expenditures related to integration efforts (Table 6). The revenue requirement to support these investments was not included in base rates, and as such was borne by the shareholder. The largest capital expenditures were in pillar technologies: one Customer Information System (CIS), one Asset and Work Management (AWS) system and buildings to effectively align areas with geographic proximity supporting field operations.

Please reconcile the statement in the second quote that over the deferred rebasing term "The largest capital expenditures were in pillar technologies: one Customer Information System (CIS), one Asset and Work Management (AWS) system and buildings to effectively align areas with geographic proximity supporting field operations" with the statement in the first quote that "Technology modernization has resulted in a shift from capital intensive traditional on-site physical data centres to O&M intensive infrastructure and software 'as a service' models, leading to higher O&M related to the implementation and sustainment of solutions in an 'as a service' model."

Response:

The software licenses for Customer Information Systems (CIS) and Asset and Work Management (AWS) Systems were previously acquired and owned by Enbridge Gas. The existing licenses were, and still are capitalizable, under US GAAP and in accordance with the Enbridge Enterprise Capitalization Policy provided at Exhibit 2, Tab 4, Schedule 1, Attachment 1. The implementation costs associated with the integration of Union data and processes into these EGD systems was achieved through the existing licenses, and therefore capitalized as well. This software has not migrated to an “As a Service” solution as of yet.

For ongoing sustainment of the CIS and AWS Applications, Enbridge Gas is now hosting the applications through an “As a Service” hosting provider. The fees for this hosting service are expensed as O&M, which is a shift from the capital intensive on-site physical data centres to the ‘as a service’ model. This has resulted in greater technology reliability and security improvements. The security of all Enbridge Gas data, including protection of customer data, is critical in the current environment where cyber warfare is on the rise. Through such an arrangement, technology patches and enhancements are more readily performed given the solution is provided to multiple clients, and there are no incremental costs to the Company as it is included in the hosting fees.

Please see Exhibit 2, Tab 6, Schedule 2, page 246 for additional information on infrastructure as a service.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 54

Question(s):

Table 9 at the above reference provides Enbridge Gas's business unit benefits costs (BU Benefits). This shows a drop in these costs from \$143.3 million in 2021 to \$87.0 in the 2024 Test Year.

In explaining the differences in BU Benefits in the 2018 to 2021 period, it is stated that:

Contributing to the decline in 2021 is the change in identification of BU and CF benefits from improvements in CFCAM (please see paragraph 116). The BU benefits amount represents a lower portion of the overall benefits amount than estimated in prior years.

Please state whether this change resulted in any offsetting increases in CF costs to Enbridge Gas and if so, please provide these amounts for the 2021 to 2024 period. If not, please explain why not.

Response:

Please see Exhibit 4, Tab 4, Schedule 2, Table 9, updated March 8, 2023, where the \$87.0 million has been updated to reflect \$111.1 million in 2024 Test Year.

The above referenced change resulted in a \$26.4 million decrease for BU benefits and an offsetting \$26.4 million increase for CF benefits for 2021.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 55

Question(s):

At the above reference, it is stated that:

In 2022 Estimate, BU benefit costs are forecast to decline by \$39.6 million as compared to 2021. Pension and OPEB are the primary driver of the year-over-year decline due to a \$26 million reduction from Mercer's actuarial valuation.

Please provide an explanation for the above-referenced \$26 million reduction.

Response:

The decline is primarily due to pension because of higher expected return on assets, lower current service costs and lower amortization costs.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 56

Question(s):

Table 10 at the above reference provides EGI integration severance costs of \$41.5 million for 2019 and \$77.7 million for 2020.

Please provide the FTE reductions in 2019 and 2020 that resulted from the payment of these severance costs

Response:

FTE reduction in 2019 was 192 and 2020 was 327.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Ref 1: Exhibit 4, Tab 4, Schedule 3, p.8

Ref 2: Exhibit 9, Tab 2, Schedule 1, Attachment 9.

Ref 3: January 27, 2023 Evidence Correction and Updates, Attachments 1

Question(s):

Table 2 in Reference 1 provides total compensation expense broken down by salary & wages, as well as total benefits and incentive pay for 2024 and Table 1 in Reference 3 provides updated pension and Other Post-Employment Benefit (OPEBs) amounts.

- a) For the total benefits and incentive pay, please provide a breakdown of the amounts for pension and OPEBs for 2024.
- b) For the period from the last rebasing to 2024 for EGD, Union Gas and Enbridge Gas, as applicable, please provide the following annual pension as well as annual OPEB amounts:
 - i. included in rates
 - ii. actual/forecasted accrual amounts
 - iii. actual/forecasted cash contributions made
- c) For the annual pension and annual OPEB amounts included in rates and actual/forecasted accrual amounts provided in response to part b above, please provide an annual breakdown of the amounts included in OM&A versus the amounts included in capital.
- d) Please indicate if Enbridge Gas, EGD or Union Gas was eligible for a pension contribution holiday from the last rebasing to 2024. If yes, please provide further details.
- e) On page 2 of Reference 2, it states that from EGD RPP's inception to 2011, all DC contributions had been drawn from the DB provision's surplus. Starting in 2012, DC contributions were remitted from cash rather than the DB provision surplus. Please explain the rationale for the change in contribution treatment in 2012.
 - i. Please explain the implications to pension and OPEBs when DC contributions are drawn from the DB provision's surplus (e.g. impact to obligation)

- ii. For the actual/forecasted cash contributions made from last rebasing to 2024 as provided in response to part b(iii) above, please indicate the portion of cash contributions that could have been drawn from the DB provisions' surplus.

Response:

- a) With regard to the updated Pension and Other Post-Employment Benefit (OPEBs) amounts noted in Reference 3 above, the Pension and OPEB amount for 2024 within total benefits and incentive pay in the updated \$111 million in Exhibit 4, Tab 4, Schedule 3, Table 2 is a credit of \$1.3 million. The remaining \$0.3 million credit within 2024 forecast Pension and OPEB amounts is included in Central Functions Benefits.
- b)
 - i.-iii. Please see Attachment 1.
- c) Please note that EGD and Union prior to 2020 had overhead capitalization methodologies that differed in approach (details provided at Exhibit 2, Tab 4, Schedule 2). Prior to implementation of the Harmonized Overhead Capitalization Methodology for Enbridge Gas, EGD did not capitalize any portion of pension based benefits costs nor did it include any capitalized amounts in rates. Previous to 2018, Union had capitalized a portion of net pension benefit costs and included approximately \$6.6 million of capitalized amounts in rates.

With the implementation of the Harmonized Overhead Capitalization Methodology in 2020, Enbridge Gas began capitalizing a portion of the current service cost component of pension based benefit costs across both rate zones. This is provided at Exhibit 2, Tab 4, Schedule 2, page 17, Table 3. As described in that exhibit, Enbridge Gas capitalizes pension and benefit costs using a burdening approach with capitalization rates across 4 categories of costs including pension and benefits, therefore capitalization of the current service cost as a component of total benefits costs is not tracked separately. As a result, in order to respond to this request Enbridge Gas utilized assumptions on a best effort basis to support the request to provide estimates of the breakdown of capital and O&M amounts. Please see Attachment 1 for details of these estimates along with the assumptions used. Since the details in Attachment 1 are based on the assumptions as noted, this information should be utilized for illustrative purposes only.

- d) The following response was provided by Mercer:

Enbridge Gas, EGD or Union was eligible for a pension contribution holiday from the last rebasing to 2024. Specifically:

- The BU Plan was eligible for a pension contribution holiday in 2020 and 2021; and
- The G3 Plan was eligible for a pension contribution holiday in 2018 and 2020.

In accordance with applicable pension legislation, the plan's actuary must demonstrate to the pension regulator each year that sufficient excess assets are available using prescribed filings. No such filings have been submitted in 2023, however it is expected that Enbridge will do so for the EI RPP, EGD RPP and pension choices. Eligibility for a pension contribution holiday in 2024 cannot be established until after January 1, 2024.

e) The following response was provided by Mercer:

Certain financial and statutory conditions must be met prior to using DB surplus to pay DC contributions. Specifically, the plan's actuary must demonstrate to the pension regulator each year that sufficient excess assets are available. Starting in 2012, the EGD RPP did not meet the financial and statutory conditions to pay DC contributions from the DB portion of the plan.

- i. A pension and OPEB plan's obligations are not affected when DC contributions are drawn from the DB pension provision's surplus.
- ii. If eligible to take a pension contribution holiday, Enbridge has elected to do so. Accordingly, none of the contributions made from the last rebasing, as provided at Exhibit I.4.4-STAFF-132 part b) iii. could have otherwise been drawn from DB plan surplus.

Pension and OPEB Amounts

EGI

Line No.	Particulars (\$ millions)	2018 Actual	2019 Actual (6)	2020 Actual	2021 Actual	2022 Actual	2023 Forecast (1)	2024 Forecast (1)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
<u>Actual/Forecasted Accrual Amounts (Net Benefit Cost)</u>								
1	Pension (2) (6)	36.1	24.0	20.0	13.0	-15.9	-3.9	-5.3
2	OPEB	8.4	7.0	8.0	7.0	5.1	3.5	3.7
3	Total	44.5	31.0	28.0	20.0	-10.8	-0.4	-1.6
<u>Actual/Forecasted Cash Contributions Made (includes DC Amounts)</u>								
4	Pension	42.0	44.0	54.0	39.0	40.0	9.0	9.7
5	OPEB	7.0	5.0	5.0	5.0	5.0	7.1	7.2
6	Total	49.0	49.0	59.0	44.0	45.0	16.1	16.9
<u>Pension and OPEB Amounts Included in Rates</u>								
7	Pension (2)	54.9	55.0	55.0	55.0	55.0	55.0	-5.3
8	OPEB	13.2	13.2	13.2	13.2	13.2	13.2	3.7
9	Total	68.1	68.2	68.2	68.2	68.2	68.2	-1.6
<u>Pension and OPEB Amounts Included in Rates</u>								
10	Included in Capital (3)	6.6	6.6	6.6	6.6	6.6	6.6	13.4
11	Included in O&M	61.5	61.6	61.6	61.6	61.6	61.6	-15.0
12	Total	68.1	68.2	68.2	68.2	68.2	68.2	-1.6
<u>Actual/Forecast Pension and OPEB Amounts</u>								
13	Included in Capital (4) (5)	5.7	6.7	23.9	21.7	17.7	13.8	13.4
14	Included in O&M	38.8	24.4	4.1	-1.7	-28.5	-14.2	-15.0
15	Total	44.5	31.0	28.0	20.0	-10.8	-0.4	-1.6

Notes:

- (1) Updated for Mercer December 2022 update
- (2) As of 2019 the 2018 EGD and 2013 Union amounts are embedded in rates, \$20.8 million and \$47.4 million respectively. The amount in rates excludes the Employee Pension Credit Cost established in 2018 as part of the Enbridge Harmonized Pension Plans
- (3) Represents Union capitalized amount in rates since 2013, EGD has not had capitalized amounts in rates
- (4) Represents estimated capitalization on only the Current Service Cost component of Net Benefit Cost annually since 2018 ASU implementation
- (5) EGD rate zone did not capitalize any pensions costs prior to 2020, beginning in 2020 with Overhead Capitalization Harmonization
EGI capitalized the current service cost component of penion costs applicable to both rate zones
- (6) In 2019, upon amalgamation, Union adopted the corporate basis for pension expense with the unamortized pre-2017 actuarial loss/past service costs reclassified to the APCDA.

Pension and OPEB Amounts

EGD

Line No.	Particulars (\$ millions)	2013 Actual (a)	2014 Actual (b)	2015 Actual (c)	2016 Actual (d)	2017 Actual (e)
<u>Actual Accrual Amounts (Net Benefit Cost)</u>						
1	Pension	41.0	26.0	34.0	22.0	17.0
2	OPEB	6.0	6.0	6.0	5.0	5.0
3	Total	47.0	32.0	40.0	27.0	22.0
<u>Actual Cash Contributions Made (includes DC Amounts)</u>						
4	Pension	39.0	42.0	4.0	2.0	48.0
5	OPEB	3.0	5.0	5.0	5.0	4.0
6	Total	42.0	47.0	9.0	7.0	52.0
<u>Pension and OPEB Amounts Included in Rates</u>						
7	Pension	37.3	31.4	31.6	29.0	19.6
8	OPEB	5.5	5.9	5.8	5.6	5.2
9	Total	42.8	37.3	37.4	34.6	24.8
<u>Pension and OPEB Amounts Included in Rates</u>						
10	Included in Capital	0.0	0.0	0.0	0.0	0.0
11	Included in O&M	42.8	37.3	37.4	34.6	24.8
12	Total	42.8	37.3	37.4	34.6	24.8
<u>Actual/Forecast Pension and OPEB Amounts</u>						
13	Included in Capital	0.0	0.0	0.0	0.0	0.0
14	Included in O&M	47.0	32.0	40.0	27.0	22.0
15	Total	47.0	32.0	40.0	27.0	22.0

Pension and OPEB Amounts

UGL

Line No.	Particulars (\$ millions)	2013 Actual (a)	2014 Actual (b)	2015 Actual (c)	2016 Actual (d)	2017 Actual (e)
<u>Actual Accrual Amounts (Net Benefit Cost)</u>						
1	Pension	38.0	26.0	29.0	24.0	22.0
2	OPEB	5.0	4.0	4.0	4.0	3.0
3	Total	43.0	30.0	33.0	28.0	25.0
<u>Actual Cash Contributions Made (includes DC Amounts)</u>						
4	Pension	60.0	24.0	12.0	10.0	22.0
5	OPEB	3.0	2.0	2.0	2.0	2.0
6	Total	63.0	26.0	14.0	12.0	24.0
<u>Pension and OPEB Amounts Included in Rates</u>						
7	Pension	39.8	39.8	39.8	39.8	39.8
8	OPEB	7.6	7.6	7.6	7.6	7.6
9	Total	47.4	47.4	47.4	47.4	47.4
<u>Pension and OPEB Amounts Included in Rates</u>						
10	Included in Capital	6.6	6.6	6.6	6.6	6.6
11	Included in O&M	40.8	40.8	40.8	40.8	40.8
12	Total	47.4	47.4	47.4	47.4	47.4
<u>Actual/Forecast Pension and OPEB Amounts</u>						
13	Included in Capital	6.7	4.3	4.9	4.2	4.8
14	Included in O&M	36.3	25.7	28.1	23.8	20.3
15	Total	43.0	30.0	33.0	28.0	25.0

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Ref 1: Exhibit 4, Tab 4, Schedule 3, p.8

Ref 2: Exhibit 9, Tab 2, Schedule 1, pp.17-19

Ref 3: Exhibit 9, Tab 2, Schedule 1, Attachment 8 - Mercer Letter

Ref 4: Exhibit 4, Tab 4, Schedule 2, Attachment 1 - Actuarial Report

Ref 5: January 27, 2023 Evidence Correction and Updates, Attachment 1

Question(s):

Table 2 of Reference 1 provides total compensation expense broken down by salary & wages, and total benefits and incentive pay for 2024

In Reference 2, it states that the balance in the Accounting Policy Changes Deferral Account (APCDA) reflects the unamortized accumulated actuarial gains/losses and past service costs incurred by Union Gas. The amortization of this amount and the corresponding drawdown of APCDA over the deferred rebasing term is recognized as a component of accrual-based pension expenses which are included in O&M and recovered in rates. The amortized amount from 2017 to 2023 is \$56 million. The remaining balance in the APCDA is \$155.2 million.

Reference 3 provides the projected balance sheet and accumulated other comprehensive income (AOCI) on the "local" books" basis for the fiscal years ending 2021 to 2023. It states that "local" books is prepared from the perspective that the Legacy Spectra Plans continued as going concerns, without taking into account the February 27, 2017 merger with Enbridge. The purpose of these projections is to estimate the difference between the unamortized actual gain (or loss) as at December 31, 2023 determined on the local books basis and the corporate books basis.

- a) For the period from the last rebasing to 2024 for EGD, Union Gas and Enbridge Gas, as applicable, please provide the annual pension and annual OPEB actual/forecasted actuarial gains/losses.
- b) Please confirm that actuarial gains/losses are being amortized over the expected average remaining service life (i.e. EARSL) of the active employee and included in rates in 2024. If not confirmed, please explain.

- c) Regarding the unamortized accumulated actuarial gains and losses and past service costs incurred by Union Gas and recorded in the APCDA, please confirm that no amortization of the APCDA is reflected in the 2024 O&M and no further amortization of APCDA is expected to be included in O&M going forward. If not confirmed, please explain.
- i. In Reference 5, pension and OPEB costs were updated. Please explain whether the update impacts the balance in the APCDA and the amortized amount. If yes, please provide updated amounts.
 - ii. Please provide a breakdown of the \$56 million (or updated amount per part ci above) amortized amount and the remaining \$155.2 million (or updated amount per part c-i above) in the APCDA by the amount relating to unamortized actuarial gains/losses and the amount relating to past service costs.
 - iii. Please explain whether the amount amortized in the APCDA was amortized on the same basis as the actuarial gains/losses that was included in rates (i.e. EARSL).
 - iv. Please confirm that the difference in the projections shown in Appendix A and B of the Mercer letter in Reference 3 and that shown in the Actuarial Report in Reference 4 only pertains to the actuarial gains and losses in AOCI, where the Mercer letter quantifies the Union Gas actuarial gains and losses for the period pre-2017 and the Actuarial Report quantifies actuarial gains and losses for Enbridge Gas, excluding the portion relating to pre-2017 Union Gas. If not confirmed, please explain.
- d) Please discuss Enbridge Gas's views on excluding all actuarial gains and losses from revenue requirement (if material), and instead capturing those impacts in a deferral and variance account.

Response:

- a) Please see Attachment 1 for the continuity of actual/forecast actuarial (gains)/losses for EGD, Union and Enbridge Gas from 2013 through 2024 Test Year Forecast.
- b) Confirmed.
- c) Confirmed. No amortization of the APCDA is reflected in 2024 O&M and no further amortization of the APCDA is expected in O&M going forward. This assumes that Enbridge Gas receives approval to dispose of the residual balance in the APCDA as at December 31, 2023 as requested in Exhibit 9, Tab 2, Schedule 1.

- i. Yes, the update impacts the APCDA forecast balance as Mercer provided updated forecast information for APCDA amortization. The updated forecast of the APCDA balance as at December 31, 2023 is provided in Table 1.

Table 1
APCDA Balance as at December 31, 2023

<u>(\$ millions)</u>	<u>Amount/Balance</u>
December 31, 2021 Ending Balance	169.4
2022 Amortization – Actual	<u>(9.1)</u>
December 31, 2022 Ending Balance	160.3
2023 Amortization – Forecast	<u>(4.3)</u>
December 31, 2023 Ending Balance - Forecast	156.0

- ii. Please see Attachment 1 for the breakdown of the amortization of actuarial (gains)losses between 2019 and 2022 Actuals plus an updated forecast for 2023 based on the Mercer update. As noted in i. above the revised balance forecast at December 31, 2023 is \$156.0 million which is comprised entirely of actuarial (gains)losses for Pension (\$159.8 million loss) and OPEB (\$3.8 million gain).
- iii. Yes, the amount amortized in the APCDA was amortized on the same basis as actuarial gains/losses included in rates (i.e. EARSL).
- iv. Confirmed.
- d) Enbridge Gas does not feel that excluding the amortization of actuarial gains/losses from revenue requirement and recording in a deferral account is in the best interests of either ratepayers or Enbridge Gas. The amortization of actuarial gains/losses is a component of the annual accrual based net benefit cost which should not be segregated from all other components as this would cause a disconnect between net earnings on the income statement from a corporate accounting perspective and for utility purposes. The annual variation in gains/losses can be material which would carry over to the annual change in deferral balances. The amortization of gains/losses over the EARSL prescribed by US GAAP is a mechanism to smooth out the volatility of gains/losses and, therefore, continued inclusion in the accrual based pension cost is an appropriate mechanism for smoothing annual rate impacts.

Pension and OPEB Actuarial Gains/Losses - EGI

Line No.	Particulars (\$ millions)	2018 Actual (a)	2019 Actual (b)	2020 Actual (c)	2021 Actual (d)	2022 Actual (e)	2023 Forecast (f)	2024 Forecast (g)
<u>Pension</u>								
1	Opening Balance (Gain) Loss	564.0	383.1	471.1	595.1	279.1	24.1	19.6
2	Current Year Actuarial (Gain) Loss	73.0	104.0	144.0	(288.0)	(247.0)	(4.2)	-
3	Amortization of Actuarial (Gain) Loss	(36.0)	(16.0)	(20.0)	(28.0)	(8.0)	(0.2)	0.1
4	Amortization of Prior Service Cost	(1.0)	-	-	-	-	-	-
5	AOCI Amounts Crystallized	(216.9)	-	-	-	-	-	-
6	Subtotal	(180.9)	88.0	124.0	(316.0)	(255.0)	(4.5)	0.1
7	Closing Balance (Gain) Loss	383.1	471.1	595.1	279.1	24.1	19.6	19.8
<u>OPEB</u>								
8	Opening Balance (Gain) Loss	8.0	(10.4)	4.6	18.6	(12.4)	(49.4)	(45.6)
9	Current Year Actuarial (Gain) Loss	(24.0)	14.0	13.0	(31.0)	(38.0)	0.1	-
10	Amortization of Actuarial (Gain) Loss	-	1.0	1.0	-	1.0	3.7	3.5
11	Amortization of Prior Service Cost	-	-	-	-	-	-	-
12	AOCI Amounts Crystallized	5.6	-	-	-	-	-	-
13	Subtotal	(18.4)	15.0	14.0	(31.0)	(37.0)	3.8	3.5
14	Closing Balance (Gain) Loss	(10.4)	4.6	18.6	(12.4)	(49.4)	(45.6)	(42.1)
<u>Union Pre-2017 Actuarial Losses and Past Service Costs</u>								
Opening Balance:								
15	AOCI Amounts Crystallized - Pension (Gain) Loss	-	216.9	198.8	186.2	173.8	164.3	-
16	AOCI Amounts Crystallized - Pension Past Service Costs (1)	-	-	-	-	-	-	-
17	AOCI Amounts Crystallized - OPEB (Gain) Loss	-	(5.6)	(5.0)	(4.7)	(4.4)	(4.1)	-
18	AOCI Amounts Crystallized - OPEB Past Service Costs (1)	-	-	-	-	-	-	-
19		-	211.3	193.8	181.5	169.4	160.2	-
20	AOCI Amounts Crystallized - Pension (Gain) Loss	216.9						
21	AOCI Amounts Crystallized - OPEB (Gain) Loss	(5.6)						
22	Amortization - Pension (Gain) Loss	-	(18.1)	(12.6)	(12.4)	(9.4)	(4.6)	
23	Amortization - Pension Past Service Costs	-	-	-	-	-	-	
24	Amortization - OPEB (Gain) Loss	-	0.6	0.3	0.3	0.3	0.3	
25	Amortization - OPEB Past Service Costs	-	-	-	-	-	-	
26		211.3	(17.5)	(12.3)	(12.1)	(9.1)	(4.3)	-
Closing Balance:								
27	AOCI Amounts Crystallized - Pension (Gain) Loss	216.9	198.8	186.2	173.8	164.3	159.8	-
28	AOCI Amounts Crystallized - Pension Past Service Costs	-	-	-	-	-	-	-
29	AOCI Amounts Crystallized - OPEB (Gain) Loss	(5.6)	(5.0)	(4.7)	(4.4)	(4.1)	(3.8)	-
30	AOCI Amounts Crystallized - OPEB Past Service Costs	-	-	-	-	-	-	-
31		211.3	193.8	181.5	169.4	160.2	156.0	-

Note:

(1) At the time of crystallization, the Past Service Costs on a Corporate and Local basis were the same, therefore only Pension and OPEB (gains) losses were transferred to a Regulatory Asset in 2018 and then to the APCDA on January 1, 2019.

Pension and OPEB Actuarial Gains/Losses - EGD

Line No.	Particulars (\$ millions)	2013 Actual (a)	2014 Actual (b)	2015 Actual (c)	2016 Actual (d)	2017 Actual (e)
<u>Pension</u>						
1	Opening Balance (Gain) Loss	370.0	256.0	345.0	286.0	309.0
2	Current Year Actuarial (Gain) Loss	(85.0)	105.0	(40.0)	37.0	2.0
3	Amortization of Actuarial (Gain) Loss	(28.0)	(16.0)	(19.0)	(14.0)	(17.0)
4	Amortization of Prior Service Cost	(1.0)	-	-	-	-
5	Subtotal	(114.0)	89.0	(59.0)	23.0	(15.0)
6	Closing Balance (Gain) Loss	256.0	345.0	286.0	309.0	294.0
<u>OPEB</u>						
7	Opening Balance (Gain) Loss	13.0	-	9.0	9.0	11.0
8	Current Year Actuarial (Gain) Loss	(13.0)	9.0	-	2.0	2.0
9	Amortization of Actuarial (Gain) Loss	-	-	-	-	-
10	Amortization of Prior Service Cost	-	-	-	-	-
11	Subtotal	(13.0)	9.0	-	2.0	2.0
12	Closing Balance (Gain) Loss	-	9.0	9.0	11.0	13.0

Pension and OPEB Actuarial Gains/Losses - Union

Line No.	Particulars (\$ millions)	2013 Actual (a)	2014 Actual (b)	2015 Actual (c)	2016 Actual (d)	2017 Actual (e)
<u>Pension</u>						
1	Opening Balance (Gain) Loss	336.0	216.0	261.0	245.0	259.0
2	Current Year Actuarial (Gain) Loss	(93.0)	64.0	7.0	32.0	26.0
3	Amortization of Actuarial (Gain) Loss	(25.0)	(18.0)	(22.0)	(17.0)	(14.0)
4	Amortization of Prior Service Cost	(2.0)	(1.0)	(1.0)	(1.0)	(1.0)
5	Subtotal	(120.0)	45.0	(16.0)	14.0	11.0
6	Closing Balance (Gain) Loss	216.0	261.0	245.0	259.0	270.0
<u>OPEB</u>						
7	Opening Balance (Gain) Loss	8.0	3.0	4.0	(2.0)	(6.0)
8	Current Year Actuarial (Gain) Loss	(5.0)	1.0	(6.0)	(4.0)	2.0
9	Amortization of Actuarial (Gain) Loss	-	-	-	-	-
10	Amortization of Prior Service Cost	-	-	-	-	(1.0)
11	Subtotal	(5.0)	1.0	(6.0)	(4.0)	1.0
12	Closing Balance (Gain) Loss	3.0	4.0	(2.0)	(6.0)	(5.0)

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Ref 1: Exhibit 4, Tab 4, Schedule 2, Attachment 1 – Actuarial Report

Ref 2: January 27, 2023 Evidence Correction and Updates, Attachment 3 – Updated Actuarial Report

Question(s):

The Actuarial Report for Enbridge Gas was provided in Reference 1 and updated in Reference 2. The Actuarial Report includes net periodic benefit costs and minimum cash requirements for Enbridge Gas as well as its affiliates.

- a) Please provide a reconciliation of the accrual expense and cash contributions provided in 4.4.3-Staff-132 and the updated Actuarial Report for 2022 to 2024.
- b) Page 6 of the Actuarial Report states “The EI RPP, EGD RPP, Pension Choices Plan, and Legacy Spectra Closed Plans are funded by contributions from the Company unless it elects to use a funding excess to meet annual contribution requirements.” Please explain what the funding excess is, and when Enbridge Gas would elect to use the funding excess.
- c) Page 6 of the Actuarial Report states “In 2022, Enbridge Inc. decided to merge all past service benefits from the Legacy Spectra Closed Plans into the EI RPP”. The amendment and related asset transfer are subject to regulatory approval and have not been reflected in the results of the report. Please explain what the expected implications would be if the amendment and asset transfer are approved. Please also include a discussion on any regulatory impacts.
- d) Please provide Enbridge Gas’s most recent actuarial valuation. Please explain whether Enbridge Gas anticipates an actuarial valuation report in 2023. If so, when will the report will be available.
- e) In the updated Actuarial Report in Reference 2, it states that Mercer has projected the results of the December 31, 2021/January 1, 2022 actuarial valuations of the plans for the financial reporting and funding purposes forward to each year ending 2023 through 2024. Please explain how the recent changes in general economic conditions have impacted the actuarial valuation and resulting pension and OPEB costs.

Response:

a) As provided at Exhibit.I.4.4.-STAFF-132, amounts for 2023 and 2024 forecasts reflect the updated Mercer Actuarial Report amounts. The reconciliations between Exhibit 4, Tab 4, Schedule 2, Attachment 1 originally filed and the updated Mercer Actuarial Report for 2022 to 2024 are provided at Tables 1, 2 and 3.

Table 1
2024 Pension and OPEB Projections

Line No.	Particulars (\$ millions)	Accrual Expense/(Credit)	Cash Contributions
1	Prepared in May 2022, primarily based on economic environment as at April 30, 2022 (1)	(30.5)	15.6
2	Prepared in January 2023, primarily based on economic environment as at November 30, 2022 (2)	(1.6)	16.9

Notes

- (1) EB 2022-0200 Exhibit 4, Schedule 4, Tab 2, Attachment 1 Pages 1 to 89 Updated March 8, 2023
- (2) EB 2022-0200 Exhibit 4, Schedule 4, Tab 2, Attachment 1 Pages 90 to 102 Updated March 8, 2023

Table 2
2023 Pension and OPEB Projections (excluding ACPDA)

Line No.	Particulars (\$ millions)	Accrual Expense/(Credit)	Cash Contributions
1	Prepared in May 2022, primarily based on economic environment as at April 30, 2022 (1)	(28.1)	14.7
2	Prepared in January 2023, primarily based on economic environment as at November 30, 2022 (2)	(0.4)	16.1
Notes			
(1)	EB 2022-0200 Exhibit 4, Schedule 4, Tab 2, Attachment 1 Pages 1 to 89 Updated March 8, 2023		
(2)	EB 2022-0200 Exhibit 4, Schedule 4, Tab 2, Attachment 1 Pages 90 to 102 Updated March 8, 2023		

Table 3
2022 Pension and OPEB Projections (excluding ACPDA)

Line No.	Particulars (\$ millions)	Accrual Expense/(Credit)	Cash Contributions
1	Prepared in May 2022, primarily based on economic environment as at April 30, 2022 (1)	(10.9)	46.9
2	Prepared in January 2023, primarily based on economic environment as at November 30, 2022 (2)	(10.8)	45.0
Notes			
(1)	EB 2022-0200 Exhibit 4, Schedule 4, Tab 2, Attachment 1 Pages 1 to 89 Updated March 8, 2023		
(2)	EB 2022-0200 Exhibit 4, Schedule 4, Tab 2, Attachment 1 Pages 90 to 102 Updated March 8, 2023		

Explanations for the changes noted above for 2023 and 2024 are reflected in part e) below.

- b) Funding excess is the market value of pension plan assets in excess of the actuarial value of the liabilities, if any. Funding excess is determined by the plan's actuary through an actuarial valuation and in accordance with rules established under applicable pension legislation.

To the extent it is permissible under applicable pension legislation, Enbridge Gas would utilize funding excess to offset annual defined benefit and defined contribution service costs.

c) The following response was provided by Mercer:

If approved, the amendment and related asset transfer should simplify plan administration of Enbridge Inc's pension plans and improve member experience. All assets and the existing obligations that members have accrued in the Legacy Spectra Closed Plans will be transferred, without change, to the EI RPP. Going forward Enbridge Inc. will administer one aggregated plan (EI RPP), instead of six different pension plans independently. This will have a very limited impact, if any, on the regulatory treatment of the pension accrual costs.

d) The following response was provided by Mercer:

The forecasts included in Ref 2: *January 27, 2023 Evidence Correction and Updates, Attachment 3 – Updated Actuarial Report*, are the most recent. These actuarial reports are special purpose valuations prepared exclusively to support Enbridge Gas's rebasing application with the OEB and are not typically prepared on an annual basis.

e) The following response was provided by Mercer:

Of the changes in general economic conditions, the lower than expected investment returns on the plan assets between March 31, 2022 and December 31, 2022 had the most significant impact. Reflecting actual investment returns, which were less than initial forecasts, reduced the value of plans' assets and increases the pension cost.

The assumptions were also updated under more current economic conditions, primarily:

- increased discount rates, which improves the funded status of the pension and non-pension plans, but increases the pension and non-pension cost; and,
- decreased long-term expected return on plan assets, which increases the pension cost.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Ref 1: Exhibit 4, Tab 4, Schedule 2, Attachment 1– Actuarial Report

Ref 2: Exhibit 4, Tab 4, Schedule 2, p.53

Ref 3: Exhibit 1, Tab 8, Schedule 1, Attachment 10, p.94 – 2021 Enbridge Inc. Annual Report

Ref 4: OEB letter regarding 2023 Inflation Parameters, October 20, 2022

Ref 5: January 27, 2023 Evidence Correction and Updates, Attachment 3

Question(s):

Page 9 of the Actuarial Report states that the results of the December 31, 2021 / January 1, 2022 actuarial valuations of the plans have been projected forward for financial reporting purposes to each of the years ending 2022 through 2023. The purpose of these projections is to estimate the accounting costs for 2023 through 2024.

The projections are based on the economic environment as at April 30, 2022 and assumptions described in Appendix C.

Reference 2 states that for non-pension and OPEB benefit costs, inflation adjustments and impacts from changes in FTEs were layered onto the 2022 Estimate. Inflation was projected at 2.4% for 2023 and 2.2% for 2024.

In its letter issued on Oct 20, 2022 in Reference 4, the OEB calculated the 2023 inflation factor for electricity distributors to be 3.7%, and for electricity transmitters to be 3.8%.

- a) The OEB's prescribed inflation rates issued for the electricity sector are higher than Enbridge Gas's projected inflation rates for 2023 and 2024. Please explain the method used by Enbridge Gas for the projection and whether Enbridge Gas thinks that the projected inflation rates should be updated. If so, please provide the updated inflation rates. If not, please explain why these projected inflation rates should not be updated.
- b) Please provide a sensitivity analysis of a 0.5% change in assumptions similar to that shown in the 2021 Enbridge Inc. Annual Report.

- c) Page 18 of the Actuarial Report states “The projections and calculations of costs have been prepared in accordance with US accounting standards (US GAAP). They are based on methods, assumptions, and accounting policies selected by Management.” Please discuss the discretion management has in selecting methods, assumptions, and accounting policies and the impact it would have on pension and OPEB expenses.
- d) In Reference 5, it states the update in pension and OPEB results in an \$28.9 million increase in forecasted O&M. Please provide the main drivers for the increase in O&M.

Response:

- a) The projected inflation rate (2.4% for 2023 and 2.2% for 2024) is based on the forecast provided by various banks as of February 2022. For updated projected inflation rates, please see response at Exhibit I.3.2-SEC-154 part a). Enbridge Gas is not proposing to update its forecast to reflect the updated projected inflation rates. Enbridge Gas based its 2024 Test Year Forecast on the economic and financial assumptions provided in Exhibit 3, Tab 2, Schedule 4, in accordance with the time required to develop its forecast and evidence.
- b) The following response was provided by Mercer:

The following sensitivity analysis identifies the impact on the forecasted December 31, 2023 benefit obligation and 2024 net periodic benefit cost from Exhibit 4, Tab 4, Schedule 2, Attachment 1 pages 90 to 102, updated March 8, 2023, of a 0.50% decrease to the discount rate, expected return on assets, and salary scale. The impact of assumption changes are assumed to be independent of each other. The sensitivity analysis was prepared for the results in Exhibit 4, Tab 4, Schedule 2, Attachment 1 pages 90 to 102, updated March 8, 2023. Sensitivity analysis on the prior forecast was not prepared; however we do not expect the relative impacts of that analysis to materially differ.

Company's Share US GAAP ('000s)	December 31, 2023 Benefit Obligation	Impact of Change on Benefit Obligation
Baseline	\$2,029,455	n/a
Discount Rate minus 0.50%	\$2,156,331	\$126,876
Salary Scale minus 0.50%	\$2,004,634	(\$24,821)
Expected Return on Assets minus 0.50%	\$2,029,455	-

Company's Share US GAAP ('000s)	2024 Total Net Periodic Benefit Cost	Impact of Change on Net Periodic Benefit Cost
Baseline	(\$1,633)	n/a
Discount Rate minus 0.50%	\$4,315	\$5,948
Salary Scale minus 0.50%	(\$5,039)	(\$3,406)
Expected Return on Assets minus 0.50%	\$10,073	\$11,706

c) The following response was provided by Mercer:

The applicable accounting standard provides limited management discretion in selecting methods and accounting policies. This is because an objective of the accounting standard is to improve the understandability and comparability of amounts reported by employers with similar plans.

Accounting policies and methods are to be selected once by management, and then be applied consistently from year to year. For example, all entities must establish a policy for the recognition of gains and losses that reside in accumulated other comprehensive income. The applicable accounting standard provides a range of permitted options for this policy. Methods are generally prescribed and provide approaches to the valuation of plan obligations and plan assets.

The discount rate is selected by reference to market yields on high-quality corporate bonds as of the measurement date. This assumption, along with all other,

assumptions used to measure the plan obligations and plan costs must be the best estimate of a particular future event, be internally consistent, and be current as of the measurement date. Further, actuarial standards with respect to pension and benefits accounting require the assessment of reasonableness by the actuary of each material assumption selected by management.

In accordance with the accounting standard, Management applies methods and accounting policies consistently from year to year. Management has elected to use the 10% corridor approach for recognizing actuarial gains and losses in the net periodic benefit cost. This approach assists in stabilizing the net periodic benefit cost, as gains and losses are only amortized and recognized in the net periodic benefit cost when they exceed the prescribed threshold. Alternative permitted policy decisions for recognizing gains and losses would increase the volatility of the net period benefit cost; however, these alternatives are not explored by Management, as the gain and loss recognition policy has been established.

Assumptions are selected each year by Management to meet the criteria of the accounting standard. In accordance with actuarial standards, the actuary provides a rationale or assesses the reasonableness of each material assumption used. Once Management chooses the assumptions, any future experience different than assumed must ultimately be recognized in the net periodic benefit cost as either a gain or a loss. A 'sensitivity analysis' shows the degree to which results would be different if you substitute alternative assumptions had market conditions been different. Please see response at Exhibit I.4.4-STAFF-135 part b) for a sensitivity analysis of three key assumptions to the actuarial valuation.

d) The following response was provided by Mercer:

The main driver for the increase in O&M was investment returns on the plan assets lower than expected between March 31, 2022 and December 31, 2022 and decreased future expected return assumptions. This contributed more than 75% of the \$28.9M increase in cost.

The second largest contributing factor for the increase in O&M was the increase in the discount rate based on current market conditions as at December 31, 2022, which improved the funded status of the pension and non-pension plans, but increased the pension and non-pension cost. This contributed just less than 25% of the \$28.9M increase in cost.

There were other adjustments in some economic actuarial assumptions based on current market conditions which did not have a significant impact.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Ref 1: Exhibit 4, Tab 4, Schedule 2, Attachment 1– Actuarial Report

Ref 2: January 27, 2023 Evidence Correction and Updates, Attachment 1

Question(s):

In Reference 2, Enbridge Gas proposes to establish the Post-Retirement True-Up Variance Account (PTUVA) to record the difference between the revenue requirement impact of actual pension and OPEB costs and the revenue requirement impact of pension and OPEB costs included in rates. Please confirm that the revenue requirement impact of pension and OPEB costs will include the portion of costs in OM&A and the portion of costs in capital. If not confirmed, please explain.

Response:

Confirmed. The revenue requirement impact of pension and OPEB costs will include all pension and OPEB O&M costs, irrespective of whether they were capitalized or not.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, p. 4

Question(s):

At the above reference, it is stated that:

As integration activities reach completion, 2023 will see a reduction of approximately 115 FTEs dedicated to integration with the remaining 70 FTEs being eliminated in 2024.

Please state whether these FTEs will be eliminated from the total headcount of Enbridge Gas on a permanent basis or will be eliminated from the integration activities but reassigned to other projects.

Response:

The positions will be eliminated on a permanent basis.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, pp. 4-5

Question(s):

At the above reference, it is stated that:

Several of the key trends and drivers provided at Exhibit 4, Tab 4, Schedule 2, will require incremental FTE additions beginning in 2022, continuing into 2023 and sustained for 2024. While all business unit departments have FTE additions, Distribution Operations and Engineering and Storage & Transmission Operations account for most of the growth occurring between the 2021 actual FTEs of 3,013 (2,928 excluding integration FTEs noted in the preceding paragraph) and the 2024 Test Year FTEs of 3,470.

OEB staff also notes in this context that at the same reference, Enbridge Gas discusses the staff reduction programs that took place in the 2018 to 2020 period as a result of the restructuring and the VWO program.

- a) Please state whether at the time these staff reductions were made, Enbridge Gas was anticipating the need for the staff increases that are currently forecast for the 2022 to 2024 period.
- b) If Enbridge Gas was not anticipating these increases at that time, please explain why this was the case.
- c) If Enbridge Gas was anticipating these increases, please explain why it made the noted staff reductions when it was aware that additional staff would be needed beginning in 2022. In responding, please discuss whether Enbridge Gas assessed how the termination costs involved in the VWO program would compare to the costs of retaining the staff until 2022 when the increased staffing requirements were anticipated to begin. Please provide any analysis that was undertaken related to this matter, or if none was undertaken, please explain why this was the case.

Response:

a-c) COVID-19 had a substantial impact on the Company's operations as well as the economy at large. Due to a high level of uncertainty, public health restrictions, limited site and asset access, and labour shortages driven by worker and contractor illness, work had to be curtailed. At that time, it was unknown how long the pandemic would last, however, there was still an expectation that Enbridge Gas would get back to normal pre-COVID work volumes eventually. It would have been impossible to anticipate all the impacts the pandemic would have on the Company's operations and the economy. The incredible boom in construction and customer attachments post COVID-19 is impacting workload in 2023 and 2024. Introduction of new compliance requirements and advancements in integrity risk modelling, resulting in a greater number of inspections and remediation work to enhance safety and reliability is also impacting work volumes in the next two years.

With greater insight into the type of work facing the Company, the technical qualifications required would not have been satisfied with the FTEs eliminated through organizational restructuring and VWO. These FTEs were largely in management level positions that would not have had the appropriate skillset for the nature and type of the increased workload the Company is facing today.

Irrespective of the FTEs presented at Exhibit 4, Tab 4, Schedule 3, page 3, Table 1 for 2023 and 2024, Enbridge Gas has committed to embedded productivity that will have to, in part come from FTE forecast reductions and will require active management of labour resources throughout the next Incentive Rate-Setting Mechanism (IRM) term. Please see Exhibit 4, Tab 4, Schedule 3, paragraph 19.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, p. 8, Table 2

Question(s):

Note 3 at the bottom of the above referenced table states as follows:

Costs for employees that are part of CFs have been excluded from Enbridge Gas compensation amounts starting in 2018 following the Enbridge Spectra merger as costs are allocated through the Central Function Cost Allocation Methodology

Table 2 shows total compensation decreasing from \$541 million in 2017 to \$444 million in 2018, a drop of \$97 million.

Please state whether the allocation of these costs through the Central Function Cost Allocation Methodology beginning in 2018 resulted in any changes to these costs or was just a reclassification of them. If there were any changes, please state the amount of the changes.

Response:

The reduction in total compensation in 2018 was largely the result of centralization brought about by the Enbridge and Spectra merger. The compensation for groups that were centralized, such as HR, TIS, and Finance, are now part of the CF costs allocated to Enbridge Gas by the Central Functions Cost Allocation Methodology (CFCAM). The amount of the changes cannot be isolated within the CF costs allocated to Enbridge Gas because the costs of these teams, which include salaries and wages, are now allocated as part of larger service categories within CFCAM based on various cost drivers. Please see Exhibit 4, Tab 4, Schedule 3, paragraph 51 and Attachment 5 for more details.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, p. 19

Question(s):

At the above reference, it is stated that:

Enbridge implemented CFs beginning in 2018 and provides the associated services to affiliates, including Enbridge Gas, rather than the provision of those services by Enbridge Gas itself. Prior to the merger in 2017, these services were provided by utility-based employees and augmented by additional services provided by the respective corporate parent.

- a) Please provide the amount of any costs related to the switch over to the CF system in 2018 that were allocated to Enbridge Gas.
- b) Please state whether the switch to the CF system increased or decreased the costs allocated to Enbridge Gas.

Response:

- a) The switch over to Central Functions in 2018 was part of the transformational effort after the Enbridge-Spectra merger. Transformational costs were not allocated.
- b) The switch over to Central Functions increased the costs allocated to EGD and Union, and subsequently Enbridge Gas, in lieu of incurring those costs directly within EGD and Union. Before the switch, some of the Central Functions services were being provided in-house by EGD and Union. Please see response at Exhibit I.1.9-EP-2 part b) for a breakdown between allocations and in-house costs.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, p. 31

Question(s):

At the above reference, it is stated with respect to the Guidehouse Conclusion, Adjustments and Observations that:

The 2022 budget proposed adjustments, provided at Attachment 3, Table 6-3, were accepted by Enbridge Gas and manually reflected in the 2022 Estimate and 2024 Test Year, provided at Attachment 3, Table 9-1.

Please explain Enbridge Gas's statement that these adjustments were manually reflected in the 2022 Estimate and 2024 Test Year.

Response:

The referenced statement means that Enbridge Gas has accepted the Guidehouse proposed adjustments related to Aviation and Depreciation and has excluded these Central Function charges from Utility O&M costs.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, p. 32, Table 3

Question(s):

At the above reference, TIS costs are shown to increase from \$66 million in 2020 to \$139.7 million in 2024 and Benefits costs are shown to increase from \$26.6 million in 2020 to \$61.4 million in 2024.

- a) Please provide an itemized breakdown of the increase in TIS costs between 2020 and 2024. For any category, with average annual cost increases greater than 5 percent, please provide an explanation for the cost increases.
- b) Please provide an itemized breakdown of the increase in Benefits costs between 2020 and 2024.

Response:

- a) Increases between 2020 and 2024 are provided in Table 1 and explanations are below.

Table 1
2020-2024 TIS Cost Breakdown

Business Driver (\$ millions)		Total
As a Service (Cloud Computing)	Development/Implementation	14.1
	Infrastructure/Sustainment	12.0
New Business Capabilities		20.5
Sustainment Costs		6.3
On-Premise Infrastructure Improvements		3.3
Cyber Security		3.4
Shift of Employee Benefits		6.7
Efficiencies		(0.8)
Inflation		8.2
Net increase (2020 vs 2024)		73.7

As a Service (Cloud Computing)

The \$26.1 million increase in costs from 2020 to 2024 relates to the adoption of “As a Service” (AAS), which represents the implementation and sustainment of core Enbridge Enterprise and Enbridge Gas technology to cloud technology infrastructure. The migration to AAS has and will continue to be an evolution as solutions reach their end of life over the next 5-10 years. This Program includes the adoption of AAS for all of Enbridge’s core technology, as well as Enbridge Gas specific solutions such as the Customer Information System that is used to bill 3.8 million customers at Enbridge Gas. Please see Exhibit 1, Tab 9, Schedule 1, paragraph 15 for more information on the CIS integration.

The AAS business model shifts the ownership and risk of technology infrastructure from an Enbridge owned on-premise capital based model to an internet (or cloud) O&M based model. With the AAS model the supplier owns the technology and the customer purchases a subscription service that is provided over the internet (or cloud). The Company and its customers benefit from the avoided capital cost over the long term related to the investment in the implementation of complex on-premise solutions along with the need for upgrades, enhancements and patches, to one monthly service fee residing in O&M. Please see response at Exhibit I.4.4-SEC-176 part b) for further information on the benefits for AAS.

New Business Capabilities

The increase of \$20.5 million in new business capabilities represents the planning, data conversion and training costs related to all new system implementation and enhancements for Enbridge Gas. An example of this increase is the Contract Market Harmonization (CMH) project which is expected to go into service in 2026. Please see Exhibit 2, Tab 6, Schedule 2, page 248 for more information on the CMH project.

Sustainment Costs

Sustainment cost increases of \$6.3 million are required to sustain and maintain the new business capability solutions through incremental internal and external resources supporting these new technology business solutions. Please see Exhibit 2, Tab 6, Schedule 2, pages 234 to 251 for additional details on some of the projects being implemented to support Enbridge Gas in the safe, reliable delivery of natural gas.

On-Premise Infrastructure Improvements

In addition to the improvements in the technology shift to the AAS model, all on-premise technology requires maintenance and enhancement leading to an increase of \$ 3.3 million related to modernization of core on premise infrastructure technology.

Cyber Security

The \$3.4 million increase is related to the direct investment in cyber security requirements such as compliance with Bill C27 - Digital Charter Implementation Act 2022 and NIST - National institute of standards and technology cyber framework, which

is in addition to the inherent cyber security benefits resulting from the move to the 'as a service' model. Please see Exhibit 4, Tab 4, Schedule 3, paragraphs 78 to 80 for more details related to cyber security.

b) Please see Exhibit 4, Tab 4, Schedule 3, Table 3, updated March 8, 2023 where the \$61.4 million has been updated to \$66.1 million in the 2024 Test Year. Increases between 2020 and 2024 are provided in Table 2.

Table 2
2020-2024 Benefits Cost Breakdown

	(\$ millions)
Shift in BU/CF Benefits Split (Presentation) (1)	26.4
Stock Based Compensation (LTIP)	17.0
Pension Costs	(5.0)
STIP (Incentive Pay)	(3.0)
Inflation	4.1
Net increase	<u>39.5</u>

Note:

(1) Exhibit I.4.4-STAFF-129

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, p. 32, Table 3
Exhibit 4, Tab 4, Schedule 3, p. 34-35

Question(s):

At the first reference, Finance costs are shown to increase from \$25 million in 2020 to \$36.7 million in 2024.

At the second reference, it is stated that:

Finance costs have increased as a result of inflation and benefits alignment in addition to the creation of the Finance Sustained Business Organization (SBO) and Finance Strategic (FSS) groups, partially offset by synergies related to restructuring and VWO. Utility consolidation synergies are provided at Exhibit 1, Tab 9, Schedule 1. SBO and FSS provide new services to Enbridge Gas and were created to explore and drive out new productivity initiatives to identify potential cost savings, cost avoidance and revenue generation for Enbridge and its affiliates, including Enbridge Gas. SBO supports collaboration and connections across the company to maximize improvements and delivers a capability building program focused on empowering individuals including Enbridge Gas employees with new mindsets and behaviours to drive innovation and unlock value for the organization (lean, agile, design thinking, etc.). FSS supports Enbridge Gas in enabling business process efficiencies and optimizations. This has included the deployment of 66 BOTs through Robotics Process Automation, eliminating 3,500+ productivity hours previously performed by employees and allowing for work redistribution to higher value activities.

- a) Please provide an itemized breakdown of the increase in finance costs between 2020 and 2024. As part of the itemized breakdown, please also indicate whether costs are “Directly Attributable Costs” or “Indirect Costs” or “Direct Charge Costs”.
- b) Please provide any cost/benefit assessments of SBO and FSS undertaken by Enbridge Gas.

- c) Please explain why SBO and FSS costs have been categorized as finance related rather than as human resources or technology-related costs.

Response:

- a) The breakdown of the increase in finance costs between 2020 and 2024 are included in Table 1.

Table 1
2020-2024 Finance Cost Breakdown

Service Area	Cost Type	\$ millions
Accounts Payable	Indirect (2020), Directly Attributable (2021 to 2022)	3.0
Management Reporting, Planning, and Budgeting	Indirect (2020), Directly Attributable (2021 to 2022)	1.0
Finance Transformation	Indirect (2020), Directly Attributable (2021 to 2022)	0.9
Audit Services	Directly Attributable (2020), Indirect (2021 to 2022)	1.9
Shift of Employee Benefits into Finance costs		3.1
Efficiencies		(1.3)
Inflation		3.1
Net increase		11.7

Since the implementation of Central Functions and CFCAM in 2018, further centralization and refinement to CFCAM have occurred, resulting in some variability year over year in CF allocations.

- b) A cost benefit assessment has not been completed for SBO and FSS by Enbridge Gas. As provided in response at Exhibit I.4.4-CME-35, SBO in particular has supported the implementation of BOTs through Robotics Process Automation which has generated in excess of 5,200 hours of productivity savings. Guidehouse also completed a cost benefit analysis of the Finance Central Function to satisfy the cost benefit prong (Prong 3) of the OEB's Three Prong Test and is provided at Exhibit 4, Tab 4, Schedule 3, Attachment 3. Finance costs passed the third prong of the Three Prong Test.
- c) These costs have been categorized as finance costs because organizationally, this is where the resources providing the service reside.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, p. 34

Question(s):

At the above reference, it is stated in relation to Enterprise Asset and Work Management (EAWM) that:

EAWM is a new enterprise function providing services to Enbridge Gas as of 2020. EAWM provides expertise in the development and implementation of work management capabilities.

- a) Please state whether EAWM is an entirely new function. If so, please explain how asset and work management was facilitated in the absence of the EAWM enterprise function.
- b) Please state whether EAWM has resulted in any cost reductions in other components of the OM&A.
- c) Please provide any cost/benefit assessments of EAWM undertaken by Enbridge Gas.

Response:

- a) EAWM is not an entirely new function. A portion of this function that relates to Enterprise Asset Management was performed at the corporate level and was not allocated out to Enbridge Gas until 2021. A portion of this function that relates to Enterprise Work Management was performed at the local business unit level. To facilitate enterprise-wide alignment, the EAWM team was formed to develop governance and continuously improve the Asset & Work Management disciplines within Enbridge Gas through monitoring the Company's assets and maximizing their useful lives while managing life cycle cost. It also ensures that Enterprise-wide applications are being used consistently across the organization to improve user experience and influence solution adoption so that the Company has better data to make informed decisions about its assets. The operational execution of these

disciplines continues to be performed within the individual Business Unit Asset & Work Management teams.

- b) OM&A cost reductions were not expected as a result of the introduction of the EAWM function as this is a strategic-level organization which was formed to mature the Asset & Work Management disciplines.
- c) The EAWM team organizational structure was set up to develop enterprise-wide governance and continuously improve the Asset & Work Management disciplines within Enbridge Gas. It also is required as part of the implementation of Enterprise-wide applications to provide access to data to better monitor the Company's asset health to make informed decisions on an asset's lifecycle. A cost/benefit assessment was not undertaken by Enbridge Gas for this specific Central Function team.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, p. 35

Question(s):

At the above reference, it is stated that:

Legal costs have increased as a result of inflation and benefits alignment in addition to the centralization of legal services within the CF groups with corresponding decreases in CF costs for various CFs, including Finance.

- a) Please provide an itemized breakdown of the increase in legal costs between 2020 and 2024. As part of the itemized breakdown, please also indicate whether costs are “Directly Attributable Costs” or “Indirect Costs” or “Direct Charge Costs”.
- b) Please state whether centralization of legal services has resulted in an increase in legal costs. If so, please provide reasons.

Response:

- a) The breakdown of the increase in legal costs between 2020 and 2024 are provided in Table 1.

Table 1
Changes in Legal Costs

<u>Line No.</u>	<u>Service Area</u>	<u>Cost Type</u>	<u>\$ millions</u>
1	Gas Utility Law – external legal fees	Direct Charge Costs	1.5
2	Ethics and Compliance	Indirect Costs	1.7
3	Shift of Employee Benefits into Legal costs	Indirect Costs	0.9
4	Efficiencies		-1.2
5	Inflation		1.4

- b) Since the implementation of Central Functions and CFCAM in 2018, further centralization and refinement to the CFCAM have occurred, resulting in some variability year-over-year in CF allocations. Since 2018, the centralization of external legal fees has resulted in an increase in direct charges related specifically to Enbridge Gas matters. Ethics and compliance costs have also increased as a result of increased corporate security required as a result of various security related events across the industry. These increases have been partially offset by cost allocation refinements and efficiencies from centralization.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, p. 35 - 36

Question(s):

At the above reference, it is stated that:

PAC costs have remained fairly consistent aside from increases due to inflation and benefits alignment and the Indigenous Lifecycle Engagement and the Brand Reputation programs. The Indigenous Lifecycle Engagement Program is a relatively new area of focus which seeks to build positive long-term relationships with Indigenous nations and groups, including those in Enbridge Gas's franchise area. The Brand Reputation program highlights the role Enbridge's assets, including those of Enbridge Gas, can play in reducing emissions over time in a cost effective and reliable manner.

- a) Please provide the forecasted 2024 costs associated with the Indigenous Lifecycle Engagement Program and the Brand Reputation program.
- b) Please provide any cost/benefit assessments of the Brand Reputation program undertaken by Enbridge Gas.

Response:

- a) Forecasted 2024 costs for the Indigenous Lifecycle Engagement Program is \$0.5 million and for the Brand Reputation Program is \$1.1 million.
- b) There was no formal cost/benefit assessment completed by Enbridge Gas. The PAC Analysis completed by Guidehouse, which includes the Brand Reputation Program, passed the three-prong test. Please see Exhibit 4, Tab 4, Schedule 3, Attachment 3, page 48.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 1

Question(s):

- a) Please provide a list of all compensation benchmarking reviews and similar studies that Mercer Canada Limited (Mercer) or other organizations have undertaken for Enbridge Gas and its predecessor companies that have been filed with the OEB and the case numbers under which they were filed.
- b) Please state whether or not the approaches used by Mercer in its study filed in this proceeding are consistent with those which were used in these prior studies and, if not, please identify the substantive changes and provide a brief explanation as to why they were made.

Response:

- a) Below is a list of OEB case numbers for the compensation benchmarking reviews and similar studies undertaken for Enbridge Gas and its predecessor companies:
 - i. EB-2011-0354, Exhibit D2, Tab 3, Schedule 1
 - ii. EB-2011-0210, Exhibit D1, Tab 3, Appendix A
 - iii. EB-2005-0520, Exhibit D1, Tab 3, Appendix B
 - iv. EB-2005-0520, Exhibit J21.14, Attachment 1
- b) The approach used by Mercer in its study filed for this proceeding was consistent with the approach Mercer used for the compensation portion of the 2011 review conducted for EGD's 2013 Cost of Service¹ and the approach used by Towers Perrin/Watson for the 2006 review prepared for Union's 2007 Rates².

The approach used by Mercer in its study filed for this proceeding was not consistent with the 2005 and 2011 studies conducted by Towers Perrin/Watson for Union's

¹ EB-2011-0354, Exhibit D2, Tab 3, Schedule 1.

² EB-2005-0520, Exhibit J21.14, Attachment 1.

2013 Cost of Service³ and 2007 Rates⁴. For all Mercer studies, formal job benchmarking was used whereby Enbridge Gas jobs were matched into Mercer survey jobs using brief job descriptions. Once matched, compensation data for each job could be compared and measured. The 2005 and 2011 Towers Perrin/Watson studies did not involve job benchmarking. These market trend studies provided commentary on base salary increase growth (past actual and forecast) and short-term incentive pay usage prevalence and target award size at Union versus the comparator market.

³ EB-2011-0210, Exhibit D1, Tab 3, Appendix A.

⁴ EB-2005-0520, Exhibit D1, Tab 3, Appendix B.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 1
Exhibit 4, Tab 4, Schedule 3, p. 3, Table 1

Question(s):

At the second reference above, Table 1 “Employees – Full Time Equivalents” provides in column c “Business Unit” employees which are described as “EGI employees that provide core services to the utility,” while column d is “Central Functions” employees, which are described as “EGI employees that provide shared services to the utility. Their costs have been excluded from EGI Compensation amounts starting in 2018 following the Enbridge-Spectra merger as costs are allocated through the Central Functions Cost Allocation Methodology.”

Please state how Mercer took into account the exclusion of the costs related to the Central Functions employees in undertaking its study.

Response:

The following response was provided by Mercer (Canada) Limited:

Mercer did not take into account any potential exclusion of the costs related to Central Functions employees. The purpose of our benchmarking review was to establish Enbridge Gas compensation competitiveness relative to benchmark jobs in the market, regardless of cost allocation.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 1, p. 2

Question(s):

At the above reference, it is stated that:

In conducting the compensation analysis, Mercer worked with Enbridge Gas to identify benchmark positions that represent a statistically reliable sample of Enbridge Gas's functions and levels. Specifically, the review includes 354 non-union positions representing 82% of the non-union population, and 31 union positions representing 75% of the union population.

Please discuss the reasons for the significant difference between the number of benchmark jobs used in the study between non-union and union positions including whether the percentages of the union and non-union populations represented in the Enbridge Gas study would be typical of what Mercer would expect for studies of this kind. If these percentages are not typical, please discuss any impacts this would have had on the study.

Response:

The following response was provided by Mercer (Canada) Limited:

The Mercer benchmarking review covers a significant number of benchmark positions that are representative of the Enbridge Gas's non-union and union. Specifically, it covered 354 non-union positions representing 82% of the non-union population, and 31 union positions representing 75% of the union population. These fit within the range of Mercer's professional standards and exceed industry guidance. The difference between the number of benchmark positions (354 versus 31) is simply due to the nature of the union positions where many employees can be matched to the same benchmark position as their roles and responsibilities are similar.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 1, p. 3

Question(s):

At the above reference, it is stated with respect to the Ontario Comparator Group for Non-Union positions that:

- This comparator group reflects talent markets in Ontario that Enbridge would source talent from, and lose talent to, as most corporate positions do not require industry experience.
 - The data is sourced from the 2021 Mercer Benchmark Database and comprises of large (>\$3 billion in revenue) private sector organizations, with significant Ontario presence. Only data for Ontario-based employees is considered from this robust sample of large, general industry companies
- a) Please state whether or not Mercer undertook any assessments as to the extent Enbridge Gas would source talent from, or lose talent to, organizations other than the referenced large private sector organizations with significant Ontario presence. If not, please explain why not, and if so please state the extent to which Enbridge Gas sources talent from, or loses talent to, organizations other than the chosen comparator group.
- b) Please state why only data for Ontario-based employees is considered from the chosen sample and if this would be a restriction Mercer would typically incorporate in undertaking this type of study.

Response:

The following responses were provided by Mercer (Canada) Limited:

- a) Mercer did not undertake any formal assessment on where Enbridge Gas would source talent from, or lose talent to, although Mercer did confirm with Enbridge Gas that the comparator groups are representative of the markets that Enbridge

competes with for talent. For clarity, Mercer's analysis uses two comparator groups: the Ontario Comparator Group and the Energy Comparator Group. The benchmarking approach follows standard practice considering three common criteria: geography, industry and size, and reflects the fact that Enbridge is an Alberta-headquartered energy company with a meaningful presence in Ontario.

- Geography – use of the Ontario Comparator Group and the 67% weighting placed on this data set provides a focus on Ontario which is reasonable considering Enbridge Gas is based in Ontario
 - Industry – use of the Energy Comparator Group provides valuable perspective for positions that require energy industry experience
 - Size – use of a minimum revenue criterion for both the Ontario Comparator Group and the Energy Comparator Group ensures the organizations included follow similar compensation practices to those used by Enbridge Gas
- b) The Ontario Comparator Group is intended to provide a “local” perspective on compensation levels provided by organizations that are representative of the Ontario market that Enbridge Gas would source talent from, and lose talent to, for non-union positions. For this reason, only Ontario-based incumbents are included in the analysis. As a reminder, the Ontario Comparator Group forms only part of the benchmarking assessment for the non-union population.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 1, p. 3

Question(s):

At the above reference, it is stated with respect to the Ontario Comparator Group for Non-Union positions that:

- Where there is insufficient market data from the ideal comparator group, the scope was expanded until there is sufficient data to report in the following order: (1) All Ontario Public and Private Sector (25 positions), (2) All Ontario (2 positions), and (3) National All Industry (3 positions).
 - Market data is not reported for 75 positions that are energy-specific (e.g. Pipeline Scheduling).
- a) With respect to the discussion above of there being insufficient data from the ideal comparator group and the expansion of the scope until there was sufficient data, please explain how it was determined that the amount of data was sufficient.
- b) Please state whether the non-reporting of market data for 75 positions would be typical for a study of this kind.

Response:

The following responses were provided by Mercer (Canada) Limited:

- a) To ensure robust information to support recommendations and protect data confidentiality, Mercer only reports market median (50th percentile) statistics where there is a minimum of four (4) data points reported.
- b) Market data was not reported for 75 positions for the Ontario Comparator Group due to the fact that these positions are energy-specific (e.g., Pipeline Scheduling) and could only be found in organizations included in the Energy Comparator Group. This is typical for a study of this kind. For reference, the Mercer analysis covers 82% of

the non-union population across functions and levels. This fits within the range of Mercer's professional standards and exceeds industry guidance.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 1, p. 3

Question(s):

At the above reference, it is stated with respect to the Energy Comparator Group for Non-Union positions that:

—This group reflects companies most similar in nature to Enbridge Gas, that have similar compensation considerations in terms of administering pay and maintaining internal equity for a workforce across multiple provinces. This data set provides valuable perspective for positions that require energy industry experience.

Please explain how the analysis considered whether (and the extent to which) the companies in the Energy Comparator Group made use of services provided by affiliates, as is the case with Enbridge Gas.

Response:

The following response was provided by Mercer (Canada) Limited:

Mercer's benchmarking review did not consider whether and the extent to which the companies in the Energy Comparator Group made use of services provided by affiliates is irrelevant. Our analysis compares the compensation provided by Enbridge Gas to benchmark jobs and whether the job resides in the parent or an affiliate organization does not matter for purposes of the analysis.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 1, p. 4

Question(s):

At the above reference, it is stated with respect to the Energy Comparator Group for Union positions that:

- This group captures the Ontario market and collective bargaining job rates.
- The data is sourced from 2021 collective agreements at energy organizations in Ontario with a unionized population.

Please explain why Mercer used only Ontario organizations for the assessment of Union Positions, while also using groups outside of Ontario for non-Union positions.

Response:

The following response was provided by Mercer (Canada) Limited:

The union positions benchmarked are jobs commonly found in union environments and talent is most likely to be sourced locally in Ontario. Since peer groups are typically established based on where an organization draws talent or loses talent to, Ontario is the ideal market refinement to be applied for the union analysis. For the non-union positions, market comparisons were made to a combination of large, private sector general industry organizations in Ontario (weighted at 67%) and large, national energy sector organizations (weighted at 33%). These weightings were selected to focus on the local Ontario market while reflecting the fact that Enbridge Gas competes for talent with other energy companies across Canada.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 1, p. 4

Question(s):

At the above reference, it is stated that:

For non-union positions, market comparisons are made to a blend of large, private sector general industry organizations in Ontario (67% weighting) and large, national energy sector organizations (33% weighting). The weightings were selected to recognize the local Ontario market where Enbridge Gas competes for talent for these roles while also considering the energy industry in which Enbridge Gas operates. The weightings are reversed for director level roles to reflect the fact that talent is sourced nationally and that energy sector experience is more important for these senior positions.

- a) Please provide additional discussion as to the reasoning for the reversing of the weighting for director level roles.
- b) Please discuss the impact of this reversal on the results of Mercer's study.
- c) Please state whether this reversal is something that Mercer has done in other similar studies or is specific to the current study.

Response:

The following response was provided by Mercer (Canada) Limited:

- a) As referenced in page 4 of Mercer's benchmarking review, for senior level roles, energy sector experience is more important and a requirement of the role, therefore it is common to recruit nationally to expand the pool of candidates. Therefore, Mercer placed more emphasis on the Energy Comparator Group instead of the Ontario Comparator Group for director level roles. For reference, some examples of Enbridge Gas's jobs that are recruited nationally and where energy sector

experience is highly valued and required include Engineering Director, Field Operations Director, Project Management Director, and Gas Supply Director.

- b) If the weighting on the director-level roles (67% Energy/33% Ontario) was reversed to be the same as the weighting on other management positions (33% Energy/67% Ontario), the overall impact on the management market results is: +1.0% on Base Salary and Target Total Cash, and +2% on Target Total Direct.
- c) Mercer has used a similar methodology for entities similar to Enbridge Gas, where the market for talent for director level roles is more energy-focused, unlike for positions below the director level. This approach appropriately reflects Enbridge Gas's location in Ontario while recognizing Enbridge, as an Alberta-headquartered company, sources director-level talent nationally.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 1, p. 4

Question(s):

At the above reference, it is stated that:

For single incumbent director positions, a premium of 10% was applied to the market data to reflect the broader scope of responsibility for these positions.

- a) Please provide further explanation as to why this adjustment was made and how a 10% premium was determined to be a reasonable adjustment.
- b) Please state whether this adjustment is something that Mercer has done in other similar studies or is specific to the current study.

Response:

The following responses were provided by Mercer (Canada) Limited:

- a) Benchmark survey descriptions are usually quite brief and hit the high points (distinguishing characteristics) of job content. They are designed to indicate major job functions and career level, but do not cover every single duty the incumbent might have. Therefore, it is rare that a survey benchmark completely matches a specific job. A good rule of thumb is that a job is a good match for the survey benchmark if it is at the correct career level and represents 80% of the functions of the survey benchmark. In cases where there is a slight difference in responsibility but not significant enough for the job to be matched to a different level, it is common to apply premiums (or discounts) to the market data to account for the slight difference in responsibilities. For this review, a premium of 10% was applied to the market data for single incumbent director positions to reflect the broader scope of responsibility for these positions because of Enbridge Gas's relative size to the comparator organizations. Some of these single incumbent director positions include: Commercial & Marketing Director, Project Management Director, Accounting Director, Audit Director, Human Resources Director, etc.

- b) It is standard practice for Mercer to apply a premium or discount to jobs that can be matched to survey benchmarks but have slightly different responsibilities.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 1, p. 5

Question(s):

At the above reference, it is stated that:

Overall, Enbridge Gas non-union positions are within the competitive range. Management positions are positioned more competitively than non-management, but are generally within the market competitive range.

OEB staff notes that the table provided at the same reference shows that the overall -1% Target Total Direct compensation for non-union positions breaks down to +9% for management and -5% for non-management.

- a) Please state whether Mercer would consider this breakdown typical for this type of study when compared to those which it has undertaken for other Canadian utilities.
- b) Please explain the rationale for management positions being compensated at higher levels than the market competitive range.

Response:

- a) The following response was provided by Mercer (Canada) Limited:

Mercer is not able to comment on how typical the difference is but can point out that a job is considered market competitive if it falls within +/-10% of the target market positioning which is typically the median or the 50th percentile. One of the reasons why a single position can be as much as 10% away from the median is because of experience and performance. It is standard practice for organizations to pay above/below median to recognize for different levels of experience and performance.

- b) The average level of experience of all management positions at Enbridge Gas is higher than the rest of the Enbridge organization. Enbridge Gas managers have an average of 18.6 years of experience and directors an average of 20.3 years. On

average, this is 6.0 years higher than their Enbridge peers at these levels. Consistent with the response provided by Mercer in part a), a higher level of experience contributes to the market positioning of management positions.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 2

Question(s):

- a) Please provide a list of all compensation benchmarking reviews and similar studies that Towers Watson Canada Inc. (WTW) has undertaken for Enbridge Gas and its predecessor companies that have been filed with the OEB and the case numbers under which they were filed.
- b) Please state whether or not the approaches used by WTW in its study filed in this proceeding are consistent with those which it used in these prior studies and, if not, please state what any such substantive changes would be and provide a brief explanation as to why they were made.

Response:

The following response was provided by WTW:

- a-b) We are aware that WTW provided information that was filed with the OEB for Union Gas, a predecessor company of Enbridge Gas. However, we are not sure whether any of the evidence or testimony provided by WTW consultants was in respect of a similar analysis. It is our understanding that this information was prepared in 2011 and 2012. Since WTW has a 7-year document retention policy, the information provided is no longer available to us and the consultants involved in the 2011 and 2012 analysis are no longer with the firm.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 2, p. 5

Question(s):

At the above reference, a list of the benefit programs included in the WTW competitive benchmarking review of the pension, savings and benefits programs offered to Enbridge Gas's unionized and non-unionized employees (WTW study) is provided.

Please state whether or not any of Enbridge Gas's programs of this kind were excluded and, if so, identify the programs and explain why they were excluded.

Response:

The following response was provided by WTW:

The WTW Benefits Data Source (BDS) which BenVal, WTW's proprietary benchmarking method, is based upon, is a database of participating organizations' broad-based programs. As a result, programs that cover a small subset of employees for e.g., Senior Management Pension Plan, are not maintained in the database and would therefore not be reflected in a BenVal analysis for Enbridge Gas nor any other clients for whom we prepare these studies. In addition, wellness programs are not systematically collected in the WTW BDS and, according to our methodology, would not be reflected in a BenVal analysis. Besides the Senior Management pension plan and the wellness program we are not aware of any other programs sponsored by Enbridge Gas that were excluded.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 2, p. 6

Question(s):

At the above reference, it is stated that:

BenVal establishes a controlled environment where differences in value among employer plans are exclusively a function of the differences in plan provisions. A BenVal analysis is not intended to compare actual benefit costs. Each organization's actual benefits costs are affected by its benefit program design, but also by other factors which are not captured in a BenVal analysis such as funding decisions, plan experience and demographics. Each plan is valued under the same actuarial valuation method using a consistent set of actuarial assumptions and employee population.

- a) Please further explain how Benval quantifies differences in value among employer plans as exclusively a function of the differences in plan provisions.
- b) Given that a Benval analysis is not intended to compare actual benefit costs, please state what the appropriate comparative perspective for assessing the results of this analysis would be.

Response:

The following response was provided by WTW:

- a) As indicated on page 6 of 18 of our report, BenVal, WTW's proprietary benchmarking method, determines values for an organization benefit program using a consistent set of actuarial methods and assumptions applied to a common employee population. As a result, the plan provisions are the only variable in the analysis.

- b) The BenVal value is appropriate for the purpose of our review, which is to provide an assessment of the relative market positioning of Enbridge Gas's pension, benefits and savings programs against the selected peer group.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 2, p. 7

Question(s):

At the above reference, it is stated that:

When a plan offers the possibility to switch between a defined contribution pension plan and a defined benefit pension plan, employees are deemed to participate in the defined contribution pension plan if they are younger than age 46 as of the valuation date. If they are age 46 or older as of the valuation date, they are deemed to participate in the defined benefit pension plan. For the purpose of valuing the defined benefit plan, the Projected Unit Credit benefit is prorated over credited service after age 46. If the decision made at plan entry is irrevocable, employees who join the plan prior to age 36 are deemed to participate in the defined contribution pension plan while the others are deemed to participate in the defined benefit pension plan.

Please state whether or not the above assumptions are what would usually be used in studies of this kind or are specific to the WTW study. If they are specific to the WTW study, please further discuss the basis for these assumptions.

Response:

The following response was provided by WTW:

For plans that offer the possibility to participate between DC and DB plans, the assumption summarized above is a standard WTW BenVal, WTW's proprietary benchmarking method, assumption. Since DC and DB values can be different and employees may participate in both programs, recognizing both types of plans in the value is necessary. Based on our firm's experience the assumption is appropriate.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 2, pp. 8-9

Question(s):

At the above reference, the approaches to determining valuation for health and dental care, disability, death benefit and flexible benefit (other than pension) plans are outlined.

Please state whether or not the above approaches are what would usually be used in studies of this kind or are specific to the WTW study. If any are specific to the WTW study, please further discuss the basis for these assumptions.

Response:

The following response was provided by WTW:

The approaches described for health and dental care, disability, death benefit and flexible benefit (other than pension) outlined in the above reference are the ones used for standard BenVal, WTW's proprietary benchmarking method, reports. The standard WTW assumptions and methodology used in studies are reviewed annually by retirement and health and group benefits actuaries and are considered appropriate and reasonable for the purpose of determining benefit plan values used in these comparisons.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 2, p. 9

Question(s):

At the above reference, it is stated that “Enbridge selected the peer group for the purposes of this review.”

Please state whether it is WTW’s normal practice when undertaking a study of this kind to have the entity being assessed select the peer group for the purposes of the study.

Response:

The following response was provided by WTW:

Yes, it is WTW’s normal practice when undertaking a study of this kind to have the entity being assessed select the peer group for the purposes of the study.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 2, p. 10

Question(s):

At the above reference, the 14 organizations in the peer group selected for this review are listed.

Please state why WTW believes that the Canadian Imperial Bank of Commerce, Labatt Brewing Company Limited and Sun Life Financial are appropriate comparators to Enbridge.

Response:

The following response was provided by WTW:

We believe that the three mentioned organizations satisfy Enbridge Gas's methodology for selecting the peer organizations as summarized on page 9 or 18 in our report. In WTW's experience, it is common for clients to include comparators that are outside of their industry.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 2, p. 15

Question(s):

At the above reference, it is stated that “The employer-provided value of Enbridge combined pension, savings and benefits programs is competitive and ranks them 6.3% above the peer group median.”

Please provide WTW’s views on the implications if the employer-provided value of the Enbridge Gas programs referenced above was at the peer group median, rather than 6.3% above it. Please include a discussion as to whether or not WTW believes this would be an appropriate level for Enbridge Gas to target going-forward and if not, why not.

Response:

The following response was provided by WTW:

BenVal, WTW’s proprietary benchmarking method, provides clients with a high-level understanding of the competitive positioning of their programs relative to their peer group (e.g., the value of their programs is in the 1st quartile, the value of their programs is close to median). In this instance, since Enbridge Gas’s positioning is at median of the selected peer group, using the peer group median instead of 6.3% above the peer group median would not change Enbridge Gas’s relative positioning.

We cannot specifically say what is appropriate for Enbridge Gas since each company establishes its own objectives around competitive positioning, however, based on our experience, targeting the median is a common approach.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 3, p. 17

Question(s):

At the above reference, it is stated that the Massachusetts Formula (or 3FF) and the Modified Massachusetts Formula have been accepted as cost allocation methodologies by utility regulatory commissions across the United States. It is further stated that 3FF has also been implemented by other utilities within Canada (footnote 12 notes the utilities to be ATCO, EPCOR, Fortis BC, Hydro One, AltaGas, SEMCO Energy and Pacific Northern Gas). It is also stated that in the case of Enbridge Gas a modified 3FF has been used.

- a) Please state whether the Canadian utilities listed by Enbridge Gas have implemented the 3FF approach or the modified-3FF approach.
- b) Please explain why the modified 3FF approach is appropriate for Enbridge Gas to use, relative to the other allocation options.

Response:

The following response was provided by Guidehouse Canada Ltd.:

- a) The table below summarizes the Canadian utilities that were identified to use a modified 3FF as a general allocator. Note, however, that 3FF modifications may differ from one utility to another.

Utility	Formula Used
AltaGas / Pacific Northern Gas	Modified 3FF
ATCO	Modified 3FF
EPCOR	Modified 3FF
FortisBC	Modified 3FF
SEMCO Energy	Modified 3FF

- b) 3FF, or multi-factor allocation formula, is found to be a generally accepted and commonly applied approach in the utilities industry to allocate costs for which a single allocation factor cannot easily be identified, or direct cost causation determined; as noted by Black and Veatch in EB-2021-0110, Exhibit E-4-8, Attachment 1, Hydro One Networks Report on Common Corporate Cost Allocation.

Enbridge Gas uses a modified 3FF as a cost driver to allocate costs for Cost Centres that do not have a more suitable cost driver available. The CFCAM methodology also uses other Cost Drivers (please see Exhibit 4, Tab 4, Schedule 3, Attachment 3, page 18, Table 4-1 for examples) in lieu of 3FF if available and representative of a more reasonable proxy of cost causation.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 3, p. 38, Table 9-2
Exhibit 4, Tab 4, Schedule 3, Attachment 3, p. 39, Table 9-3

Question(s):

At the first reference, in relation to the 2022 Forecast Comparative Analysis, it is shown that Enbridge Gas's normalized TIS costs are about 40% higher than the average comparative utility.

At the second reference, in relation to the 2024 Forecast Comparative Analysis, it is shown that Enbridge Gas's normalized TIS costs are about 46% higher than the average comparative utility.

- a) In both cases, please outline how many comparative utilities within the sample set analyzed had normalized TIS costs greater than Enbridge Gas.
- b) Please explain why Enbridge Gas's normalized TIS costs are significantly higher than the average comparative utility.

Response:

The following response was provided by Guidehouse Canada Ltd.:

- a) For the 2022 Forecast Comparative Analysis, 2 of 7 comparator utilities with available data had normalized TIS costs greater than Enbridge Gas. In the 2024 Forecast Comparative Analysis, 1 of 7 comparator utilities with available data had normalized TIS costs greater than Enbridge Gas.
- b) Please see response at Exhibit I.4.4-CME-39 part b).

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 3, p. 47

Question(s):

At the above reference it is stated that:

3FF is an appropriate Cost Driver for Corporate Secretarial, TIS, SCM Legal Services as well as Ethics, Compliance, Privacy & Security as these services benefit the entire organization.

Please explain why 3FF is an appropriate proxy for causation of legal services. What steps have been taken to ensure that Enbridge Gas has not been allocated legal costs in relation to its sister companies that may have more litigious operations?

Response:

The following response was provided by Guidehouse Canada Ltd.:

General response: Please see response at Exhibit I.4.4-STAFF-165 part b).

As found by Black and Veatch in EB-2021-0110, Exhibit E-4-8, Attachment 1, Hydro One Networks Report on Common Corporate Cost Allocation, 3FF is often applied to corporate services such as corporate affairs and general counsel.

As noted on the referenced page of our report, the Guidehouse examination found that Legal Central Function has several Service Categories which are delivered through several different Cost Centres. Some of these Cost Centres are clearly allocated by direct attribution as one would expect for legal services associated with litigation and other business-specific functions (such as general commercial and regulatory law) that can be tied to specific cases and specific sister companies.

Other examples of services, provided under the Legal Services, were found to relate to Corporate Secretarial, TIS, SCM Legal, Ethics, Compliance and Privacy and Security,

and are unrelated to litigation, and/or serve as a risk management function applied across all Enbridge companies making 3FF a reasonable cost driver.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S1/p. 1

Question(s):

Please provide all budget directives and guidelines provided to EGI staff prior to the development of the Test Tear 2024 budgeting process.

Response:

Please see response at Exhibit I.1.2-SEC-78.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S1/p. 3

Question(s):

Please recast Table 1, Utility O&M to include the full amounts which includes the amounts that have been capitalized and allocated to the unregulated storage business.

Response:

Please see Exhibit 4, Tab 4, Schedule 1, Table 1, updated March 8, 2023.

Please see Table 1 for the recast Table 1 of Exhibit 4, Tab 4, Schedule 1.

Table 1
Utility O&M

Line No.	Particulars (\$ millions)	Utility	Utility O&M (a)	% Change (b)
1	2013 OEB-Approved Budget	EGD/Union	919	
2	2013 Actual	EGD/Union	912	
3	2014 Actual	EGD/Union	918	0.6%
4	2015 Actual	EGD/Union	956	4.2%
5	2016 Actual	EGD/Union	1,081	13.1%
6	2017 Actual	EGD/Union	1,061	(1.9%)
7	2018 Actual	EGD/Union	1,123	5.8%
8	2019 Actual	EGI	1,171	4.3%
9	2020 Actual	EGI	1,189	1.6%
10	2021 Actual	EGI	1,167	(1.9%)
11	2022 Estimate	EGI	1,245	6.6%
12	2023 Bridge	EGI	1,327	6.6%
13	2024 Test Year	EGI	1,368	3.0%

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S1/p. 4

Question(s):

Please provide the impact on O&M of Bill 93 - the Getting Ontario Connected Act - in each year 2022-2028.

Response:

Please see response at Exhibit I.4.4-STAFF-122.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S1/p. 5

Question(s):

Please provide bad debt levels for each year 2018-2024.

Response:

Please see response at Exhibit I.1.1-SEC-74, Attachment 1, Table 4, line 3.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S1/p. 9 and Ex. 4/T4/S2/p. 5

Question(s):

Please provide a complete list of the “costs previously subject to deferral and variance account treatment” and indicate the impact these costs will have on the 2024 Revenue Requirement. Please confirm that these are the 2024 costs that were previously recorded in the OEB Cost Assessment Variance Account, Greenhouse Gas Emissions Administration Deferral Accounts and the IRP Operating Costs Deferral Account.

Response:

Please see response at Exhibit I.1.2-CCC-18.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/p. 10

Question(s):

EGI has identified certain performance measures that not achieved the threshold amounts. These include telephone answering performance, call abandon rates and meter reading performance. When does EGI expect to meet or exceed the OEB targets? What are the additional costs of achieving the targets? Is it EG's proposal to have the ratepayers fund the costs of achieving these targets?

Response:

Enbridge Gas met both the Call Answering Service Level (CASL) and the Abandon Rate (AR) metrics in 2022. As set out in the Assurance of Voluntary Compliance (AVC),¹ Enbridge Gas agreed to aim for a target of 4% (or 3% excluding meters where access is not granted by customers) for the Meter Reading Performance Measurement (MRPM). MRPM result for 2022 was 4.1% (and 2.5% for meters where access was not granted by customers).

Enbridge Gas recognizes that the MRPM SQR continues to be a challenge as described in Exhibit 1, Tab 7, Schedule 1, page 10. On October 27, 2022, Enbridge Gas applied to the OEB for a one-year exemption for 2023, for the same modified performance measures to CASL, MRPM, and TRMA included in this Application. On December 23, 2022, Enbridge Gas was notified by the OEB that the application for a partial exemption from GDAR for 2023 will not be processed at this time, as this proposal to revise Enbridge Gas's SQRs is also a matter in this proceeding. The OEB has advised that it expects Enbridge Gas to continue to meet the commitments for CASL, AR, and MRPM that the Company made in the AVC.

The incremental cost to meet CASL and AR, and work towards meeting MRPM in 2022 is approximately \$6 million, which is reflected in 2022 O&M amount.

¹ EB-2022-0188.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S2/p. 4

Question(s):

Please provide the 2022 actual Utility O&M numbers. Please recast Table 1 – Utility O&M to reflect the update provided on January 27.

Response:

Please see response at Exhibit I.1.1-SEC-74 part g), Attachment 1, Table 1.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S2/p. 4

Question(s):

Utility O&M Costs are set out in Table 1. The evidence states, “In addition to the reductions tied to amalgamating EGD and Union, in 2020, COVID-19 resulted in a significant curtailment of work as provincial restrictions limited site and asset access. In addition, travel was limited due to reduced work volumes and provincial restrictions and labour shortages were driven by worker and contractor illness”. Please provide the specific impact COVID-19 had on O&M costs for the years 2020-2022. What are the specific COVID-19 impacts on the 2023 and 2024 O&M levels?

Response:

Table 1 provides the estimated net impact of COVID-19 on O&M costs. The values in the table represent the year-to-year increases/(decreases) in costs from 2020 to 2022. Other macro-economic conditions that are at least partially associated to COVID-19, such as inflation, labour shortages, contractor pricing pressure and supply chain disruptions, are not specifically quantifiable but were present from 2020 to 2022 and are expected to have persistent impacts on 2023 and 2024 O&M. Bad debt is an example where a variety of economic factors which are not individually quantifiable, including conditions associated with COVID-19, are driving the expense significantly higher in 2023 and 2024. Please see response at Exhibit I.4.4-STAFF-138 for further information on the impacts to work volumes in 2023 and 2024.

Table 1
Estimated Net Impact of COVID on O&M

Line No.	Particulars	2020 vs 2019	2021 vs 2020	2022 vs 2021
		(a)	(b)	(c)
1	Salaries & Wages	(4.8)	1.4	9.2
2	Contract Services	(13.5)	8.6	15.8
3	Fleet & Fuel	(2.3)	5.3	2.8
4	Sponsorships & Memberships	(3.9)	3.1	-
5	Other O&M	6.4	(5.0)	4.5
6	Total	(18.1)	13.4	32.3

The following provides high level drivers for the estimated year over year impact by cost category. All paragraph references are to Exhibit 4, Tab 4, Schedule 2.

2020 vs 2019

- Salaries & Wages – Lower overtime and FTE impacts (paragraph 63).
- Contract Services – Reduced locate and meter work (paragraph 64) and reduced IMP scope (paragraph 111).
- Fleet & Fuel – Lower fuel cost and usage from travel limitations (paragraph 65)
- Sponsorships & Memberships – Limited sponsorship opportunities (paragraph 29).
- Other O&M - \$10.3 million of COVID-19 direct costs for downtime and standby pay, emergency coverage, personal protective equipment, and janitorial services (paragraph 66), partially offset by an estimated reduction in employee related expenses such as travel.

2021 vs 2020

- Salaries & Wages – Higher overtime from the gradual return to pre-COVID-19 work volume and addressing backlog (paragraph 68).
- Contract Services – Higher locate and leak survey work (paragraph 69) and Integrity Management Program (paragraph 112) from the gradual return to pre-COVID-19 work volume.
- Fleet & Fuel – Vehicle maintenance, rental costs, and higher fuel costs (paragraph 70).
- Sponsorships & Memberships – Ramping up of sponsorship activities with the easing of COVID-19 restrictions (paragraph 30).
- Other O&M – Decline in COVID-19 direct costs (paragraph 71).

2022 vs 2021

- Salaries & Wages – Returning to pre-COVID-19 work volumes and addressing backlog (paragraphs 73).
- Contract Services – Returning to pre-COVID-19 work volumes and addressing backlog (paragraphs 74 and 113).
- Fleet & Fuel – Higher fuel costs and usage from returning to pre-COVID-19 work volumes (paragraph 75).
- Other O&M – Estimated increase in employee related expenses such as travel (paragraphs 31, 76, 97 and 113) offset by a decline in COVID-19 direct costs (paragraph 76).

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S2/p. 4

Question(s):

In the Utility O&M – Table 1 annual Integration-Related Costs are set out for each year 2019 to 2023. Please provide a detailed explanation of these costs for each year 2019-2023.

Response:

Please see Exhibit 1, Tab 9, Schedule 1, pages 16-19 for an explanation of Integration O&M costs.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S2/pp. 8-10 Table 2

Question(s):

Please explain how these Integration Synergies and Productivity Savings numbers were derived. Please include all assumptions. Please itemize all components. For example, the evidence points to higher e-billing adoption. In each year what are the savings associated with increased e-billing adoption? Please explain how the \$4.2 million of “net O&M embedded productivity” was derived.

Response:

Please see response at Exhibit I.1.9-CCC-25 for a list of the integration synergies and how the savings were derived.

Please see response at Exhibit I.1.9-SEC-90 for a list of the productivity savings, which include e-billing in Customer Care, and how productivity savings were derived.

Please see response at Exhibit I.4.4-CME-32 for an explanation of how embedded productivity was derived.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S2/p. 8

Question(s):

Please describe in detail EGI's policy with respect to e-billing. Are new customers automatically on e-billing or are customers given a choice of billing method? Have incentives been provided to customers to switch to e-billing? If so, how have these incentives been funded?

Response:

When a new or moving customer sets up their online profile with Enbridge Gas, they are automatically enrolled for e-Billing. Customers retain the option for a paper bill by contacting the Enbridge Gas contact centre.

When a new or moving customer sets up their profile with a contact centre agent, e-Billing is the default bill delivery method only when a valid email address has been provided by the customer. Existing customers who provide their email address as part of another interaction are not moved to e-Billing without specific consent. All customers retain the option to remain on, or go back to, paper billing at any time.

There are currently no e-Billing incentives provided to customers, however, there have been promotional campaigns in the past that were funded by the Customer Care O&M budget.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S2/p. 4 – Table 1

Question(s):

For each category of O&M expenses set out in Table 1 please provide the following:

- a) Number of FTEs
- b) Total Salaries and Wages

Response:

a-b) Please see response at Attachment 1. Enbridge Gas is not able to produce the requested FTE data for Central Functions in line 6 of Exhibit 4, Tab 4, Schedule 2, Table 1. CF Costs are allocated amounts to Enbridge Gas as part of the Central Functions Cost Allocation Methodology. Salaries & wages and FTE details are not available for these allocations. Please see Exhibit I.4.4-STAFF-139 for more details.

Table 1
FTE by Utility O&M Category

Line No.	Particulars	Utility	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
			Actual (a)	Actual (b)	Actual (c)	Actual (d)	Actual (e)	Bridge Year (f)	Test Year (g)
1	Business Development & Regulatory and DSM	EGI	192	117	102	119	142	143	150
2	Customer Care	EGI	300	283	251	242	280	287	287
3	Distribution Operations	EGI	1,901	1,712	1,564	1,625	1,689	1,868	1,875
4	Energy Services	EGI	167	96	149	116	124	130	132
5	Engineering & STO	EGI	738	768	661	688	736	820	837
6	Central Functions	EGI							
7	BU Benefits	EGI							
8	Overhead Capitalization	EGI							
9	Utility O&M excl. Integration and DSM	EGI	<u>3,298</u>	<u>2,976</u>	<u>2,727</u>	<u>2,789</u>	<u>2,971</u>	<u>3,249</u>	<u>3,282</u>
10	Integration-Related Costs	EGI		106	73	86	70	70	
11	DSM		136	141	141	134	136	182	182
12	Executive	EGI	15	6	5	4	6	6	6
12	Utility O&M	EGI	<u>3,449</u>	<u>3,229</u>	<u>2,946</u>	<u>3,013</u>	<u>3,182</u>	<u>3,507</u>	<u>3,470</u>

Notes:

- (1) 2018 reflects combined EGD and Union Gas actuals.
- (2) Executive were previously allocated to each business function

Table 2
Total Salary and Wages by Utility O&M Category

Line No.	Particulars (\$ millions)	Utility	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
			Actual (a)	Actual (b)	Actual (c)	Actual (d)	Actual (e)	Bridge Year (f)	Test Year (g)
1	Business Development & Regulatory	EGI	17	14	11	11	13	14	18
2	Customer Care	EGI	27	24	22	24	23	26	27
3	Distribution Operations	EGI	149	146	131	134	150	153	159
4	Energy Services	EGI	18	15	12	13	14	15	16
5	Engineering & STO	EGI	74	70	64	65	68	75	79
6	Central Functions	EGI							
7	BU Benefits	EGI							
8	Overhead Capitalization	EGI							
9	Utility O&M excl. Integration and DSM	EGI	284	269	241	246	269	282	299
10	Integration-Related Costs and Other	EGI	(2)	2	20	18	12	10	0
11	DSM		18	16	15	15	14	18	18
12	Utility O&M	EGI	300	286	275	279	294	310	317

Note:

(1) 2018 reflects combined EGD and Union actuals.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S2

Question(s):

In the variance analyses provided EGI repeatedly refers to merit as a reason for variances in salaries and wages. Please provide copies of all of EGI's compensation policies including those that set out the guidelines for merit and STIP and LTIP.

Response:

Please see Attachment 1 for copies of Enbridge Gas's compensation policies which includes:

- i. Annual Compensation Planning Guidelines – Guidelines for merit, STIP and LTIP
- ii. Overtime Policy – Canada
- iii. Stand-By Policy – Canada
- iv. Call-Out Policy – Canada
- v. Shift Differential Policy - Canada



Human
Resources

Annual Compensation Planning Guidelines

Merit, Short-Term Incentive & Long-Term Incentive Plans

Audience: People Leaders and Human Resources

Last Updated: November 21, 2022



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INTRODUCTION

Each year, People Leaders complete an annual compensation review of their non-union employees. Enbridge's compensation philosophy is to pay competitively for all employees, while ensuring that our most exceptional sustained performers receive exceptional rewards. At Enbridge, the annual compensation review is conducted in Workday. These guidelines outline the parameters of the various compensation programs.

These guidelines outline the three sections of the annual compensation review process and the actions required by People Leaders for:

- I. Merit Increases / Lump Sum Awards
- II. Short Term Incentive Plan (STIP)
- III. Long Term Incentive Plan (LTIP)

Note: People Leaders required to complete planning for eligible employees will access the annual compensation review task link through their Workday Inbox.

SECTION I: MERIT INCREASES / LUMP SUM AWARDS

OVERVIEW OF MERIT PLANNING

Each year a Salary Increase (Merit) budget is approved after consideration of a variety of factors including Human Resource Consulting Firms' salary projection trends, key economic indicators, and recent collective bargaining settlements. A different merit budget by defined criteria is a possible outcome based on this review process (i.e., by country, by grade, etc.). The Merit Program provides an opportunity for eligible employees to receive an annual increase to their base pay with a goal of advancing their position within their assigned pay range. Merit awards can be allocated as an increase to base pay, a one-time lump sum payment, or a combination of the two in alignment with program guidance.

ELIGIBILITY

The following are eligible for the Merit Program through the Annual Compensation Cycle:

- Regular, non-union employees with active payroll status on December 31st
- Employees on Leave of Absence (LOA)
 - Approved increases will be processed upon the employee's return to work
 - Excludes employees who have been on Long Term Disability for greater than 2 years

GUIDELINES FOR ALLOCATING MERIT

Enbridge is committed to a pay-for-performance philosophy where high performance and results are rewarded. In support of this philosophy, higher increases are to be allocated to high performers and individuals who are low in their range.

Merit increase recommendations in Workday are prepopulated using a Merit Matrix based on the approved merit budget, performance rating and range penetration. Lower range penetration with higher performance relative to peers generates higher increase recommendations. Below is an illustration of the merit matrix.

		Range Penetration Positioning		
		Zone 1 RP from 0% to 33%	Zone 2 RP from 33% to 67%	Zone 3 RP from 67% to 100%
Performance Rating	Exceptional	Highest Increases		
	High Performance			
	Successful Performance		Lowest Increases	
	Needs Improvement			
	Unsatisfactory			

Workday will prepopulate merit recommendations based on the midpoint of the applicable range on the Merit Matrix.

- For example, 2.0% – 3.0% recommended range will be prepopulated as 2.5%
- Each People Leader’s Merit planning budget is based on the sum of the prepopulated merit recommendations for their team. This planning budget is displayed within Workday.

During the review process, People Leaders may propose adjustments to the initial recommended increases and/or add Lump Sum Awards where appropriate, while staying within the budget displayed on their planning worksheet. If a People Leader increases an employee’s recommended merit increase, it will require decreasing the recommended merit increase(s) for other employee(s).

Factors that influence merit increase allocation within the approved range include:

- individual performance
- market competitiveness as determined by each employee’s position within their assigned pay range (i.e., range penetration)
- the employee’s pay position relative to their peers.

LUMP SUM AWARD

Lump Sum Awards are intended for use in situations where an employee is near or above the top of their pay range. It is suggested that employees who are above the top of the compensation pay range do not have a Merit Increase applied to their base pay. In these cases, People Leaders may choose to provide a Lump Sum Award for specific employees where appropriate (i.e., for high performance). Funding for Lump Sum Awards will be allocated within the Merit planning budget for employees who are above their assigned pay range, however, lump sums are not automatic and are therefore not prepopulated on the Workday planning worksheets. People Leaders must enter Lump Sum Awards if desired for eligible employees. It is not intended for all employees over the maximum of the range to be awarded a Lump Sum Award.

Funding for Lump Sum awards is included in the overall Merit budget visible on People Leader’s planning worksheets in Workday. Lump sum funding is only provided to employees whose base pay rate is higher than the maximum rate of their assigned pay range (i.e., range penetration > 100%).



SECTION II: SHORT TERM INCENTIVE PLAN (STIP)

OVERVIEW OF STIP

Enbridge's Short-Term Incentive Plan (STIP) is an annual cash-based incentive plan that creates a link between shared (or common) company-wide goals, your business unit goals, and the work you do each day.

STIP is focused on rewarding company-wide, business unit and individual performance over a one-year period. Each year, goals are set across the company and within each business unit to create alignment on business priorities that will help us achieve high levels of success.

ELIGIBILITY

The following are eligible for a STIP award through the Annual Compensation Cycle:

- Regular*, non-union employees with active service in the plan year (i.e., January 1 to December 31), active on December 31st
- Some union employees may be eligible based on the terms of their collective agreement

PLANNING STIP INDIVIDUAL MULTIPLIER

The default Individual STIP Multiplier in Workday will be prepopulated at 100%. People Leaders will be required to recommend an Individual STIP Multiplier for each direct report based on their performance rating. To support the planning process, People Leaders will be plan within broad, overlapping Individual STIP Multiplier ranges as follows:

5-POINT NARRATIVE RATING SCALE	GUIDELINE RANGE
Exceptional Performance	175% – 250%
High Performance	105% – 195%
Successful Performance	70% – 130%
Needs Improvement	35% – 75%
Unsatisfactory	No Flexibility

The STIP planning budget visible on the Workday planning worksheet is based on the Target STIP Multipliers*. There is no additional budget provided. Any decision to increase an employee's Individual Multiplier needs to be balanced against the impact of reducing the multiplier for another employee(s).

*Note: The Target Average Individual Multiplier is based on the final performance rating distribution for each CEO Direct Report's organization.

Payout

- STIP awards are paid in cash via direct payroll deposit
- STIP awards are pensionable based on the terms of the applicable pension plan



- Employees must be actively employed on the date of payout in order to receive payment, with the exception of those who voluntarily retire during the plan year who remain eligible for a pro-rated STIP award for their active service

SECTION III: LONG TERM INCENTIVE PLAN (LTIP)

OVERVIEW OF LTIP

Enbridge’s Long-Term Incentive Plans are designed to:

- Attract and retain top talent
- Align employee actions with our business strategy and the interest of shareholders
- Provide the opportunity for employees to share in the Company’s success and be rewarded for their contributions
- Reward and recognize future potential

ELIGIBILITY

The following are eligible for a LTIP award through the Annual Compensation Cycle:

- Regular, non-union employees, in grades E600 and up, active on December 31st
- Employees in grades E420, E500, and E510 are eligible for a Discretionary Restricted Share Unit (dRSU)

LTIP CALCULATION & DETAILS

- Grants are based on eligibility, annual base pay, compensation grade and target as of December 31st
- LTIP planning for eligible employees:
 - **Managers (E600) and above**
 - LTIP awards are displayed based on the target assigned to each role. No further planning is required in Workday.
 - **dRSU-eligible employees**
 - Recommendations are not prepopulated
 - People Leaders will be required to add nominations within distribution guidelines
 - A maximum dRSU budget will be held at the Director* level and is **not transferable** to other LTIP plans
- Grants will be executed following the Board of Directors’ approval

**Exceptions may apply*

PLANNING LTIP (MANAGER LEVEL AND ABOVE)

- Manager (E600) and above will have an LTIP grant prepopulated at target (100%)
- People Leaders will review the LTIP grants and submit at target (no additional planning required)



PLANNING DISCRETIONARY RSU (dRSU)

- All Regular Enbridge employees in roles assigned to grades E420, E500 and E510 are eligible for this program
- Awards are granted on a discretionary basis; they are variable and there is no guarantee that employees will receive an award
- People Leaders will nominate eligible employee(s) with recommended grant values equal to 6.5% of employee's base pay
- Considerations for proposing a dRSU include:
 - High Potential and High Performance over time
 - Critical skillset
 - Critical loss impact
 - Tight labour markets
 - Retention risk
- Organizations will be required to manage within the distribution guidelines by grade:

Grade	TARGET DISTRIBUTION	TARGET AWARD (% of BASE PAY)	SUGGESTED RANGE
E420	5%	6.5%	5.0% - 8.0%
E500	15%	6.5%	5.0% - 8.0%
E510	35%	6.5%	5.0% - 8.0%

COMPENSATION SUPPORT AND CONTACTS

All available point-in-time training materials, resources, and Comp Cycle FAQs for People Leaders can be accessed by typing the key phrase “Comp Cycle” into Mya.

For questions related to our compensation programs, the planning process and People Leader’s role please contact your HR Advisory Services Representative. You can find your HR Advisory Services Representative by asking Mya ‘Who is my HR Representative?’

For general questions on Workday navigation and process timelines, please contact Mya.



Human Resources

Call-Out Policy – Canada

Effective Date: January 2019

Revision Date: January 2019

Purpose

This policy establishes a Call-Out program for eligible Canadian employees to ensure that those employees who are called on to report to work outside of their regularly scheduled hours receive appropriate compensation for the related inconvenience.

Scope

- Canada. – All Business Units and Corporate Services in Canada.
- Note: Employees belonging to a Bargaining Unit (union) are governed by their respective collective bargaining agreement (“CBA”).

Eligibility

This policy applies to non-union employees, below the Manager level (below Grade E600).

Roles & Accountabilities

Employee

Employees are responsible to record the actual time spend as Call-Out. The time entry system will automatically apply the additional hours, if necessary to meet the minimum Call-Out requirement.

People Leaders

People Leaders are responsible for verifying and approving all Call-Out work hours reported by their employees through the appropriate time tracking system.

Guidelines

Participation in the Call-Out Program

An overtime eligible employee is automatically a participant in the Call-Out program, unless directed otherwise by their People Leader. An overtime exempt employee below manager level may, in limited circumstances, also participate in the Call-Out program.



Call-Out Definition

An employee triggers the Call-Out Pay provisions in this policy when they:

- a) Are a participant in the Call-Out program, and
- b) Are required to Report to Work.

An employee is required to Report to Work within the meaning of this policy when they are required to attend at or return to a workplace:

- a) After they have left a workplace upon completion of their scheduled hours, or;
- b) On a day in which they were not scheduled to work.

A call-out commences when an employee leaves their location to go directly to the assignment, and ends when the employee completes the assignment and returns to their location (by direct travel).

Call-Out Pay

An employee who has been Called-Out is entitled to Call-Out Pay.

- For overtime eligible employees, Call-Out Pay is the greater of the time worked at the applicable rate of pay (regular rate or overtime rate, depending on total hours worked in the current week) and the minimum Call-Out requirement, which is two (2) hours of time calculated at the employee's overtime rate of pay; regardless of how long they are required to attend at the workplace or how much work is performed.
- For overtime exempt employees approved to participate in the Call-Out program, Call-Out Pay is the greater of the time worked at the employee's regular rate of pay and the minimum Call-Out requirement, which is three (3) hours of time calculated at the employee's regular rate of pay; regardless of how long they are required to attend at the workplace or how much work is performed.

NOTE: If applicable employment legislation provides for a greater benefit, eligible employees will be provided the minimum compensation stated in the legislation.

Remote Resolution

An employee who is able to resolve a problem remotely, without returning to the work site, will be paid for the actual time spent on problem resolution at the applicable rate.

Related Resources

Stand-By Pay Policy

Overtime Canada Policy

Hours of Work Policy

Call-Out Policy French

Updates

This Policy and corresponding protocols may be updated from time to time to address changing practices and circumstances.

Questions



Direct questions about the Policy to Mya the HR Virtual Assistant or MyHR.



Human Resources

Overtime Policy - Canada

Effective Date: January 1, 2021

Revision Date: January 1, 2021

Purpose

This Policy sets forth the Company's commitment to provide overtime pay to eligible non-unionized employees as required by applicable law.

Scope

- **Canada** – All Canadian Business Units.
- **Note:** Employees belonging to a Bargaining Unit (union) are governed by their respective collective bargaining agreement ("CBA").

Eligibility

All non-union employees assigned to Grades E300 to E420, Field / Trades and Student grades, or those in job profiles designated as "non-exempt" by the Company are eligible for overtime pay under this policy.

Roles & Accountabilities

Employee

Employees are responsible for accurately reporting overtime hours through time entry.

People Leaders

People Leaders are responsible for advance authorization of overtime and for verifying and approving overtime hours reported by their direct reports.

Guidelines

- When necessary, eligible employees may be required to work overtime.
- When possible, advance notification of overtime will be provided.
- All overtime must be approved in advance (except in emergency situations) by a supervisor prior to being worked.
- Exceptions to these policy provisions must be approved by the Chief Human Resources Officer and must be in compliance with all applicable legislation.



Payment of Overtime

- Eligible employees will be paid overtime at 1.5 times their regular hourly rate of pay or in accordance with applicable local law.
- Except as otherwise stated in this policy, eligible employees will be eligible for overtime pay for time worked over 40 hours in a week or in accordance with applicable local law.
- Part-time employees will be eligible for overtime in accordance with this policy.
- Time related to bereavement leave, jury duty, paid time off/vacation, or statutory holiday will be treated as time worked for the purposes of this policy.
- Employees subject to a multi-week shift rotation or to another approved alternative work arrangement, including under the Alternative Work Arrangements (AWA) Policy, will be eligible for overtime for time worked in excess of their regularly scheduled hours.

Company Recognized Holidays

For time worked on a Company recognized statutory holiday, an eligible employee will receive holiday pay plus overtime pay of not less than the amount required by applicable law.

Time off in Lieu

“Comp time” or banking of overtime – the practice of allowing time off in lieu of paying overtime – is not allowed.

Consequences for Failure to Comply

Any non-exempt employee working overtime which has not been approved will be paid for this time; however, appropriate disciplinary action may be taken for not following Company procedures.

Related Resources

Stand-By Policy

Call-Out Policy

Overtime Policy French

Time Entry Guide

Updates

This Policy and corresponding protocols may be updated from time to time to address changing practices and circumstances.

Questions

Direct questions about the Policy to Mya the HR Virtual Assistant or MyHR.



Human Resources

Shift Differential Policy - Canada

Effective Date: October 2021
Revision Date: October 29, 2021

Purpose

This policy establishes a program to provide shift premium pay for employees who are required to work 12-hour shifts.

Scope

- Canada – All Canadian Business Units
- Note: Employees belonging to a Bargaining Unit (union) are governed by their respective agreement.

Eligibility

Regular and Temporary, full-time and part-time who are mandated to work regularly scheduled 12-hour shifts supporting seven-day per week operations.

Roles & Accountabilities

Employee

Employees are responsible to record the shift differential earned through the appropriate time tracking system. All entries must be approved by their People Leader. Please refer to the Time Entry Guide for more details.

People Leaders

People Leaders are responsible for approving all shift differentials through the appropriate time tracking system.

Guidelines

Shift Premium Rates

- Day Shift Premium – A shift which ends after 12 pm (noon) will be considered eligible to receive the Day Shift Premium
- Night Shift Premium – A shift which ends after 12 am (midnight) will be considered eligible to receive the Night Shift Premium

Premium	Rate
Day Shift Premium	\$1.40 / Hour



Premium	Rate
Night Shift Premium	\$2.55 / Hour

Shift Premium Administration

- To qualify for shift premium, 12-hour shifts must be an on-going regular role requirement
- Shift premiums will be applied to actual hours worked and are not applicable to any periods of paid time off (i.e. Vacation, Scheduled Day Off, Statutory Holidays, etc.)
- This premium will not be added to an employee's base pay and as such will not impact any benefits affected by base pay including flexible benefits, savings plan, pension plan and incentive compensation.

Related Resources / Documents

Shift Differential Policy – French

Time Entry Guide

Updates

This Policy and corresponding protocols may be updated from time to time to address changing practices and circumstances.

Questions

Direct questions about the Policy to Mya the HR Virtual Assistant or MyHR.



Human Resources

Stand-By Policy - Canada

Effective Date: October 2021

Revision Date: April 14, 2022

Purpose

This policy establishes a Stand-By Pay program for eligible Canadian employees to ensure that those employees who are required to stand-by on call to provide up to 24-hour support, on an ongoing rotational basis, receive appropriate compensation for the related inconvenience.

Scope

- **Canada** – All Canadian Business Units.
- **Note:** Employees belonging to a Bargaining Unit (union) are governed by their respective agreement.

Eligibility

This policy applies to non-union employees, below the manager level (below Grade E600), in designated roles responsible for providing necessary support or for being available to take emergency calls outside of normal business hours.

Employees will be notified by their People Leader as to their designation and eligibility.

Roles & Accountabilities

Employee

Employees are responsible to record Stand-By time through the appropriate time tracking system. All entries must be approved by their People Leader. Please refer to the Time Entry Guide for more details.

People Leaders

People Leaders are responsible for approving all entries through the appropriate time tracking system.

Guidelines

Stand-By Requirements/Provisions

If designated as a participant in the Stand-By Pay program, an employee must be available and able to come to work at any time. While on stand-by they must:



- Carry a company cell phone/pager and have internet access (if normally required in their position) to respond to calls when requested;
- Ensure their pager, cell phone/blackberry and PC are charged and working;
- Be aware of dead zones in cellular coverage and ensure that they remain outside of such zones for ongoing contact;
- Remain within a reasonable distance of a work location/site where the necessary work is to be performed; and
- Adhere to all fitness to work policies, including the Alcohol and Drug Free Workplace Policy.

If a designated employee is sick and/or not able to be meet the obligations required by the Stand-By Pay program, their People Leader will designate a replacement for that employee until the employee returns to full duty. The replacement employee will be paid as per the Stand-By Pay program for the time they provide support.

An employee qualified in the Stand-By Pay program will be compensated for meeting these requirements regardless of whether or not a call is received, or support provided.

Stand-By Rates

Employees who are on Stand-By will be provided the following compensation:

Type	Rate
Weekdays	\$40 / day
Weekends	\$55 / day
Holidays*	\$100 / day

**Dates that Enbridge-Recognized Holidays are observed*

NOTE: If applicable employment legislation provides for a greater benefit, eligible employees will be provided the minimum compensation stated in the legislation.

Payment for time worked

In the event the employee is required to report to work while on Stand-By, eligibility for any additional compensation will be paid under the terms of the Call-Out or Overtime Policies.

Related Resources

[Call-Out Policy](#)

[Overtime Policy](#)

[Stand-By Policy French](#)

[Workplace Alcohol and Drug Policy](#)

[Time Entry Instructions](#)

Updates

This Policy and corresponding protocols may be updated from time to time to address changing practices and circumstances.



Questions

Direct questions about the Policy to Mya the HR Virtual Assistant or MyHR.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S2

Question(s):

Please provide all wage and salary assumptions used to derive the 2024 revenue requirement. What are the wage and salary assumptions for each year 2024-2028?

Response:

The wage and salary assumptions used to derive the 2024 revenue requirement were based on forecast 2022 full-time equivalents (FTEs), FTE additions in 2023 and 2024 based on work requirements and assumptions for annual merit increases. For budget guidance used for merit, please see response at Exhibit I.1.2-SEC-78.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S2/p. 46

Question(s):

Engineering & Storage & Transmission Operations costs are increasingly significantly primarily due to increases in Contract Services. Please explain the reasons for these significant increases. Why is it preferable to use Contract Services?

Response:

Contract services consists of the following types of expense: outside services, professional & regulatory services, and repairs & maintenance. Significant increases in contract services can be attributed to the Integrity Management Program (IMP) due to increased costs to address risk modelling, and enhancements to standards leading to increased IMP inspections. Additional contingent workers are being leveraged for short term projects. Contract services is the preferred approach as IMP requires highly specialized services and equipment to complete assessment of Enbridge Gas's assets over their lifecycle.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S2/p. 47

Question(s):

The evidence states that Engineering & STO's costs vary from year to year based on the timing of proactive measures taken to maintain the integrity, safety and reliability of Enbridge Gas's assets. One of the key drivers of this group's historical cost variability is the integrity Management Program. Enbridge Gas has developed a risk model to assess the primary risks for pipeline assets in the distribution system in order to prioritize those approaching end-of-life which need to be replaced. Please provide that risk model.

Response:

Please see response at Exhibit I.2.6-SEC-127.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S2/p. 48

Question(s):

The Engineering & STO O&M increase from \$113 in 2018 to \$155.8 million in 2024. The evidence points to “significant O&M reductions”. What were these reductions in each year and why were they not sustainable?

Response:

Please see Exhibit 4, Tab 4, Schedule 2, Table 7, updated March 8, 2023. Engineering & STO O&M increases from \$113 million in 2018 to \$154.9 million in 2024.

Please see Exhibit 1, Tab 9, Schedule 1, Table 3, line 5 for integration savings achieved each year by the Engineering & STO department as well as descriptions of the savings in Exhibit 1, Tab 9, Schedule 1, page 13.

Along with integration savings, Engineering & STO has also committed to finding productivity savings embedded in the 2024 budget. While these integration and productivity savings are sustainable, the cost reductions were offset by increased costs to address work back logs, integrity program enhancements, risk modelling and enhancements to standards as well as rising inflation. Please see Exhibit 4, Tab 4, Schedule 2, pages 48 to 51 for more details on the cost increases each year.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S2/pp. 53-55

Question(s):

Please update the summary of Business Unit Benefits in light of the evidence update provided on January 27, 2023.

Response:

Please see Exhibit 4, Tab 4, Schedule 2, pages 53 to 55, updated March 8, 2023.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S3/p. 3

Question(s):

One of the expectations of a merger is an overall reduction in employees and a corresponding reduction in costs. In 2018 the total FTEs for Union and EGD were 3449. In 2024 EGI is projecting an FTE level of 3470. Please provide the following:

- a) A list of all positions eliminated as part of the merger;
- b) A list of all of the new positions created since the merger;
- c) The annual cost of the new positions created since the merger in 2024.

Response:

Enbridge Gas assumes that the reference to the merger in the interrogatory is the amalgamation of EGD and Union. Please see Exhibit 1, Tab 9, Schedule 1 for the benefits achieved with the amalgamation.

- a) Please see response at Exhibit I.1.3-CCC-21 part c).
- b) 272 new positions have been created since the amalgamation. Please see Attachment 1 for a listing of the positions.

The Company notes that as provided at Exhibit 4, Tab, 4, Schedule 3, paragraph 13 and 14, of these new positions, 23 incremental FTE additions are largely either funded by other sources, or ratepayer funded under previously adjudicated areas. Additionally, 10 incremental FTE are funded through the DSM Plan approved by the OEB in November 2022.

The Company notes that the number of employees fluctuates regularly based on internal movement, recruitment time and regular attrition consisting of voluntary and involuntary exits plus the addition of new positions. Therefore, the delta between the

positions eliminated in part a) and new positions in part b) will not align to the difference between 2018 and 2024 FTEs.

- c) The annual cost of the new positions in 2024 is \$33.5 million. This is based on the 2024 average O&M cost per FTE (salary and wages, including benefits) referenced in response at Exhibit I.4.4-EP-68 part d).

Position Title	All New Positions Since Jan 1, 2019
Advisor Attachment Process	2
Advisor Business Analysis - Functional Support	5
Advisor Business Analysis – Functional Support	1
Advisor Capital Development	5
Advisor Capital Programs	4
Advisor Carbon Strategy	1
Advisor Community Expansion	7
Advisor Construction & Contract Strategy	1
Advisor Construction & Project Management	1
Advisor Construction Project Management	2
Advisor EGI Sync Change Management	1
Advisor EGI Sync PMO	1
Advisor EGI Sync Project Management	1
Advisor EGI Sync System Alignment	1
Advisor EGI Sync Training & Sustainment	2
Advisor Energy Solutions	3
Advisor Environment	1
Advisor Functional Support	5
Advisor Green Button Support	1
Advisor Green House Gas Strategy & Reporting	1
Advisor Greener Homes Marketing	1
Advisor Greener Homes Residential Program Design	2
Advisor Growth & Expansion Services	2
Advisor IRP	2
Advisor Planning	9
Advisor Process, Asset Mgmt	1
Advisor Product Owner, Digital Channels	2
Advisor Project Governance & Controls	4
Advisor Quality Management	4
Advisor Regional Customer Expansion	1
Advisor Transit	1
Agent II Distribution Operations Land	1
Analyst Carbon Strategy	1
Analyst Content Management	3
Analyst Greener Homes Tracking & Reporting	4
AWS Lead Customer Attachment	1
AWS Lead, Asset Mgmt & Meters	1
DIMP EIT I	1
Director Energy Transition Planning	1
Director Field Services and Growth	1
Director Integrity	1
Director Product Development	1
Director, Large Volume Contracting & Policy	1
Director, Operations Services and EGI Sync	1
DOE Specialist IRP	1
EIT I Construction & Project Management	1
EIT I TIMP Evolution	1
EIT II Technical Services	1
Energy Transition Advisor	1
Engineer in Training II - Stations and Low Carbon Transition Engineering	1
Engineer Integrity Assessment	1
Engineer Integrity Safety Case	1
Engineer Risk	3
Engineer, Integrity Safety Case	4
Engineering Strategic Advisor	1
FIMP Execution and Risk Reduction EIT II	1
FIMP Technical Manager	1

Position Title	All New Positions Since Jan 1, 2019
Functional Lead STO Integration Readiness	1
Hydrogen Specialist	2
Manager Attachment Services	1
Manager Business Sys, EGI Sync & Ops Sys Alignment	1
Manager Construction and Contract Strategy	1
Manager EGI Sync PMO and Strategy	1
Manager Energy Transition Services	1
Manager Growth & Expansion Services	1
Manager Low Carbon Customer Experience & Systems	1
Manager Low Carbon Sales	1
Manager Operations Capital Execution	1
Manager S&T Low Carbon Development	1
Manager Utilization, Operations and Station Governance	1
Manager Work Management Integration	1
Manager, Dis. Station Ops Strategy and Integration	1
Manager, Integrated Resource Planning	1
MOC Specialist	1
Program Director Contract Market Harmonization	1
Senior Advisor EGI Sync Change Management	1
Specialist AWS Reporting Alignment	1
Specialist EGI Sync Solution Alignment	1
Specialist Electrical & Controls, STO Operations & Maintenance Engineering	1
Specialist Energy Transition Services	1
Specialist Engineering Construction	2
Specialist II Business Architecture	1
Specialist II Business Solutions Low Carbon	1
Specialist II Compliance and Strategy	1
Specialist II GDS Safety & Reliability Governance Communications	1
Specialist II, Asset Management IRP	1
Specialist II, Business Solution Low Carbon	1
Specialist II, Inside Regulator Relocation	1
Specialist Integrity Safety Case	1
Specialist Technical Training CMP	1
Specialist TIMP	1
Specialist Work & Resource Forecasting	1
Specialist Work Management Change Implementation	4
Specialist Work Management Strategy, Transformation and Governance	1
Specialist, Operations Budget and Performance Process	1
Sr Advisor AP Construction & Contract Strategy	1
Sr Advisor Business Intelligence	3
Sr Advisor Capital Programs	4
Sr Advisor EGI Sync Business Engagement	1
Sr Advisor EGI Sync Project Management	2
Sr Advisor EGI Sync Training & Sustainment	1
Sr Advisor Indigenous Energy Conservation	1
Sr Advisor Low Carbon Energy Solutions	2
Sr Advisor Municipal & Stakeholder Affairs	1
Sr Advisor Municipal and Stakeholder Engagement	1
Sr Advisor Planning	4
Sr Advisor Process Governance	2
Sr Advisor Regional Integration	6
Sr Advisor Regional Integration (T)	1
Sr Advisor Research	1
Sr Advisor STO Operations	1
Sr Advisor Trade Ally Network	1
Sr Advisor Transit	2
Sr Advisor, Municipal Energy Solutions	1

Position Title	All New Positions Since Jan 1, 2019
Sr Analyst Business Intelligence	2
Sr Analyst Community Expansion	1
Sr Analyst Content Management	2
Sr Analyst Distribution Optimization Engineering	1
Sr Analyst EGI Sync Program Logistics	1
Sr Analyst EGI Sync Project Management	1
Sr Analyst Functional Support	4
Sr Analyst Greener Homes Tracking & Reporting	1
Sr Analyst Process Governance	1
Sr Analyst Transit	1
Sr Engineer - Transmission Integrity Evolution	1
Sr Engineer Integrity Safety Case	2
Sr Engineer Materials	1
Sr Engineer Metallurgical Engineering	1
Sr Engineer Stations Engineering	2
Sr Pipeline Engineer	1
Sr Product Advisor Low Carbon Business Development	1
Sr Technician Welding & Inspection	1
Sr TIMP Engineer	2
Sr. Advisor Community Expansion	1
Sr. Advisor Municipal and Stakeholder Engagement	1
Sr. Analyst Project Governance & Controls	2
Sr. Engineer Distribution Optimization Engineering	1
Sr. Engineer, Facilities Integrity Reliability	1
Supervisor EC Process and Program Strategies	1
Supervisor EGI Sync / Ops System Alignment (T)	1
Supervisor EGI Sync Change Management	1
Supervisor EGI SYNC Data & Reporting Alignment	1
Supervisor EGI Sync Project Mgmt	1
Supervisor EGI Sync System & Solution Alignment	1
Supervisor EGI Sync Training	1
Supervisor Enhanced Distribution Integrity Engineering	1
Supervisor FIMP Execution & Risk Reduction	1
Supervisor FIMP Reliability	1
Supervisor Forecasting and Governance	1
Supervisor IMS Assurance	1
Supervisor Integrity Mitigation and Effectiveness	1
Supervisor Low Carbon	1
Supervisor Municipal & Stakeholder Engagement	1
Supervisor Regional Business Optimization Services	3
Supervisor Scheduling Optimization	3
Supervisor Telemetry	1
Supervisor, EGI Sync Project Management OCM & Training	1
Team Lead Greener Homes Tracking & Reporting	1
Team Lead Infractions	1
Team Lead, Construction Company Crew	1
Team Lead, Construction Company Crews	2
Technical Manager EC Policy, Stakeholder Relations	1
Technical Manager Engineering Integration	1
Technical Manager Investment Strategy	1
Technical Manager Leave to Construct Applications	1
Technical Manager Market Development	1
Technical Manager, Business Development	1
Technical Manager, Integrity Assessments	1
Technical Manager, Rebasings	1
Technical Manager, Regulatory Applications	1
Technical Manager: Transmission Operational Philosophies & Cybersecurity	1

Position Title	All New Positions Since Jan 1, 2019
Technical Training Specialist	2
Technician II Utility Services	1
Telemetry Advisor	4
TIMP EIT II	1
TIMP Evolution Engineer	1
TIMP Evolution Supervisor	1
TIMP Specialist	1
(blank)	
Total Positions	272

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S3/p. 8

Question(s):

Please file a table in the same format as “Appendix 2-K Employee Costs” of the Filing Requirements for Electricity Distributors for each year 2013-2024.

Response:

Please see response at Exhibit I.4.4-SEC-183.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S. 3/p. 8

Question(s):

Please recast Table 2 – Compensation to include a column setting out Central Function compensation costs for the years 2018-2024.

Response:

Please see response at Exhibit I.4.4-STAFF-139.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T4/S3/p. 33

Question(s):

Total Central Function costs have increased by \$142 million since 2018. Has EGI explored whether or not it would be more cost effective to have these services provided through unaffiliated entities? If not, why not? Can EGI demonstrate that the provision of these services by Enbridge Inc. is more cost effective than alternative service providers?

Response:

No, generally speaking, Enbridge Gas has not explored alternative service providers for Central Functions. Although from time to time, Enbridge Gas may supplement Central Functions work with external consultants and service providers for specific tasks and scopes of work, as required. The OEB's *Affiliate Relationships Code for Gas Utilities* recognizes that gas utilities may share core corporate services, defined as business functions that provide shared strategic management and policy support to the corporate group of which the utility is a member relating to legal, finance, tax, treasury, pensions, risk management, audit services, corporate planning, human resources, health and safety, communications, investor relations, trustee, or public affairs. It is a common practice for large energy and utility organizations to have such shared core corporate services.

As provided at Exhibit 4, Tab 4, Schedule 3, page 29 and response at Exhibit I.4.4-CME-34, Enbridge Gas's dedicated resources perform internal reviews of the CFCAM and CF costs to ensure services are received and are required by the utility to ultimately conclude that CF costs are prudent.

As provided at Exhibit 4, Tab 4, Schedule 3, pages 26-28, Enbridge Gas benefits from economies of scale, access to subject matter expertise, strategic oversight and corporate governance, strategic planning, and sharing of best practices through the receipt of services from Central Functions. In addition, an independent review performed by Guidehouse, filed at Exhibit 4, Tab 4, Schedule 3, Attachment 3 assessed

CF costs using the OEB's three-prong test. The third prong requires a cost benefit analysis to be performed. Guidehouse performed a comparative analysis and found CF costs to be within range of various comparators selected. The combination of these factors indicates a balance between economy, efficiency and effectiveness.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Canadian Manufacturers & Exporters (CME)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, p. 9 of 62

Question(s):

At page 20, EGI stated: "At this time, opportunities for additional productivity savings have not been identified. However, productivity savings have been embedded to reflect committed savings which the Company will strive to manage... Gross O&M reductions of \$20.7 million (\$13.9 million net O&M) and \$28.5 million (\$18.1 million net O&M) have been included in the 2023 Bridge Year and 2024 Test Year, respectively."

- a) Please elaborate on how the total figures of \$20.7 and \$28.5 million in 2023 and 2024 were arrived at if there were currently no opportunities for additional productivity savings?

Response:

- a) In early 2022, while developing the forecast for 2023 and 2024, Enbridge Gas embedded a 1% to 2% productivity commitment within O&M costs in an attempt to mitigate rising inflation. The Company notes that inflation increased substantially since the forecast was developed and that while inflation rates have come down somewhat, costs remain elevated and there continues to be significant supply chain disruption in the marketplace. The expectation is that these productivity opportunities will be delivered through a form of cost reduction and/or growth initiative. These opportunities have not yet been identified as provided at Exhibit I.4.4-STAFF-113.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Canadian Manufacturers & Exporters (CME)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, p. 12 of 44

Question(s):

At page 12, EGI stated: "Designed to align with market median, STIP and LTIP targets are expressed as a percentage of each eligible employee's annual base pay."

- a) Of those employees that are eligible for STIP and LTIP awards, approximately what percentage meet targets and earn those benefits each year?
- b) Of those employees that are eligible for STIP and LTIP awards, approximately what percentage earn the maximum amount available?

Response:

- a) Approximately 95% of the employees that are eligible for STIP and LTIP awards meet targets and earn those benefits each year.
- b) Approximately 0% of employees that are eligible for STIP and LTIP awards earn the maximum amount available.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Canadian Manufacturers & Exporters (CME)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, p. 16 of 44

Question(s):

At page 16, EGI stated: "Enbridge Gas's dedicated resources continue to perform its internal review of the CFCAM and CF costs to ensure services continue to be received and are required by the utility to ultimately conclude that CF costs are prudent."

- a) To the extent that they are not already part of the record, please file any internal reviews or reports of CFCAM and CF costs that demonstrate or conclude that the costs relevant to this plan term are prudent.

Response:

- a) As provided at Exhibit 4, Tab 4, Schedule 3, page 29 "Enbridge Gas and Enbridge ultimately attest through the completion and signing of the Schedule 3 to the ISA - Central Services Cost Allocation Methodology Confirmation Notice (Confirmation Notice) that the cost allocations determined in accordance with the CFCAM are acceptable." As part of the process of obtaining approval and signatures for ISA Confirmation Notices, Enbridge Gas employees perform reviews of budgeted CFCAM and CF costs for a given year in order to:
1. Satisfy Enbridge Gas's due diligence requirement that the forecast CF cost allocations are appropriate to enable Enbridge Gas to execute the Schedule 3 Confirmation Notice with Enbridge;
 2. Provide confirmation that CF cost allocations are in compliance with the ARC and the Three-prong test.

Enbridge Gas reviewed and accepted the results of the Guidehouse Study and leveraged the work and recommendations provided in order to allow for the review of the 2021 and 2022 budgeted allocations, and ultimately the 2022 Estimate allocations that underpinned the Company's 2024 Test Year Forecast.

The results of the internal review are provided at Attachment 1. This review and conclusion within were the basis for informing Enbridge Gas's ISA signatories of the appropriateness and acceptability of the 2021 and 2022 services and associated cost allocations as contained in the relevant Confirmation Notices.



Enbridge Gas Inc.
500 Consumers Road
North York, ON. M2J 1P8
Canada

Memo

Date: November 2022

To: EGI Finance/Regulatory Accounting Files

From: Jason Vinagre (Manager Regulatory Accounting), Paul Baxter (Advisor Regulatory Accounting)

Re: 2021 Central Functions Corporate Cost Allocations – Annual Due Diligence Review

Background:

As per Schedule 2 of the Intercorporate Services Agreement (ISA), Central Services Cost Allocation Methodology (CCAM):

Centralized services groups (“**Central Services**”, “**Central Functions**” or “**CFs**”)¹ of Enbridge Inc. (**Enbridge or EI**) perform various services and functions for the benefit of Enbridge and many of its subsidiary legal entities (**Enterprise**). Costs of these Central Services are recorded in centralized cost pools and charged or allocated to individual entities or lines of business (**LOBs**) on a reasonable basis...with the intent to match cost causation as closely as possible.

Guiding Principles

In arriving at the methodology discussed...the following guiding principles were considered:

- i. Consistent in employing a standardized methodology across all BUs.
- ii. Costs will be allocated based on a reasonable estimate of the benefit derived by various operating entities.
- iii. Complies with regulatory requirements and joint venture agreements.
- iv. Meets taxation authority requirements.
- v. Simple to understand and administer.
- vi. Transparent in conveying the source of allocated costs, and the basis for allocating such costs.
- vii. Reasonable to business partners and affiliates receiving allocations.
- viii. Adaptable to changes in business while leveraging automation to limit manual intervention.

¹ Central Services, also called Central Functions, are: Finance, Technology Information Systems (TIS), Human Resources (HR), Real Estate and Workplace Services (REWS), Supply Chain Management (SCM), Legal, Corporate Development Office (CDO), Public Affairs and Communications (PAC), Executive, Safety & Reliability (S&R), Enterprise Asset and Work Management (EAWM) and Aviation. Also includes costs managed by Central Services including Insurance, Depreciation and Benefits.

- ix. Meets the requirements for cost recovery and compliance.

Per Section 5 of the ISA:

5 - Allocation Procedures:

5.1 - Cost allocations shall be made in accordance with the processes and procedures set out in the CCAM, which describes how EI will assign direct costs and calculate the allocable portion of pooled allocable costs of the Services to its Affiliates, including Enbridge Gas Inc. (EGI).

5.2 EI, in consultation with its Affiliates, including EGI, shall set the projected CCAM cost allocations² for the Services prior to December 31st of the year prior to the year to which the cost allocations apply, or as soon thereafter that such budgeting and cost allocation processes are concluded. As soon as practicable following such process, EI shall provide an annual CCAM report to each Affiliate, including EGI, that is either a Service Provider and/or a Service Recipient, setting out the final projected CCAM cost allocations for the year and the Services Charge to be paid by each Service Recipient (the "CCAM Report").

5.3 Upon request by EGI, the Parties shall work together to prepare and execute a confirmation notice substantially in the form set out in Schedule 3 to evidence their agreement with the projected CCAM cost allocations for any year during the Term.

OEB's Three-prong test:

EGI is regulated by the Ontario Energy Board (OEB), with its Affiliate Relationships Code for Gas Utilities setting standards intended to minimize the potential for a utility to cross-subsidize competitive or non-monopoly activities. While the ARC sets overall guidance for sharing of services and resources between affiliates, the OEB decision in EBRO 493/494 provided a more detailed framework against which the costs of shared services can be assessed. This framework is known as the Three-Prong test and is the basis of EGI's assessment.

Three-prong Test assesses:

1. Prudence of the services received;
2. Appropriateness of the allocation of costs using appropriate cost drivers; and
3. Benefits of the service weighed against its costs

Purpose of Annual Due Diligence Review:

EGI's annual due diligence review will:

1. Satisfy EGI's due diligence requirement that the forecast CF cost allocations are appropriate to enable EGI to execute the Schedule 3 Confirmation Notice with EI.
2. Provide confirmation that CF cost allocations are in compliance with the ARC and the Three-prong test.

EGI will perform an appropriate review of the forecast CCAM charges for the upcoming budget year to which the Schedule 3 will pertain. This review will determine:

1. Whether any material changes have been made to the services and level of service provided by each CF;
2. Were new CFs created during the year and are the related services provided to EGI?;
3. Would any changes in services and levels of service materially impact the CF Cost allocations?;
4. Have cost drivers used to allocate CF cost allocations changed and are the new drivers appropriate?;

² Referred to Central Functions costs/CF cost allocations for the remainder of the document.

5. Have there been any significant changes in the CCAM process that impact CF cost allocations to EGI?;
6. Are the forecast charges allocated appropriately and continue to meet the Three-prong test?;
7. Are the variances between prior year actuals and the forecast charges in line with the expectations based on above?

When the above review is completed and it has been determined that the forecast charges are appropriate and have satisfied the Three-prong test, EGI will provide the appropriate updates to Schedule 3 to be signed and executed.

Summary Conclusion – 2021 CF cost allocations:

Central Functions costs expensed in 2021 are reasonable and prudent. This is evidenced by:

1. The Three-prong test has been satisfied.
2. Cost variances are explained and are reasonable.

2021 Due Diligence Review:

New Methodology

In 2021 a refined CCAM was implemented and its implementation was expected to align with the implementation of Oracle Cloud in 2021. Due to an implementation delay, an excel-based model was built by Deloitte, a consultant, to calculate the 2021 CF cost allocations. The Cost Centres (CCs), the smallest breakdown of costs used in the model, were updated from 2020 to align with Oracle Cloud CCs, resulting in a lack of consistency between 2020 CCs and 2021 CCs. The methodologies used to allocate costs in 2020 and 2021 are also inconsistent, resulting in a lack of comparability between the two periods. EGI therefore did not use 2020 as the comparator for its variance analysis for its due diligence review, as has been done in past years.

Guidehouse Study of 2022 Budget and 2022 Forecast

In 2021, as part of EGI's 2024 rebasing application process, EGI hired a consultant, Guidehouse Canada Limited (Guidehouse), to conduct an independent review of EGI's 2022 Budget allocated CF costs. Guidehouse completed their fieldwork in November of 2021 and concluded that the CCAM and CF costs met the Three-prong Test. Guidehouse performed a subsequent review of EGI's 2022 Forecast and again concluded that the Forecast CCAM and CF costs met the Three-prong Test. The 2022 Guidehouse review was therefore used as a starting point for this review.

2021 review:

An internal review was performed to determine whether the CF cost allocations satisfied the Three-prong test. Specifically:

- Ensure that the allocation process was consistent to the one used for the 2022 Budget/Forecast. The process implemented with regard to 2021 actuals was the basis for 2022 Budget//Forecast. There were no significant changes from 2021 actuals through to the 2022 Budget/Forecast process.
- Inquiry of Service Providers and Service Recipients to confirm that the services were provided, required and consistent with what was identified in the 2022 Budget/Forecast review by Guidehouse.
- Review of the 2021 allocation model, including its logic, formulae, and integrity of data.
- Determine whether any amounts are not recoverable from ratepayers and an adjustment to utility results is required

Since it has been determined internally that the process and services are consistent between the 2021 actuals and the 2022 Budget/Forecast process, it is appropriate to rely on the work that

Guidehouse completed for 2022 Budget/Forecast and confirm in a similar manner that the Three-prong test is met for 2021.

Variance Analysis

The 2021 CF costs of \$290.6M were compared to the 2022 Forecast costs for reasonableness. **Because the level of service and the process is consistent with the 2022 Forecast year, it is reasonable to expect that the costs incurred in 2021 would be reasonably consistent to the 2022 Forecast amounts.** EGI compared the amounts year over year by CF to identify any areas that needed to be reviewed in more detail. If the year over year variances were not considered material (assessed as to whether the CF represented 10% or more of the total CF costs), then no further work was performed and the amounts were deemed reasonable and appropriate. Where a CF met or exceeded materiality as noted, explanations of the year over year variances were sought and disclosed. Please refer to Appendix B for the results of this analysis.

Adjustments

EGI leveraged the analysis performed by Guidehouse along with its own analysis performed during the GH study to determine 2021 adjustments. See Appendix B for reasons for the exceptions noted below.

Adjustment summary:

<u>CF</u>	<u>Adjustment</u>
Aviation	1.6
CDO	0.7
Finance	1.0
Depreciation	4.3
	\$ 7.6

Assessment of Utility Allocations

As noted in Appendix B, \$290.6M of CCAM costs were assessed for 2021. All but \$7.6M of the 2021 CF costs allocated were determined to be reasonable and appropriate and pass the Three-prong Test. However, the 2021 amounts ultimately allocated to the utility were adjusted downward by \$10.8M at the corporate level resulting in a 2021 utility expense of \$279.8M (\$290.6M - \$10.8M). Therefore, the \$7.6M in adjustments identified in this analysis were first applied against the corporate adjustment and no final adjustment was required to 2021 CF costs included in utility results.

Overall Conclusion

EGI reviewed the 2021 CF costs and concludes that CF costs were prudently incurred for services received, allocated appropriately, and provide reasonable cost/benefit for ratepayers. Although Prong 1 and Prong 2 indicate a total required adjustment of \$7.6M, no adjustment to Utility costs will be made because there is a \$10.8M corporate adjustment that will be first applied against the identified \$7.6M with the residual to be applied against all other functional areas. This results in a utility expense of \$279.8M that is prudently incurred for services received, allocated appropriately, and provide reasonable cost/benefit for ratepayers.

APPENDIX A – CCAM

There are three types of CF costs per the CCAM, of which two are allocable:

- a) Directly attributable costs – costs that are specifically attributable to a segment, sub-segment or LOB due to the direct provision of service and clear ability to demonstrate cost causality;
- b) Indirect costs – allocated costs for services provided to the entire enterprise, and not solely to one segment; and
- c) Direct charge costs – Recorded directly in the LOB to which they pertain. Hence, no allocation is required.

Approach	Definition	Characteristics	Process
Directly Attributable Costs	Centralized Functions costs captured in Cost Centres, which are specifically attributable to a Segment. The costs will be 100% allocated to that Segment and subsequently allocated within the Segment using a cost driver.	<ul style="list-style-type: none"> • Cost recipient decided by Centralized Functions • Cost sent to specific LOBs in that Segment 	<pre> graph LR CF[Centralized Function] --> SC[Service Category] SC --> SS[Specific Segment] SS --> LOB1[LOB 1] SS --> LOB2[LOB 2] SS --> LOB3[LOB 3] </pre>
Directly Attributable Costs	The CF costs are attributable to multiple Segments. Such cost will be allocated in two steps: first the cost is assigned to individual Segments based on a driver, such as a time estimate, and subsequently allocated to LOBs within the Segments using another prescribed cost driver.	<ul style="list-style-type: none"> • Cost recipients decided by Centralized Functions • Cost is first sent to specific Segments and then to LOBs in such Segment 	<pre> graph LR CF[Centralized Function] --> SC[Service Category] SC --> S1[Segment 1] SC --> S2[Segment 2] S1 --> LOB1_1[LOB 1] S1 --> LOB2_1[LOB 2] S2 --> LOB2_2[LOB 2] S2 --> LOB3_2[LOB 3] </pre>
Indirect Cost Allocation	Allocation of costs for services provided by Centralized Functions to the whole enterprise, and not specifically related to a single Segment.	<ul style="list-style-type: none"> • Costs are allocated to the entire enterprise using Cost Drivers 	<pre> graph LR CF[Centralized Function] --> SC[Service Category] SC --> LOB1[LOB 1] SC --> LOB2[LOB 2] SC --> LOB3[LOB 3] </pre>
Direct Charge Cost	Certain costs residing in Cost Centres mapped directly to operating LOBs will be excluded from the Allocable Cost Pool and left as a direct charge to the Segment they roll up to.	<ul style="list-style-type: none"> • Costs are directed to the appropriate Line of Business • Affects Legal, S&R, and Audit costs that are under "Direct Charge" 	<pre> graph TD LOB[Line of Business] --- CC[Cost Centre] </pre>

Appendix B – Summary of Review by CF

EGI 2021 Corporate Shared Services Review Summary												
ID (#)	Central Function	Prong 1				Prong 2				Prong 3		
		(A) 2021 Total CF Cost	(B) Percentage of Total	(C) Assessment	(D) Exception	Reason for Exception	(E) Assessment	(F) Exception	Reason for Exception	(G) 2022 Total CF Cost	(H)=(G)-(A)-(C)-(F) Variance 22 vs 21 Fav/(Unfav)	(I) Assessment
1	Finance	29.6	10.2%	Pass				Insufficient evidence of cost causality on total US Tax costs	35.1	6.5	Pass	The increase is due to the creation of the Finance Sustained Business Organization (SBO) and Finance Strategic Solutions (FSS) groups, partially offset by synergies related to restructuring and VWO. SBO and FSS provide new services to Enbridge Gas and were created to explore and drive out new productivity initiatives to identify potential cost savings, cost avoidance and revenue generation for Enbridge and its affiliates, including Enbridge Gas.
2	Human Resources (HR)	49.0	16.9%	Pass					52.1	3.1	Pass	The increase in 2022 is attributable to an expected increase in EGI FTEs, and the associated impact that has on HR's CFCAM cost drivers, along with the CFCAM benefits shift to functional areas.
3	Enterprise Asset and Work Management (EAWM)	0.6	0.2%	Pass					1.8	1.2	Pass	Increases due to inflation and benefits alignment.
4	Technology and Info Systems (TIS)	75.6	26.0%	Pass					108.3	32.7	Pass	Increase is driven by the technology industry shifts to cloud-based models driving costs from capital to O&M, specifically with costs related to the sustainment of the Customer Information System. Further driving the increase is an increase in cyber security costs to protect against the elevated cyber threat in the oil and gas industry.
5	Legal	11.1	3.8%	Pass					14.7	3.6	Pass	Increases due to inflation and benefits alignment.
6	Public Affairs and Communications (PAC)	4.3	1.5%	Pass					6.3	2.0	Pass	Increase due to new programs. The Indigenous Lifecycle Engagement program and the Brand Reputation program.
7	Safety & Reliability (S&R)	6.8	2.3%	Pass					7.2	0.4	Pass	Increase due to new services provided to Enbridge Gas for occupational health and safety testing and equipment.
8	Supply Chain Management (SCM)	8.3	2.9%	Pass					11.7	3.4	Pass	Increases due to inflation and benefits alignment.
9	Aviaton	1.6	0.6%	Pass (with exceptions)	(1.6)	Relates to usage of corporate jet for business travel outside of Ontario			0.0	0.0	Pass	Not material
10	Corporate Development Office (CDO)	2.4	0.8%	Pass				Insufficient evidence of cost causality on total Investment Review costs	2.4	0.7	Pass	Increases due to inflation and benefits alignment.
11	Executive	0.6	0.2%	Pass					1.1	0.5	Pass	Increases due to inflation and benefits alignment.
12	Benefits	59.0	20.3%	Pass					60.3	1.3	Pass	CF Benefits increased primarily due to higher LTIP based on a higher share price in early 2022 at the time of the forecast and higher health and other employee benefits costs. These increases were offset by a lower STIP forecast in 2022 compared to Enbridge Gas's performance in 2021, lower pension and OPEB costs based on actuarial valuations.
13	Depreciation	26.3	9.1%	Pass (with exceptions)	(4.3)	Relates to assets deemed not prudent for EGI			20.0	(2.0)	Pass	(\$5M) drop in depreciation on assets fully depreciated or retired in 2021; partially offset by \$3M increase in depreciation on new assets in 2022 or new in 2021 with full year of depreciation in 2022.
14	Insurance	15.4	5.3%	Pass					15.7	0.3	Pass	Foreign exchange rate differences causes the variance between 2022 and 2021. US\$12.2 is the amount for both years
15	Total	290.6	100.0%		(5.9)			(1.7)	336.7	53.7		
16	Corporate Adjustment	(10.8)										
17	Total after adjustment	279.8										

Appendix C – 2021 Confirmation Notice (Schedule 3)

APPENDIX 1

Central Service Allocations	271.0
Other	(10.9)
Total Central Service Allocations	260.1
Direct Charged Costs	4.8
Insurance Allocation	15.4
Total Allocations*	\$ 280.3

<u>Central Service</u>	<u>EGI Total</u>
Aviation	1.6
Chief Development Office	2.4
Depreciation	26.4
Enterprise Asset and Work Management	0.6
Executive	0.6
Finance	28.1
Human Resources, Benefits & Real Estate & Workplace Services	108.2
Legal	8.0
Public Affairs and Communications	4.1
Safety and Reliability	6.8
Supply Chain Management	8.3
Technology Information Systems	75.9
Allocations before corporate adjustment*	271.0
Corporate adjustment	(10.9)
Allocations after corporate adjustment	\$ 260.1

*Total allocations to EGI of \$280.3M above include \$0.5M of allocations to EGI unregulated operations, and \$279.8M to EGI utility operations

ENBRIDGE GAS INC.

Answer to Interrogatory from
Canadian Manufacturers & Exporters (CME)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, p. 34 of 44

Question(s):

At page 34, EGI stated: "SBO and FSS provide new services to Enbridge Gas and were created to explore and drive out new productivity initiatives to identify potential cost savings, cost avoidance and revenue generation for Enbridge and its affiliates, including Enbridge Gas."

- a) To the extent that they are not already part of the record, please identify any productivity initiatives, potential cost savings, cost avoidance or revenue generation that has been driven by either the SBO or FSS to date.

Response:

- a) SBO and FSS have focused on initiatives to develop skills, improve processes and reporting capabilities of the Enbridge Inc. organization. The deployment of additional BOTs through Robotics Process Automation as provided at Exhibit 4, Tab 4, Schedule 3, pages 34-36, has resulted in creating 5,200+ hours (increased from 3,500+ hours filed previously) of capacity to support redistribution to higher value activities. The SBO has provided seed funding to projects across the organization, including Enbridge Gas, to cover the cost of feasibility studies for potential opportunities relating to energy transition. As the facilitator of knowledge sharing and sharing of best practices, the SBO has supported the implementation of solutions to improve processes and drive efficiency at Enbridge Gas. In addition, the SBO administers a variety of skills development programs to improve employee skills and build capability across the enterprise, including Enbridge Gas.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Canadian Manufacturers & Exporters (CME)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 2

Question(s):

At page 34, WTW stated: "The peer group selected for this review is consistent with the peer group that Enbridge uses for internal company benchmarking reviews and reporting."

- a) Please provide the peer group used by Enbridge in its internal review. To the extent there are any differences in peer group, please explain why the included (or excluded) peers are appropriate to include (or exclude) in this benchmarking exercise.
- b) Please list all of the internal company benchmarking reviews and reports that would have a similar peer group that occurred since EB-2017-0306/0307 and provide a brief description of what aspects of EGI they would be reviewing.

Response:

- a) There are no differences in the peer group used by Enbridge Gas in its internal review.
- b) An internal company benchmarking review with WTW was completed in 2021 with the same peer group as that used for the study provided at Exhibit 4, Tab 4, Schedule 3, Attachment 2. The report reviewed the benefits programs provided to Enbridge Gas employees, including: pension, savings, health care, dental care, short-term disability, long-term disability, death benefits and flexible benefits.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Canadian Manufacturers & Exporters (CME)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 3, p. 22 of 59

Question(s):

At page 22, Guidehouse stated: "Guidehouse performed a detailed review of over 50% of assets generating depreciation."

- a) Please list the assets that Guidehouse did not perform a review on, and explain why it was unable or determined not to review the other 50% of assets generating depreciation.

Response:

The following response was provided by Guidehouse Canada Ltd.:

- a) Guidehouse notes the following correction to Exhibit 4, Tab 4, Schedule 3, Attachment 3, page 22 of the Guidehouse report. Guidehouse performed a detailed review of over 50% of the depreciation-related costs generated from assets, updated from "50% of assets generating depreciation".

Guidehouse reviewed depreciation costs associated with TIS and the corporate jet assets. Guidehouse did not review depreciation associated with real estate assets. Depreciation associated with the corporate jet did not pass the first prong of the Three Prong test and was eliminated from Enbridge Gas O&M budget. The table provides a summary of Guidehouse's review.

Asset Category	Depreciation (M)	Depreciation (%)	Depreciation Reviewed by Guidehouse (M)	Depreciation Reviewed by Guidehouse (% of total category)
TIS Software and Hardware	17.0	86.7	10.2	60.0
Real Estate	2.5	12.8	-	-
Corporate Jet	0.1	0.5	0.1	100.0
Total	19.6	100.0	10.3	53.0

Over 80% of Enbridge Gas depreciation costs are associated with TIS assets which include software, including cyber software, and various types of computer hardware including network, end user, cyber, and data center. Guidehouse reviewed approximately 60% of depreciation costs associated with TIS assets. Guidehouse's approach for this review was as follows:

- Guidehouse requested a list of all Enbridge Inc shared TIS assets
- TIS assets were categorized by year the assets were added to the TIS asset pool.
- Guidehouse ranked depreciation amount from each year by dollar value.
- To ensure representation, Guidehouse selected for review the highest dollar value ranking from each year, which in total represented approximately 60% of TIS depreciation costs allocated to Enbridge Gas. Guidehouse views this as an adequate sample size for the analytic purposes of this assessment as the scope of review was to determine reasonableness and effectiveness of the CFCAM methodology, not to perform an audit of costs and/or expense transactions such as depreciation.

The CFCAM was found to be effective in allocating enterprise assets depreciation costs based on the cost drivers utilized and functioned as intended. Assessing more marginal depreciation allocations would not yield greater certainty in this regard.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Canadian Manufacturers & Exporters (CME)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 3, p. 30 of 59

Question(s):

At page 30, Guidehouse stated: "Guidehouse did not perform comparative analysis for all CF allocations due to lack of publicly available information."

- a) Please list all CF allocations for which Guidehouse did not perform a comparative analysis.

Response:

The following response was provided by Guidehouse:

- a) Please see response at Exhibit I.4.4-EP-80.

Please see Exhibit 4, Tab 4, Schedule 3, Attachment 3, page 38, Table 9-2, Guidehouse conducted comparative analysis for functional areas that include Finance, Legal, HR, TIS, REWS and Insurance provision and did not for the remainder of CFs included in Table 9-1.

It is noted that, with the exception of Benefits, the CFs for which comparative analysis was conducted represent the largest cost items allocated at the CF level and include 67% and 68% of the proposed total allocated costs for 2022 budget and 2024 forecasts respectively.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Canadian Manufacturers & Exporters (CME)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 4, p. 20 of 48; Exhibit 4, Tab 4, Schedule 3, Attachment 3, page 32 and 38 of 59.

Question(s):

At page 20, Schedule 1, the agreement lists the services provided pursuant to the Intercorporate Services Agreement. For Technology and Information Systems, the agreement lists, inter alia, the following services being provided: core infrastructure and operations; enterprise business applications; enterprise architecture and data; cyber security and governance, and the office of the Chief Information Officer.

At page 32 of 59 of Attachment 3, TIS costs were normalized for comparison with the peer group based on "total operating cost".

At page 38, Guidehouse determined that EGI's normalized TIS cost per \$M in total operating cost was \$61,319. Guidehouse determined that the minimum was approximately \$26K, average was approximately \$44K and the maximum was approximately \$73K

- a) Please list (on an anonymized basis) all of the comparators normalized TIS costs;
- b) Please provide an explanation for why, on a normalized basis, EGI was significantly higher than the average TIS costs.

Response:

The following response was provided by Guidehouse:

- a) The table below summarizes normalized TIS costs, based on \$M of total operating cost for the relevant and anonymized utility comparators in CAD 2022 real dollars and CAD 2024 real dollars respectively.

Comparator Utility	Normalized TIS Cost (2022)	Normalized TIS Cost (2024)
1	Not available	Not available
2	\$41,453	\$41,453
3	\$47,233	\$47,233
4	Not available	Not available
5	Not available	Not available
6	\$28,605	\$36,446
7	\$32,783	\$31,240
8	\$29,815	\$29,815
9	\$73,643	\$69,610
10	\$58,654	\$65,577

- b) Guidehouse did not specifically compare discrete components of Enbridge Gas TIS costs relative to comparator utilities to rationalize where Enbridge Gas falls within the band.

Guidehouse understood from Enbridge Gas that allocated TIS costs were, in general, increasing because of significant investment this period in improvements to system reliability, enhancing business systems and to ensure system security as cyber security threats continue to grow. These increases are following a relatively consistent period from 2018 to 2021 resulting from inflation at that time combined with reductions from synergies and restructuring due to merger integration. It was also noted that industry shifts towards TIS 'as-a-service' models have also resulted in shifting costs, particularly shifts from capital intensive to OM&A in nature. These factors may be different in need or in timing relative to other utilities.

Given Enbridge Gas TIS costs fall within the range on a normalized basis relative to comparator utilities and were not assessed as the highest cost, Guidehouse did not determine it necessary to further test the incurrence of TIS costs. TIS costs are by nature lumpy and can vary from one period to another based on the investments being made to increase reliability, security, safety and overall efficiency of operations over the long term.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, Plus Attachments. Page 4, Tables 1 and 2

Question(s):

- a) Please provide the Central Functions OM&A from 2015 -2024.
- b) Please explain the big increase in CF costs over the 10-year period.
- c) How much of the Integration and Productivity savings in 2024 relate to centralized functions and to other categories? Please list the main amounts.

Response:

- a) Please see response at Exhibit I.1.9-EP-2 part b).
- b) Please see Exhibit 4, Tab 4, Schedule 3, pages 34 to 40 for an explanation of the big increases in CF costs from 2018 to 2024.
- c) In 2024, \$15.8 million of integration and productivity savings relate to Central Functions. The main drivers of the savings were driven by organizational restructuring in 2019 (\$5.6 million) and the Voluntary Workforce Option Program in 2020 (\$9.1 million). Please see Exhibit 1, Tab 9, Schedule 1, paragraphs 31 and 32 for more details.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3 Plus Attachments, Page 3 of 44, Table 1

Preamble:

(Paragraph 6) "The reduction of EGD and Union FTEs in 2018 was largely the result of centralization brought about by the Enbridge and Spectra Energy Corp (Spectra) merger. FTEs in the areas of Human Resources (HR), Technology Information Systems (TIS), and Finance are examples of the larger functional groups that were transferred to Central Functions (CF)."

Question(s):

- a) Please provide the legacy FTE (2015-2017) related to performance of the utility functions that were subsequently transferred to Enbridge Inc.
- b) Please provide the number of FTEs transferred from EGD and Union to EI and the dates of the transfers.
- c) Please provide the net FTEs in the utilities performing post transfer to EI.
- d) Please provide an average O&M cost per FTE.
- e) Please provide the legacy costs for the 15 functions now part of Centralized Functions. Separate charges from EI and in-house costs for 2015-2017.
- f) Please provide In-house costs and Centralized Functions costs 2018-2022. Reconcile 2022 data to Figure 1 and the 2022 Intercorporate Service Agreement

Response:

- a) Please see Table 1 for EGD and Union FTEs for 2015-2017.

Table 1
EGD and Union FTEs

Line No.	Year	EGD	EGD	EGD	Union	Union	Union
		FTE	CF	Adjusted FTE	FTE	CF	Adjusted FTE
		(a)	(b)	(c)	(d)	(e)	(f)
1	2015	2,130	448	1,682	2,253	492	1,761
2	2016	2,063	366	1,697	2,272	486	1,785
3	2017	1,934	302	1,632	2,239	425	1,814
4	2018		296	1,639		395	1,810

- b) 296 employees from EGD and 395 employees from Union were transferred to Enbridge Inc. in 2018.
- c) Please see response at part a).
- d) Average Enbridge Gas O&M cost per FTE based on the 2024 Test Year Forecast is \$91,400 excluding benefits and \$123,300 including benefits.
- e) Please see response at Exhibit I.1.9-EP-2, part b).
- f) Please see response at Exhibit I.1.9-EP-2, part b) for in-house costs and part d) for reconciliation to the Intercorporate Service Agreement.

The costs used to produce Figure 1 in Exhibit 4, Tab 4, Schedule 3 represent net O&M costs. Please see reconciliation Table 2.

Table 2
2022 CF Costs Reconciliation
(ISA vs Figure 1 in Exhibit 4, Tab 4, Schedule 3)

	2022 Estimate (\$ millions)	References
CF Costs (gross O&M)	336.7	Row 16, column (ab) in attachment for response to Exhibit I.1.9-EP-2, part b).
CF OH Capitalization	86.0	
CF Costs (net O&M)	250.7	Corporate Allocation/CF Costs amount used for 2022 bar of Figure 1 in Exhibit 4, Tab 4, Schedule 3.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Pages 16-18, Paragraphs 41-48; page 22; Figures 1 and 2

Preamble:

“Departmental O&M costs for Finance, Legal, TIS, PAC, HR, Benefits, SCM, S&R and Real Estate and Workplace Services (REWS) were embedded within EGD and Union’s departmental O&M in 2017. The majority of departmental O&M in Figure 1 shifted to CF costs in 2018 upon the creation of CFs and implementation of the CFCAM.”

Question(s):

- a) Please provide by service area the Data for the EGI RCAM and Union Corporate in-house departmental O&M costs 2015-2017 with references to case filings.
- b) Please provide the amounts paid to EI for Corporate services 2015-2017.
- c) Please provide the legacy 2015-2017 (prior to CFCAM) departmental costs for each of Finance, Legal, TIS, PAC, HR, Benefits, SCM, S&R and Real Estate and Workplace Services (REWS).
- d) Please provide the Reductions in annual departmental costs under CFCAM.
- e) Please provide the CFCAM amounts for Union and EGI 2018-2024 and total.
- f) Has the CFCAM been filed previously? Please provide references.
- g) Has the OEB approved the CFCAM costs in any rate case since 2017. If so, please provide the case filings and references.

Response:

- a) Please see response at Exhibit I.4.4-EP-2 part b) for the data by service area and Exhibit I.4.4-EP-2 part c) for the reference to case filings.

- b) Enbridge Gas believes the reference to 'EI' above should read 'Spectra Energy Corp and Affiliates (Spectra) and Enbridge Inc.(EI). Paid amounts below are based on the corporate cost allocations for Spectra and Enbridge Inc. from 2015 to 2017. Allocated amounts included in utility O&M may have differed due to adjustments (e.g. RCAM for EGD).

\$ millions	Paid to Spectra Energy	Paid to Enbridge Inc.
2015	4.5	53.3
2016	6.1	51.7
2017	6.8	51.2

- c) Please see response at Exhibit I.4.4-EP-2 part b).
- d) Please see response at Exhibit I.4.4-EP-2 part b) which presents the reductions in in-house (Enbridge Gas) department costs in 2018 when those Central Functions were centralized.
- e) Enbridge Gas believes that the reference to 'Union and EGI' above should read 'Union, EGD and Enbridge Gas'. Please see Table 2 for the CFCAM allocated costs for each entity from 2018 to 2024.

Line No.	Description	<u>2018</u> Actual (a)	<u>2019</u> Actual (b)	<u>2020</u> Actual (c)	<u>2021</u> Actual (d)	<u>2022</u> Estimate (e)	<u>2023</u> Bridge Year (f)	<u>2024</u> Test Year (g)
1	Union	125.2	0.0	0.0	0.0	0.0	0.0	0.0
2	EGD	105.3	0.0	0.0	0.0	0.0	0.0	0.0
3	Enbridge Gas	0.0	237.3	244.6	279.8	336.7	352.9	377.1
4	CF Costs	230.5	237.3	244.6	279.8	336.7	352.9	377.1

- f) No, the CFCAM as filed in Exhibit 4, Tab 4, Schedule 3 and within Appendix B of Attachment 3 has not been filed previously by Enbridge Gas.
- g) Enbridge Gas believes the question refers to the approval of CFCAM and cost consequences in any EGD, Union or Enbridge Gas rate case (including Earning Sharing Mechanism (ESM) and Deferral Disposition filing) since 2017. Prior to the

implementation of the CFCAM in 2018, RCAM costs or affiliate expenses were approved as part of O&M in each of EGD and Union's 2017 ESM and Deferral Disposition filings. After implementation of CFCAM in 2018, EGD, Union Gas and Enbridge Gas CFCAM costs were approved as part of O&M in 2018 to 2021 ESM and Deferral Disposition filings per Table 3.

Table 3

<u>Filing</u>	<u>Reference</u>
2017 – EGD	EB-2018-0131 – Exhibit B, Tab 4, Schedule 2, line 26
2017 – UGL	EB-2018-0105 – Exhibit A, Tab 2, Schedule 13, Appendix A, line 22
2018 – EGD	EB-2019-0105 – Exhibit B, Tab 2, Schedule 2, Appendix D, line 26
2018 – UG	EB-2019-0105 – Exhibit C, Tab 2, Schedule 13, Appendix A, line 22
2019 – EGI	EB-2020-0134 – Exhibit B, Tab 3, Schedule 1, line 13
2020 – EGI	EB-2022-0110 ¹ – Exhibit B, Tab 3, Schedule 1, line 13
2021 – EGI	EB-2022-0110 – Exhibit B, Tab 3, Schedule 1, line 13

¹ Initially approved in EB-2021-0149, however presentation updated in EB-2022-0110 to align with 2021 presentation.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3 Plus Attachments, Page 26

Preamble:

“The CFCAM uses a combination of three types of cost drivers: consumption-based, static and a blended, multifactor driver (three-factor formula or 3FF). The 3FF is underpinned by the concept that the extent of utilization of a CF is driven by the size and contribution by a LOB. The 3FF is used to allocate costs that benefit the entire enterprise and is an appropriate driver to use as it creates a proxy for cost causation through representation of scale by number of people, capital and revenue of an organization and is discussed further in the CFCAM Study provided at Attachment 3 and the ISA provided at Attachment 4 and discussed in Section 2.3. Please see Attachment 5 for a list of CF costs and cost drivers for the 2022 Estimate and 2024 Test Year.”

Question(s):

- a) For each CF, please provide allocation to each LOB and Total Corporate Cost for 2018 2022 estimated and forecast 2024.
- b) Why do the Totals in attachment 4 and Attachment 5 differ? Please reconcile.

Response:

- a) Please see response at Exhibit.I.4.4-VECC-56 part a).
- b) Table 1 reconciles the 2022 Estimate from Exhibit 4, Tab 4, Schedule 3, Attachment 4 (ISA) to Exhibit 4, Tab 4, Schedule 3, Attachment 5, updated March 8, 2023.

Table 1
2022 Estimate (\$ millions)

1	Central Service Allocations per ISA	327.6
2	Direct-charged costs	4.8
3	Insurance	15.7
4	Less:	
5	Unregulated costs (1)	(0.5)
6	Utility adjustments (2)	<u>(10.9)</u>
7	CF Costs (3)	<u><u>336.7</u></u>

Notes:

- (1) Allocations to the unregulated business have been included as allocations in the ISA and excluded from utility earnings
- (2) Utility adjustments for Aviation, Chief Development Office and Depreciation. These are the Estimate equivalent of the 2022 Budget Adjustments shown at Exhibit 4, Tab 4, Schedule 3, Attachment 3, page 28.
- (3) Exhibit 4, Tab 4, Schedule 3, Attachment 5, Line 16, updated March 8, 2023

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 3, *Guidehouse Report*, Page 8

Question(s):

- a) Did Guidehouse review historic Corporate Central services starting pre-merger in 2017? And then post-merger 2019-2021? Please Indicate which years and utilities.
- b) How much of the Budgets for 2022, 2023 and 2024 did Guidehouse review? Provide details by service areas.
- c) Please provide the working papers for Prong 1 tests for each service for each year. Please provide budget amount, the amount reviewed and percentage.
- d) Please provide Working Papers for Prong Two tests.
- e) How did Guidehouse determine that Prong Two tests were appropriate and the proposed CF cost allocations are allocated appropriately to the affiliates based on the application of Cost Drivers, supported by principles of cost causality? Please provide details at LOB level and below.
- f) With regard to Prong/Test 3, please provide Working Papers for the Guidehouse Prong 3 cost/ benefit analysis for each CF, including the peer group benchmarking.

Response:

This response was provided by Guidehouse Canada Ltd.:

- a) Guidehouse's scope of work was limited to the independent review of the current cost allocation model - the CFCAM and therefore the CFCAM-derived 2022 Budget and 2022 Forecast were reviewed (which also forms the basis for the 2024 escalated Forecast). Guidehouse did not review historic corporate central and/or shared services models. Please see Exhibit 4, Tab 4, Schedule 3, Attachment 3, Guidehouse Report page 3 for Guidehouse's scope of work.

Guidehouse did review, in some cases, the regulatory record and past cost allocation model-related reports on the public record to set context and develop deeper understanding of cost allocation principles, timelines and methods at Enbridge Inc. and Enbridge Gas that started before the Spectra merger.

- b) Guidehouse reviewed all CF cost allocations and Service categories in the 2022 Budget. A materiality threshold was applied for the purpose of prioritizing service category interviews with service providers and recipients to ensure focused and effective assessment efforts at a more granular level. Guidehouse did not review a 2023 budget. For 2022 and 2024 Forecasts, Guidehouse considered:
- Changes to the calculus or characteristics of the model, incremental to those recommended by Guidehouse during its review of the 2022 Budget to ensure the veracity and consistency of the CFCAM as applied to the 2022 and 2024 Forecasts,
 - Changes in CFs, Service Categories and/or Cost Drivers other than those recommended by Guidehouse as part of the 2022 Budget assessment, and
 - Material changes to 2022 Budget allocation amounts other than escalation factors.
- c-d) To reach its findings and conclusions, Guidehouse performed over 1600 hours of assessment and generated analytic and procedural working documents that are based on the CFCAM, as well as enterprise and financial system data outputs, spreadsheet derived data inputs, direct service category-defined interviewing procedures (see Attachment 1), ad hoc discussion and stakeholder engagement, as well as other quantitative and qualitative testing procedures. Assessments consisted of reviewing Enbridge Gas data and documents, iterative analysis based on data updates, as well as inquiries and discussions with both service providers and service recipients. Much of these working papers would not be practical to provide given the time involved to properly sanitize potentially commercially sensitive and/or superfluous and non-insightful information and address potential data privacy requirements.

Providing raw working papers alone without the benefit of the context and timeline of activities or interactions with Enbridge Gas that would be considered relevant to evaluation of the CFCAM, could lead to incorrect and/or misleading conclusions. Considering the above, Guidehouse has respectfully provided Attachment 2, as the most relevant components to the analysis and Three Prong Testing framework, and documentation of Prong 1, 2, and 3 tests.

Please see Attachment 3 for Prong Two working papers and Attachment 4 for Prong Three working papers.

The following procedures apply to Attachment 3 working papers:

- apply to the testing of the CFCAM cost driver allocation factors
 - includes application of the deemed allocation factors to the appropriate service categories determining the intended result as well as testing the integrity of CFCAM calculus
 - data from the CFCAM model was used to perform the calculations in this file
 - Guidehouse issued data request to Enbridge Gas for all relevant data including 2022 enterprise and Enbridge Gas Budget, allocation Cost Driver, allocation methodology, and allocation % where applicable
 - for 3FF allocations, Enbridge Gas provided Revenue, Salary and PPE for Enbridge Inc. and Enbridge Gas
 - Guidehouse replicated CFCAM outputs by recreating the allocation calculation for each Service Category
 - using the CFCAM outputs to verify, Guidehouse was able to reconstruct the CFCAM allocations at the Service Category level in alignment with limited real variance
- e) Guidehouse assessed all 2022 Budget allocated costs and their related Cost Drivers for appropriateness based on cost causality. For allocations that were determined to require additional investigation, Guidehouse sent written questions to Enbridge Gas. Depending on Enbridge Gas's response, Guidehouse conducted additional inquiries and interviews to satisfy itself that cost causality was rigorously considered and/or recommended adjustments when required (See Attachment 2 Tab Prong Testing_GH Questions for Prong 2 questions and Enbridge Gas responses). For details of Enbridge Gas's 2022 Budget allocation please see Exhibit 4, Tab 4, Schedule 3, Attachment 3, Table 6-3, page 28.
- f) Please see part c-d).



EGI Interview Guide

Aviation

Prepared by: Guidehouse

Background

Enbridge Inc. (EI) provides a number of Centralized Functions to its affiliates and allocates the respective costs amongst the service recipients using an internally developed Cost Allocation Methodology (CAM). As an affiliate of EI, Enbridge Gas Inc. (EGI) is a recipient of Central Functions and associated costs.

EGI is regulated by the Ontario Energy Board (OEB), and Central Function costs are governed by the OEB's Affiliate Relationships Code for Gas Utilities (ARC) which sets standards intended to minimize the potential for a utility to cross-subsidize competitive or non-monopoly activities. The ARC requires a reasonable cost allocation to be applied to all Central Functions.

In preparation for EGI's upcoming rate application, Guidehouse has been engaged to conduct an independent review of EGI's 2022 budgeted Central Functions allocations from EI in order to assess their reasonableness and appropriateness. Our review is focused on the current CAM and its delivery and will consider prior cost allocations methodologies, related independent review work and regulatory decisions as guidance to determine the prudence and reasonableness of services and service levels, as well as the efficacy of the allocation approach and related indirect allocation drivers.

The framework for the assessment of Central Functions allocations is the OEB's Three-Prong Test, which is designed to determine if Central Functions allocations are in the public interest of Ontario ratepayers based upon EGI's needs for the services (Prong 1 – the prudence of the services received), the appropriateness of the allocation methodology (Prong 2) and the relative benefits of the service weighed against its costs (Prong 3).

The focus of the first phase of our assessment will be on Prong 1, by using the questionnaire (below) as a guide for interviews. These interviews will assist us in assessing the proposed charges' prudence through confirmation of services required by Ontario ratepayers. In the OEB's view, costs will not pass the Prong 1 test if they relate to activities which:

- Go beyond the scope of services required for a utility with the scale, size and complexity of EGI;
- Are associated with overall governance from a shareholder perspective, or “minding the investment”;
or
- Represent additional and superfluous management layers.



Interview Questions

The following questions are designed to address the OEB's Prong 1 Test (EGI's need for the services), considering proposed Central Functions allocations based on the 2022 Budget (Table 2 below).

- 1) Please describe the nature of the service that EGI receives through the Central Function. Why does EGI require this service and how does it impact EGI's ability to fulfill its mission and business objectives to provide service to Ontario ratepayers? Please discuss in the context of the service categories noted in Table 1.
- 2) Describe how EGI and EI work together to deliver the Central Functions services noted in Table 1.
- 3) Describe how EGI currently ensures the services provided do not go beyond the scope required by a utility such as EGI and are therefore required by a stand-alone utility in Ontario. For example:
 - Is there an inter-corporate service agreement (ISA) that defines the scope of services and have you reviewed it?
 - Is there any training for employees regarding the ISA or responsibilities under the ARC?
- 4) Does EGI verify / validate that services as described in Table 1 were provided by EI? Please describe processes, if any, for feedback to Corporate EI on received services/service levels?
- 5) In reference to the Central Functions allocations detailed in Table 2 below, please validate that the services provided to EGI, as described in Table 1, are commensurate with the expected level of service as represented by the costs allocated through the applicable cost centres (CCs)?
- 6) Are there any material differences in service levels between 2019/2020 period and 2021/2022 period?
- 7) The third prong of the OEB's Three Prong Test assesses whether the Central Function benefits to Ontario ratepayers equal or exceed the costs. For this test, the Board has accepted the following four categories as a basis for assessing benefits:
 - a) Replacement benefits – the services provided replace an equivalent service at equal or lower cost;
 - b) Synergistic or linkage benefits – the services allow EGI to reduce costs by means of being part of the larger group and operating in concert for the procurement of products and services;
 - c) Revenue enhancement or cost recovery benefits – EGI's activities and capabilities provide value to other affiliates for which payment in cash or kind is received;
 - d) Stand-alone benefits – strategic actions and activities instituted by the Corporate Centre that produce direct value to EGI.

Provide examples of the benefits received by EGI from services provided by the Central Function, with reference to the above definitions where applicable.



Table 1. Aviation – Service Category Description

AV-01. Business Travel (Passengers)
Provide professional and efficient air service in response to company needs, and to conduct operations to the highest safety standards practical

Table 2. Allocation Schedule –Aviation

2022 Budget Central Function Allocation to EGI

CC Owner	(CC # and CC Name)	\$ Allocated	Service Category	Cost Driver to Allocate Costs
	Aviation Total	\$ 2,374,891	Aviation	
	C100450-Aviation Services	\$ 2,363,602*	AV-01. Business Travel (Passengers)	3FF

***Based on Round 1 of 2022 Budget**

Item #	Central Function	Service Category	Cost Centre	Allocation Basis	2022 Budget	Prong 1 issue?	Prong 1 question	Prong 2 issue?	Prong 2 question	EGI Response / Investigation	GH Assessment Fail / Pass "P" / Pass with Exception "PWE" / Pass with Adjustment PWA	Interview Notes	Adjustment	GH Comment
1	Finance	Accounts Payable	C100202-Shared Services	Number of Invoices	\$ 2,826,064	N		Q	What does this service include? What are the invoices for? Is this a "Direct Cost"?	Service description: ensure accounts payable invoices are appropriately managed and recorded. Services include payment and processing of invoices. Does not include "direct costs". Represents costs for Accounts Payable service category only. No EGI employees in A/P function.	P	Interview Summary Finance		
2	Finance	Audit Services	C100246-FIN EGD Internal Audit	3FF	\$ 527,458	Y	What is the difference between this CC and C100247?	-		Same Service category: 100246 owned by Director of financial internal audit (Grahame Keir). 100247 owned by Director of IT internal audit (Terry Register). 2 different teams. CCs mapped to Same SC (Audit Services), but different focus 100246 focuses on EGI financial audits vs 100247 focuses on IT audits. No duplication of service.	P	Interview Summary Finance		
3	Aviation	Business Travel (Passengers)	C100450-Aviation Services	3FF	\$ 2,363,602	Y	Corporate Transport of executives is not a prudent cost that would be reasonably incurred by a standalone utility in Ontario unless clearly directly attributable and at a net positive benefit cost ratio to commercial.	Y	Not prudent cost - no reasonable explanation of indirect nature. 3FF would be an inappropriate allocator as flying hours must be tracked and it is not clear if corporate aviation could drive benefits above commercial travel related to operations of a utility the scale and complexity of EGI.	In 2019 Cynthia Hansen (EVP & President GD&S) travelled 3 times on the corporate jet for business purposes. Utilization rate was approximately 4%. No EGI occurrences in 2020 due to COVID.	Fail	Interview Summary Aviation	\$ 2,359,102	Difficult to see how 3FF is an appropriate allocator based on total cost of 3 flights to EGI - causation is misaligned. Questions prudence of private flight at all with lack of positive benefit to cost support - Adjusted to allow for the cost of 3 commercial flights at \$1,500 each = \$4,500
4	S&R	Centers of Excellence group	C100701-Safety & Reliability	Enterprise Headcount	1040827.21	Y	Unclear what this cost centre is - it has the same name as the central function.	-		CC contains costs for SVP of Safety & Reliability, who provides the overall leadership and strategic direction for the S&R team. Has several teams reporting to him who provide services as described in the Prong 1 Interview. Centres of Excellence provides support for Risk, Management and Governance within Enterprise Safety & Different SC	P	Interview Summary S&R		
5	Legal	Corporate Law	C100480-Legal Counsel	High Level Time Forecasting	21404.35705	Y	What is the difference between this CC and C100413 & C100475?	-		100413 - CC name - Law, Secretarial, SC = Corporate Secretarial, CC owned by Karen Uehara, VP & Corp Secretary 100475 - CC name - Law, Legal Services EGD; SC = Gas Utilities Law, Owner: Allison Ferrier (Law EGI) 100480 - CC name - Legal counsel, SC = Corporate Law Services Each CC is in a different S.C. using different allocators: 100413 was allocated via 3FF 100475 is EGD Legal Services and allocated 100% to GDS (via high-level time forecasting) 100480 only allocated 1% to GDS via high-level time forecasting. See item #31 for additional info on legal CCs.	P	Interview Summary Legal.docx		
6	Legal	Corporate Law	C100477-Law Corporate 2	High Level Time Forecasting	10820.34483	Y	What is the difference between C100477, C100479, C100406	-		CC100477 and CC100479 are in the same Service Category (Corporate Law). These cost centres assist EGI with general corporate work, gas supply matters and contract administration, and work related to EGI's affiliates. CC100406 = Law, Regulatory Law2; SC = GTM Canada & LP L&RA. This CC contains the costs for the SVP Law and General Counsel of EI who leads and manages the Regulatory Law Teams that provide services to EGI.	P	Interview Summary Legal.docx		
7	Legal	Corporate Secretarial	C100400-Law & Aviation Services	3FF	464602.4596	Y	What services are provided in this cost centre? Interview revealed incorrect nomenclature as the cause. EGI to confirm no Aviation services have been provided as part of this service	Q	Dependent on aviation services received	No aviation costs in this CC (confirmed with Adam Parker). Bob Rooney is EVP & Chief Legal Officer. This CC captures the costs of Bob and two of his direct reports that don't have their own teams.	P	Interview Summary Legal		Need a recommendation. Accounting of costs need to be recorded in a reliable cost centre and appropriate service category to more effectively evaluate cost allocation Recommendation: Better align Cost Centres and their descriptions to Enbridge's new organization

Item #	Central Function	Service Category	Cost Centre	Allocation Basis	2022 Budget	Prong 1 issue?	Prong 1 question	Prong 2 issue?	Prong 2 question	EGI Response / Investigation	GH Assessment Fail / Pass "P" / Pass with Exception "PWE" / Pass with Adjustment PWA	Interview Notes	Adjustment	GH Comment
8	Legal	Corporate Secretarial	C100481-Corporate Legal Counsel	3FF	375858.7484	Y	What is the difference between this service and C100484?	Q	Difference between 100481 and 484	Different SC 100481 = CC name - Corporate Legal Counsel, owned by David Taniguchi, SC - Corp secretarial services - deals with securities filings/requirements 100484 = CC name - Corporate Legal Counsel, owned by Davis Foth, SC = TIS, SCM & LSO (Legal Services Office). As discussed in legal interview, TIS, SCM and LSO provide services in the area of technology and supply chain contracting. Commercial support (TIS/SCM): a.Manage and provide commercial legal services for BU business needs such as contract and document review, drafting, negotiation, precedent development, strategy and risk analysis b.Develop and implement enterprise contracts policy and related systems LSO: a.Manage and implement legal technology services for legal records, time, billing and financial management b.Develop and implement legal services support systems such as external counsel retainers and management, centralized financial management, legal precedents and record-keeping processes	P	Interview Summary Legal		
9	Legal	Corporate Secretarial	C100482-Law, Board Services	3FF	132378.0185	N		Y	Services to the BOD are typically and reasonably thought of as necessary for minding the investment and therefore shareholder costs to shoulder	Karen Kosziwka reports to Karen Uehara. Karen Uehara's team conducts all of the corporate secretarial functions to support the board of directors of EI and all of its subsidiaries, including EGI and its GDS affiliates. The corporate governance functions include continuous disclosure and securities law compliance, corporate records, financing and press releases. These services are required by EGI to maintain access to capital markets and funding to sustain its OEB capital structure.	P	Interview Summary Legal		
10	Finance	Credit	C100224-FIN Enterprise Risk Credit	High Level Time Forecasting	745660.0027	Y	What services are provided in this CC and what is the difference between this cost centre vs. C100237?	Q	whats the difference between this and 100232?	Different SC 100224 SC provides enterprise wide credit risk management support in monitoring and reporting. CC owner - Kristopher Kyritz (Director Credit). Kristopher has a team reporting to him. The credit department is responsible for performing financial reviews on Enbridge customers, establishing credit limits, monitoring credit exposure against limits and negotiating financial assurances to mitigate credit risk. Credit risk is the possibility of financial loss resulting from a customer defaulting on a contract due to bankruptcy or non-performance. The credit team supports all Enbridge business units and are trusted advisors with strong expertise in credit risk management and financial review. 100237 = Ent Risk & FIN Strat Soltns; SC = Fin Transformation; Cathy Ward. See item #22. 100232 = US Income Tax; SC = Tax Services - Assuming this is a typo and 100237 was intended.	P	Interview Summary Finance		
11	PAC	CSR & Community Investment	C100495-PACS Corporate Citizenship	Donations Value	1800881.175	N		Q	Is this a direct pass through?	CC which contains costs for Gina Jordan (Manager Corporate Citizenship) + team. Please clarify the Prong 2 question.	P	Interview Summary PAC		Guidehouse understands the allocation now. The shared costs of employees in Corp. Citizenship are being allocated based on EGI's level of donations.
12	SCM	Direct Category Management	C100808-SCM Category Management5	Spend	553925.2024	N		Q	confirm what Cat Mngt5 is	SC defines, recommends and executes category strategies with cross-business teams, based on market intelligence, risk profile and future demand for Direct Categories. Category Management has been split into 5 sub-teams (Mike Service + 4 Direct Reports' teams), but all costs roll into CC100808.	P	Interview Summary SCM		
13	TIS	Enterprise Application Mgmt & Support	C100904-TIS, Business Application Svcs	3FF	7746532.855	Y	What is the difference in services between this cc and C100971?	-		Different SC 100904 = Manage the systems and applications that support the whole enterprise vs 100971 = Can Informatn Systems Ug; SC = GD Application Mgmt & Support (manages the IT systems that support the GD business unit). 100% costs directly attributed back to Gas Distribution segment (of which EGI receives 98%).	P	Interview Summary TIS		
14	TIS	Enterprise Application Mgmt & Support	C100918-TIS LP & GTM	3FF	\$ 133,288	Y	Not prudent. EGI has no LP business.	-		Service category is Enterprise Application mgmt & support. All TIS service categories that service the entire enterprise are allocated via 3FF. BU specific application & mgmt support service categories are directly attributable to that BU. CC100918 houses TIS senior leadership salary benefits and costs and is therefore allocated via the 3FF allocator as these costs benefit the entire organization. CC name is not indicative of costs within the CC.	P	Interview Summary TIS		\$133K is 22% of total salary of SVP and Admin and travel.
15	HR	Enterprise Cost	C100301-Human Resources & REWS	Enterprise Headcount	521447.9141	Y	What services are provided as opposed to C100307?	-		Different Service Category CC100307 = HR People Operations; SC = Advisory Services & Recruitment. Provide support for leader and employee relations and recruitment. See HR interview responses provided for Advisory Services. CC100301 contains costs for Chief HR and Inclusion Officer, who provides leadership and strategic oversight over HR Business Partners, Centers of Excellence, Operations, Rewards & Analytics, Talent Management and Diversity & Inclusion.	P	Interview Summary HR		

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16	Legal	Ethics, Compliance, Privacy & Security	C100404-Ethics, Compliance & Entrp Security	3FF	426784.3153	Y	What is the difference between C100404 and C100471?	-		Same SC (Ethics, Compliance, Privacy & Security) 100404 = contains costs for Tyler Robinson (VP & Chief Compliance Officer) + 2 Direct Reports that don't own their own cost centres. Tyler provides oversight to the teams reporting to him, including Chad's (100471). 100471 = Law, Ethics & Compl CAN; Chad Painchaud (Director Ethics & Compliance) -- one of Tyler Robinson's Direct Reports who manages his own team (ethics & compliance matters). Ethics & Compliance: a. Develop and implement Ethics & Compliance programs, including policy drafting and training b. Support internal investigations regarding non-compliance allegations c. Mitigation of asset and employee security risks through security and protection policies and procedures	P	Interview Summary Legal		
17	Legal	Ethics, Compliance, Privacy & Security	C100472-Law, Ethics & Compliance2	3FF	179785.0056	Y	What is different between this CC and C100404?	-		Same SC 100404 = contains costs for Tyler Robinson + Direct Reports that don't have their own teams. Tyler provides oversight to the teams reporting to him, including Naomi's (100472). 100472 = Law, Ethics & Compliance2; Naomi Schmol (Chief Privacy Officer & Associate General Counsel) -- one of Tyler Robinson's Direct Reports who manages her own team (privacy matters).	P	Interview Summary Legal		
18	Executive	Executive	C100000-Office of the CEO	3FF	\$ 579,444	Y	Please clarify on functions the office of the CEO provides that is beyond the president of EGI?	-		The CEO of Enbridge Inc. provides broader strategic and executive leadership over all of the Enbridge companies than the President of EGI. As such, the CEO is able to set and execute strategic objectives on a larger scale, which results in efficiencies and economies of scale to the benefit of EGI and ratepayers. The CEO oversees enterprise-wide initiatives that are in alignment with EGI's strategic priorities such as the advancement of a lower carbon footprint strategy, operational reliability, and the health, safety and wellbeing of Enbridge's workforce. Additionally, as Enbridge's spokesperson in the investment community, the CEO is better able to access capital markets and funding to support EGI's operations and approved capital structure.	PWA			GH to Benchmark - This cost includes the Admin cost as well. GH to add Cynthia's and El's CEO salaries and benchmark against similar size utilities in Canada. Allan is working on this. -OPG -Hydro One -ATCO Gas -BC Hydro -Hydro Quebec -Fortis BC
19	PAC	External Affairs & Policy	C100426-PACS Sustainability & External Affairs US	High Level Time Forecasting	492273.1288	Y	Not prudent - cost associated with US should not impact Ontario ratepayers. Interview revealed that this cost centre has now changed (Trevor not Pete. Check with EGI on specific updates and the difference between external affairs in this cost centre vs. the previous cost centre).	-		SC includes costs from other CCs relevant to EGI Costs are allocated at SC level based on high-level time forecasting. Immaterial difference if allocations had been applied at CC level. See PACS analysis provided previously to GH.	P	Interview Summary PAC		
20	PAC	External Affairs & Policy	C100496-Pacs State Government Affairs	High Level Time Forecasting	283017.0608	Y	Costs associated with US should not impact Ontario ratepayers.	-		SC includes costs from other CCs relevant to EGI Costs are allocated at SC level based on high-level time forecasting. Immaterial difference if allocations had been applied at CC level. See PACS analysis provided previously to GH.	P	Interview Summary PAC		
21	PAC	External Affairs & Policy	C100424-PACS External Affairs CAN	High Level Time Forecasting	542525.3841	N		Q	Is time forecast independent of cost information?	Based on employee time, not cost	P	Interview Summary PAC		

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22	Finance	Fin Transformation	C100257-Strategic Solutions 2	N/A	240128.0088	Y	What is the difference between this cost centre vs C100237 and C100268?	-		<p>CC100257 and CC100237 are in the same Service Category (Finance Transformation).</p> <p>CC100257 contains the costs for the Finance Strategic Solutions (FSS) team whose mission is to foster innovation, simplification and continuous improvement across Finance. The team's responsibilities include promoting continuous improvement and automation within Finance (FSS is the liaison between TIS and the business for Robotic Process Automation (RPA)), execution of the Finance Ambition Roadmap, enhance and improve our Finance Communication culture (Yammer, Townhalls, Finance Newsletter) and champion the Decision Effectiveness methodology within Finance. FSS' work supports the enterprise-wide finance team which includes the EGI finance team. For example, in 2021, EGI worked with FSS to automate over 100 journal entries.</p> <p>CC100237 contains the costs of the VP Sustained Business Optimization (SBO) and SBO direct reports that do not have their own cost centres. There are 3 teams reporting to this VP (Insurance, FSS and Sustained Business Optimization (SBO)). The SBO delivers 3 key services:</p> <ul style="list-style-type: none"> • Capability building – The Spark Capability Program brings employees together from across the enterprise to develop capabilities to enhance skills, mindsets and behaviors. It drives employees to achieve more and test innovative concepts in their exiting roles. The program is available to all BUs and the intent is that employees will take newly attained skills back to their day jobs. \$10M (amount to be confirmed) has been included in the 2022B as funding for this program. This is a new program in 2022. • Embedded growth – Mandate is to find DCF savings through economies of work, cost avoidance and revenue growth opportunities. SBO creates a platform to network and share ideas. • Direct focus area support and coaching – Internal consulting engagement where SBO works with a group through planning and design into an implementation. Also measures benefits and value execution. <p>CC100268 = Different Service Category (GD Finance). See item #26</p>	P	Interview Summary Finance		
23	Finance	Fin Transformation	C100237-Ent Risk & FIN Strat Soltns	N/A	2230101.096	N		Q	whats the difference between this and 100224?	Different Service Category. See #22 for details on CC100237. See #10 for details on CC100224.	P	Interview Summary Finance		
24	TIS	GD Application Mgmt & Support	C100985-TIS Utility Business Office	Directly Attributable	1101118.239	Y	Unclear about the services of this cost centre?	-		SC manages the IT systems that support the GD business unit. Tunde Adesipo (CC owner), Manager TIS Asset and Performance Management's, team provides TIS asset and performance management services for the utility. 100% costs directly attributed back to Gas Distribution segment (of which EGI receives 98%).	P	Interview Summary TIS		
25	TIS	GD Application Mgmt & Support	C100925-TIS Gas UTI, Transm & Midstrm	Directly Attributable	703445.25	Y	Not prudent. EGI has no transmission/midstream business.	-		Rebecca is the VP, TIS GDS and Power. SC manages the IT systems that support the GD business unit. 100% costs directly attributed back to Gas Distribution segment (of which EGI receives 98%). Rebecca has several teams reporting to her. Costs fall into 100971 (see item #13).	P	Interview Summary TIS		
26	Finance	GD Finance	C100268-Strategic Financial Evaluations	Directly Attributable	936965.729	Y	What is the difference between this cost centre vs. C100237?	-		<p>Different SC.</p> <p>100237 - See item #22.</p> <p>100268 - owned by Stuart Murray (Manager Strategic Financial Evaluations). Stuart's team provides direct investment review support exclusively for GD. See CDO interview notes (Stuart attended as one of EGI's service recipients. Stuart's team provides financial analysis required to support EGI's Business Development team to evaluation project feasibility and obtain project approvals.</p>	P	Interview Summary Finance		
27	Finance	GD Finance	C100221-Finance & Business Partner EGI	Directly Attributable	706204.0459	Y	what does this service entail?	-		See item #46.	P	Interview Summary Finance		
28	Finance	General Finance	C100263-Finance Sustainment	3FF	631395.4778	Y	what does this service entail?	-		<p>The Finance Sustainment team supports the maintenance and continuous improvement of the business processes, technology and related data for Unify. Unify is a multi-year transformational initiative that will simplify, standardize and automate business processes, data and systems across Finance, Supply Chain Management and Asset and Work Management.</p> <p>This team is accountable for: Master Data Management, coordinating Finance's participation in cloud quarterly functional release process, functional end user business support including Change Management and application adoption, business readiness- training & user adoption, User Acceptance Testing coordination for enhancements/changes/emergencies, User role and data access security definition, Business process ownership, standardization & documentation, Business process continuous improvements, and Maintain upstream and downstream coordination with other functions.</p>	P	Interview Summary Finance		
29	Finance	General Finance	C100200-Finance	3FF	598881.4154	Y	what does this service entail?	-		<p>SC provides timely and accurate information on actual and future financial performance, partner in decision making, and manage finance operations for the enterprise.</p> <p>EVP & CFO oversees Audit, Tax, Treasury & Enterprise Risk, Investor Relations, CAO, Sustained Business Optimization and Unify Program. The CFO is responsible for ENB's financial management, including reporting, managing capital, investor relations and financial risk management. His duties range from financial reporting (external and internal) to deciding where and when to invest company funds. He oversees the capital structure, determining the best mix of debt, equity, and internal financing and is also responsible for financial planning, record-keeping, as well as data analytics.</p>	P	Interview Summary Finance		

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30	Finance	General Finance	C100211-CAO	3FF	183126.4541	Y	What is the role of the Chief Administrative Officer in Finance Central Function?	-		The Chief Accounting Office is accountable for all Finance Business Partners for the business units and central functions in addition to the company's Financial Reporting and Shared Service functions including Accounts Payable and Capital Assets. Accountability of the Finance Business Partners includes, the budgeting, forecasting, reporting, general accounting, and the analytical process that support an organization's health and strategy. Oversees Directors of FP&A, Shared Services, Accounting Policy, Financial Reporting, Finance Sustainability, and VPs Finance in all BUs	P	Interview Summary Finance		
31	Legal	GTM Canada & LP L&RA	C100407-Law, Regulatory Law2	High Level Time Forecasting	16286.16083	Y	What is the difference between C100409 and C100407 and C100494	-		CC owner & Service category: SC - Corporate Secetarial 100413 - Karen Uehara (mentioned in item #5) SC - LP & GTM Law (CAN) 100406 - Tom Schwartz 100407 - Jennifer Nichols 100409 - Robert Bourne 100410 - Samantha Wahl - Hrdlicka 100494 - Sarah McKenzie SC - Corporate Law 100477 - Anders Toning 100479 - Matthew Hall 100480 - Michael Miles (mentioned in item #5) SC - TIS, SCM & LSO 100485 - Jason Marino Separate CCs owned by separate lawyers with teams reporting to them. As discussed in Legal interview, we leverage resources and knowledge from all parts of Legal organization (to draw on the expertise required), regardless of location. Allocation to EGI is based on time forecasting (Corporate Law, LP and GTM Law and Gas Utilities Law) supports relevance of services provided. EGI received 1% of costs from these GTM/LP Service Category. See org. charts for further information.	P	Interview Summary Legal		
32	Legal	GTM Canada & LP L&RA	C100410-Law, Operations1	High Level Time Forecasting	12094.12216	Y	What is the difference between C100410 and C100485	-		See Item #31	P	Interview Summary Legal		
33	Legal	GTM Canada & LP L&RA	C100409-Law, Regulatory Law1	High Level Time Forecasting	11131.92748	Y	What is the difference between C100409 and C100407 and C100494	-		See Item #31	P	Interview Summary Legal		
34	Legal	GTM Canada & LP L&RA	C100406-Law, Corporate	High Level Time Forecasting	9727.81217	Y	What is the difference between C100477, C100479, C100406	-		See Item #31	P	Interview Summary Legal		
35	HR	HR Business Partners	C100314-HR BP Central Functions & LP	HR Business Partners Headcount	843114.9094	Y	Not prudent. EGI does not have liquids pipelines business - no cost should be attributed.	Y	No causal relationship - between LP HR BPs and EGI.	All HR business partners CCs grouped in business partners service category and allocated using HR BPs headcount. HR interview indicated that EGI's usage of business partners services was approximately 40%. EGI received allocation of 37.8% for HR Business Partners service category.	P	Interview Summary HR		
36	HR	HR Business Partners	C100312-HR BP Gas Trnsmssn & Mdstrm and Projects	HR Business Partners Headcount	363945.451	Y	Not prudent. EGI does not have transmission/midstream business- no cost should be attributed.	Y	No causal relationship - between transmission and midstream and not necessary for EGI.	All HR business partners CCs grouped in business partners service category and allocated using HR BPs headcount. HR interview indicated that EGI's usage of business partners services was approximately 40%. EGI received allocation of 37.8% for HR Business Partners service category.	P	Interview Summary HR		
42	CDO	Investor Relations	C100241-Investor Relations	3FF	178699.3985	Y	What is the difference between C100201 & this CC?	Q	Diff. b/w 241 & 201?	Same Service Category (Investor Relations). 100241 contains costs for VP Investor Relations + 2 Direct Reports that don't own their own cost centres. VP Provides leadership, strategic direction and oversight to the Investor Relations teams. 100201 - contains costs for Director of Investor Relations and their team. The Investor Relations team is responsible for communicating the financial performance of Enbridge Inc. and its subsidiaries, including EGI, to the investment community. This includes executing all marketing activities to communicate Enbridge's strategic priorities and direction, and to build strong and long-lasting relationships with the investment community to maintain and optimize access to capital markets. If EGI had been a stand-alone utility operating in Ontario, it would have required its own IR department in order to access to capital markets and funding to support its OEB approved capital structure.	P	Interview Summary CDO		
43	CDO	Investor Relations	C100201-FIN Investor Relations	3FF	388607.6491	N		Q	Diff. b/w 241 & 201?	See #42	P	Interview Summary CDO		

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38	CDO	Investment Review	C100103-Corporate Development US	3FF	\$ 190,212	Y	Not prudent - Ontario ratepayers should not be impacted by US services focused on US corporate development activity	Y	Not Prudent cost due to specific focus associated with US corporate development	EGI received approximately \$1.6M in corporate allocations based on Round 2 of the 2022 Budget from the Investment Review service category. The cost driver used to allocate costs from this service category to all Business Units, including EGI, is the 3FF. The 3FF was chosen as the most appropriate allocator due to the nature of the services provided by the Investment Review team. The Prong 1 interview indicated that service is a demand-pull service provided to all Business Units, including EGI. The level of service provided varies annually based on the projects proposed by the Business Units for review during the year. When the budget is created for the following year, the level of service to be provided to each Business unit is unknown at that time. Using an allocator other than the 3FF would require the Investment Review team to have knowledge of the projects they will be involved in the following year. An allocator other than 3FF would be onerous and administratively burdensome to track. For purposes of the EGI CAM study, EGI requested a high-level time estimate of the services provided and the related cost allocation to EGI in 2021. This estimate was derived on a retrospective basis based on high level assumptions and resulted in an allocation of \$843,000. High-level time forecasting is not a practical process for the Investment Review team to complete annually for each Business Unit, which has resulted in the use of the 3FF to allocate costs. The 3FF is therefore the most appropriate allocator to apply on a prospective basis. The 3FF is an example of an allocator used to allocate costs for service categories where the provider is providing service to the entire enterprise. 3FF is used as a proxy for a Business Unit's consumption of services based on its proportion of Revenue, Compensation and Gross Book Value of Property, Plant and Equipment.	PWA	Interview Summary CDO	\$ 837,153	Assessment of Corporate Development opportunities (investments) should be more case-based and 3FF is not a good proxy for causation as opposed to broad enterprise strategy where 3FF is a good proxy. Therefore, Guidehouse recommends an adjustment of 50% to the Investment Review Service Category. High level time forecasting could be an option as an allocator (consistent with other CC that are US based)
39	CDO	Investment Review	C100222-Corporate Development US II	3FF	\$ 158,471	Y	Not prudent - Ontario ratepayers should not be impacted by US services focused on US corporate development activity	-		See item #38.	PWA	Interview Summary CDO		See Item #38
46	Finance	Management Reporting, Planning, and Budgeting	C100210-Corp Business Partner	Revenue	402713.1622	Y	What is the difference between this cost centre and C100221?	-		Different SC 100210 - CC owner - Yousuf Zaki (Director & Finance Business Partner FP&A) supports the development and documentation of financial forecasts, annual budgets and the long range forecast. Also handles Corporate Cost Allocations. 100221 - CC owner - Tanya Ferguson (VP & Finance Business Partner EGI) - supports GDS' accounting and FP&A functions. Provide timely and accurate information on actual and future financial performance, partner in decision making, and manage finance operations for the GD segment. Cost of Tanya Ferguson (VP Finance and Business Partner, EGI) and Direct Reports that don't have their own teams. Focused exclusively on Gas Distribution Segment.	P	Interview Summary Finance		
47	REWS	Real Estate Services (Calgary)	C100350-RE & Workplace Services Calgary	Capacity Utilization	0	N		Y	No causal relationship - dependent on definition of capacity utilization	Supported by capacity utilization calculation. See definition of capacity utilization provided previously to GH.	P	Interview Summary REWS		
48	REWS	Real Estate Services (Chatham)	C100351-RE & Workplace Services Chatham	Capacity Utilization	14450208.73	N		Q	Need definition of Capacity utilization	Supported by capacity utilization calculation. See definition of capacity utilization provided previously to GH.	P	Interview Summary REWS		
49	REWS	Real Estate Services (Edmonton)	C100354-RE & Workplace Services Edmonton	Capacity Utilization	146553.7277	N		Y	No causal relationship - Workplace services Edmonton have not clearly demonstrated need to provide service to Ontario locations and EGI incremental to 100306 general REWS services	Supported by capacity utilization calculation. See definition of capacity utilization provided previously to GH.	P	Interview Summary REWS		
50	REWS	Real Estate Services (Houston)	C100353-RE & Workplace Services Houston	Capacity Utilization	0	N		Y	No causal relationship - dependent on definition of capacity utilization	Supported by capacity utilization calculation. See definition of capacity utilization provided previously to GH.	P	Interview Summary REWS		
51	REWS	Real Estate Services (Sup Dul Ed)	C100352-RE & Workplace Services SLIP DUL ED	Capacity Utilization	0	N		Y	No causal relationship - dependent on definition of capacity utilization	Supported by capacity utilization calculation. See definition of capacity utilization provided previously to GH.	P	Interview Summary REWS		
52	REWS	Real Estate Services (Toronto)	C100355-RE & Workplace Services Toronto	Capacity Utilization	9782507.675	N		Q	Need definition of Capacity utilization	Supported by capacity utilization calculation. See definition of capacity utilization provided previously to GH.	P	Interview Summary REWS		

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53	Finance	Risk Assessment	C100243-FIN Enterprise Risk Assessment	3FF	316708.3739	Y	How are the services in this cost centre different than C100237 and C100223 and C100224?	-		Different Service Categories. See #23 for details on CC100237. See #10 for details on CC100224. See item #54 for details on 100223. This Service Category/CC provides the following services: Risk Assessment - Corporate hedging programs to ensure adjusted earnings/cash flow, financial performance metrics and investor guidance are not materially impacted by changes in market prices. EGI has implemented a hedging program to mitigate the impact of short-term and long-term interest rate volatility on interest expense via the execution of floating-to-fixed interest rate swaps. - Project Assessments: Assess market price risks, recommend mitigation strategies, provide sensitivity criteria for economic modeling/reporting and execute approved hedging program. - Market Analytics: Produce monthly FX, Interest Rates and Commodity price forecasts and analysis. - Corporate Risk Assessment (CRA) - Facilitate the Enterprise risk assessment process from the bottom-up to the Boards. Pensions The Pension Investments team is responsible for Enbridge's defined benefit and defined contribution pension plan investments (funding administration and investment selection/management), including all of the pension plans that EGI employees are part of.	P	Interview Summary Finance		
54	Finance	Risk Control & Contracts	C100223-FIN Risk Control	High Level Time Forecasting	595569.9361	Y	What is the difference between this CC and C100237 & C100224?	-		Different Service Categories. See #23 for details on CC100237. See #10 for details on CC100224. This Service Category/CC is responsible for the enterprise-wide Financial Risk Management Policy, Procedures and related Risk Documentation ("Policy"), including quantification and aggregation of Enbridge's consolidated market risk metrics and reporting. Risk Control works with each business unit to ensure market risk and operational risks around transactions are managed and monitored. The Contracts team provides key support to ensure transactions with market risk are timely and accurately confirmed and the related legal documentation is consistent with Policy requirements. The Risk Control and Contract teams support EGI's Gas Supply and Storage and Transportation Optimization activities in addition to market risk quantification and reporting.	P	Interview Summary Finance		
55	S&R	Safety	C100717-S&R Safety Operations CAN	High Level Time Forecasting	427942.4757	Y	How is this different from row 139 (C100719)?	-		CC100717 and CC100719 are in the same Service Category (Safety), but represent the headcount costs for different teams. Same time forecasting % applied to every CC grouped in SR-08 S.C. EGI recalculated the allocation for the SR-08 S.C. by applying high-level time forecasting to each CC vs. the same weighted average % across all CCs. The end result was an increase of \$100k to the total allocations received for the SR-08 Safety S.C.	P	Interview Summary S&R		
56	S&R	Safety	C100716-S&R Safety Operations US	High Level Time Forecasting	416755.6833	Y	Not prudent. US safety operations should have no bearing on EGI, especially seeing as there is a separate line item for Canadian safety operations	Q	Need to confirm why US cost centre employees are billing time to Canada Ops	Same time forecasting % applied to every CC grouped in SR-08 S.C. EGI recalculated the allocation for the SR-08 S.C. by applying high-level time forecasting to each CC vs. the same weighted average % across all CCs. The end result was an overall increase of \$100k to the total allocations received for the SR-08 Safety S.C.	P	Interview Summary S&R		
57	PAC	Stakeholder & Indigenous Engagement	C100423-Pacs Community Engment M/W Us	High Level Time Forecasting	384315.3962	Y	Check with EGI what this entails specifically, is there a portion from the US included here?	-		SC includes costs from other CCs relevant to EGI Costs are allocated at SC level based on high-level time forecasting. Immaterial difference if allocations had been applied at CC level. See PACS analysis provided previously to GH.	P	Interview Summary PAC		
40	CDO	Investment Review	C100103-Corporate Development US	3FF	\$ 190,212	N		Y	Not Prudent cost due to specific focus associated with US corporate development	See item #38.	PWA	Interview Summary CDO		See Item #38
41	CDO	Investment Review	C100105-Corporate Development CAN II	3FF	\$ 133,556	N		Y	Not Prudent cost due to specific focus associated with US corporate development	See item #38.	PWA	Interview Summary CDO		See Item #38
44	TIS	LP Application Mgmt & Support	C100921-TIS Liquids Pipelines	Directly Attributable	\$ 2,161,106	Y	Not prudent. EGI does not have liquids pipelines business, so no cost should be attributed.	Y	Allocator is clearly marked incorrectly. EGI does not have a liquids pipeline business, so direct charges are highly unlikely	Application Management & Support covered in this Service Category is for EGI as well; hence, a partial allocation to EGI from this service category is appropriate. TIS agrees that the description of this service category should be updated to exclude "LP" from its name. FP&A has logged this description for correction in January 2022. The cost driver will also be updated to another cost driver by Corporate FP&A since the amount being allocated is not 100% or "Directly Attributable".	PWE	Interview Summary TIS		Verify for adjustment when the allocator has been changes.
45	TIS	LP Application Mgmt & Support	C100922-TIS Application Operations Services	Directly Attributable	\$ 10,483,035	N		Y	During TIS interview, recipient expected this to be 3FF, because these services are centralized.	See response to #44	PWE	Interview Summary TIS		Verify for adjustment when the allocator has been changes.
58	CDO	Strategy	C600012-Strategy and Fundamentals	3FF	\$ 547,557	N		Y	Not yet causal - Need to understand why this strategy support function is allocated different than the following before appropriateness can be discussed	Discussed during CDO interview (Sarah Burns)	P	Interview Summary CDO		Sarah Burns group has overall accountability as Energy centre of excellence and houses the VP costs EGI is still fleshing out the accountabilities

Item #	Central Function	Service Category	Cost Centre	Allocation Basis	2022 Budget	Prong 1 issue?	Prong 1 question	Prong 2 issue?	Prong 2 question	EGI Response / Investigation	GH Assessment Fail / Pass "P" / Pass with Exception "PWE" / Pass with Adjustment PWA	Interview Notes	Adjustment	GH Comment
63	TIS	Technology Direction & Governance	C100901-Technology & Information Services	3FF	1915081.867	Y	Unclear what this cost centre is - it has the same name as the central function.			This CC contains costs for the SVP and Chief Information Officer who provides leadership and strategic oversight over the functions of Information Technology; Cybersecurity; Business Process Simplification; Operational Technology; Data and Digital. Bhushan has shaped the digital strategy for the company including transforming technology services into a strategic enabler for Enbridge. This CC has a negative balance (\$8.5M) in the Round 2 budget due to the application of the Round 2 TIS stretch to this CC.	P	Interview Summary TIS		
64	Legal	TIS, SCM & LSO	C100483-Legal Services	3FF	341654.9043	Y	What is the difference between the legal services here and C100475?	Q	Difference between 100483 and 475	The Service Category for CC100475 is "LE-62.Gas Utilities Law", which is allocated 100% to GDS. This SC provides EGI with legal and regulatory support including litigation: employee and labor law, incident and claims investigations; business development, community expansion and construction, customer programs and agreements; storage, transmission and gas supply businesses. The Service Category for CC100483 is "LE-59.TIS, SCM & LSO" and is allocated by 3FF. This SC provides legal services supporting TIS (commercial contracting, technology issues and cyber security), SCM (commercial contracting and related issues for materials & logistics, projects and services), and legal operations and contracts shared services teams.	P	Interview Summary Legal		
65	Legal	TIS, SCM & LSO	C100484-Corporate Legal Counsel	3FF	447958.8992	N		Q	Difference between 100481 and 484	See item #8 (same question).	P	Interview Summary Legal		
66	Finance	Treasury	C100235-FIN Treasury	Balance Sheet Debt	240246.2906	Y	What is the difference between this cost centre and C100248,C100240?	-		All 3 CCs are part of the same Service Category (Treasury), but perform different functions. CC100248 - FIN Treasury Cash Mgmt&Banking The Cash Management team strives to minimize the cost of financing for short-term liquidity needs by issuing commercial paper at the most cost-effective rate in the market, including managing EGI's \$2B external credit facility. The Banking team overlooks all banking solutions and works with Enbridge's financial service providers to maintain and manage company bank accounts and cash management services. CC100240-FIN Treasury Planning Key responsibilities include ensuring the enterprise, including EGI, has sufficient liquidity to meet obligations, while maintaining strong financial metrics to preserve investment grade credit ratings (EGI is rated by both S&P and DBRS on its long-term and short-term debt). In addition, the team provides support for the development of the cost of capital framework for growth initiatives and any large scale M&A/divestiture activities. CC100235-FIN Treasury This CC houses the costs for the VP, Treasury and Enterprise Risk and any direct reports that do not have their own CCs. The VP provides leadership, strategic direction and oversight for the enterprise-wide Treasury, Pension Investments, Risk Assessment, Risk Control and Credit functions.	P	Interview Summary Finance		
59	Finance	Tax Services	C100232-US Income Tax	3FF	\$ 1,675,897	Y	Not Prudent - Costs associated with US income tax should not impact Ontario ratepayers.	Y	Not prudent - costs are related to US tax challenges which EGI should not have.	The Tax Services Service Category comprises US and Canadian Cost Centres on both sides of the border. The services provided by various Tax teams are inter-linked and entities on both sides of the border benefit from such services. For example, CC100232 provides services for both US entities and Canadian subsidiaries of US companies. EGI is a reporting entity for US tax purposes, and CC100232 supports EGI's US tax requirements by preparing EGI's US tax returns and reviewing agreements as needed for US tax implications. Tax believes that isolating US and Canadian cost centres and applying different drivers to them will not be reasonably practicable. Therefore, the current approach of pooling all tax costs in one Service Category (Tax Services) and allocating it out to all Enbridge operating subsidiaries utilizing the Enterprise 3FF is the most reasonable approach.	PWE	Interview Summary Finance		1. Can you provide some description of the US income tax needs of EGI. Does EGI generate income in the US and what level of effort do tax professionals provide related to US income tax vs. Canadian income tax filing needs? 2. There is no Canada-specific income tax service or cost centre. Can we then assume that all Canadian income tax work is conducted by the C1000232 US Income Tax team?
37	CDO	Investment Review	C100208-Investment Review	3FF	\$ 396,504	Y	What is the difference between C100102 & this CC?	-		Same SC, different reporting level (Melissa reports into SVP Corp Development & Energy Services). 100208 includes costs for investment review team. 100102 = Corp Dev & Investment Review; Allen Capps (SVP) This CC provides services as described during CDO interview	P	Interview Summary CDO		Interview Notes: Investment Review – Guide capital allocation process and decision anything greater than 10M; 3 main service function coordinate the financial analysis on opportunity 2) analytical support for decision support 3) facilitate risk mgmt. analysis to make sure all investment decision i)Establish operate the process (stage gate) ii)Conduct and review financial analysis iii)And financial modelling relating to investment opportunity -Assess the investment opportunity -Risk mgmt. for mitigation plan
60	Finance	Tax Services	C100231-FIN Property Tax US/CDN	3FF	\$ 1,254,289	Y	No Prudent - Costs associated with US property tax should not impact Ontario ratepayers.	-		See #59. This team provides Property Tax services for both US and Canadian entities.	PWE	Interview Summary Finance		Same as Item #59 (Tax Services SC)
61	Finance	Tax Services	C100259-Fin Indirect Tax & Customs2	3FF	\$ 352,183	Y	What services are provided as part of indirect tax and customs?	-		See #59. This team provides Indirect Tax services for both US and Canadian entities.	P	Interview Summary Finance		Can you describe what Indirect Tax and Customs represents? What services are being provided and why?
63	Finance	Power Finance	C100213-FIN Intl Lux C100239-FIN &BP, Power, Energy Mktg&Intl	LOB Percentage - GPT	\$ 567,859	Y	What Service does this function provide?	N		EGI has indicated that this cost is not applicable to EGI and will be manually removed.	Fail	Interview Summary Finance	\$ 567,859	EGI has indicated that this cost is not eligible for EGI and will therefore manually remove. GH will remove adjustment once the manual adjustment has been done.

Item #	Central Function	Service Category	Cost Centre	Allocation Basis	2022 Budget	Prong 1 issue?	Prong 1 question	Prong 2 issue?	Prong 2 question	EGI Response / Investigation	GH Assessment Fail / Pass "P" / Pass with Exception "PWE" / Pass with Adjustment PWA	Interview Notes	Adjustment	GH Comment
64	Finance	Finance Transformation	C100237-Ent Risk & FIN Strat Soltns C100257-Strategic Solutions 2	High Level Time Forecasting	\$ 2,230,101	Y	This is a forward estimate which does not allow for a robust test of prudence	Y	High Level Time Forecasting is a weak causal relationship		PWA	Interview Summary Finance	\$ 1,115,051	Innovation is a necessary and prudent business investment. However, difficult to determine prudence given there is no direct benefit cost relationship currently and lack of strong cost causation based allocation we recommend an adjustment of 50% of the allocated cost.
65	TIS	LP Application Mgmt & Support	C100922-TIS Application Operations Services to BU	Directly Attributable	\$ 10,483,035	N		Y	CAM methodology - % allocated to	Awaiting Response	PWA	Interview Summary TIS	(3,009,182)	Expected correction due to error in percentage allocation to Software costs to the enterprise.
62	Duplicate entry deleted													
Budget												\$	1,869,982 429,119,852	

Table 2-1

Assessment Period	A	B	C	D = A + B + C	E	F = D - E
	Direct Charge	Directly Attributable	Indirect Costs	Total Allocations	Adjustments (Indirect)	Allocation After Adjustments
2022 Budget	\$ 4,898,173	\$ 183,525,324	\$ 135,293,129	\$ 323,716,626	\$ 4,929,037	\$ 318,787,589
2022 Forecast	\$ 4,818,121	\$ 176,367,388	\$ 155,525,189	\$ 336,710,698	\$ -	\$ 336,710,698
2024 Forecast	\$ 5,042,298	\$ 199,986,660	\$ 167,413,398	\$ 372,442,357	\$ -	\$ 372,442,357

2022 Budget % of adjustment (not including Direct)

1.5460%
100%
98.5%

2022 Budget				
Central Function	Direct Charge	Directly Attributable	Indirect Costs	Unadjusted Total
Aviation	-	11,288	2,248,940	2,260,228
CDO	-	430,503	2,731,839	3,162,342
EAWM	-	-	1,682,547	1,682,547
Executive	-	-	1,041,258	1,041,258
Finance	1,460,819	24,784,765	9,036,439	35,282,023
REWS	-	28,098,028	-	28,098,028
HR	-	22,890,498	-	22,890,498
Legal	2,802,354	3,384,958	8,109,619	14,296,931
PAC	635,000	5,155,876	-	5,790,876
S&R	-	7,062,208	-	7,062,208
SCM	-	7,771,386	-	7,771,386
TIS	-	55,186,406	45,990,773	101,177,179
Benefits	-	6,700,727	44,769,432	51,470,159
Depreciation	-	-	19,682,282	19,682,282
Insurance	-	22,048,681	-	22,048,681
Total	\$ 4,898,173	\$ 183,525,324	\$ 135,293,129	\$ 323,716,626
	1.51%	56.69%	41.79%	100.00%

323,716,626

Total

Total Direct-Charge	Total Directly Attributable	Total Indirect	Total	Total Recommended Adjustments	Total Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ 4,898,173	\$ 183,525,324	\$ 135,293,129	\$ 323,716,626	\$ 4,929,037	\$ 318,787,589

Table 6 3 2022 CAM Review Summary

Central Function	2022 Budget (Before Adjustments)	Prong One		Prong Two		Prong Three		Total Prong Adjustments	Allocation After Adjustments
		Assessment	Adjustment	Assessment	Adjustment	Assessment	Adjustment		
	(A)		(B)		(C)		(D)	(E) = (B)+(C)+(D)	(F) = (A)- (E)
Aviation	\$ 2,260,228	Pass (With Adjustment)	\$ 2,248,940	Pass	\$ -	Pass	\$ -	\$ 2,248,940	\$ 11,288
CDO	\$ 3,162,342	Pass	\$ -	Pass (With Adjustment)	\$ 808,488	Pass	\$ -	\$ 808,488	\$ 2,353,854
EAWM	\$ 1,682,547	Pass	\$ -	Pass	\$ -	Pass	\$ -	\$ -	\$ 1,682,547
Executive	\$ 1,041,258	Pass	\$ -	Pass	\$ -	Pass	\$ -	\$ -	\$ 1,041,258
Finance	\$ 35,282,023	Pass	\$ -	Pass (With Adjustment)	\$ 1,602,817	Pass	\$ -	\$ 1,602,817	\$ 33,679,206
REWS	\$ 28,098,028	Pass	\$ -	Pass	\$ -	Pass	\$ -	\$ -	\$ 28,098,028
HR	\$ 22,890,498	Pass	\$ -	Pass	\$ -	Pass	\$ -	\$ -	\$ 22,890,498
Legal	\$ 14,296,931	Pass	\$ -	Pass	\$ -	Pass	\$ -	\$ -	\$ 14,296,931
PAC	\$ 5,790,876	Pass	\$ -	Pass	\$ -	Pass	\$ -	\$ -	\$ 5,790,876
S&R	\$ 7,062,208	Pass	\$ -	Pass	\$ -	Pass	\$ -	\$ -	\$ 7,062,208
SCM	\$ 7,771,386	Pass	\$ -	Pass	\$ -	Pass	\$ -	\$ -	\$ 7,771,386
TIS	\$ 101,177,179	Pass	\$ -	Pass	\$ -	Pass	\$ -	\$ -	\$ 101,177,179
Benefits	\$ 51,470,159	Pass	\$ -	Pass	\$ -	Pass	\$ -	\$ -	\$ 51,470,159
Depreciation	\$ 19,682,282	Pass (With Adjustment)	\$ 268,792	Pass	\$ -	Pass	\$ -	\$ 268,792	\$ 19,413,490
Insurance	\$ 22,048,681	Pass	\$ -	Pass	\$ -	Pass	\$ -	\$ -	\$ 22,048,681
Total	\$ 323,716,626		\$ 2,517,733		\$ 2,411,305		\$ -	\$ 4,929,037	\$ 318,787,589

Comments & Checks	
Direct Charges	
Finance_CA	1,460,819
Legal_CA	2802354.12
PAC_CA	635000
Safety and Reliability_CA	-
Total	4,898,173
Includes Direct Charges	
Includes Direct Charges	
Includes ERP and correction of \$3M in allocation%	
\$323,716,626 QA	

Total Service Categories

81

HR+REWS

\$50,988,526

Total Passing Prong 1	\$ 321,198,893	0.8%	Prong 1	0.7%	1.546%
Total Passing Prong 2	\$ 318,787,589	1.5%	Prong2		
Total Passing Prong 3	\$ 318,787,589	1.5%	Prong 3		
Remainder of cost		98.5%			98.5%
\$	0.01546				

Adjustment %		1.5%
QA		
Prong 1 Summary	\$ 321,198,893	\$ 2,517,733 1%
Prong 2 Summary	\$ 318,787,589	\$ 2,411,305 1%
Total		\$ 4,929,037

Table 6-4 Summary of Prong 1 Adjustments

Central Function	Service Category	Budgeted Allocation	Adjustment	Adjustment Rationale	Detailed Rational for Reference Only
Aviation	Business Travel (Passengers)	\$2,248,940	\$2,248,940	Portion of Aviation CF allocation deemed not prudent. Usage of corporate jet for business travel is unnecessary for a utility solely based in Ontario.	3FF is not appropriate allocator to proxy for cost causation in the service category of Business Travel. EGI EVP and President utilized corporate aviation 3 times in 2019. Recommend adjustment to allow for the cost of 3 commercial flights at \$1,500 each = \$4,500
Depreciation	Depreciation	\$19,682,282	\$268,792	Corporate jet depreciation related to business travel and depreciation of certain IT asset not providing benefit to EGI is deemed not prudent	
Total		\$21,931,222	\$2,517,733		

Table 6-5 Summary of Prong 2 Adjustment

Central Function	Service Category	Cost Driver	Budgeted Allocation	Adjustment / Exception	Adjustment	Adjustment Rationale
CDO	Investment Review	3FF	\$1,616,975	Pass with Adjustment	\$808,488	Insufficient evidence of cost causality.
Finance	Tax Services	3FF	\$4,818,146	Pass with Adjustment	\$1,602,817	Insufficient evidence of cost causality.
Total		Total	\$6,435,121		\$2,411,305	

Detailed Rationale for Reference Only
Certain aspects of investment review are based upon levels of investment opportunities being reviewed at the enterprise level impacting all affiliates, while others are discrete investment review requirements of the EGI Utility. In the latter case, cost causation is tied to the number of investments being reviewed for which 3FF is not a strongly linked proxy. Based on high level time forecasting, a 50% adjustment for the Investment Review service category is recommended.
Guidehouse notes that some income tax service costs resulted from US tax services through 3FF allocation driver.

Integrity Testing - Noted by EGI for correction. It will not be in the summary tables

TIS	LP Application Mgmt & Support	Directly Attributable	\$12,823,603	Pass with Exception	-\$3,009,182	
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Integrity Testing - Error in percent allocation of Software costs to Corporate. Corrected for final budget and forecast

Central Function	2022 Forecast				2024 Forecast				Variance \$	% Increase / Decrease
	Direct Charge	Directly Attributable	Indirect Costs	Total	Direct Charge	Directly Attributable	Indirect Costs	Total		
Aviation	-	11,856	-	11,856	-	12,408	-	12,408	552	5%
CDO	-	296,005	2,089,494	2,385,499	-	309,777	2,186,714	2,496,491	110,992	5%
EAWM	-	-	1,797,397	1,797,397	-	-	1,881,027	1,881,027	83,629	5%
Executive	-	-	1,065,704	1,065,704	-	-	1,115,289	1,115,289	49,585	5%
Finance	1,187,615	25,035,052	8,823,551	35,046,218	1,242,872	26,199,883	9,234,094	36,676,849	1,630,630	5%
REWS	-	27,430,604	-	27,430,604	-	28,706,895	-	28,706,895	1,276,291	5%
HR	-	24,738,457	-	24,738,457	-	25,889,488	-	25,889,488	1,151,031	5%
Legal	2,947,176	2,786,256	8,923,899	14,657,332	3,084,302	2,915,895	9,339,111	15,339,308	681,976	5%
PAC	683,330	5,619,117	-	6,302,446	715,124	5,880,563	33,200	6,628,886	326,440	5%
S&R	-	7,206,187	-	7,206,187	-	7,541,476	-	7,541,476	335,289	5%
SCM	-	11,675,943	-	11,675,943	-	12,219,202	-	12,219,202	543,258	5%
TIS	-	49,018,813	59,323,374	108,342,188	-	77,571,601	62,083,572	139,655,173	31,312,985	29%
Benefits	-	6,832,404	53,505,183	60,337,587	-	5,410,877	55,982,562	61,393,439	1,055,851	2%
Depreciation	-	-	19,996,586	19,996,586	-	-	25,557,831	25,557,831	5,561,245	28%
Insurance	-	15,716,694	-	15,716,694	-	7,328,596	-	7,328,596	(8,388,098)	-53%
Total	\$ 4,818,121	\$ 176,367,388	\$ 155,525,189	\$ 336,710,698	\$ 5,042,298	\$ 199,986,660	\$ 167,413,398	\$ 372,442,357	\$ 35,731,659	11%

1% 45% 44% 91% 1% 51% 48% 100%

Utility	Finance Department Cost	Legal/Regulatr	HR Cost	IT Cost	Real Estate Cost	Insurance
	1	2	3	4	5	6
Redacted Utility 2	22,638	9,008	5,460	41,453	234	11,680
Redacted Utility 3	27,362	11,216	5,822	47,233	78	18,866
Redacted Utility 4					57	1,026
Redacted Utility 6	39,050	25,089	18,532	28,605	1,400	23,610
Redacted Utility 7	13,166	9,365	12,589	32,783	3,138	15,329
Redacted Utility 8	13,184	13,332	4,213	26,764		10,139
Redacted EGI	23,951	7,150	7,643	61,319	184	5,788
Redacted Utility 9	26,612	19,116	10,618	73,643	814	
Redacted Utility 10	17,914	8,705	2,527	58,654	433	
Average	23,080	13,602	9,323	35,368	981	13,442
EGI	\$ 23,951	\$ 7,150	\$ 7,643	\$ 61,319	\$ 184	\$ 5,788
1st Quartile	\$ 15,547	\$ 9,097	\$ 5,551	\$ 29,650	\$ 105	\$ 7,964
Mean	\$ 23,294	\$ 10,291	\$ 6,733	\$ 37,118	\$ 209	\$ 11,680
3rd Quartile	\$ 26,510	\$ 12,803	\$ 11,353	\$ 45,788	\$ 1,108	\$ 17,098
4th Quartile	\$ 39,050	\$ 25,089	\$ 18,532	\$ 61,319	\$ 3,138	\$ 23,610
EGI	\$ 23,951	\$ 7,150	\$ 7,643	\$ 61,319	\$ 184	\$ 5,788
Low	\$ 13,166	\$ 7,150	\$ 4,213	\$ 26,764	\$ 57	\$ 1,026
Average	\$ 23,080	\$ 13,602	\$ 9,323	\$ 35,368	\$ 981	\$ 13,442
High	\$ 39,050	\$ 25,089	\$ 18,532	\$ 47,233	\$ 3,138	\$ 23,610

	Finance Department Cost	Legal/Regulatory Cost	HR Cost	IT Cost	Real Estate Cost	Insurance
STDEV	8,524	5,746	5,241	15,902	1,043	4,890
				252,873,171.72		
				15,901.99		
EGI higher than max - without TH ON						
EGI higher than max with				\$ (12,325)		
% above stdev - without TH and On				0%		
% above stdev - with Th and on				-78%		
				(12,325)		
STDev between costs						
STD Between				6162.320836		
Utility 9						
Enbridge Gas Inc.						
STD Between						
Utility 9				7494.623751		
Utility 10						
STD Between						
Utility 2				2889.894137		
Utility 3						

Gas utilities with Ontario Utilities (TH and HONI)

Average	22,985	12,873	8,425	46,307	792	12,349
EGI	\$ 23,951	\$ 7,150	\$ 7,643	\$ 61,319	\$ 184	\$ 5,788
1st Quartile	\$ 16,731	\$ 8,932	\$ 5,149	\$ 31,739	\$ 157	\$ 7,964
Mean	\$ 23,294	\$ 10,291	\$ 6,733	\$ 44,343	\$ 333	\$ 11,680
3rd Quartile	\$ 26,800	\$ 14,778	\$ 11,111	\$ 59,320	\$ 961	\$ 17,098
4th Quartile	\$ 39,050	\$ 25,089	\$ 18,532	\$ 73,643	\$ 3,138	\$ 23,610
EGI	\$ 23,951	\$ 7,150	\$ 7,643	\$ 61,319	\$ 184	\$ 5,788
Low	\$ 13,166	\$ 8,705	\$ 2,527	\$ 26,764	\$ 57	\$ 1,026
Average	\$ 22,846	\$ 13,690	\$ 8,537	\$ 44,162	\$ 879	\$ 13,442
High	\$ 39,050	\$ 25,089	\$ 18,532	\$ 73,643	\$ 3,138	\$ 23,610

Gas Utilities

Central Function	Normalizing Factor	EGI	Comparative Utilities			Assessment
			Min	Average	Max	
Finance	\$M Total Operating Cost	\$23,951	\$13,166	\$22,846	\$39,050	Within Range
Legal	\$M Revenue	\$7,150	\$8,705	\$13,690	\$25,089	Below Range
HR	# Employees	\$7,643	\$2,527	\$8,537	\$18,532	Within Range
TIS	\$M Total Operating Cost	\$61,319	\$26,764	\$44,162	\$73,643	Within Range
REWS	KM of Pipeline	\$184	\$57	\$879	\$3,138	Within Range
Insurance	\$M Revenue	\$5,788	\$1,026	\$13,442	\$23,610	Within Range

1
2
3
4
5
6

Utility	Finance Department Cost						Legal/Regulatory HR Cost			IT Cost		Real Estate Co: Insurance		
	1	2	3	4	5	6								
Redacted	Utility 2	22,638	9,008	5,715	41,453	244								
Redacted	Utility 3	27,362	11,216	6,093	47,233	82						14,803	891	
Redacted	Utility 4					59						5,284	5,203	
Redacted	Utility 6	43,830	25,886	19,703	36,446	1,566						219,130,570.61		
Redacted	Utility 7	11,812	8,072	10,453	31,240	2,652						14,803.06		
Redacted	Utility 8	13,184	13,332	4,409	29,815									
Redacted	EGI	21,759	6,477	7,748	67,114	189							(2,496)	
Redacted	Utility 9	25,154	17,832	10,702	69,610	829								
Redacted	Utility 10	19,091	8,546	2,932	65,577	473								

Average		23,765	13,503	9,275	37,237	921							
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EGI	\$	21,759	\$ 6,477	\$ 7,748	\$ 67,114	\$ 189	\$	2,352
1st Quartile	\$	15,328	\$ 8,306	\$ 5,809	\$ 32,541	\$ 109	\$	6,246
Mean	\$	22,198	\$ 10,112	\$ 6,921	\$ 38,949	\$ 217	\$	11,566
3rd Quartile	\$	26,181	\$ 12,803	\$ 9,777	\$ 45,788	\$ 1,235	\$	15,273
4th Quartile	\$	43,830	\$ 25,886	\$ 19,703	\$ 67,114	\$ 2,652	\$	23,610

EGI	\$	21,759	\$ 6,477	\$ 7,748	\$ 67,114	\$ 189	\$	2,352
Low	\$	11,812	\$ 6,477	\$ 4,409	\$ 29,815	\$ 59	\$	1,026
Average	\$	23,765	\$ 13,503	\$ 9,275	\$ 37,237	\$ 921	\$	12,815
High	\$	43,830	\$ 25,886	\$ 19,703	\$ 47,233	\$ 2,652	\$	23,610

Gas utilities with Ontario Utilities

Average		23,104	12,546	8,469	48,561	762		11,320
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EGI	\$	21,759	\$ 6,477	\$ 7,748	\$ 67,114	\$ 189	\$	2,352
1st Quartile	\$	17,614	\$ 8,428	\$ 5,388	\$ 35,144	\$ 162	\$	6,246
Mean	\$	22,198	\$ 10,112	\$ 6,921	\$ 44,343	\$ 359	\$	11,566
3rd Quartile	\$	25,706	\$ 14,457	\$ 10,515	\$ 65,961	\$ 1,013	\$	15,273
4th Quartile	\$	43,830	\$ 25,886	\$ 19,703	\$ 69,610	\$ 2,652	\$	23,610

EGI	\$	21,759	\$ 6,477	\$ 7,748	\$ 67,114	\$ 189	\$	2,352
Low	\$	11,812	\$ 8,072	\$ 2,932	\$ 29,815	\$ 59	\$	1,026
Average	\$	23,296	\$ 13,413	\$ 8,572	\$ 45,911	\$ 844	\$	12,815
High	\$	43,830	\$ 25,886	\$ 19,703	\$ 69,610	\$ 2,652	\$	23,610

Gas Utilities

Central Function	Normalizing Factor	EGI	Comparative Utilities			Assessment	
			Min	Average	Max		
Finance	\$M Total Operating Cost	\$21,759	\$11,812	\$23,296	\$43,830	Within Range	1
Legal	\$M Revenue	\$6,477	\$8,072	\$13,413	\$25,886	Below Range	2
HR	# Employees	\$7,748	\$2,932	\$8,572	\$19,703	Within Range	3
TIS	\$M Total Operating Cost	\$67,114	\$29,815	\$45,911	\$69,610	Within Range	4
REWS	KM of Pipeline	\$189	\$59	\$844	\$2,652	Within Range	5
Insurance	\$M Revenue	\$2,352	\$1,026	\$12,815	\$23,610	Within Range	6

QA check	Addition Year	Initiative ID	Initiative Title/Asset Description	Solution Type	Cost	Depreciation	EGI Depreciation	EGI's Comment
Yes	2022	50161	Cloud Program Phase 3 - Application Modernization Factory	Introduction of New Technology	8,300,000.00	715,875.00	164,651.25	This project is to migrate various applications to cloud based applications that will allow for standardization across the enterprise, automation and better security. This will benefit EGI as many of these apps are used by EGI employees as part of their day to day processes.
Yes	2022	50188	IS - vBlock Lease Payment - Year 3 of 5 (Lebanon/Carrollton)	Annual Licensing / Maintenance Payments	7,187,500.00	619,921.88	142,582.03	Related to software licenses and hardware maintenance at the data centers in Ohio and Texas. EGI benefits from these assets as all BUs make use of the corporate data centre to use network or cloud based software that run through the data centers.
Yes	2022	50213	IS - Network Lifecycle & Maintenance Program (Corp) 2022	Upgrade to Existing Technology	7,082,897.00	610,899.87	140,506.97	This project is to maintain crucial network infrastructure at Canadian Data Centres, replacing aging and end of life equipment. EGI benefits from these assets as all BUs make use of the corporate data centre to use network or cloud based software that run through the data centers.
Yes	2022	50202	IS - vBlock Lifecycle & Replacement (ICS/SRP vBlock) 2022	Upgrade to Existing Technology	7,000,000.00	603,750.00	138,862.50	After further review, EGI does not benefit from this initiative
Yes	2021	300000234	P.03 2021 Microsoft SCE Licenses	BACK END SOFTWARE LICENSES-2 YEAR TERM	3,326,357.77	1,663,178.89	382,531.14	Relates to the costs of Microsoft cloud licensing for Microsoft software such as Office and Sharepoint. EGI benefits from this upgrade as EGI employees currently use Windows 10, Office and sharepoint for daily activities.
Yes	2021	3589271	N.01 - Device Mgmt Transformation EI - AB9505	OFFICE FURN & EQUIP-COMP EQUIP MACRO&WP	19,046,742.83	3,285,563.14	755,679.52	Relates to the cost of upgrading the entire corporation to Windows 10 from Windows 7. EGI benefits from this upgrade as EGI employees currently use Windows 10 on their computers to perform their daily tasks.
Yes	2020	3561453	Phase 1 purchase asset Investment Planning (AIP) software from	INTANGIBLE ACQUIRED SOFTWARE APPLICATIONS \$500,000 A	13,152,645.11	1,444,160.43	332,156.90	Copperleaf is an Asset Investment Planning software used by LP, GDS and GTM, therefore EGI receives benefits.
Yes	2020	3522448	P.03 2019 Microsoft EA - EI - Maintenance AGMT - Software	INTANGIBLE ACQUIRED SOFTWARE APPLICATIONS \$500,000 A	6,358,443.90	698,157.14	160,576.14	2019 Microsoft EA - EI asset is the costs of Microsoft Enterprise licenses. EGI benefits as EGI employees use Microsoft software for business process and communications.
Yes	2019	3522449	P.01 - vBlock Lease 2019-2023 - Computer Hardware	COMP EQUIP MAINFRAME FOR NON CTRL APPS	13,618,891.56	2,349,258.79	540,329.52	The 2 vBlock assets are related to data center hardware and/or software licenses for the data centers located in
Yes	2019	3531442	4 year agreement for the vBlock/VMax system hardware	COMP EQUIP MAINFRAME FOR NON CTRL APPS	7,460,477.35	1,286,932.34	295,994.44	The Storage sustainment project are assets that improved data storage and backup environments. EGI benefits from all these assets as all BUs make use of the corporate data centres and backup environments to use network or cloud based software that run through the data centers.
Yes	2019	3515448	P.01 2018 Storage Sustainment - Computer Hardware	COMP EQUIP MAINFRAME FOR NON CTRL APPS	4,742,332.28	818,052.32	188,152.03	The Infrastructure sustainment project are assets that replaced aging or end-of-life equipment at all Business Unit (BU) offices and the core data centers. EGI benefits from all these assets as all BUs make use of the corporate data centres and backup environments to use network or cloud based software that run through the data centers.
Yes	2019	3515446	P.01 2018 Infrastructure Sustainmnt - Computer Hardware	COMP EQUIP MAINFRAME FOR NON CTRL APPS	3,406,282.97	587,583.81	135,144.28	Workday is a cloud based HR system that incorporates all HR information into 1 place. It allows employees and people leaders to input, track and approve goal setting and performance reviews, request and approve vacation and other time off, allow hourly employees to input and track their time, look for other job opportunities within Enbridge and other HR related tasks. EGI benefits from Workday as EGI employees use Workday for their HR needs as previously described.
Yes	Pre-2019	3391401	WORKDAY	INTANGIBLE ACQUIRED SOFTWARE APPLICATIONS \$500,000 A	15,731,553.60	1,727,324.59	397,284.65	Oracle e-Business Suite R12.1.3 (Oracle R12) is the Enterprise Financial System currently used by legacy EGD. All of EGD's financial entries flow through Oracle R12 and eventually flow up to EGI's financial statements. All EGI employees also submit and track expenses through Oracle R12. EGI benefits from this software as it is houses EGD's General Ledger which make up a portion of EGI's financial statements.
Yes	Pre-2019	3368058	Oracle e-Business Suite R12.1.3 Reimplementation	INTANGIBLE ACQUIRED SOFTWARE APPLICATIONS \$500,000 A	40,128,542.12	4,406,113.92	1,013,406.20	OBIEE is a web-based solution that is directly connected to Oracle R12 and allows users to quickly query Oracle R12 data. EGI benefits from this software as many EGI departments, including O&M, A/P and SCM use OBIEE as part of their business processes.
Yes	Pre-2019	3368060	Oracle Business Intelligence (OBIEE) 11.1.1.7	INTANGIBLE ACQUIRED SOFTWARE APPLICATIONS \$500,000 A	15,341,473.27	1,684,493.77	387,433.57	Hyperion Financial Management (HFM) is the software used to consolidate EGI's 2 legacy companies financial systems to create EGI's financial statements.
Yes	Pre-2019	3368059	Hyperion 11.1.2.2 (Hyperion Financial Management-HFM)	INTANGIBLE ACQUIRED SOFTWARE APPLICATIONS \$500,000 A	11,997,676.96	1,317,344.93	302,989.33	Oracle SAAS is the software used to simplify, standardize and automate business processes, data and systems across
Yes	Unify	300000062	UNIFY ON PREMISE INFRASTRUCTURE	INTANGIBLE ACQUIRED SOFTWARE APPLICATIONS \$500,000 A	10,263,350.40	901,532.70	207,352.52	Finance, Supply Chain Management and Asset and Work Management. It is a large system that will be used enterprise
Yes	Unify	300000058	UNIFY BOUNDARY SYSTEM DATA	INTANGIBLE ACQUIRED SOFTWARE APPLICATIONS \$500,000 A	15,047,866.39	1,321,804.58	304,015.05	The depreciation amount in question is all TIS related and almost 60% of the total depreciation has already been directly attributed to GTM. The remaining depreciation relates to the ERP SAP Financial system used by legacy Union and other TIS assets. It is allocated to all business units using the 3FF. We are comfortable in saying that EGI receives benefits from these
Yes	Unify	300000059	UNIFY ORACLE SAAS HFM ONLY	INTANGIBLE ACQUIRED SOFTWARE APPLICATIONS \$500,000 A	13,489,734.61	1,184,938.29	272,535.81	
Yes	Unify	300000063	OFA- ORACLE SAAS-Finance/SCMT/TECH/SL VENDOR/RISK/PM	INTANGIBLE ACQUIRED SOFTWARE APPLICATIONS \$500,000 A	81,388,225.50	7,149,141.73	1,644,302.60	
			IT Hardware & Software	IT Hardware & Software				
Yes	Spectra	N/A			25,890,629.60	10,769,370.34	2,469,671.00	
					94,877,960.11			Ties to sample requested by GH for Oracle SAAS
					1,916,838.40			Ties to depreciation for sample requested by GH
					Total		10,376,157.47	

Sample

Direct Charge	Directly Attributable	Indirect	Total	Adjustments	Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$X	\$X	\$X	\$X	\$X	\$X

Aviation

Direct Charge	Directly Attributable	Indirect	Total	Adjustments	Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ -	\$ 11,288	\$ 2,248,940	\$ 2,260,228	\$ 2,248,940	\$ 11,288

CDO

Direct Charge	Directly Attributable	Indirect	Total	Adjustments	Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ -	\$ 430,503	\$ 2,731,839	\$ 3,162,342	\$ 808,488	\$ 2,353,854

Executive

Direct Charge	Directly Attributable	Indirect	Total	Adjustments	Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ -	\$ -	\$ 1,041,258	\$ 1,041,258	\$ -	\$ 1,041,258

Finance

Direct Charge	Directly Attributable	Indirect	Total	Adjustments	Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ 1,460,819	\$ 24,784,765	\$ 9,036,439	\$ 35,282,023	\$ 1,602,817	\$ 33,679,206

REWS

Direct Charge	Directly Attributable	Indirect	Total	Adjustments	Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ -	\$ 28,098,028	\$ -	\$ 28,098,028	\$ -	\$ 28,098,028

HR

Direct Charge	Directly Attributable	Indirect	Total	Adjustments	Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ -	\$ 22,890,498	\$ -	\$ 22,890,498	\$ -	\$ 22,890,498

Legal

Direct Charge	Directly Attributable	Indirect	Total	Adjustments	Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ 2,802,354	\$ 3,384,958	\$ 8,109,619	\$ 14,296,931	\$ -	\$ 14,296,931

PAC

Direct Charge	Directly Attributable	Indirect	Total	Adjustments	Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ 635,000	\$ 5,155,876	\$ -	\$ 5,790,876	\$ -	\$ 5,790,876

2022 Budget							
Central Function	Direct Charge	Directly Attributable	Direct - other cost driver	Indirect - 3FF	Unadjusted Total	GH Adjustments	2022B Adjusted Total
Aviation	-	-	11,288	2,248,940	2,260,228	(2,248,940)	11,288
CDO	-	-	430,503	2,731,839	3,162,342	(808,488)	2,353,854
EAWM	-	-	-	1,682,547	1,682,547	-	1,682,547
Executive	-	-	-	1,041,258	1,041,258	-	1,041,258
Finance	1,460,819	13,133,540	11,651,225	9,036,439	35,282,023	(1,602,817)	33,679,206
REWS	-	-	28,098,028	-	28,098,028	-	28,098,028
HR	-	-	22,890,498	-	22,890,498	-	22,890,498
Legal	2,802,354	-	3,384,958	8,109,619	14,296,931	-	14,296,931
PAC	635,000	-	5,155,876	-	5,790,876	-	5,790,876
S&R	-	-	7,062,208	-	7,062,208	-	7,062,208
SCM	-	5,347,790	2,423,596	-	7,771,386	-	7,771,386
TIS	-	51,175,617	4,010,789	45,990,773	101,177,179	-	101,177,179
Benefits	-	6,700,727	-	44,769,432	51,470,159	-	51,470,159
Depreciation	-	-	-	19,682,282	19,682,282	(268,792)	19,413,490
Insurance	-	-	22,048,681	-	22,048,681	-	22,048,681
	\$ 4,898,173	\$ 76,357,674	\$ 107,167,650	\$ 135,293,129	\$ 323,716,626	\$ (4,929,037)	\$ 318,787,589

73.59%

2022 Budget				
Central Function	Direct Charge	Directly Attributable	Indirect - 3FF	Unadjusted Total
Aviation	-	11,288	2,248,940	2,260,228
CDO	-	430,503	2,731,839	3,162,342
EAWM	-	-	1,682,547	1,682,547
Executive	-	-	1,041,258	1,041,258
Finance	1,460,819	24,784,765	9,036,439	35,282,023
REWS	-	28,098,028	-	28,098,028
HR	-	22,890,498	-	22,890,498
Legal	2,802,354	3,384,958	8,109,619	14,296,931
PAC	635,000	5,155,876	-	5,790,876
S&R	-	7,062,208	-	7,062,208
SCM	-	7,771,386	-	7,771,386
TIS	-	55,186,406	45,990,773	101,177,179
Benefits	-	6,700,727	44,769,432	51,470,159
Depreciation	-	-	19,682,282	19,682,282
Insurance	-	22,048,681	-	22,048,681
Total	\$ 4,898,173	\$ 183,525,324	\$ 135,293,129	\$ 323,716,626

S&R

Direct Charge	Directly Attributable	Indirect	Total	Adjustments	Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ -	\$ 7,062,208	\$ -	\$ 7,062,208	\$ -	\$ 7,062,208

SCM

Direct Charge	Directly Attributable	Indirect	Total	Adjustments	Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ -	\$ 7,771,386	\$ -	\$ 7,771,386	\$ -	\$ 7,771,386

TIS

Direct Charge	Directly Attributable	Indirect	Total	Adjustments	Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ -	\$ 55,186,406	\$ 45,990,773	\$ 101,177,179	\$ -	\$ 101,177,179

EAWM

Direct Charge	Directly Attributable	Indirect	Total	Adjustments	Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ -	\$ -	\$ 1,682,547	\$ 1,682,547	\$ -	\$ 1,682,547

Depreciation

Direct Charge	Directly Attributable	Indirect	Total	Adjustments	Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ -	\$ -	\$ 19,682,282	\$ 19,682,282	\$ 268,792	\$ 19,413,490

Benefits

Direct Charge	Directly Attributable	Indirect	Total	Adjustments	Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ -	\$ 6,700,727	\$ 44,769,432	\$ 51,470,159	\$ -	\$ 51,470,159

Insurance

Direct Charge	Directly Attributable	Indirect	Total	Adjustments	Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ -	\$ 22,048,681	\$ -	\$ 22,048,681	\$ -	\$ 22,048,681

Total

Total Direct-Charge	Total Directly Attributable	Total Indirect	Total	Total Recommended Adjustments	Total Allocation After Adjustment
A	B	C	D = A + B + C	E	F = D - E
\$ 4,898,173	\$ 183,525,324	\$ 135,293,129	\$ 323,716,626	\$ 4,929,037	\$ 318,787,589

Central Function	2022B Adjusted Total	2022F Adjusted Allocation	Variance to 2022 Budget (\$)	2022F Variance (%) to 2022B	2024F Adjusted Allocation	Variance to 2022 Forecast (\$)	2022F Variance (%) to 2022B
Aviation	11,289	11,856	567	5%	11,856	12,408	552
CDO	2,353,854	2,385,499	31,645	1%	2,385,499	2,496,491	110,992
EAWM	1,682,547	1,797,397	114,850	7%	1,797,397	1,881,027	83,629
Executive	1,041,258	1,065,704	24,446	2%	1,065,704	1,115,289	49,585
Finance	33,679,206	35,046,218	1,367,012	4%	35,046,218	36,676,849	1,630,630
REWS	28,098,028	27,430,604	(667,424)	-2%	27,430,604	28,706,895	1,276,291
HR	22,890,498	24,738,457	1,847,959	8%	24,738,457	25,889,488	1,151,031
Legal	14,296,930	14,953,382	656,452	5%	14,953,382	15,649,133	695,751
PAC	5,790,876	8,816,166	3,025,290	52%	8,816,166	9,226,365	410,199
S&R	7,062,208	7,206,187	143,979	2%	7,206,187	7,541,476	335,290
SCM	7,771,386	11,675,943	3,904,557	50%	11,675,943	12,219,202	543,258
TIS	101,177,180	108,342,188	7,165,008	7%	108,342,188	-	(108,342,188)
Benefits	51,470,159	78,357,995	26,887,836	52%	78,357,995	-	(78,357,995)
Depreciation	19,413,490	19,996,586	583,096	3%	19,996,586	25,557,832	5,561,246
Insurance	22,048,681	15,716,694	(6,331,987)	-29%	15,716,694	15,946,583	229,889
	\$ 318,787,590	\$ 357,540,876	\$ 38,753,286	12%	\$ 357,540,876	\$ 182,919,037	(174,621,839)
		Increase over 2022 Budget		12%		Increase over 2022 Forecast	-49%

Variances:

Unless specifically described below, drivers of variances include:

- 1) 3FF % for 2+10 was updated to 2021 actuals (vs. 2020 actuals used for 2022B). 2021 actuals = 23.53% vs. 2020 actuals = 22.9%.
- 2) Increased cost pressures

Drivers of variances specific to functions include:

- 1) PAC - Multi-year brand reputation program
- 2) TIS - enhanced TIS security. Costs being incurred by Enbridge as a result of the increased cyber-security threats to Energy companies and the requirements of companies to improve their TIS systems & controls.
- 3) SCM - increase in directly attributable charges of \$3.7M to better reflect cost causality
- 4) Benefits - increases in share price assumption and incentive multipliers resulting from better than anticipated company performance; higher headcount
- 5) Insurance - change in enterprise-wide insurance strategy resulting in lower premiums

Asset Bucket	Depreciation to EGI	Depreciation to EGI (rounded)	Notes
Pre-2019 assets	6,912,432	6.9	3
Spectra assets	2,469,671	2.5	1
Unify assets (ERP)	2,833,703	2.8	2
2019 -2022 additions	7,336,545	7.3	3
Total	19,552,351	19.6	4
Depreciation Aviation	129,930		268,792
Total Depreciation	19,682,281		
Depreciation IT	138,863		
	19,543,419		

Notes:

1. A large portion of depreciation on Spectra assets is directly attributed to a specific BU (GTM). The remaining depreciation, related to the ERP SAP Financial system used by legacy Union and other TIS assets, is allocated to all business units using the 3FF. EGI receives benefits from these assets. **Excludes \$129k of amortization on airplane as EGI does not receive benefit.**

2. Unify is a multi-year transformational initiative that has simplified, standardized and automated business processes, data and systems across Finance, Supply Chain Management and Asset and Work Management - enabling a more integrated way of working. It has eliminated the use of various legacy systems used previously onto 1 common platform. EGI will implement Unify in 2024. EGI receives benefit in 2022 as many of the Central Functions that provide service to EGI implemented Unify in 2021. See "Unify detail" tab.

3. See Pre-2019 and 2019 - 2022 detail tabs. Assets have been identified as providing benefit to EGI.

4. EGI removed Aviation depreciation as it did not provide benefits. However, for the purpose of the CAM report we need to add it back to tie it back to the recommended adjustment

TOTAL 2022B CENTRAL FUNCTION ALLOCATIONS		R2 EGI (L19502, L19506) - excludes unregulated (19504)		EGI Allocation %	Cost Centre	Service Category - detailed	Cost Driver - detailed	Service Category	Cost Driver
		EGI (L19502, L19504, L19506) Includes EGD Unregulated							
Account									
A70959	C100231-FIN Property Tax US/CDN	1,256,915	\$ 1,254,289	22.9%	C100231	Fi-47.Tax Services	3FF-LOB	Tax Services	3FF
A70959	C100232-US Income Tax	1,679,405	\$ 1,675,897	22.9%	C100232	Fi-47.Tax Services	3FF-LOB	Tax Services	3FF
A70959	C100233-FIN Tax Reporting	976,989	\$ 974,949	22.9%	C100233	Fi-47.Tax Services	3FF-LOB	Tax Services	3FF
A70959	C100234-VP Tax	131,681	\$ 131,405	22.9%	C100234	Fi-47.Tax Services	3FF-LOB	Tax Services	3FF
A70959	C100259-Fin Indirect Tax & Customs2	352,920	\$ 352,183	22.9%	C100259	Fi-47.Tax Services	3FF-LOB	Tax Services	3FF
A70959	C100260-FIN Tax Planning	430,322	\$ 429,423	22.9%	C100260	Fi-47.Tax Services	3FF-LOB	Tax Services	3FF
	Total		EGI Allocation						
	All Except US Income Tax	13,702,249	\$ 3,142,249	23%					
	C100232-US Income Tax	7,308,000	\$ 1,675,897	23%					
	C100232-US Income Tax - Adjusted Amount		\$ 1,098,968	15%		C12*((0.75*EO16)+(0.25*EO12))			75% weight to Revenue and 25% weight for 3FF)
	Allocation		\$ 73,080	1%					
	Adjustment		\$ 1,602,817						
	Revenue Based Allocator			12.41%					

GDS Segment	Amount
Revenue	2,758,303,037
Salary	453,594,107
PPE	21,952,112,992

EI	Amount
Revenue	21,787,669,450
Salary	1,052,499,632
PPE	147,402,283,397

GDS Regulated

L19502	Amount
Revenue	1,324,622,593
Salary	241,259,665
PPE	10,395,947,284

Union

L19506	Amount
Revenue	1,378,436,904
Salary	199,000,000
PPE	11,067,000,000

3FF - LOB level

GDS UNION GAS CAD RGU	
L19506	
Revenue %	6.3%
Salary %	18.9%
PPE %	7.5%
33% of Revenue	2.1%
33% of Salary	6.2%
34% OF PPE	2.6%
Total 3FF	10.9%

GDS REGULATED CAD RGU	
L19502	
Revenue %	6.1%
Salary %	22.9%
PPE %	7.1%
33% of Revenue	2.0%
33% of Salary	7.6%
34% OF PPE	2.4%
Total 3FF	12.0%

Revenue 12.4%

3FF - Segment Level

GDS UNION GAS CAD RGU	
L19506	
Revenue %	50.0%
Salary %	43.9%
PPE %	50.4%
33% of Revenue	16.5%
33% of Salary	14.5%
34% OF PPE	17.1%
Total 3FF	48.1%

GDS REGULATED CAD RGU	
L19502	
Revenue %	48.0%
Salary %	53.2%
PPE %	47.4%
33% of Revenue	15.8%
33% of Salary	17.6%
34% OF PPE	16.1%
Total 3FF	49.5%

97.6%

Finance Transformation

3FF Hypothetical 3FF calculation. In the model it is done based on high level time forecasting

As per EPBCS Input

	Allocation Amount	Allocation %	
Total Allocation	\$12,653,604	100%	
1 Step Allocation			
based on 3FF-LOB			
L19502		12.0%	
L19506		10.9%	
Allocation Calculation			
L19502	1,514,469	12.0%	
L19506	1,376,708	10.9%	
EGI	2,891,177	22.8%	3FF
Allocation as per S1	2,470,229	20%	High Level Time Forecasting
Variance	(420,948)		

<= 3FF calculated by the system

Revenue	\$1,569,853.28	12% Revenue
Variance	\$900,375.72	36%

GDS Segment	Amount
Revenue	2,758,303,037
Salary	453,594,107
PPE	21,952,112,992

EI	Amount
Revenue	21,787,669,450
Salary	1,052,499,632
PPE	147,402,283,397

GDS Regulated	
L19502	Amount
Revenue	1,324,622,593
Salary	241,259,665
PPE	10,395,947,284

Union	
L19506	Amount
Revenue	1,378,436,904
Salary	199,000,000
PPE	11,067,000,000

3FF - LOB level

GDS UNION GAS CAD RGU	
L19506	
Revenue %	6.3%
Salary %	18.9%
PPE %	7.5%
33% of Revenue	2.1%
33% of Salary	6.2%
34% OF PPE	2.6%
Total 3FF	10.9%

GDS REGULATED CAD RGU	
L19502	
Revenue %	6.1%
Salary %	22.9%
PPE %	7.1%
33% of Revenue	2.0%
33% of Salary	7.6%
34% OF PPE	2.4%
Total 3FF	12.0%

Revenue 12.4%

3FF - Segment Level

GDS UNION GAS CAD RGU	
L19506	
Revenue %	50.0%
Salary %	43.9%
PPE %	50.4%
33% of Revenue	16.5%
33% of Salary	14.5%
34% OF PF	17.1%
Total 3FF	48.1%

GDS REGULATED CAD RGU	
L19502	
Revenue %	48.0%
Salary %	53.2%
PPE %	47.4%
33% of Revenue	15.8%
33% of Salary	17.6%
34% OF PF	16.1%
Total 3FF	49.5%

97.6%

FI-44 Accounts Payable

		R2 GDS Budget	R2 budget EGI (97.6%)
Total Invoice	1,005,500.00		
EGI and UG	401,472.00		
	39.9%	40.6%	39.6%

FI-44 Accounts Payable
of Invoices

As per EPBCS Input

	Allocation Amount	Allocation %
Total Allocation	6,956,059	100%
1 Step Allocation		
Based on# Inv		
R2 Budget	2,754,599	39.6%
Allocation Calculation		
EGI	2,754,599	39.6%
EGI	2,754,599	39.6%
Allocation as per System	2,826,064	
Variance	71,465	

City	(All)		
State / Province	ON		
Business Unit	Business Unit / Central Funct	Count of Employee ID	
Gas Transmission	GDS	1	
	GTM	2	
	Legal	1	
	Projects	39	
	TIS	1	
	Gas Transmission Total		44
Liquids Pipelines	Aviation	4	
	HRRE	2	
	Legal	2	
	LP	84	
	PACS	4	
	Projects	2	
	S&R	6	
	TIS	4	
Liquids Pipelines Total		108	3%
Utilities & Power Operations	Asset Work Mgmt	9	
	ERP	1	
	Finance	63	
	GDS	3140	
	HRRE	28	
	Legal	19	
	S&R	27	
	SCM	48	
TIS	135		
Utilities & Power Operations Total		3470	96%
Grand Total		3622	

GDS %	97.6%
EGI %	93.5%
Per R2 schedu	93.2%
Diff.	0.3%

Real Estate Services

As per EPBCS Input

	Allocation Amount	Allocation %
Total Allocation	26,006,947	100%

1 Step Allocation			
Capacity Utilization	GDS	25,384,627	97.6%

<= 3FF calculated by the system

Allocation Calculation			
	EGI	24,319,341	93.5%

	EGI	24,319,341	93.5%
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Allocation as per System 24,379,270 24,238,475 Based on 93.2%

Var	59,929
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There is a 0.5% allocation in the budget for the Edmonton office which equates to \$147K that is not accounted for in the table above. But the attribution is 93.2%

	C10030			Corporate Service						C100314 - All				
	Overall Total	8 - HR BP	C100311- GDS	C100312-GTM	LP	s	Legal	Finance	CDO	Power	Central Functions	Energy Services	All Functions	
Director HRBP GD & Storage	1		1.00										0	
Sr HR Business Partner	1		1.00										0	
Sr HR Business Partner			0.00										0	
Sr HR Business Partner	1		1.00										0	
Administrative Assistant III	1		1.00										0	
HR Business Partner			0.00										0	
HR Business Partner	1		1.00										0	
Director HRBP GTM & Projects	1				1								0	
Sr HR Business Partner	1				1								0	
HR Business Partner	1				1								0	
Sr. Human Resources Business Partner	1				1								0	
Director HRBP, Central Functions & LP	1				0.5	0.1		0.1	0.1	0.1	0.05	0.45	0.05	0.5
Manager HR Business Partner	1					1						1		1
Manager HR Business Partner	0.8				0.4					0.2		0.2	0.2	0.4
Manager HR Business Partner	1							1				1		1
Sr HR Business Partner	1					0.34		0.33			0.33	1		1
Sr HR Business Partner	1				0.5	0.5						0.5		0.5
HR Business Partner	1								1			1		1
Administrative Assistant IV	1					1						1		1
HR Analyst I	1		0.10		0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.6		0.6
Sr HR Business Partner	1					1						0		0
HRBP Coordinator	1					0.5	0.5					0.5		0.5
HR Business Partner	1						1					1		1
VP HR Business Partners	1	1										0		0
Technical Manager Special Projects	1	1										0		0
Technical Manager Special Projects	1	1										0		0
Summer Student	0.33		0.10		0.1	0.13						0		0
												0		0
	24.1300	3.0000	5.2000		4.2000	3.2300	4.6400	0.5300	2.2000	0.4000	0.4800	8.2500	0.2500	8.5000
		12.43%	21.55%		17.41%	13.39%	19.23%	2.20%	9.12%	1.66%	1.99%	34.19%	1.04%	35.23%
							44.63%							

13.39%	Liquid Pipeline	13.39%	Liquid Pipeline
17.41%	Gas Transmission	17.41%	Gas Transmission
21.55%	Gas Distribution	21.55%	Gas Distribution
1.99%	Green Power and Transmission	1.99%	Green Power and Transmission
1.04%	Energy Services	1.04%	Energy Services
44.63%	Corporate	55.37%	
100.00%			

S.No.	Service Category	Cost Driver	FY22 Budget (CAD)	R2 Budget	Variance
1	HR-17.HR Business Partners	A90130:HR Business Partners Headcount	5,376,930	5,311,833	65,097

* The budget amounts are as of last week and may subject to change during the review and approval process

SCM	Raw Spend	Rounded	Allocation %
LP	2,527,053,271.91	2.5	45%
GTM	1,881,783,298.65	1.9	35%
GDS	1,141,719,348.53	1.1	20%
	5,550,555,919.09	5.5	100%

SCM Spend
3FF

As per EPBCS Input

RE: SCM allocations

Cristina Metelski
To Paul Baxter
Retention Policy Workspace (4 years)
Internal

Hi Paul

The cost driver is based on the 2020 spend information that was pulled from Power Advocate.

Business Area	Total (Spend USD)
LIQUIDS PIPELINES	\$2,527,053,271.91
GAS TRANSMISSION AND MI...	\$1,881,783,298.65
GAS DISTRIBUTION	\$1,141,719,348.53
CORPORATE	\$504,811,926.77
GREEN POWER AND TRANS...	\$108,341,154.33
NON CONSOLIDATING ENTI...	\$92,564,421.76

	Allocation Amount	Allocation %
Total Allocation	12,414,729	100%
1 Step Allocation		
L19502		0.0%
SCM Spend		
GDS	2,482,946	20.0%
Allocation Calculation		
L19502	-	0.0%
EGI	2,423,355	97.6%
EGI	2,423,355	19.5%
Allocation as per R2 Budget	2,423,596	
Variance	241	

Here are our calculations for the three business units SCM allocates to:

Cost Driver Data:

USD, \$M	Spend	
LP	2.5	45%
GTM	1.9	35%
GDS	1.1	20%
Total	5.5	100%

Allocation of service category group IT-34 Network Circuit Usage per LOB

	# of circuit	%		Adjusted %	
Liquid Pipeline	573	54.3%		0.030	57.26%
Gas Transmission	330	31.3%		0.020	33.25%
Gas Distribution	73	6.9%		0.010	7.91% <i>Rounded to 8% allocation to GDS segment.</i>
Green Power and Transmission	13	1.2%			1.23%
Energy Services				0.003	0.30%
Corporate	67	6.3%	(0.063)		0.00%
Grand Total	1056	100.0%	(0.063)	0.063	99.96%

To allocate corporate circuits to BU

CD-76 Investment Review
Network Services

As per EPBCS Input

	Allocation Amour	Allocation %
Total Allocation	51,362,578	100%
1 Step Allocation based Network Circuit		
GDS	4,109,006	8.0%
Allocation Calculation		
EGI	-	0.0%
EGI	4,010,856	97.6%
EGI	4,010,856	7.8%
Allocation as per System	EGI	4,010,699
Variance		157

CD-76 Investment Review
3FF

As per EPBCS Input

	Allocation Amount	Allocation %
Total Allocation	7,051,063	100%
1 Step Allocation based on 3FF-LOB		
L19502		12.0%
L19506		10.9%
Allocation Calculation		
L19502	843,919	12.0%
L19506	767,153	10.9%
EGI	1,611,072	22.8%
Allocation as per System	1,616,975	
Variance	5,903	

<= 3FF calculated by the system

	Allocation Amou	Allocation %
Total Allocation	7,051,063	100%
1 Step Allocation PPE%		
L19502		7.1%
L19506		7.5%
Allocation Calculation		
L19502	497,295	7.1%
L19506	529,396	7.5%
EGI	1,026,691	14.6%
Allocation as per Sys	1,616,975	
Variance	590,284	

	Allocation Amou	Allocation %
Total Allocation	7,051,063	100%
1 Step Allocation Revenue		
L19502		6.1%
L19506		6.3%
Allocation Calculation		
L19502	428,683	6.1%
L19506	446,098	6.3%
EGI	874,781	12.4%
Allocation as per Sys	1,616,975	
Variance	742,194	

**FI-56.GD Finance
Revenue**

As per EPBCS Input

	Allocation Amount	Allocation %
Total Allocation	11,893,672	100%

**1 Step Allocation
based on Rev-LOB**

L19502	6.1%
L19506	6.3%

<= 3FF calculated by the system

Allocation Calculation

L19502	723,098	6.1%
L19506	752,475	6.3%

EGI	1,475,573	12.4%
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Allocation as per System **1,475,573**

(0.00)

FI-45.Capital Asset Accounting and Reporting

Gross Book Value of PP&E

As per EPBCS Input

	Allocation Amount	Allocation %
Total Allocation	8,612,129	100%

1 Step Allocation
based on GBV of PPE-LOB

L19502	7.1%
L19506	7.5%

<= 3FF calculated by the system

Allocation Calculation

L19502	607,394	7.1%
L19506	646,601	7.5%

EGI	1,253,995	14.6%
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Allocation as per System 1,253,995

(0.00)

**CD-75 Strategy
3FF**

As per EPBCS Input

	Allocation Amount	Allocation %
Total Allocation	2,387,703	100%

*1 Step Allocation
based on 3FF-LOB*

L19502	12.0%
L19506	10.9%

<= 3FF calculated by the system

Allocation Calculation

L19502	285,776	12.0%
L19506	259,781	10.9%

EGI	545,558	22.8%
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Allocation as per System 547,557

Var 1,999

FI-40 Credit
High Level Time Forecasting

As per EPBCS Input

	Allocation Amount	Allocation %
Total Allocation	3,819,600	100%

*1st Step Allocation
 based on Time Forecast
 provided at Segment
 level*

Total Time	100%
GDS	20.0%

<= Cost Drivers provided by CF

*2nd Step Allocation
 based on 3FF-Segment*

L19502	49.5%
L19506	48.1%

<= 3FF calculated by the system

*Allocation Calculation
 1st Step*

GDS	763,920
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*Allocation Calculation
 2nd Step*

L19502	378,150
L19506	367,522

EGI	745,672	19.5%
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Allocation as per System **745,660**
 (12.37)

			FY22
			Plan
			First round
			CAD_Reporting
			Total Intercompany
			Total Normalized (incl Scenario Modeling)
			YearTotal
Payroll Entities	AV-02.Pipeline patrolling	Allocation Cost Pool	4,082,396
L19502-GDS Regulated CAD RGU	AV-02.Pipeline patrolling	A70959-CF Internal Allocation	11,288

			FY22
			Plan
			First round
			CAD_Reporting
			Total Intercompany
			Total Normalized (incl Scenario Modeling)
			YearTotal
Payroll Entities	CD-75.Strategy	Allocation Cost Pool	2,387,703
L19502-GDS Regulated CAD RGU	CD-75.Strategy	A70959-CF Internal Allocation	286,962
L19506-GDS Union Gas CAD RGU	CD-75.Strategy	A70959-CF Internal Allocation	260,595

			FY22
			Plan
			First round
			CAD_Reporting
			Total Intercompany
			Total Normalized (incl Scenario Modeling)
			YearTotal
Payroll Entities	FI-40.Credit	Allocation Cost Pool	3,819,600
L19502-GDS Regulated CAD RGU	FI-40.Credit	A70959-CF Internal Allocation	378,316
L19506-GDS Union Gas CAD RGU	FI-40.Credit	A70959-CF Internal Allocation	367,344

		FY21	
		Actual	
		Final	
		CAD_Reporting	
		Total Intercompany	
		Total Normalized (incl Scenario Modeling)	
		Sep_YTD	
		A70959-CF Internal Allocation	
L19502-GDS Regulated CAD RGU	Total Cost Center		258,904,743
L19502-GDS Regulated CAD RGU	C191000-Central Functions - Allocations		258,904,743

Comparative Analysis Data - 2022F

Normalized

Utility	1	2	3	4	5	6	7	8	9	10	11	12	Enbridge Gas Inc.
Finance Department Cost	Not available	\$22,637.58	\$27,362.33	Not available	Not available	\$39,049.94	\$13,165.64	\$13,183.97	\$27,114.16	\$17,913.65			\$23,951.03
Legal Department Cost	Not available	\$9,008.11	\$11,216.26	Not available	Not available	\$25,088.51	\$9,365.36	\$13,332.06	\$19,116.07	\$8,705.01			\$7,150.23
HR Department Cost	\$3,359.62	\$5,460.47	\$5,822.18	Not available	Not available	\$18,531.85	\$12,589.16	\$4,212.83	\$10,617.64	\$2,526.88			\$7,642.88
IT Department Cost	Not available	\$41,452.92	\$47,232.71	Not available	Not available	\$28,605.17	\$32,783.47	\$26,764.21	\$73,643.40	\$58,654.15			\$61,318.75
Real Estate Cost	\$31.17	\$233.61	\$78.50	\$56.79	Not available	\$1,399.90	\$3,138.46		\$814.46	\$432.68			\$183.76
Insurance Cost	Not available	\$11,680.23	\$18,866.49	\$1,026.01	Not available	\$23,609.58	\$15,329.47	\$10,139.35					\$5,788.41

Non-normalized

Utility	1	2	3	4	5	6	7	8	9	10	11	12	Enbridge Gas Inc.
Finance Department Cost (2022 CAD)	\$19,317,811.90	\$14,763,207.94	\$54,692,970.27	Not available	Not available	\$237,515,283.57	\$242,733,398.19	\$15,248,428.01	\$16,492,912.16	\$41,200,000.00	Not available	Not available	\$49,260,086.87
Legal Department Cost (2022 CAD)	\$14,908,311.36	\$9,017,121.78	\$26,636,078.80	Not available	Not available	\$104,016,980.54	\$152,290,149.91	\$17,519,738.08	\$16,187,487.86	\$33,000,000.00	Not available	Not available	\$19,414,315.99
HR Department Cost (2022 CAD)	\$6,719,238.92	\$9,976,272.77	\$27,364,244.96	Not available	Not available	\$168,491,596.31	\$298,967,295.81	\$13,563,700.91	\$16,187,487.86	\$23,500,000.00	Not available	Not available	\$29,876,000.22
IT Department Cost (2022 CAD)	\$14,593,347.03	\$27,033,725.78	\$94,410,702.39	Not available	Not available	\$173,986,552.52	\$604,425,226.29	\$34,484,073.31	\$44,795,563.90	\$134,900,000.00	Not available	Not available	\$126,114,280.59
Real Estate Cost (2022 CAD)	\$1,994,774.05	\$11,446,970.96	\$9,095,806.53	\$2,741,601.28	Not available	\$122,616,790.32	\$245,364,834.23	Not available	\$24,433,943.95	\$67,000,000.00	Not available	Not available	\$28,286,860.72
Insurance Cost (2022 CAD)	Not available	\$11,691,914.37	\$44,803,629.59	\$1,119,254.56	Not available	\$97,885,336.11	\$249,272,572.73	\$13,324,184.36	Not available	Not available	Not available	Not available	\$15,716,694.00
Total Operating Cost (2022 CAD)	Not available	\$652,154,889.00	\$1,998,841,517.36	\$990,721,020.94	\$2,199,475,646.25	\$6,082,346,217.37	\$18,436,887,796.20	\$1,156,588,598.74	\$608,276,733.00	\$2,299,922,598.17	Not available	Not available	\$2,056,700,000.00
Revenue (commodity cost removed) (2022 CAD)	Not available	\$1,001,000,000.00	\$2,374,773,000.00	\$1,090,883,000.00	\$1,855,400,000.00	\$4,146,000,000.00	\$16,261,000,000.00	\$1,314,105,882.00	\$846,800,000.00	\$3,790,921,244.55	Not available	Not available	\$2,715,200,000.00
# of FTEs	2,000	1,827	4,700	2,272	3,583	9,092	23,748	3,220	1,525	9,300	Not available	3,500	3,909
km of pipeline/wires	64,000	49,000	115,872	48,280	52,901	87,590	78,180	49,016	30,000	154,848	470	Not available	153,932

Comparative Analysis Data - 2024F

Normalized

Utility	1	2	3	4	5	6	7	8	9	10	11	12	Enbridge Gas Inc.
Finance Department Cost		\$22,637.58	\$27,362.33			\$43,829.54	\$11,812.30	\$13,183.97	\$25,629.10	\$19,090.69			\$21,758.69
Legal Department Cost		\$9,008.11	\$11,216.26			\$25,885.52	\$8,072.45	\$13,332.06	\$17,831.83	\$8,545.99			\$6,477.35
HR Department Cost	\$3,515.94	\$5,714.53	\$6,093.07			\$19,703.39	\$10,452.66	\$4,408.85	\$10,702.32	\$2,931.69			\$7,748.24
IT Department Cost		\$41,452.92	\$47,232.71			\$36,445.56	\$31,240.07	\$29,815.33	\$69,609.89	\$65,577.06			\$67,114.10
Real Estate Cost	\$32.62	\$244.48	\$82.15	\$59.43		\$1,565.52	\$2,652.30		\$829.19	\$472.61			\$188.99
Insurance Cost		\$11,680.23	\$18,866.49	\$1,026.01		\$23,609.58	\$11,566.44	\$10,139.35					\$2,352.38

Non-normalized

Utility	1	2	3	4	5	6	7	8	9	10	11	12	Enbridge Gas Inc.
Legal Department Cost (2024 CAD)	\$15,601,965.27	\$9,436,670.42	\$27,875,402.27	Not available	Not available	\$112,314,818.10	\$137,373,576.99	\$18,334,896.46	\$16,480,173.81	\$31,185,071.84	Not available	Not available	\$20,179,535.29
HR Department Cost (2024 CAD)	\$7,031,871.67	\$10,440,448.79	\$28,637,448.55	Not available	Not available	\$198,610,163.40	\$288,587,607.92	\$14,194,792.79	\$16,480,173.81	\$27,264,754.45	Not available	Not available	\$31,116,933.33
IT Department Cost (2024 CAD)	\$15,272,346.28	\$28,291,550.98	\$98,803,443.55	Not available	Not available	\$231,988,615.32	\$602,768,444.03	\$36,088,548.27	\$45,605,512.43	\$145,345,000.00	Not available	Not available	\$157,738,260.81
Real Estate Cost (2024 CAD)	\$2,087,586.90	\$11,979,575.62	\$9,519,016.21	\$2,869,162.50	Not available	\$137,123,544.68	\$207,357,513.91	Not available	\$24,875,734.05	\$73,183,145.72	Not available	Not available	\$29,578,135.67
Insurance Cost (2024 CAD)	Not available	\$12,235,915.76	\$46,888,252.86	\$1,171,331.23	Not available	\$102,439,745.03	\$196,833,000.00	\$13,944,132.01	Not available	Not available	Not available	Not available	\$7,328,596.00
Finance Department Cost (2024 CAD)	\$20,216,631.05	\$15,450,110.48	\$57,237,724.79	Not available	Not available	\$278,990,191.37	\$227,915,005.57	\$15,957,906.87	\$16,791,120.48	\$42,312,616.33	Not available	Not available	\$51,139,446.65
Total Operating Cost (2024 CAD)	Not available	\$682,498,351.68	\$2,091,843,615.48	\$1,036,817,288.61	\$2,301,812,849.12	\$6,365,345,622.18	\$19,294,719,311.59	\$1,210,402,353.06	\$655,158,487.00	\$2,216,400,000.00	Not available	Not available	\$2,350,300,000.00
Revenue (commodity cost removed) (2024 CAD)	Not available	\$1,047,574,528.00	\$2,485,266,438.14	\$1,141,639,604.22	\$1,941,728,051.20	\$4,338,905,088.00	\$17,017,591,808.00	\$1,375,248,600.48	\$924,200,000.00	\$3,649,090,000.00	Not available	Not available	\$3,115,400,000.00
# of FTEs	2,000	1,827	4,700	2,272	3,583	10,080	27,609	3,220	1,540	9,300	Not available	3,500	4,016
km of pipeline	64,000	49,000	115,872	48,280	52,901	87,590	78,180	49,016	30,000	154,848	470	Not available	156,509

		Total Benefits			
BU's HCC Benefits				<-assumed direct charge to EGI	
C100317-Centrally Managed Benefits			\$60,337,587	<- need to allocate to Cent <-- updated based on sept 15, 2022 email	
C100317 Direct Benefit Charges-BU LOB's (segm level only)				<-assumed direct charge to EGI	
			\$60,337,587		
		W/A	Centrally managed benefit Post allocation		
	Budget prior to allocation				
Aviation_CA	11,856		1.00%	\$608,894	\$620,750
CDO_CA	2,385,499		1.00%	\$589,866	\$2,975,365
Executive and Other_CA	1,065,704		0.00%	\$19,028	\$1,084,732
Finance_CA	35,046,218		23.60%	\$14,213,869	\$49,260,087
HR_CA	24,738,457		8.50%	\$5,137,543	\$29,876,000
Legal_CA	14,657,332		7.90%	\$4,756,984	\$19,414,316
PAC_CA	6,302,446		3.80%	\$2,264,324	\$8,566,771
Safety and Reliability_CA	7,206,187		12.40%	\$7,497,007	\$14,703,194
SCM_CA	11,675,943		9.80%	\$5,898,660	\$17,574,604
TIS_CA	108,342,188		29.50%	\$17,772,093	\$126,114,281
ERP_CA	1,797,397		1.20%	\$723,061	\$2,520,459
Third Party Recoveries	-		0.00%	\$-	\$-
C191100-Central Functions - Allocated Depreciation			0.00%		\$-
Real estate services	27,430,604		1.40%	\$856,257	\$28,286,861
	240,659,831			\$60,337,587	300,997,418
<-- updated based on sept 15, 2022 email					
Reconciliation					
Central functions	\$212,330,583				
Centrally managed benefits	44769431.71				
	\$257,100,015				

Comparator Selection Data

Utility	1	2	3	4	5	6	7	8	N/A	N/A	11	12 EGI	
Number of customers	1,232,393	981,689	3,190,187	2,050,673	1,175,944	5,725,312	4,076,904	1,778,550			7,300	369,000	3,800,000
Annual revenue (2019 CAD)	\$194,000,000.00	\$1,336,000,000.00	\$3,326,107,864.32	\$1,689,712,053.76	\$1,576,433,688.32	\$4,521,313,461.76	\$3,753,557,861.12	\$2,342,956,593.92			\$5,495,000,000.00	\$1,864,000,000.00	\$4,535,000,000.00
Total annual gas volume distributed (Mcf)	269,748,752	215,000,000	313,503,846	124,821,512	128,782,743	329,414,207	217,529,051	232,331,821			159,400,000	297,851,000	280,000,000
Customer base (% residential)	91.80%	90.32%	Unavailable	95.76%	92.33%	95.83%	95.83%	92.57%			52.05%	90.24%	95.81%

The other utilities considered as comparators but not selected include:

- NICOR GAS
- PUBLIC SERVICE ELECTRIC & GAS CO
- THE BROOKLYN UNION GAS CO
- QUESTAR GAS COMPANY
- DTE GAS COMPANY
- PIEDMONT NATURAL GAS
- PUB SERVICE CO OF COLORADO
- WASHINGTON GAS LIGHT COMPANY
- CONSOLIDATED EDISON NEW YORK INC
- SAN DIEGO GAS AND ELECTRIC COMPANY
- OKLAHOMA NATURAL GAS CO
- PEOPLES GAS LIGHT AND COKE COMPANY
- AMEREN ILLINOIS
- MIDAMERICAN ENERGY COMPANY
- BLACK HILLS ENERGY
- BOSTON GAS CO DBA NATIONAL GRID
- NORTHERN INDIANA PUBLIC SERVICE CO
- NORTHERN STATES PWR CO
- WISCONSIN GAS COMPANY
- UGI UTILITIES
- TEXAS GAS SERVICE
- CENTERPOINT ENERGY ARKLA
- NIAGARA MOHAWK DBA NATIONAL GRID
- WISCONSIN ELEC PWR CO
- KANSAS GAS SERVICE COMPANY
- INDIANA GAS COMPANY INC
- PUBLIC SVC CO OF NORTH CAROLINA
- NATIONAL FUEL GAS DIST NY
- BGE
- Manitoba Hydro
- NEW MEXICO GAS COMPANY
- NEW JERSEY NATURAL GAS
- PEOPLES NATURAL GAS COMPANY
- PHILADELPHIA GAS WORKS
- CENTERPOINT ENERGY ENTEX
- PECO ENERGY COMPANY
- ALABAMA GAS CORP
- DOMINION ENERGY SOUTH CAROLINA INC
- PEOPLES GAS SYS
- SOUTH JERSEY GAS COMPANY
- Altagas
- CENTERPOINT ENERGY
- PUGET SOUND ENERGY
- NORTHWEST NATURAL GAS CO
- INTERMOUNTAIN GAS COMPANY
- SaskEnergy
- KEYSPAN ENERGY DBA NATIOAL GRID NY
- Emera Energy
- Energir

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 3, *Guidehouse Report*, Page 17

Question(s):

- a) Please explain how net revenue is defined with reference to EGI financial statements. Specifically, does it exclude gas costs (commodity) and include distribution revenue?
- b) Why is gross book value rather than net book value appropriate?
- c) For each service that uses the 3FF allocation factor, please indicate the amounts and percentages allocated by the factor.
- d) Please compare EGI to comparable Canadian utilities in terms of the modified 3FF allocation factor.

Response:

- a) In relation to Enbridge Gas's financial statements, net revenue is calculated as "Total Operating Revenue" minus "Gas commodity and distribution costs". Total operating revenue includes distribution revenue.
- b) As noted on page 17 of the Guidehouse Report (Exhibit 4, Tab 4, Schedule 3, Attachment 3), Enbridge Gas uses the Modified Massachusetts Formula which permits the use of gross book value. Enbridge Gas has a long history of operations, and several older assets would have significantly low net book value due to accumulated depreciation over time. An allocation based on net book value would disproportionately favor older assets and systems, which may not be indicative of the amount of resources they consume.

The following response was provided by Guidehouse:

- c) Enbridge Gas's modified three-factor formula weights Payroll, Gross Book Value of PP&E, and Revenue equally (i.e. ~33.3% each). Exhibit I.4.4-EP-71 Attachment 3,

page 1 provides the value of each 3FF component for Enbridge Inc and Enbridge Gas. This information can be used to calculate 3FF factor attribution for each Service Category that uses 3FF as a Cost Driver.

d) The following response was provided by Guidehouse:

Please refer to the response to Exhibit I.4.4-STAFF-165 for a list of utilities that use a modified 3FF for cost allocation.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 3, *Guidehouse Report*, Table 4.1

Question(s):

- a) Does Guidehouse agree Time Forecasting is the most transparent allocator?
- b) Was Time forecasting applied at the Segment level or LOB? Please discuss.
- c) With regard to High Level Time Forecasting, how many services use HLTF? Please list, and if HLTF is partial indicate approximate percentage of costs with HLTF.

Response:

- a) The following response was provided by Guidehouse Canada Ltd.:

No. Time forecasting is a reasonable, albeit higher-level representative approach to time-based cost allocation. Implementing a time billing system which would deliver more accurate real-time and actual accounting of time would be the most transparent means to allocate FTE costs but is often deemed unreasonable for internal costing purposes as it would be too organizationally complex, difficult and costly to deliver.

- b) Yes, high level time forecasting is applied at the segment level, as well as the sub-segment level in some instances. Enbridge Gas's regulated LOB accounts for approximately 99% of the GDS segment.
- c) Cost drivers are applied to the entire service category. High-level time forecasting was used as the cost driver for the following service categories within the 2022 Estimate, with the associated percentages as outlined in Table 1.

Table 1
Services Using High Level Time Forecasting – 2022 Estimate

Line No.	Central Function	Service Category	% Allocated
1	Corporate Development Office	Corporate Development	16
2	Finance	Credit	20
3	Finance	Risk Control & Contracts	12
4	Finance	Tax Services (U.S.)	1
5	Finance	Finance Transformation	20
6	Real Estate & Workplace Services	Real Estate (General)	54
7	Legal	Corporate Law Services	1
8	Legal	Gas Utilities Law	98
9	Legal	GTM and LP Law	1
10	Public Affairs and Communications	Enterprise Communications	4
11	Public Affairs and Communications	Stakeholder & Indigenous Engagement	9
12	Public Affairs and Communications	External Affairs and Policy	10
13	Safety & Reliability	Safety	19

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 3, *Guidehouse Report*, Page 24, and Table 6-2

Preamble:

5.3 Limitations of the Review

Guidehouse's review consisted of inquiry and analytical procedures related to information provided by Enbridge. Guidehouse relied on the representation of the staff, management, and executives of the Enbridge companies, and therefore EGI retains responsibility for the accuracy and completeness of the data provided. Guidehouse did not independently audit or verify the data received. Guidehouse reviewed the CFCAM model itself and did not perform a detailed examination of underlying transactions, or validate source records, except as specifically noted in our approach."

Question(s):

- a) Did Guidehouse run the CFCAM model to verify the 2022, 2023 and 2024 results?
- b) Why are the 2022 Budgets before adjustments, different than filed in evidence by EGI?

Response:

- a) No, Guidehouse did not run the CFCAM model. As provided at Exhibit 4, Tab 4, Schedule 3, Attachment 3, page 21, "The underlying CFCAM formulas, as well as the application of Cost Drivers, were functionally tested to ensure allocation outcomes were consistent with the model."
- b) Exhibit 4, Tab 4, Schedule 3, Attachment 3, Guidehouse Report, page 28 is the 2022 Budget for central functions costs.

Exhibit 4, Tab 4, Schedule 3, Table 3 is 2022 Estimates for central function costs.

The 2022 Budget analyzed in the Guidehouse Report consists of a 12-month forecast for 2022. The 2022 Estimate in evidence consists of year-to-date February 2022 actuals and a forecast for the remaining 10 months of the year. Guidehouse performed its analysis on the 2022 Budget as it was the best available information at the time of substantive field work. The 2022 Estimate incorporates adjustments to reflect the findings from the Guidehouse Report.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 3, *Guidehouse Report*, Page 27, and Table 6-3

Preamble:

Review Summary

“Guidehouse’s assessment resulted in adjustments to Indirect Costs in three CFs and Depreciation, totaling \$4,929,037 which represents 1.5% of total allocated costs. Prong One adjustments totalled \$2,517,733 and Prong Two adjustments totalled \$2,411,305. All CFs passed the Prong Three Test post adjustments. Table 6-3 summarizes the result of Guidehouse’s CFCAM review.”

Question(s):

- a) Has EGD or Union paid for aviation services in 2018-2021? If so, what were the amounts?
- b) Please indicate which allocated costs that passed the Prong One Test (\$321,198,894) were carried forward into the Prong Two Test.

Response:

- a) Enbridge Gas was allocated the following aviation charges in 2018 to 2021 as shown in Table 1.

Table 1
Aviation Charges

Year	Aviation Charges Allocated (\$ millions)
2018	0.7
2019	2.3
2020	2.2
2021	1.5

However, Enbridge Gas notes that none of the above charges were included in utility O&M during any of these years, similar to the 2022 Estimate as noted in Exhibit I.4.4-SEC-190.

- b) As can be derived from Exhibit 4, Tab 4, Schedule 3, Attachment 3, Table 6-3, the costs in Table 2 passed the Prong One Test and were carried forward into the Prong Two Test.

Table 2
Allocated Costs Passing Prong One

Central Function	Allocation (\$ millions)
Aviation	0.0
Corporate Development Office	3.2
Enterprise Asset and Work Management	1.7
Executive	1.0
Finance	35.3
Real Estate and Workplace Services	28.1
Human Resources	22.9
Legal	14.3
Public Affairs and Communications	5.8
Safety & Reliability	7.1
Supply Chain Management	7.8
Technology Information Systems	101.2
Benefits	51.5
Depreciation	19.3
Insurance	22.0
Total	321.2

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 3, *Guidehouse Report*, Page 30, 6.2.3 Prong Three Test Results: Cost Benefit

Preamble:

“Guidehouse did not perform comparative analysis for all CF allocations due to lack of publicly available information. Guidehouse selected twelve utilities that would most likely have publicly available data for comparison with EGI. Additional consideration was given to ensure some Canadian and Ontario based utilities would be represented. Due to the limited number of comparable gas distribution utilities in Ontario, Guidehouse also considered and included Ontario electric utilities such as Hydro One and Toronto Hydro based on comparability of scale, complexity, and similar regulatory oversight.”

Question(s):

- a) Which services were reviewed in the Prong 3 comparative analysis? Please list with 2024 Budget for each.
- b) With regard to the Comparator group, please provide the Working Papers that compared the group to EGI. Include all of the data and scale factors. Use numbers to designate each of the ten comparators:
 - 1) Number of customers
 - 2) Annual revenue
 - 3) 3, Gross Book Value
 - 4) Total operating cost
 - 5) Total annual gas volume distributed (for gas distributors) kWh distributed (for electricity distributors)
 - 6) Customer base (percent that are residential).
- c) Why is annual revenue an appropriate factor for both gas and electric utilities?
- d) Was distribution revenue or total sales (including commodity) used? Please clarify.
- e) Was volume of electricity distributed used?

- f) Why is percentage residential customers appropriate?
- g) Please provide a table showing the base data and all scale factors for the comparator group and EGI that was calculated by Guidehouse.
- h) Why was gross assets or PPE not used?
- i) Why were other factors such as number of employees not used?

Response:

The following response was provided by Guidehouse Canada Ltd.:

- a) As summarized in Table 9-2 and Table 9-3, the central functions reviewed as part of the comparative analysis were Finance, Legal, HR, TIS, REWS, and Insurance. See the table below for the 2024 Forecasted Budget for each Central Function reviewed in the comparative analysis:

Central Function	2024 Forecast
Finance	\$36,676,849
Legal	\$15,339,308
HR	\$25,889,488
TIS	\$139,655,173
REWS	\$28,706,895
Insurance	\$7,328,596

- b) Please see response at Exhibit I.4.4-EP-71, Attachment 4. Gross Book Value and kWh distributed were not used as part of either the comparator selection process or comparative analysis and have therefore not been included.

Toronto Hydro and Hydro One were selected to ensure Ontario utility representation of similar scale and complexity as these data were not obtained. Please see response at Exhibit I.4.4-EP-71, Attachment 4, for Total Operating Cost of the comparators.

Note - number of customers, annual revenue, total annual gas distributed, and customer base were used as a basis to select and prioritize suitable comparators to Enbridge Gas, not as part of the normalization of the comparative analysis itself.

- c) For certain central function costs, revenue is an appropriate normalizing factor for both gas and electric utilities. Total revenue is representative of the scale and complexity of the utility operation. Being applied to Legal and Insurance service types of central functions, the functional costs incurred within these services are causally linked to risk management and in general, protection of revenues.
- d) Distribution revenue was used as a normalizing factor with commodity cost (gas or electricity) being netted out for Enbridge Gas and all utility comparators.
- e) No.
- f) Utilities such as Enbridge Gas that serve a high percentage of residential customers must serve many individual customers with relatively low natural gas consumption that tends to fluctuate. Utilities that serve mostly commercial and industrial customers serve customers with much larger natural gas consumption that tends to fluctuate less. The infrastructure and operations required to service these different customer classes are sufficiently different and Guidehouse therefore used percentage of residential customers as a means to consider the makeup of utilities to prioritize comparators for the study and adopt (where possible) those utilities more like Enbridge Gas.
- g) Please see response at Exhibit I.4.4-EP-71, Attachment 4.
- h) Please see Exhibit 4, Tab 4, Schedule 3, Attachment 3, page 32 of 59; Section "Normalization Factor Determination". Gross Assets and/or PPE was considered but other normalization factors were determined to be more appropriate for the CFs evaluated as discussed.
- i) Number of full-time employees was used as the normalizing factor for HR Costs.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 3, *Guidehouse Report*, Section and Observations -2022 Budget

Preamble:

Some allocation factors were found to be developed and calculated exogenously from the rest of the CFCAM model and applied as inputs. Exogenously calculated and recorded factors create opportunity for transcription and human error. Further implementation of automated and embedded allocation factors will enhance the CFCAM and deliver greater integrity.”

Question(s):

- a) Please list the allocation factors referred to and the associated budgets.
- b) Did Guidehouse determine which prongs were affected? Please provide details.
- c) What is meant by “deliver greater integrity”? Please clarify/discuss.

Response:

The following response was provided by Guidehouse:

- a) The allocation factor applied to LP Application Management and Support Service Category is Directly Attributable (for definition of Directly Attributable please see Exhibit 4, Tab 4, Schedule 3, Attachment 3, Section 1 of the Report) and is based on percentage attribution and calculated outside of the core model. The 2022 Budget allocation to Enbridge Gas for this service category is \$12,823,603.

- b) Guidehouse assessed the exogenous allocation factors as part of Prong 2, Cost Allocation, to test the reasonableness of the allocation factor applied, which is independent of the observation that some factors are calculated exogenously.
- c) Ensuring more automation and integration of the CFCAM, inclusive of allocation factors that can be calculated by system-derived data, increases model integrity by offering stronger controls and greater ability to check or recalculate source data.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3 Plus Attachments, Attachment 3, *Guidehouse Report*, Page 37, Table 9-1; Attachment 5, Page 1

Preamble:

Guidehouse 2022 Budget Conclusion:

“The CFCAM delivers reasonable cost allocation that observes the tenets and principles of the OEB’s ARC and aligns to common industry practice. Overall, total CF costs of \$318,787,589 pass the Three-Prong Test. This represents approximately 98.5% of total CF costs, comprised of Direct Charge, Directly Attributable and Indirect costs.”

Question(s):

- a) What about the remainder of 2022 costs- \$17,923,009? Please list and discuss why these do/do not pass the “Three Prong Test”.
- b) With regard to the Total Budget for 2024. Did Gudehouse review the 2024 Intercorporate Service Agreement (ISA)?
- c) If so, please provide the 2024 ISA at the date reviewed. If this differs from Table 9-1 corresponding to the 2024 CF costs of \$372,446.357 please reconcile. If not, how did Guidehouse judge that the 2024 costs for the 15 CF services were appropriate?
- d) The budgets for 2022 and 2024 are shown in Table 9-1. Please provide the increase year to year and the percentages for each service area.
- e) Please reconcile the 2022 Allocations of \$326.6 M (ISA) to Table 9-1.

Response:

The following response was provided by Guidehouse Canada Ltd.:

- a) The \$17,923,109 difference noted above is actually the difference between the 2022 Budget CF Costs after proposed adjustments and the 2022 Forecasted CF Costs. These are two different sets of data used by Guidehouse as described on page 7 of the report.

As noted in Table 2-1, \$318,787,589 of the 2022 Budget CF Costs passed the Three-Prong Test. The remaining \$4,929,037 did not pass the Three-Prong Test. There were no adjustments made to the 2022 or 2024 Forecasted data. This is provided at Exhibit 4, Tab 4, Schedule 3, Attachment 3, page 8.

For details of Guidehouse’s approach to its analysis of 2022 Forecast and 2024 Forecast, please see response at Exhibit I.4.4-EP-71 part b).

- b) Please see response at Exhibit I.4.4-EP-82 part a).
- c) Guidehouse used the current ISA and assumed the 2024 forecast was, for analytic purposes, based on the same ISA and no changes to services.

The following response was provided by Enbridge Gas:

- d) Variances (M\$ and %) have been provided for Table 9-1 per Exhibit 4, Tab 4, Schedule 3, Attachment 3 in the following table:

Central Function	2022 Estimate \$M	2024 Test Year \$M	Variance (\$) \$M	Variance (%)
Aviation	-	-	-	-
Corporate Development Office	2.4	2.5	0.1	4.2
Enterprise Asset and Work Management	1.8	1.9	0.1	5.5
Executive	1.1	1.1	-	-
Finance	35.0	36.7	1.7	4.9
Real Estate & Workplace Services	27.4	28.7	1.3	4.7
Human Resources	24.7	25.9	1.2	4.9
Legal	14.7	15.3	0.6	4.1
Public Affairs and Communications	6.3	6.6	0.3	4.8
Safety & Reliability	7.2	7.5	0.3	4.2
Supply Chain Management	11.7	12.2	0.5	4.3
Technology Information Systems	108.3	139.7	31.4	29
Benefits	60.3	61.4	1.1	1.8
Depreciation	20.0	25.6	5.6	28

Insurance	15.7	7.3	(8.4)	(53.5)
Total CF Costs	336.6	372.4		

e) Please see response at Exhibit I.4.4-EP-70 part b).

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 3, *Guidehouse Report*, Tables 9-2 and 9-2

Question(s):

- a) Does Guidehouse agree that Cost/benefit analysis should compare like to like costs?
- b) Please provide the Working Papers used to Produce Tables 9-1 and 9-2. Include data on normalizing factors for EGI and for all comparator companies.
- c) What specific Normalizing Factors were applied to costs in Table 9-1 to arrive at the EGI costs in Table 9-2? Provide these for each CF service.
- d) Were scale/normalizing factors applied to the comparator sample to arrive at the minimum, average and maximum? If so, provide these for each of the sample and the composite (min. average and max) for each service.
- e) Please explain why the normalized factors should be used? Provide references.
- f) Where does the ARC state that applying normalizing factors is an appropriate methodology?
- g) Please provide a version of Table 9-2 with the un-normalized costs for EGI and the ranges.

Response:

The following response was provided by Guidehouse Canada Ltd.:

- a) Not always. Functional costs may differ for many reasons, including the specific services being provided and/or the level of service. These services may or may not meet the expectations of the service recipient or the customer. More broad comparisons are used and can be an effective means to gauge cost/benefit by demonstrating that the costs of providing commonly accepted benefits are

commensurate in quantum and that is why normalization factors are used. Functional costs cannot be like to like exactly from one organization to another.

- b) Please see response at Exhibit I.4.4-EP-76 part g) for all data regarding costs and normalizing factors for Enbridge Gas and comparators used in the comparative analysis.
- c) Please see response at Exhibit I.4.4-EP-76 part g) for normalizing factors. Note that for the purpose of the comparative analysis, Benefits costs were divided and added to the remaining Central Functions weighted according to the value of each other Central Function's allocation.
- d) Minimum, average, and maximum comparable values were calculated from the normalized values of the comparators group.
- e) Normalizing factors are typical when conducting comparative review or benchmarking to better align comparisons on a consistent basis, adjusted for scale or scope. For example, if a company has only 10 employees to manage and provide services to, the human resources function may only require limited resources and incur limited costs, while for a company that employs 5,000 employees, the human resource function costs will be, as expected much higher. Normalization is required to provide insights on appropriateness of service and cost based on a comparable metric of service provided in relation to scope and is common practice in the utility industry.

For example, normalization has been applied in comparative analysis related to applications before the Ontario Energy Board including: EB-2012-0459 Exhibit D2, Tab 1, Schedule 1 Enbridge Gas Distribution Independent Evaluation of the 2013 Regulated Cost Allocation Methodology Results.

- f) To Guidehouse's knowledge, the ARC does not state that applying normalizing factors is an inappropriate methodology, nor does it provide any guidance regarding testing methodology.

The Three-Prong Test was defined in the OEB Decision with Reasons dated March 20, 1997 (ERBO 493/494) to help with cost allocation decisions. For Prong Three test, Cost Benefit, the Board has accepted Replacement Benefits, Synergistic Benefits, Revenue Enhancement and/or Stand-alone Benefits. The relative costs of these benefits to comparators is best captured with the insight provided by normalized functional cost comparison.

- g) Please see response at Exhibit I.4.4-EP-76 part g) for all un-normalized costs for Enbridge Gas and comparators.

An unnormalized comparative analysis was not completed by Guidehouse and a version of table 9-2 with unnormalized information is not available.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 3, *Guidehouse Report*, Page 38, Table 9-2

Preamble:

Table 9-2 shows EGI benchmark costs for 6 of 15 CF areas as: Finance \$23.95 M, Legal \$7.1 M, HR \$7.64 M, TIS \$61.32 M, REWS \$181, and Insurance \$5.79 M.

Question(s):

- a) Does Guidehouse agree that the Comparator Group of 10 companies is, or is not, too small to properly benchmark EGI CF costs?
- b) Why were the 5 CF areas chosen? What about the other 10 CF areas? (Aviation, Corporate Development Office, EAWM, Executive Corporate Benefits etc.)? Why did Guidehouse not benchmark these? Please discuss in detail why the other CF areas were not benchmarked.
- c) For the referenced 3 CFs (Finance, Legal and TIS) that are above the Comparator Group Average, please provide the annual amounts (2022 and 2024) corresponding to the difference between comparator average and the EGI cost for these CFs.
- d) Please comment whether the criteria the OEB and other regulators applied to Total compensation benchmarks (i.e., a reasonable range is within 5% of the norm) should not apply to CF services.

Response:

The following response was provided by Guidehouse Canada Ltd.:

- a) Guidehouse was not mandated to conduct a benchmarking study and therefore did not determine how to "properly" benchmark Enbridge Gas CF costs in this specific case. Guidehouse conducted a comparative review of publicly available corporate shared services data, where it was available, for reasonable comparators. The

comparative analysis provides insight regarding cost expectations for certain CF functions.

We have seen in the past that full benchmarking studies for the cost/benefit component of the Three Prong Test are not necessary. By definition, a benchmark study compares very specifically defined and acquired data from a similar sample of willing participants to the study. In such a case, sample may be specifically defined. For this review, the analysis was based on comparative market data publicly available and Guidehouse's expert opinion.

Insightful benchmarks can be derived from a comparator group as small as 10 companies. Peer groups may be small depending on the unique characteristics of the company being assessed due to lack of comparable companies and/or the functional or cost subject being studied. Smaller comparator group studies include, for example, the review of the 2013 EGD Cost Allocation Study, EB-2012-0459 Exhibit D2, Tab 1, Schedule 1, only 5 to 6 comparators were used for comparative analyses.

- b) The CF areas chosen for comparative review are typical corporate functions found in any business with sufficient scale and complexity and are a necessary set of basic functions to deliver and support the mandate of the business. There may be varying specificity in the delivery and services of these core functions, but they typically exist and can be compared. The other areas are not typical of all organizations and therefore data specific enough to compare cannot be found unless a full benchmarking study is performed.
- c) Please see Tables 9-2 and 9-3 of the report which provides the Enbridge Gas amounts and average comparator amounts that would enable the calculation of difference.
- d) Guidehouse cannot comment on what is reasonable criteria in the context of general CF services benchmark, relative to previously determined compensation benchmarking ranges. Firstly, Guidehouse did not conduct a full cost benchmarking study of CF services. Secondly, CF service costs are not only related to labour compensation and are made up of a mix of labour costs, as well as other operational and capital costs. Thirdly, CF costs are also dependent on other factors such as service levels, expectations and contributions to overall human and system productivity.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, *Guidehouse Report*, Page 39, and Attachment 5

Preamble:

“Guidehouse 2022 and 2024 Forecasts Conclusion:

Overall, 2022 CF cost allocation Forecast of \$366,710,698 and 2024 CF cost allocation Forecast of \$372,442,357 pass the OEB’s Three-Prong Test. Adjustments are not recommended. The CFCAM for the 2022 and 2024 Forecasts continues to deliver reasonable cost allocations and observe tenets and principles of the OEB’s ARC and align to common industry practice.”

Question(s):

- a) Why is Insurance shown as \$5.7 million when per Attachment 5 it is \$15.7 million in 2022? Please reconcile.
- b) “The reviewed 2022 allocations were set out in Table 6-3”. The adjusted reviewed 2022 CCAM cost was \$318,787,589. Please reconcile Attachment 5 to statement above.

Response:

- a) The \$5,788 in Exhibit 4, Tab 4, Schedule 3, Attachment 3, page 38, Table 9-2, refers to insurance costs expressed as a cost per \$ million of revenue to allow for comparison to other utilities (see “Normalizing Factor” column). The \$15.7 million of insurance in Exhibit 4, Tab 4, Schedule 3, Attachment 5 represents 2022 estimated insurance cost (not normalized) which is also provided at Exhibit 4, Tab 4, Schedule 3, Attachment 3, page 37, Table 9-1.
- b) Enbridge Gas notes that the 2022 CF cost allocation forecast amount quoted in Exhibit 4, Tab 4, Schedule 3, Attachment 3, page 39 of the Guidehouse Report was incorrectly stated as \$366,710,698. The correct number should have been \$336,710,698 and this ties to the 2022 Estimate as per Table 9-1.

The amount of \$318,787,589 on page 28 of the Guidehouse Report represents the CF cost allocations per the 2022 Budget (12-month forecast).

The amount of \$336,710,698 provided at Exhibit 4, Tab 4, Schedule 3, Attachment 5 represents the CF cost allocations per the 2022 Forecast (year-to-date February 2022 actual and 10-month forecast).

Guidehouse performed a comprehensive evaluation of the 2022 CF cost allocations budget and relied on the analysis and findings derived from its evaluation of the 2022 Budget to perform a reasonability assessment of the 2022 Forecast. The 2022 forecast presents updated cost projections as compared to the 2022 Budget and is the basis for the 2024 Forecast.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, *Guidehouse Report*, Attachment 5 ISA

Question(s):

- a) Please provide the proposed 2024 ISA.
- b) Compare/contrast to 2022- material changes by service and total.

Response:

- a) As provided at Exhibit 4, Tab 4, Schedule 3, Attachment 4, page 7,

This Agreement shall be effective January 1, 2019 and, subject to Section 8.4 below, shall remain in effect until December 31, 2020 (the "Term"). The Term shall be automatically renewed for successive one (1) year periods unless EI or EGI delivers written notice of its intention to terminate this Agreement to the other Parties no later than six (6) months prior to the expiration of the then applicable Term. Notwithstanding the foregoing, the Term shall not extend beyond December 31, 2023 unless otherwise approved by the OEB.

The agreement effective and dated January 1, 2019, is the most current ISA and Enbridge Gas has not drafted a proposed 2024 ISA at this time.

- b) As noted in part a), Enbridge Gas does not have a draft proposed 2024 ISA to compare to at this time.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 4, Schedule 1

Preamble:

EGI references the shift to 'as a service' model many times in Tab 4.

Question(s):

Please provide a definition and the range of contexts to which it applies.

- a) Please describe how this shift will contribute to cost pressures.
- b) Please describe how this shift will improve the efficacy of the organization and outcomes for ratepayers.

Response:

- a) Please see response at Exhibit I.4.4-STAFF-142 part a).
- b) Please see response at Exhibit I.4.4-SEC-176 part b).

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 4, Schedule 2, pg. 26-27

Preamble:

In Table 5, line 5, EGI forecasts a substantial increase and relates it to Covid lifting and corporatization of insurance. However, earlier years present a revenue as a result of third-party damage recoveries.

Question(s):

Has EGI included a forecast of some recoveries for third-party damages to partially offset these substantial increases?

a) If not, why not?

Response:

a) The forecast O&M costs related to third-party damages is recovered through other revenue and therefore has no utility earnings impact. Please see response at Exhibit I.4.4-Staff-123 for a further explanation on the change in presentation.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 4, Schedule 2, pg. 26-27

Preamble:

On page 27, EGI attributes some its cost pressures to merit increases.

Question(s):

For each of the years of 2019 to 2022, please provide:

- a) The total amount of merit increases to management
- b) The merit increase amount as a percentage of total salary
- c) The percentage of management employees received a merit increase
- d) The average percentage increase provided to these employees as a merit increase
- e) The Board-approved inflation factor for that year

Response:

a-d) Please see Table 1.

Table 1
Enbridge Gas Management Merit Summary

<u>Year</u>	<u>Management Population</u>	<u>% of Management Receiving Merit Increase</u>	<u>Total Merit Increase to Management</u>	<u>Merit increase amount as a % of total salary</u>	<u>Average % increase</u>
	(a)	(b)	(c)	(d)	(e)
2019	944	98.3%	\$4.5 million	4.0%	4.0%
2020	986	99.3%	\$3.7 million	3.1%	3.1%
2021	954	99.0%	\$3.7 million	3.1%	3.2%
2022	1076	99.3%	\$4.3 million	3.3%	3.3%

e) The OEB-approved inflation factors that were used within Enbridge Gas's price cap index for 2019 to 2022 were:

- 2019: 1.37%
- 2020: 1.61%
- 2021: 2.00%
- 2022: 1.70%

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 4, Schedule 2, pg.37

Preamble:

EGL evidence states: *The 2024 Test Year Forecast includes \$51.1 million for locate delivery costs. \$45 million of the costs are for locate delivery services provided to customers and locate delivery services required for Enbridge Gas's own operations. \$6.1 million of the costs include internal company resources that provide administrative support to respond to locate requests.*

Question(s):

Please provide the supporting documents that generated these forecasts.

Response:

Please see response at Exhibit I.4.4-STAFF-122.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 4, Schedule 3, pg. 3, Table 1

Question(s):

Please update Table 1 with actual FTE's for 2022 and refine 2023 and 2024 as appropriate.

Response:

Please see the updated Table 1 for 2022 actuals. Currently, there are no changes to the 2023 and 2024 FTE Forecast.

Table 1
Employees - Full Time Equivalents

Line No.	Particulars (\$ millions)	Utility	EGD - Business Unit1 (a)	Union - Business Unit1 (b)	EGI - Business Unit (1)(2) (c)	EGI - Central Functions (1)(3) (d)
1	2013 Actual	EGD/Union	2,206	2,182		
2	2014 Actual	EGD/Union	2,194	2,220		
3	2015 Actual	EGD/Union	2,130	2,253		
4	2016 Actual	EGD/Union	2,063	2,272		
5	2017 Actual	EGD/Union	1,934	2,239		
6	2018 Actual	EGD/Union	1,639	1,810		691
7	2019 Actual	EGI			3,229	569
8	2020 Actual	EGI			2,946	526
9	2021 Actual	EGI			3,013	503
10	2022 Actual	EGI			3,182	471
11	2023 Bridge Year	EGI			3,507	546
12	2024 Test Year	EGI			3,470	546

Notes:

- (1) Number of Full-time and Part-time FTEs, excludes employees on leave and contractors as at December 31st of each year.
- (2) Business Unit FTEs are EGI employees that provide core services to the utility.
- (3) Central Functions FTEs are EGI employees that provide shared services to the utility. Their costs have been excluded from EGI Compensation amounts starting in 2018 following the Enbridge-Spectra merger as costs are allocated through the Central Functions Cost Allocation Methodology.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 4, Schedule 3, Attachments 7, 8 & 9

Preamble:

The referenced attachments state Enbridge corporate policies regarding, among other things, contracting for pipeline contractors. We would like to understand better EGI's approach to engaging pipeline contractors in major projects and how ratepayers' interests are protected.

Question(s):

Please file any additional policies or studies that address EGI's approach to retaining pipeline contractors.

Response:

Enbridge Gas adheres to its corporate policies regarding contracting for pipeline contractors as provided in attachments 1 and 2. There are additional supply chain processes that are part of and referenced in the general supply chain management policy provided, such as the Complex Sourcing Process provided at Attachment 1 and the Category Management & Sourcing Program provided at Attachment 2, both of which would apply to major pipeline projects. The [Supplier Code of Conduct](#) available on the Enbridge Inc. website applies to all suppliers, as do the other corporate policies referenced therein. The Request for Proposal (RFP) for each project/scope of work, developed in accordance with the RFX User Guide provided at Exhibit 4, Tab 4, Schedule 3, Attachment 9, sets out in more detail the specific approach that Enbridge Gas is taking for that project or scope of work and final terms will be negotiated with the contractor for the commercial agreements.



Supply Chain Management

Complex Sourcing Process

Effective Date: 2019-09-27

Version #: 2.1

Version Date: 2020-10-01

Supply Chain Management

Version #: 2.1



Complex Sourcing Process

Version Date: 2020-10-01

Version Register

Version Number	Version Date	Approved By	Section/Title	Revision Summary
1.0	2019-09-27	Alissa Hudy		
2.0	2020-04-01	Francois Trofim	All	Minor revisions throughout entire document.
2.1	2020-10-01	Kim Movold	Article 2.0	SCM Process Framework updated

1.0 PURPOSE

The Complex Sourcing Process provides the minimum standards across Enbridge required for consistently carrying out complex purchases requiring sourcing. The process exists to:

- Ensure Supply Chain Management (SCM) resources access and adopt standardized documents and process steps that support a consistent approach to purchasing goods and services to maximize value and reduce risk
- Highlight relationships and responsibilities within the process
- Provide clarity of expectations as they relate to the process outputs:
 - Contract Development Plans
 - Contract Award Recommendations
 - Executed Contracts
- Provide the framework for compliance and process performance

2.0 SCOPE

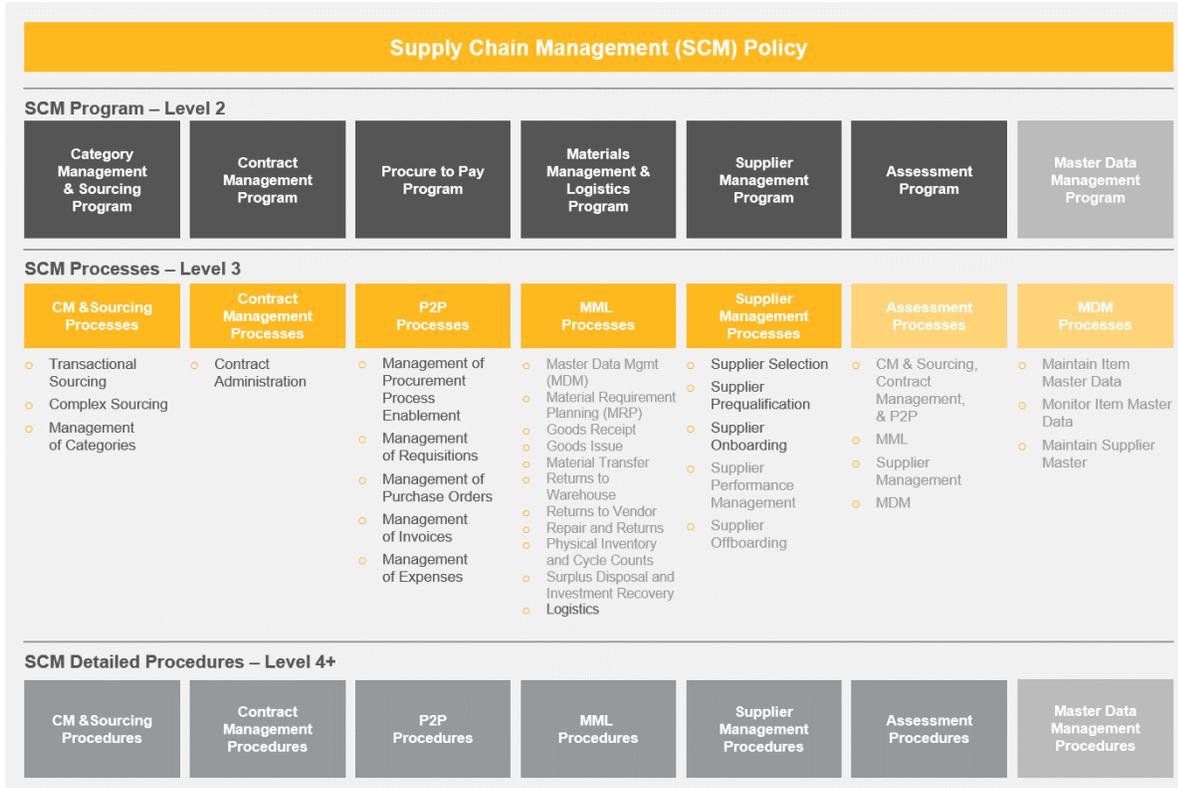
The Complex Sourcing Process corresponds to Level 3 of the SCM Governance Structure as represented in the graphic below. The Complex Sourcing Process applies to SCM and covers all categories (or sub-categories) that involve Complex Sourcing as defined below:

- The risk associated with the Business Need is considered medium to high;
- No existing approved Contract (e.g. Master Agreement managed by the Category Management Team) is in place in which a Contemplated Contract Supplement can be issued under; or
- The Business Need requires Level 2+ inspection for materials.

For more details on Complex Sourcing and associated activities please refer to the Category Management and Sourcing Program, processes, and procedure documents.



SCM Process Framework



3.0 DEFINITIONS & ACRONYMS

Please reference the Level 4 Sourcing Procedure.

4.0 ROLES & RESPONSIBILITIES

Role	Responsibilities
SCM Personnel	<p>The assigned resource that is responsible for leading the sourcing initiative.</p> <p>For the purpose of this document, the buyer will lead the process to purchase the Business Need and the SSC dispatcher will assign complete requisitions to the buyer and provide support as required.</p>
Business Stakeholder Team	<p>Identifies and provides the Business Need. Provides input into the major steps of the sourcing process. Drafts the requisition.</p>



Proponent/Supplier	A third-party organization that provides the Business Need to Company. Includes manufacturers, distributors, contractors, consultants, engineering firms, professional service providers, etc.
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5.0 COMPLEX SOURCING PROCESS

Compliance with this process is expected for all SCM Personnel responsible for purchases that fall within the scope of “Complex Sourcing”.

5.1 Confirm Sourcing Profile

Upon assignment of a Requisition for a Business Need, SCM Personnel will identify the sourcing requirements (including project budget and cost models for the required need), review the Category Management Team’s plan to ensure the requirement is in alignment with the strategy, and proceed to profile the supply market to develop the sourcing profile.

5.2 Develop Sourcing Plan

SCM Personnel will take elements from the sourcing profile to determine the sourcing options including, but not limited to, timing, historical spend, Supplier data (e.g. capacity, location, capabilities, size, etc.), relationships, risk, and level of competition, in order to ensure the optimal strategy(ies) are selected to meet the Business Need.

Use of approved Supplier(s) on the Enbridge Approved Supplier List (EASL) should be selected where available and the SCM Supplier Management team should be engaged as appropriate as per the requirements of the Supplier Management Program, processes, and procedures.

SCM Personnel will identify Proponents and recommend strategy(ies) using the Contract Development Plan (CDP) template for purchases estimated to be greater than \$2M.

5.3 Execute Sourcing Event

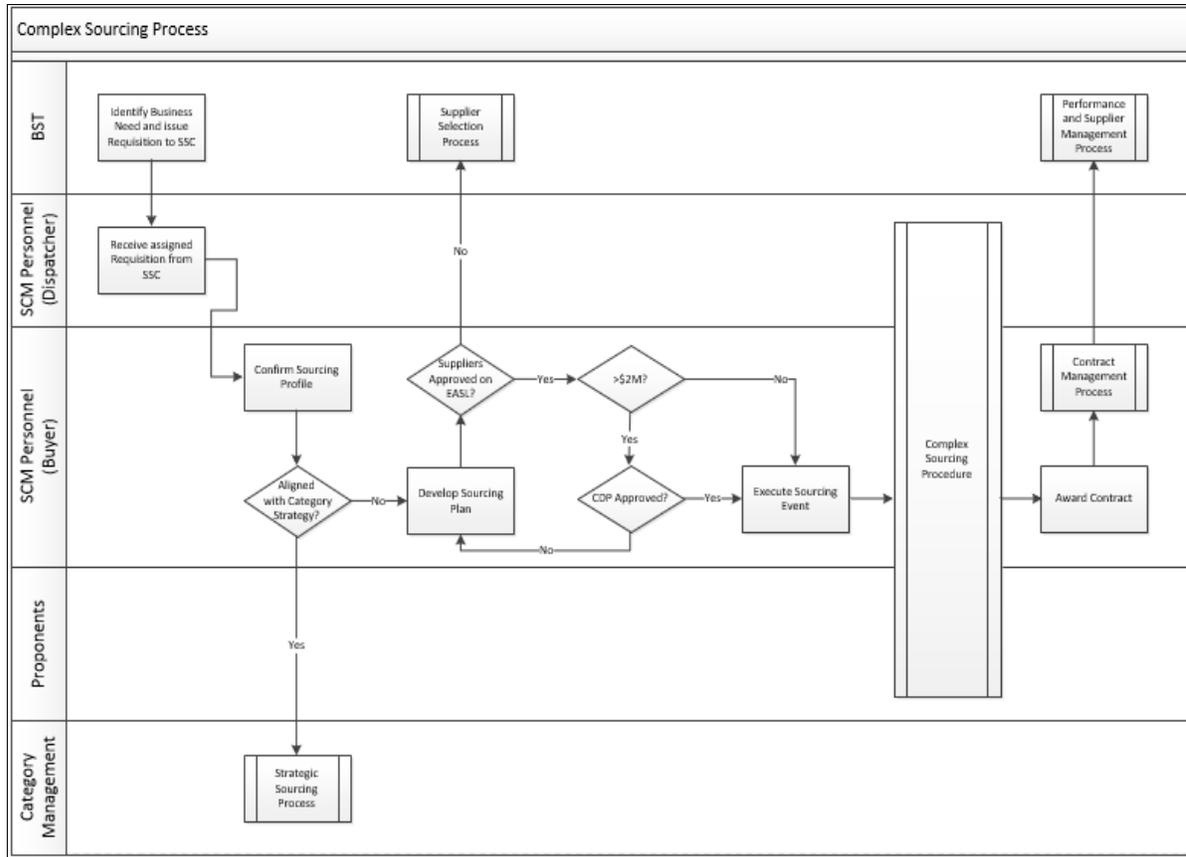
If the recommended strategy involves engaging the supply market through an RFx or direct negotiations, SCM Personnel will identify potential Suppliers to invite to the sourcing event as Proponents, and conduct the sourcing event as per the Level 4 Sourcing Procedure.

5.4 Award Contract

Following completion of the sourcing event, SCM Personnel will select the successful Proponent and complete a Contract Award Recommendation (CAR) to seek approval to execute the Contract(s) as per the Authorities and Spending Limit (ASL) Policy.

SCM Personnel should also debrief the unsuccessful Proponents, document sourcing value, develop and execute an implementation plan, enable solution in the ERP system, and ensure compliance with the Contract Management Program, processes and procedures.

6.0 COMPLEX SOURCING PROCESS FLOW CHART



7.0 RELATED DOCUMENTS

The following documents are relevant to the Sourcing Process and can be accessed by the following links:

Title	Location
SCM Policy	ELink
Category Management and Sourcing Program	SCM Governance SharePoint
Transactional Sourcing Process	SCM Governance SharePoint
Complex Sourcing Process	SCM Governance SharePoint
Strategic Sourcing Process	SCM Governance SharePoint
Management of Categories Process	SCM Governance SharePoint

Supply Chain Management

Version #: 2.1



Complex Sourcing Process

Version Date: 2020-10-01

Supplier Relationship Management Process	SCM Governance SharePoint
Contract Management Program	SCM Governance SharePoint
Supplier Management Program	SCM Governance SharePoint

8.0 REFERENCES

The following Enbridge standards must be followed regarding the Sourcing Procedure along with the related Processes/Procedures and can be accessed by the following links:

Title	Location
Authorities & Spending Limit Policy	ELink
Climate Change Policy	ELink
Contracts Policy	ELink
Corporate Social Responsibility Policy	ELink
Indigenous Peoples Policy	ELink
Statement of Business Conduct	ELink

End of document



Sourcing Procedure

Supply Chain Management – Category Management & Sourcing Program

Effective Date: 2019-09-27

Version #: 4.0

Version Date: 2022-01-21



Sourcing Procedure

Version Register

Version Number	Version Date (yyyy-mm-dd)	Approved By	Section/Title	Revision Summary
1.0	2019-09-27	Francois Trofim		Original Document
2.0	2020-04-01	Francois Trofim	All	Major revisions throughout the entire document.
2.1	2020-10-01	Kim Movold	All	<ul style="list-style-type: none"> •Minor revisions throughout to replace Strategic Sourcing Process with Management of Categories Process •Revised Article 7.0 to include Sustainability and Supplier Diversity •Revised Section 15.9 to add Sub-section 15.9.2
3.0	2021-05-05	Kim Movold	All	<ul style="list-style-type: none"> •Revised the following Articles/Sections/Sub-sections to include updated Sustainability and Supplier Diversity requirements: 3.0, 6.4.4, 6.6, 7.1, 7.2, 7.3, 7.4, 10.4, 12.1.8, 12.1.9, 12.3.1, 13.3, 15.3, 24.0
4.0	2022-01-21	Kim Movold	3.0 Definitions & Acronyms 6.0 Contract Development Plan (CDP) 8.0 Risk Management 9.0 Competitive Process & Proposal Selection Standards 10.0 Non-Competitive Process 15.0 Contract Award Recommendation (CAR)	<ul style="list-style-type: none"> •Revised to provide clarity regarding the use of Master Agreements •Revised to provide clarity to PACS Community Indigenous Engagement / Tribal Engagement endorsements •Revised to update Enbridge Approved Supplier List (EASL) to Approved Supplier List and provide clarity to qualified Suppliers.



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1.0 Purpose

The purpose of this procedure is to identify, define and describe the major concepts for consistent and effective sourcing of Goods and Services.

2.0 Scope

This procedure outlines the sourcing requirements for the acquisition of Goods and Services which include: Transactional Sourcing, Complex Sourcing & the Management of Categories.

3.0 Definitions & Acronyms

Any capitalized terms or acronyms that are not defined below, shall have the same meaning in accordance with the Standards & Requirements stated herein.

Definitions	
Approved Supplier List	The Approved Supplier List contains real-time, searchable and detailed information for approved Suppliers of goods and services used within Company.
Authorized Contract Template	A contract template that has been approved in accordance with the Contracts Policy.
Business Need	Goods, and/or services to be purchased from a Supplier as required by Company and/or its Business Unit(s). The technical business requirement(s) including the scope of work/specification, quantities, schedule, delivery location, etc.
Business Stakeholder Team	Reference Article 4.0 below.
Business Unit	Liquids Pipelines, Gas Transmission & Midstream, Gas Distribution and Storage and other units that may be created or changed from time to time.
Category Management Team	Reference Article 4.0 below.
Company	Enbridge Inc. and all of its wholly-owned subsidiaries and affiliates.
Complex Sourcing	This sourcing type applies to medium/high risk services where no existing approved Contract (e.g., Master Agreement managed by CM) is in place, and for materials where Level 2+ inspection is required.



Contemplated Contract Supplements	Any “purchase order”, “schedule”, “service request order”, “activation order”, “work release”, “statement of work”, “work order”, “service release order”, “request for services”, “order form”, “change order”, “confirmation”, or similar types of contract supplements issued under, and in the form contemplated by, an existing approved Contract.
Contract	An agreement between two or more entities and/or persons that contains rights and obligations of its parties that are enforceable under law – i.e., the agreement is “legally binding” – an Assurance Contract, a Preliminary Agreement, an RFX, and an Amendment. Contracts may be formed both by a verbal or written agreement, and under certain circumstances issuance by the Company of purchase orders and certain other Contemplated Contract Supplements.
Contract Award Letter	A letter that is issued to the successful Proponent of a sourcing event, notifying them of award of the Contract.
Contract Award Phase	One of the final stages of a sourcing event, where the Business Need is awarded to one or more Suppliers.
Contract Management Phase	The time period after the Contract Award Phase, where the Supplier is actively delivering on the product and/or service.
Contract Owner	Reference Article 4.0 below.
Contract Regret Letter	A letter that is issued to the unsuccessful Proponent(s) of a sourcing event, notifying them that Company has decided to award to another Proponent.
Contracts Policy	Reference Article 24.0 below.
Corporate Social Responsibility Policy	Reference Article 24.0 below.
Cross-Functional Team	Reference Article 4.0 below.
Diverse Supplier	A Supplier that is at least fifty-one percent (51%) owned, managed, and controlled by a diverse person or group with U.S. or Canadian citizenship, and certified by a nationally or regionally recognized third party



Fatal Flaws	A set of criteria that has been predetermined by the CFT during development of the CDP, which would be used as justification to automatically eliminate a Proponent from the evaluation process.
Management of Categories Process	This is a Category Management process to leverage consolidated spend and demand to develop and implement optimal strategic sourcing solutions at an enterprise or multi-Business Unit level.
Master Agreement	Any “Master Construction Agreement”, “Master Consulting Services Agreement”, “Master Engineering Services Agreement”, “Master Geological Assessment Services Agreement”, “Master Purchase Agreement”, and/or “Master Service Agreement”.
Order	An SCM generated commercial document that authorizes a purchase transaction with a Supplier and communicates to the Supplier the specifics of the Business Need and requirements associated with the purchase. When accepted by the Supplier, it becomes a legally binding contract. Includes Purchase Order (PO), Work Order (WO), Work Release Contract (WRC) and Service Request Order (SRO) or other Contemplated Contract Supplements.
Preferred Suppliers	Supplier(s) selected from a strategic sourcing Management of Category Process for a particular category. Typically issued as Master Agreements.
Proponent	A potential Supplier supplying a proposal to an RFx.
Proponent’s Conference	A conference for companies invited to respond to an RFx to share information in advance of their submitting proposals (often in person).
Requestor	The person within Company and/or a Company Business Unit that has a Business Need.
Requisition	The document specifying the Business Need.
SCM Governance Team	Reference Article 4.0 below.
SCM Lead	Reference Article 4.0 below.
SCM Personnel	Reference Article 4.0 below.
SCM Records	Key documents from a SCM Process or Procedure.



SCM Tool(s)	Approved technology used to facilitate part or all of a SCM process. May be required technology, if identified as such in the associated procedure.
Single Source	When a purchase decision indicates that 100% of a Business Need is to be awarded to only one Supplier.
Sole Source	Any contract entered into without a competitive process, based on a justification that only one known source exists.
Strategic Category Plan	The documented, reviewed and maintained plan that establishes priorities for the Category Management Team, and lists key strategic sourcing and supplier relationship management initiatives for the planning period.
Supplier	A third-party organization that provides the Business Need to Company. Includes manufacturers, distributors, contractors, consultants, engineering firms, professional service providers, etc.
Total Cost of Ownership	Recognizing that price is only one element of value and cost, SCM evaluates all direct and indirect costs when making a purchase decision to determine best value over the lifecycle of the Business Need.
Transactional Sourcing	This sourcing type typically includes spot buys, three bids and a buy, and one-time purchases < \$250K. This specifically excludes Business Needs that are considered Complex (as per the definition above), and/or Business Needs that are sourced utilizing Contemplated Contract Supplements issued under, and in the form contemplated by, an existing approved Contract.
Acronyms	
ACT	Authorized Contract Template
AFE	Authorization for Expenditure
ASL	Authorities & Spending Limits
BST	Business Stakeholder Team
CAR	Contract Award Recommendation
CDP	Contract Development Plan
CFT	Cross-Functional Team

Supply Chain Management
CATEGORY MANAGEMENT & SOURCING PROGRAM

Version #: 4.0
 Version Date: 2022-01-21



Sourcing Procedure

CIE	Community and Indigenous Engagement
CMS	Contract Management System
COI	Certificates of Insurance
CSCO	Chief Supply Chain Officer
CWR	Contingent Worker
ELT	Executive Leadership Team
FSR	Financial Stability Review
FTE	Fulltime Employee
LATP	Limited Authorization to Proceed
LOI	Letter of Intent
LS	Lump Sum
MCA	Master Construction Agreement
Non-ACT	Non Authorized Contract Template
PO	Purchase Order
RFI	Request for Information
RFP	Request for Proposal
RFQ	Request for Quotation
RFx	Generic term used for any solicitation used by SCM. Includes RFI, RFQ, and RFP.
SCM	Supply Chain Management
SRO	Service Request Order
SSJ	Single Source Justification
T&M	Time and Material
TCO	Total Cost of Ownership
UPI	Unit Price Item



WO	Work Order
WRC	Work Release Contract

4.0 Roles & Responsibilities

Contract Owner

An employee (FTE and/or CWR) of the Company representing (i) the relevant Company group managed under a Company Business Unit, or (ii) the Company functional department, that proposes a Contract to which the Company will be a party to.

Business Stakeholder Team

Identifies and provides the Business Need. Provides input into the major steps of the process. Drafts the requisition.

Category Management Team

Responsible for the strategy and relationship management of Master Agreements. They may be engaged for clarity of terms and conditions or claims resolution as required.

Cross-Functional Team

A group of people with different functional expertise working towards a common set of goals and objectives and includes employees (FTE and/or CWR) from varying levels of the organization. The SCM Lead (or SCM designee) and the Business Stakeholder Team make up the sourcing initiative CFT.

Proponent/Supplier

Drafts a proposal for the Business Need identified in and conforming with the RFx. Supply the Business Need to Company, in conformance with the contract. Provides Supplier information, as required.

SCM Governance Team

Responsible to deliver clear direction, methodology, standards, processes, support and assessments to the SCM organization with regards to sourcing.

SCM Lead (if applicable)

Responsible for providing overall direction and support for the development and administration of the Contract and is ultimately accountable for the effectiveness and efficiency of the Contract administration.

SCM Personnel

The assigned resource that is responsible for leading the sourcing initiative.



5.0 Safeguarding Documents

- 5.1 SCM is responsible for securing and managing SCM Records.
- 5.2 All SCM Records, as well as any other pertinent information for reporting and auditing purposes, must be kept in accordance with the Records Management Policy and applicable statutes, regulations, policies, standards, and procedures.
- 5.3 All SCM Records must be secured in the designated SCM Tools and/or repository(ies) identified in the respective procedure(s).
- 5.4 All SCM Records created or received in the course of Company business activities is the property of the Company.
- 5.5 SCM Records are not required to be kept in hard copy, so long as SCM Records are stored within a designated SCM Tool and/or repository.
- 5.6 SCM Records include the following:
 - 5.6.1 A copy of the Requisition and/or bill of materials;
 - 5.6.2 A copy of the RFx;
 - 5.6.3 If required, evidence that all required approvals and/or authorizations were obtained;
 - 5.6.4 Copies of all sourcing documents used to qualify and select the Supplier;
 - 5.6.5 Where the Business Need was single sourced, documented single source justification is completed and signed;
 - 5.6.6 Copies of all sourcing documents, as applicable;
 - 5.6.7 Copies of all successful and unsuccessful responses, submissions and proposals received in response to procurement documents, and other attached forms;
 - 5.6.8 Exception form (if applicable);
 - 5.6.9 Information regarding any issues noted during the sourcing process;
 - 5.6.10 Information regarding all evaluations of submissions and proposals received in response to sourcing documents;
 - 5.6.11 Information regarding all Supplier debriefings including written documentation;
 - 5.6.12 Copies of all letters, notices, and posted announcements;
 - 5.6.13 Copies of the Contract(s), as well as any amendments and schedules to the Contract(s);
 - 5.6.14 Information regarding changes to Contract price prior to the issuance of the Contract;
 - 5.6.15 Risk assessment information and recommendations, where applicable;
 - 5.6.16 Contractor security screening decisions, where applicable;



- 5.6.17 Information regarding all protests, disputes or Supplier complaints regarding the sourcing including any Contract disputes;
- 5.6.18 Evidence of receipt of deliverables; and
- 5.6.19 Any other documentation as identified by the Company.

6.0 Contract Development Plan (CDP)

- 6.1 The Contract Development Plan (CDP) is a document developed by SCM that outlines a contracting strategy for a particular sourcing event, including the scope of work, commercial structure, list of Proponents, proposal evaluation criteria and any other pertinent details related to the strategy.
 - 6.1.1 For Master Agreements resulting from a Management of Categories Process indicating a Preferred Supplier(s) solution, a CDP is required when a supplier outside the Preferred Suppliers is added to the list of Proponents and the sourcing event results in one or more Contracts \geq \$2,000,000.
- 6.2 A CDP is required when a sourcing event results in one or more Contracts \geq \$2,000,000. Except in the following circumstances:
 - 6.2.1 A CDP is not required \geq \$2,000,000 if work is released against a priced Master Agreement, provided such releases are for work which a blanket CDP has been duly authorized.
 - 6.2.2 A CDP is not required \geq \$2,000,000 when there is an approved CDP resulting from a Management of Categories Process indicating that only one Preferred Supplier is approved and a Master Agreement is in place with that one Preferred Supplier.
 - 6.2.3 When an SSJ \geq \$2MM form has been approved at the applicable ASL level.
- 6.3 Each CDP shall include an analysis of appropriate commercial structures potentially applicable to the scope of work. A narrative analysis of advantages and disadvantages of using different commercial structures for the scope of work, and a recommendation regarding which commercial structure should be utilized for the scope of work. Some examples of commercial structures that may be considered for the analysis are listed below:
 - 6.3.1 lump sum;
 - 6.3.2 unit price;
 - 6.3.3 time & materials;
 - 6.3.4 actual cost-plus fixed fee;
 - 6.3.5 actual cost with target price (variable fee based on Contractor's actual costs being less or more than the target price); and
 - 6.3.6 guaranteed maximum price.
- 6.4 Proposal Evaluation Criteria:



- 6.4.1 Proposal evaluation criteria and associated weightings for the selection of the successful Proponent must be developed and agreed to by the CFT and documented, prior to proposal solicitation as part of the CDP. No changes are permitted to the proposal evaluation criteria and/or weightings once proposals have been received.
- 6.4.2 This evaluation criteria should also include any items that have been deemed as Fatal Flaws by the CFT prior to proposal solicitation.
- 6.4.3 Example bid tabulation templates based on the commercial agreement type (Lump Sum (LS), Time & Material (T&M), Unit Price Item (UPI)) with proposed criteria and respective weighting are available for reference on the SCM Governance SharePoint.
- 6.4.4 Led by SCM Personnel, the CFT will jointly develop a specific proposal evaluation scorecard to assess proposals. The proposal evaluation scorecard is divided into commercial, technical, CIE, and Sustainability and Supplier Diversity sections (when applicable). The CFT should examine the underlying business requirements to ensure alignment with the scoring criteria and breakdown percentages. This information should be documented in the CDP.
- 6.4.5 Upon approval of scoring criteria and weightings, this information may only be changed through a revision and formal approval of the CDP, and prior to receipt of the proposals.
- 6.5 **For Construction Contracts only:** If (a) each of the Proponents to which the RFx is being submitted has a currently effective MCA, and (b) the CDP recommends a commercial structure comprised of only 6.3.1, 6.3.2, 6.3.3, and/or 6.3.4, then such CDP shall include the following analysis of whether a MCA should be utilized:
 - 6.5.1 a narrative analysis of the advantages and disadvantages of using the existing MCA (newly negotiated ACT) for such RFx.
 - 6.5.2 a list of any terms and conditions in the Proponent's existing MCA(s) that differ from those set forth in the current MCA ACT.
- 6.6 The CDP must be endorsed by SCM Indigenous Engagement, and SCM Sustainability and Supplier Diversity. PACS Community Indigenous Engagement / Tribal Engagement endorsement is required for services only.
- 6.7 The CDP must be authorized by the BST according to the ASL and endorsed by the SCM Lead responsible for the sourcing process. Where a Vice President level or higher is responsible for authorizing a CDP, it must be endorsed by the SCM Director responsible for the sourcing process. Where a Senior Vice President level or higher is responsible for authorizing a CDP, it must be endorsed at the SCM Vice President level. All CDP's must include endorsements from the SCM Lead up to the responsible SCM signatory as outlined above. Please reference the ASL Approval Protocol for further information.
- 6.8 Changes to a CDP are to be communicated to the applicable stakeholders, and if said changes are material (e.g. scope, cost, schedule and/or Proponents list), a revision should be issued for the appropriate approvals.
- 6.9 RFx documents shall only be submitted after satisfaction of the requirements of this Article 6.0 in respect of CDPs, including the analysis set forth in Section 6.3 and the approvals required by Section 6.7.

Supply Chain Management**CATEGORY MANAGEMENT & SOURCING PROGRAM**

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7.0 Community and Indigenous Engagement / Sustainability and Supplier Diversity

- 7.1 Community and Indigenous Engagement (CIE) and Sustainability and Supplier Diversity considerations must be included as business requirements within the Complex Sourcing and Management of Categories processes, including sourcing strategies, RFx documents, RFx evaluations, Contract documents, and implementation plans (if required). As a minimum requirement, at least one (1) Diverse Supplier must be included as a Proponent in every RFx in which competitive proposals are required under Article 9.0 below, unless the SCM Supplier Diversity team confirms that no qualified diverse Proponent is available. It is the responsibility of the applicable sourcing team to research and identify diverse Proponents for their RFx utilizing the Supplier.io Explorer site managed by the SCM Supplier Diversity team, and by directly contacting the SCM Supplier Diversity team for assistance when needed. Although CIE and Sustainability and Supplier Diversity considerations are not a requirement for the Transactional Sourcing process, contemplation and identification of potential opportunities are encouraged.
- 7.2 Complex Sourcing and Category Management must engage CIE and Sustainability and Supplier Diversity during the RFx development phase and prior to development of the CDP.
- 7.3 If a Business Need is Single Sourced and exceeds \$2,000,000, the implementation plan (if required) must include Community and Indigenous Engagement, and Sustainability and Supplier Diversity considerations.
- 7.4 All Contracts, without exception, must include the Supplier Code of Conduct ("Code"). All sourcing must include communication of the Code to prospective Suppliers. All sourcing must be compliant with Company's Environment, Social, and Governance (ESG) goals, Statement of Business Conduct, Climate Policy, Corporate Social Responsibility Policy, Diversity and Inclusion Policy, Indigenous Peoples Policy, and Supplier Diversity Policy.

8.0 Risk Management

- 8.1 The Company must consider, as appropriate, the use of Contract clauses that permit cancellation or termination at critical life-cycle stages.
- 8.2 All insurance requirements established by the Insurance Department must be met. This includes securing COI's prior to work commencing if applicable. At times, the business can accept less insurance based on the guidelines set forth by the Risk Department.
- 8.3 All Suppliers selected through a sourcing event must meet the onboarding requirements of the Supplier Management Program, which may include safety, sustainability, or other requirements.
- 8.3.1 If applicable, Proponents must be qualified and listed on the Approved Supplier List. For clarity, it is not a requirement for Proponents to be qualified and on the Approved Supplier List during the sourcing process, however the qualification must be completed prior to contract award. Consult with SCM Supplier Performance Management as required.
- 8.4 Lien or retainage holdbacks
- 8.4.1 Lien holdbacks are used to meet statutory requirements or can be imposed to meet Business Needs.



- 8.4.2 Lien and retainage holdbacks are required when contracting for construction related work and can be used to drive behavior in terms of meeting deliverables, expectations and timelines.
- 8.4.3 SCM and the Law Department must be consulted on a case by case basis to determine if the scope of work and deliverables requires a lien holdback.

9.0 Competitive Process and Proposal Solicitation Standards

9.1 Number of Proposals

The following outlines the thresholds and requirements which must be met for proposal solicitation unless a strategy exists with the SCM Category Management Team, where preferred Contracts or Master Agreements are specifically established as Single Source solution. **For clarity, utilizing executed Master Agreements does not permit SCM Personnel from forgoing the competitive process unless specifically noted in the approved CDP and CAR by SCM Category Management.** Proposal solicitations and/or transactions are not to be altered to circumvent proposal thresholds and requirements.

- 9.1.1 Where the SCM Category Management strategy is a competitive process among a set of Preferred Suppliers, proposals are to be solicited from the Preferred Suppliers only then issued as work released from their Master Agreement.

The following table outlines the thresholds and requirements which must be followed for proposal solicitation:

Estimated Contract Value	Comp Proposals Required	# of Proposals Solicited	# of Responses Required	Solicitation Method	Response Method	Proposal	SSJ < \$2MM Required	SSJ ≥ \$2MM Required	CDP Required	CAR Required
<\$250,000	No	1	1	RFP/RFQ	Written	Yes	No	No	No	No
≥\$250,000 & <\$2,000,000	Yes	≥2	2	RFP/RFQ	Written	Yes	Yes	No	No	No
≥\$2,000,000	Yes	≥3	2	RFP/RFQ	Written	Yes	No	Yes	Yes*	Yes

*Subject to Section 6.2

9.2 Request For Information:

The CFT may want to approach the market to pre-qualify potential Proponents and test acceptance of a proposed contract and labor strategy. For example, an RFI may indicate a plan to LS the contract but the majority of Proponents return the RFI indicating that they would only participate on a cost reimbursable basis. With this information the CFT may decide to revise the Contract Development Plan.



Please note that RFI's are not mandatory. This document should not be confused with the RFI document that is used for technical information requests during the post-award phase of the contract lifecycle.

9.3 RFX Development

9.3.1 A pro-forma Contract should be attached to all RFP and RFQ documents. In the event that a pro-forma Contract is not prepared, but the RFP schedule will be compromised, the RFP shall note that a pro-forma Contract will be provided via an addendum at a later date.

9.3.2 The information collected in the proposals will help plan a fair and cost-effective sourcing process, define the requirements, and identify qualified and/or interested potential Suppliers. For the solicitation of proposals, the templated RFX ACTs should be used when applicable.

9.3.3 RFX closing timelines must be reasonable to allow Proponents sufficient time to respond.

9.3.4 Law Department must approve RFX content when required per the Contracts Policy, prior to issue or when the RFX ACT is not used.

9.4 The Law, Tax, Credit, and Insurance Departments must review RFX documents when Non-ACT are proposed as the form of Contract to be used prior to issue. Additionally, representatives from the following disciplines may review RFX documents prior to its issuance: such as SCM, Corporate Social Responsibility, Indigenous Engagement, Public Affairs and Communications, Engineering, Construction, Safety, Project Controls, Risk Management, Quality, Environmental, Planning and Scheduling.

9.5 Communication During Sourcing Process, unless RFX documents state otherwise:

9.5.1 During the RFX process, all communication with Proponents in relation to the RFX, including but not limited to RFX questions and clarifications, must be coordinated through the SCM Personnel which shall be identified within the RFX documents.

9.5.2 RFX documents may be clarified through the use of an addendum response.

9.5.3 A question-and-answer response may also be used and does not require a modification to the RFX. All responses must be shared with all Proponents.

9.5.4 A Proponent's Conference may be held if information is best shared in person. If held, it should occur shortly after the RFX documents are issued. RFX documents must state whether attendance is mandatory. All Proponents must be treated fairly (information shared, number of attendees invited, etc.).

9.5.5 Evaluators may request additional information/clarification to support evaluations from the Proponents through SCM Personnel. All clarifications to proposals required by evaluators must be requested by the deadline provided by SCM Personnel.

9.6 RFX Documents may also include the following:

9.6.1 Description of the goods or services required in generic and/or functional terms specific to the Business Need, including scope quantities when available. When the use of non-generic and/or non-functional terms is appropriate, the specifications must deal with



performance requirements and exclude all features that could unfairly confer an advantage to certain Suppliers.

- 9.6.2 Evaluation criteria to be used in assessing submissions; must also identify those criteria that are considered mandatory and any technical standards that need to be met as set forth by the CFT. Evaluation criteria can be broadly described. The percentage of weighting between technical and commercial in the RFX must not be disclosed to the Proponents at any time.
- 9.6.3 The address, date, and timeline for RFX submissions. Submissions received after the closing date and time may be returned, unopened, depending on the RFX instructions.
- 9.6.4 The process, date, and timeline for the submission of questions/clarifications.
- 9.6.5 The submission rules, which may include format, language, inclusion of an executive summary, number of copies, attendance at a Proponent's Conference and any additional instructions to be followed in order to be considered a compliant proposal.
- 9.6.6 A request for a list of any applicable subcontractors.

10.0 Non-Competitive Process

- 10.1 A Single Sourcing Justification (SSJ) form **is required** in the following circumstances:
 - 10.1.1 To forego obtaining a competitive proposal where competitive proposals are required (Article 9.0 above), including time constraints to execute a competitive process.
 - 10.1.2 None of the circumstances outlined in section 10.2 below are applicable.
 - 10.1.3 Only one Supplier is able to meet the Business Need and it can be demonstrated that a second source cannot be developed (Sole Source).
 - 10.1.4 The Business Need includes matters of confidential or privileged nature and the disclosure of those matters through a competitive sourcing process could reasonably be expected to compromise confidentiality, cause economic disruption, or otherwise be contrary to the public interest.
 - 10.1.5 It can be demonstrated that the Business Need has transportation costs or technical considerations that impose geographic limits on the available supply base.
 - 10.1.6 An open sourcing process could interfere with the Company's ability to maintain security or order to protect human, animal, or plant life or health.
- 10.2 A Single Source Justification form **is not required** in the following circumstance:
 - 10.2.1 Where the estimated maximum (including contingency) contract value is < \$250k.
 - 10.2.2 When only one Preferred Supplier with a Master Agreement is approved through the Management of Categories Process supported with an approved CDP and CAR. The following circumstances are included:



- 10.2.2.1 Master Agreements managed at a program level and has been identified as a geographic area with supplier resource constraints (i.e. integrity digs).
- 10.2.2.2 Master Agreement for providing materials or parts to an install base (i.e. OEM).
- 10.2.2.3 Master Agreement for replacement of materials or parts in kind to an install base.

10.2.3 For work to be performed on property by a Supplier according to provisions of warranty or guarantee held in respect of the property or the original work.

10.2.4 In the event of an emergency. An emergency is defined as a risk to personnel and/or assets or where a disruption of construction or product delivery would be significant. In such cases, verification of the emergency must be provided in writing by the Director responsible for the budget within seventy-two (72) hours of the emergency being declared.

10.3 When a Business Need is Single Sourced and does not meet any of the above criteria, a Single Source Justification Form (SSJ < \$2MM or SSJ ≥\$2MM) must be authorized at the applicable ASL level. The form must indicate a business justification as to why a competitive sourcing process will be bypassed.

10.4 The Single Source Justification Form must be endorsed by SCM Indigenous Engagement, and SCM Sustainability and Supplier Diversity. PACS Community Indigenous Engagement / Tribal Engagement endorsement is required for services only. A Single Source justification does not dismiss the requirement for contemplation of opportunities for CIE and Sustainability and Supplier Diversity.

10.5 For any instances where a SSJ form is not required per section 10.2, SCM Personnel must document in the notes section of the PO that no competitive process was conducted and state the reason.

11.0 Less Frequent Sourcing Types

Insourcing, outsourcing, crowdsourcing, reverse auctions, and other less frequent sourcing types require a written business justification and written approval from the appropriate SCM ASL level and applicable sourcing process steps are still required.

12.0 Proposal Evaluation

12.1 Evaluation Team and Process

- 12.1.1 The proposal evaluation team will be decided, if required, by the CFT.
- 12.1.2 Evaluation team members may include SCM Personnel, subject matter experts, and representatives of the BST.
- 12.1.3 To ensure the integrity of the evaluation process, the individual evaluations must be conducted independently but can be reviewed as a team.
- 12.1.4 Pricing is to be evaluated by SCM Personnel as part of a TCO evaluation.
- 12.1.5 Any Contract language changes deviating from the SCM ACTs are to be evaluated by the Law Department.



- 12.1.6 Evaluations must be consolidated by SCM Personnel.
- 12.1.7 Technical, operational, and capability analysis are to be evaluated by the technical, operational, and capability experts on the CFT, or their delegate(s).
- 12.1.8 Community and Indigenous Engagement analysis are to be evaluated by the CIE experts or their delegate(s). Similarly,
- 12.1.9 Sustainability and supplier diversity analysis are to be evaluated by the Sustainability and Supplier Diversity experts or their delegate(s).
- 12.1.10 All documentation related to the evaluation process is subject to audit and therefore must be fair, consistent, and fully defensible.
- 12.1.11 Subject to the results of the scoring process, shortlisting may occur to one or more Proponents. Please reference Article 13.0 below for further details regarding shortlisting.
- 12.1.12 If the BST wishes to negotiate with multiple suppliers, this is acceptable provided that a complete true-up of the evaluation is conducted post-negotiation and identified in the CAR.
- 12.1.13 In the event that additional information is made available to the evaluation team after the initial scoring process has been completed, the evaluation team may reevaluate the shortlisted proposals, which may only result in rescoring of applicable sections in which the new information specifically affected.
- 12.1.14 If no proposals are acceptable and/or compliant and it is not reasonable to go through any other method, SCM may choose to negotiate directly with a specific supplier. A SCM Exception form must be filled out and approved.

12.2 Receipt of Proposals and Proposals Opening

- 12.2.1 Proposal opening (physical submission) shall be conducted by SCM Personnel to ensure that commercial information is not inadvertently shared with technical evaluation participants. Electronic submissions shall be directed to SCM Personnel who will distribute the technical information to the relevant technical evaluation participants.
- 12.2.2 SCM Personnel are to ensure that all expected proposals have been received and perform a cursory review to confirm if all RFx deliverables have also been received. SCM Personnel are to identify any items that may be missing from the proposals for further follow up with Proponent(s) as applicable.

12.3 Proposal Evaluation

- 12.3.1 The scorecard developed as part of Section 6.4 above will be independently evaluated by the commercial team (SCM Personnel with input from others as needed), a technical team made up of the BST (e.g. Project Management, Construction, Safety, Quality, Engineering, Projects Controls, Environmental, Project Manager etc.), the designated CIE team representative (CIE content/inclusion), and the Sustainability and Supplier Diversity team, when applicable.
- 12.3.2 All scoring will require appropriate detailed comments associated with each score as justification. Technical exceptions, assumptions and clarifications will be addressed by the technical evaluation team and included as part of the technical scoring submittal.



- 12.3.3 If Fatal Flaws have been identified by the CFT during the evaluation process, clarifications should be made to determine the Proponents intent prior to elimination from the process.
- 12.3.4 Upon completion of scoring, all proposal evaluation scorecards will be provided to SCM Personnel via email. This information is not to be shared with other evaluators and/or anyone else who is not considered to be a member of the CFT, as this information is considered to be highly confidential. SCM Personnel will combine the independent scoring into one combined score.
- 12.3.5 The CFT may also choose to score the proposals in unison through meetings and/or conference calls.
- 12.3.6 Commercial information will be shared with the CFT once all technical scoring has been received by SCM Personnel for compilation into the overall proposal evaluation scorecard. The overall proposal evaluation scorecard will then be shared with the CFT. A review meeting should be conducted to review the overall proposal evaluation scorecard and provide an opportunity for all members of the CFT to understand each score from the other evaluators' perspective.

13.0 Shortlisting and Final Negotiation Process

This article establishes the requirements to successfully execute and manage the shortlisting of Proponents' proposals (when required) in response to an RFP.

Furthermore, it defines the scope, criteria for shortlisting, suggested timelines, and roles and responsibilities of the respective individuals and teams involved during the process of shortlisting activities and must be captured within the approved CDP.

13.1 General

- 13.1.1 Shortlisting must be administered fairly, reasonably, and lawfully. Such conduct is in keeping with the Company's values of integrity and respect and enhances the relationship between the parties.
- 13.1.2 Timely administration of technical and contractual document reviews will facilitate the shortlisting process and approval while reducing ambiguity and subjectivity from the parties involved in the procedure.

13.2 Applicability

Shortlisting may be considered in the following circumstances:

- 13.2.1 On all construction RFPs where the estimated maximum (including contingency) Contract value is > \$10M;
- 13.2.2 On RFPs where the estimated maximum (including contingency) Contract value is >\$2M and the shortlisting process has been agreed to be followed by the CFT based on risk exposure;
- 13.2.3 Any exceptions to this Article 13.0 must be documented and approved through the Contract Development Plan outlined in Article 6.0 above.

13.3 Shortlist Proponents

Upon proposal evaluation score review and further discussions amongst the evaluation team, a recommended shortlist of Proponents may be established taking into consideration the following criteria:

- Technical scoring;
- Overall proposal price;
- Socio-economic scoring (Community and Indigenous engagement)
- Sustainability and supplier diversity scoring and associated sustainability risks
- Detailed review of technical exceptions and associated risks;
- Detailed review of commercial terms and conditions exceptions and associated risks,
- Percentage of subcontracted work, including CIE and Sustainability and Supplier Diversity (if applicable);
- Any analysis prepared in reviewing cost breakdown of extra work items.

13.4 Negotiating with Shortlist Proponent(s)

- 13.4.1 Once a short list of Proponents has been developed, the CFT will jointly evaluate the proposals to identify each Proponent's understanding of the scope of work and other areas where pricing anomalies may be present. A comparative analysis of the proposals will be performed as well as a check against historical pricing information and any available market intelligence data where applicable.
- 13.4.2 Upon completion of the evaluation of the revised shortlisted Proponents' proposals, the proposal evaluation team will meet to finalize the negotiation strategies, including identifying participants and roles for negotiation meetings with each shortlisted Proponent.
- 13.4.3 Negotiation meetings will be set with shortlisted Proponents to discuss areas where there appear to be scope comprehension and/or pricing discrepancies. Pricing for the work and any extra work items will be discussed. Additionally, any outstanding commercial and technical clarifications will be discussed and resolved. Proponents may be invited to make a presentation to further clarify their revised proposals.
- 13.4.4 Once all technical and commercial clarifications are completed, and the CFT is satisfied that the best value Proponent has been identified, the evaluation team will make an award recommendation as per Article 15.0 below.

14.0 Financial Stability Review

- 14.1 FSR is required by Corporate Credit, prior to Contract award, when circumstances exist that could result in significant risk to the Company should a Supplier become insolvent or unable to deliver the contracted scope of work in a timely manner, as described below, SCM will complete the FSR request form with no more than three (3) final pre-selected Suppliers per contract and send it to Corporate Credit along with a full set of the most recent audited or accountant-prepared year-end financial statements, including the balance sheet, income statement, statement of cash flows and notes to financial statements, and the most recent year-to-date financial statements of Suppliers.



- 14.1.1 The estimated contract value is > \$30,000,000; OR
- 14.1.2 Contracts that at any time may require Company to prepay a lump-sum of \$3,000,000 or more (i.e. mobilization fees); OR
- 14.1.3 The estimate contract value is > \$20,000,000 AND
 - Schedule compliance is critical to the timely completion of the overall project;
 - Significant liquidated damages could be incurred;
 - Significant warranty exposure exists;
 - Supplier's prior performance has not met the Company's performance standard;
 - Additional capital investment is required by the Supplier in supporting the Contract (i.e. purchase of intellectual property);
 - SCM is of the opinion that a Supplier Financial Stability Review is warranted
- 14.1.4 Corporate Credit's determination of whether a Supplier is financially stable or not is only specific to the Contract described in the form. Any new Contracts with the same Supplier requires a new request.
- 14.1.5 Corporate Credit will provide a report back to SCM, generally within seven (7) business days. These time frames are per Supplier, strictly used as a guideline only, and if there are extenuating circumstances (i.e. Supplier requires a Confidentiality Agreement or incomplete information on the Financial Stability Review Form, then these time frames may be longer).
- 14.1.6 If Corporate Credit either:
 - Has been unable to determine if the Supplier is financially stable due to the lack of financial information being provided; or
 - Has determined that the Supplier is not financially stable, and a decision is made to proceed with an award to the Supplier, an exception must be approved per the SCM Exception Form and forwarded to the emails below; including the VP of Enterprise Risk.
- 14.2 Fill out the Financial Stability Review Request for each of the intended Proponents and email to EGICredit@enbridge.com for Supplier agreements related to Enbridge Gas Inc. or to creditdept@enbridge.com for all other business units.

15.0 Contract Award Recommendation (CAR)

- 15.1 For all Contracts \geq \$2,000,000, a Contract Award Recommendation (CAR) form is required (where competitive proposals have been solicited).
- 15.2 If a recommendation is made to award the Contract to other than the highest scoring Proponent, the following must be adhered to:
 - 15.2.1 In the specific situation where a sourcing steering committee has been formed as part of the sourcing strategy, and the recommendation is made to award the Contract to other than



the highest scoring Proponent, the business justification for the recommendation must be documented in the CAR.

- 15.2.2 In the situation where the BST does not agree with the recommendation to award the Contract to the highest scoring Proponent, they must obtain written approval (in either hard-copy or electronic form) from a member of their ELT to select an alternate supplier and attach the approval to the CAR, unless the difference in the overall score between the highest scoring Proponent and the alternate Proponent is less than 3%.
- 15.3 The CAR must be endorsed by SCM Indigenous Engagement, and SCM Sustainability and Supplier Diversity. PACS Community Indigenous Engagement / Tribal Engagement endorsement is required for services only.
- 15.4 The CAR must be authorized as per the ASL by the BST.
- 15.5 The authorized CAR must be retained in the SCM contract file in the CMS.
- 15.6 A CAR must be authorized prior to notifying the successful Proponent.
- 15.7 A Contract Award Letter may be issued to the successful Proponent advising that they have been awarded the scope of work and execution of the Contract will be forthcoming.
 - 15.7.1 If applicable, the successful Proponent must be qualified and listed on the Approved Supplier List prior to notifying the successful Proponent or issuing a Contract Award Letter. For clarity, it is not a requirement for Proponents to be qualified and on the Approved Supplier List during the sourcing process, however the qualification must be completed prior to contract award.
- 15.8 A Contract Award Letter must include a statement advising the successful Proponent that work is not to commence until the Contract has been fully executed.
- 15.9 A Contract Regret Letter may be issued to the unsuccessful Proponent(s) and is retained in the SCM file and CMS. The Contract Regret Letter(s) will be issued after the successful Proponent has been notified.
- 15.10 **A CAR is not required for the following:**
 - 15.10.1 When a SSJ \geq \$2MM form has been approved at the applicable ASL level;
 - 15.10.2 When a Business Need is being awarded to a MSA holder where the priced Master Agreement was competitively sourced with the intent to release Single-Sourced Contemplated Contract Supplements against and was documented as such in an approved CDP and CAR. Refer to sub-section 6.2.2 and 10.2.2 above.
- 15.11 In the event that a Contract is awarded and then cancelled due to extensive delays, a re-engagement activity should be performed prior to re-awarding the Contract to the same Supplier. This re-engagement activity would be satisfied with a business justification included as part of a revised CAR, which should be re-approved.
- 15.12 At a minimum, the following documents should be attached with the CAR when forwarding for signatures:
 - 15.12.1 Authorized CDP;

- 15.12.2 Proposal evaluation summary (commercial & technical evaluation bid tabulation); and
- 15.12.3 Supporting documentation demonstrating functional approval for terms and conditions

16.0 Letters of Intent

- 16.1 Letters of Intent (LOI) are to be used with extreme care and only in cases where not issuing the LOI would compromise schedule.
- 16.2 LOI's are Non-ACTs that must be approved by the Law Department and the applicable parties identified in the Contracts Policy.
- 16.3 LOI's are to be used only when there are no unresolved exceptions noted by the potential Supplier as part of a sourcing event.
- 16.4 LOI's may not be used if they place SCM at a disadvantage in negotiating sound business arrangements or where termination would result in delays.

17.0 Limited Authorization to Proceed

- 17.1 Limited Authorization to Proceed (LATP) are Non-ACTs that must be reviewed by the Law Department prior to execution.
- 17.2 An LATP can be used to allow a Supplier to start work, in accordance with the RFx documents, prior to Contract execution, provided prior written approval from the BST has been obtained. Terms and conditions must be fully agreed to prior to executing a LATP.
- 17.3 LATP's must include the following minimum criteria:
 - 17.3.1 The applicable RFx documents.
 - 17.3.2 The limited scope of work that the Company is approving.
 - 17.3.3 A "not to exceed" value associated with the limited scope of work.
 - 17.3.4 Compensation for the work will be in accordance with the RFx documents and the Supplier's proposal; and therefore, the LATP will form part of the executed Contract.
 - 17.3.5 A short validity period.
 - 17.3.6 LATP must be authorized per the ASL by the BST.

18.0 Contract Development

- 18.1 All Contracts must comply with the Contracts Policy.
- 18.2 Contracts must be in place (preliminary agreement – limited authorization to proceed is a contract) prior to commencing work or receiving goods.

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- 18.3 Evergreen Contracts (Contracts without an expiration date) must be avoided. A competitive process is to be performed every 2 to 5 years.
- 18.4 When contracting internationally, factors such as legal, the Corporate Social Responsibility Policy, logistics, and other considerations must be evaluated early on to identify unique requirements and minimize risk.
- 18.5 The approved CMS must be used for storing executed Contracts.
- 18.6 Contracts must be developed using an ACT or a grandfathered template. If there is uncertainty as to the appropriate form of Contract, the Law Department should be consulted.
- 18.7 The Law Department must approve any alternate legal terms or conditions, including language added to, deleted from, or changed within the general conditions of an ACT or grandfathered template, unless the clauses have been pre-approved in the alternate clause library.

19.0 Executing Contracts

- 19.1 A Contract should be executed by the Supplier before it is executed by Company.
- 19.2 Contracts must be approved per the Contracts Policy and authorized per the ASL.

20.0 Sourcing Process Completion and Debriefing

- 20.1 Following the completion of a Contract a debrief for unsuccessful Proponents is permitted; however not necessary. Providing Proponents feedback upon request is not recommended without the Law Department consultation.

Following the completion of a Contract, communication should be sent to applicable internal stakeholders clarifying their respective roles in helping Company fulfill its Contract obligations and assist with any change management as a result of the award. An implementation plan may be required for significant changes and de-commissioning of current Suppliers who perform the work

21.0 Turnover to Contract Administration

Once a contract is executed and ready to be handed over to the contract administration team the Contract Turnover Checklist should be completed.

22.0 Exceptions

SCM Personnel are required to report, and have approved, any exceptions to this Sourcing Procedure. Exceptions are to be documented on the SCM Exception Form and approved in writing.



23.0 Related Documents

The following documents are relevant to the Sourcing Process and can be accessed by the following links:

Title	Location
SCM Policy	ELink
Category Management and Sourcing Program	SCM Governance SharePoint
Transactional Sourcing Process	SCM Governance SharePoint
Complex Sourcing Process	SCM Governance SharePoint
Management of Categories Process	SCM Governance SharePoint

24.0 Reference Documents

The following Company standards must be followed regarding the Sourcing Procedure along with the related Processes/Procedures and can be accessed by the following links:

Title	Location
Authorities & Spending Limit Policy	ELink
Climate Policy	ELink
Contracts Policy	ELink
Corporate Social Responsibility Policy	ELink
Diversity and Inclusion Policy	ELink
Indigenous Peoples Policy	ELink
Statement of Business Conduct	ELink
Supplier Code of Conduct	ELink
Supplier Diversity Policy	ELink

End of document

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 4, Schedule 3, Attachments 7, 8 & 9

Preamble:

The referenced attachments state Enbridge corporate policies regarding, among other things, contracting for pipeline contractors. We would like to understand better EGI's approach to engaging pipeline contractors in major projects and how ratepayers' interests are protected.

Question(s):

In tabular form, for each ICM project during the most recent ICM projects, please indicate the name of the project, the total cost of the project, the cost of pipeline contractor services and whether EGI produced an RFP for the retention of the pipeline contractor.

- a) Please provide any analysis or study that EGI has done to assess the value for money of the contractor services.
- b) What incentives does the contractor and the company have to minimize the cost of a major ICM-type project? Please describe fully.

Response:

Please see Table 1 and note that project spend is inclusive of overheads as at December 31, 2022. Costs include total project spend.

Table 1
ICM Project Spend in \$

ICM Project Name	Total Project Spend	Contractor Cost	RFP Completed
Stratford Reinforcement Project	25,002,541	15,097,785	No*
Kingsville Transmission Reinforcement Project	91,553,885	43,402,806	Yes
Windsor Line Replacement Project	83,123,644	40,789,488	Yes
London Lines Replacement Project	122,270,345	70,726,847	No*
Don River 30" Pipeline Project	31,013,254	16,179,301	No*
Cherry to Bathurst	87,698,894	56,981,669	No*

* RFP not required as projects were awarded through the master agreement.

- a) Enbridge Gas completes Request For Proposals (RFP) which allows the Company to analyze the market rate for various pipeline contractors. As a result of previous RFP, Enbridge Gas entered into master agreements with 2 Alliance Partner contractors for the execution of distribution construction work. ICM projects executed under the master agreement for distribution construction are assigned to each Alliance Partner based on geographic regions. For all other ICM projects, RFPs are performed to select a contractor for the work.
- b) For ICM projects executed under the master agreements for distribution construction work, the contractors are incented to minimize the cost of a project through the financial framework within the agreement. Each contractor has agreed to an established profit margin for the overall portfolio of work with Enbridge Gas under the contract. There are mechanisms to address over earnings and under earnings. The contractor is also incented to introduce productivity savings into their work under the terms of the agreement.

For all other ICM projects, competitive bids are performed to select the most appropriate contractor to perform the work. The contractors are incented to incorporate factors including safety, productivity, and efficiency into their submission to secure the contract.

Also, please see response at Exhibit I.2.6-FRPO-39 part b).

ENBRIDGE GAS INC.

Answer to Interrogatory from
London Property Management Association (LPMA)

Interrogatory

Reference:

Exhibit 4, Tab 4, Sch. 2

Question(s):

Please update Table 1 to reflect actual data for 2022 and the updates contained in the January 27, 2023 letter.

Response:

Please see response at Exhibit I.1.1-SEC-74 part g), Attachment 1, Table 1.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Greenhouse Vegetable Growers (OGVG)

Interrogatory

Reference:

Exhibit 4 Tab 4 Schedule 3 Plus Attachments Page 3 Table 1
Exhibit 4 Tab 4 Schedule 3 Plus Attachments Page 8 Table 2

Question(s):

EGI provides the FTEs related to CFs from 2018 to 2024 in Table 1.

Costs for employees that are part of CFs have been excluded from EGI compensation amounts starting in 2018 following the Enbridge Spectra merger as costs are allocated through the Central Function Cost Allocation Methodology.

- a) Please update Tables 1 and 2 to reflect actuals to the end of 2022.
- b) Please provide the compensation amounts (broken out between Salaries/Wages and Total Benefits/Incentive Pay) associated with employees that are part of CFs for the years 2018 to 2024, with the data updated to reflect actuals to the end of 2022.

Response:

- a) Please see response at Exhibit I.1.1-SEC-74 part h), Attachment 2.
- b) Please see response at Exhibit I.4.4-STAFF-139.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Greenhouse Vegetable Growers (OGVG)

Interrogatory

Reference:

Exhibit 4 Tab 5 Schedule 1 Attachment 2 Page 8 of 8

Question(s):

- a) Please confirm that the “current rates” cost of \$752.5M is based on the two distinctly different depreciation methodologies and procedures for each of the legacy Union and EGD rate zones as described at Exhibit 4 Tab 5 Schedule 1 Page 5 Table 2; if not confirmed, please explain the basis for the “current rates” calculation. Please comment on whether the “current rates” scenario could be used by EGI going forward.
- b) Relative to the claimed depreciation expense of \$921.4M based on the use of Equal Life Groups (ELG), please calculate the equivalent depreciation expense for 2024 assuming, all else remaining the same, the use of Average Life Groups (ALG) instead; in providing the calculation please update the claimed depreciation expense under both scenarios to reflect updates and corrections in the application to date.
- c) Please extend the forecast of depreciation expense under both the ALG scenario and the proposed ELG scenario (both as updated) over the 5 years of EGI’s proposed IRM term, assuming the 2024 to 2028 proposed capital spending as set out in Exhibit 2 Tab 6 Schedule 1 Page 36 (as updated).

	2024	2025	2026	2027	2028
ALG					
ELG	921.4M				

- d) Please confirm that the use of ALGs remains acceptable for EGI even though EGI prefers ELGs; if not confirmed please explain why EGI cannot use ALGs as the basis for its depreciation expense.
- e) If the test year depreciation expense were set based on Average Life Groups with a (OGVG assumes) corresponding reduction in EGI’s materiality threshold during the

proposed IRM period, how would EGI’s forecast need for access to ICM relief change in the 2025 to 2028 period?

Response:

- a) Confirmed, the ‘current rates’ cost is based on two different depreciation methodologies and procedures. Note that the current cost provision was revised to \$771.6 million, please see Exhibit 4, Tab 5, Schedule 1, Attachment 2, updated March 8, 2023. Enbridge Gas does not believe it would be appropriate to use the ‘current rates’ scenario going forward for several reasons. First, the current rates were derived from depreciation studies conducted in 2011 and are not updated to current expectations for asset useful lives. Second, the current rates are not appropriate to apply with the proposed harmonization initiatives including asset accounts and net salvage approach. Finally, it is not appropriate for Enbridge Gas, as an integrated utility, to maintain regional differences in depreciation approaches and methodologies, nor would this be aligned with the overall activities of the Company to harmonize planning and processes.
- b) Please see Exhibit I.4.5-IGUA-25, Attachment 4. /u
- c) Please see Table 1 for a comparison of the 2024 to 2026 depreciation expense using the ALG and ELG methods. Note that the depreciation expense for 2024 using the ELG method has been revised to \$892.4 million, please see Exhibit 4, Tab 5, Schedule 1, Attachment 2, updated March 8, 2023. Both the ELG and ALG estimates for 2025 and 2026 do not reflect the corrections from March 8, 2023 and are overstated by approximately \$30 million each year, respectively. Enbridge Gas is unable to provide the forecast for the 2027 to 2028 period as this is beyond the forecast period used for budgeting purposes.

Table 1
Depreciation Method Comparison

Depreciation Method (\$ millions)	2024	2025	2026
ALG	810.7	856.6	905.6
ELG	892.4	961.5	1,014.8

- d) The following response was provided by Concentric Energy Advisors, Inc.:

Concentric recommends the use of ELG procedure, (which is similar to the currently approved Generation Arrangement for legacy Union system), for Enbridge Gas as it better matches the consumed life of the assets in service with the depreciation expense accrued. For further explanation of the benefits of ELG, please see

response at Exhibit I.4.5-STAFF-173. However Concentric notes that the ALG procedure is widely used and accepted throughout North America.

- e) Enbridge Gas's forecasted ICM threshold would decrease if the test year depreciation expense were set based on ALG methodology. As provided at Exhibit I.2.6-STAFF-71, Enbridge Gas would assess and may seek ICM recovery of significant projects that meet the ICM eligibility criteria of need, materiality and prudence, to the extent that there is a change in ICM threshold or a change in capital forecast.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-1, pp. 3 & 7

Question(s):

Enbridge states that COVID-19 had a substantial influence on the Company's operations and costs during 2019-2021, and beyond. COVID-19 restrictions led to a reduction in work volume from access limitations and staff availability creating a backlog that will need to be addressed as the company returns to normal operating conditions in 2022, and notes that from 2022 to 2024, there are cost pressures expected from the impacts of COVID-19:

- a) Please provide details of all costs included in the 2024 forecast which are specifically attributable to COVID-19, broken down by driver.
- b) When does Enbridge expect the backlog of work related to deferred work, due to COVID, will be caught up?

Response:

a-b) Please see response at Exhibit I.4.4-CCC-83.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-1, p. 57 and 4-4-2, p. 49

Question(s):

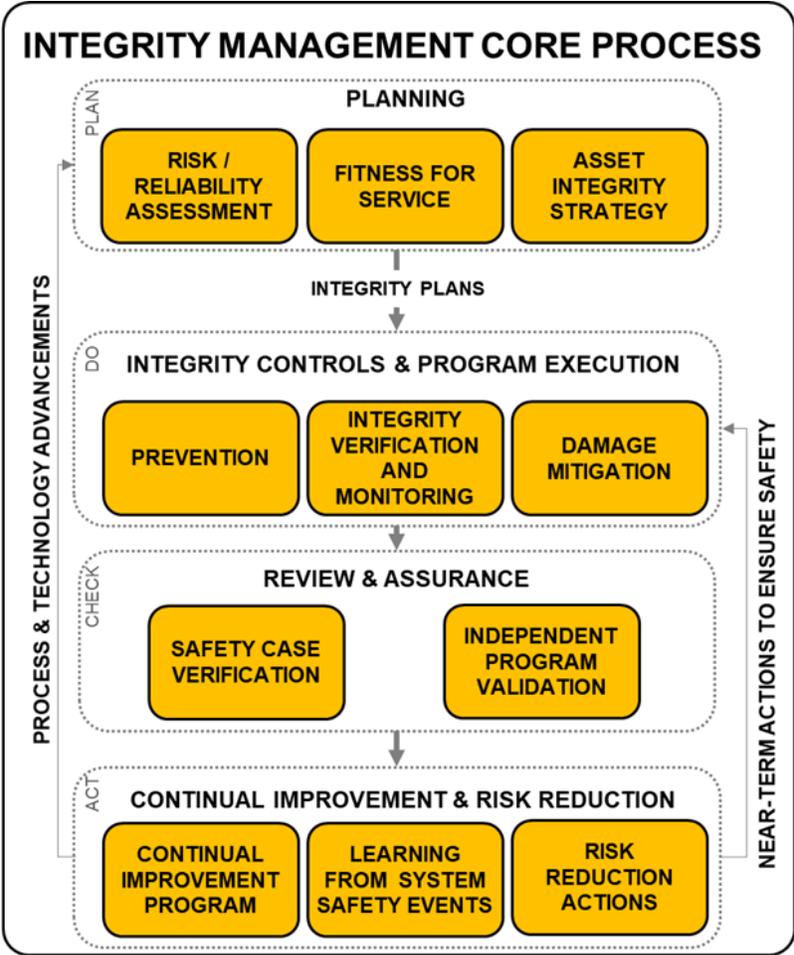
Please provide further details on what the Integrity Management Program entails and the Integrity Management Framework Standard entails and the associated costs.

Response:

The maintenance strategies currently employed for transmission and distribution pipelines, are provided in the Asset Management Plan at Exhibit 2, Tab 6, Schedule 2, Section 5.2.3.2, page 82, Pipe Condition and Strategy Overview. Section 5.2.3.6.1, page 107, provides further details on Transmission Integrity. Section 5.2.4.2 page 125 provides additional information on Facilities Integrity Management

Enbridge Gas's core goal is to ensure the safety of the public and its employees and the safety and reliability of our assets. Therefore, ensuring that Enbridge Gas's integrity management programs are based on industry best practices and incident learnings becomes a key element of that goal. The Enbridge Integrity Management Framework Standard (IMFS) is an enterprise-wide minimum standard in the field of safety and reliability, specifically for asset integrity management programs. Currently, this standard and its requirements only apply to Transmission Integrity Management Program (TIMP) assets; however, the plan is to bring Storage Downhole (SDIMP) and Facilities (FIMP) assets into scope. This standard is based upon the following integrity management core process, which is common across Enbridge Gas's different business units as illustrated in Figure 1.

Figure 1: Integrity Management Core Process



Please see response at Exhibit I-4.4-STAFF-125 for the Integrity Management Program and IMFS associated costs within the Engineering & STO department. These costs are attributed to full program costs including salaries & wages, contract services, and other O&M.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-2, Tables 2 & 12, p. 62, Attachment 2, Ex. 1-9-1, Table 2, January 27, 2023 update, EB-2021-0002 Decision and Order, November 15, 2022

Question(s):

Utility Operating & Maintenance (O&M) is forecasted as follows and includes integration costs and savings and productivity savings:

\$M	2019A	2020A	2021A	2022F	2023F	2024F
Utility O&M Exhibit 4-1-1 Table 2	914.6	948.4	920.6	963.8	969.7	991.7
Increase in DSM as a result of EB-2021- 0002					25.24	26.2
Increase in Pensions in update					?	28.9
Updated Total	914.6	948.4	920.6	963.8	994.9	1046.8
Increase year over year		3.7%	(2.9%)	4.7%	3.2%	5.2%
Included in the above numbers are the following costs/savings						
Integration- Related Costs Attachment 2				15.7	19.5	0
Integration Savings Ex 4-4- 2 Table 2	(32.3)	(52.4)	71.2	(85.8)	(86)	(86)
Productivity Savings Ex 4-4- 2 Table 2	(8.2)	(18.6)	(18.6)	(17.7)	(31)	(35.2)

- a) Please correct any errors in the above table, if there are any.
- b) Please provide the change in pension and OPEB for 2023 based on the latest evaluation from Mercer Canada Limited discussed in the January 27, 2023, update letter.

- c) The Decision and Order for EB-2021-0002 issued on November 15, 2022, states that 'A total budget of \$167.24 million is approved for 2023. This amount is to be increased each subsequent year of the DSM plan by the annual rate of inflation and an additional 3% for all program related costs.' Based on the current forecast for 2023, the increase is (\$167.24M-\$142M = \$25.24M). How was the increase of \$26.2 determined for 2024?
- d) Please provide an update of available actual O&M spending, integration costs and savings and productivity savings in 2022, broken out as per Table 12. (Note: please make best efforts to provide the most current actual numbers for 2022, understanding that they will be unaudited)
- e) If 2022 actuals are materially different than that forecasted, please update the 2023 and 2024 forecasts as required.

Response:

- a) Please see Table 1, reflecting data provided at Exhibit 4, Tab 4, Schedule 2, updated on March 8, 2023 (including impacts of unregulated storage allocations).

Please note that integration-related costs values in Exhibit 4, Tab 4, Schedule 2, Attachment 2 represent year over year changes. Table 1 reflects the annual integration-related costs from Exhibit 4, Tab 4, Schedule 2, Table 10.

Table 1

\$M	2019A	2020A	2021A	2022F	2023F	2024F
Utility O&M Exhibit 4-1-1 Table 2	914.6	948.4	920.6	963.8	969.7	991.7
Increase in DSM as a result of EB-2021-0002					24.9	26.2
Increase in Pensions in update					27.2	28.0
Updated Total	914.6	948.4	920.6	963.8	1,021.7	1,046.0
Increase year over year		3.7%	(2.9%)	4.7%	6.0%	2.4%
Included in the above numbers are the following costs/savings						
Integration-Related Costs Attachment 2	51.7	124.0	49.8	35.2	19.5	
Integration Savings Ex 4-4-2 Table 2	(32.3)	(52.4)	(71.2)	(85.8)	(86)	(86)
Productivity Savings Ex 4-4-2 Table 2	(8.2)	(18.6)	(18.6)	(17.6)	(31)	(35.2)

- b) The change is an increase of \$27.6 million (or \$27.2 million net of unregulated storage allocations).
- c) The increase of \$26.2 million is the difference between the 2024 DSM Plan budget of \$148.8 million proposed by Enbridge Gas¹ and the 2024 DSM Plan budget of \$175 million approved by the OEB². Note: The DSM budget amounts in 2024 were estimated using a 2% inflation rate. The actual 2024 DSM budget based on a CPI inflation factor as was approved by the OEB in EB-2021-0002, is yet to be determined and included in the 2024 budget.
- d) Please see response at Exhibit I.1.1-SEC-74 part g).
- e) 2022 actuals will not result in 2023 and 2024 forecast updates.

¹ EB-2021-0002, Exhibit D, Tab 1, Schedule 1, p.12.

² EB-2021-0002, Decision and Order, November 15, 2022, Schedule A, p.i.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-2, p. 13, Table 3

Question(s):

Enbridge states that BD&R costs in 2024 include costs recovered in deferral accounts in 2023 and earlier in the amount of \$7.1M:

- a) Provide further details of what costs the \$7.1M represent, i.e., which deferral accounts and in which years were these costs previously charged to.
- b) Provide a breakdown of all costs included in Table 3 related to this application.
- c) Please provide further details about what is included in sponsorships and memberships costs.

Response:

As noted in response at Exhibit I.4.4-STAFF-117, the reference to costs recovered in deferral accounts in 2023 and earlier should be \$6.8 million, instead of \$7.1 million and the reference of OEB costs previously recovered through the OEBCAVA should have been \$3.6 million instead of \$3.9 million. Enbridge Gas has also provided further clarification on the variance explanation of BD&R cost in the 2024 Test Year versus the 2023 Bridge Year in response at Exhibit I.4.4-STAFF-117.

- a) The \$6.8 million represents 2024 Forecast costs that would previously have been recovered through the following three deferral accounts:
 - \$1.8 million for IRP Operating Costs Deferral Account (IRPOCDA);
 - \$1.4 million for GHG Emissions Administration Deferral Account (GHGEADA);
 - and
 - \$3.6 million for OEB Cost Assessment Variance Account (OEBCAVA).

Table 1 shows the amounts expensed each year that went to the deferral accounts for annual recovery. Please note the 2022 Forecast has been included as amounts are not yet finalized until submitted for recovery.

Table 1

Line No.	Deferral Account (\$millions)	2019 (a)	2020 (b)	2021 (c)	2022 (d)
1	GHGEADA	1.6	2.4	3.8	5.2
2	IRPOCDA	-	-	0.0	1.2
3	OEBCAVA	4.3	4.2	2.6	4.4

- b) BD&R costs related to OEB proceedings for this Application total \$5.6 million from 2021 to 2024 and are broken out in Table 2.

Table 2

Line No.	Item (\$millions)	2021 Actual (a)	2022 Actual (b)	2023 Bridge (c)	2024 Test (d)	Total (e)
1	OEB Proceeding Costs	1.0	1.4	2.3	0.9	5.6
	Total	1.0	1.4	2.3	0.9	5.6

- c) Sponsorships serve to ascribe brand recognition benefits to Enbridge Gas in support of corporate citizenship and municipal affairs and are a form of advertising operating expense.

Examples of corporate citizenship sponsorships include Habitat for Humanity Canada to support home ownership for Black families in Ontario, the Fire Marshal's Public Fire Safety Council Project Zero to purchase combination smoke/CO alarms for distribution to communities, Project Assist to provide training materials for fire departments and the Ontario Envirothon, an environmentally themed academic competition that immerses students in hands-on-learning and discovery, led by Forests Ontario.

Examples of municipal affairs sponsorships include Chamber of Commerce membership, municipal conferences and targeted speaking opportunities to support the Enbridge Gas brand, natural gas advocacy, energy transition and the pathways to net zero, and to build strong presence and community relationships.

Memberships help demonstrate the value proposition of natural gas and delivery infrastructure for Enbridge Gas's customers and economy. Examples of memberships include Canadian Gas Association, Association of Municipalities Ontario, Medical and Related Sciences, Toronto Region Board of Trade, and Hydrogen Membership Council.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-2, p. 35

Question(s):

Please confirm that for 2023 Enbridge (or Enbridge Inc.) is making a corporate decision to reduce the amount it pays in insurance premiums by increasing the deductibles liability and non-liability insurance from \$10 million and \$20 million, respectively, to \$100 million each, resulting in an increase of \$10.4M (\$13.4M minus \$3M in previous years) in the potential cost exposure. This is offsetting by an \$8.5M reduction in insurance premiums from 2022, but represents a savings of \$19M from what Enbridge forecasts the premiums would be if it did not make the change.

Response:

Confirmed.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-2, p. 37

Question(s):

Enbridge states that the 2024 Test Year Forecast includes \$51.1 million for locate delivery costs. \$45 million of the costs are for locate delivery services provided to customers and locate delivery services required for Enbridge's own operations. \$6.1 million of the costs include internal company resources that provide administrative support to respond to locate requests.

Included in Exhibit 8-3-1 Section 1.8, is a request for a new \$200 charge for third-party contractors and other utilities asking for locates. In Exhibit 9-1-3 Enbridge is requesting a new DVA to record the difference between actual and 2024 Test Year Forecast external locate delivery service costs, offset by the revenue collected through the new locate delivery service charge:

- a) Please confirm that the amounts included in 2024 for locates do not include the expected increase in costs based on Bill 93.
- b) Are the increased requirements for locates applicable to all locates or only locates for third-party contractors and other utilities?
- c) Is the \$200 charge intended to cover the total cost of the locate or just the incremental cost?

Response:

- a) Please see response at Exhibit I.4.4-STAFF-122.
- b) The increased requirements for locates are for all locates.

- c) The \$200 delivery locate service charge is intended to cover the total cost of the locate, as provided at Exhibit 8, Tab 3, Schedule 1.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-2, p. 53

Question(s):

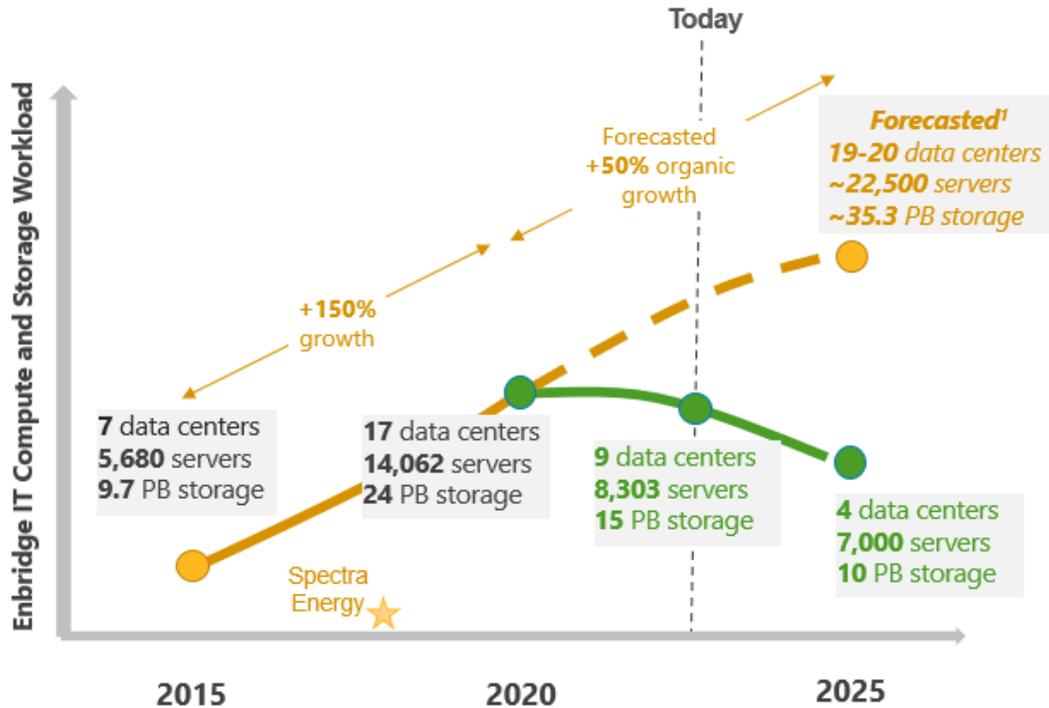
Central Functions costs have increased by \$135M since amalgamation in 2019. One of the explanations Enbridge has provided for the increase is the move to an 'as a service' model' in the Technology Information Systems area:

- a) Please describe in further detail the 'as a service' model which Enbridge has moved to and explain the reasons for the resulting increases in costs in each year between 2021 and 2024.
- b) Provide the business case for moving to this model, including the change in costs and the benefits.
- c) Provide details of the resulting reduction in capital and depreciation related to this move to an 'as a service' model.

Response:

- a) Please see response at Exhibit I.4.4-STAFF-142 part a).
- b) In early 2019, Technology Information Services' (TIS') core infrastructure was becoming a complex, multi-platform landscape with a capital cost and maintenance trajectory that was rapidly on the rise. This complexity meant TIS spend was increasing, delivery times for the implementation of new solutions was growing, there was an increase in risk for critical systems outages, and an increase in cyber risk. The landscape was also not flexible, not nimble and misaligned with business priorities including innovation, cybersecurity, talent retention, growth and environmental, social and governance (ESG) targets. Industry trends showed data centers had become a commodity and thus a non-core competency for Enbridge Gas. Please see Figure 1 for an illustrative depiction.

Figure 1: Traditional TIS Core infrastructure vs Cloud



1. 2025 numbers have been forecasted. 10% and 8% CAGR were used for both compute and storage respectively

At that time, TIS formalized the decision to invest in Cloud computing as an alternative to on premise TIS core infrastructure. Cloud computing is the delivery of computing services over the internet to offer faster innovation, reliable, scalable, flexible resources, and economies of scale without the investment in TIS infrastructure assets. The benefits of leveraging the “As a Service” (AAS) model are improved business productivity through reduction of incidents, higher velocity of TIS projects, increased cybersecurity, the lowering of system failure risks caused by natural disaster, lower energy consumption and accommodates business as well as data growth seamlessly. Since that time, as technology solutions reach end of life, the only option is AAS as traditional on-premise solutions are not readily available or cost effective.

By moving to AAS, Enbridge and Enbridge Gas avoid the intense capital investment required and instead pay a subscription fee for a solution that drives economies of scale across many clients. The risks noted above are now passed onto the service provider, who is better equipped with the expertise, resources, and foresight to manage those risks. Upgrades and enhancements are seamless and patches that protect the Company’s operations and data as a result of cyber warfare are readily implemented for the benefit of Enbridge and all other clients of the service provider.

As Enbridge and Enbridge Gas technology approaches end of life, the avoided capital investment is a benefit to the Company and customers as it is no longer cost effective to maintain expensive data centres and on-premise solutions.

- c) As noted above, AAS is the only option as the Company's technology reaches end of life, therefore the data to perform a comparable analysis between the AAS model and the traditional on-premise capital intensive model does not exist.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-2, p 53-55

Question(s):

Enbridge states that improvements to Central Functions Cost Allocation Model (CFCAM) in 2021 have led to a more representative breakdown of benefit costs between Business Unit (BU) and CF, resulting in an increase in the benefit costs associated with CF:

- a) Have the benefit costs associated with CF changed as a result of the updated Mercer Report?
- b) If so, are these included in the \$28.9M in updated costs of the 2024 O&M?
- c) If not, what is the increase in allocated CF benefit costs to Enbridge for 2024?

Response:

- a) Yes.
- b) Yes. Please see Exhibit 4, Tab 4, Schedules 2 & 3, updated March 8, 2023.
- c) Please see response to part b).

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-2, Table 9 and p. 53

Question(s):

- a) Please breakdown the BU Benefits shown in Table 9 to the following components: pension and OPEB, STIP, LTIP and health and other employee benefits.
- b) Does the allocation of CF costs for pensions and OPEBs change as a result of the updated Mercer report? If so, what is the impact on O&M?

Response:

- a) Please see Table 1.

Table 1
BU Benefits Component (\$ millions)

Line No.	Particulars (\$ millions)	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
		Actual (1) (2)	Actual (2)	Actual (2)	Actual (2)	Estimate (e)	Bridge Year (f)	Test Year (g)
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Pension and OPEB	40.9	25.9	23.4	16.1	(9.9)	(0.3)	(1.3)
2	STIP	49.4	49.4	50.9	47.8	33.0	37.8	38.6
3	Stock Based Compensation (LTIP)	14.7	24.2	19.7	14.1	13.5	13.8	14.1
4	Other Health & Benefits	39.1	43.1	42.1	53.3	55.1	58.3	59.7
5	APCDA Amortization	0.0	15.8	12.3	12.0	12.0	2.2	0.0
6	Total BU Benefits	144.1	158.4	148.4	143.3	103.7	111.8	111.1

Note:

- (1) 2018 reflects combined EGD and Union actuals.
- (2) In order to be responsive to this interrogatory, Enbridge Gas has produced the 2018 to 2020 breakout for certain categories based on an allocation consistent with the 2024 Test Year model.

- b) Yes, the allocation of CF costs for pensions and OPEBs changed as a result of the updated Mercer Report. The impact is a \$4.7 million increase in CF benefits costs for 2024.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-3, Table 1 and pp. 4-6

Question(s):

Based on the data in Table 1 and explanations provided, SEC has produced the following table for FTEs:

	EGD	Union	Bus	Central Functions	Total	Change in FTEs	
2013	2206	2182			4388		
2014	2194	2220			4414	26	0.6%
2015	2130	2253			4383	-31	-0.7%
2016	2063	2272			4335	-48	-1.1%
2017	1934	2239			4173	-162	-3.7%
2018	1639	1810		691	4140	-33	-0.8%
2019			3229	569	3798	-342	-8.3%
2020			2946	526	3472	-326	-8.6%
2021			3013	503	3516	44	1.3%
2022			3346	563	3909	393	11.2%
2023			3507	546	4053	144	3.7%
2024			3470	546	4016	-37	-0.9%

For years 2022-2024, Enbridge is forecasting a total increase of FTEs of 500 and has provided the following explanation for the change:

- Reduction in staff dedicated to integration work (185)
- Distribution Operations 282
- Engineering and Storage & Transmission Operations 150
- Customer Care 46
- Business Development & Regulatory 38
- Energy Services 16
- Demand Side Management 10

- a) Does Table 1 include vacant positions? If so, please quantify the vacant positions. If not, how does Enbridge budget for vacant positions?
- b) The above explanation nets to 357. Please provide an explanation for the additional 143 FTEs.
- c) One of the explanations for the increases in Distribution Operations and Engineering and Storage & Transmission Operations is to address the backlog of deferred work caused by COVID-19 restrictions. Please provide further details on the number of additional employees required to address the backlog.
- d) Are the additional employees to address the backlog considered temporary? If not, why not?
- e) The increase in FTEs in Customer Care is attributed to the growing customer base. Please provide actual and forecasted total customer #s for 2019-2024.

Response:

- a) Actual FTEs do not contain vacant positions. Please see response at Exhibit I.1.1-SEC-74 part h) for updated 2022 actual. Forecast FTEs represent the Company's expected labour resource requirements. These requirements, as provided at Exhibit 4, Tab 4, Schedule 3, paragraphs 10 to 14, are planned to be met by hiring vacant and new positions. As such, the 2023 Bridge Year includes 161 vacancies, and the 2024 Test Year includes 164 vacancies.

Historically, the Company has approximately 5% vacancies at any time resulting from employee turnover and attrition. This means that about 150 positions are typically in the process of being filled. Challenges in the labour market have resulted in a more difficult and longer process to fill vacant positions than in the past (i.e., prior to COVID-19). The Company continues to actively manage these hiring challenges.

- b) The business unit specific FTE increase from 2021 to 2024 is 457. This increase is explained by the amounts noted in the interrogatory and by correcting for the reduction in staff dedicated to integration work to 85 from 2021, as opposed to 185 from 2022, as compared to 2024 (please see Exhibit 4, Tab 4, Schedule 3, paragraph 8).

The Central Function specific increase from 2021 to 2024 is 43. Central Function FTEs shown in Exhibit 4, Tab 4, Schedule 3, Table 1, represent employees that were transferred from Enbridge Gas to Enbridge Central Functions. Changes in

Central Functions FTEs are distinct from Business Unit FTEs as Central Function costs are allocated to Enbridge Gas via CFCAM based on the services provided. Changes in Central Function FTEs are not necessarily reflective of changes in CF allocations to Enbridge Gas.

- c) Distribution Operations and Engineering and Storage & Transmission Operations are not expecting FTE increases that can be solely attributed to the COVID-19 backlog. However, the overall increase in FTEs reflects the resource requirements for the transition to post-COVID-19 sustained work volume. Please see response at Exhibit I.4.4-CCC-83 for the estimated net impact of COVID-19 on O&M costs including salaries & wages.
- d) No, the additional FTEs added for Distribution Operations and Engineering and Storage & Transmission Operations are not temporary. These additional FTEs are required to complete the work required to ensure the safe and reliable delivery of natural gas. This includes work related to the growth and maintenance of the system, and other safety and compliance related activities, which are discussed further in response at Exhibit I.4.4-STAFF-138.
- e) Please see response at Exhibit I.3.2-LPMA-22, Attachment 2 for actual and forecasted total customer count.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-3, Table 2 and p. 9

Question(s):

Please breakdown the Total Benefits and Incentive Pay column into its two components:

- a) Table 2 shows total compensation and note (3) indicates that the costs for employees that are part of CFs have been excluded from Enbridge's compensation amounts starting in 2018. Please add a column to Table 2 to show the employee costs (salaries & wages, benefits and incentive pay for the CFs), which are allocated to Enbridge.
- b) Enbridge notes that as a result of additional productivity opportunities, the expectation there could be lower FTEs than in Table 1 and this has been built into Table 2. What is Enbridge's estimate of the number of fewer FTEs in 2023 and 2024 due to productivity improvements?

Response:

- a) Please see response at Exhibit I.4.4-STAFF-139.
- b) What the Company stated at Exhibit 4.4.3, page 9 was:

Salaries and wages increase at a slower rate than expected FTE increases because of the Company's commitment to additional productivity savings embedded in the 2023 Bridge Year and 2024 Test Year O&M. As provided at Exhibit 4, Tab 4, Schedule 2, Section 1, although the Company has yet to conclusively identify additional productivity opportunities, the expectation is that active management of labour resources could result in lower FTEs than provided in Table 1 for 2023 and 2024. As such, preliminary gross O&M embedded productivity estimates of \$5 million and \$7 million have been included in the 2023 Bridge Year and 2024 Test Year, respectively.

Enbridge Gas is committing to the dollar value of embedded productivity as noted above. Changes in FTE forecasts to achieve the estimated labour component of embedded productivity can vary depending on mix of employees across entry, middle and senior level roles. Identification of opportunities to achieve the embedded productivity, including management of labour resources, will occur during company operations and the intra-year forecast update process in 2023 and 2024. At this time, 2023 and 2024 FTE forecast updates cannot be provided as identification of initiatives is ongoing.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-3, Table 2 and p. 12

Question(s):

Please provide further information on the short-term incentive pay (STIP) and long-term incentive pay (LTIP) as follows:

- a) For the forecasts for 2022, 2023 and 2024 what are the assumed enterprise and business units achieved results/targets that the STIP and LTIP are based upon?
- b) In previous years, 2019-2021 what were the actual enterprise and business unit results underlying the amounts paid?

Response:

- a) The assumed enterprise and business unit multipliers embedded in the 2022 Estimate for STIP and LTIP were 1.00 (target). The 2022 to 2024 forecasts for STIP and LTIP were not projected based on performance results/targets. Instead, inflationary factors of 2.4% for 2023 and 2.2% for 2024 were used as provided at Exhibit 3, Tab 2, Schedule 4.
- b) The Gas Distribution and Storage (GDS) business unit and Enterprise performance results/targets for STIP for 2019 to 2021 are provided in Table 1.

Table 1
GDS STIP Performance Results/Targets

<u>STIP</u>	<u>Business Unit Multiplier</u>	<u>Enterprise Multiplier</u>	<u>Target</u>
2019	1.62	1.60	1.00
2020	1.75	1.27	1.00
2021	1.70	1.93	1.00

The LTIP results/targets for 2019 to 2021 are provided in Table 2.

Table 2
GDS LTIP Performance Results/Targets

<u>LTIP</u>	<u>Multiplier</u>	<u>Target</u>	
2019	1.22	1.00	2017 PSU (vested Dec 2019)
2020	1.82	1.00	2018 PSU (vested Dec 2020)
2021	1.43	1.00	2019 PSU (vested Dec 2021)

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-3, Table 3

Question(s):

Table 3 shows the Central Functions O&M allocated to Enbridge for 2018 to 2024:

- a) Please complete the following table, for each year to include the total cost of each of the Central Functions and the various allocations to each of the Segments, and then within the individual lines of business within the Gas Distribution & Storage. For example, for 2024:

Central Functions	Enbridge Allocation	Total Cost	Amount Allocated to Liquid Pipelines	Gas Transmission and Midstream	Gas Distribution and Storage	Renewable Power Generation	Energy Services	Eliminations & Other
	2024	2024						
Particulars (\$ millions)	Test Year							
	(g)							
Aviation	0.0							
CDO	2.5							
EAWM	1.9							
Executive	1.1							
Finance	36.7							
REWS	28.7							
HR	25.9							
Legal	15.3							
PAC	6.6							
S&R	7.5							
SCM	12.2							
TIS	139.7							
Benefits	61.4							
Depreciation	25.6							
Insurance	7.3							
CF Costs	372.4							

- b) For the Gas Distribution and Storage segment, please provide the same information for the allocations to the various lines of business.

Response:

- a) Please see response at Exhibit I.4.4-VECC-56 that provides the total costs by Central Function for 2018 to 2023. The Enbridge Gas share of allocations for each category of CF for each year is provided at Exhibit 4, Tab 4, Schedule 3, Table 3. Please note the 2024 total costs for Enbridge Inc. is not available. The allocation to different segments within Enbridge Inc. and individual lines of business within the Gas Distribution & Storage except for Enbridge Gas are not relevant to the approvals sought as part of the 2024 Rebasing Application.
- b) The allocation to individual lines of business within the Gas Distribution & Storage except for Enbridge Gas is not relevant to the approvals sought as part of the 2024 Rebasing Application. Accordingly, Enbridge Gas declines to provide the requested information.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-3

Question(s):

Please complete the attached Excel file 4.4-SEC-183.

Response:

Please see Attachment 1 for the completed Excel.

Note that Enbridge Gas does not track employee costs in the categories listed in the Excel file (rows 12 to 29), and therefore in order to complete this table Enbridge Gas used assumptions on a best effort basis to support the request. Assumptions are listed as footnotes in Attachment 1.

Further, based on the required assumptions referenced above in order to populate this requested format, this information should be used for illustrative purposes only.

Compensation Costs

\$ in Millions	2013	2013	2013	2013	2014	2014	2015	2015	2016	2016	2017	2017	2018 EGI	2019 EGI	2020 EGI	2021 EGI	2022 EGI	2023 EGI	2024 EGI	
	Union	EGD	Actual							Forecast										
Number of Employees (FTEs including Part-Time) (1)																				
Executive	8	7	7	7	7	7	7	10	8	8	7	6	9	6	5	5	5	8	8	
Management	1,030	583	497	578	491	578	501	561	524	418	466	409	536	513	506	517	540	563	563	
Union	914	695	856	622	847	613	839	594	823	594	831	550	1,380	1,298	1,169	1,139	1,177	1,218	1,218	
Non-Union Non-Management	365	1,009	822	999	875	996	906	965	917	1,043	935	969	1,524	1,412	1,266	1,352	1,460	1,718	1,682	
Total	2,317	2,294	2,182	2,206	2,220	2,194	2,253	2,130	2,272	2,063	2,239	1,934	3,449	3,229	2,946	3,013	3,182	3,507	3,471	
Total Salary and Wages including overtime and incentive pay (2)																				
Executive	-	3	4	4	4	4	4	6	5	6	5	4	6	5	5	4	4	5	5	
Management	118	86	74	88	77	94	76	95	87	83	82	80	96	108	124	108	109	104	107	
Union	70	47	64	48	65	50	64	49	64	53	68	51	120	118	114	107	110	108	112	
Non-Union Non-Management	24	70	57	72	64	74	65	75	68	90	74	85	125	124	121	122	129	145	146	
Total	212	206	199	212	210	222	209	225	224	232	229	220	347	355	364	341	352	362	370	
Total Benefits																				
Executive	-	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	
Management	30	19	19	20	16	18	16	18	12	13	11	10	16	15	11	15	11	11	10	
Union	23	19	30	20	25	18	26	18	17	17	18	13	39	36	24	31	23	21	21	
Non-Union Non-Management	9	30	28	29	24	27	26	28	18	27	19	21	42	38	24	35	26	28	27	
Total	62	68	77	69	65	63	68	65	47	57	48	44	97	89	59	81	60	60	58	
Total Compensation (Salary, Wages, & Benefits)																				
Executive	0	3	4	4	4	4	4	7	5	6	5	4	6	5	5	4	4	5	5	
Management	148	105	93	108	93	112	92	113	99	96	93	90	112	123	135	123	120	115	117	
Union	93	66	94	68	90	68	90	67	81	70	86	64	159	154	138	138	133	129	133	
Non-Union Non-Management	33	100	85	101	88	101	91	103	86	117	93	106	167	162	145	157	155	173	173	
Total	274	274	276	281	275	285	277	290	271	289	277	264	444	444	423	422	412	422	428	
Total Compensation (Allocation to OM&A) (3)																				
Executive													4	3	3	2	2	2	2	
Management													75	83	91	79	73	69	68	
Union													106	102	95	90	84	81	82	
Non-Union Non-Management													112	109	99	103	96	108	105	
Total	0	0	0	0	0	0	0	0	0	0	0	0	297	297	288	274	255	260	257	
Total Compensation (Allocation to Capital) (3)																				
Executive													2	2	2	2	2	3	3	
Management													37	40	44	44	47	46	49	
Union													53	52	43	48	49	48	51	
Non-Union Non-Management													55	53	46	54	59	65	68	
Total	0	0	0	0	0	0	0	0	0	0	0	0	147	147	135	148	157	162	171	

Please complete shaded area

Notes:

- The management category is defined as all positions at the team lead level and above, except for Approved 2013 Union, where Management is defined as all non-unionized positions above analyst level.
- The "Total Salary and Wages including overtime and incentive pay" and "Total Benefits" by category were calculated based on the proration of the FTE count applied to the average salary and burden based on the 2022 actuals.
- From 2013 to 2017, only total capitalization is available and cannot be broken down by costs, specific to the compensation category/level. As a result, Enbridge was unable to populate information in the requested format for 2013 – 2017 for rows 30 – 41.
 The 2018 to 2024, capitalization for the compensation category is available, however, it is not available in the categories listed in the excel file as noted earlier. Therefore, "Total Compensation (Allocation to OM&A)" and "Total Compensation (Allocation to Capital)" by category were prorated based on the weightings by category in the total compensation and benefits section (rows 25 – 29).

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-3, p. 28 and Attachment 4

Question(s):

With respect to the Intercorporate Services Agreement:

- a) Has the Dispute Resolution Process (section 16) for CF allocations in the Intercorporate Services Agreement (ISA) been employed to resolve a dispute between Enbridge and Enbridge Inc. since 2019? If so, please describe the circumstances, results and who makes the final determination.
- b) Schedule 3 of Attachment 4 contains a CF cost allocated amount for each year agreed to by the signatories, for example for 2019 the agreed to amount is \$336.2M.
 - i. The actual 2019 CF allocation was \$237M (4.4.2 – Table 1). The confirmation notice was signed on September 28, 2020, when actual amounts would be known. Please explain the difference in amounts.
 - ii. What is meant by “Corporate adjustment & other” and how is this amount determined?
- c) Please provide a copy of the most recent CCAM Report (section 5.2).

Response:

- a) No, the dispute resolution process as provided at Exhibit 4, Tab 4, Schedule 3, Attachment 4, Section 16.1 has not been employed as it has not been necessary to this point.
- b)
 - i. The 2019 Confirmation Notice was prepared using projected CFCAM cost allocations in accordance with Section 5.3 of the ISA (Exhibit 4, Tab 4, Schedule 3, Attachment 4, page 6).

The difference in the amounts between the 2019 Confirmation Notice and 2019 actual CFCAM allocation is primarily due to a change in the presentation of Business Unit (BU) benefits. Starting with 2019 actuals, the BU portion of benefits is presented as salaries, wages and benefits within utility O&M instead of as CFCAM allocations because these benefits are not subject to allocation (i.e. they relate 100% to Enbridge Gas employees not part of the CF organization).

- ii. "Corporate Adjustment" relates to an annual reduction in CFCAM allocations which was applied between 2018 to 2021. The intent of the adjustment was to keep Enbridge Gas's overall CF allocations at levels that were comparable to EGD and Union's 2017 total CF O&M pre-amalgamation.¹ The adjustment was refined over time as the CFCAM matured and allocators which provided more transparent cost causality were introduced. In 2022, the completion of the Guidehouse Study² enabled Enbridge Inc. and Enbridge Gas to conclude that the corporate adjustment was no longer required. Instead, Enbridge Gas has leveraged the findings and recommendations of the Guidehouse Study to apply its own utility adjustments to CF costs to exclude costs that do not pass the Three Prong test from utility O&M.

"Other" relates to recoveries of CFCAM costs for CF services provided to third parties.

- c) Please see Attachment 1 for the most recent CCAM Report. Please note that the CCAM report provided by Enbridge Inc. in December 2022 pertains to the 2023 forecast for Enbridge Gas. This is the starting point for Enbridge Gas's regulated CFCAM and cost allocation review process to determine what allocated costs are applicable to its regulated business. Adjustments for utility purposes that follow are noted below:

- Remove Unregulated LOB Allocations
- Remove BU Benefits
- Remove Utility Adjustments (e.g., Aviation, CDO, Depreciation, others as necessary)

Please note that the 2023 Confirmation Notice (Schedule 3) is currently in process.

¹ The CFCAM was implemented in 2018, around the same time that EGD and Union's Mergers Acquisitions, Amalgamations and Divestitures (MAADs) application was undergoing OEB review.

² Exhibit 4, Tab 4, Schedule 3, Attachment 3.

2023 CCAM Report

<u>Line No.</u>	<u>Function (\$)</u>	<u>Plan Final</u>
1	Aviation	2,700,727
2	CDO	4,516,293
3	Executive and Other	1,853,894
4	Finance	35,739,904
5	HR	49,481,291
6	Legal	15,127,670
7	PAC	6,560,776
8	S&R	5,135,064
9	SCM	12,083,441
10	TIS	122,000,647
11	ERP	2,022,674
12	Third Party Recoveries	(2,255,240)
13	Depreciation	<u>27,728,018</u>
14	Total Excluding Benefits	282,695,160
15	HR Benefits	<u>141,887,115</u>
16	Total Including Benefits	424,582,275
17	Insurance	6,772,152
18	Direct Charges and Others	
19	Total CF Impact	<u><u>431,354,427</u></u>

NBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-3, p. 38

Question(s):

The application states that allocated depreciation costs are increasing in 2021 related to the depreciation expense expected from the implementation of a new Enterprise Resource Planning (ERP) System at Enbridge. The new ERP will integrate Enbridge Inc. systems:

- a) Is the new ERP considered an asset of Enbridge or Enbridge Inc?
- b) If it is not an asset of Enbridge, please explain as it appears to be solely for the benefit of Enbridge.
- c) If it is an asset of Enbridge Inc. what would be the dollar impact if it was reclassified as an Enbridge asset?

Response:

- a) The new ERP asset as noted above is an asset of Enbridge Inc.
- b) The ERP System is a shared asset that provides benefits to the entire enterprise. Enbridge Gas receives an allocation of the depreciation on this shared asset.
- c) If the asset were to be considered an Enbridge Gas asset the cost would be higher as it would include a similar depreciation charge to what is being allocated, plus other revenue requirement impacts including rate of return.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-3, Attachment 1, p. 10

Question(s):

With respect to the Mercer, Compensation Benchmarking Review:

- a) Please list any amounts of compensation that are included in the compensation costs included in Table 2 [4-4-3, p.8], but are not considered as part of the benchmarking study.
- b) [p.4-5] For each of the Non-Union Position and Union Position tables (2nd table on p.4 and table on p. 5), Mercer shows avg. market variances broken down in different ways (e.g. position type, compensation category). For each, please provide the avg. market variance in dollars.
- c) [p.4-5] Please explain how Mercer takes the variances of the individual positions, and aggregates them to average variances across broader categories (i.e. union and non-union (management and non-management)).
- d) Did Mercer benchmark only positions of Enbridge (EGI), or did it also include centralized service/function positions where costs are allocated to Enbridge (EGI) but are actually provided by Enbridge Inc.?

Response:

- a) As stated in the Executive Summary of the Mercer Compensation Benchmarking Review (Exhibit 4, Tab 4, Schedule 3, Attachment 1, page 2), the study covers base salary, target total cash compensation (base salary + target short-term incentives) and target total direct compensation (total cash compensation + target long-term incentives). The other compensation costs not included in the Mercer study include items such as overtime which included callout, standby, and shift premium. Eligibility for these premium pay policies is determined by role grade, with payment amounts tied to business need and hours worked. Please see response at Exhibit I.4.4-CCC-88 for copies of these compensation policies.

In Exhibit 4, Tab 4, Schedule 3, page 8, Table 2, over the period from 2013 to 2022, page 8, the compensation costs not included in the Mercer Study averaged 4.2% of base salaries/wages and was 5.2% of base salaries/wages in 2021 when the Mercer Benchmarking Study was conducted.

b) The following response was provided by Mercer (Canada) Limited:

The table below shows how Enbridge Gas's compensation compares to the market 50th percentile, expressed as a dollar-value, for both non-union positions (expressed as annualized compensation) and union positions (expressed as hourly wage rates).

	BASE SALARY	TARGET TOTAL CASH	TARGET TOTAL DIRECT
Non-Union Jobs	-\$3,000	-\$2,000	-\$2,000
Union Jobs ⁽¹⁾	-\$0.69	\$1.11	\$1.11

(1) Enbridge Gas base salary is compared to salary structure job rates (i.e., salary structure maximum) from Ontario collective agreements. Short- and long- term incentive data from our energy sector and Ontario general industry surveys have been used to supplement the data available in the collective agreements.

ENBRIDGE POSITION TYPE	BASE SALARY		TARGET TOTAL CASH		TARGET TOTAL DIRECT	
	# of benchmark Jobs	Avg. Market Variance (\$)	# of benchmark Jobs	Avg. Market Variance (\$)	# of benchmark Jobs	Avg. Market Variance (\$)
Management	96	\$4,000	89	\$8,000	89	\$15,000
Non-Management	258	-\$6,000	236	-\$6,000	236	-\$8,000
Overall	354	-\$3,000	325	-\$2,000	325	-\$2,000

c) The following response was provided by Mercer (Canada) Limited:

Job-by-job variance is calculated by dividing Enbridge Gas's compensation by the market median (50th percentile) for the benchmark job. If Enbridge Gas's compensation equals market median, then the variance will equal 100%. If Enbridge Gas's compensation is below market median, then the variance will be less than 100%. If Enbridge Gas's compensation is greater than market median, then the variance will be greater than 100%. For example, in the table below, the variance for the Engineer III is 113% indicating the job is 13% above market median, whereas the Engineer V has a market variance of 89%, indicating the job is 11% below market median.

Aggregate average market variance is calculated by taking the average of all job-by-job variances. Averages are broken out by management and non-management, therefore in the example below the average variance for non-management is taken

by calculating the average variance for all Engineers (113% + 102% + 89% / 3) for a 101% average variance, or 1% above market median. The management roles were averaged separately to get an average variance of 98%, or 2% below market median. Finally, the overall average reflects the average variance of the eight (8) positions, weighted more heavily to management than non-management positions.

Sample below is for illustrative purposes only

ENBRIDGE POSITION TITLE	MANAGEMENT/ NON-MANAGEMENT	MARKET	ENBRIDGE	
		P50	ACTUAL	VARIANCE
Engineer III	Non-Management	\$80,000	\$90,000	113%
Engineer IV	Non-Management	\$100,000	\$102,000	102%
Engineer V	Non-Management	\$120,000	\$107,000	89%
Finance Lead	Management	\$99,000	\$90,000	91%
Finance Supervisor	Management	\$100,000	\$89,000	89%
Finance Manager	Management	\$130,000	\$130,000	100%
Risk Supervisor	Management	\$111,000	\$123,000	111%
Tax Supervisor	Management	\$112,000	\$110,000	98%
Overall				99%

- d) The Mercer benchmark study did include some centralized service/function positions. The costs associated with the centralized service/function positions are subject to the cost allocation model outlined in Exhibit 4, Tab 4, Schedule 3, pages 16 to 30.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-3, Attachment 1, p. 10

Question(s):

With respect to the Mercer, Compensation Benchmarking Review:

- a) [p.10] Mercer used 44 organizations for the Union Comparator Group, the majority of which are electricity utilities which are municipally or provincially owned. How has Mercer ensured that this group is representative of private sector organizations as compared that are municipally/provincially owned?
- b) [p.4] Mercer states “Enbridge Gas base salary is compared to the collective agreement job rate (i.e. structure maximum). Mercer has supplemented the job rate data with short- and long- term incentive data from our energy sector and Ontario general industry surveys to supplement the data available in the collective agreements. This allows us to provide a perspective of Enbridge Gas’ competitiveness on target total cash and target total direct compensation.”:
 - i. Please explain what is meant by “structure maximum” and explain when it is appropriate to use the maximum as compared to the median.
 - ii. Please explain and provide examples of how Mercer has used short-and long-term incentive data to supplement information available in the collective agreements to calculate total cash and total direct compensation for the comparators.
 - iii. Please revise the Union benchmarking results to use the collective agreement job rate structure median (i.e. the mid-point within any job band).
- c) Please provide a list of each Union position benchmarked, the number of Enbridge FTEs who hold that position, the job classification as defined in the relevant Enbridge collective agreement, and the number of comparator organizations used to benchmark that position.
- d) [p.9] Please explain why Mercer did not include any non-energy companies in its Union Comparator Group.

- e) [p.9] Please explain why the Non-Union comparator groups does not include any public sector organizations such as the IESO, OEB, CER, Ontario Government etc.

Response:

The following responses were provided by Mercer (Canada) Limited:

- a) Mercer's standard methodology is to compare union positions against union positions as this provides the most relevant market data for assessing competitive positioning. Since union positions are more commonly found in the public sector, the Union Comparator Group contains relatively more municipality/provincially owned energy organizations. However, to be clear, Mercer did include private sector unions where there was available information (e.g., Algoma Power Inc., Great Lakes Power Limited).

b)

- i. Mercer's analysis for both union and non-union positions compares Enbridge's compensation to the market median (i.e., midpoint). The basis for comparison is structure maximum for union positions, and actual compensation for non-union positions.

Structure maximum is defined as the highest salary an employer is prepared to pay an incumbent for a given role. Structure maximum was used in the union analysis as it is expected union employees will work their way up to the structure maximum within a pre-defined time and will remain at the structure maximum because they are fully competent in their role. Increases are typically based solely on time in role and not performance- or merit-based.

For non-union roles, actual compensation levels are used instead of structure maximum as it is possible employees do not reach the maximum of their salary range before they are promoted and moved into a different salary range. Salary increases typically reflect market positioning and individual performance/merit, and less emphasis is placed on tenure or time in role. A comparison based on actual compensation levels is a more accurate reflection of one's competitive positioning.

For these reasons, Mercer's union analysis uses structure maximum instead of actual compensation levels.

- ii. Collective agreements used in the union analysis typically does not provide short- and long-term compensation information. As a result, Mercer extracted such information from our compensation surveys in order to estimate target total cash and target total direct compensation for the union positions. However, since comparable positions in the support career stream typically do not receive STI nor

LTI, both target total cash and target total direct for all positions equal hourly wage as a result.

iii. Mercer does not suggest an analysis based on structure median/midpoint, for the reasons outlined in part b) i.

c) The following lists the union jobs benchmarked, the number of Enbridge Gas FTE per job, and the job classification (benchmark code and benchmark title) for each:

Enbridge Job Code	Job Profile Description	Enbridge FTE	Benchmark Code	Benchmark Title
10087	Office Clerk Grade 4 (Unifor South Office)	19	AFS.01.041.S20	General Office Operations Support
01635	Work Management Clerk N (Local 975)	35	CSV.02.003.S30	Contact Center Service Technician Dispatching
01567	Workload Coordinator L 40 (Local 975)	28	CSV.02.003.S30	Contact Center Service Technician Dispatching
01472	Work Management Clerk L (Local 975)	25	CSV.02.003.S30	Contact Center Service Technician Dispatching
10107	Office Clerk Grade 4 (USW Office)	16	AFS.01.041.S20	General Office Operations Support
01650	Workload Coordinator N 40 (Local 975)	14	CSV.02.003.S30	Contact Center Service Technician Dispatching
01568	Work Management Clerk L 40 (Local 975) Grade 7	12	CSV.02.003.S30	Contact Center Service Technician Dispatching
10089-1	Office Clerk Grade 6 (Unifor South Office) - Dispatchers	7	CSV.02.003.S30	Contact Center Service Technician Dispatching
10089-2	Office Clerk Grade 6 (Unifor South Office) - Planning Clerks	20	CSV.02.003.S30	Contact Center Service Technician Dispatching
10070	Office Clerk Grade 7 (Unifor South Brantford Call Center)	51	CSV.02.050.S30	Contact Center Customer Service: Non-Technical
10090-2	Office Clerk Grade 7 (Unifor South Office) - Customer Attachment Rep	10	CSV.02.050.S30	Contact Center Customer Service: Non-Technical
10053	Customer Response Rep (Unifor North Office)	23	CSV.02.050.S30	Contact Center Customer Service: Non-Technical
10069	Office Clerk Grade 6 (Unifor South Brantford Call Center)	10	CSV.02.050.S30	Contact Center Customer Service: Non-Technical
10071	Office Clerk Grade 8 (Unifor South Brantford Call Center)	7	CSV.02.050.S40	Contact Center Customer Service: Non-Technical
10097	Plant Operator (Unifor South STO)	42	DEX.02.066.S20	Gas Plant Operations (Oil & Gas)
10055-1	Labourer (Unifor North Operations)	0	DEX.03.020.S10	General Labor (Energy & Mining)
10055-2	C&M Utility Person (Unifor North Operations)	0	PSK.05.117.S20	Gas Meter/Pipes Installation, Maintenance & Repair (Utilities)
01512	Labourer 975 (Local 975)	15	DEX.03.020.S10	General Labor (Energy & Mining)
10099	System Operator (Unifor South STO)	12	DEX.04.005.S20	Control Center: Pipelines (Oil & Gas)
01504	Gas Tech I/Machine Operator (Local 975)	34	EGS.01.050.S20	Utility Systems Repair & Maintenance Support (Utilities)
01517	Operations Technician I (Local 975)	17	EGS.01.050.S20	Utility Systems Repair & Maintenance Support (Utilities)
10090-1	Office Clerk Grade 7 (Unifor South Office) - Drafter Estimator	28	ENS.06.002.S30	Computer Aided Design & Drafting (CAD/CAM/CAE)
10095	Field Representative (Unifor South STO)	16	ENS.10.088.S20	Field Technologist/Technician (Oil & Gas)
10089-3	Office Clerk Grade 6 (Unifor South Office) - Customer Billing Rep	15	FIN.09.006.S30	Billing Inquiry
10108	Office Clerk Grade 5 (USW Office)	7	FIN.09.006.S30	Billing Inquiry
10080	Utility Services Rep (Unifor South Hourly)	176	PSK.05.117.S20	Gas Meter/Pipes Installation, Maintenance & Repair (Utilities)
10062	Utility Services Rep (Unifor North Operations)	54	PSK.05.117.S20	Gas Meter/Pipes Installation, Maintenance & Repair (Utilities)
10124	Utility Services Representative (USW Operations - Gas Unit)	30	PSK.05.117.S20	Gas Meter/Pipes Installation, Maintenance & Repair (Utilities)
01510	Gas Technician - 2nd Class (Local 975)	24	PSK.05.117.S20	Gas Meter/Pipes Installation, Maintenance & Repair (Utilities)
01507	Gas Technician - 1st Class (Local 975)	113	PSK.05.117.S30	Gas Meter/Pipes Installation, Maintenance & Repair (Utilities)
01485	Customer Connections Field Rep (Local 975)	23	SMP.07.001.P20	General Field Sales & Account Management

d) Mercer included only energy companies as the union jobs benchmarked are most commonly found in energy companies.

- e) Mercer did not purposely exclude any public sector organizations. In fact, Alberta Electric System Operator, Hydro Quebec, Ontario Power Generation, Inc., Toronto Hydro Corporation are just a few of the public sector organizations included in the Ontario Comparator Group and Energy Comparator Group. The only reason for why organizations such as IESO, OEB, CER, etc. are not included is because our screening process included a minimum revenue threshold to ensure peer organizations are those that follow similar compensation practices as Enbridge Gas.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-3, Attachment 1, p. 10

Question(s):

With respect to the Mercer, *Compensation Benchmarking Review*:

- a) [p.3] Please provide a separate version of the non-union table that compares Enbridge positions against only general industry organizations in Ontario (Non-Union Ontario comparator group) , and national energy sector organizations (Non-Union Energy comparator group_.
- b) [p.3] For the Non-Union Ontario comparator group, Mercer used private sector organizations with annual revenue greater than \$3Bn. Please explain the reasons for this, and provide evidence, to demonstrate that include companies with lower annual revenue is not comparable.
- c) [p.8] Please explain why the non-union comparator groups does not include any public sector organizations such as the IESO, OEB, CER, Ontario Government etc.
- d) [p.3] For the Non-Union energy comparator group, Mercer used private sector organizations with annual revenue greater than \$1Bn. Please explain the reasons for this, and provide evidence, to demonstrate that include companies with lower annual revenue is not comparable.
- e) Please provide a list of each non-union position benchmarked, the number of Enbridge FTEs who hold that position, and the number of comparator organizations used to benchmark that position (broken down into each of Ontario and Energy comparator groups).

Response:

The following response was provided by Mercer (Canada) Limited:

- a) The table below shows the competitiveness of Enbridge Gas’s non-union compensation against the two comparator groups separately:

ENBRIDGE POSITION TYPE	BASE SALARY		TARGET TOTAL CASH		TARGET TOTAL DIRECT	
	# of benchmark Jobs	Avg. Market Variance (%)	# of benchmark Jobs	Avg. Market Variance (%)	# of benchmark Jobs	Avg. Market Variance (%)
Overall	354	-1%	325	-1%	325	-1%
Ontario Comparators	283	7%	278	10%	278	12%
Energy Comparators	339	-9%	315	-10%	315	-12%

The use of a blended comparator group is aligned with Enbridge being headquartered in Alberta with a large Ontario presence.

- b) Mercer followed standard practice to include companies that meet a minimum revenue threshold to ensure peer organizations included are those that have similar compensation practices as Enbridge Gas. The resulting peer group of organizations is representative of the Ontario general industry market that Enbridge sources talent from and loses talent to.
- c) Mercer did not purposely exclude any public sector organizations. In fact, Alberta Electric System Operator, Hydro Quebec, Ontario Power Generation, Inc., Toronto Hydro Corporation are just a few of the public sector organizations included in the Ontario Comparator Group and Energy Comparator Group. Organizations such as IESO, OEB, CER, etc. are not included because our screening process included a minimum revenue threshold to ensure peer organizations are those that follow similar compensation practices as Enbridge Gas.
- d) Mercer followed standard practice to include companies that meet a minimum revenue threshold to ensure peer organizations included are those that have similar compensation practices as Enbridge Gas. The revenue threshold for the Energy Comparator Group is lower than that used for the Ontario Comparator Group so that a robust data set could be generated. The resulting peer group of organizations is representative of the energy sector market that Enbridge sources talent from and loses talent to.
- e) The table below is the list of non-union positions benchmarked along with Enbridge FTE count, and comparator group used. The Ontario Comparator Group included 50 companies and the Energy Comparator Group included 44 companies.

Enbridge Position Code	Enbridge Position Title	FTE	Comparator Group Used
005491	Advisor Operations	21	Energy Comparator
005492	Advisor Quality Management	26	Energy Comparator
005493	Stations Technician/ Operations Technician	54	Energy Comparator
005481	Sr Analyst New Business Projects	17	Ontario & Energy Comparator
00559	Accounting Advisor	4	Ontario & Energy Comparator
00566	Accounting Director	1	Ontario & Energy Comparator
00931	Accounting Support Supervisor	1	Ontario & Energy Comparator
00002	Admin Assistant II	4	Ontario & Energy Comparator
00003	Admin Assistant III	27	Ontario & Energy Comparator
00004	Admin Assistant IV	9	Ontario & Energy Comparator
00798	Application Development Advisor	8	Ontario & Energy Comparator
00797	Application Development Analyst II	14	Ontario & Energy Comparator
00899	Associate General Counsel	2	Ontario & Energy Comparator
00569	Audit Advisor	2	Ontario & Energy Comparator
00576	Audit Director	1	Ontario & Energy Comparator
00571	Audit Specialist	1	Ontario & Energy Comparator
00570	Audit Sr Advisor	2	Ontario & Energy Comparator
00770	Benefits Manager	1	Ontario & Energy Comparator
00578	Budget & Forecasting Analyst II	1	Ontario & Energy Comparator
00585	Budget & Forecasting Manager	2	Ontario & Energy Comparator
00582	Budget & Forecasting Sr Specialist	1	Ontario & Energy Comparator
00584	Budget & Forecasting Supervisor	1	Ontario & Energy Comparator
00072	Business Development Advisor	5	Ontario & Energy Comparator
00079	Business Development Director	4	Ontario & Energy Comparator
00076	Business Development Lead	1	Ontario & Energy Comparator
00078	Business Development Manager	8	Ontario & Energy Comparator
00074	Business Development Specialist	2	Ontario & Energy Comparator
00073	Business Development Sr Advisor	12	Ontario & Energy Comparator
00077	Business Development Supervisor	2	Ontario & Energy Comparator
01191	Buyer I	1	Ontario & Energy Comparator
01194	Buyer IV	1	Ontario & Energy Comparator
00723	Change Management Specialist	1	Ontario & Energy Comparator
00102	Commercial & Marketing Advisor	21	Ontario & Energy Comparator
00100	Commercial & Marketing Analyst I	4	Ontario & Energy Comparator
00101	Commercial & Marketing Analyst II	5	Ontario & Energy Comparator
00109	Commercial & Marketing Director	1	Ontario & Energy Comparator
00108	Commercial & Marketing Manager	6	Ontario & Energy Comparator
00104	Commercial & Marketing Specialist	1	Ontario & Energy Comparator

Enbridge Position Code	Enbridge Position Title	FTE	Comparator Group Used
00103	Commercial & Marketing Sr Advisor	7	Ontario & Energy Comparator
00107	Commercial & Marketing Supervisor	7	Ontario & Energy Comparator
00162	Commodity Scheduling & Logistics Advisor	4	Energy Comparator
00161	Commodity Scheduling & Logistics Analyst II	3	Energy Comparator
00166	Commodity Scheduling & Logistics Lead	1	Energy Comparator
00163	Commodity Scheduling & Logistics Sr Advisor	3	Energy Comparator
00167	Commodity Scheduling & Logistics Supervisor	1	Energy Comparator
01024	Communications Advisor	1	Ontario & Energy Comparator
01022	Communications Analyst I	1	Ontario & Energy Comparator
01023	Communications Analyst II	1	Ontario & Energy Comparator
01025	Communications Sr Advisor	4	Ontario & Energy Comparator
01029	Communications Supervisor	1	Ontario & Energy Comparator
01005	Community & Indigenous People Relations Sr Advisor	2	Ontario & Energy Comparator
01034	Community Affairs Advisor	3	Ontario & Energy Comparator
01039	Community Affairs Supervisor	1	Ontario & Energy Comparator
00774	Compensation Advisor	1	Ontario & Energy Comparator
00780	Compensation Manager	1	Ontario & Energy Comparator
01985	Compressor Operator	4	Energy Comparator
00242	Construction & Project Management Advisor	18	Ontario & Energy Comparator
00241	Construction & Project Management Analyst II	8	Ontario & Energy Comparator
00246	Construction & Project Management Lead	12	Ontario & Energy Comparator
00248	Construction & Project Management Manager	7	Ontario & Energy Comparator
00244	Construction & Project Management Specialist	8	Ontario & Energy Comparator
00243	Construction & Project Management Sr Advisor	28	Ontario & Energy Comparator
00247	Construction & Project Management Supervisor	25	Ontario & Energy Comparator
00503	Construction Integration Lead	1	Energy Comparator
00937	Contract Admin Analyst IV	3	Ontario & Energy Comparator
00941	Contract Admin Specialist	1	Ontario & Energy Comparator
01175	Contracts Management Specialist	3	Ontario & Energy Comparator
00329	Control Centre Director	1	Energy Comparator
00321	Control Centre II	4	Energy Comparator
00322	Control Centre III	8	Energy Comparator
00326	Control Centre Lead	7	Energy Comparator
00328	Control Centre Manager	1	Energy Comparator
10600	Control Centre Sr Advisor	3	Energy Comparator
01216	Control Systems Advisor	18	Ontario & Energy Comparator
00342	Control Systems Engineer III	1	Ontario & Energy Comparator

Enbridge Position Code	Enbridge Position Title	FTE	Comparator Group Used
00343	Control Systems Engineer IV	3	Ontario & Energy Comparator
01217	Control Systems Sr Advisor	2	Ontario & Energy Comparator
01221	Control Systems Supervisor	2	Ontario & Energy Comparator
00659	Corporate Security Analyst II	1	Ontario & Energy Comparator
00661	Corporate Security Sr Advisor	1	Ontario & Energy Comparator
10514	Corrosion Technician III	1	Energy Comparator
01226	Corrosion/Integrity Advisor	1	Energy Comparator
01225	Corrosion/Integrity Analyst II	3	Energy Comparator
00352	Corrosion/Integrity Engineer III	6	Energy Comparator
00353	Corrosion/Integrity Engineer IV	5	Energy Comparator
00354	Corrosion/Integrity Engineer V	3	Energy Comparator
00358	Corrosion/Integrity Engineering Manager	2	Energy Comparator
00357	Corrosion/Integrity Engineering Supervisor	1	Energy Comparator
00355	Corrosion/Integrity Engineering VI	1	Energy Comparator
01227	Corrosion/Integrity Sr Advisor	1	Energy Comparator
01231	Corrosion/Integrity Supervisor	2	Energy Comparator
00588	Credit Accounting Analyst II	1	Ontario & Energy Comparator
00590	Credit Accounting Sr Advisor	1	Ontario & Energy Comparator
00594	Credit Accounting Supervisor	1	Ontario & Energy Comparator
00950	Customer Service Analyst IV	2	Ontario & Energy Comparator
00951	Customer Service Analyst V	1	Ontario & Energy Comparator
00949	Customer Service Assistant III	9	Ontario & Energy Comparator
00959	Customer Service Director	1	Ontario & Energy Comparator
10271	Customer Service Lead II	6	Ontario & Energy Comparator
00957	Customer Service Supervisor	1	Ontario & Energy Comparator
01236	Drafting Advisor	2	Ontario & Energy Comparator
01235	Drafting Analyst II	2	Ontario & Energy Comparator
01241	Drafting Supervisor	1	Ontario & Energy Comparator
00094	Economic/Corporate Planning Specialist	1	Ontario & Energy Comparator
00363	Electrical Engineer IV	1	Ontario & Energy Comparator
00373	Engineer III	36	Ontario & Energy Comparator
00371	Engineer in Training I	14	Ontario & Energy Comparator
00372	Engineer in Training II	17	Ontario & Energy Comparator
00374	Engineer IV	36	Ontario & Energy Comparator
00377	Engineer Lead	1	Ontario & Energy Comparator
00375	Engineer V	9	Ontario & Energy Comparator
00380	Engineering Director	3	Ontario & Energy Comparator
00379	Engineering Manager	13	Ontario & Energy Comparator

Enbridge Position Code	Enbridge Position Title	FTE	Comparator Group Used
00378	Engineering Supervisor	18	Ontario & Energy Comparator
00376	Engineering VI	1	Ontario & Energy Comparator
00670	Environmental Advisor	4	Ontario & Energy Comparator
00669	Environmental Analyst II	2	Ontario & Energy Comparator
00671	Environmental Sr Advisor	1	Ontario & Energy Comparator
00272	Estimating Advisor	3	Ontario & Energy Comparator
01044	External Relations Advisor	1	Ontario & Energy Comparator
01050	External Relations Manager	2	Ontario & Energy Comparator
00965	Facility Services Advisor II	5	Ontario & Energy Comparator
00966	Facility Services Advisor III	1	Ontario & Energy Comparator
00963	Facility Services Analyst IV	1	Ontario & Energy Comparator
00964	Facility Services Analyst V	1	Ontario & Energy Comparator
10267	Facility Services Manager	1	Ontario & Energy Comparator
00967	Facility Services Specialist	1	Ontario & Energy Comparator
00970	Facility Services Supervisor	1	Ontario & Energy Comparator
00508	Field Operations Lead	6	Energy Comparator
00511	Field Operations Director	7	Energy Comparator
00510	Field Operations Manager	27	Energy Comparator
00509	Field Operations Supervisor	106	Energy Comparator
00610	Finance Advisor	29	Ontario & Energy Comparator
00608	Finance Analyst I	4	Ontario & Energy Comparator
00609	Finance Analyst II	12	Ontario & Energy Comparator
00614	Finance Lead	1	Ontario & Energy Comparator
00616	Finance Manager	9	Ontario & Energy Comparator
00612	Finance Specialist	3	Ontario & Energy Comparator
00611	Finance Sr Advisor	18	Ontario & Energy Comparator
00613	Finance Sr Specialist	1	Ontario & Energy Comparator
00615	Finance Supervisor	7	Ontario & Energy Comparator
10824	FOAM Advisor (Training)	11	Energy Comparator
10823	FOAM Analyst II (Training)	2	Energy Comparator
10830	FOAM Manager (Training)	1	Energy Comparator
10825	FOAM Sr Advisor (Training)	18	Energy Comparator
10829	FOAM Supervisor (Training)	2	Energy Comparator
00202	Gas Nominations & Scheduling Advisor	4	Energy Comparator
00201	Gas Nominations & Scheduling Analyst II	8	Energy Comparator
00206	Gas Nominations & Scheduling Lead	2	Energy Comparator
00203	Gas Nominations & Scheduling Sr Advisor	1	Energy Comparator
10798	Gas Storage Director	3	Energy Comparator

Enbridge Position Code	Enbridge Position Title	FTE	Comparator Group Used
00112	Gas Supply Advisor	2	Energy Comparator
00111	Gas Supply Analyst II	1	Energy Comparator
10799	Gas Supply Director	1	Energy Comparator
00118	Gas Supply Manager	1	Energy Comparator
00113	Gas Supply Sr Advisor	1	Energy Comparator
00680	Health Safety & Environment Advisor	14	Ontario & Energy Comparator
00679	Health Safety & Environment Analyst II	1	Ontario & Energy Comparator
00686	Health Safety & Environmental Manager	1	Ontario & Energy Comparator
00683	Health Safety & Environmental Sr Specialist	1	Ontario & Energy Comparator
00681	Health Safety and Environment Sr Advisor	2	Ontario & Energy Comparator
00685	Health Safety and Environment Supervisor	4	Ontario & Energy Comparator
00711	Human Resources Advisor	6	Ontario & Energy Comparator
00709	Human Resources Analyst I	3	Ontario & Energy Comparator
00710	Human Resources Analyst II	2	Ontario & Energy Comparator
00718	Human Resources Director	1	Ontario & Energy Comparator
00717	Human Resources Manager	1	Ontario & Energy Comparator
00713	Human Resources Specialist	5	Ontario & Energy Comparator
00712	Human Resources Sr Advisor	5	Ontario & Energy Comparator
00716	Human Resources Supervisor	1	Ontario & Energy Comparator
01115	Industrial/Commercial Sales Advisor	1	Ontario & Energy Comparator
01114	Industrial/Commercial Sales Sr Advisor	4	Ontario & Energy Comparator
01119	Industrial/Commercial Sales Supervisor	4	Ontario & Energy Comparator
00818	Information Technology Advisor	24	Ontario & Energy Comparator
00816	Information Technology Analyst I	1	Ontario & Energy Comparator
00817	Information Technology Analyst II	2	Ontario & Energy Comparator
00825	Information Technology Director	2	Ontario & Energy Comparator
00824	Information Technology Manager	15	Ontario & Energy Comparator
00820	Information Technology Specialist	2	Ontario & Energy Comparator
00819	Information Technology Sr Advisor	8	Ontario & Energy Comparator
00823	Information Technology Supervisor	15	Ontario & Energy Comparator
01773	Information Technology Technical Director	1	Ontario & Energy Comparator
10636	Inspector Corrosion Prevention II	13	Energy Comparator
10637	Inspector Corrosion Prevention III	7	Energy Comparator
10640	Inspector Distribution Protection II	3	Energy Comparator
10641	Inspector Distribution Protection III	14	Energy Comparator
00807	IT Business Analyst II	10	Ontario & Energy Comparator
00808	IT Business Analyst III	10	Ontario & Energy Comparator
00809	IT Business Analyst IV	3	Ontario & Energy Comparator

Enbridge Position Code	Enbridge Position Title	FTE	Comparator Group Used
01992	IT Security Analyst II	1	Ontario & Energy Comparator
01999	IT Security Manager	2	Ontario & Energy Comparator
01994	IT Security Sr Advisor	5	Ontario & Energy Comparator
01125	Key Account Sales Sr Advisor	3	Ontario & Energy Comparator
01129	Key Account Sales Supervisor	1	Ontario & Energy Comparator
02039	Labour Relations Analyst I	1	Ontario & Energy Comparator
02046	Labour Relations Manager	1	Ontario & Energy Comparator
00740	Labour Relations Sr Advisor	2	Ontario & Energy Comparator
10485	Labourer (GDS)	2	Energy Comparator
00868	Land Administration Advisor	13	Energy Comparator
00866	Land Administration Analyst I	2	Energy Comparator
00870	Land Administration Specialist	1	Energy Comparator
00873	Land Administration Supervisor	1	Energy Comparator
00878	Land Contracts & Services Advisor	4	Ontario & Energy Comparator
00876	Land Contracts & Services Analyst I	3	Ontario & Energy Comparator
00877	Land Contracts & Services Analyst II	1	Ontario & Energy Comparator
00879	Land Contracts & Services Sr Advisor	1	Ontario & Energy Comparator
00883	Land Contracts & Services Supervisor	1	Ontario & Energy Comparator
00009	Legal Assistant III	1	Ontario & Energy Comparator
00896	Legal Counsel II	1	Ontario & Energy Comparator
00897	Legal Counsel III	1	Ontario & Energy Comparator
00522	Maintenance Planner/Scheduler I	1	Ontario & Energy Comparator
00523	Maintenance Planner/Scheduler II	2	Ontario & Energy Comparator
00524	Maintenance Planner/Scheduler III	2	Ontario & Energy Comparator
00525	Maintenance Planner/Scheduler IV	1	Ontario & Energy Comparator
00122	Marketing Advisor	3	Ontario & Energy Comparator
00121	Marketing Analyst II	1	Ontario & Energy Comparator
00126	Marketing Lead	1	Ontario & Energy Comparator
00123	Marketing Sr Advisor	4	Ontario & Energy Comparator
00127	Marketing Supervisor	2	Ontario & Energy Comparator
00514	Measurement Advisor	1	Energy Comparator
00520	Measurement Manager	1	Energy Comparator
00519	Measurement Supervisor	3	Energy Comparator
00692	Occupational Hygiene Sr Advisor	1	Ontario & Energy Comparator
10512	Operations Technician IV	42	Energy Comparator
00974	Paralegal III	1	Ontario & Energy Comparator
00975	Paralegal IV	1	Ontario & Energy Comparator
00980	Payroll Analyst IV	1	Ontario & Energy Comparator

Enbridge Position Code	Enbridge Position Title	FTE	Comparator Group Used
00981	Payroll Analyst V	1	Ontario & Energy Comparator
00532	Performance Standards Inspector I	23	Energy Comparator
00533	Performance Standards Inspector II	49	Energy Comparator
00534	Performance Standards Inspector III	1	Energy Comparator
00413	Pipeline Engineer III	15	Energy Comparator
00414	Pipeline Engineer IV	5	Energy Comparator
00415	Pipeline Engineer V	1	Energy Comparator
00419	Pipeline Engineering Manager	1	Energy Comparator
00418	Pipeline Engineering Supervisor	1	Energy Comparator
00539	Planning & Design Advisor	24	Ontario & Energy Comparator
00538	Planning & Design Analyst II	20	Ontario & Energy Comparator
00540	Planning & Design Sr Advisor	10	Ontario & Energy Comparator
00544	Planning & Design Supervisor	4	Ontario & Energy Comparator
10660	Professional & Business Services Advisor II (Accts Payable/Receivable/Billing)	1	Ontario & Energy Comparator
10675	Professional & Business Services Advisor II (IT)	19	Ontario & Energy Comparator
10780	Professional & Business Services Advisor II (Training)	2	Ontario & Energy Comparator
10676	Professional & Business Services Advisor III (IT)	1	Ontario & Energy Comparator
10751	Professional & Business Services Advisor III (Program/Project Management)	3	Ontario & Energy Comparator
00911	Professional & Business Services Analyst I	18	Ontario & Energy Comparator
10658	Professional & Business Services Analyst I (Accts Payable/Receivable/Billing)	7	Ontario & Energy Comparator
10763	Professional & Business Services Analyst I (Regulatory Affairs and Compliance)	1	Ontario & Energy Comparator
10659	Professional & Business Services Analyst V (Accts Payable/Receivable/Billing)	5	Ontario & Energy Comparator
10674	Professional & Business Services Analyst V (IT)	7	Ontario & Energy Comparator
10749	Professional & Business Services Analyst V (Program/Project Management)	1	Ontario & Energy Comparator
00908	Professional & Business Services Assistant I	2	Ontario & Energy Comparator
00909	Professional & Business Services Assistant II	4	Ontario & Energy Comparator
00910	Professional & Business Services Assistant III	4	Ontario & Energy Comparator
10657	Professional & Business Services Assistant III (Accts Payable/Receivable/Billing)	9	Ontario & Energy Comparator
10717	Professional & Business Services Assistant III (Construction/Maintenance)	11	Ontario & Energy Comparator
10669	Professional & Business Services Lead II (Accts Payable/Receivable/Billing)	4	Ontario & Energy Comparator

Enbridge Position Code	Enbridge Position Title	FTE	Comparator Group Used
10729	Professional & Business Services Lead II (Construction/Maintenance)	5	Ontario & Energy Comparator
10664	Professional & Business Services Lead III (Accts Payable/Receivable/Billing)	1	Ontario & Energy Comparator
10784	Professional & Business Services Lead III (Training)	1	Ontario & Energy Comparator
10666	Professional & Business Services Manager (Accts Payable/Receivable/Billing)	1	Ontario & Energy Comparator
10681	Professional & Business Services Manager (IT)	2	Ontario & Energy Comparator
10665	Professional & Business Services Supervisor (Accts Payable/Receivable/Billing)	1	Ontario & Energy Comparator
10725	Professional & Business Services Supervisor (Construction/Maintenance)	1	Ontario & Energy Comparator
10680	Professional & Business Services Supervisor (IT)	1	Ontario & Energy Comparator
00282	Project Controls Advisor	2	Ontario & Energy Comparator
00281	Project Controls Analyst II	1	Ontario & Energy Comparator
00287	Project Controls Supervisor	1	Ontario & Energy Comparator
00433	Project Engineer III	3	Ontario & Energy Comparator
00434	Project Engineer IV	7	Ontario & Energy Comparator
00435	Project Engineer V	2	Ontario & Energy Comparator
00438	Project Engineering Supervisor	1	Ontario & Energy Comparator
00290	Project Management Analyst I	2	Ontario & Energy Comparator
00299	Project Management Director	1	Ontario & Energy Comparator
01052	Public Affairs & Communication Analyst I	1	Ontario & Energy Comparator
01053	Public Affairs & Communication Analyst II	1	Ontario & Energy Comparator
01061	Public Affairs & Communication Director	1	Ontario & Energy Comparator
01060	Public Affairs & Communication Manager	1	Ontario & Energy Comparator
01055	Public Affairs & Communication Sr Advisor	5	Ontario & Energy Comparator
01059	Public Affairs & Communication Supervisor	1	Ontario & Energy Comparator
00994	Records Management Advisor II	1	Ontario & Energy Comparator
00992	Records Management Analyst IV	4	Ontario & Energy Comparator
00993	Records Management Analyst V	4	Ontario & Energy Comparator
01104	Regulatory & Compliance Advisor	16	Ontario & Energy Comparator
01102	Regulatory & Compliance Analyst I	2	Ontario & Energy Comparator
01103	Regulatory & Compliance Analyst II	3	Ontario & Energy Comparator
01111	Regulatory & Compliance Director	1	Ontario & Energy Comparator
01108	Regulatory & Compliance Lead	2	Ontario & Energy Comparator
01110	Regulatory & Compliance Manager	10	Ontario & Energy Comparator
01106	Regulatory & Compliance Specialist	3	Ontario & Energy Comparator

Enbridge Position Code	Enbridge Position Title	FTE	Comparator Group Used
01105	Regulatory & Compliance Sr Advisor	9	Ontario & Energy Comparator
01107	Regulatory & Compliance Sr Specialist	3	Ontario & Energy Comparator
01109	Regulatory & Compliance Supervisor	4	Ontario & Energy Comparator
00888	Right of Way Advisor	1	Energy Comparator
00889	Right of Way Sr Advisor	1	Energy Comparator
00628	Risk Analyst I	1	Ontario & Energy Comparator
00635	Risk Supervisor	1	Ontario & Energy Comparator
00701	Safety Advisor	4	Ontario & Energy Comparator
01144	Sales Advisor	24	Ontario & Energy Comparator
01142	Sales Analyst I	1	Ontario & Energy Comparator
01143	Sales Analyst II	6	Ontario & Energy Comparator
01151	Sales Director	2	Ontario & Energy Comparator
01150	Sales Manager	7	Ontario & Energy Comparator
01146	Sales Specialist	2	Ontario & Energy Comparator
01145	Sales Sr Advisor	6	Ontario & Energy Comparator
01149	Sales Supervisor	5	Ontario & Energy Comparator
01160	SPAEV Financial Manager	1	Ontario & Energy Comparator
00898	Sr Legal Counsel	6	Ontario & Energy Comparator
01065	Stakeholder Relations Sr Advisor	1	Ontario & Energy Comparator
01163	Strategic Planning & Economic Valuation Advisor	6	Ontario & Energy Comparator
01693	Strategic Planning & Economic Valuation Analyst I	1	Ontario & Energy Comparator
01169	Strategic Planning & Economic Valuation Manager	3	Ontario & Energy Comparator
01165	Strategic Planning & Economic Valuation Specialist	5	Ontario & Energy Comparator
01164	Strategic Planning & Economic Valuation Sr Advisor	8	Ontario & Energy Comparator
01168	Strategic Planning & Economic Valuation Supervisor	3	Ontario & Energy Comparator
01206	Supply Chain Advisor	9	Ontario & Energy Comparator
01204	Supply Chain Analyst I	10	Ontario & Energy Comparator
01205	Supply Chain Analyst II	5	Ontario & Energy Comparator
01210	Supply Chain Lead	2	Ontario & Energy Comparator
01212	Supply Chain Manager	5	Ontario & Energy Comparator
01208	Supply Chain Specialist	1	Ontario & Energy Comparator
01207	Supply Chain Sr Advisor	5	Ontario & Energy Comparator
01209	Supply Chain Sr Specialist	1	Ontario & Energy Comparator
00830	System Architecture Specialist	6	Ontario & Energy Comparator

Enbridge Position Code	Enbridge Position Title	FTE	Comparator Group Used
00829	System Architecture Sr Advisor	3	Ontario & Energy Comparator
00831	System Architecture Sr Specialist	1	Ontario & Energy Comparator
00833	System Architecture Supervisor	2	Ontario & Energy Comparator
00731	Talent Acquisition Advisor	3	Ontario & Energy Comparator
00732	Talent Acquisition Sr Advisor	1	Ontario & Energy Comparator
00640	Tax Advisor	2	Ontario & Energy Comparator
00639	Tax Analyst II	3	Ontario & Energy Comparator
00646	Tax Manager	1	Ontario & Energy Comparator
00642	Tax Specialist	2	Ontario & Energy Comparator
00641	Tax Sr Advisor	2	Ontario & Energy Comparator
00645	Tax Supervisor	1	Ontario & Energy Comparator
00838	Technical Services Advisor	24	Ontario & Energy Comparator
00837	Technical Services Analyst II	7	Ontario & Energy Comparator
00844	Technical Services Manager	3	Ontario & Energy Comparator
00840	Technical Services Specialist	1	Ontario & Energy Comparator
00839	Technical Services Sr Advisor	23	Ontario & Energy Comparator
00843	Technical Services Supervisor	7	Ontario & Energy Comparator
01255	Technician I	2	Ontario & Energy Comparator
01256	Technician II	15	Ontario & Energy Comparator
01254	Technician III	11	Ontario & Energy Comparator
01268	Technologist II	12	Ontario & Energy Comparator
10205	Technologist II (Gas Utility)	1	Ontario & Energy Comparator
01269	Technologist III	2	Ontario & Energy Comparator
01270	Technologist IV	2	Ontario & Energy Comparator
01271	Technologist Lead	4	Ontario & Energy Comparator
01676	Technologist Supervisor	1	Ontario & Energy Comparator
00848	User Services Advisor	1	Ontario & Energy Comparator
00853	User Services Supervisor	2	Ontario & Energy Comparator
10515	Utility Service Technician II	11	Energy Comparator
10633	Utility Service Technician III	2	Energy Comparator Group

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-3, Attachment 3

Question(s):

Enbridge retained Guidehouse to review and assess the CF cost allocations received by Enbridge through the CFCAM for alignment with principles of the ARC, using the OEB's Three-Prong Test. It first assessed the 2022 Central Functions cost allocations budget:

- a) Please provide preliminary numbers showing the actual Central Functions cost allocations for 2022 and explain any material differences from the budget.
- b) Guidehouse concluded that 98.2% of the allocated costs to Enbridge per the 2022 budget are reasonably incurred and offer benefits that equal or exceed costs for Enbridge. Has Guidehouse or any other company reviewed the prudence of the total cost of Central Functions and the allocators for the other Segments? If so, please provide the report(s).

Response:

- a) Please see response at Exhibit I.1.1-SEC-74, Attachment 2 for the actual 2022 CF allocations. The material difference between 2022 Actuals (\$363 million) and 2022 Estimate (\$337 million) is increased benefits costs primarily due to increased STIP, LTIP and other employee benefit expenses, partially offset by savings in pension for a net increase of approximately \$43 million. Increased benefit costs are partially offset by approximately \$7 million lower insurance premiums due to Enbridge Gas's new insurance strategy as provided at Exhibit 4, Tab 4, Schedule 3, page 40, and by approximately \$8 million lower TIS costs due to deferral of some work to 2023 and lower compensation costs due to vacancies for directly attributable costs.
- b) Neither Guidehouse nor any other company has reviewed the prudence of the total cost of Central Functions. No other company has reviewed the allocators of other segments, however Guidehouse reviewed the allocators applied to the allocations to Enbridge Gas which are consistent across the segments.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-3, Attachment 3, p. 29

Question(s):

In reviewing the CF allocations for the 2022 budget, Guidehouse identified that a total of \$2,517,733 had been allocated to Enbridge for Aviation and aviation related depreciation. Guidehouse concluded that 'Using the corporate jet for executive business travel is unnecessary for a stand-alone utility in Ontario' and recommended the adjustment:

- a) Were the allocators used to develop the 2022 CF cost budget before adjustments based on the allocators used for 2021?
- b) The aviation costs were initially allocated as an Indirect Cost, which are for services provided by CFs to the whole enterprise and not specifically related to a single Segment, but from which all Segments benefit. Were Enbridge employees using the corporate jet in years prior to 2022 or was it determined that Enbridge was benefiting from the use of the corporate jet by other Segments?
- c) Has Enbridge adopted the recommendation of Guidehouse that using the corporate jet for executive business travel is unnecessary for a stand-alone utility in Ontario, as its policy going forward? If not, please explain.

Response:

- a) The allocators used in 2021 to allocate CF aviation costs were the same allocators used to develop the 2022 CF aviation costs budget before adjustments.
- b) There have been instances in years prior to 2022 when Enbridge Gas executives used the corporate jet. However, Enbridge Gas has not included any CF aviation allocations in any of its 2018 to 2021 utility results, or in its 2022 to 2024 forecasts, as provided at Exhibit 4, Tab 4, Schedule 3, Table 3, line 1. Enbridge Gas is not requesting recovery of corporate aviation costs allocated through CFCAM.

- c) Per Exhibit 4, Tab 4, Schedule 3, Attachment 3, page 29, Enbridge Gas has accepted Guidehouse's recommendation to exclude any CF costs related to use of the corporate Jet. Enbridge Gas has not included CF aviation charges allocated in any of its 2018 to 2021 utility results or in its 2022 Estimate or 2024 Test Year CF costs.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-4-3, Attachment 3, p. 44

Question(s):

With respect to the Finance Central Function, Guidehouse made an adjustment of \$1.6M to reflect the level of effort for US Tax Services:

- a) Subsequent to the adjustment how much is being allocated to Enbridge in 2022 for US Tax Services and what work is this allocation for?
- b) Guidehouse states that 'The cost driver was subsequently updated to high-level time forecasting in the 2022 Forecast; therefore, no further adjustment is required in relation to the 2022 Forecast'. Does this mean that in 2024 US Tax Services are allocated based on forecast of time to be spent?
- c) What is the forecasted allocation in 2024 for US Tax Services?

Response:

- a) The allocation subsequent to the adjustment for U.S. Tax Services is \$0.1 million. This represents costs associated with U.S. tax compliance requirements due to one of Enbridge Gas's shareholders being a U.S. company.
- b) Yes, the 2024 U.S. Tax Services allocation is based on high-level time forecasting.
- c) The 2024 Forecast allocation for U.S. Tax Services is \$0.1 million.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2

Question(s):

Table 3
Business Development & Regulatory O&M

Line No.	Particulars (\$ millions)	Utility	2018	2019	2020	2021	2022	2023	2024
			Actual (1) (a)	Actual (b)	Actual (c)	Actual (d)	Estimate (e)	Bridge Year (f)	Test Year (g)
1	Salaries & Wages	EGI	17.1	13.5	11.4	11.1	13.1	13.7	18.0
2	Contract Services	EGI	20.4	16.5	14.8	16.1	18.3	19.6	22.6
3	Sponsorships & Memberships	EGI	5.3	5.0	1.1	4.2	1.8	3.9	4.1
4	Other O&M	EGI	(0.2)	1.7	0.8	1.3	1.7	2.4	2.5
5	Total	EGI	42.6	36.7	28.1	32.7	34.9	39.6	47.2

- a) Please describe what type of costs are included under the ambit of “Other”.
- b) Please show the FTES for Business development for each year in the table.
- c) Please update Table 3 for 2022 actual results.

Response:

- a) As provided at Exhibit 4, Tab 4, Schedule 2, page 12, the “Other” costs category consists of material and supplies and travel and accommodation. An example of a materials and supplies cost is data and subscription license charges. Examples of Travel and Accommodation costs are hotel, airfare, meals, and mileage.
- b) See Table 1 for Business Development & Regulatory (BD&R) FTEs from 2018 to 2024. Please note that DSM and unregulated roles have been excluded.

The BD&R FTE increase from 2021 to 2024 was incorrectly stated as 38 in Exhibit 4, Tab 3, Schedule 4, page 6, paragraph 13. The correct number should have been 31.

Table 1
Business Development & Regulatory FTEs

<u>Number of Employees</u>	<u>2018 Actuals</u>	<u>2019 Actuals</u>	<u>2020 Actuals</u>	<u>2021 Actuals</u>	<u>2022 Forecast</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Business Development & Regulatory	192	117	102	119	142	143	150

c) Please see response at Exhibit I.1.1-SEC-74 part g), Attachment 1, Table 3.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2

Question(s):

“The Operations department at Enbridge Gas is responsible for the safe and reliable delivery of natural gas to approximately 3.8 million customers. The distribution system that serves these customers consists of more than 147,000 km of mains and services and more than 37,000 pressure regulating stations. The department is comprised of seven Regional Operations groups and Operations Services and Governance (OSG).”

- a) Does EGI maintain separate cost records for each of the regions?
- b) Is any analysis completed as between the practices, productivity initiatives, efficiencies etc. in each of the seven regions?

Response:

- a) Yes, Enbridge Gas has separate cost records for regional O&M spend, except for costs that are tracked centrally within the Operations Services and Governance group as provided at Exhibit 4, Tab 4, Schedule 2, pages 24 to 25.
- b) Yes. Common metrics are tracked for all regions and reviewed by management regularly. Please see Attachment 1.

DIST OPS Regional Monthly Performance Summary

YTD December 2022

	DIST OPS	TORONTO	GTA WEST	GTA EAST	EASTERN	GAZIFERE	SOUTHWEST	SOUTHEAST	NORTHERN	
# SAFETY										
1	Employee Total Recordable Incident Frequency (TRIF)	1.38	0.00	3.22	0.00	1.33	0.00	2.91	2.47	4.10
2	Preventable Motor Vehicle Incidents	34	2	1	9	1	0	6	6	4
3	EHS Leadership in Action	99%	100%	100%	100%	100%	100%	100%	100%	100%
# RELIABILITY & INTEGRITY										
4	Total Damages per 1000 locate requests <i>First, second and third party line breaks per 1,000 locate requests</i>	2.32	2.34	2.27	1.99	1.84	2.68	2.52	2.47	3.69
5	Corrosion Protection System Down Reads <i>% Below Protection</i>	8%	32%	19%	19%	5%	4%	3%	4%	7%
6	Regulatory Orders Closed in 30 days <i>Root Cause Preventative Action Plan Completed</i>	100%	100%	100%	100%	100%	100%	100%	100%	100%
7	Backlog C Leaks	86%				91%		83%	94%	81%
# OEB SERVICE QUALITY REQUIREMENT (SQR)										
8	Emergency Response Time (< 60 minutes)	94%	93%	95%	95%	94%	100%	94%	93%	99%
9	Appointments Met	95%	96%	96%	97%	95%	95%	93%	92%	99%
10	Reconnection Response Time	98%	98%	99%	99%	99%	100%	99%	99%	86%
11	Time to Reschedule Missed Appointments <i>Reschedule within 2 hours of the end of the original appointment</i>	93%	98%	98%	93%	96%	42%	89%	88%	63.6%
# CUSTOMER										
12	Customer Additions	46719	1491	7667	9955	10017	650	6514	8730	1695
13	Service Installs	41460	1559	7025	8859	8865	342	5085	8146	1579
14	Customer Satisfaction	77%	72%	79%	72%	78%	NA	75%	80%	87%
# QUALITY										
15	OQ % Complete	93%	84%	97%	93%	92%	85%	97%	86%	95%
16	Close-out Rate	100%	100%	100%	100%	100%	NA	100%	100%	100%
17	Audit Pass Rate (%)	75%	65%	83%	74%	88%	NA	80%	80%	47%
18	Question Pass Rate (%)	97%	96%	99%	97%	96%	NA	99%	99%	94%
# DATA QUALITY										
19	Stale Dated Work Orders (> 2 years)	20077	4289	5334	4091	2772	NA	961	1158	1472
20	Maximo Errors Corrected within Target	75%	81%	81%	79%	73%	85%	72%	72%	45%

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, Table 5, page 35

Question(s):

- a) Other O&M shows an increase from 2022 to 2023 from \$5.9 million to \$15.9 million. Paragraph 81 attributes this to rising insurance premiums. Please provide the 2021 - 2023 annual insurance premiums (line 5 "Other O&M").
- b) For the years 2018- 2024 what is the total amount of costs (if any) that are not actual premium costs but forecast liabilities for deductibles on insurance policies (please provide, but separate out policies from Distributions Operations from all other policies in these years).
- c) Please provide a table showing all insurance premium costs for each year 2018 through 2024 and which separates those premiums recovered under CF costs and those recovered directly by the Utility. Please show separately any insurance related costs that are not paid premiums.

Response:

- a) The annual insurance premiums for 2021, 2022 and 2023 are \$15.4 million, \$15.7 million and \$7.2 million, respectively. Insurance premiums are allocations from central functions and are therefore not presented in Table 5. Line 5 in Table 5 includes forecast costs within deductibles. Please see Exhibit 4, Tab 4, Schedule 2, paragraph 82 for more details.
- b) The forecast costs within deductibles for liability insurance in 2023 and 2024 are \$13.4 million and \$12.4 million, respectively. Prior to 2023, costs within deductibles were forecasted based on a historical annual average of \$3 million per year.
- c) Please see Table 1.

Table 1
Insurance Costs

<u>(\$ millions)</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Insurance premiums (1)	9.9	10.6	11.7	15.4	15.7	7.2	7.3
Costs within deductibles (2)	3	3	3	3	3	13.4	12.4

Notes:

- (1) Allocations from Central Functions. Please see Exhibit 4, Tab 4, Schedule 3, paragraph 83 for details.
- (2) For 2018-2022, average based on historical insurance claims data.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2, Tables 6 & 7

Question(s):

- a) Please update Tables 6 and 7 for 2022 actual results.
- b) It is unclear to us why the "Other O&M" in Table 7 is a negative amount (deduction). If this is due to allocation of costs to unregulated storage please explain why this amount fluctuates from year to year and why beginning in 2022 the deduction to O&M reduces significantly.

Response:

- a) Please see response at Exhibit I.1.1-SEC-74 part g), Attachment 4, Tables 6 and 7.
- b) The negative balance in other O&M is due to the unregulated storage allocation, which is partially offset by expenses such as employee related services, travel and accommodation, and sponsorships and memberships. Fluctuations in other O&M are due to changes in the level of these expenses.

In 2022, an increase of \$5.6 million in travel and accommodation and employee training following the lift of COVID-19 restrictions was the main cause of the increase in other O&M beginning in 2022.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 2 Table 8 / Tab 4 Schedule 3 Table 3

Question(s):

- a) Please provide examples of services provided by EAWM.
- b) Please specify how many FTEs in each year were allocated to this function and explain where these FTEs are physically located.
- c) How many FTEs are directly employed by EGI in HR? How many FTEs are allocated to this function in 2024 from Central Functions?
- d) Please confirm (or correct) that \$1.1 million of the \$4.7M increase in SCM is accounted for by a transfer of costs from Operations.

Response:

- a) Please see response at Exhibit I.4.4-STAFF-144 part a).
- b) The EAWM Centralized Function had 30 and 32 FTEs in 2022 and 2021, respectively. Of these, 14 and 13 FTEs were located in Ontario in 2022 and 2021, respectively. The remaining FTEs were located in other parts of Canada (13 and 16 FTEs in 2022 and 2021, respectively) and the United States (3 FTEs).
- c) The HR Central Function has an estimated FTE of 259 in 2024, of which Enbridge Gas is estimated to have 44 FTEs on its payroll. However, the employees on Enbridge Gas payroll support other business units in Enbridge and their costs are part of the total HR CF cost pool, which is allocated according to CFCAM by cost drivers applicable to different service categories in HR (e.g. HR case volume, estimated salary by LOB, HR business partners headcount).

- d) The increase in SCM related to the transfer of warehouse costs from Operations is \$1.9 million. This is the sum of \$1.1 million and \$0.8 million provided at Exhibit 4, Tab 4, Schedule 2, paragraphs 63 and 64, respectively.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Table 3

Question(s):

- a) Please show separately the TIS costs related to cyber security for each year 2018 – 2024.
- b) EGI states that a reason for the increase in TIS costs is “...*Industry shifts to ‘as a service’ models have resulted in shifting costs from capital to O&M over time.*” Please show the associated decrease in TIS capital related costs in each year 2018 through 2024.

Response:

- a) The annual TIS costs allocated to Enbridge Gas, inclusive of inflationary increases that relate directly to cyber security for 2018 to 2024 are provided in Table 1.

Table 1
Annual TIS Costs

<u>Year</u>	<u>\$ millions</u>
2018	3.8
2019	3.9
2020	4.1
2021	5.3
2022	7.6
2023	7.8
2024	8.0

- b) Please see response at Exhibit I.4.4-SEC-176 part c).

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, page 39

Question(s):

“In addition to receiving shared services through CFs, Enbridge Gas performs services and incurs expenses on behalf of affiliates, which are subsequently reimbursed and recovered from affiliates.”

- a) Please show the amount of the above mentioned reimbursements for each year 2018 through 2024 forecast.

Response:

- a) Affiliate reimbursement of O&M incurred services and expenses by Enbridge Gas are shown in Table 1.

Table 1
Affiliate O&M reimbursement

<u>Line No.</u>	<u>Particulars</u>	<u>(\$ millions)</u>
1	2018 Actual	4.5
2	2019 Actual	4.5
3	2020 Actual	5.3
4	2021 Actual	5.4
5	2022 Actual	4.8
6	2023 Forecast *	4.3
7	2024 Forecast *	4.5

The forecast for 2023-2024 is lower than the historical actuals since the actual services provided to affiliates includes cost recovery related to preventative and/or corrective repairs & maintenance services for unforeseen and un-budgeted expenses.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3 2, Schedule 1

Question(s):

- a) Please clarify if the United Way Simcoe Muskoka administers the LEAP program for all the EGI franchises (rate zones).
- b) Please show how the \$2.6 million in annual LEAP funding is calculated.

Response:

- a) Yes, the United Way Simcoe Muskoka administers the LEAP program for all the Enbridge Gas franchise areas.
- b) The minimum LEAP commitment is 0.12% of distribution revenue.¹ Enbridge Gas has reviewed the calculation of 2024 annual LEAP funding and found that the amount was carried forward from 2020. The 2024 Test Year Forecast for LEAP should be \$3.5 million which is based on the proposed 2024 distribution revenue. Please find the calculation in Table 1.

¹ EB-2008-0150, Report of the Board, March 10, 2009, pp.8-11.

Table 1
2024 LEAP Calculation

<u>Particulars (\$ millions)</u>	<u>2024 Forecast</u>
Total Revenue per 2024 Forecast	
In-franchise Delivery Revenue (1)	2,936
LEAP Funding %	0.12%
2024 LEAP Funding	3.5

Notes:

(1) Exhibit 8, Tab 2, Schedule 8, Attachment 1, page 2, line 29.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3, Attachment 3 - Guidehouse CF Methodology Review

Question(s):

- a) With respect to the central functions summarized in Table 3-1 of the Guidehouse Report did Guidehouse undertake an audit of the listed service categories and descriptions to satisfy itself that these functions were being provided as described?
- b) Please explain the difference as between Table 6-2 and 6-3 in the Report and Table 3 at page 32 of Schedule 3.

Response:

- a) The following response was provided by Guidehouse Canada Ltd.:

Guidehouse did not conduct, nor was Guidehouse asked to conduct, an audit of services or services levels. Guidehouse did review the CF service descriptions and interviewed service providers from Enbridge Inc., as well as service recipients at Enbridge Gas and reviewed relevant transaction records to assess that the services being provided were within the scope determined by ISA service descriptions at a high level and for reasonableness relative to what we would expect from a utility with the scale and scope of Enbridge Gas.

- b) The following response was provided by Guidehouse Canada Ltd.:

Table 6-2 includes the initially proposed 2022 Budget total CF cost allocations subdivided by cost type (Direct Charge, Directly Attributable and Indirect) unadjusted, while Table 6-3 includes these same allocated CF costs with adjustments based on the Three-Prong Test.

The following response was provided by Enbridge Gas:

Table 6-2 presents 2022 Budget CF allocations (12 month forecast). Table 3 of Exhibit 4, Tab 4, Schedule 3 contains the 2022 Estimate CF allocations (based on

year-to-date February actuals and 10-month forecast for 2022). Note that Table 9-1 of the Guidehouse Report contains the same data as Exhibit 4, Tab 4, Schedule 3, Table 3.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 4, Schedule 3 Table 3

Question(s):

- a) Please provide a table which shows for each category of CF costs for each year: (1) the total amount of costs in that category; (2) the EGI allocation (i.e., Table 3) and (3) the total number of affiliates/entities that the amount is allocated among.
- b) Please provide a list of all the entities in 2024 that are expected to be sharing in the costs of the programs shown in Table 3

Response:

- a) Please see Table 1 which shows the total amount of costs in each category of CF from 2018 to 2023, as well as the total number of affiliates/entities that received the CF allocations in those years. We have redacted the total amount of costs and requested confidential treatment of that information for the reasons set out in our March 8, 2023 letter to the OEB filed in this proceeding. The Enbridge Gas share of allocation for each category of CF for each year is already provided in Exhibit 4, Tab 4, Schedule 3, Table 3.

Please note the 2024 total amounts by CF category are not provided because they are not yet known. The Enbridge Gas amounts for 2023 and 2024 submitted in the evidence were estimated based on the 2022 allocation adjusted for inflation and other known factors. Please see Exhibit I.4.4-SEC-184 part c) for additional context on the 2023 amounts.

Table 2
Total Central Function Costs

Line No.	CF (\$ millions)	2018	2019	2020	2021	2022	2023
1	Aviation						
2	CDO						
3	EAWM						
4	Executive and Others						
5	Finance						
6	REWS						
7	HR						
8	Legal						
9	PACS						
10	S&R						
11	SCM						
12	TIS						
13	Benefits						
14	Depreciation						
15	Insurance						
16	Third Party Recoveries						
17	CF Costs						
18	Entities receiving CF allocations	140	134	128	124	124	126
19	Additional entities receiving only Insurance allocations	40	60	51	54	57	50
20	Total entities receiving CF and Insurance allocations	180	194	179	178	181	176

Notes:

- (1) In 2018, a portion of REWS cost resided in the BUs, subsequently centralized in 2019.
- (2) In 2018, some benefits pertaining to legacy Spectra Gas Transmission business, EGD and Union were recorded within the HR Central Function and was not segregated at the Corporate level.
- (3) External legal fees was part of the BUs in 2018, but was centralized in 2019.
- (4) S&R cost was part of the BUs in 2018, but was centralized in 2019.
- (5) Starting 2022, certain benefits relating to CF are recorded directly in CF. As a result, there is a decrease in benefits with a corresponding increase in CF cost in 2022 compared to prior year.

While the total number of entities that received the CF allocations is being provided, it is important to note the CF allocations to individual entities are based on the cost drivers listed in the evidence. Those cost drivers, among others, include 3FF (comprising revenues; gross property, plant and equipment; and compensation) applicable to individual entities that vary in size and this information is not in the

public domain for most of these entities. Please note also that Enbridge Inc. applies its CFCAM consistently to all entities receiving the allocation.

- b) A list of all entities that are expected to be sharing in the costs of the programs in 2024 is not relevant to the approvals sought as part of this Application. There are more than 120 entities that are expected to receive the CF allocations in 2024. It is also important to note that most of these entities are not required to file their financial statements in the public domain and none of these other entities are rate-regulated by the OEB.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Ref 1: Exhibit 4, Tab 5, Schedule 1, p.7

Ref 2: EB-2012-0459, Decision with Reasons, July 17, 2014, pp. 61, 62

Question(s):

Concentric recommended the use of a credit adjusted risk-free (CARF) rate as an appropriate discount rate to calculate net salvage under the CDNS method on the basis that the CARF is consistent with discount rates mandated by accounting standards for asset retirement obligations for financial statement disclosures and estimating the discount. In the OEB's Decision for EGD's 2014 to 2018 Custom IR proceeding, the utility's weighted cost of debt, and the discount rate for pension funds were noted as other possible discount rates to use.

- a) Please provide Enbridge Gas's proposed 2024 weighted cost of debt and the discount rate used for pension funds and the resulting SRC reserve using these rates.
- b) Please explain whether these rates were considered as the discount to calculate SRC reserve. If yes, please explain why they were not selected.

Response:

The following response was prepared by Concentric:

- a) Enbridge Gas's Weighted Average Cost of Debt (WACD) for 2024 is 4.17%¹ and the pension rate was 5.27%.²

Please see response at Exhibit I.4.5-IGUA-14 Attachment 1 for the live Excel CDNS model. These rates can be input into cell F5 and the impact will be seen. Please refer to Attachment 1 for the 2021 Depreciation Study tables calculated using the above discount rates.

¹ Exhibit 5, Tab 2, Schedule 1, Attachment 6, p.6, updated March 8, 2023.

² Exhibit 4, Tab 4, Schedule 2, Attachment 1, p.94, updated March 8, 2023.

- b) Please see response at Exhibit 1.4.5-IGUA-10 for a discussion of the various types of discounts rates that have been used in Asset Retirement Obligation and other Inflation Adjusted Net Salvage Calculations.

The CARF was determined to be the most appropriate rate to use in the CDNS calculations. Enbridge Gas's CARF is calculated as the forecasted 30-year Government of Canada bond rate plus Enbridge Gas's credit spread.

Concentric did not consider that a pension discount rate would be appropriate for the CDNS calculations as the rate is developed based on pension plan specific actuarial assumptions that are unrelated to the cost of debt.³

Concentric did not consider that a WACD would be appropriate for the CDNS calculations as the rate is derived from historical debt issuances that may not be the best representation of a company's current risk profile and the future cost of debt.

³ See Exhibit 4, Tab 4, Schedule 2, Attachment 1, p.96 for a description of how the pension discount rates are derived.

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-55	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-9%	104,433,820	47,148,032	66,684,832	3,997,241	19.8	3.83%
453.00	WELLS	0	45-R2.5	-27%	143,144,395	50,040,540	131,752,841	5,303,949	25.9	3.71%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-13%	77,194,133	51,829,828	35,399,543	1,945,901	15.6	2.52%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	927,279,185	37,317,906		2.88%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-4%	2,920,218	523,642	2,513,384	64,168	39.7	2.20%
465.00	MAINS	0	60-R4	-10%	2,783,251,797	919,330,147	2,142,246,830	47,724,154	42.3	1.71%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-6%	1,005,060,039	331,530,582	733,833,060	36,666,414	19.6	3.65%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-13%	395,646,542	119,798,512	327,282,080	11,764,105	27.7	2.97%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,409,373,301	101,261,999		2.28%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
473.01	SERVICES - METAL	0	45-S1	-28%	549,648,294	268,325,815	435,224,002	18,631,139	23.0	3.39%
473.02	SERVICES - PLASTIC	0	55-S3	-23%	4,458,883,265	1,384,833,504	4,099,592,912	117,393,061	35.7	2.63%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-36%	3,320,418,328	1,051,359,036	3,464,409,891	104,891,543	34.9	3.16%
475.30	MAINS - PLASTIC	0	60-R4	-32%	3,480,106,028	928,431,883	3,665,308,074	89,155,025	42.0	2.56%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-8%	950,956,098	367,887,432	659,145,154	26,996,453	23.3	2.84%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,978,810,502	4,747,954,605	13,795,361,585	534,262,021		3.57%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	11,503,712	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	2,754,478	2.2	25.00%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

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Related to Total Expense

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					902,421,335	424,868,778	477,552,558	71,011,148		7.87%
TOTAL UTILITY PLANT STUDIED					21,661,675,247	7,115,364,167	18,625,015,743	744,243,779		3.44%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					21,982,759,889					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

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Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-7%	104,433,820	47,148,032	64,596,156	3,763,474	19.8	3.60%
453.00	WELLS	0	45-R2.5	-20%	143,144,395	50,040,540	121,732,734	4,810,197	25.9	3.36%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-5%	201,920,080	53,298,115	158,717,969	4,922,284	33.4	2.44%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-4%	682,328,757	228,311,196	481,310,711	18,867,513	25.5	2.77%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-11%	77,194,133	51,829,828	33,855,660	1,830,429	15.6	2.37%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	893,922,340	35,472,632		2.73%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-3%	163,351,958	40,353,631	127,898,886	3,264,371	37.7	2.00%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-4%	11,252,284	7,167,268	4,535,107	148,175	26.2	1.32%
464.00	EQUIPMENT	0	50-S4	-3%	2,920,218	523,642	2,484,182	63,152	39.7	2.16%
465.00	MAINS	0	60-R4	-7%	2,783,251,797	919,330,147	2,058,749,276	45,543,381	42.3	1.64%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-5%	1,005,060,039	331,530,582	723,782,459	35,969,509	19.6	3.58%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-9%	395,646,542	119,798,512	311,456,219	11,072,094	27.7	2.80%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,296,477,998	97,568,280		2.19%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
473.01	SERVICES - METAL	0	45-S1	-22%	549,648,294	268,325,815	402,245,104	16,690,592	23.0	3.04%
473.02	SERVICES - PLASTIC	0	55-S3	-15%	4,458,883,265	1,384,833,504	3,742,882,251	106,260,853	35.7	2.38%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	19,554,837	15.5	4.00%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	7,250,587	12.2	4.00%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-25%	3,320,418,328	1,051,359,036	3,099,163,875	91,401,472	34.9	2.75%
475.30	MAINS - PLASTIC	0	60-R4	-21%	3,480,106,028	928,431,883	3,282,496,411	79,241,235	42.0	2.28%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-6%	950,956,098	367,887,432	640,126,032	26,109,575	23.3	2.75%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,959,020,600	4,738,175,688	12,628,584,240	467,539,379		3.13%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.00%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	25.00%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	8,762,621	8.4	10.00%
**	SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					860,890,047	399,103,681	461,786,367	68,806,406		7.99%
TOTAL UTILITY PLANT STUDIED					21,600,354,057	7,079,820,153	17,296,220,060	669,777,403		3.10%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					21,921,438,699					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

ACCOUNT	Booked Reserve	TRUNC DATE	ASL	Curve Type	NET SALVAGE	ORIGINAL COST	CALCULATED ACCUMULATED DEPRECIATION	ANNUAL ACCRUAL	COMPOSITE ANNUAL ACCRUAL RATE	REMAINING LIFE	THEORETICAL ACCUMULATED DEPRECIATION FACTOR	Age
442	2,805,060.39			40	S5	0	6,282,181.09	2362661.52	105928	0.01686166	24.67740934	0.446510591 17.79686158
443.01	4,023,543.84			45	R4	0	5,804,412.46	3267731.1	55594	0.009577886	19.10549812	0.6931871 28.99933383
443.02	11,363,395.92			55	R4	0	21,554,521.93	6402833.95	229183	0.010632711	36.76662468	0.527193132 16.55540421
451	45,841,824.51			55	R4	0	74,762,353.60	42905753.37	1102904	0.014752131	22.97350136	0.61316722 32.09977418
452	47,148,031.88			40	R3	-0.09	104,433,820.29	53704099.18	3997241	0.03827535	19.81158924	0.45146325 21.27804842
453	50,040,539.74			45	R2.5	-0.27	143,144,394.64	62129202.02	5303949	0.037053138	25.86784621	0.349580854 16.36301175
454	8,575,935.56			40	R2	0	13,364,517.02	5256233.29	175831	0.013156555	21.37623809	0.641694387 17.35301613
455	53,298,115.35			55	R3	-0.08	201,920,080.43	73519784.79	5130627	0.025409196	33.43550539	0.263956488 18.42240012
456	228,311,195.54			40	R4	-0.06	682,328,756.58	23930773.9	19661453	0.02881522	25.52385839	0.334605853 13.5309549
457	51,829,827.64			35	R3	-0.13	77,194,132.88	46918108.22	1945901	0.025207887	15.56700774	0.671421852 20.48106531
461	20,599,533.02			60	R4	0	88,171,401.75	1933389.26	1507598	0.017098492	44.34756701	0.233630549 12.57133955
462	40,353,630.51			50	S4	-0.05	163,351,957.93	37966440.95	3377914	0.020678748	37.72439554	0.247034875 10.83944174
463	7,167,268.35			55	S4	-0.06	11,252,283.90	6091172.08	157646	0.014010134	26.24033301	0.636961208 28.34370159
464	523,641.78			50	S4	-0.04	2,920,217.56	549202.38	64168	0.021973705	39.69626918	0.179316016 9.302436925
465	919,330,147.09			60	R4	-0.1	2,783,251,797.20	785708498.7	47724154	0.017146905	42.32699482	0.330307933 15.26308144
466	331,530,581.56			30	R4	-0.06	1,005,060,038.76	333095552.4	36666414	0.036481815	19.60515881	0.32986147 9.588623385
467	119,798,511.87			40	R4	-0.13	395,646,541.68	121762406	11764105	0.029733875	27.66284313	0.302791758 10.80656737
471	12,099,618.74			60	R4	0	63,907,559.65	13063532.74	1150753	0.018006524	45.1744588	0.189330007 11.79868458
472	64,014,227.29			40	S0.5	0	220,832,605.09	72010537.12	7005487	0.031723065	21.68644511	0.289876702 15.67941283
472.31	5,056,170.71	2046		40	S0.5	0	29,662,114.81	9379387.26	1325428	0.044684204	18.55448023	0.170458875 9.088522567
472.32	5,549,954.69	2046		40	S0.5	0	23,216,545.94	9567161.82	991735	0.042716733	17.88025371	0.239051696 12.80156837
472.33	9,778,917.49	2026		40	S0.5	0	19,789,902.04	13708093.74	2365393	0.119525251	4.159202467	0.49413673 26.76712538
472.34	4,069,504.11	2046		40	S0.5	0	16,737,575.95	6824520.76	704663	0.04210066	17.97628253	0.243135811 12.39818872
472.35	3,958,251.83	2023		40	S0.5	0	15,937,296.63	14257282.86	8045939	0.504849673	1.48881443	0.248364068 13.24226987
473.01	268,325,814.99			45	S1	-0.29	549,648,294.42	300579329.2	18954565	0.034484897	23.01021643	0.48817729 23.36027206
473.02	1,384,833,503.55			55	S3	-0.23	4,458,883,264.63	1690541084	117393061	0.026327906	35.74801737	0.310578551 16.26198445
474	59,858,893.21			25	SQ	0	488,870,931.00	184821829.1	43329780	0.088632351	15.54853657	0.122443143 9.451463434
475	59,887,548.43			25	SQ	0	181,264,676.42	92823432.31	10469399	0.057757525	12.1978064	0.330387308 12.8021954
475.21	1,051,359,035.75			55	R3	-0.36	3,320,418,328.48	1337362630	104891543	0.031589858	34.9431715	0.316634512 16.90720786
475.3	928,431,883.06			60	R4	-0.32	3,480,106,028.12	1203312263	89155025	0.02561848	42.02653279	0.266782643 15.18088204
476	5,181,734.81			17	S2.5	0	9,878,702.74	3802076.97	365238	0.036977263	9.671296258	0.524535958 8.664771329
477	367,887,431.83			40	R2	-0.08	950,956,097.61	335863298.6	26996453	0.028388748	23.25203249	0.386860585 13.22723181
477.01	52,094,469.16			35	R3	0	143,726,981.14	57416667.25	4800551	0.033400486	19.36115582	0.362454347 14.91795962
478	469,525,897.51			15	S2.5	0	1,020,910,893.69	567033992.3	104686373	0.102542126	6.368232546	0.459908794 11.32310326
482	8,677,609.61			40	R1.5	0	13,255,571.99	3407411.24	191336	0.014434383	23.21939295	0.654638639 9.98460138
482.01	19,270,728.51	2033		40	R1.5	0	53,463,354.35	26098479.06	3400629	0.063606727	9.96788704	0.360447427 15.24467565
482.04	6,391,978.16	2022		40	R1.5	0	15,678,639.98	14572514.74	9286663	0.592313046	0.5	0.407687029 7.53814838
482.05	6,852,979.62	2046		40	R1.5	0	36,671,818.30	11418658.28	1544848	0.042126299	19.30251528	0.186873189 8.861006312
482.51	11,589,939.39	2049		40	R1.5	0	69,558,675.16	26196142.88	3906954	0.056167746	16.39262546	0.166621049 18.52897199
482.52	1,664,764.01	2028		40	R1.5	0	19,237,692.27	10612390.61	2814701	0.14631178	6.243041832	0.086536576 9.635458624
483	20,323,395.93			15	SQ	0	29,776,061.72	17837150.38	1200881	0.040330417	6.014350447	0.682541436 8.985649553
484	89,525,828.90			12	L2.5	0	134,722,077.69	66324100.74	6268747	0.046530955	5.717868182	0.66452233 6.49961254
485	12,811,265.76			17	L1.5	0	44,128,920.96	19200053.33	3658037	0.082894322	5.70374725	0.290314503 8.174934811
486	26,128,213.52			15	SQ	0	79,966,854.36	39611956.58	9529666	0.1191702	7.569679607	0.326738043 7.430320393
487.7	92,163.80			15	SQ	0	864,754.61	328834.18	86895	0.100485154	9.296055008	0.106577981 5.703944992
487.8	2,397,143.13			20	SQ	0	7,774,174.86	640766.77	288265	0.037079819	18.35155042	0.308346953 1.648449583
488	4,990,529.78			10	SQ	0	11,224,609.20	8319312.34	2946627	0.262514886	2.588327847	0.444606105 7.819464643
490	20,774,567.11			4	SQ	0	30,306,678.69	17212894.06	4041429	0.133351102	1.728171505	0.68547185 2.271828495
490.3	2,418,464.59			10	SQ	0	4,680,899.13	2574494.52	502763	0.107407356	4.5	0.516666675 5.5
491.01	107,550,337.34			4	SQ	0	155,164,785.39	76224300.99	13604128	0.087675357	2.035010308	0.693136249 1.984108778
491.02	25,519,357.38			4	SQ	0	38,776,287.63	17163628.64	3892471	0.100382766	2.229471702	0.658117601 1.770528298
491.03	20,250,171.19			10	SQ	0	87,626,213.57	13898150.73	7217716	0.08236937	8.413927731	0.231097184 1.586072269
491.04	44,031,317.98			10	SQ	0	85,221,905.36	46872047.95	9153464	0.107407408	4.5	0.516666669 5.5

ACCOUNT	Booked Reserve	TRUNC DATE	ASL	Curve Type	NET SALVAGE	ORIGINAL COST	CALCULATED ACCUMULATED DEPRECIATION	ANNUAL ACCRUAL	COMPOSITE ANNUAL ACCRUAL RATE	REMAINING LIFE	THEORETICAL ACCUMULATED DEPRECIATION FACTOR	Age
442	2,805,060.39			40 S5	0	6,282,181.09	2362661.52	105928	0.01686166	24.67740934	0.446510591	17.79686
443.01	4,023,543.84			45 R4	0	5,804,412.46	3267731.1	55594	0.009577886	19.10549812	0.6931871	28.99933
443.02	11,363,395.92			55 R4	0	21,554,521.93	6402833.95	229183	0.010632711	36.76662468	0.527193132	16.5554
451	45,841,824.51			55 R4	0	74,762,353.60	42905753.37	1102904	0.014752131	22.97350136	0.61316722	32.09977
452	47,148,031.88			40 R3	-0.07	104,433,820.29	52718702.9	3763474	0.036036927	19.81158924	0.45146325	21.27805
453	50,040,539.74			45 R2.5	-0.2	143,144,394.64	58764946.83	4810197	0.03360381	25.86784621	0.349580854	16.36301
454	8,575,935.56			40 R2	0	13,364,517.02	5256233.29	175831	0.013156555	21.37623809	0.641694387	17.35302
455	53,298,115.35			55 R3	-0.05	201,920,080.43	71477568.58	4922284	0.024377387	33.43550539	0.263956488	18.4224
456	228,311,195.54			40 R4	-0.04	682,328,756.58	234792493.7	18867513	0.027651646	25.52385839	0.334605853	13.53095
457	51,829,827.64			35 R3	-0.11	77,194,132.88	46087699.25	1830249	0.023712022	15.56700774	0.671421852	20.48107
461	20,599,533.02			60 R4	0	88,171,401.75	19333589.26	1507598	0.017098492	44.34756701	0.233630549	12.57134
462	40,353,630.51			50 S4	-0.03	163,351,957.93	37243270.62	3264371	0.019983666	37.72439554	0.247034875	10.83944
463	7,167,268.35			55 S4	-0.04	11,252,283.90	5976244.31	148175	0.013168438	26.24033301	0.636961208	28.3437
464	523,641.78			50 S4	-0.03	2,920,217.56	543921.58	63152	0.021625786	39.69626918	0.17916016	9.302437
465	919,330,147.09			60 R4	-0.07	2,783,251,797.20	764280085.2	45543381	0.016363271	42.32699482	0.330307933	15.26308
466	331,530,581.56			30 R4	-0.05	1,005,060,038.76	329953141.5	35969509	0.035788418	19.60515881	0.32986147	9.588623
467	119,798,511.87			40 R4	-0.09	395,646,541.68	117452323.3	11072094	0.027984812	27.66284313	0.302791758	10.80657
471	12,099,618.74			60 R4	0	63,907,559.65	13063532.74	1150753	0.018006524	45.1744588	0.189330007	11.79658
472	64,014,227.29			40 S0.5	0	220,832,605.09	72010531.12	7005487	0.031723065	21.68644511	0.289876702	15.67941
472.31	5,056,170.71	2046		40 S0.5	0	29,662,114.81	9379387.26	1325428	0.044684204	18.55448023	0.170458875	9.088523
472.32	5,549,954.69	2046		40 S0.5	0	23,216,545.94	9567161.82	991735	0.042716733	17.88025371	0.239051696	12.80157
472.33	9,778,917.49	2026		40 S0.5	0	19,789,902.04	13708093.74	2365393	0.019525251	4.159202467	0.49413673	26.76713
472.34	4,069,504.11	2046		40 S0.5	0	16,737,575.95	6824520.76	704663	0.042100666	17.97628253	0.243135811	12.39819
472.35	3,958,251.83	2023		40 S0.5	0	15,937,296.63	14257282.86	8045939	0.050489673	1.48881443	0.248364068	13.24227
473.01	268,325,814.99			45 S1	-0.22	549,648,294.42	16690592	16690592	0.030365949	23.01021643	0.48817729	23.36027
473.02	1,384,833,503.55			55 S3	-0.15	4,458,883,264.63	1580587192	106260853	0.02383127	35.74801737	0.310578551	23.36198
474	59,858,893.21			25 SQ	0	488,870,931.00	184821829.1	43329780	0.088632351	15.54853657	0.122443143	9.451463
475	59,887,548.43			25 SQ	0	181,264,676.42	92823432.31	10469399	0.05757525	12.1978046	0.330387308	12.80022
475.21	1,051,359,035.75			55 R3	-0.25	3,320,418,328.48	1229193594	91401472	0.022575095	34.943175	0.316634512	16.90721
475.3	928,431,883.06			60 R4	-0.21	3,480,106,028.12	1103036241	79241235	0.022769776	42.02653279	0.266782643	15.18088
476	5,181,734.81			17 S2.5	0	9,878,702.74	3802076.97	365238	0.036972263	9.671296258	0.524535958	8.664771
477	367,887,431.83			40 R2	-0.06	950,956,097.61	329643607.8	26109575	0.027456131	23.25203249	0.386860585	13.22723
477.01	52,094,469.16			35 R3	0	143,726,981.14	57416667.25	4800551	0.033400486	19.36115582	0.362454347	14.91796
478	469,525,897.51			15 S2.5	0	1,020,910,893.69	56703992.3	104686373	0.02542126	6.368232546	0.459980794	11.3231
482	8,677,609.61			40 R1.5	0	13,255,571.99	3407411.24	191336	0.014443383	23.21939295	0.654638639	9.984601
482.01	19,270,728.51	2033		40 R1.5	0	53,463,354.35	26098479.06	3400629	0.063606727	9.96788704	0.360447427	15.24468
482.04	6,391,978.16	2022		40 R1.5	0	15,678,639.98	14572514.74	9286663	0.592313046	0.5	0.407687029	7.538148
482.05	6,852,979.62	2046		40 R1.5	0	36,671,818.30	11418658.28	1544848	0.042126299	19.30251528	0.186873189	8.861006
482.51	11,589,939.39	2049		40 R1.5	0	69,558,675.16	26196142.88	3906954	0.056167746	16.39262546	0.166621049	18.52897
482.52	1,664,764.01	2028		40 R1.5	0	19,237,692.27	10612390.61	2814701	0.14631178	6.243041832	0.086536576	9.635459
483	20,323,395.93			15 SQ	0	29,776,061.72	17837150.38	1200881	0.040330417	6.014550447	0.682541436	8.98565
484	89,525,828.90			12 L2.5	0	134,722,077.69	66324100.74	6268747	0.046530955	5.717868182	0.66452233	6.499613
485	12,811,265.76			17 L1.5	0	44,128,920.96	19200053.33	3658037	0.082894322	8.50734725	0.290314503	17.4935
486	26,128,213.52			15 SQ	0	79,966,854.36	39611956.58	9529666	0.1191702	7.569796707	0.326738043	7.43032
487.7	92,163.80			15 SQ	0	864,754.61	328834.18	86895	0.100485154	9.296055008	0.106577981	5.703945
487.8	2,397,143.13			20 SQ	0	7,774,174.86	640766.77	282265	0.037079819	18.35155042	0.308346953	1.64845
488	4,990,529.78			10 SQ	0	11,224,609.20	8319312.34	2946627	0.262514886	2.588327847	0.444606105	7.819465
490	20,774,567.11			4 SQ	0	30,306,678.69	17212894.06	4041429	0.133351102	1.728171505	0.685478185	2.271828
490.3	2,418,464.59			10 SQ	0	4,680,889.13	2574494.52	502763	0.107407356	4.5	0.516666675	5.5
491.01	107,550,337.34			4 SQ	0	155,164,785.39	76224300.99	13604128	0.087675357	2.035010308	0.693136249	1.984109
491.02	25,519,357.38			4 SQ	0	38,776,287.63	17163628.64	3892471	0.100382766	2.229471702	0.658117601	1.770528
491.03	20,250,171.19			10 SQ	0	87,626,213.57	13898150.73	7217716	0.082369937	8.413927731	0.231097184	1.586072
491.04	44,031,317.98			10 SQ	0	85,221,905.36	46872047.95	9153464	0.107407408	4.5	0.516666669	5.5

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ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Ref 1: Exhibit 4, Tab 5, Schedule 1, pp.17-18

Ref 2: EB-2020-0290, Exhibit C2, Tab 1, Schedule 1, p.8

Question(s):

It states that Enbridge Gas is collecting amounts for future abandonment within the net salvage component of the depreciation rates for the EGD and Union rate zones. These amounts are included in accumulated depreciation which results in a reduction to the PP&E component of the rate base. The amounts collected are used to fund working capital requirements, which in turn reduces the need for financing and therefore has a favourable impact for customers in the form of lower rates, all else being equal. It also states that Enbridge Gas has not identified any precedents in which a utility has voluntarily set up a segregated fund for Site Restoration Costs (SRC).

- a) Does Enbridge Gas plan to recover future abandonment costs if the amount of these costs are less than the amount of the net salvage component already recovered as a part of depreciation expense?
- b) If yes, please explain whether there is double recovery for future abandonment costs.
- c) Has Enbridge Gas identified any precedents where a utility has involuntarily set up a segregated fund for SRC? If yes, please list these utilities.
- d) As noted in Reference 2, Ontario Power Generation established segregated funds for the purpose of future expenditures related to its asset retirement obligation for nuclear liabilities. Please explain whether Enbridge Gas views these segregated funds as comparable to segregated funds that could be established for Enbridge Gas's SRC.

Response:

- a) If the estimated cost for future abandonments (after reflecting discounting/the time value of money), as determined by Concentric, were determined to be less than the

outstanding balance of net salvage amounts already collected (i.e. the outstanding liability / recoveries net of costs incurred to date), the Company expects that the depreciation study would reflect that finding in the prospective salvage component of depreciation rates to be utilized going forward, thus avoiding over or double recovery of costs. For instance, the salvage component of the depreciation rates could be made zero if the recoveries net of costs incurred to date were equal to the expected cost of future abandonments, could be made negative (or zero with a possible refund) if an over collection was believed to have occurred, or be made very small to minimize the amount of prospective recoveries, if recoveries to date were approaching the estimated required amount. The Company however does not expect that an over collection would occur, assuming regular depreciation studies are performed, as the intent is to recover the required salvage costs over the life of the asset, spreading the cost to all customers that utilize the asset.

- b) Please see response at part a).
- c) Enbridge Gas has not identified any precedents where a utility has involuntarily set up a segregated fund for SRC.
- d) Enbridge Gas does not view the Ontario Power Generation (OPG) segregated funds as being comparable to what could be established for natural gas utilities. The OPG funds are in place to cover the decommissioning costs of nuclear power plants once the licensee has decided to stop operating the facility. The power plants have a significant decommissioning period (estimated at 50 years) due to the safety protocols and regulations surrounding the abandonment activity. Note that funds are only withdrawn once the nuclear facility ceases operations. In comparison, a natural gas utility does not have the same regulations regarding duration of time required to monitor the safe removal of assets. Another key difference is the number of assets maintained with the funds as utilities have a vast amount of pipeline assets and facilities vs a relatively small number of power plants for OPG. Finally, the funds are different in that OPG would only draw on the funds once the power plant is at end of life, whereas Enbridge Gas would make regular withdrawals in a year to cover the costs of ongoing decommissioning of assets as they are replaced. Also note that during the 1970 to 2010 period, Enbridge Gas had a program to replace cast iron pipe assets due to safety concerns. The retirement costs were managed with the SRC costs collected through rates without any incremental costs or impacts to customers. Please also see response at Exhibit I.4.5-ED-136.

2024 Test Year Impact of Proposed Depreciation Rates

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Proposed Rate - ELG (b)	Proposed Rate - ALG (c)	Provision - Proposed Rate ELG (d)	Provision - Proposed Rate ALG (e)	Proposed Provision Over / (Under) Current Provision (f) = (e-d)
<u>Intangible Plant</u>								
1	Franchises and consents (401)	EGD	0.0			0.0	0.0	0.0
2		Union	1.2			0.0	0.0	0.0
3	Intangible plant - Other (402)	EGD	0.0			0.0	0.0	0.0
4		Union	0.5			0.0	0.0	0.0
5	Total		1.7			0.0	0.0	0.0
<u>Local Storage Plant</u>								
6	Structures and Improvements (442)	EGD	0.0	1.69%	1.66%	0.1	0.1	(0.0)
7		Union	8.5			0.1	0.1	(0.0)
8	Gas Holders - Storage (443)	EGD	0.0	0.96%	0.89%	0.1	0.1	(0.0)
9		Union	7.3			0.1	0.1	(0.0)
10	Gas Holders - Equipment (443)	EGD	0.0	1.06%	0.99%	0.3	0.2	(0.0)
11		Union	24.8			0.3	0.2	(0.0)
12	Total		40.5	1.17%	1.11%	0.5	0.5	(0.0)

2024 Test Year Impact of Proposed Depreciation Rates (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Proposed Rate - ELG (b)	Proposed Rate - ALG (c)	Provision - Proposed Rate ELG (d)	Provision - Proposed Rate ALG (e)	Proposed Provision Over / (Under) Current Provision (f) = (e-d)
<u>Storage Plant</u>								
13	Land rights (451)	EGD	42.8	1.48%	1.43%	1.1	1.1	(0.0)
14		Union	33.7					
15	Structures and improvements (452)	EGD	32.3	3.94%	3.20%	4.5	3.7	(0.9)
16		Union	83.5					
17	Wells (453)	EGD	111.3	3.85%	3.17%	7.3	6.0	(1.3)
18		Union	82.6					
19	Well equipment (454)	EGD	17.3	1.32%	1.01%	0.2	0.2	(0.1)
20		Union	0.0					
21	Field Lines (455)	EGD	211.1	2.54%	2.23%	6.4	5.6	(0.8)
22		Union	47.8					
23	Compressor equipment (456)	EGD	234.2	2.88%	2.65%	20.9	19.2	(1.7)
24		Union	491.6					
25	Measuring and regulating equipment (457)	EGD	11.2	2.60%	2.27%	2.8	2.4	(0.3)
26		Union	97.7					
27	Total		1,497.2	2.89%	2.55%	43.2	38.2	(5.1)

2024 Test Year Impact of Proposed Depreciation Rates (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Proposed Rate - ELG (b)	Proposed Rate - ALG (c)	Provision - Proposed Rate ELG (d)	Provision - Proposed Rate ALG (e)	Proposed Provision Over / (Under) Current Provision (f) = (e-d)
<u>Transmission</u>								
28	Land rights (461)	EGD	19.9	1.71%	1.60%	1.6	1.5	(0.1)
29		Union	71.9					
30	Compressor structures and improvements (462)	EGD	0.0	2.07%	2.01%	3.5	3.4	(0.1)
31		Union	167.5					
32	Measuring and regulating structures and improvements (463)	EGD	0.0	1.40%	1.32%	0.2	0.2	(0.0)
33		Union	11.5					
34	Equipment (464)	EGD	0.0	2.23%	2.14%	0.1	0.1	(0.0)
35		Union	3.0					
36	Mains (465)	EGD	414.9	1.77%	1.64%	54.9	51.0	(3.9)
37		Union	2,713.7					
38	Compressor equipment (466)	EGD	0.0	3.72%	3.42%	38.4	35.3	(3.1)
39		Union	1,031.8					
40	Measuring and regulating equipment (467)	EGD	3.5	3.06%	2.84%	15.8	14.7	(1.1)
41		Union	522.9					
42	Total		4,960.5	2.31%	2.14%	114.4	106.1	(8.3)

2024 Test Year Impact of Proposed Depreciation Rates (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Proposed Rate - ELG (b)	Proposed Rate - ALG (c)	Provision - Proposed Rate ELG (d)	Provision - Proposed Rate ALG (e)	Proposed Provision Over / (Under) Current Provision (f) = (e-d)
<u>Distribution Plant</u>								
43	Renewable Natural Gas(2)	EGD	31.4	various	various	1.2	1.2	(0.0)
44		Union	0.0					
45	Land rights (471)	EGD	45.7	1.80%	1.68%	1.2	1.1	(0.1)
46		Union	22.2					
47	Structures and improvements - Other (472)	EGD	110.1	3.17%	2.34%	7.0	6.3	(0.7)
48		Union	148.7					
49	Structures and improvements - Stoney Creek (472.31)	EGD	0.0	4.47%	3.98%	1.5	1.3	(0.2)
50		Union	33.5					
51	Structures and improvements - Win-Rhodes (472.32)	EGD	0.0	4.27%	3.81%	1.1	1.0	(0.1)
52		Union	26.2					
53	Structures and improvements - London Admin (472.33)	EGD	0.0	11.95%	11.89%	2.7	2.7	(0.0)
54		Union	22.4					
55	Structures and improvements - Kingston Office (472.34)	EGD	0.0	4.21%	3.76%	0.8	0.7	(0.1)
56		Union	18.9					
57	Structures and improvements - Mainway (472.35)	EGD	0.0	50.48%	50.46%	9.1	9.1	0.0
58		Union	9.0					
59	Services - metallic (473.01)	EGD	320.6	3.63%	2.88%	22.0	17.5	(4.5)
60		Union	290.8					
61	Services - plastic (473.02)	EGD	3,180.6	2.73%	2.47%	136.3	123.6	(12.7)
62		Union	1,855.6					
63	Regulators (474)	EGD	315.9	8.86%	8.86%	44.7	44.7	0.0
64		Union	192.5					

2024 Test Year Impact of Proposed Depreciation Rates (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Proposed Rate - ELG (b)	Proposed Rate - ALG (c)	Provision - Proposed Rate ELG (d)	Provision - Proposed Rate ALG (e)	Proposed Provision Over / (Under) Current Provision (f) = (e-d)
<u>Distribution Plant</u>								
65	Mains - Envision (475.00)	EGD	222.2	5.78%	5.78%	12.6	12.6	0.0
66		Union	0.0					
67	Mains - Coated and wrapped (475.21)	EGD	2,163.5	3.38%	2.95%	134.7	117.5	(17.2)
68		Union	1,845.3					
69	Mains - Plastic (475.30)	EGD	2,738.0	2.72%	2.52%	103.5	96.1	(7.4)
70		Union	1,101.1					
71	Company NGV compressor stations (476)	EGD	6.5	3.70%	3.29%	0.5	0.4	(0.0)
72		Union	6.0					
73	Measuring & regulating equipment (477)	EGD	802.7	2.89%	2.26%	32.4	25.4	(7.0)
74		Union	329.9					
75	Customer M&R Equipment (477.01)(3)	EGD	0.0	3.34%	2.91%	5.7	5.0	(0.7)
76		Union	174.4					
77	Meters (478)	EGD	583.8	10.25%	8.96%	118.5	103.4	(15.0)
78		Union	580.7					
79	Total		<u>17,178.0</u>	<u>3.70%</u>	<u>3.32%</u>	<u>635.3</u>	<u>569.5</u>	<u>(65.7)</u>

2024 Test Year Impact of Proposed Depreciation Rates (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance	Proposed Rate - ELG	Proposed Rate - ALG	Provision - Proposed Rate ELG	Provision - Proposed Rate ALG	Proposed Provision Over / (Under) Current Provision
			(a)	(b)	(c)	(d)	(e)	(f) = (e-d)
<u>General Plant</u>								
80	Investment in leased assets	EGD	37.7					
81		Union	0.0			1.5	1.5	(0.4)
82	Structures and improvements - Other (482.00)	EGD	9.0	1.44%	0.90%	0.5	0.3	(0.2)
83		Union	29.0					
84	Structures and improvements - VPC (482.01)	EGD	119.4	6.36%	6.15%	7.6	7.3	(0.2)
85		Union	0.0					
86	Structures and improvements - Thorold (482.04)	EGD	0.0	59.23%	59.23%	0.0	0.0	0.0
87		Union	0.0					
88	Structures and improvements - Markham (482.05)	EGD	37.1	4.21%	3.79%	1.6	1.4	(0.2)
89		Union	0.0					
90	Structures and improvements - Keil (482.51)	EGD	0.0	5.62%	4.84%	4.4	3.8	(0.6)
91		Union	78.2					
92	Structures and improvements - Bloomfield (482.52)	EGD	0.0	14.63%	14.47%	3.2	3.1	(0.0)
93		Union	21.6					
94	Office furniture and equipment (483)	EGD	28.6	4.03%	4.40%	1.5	1.7	0.1
95		Union	9.4					
96	Transportation equipment (484)	EGD	82.5	4.65%	3.77%	7.2	5.8	(0.7)
97		Union	73.6					
98	Heavy work equipment (485)	EGD	29.4	8.29%	6.33%	4.3	3.3	(0.4)
99		Union	23.0					
100	Tools and other equipment (486)	EGD	53.3	11.92%	11.92%	10.9	10.9	0.0
101		Union	38.6					
102	Rental - refuel appl (487.70)	EGD	0.8	10.05%	10.05%	0.1	0.1	0.0
103		Union	0.0					

2024 Test Year Impact of Proposed Depreciation Rates (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Proposed Rate - ELG (b)	Proposed Rate - ALG (c)	Provision - Proposed Rate ELG (d)	Provision - Proposed Rate ALG (e)	Proposed Provision Over / (Under) Current Provision (f) = (e-d)
<u>General Plant</u>								
104	Rental - NGV Stations (487.80)	EGD	8.1	3.71%	3.75%	0.3	0.3	0.0
105		Union	0.0					
106	Communication structures and equipment (488)	EGD	2.0	26.25%	26.25%	2.6	2.6	0.0
107		Union	7.5					
108	Computer equipment (490)	EGD	18.9	13.34%	14.09%	4.2	4.5	0.1
109		Union	17.1					
110	Computer equipment - post 2023	EGD	8.5	25.00%	25.00%	3.3	3.3	0.0
111		Union	3.6					
112	Software acquired intangibles (491.01)	EGD	84.2	8.77%	8.91%	15.5	15.8	0.1
113		Union	66.7					
114	Software acquired intangibles - post 2023	EGI	14.3	25.00%	25.00%	2.5	2.5	0.0
115								
116	Software developed intangibles (491.02)	EGD	60.2	10.04%	10.29%	6.5	6.7	0.0
117		Union	0.0					
118	Software developed intangibles - post 2023	EGI	14.4	25.00%	25.00%	2.7	2.7	0.0
119								
120	CIS acquired software (491.03)	EGD	12.2	8.24%	8.39%	9.1	9.3	0.2
121		Union	98.9					
122	TIS/IT software	EGD	0.0	10.00%	10.00%	0.0	0.0	0.0
123		Union	0.0					
124	WAMS (491.04)	EGD	89.9	10.74%	10.74%	9.7	9.7	(0.0)
125		Union	0.0					
126	Total		1,177.6	8.41%	8.22%	99.1	96.5	(2.3)

2024 Test Year Impact of Proposed Depreciation Rates (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Proposed Rate - ELG (b)	Proposed Rate - ALG (c)	Provision - Proposed Rate ELG (d)	Provision - Proposed Rate ALG (e)	Proposed Provision Over / (Under) Current Provision (f) = (e-d)
127	Plant held for future use	EGD	1.7	3.63%	3.63%	0.0	0.0	0.0
128					2.73%	2.73%		
129	Total	EGI	<u>24,857.3</u>	<u>3.59%</u>	<u>3.26%</u>	<u>892.4</u>	<u>810.7</u>	<u>(81.4)</u>

Notes:

- (1) A simple average of the opening and closing plant balances was used.
- (2) Placeholder to be replaced with actual plant accounts once assets are unitized. Represents forecasted RNG projects in total using a blended rate of assets.
- (3) Previously account 474.01 for Union.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Ref 1: Exhibit 4, Tab 5, Schedule 1, Attachment 1 – Depreciation Study

Ref 2: Exhibit 4, Tab 5, Schedule 1, Attachment 2

Question(s):

Page 16 of the Depreciation Study states that EGD historically used the Average Life Group (ALG) procedure, and Union Gas historically used Generation Arrangement Procedure. Furthermore, page 16 states that as Equal Life Group (ELG) more accurately reflects the actual life of the assets used, Concentric is recommending the movement to ELG at this time.

Page 7 of the Depreciation Study also states that ELG procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America.

- a) A comparison of the depreciation using the proposed and existing depreciation methodologies is provided in Attachment 2. Please quantify the 2024 depreciation expense using the ALG method of depreciation and compare it to the proposed depreciation expense, in the same format as Attachment 2.
- b) If there are material updates to the depreciation expense for 2024 resulting from 2022 financial results being finalized, please provide updated depreciation expense for 2024 in the format of Attachment 3.
- c) Please explain Enbridge Gas's views on whether the use of ELG and ALG would be allowed under IFRS.

Response:

- a) Please see Attachment 1.
- b) Enbridge Gas is not proposing any updates to the 2024 Test Year depreciation expense as a result of 2022 financial results being finalized.

- c) Enbridge Gas has not performed a comprehensive review of IFRS. Please see response at Exhibit I.1.8-STAFF-18. However, Concentric has noted that, while ALG and ELG have been used by clients reporting under IFRS, the use of the ALG procedure while reporting under IFRS often requires additional componentization of accounts in order to comply with IAS 16 Standard.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1 – Depreciation Study

Question(s):

Concentric's recommendations reflect retirement and net salvage analyses in Sections 6 and 7 of the study. As well, pages 2-3 of the Depreciation Study discuss information provided by Enbridge Gas to Concentric.

- a) Please provide the following information and data used by Concentric to prepare and support the Depreciation Study:
- i. Current balances by vintage year for each account (aged balances) through December 31, 2021 in a readable Excel format that provide the amount of investment sorted by installation year.
 - ii. Retirement transactions for all accounts from 1948 through December 31, 2021 in a readable Excel format, which include information regarding the transaction year of the retirement, the installation year of the asset being retired, and the original cost of the asset being retired.
 - iii. Cost of removal and gross salvage transactions for all accounts requiring the recovery of net salvage through December 31, 2021 in a readable Excel format, which include information regarding the transaction year of the retirement, the costs associated with the retirement, and any gross salvage proceeds from the sale or reuse of the property.
 - iv. For each account, provide the output of all life/curve combinations that were considered as part of the study from the retirement rate analysis. Please include the residual measures for each life/curve combination presented.
 - v. Discussion/interview notes with EGD's operational and management staff with respect to historical life and future expectations for asset accounts that Concentric relied upon as explained in Section 3 of the Depreciation Study.

Response:

- a) The following response was provided by Concentric Energy Advisors, Inc.:
- i. Please see Attachment 1.
 - ii. Please see Attachment 2.
 - iii. Please see Attachment 3.
 - iv. Please see Attachment 4.
 - v. Please see Attachment 5.

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
110.00			8	2021	2002	41,120.00		
400.00			8	2021	1949	0.00		
400.00			8	2021	2001	1,699,594.43		
401.00			8	2021	1970	126,151.87		
401.00			8	2021	2000	1,024,693.51		
401.00			8	2021	2002	24,236.02		
402.00			8	2021	1959	494,760.59		
402.00			8	2021	2001	0.00		
440.00			8	2021	1967	0.00		
440.00			8	2021	1977	21,526.30		
440.00			8	2021	2009	7,302.70		
440.00			8	2021	2021	0.00		
442.00			8	2021	1970	1,422,484.91		
442.00			8	2021	1998	437,097.64		
442.00			8	2021	2001	19,303.59		
442.00			8	2021	2005	181,728.66		
442.00			8	2021	2006	238,393.02		
442.00			8	2021	2007	128,007.31		
442.00			8	2021	2008	24,939.54		
442.00			8	2021	2009	10,061.95		
442.00			8	2021	2010	163,888.91		
442.00			8	2021	2011	311,493.59		
442.00			8	2021	2012	631,185.96		
442.00			8	2021	2013	75,000.00		
442.00			8	2021	2014	158,244.04		
442.00			8	2021	2015	271,535.48		
442.00			8	2021	2016	100,162.81		
442.00			8	2021	2017	480,616.37		
442.00			8	2021	2018	35,418.39		
442.00			8	2021	2019	47,004.66		
442.00			8	2021	2020	396,502.45		
442.00			8	2021	2021	1,149,111.81		
443.01			8	2021	1969	2,186,400.39		
443.01			8	2021	1999	2,066,786.98		
443.01			8	2021	2002	320,890.28		
443.01			8	2021	2016	24,428.41		
443.01			8	2021	2017	10,174.29		
443.01			8	2021	2020	0.00		
443.01			8	2021	2021	1,195,732.11		
443.02			8	2021	1972	995,702.37		
443.02			8	2021	1973	2,781,547.11		
443.02			8	2021	1999	926,089.18		
443.02			8	2021	2000	131,835.31		
443.02			8	2021	2001	652,044.40		
443.02			8	2021	2002	721,508.49		
443.02			8	2021	2004	45,184.84		
443.02			8	2021	2006	2,174,475.26		
443.02			8	2021	2007	49,625.58		
443.02			8	2021	2009	19,777.96		
443.02			8	2021	2010	1,191,154.34		
443.02			8	2021	2011	92,079.93		
443.02			8	2021	2012	155,062.30		
443.02			8	2021	2013	4,038,394.78		
443.02			8	2021	2014	2,150,515.09		
443.02			8	2021	2015	33,284.24		
443.02			8	2021	2016	1,462,777.95		
443.02			8	2021	2017	1,912,619.22		
443.02			8	2021	2018	468,290.69		
443.02			8	2021	2020	204,701.33		
443.02			8	2021	2021	1,347,851.56		
450.00			8	2021	1949	0.00		
450.00			8	2021	1963	12,111.90		
450.00			8	2021	1965	0.00		
450.00			8	2021	1969	0.00		
450.00			8	2021	1972	91,098.20		
450.00			8	2021	1974	32,811.99		
450.00			8	2021	1976	82,377.48		
450.00			8	2021	1977	147,710.05		
450.00			8	2021	1981	0.00		
450.00			8	2021	1983	0.00		
450.00			8	2021	1984	0.00		
450.00			8	2021	1986	166,223.29		
450.00			8	2021	1987	0.00		
450.00			8	2021	1988	9,102.05		
450.00			8	2021	1989	0.00		
450.00			8	2021	1990	0.00		
450.00			8	2021	1992	0.00		
450.00			8	2021	1993	0.00		
450.00			8	2021	1994	0.00		
450.00			8	2021	1995	0.00		
450.00			8	2021	1996	63,448.00		
450.00			8	2021	1997	87,626.56		
450.00			8	2021	1999	510,014.25		
450.00			8	2021	2000	50.00		
450.00			8	2021	2001	0.00		
450.00			8	2021	2002	0.00		
450.00			8	2021	2006	0.00		
450.00			8	2021	2007	0.00		
450.00			8	2021	2009	4,463,077.10		
450.00			8	2021	2010	411,206.69		
450.00			8	2021	2011	311,526.12		
450.00			8	2021	2012	869,495.03		
450.00			8	2021	2013	648,441.88		
450.00			8	2021	2014	1,470,645.81		
450.00			8	2021	2015	330,908.89		
450.00			8	2021	2017	0.00		
450.00			8	2021	2018	656,790.76		
450.00			8	2021	2020	1,673,693.67		
450.00			8	2021	2021	3,757,045.21		
451.00			8	2021	1949	0.00		
451.00			8	2021	1963	2,261,925.37		
451.00			8	2021	1964	5,277,825.12		
451.00			8	2021	1977	5,954,998.00		
451.00			8	2021	1980	9,015.54		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
451.00			8	2021	1985	3,140.39		
451.00			8	2021	1987	15,973,398.04		
451.00			8	2021	1988	1,286,979.22		
451.00			8	2021	1989	8,575,503.16		
451.00			8	2021	1990	48.07		
451.00			8	2021	1991	669,059.25		
451.00			8	2021	1992	8,978.82		
451.00			8	2021	1993	121,226.62		
451.00			8	2021	1994	10,678,770.77		
451.00			8	2021	1995	1,101,907.25		
451.00			8	2021	1996	328,719.73		
451.00			8	2021	1997	3,644,584.07		
451.00			8	2021	1998	223,055.00		
451.00			8	2021	1999	7,485,409.72		
451.00			8	2021	2000	1,870,824.89		
451.00			8	2021	2001	6,208,891.29		
451.00			8	2021	2002	1,069,691.48		
451.00			8	2021	2004	132,863.75		
451.00			8	2021	2007	1,028.50		
451.00			8	2021	2012	850,377.64		
451.00			8	2021	2013	949,494.20		
451.00			8	2021	2015	74,637.71		
451.00			8	2021	2021	0.00		
452.00			8	2021	1936	0.00		
452.00			8	2021	1949	0.00		
452.00			8	2021	1950	1,443,865.83		
452.00			8	2021	1952	1,104,878.64		
452.00			8	2021	1954	3,098,356.05		
452.00			8	2021	1962	8,198.33		
452.00			8	2021	1964	161,209.98		
452.00			8	2021	1966	257.28		
452.00			8	2021	1967	38,330.34		
452.00			8	2021	1969	2,925.44		
452.00			8	2021	1970	0.00		
452.00			8	2021	1971	97,662.36		
452.00			8	2021	1972	573,998.86		
452.00			8	2021	1973	396,639.47		
452.00			8	2021	1974	0.00		
452.00			8	2021	1975	84,377.94		
452.00			8	2021	1976	159,360.99		
452.00			8	2021	1977	0.00		
452.00			8	2021	1978	1,112,793.54		
452.00			8	2021	1979	48,559.20		
452.00			8	2021	1980	45,811.13		
452.00			8	2021	1981	459,112.06		
452.00			8	2021	1982	126,906.21		
452.00			8	2021	1983	637,075.20		
452.00			8	2021	1984	12,356.58		
452.00			8	2021	1985	6,398,911.12		
452.00			8	2021	1986	585,015.27		
452.00			8	2021	1987	23,832.05		
452.00			8	2021	1988	438,389.99		
452.00			8	2021	1989	7,175,283.09		
452.00			8	2021	1990	384,531.97		
452.00			8	2021	1991	10,690,648.49		
452.00			8	2021	1992	1,442,301.45		
452.00			8	2021	1993	4,619,528.91		
452.00			8	2021	1994	1,045,497.63		
452.00			8	2021	1995	1,766,850.15		
452.00			8	2021	1996	694,194.79		
452.00			8	2021	1997	3,980,697.34		
452.00			8	2021	1998	1,097,522.69		
452.00			8	2021	1999	356,921.57		
452.00			8	2021	2000	437,532.69		
452.00			8	2021	2001	262,245.39		
452.00			8	2021	2002	32,408.17		
452.00			8	2021	2003	52,561.38		
452.00			8	2021	2004	5,134.95		
452.00			8	2021	2005	120,335.65		
452.00			8	2021	2006	6,134,325.97		
452.00			8	2021	2007	165,148.76		
452.00			8	2021	2008	2,022,148.64		
452.00			8	2021	2009	1,127,927.98		
452.00			8	2021	2010	3,231,053.01		
452.00			8	2021	2011	2,648,624.28		
452.00			8	2021	2012	3,093,659.63		
452.00			8	2021	2013	448,471.88		
452.00			8	2021	2014	2,896,331.69		
452.00			8	2021	2015	860,535.48		
452.00			8	2021	2016	15,595,267.55		
452.00			8	2021	2017	7,302,384.67		
452.00			8	2021	2018	2,833,242.95		
452.00			8	2021	2019	953,462.49		
452.00			8	2021	2020	497,356.37		
452.00			8	2021	2021	3,400,858.77		
453.00			8	2021	1930	104,556.07		
453.00			8	2021	1944	136,898.18		
453.00			8	2021	1948	199,945.48		
453.00			8	2021	1949	0.00		
453.00			8	2021	1951	93,734.88		
453.00			8	2021	1952	77,656.86		
453.00			8	2021	1953	134,260.49		
453.00			8	2021	1954	624,444.06		
453.00			8	2021	1955	821,267.15		
453.00			8	2021	1957	668,745.36		
453.00			8	2021	1959	213,743.90		
453.00			8	2021	1960	56,120.82		
453.00			8	2021	1962	77,124.21		
453.00			8	2021	1963	154,668.29		
453.00			8	2021	1964	383,488.89		
453.00			8	2021	1965	34,719.32		
453.00			8	2021	1966	297,332.41		
453.00			8	2021	1968	152,156.75		
453.00			8	2021	1969	349,341.25		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
453.00			8	2021	1970	247,704.72		
453.00			8	2021	1971	1,817,702.23		
453.00			8	2021	1972	181,715.80		
453.00			8	2021	1973	112,820.71		
453.00			8	2021	1974	662,545.00		
453.00			8	2021	1975	182,511.82		
453.00			8	2021	1976	56,281.42		
453.00			8	2021	1977	1,081,721.94		
453.00			8	2021	1978	289,304.67		
453.00			8	2021	1979	43,794.73		
453.00			8	2021	1980	129,253.29		
453.00			8	2021	1981	98,176.70		
453.00			8	2021	1983	952,280.58		
453.00			8	2021	1984	993,563.17		
453.00			8	2021	1985	574,551.17		
453.00			8	2021	1986	1,017,908.12		
453.00			8	2021	1987	2,631,509.87		
453.00			8	2021	1988	3,063,744.82		
453.00			8	2021	1989	2,374,634.32		
453.00			8	2021	1990	4,135,719.57		
453.00			8	2021	1991	367,365.07		
453.00			8	2021	1992	2,201,348.50		
453.00			8	2021	1993	2,048,868.33		
453.00			8	2021	1994	465,393.09		
453.00			8	2021	1995	5,219,871.28		
453.00			8	2021	1996	5,086,168.60		
453.00			8	2021	1997	4,591,763.32		
453.00			8	2021	1998	1,035,895.06		
453.00			8	2021	1999	2,881,468.81		
453.00			8	2021	2000	622,877.47		
453.00			8	2021	2001	535,710.55		
453.00			8	2021	2002	10,342,747.47		
453.00			8	2021	2003	1,109,439.29		
453.00			8	2021	2004	452,253.93		
453.00			8	2021	2005	1,360,580.25		
453.00			8	2021	2006	996,980.51		
453.00			8	2021	2007	571,778.84		
453.00			8	2021	2008	1,208,898.37		
453.00			8	2021	2009	1,775,954.26		
453.00			8	2021	2010	11,625,733.52		
453.00			8	2021	2011	926,645.91		
453.00			8	2021	2012	3,611,156.89		
453.00			8	2021	2013	1,210,191.93		
453.00			8	2021	2014	2,286,760.05		
453.00			8	2021	2015	2,024,005.52		
453.00			8	2021	2016	7,066,060.81		
453.00			8	2021	2017	539,683.06		
453.00			8	2021	2018	11,744,935.60		
453.00			8	2021	2019	499,285.70		
453.00			8	2021	2020	8,527,709.20		
453.00			8	2021	2021	24,979,214.43		
454.00			8	2021	1949	0.00		
454.00			8	2021	1963	177,937.86		
454.00			8	2021	1964	45,733.53		
454.00			8	2021	1966	90,870.93		
454.00			8	2021	1968	88,382.30		
454.00			8	2021	1969	207,234.01		
454.00			8	2021	1970	27,531.28		
454.00			8	2021	1971	88,403.18		
454.00			8	2021	1972	42,870.65		
454.00			8	2021	1973	53,146.89		
454.00			8	2021	1974	83,889.03		
454.00			8	2021	1975	40,956.20		
454.00			8	2021	1976	34,738.49		
454.00			8	2021	1978	140,818.42		
454.00			8	2021	1980	37,576.46		
454.00			8	2021	1983	173,295.60		
454.00			8	2021	1984	284,018.12		
454.00			8	2021	1987	600,425.36		
454.00			8	2021	1988	146,890.66		
454.00			8	2021	1989	99,628.33		
454.00			8	2021	1990	181,525.51		
454.00			8	2021	1991	0.00		
454.00			8	2021	1992	128,229.62		
454.00			8	2021	1994	16,438.13		
454.00			8	2021	1996	793,244.21		
454.00			8	2021	1997	764,393.62		
454.00			8	2021	1998	307,272.19		
454.00			8	2021	1999	626,388.03		
454.00			8	2021	2000	70,309.90		
454.00			8	2021	2001	57,334.99		
454.00			8	2021	2002	14,028.42		
454.00			8	2021	2003	203,654.25		
454.00			8	2021	2004	8,713.16		
454.00			8	2021	2005	186,049.07		
454.00			8	2021	2006	90,324.50		
454.00			8	2021	2007	38,223.77		
454.00			8	2021	2008	127,788.06		
454.00			8	2021	2009	452,559.45		
454.00			8	2021	2010	609,408.90		
454.00			8	2021	2011	98,504.69		
454.00			8	2021	2012	524,881.85		
454.00			8	2021	2013	216,506.27		
454.00			8	2021	2014	443,047.44		
454.00			8	2021	2015	942,966.94		
454.00			8	2021	2016	1,119,442.63		
454.00			8	2021	2018	1,140,005.87		
454.00			8	2021	2020	1,443,806.93		
454.00			8	2021	2021	295,121.32		
455.00			8	2021	1949	0.00		
455.00			8	2021	1955	272,765.58		
455.00			8	2021	1957	4,356.45		
455.00			8	2021	1959	140,235.90		
455.00			8	2021	1960	4,017.00		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
455.00			8	2021	1961	1,659,538.56		
455.00			8	2021	1963	4,131,236.55		
455.00			8	2021	1964	17,191.07		
455.00			8	2021	1965	20,038.98		
455.00			8	2021	1966	64,320.80		
455.00			8	2021	1967	29,148.03		
455.00			8	2021	1968	83,864.48		
455.00			8	2021	1969	29,046.54		
455.00			8	2021	1970	40,725.80		
455.00			8	2021	1971	206,105.20		
455.00			8	2021	1972	0.00		
455.00			8	2021	1973	57,775.16		
455.00			8	2021	1974	50,670.55		
455.00			8	2021	1975	85,834.18		
455.00			8	2021	1976	4,518,605.77		
455.00			8	2021	1977	2,028,929.38		
455.00			8	2021	1978	17,311.17		
455.00			8	2021	1979	26,912.68		
455.00			8	2021	1980	4,259.92		
455.00			8	2021	1982	124,293.39		
455.00			8	2021	1983	446,656.30		
455.00			8	2021	1984	164,679.78		
455.00			8	2021	1985	761,952.26		
455.00			8	2021	1986	22,979.98		
455.00			8	2021	1987	6,330,534.25		
455.00			8	2021	1988	1,232,367.16		
455.00			8	2021	1989	205,491.17		
455.00			8	2021	1990	597,014.44		
455.00			8	2021	1991	4,306,848.74		
455.00			8	2021	1992	32,053,202.42		
455.00			8	2021	1993	489,237.92		
455.00			8	2021	1994	1,444,423.00		
455.00			8	2021	1995	20,739.05		
455.00			8	2021	1996	3,574,761.51		
455.00			8	2021	1997	8,871,581.69		
455.00			8	2021	1998	1,316,983.06		
455.00			8	2021	1999	7,563,883.83		
455.00			8	2021	2000	1,318,514.97		
455.00			8	2021	2001	5,290,704.84		
455.00			8	2021	2002	6,565,346.39		
455.00			8	2021	2003	2,377,916.74		
455.00			8	2021	2004	2,770,988.88		
455.00			8	2021	2005	818,209.01		
455.00			8	2021	2006	2,199,942.90		
455.00			8	2021	2007	679,282.81		
455.00			8	2021	2008	7,248,883.16		
455.00			8	2021	2009	969,493.90		
455.00			8	2021	2010	1,258,563.41		
455.00			8	2021	2011	21,687,579.09		
455.00			8	2021	2012	2,903,018.46		
455.00			8	2021	2013	6,911,335.55		
455.00			8	2021	2014	1,734,537.51		
455.00			8	2021	2015	10,643,064.83		
455.00			8	2021	2016	4,852,743.44		
455.00			8	2021	2017	4,394,903.55		
455.00			8	2021	2018	6,619,007.16		
455.00			8	2021	2019	3,046,093.03		
455.00			8	2021	2020	9,513,160.76		
455.00			8	2021	2021	15,096,270.33		
456.00			8	2021	1949	0.00		
456.00			8	2021	1964	3,122,735.26		
456.00			8	2021	1969	39,587.01		
456.00			8	2021	1971	1,966,168.04		
456.00			8	2021	1972	0.00		
456.00			8	2021	1973	3,059,499.98		
456.00			8	2021	1974	0.00		
456.00			8	2021	1975	3,560,744.10		
456.00			8	2021	1976	869,820.08		
456.00			8	2021	1977	0.00		
456.00			8	2021	1980	534,002.97		
456.00			8	2021	1981	3,857,456.42		
456.00			8	2021	1982	21,553,977.99		
456.00			8	2021	1983	35,604.20		
456.00			8	2021	1984	36,826.21		
456.00			8	2021	1985	3,035,927.13		
456.00			8	2021	1986	174,742.13		
456.00			8	2021	1987	191,540.75		
456.00			8	2021	1988	13,449,779.13		
456.00			8	2021	1989	1,154,800.08		
456.00			8	2021	1990	20,655,614.53		
456.00			8	2021	1991	3,067,806.17		
456.00			8	2021	1992	33,864,526.11		
456.00			8	2021	1993	2,473,866.11		
456.00			8	2021	1994	1,776,507.78		
456.00			8	2021	1995	10,667,839.78		
456.00			8	2021	1996	45,381,028.25		
456.00			8	2021	1997	11,640,151.43		
456.00			8	2021	1998	1,391,664.48		
456.00			8	2021	1999	4,654,045.40		
456.00			8	2021	2000	4,988,117.04		
456.00			8	2021	2001	1,393,425.54		
456.00			8	2021	2002	2,321,925.56		
456.00			8	2021	2003	3,794,425.49		
456.00			8	2021	2004	2,422,471.54		
456.00			8	2021	2005	2,936,058.69		
456.00			8	2021	2006	43,213,036.23		
456.00			8	2021	2007	2,368,670.11		
456.00			8	2021	2008	5,267,235.41		
456.00			8	2021	2009	8,230,265.74		
456.00			8	2021	2010	18,963,278.98		
456.00			8	2021	2011	22,734,383.87		
456.00			8	2021	2012	742,894.91		
456.00			8	2021	2013	3,838,998.78		
456.00			8	2021	2014	8,802,463.82		

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456.00			8	2021	2015	15,532,044.54		
456.00			8	2021	2016	71,203,157.99		
456.00			8	2021	2017	189,165,293.56		
456.00			8	2021	2018	13,369,323.73		
456.00			8	2021	2019	4,246,796.96		
456.00			8	2021	2020	12,480,935.91		
456.00			8	2021	2021	52,097,290.66		
457.00			8	2021	1949	0.00		
457.00			8	2021	1963	130,385.00		
457.00			8	2021	1964	0.00		
457.00			8	2021	1967	523,963.56		
457.00			8	2021	1971	29,834.21		
457.00			8	2021	1972	0.00		
457.00			8	2021	1973	1,199,914.00		
457.00			8	2021	1975	332,093.69		
457.00			8	2021	1977	0.00		
457.00			8	2021	1978	2,395,075.78		
457.00			8	2021	1979	10,902.48		
457.00			8	2021	1984	99,162.31		
457.00			8	2021	1987	944,986.41		
457.00			8	2021	1988	1,869,447.09		
457.00			8	2021	1989	980,804.54		
457.00			8	2021	1990	3,532,968.44		
457.00			8	2021	1991	7,023,272.22		
457.00			8	2021	1992	3,495,881.74		
457.00			8	2021	1993	2,347,659.40		
457.00			8	2021	1994	446,474.29		
457.00			8	2021	1995	605,066.61		
457.00			8	2021	1996	401,253.74		
457.00			8	2021	1997	2,735,779.61		
457.00			8	2021	1998	0.00		
457.00			8	2021	1999	3,202,846.25		
457.00			8	2021	2000	10,904,216.06		
457.00			8	2021	2001	4,193,144.09		
457.00			8	2021	2002	1,073,800.54		
457.00			8	2021	2003	595,307.24		
457.00			8	2021	2005	871,579.18		
457.00			8	2021	2006	1,664,981.27		
457.00			8	2021	2007	142,651.85		
457.00			8	2021	2008	196,488.02		
457.00			8	2021	2009	1,520,178.69		
457.00			8	2021	2010	1,655,695.06		
457.00			8	2021	2011	992,690.96		
457.00			8	2021	2012	6,657,164.95		
457.00			8	2021	2013	596,503.55		
457.00			8	2021	2014	845,386.68		
457.00			8	2021	2015	270,244.87		
457.00			8	2021	2016	3,130,628.26		
457.00			8	2021	2017	2,697,412.08		
457.00			8	2021	2018	598,240.75		
457.00			8	2021	2019	1,993,546.54		
457.00			8	2021	2020	331,510.40		
457.00			8	2021	2021	3,954,990.47		
458.00			8	2021	1963	2,422,308.76		
458.00			8	2021	1964	10,779,803.35		
458.00			8	2021	1970	0.00		
458.00			8	2021	1971	0.00		
458.00			8	2021	1972	0.00		
458.00			8	2021	1973	0.00		
458.00			8	2021	1974	0.00		
458.00			8	2021	1975	0.00		
458.00			8	2021	1976	0.00		
458.00			8	2021	1977	3,476,445.76		
458.00			8	2021	1978	0.00		
458.00			8	2021	1979	0.00		
458.00			8	2021	1980	0.00		
458.00			8	2021	1981	0.00		
458.00			8	2021	1982	0.00		
458.00			8	2021	1983	0.00		
458.00			8	2021	1984	0.00		
458.00			8	2021	1985	0.00		
458.00			8	2021	1986	0.00		
458.00			8	2021	1987	6,922,659.04		
458.00			8	2021	1988	62,146.43		
458.00			8	2021	1989	0.00		
458.00			8	2021	1990	0.00		
458.00			8	2021	1991	0.00		
458.00			8	2021	1992	0.00		
458.00			8	2021	1993	0.00		
458.00			8	2021	1994	2,746,160.90		
458.00			8	2021	1995	9,159.90		
458.00			8	2021	1997	6,403,599.64		
458.00			8	2021	1998	376,651.23		
458.00			8	2021	1999	22,634,347.79		
458.00			8	2021	2000	3,465,315.91		
458.00			8	2021	2001	366,117.92		
458.00			8	2021	2002	1,009,909.97		
458.00			8	2021	2003	5,277.63		
458.00			8	2021	2004	933,240.48		
458.00			8	2021	2005	331,877.13		
458.00			8	2021	2006	14,470.63		
458.00			8	2021	2007	100,532.81		
458.00			8	2021	2008	15,576.07		
458.00			8	2021	2009	64,100.82		
458.00			8	2021	2010	4,870,137.82		
458.00			8	2021	2011	28,833.10		
458.00			8	2021	2012	12,429.60		
458.00			8	2021	2013	6,752,209.80		
458.00			8	2021	2014	66,207.33		
458.00			8	2021	2015	574,853.38		
458.00			8	2021	2016	184,013.70		
458.00			8	2021	2017	1,390,457.46		
458.00			8	2021	2018	1,708.00		
458.00			8	2021	2019	36,817.20		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
458.00			8	2021	2020	48,949.00		
458.00			8	2021	2021	0.00		
460.00			8	2021	1928	0.00		
460.00			8	2021	1930	0.00		
460.00			8	2021	1931	0.00		
460.00			8	2021	1943	0.00		
460.00			8	2021	1952	0.00		
460.00			8	2021	1953	0.00		
460.00			8	2021	1954	0.00		
460.00			8	2021	1955	0.00		
460.00			8	2021	1957	0.00		
460.00			8	2021	1958	0.00		
460.00			8	2021	1959	0.00		
460.00			8	2021	1960	0.00		
460.00			8	2021	1961	0.00		
460.00			8	2021	1962	0.00		
460.00			8	2021	1963	0.00		
460.00			8	2021	1964	0.00		
460.00			8	2021	1965	0.00		
460.00			8	2021	1966	0.00		
460.00			8	2021	1967	0.00		
460.00			8	2021	1968	0.00		
460.00			8	2021	1969	0.00		
460.00			8	2021	1970	0.00		
460.00			8	2021	1971	0.00		
460.00			8	2021	1972	0.00		
460.00			8	2021	1973	0.00		
460.00			8	2021	1974	0.00		
460.00			8	2021	1975	0.00		
460.00			8	2021	1976	0.00		
460.00			8	2021	1977	0.00		
460.00			8	2021	1978	0.00		
460.00			8	2021	1979	0.00		
460.00			8	2021	1980	0.00		
460.00			8	2021	1981	0.00		
460.00			8	2021	1982	0.00		
460.00			8	2021	1983	0.00		
460.00			8	2021	1984	0.00		
460.00			8	2021	1985	0.00		
460.00			8	2021	1986	0.00		
460.00			8	2021	1987	42,977.50		
460.00			8	2021	1988	0.00		
460.00			8	2021	1989	0.00		
460.00			8	2021	1990	0.00		
460.00			8	2021	1991	0.00		
460.00			8	2021	1992	0.00		
460.00			8	2021	1993	0.00		
460.00			8	2021	1994	0.00		
460.00			8	2021	1995	0.00		
460.00			8	2021	1996	0.00		
460.00			8	2021	1997	0.00		
460.00			8	2021	1998	0.00		
460.00			8	2021	1999	0.00		
460.00			8	2021	2000	0.00		
460.00			8	2021	2001	0.00		
460.00			8	2021	2002	0.00		
460.00			8	2021	2003	0.00		
460.00			8	2021	2004	0.00		
460.00			8	2021	2005	0.00		
460.00			8	2021	2006	0.00		
460.00			8	2021	2007	0.00		
460.00			8	2021	2008	0.00		
460.00			8	2021	2009	23,513,833.89		
460.00			8	2021	2010	105,713.33		
460.00			8	2021	2011	667,910.45		
460.00			8	2021	2012	201,389.69		
460.00			8	2021	2013	151,105.38		
460.00			8	2021	2014	29,161,134.27		
460.00			8	2021	2015	1,030,640.51		
460.00			8	2021	2016	5,022,030.59		
460.00			8	2021	2017	3,677,530.07		
460.00			8	2021	2018	6,328,164.89		
460.00			8	2021	2019	2,164,321.46		
460.00			8	2021	2020	10,383,587.53		
460.00			8	2021	2021	2,317,054.69		
461.00			8	2021	1990	0.00		
461.00			8	2021	1993	11,038.40		
461.00			8	2021	1994	19,068,363.22		
461.00			8	2021	1995	307,429.86		
461.00			8	2021	1996	1,391,196.94		
461.00			8	2021	1997	62,046.97		
461.00			8	2021	1998	503,792.08		
461.00			8	2021	1999	711,691.20		
461.00			8	2021	2000	258.49		
461.00			8	2021	2001	1,176,471.38		
461.00			8	2021	2002	2,381,758.03		
461.00			8	2021	2003	163,275.68		
461.00			8	2021	2004	30,153.80		
461.00			8	2021	2005	10,475.96		
461.00			8	2021	2006	6,134,786.52		
461.00			8	2021	2007	2,323,578.49		
461.00			8	2021	2008	42,768.12		
461.00			8	2021	2009	3,804,899.79		
461.00			8	2021	2010	71,413.93		
461.00			8	2021	2011	164,175.01		
461.00			8	2021	2012	1,305.80		
461.00			8	2021	2013	1,415,439.30		
461.00			8	2021	2014	795,695.18		
461.00			8	2021	2015	1,820,400.00		
461.00			8	2021	2016	36,012,160.06		
461.00			8	2021	2017	3,519,784.25		
461.00			8	2021	2018	187,496.57		
461.00			8	2021	2019	4,288,988.25		
461.00			8	2021	2020	976,025.97		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
461.00			8	2021	2021	794,532.50		
462.00			8	2021	1971	1,187,168.14		
462.00			8	2021	1973	391,089.80		
462.00			8	2021	1974	0.00		
462.00			8	2021	1988	282,072.74		
462.00			8	2021	1989	12,325,933.56		
462.00			8	2021	1991	14,715,774.88		
462.00			8	2021	1994	110,397.09		
462.00			8	2021	1995	629,437.89		
462.00			8	2021	1997	227,989.35		
462.00			8	2021	1998	160,773.04		
462.00			8	2021	2000	120,574.86		
462.00			8	2021	2001	24,159.27		
462.00			8	2021	2002	20,357.96		
462.00			8	2021	2004	197,385.39		
462.00			8	2021	2005	19,215.94		
462.00			8	2021	2006	31,818.59		
462.00			8	2021	2007	5,084,372.73		
462.00			8	2021	2008	2,175,036.86		
462.00			8	2021	2009	1,004,663.82		
462.00			8	2021	2010	310,888.09		
462.00			8	2021	2011	604,639.05		
462.00			8	2021	2012	410,069.29		
462.00			8	2021	2013	811,486.43		
462.00			8	2021	2014	20,001,022.91		
462.00			8	2021	2015	33,713,841.29		
462.00			8	2021	2016	23,302,948.09		
462.00			8	2021	2017	34,622,648.10		
462.00			8	2021	2018	154,780.99		
462.00			8	2021	2019	189,237.30		
462.00			8	2021	2020	268,143.29		
462.00			8	2021	2021	10,254,031.19		
463.00			8	2021	1931	583.35		
463.00			8	2021	1949	0.00		
463.00			8	2021	1954	826.60		
463.00			8	2021	1958	322,414.22		
463.00			8	2021	1959	3,884.40		
463.00			8	2021	1960	170,882.37		
463.00			8	2021	1961	68,923.58		
463.00			8	2021	1962	19,415.52		
463.00			8	2021	1963	5,480.23		
463.00			8	2021	1964	82,870.60		
463.00			8	2021	1965	113,466.20		
463.00			8	2021	1966	12,889.72		
463.00			8	2021	1968	16,260.15		
463.00			8	2021	1969	11,439.49		
463.00			8	2021	1970	3,366.51		
463.00			8	2021	1971	12,064.50		
463.00			8	2021	1972	4,526.37		
463.00			8	2021	1973	7,696.36		
463.00			8	2021	1974	96,065.03		
463.00			8	2021	1975	55,403.35		
463.00			8	2021	1976	12,794.87		
463.00			8	2021	1977	88,859.03		
463.00			8	2021	1978	80,811.59		
463.00			8	2021	1979	99,637.42		
463.00			8	2021	1981	238,599.34		
463.00			8	2021	1982	146,799.48		
463.00			8	2021	1983	45,243.40		
463.00			8	2021	1984	229,535.79		
463.00			8	2021	1985	23,764.54		
463.00			8	2021	1986	627,855.34		
463.00			8	2021	1987	841,421.49		
463.00			8	2021	1988	22,839.52		
463.00			8	2021	1989	791,278.65		
463.00			8	2021	1990	785,719.08		
463.00			8	2021	1991	996,030.58		
463.00			8	2021	1992	337,836.22		
463.00			8	2021	1993	713,832.36		
463.00			8	2021	1994	97,420.36		
463.00			8	2021	1995	926,577.87		
463.00			8	2021	1997	47,478.23		
463.00			8	2021	1998	104,058.13		
463.00			8	2021	1999	5,385.29		
463.00			8	2021	2000	49,451.57		
463.00			8	2021	2002	289,511.03		
463.00			8	2021	2005	125,526.90		
463.00			8	2021	2006	162,810.09		
463.00			8	2021	2007	272,875.71		
463.00			8	2021	2008	432,488.79		
463.00			8	2021	2009	8,146.72		
463.00			8	2021	2010	20,858.65		
463.00			8	2021	2011	84,169.67		
463.00			8	2021	2012	203,670.58		
463.00			8	2021	2013	3,000.00		
463.00			8	2021	2014	16,610.27		
463.00			8	2021	2016	210,132.56		
463.00			8	2021	2017	54,330.04		
463.00			8	2021	2018	48,913.00		
463.00			8	2021	2019	212,068.09		
463.00			8	2021	2021	785,483.10		
464.00			8	2021	1931	698.96		
464.00			8	2021	1948	681.35		
464.00			8	2021	1950	589.52		
464.00			8	2021	1952	892.48		
464.00			8	2021	1953	5,232.50		
464.00			8	2021	1954	817.91		
464.00			8	2021	1955	104.89		
464.00			8	2021	1960	6,978.68		
464.00			8	2021	1961	49,895.81		
464.00			8	2021	1962	8,662.20		
464.00			8	2021	1963	6,687.24		
464.00			8	2021	1967	16,358.53		
464.00			8	2021	1969	1,290.60		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
464.00			8	2021	1970	1,257.77		
464.00			8	2021	1975	5,102.82		
464.00			8	2021	1981	7,801.40		
464.00			8	2021	1987	55,785.33		
464.00			8	2021	1988	17,757.05		
464.00			8	2021	1989	17,076.29		
464.00			8	2021	1991	29,342.88		
464.00			8	2021	1992	45,070.75		
464.00			8	2021	1994	14,615.78		
464.00			8	2021	1995	76,532.46		
464.00			8	2021	1996	123,181.55		
464.00			8	2021	2014	9,027.77		
464.00			8	2021	2016	1,316,312.85		
464.00			8	2021	2017	2,606.59		
464.00			8	2021	2019	927,988.75		
464.00			8	2021	2021	171,866.85		
465.00			8	2021	1900	504.57		
465.00			8	2021	1910	13,248.18		
465.00			8	2021	1921	33,733.67		
465.00			8	2021	1926	1,257.77		
465.00			8	2021	1927	7,918.72		
465.00			8	2021	1927	69,978.99		
465.00			8	2021	1928	40,173.58		
465.00			8	2021	1930	61,570.86		
465.00			8	2021	1931	156,074.83		
465.00			8	2021	1935	124.68		
465.00			8	2021	1936	751,729.53		
465.00			8	2021	1937	408,311.87		
465.00			8	2021	1938	150,740.66		
465.00			8	2021	1939	139,371.43		
465.00			8	2021	1940	166,120.78		
465.00			8	2021	1941	259,663.51		
465.00			8	2021	1942	231,275.70		
465.00			8	2021	1943	63,399.04		
465.00			8	2021	1945	67,400.64		
465.00			8	2021	1946	307,753.16		
465.00			8	2021	1947	639,932.51		
465.00			8	2021	1948	1,858.42		
465.00			8	2021	1950	49,994.63		
465.00			8	2021	1951	1,184,149.93		
465.00			8	2021	1952	11,672.21		
465.00			8	2021	1953	1,068,946.00		
465.00			8	2021	1954	167,992.60		
465.00			8	2021	1955	670,889.45		
465.00			8	2021	1956	121,386.63		
465.00			8	2021	1957	17,289,437.66		
465.00			8	2021	1958	19,410,275.93		
465.00			8	2021	1959	3,170,065.01		
465.00			8	2021	1960	973,648.73		
465.00			8	2021	1961	842,536.00		
465.00			8	2021	1962	2,095,941.04		
465.00			8	2021	1963	907,327.59		
465.00			8	2021	1964	10,668,880.18		
465.00			8	2021	1965	5,558,167.09		
465.00			8	2021	1966	6,082,507.70		
465.00			8	2021	1967	9,103,641.70		
465.00			8	2021	1968	3,358,225.53		
465.00			8	2021	1969	1,939,472.95		
465.00			8	2021	1970	6,615,568.92		
465.00			8	2021	1971	9,268,739.44		
465.00			8	2021	1972	12,962,889.20		
465.00			8	2021	1973	2,587,292.63		
465.00			8	2021	1974	4,701,695.38		
465.00			8	2021	1975	26,894,698.08		
465.00			8	2021	1976	4,453,962.91		
465.00			8	2021	1977	1,105,639.75		
465.00			8	2021	1978	3,650,138.28		
465.00			8	2021	1979	11,045,642.38		
465.00			8	2021	1980	2,363,387.55		
465.00			8	2021	1981	19,253,434.14		
465.00			8	2021	1982	31,736,353.72		
465.00			8	2021	1983	585,609.64		
465.00			8	2021	1984	18,409,411.00		
465.00			8	2021	1985	40,319,036.48		
465.00			8	2021	1986	10,355,630.60		
465.00			8	2021	1987	6,381,187.02		
465.00			8	2021	1988	33,840,488.10		
465.00			8	2021	1989	64,565,346.35		
465.00			8	2021	1990	35,227,934.04		
465.00			8	2021	1991	33,945,460.29		
465.00			8	2021	1992	69,166,629.12		
465.00			8	2021	1993	35,102,013.98		
465.00			8	2021	1994	34,556,578.01		
465.00			8	2021	1995	30,037,510.10		
465.00			8	2021	1996	51,558,774.26		
465.00			8	2021	1997	19,704,937.40		
465.00			8	2021	1998	34,226,277.63		
465.00			8	2021	1999	53,916,470.45		
465.00			8	2021	2000	17,677,659.48		
465.00			8	2021	2001	46,466,250.25		
465.00			8	2021	2002	51,922,238.74		
465.00			8	2021	2003	7,521,099.34		
465.00			8	2021	2004	4,659,850.83		
465.00			8	2021	2005	11,997,470.67		
465.00			8	2021	2006	125,125,575.60		
465.00			8	2021	2007	80,961,603.56		
465.00			8	2021	2008	11,216,023.81		
465.00			8	2021	2009	45,004,705.67		
465.00			8	2021	2010	8,923,405.41		
465.00			8	2021	2011	15,874,783.26		
465.00			8	2021	2012	41,321,828.47		
465.00			8	2021	2013	69,144,443.21		
465.00			8	2021	2014	41,414,560.89		
465.00			8	2021	2015	156,789,681.68		
465.00			8	2021	2016	671,012,315.57		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
465.00			8	2021	2017	200,758,114.35		
465.00			8	2021	2018	15,795,859.13		
465.00			8	2021	2019	99,159,853.46		
465.00			8	2021	2020	73,822,444.83		
465.00			8	2021	2021	189,897,248.28		
466.00			8	2021	1900	0.00		
466.00			8	2021	1962	0.00		
466.00			8	2021	1970	5,225,157.68		
466.00			8	2021	1972	6,694,440.19		
466.00			8	2021	1973	0.00		
466.00			8	2021	1975	0.00		
466.00			8	2021	1988	3,767,639.42		
466.00			8	2021	1989	0.00		
466.00			8	2021	1990	29,064,577.31		
466.00			8	2021	1993	4,270,487.16		
466.00			8	2021	1994	6,598,676.71		
466.00			8	2021	1995	11,074,974.21		
466.00			8	2021	1996	41,359,020.59		
466.00			8	2021	2001	2,237,627.66		
466.00			8	2021	2004	1,108,053.64		
466.00			8	2021	2006	6,339,908.87		
466.00			8	2021	2007	81,039,112.91		
466.00			8	2021	2008	80,181,083.22		
466.00			8	2021	2009	1,978,036.78		
466.00			8	2021	2010	5,756,021.34		
466.00			8	2021	2011	17,185,515.58		
466.00			8	2021	2012	33,368,237.21		
466.00			8	2021	2013	1,949,552.75		
466.00			8	2021	2014	6,525,504.74		
466.00			8	2021	2015	203,461,376.38		
466.00			8	2021	2016	153,100,505.79		
466.00			8	2021	2017	235,646,157.74		
466.00			8	2021	2018	2,388,189.10		
466.00			8	2021	2019	620,131.22		
466.00			8	2021	2020	1,757,876.43		
466.00			8	2021	2021	62,362,174.13		
467.00			8	2021	1959	188,441.62		
467.00			8	2021	1966	9,026.68		
467.00			8	2021	1967	0.00		
467.00			8	2021	1968	11,759.11		
467.00			8	2021	1970	18,456.51		
467.00			8	2021	1971	7,194.17		
467.00			8	2021	1972	11,696.49		
467.00			8	2021	1973	8,407.17		
467.00			8	2021	1974	1,862.82		
467.00			8	2021	1975	59,355.58		
467.00			8	2021	1976	31,572.65		
467.00			8	2021	1977	376,455.39		
467.00			8	2021	1978	178,048.72		
467.00			8	2021	1979	927,242.77		
467.00			8	2021	1980	479,947.53		
467.00			8	2021	1981	294,824.68		
467.00			8	2021	1982	440,527.13		
467.00			8	2021	1983	549,778.12		
467.00			8	2021	1984	524,308.07		
467.00			8	2021	1985	152,873.85		
467.00			8	2021	1986	747,775.12		
467.00			8	2021	1987	1,032,489.94		
467.00			8	2021	1988	542,274.92		
467.00			8	2021	1989	1,145,802.99		
467.00			8	2021	1990	3,690,685.77		
467.00			8	2021	1991	4,736,358.91		
467.00			8	2021	1992	4,637,724.55		
467.00			8	2021	1993	4,885,103.21		
467.00			8	2021	1994	20,380,731.29		
467.00			8	2021	1995	27,519,668.78		
467.00			8	2021	1996	9,287,945.53		
467.00			8	2021	1997	3,029,524.31		
467.00			8	2021	1998	1,600,719.85		
467.00			8	2021	1999	1,407,652.27		
467.00			8	2021	2000	3,391,667.93		
467.00			8	2021	2001	312,821.79		
467.00			8	2021	2002	3,206,373.95		
467.00			8	2021	2003	1,350,524.87		
467.00			8	2021	2004	416,252.54		
467.00			8	2021	2005	5,596,399.00		
467.00			8	2021	2006	3,535,621.39		
467.00			8	2021	2007	4,980,458.12		
467.00			8	2021	2008	6,195,518.94		
467.00			8	2021	2009	6,608,911.49		
467.00			8	2021	2010	4,445,096.77		
467.00			8	2021	2011	7,466,619.58		
467.00			8	2021	2012	7,756,083.19		
467.00			8	2021	2013	5,873,761.25		
467.00			8	2021	2014	24,750,303.78		
467.00			8	2021	2015	29,969,409.90		
467.00			8	2021	2016	32,234,134.41		
467.00			8	2021	2017	50,655,952.22		
467.00			8	2021	2018	13,659,429.31		
467.00			8	2021	2019	26,497,560.27		
467.00			8	2021	2020	25,594,737.74		
467.00			8	2021	2021	42,232,666.74		
470.00			8	2021	1922	0.00		
470.00			8	2021	1928	0.00		
470.00			8	2021	1936	1,256.87		
470.00			8	2021	1937	0.00		
470.00			8	2021	1939	0.00		
470.00			8	2021	1946	0.00		
470.00			8	2021	1953	0.00		
470.00			8	2021	1954	77,331.24		
470.00			8	2021	1955	6,390.00		
470.00			8	2021	1956	9,100.00		
470.00			8	2021	1957	18,078.31		
470.00			8	2021	1958	25,528.94		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
470.00			8	2021	1959	51,457.40		
470.00			8	2021	1960	10,011.54		
470.00			8	2021	1961	189,237.20		
470.00			8	2021	1962	4,385.40		
470.00			8	2021	1963	7,648.24		
470.00			8	2021	1964	163,238.63		
470.00			8	2021	1965	7,372.60		
470.00			8	2021	1966	55,278.13		
470.00			8	2021	1967	21,420.33		
470.00			8	2021	1968	34,818.40		
470.00			8	2021	1969	15,812.24		
470.00			8	2021	1970	5,697.50		
470.00			8	2021	1971	19,060.50		
470.00			8	2021	1972	22,510.05		
470.00			8	2021	1973	0.00		
470.00			8	2021	1974	23,859.98		
470.00			8	2021	1975	36,638.26		
470.00			8	2021	1976	2,687.00		
470.00			8	2021	1977	69,147.04		
470.00			8	2021	1978	195,327.03		
470.00			8	2021	1979	0.00		
470.00			8	2021	1980	0.00		
470.00			8	2021	1981	11,026.21		
470.00			8	2021	1982	5,341.35		
470.00			8	2021	1983	26,286.89		
470.00			8	2021	1984	26,226.27		
470.00			8	2021	1985	9,964.19		
470.00			8	2021	1986	32,599.16		
470.00			8	2021	1987	182,793.76		
470.00			8	2021	1988	12,759.11		
470.00			8	2021	1989	1,107,078.65		
470.00			8	2021	1990	517,011.84		
470.00			8	2021	1991	192,569.81		
470.00			8	2021	1992	26,251.50		
470.00			8	2021	1993	0.00		
470.00			8	2021	1994	544,519.63		
470.00			8	2021	1995	176,525.00		
470.00			8	2021	1996	5,057,814.26		
470.00			8	2021	1997	0.00		
470.00			8	2021	1998	2.10		
470.00			8	2021	1999	74,127.89		
470.00			8	2021	2000	0.00		
470.00			8	2021	2001	0.00		
470.00			8	2021	2002	1,932.00		
470.00			8	2021	2003	0.00		
470.00			8	2021	2004	0.00		
470.00			8	2021	2005	2.00		
470.00			8	2021	2006	371,214.62		
470.00			8	2021	2007	100,000.00		
470.00			8	2021	2008	246,168.96		
470.00			8	2021	2009	10,699,254.38		
470.00			8	2021	2010	9,352,981.26		
470.00			8	2021	2011	231,297.07		
470.00			8	2021	2012	213,231.36		
470.00			8	2021	2013	3,371,956.44		
470.00			8	2021	2014	652,879.63		
470.00			8	2021	2015	3,898,574.58		
470.00			8	2021	2016	259,167.67		
470.00			8	2021	2017	156,147.57		
470.00			8	2021	2018	223,610.46		
470.00			8	2021	2019	21,152,634.45		
470.00			8	2021	2020	14,058,881.01		
470.00			8	2021	2021	2,048,673.50		
471.00			8	2021	1949	0.00		
471.00			8	2021	1982	734,045.10		
471.00			8	2021	1983	73,108.81		
471.00			8	2021	1984	173,766.21		
471.00			8	2021	1985	3,426,337.47		
471.00			8	2021	1986	958,048.88		
471.00			8	2021	1987	354,429.13		
471.00			8	2021	1988	100,679.11		
471.00			8	2021	1989	57,560.44		
471.00			8	2021	1990	233,617.04		
471.00			8	2021	1991	115,800.71		
471.00			8	2021	1992	108,308.90		
471.00			8	2021	1993	151,770.02		
471.00			8	2021	1994	3,464,454.84		
471.00			8	2021	1995	498,278.96		
471.00			8	2021	1996	331,266.13		
471.00			8	2021	1997	389,245.74		
471.00			8	2021	1998	491,767.35		
471.00			8	2021	1999	286,264.03		
471.00			8	2021	2000	164,849.29		
471.00			8	2021	2001	125,436.04		
471.00			8	2021	2002	183,136.39		
471.00			8	2021	2003	122,559.25		
471.00			8	2021	2004	85,791.29		
471.00			8	2021	2005	196,577.85		
471.00			8	2021	2006	203,679.93		
471.00			8	2021	2007	233,697.12		
471.00			8	2021	2008	7,953,167.56		
471.00			8	2021	2009	499,300.58		
471.00			8	2021	2010	230,269.02		
471.00			8	2021	2011	252,988.91		
471.00			8	2021	2012	399,570.90		
471.00			8	2021	2013	541,565.43		
471.00			8	2021	2014	4,486,011.49		
471.00			8	2021	2015	476,115.17		
471.00			8	2021	2016	33,197,490.81		
471.00			8	2021	2017	354,078.01		
471.00			8	2021	2018	499,779.33		
471.00			8	2021	2019	611,812.17		
471.00			8	2021	2020	826,239.39		
471.00			8	2021	2021	314,694.85		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
472.00			8	2021	1928	39,923.45		
472.00			8	2021	1929	1,751.32		
472.00			8	2021	1930	6,119.60		
472.00			8	2021	1937	96.35		
472.00			8	2021	1939	4,831.67		
472.00			8	2021	1940	1,334.00		
472.00			8	2021	1941	244.99		
472.00			8	2021	1947	211.52		
472.00			8	2021	1948	502.38		
472.00	25102G472000001	25102	8	2021	1949	340.83		
472.00			8	2021	1952	6,519.54		
472.00			8	2021	1953	1,030.38		
472.00	25102G472012001	25102	8	2021	1954	244,600.76		
472.00			8	2021	1956	248,675.48		
472.00			8	2021	1957	26,308.73		
472.00	25102G472012001	25102	8	2021	1958	481,214.00		
472.00			8	2021	1959	1,017,508.01		
472.00			8	2021	1960	1,029,622.81		
472.00			8	2021	1961	367,420.70		
472.00	25102G472012001	25102	8	2021	1962	885,238.46		
472.00	25102G472012001	25102	8	2021	1963	68,372.27		
472.00			8	2021	1964	487,356.37		
472.00			8	2021	1965	92,352.29		
472.00			8	2021	1966	111,478.42		
472.00	25102G472012001	25102	8	2021	1967	113,272.42		
472.00	25102G472012001	25102	8	2021	1968	7,137,865.37		
472.00	25102G472012001	25102	8	2021	1969	1,425,993.59		
472.00	25102G472012001	25102	8	2021	1970	43,915.34		
472.00			8	2021	1971	427,607.50		
472.00	25102G472012001	25102	8	2021	1972	205,086.10		
472.00			8	2021	1973	139,443.32		
472.00			8	2021	1974	15,224,527.59		
472.00	25102G472012001	25102	8	2021	1975	34,356.61		
472.00			8	2021	1976	118,650.93		
472.00			8	2021	1977	973,962.60		
472.00	25102G472012001	25102	8	2021	1978	4,746.86		
472.00	25102G472012001	25102	8	2021	1979	43,220.27		
472.00	25102G472012001	25102	8	2021	1980	975,054.36		
472.00			8	2021	1981	1,478,165.14		
472.00			8	2021	1982	2,062,178.80		
472.00			8	2021	1983	915,606.25		
472.00			8	2021	1984	257,314.51		
472.00	25102G472012001	25102	8	2021	1985	1,375,714.09		
472.00			8	2021	1986	318,773.12		
472.00			8	2021	1987	720,426.42		
472.00			8	2021	1988	721,418.62		
472.00	25102G472012001	25102	8	2021	1989	1,319,056.66		
472.00	25102G472012001	25102	8	2021	1990	527,425.71		
472.00			8	2021	1991	1,793,157.64		
472.00			8	2021	1992	633,017.80		
472.00	25102G472012001	25102	8	2021	1993	706,848.03		
472.00			8	2021	1994	3,260,358.72		
472.00			8	2021	1995	11,944,393.09		
472.00			8	2021	1996	1,350,706.55		
472.00			8	2021	1997	8,462,798.23		
472.00			8	2021	1998	911,442.78		
472.00	25102G472012001	25102	8	2021	1999	767,871.44		
472.00	25102G472012001	25102	8	2021	2000	451,349.63		
472.00			8	2021	2001	203,608.45		
472.00	25102G472012001	25102	8	2021	2002	4,289,775.17		
472.00			8	2021	2003	2,025,648.86		
472.00	25102G472012001	25102	8	2021	2004	1,615,369.24		
472.00	25102G472012001	25102	8	2021	2005	508,719.57		
472.00	25102G472012001	25102	8	2021	2006	4,177,657.04		
472.00			8	2021	2007	3,657,733.59		
472.00			8	2021	2008	1,237,359.39		
472.00			8	2021	2009	2,031,196.60		
472.00			8	2021	2010	5,588,477.85		
472.00			8	2021	2011	1,371,242.88		
472.00			8	2021	2012	7,773,909.77		
472.00			8	2021	2013	1,879,077.30		
472.00			8	2021	2014	3,856,005.55		
472.00			8	2021	2015	5,161,274.07		
472.00			8	2021	2016	7,875,429.65		
472.00			8	2021	2017	4,032,417.18		
472.00			8	2021	2018	1,788,351.24		
472.00			8	2021	2019	5,744,929.53		
472.00			8	2021	2020	3,896,100.71		
472.00			8	2021	2021	80,149,541.03		
472.08	25102G472008001	25102	8	2021	1949	0.00		
472.08	25102G472008001	25102	8	2021	1959	0.00		
472.08	25102G472008001	25102	8	2021	1969	0.00		
472.08	25102G472008001	25102	8	2021	1971	0.00		
472.08	25102G472008001	25102	8	2021	1973	0.00		
472.08	25102G472008001	25102	8	2021	1974	0.00		
472.08	25102G472008001	25102	8	2021	1976	0.00		
472.08	25102G472008001	25102	8	2021	1977	0.00		
472.08	25102G472008001	25102	8	2021	1986	0.00		
472.08	25102G472008001	25102	8	2021	1989	0.00		
472.08	25102G472008001	25102	8	2021	1990	0.00		
472.08	25102G472008001	25102	8	2021	1992	0.00		
472.08	25102G472008001	25102	8	2021	1993	0.00		
472.08	25102G472008001	25102	8	2021	2002	0.00		
472.08	25102G472008001	25102	8	2021	2003	0.00		
472.08	25102G472008001	25102	8	2021	2004	0.00		
472.08	25102G472008001	25102	8	2021	2005	0.00		
472.08	25102G472008001	25102	8	2021	2006	0.00		
472.08	25102G472008001	25102	8	2021	2007	0.00		
472.08	25102G472008001	25102	8	2021	2008	0.00		
472.08	25102G472008001	25102	8	2021	2009	0.00		
472.08	25102G472008001	25102	8	2021	2011	0.00		
472.08	25102G472008001	25102	8	2021	2012	0.00		
472.08	25102G472008001	25102	8	2021	2013	0.00		
472.08	25102G472008001	25102	8	2021	2014	0.00		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
472.08	25102G472008001	25102	8	2021	2015	0.00		
472.08	25102G472008001	25102	8	2021	2016	0.00		
472.08	25102G472008001	25102	8	2021	2017	0.00		
472.08	25102G472008001	25102	8	2021	2018	0.00		
472.11	25102G472011001	25102	8	2021	1949	0.00		
472.11	25102G472011001	25102	8	2021	2005	0.00		
472.11	25102G472011001	25102	8	2021	2011	0.00		
472.11	25102G472011001	25102	8	2021	2012	0.00		
472.11	25102G472011001	25102	8	2021	2013	0.00		
472.11	25102G472011001	25102	8	2021	2014	0.00		
472.11	25102G472011001	25102	8	2021	2015	0.00		
472.31			8	2021	1992	1,114,233.02		
472.31			8	2021	1996	264,569.14		
472.31			8	2021	2010	11,256.60		
472.31			8	2021	2011	3,046.29		
472.31			8	2021	2012	24,238.48		
472.31			8	2021	2013	26,834,440.69		
472.31			8	2021	2014	72,795.00		
472.31			8	2021	2015	15,084.11		
472.31			8	2021	2016	3,000.00		
472.31			8	2021	2018	3,400.00		
472.31			8	2021	2019	76,764.68		
472.31			8	2021	2021	1,239,286.80		
472.32			8	2021	1961	180,426.39		
472.32			8	2021	2007	129,381.63		
472.32			8	2021	2008	12,068.02		
472.32			8	2021	2009	22,631,922.21		
472.32			8	2021	2011	65,635.22		
472.32			8	2021	2013	8,062.10		
472.32			8	2021	2015	4,463.00		
472.32			8	2021	2017	65,272.23		
472.32			8	2021	2018	27,450.03		
472.32			8	2021	2019	65,992.08		
472.32			8	2021	2021	25,873.03		
472.33			8	2021	1955	199.68		
472.33			8	2021	1959	5,165.84		
472.33			8	2021	1960	1,011,560.18		
472.33			8	2021	1969	386,858.53		
472.33			8	2021	1970	878,076.95		
472.33			8	2021	1971	5,845,067.46		
472.33			8	2021	1975	3,368.30		
472.33			8	2021	1980	452,780.36		
472.33			8	2021	1982	2,909.02		
472.33			8	2021	1995	16,817.65		
472.33			8	2021	1997	18,229.57		
472.33			8	2021	2004	318,242.92		
472.33			8	2021	2006	592,897.90		
472.33			8	2021	2007	1,524,698.50		
472.33			8	2021	2008	75,814.20		
472.33			8	2021	2009	87,714.83		
472.33			8	2021	2010	76,186.98		
472.33			8	2021	2011	3,270,478.37		
472.33			8	2021	2012	32,272.28		
472.33			8	2021	2013	84,576.51		
472.33			8	2021	2014	1,057,271.39		
472.33			8	2021	2015	8,913.65		
472.33			8	2021	2016	5,711.46		
472.33			8	2021	2017	64,922.75		
472.33			8	2021	2018	113,400.71		
472.33			8	2021	2019	86,366.66		
472.33			8	2021	2020	473,100.18		
472.33			8	2021	2021	3,296,299.21		
472.34			8	2021	1965	0.00		
472.34			8	2021	1988	0.00		
472.34			8	2021	2008	173.14		
472.34			8	2021	2009	15,807,650.76		
472.34			8	2021	2010	816,665.68		
472.34			8	2021	2011	13,036.61		
472.34			8	2021	2012	17,010.23		
472.34			8	2021	2014	0.00		
472.34			8	2021	2015	5,663.00		
472.34			8	2021	2016	11,740.47		
472.34			8	2021	2017	7,351.98		
472.34			8	2021	2018	12,352.19		
472.34			8	2021	2020	26,851.89		
472.34			8	2021	2021	19,080.00		
472.35			8	2021	2008	15,525,798.74		
472.35			8	2021	2011	4,400.98		
472.35			8	2021	2012	36,549.22		
472.35			8	2021	2014	3,924.00		
472.35			8	2021	2015	2,872.00		
472.35			8	2021	2016	13,798.50		
472.35			8	2021	2017	28,858.18		
472.35			8	2021	2018	13,142.00		
472.35			8	2021	2019	292,494.03		
472.35			8	2021	2020	15,458.98		
473.01			8	2021	1900	2,525,390.77		
473.01			8	2021	1901	28,468.71		
473.01			8	2021	1909	61.08		
473.01			8	2021	1911	1,994.22		
473.01			8	2021	1912	5,372.22		
473.01			8	2021	1913	1,997.63		
473.01			8	2021	1914	1,947.23		
473.01			8	2021	1915	398.55		
473.01			8	2021	1916	492.24		
473.01			8	2021	1917	248.91		
473.01			8	2021	1918	433.13		
473.01			8	2021	1919	361.62		
473.01			8	2021	1920	933.30		
473.01			8	2021	1921	549.45		
473.01			8	2021	1922	312.68		
473.01			8	2021	1923	382.19		
473.01			8	2021	1924	509.56		
473.01			8	2021	1925	7.63		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
473.01			8	2021	1926	93.15		
473.01			8	2021	1927	147.94		
473.01			8	2021	1928	37,036.47		
473.01			8	2021	1929	270.46		
473.01			8	2021	1930	1,367.06		
473.01			8	2021	1931	597.08		
473.01			8	2021	1932	799.42		
473.01			8	2021	1933	67.19		
473.01			8	2021	1934	293.99		
473.01			8	2021	1935	1,448.26		
473.01			8	2021	1936	582.70		
473.01			8	2021	1937	1,939.37		
473.01			8	2021	1938	18,335.41		
473.01			8	2021	1939	2,238.77		
473.01			8	2021	1940	686.07		
473.01			8	2021	1941	961.16		
473.01			8	2021	1942	1,598.89		
473.01			8	2021	1943	474.52		
473.01			8	2021	1944	64.14		
473.01			8	2021	1945	1,706.25		
473.01			8	2021	1946	895.82		
473.01			8	2021	1947	332.71		
473.01			8	2021	1948	790.72		
473.01			8	2021	1949	218.37		
473.01			8	2021	1950	10,122.61		
473.01			8	2021	1951	2,523.21		
473.01			8	2021	1952	3,423.94		
473.01			8	2021	1953	6,722.68		
473.01			8	2021	1954	1,360,971.16		
473.01			8	2021	1955	393,966.77		
473.01			8	2021	1956	790,277.04		
473.01			8	2021	1957	1,572,724.59		
473.01			8	2021	1958	2,958,567.30		
473.01			8	2021	1959	2,923,507.31		
473.01			8	2021	1960	4,203,017.94		
473.01			8	2021	1961	5,504,304.17		
473.01			8	2021	1962	6,938,872.93		
473.01			8	2021	1963	5,952,667.63		
473.01			8	2021	1964	4,395,501.85		
473.01			8	2021	1965	4,401,757.23		
473.01			8	2021	1966	4,454,596.24		
473.01			8	2021	1967	5,278,397.26		
473.01			8	2021	1968	6,156,073.38		
473.01			8	2021	1969	8,793,794.32		
473.01			8	2021	1970	5,945,925.49		
473.01			8	2021	1971	7,056,155.79		
473.01			8	2021	1972	9,494,932.00		
473.01			8	2021	1973	8,745,454.00		
473.01			8	2021	1974	8,520,993.43		
473.01			8	2021	1975	8,236,428.38		
473.01			8	2021	1976	7,871,902.71		
473.01			8	2021	1977	8,474,464.88		
473.01			8	2021	1978	8,925,236.51		
473.01			8	2021	1979	9,516,026.91		
473.01			8	2021	1980	10,728,819.66		
473.01			8	2021	1981	5,905,160.29		
473.01			8	2021	1982	2,977,540.18		
473.01			8	2021	1983	2,644,927.33		
473.01			8	2021	1984	3,045,016.05		
473.01			8	2021	1985	2,389,466.91		
473.01			8	2021	1986	2,634,539.55		
473.01			8	2021	1987	2,666,190.71		
473.01			8	2021	1988	2,808,146.33		
473.01			8	2021	1989	3,167,397.47		
473.01			8	2021	1990	3,272,597.28		
473.01			8	2021	1991	3,047,962.77		
473.01			8	2021	1992	4,160,255.29		
473.01			8	2021	1993	5,388,113.83		
473.01			8	2021	1994	6,039,362.88		
473.01			8	2021	1995	8,156,115.41		
473.01			8	2021	1996	7,278,287.86		
473.01			8	2021	1997	3,064,373.85		
473.01			8	2021	1998	5,010,668.70		
473.01			8	2021	1999	5,036,046.49		
473.01			8	2021	2000	4,397,851.29		
473.01			8	2021	2001	5,640,785.37		
473.01			8	2021	2002	5,933,206.55		
473.01			8	2021	2003	5,299,077.25		
473.01			8	2021	2004	4,568,376.31		
473.01			8	2021	2005	10,063,946.09		
473.01			8	2021	2006	10,856,512.94		
473.01			8	2021	2007	10,025,595.87		
473.01			8	2021	2008	7,960,617.67		
473.01			8	2021	2009	3,805,622.42		
473.01			8	2021	2010	8,078,925.95		
473.01			8	2021	2011	6,530,861.42		
473.01			8	2021	2012	12,311,181.31		
473.01			8	2021	2013	14,888,036.99		
473.01			8	2021	2014	14,420,870.07		
473.01			8	2021	2015	13,410,628.90		
473.01			8	2021	2016	10,157,808.29		
473.01			8	2021	2017	11,386,910.26		
473.01			8	2021	2018	10,343,154.30		
473.01			8	2021	2019	13,688,543.27		
473.01			8	2021	2020	12,701,976.85		
473.01			8	2021	2021	112,224,699.54		
473.02			8	2021	1900	149,768.59		
473.02			8	2021	1928	1,524.06		
473.02			8	2021	1949	0.00		
473.02			8	2021	1958	1,524.06		
473.02			8	2021	1959	2,727.43		
473.02			8	2021	1961	2,116.75		
473.02			8	2021	1964	47,351.00		
473.02			8	2021	1965	148,347.17		

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473.02			8	2021	1966	156,323.18		
473.02			8	2021	1967	197,396.80		
473.02			8	2021	1968	815,958.94		
473.02			8	2021	1969	4,064.16		
473.02			8	2021	1970	1,563,798.64		
473.02			8	2021	1971	2,450,510.49		
473.02			8	2021	1972	96,143.32		
473.02			8	2021	1973	4,916,051.66		
473.02			8	2021	1974	4,021,050.36		
473.02			8	2021	1975	6,120,880.56		
473.02			8	2021	1976	6,814,251.96		
473.02			8	2021	1977	8,258,215.90		
473.02			8	2021	1978	10,475,227.61		
473.02			8	2021	1979	17,737,329.70		
473.02			8	2021	1980	22,226,662.80		
473.02			8	2021	1981	30,598,391.49		
473.02			8	2021	1982	28,850,610.66		
473.02			8	2021	1983	32,788,041.96		
473.02			8	2021	1984	45,051,817.04		
473.02			8	2021	1985	44,178,902.73		
473.02			8	2021	1986	45,656,546.02		
473.02			8	2021	1987	48,183,301.68		
473.02			8	2021	1988	52,722,048.58		
473.02			8	2021	1989	53,099,568.05		
473.02			8	2021	1990	61,581,712.67		
473.02			8	2021	1991	68,045,080.48		
473.02			8	2021	1992	86,254,726.77		
473.02			8	2021	1993	100,416,338.86		
473.02			8	2021	1994	114,613,463.09		
473.02			8	2021	1995	144,689,462.64		
473.02			8	2021	1996	122,662,528.22		
473.02			8	2021	1997	111,013,734.49		
473.02			8	2021	1998	106,872,602.30		
473.02			8	2021	1999	112,351,680.12		
473.02			8	2021	2000	128,015,893.22		
473.02			8	2021	2001	115,289,893.04		
473.02			8	2021	2002	96,249,612.37		
473.02			8	2021	2003	115,205,243.80		
473.02			8	2021	2004	69,353,793.26		
473.02			8	2021	2005	97,395,107.31		
473.02			8	2021	2006	109,704,171.83		
473.02			8	2021	2007	105,430,196.90		
473.02			8	2021	2008	113,170,328.99		
473.02			8	2021	2009	78,061,869.45		
473.02			8	2021	2010	126,426,207.82		
473.02			8	2021	2011	115,922,136.62		
473.02			8	2021	2012	138,256,592.59		
473.02			8	2021	2013	138,646,957.73		
473.02			8	2021	2014	132,102,041.38		
473.02			8	2021	2015	150,761,600.30		
473.02			8	2021	2016	148,370,557.88		
473.02			8	2021	2017	142,742,100.37		
473.02			8	2021	2018	151,710,925.20		
473.02			8	2021	2019	180,810,000.48		
473.02			8	2021	2020	164,306,151.39		
473.02			8	2021	2021	345,114,099.71		
474.00			8	2021	1997	7,933,012.78		
474.00			8	2021	1998	9,189,350.75		
474.00			8	2021	1999	10,501,133.78		
474.00			8	2021	2000	12,787,095.65		
474.00			8	2021	2001	14,943,687.85		
474.00			8	2021	2002	12,164,610.21		
474.00			8	2021	2003	14,508,078.70		
474.00			8	2021	2004	7,119,777.11		
474.00			8	2021	2005	13,256,161.50		
474.00			8	2021	2006	15,434,123.63		
474.00			8	2021	2007	15,300,290.99		
474.00			8	2021	2008	15,283,142.09		
474.00			8	2021	2009	16,523,613.11		
474.00			8	2021	2010	16,711,002.41		
474.00			8	2021	2011	19,593,594.55		
474.00			8	2021	2012	21,890,642.77		
474.00			8	2021	2013	24,710,279.37		
474.00			8	2021	2014	22,900,250.01		
474.00			8	2021	2015	26,425,603.78		
474.00			8	2021	2016	29,212,083.62		
474.00			8	2021	2017	25,297,702.47		
474.00			8	2021	2018	25,759,823.63		
474.00			8	2021	2019	28,900,291.78		
474.00			8	2021	2020	32,205,594.49		
474.00			8	2021	2021	50,319,983.97		
475.00			8	2021	1949	0.00		
475.00			8	2021	2004	29,459,720.88		
475.00			8	2021	2005	18,650,617.10		
475.00			8	2021	2006	18,244,834.93		
475.00			8	2021	2007	15,875,281.79		
475.00			8	2021	2008	11,772,203.07		
475.00			8	2021	2009	17,976,461.62		
475.00			8	2021	2010	11,575,661.85		
475.00			8	2021	2011	9,694,732.90		
475.00			8	2021	2012	10,460,599.46		
475.00			8	2021	2013	9,928,403.50		
475.00			8	2021	2014	9,730,838.73		
475.00			8	2021	2015	10,608,447.06		
475.00			8	2021	2016	7,279,412.00		
475.00			8	2021	2017	7,461.53		
475.21			8	2021	1894	31.00		
475.21			8	2021	1895	0.00		
475.21			8	2021	1900	24.14		
475.21			8	2021	1901	882.13		
475.21			8	2021	1904	475.41		
475.21			8	2021	1905	2,239.37		
475.21			8	2021	1909	2,557.09		
475.21			8	2021	1910	11,960.68		

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475.21			8	2021	1911	48.92		
475.21			8	2021	1912	295.91		
475.21			8	2021	1914	18,551.62		
475.21			8	2021	1915	10.33		
475.21			8	2021	1917	20.67		
475.21			8	2021	1918	5,722.35		
475.21			8	2021	1919	2,272.46		
475.21			8	2021	1920	2,640.01		
475.21			8	2021	1921	4,778.59		
475.21			8	2021	1924	3,720.56		
475.21			8	2021	1925	229,889.97		
475.21			8	2021	1926	5,925.59		
475.21			8	2021	1927	265,632.65		
475.21			8	2021	1928	208,696.81		
475.21			8	2021	1929	11,693.67		
475.21			8	2021	1930	32,004.54		
475.21			8	2021	1931	299,587.70		
475.21			8	2021	1932	807.04		
475.21			8	2021	1933	4,300.46		
475.21			8	2021	1934	4,519.92		
475.21			8	2021	1935	37,493.72		
475.21			8	2021	1936	49,203.14		
475.21			8	2021	1937	98,402.01		
475.21			8	2021	1938	49,373.63		
475.21			8	2021	1939	118,259.02		
475.21			8	2021	1940	46,288.16		
475.21			8	2021	1941	92,337.02		
475.21			8	2021	1942	3,659.02		
475.21			8	2021	1943	10,116.06		
475.21			8	2021	1944	10,235.69		
475.21			8	2021	1945	3,439.76		
475.21			8	2021	1946	76,563.83		
475.21			8	2021	1947	4,547.68		
475.21			8	2021	1948	19,057.29		
475.21			8	2021	1949	5,248.90		
475.21			8	2021	1950	33,682.36		
475.21			8	2021	1951	187,806.18		
475.21			8	2021	1952	96,014.69		
475.21			8	2021	1953	340,239.03		
475.21			8	2021	1954	294,801.17		
475.21			8	2021	1955	438,970.93		
475.21			8	2021	1956	1,541,821.69		
475.21			8	2021	1957	10,729,456.30		
475.21			8	2021	1958	30,571,577.15		
475.21			8	2021	1959	36,689,474.62		
475.21			8	2021	1960	14,236,454.72		
475.21			8	2021	1961	16,558,259.61		
475.21			8	2021	1962	22,326,935.42		
475.21			8	2021	1963	17,939,644.78		
475.21			8	2021	1964	10,809,823.82		
475.21			8	2021	1965	11,552,779.81		
475.21			8	2021	1966	13,155,954.88		
475.21			8	2021	1967	21,089,710.60		
475.21			8	2021	1968	16,570,366.48		
475.21			8	2021	1969	19,069,384.95		
475.21			8	2021	1970	18,144,678.96		
475.21			8	2021	1971	19,088,686.42		
475.21			8	2021	1972	18,547,822.32		
475.21			8	2021	1973	20,175,254.05		
475.21			8	2021	1974	19,756,390.79		
475.21			8	2021	1975	13,208,700.90		
475.21			8	2021	1976	16,540,071.96		
475.21			8	2021	1977	16,981,103.98		
475.21			8	2021	1978	14,997,558.70		
475.21			8	2021	1979	16,758,008.25		
475.21			8	2021	1980	14,731,887.84		
475.21			8	2021	1981	14,323,398.40		
475.21			8	2021	1982	13,332,728.51		
475.21			8	2021	1983	21,426,118.42		
475.21			8	2021	1984	19,519,604.05		
475.21			8	2021	1985	14,617,325.80		
475.21			8	2021	1986	14,706,593.66		
475.21			8	2021	1987	31,059,637.62		
475.21			8	2021	1988	19,343,553.30		
475.21			8	2021	1989	39,248,495.27		
475.21			8	2021	1990	40,677,356.96		
475.21			8	2021	1991	74,523,446.21		
475.21			8	2021	1992	27,487,891.82		
475.21			8	2021	1993	26,003,959.82		
475.21			8	2021	1994	43,932,383.15		
475.21			8	2021	1995	39,499,790.13		
475.21			8	2021	1996	36,452,530.54		
475.21			8	2021	1997	26,797,860.90		
475.21			8	2021	1998	35,597,604.06		
475.21			8	2021	1999	43,830,609.47		
475.21			8	2021	2000	34,427,768.62		
475.21			8	2021	2001	42,096,541.71		
475.21			8	2021	2002	44,496,198.90		
475.21			8	2021	2003	20,542,914.89		
475.21			8	2021	2004	25,714,395.59		
475.21			8	2021	2005	40,386,777.13		
475.21			8	2021	2006	54,401,891.70		
475.21			8	2021	2007	86,472,776.23		
475.21			8	2021	2008	50,243,100.21		
475.21			8	2021	2009	46,101,813.60		
475.21			8	2021	2010	28,606,114.10		
475.21			8	2021	2011	56,729,296.73		
475.21			8	2021	2012	29,117,111.47		
475.21			8	2021	2013	78,911,056.58		
475.21			8	2021	2014	147,219,903.94		
475.21			8	2021	2015	68,235,901.61		
475.21			8	2021	2016	458,760,681.23		
475.21			8	2021	2017	109,428,743.25		
475.21			8	2021	2018	196,754,404.11		

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475.21			8	2021	2019	141,819,538.75		
475.21			8	2021	2020	178,851,789.99		
475.21			8	2021	2021	363,811,882.15		
475.30			8	2021	1900	0.00		
475.30			8	2021	1949	0.00		
475.30			8	2021	1958	807.98		
475.30			8	2021	1967	46.86		
475.30			8	2021	1968	156,584.48		
475.30			8	2021	1970	9,247.98		
475.30			8	2021	1971	138,390.05		
475.30			8	2021	1972	343,888.32		
475.30			8	2021	1973	2,440,656.75		
475.30			8	2021	1974	4,605,656.70		
475.30			8	2021	1975	4,675,574.02		
475.30			8	2021	1976	6,423,773.65		
475.30			8	2021	1977	8,224,377.01		
475.30			8	2021	1978	11,301,973.90		
475.30			8	2021	1979	18,397,967.81		
475.30			8	2021	1980	34,491,240.57		
475.30			8	2021	1981	25,464,108.56		
475.30			8	2021	1982	25,607,426.94		
475.30			8	2021	1983	25,357,560.44		
475.30			8	2021	1984	31,785,627.19		
475.30			8	2021	1985	25,074,148.58		
475.30			8	2021	1986	25,595,652.42		
475.30			8	2021	1987	31,498,975.80		
475.30			8	2021	1988	29,513,727.35		
475.30			8	2021	1989	43,234,172.45		
475.30			8	2021	1990	33,573,751.34		
475.30			8	2021	1991	44,329,393.44		
475.30			8	2021	1992	42,316,315.53		
475.30			8	2021	1993	45,660,367.03		
475.30			8	2021	1994	71,406,330.17		
475.30			8	2021	1995	84,083,522.93		
475.30			8	2021	1996	80,697,145.79		
475.30			8	2021	1997	81,189,401.12		
475.30			8	2021	1998	87,155,125.69		
475.30			8	2021	1999	88,130,303.58		
475.30			8	2021	2000	83,554,050.58		
475.30			8	2021	2001	86,814,041.80		
475.30			8	2021	2002	70,173,181.01		
475.30			8	2021	2003	69,467,695.34		
475.30			8	2021	2004	49,483,656.96		
475.30			8	2021	2005	71,346,819.36		
475.30			8	2021	2006	130,542,562.61		
475.30			8	2021	2007	117,078,848.28		
475.30			8	2021	2008	100,171,111.97		
475.30			8	2021	2009	111,486,378.79		
475.30			8	2021	2010	101,185,681.78		
475.30			8	2021	2011	79,567,412.20		
475.30			8	2021	2012	92,279,144.86		
475.30			8	2021	2013	97,943,602.25		
475.30			8	2021	2014	94,463,784.26		
475.30			8	2021	2015	88,837,469.15		
475.30			8	2021	2016	118,935,839.98		
475.30			8	2021	2017	134,545,796.71		
475.30			8	2021	2018	123,856,432.62		
475.30			8	2021	2019	121,499,902.69		
475.30			8	2021	2020	143,054,172.92		
475.30			8	2021	2021	380,935,199.57		
476.00			8	2021	1949	0.00		
476.00			8	2021	1991	942,259.45		
476.00			8	2021	1994	330,634.49		
476.00			8	2021	1996	29,028.16		
476.00			8	2021	1997	296,027.20		
476.00			8	2021	1998	88,211.29		
476.00			8	2021	2001	364,723.75		
476.00			8	2021	2005	235,141.40		
476.00			8	2021	2010	354,709.77		
476.00			8	2021	2013	268,244.94		
476.00			8	2021	2014	247,673.77		
476.00			8	2021	2015	156,531.87		
476.00			8	2021	2016	200,621.12		
476.00			8	2021	2017	711,674.46		
476.00			8	2021	2018	2,151,976.17		
476.00			8	2021	2019	1,374,242.78		
476.00			8	2021	2020	771,588.19		
476.00			8	2021	2021	1,355,413.93		
477.00			8	2021	1949	0.00		
477.00			8	2021	1955	0.00		
477.00			8	2021	1956	0.00		
477.00			8	2021	1957	0.00		
477.00			8	2021	1958	0.00		
477.00			8	2021	1959	196,007.64		
477.00			8	2021	1960	0.00		
477.00			8	2021	1961	0.00		
477.00			8	2021	1962	0.00		
477.00			8	2021	1963	0.00		
477.00			8	2021	1964	0.00		
477.00			8	2021	1965	0.00		
477.00			8	2021	1966	0.00		
477.00			8	2021	1967	0.00		
477.00			8	2021	1968	0.00		
477.00			8	2021	1969	1,232,838.22		
477.00			8	2021	1970	203,403.32		
477.00			8	2021	1971	581,568.69		
477.00			8	2021	1972	910,009.11		
477.00			8	2021	1973	339,752.34		
477.00			8	2021	1974	665,094.42		
477.00			8	2021	1975	750,684.33		
477.00			8	2021	1976	926,082.87		
477.00			8	2021	1977	1,506,679.30		
477.00			8	2021	1978	1,409,834.99		
477.00			8	2021	1979	1,397,378.07		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
477.00			8	2021	1980	1,645,791.15		
477.00			8	2021	1981	17,279,686.38		
477.00			8	2021	1982	2,887,513.76		
477.00			8	2021	1983	2,127,312.40		
477.00			8	2021	1984	4,927,795.71		
477.00			8	2021	1985	3,919,158.61		
477.00			8	2021	1986	3,568,962.63		
477.00			8	2021	1987	6,689,897.31		
477.00			8	2021	1988	6,139,081.48		
477.00			8	2021	1989	7,046,752.77		
477.00			8	2021	1990	12,245,184.50		
477.00			8	2021	1991	10,773,448.73		
477.00			8	2021	1992	7,962,265.90		
477.00			8	2021	1993	10,823,467.72		
477.00			8	2021	1994	14,079,112.59		
477.00			8	2021	1995	15,281,977.36		
477.00			8	2021	1996	18,447,602.03		
477.00			8	2021	1997	13,222,441.97		
477.00			8	2021	1998	22,509,318.46		
477.00			8	2021	1999	26,109,355.04		
477.00			8	2021	2000	27,857,152.92		
477.00			8	2021	2001	14,352,001.12		
477.00			8	2021	2002	12,545,874.76		
477.00			8	2021	2003	15,114,471.31		
477.00			8	2021	2004	19,955,293.97		
477.00			8	2021	2005	17,661,309.06		
477.00			8	2021	2006	21,974,682.05		
477.00			8	2021	2007	21,410,214.52		
477.00			8	2021	2008	26,093,263.92		
477.00			8	2021	2009	25,951,245.67		
477.00			8	2021	2010	16,637,831.58		
477.00			8	2021	2011	22,106,903.59		
477.00			8	2021	2012	28,867,818.40		
477.00			8	2021	2013	27,156,145.75		
477.00			8	2021	2014	36,553,439.27		
477.00			8	2021	2015	41,726,961.12		
477.00			8	2021	2016	122,074,437.89		
477.00			8	2021	2017	51,923,735.00		
477.00			8	2021	2018	27,334,249.67		
477.00			8	2021	2019	28,257,924.31		
477.00			8	2021	2020	64,233,414.65		
477.00			8	2021	2021	63,362,267.28		
477.01			8	2021	1964	1,195.15		
477.01			8	2021	1968	7,264.20		
477.01			8	2021	1970	51,709.38		
477.01			8	2021	1971	4,739.48		
477.01			8	2021	1972	9,572.52		
477.01			8	2021	1975	422.87		
477.01			8	2021	1976	64,825.71		
477.01			8	2021	1977	51,919.59		
477.01			8	2021	1978	130,934.35		
477.01			8	2021	1979	601,286.63		
477.01			8	2021	1980	509,213.82		
477.01			8	2021	1981	5,356,566.40		
477.01			8	2021	1982	515,597.60		
477.01			8	2021	1983	393,928.62		
477.01			8	2021	1984	736,121.88		
477.01			8	2021	1985	1,146,838.66		
477.01			8	2021	1986	1,513,563.83		
477.01			8	2021	1987	9,491,461.63		
477.01			8	2021	1988	362,409.54		
477.01			8	2021	1989	418,696.07		
477.01			8	2021	1990	613,558.37		
477.01			8	2021	1991	1,123,804.07		
477.01			8	2021	1992	1,682,033.42		
477.01			8	2021	1993	2,026,271.87		
477.01			8	2021	1994	667,459.17		
477.01			8	2021	1995	4,080,318.58		
477.01			8	2021	1996	6,561,650.27		
477.01			8	2021	1997	752,765.01		
477.01			8	2021	1998	1,208,244.49		
477.01			8	2021	1999	1,355,641.34		
477.01			8	2021	2000	1,081,496.63		
477.01			8	2021	2001	708,667.59		
477.01			8	2021	2002	2,700,373.23		
477.01			8	2021	2003	3,285,837.20		
477.01			8	2021	2004	2,677,178.61		
477.01			8	2021	2005	1,436,766.50		
477.01			8	2021	2006	7,709,627.46		
477.01			8	2021	2007	1,951,520.01		
477.01			8	2021	2008	10,043,243.77		
477.01			8	2021	2009	8,335,343.56		
477.01			8	2021	2010	500,125.32		
477.01			8	2021	2011	1,708,429.37		
477.01			8	2021	2012	1,514,115.54		
477.01			8	2021	2013	3,015,275.30		
477.01			8	2021	2014	4,845,360.23		
477.01			8	2021	2015	1,925,850.02		
477.01			8	2021	2016	2,275,352.09		
477.01			8	2021	2017	10,255,924.80		
477.01			8	2021	2018	4,380,781.50		
477.01			8	2021	2019	3,059,725.72		
477.01			8	2021	2020	3,626,193.86		
477.01			8	2021	2021	25,249,778.31		
478.00			8	2021	1949	0.00		
478.00			8	2021	1960	0.00		
478.00			8	2021	1961	0.00		
478.00			8	2021	1963	0.00		
478.00			8	2021	1964	0.00		
478.00			8	2021	1965	11,515.80		
478.00			8	2021	1966	15,947.54		
478.00			8	2021	1967	19,957.18		
478.00			8	2021	1968	26,185.85		
478.00			8	2021	1969	110,897.73		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
478.00			8	2021	1970	128,947.68		
478.00			8	2021	1971	331,247.66		
478.00			8	2021	1972	290,388.40		
478.00			8	2021	1973	368,623.61		
478.00			8	2021	1974	399,773.17		
478.00			8	2021	1975	631,638.90		
478.00			8	2021	1976	887,779.02		
478.00			8	2021	1977	433,242.13		
478.00			8	2021	1978	832,856.58		
478.00			8	2021	1979	1,624,770.67		
478.00			8	2021	1980	3,524,617.31		
478.00			8	2021	1981	1,453,800.76		
478.00			8	2021	1982	3,230,750.81		
478.00			8	2021	1983	1,497,070.07		
478.00			8	2021	1984	2,207,839.21		
478.00			8	2021	1985	2,592,647.22		
478.00			8	2021	1986	3,679,976.86		
478.00			8	2021	1987	6,605,247.95		
478.00			8	2021	1988	9,255,723.22		
478.00			8	2021	1989	4,569,271.82		
478.00			8	2021	1990	5,788,779.87		
478.00			8	2021	1991	7,174,653.94		
478.00			8	2021	1992	7,640,147.03		
478.00			8	2021	1993	8,874,564.78		
478.00			8	2021	1994	11,920,608.64		
478.00			8	2021	1995	21,968,294.96		
478.00			8	2021	1996	13,715,285.30		
478.00			8	2021	1997	13,768,080.78		
478.00			8	2021	1998	16,411,566.76		
478.00			8	2021	1999	12,007,631.53		
478.00			8	2021	2000	16,649,433.65		
478.00			8	2021	2001	15,518,144.90		
478.00			8	2021	2002	15,851,999.51		
478.00			8	2021	2003	18,457,550.88		
478.00			8	2021	2004	10,414,273.80		
478.00			8	2021	2005	23,798,080.35		
478.00			8	2021	2006	27,435,896.11		
478.00			8	2021	2007	26,144,359.34		
478.00			8	2021	2008	30,673,221.79		
478.00			8	2021	2009	31,630,017.27		
478.00			8	2021	2010	34,775,468.83		
478.00			8	2021	2011	40,398,219.52		
478.00			8	2021	2012	41,599,497.81		
478.00			8	2021	2013	37,834,256.29		
478.00			8	2021	2014	43,308,908.70		
478.00			8	2021	2015	60,792,567.30		
478.00			8	2021	2016	47,739,140.49		
478.00			8	2021	2017	56,152,165.09		
478.00			8	2021	2018	52,904,201.19		
478.00			8	2021	2019	51,912,471.49		
478.00			8	2021	2020	70,913,720.74		
478.00			8	2021	2021	102,006,967.90		
480.00			8	2021	2009	465,485.28		
480.00			8	2021	2012	80,360.36		
480.00			8	2021	2021	0.00		
482.00	25102G472010001	25102	8	2021	1949	0.00		
482.00	25102G472010001	25102	8	2021	1974	0.00		
482.00			8	2021	1979	0.00		
482.00	25102G472010001	25102	8	2021	1995	2,833,236.13		
482.00	25102G472010001	25102	8	2021	1999	49,855.62		
482.00			8	2021	2000	0.00		
482.00	25102G472010001	25102	8	2021	2002	9,587.48		
482.00	Y1717216	25102	8	2021	2003	0.00		
482.00	1864344	25102	8	2021	2004	920.38		
482.00	1853141	25102	8	2021	2005	0.00		
482.00	1960892	25102	8	2021	2006	0.00		
482.00	25102G472010001	25102	8	2021	2007	90,731.01		
482.00	25102G472010001	25102	8	2021	2008	29,169.23		
482.00	2001950	25102	8	2021	2009	19,247.27		
482.00	25102G472010001	25102	8	2021	2010	6,240.06		
482.00			8	2021	2011	75,469.15		
482.00	2029196	25102	8	2021	2012	637,765.77		
482.00			8	2021	2013	4,275,021.21		
482.00			8	2021	2014	87,416.91		
482.00			8	2021	2015	958,501.59		
482.00			8	2021	2016	345,540.19		
482.00			8	2021	2019	15,310.37		
482.00			8	2021	2021	3,821,559.62		
482.01	25102G472001001	25102	8	2021	1949	0.00		
482.01	25102G472001001	25102	8	2021	1959	150,580.47		
482.01	25102G472001001	25102	8	2021	1962	3,529,701.59		
482.01	25102G472001001	25102	8	2021	1976	4,807,417.62		
482.01	25102G472001001	25102	8	2021	1978	296.94		
482.01	25102G472001001	25102	8	2021	1980	7,324.75		
482.01	25102G472001001	25102	8	2021	1981	5,383.58		
482.01	25102G472001001	25102	8	2021	1987	366,065.00		
482.01	25102G472001001	25102	8	2021	1989	13,975.00		
482.01	25102G472001001	25102	8	2021	1996	0.00		
482.01	25102G472001001	25102	8	2021	2002	237,775.83		
482.01	25102G472001001	25102	8	2021	2003	309,854.06		
482.01	25102G472001001	25102	8	2021	2004	1,209,342.07		
482.01	25102G472001001	25102	8	2021	2005	1,702,239.30		
482.01	25102G472001001	25102	8	2021	2006	1,033,177.89		
482.01	25102G472001001	25102	8	2021	2007	2,161,445.58		
482.01	25102G472001001	25102	8	2021	2008	745,098.01		
482.01	25102G472001001	25102	8	2021	2009	1,040,590.97		
482.01	25102G472001001	25102	8	2021	2010	2,744,982.36		
482.01	25102G472001001	25102	8	2021	2011	1,406,482.15		
482.01	25102G472001001	25102	8	2021	2012	1,658,682.89		
482.01	25102G472001001	25102	8	2021	2013	2,726,178.77		
482.01	25102G472001001	25102	8	2021	2014	602,253.48		
482.01	25102G472001001	25102	8	2021	2015	9,228,242.69		
482.01	25102G472001001	25102	8	2021	2016	4,074,294.65		
482.01	25102G472001001	25102	8	2021	2017	13,490,551.78		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
482.01	25102G472001001	25102	8	2021	2018	3,622.63		
482.01	25102G472001001	25102	8	2021	2020	207,794.29		
482.04	25102G472004001	25102	8	2021	1949	0.00		
482.04	25102G472004001	25102	8	2021	1967	0.00		
482.04	25102G472004001	25102	8	2021	1990	0.00		
482.04	25102G472004001	25102	8	2021	2002	73,458.65		
482.04	25102G472004001	25102	8	2021	2003	155,088.99		
482.04	25102G472004001	25102	8	2021	2004	543,366.08		
482.04	25102G472004001	25102	8	2021	2005	85,913.98		
482.04	25102G472004001	25102	8	2021	2006	224,274.90		
482.04	25102G472004001	25102	8	2021	2007	533,394.60		
482.04	25102G472004001	25102	8	2021	2008	187,214.72		
482.04	25102G472004001	25102	8	2021	2009	151,221.70		
482.04	25102G472004001	25102	8	2021	2010	179,072.00		
482.04	25102G472004001	25102	8	2021	2011	752,683.51		
482.04	25102G472004001	25102	8	2021	2012	275,143.36		
482.04	25102G472004001	25102	8	2021	2013	1,628,079.52		
482.04	25102G472004001	25102	8	2021	2014	483,576.03		
482.04	25102G472004001	25102	8	2021	2015	618,715.01		
482.04	25102G472004001	25102	8	2021	2016	9,224,708.22		
482.04	25102G472004001	25102	8	2021	2017	562,728.71		
482.04	25102G472004001	25102	8	2021	2018	0.00		
482.05	25102G472005001	25102	8	2021	1949	0.00		
482.05	25102G472005001	25102	8	2021	2011	147,807.89		
482.05	25102G472005001	25102	8	2021	2012	31,727,969.48		
482.05	25102G472005001	25102	8	2021	2013	480,360.14		
482.05	25102G472005001	25102	8	2021	2014	28,044.58		
482.05	25102G472005001	25102	8	2021	2015	350,547.36		
482.05	25102G472005001	25102	8	2021	2016	53,237.11		
482.05	25102G472005001	25102	8	2021	2017	2,424,985.17		
482.05	25102G472005001	25102	8	2021	2018	557,163.34		
482.05	25102G472005001	25102	8	2021	2019	901,703.23		
482.05		0	8	2021	2021	0.00		
482.51			8	2021	1967	13,561,856.85		
482.51			8	2021	1975	446.57		
482.51			8	2021	1979	6,216,146.70		
482.51			8	2021	1981	13,941.98		
482.51			8	2021	1985	66,514.62		
482.51			8	2021	1997	379,854.39		
482.51			8	2021	2000	1,277,664.70		
482.51			8	2021	2001	21,783.20		
482.51			8	2021	2002	319,247.25		
482.51			8	2021	2003	177,371.10		
482.51			8	2021	2004	345,763.11		
482.51			8	2021	2005	2,288,214.33		
482.51			8	2021	2006	615,728.02		
482.51			8	2021	2007	3,758,480.63		
482.51			8	2021	2008	738,700.30		
482.51			8	2021	2009	50,411.58		
482.51			8	2021	2010	230,329.13		
482.51			8	2021	2011	537,306.10		
482.51			8	2021	2012	3,754,845.50		
482.51			8	2021	2013	120,106.76		
482.51			8	2021	2014	756,715.04		
482.51			8	2021	2015	45,824.26		
482.51			8	2021	2016	790,984.23		
482.51			8	2021	2017	561,981.30		
482.51			8	2021	2018	11,296,540.09		
482.51			8	2021	2019	4,408,233.57		
482.51			8	2021	2020	344,597.48		
482.51			8	2021	2021	16,879,086.37		
482.52			8	2021	1993	2,769,967.65		
482.52			8	2021	2005	0.00		
482.52			8	2021	2006	77,583.70		
482.52			8	2021	2010	3,572.99		
482.52			8	2021	2015	15,770,377.95		
482.52			8	2021	2016	7,325.00		
482.52			8	2021	2017	571,743.83		
482.52			8	2021	2018	0.00		
482.52			8	2021	2020	37,121.15		
483.00			8	2021	1949	0.00		
483.00			8	2021	1997	0.00		
483.00			8	2021	1998	0.00		
483.00			8	2021	1999	0.00		
483.00			8	2021	2000	0.00		
483.00			8	2021	2001	0.00		
483.00			8	2021	2002	0.00		
483.00			8	2021	2003	0.00		
483.00			8	2021	2004	0.00		
483.00			8	2021	2005	0.00		
483.00			8	2021	2006	0.00		
483.00			8	2021	2007	1,547,876.38		
483.00			8	2021	2008	1,553,124.29		
483.00			8	2021	2009	900,993.44		
483.00			8	2021	2010	2,986,237.93		
483.00			8	2021	2011	5,308,576.65		
483.00			8	2021	2012	3,368,001.99		
483.00			8	2021	2013	2,710,535.67		
483.00			8	2021	2014	1,505,699.50		
483.00			8	2021	2015	5,464,200.44		
483.00			8	2021	2016	2,741,359.73		
483.00			8	2021	2017	897,281.50		
483.00			8	2021	2018	245,022.65		
483.00			8	2021	2019	259,637.87		
483.00			8	2021	2020	190,363.95		
483.00			8	2021	2021	97,149.73		
484.00			8	2021	1949	0.00		
484.00			8	2021	1981	0.00		
484.00			8	2021	1982	0.00		
484.00			8	2021	1983	0.00		
484.00			8	2021	1984	0.00		
484.00			8	2021	1985	0.00		
484.00			8	2021	1986	0.00		
484.00			8	2021	1987	0.00		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
484.00			8	2021	1988	0.00		
484.00			8	2021	1989	0.00		
484.00			8	2021	1990	0.00		
484.00			8	2021	1991	0.00		
484.00			8	2021	1992	0.00		
484.00			8	2021	1993	0.00		
484.00			8	2021	1994	0.00		
484.00			8	2021	1995	5,886.93		
484.00			8	2021	1996	83,994.02		
484.00			8	2021	1997	52,226.12		
484.00			8	2021	1998	50,541.63		
484.00			8	2021	1999	86,150.36		
484.00			8	2021	2000	18,051.76		
484.00			8	2021	2001	42,775.16		
484.00			8	2021	2002	229,028.25		
484.00			8	2021	2003	16,122.29		
484.00			8	2021	2004	66,451.06		
484.00			8	2021	2005	836,851.01		
484.00			8	2021	2006	1,377,310.68		
484.00			8	2021	2007	2,855,091.60		
484.00			8	2021	2008	6,726,949.02		
484.00			8	2021	2009	3,296,003.61		
484.00			8	2021	2010	4,821,371.64		
484.00			8	2021	2011	10,705,900.73		
484.00			8	2021	2012	4,796,858.36		
484.00			8	2021	2013	9,324,424.44		
484.00			8	2021	2014	13,104,260.47		
484.00			8	2021	2015	13,077,169.99		
484.00			8	2021	2016	4,897,079.13		
484.00			8	2021	2017	11,632,470.15		
484.00			8	2021	2018	9,886,113.84		
484.00			8	2021	2019	17,270,979.10		
484.00			8	2021	2020	10,417,592.94		
484.00			8	2021	2021	9,044,423.40		
485.00			8	2021	1949	0.00		
485.00			8	2021	1955	0.00		
485.00			8	2021	1969	0.00		
485.00			8	2021	1971	0.00		
485.00			8	2021	1972	0.00		
485.00			8	2021	1973	0.00		
485.00			8	2021	1974	0.00		
485.00			8	2021	1975	0.00		
485.00			8	2021	1976	0.00		
485.00			8	2021	1977	0.00		
485.00			8	2021	1978	0.00		
485.00			8	2021	1979	0.00		
485.00			8	2021	1980	0.00		
485.00			8	2021	1981	0.00		
485.00			8	2021	1982	0.00		
485.00			8	2021	1983	0.00		
485.00			8	2021	1984	0.00		
485.00			8	2021	1985	0.00		
485.00			8	2021	1986	0.00		
485.00			8	2021	1987	0.00		
485.00			8	2021	1988	0.00		
485.00			8	2021	1989	0.00		
485.00			8	2021	1990	0.00		
485.00			8	2021	1991	24,477.11		
485.00			8	2021	1992	0.00		
485.00			8	2021	1993	0.00		
485.00			8	2021	1994	0.00		
485.00			8	2021	1995	0.00		
485.00			8	2021	1996	57,293.11		
485.00			8	2021	1997	153,581.23		
485.00			8	2021	1998	566,336.21		
485.00			8	2021	1999	5,501.12		
485.00			8	2021	2000	44,256.52		
485.00			8	2021	2001	225,036.23		
485.00			8	2021	2002	170,705.94		
485.00			8	2021	2003	530,446.58		
485.00			8	2021	2004	1,297,998.39		
485.00			8	2021	2005	785,151.61		
485.00			8	2021	2006	1,365,513.31		
485.00			8	2021	2007	1,132,626.49		
485.00			8	2021	2008	2,495,276.47		
485.00			8	2021	2009	1,772,253.56		
485.00			8	2021	2010	6,975,444.40		
485.00			8	2021	2011	2,345,474.49		
485.00			8	2021	2012	1,136,773.17		
485.00			8	2021	2013	1,744,541.95		
485.00			8	2021	2014	2,014,513.49		
485.00			8	2021	2015	2,059,334.05		
485.00			8	2021	2016	165,150.70		
485.00			8	2021	2017	1,082,169.54		
485.00			8	2021	2018	3,490,404.68		
485.00			8	2021	2019	1,977,122.87		
485.00			8	2021	2020	6,382,757.51		
485.00			8	2021	2021	4,128,780.23		
486.00			8	2021	1949	0.00		
486.00			8	2021	1989	0.00		
486.00			8	2021	1990	0.00		
486.00			8	2021	1991	0.00		
486.00			8	2021	1992	0.00		
486.00			8	2021	1993	0.00		
486.00			8	2021	1994	0.00		
486.00			8	2021	1995	0.00		
486.00			8	2021	1996	0.00		
486.00			8	2021	1997	0.00		
486.00			8	2021	1998	0.00		
486.00			8	2021	1999	0.00		
486.00			8	2021	2000	0.00		
486.00			8	2021	2001	0.00		
486.00			8	2021	2002	0.00		
486.00			8	2021	2003	0.00		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
486.00			8	2021	2004	0.00		
486.00			8	2021	2005	0.00		
486.00			8	2021	2006	0.00		
486.00			8	2021	2007	3,961,806.89		
486.00			8	2021	2008	5,913,146.36		
486.00			8	2021	2009	2,354,607.71		
486.00			8	2021	2010	5,781,919.10		
486.00			8	2021	2011	3,577,126.15		
486.00			8	2021	2012	3,663,115.28		
486.00			8	2021	2013	4,095,836.08		
486.00			8	2021	2014	16,180,032.47		
486.00			8	2021	2015	6,286,115.38		
486.00			8	2021	2016	4,352,180.39		
486.00			8	2021	2017	5,806,688.57		
486.00			8	2021	2018	3,840,750.35		
486.00			8	2021	2019	8,667,286.86		
486.00			8	2021	2020	3,675,931.58		
486.00			8	2021	2021	1,810,311.19		
487.70			8	2021	1991	0.00		
487.70			8	2021	1992	0.00		
487.70			8	2021	1993	0.00		
487.70			8	2021	1994	0.00		
487.70			8	2021	1995	0.00		
487.70			8	2021	1996	0.00		
487.70			8	2021	1997	0.00		
487.70			8	2021	1999	0.00		
487.70			8	2021	2005	0.00		
487.70			8	2021	2010	6,325.54		
487.70			8	2021	2011	15,903.43		
487.70			8	2021	2012	55,313.16		
487.70			8	2021	2014	14,464.61		
487.70			8	2021	2015	328,514.61		
487.70			8	2021	2016	234,947.75		
487.70			8	2021	2018	169,405.73		
487.70			8	2021	2020	18,405.86		
487.70			8	2021	2021	21,473.92		
487.80			8	2021	1995	0.00		
487.80			8	2021	2017	13,855.60		
487.80			8	2021	2019	2,212,175.03		
487.80			8	2021	2020	4,448,475.41		
487.80			8	2021	2021	1,099,668.82		
488.00			8	2021	1949	0.00		
488.00			8	2021	2000	0.00		
488.00			8	2021	2001	0.00		
488.00			8	2021	2002	0.00		
488.00			8	2021	2003	0.00		
488.00			8	2021	2004	0.00		
488.00			8	2021	2005	0.00		
488.00			8	2021	2006	0.00		
488.00			8	2021	2007	307,126.40		
488.00			8	2021	2008	128,223.13		
488.00			8	2021	2009	0.00		
488.00			8	2021	2010	1,561,084.54		
488.00			8	2021	2011	809,669.52		
488.00			8	2021	2012	1,185,159.94		
488.00			8	2021	2013	522,285.32		
488.00			8	2021	2014	2,082,386.97		
488.00			8	2021	2015	1,489,428.62		
488.00			8	2021	2016	1,250,210.87		
488.00			8	2021	2017	1,361,551.69		
488.00			8	2021	2018	26,564.77		
488.00			8	2021	2019	317,207.03		
488.00			8	2021	2020	153,462.71		
488.00			8	2021	2021	30,247.69		
490.00			8	2021	1949	0.00		
490.00			8	2021	2009	0.00		
490.00			8	2021	2010	0.00		
490.00			8	2021	2011	0.00		
490.00			8	2021	2012	0.00		
490.00			8	2021	2013	0.00		
490.00			8	2021	2014	0.00		
490.00			8	2021	2015	0.00		
490.00			8	2021	2016	0.00		
490.00			8	2021	2017	0.00		
490.00			8	2021	2018	6,964,752.60		
490.00			8	2021	2019	11,281,679.70		
490.00			8	2021	2020	10,240,619.70		
490.00			8	2021	2021	1,819,626.69		
490.30			8	2021	2016	4,680,899.13		
491.01			8	2021	1949	0.00		
491.01			8	2021	2008	0.00		
491.01			8	2021	2009	0.00		
491.01			8	2021	2010	0.00		
491.01			8	2021	2011	0.00		
491.01			8	2021	2012	0.00		
491.01			8	2021	2013	0.00		
491.01			8	2021	2014	0.00		
491.01			8	2021	2015	0.00		
491.01			8	2021	2016	0.00		
491.01			8	2021	2017	5,933,217.48		
491.01			8	2021	2018	24,321,547.69		
491.01			8	2021	2019	64,148,946.33		
491.01			8	2021	2020	5,286,014.31		
491.01			8	2021	2021	55,475,059.58		
491.02			8	2021	1949	0.00		
491.02			8	2021	2008	0.00		
491.02			8	2021	2009	0.00		
491.02			8	2021	2010	0.00		
491.02			8	2021	2011	0.00		
491.02			8	2021	2012	0.00		
491.02			8	2021	2013	0.00		
491.02			8	2021	2014	0.00		
491.02			8	2021	2015	0.00		
491.02			8	2021	2016	0.00		

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comments
491.02			8	2021	2017	0.00		
491.02			8	2021	2018	9,486,577.80		
491.02			8	2021	2019	5,619,946.21		
491.02			8	2021	2020	9,566,744.92		
491.02			8	2021	2021	14,103,018.70		
491.03			8	2021	1949	0.00		
491.03			8	2021	2009	0.00		
491.03			8	2021	2015	13,559,337.94		
491.03			8	2021	2020	13,812,372.94		
491.03			8	2021	2021	60,254,502.69		
491.04			8	2021	1949	0.00		
491.04			8	2021	2016	85,221,905.36		

Row Labels	Sum of Amount
110	\$ 41,120.00
400	\$ 1,699,594.43
401	\$ 1,175,081.40
402	\$ 494,760.59
440	\$ 28,829.00
442	\$ 6,282,181.09
443.01	\$ 5,804,412.46
443.02	\$ 21,554,521.93
450	\$ 15,795,404.93
451	\$ 74,762,353.60
452	\$ 104,433,820.29
453	\$ 143,144,394.64
454	\$ 13,364,517.02
455	\$ 201,920,080.43
456	\$ 682,328,756.58
457	\$ 77,194,132.88
458	\$ 76,106,318.56
460	\$ 84,767,394.25
461	\$ 88,171,401.75
462	\$ 163,351,957.93
463	\$ 11,252,283.90
464	\$ 2,920,217.56
465	\$ 2,783,251,797.20
466	\$ 1,005,060,038.76
467	\$ 395,646,541.68
470	\$ 76,114,797.41
471	\$ 63,907,559.65
472	\$ 220,832,605.09
472.08	\$ -
472.11	\$ -
472.31	\$ 29,662,114.81
472.32	\$ 23,216,545.94
472.33	\$ 19,789,902.04
472.34	\$ 16,737,575.95
472.35	\$ 15,937,296.63
472.91	\$ 42,000,000.00

Row Labels	Sum of Amount
472.92	\$ 39,700,000.00
472.93	\$ 41,400,000.00
472.94	\$ 44,950,000.00
472.95	\$ 35,650,000.00
472.96	\$ 35,500,000.00
473.01	\$ 549,648,294.42
473.02	\$ 4,458,883,264.63
474	\$ 488,870,931.00
475	\$ 181,264,676.42
475.21	\$ 3,320,418,328.48
475.3	\$ 3,480,106,028.12
476	\$ 9,878,702.74
477	\$ 950,956,097.61
477.01	\$ 143,726,981.14
478	\$ 1,020,910,893.69
480	\$ 545,845.64
482	\$ 13,255,571.99
482.01	\$ 53,463,354.35
482.04	\$ 15,678,639.98
482.05	\$ 36,671,818.30
482.51	\$ 69,558,675.16
482.52	\$ 19,237,692.27
483	\$ 29,776,061.72
484	\$ 134,722,077.69
485	\$ 44,128,920.96
486	\$ 79,966,854.36
487.7	\$ 864,754.61
487.8	\$ 7,774,174.86
488	\$ 11,224,609.20
490	\$ 30,306,678.69
490.3	\$ 4,680,899.13
491.01	\$ 155,164,785.39
491.02	\$ 38,776,287.63
491.03	\$ 87,626,213.57
491.04	\$ 85,221,905.36
Grand Total	\$ 22,189,260,329.48

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Please see Exhibit I.4.5-STAFF-171 Attachment 2.xlsx on the OEB's RDS.

ENBRIDGE GAS INC.

ACCOUNT 443.02 - LOCAL STORAGE PLANT - HOLDER EQUIPMENT

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2010		(7,162)						-7,162	
2011		0						-7,162	
2012		0		-2,387	0			-7,162	
2013		0		0	0			-7,162	
2014	180,355	(9,984)	-6	-3,328	-6	-3,429	-10	-8,573	-10
2015		0		-3,328	-6	-1,997	-6	-8,573	-10
2016		(2,714)		-4,233	-7	-2,540	-7	-6,620	-11
2017		0		-905	0	-2,540	-7	-6,620	-11
2018		(2,141)		-1,618	0	-2,968	-8	-5,500	-12
2019		(461)		-867	0	-1,063	0	-4,492	-12
2020		(461)		-1,021	0	-1,155	0	-3,821	-13
2021		(4,503)		-1,808	0	-1,513	0	-3,918	-15
TOTAL	180,355	-27,427	(15.21)						

ENBRIDGE GAS INC.

ACCOUNT 452 - UNDERGROUND STORAGE PLANT - STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2011	67,929	(59,600)						-59,600	-88
2012		59,600							0
2013	28,833	0		0	0				0
2014	96,118	(36,063)		7,846	19			-12,021	-19
2015	2,661,993	0		-12,021	-1	-7,213	-1	-12,021	-1
2016	745,161	0		-12,021	-1	4,707	1	-12,021	-1
2017	503,030	(47,315)	-9	-15,772	-1	-16,676	-2	-20,844	-2
2018	1,249,056	7,319	1	-13,332	-2	-15,212	-1	-15,212	-1
2019	827,601	(164,696)	-20	-68,231	-8	-40,938	-3	-40,126	-4
2020	33,594	(165,351)	-492	-107,576	-15	-74,009	-11	-58,015	-7
2021	4,055,913	(166,678)	-4	-165,575	-10	-107,344	-8	-71,598	-6

TOTAL **10,269,228** **-572,785** **(5.58)**

ENBRIDGE GAS INC.

ACCOUNT 453 - UNDERGROUND STORAGE PLANT - WELLS

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
1994	156,007	(67,100)	-43					-67,100	-43
1995		0						-67,100	-43
1996		0		-22,367	-43			-67,100	-43
1997		0		0	0			-67,100	-43
1998		(13,409)		-4,470	0	-16,102	-52	-40,254	-52
1999		0		-4,470	0	-2,682	0	-40,254	-52
2000		0		-4,470	0	-2,682	0	-40,254	-52
2001		0		0	0	-2,682	0	-40,254	-52
2002		(95,264)		-31,755	0	-21,734	0	-58,591	-113
2003		0		-31,755	0	-19,053	0	-58,591	-113
2004		0		-31,755	0	-19,053	0	-58,591	-113
2005		0		0	0	-19,053	0	-58,591	-113
2006		0		0	0	-19,053	0	-58,591	-113
2007		0		0	0	0	0	-58,591	-113
2008		0		0	0	0	0	-58,591	-113
2009		(732,167)		-244,056	0	-146,433	0	-226,985	-582
2010		(60,102)		-264,090	0	-158,454	0	-193,608	-621
2011	20,133	(1,497,694)	-7,439	-763,321	-11,374	-457,993	-11,374	-410,956	-1,400
2012		(242,484)		-600,093	-8,942	-506,489	-12,579	-386,889	-1,538
2013	6,755	0	0	-580,059	-6,472	-506,489	-9,419	-386,889	-1,481
2014		(2,937,615)		-1,060,033	-47,080	-947,579	-17,621	-705,729	-3,087
2015	3,765,717	(23,984,280)	-637	-8,973,965	-714	-5,732,415	-756	-3,292,235	-750
2016	1,165,795	(4,341,932)	-372	-10,421,276	-634	-6,301,262	-638	-3,397,205	-664
2017	439,423	(6,777)	-2	-9,444,330	-528	-6,254,121	-581	-3,088,984	-612
2018		0		-1,449,570	-271	-6,254,121	-582	-3,088,984	-612
2019	2,401,819	(201,574)	-8	-69,450	-7	-5,706,913	-367	-2,848,367	-430

ENBRIDGE GAS INC.

ACCOUNT 453 - UNDERGROUND STORAGE PLANT - WELLS

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2020	68,999	(189,379)	-274	-130,318	-16	-947,933	-116	-2,643,829	-428
2021	6,989,104	(208,338)	-3	-199,764	-6	-121,214	-6	-2,469,865	-230
TOTAL	15,013,752	-34,578,116	(230.31)						

ENBRIDGE GAS INC.

ACCOUNT 455 - UNDERGROUND STORAGE PLANT - FIELD LINES

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
1996	81,442	(1,690)	-2					-1,690	-2
1997		0						-1,690	-2
1998		0		-563	-2			-1,690	-2
1999		0		0	0			-1,690	-2
2000		0		0	0	-338	-2	-1,690	-2
2001		0		0	0	0	0	-1,690	-2
2002		0		0	0	0	0	-1,690	-2
2003		0		0	0	0	0	-1,690	-2
2004		0		0	0	0	0	-1,690	-2
2005		0		0	0	0	0	-1,690	-2
2006		0		0	0	0	0	-1,690	-2
2007		0		0	0	0	0	-1,690	-2
2008		0		0	0	0	0	-1,690	-2
2009		0		0	0	0	0	-1,690	-2
2010		0		0	0	0	0	-1,690	-2
2011	4,576	0		0	0	0	0	-1,690	-2
2012		(820,413)		-273,471	-17,927	-164,083	-17,927	-411,051	-956
2013		(500,351)		-440,255	-28,861	-264,153	-28,861	-440,818	-1,537
2014	95,638	(74,376)		-465,047	-1,459	-279,028	-1,392	-349,208	-769
2015	302,956	(43)	0	-191,590	-144	-279,037	-346	-279,375	-288
2016	1,004,604	(409,390)	-41	-161,270	-34	-360,915	-129	-301,044	-121
2017	258,080	0	0	-136,478	-26	-196,832	-59	-301,044	-103
2018	1,523,662	0	0	-136,463	-15	-96,762	-15	-301,044	-55
2019		0		0	0	-81,887	-13	-301,044	-55
2020		0		0	0	-81,878	-15	-301,044	-55
2021	1,467,725	0	0	0	0	0	0	-301,044	-38
TOTAL	4,738,683	-1,806,263	(38.12)						

ENBRIDGE GAS INC.

ACCOUNT 456 - UNDERGROUND STORAGE PLANT - COMPRESSOR EQUIPMENT

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
1993		13,166						13,166	0
1994		0						13,166	0
1995		0		4,389	0			13,166	0
1996		0		0	0			13,166	0
1997		0		0	0	2,633	0	13,166	0
1998		0		0	0	0	0	13,166	0
1999		0		0	0	0	0	13,166	0
2000		0		0	0	0	0	13,166	0
2001		0		0	0	0	0	13,166	0
2002		0		0	0	0	0	13,166	0
2003		0		0	0	0	0	13,166	0
2004		0		0	0	0	0	13,166	0
2005		0		0	0	0	0	13,166	0
2006		0		0	0	0	0	13,166	0
2007		0		0	0	0	0	13,166	0
2008		0		0	0	0	0	13,166	0
2009		0		0	0	0	0	13,166	0
2010	10,615,186	(13,207)	0	-4,402	0	-2,641	0	-20	0
2011	1,286,547	(2,019,065)	-157	-677,424	-17	-406,454	-17	-673,035	-17
2012	3,703,484	0	0	-677,424	-13	-406,454	-13	-673,035	-13
2013	1,118,061	(161,738)	-14	-726,934	-36	-438,802	-13	-545,211	-13
2014	252,088	(49,746)	-20	-70,495	-4	-448,751	-13	-446,118	-13
2015	4,060,345	(154)	0	-70,546	-4	-446,140	-21	-371,791	-11
2016	1,745.00	(17,132)	-982	-22,344	-2	-45,754	-3	-321,125	-11
2017		(65,443)		-27,576	-2	-58,842	-5	-289,165	-11
2018	21,926,588	(4,321,018)	-20	-1,467,864	-20	-890,699	-17	-737,148	-15
2019	1,046,806	(559,712)	-53	-1,648,724	-22	-992,692	-18	-719,405	-16

ENBRIDGE GAS INC.

ACCOUNT 456 - UNDERGROUND STORAGE PLANT - COMPRESSOR EQUIPMENT

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2020	2,079,480	(564,464)	-27	-1,815,065	-22	-1,105,554	-22	-705,319	-17
2021	5,094,704	(564,585)	-11	-562,920	-21	-1,215,044	-20	-693,591	-16

TOTAL **51,185,032** **-8,323,097** **(16.26)**

ENBRIDGE GAS INC.

ACCOUNT 457 - UNDERGROUND STORAGE PLANT - REGULATING AND MEASURING EQUIPMENT

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
1995		108						108	0
1996		0						108	0
1997		0		36	0			108	0
1998		0		0	0			108	0
1999		0		0	0	22	0	108	0
2000		0		0	0	0	0	108	0
2001		(7,560)		-2,520	0	-1,512	0	-3,726	0
2002		0		-2,520	0	-1,512	0	-3,726	0
2003		0		-2,520	0	-1,512	0	-3,726	0
2004		0		0	0	-1,512	0	-3,726	0
2005		0		0	0	-1,512	0	-3,726	0
2006		0		0	0	0	0	-3,726	0
2007		0		0	0	0	0	-3,726	0
2008		0		0	0	0	0	-3,726	0
2009		0		0	0	0	0	-3,726	0
2010	729.67	(21,507)	-2,947	-7,169	-2,947	-4,301	-2,947	-9,653	-3,969
2011		6,106		-5,134	-2,111	-3,080	-2,111	-5,713	-3,132
2012	5,467,932	(1,500)	0	-5,634	0	-3,380	0	-4,870	0
2013		(19,929)		-5,108	0	-7,366	-1	-7,380	-1
2014	163,833	19,929	12	-500	0	-3,380	0	-3,479	0
2015	423,536	(4,525)	-1	-1,508	-1	16	0	-3,610	0
2016	48,047	(1,375,444)	-2,863	-453,346	-214	-276,294	-23	-156,036	-23
2017	29,631	(207,434)	-700	-529,134	-317	-317,481	-239	-161,175	-26
2018	629,206	(1,307,020)	-208	-963,299	-409	-574,899	-222	-265,343	-43
2019	2,814,082	(249,596)	-9	-588,017	-51	-628,804	-80	-264,031	-33
2020		(250,787)		-602,468	-52	-678,056	-96	-263,012	-36
2021	556,189	(253,039)	-45	-251,140	-22	-453,575	-56	-262,300	-36

TOTAL **10,133,186** **-3,672,196** **(36.24)**

ENBRIDGE GAS INC.

ACCOUNT 462 - TRANSMISSION PLANT - COMPRESSOR STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2011		(21,861)						-21,861	0
2012	1,160,723	(53,618)	-5					-37,740	-7
2013	61,724	2,304	4	-24,392	-6			-24,392	-6
2014	22,375	2,655	12	-16,220	-4			-17,630	-6
2015		0		1,653	6	-14,104	-6	-17,630	-6
2016	3,823.95	(11,720)	-306	-3,022	-35	-12,076	-5	-16,448	-7
2017		(2)		-3,907	-307	-1,353	-8	-13,707	-7
2018	1,677,753	0	0	-3,907	-1	-1,814	-1	-13,707	-3
2019		(289,906)		-96,636	-17	-60,326	-18	-53,164	-13
2020		(290,526)		-193,477	-35	-118,431	-35	-82,834	-23
2021		(291,103)		-290,512	0	-174,307	-52	-105,975	-33

TOTAL **2,926,399** **-953,778** **(32.59)**

ENBRIDGE GAS INC.

ACCOUNT 463 - TRANSMISSION PLANT - MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2010		(680)						-680	0
2011		0						-680	0
2012	26,518	0	0	-227	-3			-680	-3
2013	421	0	0	0	0			-680	-3
2014	52,179	0	0	0	0	-136	-1	-680	-1
2015	103,643	0	0	0	0	0	0	-680	0
2016	3,824	0	0	0	0	0	0	-680	0
2017		5,520		1,840	5	1,104	3	2,420	3
2018	983	0	0	1,840	115	1,104	3	2,420	3
2019	14,845	(17,913)	-121	-4,131	-78	-2,479	-10	-4,358	-6
2020		(19,842)		-12,585	-239	-6,447	-164	-8,229	-16
2021		(19,891)		-19,215	-388	-10,425	-329	-10,561	-26
TOTAL	202,412	-52,806	(26.09)						

ENBRIDGE GAS INC.

ACCOUNT 464 - TRANSMISSION PLANT - EQUIPMENT

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2012	9,661.55	(4,133)	-43					-4,133	-43
2013		0						-4,133	-43
2014		0		-1,378	-43			-4,133	-43
2015		0		0	0			-4,133	-43
2016		0		0	0	-827	-43	-4,133	-43
2017		0		0	0	0	0	-4,133	-43
2018		0		0	0	0	0	-4,133	-43
2019		(3,172)		-1,057	0	-634	0	-3,652	-76
2020		(4,778)		-2,650	0	-1,590	0	-4,027	-125
2021		(5,223)		-4,391	0	-2,635	0	-4,326	-179
TOTAL	9,662	-17,305	(179.11)						

ENBRIDGE GAS INC.

ACCOUNT 465 - TRANSMISSION PLANT - MAINS

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2010	446,337	(139,883)	-31					-139,883	-31
2011	22,846	(37,174)	-163					-88,529	-38
2012	10,647	(104,917)	-985	-93,992	-59			-93,992	-59
2013	44,986	(90,534)	-201	-77,542	-296			-93,127	-71
2014	3,639,291	(109,809)	-3	-101,754	-8	-96,464	-12	-96,464	-12
2015	539,695	(54,357)	-10	-84,900	-6	-79,358	-9	-89,446	-11
2016	3,285,511	(339,815)	-10	-167,994	-7	-139,887	-9	-125,213	-11
2017	2,227,274	(1,250,966)	-56	-548,379	-27	-369,096	-19	-265,932	-21
2018	8,337,691	(75,621)	-1	-555,467	-12	-366,114	-10	-244,786	-12
2019		(4,688,331)		-2,004,973	-57	-1,281,818	-45	-689,141	-37
2020	1,935,015	(4,928,975)	-255	-3,230,976	-94	-2,256,742	-71	-1,074,580	-58
2021		(5,148,456)		-4,921,920	-763	-3,218,470	-129	-1,414,070	-83
TOTAL	20,489,292	-16,968,839	(82.82)						

ENBRIDGE GAS INC.

ACCOUNT 466 - TRANSMISSION PLANT - COMPRESSOR EQUIPMENT

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2010	61,532	92,837	151					92,837	0
2011	415,862	(829,015)	-199					-368,089	0
2012	3,785,219	973,053	26	78,958	6			78,958	0
2013	812,316	136,290	17	93,443	6			93,291	0
2014	2,154,337	(31,670)	-1	359,224	16	68,299	5	68,299	0
2015		0		34,873	4	49,732	3	68,299	0
2016	199,097	(682)	0	-10,784	-1	215,398	15	56,802	5
2017	537,959	0	0	-227	0	20,788	3	56,802	4
2018	1,945,218	0	0	-227	0	-6,470	-1	56,802	3
2019		(1,033,363)		-344,454	-42	-206,809	-39	-98,936	-7
2020		(1,035,041)		-689,468	-106	-413,817	-77	-215,949	-17
2021		(1,037,633)		-1,035,346	0	-621,207	-125	-307,247	-28
TOTAL	9,911,540	-2,765,225	(27.90)						

ENBRIDGE GAS INC.

ACCOUNT 467 - TRANSMISSION PLANT - MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2010	596,725	(151,936)	-25					-151,936	-25
2011	301,202	(304,646)	-101					-228,291	-51
2012	212,181	(15,586)	-7	-157,389	-43			-157,389	-43
2013	3,856,260	(107,918)	-3	-142,717	-10			-145,021	-12
2014	1,231,782	(71,028)	-6	-64,844	-4	-130,223	-11	-130,223	-11
2015	52,902	(66,364)	-125	-81,770	-5	-113,108	-10	-119,580	-11
2016	277,588	(109,723)	-40	-82,372	-16	-74,124	-7	-118,172	-13
2017	57,412	(66,661)	-116	-80,916	-63	-84,339	-8	-111,733	-14
2018	469,437	(259,573)	-55	-145,319	-54	-114,670	-27	-128,159	-16
2019	71,971	(671,290)	-933	-332,508	-167	-234,722	-126	-182,473	-26
2020	10,000	(730,973)	-7,310	-553,946	-301	-367,644	-207	-232,336	-36
2021		(788,253)		-730,172	-2,672	-503,350	-413	-278,663	-47
TOTAL	7,137,459	-3,343,951	(46.85)						

ENBRIDGE GAS INC.

ACCOUNT 472 - DISTRIBUTION PLANT - STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Cost of Removal Amount	Cost of Removal Percent	Gross Salvage Amount	Gross Salvage Percent	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
1983	976		0	125	13	125	13					125	13
1984	37,721		0		0	0	0					125	0
1985	52,362		0	150	0	150	0	92	0			138	0
1986	108,330		0		0	0	0	50	0			138	0
1987	687,595	3,312	0	289,390	42	286,078	42	95,409	34	57,271	32	95,451	32
1988	167,779		0		0	0	0	95,359	30	57,246	27	95,451	27
1989	40,157	317	1		0	(317)	-1	95,254	32	57,182	27	71,509	26
1990	150,399	17,600	12		0	(17,600)	-12	-5,972	-5	53,632	23	53,687	22
1991	2,037,910	62,612	3		0	(62,612)	-3	-26,843	-4	41,110	7	34,304	6
1992	69,002	255	0		0	(255)	0	-26,822	-4	-16,157	-3	29,367	6
1993	131,064	116,986	89	2,500	2	(114,486)	-87	-59,118	-8	-39,054	-8	11,385	3
1994	13,623	2,753	20		0	(2,753)	-20	-39,165	-55	-39,541	-8	9,814	3
1995	109,753	4,365	4		0	(4,365)	-4	-40,535	-48	-36,894	-8	8,396	2
1996	5,307	6,784	128	3,415	64	(3,369)	-63	-3,496	-8	-25,046	-38	7,327	2
1997	2,297	4,835	210		0	(4,835)	-210	-4,190	-11	-25,962	-50	6,313	2
1998	64,372	351	1		0	(351)	-1	-2,852	-12	-3,135	-8	5,801	2
1999	933,990	1,604	0	52,755	6	51,152	5	15,322	5	7,646	3	9,040	3
2000	4,626,860	254,322	5	313,039	7	58,716	1	36,506	2	20,263	2	12,352	2
2001	673,298	501,682	75		0	(501,682)	-75	-130,605	-6	-79,400	-6	-19,775	-3
2002	509,884	44,849	9		0	(44,849)	-9	-162,605	-8	-87,403	-6	-21,250	-3
2003	335,826	(10,052)	(3)	185,000	55	195,052	58	-117,159	-23	-48,322	-3	-9,233	-2
2004	88,194	320,529	363	5,073,273	5,752	4,752,744	5,389	1,634,316	525	891,996	72	241,397	42
2005	8,601,001	470,398	5	3,875,000	45	3,404,602	40	2,784,133	93	1,561,174	76	399,557	41
2006	3,047,027		0		0	0	0	2,719,116	70	1,661,510	66	399,557	36
2007	1,638,935		0	(10,902)	(1)	(10,902)	-1	1,131,234	26	1,668,299	61	380,012	33
2008	4,806,617		0	21,805	0	21,805	0	3,634	0	1,633,650	45	363,729	28
2009	701,843		0		0	0	0	3,634	0	683,101	18	363,729	27
2010	517,603	1,491,201	288		0	(1,488,201)	-288	-488,799	-24	-295,460	-14	283,211	22
2011	522,803	44,810	9	(1,052,342)	(201)	(1,104,141)	-211	-864,114	-149	-516,288	-32	225,404	18
2012	986,955	342,540	35		0	(346,230)	-35	-979,524	-145	-583,354	-39	202,539	16
2013	11,676,169	492,857	4		0	(492,857)	-4	-647,743	-15	-686,286	-24	175,793	11
2014	1,730,751		0		0	(1,551,831)	-90	-796,973	-17	-996,652	-32	111,807	7
2015	22,438,068	11,607,328	52		0	(11,466,310)	-51	-4,503,666	-38	-2,992,274	-40	-301,697	-13
2016	12,009,265	12,886	0		0	(12,886)	0	-4,343,676	-36	-2,774,023	-28	-291,738	-11
2017	2,223,298		0		0	(1,264)	0	-3,826,820	-31	-2,705,030	-27	-282,056	-10
2018	3,341,502		0		0	(9,500)	0	-7,883	0	-2,608,358	-31	-273,264	-10
2019	219,674		0		0	154,020	70	47,752	2	-2,267,188	-28	-259,911	-10
2020	32,635		0		0	156,718	480	100,413	8	57,418	2	-247,286	-10
2021	38,787,931					161,037	0	157,258	1	92,202	1	-235,276	-6

TOTAL 124,128,776 15,795,126 12.72 8,753,209 7.05 -7,999,398 (6.44)

ENBRIDGE GAS INC.

ACCOUNT 473.01 - DISTRIBUTION PLANT - SERVICES - METAL

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
1983	1,121,414	(1,406,788)	-125					-1,406,788	-125
1984	900,900	(1,374,074)	-153					-1,390,431	-138
1985	1,038,988	(1,634,307)	-157	-1,471,723	-144			-1,471,723	-144
1986	1,018,346	0	0	-1,002,793	-102			-1,471,723	-108
1987	1,000,246	(2,154,803)	-215	-1,263,037	-124	-1,313,994	-129	-1,642,493	-129
1988	1,360,871	(2,703,445)	-199	-1,619,416	-144	-1,573,326	-148	-1,854,683	-144
1989	2,614,720	(3,145,215)	-120	-2,667,821	-161	-1,927,554	-137	-2,069,772	-137
1990	3,951,440	(3,098,642)	-78	-2,982,434	-113	-2,220,421	-112	-2,216,753	-119
1991	7,058,747	(3,066,654)	-43	-3,103,504	-68	-2,833,752	-89	-2,322,991	-93
1992	9,152,376	(3,347,653)	-37	-3,170,983	-47	-3,072,322	-64	-2,436,842	-75
1993	4,017,731	(3,484,559)	-87	-3,299,622	-49	-3,228,545	-60	-2,541,614	-76
1994	5,705,686	(3,978,739)	-70	-3,603,650	-57	-3,395,249	-57	-2,672,262	-75
1995	7,090,193	(5,296,012)	-75	-4,253,104	-76	-3,834,723	-58	-2,890,908	-75
1996	13,185,410	(5,379,495)	-41	-4,884,749	-56	-4,297,292	-55	-3,082,337	-68
1997	19,126,960	(4,438,032)	-23	-5,037,847	-38	-4,515,368	-46	-3,179,173	-57
1998	9,083,841	(4,202,205)	-46	-4,673,244	-34	-4,658,897	-43	-3,247,375	-56
1999	17,499,760	(4,653,182)	-27	-4,431,139	-29	-4,793,785	-36	-3,335,238	-51
2000	14,964,143	(4,641,399)	-31	-4,498,929	-32	-4,662,863	-32	-3,412,071	-48
2001	32,141,724	(5,628,622)	-18	-4,974,401	-23	-4,712,688	-25	-3,535,213	-42
2002	12,988,609	(6,202,344)	-48	-5,490,788	-27	-5,065,550	-29	-3,675,588	-42
2003	6,560,487	(4,757,942)	-73	-5,529,636	-32	-5,176,698	-31	-3,729,706	-43
2004	14,462,803	(8,429,551)	-58	-6,463,279	-57	-5,931,972	-37	-3,953,508	-45
2005	7,886,238	(4,369,246)	-55	-5,852,246	-61	-5,877,541	-40	-3,972,405	-45
2006	20,787,194	(11,168,196)	-54	-7,988,998	-56	-6,985,456	-56	-4,285,265	-46
2007	12,145,417	(8,770,615)	-72	-8,102,686	-60	-7,499,110	-61	-4,472,155	-47
2008	28,255,673	(7,727,858)	-27	-9,222,223	-45	-8,093,093	-48	-4,602,383	-45
2009	12,078,716	(6,558,026)	-54	-7,685,500	-44	-7,718,788	-48	-4,677,600	-46
2010	29,914,225	(14,385,060)	-48	-9,556,982	-41	-9,721,951	-47	-5,037,136	-46
2011	18,899,412	(5,038,961)	-27	-8,660,682	-43	-8,496,104	-42	-5,037,201	-45
2012	30,682,989	(18,684,533)	-61	-12,702,851	-48	-10,478,888	-44	-5,507,799	-46
2013	10,980,131	(25,825,869)	-235	-16,516,454	-82	-14,098,490	-69	-6,185,068	-52
2014	(1,329,980)	(27,162,032)	2,042	-23,890,811	-178	-18,219,291	-102	-6,861,744	-60
2015	6,133,537	(11,336,424)	-185	-21,441,442	-408	-17,609,564	-135	-7,001,578	-62
2016	4,305,530	(23,390,261)	-543	-20,629,573	-679	-21,279,824	-210	-7,498,204	-67
2017	3,150,738	(3,473,927)	-110	-12,733,537	-281	-18,237,703	-392	-7,379,843	-68
2018	3,645,227	(3,522,946)	-97	-10,129,045	-274	-13,777,118	-433	-7,269,646	-68
2019	3,003,764	(10,317,464)	-343	-5,771,446	-177	-10,408,204	-257	-7,354,308	-70
2020	3,036,881	(7,946,048)	-262	-7,262,153	-225	-9,730,129	-284	-7,370,301	-72
2021	19,429,111	(2,739,701)	-14	-7,001,071	-82	-5,600,017	-87	-7,248,443	-69

TOTAL 399,050,199 -275,440,831 (69.02)

ENBRIDGE GAS INC.

ACCOUNT 473.02 - DISTRIBUTION PLANT - SERVICES - PLASTIC

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2010	1,320,436	(14,385,060)	-1,089	-4,795,020	-1,089	-2,877,012	-1,089	-14,385,060	-1,089
2011	1,059,434	(5,038,961)	-476	-6,474,674	-816	-3,884,804	-816	-9,712,010	-816
2012	3,993,752	(18,684,533)	-468	-12,702,851	-598	-7,621,711	-598	-12,702,851	-598
2013	2,792,085	(25,825,869)	-925	-16,516,454	-632	-12,786,885	-698	-15,983,606	-698
2014	(1,464,971)	(27,162,032)	1,854	-23,890,811	-1,347	-18,219,291	-1,183	-18,219,291	-1,183
2015	7,907,213	(11,336,424)	-143	-21,441,442	-697	-17,609,564	-616	-17,072,147	-656
2016	7,509,388	(23,390,261)	-311	-20,629,573	-444	-21,279,824	-513	-17,974,734	-544
2017	8,040,035	(3,473,927)	-43	-12,733,537	-163	-18,237,703	-368	-16,162,133	-415
2018	8,388,784	(3,522,946)	-42	-10,129,045	-127	-13,777,118	-227	-14,757,779	-336
2019	6,875,256	(10,317,464)	-150	-5,771,446	-74	-10,408,204	-134	-14,313,748	-308
2020	7,814,904	(7,946,048)	-102	-7,262,153	-94	-9,730,129	-126	-13,734,866	-279
2021	42,462,354	(10,899,614)	-26	-9,721,042	-51	-7,232,000	-49	-13,498,595	-168
TOTAL	96,698,670	-161,983,140	(167.51)						

ENBRIDGE GAS INC.

ACCOUNT 475.21 - DISTRIBUTION PLANT - MAINS - COATED AND WRAPPED

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2010	4,360,863	(2,317,753)	-53	-772,584	-53	-463,551	-53	-2,317,753	-53
2011	3,346,926	(3,316,737)	-99	-1,878,163	-73	-1,126,898	-73	-2,817,245	-73
2012	7,182,649	(4,065,531)	-57	-3,233,340	-65	-1,940,004	-65	-3,233,340	-65
2013	3,102,447	(7,169,958)	-231	-4,850,742	-107	-3,373,996	-94	-4,217,495	-94
2014	5,287,830	(5,281,427)	-100	-5,505,639	-106	-4,430,281	-95	-4,430,281	-95
2015	4,572,995	(4,992,062)	-109	-5,814,482	-135	-4,965,143	-106	-4,523,911	-97
2016	4,235,834	(14,250,472)	-336	-8,174,654	-174	-7,151,890	-147	-5,913,420	-129
2017	6,847,147	(3,231,587)	-47	-7,491,374	-144	-6,985,101	-145	-5,578,191	-115
2018	8,472,536	(2,725,547)	-32	-6,735,869	-103	-6,096,219	-104	-5,261,230	-100
2019	35,018,160	(13,034,131)	-37	-6,330,422	-38	-7,646,760	-65	-6,038,521	-73
2020	6,416,280	(9,551,132)	-149	-8,436,937	-51	-8,558,574	-70	-6,357,849	-79
2021	72,313,113	(15,051,674)	-21	-12,545,646	-33	-8,718,814	-34	-7,082,334	-53
TOTAL	156,795,917	-82,670,258	(52.72)						

ENBRIDGE GAS INC.

ACCOUNT 475.30 - DISTRIBUTION PLANT - MAINS - PLASTIC

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2010	1,600,042	(253,759)						-253,759	-16
2011	1,091,770	(736,219)	-67					-736,219	-67
2012	3,518,233	(777,643)	-22	-589,207	-28			-756,931	-33
2013	1,730,742	(3,037,816)	-176	-1,517,226	-72			-1,517,226	-72
2014	1,690,219	(2,391,039)	-141	-2,068,833	-89	-1,439,295	-75	-1,735,679	-86
2015	1,384,802	(3,293,466)	-238	-2,907,440	-181	-2,047,237	-109	-2,047,237	-109
2016	1,607,232	(9,950,554)	-619	-5,211,686	-334	-3,890,104	-196	-3,364,456	-183
2017	1,119,340	(319,190)	-29	-4,521,070	-330	-3,798,413	-252	-2,929,418	-169
2018	1,345,339	(313,743)	-23	-3,527,829	-260	-3,253,598	-228	-2,602,459	-154
2019	19,516,000	(6,077,664)	-31	-2,236,866	-31	-3,990,923	-80	-2,988,593	-81
2020	827,810	(5,819,891)	-703	-4,070,433	-56	-4,496,208	-92	-3,271,723	-97
2021	137,226,724	(6,724,317)	-5	-6,207,291	-12	-3,850,961	-12	-3,585,595	-23
TOTAL	171,058,212	-39,441,543	(23.06)						

ENBRIDGE GAS INC.

ACCOUNT 477 - DISTRIBUTION PLANT - MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
1983	314,469	(6,278)	-2					-6,278	-2
1984	468,427	(4,583)	-1					-5,431	-1
1985	1,156,467	(18,215)	-2	-9,692	-1			-9,692	-1
1986	457,050	0	0	-7,599	-1			-9,692	-1
1987	406,322	5,352	1	-4,288	-1	-4,745	-1	-5,931	-1
1988	523,769	6,347	1	3,900	1	-2,220	0	-3,476	-1
1989	700,673	150,000	21	53,900	10	28,697	4	22,104	3
1990	810,141	42,101	5	66,149	10	40,760	7	24,960	4
1991	765,922	97,105	13	96,402	13	60,181	9	33,979	5
1992	1,353,850	(51,769)	-4	29,146	3	48,757	6	24,451	3
1993	1,421,708	(104,600)	-7	-19,755	-2	26,567	3	11,546	1
1994	1,194,077	(198,158)	-17	-118,176	-9	-43,064	-4	-7,518	-1
1995	2,231,130	(73,271)	-3	-125,343	-8	-66,139	-5	-12,997	-1
1996	1,952,020	(402,757)	-21	-224,729	-13	-166,111	-10	-42,979	-4
1997	3,191,208	(398,985)	-13	-291,671	-12	-235,554	-12	-68,408	-6
1998	69,261	(952,473)	-1,375	-584,739	-34	-405,129	-23	-127,346	-11
1999	1,342,147	(1,008,467)	-75	-786,642	-51	-567,191	-32	-182,416	-16
2000	990,198	(777,577)	-79	-912,839	-114	-708,052	-47	-217,425	-19
2001	1,682,625	(809,092)	-48	-865,045	-65	-789,319	-54	-250,296	-21
2002	992,861	(259,128)	-26	-615,265	-50	-761,347	-75	-250,760	-22
2003	848,264	121,864	14	-315,452	-27	-546,480	-47	-232,129	-20
2004	6,269,144	(186,235)	-3	-107,833	-4	-382,033	-18	-229,944	-17
2005	1,475,555	0	0	-21,457	-1	-226,518	-10	-229,944	-16
2006	1,296,683	0	0	-62,078	-2	-64,700	-3	-229,944	-15
2007	89,461	0	0	0	0	-12,874	-1	-229,944	-15
2008	261,348	0	0	0	0	-37,247	-2	-229,944	-15
2009	5,194,456	0	0	0	0	0	0	-229,944	-13
2010	2,060,713	(228,960)	-11	-76,320	-3	-45,792	-3	-229,899	-13
2011	1,029,157	(383,142)	-37	-204,034	-7	-122,420	-7	-236,562	-13
2012	649,983	(678,791)	-104	-430,298	-35	-258,179	-14	-254,988	-15
2013	4,688,356	(715,899)	-15	-592,611	-28	-401,358	-15	-273,424	-15
2014	2,062,985	(1,429,702)	-69	-941,464	-38	-687,299	-33	-317,897	-17
2015	2,038,582	(1,242,444)	-61	-1,129,348	-39	-889,995	-43	-352,139	-19
2016	265,070	(2,449,195)	-924	-1,707,113	-117	-1,303,206	-67	-427,034	-24
2017	2,471,148	(247,538)	-10	-1,313,059	-82	-1,216,956	-53	-420,844	-23
2018	2,622,838	(82,005)	-3	-926,246	-52	-1,090,177	-58	-409,550	-22
2019	1,744,325	(2,369,433)	-136	-899,659	-39	-1,278,123	-70	-472,772	-26
2020	3,203,912	(2,112,086)	-66	-1,521,175	-60	-1,452,051	-70	-524,000	-28
2021	18,566,278	(2,795,001)	-15	-2,425,507	-31	-1,521,213	-27	-592,819	-25

TOTAL 78,862,581 -19,563,014 (24.81)

ENBRIDGE GAS INC.

ACCOUNT 478 - DISTRIBUTION PLANT - METERS

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
1983	670,210	34,920	5					34,920	5
1984	765,326	39,369	5					37,145	5
1985	853,325	33,120	4	35,803	5			35,803	5
1986	1,177,249	0	0	24,163	3			35,803	3
1987	955,593	27,690	3	20,270	2	27,020	3	33,775	3
1988	1,067,020	16,517	2	14,736	1	23,339	2	30,323	3
1989	1,078,230	25,007	2	23,071	2	20,467	2	29,437	3
1990	1,123,930	9,131	1	16,885	2	15,669	1	26,536	2
1991	1,460,870	4,096	0	12,745	1	16,488	1	23,731	2
1992	1,225,334	(2,872)	0	3,452	0	10,376	1	20,775	2
1993	1,139,656	(547)	0	226	0	6,963	1	18,643	2
1994	1,467,536	(484)	0	-1,301	0	1,865	0	16,904	1
1995	2,012,823	5,069	0	1,346	0	1,052	0	15,918	1
1996	1,285,120	(4,810)	0	-75	0	-729	0	14,324	1
1997	2,358,960	0	0	86	0	-154	0	14,324	1
1998	1,931,633	0	0	-1,603	0	-45	0	14,324	1
1999	1,599,321	0	0	0	0	52	0	14,324	1
2000	1,079,952	(38,478)	-4	-12,826	-1	-8,658	-1	10,552	1
2001	871,574	2,996	0	-11,827	-1	-7,096	0	10,048	1
2002	1,388,920	104,170	8	22,896	2	13,738	1	15,931	1
2003	1,076,445	0	0	35,722	3	13,738	1	15,931	1
2004	1,580,824	237,304	15	113,825	8	61,199	5	28,953	2
2005	1,839,783	108,205	6	115,170	8	90,535	7	33,356	2
2006	2,398,725	122,933	5	156,147	8	114,522	7	38,070	2
2007	5,021,259	315,314	6	182,151	6	156,751	7	51,933	3
2008	5,092,128	346,804	7	261,684	6	226,112	7	65,974	3
2009	235	345,090	146,847	335,736	10	247,669	9	78,661	4
2010	19,278,850	459,074	2	383,656	5	317,843	5	95,201	4
2011	12,955,756	2,328,517	18	1,044,227	10	758,960	9	188,256	6
2012	16,809,624	1,133,513	7	1,307,035	8	922,600	9	226,066	6
2013	20,311,080	1,359,033	7	1,607,021	10	1,125,045	8	269,642	6
2014	19,854,175	750,439	4	1,080,995	6	1,206,115	7	287,449	6
2015	26,372,835	1,176,552	4	1,095,341	5	1,349,611	7	319,203	6
2016	21,421,742	(1,757,513)	-8	56,492	0	532,405	3	247,592	4
2017	33,916,533	447,159	1	-44,601	0	395,134	2	254,244	4
2018	17,550,530	343,326	2	-322,343	-1	191,992	1	257,118	3
2019	16,923,831	203,978	1	331,487	1	82,700	0	255,457	3
2020	5,618,593	55,048	1	200,784	2	-141,601	-1	249,384	3
2021	150,951,920	117,013	0	125,346	0	233,305	1	245,491	2

TOTAL 404,487,450 8,346,683 2.06

ENBRIDGE GAS INC.

ACCOUNT 482 - GENERAL PLANT - STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
2011	44,920	(4,179)	-9					-4,179	-9
2012		(6,240)						-5,210	-23
2013	2,077,170	(14,000)	-1	-8,140	-1			-8,140	-1
2014	91,193	988	1	-6,417	-1			-5,858	-1
2015	6,190,458	0	0	-4,337	0	-4,686	0	-5,858	0
2016	253,237	0	0	329	0	-3,850	0	-5,858	0
2017	1,731,459	0	0	0	0	-2,602	0	-5,858	0
2018	523,596	0	0	0	0	198	0	-5,858	0
2019		309,595		103,198	14	61,919	4	57,233	3
2020	301,103	534,241	177	281,279	102	168,767	30	136,734	7
2021	6,242,911	347,347	6	397,061	18	238,237	14	166,822	7

TOTAL **17,456,047** **1,167,752** **6.69**

ENBRIDGE GAS INC.

ACCOUNT 484 - GENERAL PLANT - TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
1983	116,442	15,332	13					15,332	13
1984	301,546	16,023	5					15,678	8
1985	230,327	40,375	18	23,910	11			23,910	11
1986	295,483	0	0	18,799	7			23,910	8
1987	132,359	28,644	22	23,006	10	20,075	9	25,094	9
1988	287,345	29,765	10	19,470	8	22,961	9	26,028	10
1989	143,302	19,543	14	25,984	14	23,665	11	24,947	10
1990	493,837	37,625	8	28,978	9	23,115	9	26,758	9
1991	527,161	66,176	13	41,115	11	36,351	11	31,685	10
1992	608,025	0	0	34,600	6	30,622	7	31,685	8
1993	229,798	42,031	18	36,069	8	33,075	8	32,835	9
1994	462,320	21,266	5	21,099	5	33,420	7	31,678	8
1995	486,358	56,788	12	40,028	10	37,252	8	33,961	9
1996	499,604	87,017	17	55,024	11	41,420	9	38,382	10
1997	525,616	118,749	23	87,518	17	65,170	15	44,564	11
1998	360,363	135,746	38	113,837	25	83,913	18	51,077	13
1999	1,024,849	60,295	6	104,930	16	91,719	16	51,692	12
2000	270,661	94,294	35	96,778	18	99,220	19	54,354	12
2001	700,215	42,064	6	65,551	10	90,229	16	53,631	12
2002	907,470	84,446	9	73,601	12	83,369	13	55,343	12
2003	467,721	0	0	42,170	6	56,220	8	55,343	11
2004	148,334	76,600	52	53,682	11	59,481	12	56,462	12
2005	163,189	12,910	8	29,837	11	43,204	9	54,284	12
2006	806,168	142,966	18	77,492	21	63,384	13	58,507	12
2007	242,174	(47,049)	-19	36,276	9	37,085	10	53,709	11
2008	1,407,043	150,988	11	82,302	10	67,283	12	57,939	11
2009	2,777,760	290,232	10	131,391	9	110,010	10	67,618	11
2010	2,299,171	369,554	16	270,258	13	181,338	12	79,695	12
2011	3,705,395	887,631	24	515,806	18	330,271	16	110,770	14
2012	8,247,578	734,708	9	663,964	14	486,623	13	133,879	13
2013	4,424,238	1,026,822	23	883,054	16	661,790	15	165,769	14
2014	5,740,450	658,310	11	806,613	13	735,405	15	182,754	14
2015	11,842,442	472,885	4	719,339	10	756,071	11	192,425	11
2016	9,488,153	(415,513)	-4	238,561	3	495,442	6	172,814	9
2017	6,296,029	687,926	11	248,432	3	486,086	6	188,911	9
2018	5,777,851	804,697	14	359,036	5	441,661	6	207,571	9
2019	8,053,271	1,463,770	18	985,464	15	602,753	7	244,518	10
2020	6,335,392	790,534	12	1,019,667	15	666,283	9	260,119	10
2021	38,843,393	1,563,608	4	1,272,637	7	1,062,107	8	296,327	8

TOTAL 125,668,832 10,667,758 8.49

ENBRIDGE GAS INC.

ACCOUNT 485 - GENERAL PLANT - HEAVY WORK EQUIPMENT

SUMMARY OF BOOK SALVAGE

Year	Regular Retirements	Net Salvage Amount	Net Salvage Percent	3-Year Amount	3-Year Percent	5-Year Amount	5-Year Percent	Historical Amount	Historical Percent
1983	145,955	2,400	2					2,400	2
1984	223,250	128,699	58					65,550	36
1985	186,060	37,050	20	56,050	30			56,050	30
1986	153,575	0	0	55,250	29			56,050	24
1987	254,972	113,052	44	50,034	25	56,240	29	70,300	29
1988	300,933	66,010	22	59,687	25	68,962	31	69,442	27
1989	362,095	83,480	23	87,514	29	59,918	24	71,782	26
1990	260,722	116,503	45	88,665	29	75,809	28	78,171	29
1991	73,098	23,680	32	74,554	32	80,545	32	71,359	29
1992	396,128	106,481	27	82,221	34	79,231	28	75,262	29
1993	209,696	60,327	29	63,496	28	78,094	30	73,768	29
1994	377,497	23,435	6	63,414	19	66,085	25	69,192	26
1995	481,619	23,000	5	35,587	10	47,385	15	65,343	23
1996	400,121	121,614	30	56,016	13	66,971	18	69,672	24
1997	228,184	18,050	8	54,221	15	49,285	15	65,984	23
1998	121,172	163,567	135	101,077	40	69,933	22	72,490	26
1999	347,016	16,296	5	65,971	28	68,505	22	68,978	24
2000		(2,502)		59,120	38	63,405	29	64,773	24
2001	307,248	167,956	55	60,583	28	72,673	36	70,505	26
2002	199,154	20,322	10	61,925	37	73,128	38	67,864	26
2003	236,474	104,000	44	97,426	39	61,214	28	69,671	26
2004	151,628	10,500	7	44,941	23	60,055	34	66,853	26
2005	287,014	60,241	21	58,247	26	72,604	31	66,553	26
2006	207,422	57,376	28	42,706	20	50,488	23	66,154	26
2007	72,900	69,376	95	62,331	33	60,299	32	66,288	27
2008	157,107	18,150	12	48,301	33	43,129	25	64,362	26
2009	545,012	170,549	31	86,025	33	75,138	30	68,447	27
2010	1,100,046	113,778	10	100,825	17	85,846	21	70,125	24
2011	2,617,303	366,984	14	217,103	15	147,767	16	80,728	22
2012	1,818,811	0	0	160,254	9	133,892	11	80,728	18
2013	2,811,973	574,256	20	313,747	13	245,113	14	97,746	19
2014	852,916	34,351	4	202,869	11	217,874	12	95,633	18
2015	4,631,477	0	0	202,869	7	195,118	8	95,633	14
2016	1,602,277	(142,759)	-9	-36,136	-2	93,169	4	87,943	12
2017	945,203	228,014	24	28,418	1	138,772	6	92,320	13
2018	404,046	91,075	23	58,776	6	42,136	2	92,282	13
2019	1,343,097	264,866	20	194,651	22	88,239	5	97,358	13
2020	1,202,379	54,443	5	136,794	14	99,127	9	96,132	13
2021	7,088,407	49,856	1	123,055	4	137,651	6	94,846	10

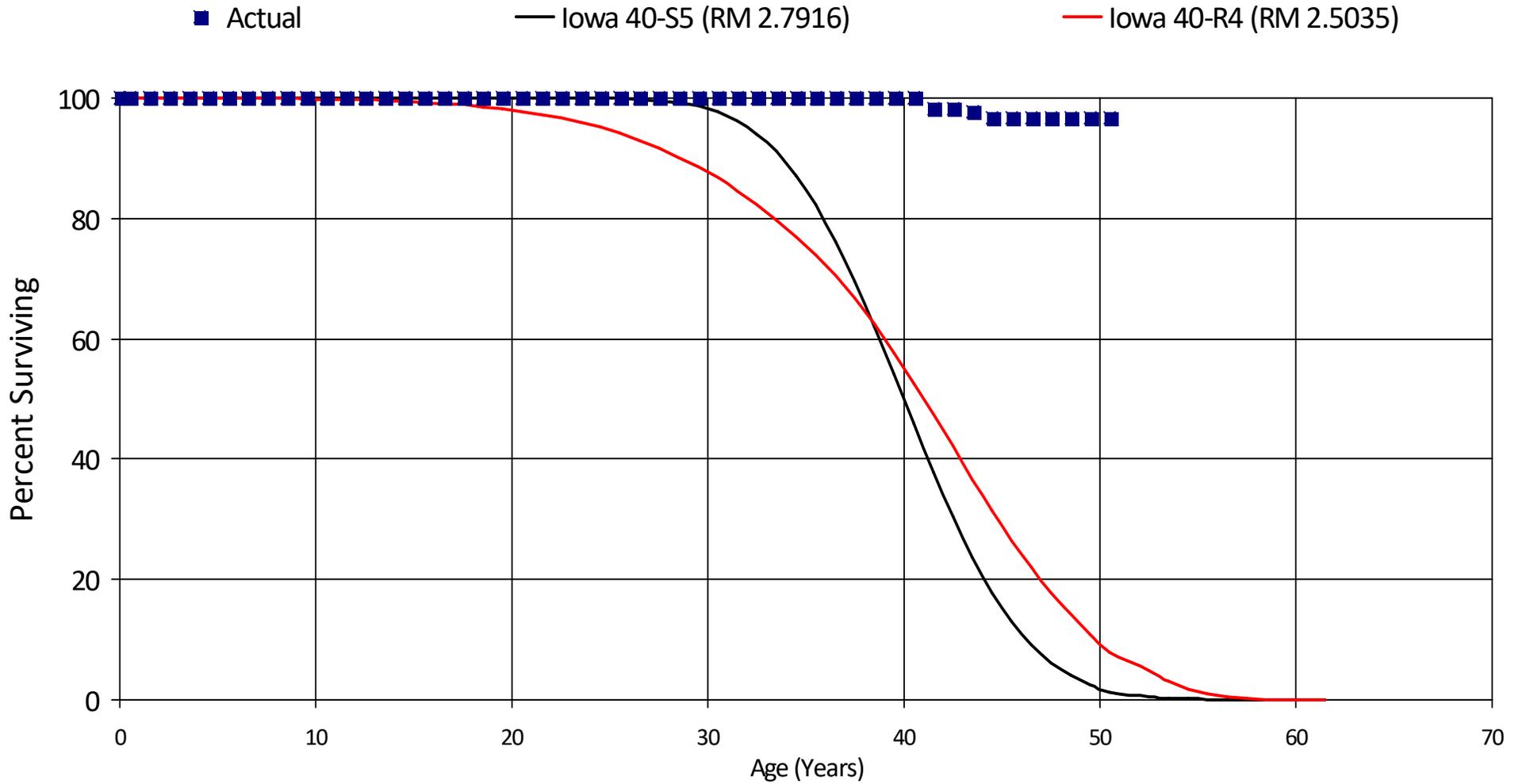
TOTAL 33,103,986 3,414,472 10.31

Enbridge Gas Inc.

Account 442.00 - Local Storage - Structures and Improvements

Placement Band - 1970 - 2021 Experience Band - 2011 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 442.00 - Local Storage - Structures and Improvements

Placement Band - 1970 - 2021 Experience Band - 2011 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	6,332,166	0	0.00000	1.00000	100.00
0.5	5,183,054	0	0.00000	1.00000	100.00
1.5	4,786,552	0	0.00000	1.00000	100.00
2.5	4,739,547	0	0.00000	1.00000	100.00
3.5	4,704,129	0	0.00000	1.00000	100.00
4.5	4,223,512	0	0.00000	1.00000	100.00
5.5	4,123,350	0	0.00000	1.00000	100.00
6.5	3,851,814	0	0.00000	1.00000	100.00
7.5	3,693,570	0	0.00000	1.00000	100.00
8.5	3,618,570	0	0.00000	1.00000	100.00
9.5	2,987,384	0	0.00000	1.00000	100.00
10.5	2,675,891	0	0.00000	1.00000	100.00
11.5	2,512,002	0	0.00000	1.00000	100.00
12.5	2,501,940	0	0.00000	1.00000	100.00
13.5	2,477,000	0	0.00000	1.00000	100.00
14.5	2,348,993	0	0.00000	1.00000	100.00
15.5	2,110,600	0	0.00000	1.00000	100.00
16.5	1,928,871	0	0.00000	1.00000	100.00
17.5	1,928,871	0	0.00000	1.00000	100.00
18.5	1,928,871	0	0.00000	1.00000	100.00
19.5	1,928,871	0	0.00000	1.00000	100.00
20.5	1,909,568	0	0.00000	1.00000	100.00
21.5	1,909,568	0	0.00000	1.00000	100.00
22.5	1,909,568	0	0.00000	1.00000	100.00
23.5	1,472,470	0	0.00000	1.00000	100.00
24.5	1,472,470	0	0.00000	1.00000	100.00
25.5	1,472,470	0	0.00000	1.00000	100.00
26.5	1,472,470	0	0.00000	1.00000	100.00

Enbridge Gas Inc.

Account 442.00 - Local Storage - Structures and Improvements

Placement Band - 1970 - 2021 Experience Band - 2011 - 2021

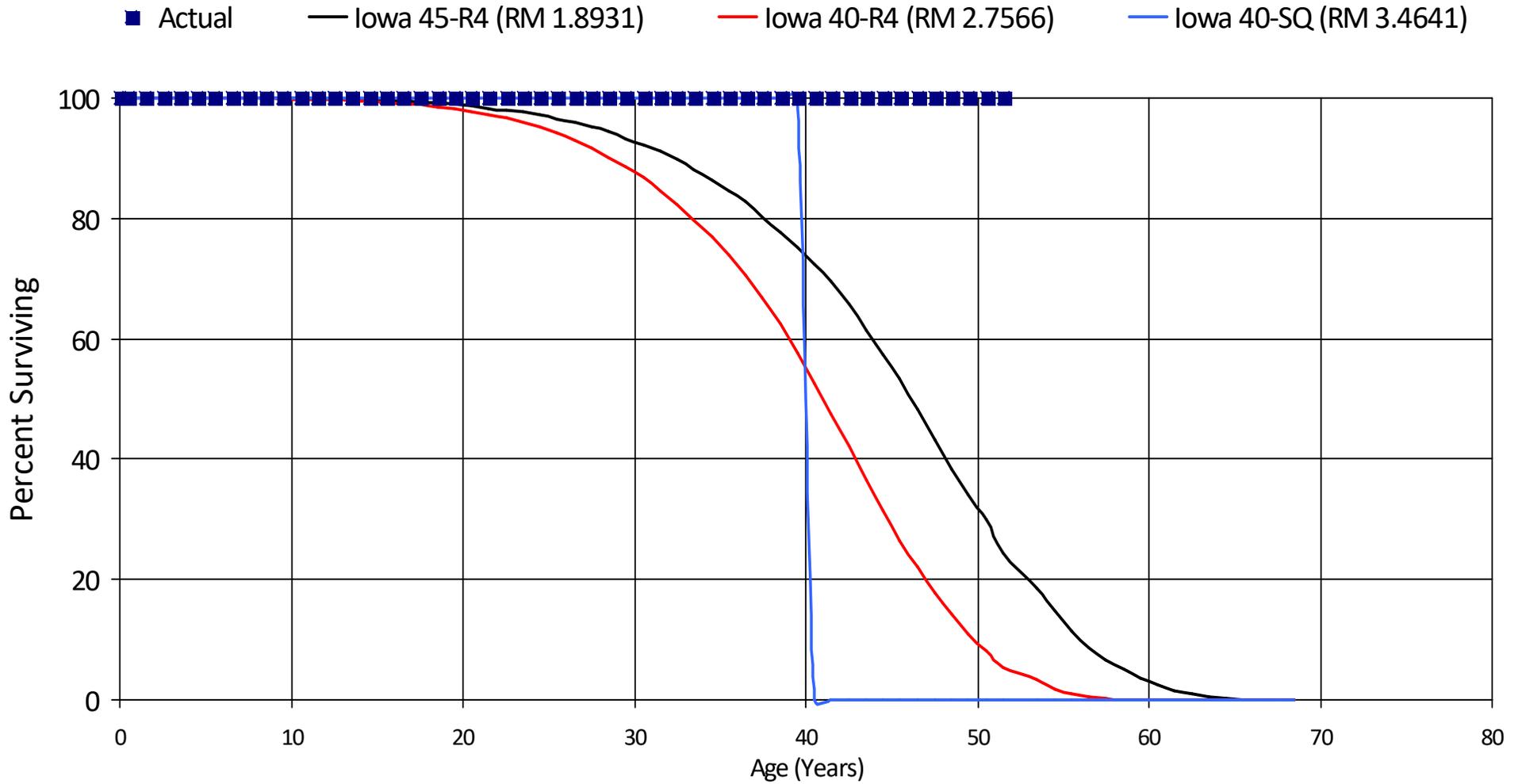
27.5	1,472,470	0	0.00000	1.00000	100.00
28.5	1,472,470	0	0.00000	1.00000	100.00
29.5	1,472,470	0	0.00000	1.00000	100.00
30.5	1,472,470	0	0.00000	1.00000	100.00
31.5	1,472,470	0	0.00000	1.00000	100.00
32.5	1,472,470	0	0.00000	1.00000	100.00
33.5	1,472,470	0	0.00000	1.00000	100.00
34.5	1,472,470	0	0.00000	1.00000	100.00
35.5	1,472,470	0	0.00000	1.00000	100.00
36.5	1,472,470	0	0.00000	1.00000	100.00
37.5	1,472,470	0	0.00000	1.00000	100.00
38.5	1,472,470	0	0.00000	1.00000	100.00
39.5	1,472,470	0	0.00000	1.00000	100.00
40.5	1,472,470	26,920	0.01828	0.98172	100.00
41.5	1,445,550	0	0.00000	1.00000	98.17
42.5	1,445,550	5,792	0.00401	0.99599	98.17
43.5	1,439,758	17,273	0.01200	0.98800	97.78
44.5	1,422,485	0	0.00000	1.00000	96.61
45.5	1,422,485	0	0.00000	1.00000	96.61
46.5	1,422,485	0	0.00000	1.00000	96.61
47.5	1,422,485	0	0.00000	1.00000	96.61
48.5	1,422,485	0	0.00000	1.00000	96.61
49.5	1,422,485	0	0.00000	1.00000	96.61
50.5	1,422,485	0	0.00000	1.00000	96.61
Totals:		49,985			

Enbridge Gas Inc.

Account 443.01 - Local Storage - Holder Storage Tank

Placement Band - 1969 - 2021 Experience Band - 2021 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 443.01 - Local Storage - Holder Storage Tank

Placement Band - 1969 - 2021 Experience Band - 2021 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	5,804,412	0	0.00000	1.00000	100.00
0.5	4,608,680	0	0.00000	1.00000	100.00
1.5	4,608,680	0	0.00000	1.00000	100.00
2.5	4,608,680	0	0.00000	1.00000	100.00
3.5	4,608,680	0	0.00000	1.00000	100.00
4.5	4,598,506	0	0.00000	1.00000	100.00
5.5	4,574,078	0	0.00000	1.00000	100.00
6.5	4,574,078	0	0.00000	1.00000	100.00
7.5	4,574,078	0	0.00000	1.00000	100.00
8.5	4,574,078	0	0.00000	1.00000	100.00
9.5	4,574,078	0	0.00000	1.00000	100.00
10.5	4,574,078	0	0.00000	1.00000	100.00
11.5	4,574,078	0	0.00000	1.00000	100.00
12.5	4,574,078	0	0.00000	1.00000	100.00
13.5	4,574,078	0	0.00000	1.00000	100.00
14.5	4,574,078	0	0.00000	1.00000	100.00
15.5	4,574,078	0	0.00000	1.00000	100.00
16.5	4,574,078	0	0.00000	1.00000	100.00
17.5	4,574,078	0	0.00000	1.00000	100.00
18.5	4,574,078	0	0.00000	1.00000	100.00
19.5	4,253,187	0	0.00000	1.00000	100.00
20.5	4,253,187	0	0.00000	1.00000	100.00
21.5	4,253,187	0	0.00000	1.00000	100.00
22.5	2,186,400	0	0.00000	1.00000	100.00
23.5	2,186,400	0	0.00000	1.00000	100.00
24.5	2,186,400	0	0.00000	1.00000	100.00
25.5	2,186,400	0	0.00000	1.00000	100.00
26.5	2,186,400	0	0.00000	1.00000	100.00

Enbridge Gas Inc.

Account 443.01 - Local Storage - Holder Storage Tank

Placement Band - 1969 - 2021 Experience Band - 2021 - 2021

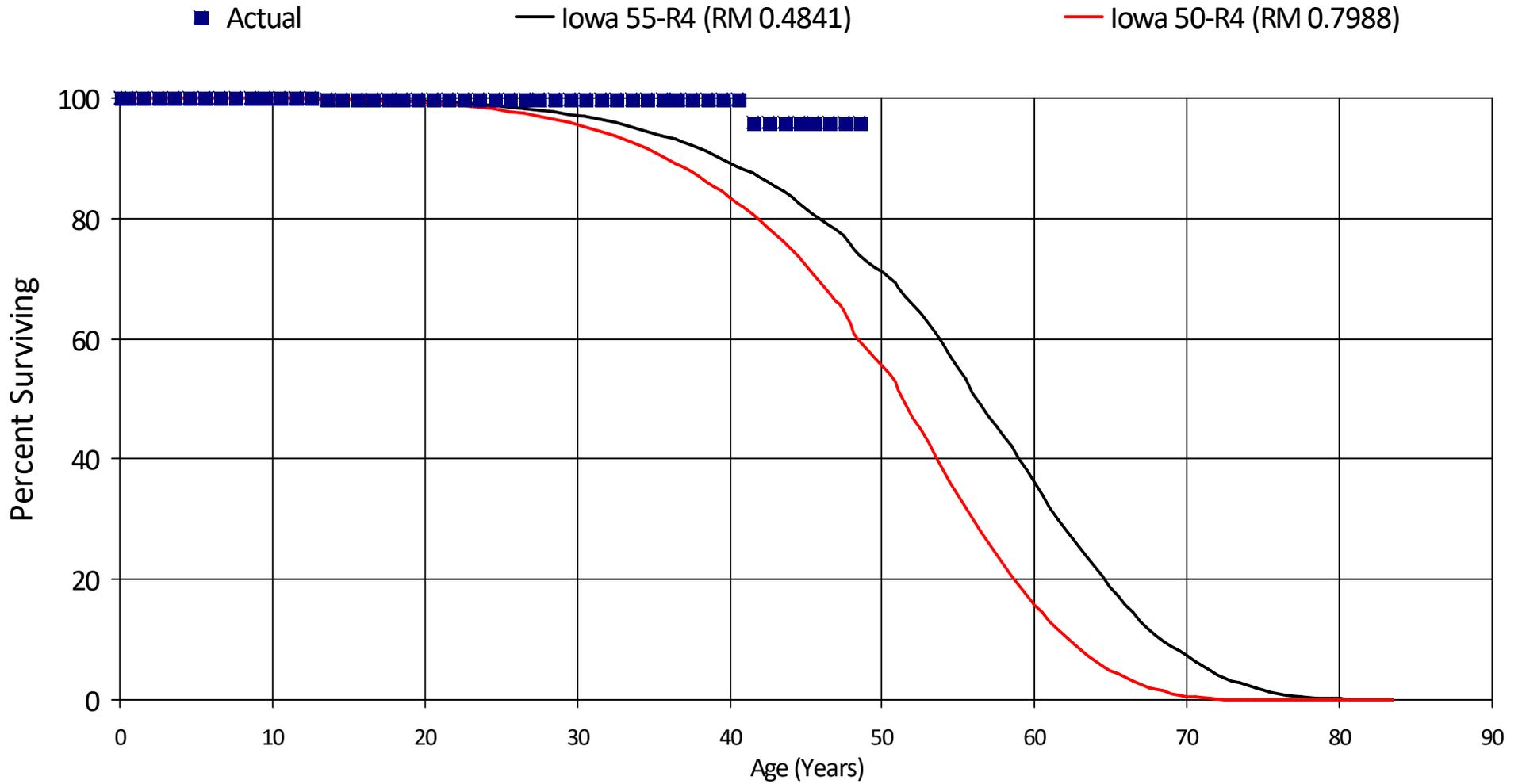
27.5	2,186,400	0	0.00000	1.00000	100.00
28.5	2,186,400	0	0.00000	1.00000	100.00
29.5	2,186,400	0	0.00000	1.00000	100.00
30.5	2,186,400	0	0.00000	1.00000	100.00
31.5	2,186,400	0	0.00000	1.00000	100.00
32.5	2,186,400	0	0.00000	1.00000	100.00
33.5	2,186,400	0	0.00000	1.00000	100.00
34.5	2,186,400	0	0.00000	1.00000	100.00
35.5	2,186,400	0	0.00000	1.00000	100.00
36.5	2,186,400	0	0.00000	1.00000	100.00
37.5	2,186,400	0	0.00000	1.00000	100.00
38.5	2,186,400	0	0.00000	1.00000	100.00
39.5	2,186,400	0	0.00000	1.00000	100.00
40.5	2,186,400	0	0.00000	1.00000	100.00
41.5	2,186,400	0	0.00000	1.00000	100.00
42.5	2,186,400	0	0.00000	1.00000	100.00
43.5	2,186,400	0	0.00000	1.00000	100.00
44.5	2,186,400	0	0.00000	1.00000	100.00
45.5	2,186,400	0	0.00000	1.00000	100.00
46.5	2,186,400	0	0.00000	1.00000	100.00
47.5	2,186,400	0	0.00000	1.00000	100.00
48.5	2,186,400	0	0.00000	1.00000	100.00
49.5	2,186,400	0	0.00000	1.00000	100.00
50.5	2,186,400	0	0.00000	1.00000	100.00
51.5	2,186,400	0	0.00000	1.00000	100.00
Totals:		0			

Enbridge Gas Inc.

Account 443.02 - Local Storage - Holder Equipment

Placement Band - 1972 - 2021 Experience Band - 2014 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 443.02 - Local Storage - Holder Equipment

Placement Band - 1972 - 2021 Experience Band - 2014 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	21,734,877	0	0.00000	1.00000	100.00
0.5	20,387,025	0	0.00000	1.00000	100.00
1.5	20,182,324	0	0.00000	1.00000	100.00
2.5	20,182,324	0	0.00000	1.00000	100.00
3.5	19,714,033	0	0.00000	1.00000	100.00
4.5	17,801,414	0	0.00000	1.00000	100.00
5.5	16,338,636	0	0.00000	1.00000	100.00
6.5	16,305,352	0	0.00000	1.00000	100.00
7.5	14,154,837	0	0.00000	1.00000	100.00
8.5	10,116,442	0	0.00000	1.00000	100.00
9.5	9,961,380	0	0.00000	1.00000	100.00
10.5	9,869,300	0	0.00000	1.00000	100.00
11.5	8,678,146	0	0.00000	1.00000	100.00
12.5	8,658,368	28,683	0.00331	0.99669	100.00
13.5	8,629,685	0	0.00000	1.00000	99.67
14.5	8,580,059	0	0.00000	1.00000	99.67
15.5	6,405,584	0	0.00000	1.00000	99.67
16.5	6,405,584	0	0.00000	1.00000	99.67
17.5	6,360,399	0	0.00000	1.00000	99.67
18.5	6,360,399	0	0.00000	1.00000	99.67
19.5	5,638,890	0	0.00000	1.00000	99.67
20.5	4,986,846	0	0.00000	1.00000	99.67
21.5	4,855,011	0	0.00000	1.00000	99.67
22.5	3,928,921	0	0.00000	1.00000	99.67
23.5	3,928,921	0	0.00000	1.00000	99.67
24.5	3,928,921	0	0.00000	1.00000	99.67
25.5	3,928,921	0	0.00000	1.00000	99.67
26.5	3,928,921	0	0.00000	1.00000	99.67

Enbridge Gas Inc.

Account 443.02 - Local Storage - Holder Equipment

Placement Band - 1972 - 2021 Experience Band - 2014 - 2021

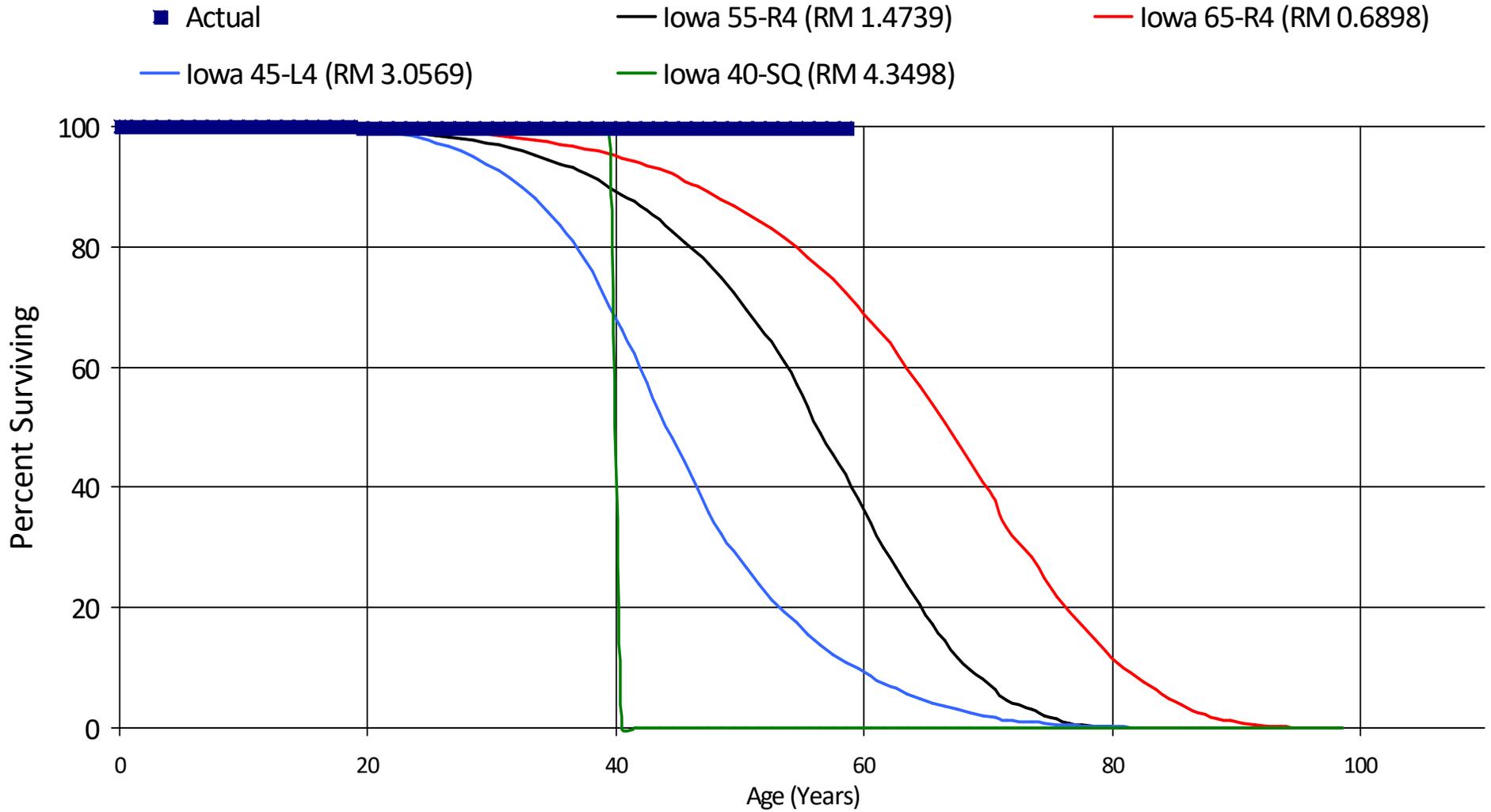
27.5	3,928,921	0	0.00000	1.00000	99.67
28.5	3,928,921	0	0.00000	1.00000	99.67
29.5	3,928,921	0	0.00000	1.00000	99.67
30.5	3,928,921	0	0.00000	1.00000	99.67
31.5	3,928,921	0	0.00000	1.00000	99.67
32.5	3,928,921	0	0.00000	1.00000	99.67
33.5	3,928,921	0	0.00000	1.00000	99.67
34.5	3,928,921	0	0.00000	1.00000	99.67
35.5	3,928,921	0	0.00000	1.00000	99.67
36.5	3,928,921	0	0.00000	1.00000	99.67
37.5	3,928,921	0	0.00000	1.00000	99.67
38.5	3,928,921	0	0.00000	1.00000	99.67
39.5	3,928,921	0	0.00000	1.00000	99.67
40.5	3,928,921	151,672	0.03860	0.96140	99.67
41.5	3,777,249	0	0.00000	1.00000	95.82
42.5	3,777,249	0	0.00000	1.00000	95.82
43.5	3,777,249	0	0.00000	1.00000	95.82
44.5	3,777,249	0	0.00000	1.00000	95.82
45.5	3,777,249	0	0.00000	1.00000	95.82
46.5	3,777,249	0	0.00000	1.00000	95.82
47.5	3,777,249	0	0.00000	1.00000	95.82
48.5	995,702	0	0.00000	1.00000	95.82
Totals:		180,355			

Enbridge Gas Inc.

Account 451.00 - Underground Storage - Land Rights Intangible

Placement Band - 1949 - 2021 Experience Band - 2009 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 451.00 - Underground Storage - Land Rights Intangible

Placement Band - 1949 - 2021 Experience Band - 2009 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	74,908,618	20,841	0.00028	0.99972	100.00
0.5	74,887,777	0	0.00000	1.00000	99.97
1.5	74,887,777	0	0.00000	1.00000	99.97
2.5	74,887,777	0	0.00000	1.00000	99.97
3.5	74,887,777	0	0.00000	1.00000	99.97
4.5	74,887,777	0	0.00000	1.00000	99.97
5.5	74,887,777	0	0.00000	1.00000	99.97
6.5	74,813,139	0	0.00000	1.00000	99.97
7.5	74,813,139	0	0.00000	1.00000	99.97
8.5	73,863,645	0	0.00000	1.00000	99.97
9.5	73,013,268	0	0.00000	1.00000	99.97
10.5	73,013,268	0	0.00000	1.00000	99.97
11.5	73,013,268	0	0.00000	1.00000	99.97
12.5	73,013,268	2	0.00000	1.00000	99.97
13.5	73,013,265	0	0.00000	1.00000	99.97
14.5	73,012,237	11,356	0.00016	0.99984	99.97
15.5	73,000,881	0	0.00000	1.00000	99.95
16.5	73,000,881	0	0.00000	1.00000	99.95
17.5	72,868,017	0	0.00000	1.00000	99.95
18.5	72,868,017	77,356	0.00106	0.99894	99.95
19.5	71,720,969	36,709	0.00051	0.99949	99.84
20.5	65,475,369	0	0.00000	1.00000	99.79
21.5	63,604,544	0	0.00000	1.00000	99.79
22.5	56,119,134	0	0.00000	1.00000	99.79
23.5	55,896,079	0	0.00000	1.00000	99.79
24.5	52,251,495	0	0.00000	1.00000	99.79
25.5	51,922,776	0	0.00000	1.00000	99.79
26.5	50,820,868	0	0.00000	1.00000	99.79

Enbridge Gas Inc.

Account 451.00 - Underground Storage - Land Rights Intangible

Placement Band - 1949 - 2021 Experience Band - 2009 - 2021

27.5	40,142,098	0	0.00000	1.00000	99.79
28.5	40,020,871	0	0.00000	1.00000	99.79
29.5	40,011,892	0	0.00000	1.00000	99.79
30.5	39,342,833	0	0.00000	1.00000	99.79
31.5	39,342,785	0	0.00000	1.00000	99.79
32.5	30,767,282	0	0.00000	1.00000	99.79
33.5	29,480,302	0	0.00000	1.00000	99.79
34.5	13,506,904	0	0.00000	1.00000	99.79
35.5	13,506,904	0	0.00000	1.00000	99.79
36.5	13,503,764	0	0.00000	1.00000	99.79
37.5	13,503,764	0	0.00000	1.00000	99.79
38.5	13,503,764	0	0.00000	1.00000	99.79
39.5	13,503,764	0	0.00000	1.00000	99.79
40.5	13,503,764	0	0.00000	1.00000	99.79
41.5	13,494,748	0	0.00000	1.00000	99.79
42.5	13,494,748	0	0.00000	1.00000	99.79
43.5	13,494,748	0	0.00000	1.00000	99.79
44.5	7,539,750	0	0.00000	1.00000	99.79
45.5	7,539,750	0	0.00000	1.00000	99.79
46.5	7,539,750	0	0.00000	1.00000	99.79
47.5	7,539,750	0	0.00000	1.00000	99.79
48.5	7,539,750	0	0.00000	1.00000	99.79
49.5	7,539,750	0	0.00000	1.00000	99.79
50.5	7,539,750	0	0.00000	1.00000	99.79
51.5	7,539,750	0	0.00000	1.00000	99.79
52.5	7,539,750	0	0.00000	1.00000	99.79
53.5	7,539,750	0	0.00000	1.00000	99.79
54.5	7,539,750	0	0.00000	1.00000	99.79
55.5	7,539,750	0	0.00000	1.00000	99.79
56.5	7,539,750	0	0.00000	1.00000	99.79
57.5	2,261,925	0	0.00000	1.00000	99.79

Enbridge Gas Inc.

Account 451.00 - Underground Storage - Land Rights Intangible

Placement Band - 1949 - 2021 Experience Band - 2009 - 2021

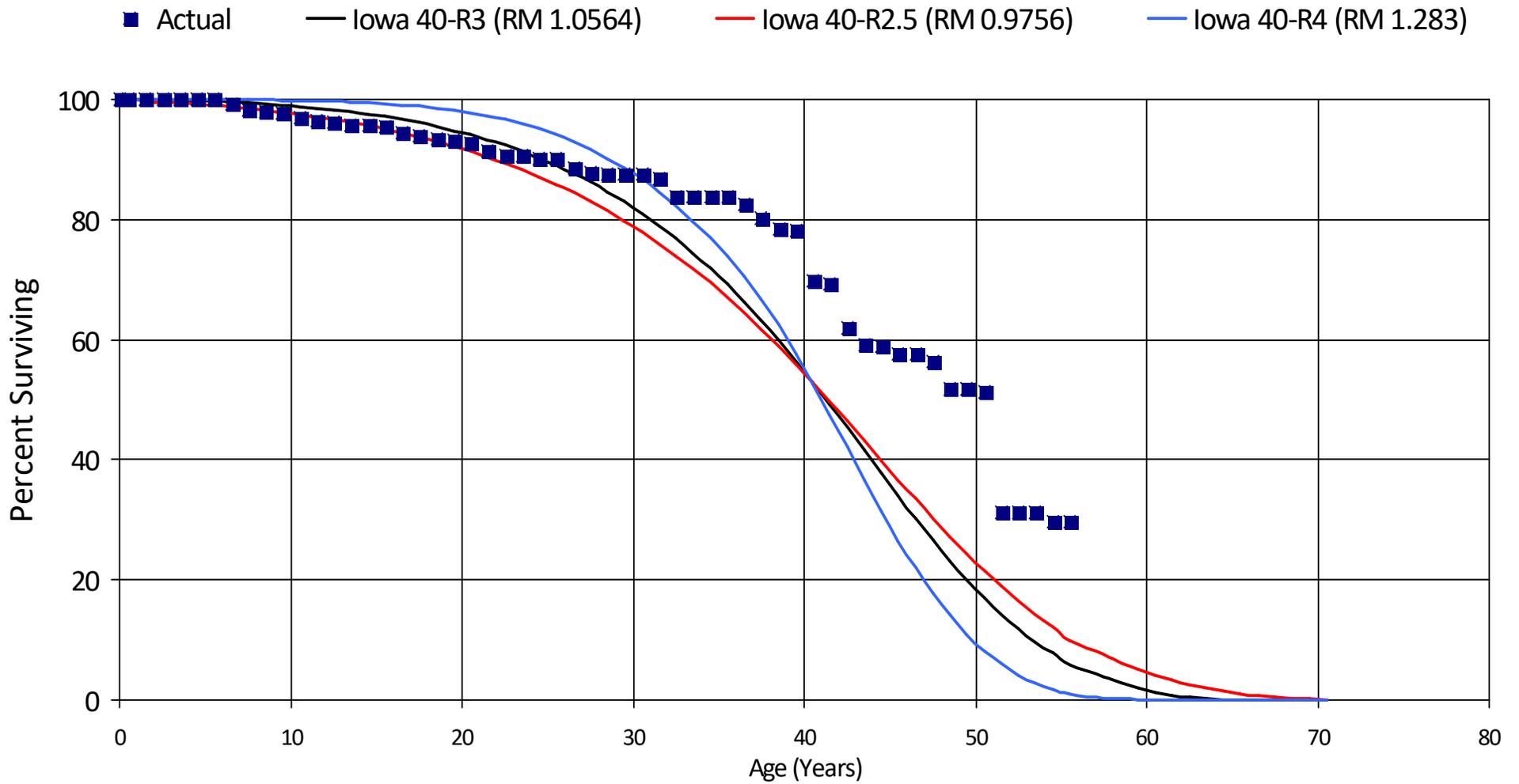
58.5	0	0	0.00000	0.00000	99.79
Totals:		146,264			

Enbridge Gas Inc.

Account 452.00 - Underground Storage - Structures and Improvements

Placement Band - 1965 - 2021 Experience Band - 2011 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 452.00 - Underground Storage - Structures and Improvements

Placement Band - 1965 - 2021 Experience Band - 2011 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	108,432,725	0	0.00000	1.00000	100.00
0.5	105,031,866	0	0.00000	1.00000	100.00
1.5	104,534,510	0	0.00000	1.00000	100.00
2.5	103,581,047	0	0.00000	1.00000	100.00
3.5	100,747,804	59,143	0.00059	0.99941	100.00
4.5	93,386,277	31,722	0.00034	0.99966	99.94
5.5	77,759,287	428,727	0.00551	0.99449	99.91
6.5	76,470,025	830,143	0.01086	0.98914	99.36
7.5	72,743,550	193,145	0.00266	0.99734	98.28
8.5	72,101,933	319,405	0.00443	0.99557	98.02
9.5	68,688,868	372,181	0.00542	0.99458	97.59
10.5	65,668,063	341,926	0.00521	0.99479	97.06
11.5	62,095,084	220,267	0.00355	0.99645	96.55
12.5	60,746,889	252,953	0.00416	0.99584	96.21
13.5	58,471,788	155,682	0.00266	0.99734	95.81
14.5	58,150,957	136,327	0.00234	0.99766	95.56
15.5	51,880,304	478,263	0.00922	0.99078	95.34
16.5	51,281,706	351,583	0.00686	0.99314	94.46
17.5	50,924,988	255,901	0.00503	0.99497	93.81
18.5	50,616,526	151,979	0.00300	0.99700	93.34
19.5	50,432,138	196,618	0.00390	0.99610	93.06
20.5	49,973,274	756,306	0.01513	0.98487	92.70
21.5	48,779,436	343,379	0.00704	0.99296	91.30
22.5	48,079,135	32,327	0.00067	0.99933	90.66
23.5	46,949,286	203,128	0.00433	0.99567	90.60
24.5	42,765,460	95,074	0.00222	0.99778	90.21
25.5	41,976,191	630,561	0.01502	0.98498	90.01
26.5	39,578,780	411,221	0.01039	0.98961	88.66

Enbridge Gas Inc.

Account 452.00 - Underground Storage - Structures and Improvements

Placement Band - 1965 - 2021 Experience Band - 2011 - 2021

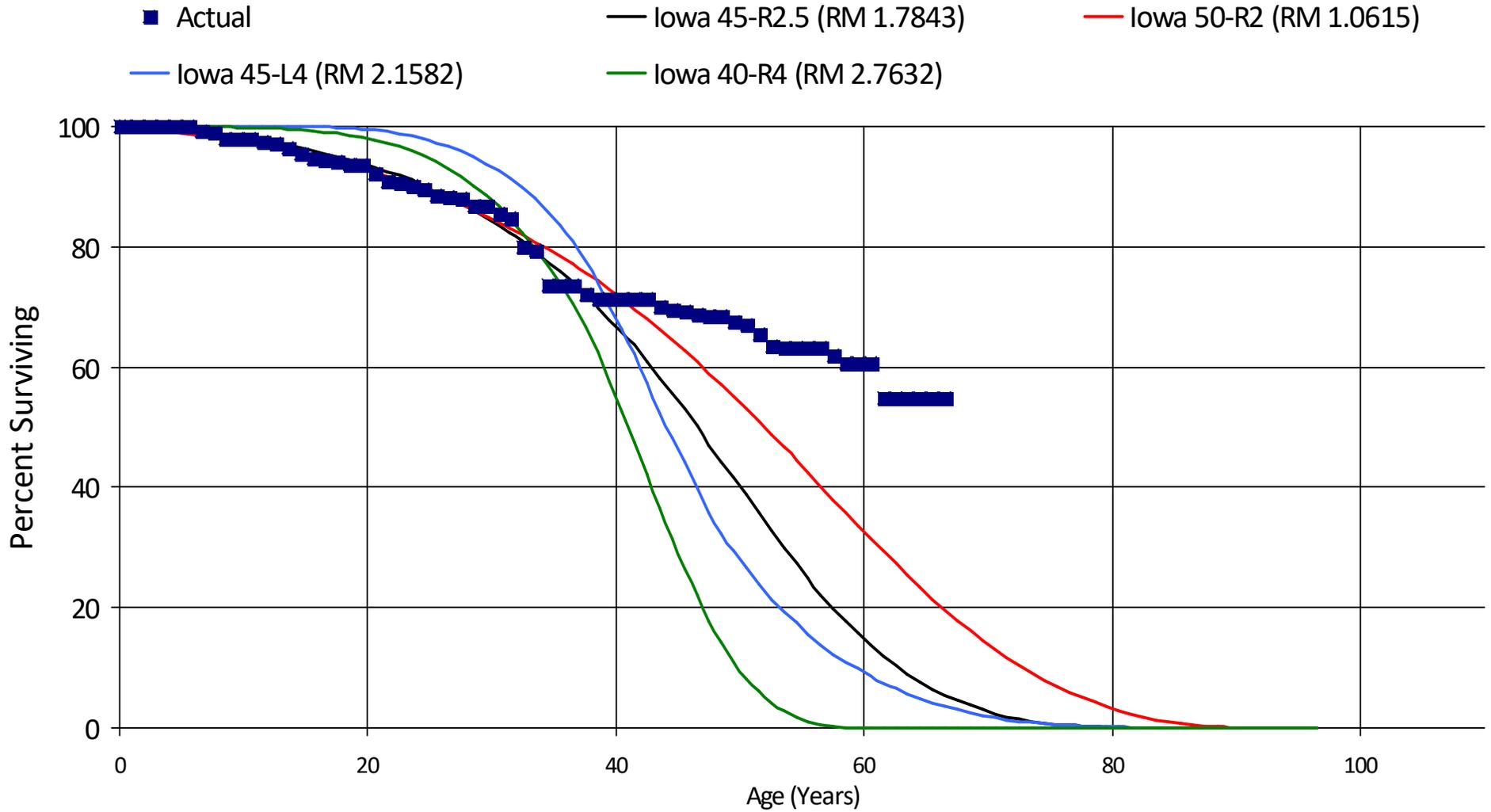
27.5	38,122,061	28,833	0.00076	0.99924	87.74
28.5	33,473,699	30,693	0.00092	0.99908	87.67
29.5	32,000,705	36,561	0.00114	0.99886	87.59
30.5	21,273,496	145,142	0.00682	0.99318	87.49
31.5	20,743,822	740,010	0.03567	0.96433	86.89
32.5	12,828,528	6,330	0.00049	0.99951	83.79
33.5	12,383,808	0	0.00000	1.00000	83.75
34.5	12,359,976	5,559	0.00045	0.99955	83.75
35.5	11,769,402	171,855	0.01460	0.98540	83.71
36.5	5,198,636	145,438	0.02798	0.97202	82.49
37.5	5,040,841	114,578	0.02273	0.97727	80.18
38.5	4,289,188	14,286	0.00333	0.99667	78.36
39.5	4,147,996	440,570	0.10621	0.89379	78.10
40.5	3,248,314	26,970	0.00830	0.99170	69.80
41.5	3,175,533	334,354	0.10529	0.89471	69.22
42.5	2,792,619	129,855	0.04650	0.95350	61.93
43.5	1,549,971	2,977	0.00192	0.99808	59.05
44.5	1,546,994	32,018	0.02070	0.97930	58.94
45.5	1,355,615	4,669	0.00344	0.99656	57.72
46.5	1,266,569	25,666	0.02026	0.97974	57.52
47.5	1,240,903	99,604	0.08027	0.91973	56.35
48.5	744,659	0	0.00000	1.00000	51.83
49.5	170,660	1,580	0.00926	0.99074	51.83
50.5	71,418	27,973	0.39168	0.60832	51.35
51.5	43,446	0	0.00000	1.00000	31.24
52.5	40,520	0	0.00000	1.00000	31.24
53.5	40,520	1,932	0.04768	0.95232	31.24
54.5	257	0	0.00000	1.00000	29.75
55.5	0	0	0.00000	0.00000	29.75
Totals:		9,815,414			

Enbridge Gas Inc.

Account 453.00 - Underground Storage - Wells

Placement Band - 1930 - 2021 Experience Band - 2011 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 453.00 - Underground Storage - Wells

Placement Band - 1930 - 2021 Experience Band - 2011 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	158,002,139	0	0.00000	1.00000	100.00
0.5	133,022,924	4,828	0.00004	0.99996	100.00
1.5	124,490,387	41,341	0.00033	0.99967	100.00
2.5	123,949,760	0	0.00000	1.00000	99.97
3.5	112,204,825	0	0.00000	1.00000	99.97
4.5	111,665,142	0	0.00000	1.00000	99.97
5.5	104,599,081	818,539	0.00783	0.99217	99.97
6.5	101,756,537	227,120	0.00223	0.99777	99.19
7.5	99,242,657	889,954	0.00897	0.99103	98.97
8.5	97,142,511	4,432	0.00005	0.99995	98.08
9.5	93,526,922	126,331	0.00135	0.99865	98.08
10.5	92,473,945	415,940	0.00450	0.99550	97.95
11.5	80,432,272	181,465	0.00226	0.99774	97.51
12.5	78,474,853	629,128	0.00802	0.99198	97.29
13.5	76,636,827	940,778	0.01228	0.98772	96.51
14.5	75,124,270	440,507	0.00586	0.99414	95.32
15.5	73,686,783	266,774	0.00362	0.99638	94.76
16.5	72,059,429	210,673	0.00292	0.99708	94.42
17.5	71,396,502	290,880	0.00407	0.99593	94.14
18.5	69,996,183	160,611	0.00229	0.99771	93.76
19.5	59,492,825	933,861	0.01570	0.98430	93.55
20.5	58,023,253	749,491	0.01292	0.98708	92.08
21.5	56,650,885	171,316	0.00302	0.99698	90.89
22.5	53,598,100	237,561	0.00443	0.99557	90.62
23.5	52,324,644	353,274	0.00675	0.99325	90.22
24.5	47,379,607	578,666	0.01221	0.98779	89.61
25.5	41,714,773	35,623	0.00085	0.99915	88.52
26.5	36,459,278	162,303	0.00445	0.99555	88.44

Enbridge Gas Inc.

Account 453.00 - Underground Storage - Wells

Placement Band - 1930 - 2021 Experience Band - 2011 - 2021

27.5	35,831,583	532,203	0.01485	0.98515	88.05
28.5	33,250,512	0	0.00000	1.00000	86.74
29.5	31,049,163	456,394	0.01470	0.98530	86.74
30.5	30,225,404	278,534	0.00922	0.99078	85.46
31.5	25,811,151	1,438,107	0.05572	0.94428	84.67
32.5	21,998,409	137,250	0.00624	0.99376	79.95
33.5	18,797,414	1,355,602	0.07212	0.92788	79.45
34.5	14,810,303	0	0.00000	1.00000	73.72
35.5	13,792,395	22,367	0.00162	0.99838	73.72
36.5	13,195,477	276,851	0.02098	0.97902	73.60
37.5	11,925,062	129,762	0.01088	0.98912	72.06
38.5	10,843,020	0	0.00000	1.00000	71.28
39.5	10,843,020	0	0.00000	1.00000	71.28
40.5	10,744,843	0	0.00000	1.00000	71.28
41.5	10,615,590	0	0.00000	1.00000	71.28
42.5	10,571,795	195,686	0.01851	0.98149	71.28
43.5	10,086,805	44,320	0.00439	0.99561	69.96
44.5	8,960,763	53,284	0.00595	0.99405	69.65
45.5	8,851,197	67,908	0.00767	0.99233	69.24
46.5	8,600,778	31,021	0.00361	0.99639	68.71
47.5	7,907,212	0	0.00000	1.00000	68.46
48.5	7,794,391	117,627	0.01509	0.98491	68.46
49.5	7,495,048	44,320	0.00591	0.99409	67.43
50.5	5,633,026	136,188	0.02418	0.97582	67.03
51.5	5,249,133	149,930	0.02856	0.97144	65.41
52.5	4,749,862	31,021	0.00653	0.99347	63.54
53.5	4,566,684	0	0.00000	1.00000	63.13
54.5	4,566,684	0	0.00000	1.00000	63.13
55.5	4,269,352	0	0.00000	1.00000	63.13
56.5	4,234,632	82,904	0.01958	0.98042	63.13
57.5	3,768,239	82,023	0.02177	0.97823	61.89

Enbridge Gas Inc.

Account 453.00 - Underground Storage - Wells

Placement Band - 1930 - 2021 Experience Band - 2011 - 2021

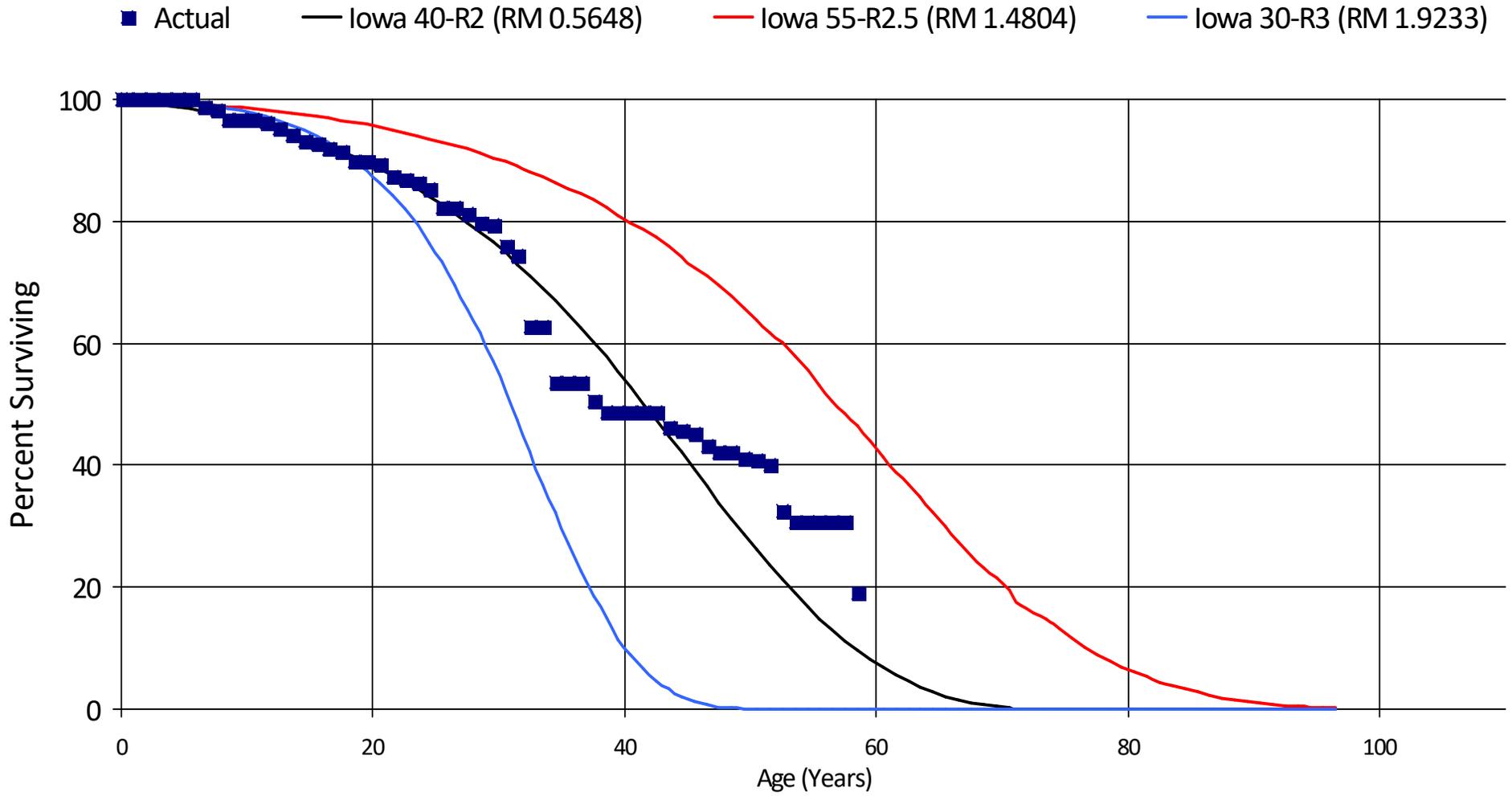
58.5	3,531,548	0	0.00000	1.00000	60.54
59.5	3,454,424	0	0.00000	1.00000	60.54
60.5	3,454,424	323,051	0.09352	0.90648	60.54
61.5	3,075,252	0	0.00000	1.00000	54.88
62.5	2,861,509	0	0.00000	1.00000	54.88
63.5	2,861,509	0	0.00000	1.00000	54.88
64.5	2,192,763	0	0.00000	1.00000	54.88
65.5	2,192,763	0	0.00000	1.00000	54.88
66.5	1,371,496	0	0.00000	1.00000	54.88
Totals:		14,857,749			

Enbridge Gas Inc.

Account 454.00 - Underground Storage - Well Equipment

Placement Band - 1949 - 2021 Experience Band - 2015 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 454.00 - Underground Storage - Well Equipment

Placement Band - 1949 - 2021 Experience Band - 2015 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	17,619,138	0	0.00000	1.00000	100.00
0.5	17,324,017	0	0.00000	1.00000	100.00
1.5	15,880,210	0	0.00000	1.00000	100.00
2.5	15,880,210	0	0.00000	1.00000	100.00
3.5	14,740,204	0	0.00000	1.00000	100.00
4.5	14,740,204	0	0.00000	1.00000	100.00
5.5	13,620,761	186,059	0.01366	0.98634	100.00
6.5	12,491,735	65,012	0.00520	0.99480	98.63
7.5	11,983,676	181,780	0.01517	0.98483	98.12
8.5	11,585,391	0	0.00000	1.00000	96.63
9.5	11,060,509	0	0.00000	1.00000	96.63
10.5	10,962,004	42,444	0.00387	0.99613	96.63
11.5	10,310,151	105,777	0.01026	0.98974	96.26
12.5	9,751,815	107,455	0.01102	0.98898	95.27
13.5	9,516,572	99,519	0.01046	0.98954	94.22
14.5	9,378,828	62,358	0.00665	0.99335	93.23
15.5	9,226,146	82,988	0.00899	0.99101	92.61
16.5	8,957,109	44,145	0.00493	0.99507	91.78
17.5	8,904,251	151,747	0.01704	0.98296	91.33
18.5	8,548,850	0	0.00000	1.00000	89.77
19.5	8,534,821	33,472	0.00392	0.99608	89.77
20.5	8,444,014	188,798	0.02236	0.97764	89.42
21.5	8,184,906	46,443	0.00567	0.99433	87.42
22.5	7,512,075	50,093	0.00667	0.99333	86.92
23.5	7,154,710	91,668	0.01281	0.98719	86.34
24.5	6,298,648	212,778	0.03378	0.96622	85.23
25.5	5,292,626	0	0.00000	1.00000	82.35
26.5	5,292,626	72,974	0.01379	0.98621	82.35

Enbridge Gas Inc.

Account 454.00 - Underground Storage - Well Equipment

Placement Band - 1949 - 2021 Experience Band - 2015 - 2021

27.5	5,203,214	91,629	0.01761	0.98239	81.21
28.5	5,111,585	22,551	0.00441	0.99559	79.78
29.5	4,960,804	213,488	0.04303	0.95697	79.43
30.5	4,747,316	103,449	0.02179	0.97821	76.01
31.5	4,462,341	693,727	0.15546	0.84454	74.35
32.5	3,668,986	0	0.00000	1.00000	62.79
33.5	3,522,095	514,475	0.14607	0.85393	62.79
34.5	2,407,194	0	0.00000	1.00000	53.62
35.5	2,407,194	0	0.00000	1.00000	53.62
36.5	2,407,194	138,893	0.05770	0.94230	53.62
37.5	1,984,284	69,309	0.03493	0.96507	50.53
38.5	1,741,679	0	0.00000	1.00000	48.76
39.5	1,741,679	0	0.00000	1.00000	48.76
40.5	1,741,679	0	0.00000	1.00000	48.76
41.5	1,704,102	0	0.00000	1.00000	48.76
42.5	1,704,102	92,099	0.05405	0.94595	48.76
43.5	1,471,185	11,386	0.00774	0.99226	46.12
44.5	1,459,798	17,067	0.01169	0.98831	45.76
45.5	1,407,993	67,698	0.04808	0.95192	45.23
46.5	1,299,339	28,633	0.02204	0.97796	43.06
47.5	1,186,816	0	0.00000	1.00000	42.11
48.5	1,133,669	23,592	0.02081	0.97919	42.11
49.5	1,067,206	11,386	0.01067	0.98933	41.23
50.5	967,417	17,067	0.01764	0.98236	40.79
51.5	922,819	175,863	0.19057	0.80943	40.07
52.5	539,722	28,633	0.05305	0.94695	32.43
53.5	422,707	0	0.00000	1.00000	30.71
54.5	422,707	0	0.00000	1.00000	30.71
55.5	331,836	0	0.00000	1.00000	30.71
56.5	331,836	0	0.00000	1.00000	30.71
57.5	286,102	108,164	0.37806	0.62194	30.71

Enbridge Gas Inc.

Account 454.00 - Underground Storage - Well Equipment

Placement Band - 1949 - 2021 Experience Band - 2015 - 2021

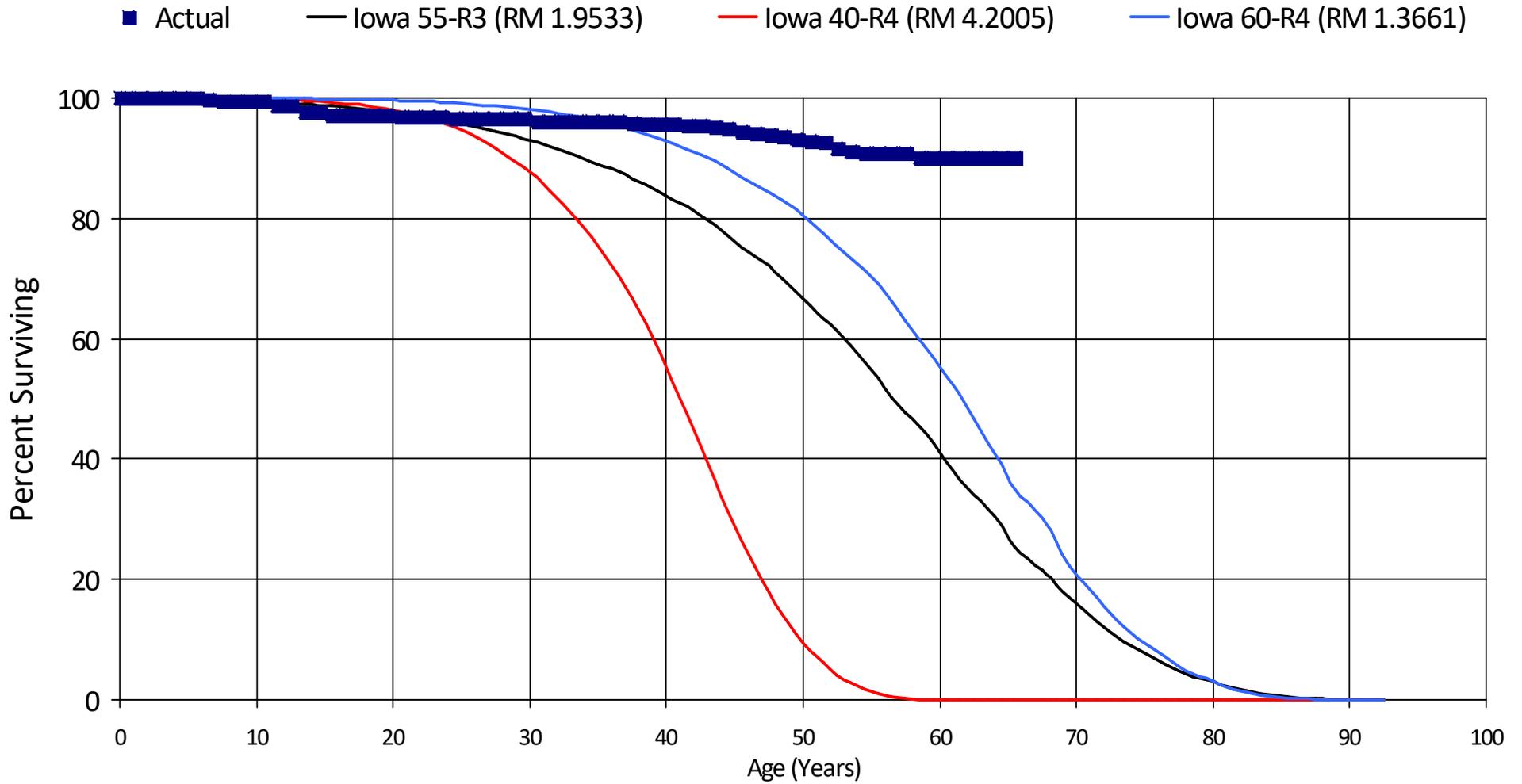
58.5	0	0	0.00000	0.00000	19.10
Totals:		4,254,619			

Enbridge Gas Inc.

Account 455.00 - Underground Storage - Field Lines

Placement Band - 1955 - 2021 Experience Band - 2011 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 455.00 - Underground Storage - Field Lines

Placement Band - 1955 - 2021 Experience Band - 2011 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	206,577,322	0	0.00000	1.00000	100.00
0.5	191,481,051	0	0.00000	1.00000	100.00
1.5	181,967,890	0	0.00000	1.00000	100.00
2.5	178,921,797	0	0.00000	1.00000	100.00
3.5	172,302,790	0	0.00000	1.00000	100.00
4.5	167,907,887	3,033	0.00002	0.99998	100.00
5.5	163,052,111	577,359	0.00354	0.99646	100.00
6.5	151,831,687	126,293	0.00083	0.99917	99.65
7.5	149,970,857	95,638	0.00064	0.99936	99.57
8.5	142,963,883	173,449	0.00121	0.99879	99.51
9.5	139,887,416	22,384	0.00016	0.99984	99.39
10.5	118,177,454	703,709	0.00595	0.99405	99.37
11.5	116,215,181	4,576	0.00004	0.99996	98.78
12.5	115,241,111	1,236,413	0.01073	0.98927	98.78
13.5	106,755,815	74,778	0.00070	0.99930	97.72
14.5	106,001,754	406,699	0.00384	0.99616	97.65
15.5	103,395,112	0	0.00000	1.00000	97.28
16.5	102,576,903	0	0.00000	1.00000	97.28
17.5	99,805,914	0	0.00000	1.00000	97.28
18.5	97,427,997	0	0.00000	1.00000	97.28
19.5	90,862,651	330,084	0.00363	0.99637	97.28
20.5	85,241,862	84,039	0.00099	0.99901	96.93
21.5	83,839,308	0	0.00000	1.00000	96.83
22.5	76,275,424	0	0.00000	1.00000	96.83
23.5	74,958,441	5,743	0.00008	0.99992	96.83
24.5	66,081,116	68,385	0.00103	0.99897	96.82
25.5	62,437,970	0	0.00000	1.00000	96.72
26.5	62,417,231	0	0.00000	1.00000	96.72

Enbridge Gas Inc.

Account 455.00 - Underground Storage - Field Lines

Placement Band - 1955 - 2021 Experience Band - 2011 - 2021

27.5	60,972,808	19,215	0.00032	0.99968	96.72
28.5	60,464,355	28,718	0.00047	0.99953	96.69
29.5	28,382,434	110,073	0.00388	0.99612	96.64
30.5	23,965,512	3,370	0.00014	0.99986	96.27
31.5	23,365,127	28,424	0.00122	0.99878	96.26
32.5	23,131,213	0	0.00000	1.00000	96.14
33.5	21,898,846	14,303	0.00065	0.99935	96.14
34.5	15,554,009	0	0.00000	1.00000	96.08
35.5	15,531,029	0	0.00000	1.00000	96.08
36.5	14,769,077	31,094	0.00211	0.99789	96.08
37.5	14,573,303	45,549	0.00313	0.99687	95.88
38.5	14,081,097	0	0.00000	1.00000	95.58
39.5	13,956,804	0	0.00000	1.00000	95.58
40.5	13,956,804	13,026	0.00093	0.99907	95.58
41.5	13,939,518	0	0.00000	1.00000	95.49
42.5	13,912,605	27,724	0.00199	0.99801	95.49
43.5	13,867,570	42,408	0.00306	0.99694	95.30
44.5	11,796,232	64,391	0.00546	0.99454	95.01
45.5	7,213,236	34,028	0.00472	0.99528	94.49
46.5	7,093,374	13,026	0.00184	0.99816	94.04
47.5	7,029,677	17,832	0.00254	0.99746	93.87
48.5	6,954,070	40,660	0.00585	0.99415	93.63
49.5	6,913,410	11,061	0.00160	0.99840	93.08
50.5	6,696,244	18,576	0.00277	0.99723	92.93
51.5	6,636,943	79,139	0.01192	0.98808	92.67
52.5	6,528,757	28,167	0.00431	0.99569	91.57
53.5	6,416,725	17,681	0.00276	0.99724	91.18
54.5	6,369,897	4,422	0.00069	0.99931	90.93
55.5	6,301,154	0	0.00000	1.00000	90.87
56.5	6,281,115	0	0.00000	1.00000	90.87
57.5	6,263,924	51,774	0.00827	0.99173	90.87

Enbridge Gas Inc.

Account 455.00 - Underground Storage - Field Lines

Placement Band - 1955 - 2021 Experience Band - 2011 - 2021

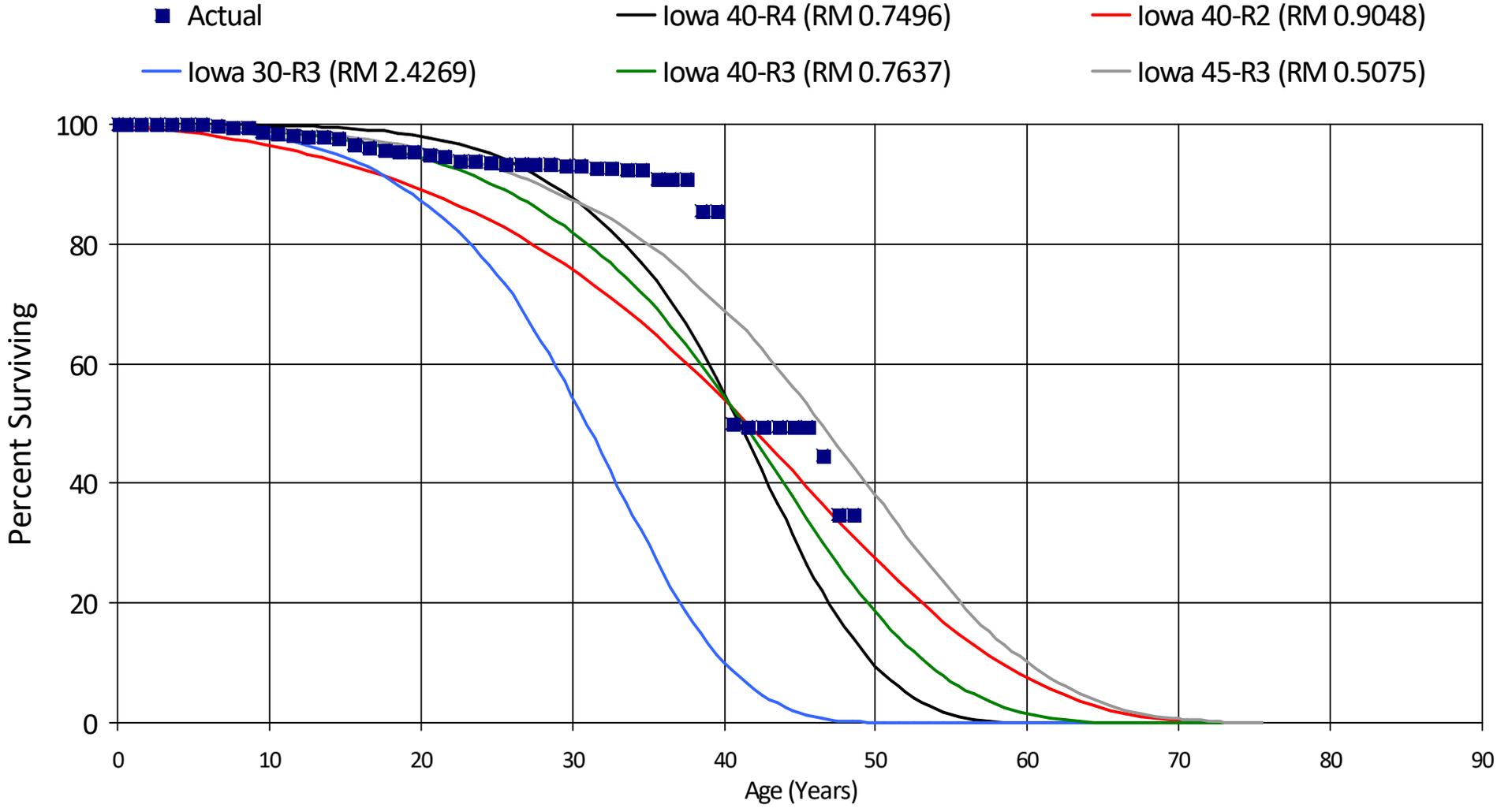
58.5	2,080,913	0	0.00000	1.00000	90.12
59.5	2,080,913	0	0.00000	1.00000	90.12
60.5	421,375	0	0.00000	1.00000	90.12
61.5	417,358	0	0.00000	1.00000	90.12
62.5	277,122	0	0.00000	1.00000	90.12
63.5	277,122	0	0.00000	1.00000	90.12
64.5	272,766	0	0.00000	1.00000	90.12
65.5	272,766	0	0.00000	1.00000	90.12
Totals:		4,657,243			

Enbridge Gas Inc.

Account 456.00 - Underground Storage - Compressor Equipment

Placement Band - 1950 - 2021 Experience Band - 2010 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 456.00 - Underground Storage - Compressor Equipment

Placement Band - 1950 - 2021 Experience Band - 2010 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	733,513,789	0	0.00000	1.00000	100.00
0.5	681,416,498	0	0.00000	1.00000	100.00
1.5	668,935,562	0	0.00000	1.00000	100.00
2.5	664,688,765	12,782	0.00002	0.99998	100.00
3.5	651,306,660	0	0.00000	1.00000	100.00
4.5	462,141,366	574,712	0.00124	0.99876	100.00
5.5	390,363,496	436,875	0.00112	0.99888	99.88
6.5	374,394,577	1,437,478	0.00384	0.99616	99.77
7.5	364,154,635	1,271	0.00000	1.00000	99.39
8.5	360,314,364	2,094,644	0.00581	0.99419	99.39
9.5	357,476,825	960,053	0.00269	0.99731	98.81
10.5	333,782,388	1,094,674	0.00328	0.99672	98.54
11.5	313,724,435	824,749	0.00263	0.99737	98.22
12.5	304,669,420	143,622	0.00047	0.99953	97.96
13.5	299,258,563	371,725	0.00124	0.99876	97.91
14.5	296,518,167	3,532,193	0.01191	0.98809	97.79
15.5	249,772,938	1,383,768	0.00554	0.99446	96.63
16.5	245,453,111	935,253	0.00381	0.99619	96.09
17.5	242,095,387	697,244	0.00288	0.99712	95.72
18.5	237,603,717	89,798	0.00038	0.99962	95.44
19.5	235,191,994	868,138	0.00369	0.99631	95.40
20.5	232,930,431	1,203,486	0.00517	0.99483	95.05
21.5	226,738,828	1,680,544	0.00741	0.99259	94.56
22.5	220,404,238	43,568	0.00020	0.99980	93.86
23.5	218,969,006	193,746	0.00088	0.99912	93.84
24.5	207,135,108	537,423	0.00259	0.99741	93.76
25.5	161,216,656	55,143	0.00034	0.99966	93.52
26.5	150,493,674	297,242	0.00198	0.99802	93.49

Enbridge Gas Inc.

Account 456.00 - Underground Storage - Compressor Equipment

Placement Band - 1950 - 2021 Experience Band - 2010 - 2021

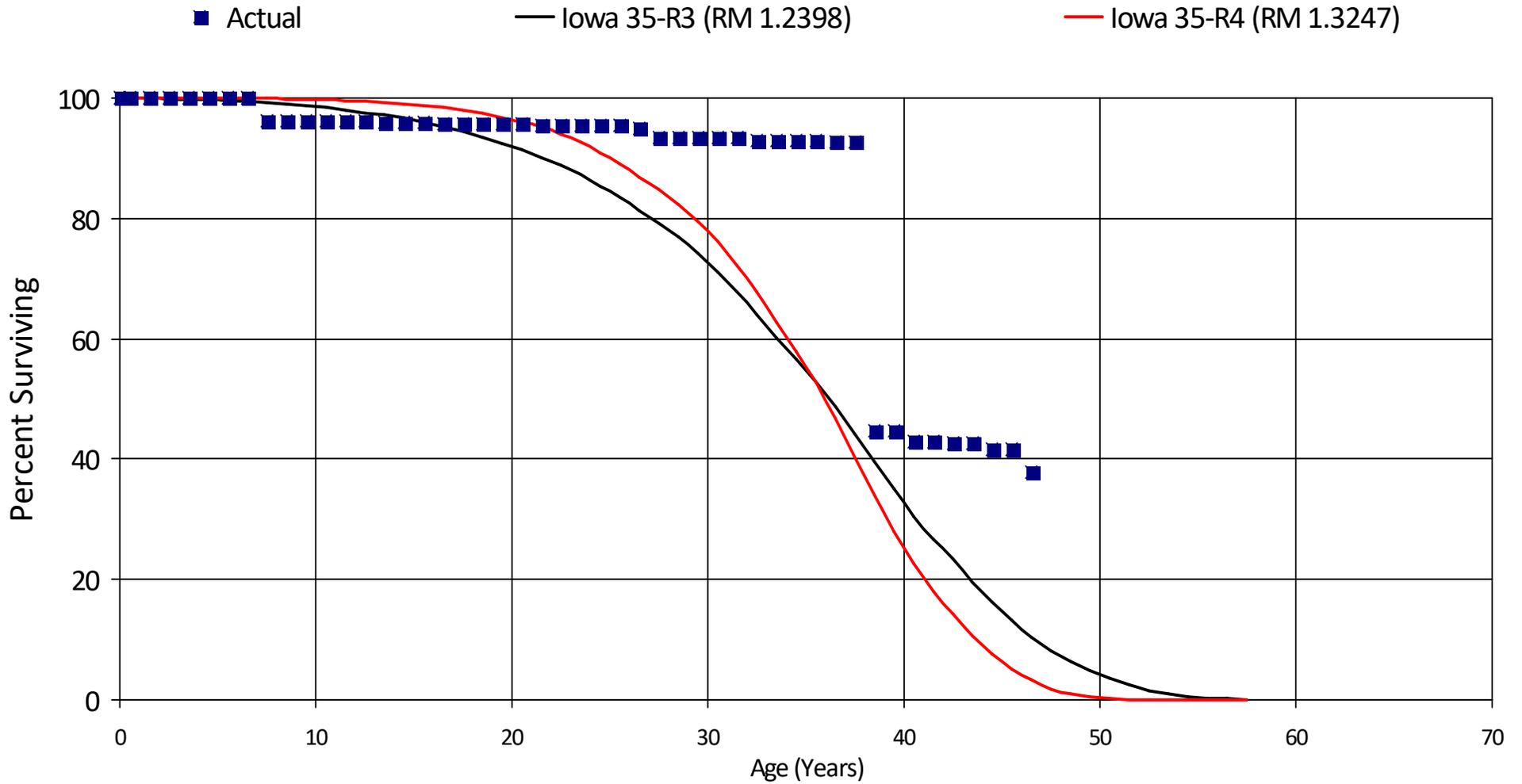
27.5	148,419,924	22,333	0.00015	0.99985	93.30
28.5	145,923,724	127,817	0.00088	0.99912	93.29
29.5	111,931,381	143,381	0.00128	0.99872	93.21
30.5	108,720,193	599,032	0.00551	0.99449	93.09
31.5	87,465,546	55,143	0.00063	0.99937	92.58
32.5	86,255,603	237,577	0.00275	0.99725	92.52
33.5	72,568,248	0	0.00000	1.00000	92.27
34.5	72,376,707	1,127,816	0.01558	0.98442	92.27
35.5	71,074,148	2,969	0.00004	0.99996	90.83
36.5	68,035,252	66,846	0.00098	0.99902	90.83
37.5	67,931,580	3,841,742	0.05655	0.94345	90.74
38.5	64,054,233	87,107	0.00136	0.99864	85.61
39.5	42,413,148	17,626,792	0.41560	0.58440	85.49
40.5	20,928,899	237,601	0.01135	0.98865	49.96
41.5	20,157,295	0	0.00000	1.00000	49.39
42.5	20,157,295	6,110	0.00030	0.99970	49.39
43.5	20,151,185	0	0.00000	1.00000	49.38
44.5	20,151,185	0	0.00000	1.00000	49.38
45.5	19,281,365	1,859,692	0.09645	0.90355	49.38
46.5	13,860,929	3,031,445	0.21870	0.78130	44.62
47.5	10,829,484	0	0.00000	1.00000	34.86
48.5	7,769,984	6,110	0.00079	0.99921	34.86
Totals:		48,549,644			

Enbridge Gas Inc.

Account 457.00 - Underground Storage - Measuring and Regulating Equipment

Placement Band - 1963 - 2021 Experience Band - 2010 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 457.00 - Underground Storage - Measuring and Regulating Equipment

Placement Band - 1963 - 2021 Experience Band - 2010 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	87,327,319	0	0.00000	1.00000	100.00
0.5	83,372,329	0	0.00000	1.00000	100.00
1.5	83,040,818	0	0.00000	1.00000	100.00
2.5	81,047,272	0	0.00000	1.00000	100.00
3.5	80,449,031	0	0.00000	1.00000	100.00
4.5	77,751,619	0	0.00000	1.00000	100.00
5.5	74,620,991	0	0.00000	1.00000	100.00
6.5	74,350,746	2,759,107	0.03711	0.96289	100.00
7.5	70,746,252	33,986	0.00048	0.99952	96.29
8.5	70,115,763	47,562	0.00068	0.99932	96.24
9.5	63,411,036	0	0.00000	1.00000	96.17
10.5	62,418,345	29,631	0.00047	0.99953	96.17
11.5	60,733,019	0	0.00000	1.00000	96.12
12.5	59,212,840	48,047	0.00081	0.99919	96.12
13.5	58,968,305	62,494	0.00106	0.99894	96.04
14.5	58,763,160	32,727	0.00056	0.99944	95.94
15.5	57,065,451	55,704	0.00098	0.99902	95.89
16.5	56,138,168	0	0.00000	1.00000	95.80
17.5	56,138,168	65,919	0.00117	0.99883	95.80
18.5	55,476,941	3,840	0.00007	0.99993	95.69
19.5	54,399,301	0	0.00000	1.00000	95.68
20.5	50,206,157	71,671	0.00143	0.99857	95.68
21.5	39,230,270	0	0.00000	1.00000	95.54
22.5	36,027,423	0	0.00000	1.00000	95.54
23.5	36,027,423	17,872	0.00050	0.99950	95.54
24.5	33,273,772	3,840	0.00012	0.99988	95.49
25.5	32,868,678	149,602	0.00455	0.99545	95.48
26.5	32,114,010	570,972	0.01778	0.98222	95.05

Enbridge Gas Inc.

Account 457.00 - Underground Storage - Measuring and Regulating Equipment

Placement Band - 1963 - 2021 Experience Band - 2010 - 2021

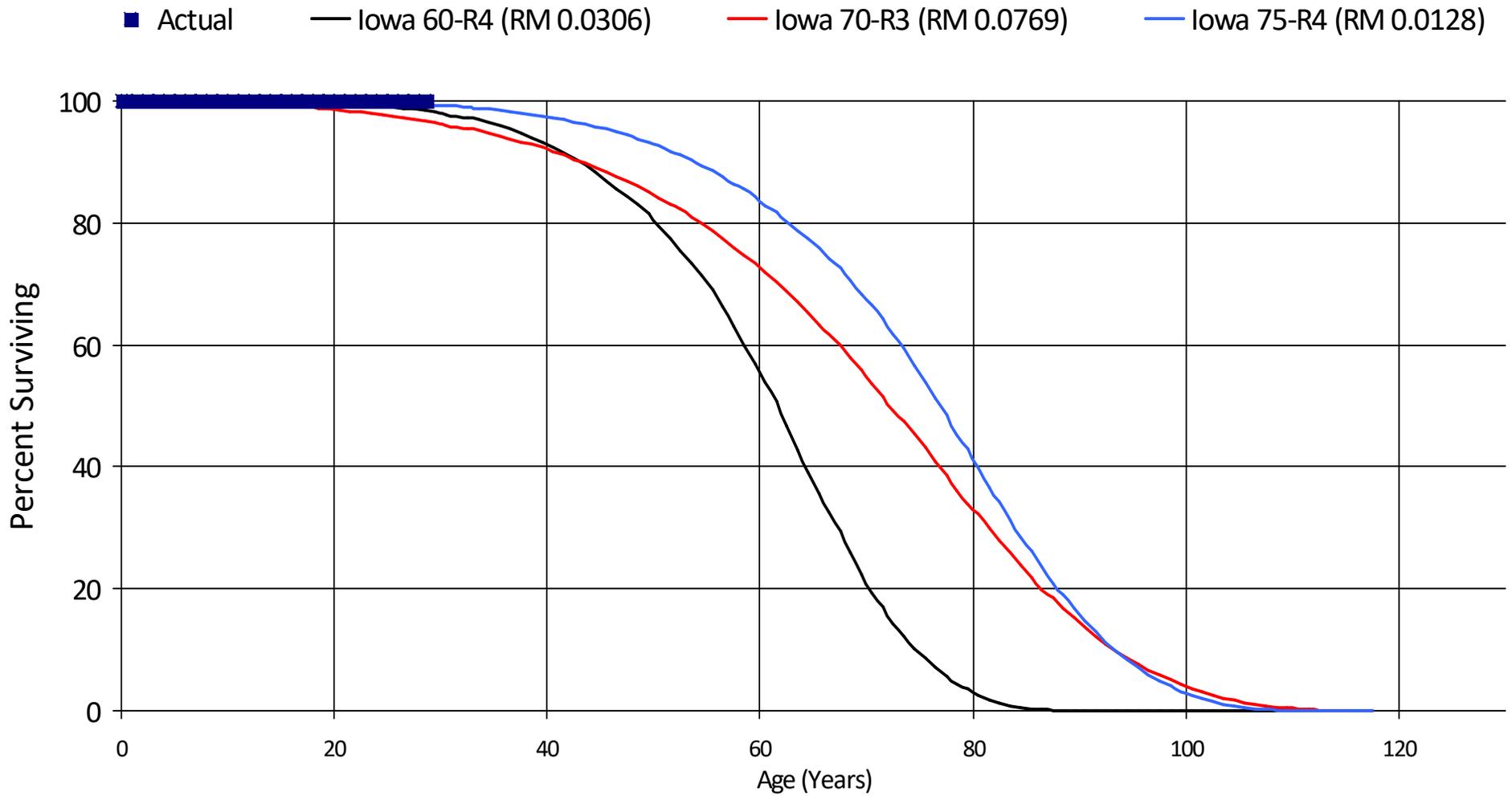
27.5	31,096,563	0	0.00000	1.00000	93.36
28.5	28,748,903	0	0.00000	1.00000	93.36
29.5	25,253,022	0	0.00000	1.00000	93.36
30.5	18,229,749	0	0.00000	1.00000	93.36
31.5	14,696,781	85,376	0.00581	0.99419	93.36
32.5	13,630,600	5,991	0.00044	0.99956	92.82
33.5	11,755,162	0	0.00000	1.00000	92.78
34.5	10,810,175	0	0.00000	1.00000	92.78
35.5	10,810,175	19,236	0.00178	0.99822	92.78
36.5	10,790,940	0	0.00000	1.00000	92.61
37.5	10,691,777	5,523,618	0.51662	0.48338	92.61
38.5	5,168,160	0	0.00000	1.00000	44.77
39.5	5,168,160	230,863	0.04467	0.95533	44.77
40.5	4,937,296	0	0.00000	1.00000	42.77
41.5	4,937,296	19,236	0.00390	0.99610	42.77
42.5	4,907,158	2	0.00000	1.00000	42.60
43.5	2,512,081	55,685	0.02217	0.97783	42.60
44.5	2,456,395	0	0.00000	1.00000	41.66
45.5	2,456,395	230,863	0.09398	0.90602	41.66
46.5	1,893,438	0	0.00000	1.00000	37.74
Totals:		10,123,844			

Enbridge Gas Inc.

Account 461.00 - Transmission Plant - Land Rights Intangible

Placement Band - 1990 - 2021 Experience Band - 2021 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 461.00 - Transmission Plant - Land Rights Intangible

Placement Band - 1990 - 2021 Experience Band - 2021 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	88,171,402	0	0.00000	1.00000	100.00
0.5	87,376,869	0	0.00000	1.00000	100.00
1.5	86,400,843	0	0.00000	1.00000	100.00
2.5	82,111,855	0	0.00000	1.00000	100.00
3.5	81,924,358	0	0.00000	1.00000	100.00
4.5	78,404,574	0	0.00000	1.00000	100.00
5.5	42,392,414	0	0.00000	1.00000	100.00
6.5	40,572,014	0	0.00000	1.00000	100.00
7.5	39,776,319	0	0.00000	1.00000	100.00
8.5	38,360,880	0	0.00000	1.00000	100.00
9.5	38,359,574	0	0.00000	1.00000	100.00
10.5	38,195,399	0	0.00000	1.00000	100.00
11.5	38,123,985	0	0.00000	1.00000	100.00
12.5	34,319,085	0	0.00000	1.00000	100.00
13.5	34,276,317	0	0.00000	1.00000	100.00
14.5	31,952,739	0	0.00000	1.00000	100.00
15.5	25,817,952	0	0.00000	1.00000	100.00
16.5	25,807,476	0	0.00000	1.00000	100.00
17.5	25,777,322	0	0.00000	1.00000	100.00
18.5	25,614,047	0	0.00000	1.00000	100.00
19.5	23,232,289	0	0.00000	1.00000	100.00
20.5	22,055,817	0	0.00000	1.00000	100.00
21.5	22,055,559	0	0.00000	1.00000	100.00
22.5	21,343,867	0	0.00000	1.00000	100.00
23.5	20,840,075	0	0.00000	1.00000	100.00
24.5	20,778,028	0	0.00000	1.00000	100.00
25.5	19,386,831	0	0.00000	1.00000	100.00
26.5	19,079,402	0	0.00000	1.00000	100.00

Enbridge Gas Inc.

Account 461.00 - Transmission Plant - Land Rights Intangible

Placement Band - 1990 - 2021 Experience Band - 2021 - 2021

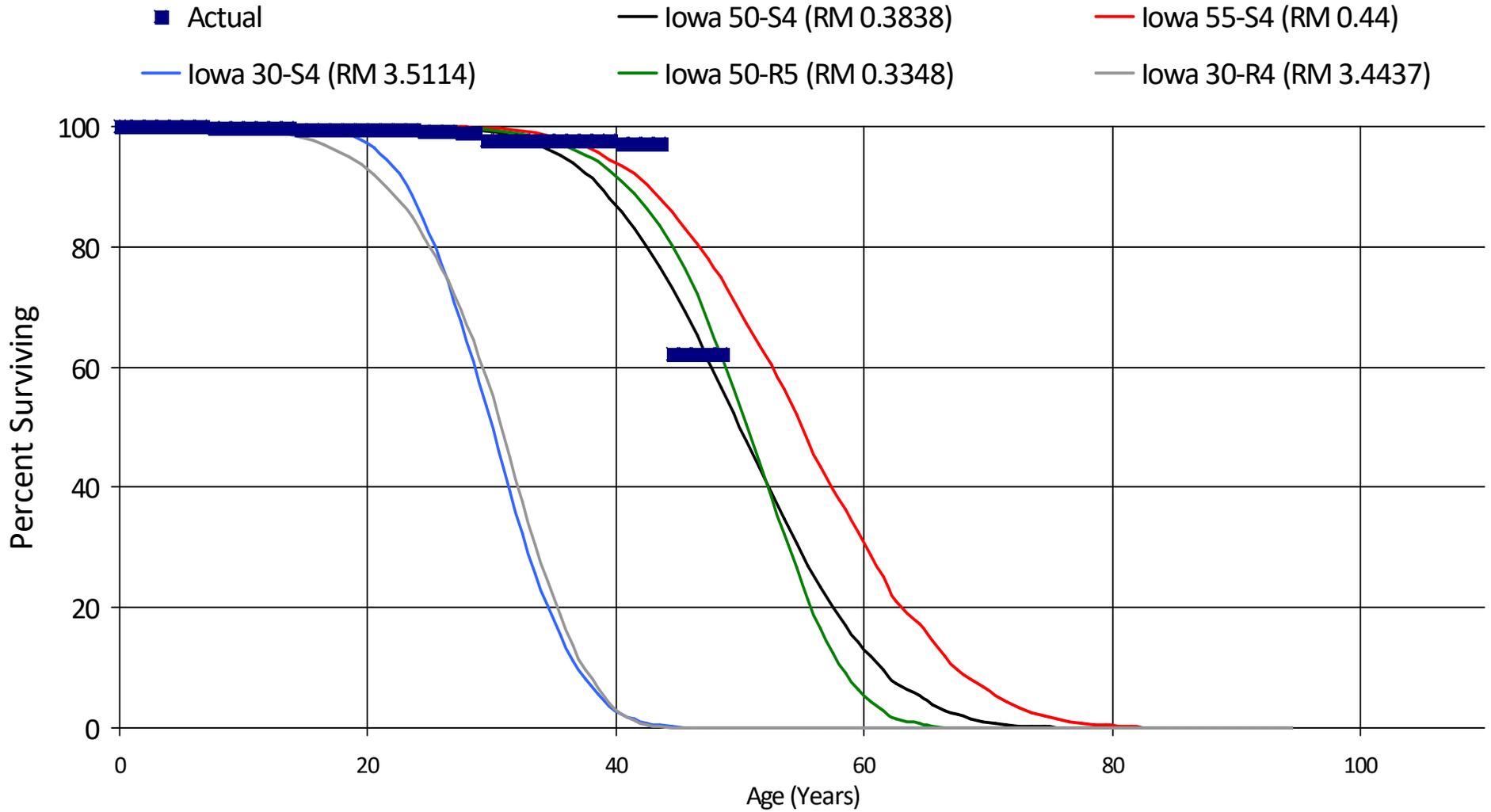
27.5	11,038	0	0.00000	1.00000	100.00
28.5	0	0	0.00000	0.00000	100.00
Totals:		0			

Enbridge Gas Inc.

Account 462.00 - Transmission Plant - Compressor Structures and Improvements

Placement Band - 1958 - 2021 Experience Band - 2012 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 462.00 - Transmission Plant - Compressor Structures and Improvements

Placement Band - 1958 - 2021 Experience Band - 2012 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	166,278,357	0	0.00000	1.00000	100.00
0.5	156,024,325	0	0.00000	1.00000	100.00
1.5	155,756,182	0	0.00000	1.00000	100.00
2.5	155,566,945	23,946	0.00015	0.99985	100.00
3.5	155,388,218	9,466	0.00006	0.99994	99.98
4.5	120,756,104	0	0.00000	1.00000	99.97
5.5	97,453,155	0	0.00000	1.00000	99.97
6.5	63,739,314	72,288	0.00113	0.99887	99.97
7.5	43,666,004	0	0.00000	1.00000	99.86
8.5	42,854,517	0	0.00000	1.00000	99.86
9.5	42,444,448	0	0.00000	1.00000	99.86
10.5	41,839,809	1,613	0.00004	0.99996	99.86
11.5	41,527,308	37,352	0.00090	0.99910	99.86
12.5	40,485,292	0	0.00000	1.00000	99.77
13.5	38,310,255	123,178	0.00322	0.99678	99.77
14.5	33,102,704	0	0.00000	1.00000	99.45
15.5	33,070,886	0	0.00000	1.00000	99.45
16.5	33,051,670	0	0.00000	1.00000	99.45
17.5	32,854,284	0	0.00000	1.00000	99.45
18.5	32,854,284	0	0.00000	1.00000	99.45
19.5	32,833,926	0	0.00000	1.00000	99.45
20.5	32,809,767	0	0.00000	1.00000	99.45
21.5	32,689,192	6,989	0.00021	0.99979	99.45
22.5	32,682,203	0	0.00000	1.00000	99.43
23.5	32,521,430	49,823	0.00153	0.99847	99.43
24.5	32,243,618	0	0.00000	1.00000	99.28
25.5	32,243,618	0	0.00000	1.00000	99.28
26.5	31,614,180	109,663	0.00347	0.99653	99.28

Enbridge Gas Inc.

Account 462.00 - Transmission Plant - Compressor Structures and Improvements

Placement Band - 1958 - 2021 Experience Band - 2012 - 2021

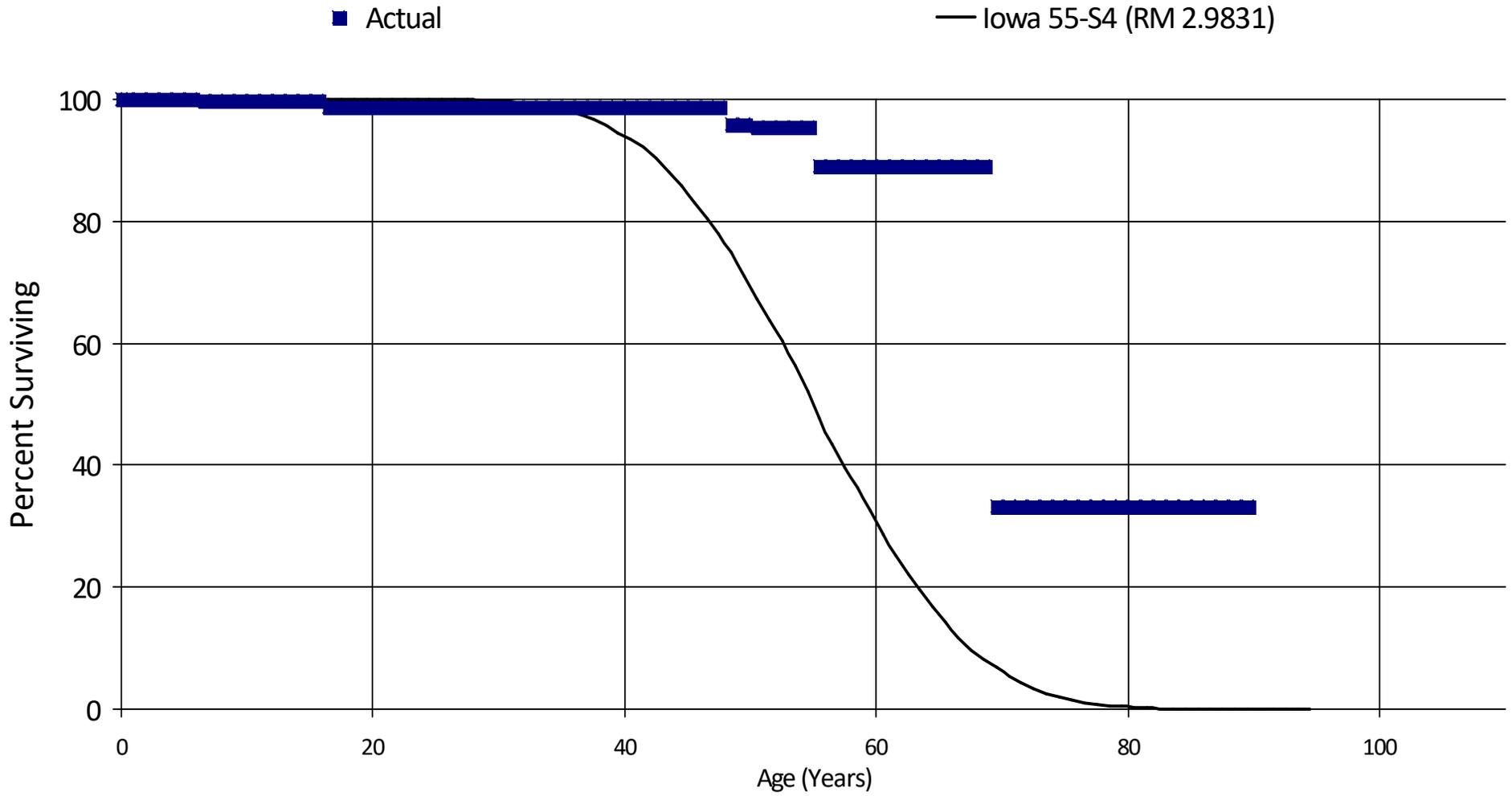
27.5	31,394,120	0	0.00000	1.00000	98.94
28.5	31,394,120	350,000	0.01115	0.98885	98.94
29.5	31,044,120	0	0.00000	1.00000	97.84
30.5	16,328,345	0	0.00000	1.00000	97.84
31.5	16,328,345	0	0.00000	1.00000	97.84
32.5	4,002,411	0	0.00000	1.00000	97.84
33.5	3,720,339	0	0.00000	1.00000	97.84
34.5	3,720,339	0	0.00000	1.00000	97.84
35.5	3,720,339	0	0.00000	1.00000	97.84
36.5	3,720,339	0	0.00000	1.00000	97.84
37.5	3,720,339	0	0.00000	1.00000	97.84
38.5	3,720,339	0	0.00000	1.00000	97.84
39.5	3,720,339	22,375	0.00601	0.99399	97.84
40.5	3,697,964	0	0.00000	1.00000	97.25
41.5	3,697,964	4,912	0.00133	0.99867	97.25
42.5	3,693,052	0	0.00000	1.00000	97.12
43.5	3,693,052	1,327,753	0.35953	0.64047	97.12
44.5	2,365,299	0	0.00000	1.00000	62.20
45.5	2,365,299	0	0.00000	1.00000	62.20
46.5	2,365,299	0	0.00000	1.00000	62.20
47.5	2,365,299	0	0.00000	1.00000	62.20
48.5	1,974,209	0	0.00000	1.00000	62.20
Totals:		2,139,358			

Enbridge Gas Inc.

Account 463.00 - Transmsion Plant - Measuring and Regulating Structures and Improvements

Placement Band - 1931 - 2021 Experience Band - 2012 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 463.00 - Transmsion Plant - Measuring and Regulating Structures and Improvements

Placement Band - 1931 - 2021 Experience Band - 2012 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	11,454,695	0	0.00000	1.00000	100.00
0.5	10,669,212	0	0.00000	1.00000	100.00
1.5	10,669,212	0	0.00000	1.00000	100.00
2.5	10,457,144	0	0.00000	1.00000	100.00
3.5	10,408,231	0	0.00000	1.00000	100.00
4.5	10,353,901	0	0.00000	1.00000	100.00
5.5	10,143,769	14,845	0.00146	0.99854	100.00
6.5	10,128,924	0	0.00000	1.00000	99.85
7.5	10,112,314	0	0.00000	1.00000	99.85
8.5	10,109,314	0	0.00000	1.00000	99.85
9.5	9,905,643	0	0.00000	1.00000	99.85
10.5	9,821,474	0	0.00000	1.00000	99.85
11.5	9,800,615	0	0.00000	1.00000	99.85
12.5	9,792,468	0	0.00000	1.00000	99.85
13.5	9,359,979	0	0.00000	1.00000	99.85
14.5	9,087,104	0	0.00000	1.00000	99.85
15.5	8,924,294	96,606	0.01083	0.98917	99.85
16.5	8,702,160	0	0.00000	1.00000	98.77
17.5	8,702,160	0	0.00000	1.00000	98.77
18.5	8,702,160	0	0.00000	1.00000	98.77
19.5	8,412,649	0	0.00000	1.00000	98.77
20.5	8,412,649	0	0.00000	1.00000	98.77
21.5	8,363,198	0	0.00000	1.00000	98.77
22.5	8,357,813	0	0.00000	1.00000	98.77
23.5	8,253,754	0	0.00000	1.00000	98.77
24.5	8,206,276	0	0.00000	1.00000	98.77
25.5	8,206,276	0	0.00000	1.00000	98.77
26.5	7,279,698	0	0.00000	1.00000	98.77

Enbridge Gas Inc.

Account 463.00 - Transmsion Plant - Measuring and Regulating Structures and Improvements

Placement Band - 1931 - 2021 Experience Band - 2012 - 2021

27.5	7,182,278	0	0.00000	1.00000	98.77
28.5	6,468,446	0	0.00000	1.00000	98.77
29.5	6,130,609	0	0.00000	1.00000	98.77
30.5	5,134,579	0	0.00000	1.00000	98.77
31.5	4,348,860	0	0.00000	1.00000	98.77
32.5	3,557,581	0	0.00000	1.00000	98.77
33.5	3,534,742	0	0.00000	1.00000	98.77
34.5	2,693,320	0	0.00000	1.00000	98.77
35.5	2,065,465	0	0.00000	1.00000	98.77
36.5	2,041,700	0	0.00000	1.00000	98.77
37.5	1,812,164	0	0.00000	1.00000	98.77
38.5	1,766,921	0	0.00000	1.00000	98.77
39.5	1,620,122	0	0.00000	1.00000	98.77
40.5	1,381,522	0	0.00000	1.00000	98.77
41.5	1,381,522	0	0.00000	1.00000	98.77
42.5	1,281,885	421	0.00033	0.99967	98.77
43.5	1,200,652	0	0.00000	1.00000	98.74
44.5	1,111,793	546	0.00049	0.99951	98.74
45.5	1,098,453	0	0.00000	1.00000	98.69
46.5	1,043,050	456	0.00044	0.99956	98.69
47.5	946,529	26,062	0.02753	0.97247	98.65
48.5	912,771	0	0.00000	1.00000	95.93
49.5	908,244	3,824	0.00421	0.99579	95.93
50.5	892,356	0	0.00000	1.00000	95.53
51.5	888,989	0	0.00000	1.00000	95.53
52.5	877,550	1,875	0.00214	0.99786	95.53
53.5	859,415	0	0.00000	1.00000	95.33
54.5	859,415	56,795	0.06609	0.93391	95.33
55.5	789,730	0	0.00000	1.00000	89.03
56.5	676,263	0	0.00000	1.00000	89.03
57.5	593,393	0	0.00000	1.00000	89.03

Enbridge Gas Inc.

Account 463.00 - Transmsion Plant - Measuring and Regulating Structures and Improvements

Placement Band - 1931 - 2021 Experience Band - 2012 - 2021

58.5	587,913	0	0.00000	1.00000	89.03
59.5	568,497	0	0.00000	1.00000	89.03
60.5	499,573	0	0.00000	1.00000	89.03
61.5	328,691	0	0.00000	1.00000	89.03
62.5	324,807	0	0.00000	1.00000	89.03
63.5	2,392	0	0.00000	1.00000	89.03
64.5	2,392	0	0.00000	1.00000	89.03
65.5	2,392	0	0.00000	1.00000	89.03
66.5	2,392	0	0.00000	1.00000	89.03
67.5	1,566	0	0.00000	1.00000	89.03
68.5	1,566	983	0.62777	0.37223	89.03
69.5	583	0	0.00000	1.00000	33.14
70.5	583	0	0.00000	1.00000	33.14
71.5	583	0	0.00000	1.00000	33.14
72.5	583	0	0.00000	1.00000	33.14
73.5	583	0	0.00000	1.00000	33.14
74.5	583	0	0.00000	1.00000	33.14
75.5	583	0	0.00000	1.00000	33.14
76.5	583	0	0.00000	1.00000	33.14
77.5	583	0	0.00000	1.00000	33.14
78.5	583	0	0.00000	1.00000	33.14
79.5	583	0	0.00000	1.00000	33.14
80.5	583	0	0.00000	1.00000	33.14
81.5	583	0	0.00000	1.00000	33.14
82.5	583	0	0.00000	1.00000	33.14
83.5	583	0	0.00000	1.00000	33.14
84.5	583	0	0.00000	1.00000	33.14
85.5	583	0	0.00000	1.00000	33.14
86.5	583	0	0.00000	1.00000	33.14
87.5	583	0	0.00000	1.00000	33.14
88.5	583	0	0.00000	1.00000	33.14

Enbridge Gas Inc.

Account 463.00 - Transmsion Plant - Measuring and Regulating Structures and Improvements

Placement Band - 1931 - 2021 Experience Band - 2012 - 2021

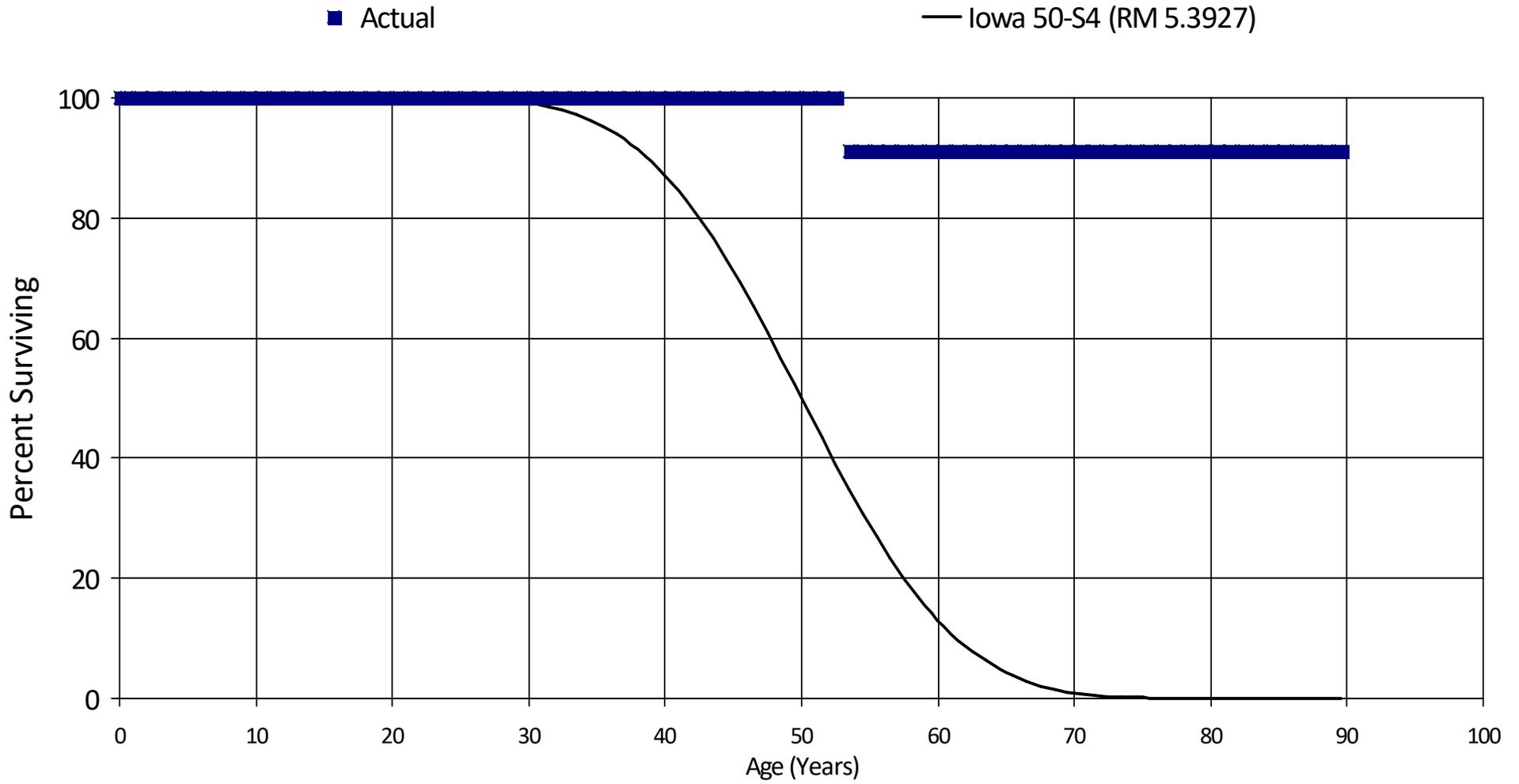
89.5	583	0	0.00000	1.00000	33.14
Totals:		202,413			

Enbridge Gas Inc.

Account 464.00 - Transmission Plant - Equipment

Placement Band - 1931 - 2021 Experience Band - 2012 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 464.00 - Transmission Plant - Equipment

Placement Band - 1931 - 2021 Experience Band - 2012 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	2,929,879	0	0.00000	1.00000	100.00
0.5	2,758,012	0	0.00000	1.00000	100.00
1.5	2,758,012	0	0.00000	1.00000	100.00
2.5	1,830,024	0	0.00000	1.00000	100.00
3.5	1,830,024	0	0.00000	1.00000	100.00
4.5	1,827,417	0	0.00000	1.00000	100.00
5.5	511,104	0	0.00000	1.00000	100.00
6.5	511,104	0	0.00000	1.00000	100.00
7.5	502,076	0	0.00000	1.00000	100.00
8.5	502,076	0	0.00000	1.00000	100.00
9.5	502,076	0	0.00000	1.00000	100.00
10.5	502,076	0	0.00000	1.00000	100.00
11.5	502,076	0	0.00000	1.00000	100.00
12.5	502,076	0	0.00000	1.00000	100.00
13.5	502,076	0	0.00000	1.00000	100.00
14.5	502,076	0	0.00000	1.00000	100.00
15.5	502,076	0	0.00000	1.00000	100.00
16.5	502,076	0	0.00000	1.00000	100.00
17.5	502,076	0	0.00000	1.00000	100.00
18.5	502,076	0	0.00000	1.00000	100.00
19.5	502,076	0	0.00000	1.00000	100.00
20.5	502,076	0	0.00000	1.00000	100.00
21.5	502,076	0	0.00000	1.00000	100.00
22.5	502,076	0	0.00000	1.00000	100.00
23.5	502,076	0	0.00000	1.00000	100.00
24.5	502,076	0	0.00000	1.00000	100.00
25.5	378,895	0	0.00000	1.00000	100.00
26.5	302,362	0	0.00000	1.00000	100.00

Enbridge Gas Inc.

Account 464.00 - Transmission Plant - Equipment

Placement Band - 1931 - 2021 Experience Band - 2012 - 2021

27.5	287,747	0	0.00000	1.00000	100.00
28.5	287,747	0	0.00000	1.00000	100.00
29.5	242,676	0	0.00000	1.00000	100.00
30.5	213,333	0	0.00000	1.00000	100.00
31.5	213,333	0	0.00000	1.00000	100.00
32.5	196,257	0	0.00000	1.00000	100.00
33.5	178,500	0	0.00000	1.00000	100.00
34.5	122,714	0	0.00000	1.00000	100.00
35.5	122,714	0	0.00000	1.00000	100.00
36.5	122,714	0	0.00000	1.00000	100.00
37.5	122,714	0	0.00000	1.00000	100.00
38.5	122,714	0	0.00000	1.00000	100.00
39.5	122,714	0	0.00000	1.00000	100.00
40.5	114,913	0	0.00000	1.00000	100.00
41.5	114,913	0	0.00000	1.00000	100.00
42.5	114,913	0	0.00000	1.00000	100.00
43.5	114,913	0	0.00000	1.00000	100.00
44.5	114,913	0	0.00000	1.00000	100.00
45.5	114,913	0	0.00000	1.00000	100.00
46.5	109,810	0	0.00000	1.00000	100.00
47.5	109,810	0	0.00000	1.00000	100.00
48.5	109,810	0	0.00000	1.00000	100.00
49.5	109,810	0	0.00000	1.00000	100.00
50.5	109,810	0	0.00000	1.00000	100.00
51.5	108,552	0	0.00000	1.00000	100.00
52.5	107,262	9,662	0.09008	0.90992	100.00
53.5	97,600	0	0.00000	1.00000	90.99
54.5	81,242	0	0.00000	1.00000	90.99
55.5	81,242	0	0.00000	1.00000	90.99
56.5	81,242	0	0.00000	1.00000	90.99
57.5	81,242	0	0.00000	1.00000	90.99

Enbridge Gas Inc.

Account 464.00 - Transmission Plant - Equipment

Placement Band - 1931 - 2021 Experience Band - 2012 - 2021

58.5	74,554	0	0.00000	1.00000	90.99
59.5	65,892	0	0.00000	1.00000	90.99
60.5	15,996	0	0.00000	1.00000	90.99
61.5	9,018	0	0.00000	1.00000	90.99
62.5	9,018	0	0.00000	1.00000	90.99
63.5	9,018	0	0.00000	1.00000	90.99
64.5	9,018	0	0.00000	1.00000	90.99
65.5	9,018	0	0.00000	1.00000	90.99
66.5	8,913	0	0.00000	1.00000	90.99
67.5	8,095	0	0.00000	1.00000	90.99
68.5	2,862	0	0.00000	1.00000	90.99
69.5	1,970	0	0.00000	1.00000	90.99
70.5	1,970	0	0.00000	1.00000	90.99
71.5	1,380	0	0.00000	1.00000	90.99
72.5	1,380	0	0.00000	1.00000	90.99
73.5	699	0	0.00000	1.00000	90.99
74.5	699	0	0.00000	1.00000	90.99
75.5	699	0	0.00000	1.00000	90.99
76.5	699	0	0.00000	1.00000	90.99
77.5	699	0	0.00000	1.00000	90.99
78.5	699	0	0.00000	1.00000	90.99
79.5	699	0	0.00000	1.00000	90.99
80.5	699	0	0.00000	1.00000	90.99
81.5	699	0	0.00000	1.00000	90.99
82.5	699	0	0.00000	1.00000	90.99
83.5	699	0	0.00000	1.00000	90.99
84.5	699	0	0.00000	1.00000	90.99
85.5	699	0	0.00000	1.00000	90.99
86.5	699	0	0.00000	1.00000	90.99
87.5	699	0	0.00000	1.00000	90.99
88.5	699	0	0.00000	1.00000	90.99

Enbridge Gas Inc.

Account 464.00 - Transmission Plant - Equipment

Placement Band - 1931 - 2021 Experience Band - 2012 - 2021

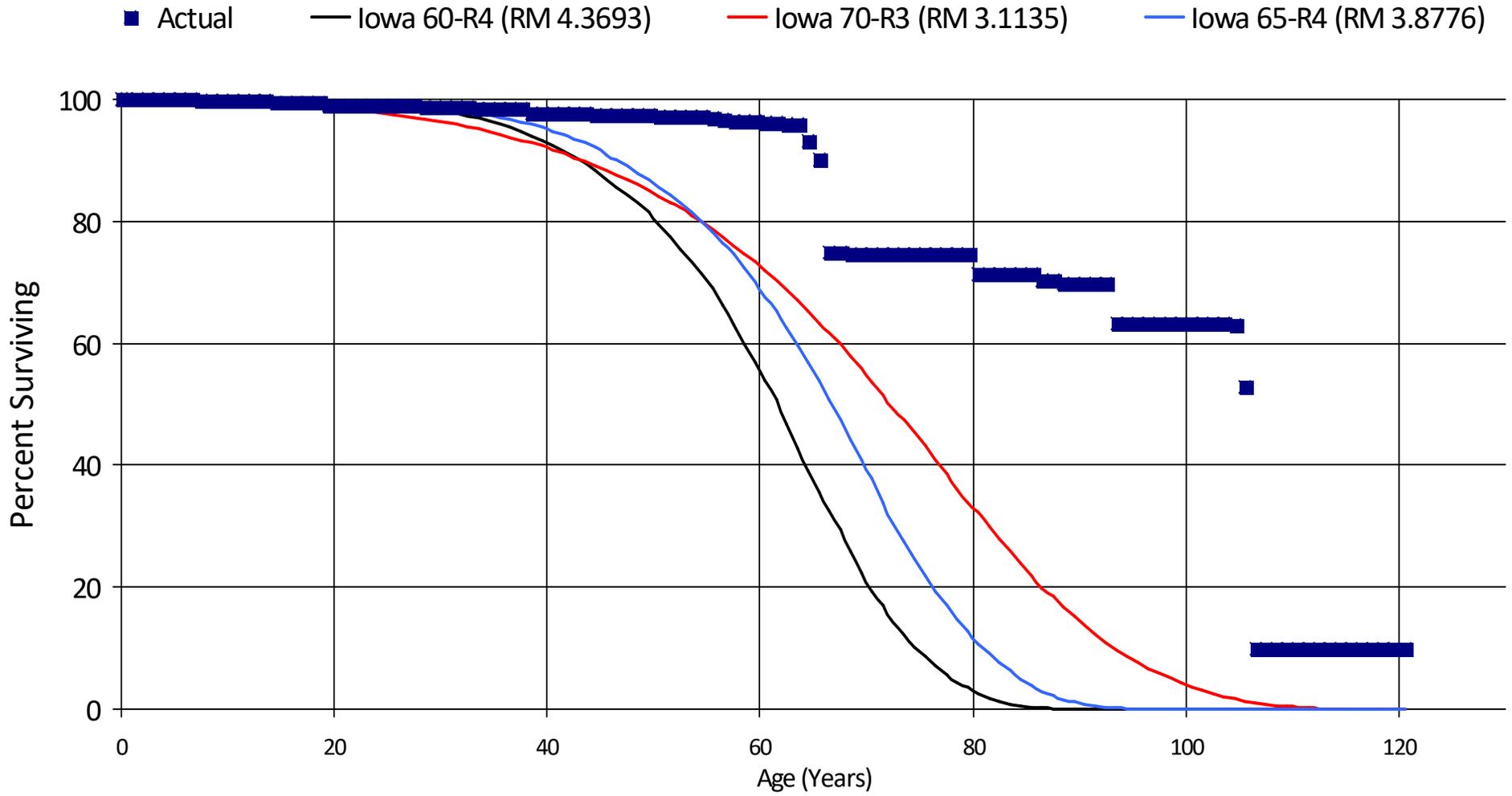
89.5	699	0	0.00000	1.00000	90.99
Totals:		9,662			

Enbridge Gas Inc.

Account 465.00 - Transmission Plant - Mains

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 465.00 - Transmission Plant - Mains

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	2,803,741,089	0	0.00000	1.00000	100.00
0.5	2,613,843,841	0	0.00000	1.00000	100.00
1.5	2,540,021,396	226,979	0.00009	0.99991	100.00
2.5	2,440,634,563	85,660	0.00004	0.99996	99.99
3.5	2,424,753,044	2,075,444	0.00086	0.99914	99.99
4.5	2,221,919,486	390,907	0.00018	0.99982	99.90
5.5	1,550,516,263	36,472	0.00002	0.99998	99.88
6.5	1,393,690,109	1,358,450	0.00097	0.99903	99.88
7.5	1,350,917,098	93,697	0.00007	0.99993	99.78
8.5	1,281,678,958	392,547	0.00031	0.99969	99.77
9.5	1,239,964,582	710,788	0.00057	0.99943	99.74
10.5	1,223,379,010	53,969	0.00004	0.99996	99.68
11.5	1,214,401,635	100,061	0.00008	0.99992	99.68
12.5	1,169,296,869	18,703	0.00002	0.99998	99.67
13.5	1,158,062,141	1,293,972	0.00112	0.99888	99.67
14.5	1,075,806,566	444,596	0.00041	0.99959	99.56
15.5	950,236,394	79,048	0.00008	0.99992	99.52
16.5	938,159,875	44,712	0.00005	0.99995	99.51
17.5	933,455,313	1,226,375	0.00131	0.99869	99.51
18.5	924,707,838	2,941,607	0.00318	0.99682	99.38
19.5	869,843,993	122,639	0.00014	0.99986	99.06
20.5	823,255,104	178,204	0.00022	0.99978	99.05
21.5	805,399,240	51,721	0.00006	0.99994	99.03
22.5	751,431,049	58,169	0.00008	0.99992	99.02
23.5	717,146,602	231,147	0.00032	0.99968	99.01
24.5	697,210,518	554,323	0.00080	0.99920	98.98
25.5	645,097,421	41,464	0.00006	0.99994	98.90
26.5	615,018,447	98,222	0.00016	0.99984	98.89

Enbridge Gas Inc.

Account 465.00 - Transmission Plant - Mains

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

27.5	580,363,647	113,206	0.00020	0.99980	98.87
28.5	545,148,426	99,472	0.00018	0.99982	98.85
29.5	475,882,325	2,223	0.00000	1.00000	98.83
30.5	441,934,641	276,789	0.00063	0.99937	98.83
31.5	406,429,918	117,443	0.00029	0.99971	98.77
32.5	341,747,129	552,134	0.00162	0.99838	98.74
33.5	307,354,507	21,105	0.00007	0.99993	98.58
34.5	300,952,214	3,034	0.00001	0.99999	98.57
35.5	290,593,550	19,219	0.00007	0.99993	98.57
36.5	250,255,294	5,365	0.00002	0.99998	98.56
37.5	231,840,518	1,935,551	0.00835	0.99165	98.56
38.5	229,319,358	289,249	0.00126	0.99874	97.74
39.5	197,293,755	5,267	0.00003	0.99997	97.62
40.5	178,035,054	12,968	0.00007	0.99993	97.62
41.5	175,658,698	4,204	0.00002	0.99998	97.61
42.5	164,608,852	2,811	0.00002	0.99998	97.61
43.5	160,955,902	74,545	0.00046	0.99954	97.61
44.5	159,775,717	257,008	0.00161	0.99839	97.57
45.5	155,064,747	5,590	0.00004	0.99996	97.41
46.5	128,164,459	73,066	0.00057	0.99943	97.41
47.5	123,389,698	10,244	0.00008	0.99992	97.35
48.5	120,792,162	2,181	0.00002	0.99998	97.34
49.5	107,827,092	11,524	0.00011	0.99989	97.34
50.5	98,546,828	21,636	0.00022	0.99978	97.33
51.5	91,909,623	158,177	0.00172	0.99828	97.31
52.5	89,811,974	13,580	0.00015	0.99985	97.14
53.5	86,440,168	136	0.00000	1.00000	97.13
54.5	77,336,390	40,616	0.00053	0.99947	97.13
55.5	71,213,266	279,031	0.00392	0.99608	97.08
56.5	65,376,068	172,283	0.00264	0.99736	96.70
57.5	54,534,905	34,436	0.00063	0.99937	96.44

Enbridge Gas Inc.

Account 465.00 - Transmission Plant - Mains

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

58.5	53,593,141	10,019	0.00019	0.99981	96.38
59.5	51,487,181	86,887	0.00169	0.99831	96.36
60.5	50,557,758	14,449	0.00029	0.99971	96.20
61.5	49,569,661	98,285	0.00198	0.99802	96.17
62.5	46,301,311	4,876	0.00011	0.99989	95.98
63.5	26,886,159	813,083	0.03024	0.96976	95.97
64.5	8,783,639	279,028	0.03177	0.96823	93.07
65.5	8,383,224	1,421,417	0.16955	0.83045	90.11
66.5	6,290,918	0	0.00000	1.00000	74.83
67.5	6,122,925	11,259	0.00184	0.99816	74.83
68.5	5,042,720	462	0.00009	0.99991	74.69
69.5	5,030,586	792	0.00016	0.99984	74.68
70.5	3,845,644	336	0.00009	0.99991	74.67
71.5	3,795,313	5,990	0.00158	0.99842	74.66
72.5	3,789,323	0	0.00000	1.00000	74.54
73.5	3,787,465	169	0.00004	0.99996	74.54
74.5	3,147,363	59	0.00002	0.99998	74.54
75.5	2,839,551	0	0.00000	1.00000	74.54
76.5	2,772,150	1,677	0.00060	0.99940	74.54
77.5	2,770,473	0	0.00000	1.00000	74.50
78.5	2,707,073	119	0.00004	0.99996	74.50
79.5	2,475,679	105,467	0.04260	0.95740	74.50
80.5	2,110,549	400	0.00019	0.99981	71.33
81.5	1,944,029	0	0.00000	1.00000	71.32
82.5	1,804,657	28	0.00002	0.99998	71.32
83.5	1,653,889	0	0.00000	1.00000	71.32
84.5	1,245,577	1,578	0.00127	0.99873	71.32
85.5	492,269	7,187	0.01460	0.98540	71.23
86.5	484,957	37	0.00008	0.99992	70.19
87.5	484,920	2,604	0.00537	0.99463	70.18
88.5	482,316	0	0.00000	1.00000	69.80

Enbridge Gas Inc.

Account 465.00 - Transmission Plant - Mains

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

89.5	482,316	0	0.00000	1.00000	69.80
90.5	326,241	0	0.00000	1.00000	69.80
91.5	264,670	0	0.00000	1.00000	69.80
92.5	264,670	24,944	0.09425	0.90575	69.80
93.5	199,553	0	0.00000	1.00000	63.22
94.5	129,574	0	0.00000	1.00000	63.22
95.5	121,655	120	0.00099	0.99901	63.22
96.5	121,535	0	0.00000	1.00000	63.16
97.5	121,535	0	0.00000	1.00000	63.16
98.5	121,535	0	0.00000	1.00000	63.16
99.5	121,535	0	0.00000	1.00000	63.16
100.5	87,801	0	0.00000	1.00000	63.16
101.5	87,801	0	0.00000	1.00000	63.16
102.5	87,801	0	0.00000	1.00000	63.16
103.5	87,801	144	0.00164	0.99836	63.16
104.5	87,657	14,241	0.16246	0.83754	63.06
105.5	73,416	59,663	0.81267	0.18733	52.82
106.5	13,753	0	0.00000	1.00000	9.89
107.5	13,753	0	0.00000	1.00000	9.89
108.5	13,753	0	0.00000	1.00000	9.89
109.5	13,753	0	0.00000	1.00000	9.89
110.5	13,753	0	0.00000	1.00000	9.89
111.5	505	0	0.00000	1.00000	9.89
112.5	505	0	0.00000	1.00000	9.89
113.5	505	0	0.00000	1.00000	9.89
114.5	505	0	0.00000	1.00000	9.89
115.5	505	0	0.00000	1.00000	9.89
116.5	505	0	0.00000	1.00000	9.89
117.5	505	0	0.00000	1.00000	9.89
118.5	505	0	0.00000	1.00000	9.89
119.5	505	0	0.00000	1.00000	9.89

Enbridge Gas Inc.

Account 465.00 - Transmission Plant - Mains

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

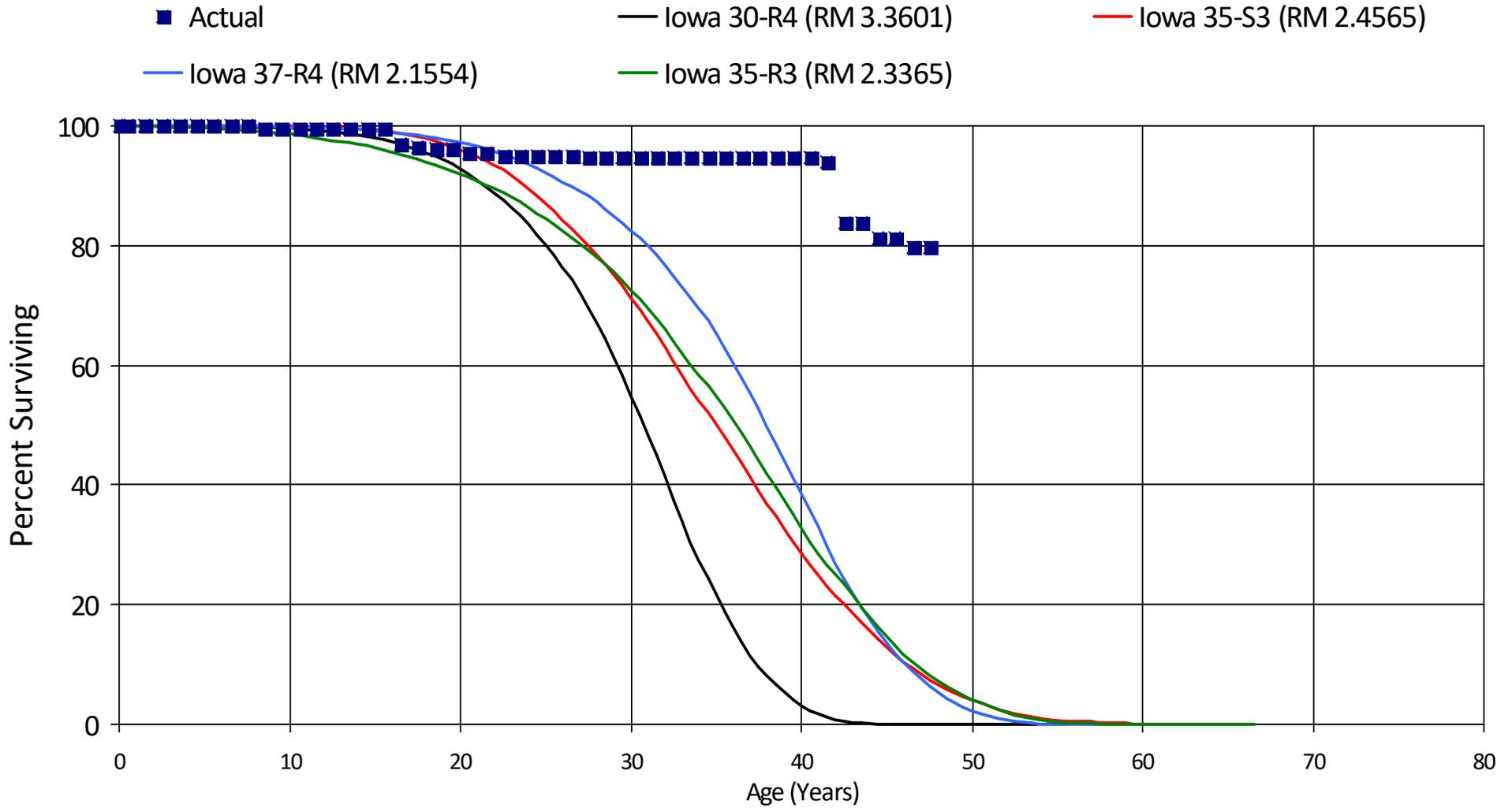
120.5	505	0	0.00000	1.00000	9.89
Totals:		20,489,289			

Enbridge Gas Inc.

Account 466.00 - Transmission Plant - Company NGV Compressor Stations

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 466.00 - Transmission Plant - Company NGV Compressor Stations

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	1,014,971,579	0	0.00000	1.00000	100.00
0.5	952,609,404	0	0.00000	1.00000	100.00
1.5	950,851,528	0	0.00000	1.00000	100.00
2.5	950,231,397	0	0.00000	1.00000	100.00
3.5	947,843,208	0	0.00000	1.00000	100.00
4.5	712,197,050	0	0.00000	1.00000	100.00
5.5	559,096,544	0	0.00000	1.00000	100.00
6.5	355,635,168	0	0.00000	1.00000	100.00
7.5	349,109,663	1,432,718	0.00410	0.99590	100.00
8.5	345,727,392	0	0.00000	1.00000	99.59
9.5	312,359,155	0	0.00000	1.00000	99.59
10.5	295,173,640	0	0.00000	1.00000	99.59
11.5	289,417,618	0	0.00000	1.00000	99.59
12.5	287,439,582	0	0.00000	1.00000	99.59
13.5	207,258,498	0	0.00000	1.00000	99.59
14.5	126,219,385	61,532	0.00049	0.99951	99.59
15.5	119,817,945	3,151,799	0.02630	0.97370	99.54
16.5	116,666,146	609,978	0.00523	0.99477	96.92
17.5	114,948,115	203,337	0.00177	0.99823	96.41
18.5	114,744,778	100,000	0.00087	0.99913	96.24
19.5	114,644,778	915,862	0.00799	0.99201	96.16
20.5	111,491,288	0	0.00000	1.00000	95.39
21.5	111,491,288	537,959	0.00483	0.99517	95.39
22.5	110,953,329	0	0.00000	1.00000	94.93
23.5	110,953,329	14,546	0.00013	0.99987	94.93
24.5	110,938,783	0	0.00000	1.00000	94.92
25.5	69,579,763	0	0.00000	1.00000	94.92
26.5	58,504,789	199,097	0.00340	0.99660	94.92

Enbridge Gas Inc.

Account 466.00 - Transmission Plant - Company NGV Compressor Stations

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

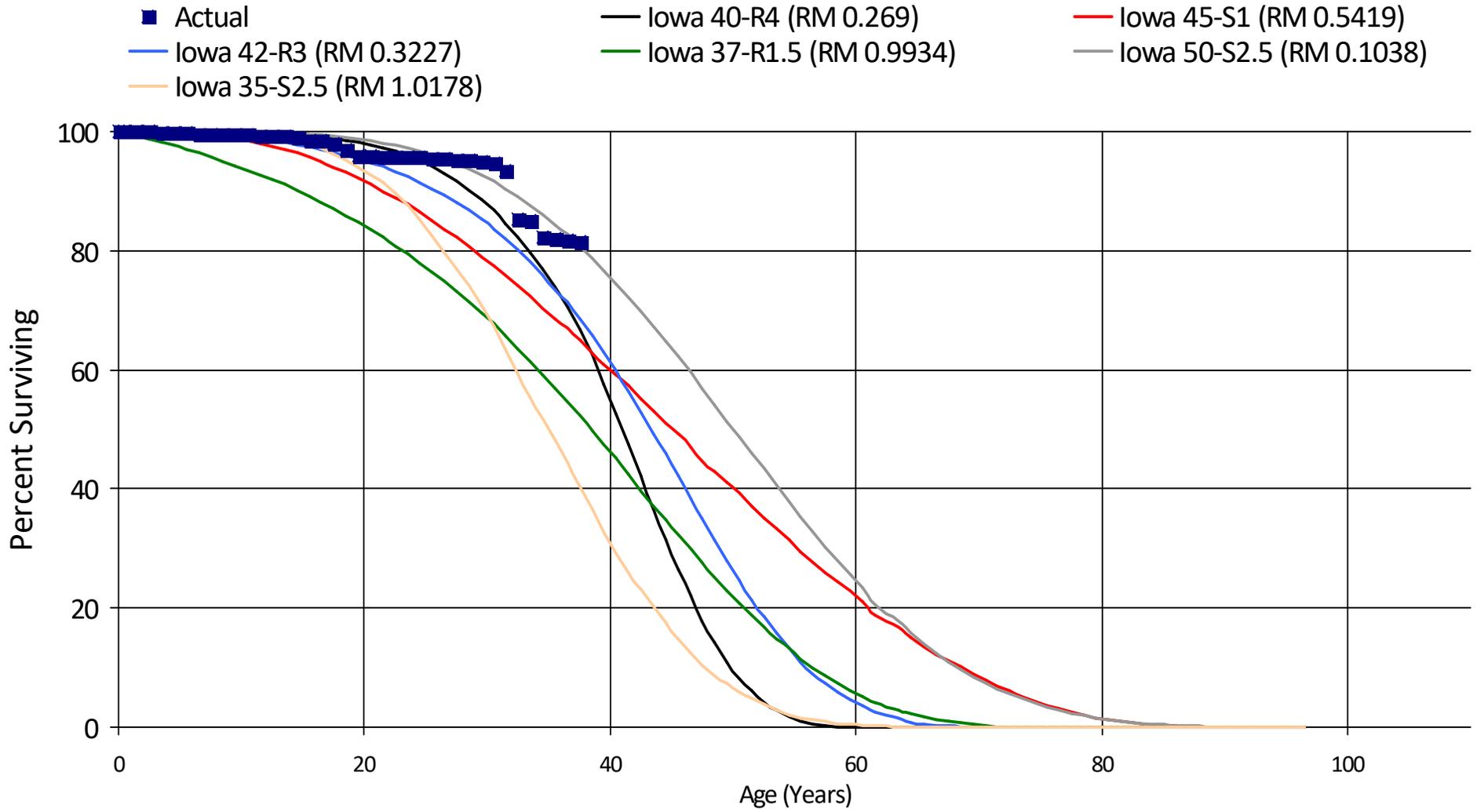
27.5	51,707,015	0	0.00000	1.00000	94.60
28.5	47,436,528	0	0.00000	1.00000	94.60
29.5	47,436,528	0	0.00000	1.00000	94.60
30.5	47,436,528	0	0.00000	1.00000	94.60
31.5	18,371,951	0	0.00000	1.00000	94.60
32.5	18,371,951	0	0.00000	1.00000	94.60
33.5	14,604,311	0	0.00000	1.00000	94.60
34.5	14,604,311	0	0.00000	1.00000	94.60
35.5	14,604,311	0	0.00000	1.00000	94.60
36.5	14,604,311	0	0.00000	1.00000	94.60
37.5	14,604,311	0	0.00000	1.00000	94.60
38.5	14,604,311	0	0.00000	1.00000	94.60
39.5	14,604,311	0	0.00000	1.00000	94.60
40.5	14,604,311	100,000	0.00685	0.99315	94.60
41.5	14,504,311	1,567,118	0.10804	0.89196	93.95
42.5	12,937,193	0	0.00000	1.00000	83.80
43.5	12,937,193	402,980	0.03115	0.96885	83.80
44.5	12,534,213	0	0.00000	1.00000	81.19
45.5	12,534,213	238,956	0.01906	0.98094	81.19
46.5	12,295,257	0	0.00000	1.00000	79.64
47.5	12,295,257	0	0.00000	1.00000	79.64
Totals:		9,535,882			

Enbridge Gas Inc.

Account 467.00 - Transmission Plant - Measuring and Regulating Equipment

Placement Band - 1959 - 2021 Experience Band - 2010 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 467.00 - Transmission Plant - Measuring and Regulating Equipment

Placement Band - 1959 - 2021 Experience Band - 2010 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	402,784,001	32,717	0.00008	0.99992	100.00
0.5	360,518,617	217,899	0.00060	0.99940	99.99
1.5	334,705,980	88,607	0.00026	0.99974	99.93
2.5	308,119,813	187,395	0.00061	0.99939	99.90
3.5	294,272,988	0	0.00000	1.00000	99.84
4.5	243,617,036	478,127	0.00196	0.99804	99.84
5.5	210,904,775	69,733	0.00033	0.99967	99.64
6.5	180,865,632	22,939	0.00013	0.99987	99.61
7.5	156,092,389	31,079	0.00020	0.99980	99.60
8.5	150,187,549	166,779	0.00111	0.99889	99.58
9.5	142,264,686	84,385	0.00059	0.99941	99.47
10.5	134,713,682	122,652	0.00091	0.99909	99.41
11.5	130,145,933	104,376	0.00080	0.99920	99.32
12.5	123,432,645	58,727	0.00048	0.99952	99.24
13.5	117,178,399	144,993	0.00124	0.99876	99.19
14.5	112,052,948	778,313	0.00695	0.99305	99.07
15.5	107,739,013	0	0.00000	1.00000	98.38
16.5	102,142,614	358,364	0.00351	0.99649	98.38
17.5	101,367,998	1,049,105	0.01035	0.98965	98.03
18.5	98,968,368	1,027,377	0.01038	0.98962	97.02
19.5	94,734,617	13,995	0.00015	0.99985	96.01
20.5	94,407,801	211,033	0.00224	0.99776	96.00
21.5	90,805,100	65,501	0.00072	0.99928	95.78
22.5	89,331,946	32,355	0.00036	0.99964	95.71
23.5	87,698,871	62,720	0.00072	0.99928	95.68
24.5	84,606,627	154,267	0.00182	0.99818	95.61
25.5	75,164,415	94,992	0.00126	0.99874	95.44
26.5	47,549,755	62,678	0.00132	0.99868	95.32

Enbridge Gas Inc.

Account 467.00 - Transmission Plant - Measuring and Regulating Equipment

Placement Band - 1959 - 2021 Experience Band - 2010 - 2021

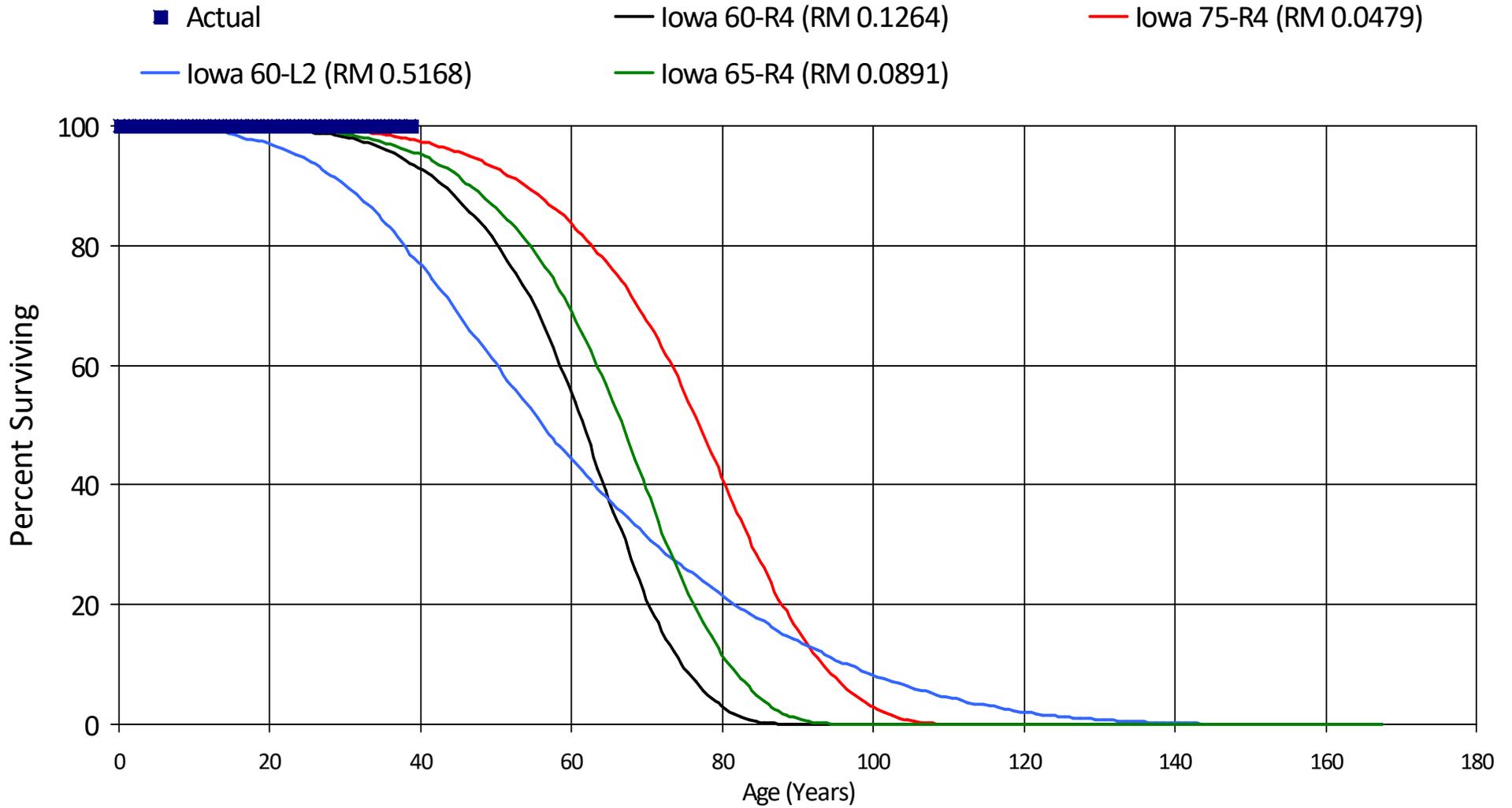
27.5	27,106,345	0	0.00000	1.00000	95.19
28.5	22,221,242	71,834	0.00323	0.99677	95.19
29.5	17,511,684	18,312	0.00105	0.99895	94.88
30.5	12,757,013	178,020	0.01395	0.98605	94.78
31.5	8,888,307	786,807	0.08852	0.91148	93.46
32.5	6,955,697	6,723	0.00097	0.99903	85.19
33.5	6,406,699	221,662	0.03460	0.96540	85.11
34.5	5,152,547	7,335	0.00142	0.99858	82.17
35.5	4,397,437	18,021	0.00410	0.99590	82.05
36.5	4,226,542	8,432	0.00200	0.99800	81.71
37.5	3,693,802	0	0.00000	1.00000	81.55
Totals:		7,038,254			

Enbridge Gas Inc.

Account 471.00 - Distribution - Land Rights

Placement Band - 1982 - 2021 Experience Band - 2021 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 471.00 - Distribution - Land Rights

Placement Band - 1982 - 2021 Experience Band - 2021 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	63,907,560	0	0.00000	1.00000	100.00
0.5	63,592,865	0	0.00000	1.00000	100.00
1.5	62,766,625	0	0.00000	1.00000	100.00
2.5	62,154,813	0	0.00000	1.00000	100.00
3.5	61,655,034	0	0.00000	1.00000	100.00
4.5	61,300,956	0	0.00000	1.00000	100.00
5.5	28,103,465	0	0.00000	1.00000	100.00
6.5	27,627,350	0	0.00000	1.00000	100.00
7.5	23,141,338	0	0.00000	1.00000	100.00
8.5	22,599,773	0	0.00000	1.00000	100.00
9.5	22,200,202	0	0.00000	1.00000	100.00
10.5	21,947,213	0	0.00000	1.00000	100.00
11.5	21,716,944	0	0.00000	1.00000	100.00
12.5	21,217,644	0	0.00000	1.00000	100.00
13.5	13,264,476	0	0.00000	1.00000	100.00
14.5	13,030,779	0	0.00000	1.00000	100.00
15.5	12,827,099	0	0.00000	1.00000	100.00
16.5	12,630,521	0	0.00000	1.00000	100.00
17.5	12,544,730	0	0.00000	1.00000	100.00
18.5	12,422,171	0	0.00000	1.00000	100.00
19.5	12,239,034	0	0.00000	1.00000	100.00
20.5	12,113,598	0	0.00000	1.00000	100.00
21.5	11,948,749	0	0.00000	1.00000	100.00
22.5	11,662,485	0	0.00000	1.00000	100.00
23.5	11,170,717	0	0.00000	1.00000	100.00
24.5	10,781,472	0	0.00000	1.00000	100.00
25.5	10,450,206	0	0.00000	1.00000	100.00
26.5	9,951,927	0	0.00000	1.00000	100.00

Enbridge Gas Inc.

Account 471.00 - Distribution - Land Rights

Placement Band - 1982 - 2021 Experience Band - 2021 - 2021

27.5	6,487,472	0	0.00000	1.00000	100.00
28.5	6,335,702	0	0.00000	1.00000	100.00
29.5	6,227,393	0	0.00000	1.00000	100.00
30.5	6,111,592	0	0.00000	1.00000	100.00
31.5	5,877,975	0	0.00000	1.00000	100.00
32.5	5,820,415	0	0.00000	1.00000	100.00
33.5	5,719,736	0	0.00000	1.00000	100.00
34.5	5,365,306	0	0.00000	1.00000	100.00
35.5	4,407,258	0	0.00000	1.00000	100.00
36.5	980,920	0	0.00000	1.00000	100.00
37.5	807,154	0	0.00000	1.00000	100.00
38.5	734,045	0	0.00000	1.00000	100.00
Totals:		0			

Enbridge Gas Inc.

Account 472.00 - Distribution - Structures and Improvements - Other

Placement Band - 1928 - 2021 Experience Band - 1948 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	452,380,067	-472,909	-0.00105	1.00105	100.00
0.5	368,122,896	846,365	0.00230	0.99770	100.10
1.5	362,865,019	613,933	0.00169	0.99831	99.87
2.5	355,984,539	332,338	0.00093	0.99907	99.70
3.5	353,694,105	2,072,346	0.00586	0.99414	99.61
4.5	347,422,936	1,195,559	0.00344	0.99656	99.03
5.5	338,317,697	1,394,956	0.00412	0.99588	98.69
6.5	331,724,471	1,624,626	0.00490	0.99510	98.28
7.5	325,109,849	1,985,919	0.00611	0.99389	97.80
8.5	294,317,773	1,703,165	0.00579	0.99421	97.20
9.5	284,730,628	2,769,604	0.00973	0.99027	96.64
10.5	277,233,183	3,356,645	0.01211	0.98789	95.70
11.5	267,383,951	2,632,293	0.00984	0.99016	94.54
12.5	224,193,174	2,601,430	0.01160	0.98840	93.61
13.5	204,740,531	2,427,486	0.01186	0.98814	92.52
14.5	197,001,231	1,904,500	0.00967	0.99033	91.42
15.5	190,326,176	2,455,938	0.01290	0.98710	90.54
16.5	187,361,518	2,173,674	0.01160	0.98840	89.37
17.5	183,254,232	3,048,665	0.01664	0.98336	88.33
18.5	178,179,918	2,111,512	0.01185	0.98815	86.86
19.5	171,778,631	1,259,104	0.00733	0.99267	85.83
20.5	170,315,919	932,042	0.00547	0.99453	85.20
21.5	168,932,527	1,508,777	0.00893	0.99107	84.73
22.5	166,655,879	816,941	0.00490	0.99510	83.97
23.5	164,927,495	343,954	0.00209	0.99791	83.56
24.5	156,102,513	1,619,446	0.01037	0.98963	83.39
25.5	152,867,791	10,084,746	0.06597	0.93403	82.53
26.5	130,821,834	1,339,906	0.01024	0.98976	77.09

Enbridge Gas Inc.

Account 472.00 - Distribution - Structures and Improvements - Other

	Placement Band - 1928 - 2021	Experience Band - 1948 - 2021			
27.5	126,221,569	917,317	0.00727	0.99273	76.30
28.5	124,597,405	1,040,665	0.00835	0.99165	75.75
29.5	121,809,488	1,322,718	0.01086	0.98914	75.12
30.5	118,693,613	12,465,209	0.10502	0.89498	74.30
31.5	105,700,978	432,455	0.00409	0.99591	66.50
32.5	103,949,467	400,681	0.00385	0.99615	66.23
33.5	102,827,367	665,935	0.00648	0.99352	65.98
34.5	101,441,005	583,011	0.00575	0.99425	65.55
35.5	100,539,221	3,413,074	0.03395	0.96605	65.17
36.5	95,750,433	418,494	0.00437	0.99563	62.96
37.5	95,074,624	1,268,426	0.01334	0.98666	62.68
38.5	92,890,592	10,386,112	0.11181	0.88819	61.84
39.5	80,439,393	383,674	0.00477	0.99523	54.93
40.5	78,577,554	2,263,227	0.02880	0.97120	54.67
41.5	74,886,492	1,744,291	0.02329	0.97671	53.10
42.5	73,098,980	31,955	0.00044	0.99956	51.86
43.5	73,062,278	1,128,644	0.01545	0.98455	51.84
44.5	70,959,672	10,833,197	0.15267	0.84733	51.04
45.5	60,007,825	304,404	0.00507	0.99493	43.25
46.5	59,665,696	2,611,801	0.04377	0.95623	43.03
47.5	41,829,367	215,309	0.00515	0.99485	41.15
48.5	41,474,615	1,118,006	0.02696	0.97304	40.94
49.5	40,151,523	32,974	0.00082	0.99918	39.84
50.5	33,845,874	1,243,887	0.03675	0.96325	39.81
51.5	31,679,995	427,313	0.01349	0.98651	38.35
52.5	29,439,830	2,460,042	0.08356	0.91644	37.83
53.5	19,841,923	7,483,676	0.37716	0.62284	34.67
54.5	12,244,974	121,707	0.00994	0.99006	21.59
55.5	12,011,789	1,291,287	0.10750	0.89250	21.38
56.5	10,628,149	1,324,814	0.12465	0.87535	19.08
57.5	8,815,979	524	0.00006	0.99994	16.70

Enbridge Gas Inc.

Account 472.00 - Distribution - Structures and Improvements - Other

Placement Band - 1928 - 2021 Experience Band - 1948 - 2021

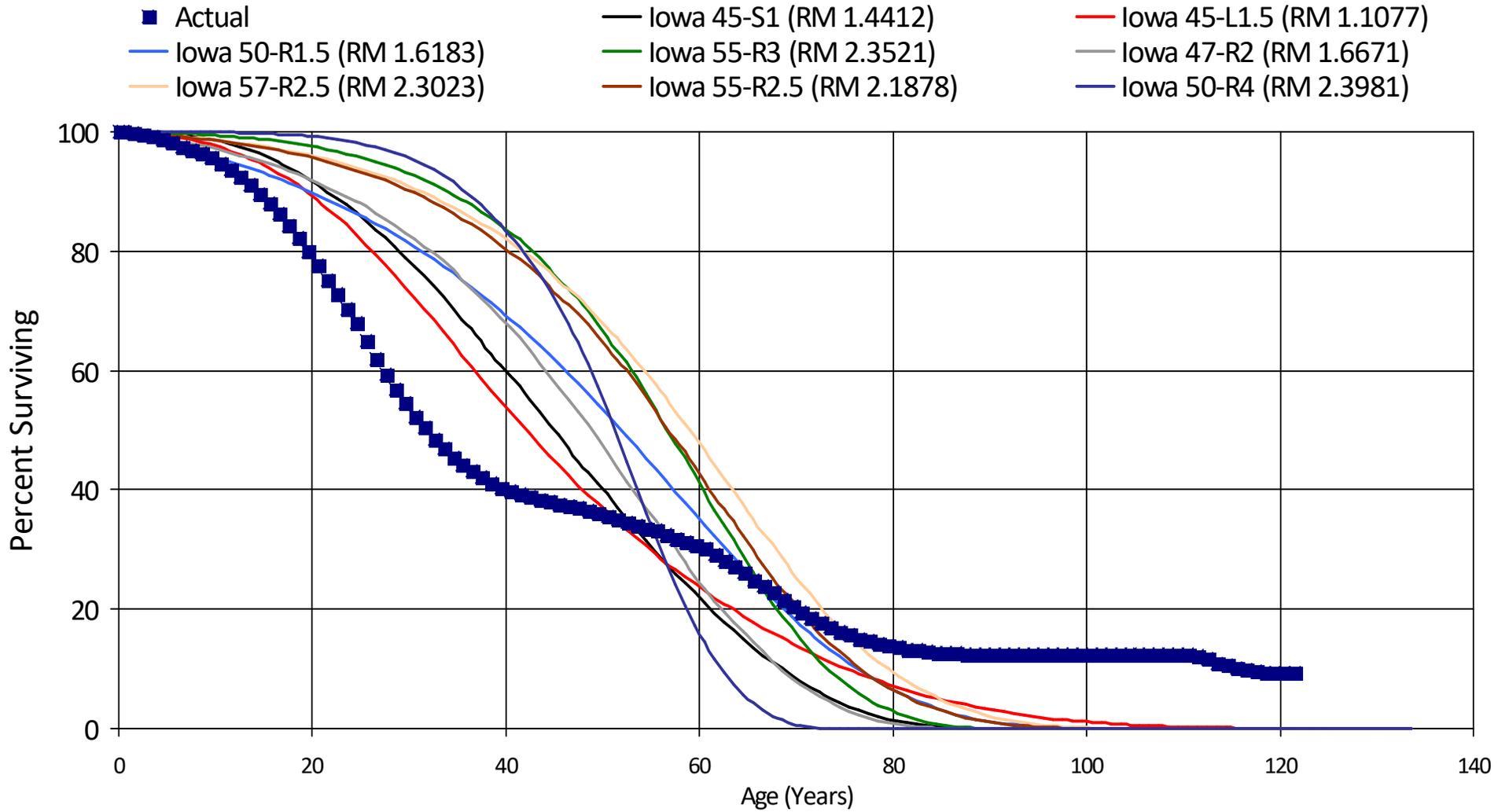
58.5	8,747,083	2,465,271	0.28184	0.71816	16.70
Totals:		125,483,061			

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	962,637,166	527,581	0.00055	0.99945	100.00
0.5	849,884,886	1,281,405	0.00151	0.99849	99.94
1.5	835,901,505	1,829,425	0.00219	0.99781	99.79
2.5	820,383,536	3,742,647	0.00456	0.99544	99.57
3.5	806,297,735	3,905,759	0.00484	0.99516	99.12
4.5	791,005,065	4,163,156	0.00526	0.99474	98.64
5.5	776,684,101	4,373,339	0.00563	0.99437	98.12
6.5	758,900,133	4,660,206	0.00614	0.99386	97.57
7.5	739,819,057	4,496,343	0.00608	0.99392	96.97
8.5	720,434,677	5,681,940	0.00789	0.99211	96.38
9.5	702,441,556	6,699,733	0.00954	0.99046	95.62
10.5	689,210,961	8,410,216	0.01220	0.98780	94.71
11.5	672,721,820	8,600,676	0.01278	0.98722	93.55
12.5	660,315,521	8,898,877	0.01348	0.98652	92.35
13.5	643,456,027	9,809,957	0.01525	0.98475	91.11
14.5	623,620,473	11,100,331	0.01780	0.98220	89.72
15.5	601,663,629	12,591,924	0.02093	0.97907	88.12
16.5	579,007,759	13,257,955	0.02290	0.97710	86.28
17.5	561,181,428	14,024,635	0.02499	0.97501	84.30
18.5	541,857,715	14,910,063	0.02752	0.97248	82.19
19.5	521,014,446	15,191,739	0.02916	0.97084	79.93
20.5	500,181,922	15,199,426	0.03039	0.96961	77.60
21.5	480,584,644	15,258,788	0.03175	0.96825	75.24
22.5	460,289,809	15,567,951	0.03382	0.96618	72.85
23.5	439,711,190	15,459,133	0.03516	0.96484	70.39
24.5	421,187,683	18,690,989	0.04438	0.95562	67.92
25.5	395,218,406	17,673,692	0.04472	0.95528	64.91
26.5	369,388,598	16,257,720	0.04401	0.95599	62.01

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

27.5	347,091,514	14,530,376	0.04186	0.95814	59.28
28.5	327,173,025	13,338,403	0.04077	0.95923	56.80
29.5	309,674,366	12,145,991	0.03922	0.96078	54.48
30.5	294,480,412	10,857,620	0.03687	0.96313	52.34
31.5	280,350,194	10,334,644	0.03686	0.96314	50.41
32.5	266,848,153	8,732,035	0.03272	0.96728	48.55
33.5	255,307,972	7,856,702	0.03077	0.96923	46.96
34.5	244,785,079	6,767,640	0.02765	0.97235	45.52
35.5	235,382,899	5,956,960	0.02531	0.97469	44.26
36.5	227,036,472	5,395,752	0.02377	0.97623	43.14
37.5	218,595,705	4,554,231	0.02083	0.97917	42.11
38.5	211,396,546	3,864,398	0.01828	0.98172	41.23
39.5	204,554,608	2,965,883	0.01450	0.98550	40.48
40.5	195,683,565	2,579,414	0.01318	0.98682	39.89
41.5	182,375,331	2,167,610	0.01189	0.98811	39.36
42.5	170,691,694	2,023,477	0.01185	0.98815	38.89
43.5	159,742,980	1,656,886	0.01037	0.98963	38.43
44.5	149,611,630	1,373,545	0.00918	0.99082	38.03
45.5	140,366,182	1,168,228	0.00832	0.99168	37.68
46.5	130,961,526	1,392,908	0.01064	0.98936	37.37
47.5	121,047,624	1,495,524	0.01235	0.98765	36.97
48.5	110,806,646	1,463,080	0.01320	0.98680	36.51
49.5	99,848,635	1,374,743	0.01377	0.98623	36.03
50.5	91,417,736	1,015,373	0.01111	0.98889	35.53
51.5	84,456,438	1,225,383	0.01451	0.98549	35.14
52.5	74,437,260	1,211,170	0.01627	0.98373	34.63
53.5	67,070,016	999,654	0.01490	0.98510	34.07
54.5	60,791,965	775,722	0.01276	0.98724	33.56
55.5	55,561,647	1,269,058	0.02284	0.97716	33.13
56.5	49,890,831	836,380	0.01676	0.98324	32.37
57.5	44,658,950	723,170	0.01619	0.98381	31.83

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

58.5	37,983,111	622,526	0.01639	0.98361	31.31
59.5	30,421,713	657,190	0.02160	0.97840	30.80
60.5	24,260,219	761,313	0.03138	0.96862	30.13
61.5	19,295,888	646,103	0.03348	0.96652	29.18
62.5	15,726,277	552,581	0.03514	0.96486	28.20
63.5	12,215,129	504,302	0.04129	0.95871	27.21
64.5	10,138,102	441,393	0.04354	0.95646	26.09
65.5	8,906,432	383,358	0.04304	0.95696	24.95
66.5	8,129,108	355,336	0.04371	0.95629	23.88
67.5	6,412,801	331,843	0.05175	0.94825	22.84
68.5	6,074,235	312,794	0.05150	0.94850	21.66
69.5	5,758,017	287,967	0.05001	0.94999	20.54
70.5	5,467,527	257,569	0.04711	0.95289	19.51
71.5	5,199,835	239,332	0.04603	0.95397	18.59
72.5	4,960,285	218,045	0.04396	0.95604	17.73
73.5	4,741,449	191,668	0.04042	0.95958	16.95
74.5	4,549,448	181,847	0.03997	0.96003	16.26
75.5	4,366,705	149,132	0.03415	0.96585	15.61
76.5	4,215,867	127,721	0.03030	0.96970	15.08
77.5	4,088,082	113,708	0.02781	0.97219	14.62
78.5	3,973,899	93,185	0.02345	0.97655	14.21
79.5	3,879,116	82,910	0.02137	0.97863	13.88
80.5	3,795,245	73,388	0.01934	0.98066	13.58
81.5	3,721,171	57,298	0.01540	0.98460	13.32
82.5	3,661,634	48,618	0.01328	0.98672	13.11
83.5	3,594,681	38,623	0.01074	0.98926	12.94
84.5	3,554,119	30,321	0.00853	0.99147	12.80
85.5	3,523,215	20,708	0.00588	0.99412	12.69
86.5	3,501,058	18,488	0.00528	0.99472	12.62
87.5	3,482,276	9,329	0.00268	0.99732	12.55
88.5	3,472,881	6,435	0.00185	0.99815	12.52

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

89.5	3,465,646	1,133	0.00033	0.99967	12.50
90.5	3,463,915	211	0.00006	0.99994	12.50
91.5	3,462,338	82	0.00002	0.99998	12.50
92.5	3,461,985	48	0.00001	0.99999	12.50
93.5	3,424,900	0	0.00000	1.00000	12.50
94.5	3,424,752	19	0.00001	0.99999	12.50
95.5	3,424,640	90	0.00003	0.99997	12.50
96.5	3,424,542	41	0.00001	0.99999	12.50
97.5	3,423,991	342	0.00010	0.99990	12.50
98.5	3,423,267	1,006	0.00029	0.99971	12.50
99.5	3,421,948	447	0.00013	0.99987	12.50
100.5	3,420,951	1,428	0.00042	0.99958	12.50
101.5	3,418,590	1,364	0.00040	0.99960	12.49
102.5	3,416,864	1,118	0.00033	0.99967	12.49
103.5	3,415,313	247	0.00007	0.99993	12.49
104.5	3,414,818	657	0.00019	0.99981	12.49
105.5	3,413,668	0	0.00000	1.00000	12.49
106.5	3,413,269	0	0.00000	1.00000	12.49
107.5	3,411,322	0	0.00000	1.00000	12.49
108.5	3,409,324	0	0.00000	1.00000	12.49
109.5	3,403,952	23,159	0.00680	0.99320	12.49
110.5	3,378,799	47,124	0.01395	0.98605	12.41
111.5	3,331,675	166,277	0.04991	0.95009	12.24
112.5	3,165,337	161,334	0.05097	0.94903	11.63
113.5	3,004,003	133,346	0.04439	0.95561	11.04
114.5	2,870,657	98,344	0.03426	0.96574	10.55
115.5	2,772,314	74,036	0.02671	0.97329	10.19
116.5	2,698,278	73,807	0.02735	0.97265	9.92
117.5	2,624,471	70,612	0.02691	0.97309	9.65
118.5	2,553,859	0	0.00000	1.00000	9.39
119.5	2,553,859	0	0.00000	1.00000	9.39

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

120.5	2,525,391	0	0.00000	1.00000	9.39
121.5	0	0	0.00000	0.00000	9.39
Totals:		412,988,869			

Enbridge Gas Inc.

Account 473.02 - Distribution - Services - Plastic

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	4,555,581,934	454,072	0.00010	0.99990	100.00
0.5	4,210,013,762	2,290,439	0.00054	0.99946	99.99
1.5	4,043,417,172	2,814,850	0.00070	0.99930	99.94
2.5	3,859,792,322	2,351,234	0.00061	0.99939	99.87
3.5	3,705,730,163	2,136,526	0.00058	0.99942	99.81
4.5	3,560,851,536	2,379,624	0.00067	0.99933	99.75
5.5	3,410,101,354	2,971,034	0.00087	0.99913	99.68
6.5	3,256,368,719	3,693,201	0.00113	0.99887	99.59
7.5	3,120,573,477	3,527,042	0.00113	0.99887	99.48
8.5	2,978,399,477	3,444,635	0.00116	0.99884	99.37
9.5	2,836,698,250	2,867,782	0.00101	0.99899	99.25
10.5	2,717,908,331	2,645,660	0.00097	0.99903	99.15
11.5	2,588,836,463	3,064,213	0.00118	0.99882	99.05
12.5	2,507,710,380	2,370,904	0.00095	0.99905	98.93
13.5	2,392,169,147	2,457,937	0.00103	0.99897	98.84
14.5	2,284,281,013	2,673,646	0.00117	0.99883	98.74
15.5	2,171,903,195	2,085,926	0.00096	0.99904	98.62
16.5	2,072,422,162	2,294,412	0.00111	0.99889	98.53
17.5	2,000,773,957	3,129,282	0.00156	0.99844	98.42
18.5	1,882,439,431	2,223,445	0.00118	0.99882	98.27
19.5	1,783,966,373	2,410,902	0.00135	0.99865	98.15
20.5	1,666,265,578	2,941,493	0.00177	0.99823	98.02
21.5	1,535,308,192	2,857,288	0.00186	0.99814	97.85
22.5	1,420,099,223	2,265,247	0.00160	0.99840	97.67
23.5	1,310,961,374	2,614,488	0.00199	0.99801	97.51
24.5	1,197,333,152	2,738,682	0.00229	0.99771	97.32
25.5	1,071,931,942	2,598,157	0.00242	0.99758	97.10
26.5	924,644,322	2,338,849	0.00253	0.99747	96.87

Enbridge Gas Inc.

Account 473.02 - Distribution - Services - Plastic

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

27.5	807,692,010	1,902,350	0.00236	0.99764	96.62
28.5	705,373,321	2,503,827	0.00355	0.99645	96.39
29.5	616,614,767	1,537,517	0.00249	0.99751	96.05
30.5	547,032,170	1,354,780	0.00248	0.99752	95.81
31.5	484,095,677	1,164,869	0.00241	0.99759	95.57
32.5	429,831,241	953,316	0.00222	0.99778	95.34
33.5	376,155,876	829,068	0.00220	0.99780	95.13
34.5	327,143,506	3,519,906	0.01076	0.98924	94.92
35.5	277,967,054	814,553	0.00293	0.99707	93.90
36.5	232,973,598	933,896	0.00401	0.99599	93.62
37.5	186,987,885	734,470	0.00393	0.99607	93.24
38.5	153,465,373	681,211	0.00444	0.99556	92.87
39.5	123,933,552	818,551	0.00660	0.99340	92.46
40.5	92,516,609	741,001	0.00801	0.99199	91.85
41.5	69,548,946	542,563	0.00780	0.99220	91.11
42.5	51,269,054	271,435	0.00529	0.99471	90.40
43.5	40,522,391	403,380	0.00995	0.99005	89.92
44.5	31,860,795	623,074	0.01956	0.98044	89.03
45.5	24,423,469	961,243	0.03936	0.96064	87.29
46.5	17,341,346	456,235	0.02631	0.97369	83.85
47.5	12,864,060	1,095,210	0.08514	0.91486	81.64
48.5	6,852,799	675,436	0.09856	0.90144	74.69
49.5	6,081,220	72,406	0.01191	0.98809	67.33
50.5	3,558,303	110,593	0.03108	0.96892	66.53
51.5	1,883,912	25,873	0.01373	0.98627	64.46
52.5	1,853,974	99,704	0.05378	0.94622	63.57
53.5	938,311	32,532	0.03467	0.96533	60.15
54.5	708,383	18,689	0.02638	0.97362	58.06
55.5	533,370	67,175	0.12594	0.87406	56.53
56.5	317,848	38,568	0.12134	0.87866	49.41
57.5	231,929	0	0.00000	1.00000	43.41

Enbridge Gas Inc.

Account 473.02 - Distribution - Services - Plastic

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

58.5	231,929	0	0.00000	1.00000	43.41
59.5	231,929	0	0.00000	1.00000	43.41
60.5	229,812	0	0.00000	1.00000	43.41
61.5	229,812	70,373	0.30622	0.69378	43.41
62.5	156,712	0	0.00000	1.00000	30.12
63.5	155,187	0	0.00000	1.00000	30.12
64.5	155,187	0	0.00000	1.00000	30.12
65.5	155,187	0	0.00000	1.00000	30.12
66.5	155,187	0	0.00000	1.00000	30.12
67.5	155,187	0	0.00000	1.00000	30.12
68.5	155,187	0	0.00000	1.00000	30.12
69.5	155,187	0	0.00000	1.00000	30.12
70.5	155,187	0	0.00000	1.00000	30.12
71.5	155,187	0	0.00000	1.00000	30.12
72.5	155,187	0	0.00000	1.00000	30.12
73.5	155,187	0	0.00000	1.00000	30.12
74.5	155,187	0	0.00000	1.00000	30.12
75.5	155,187	0	0.00000	1.00000	30.12
76.5	155,187	0	0.00000	1.00000	30.12
77.5	155,187	0	0.00000	1.00000	30.12
78.5	155,187	0	0.00000	1.00000	30.12
79.5	155,187	0	0.00000	1.00000	30.12
80.5	155,187	0	0.00000	1.00000	30.12
81.5	155,187	0	0.00000	1.00000	30.12
82.5	155,187	0	0.00000	1.00000	30.12
83.5	155,187	0	0.00000	1.00000	30.12
84.5	155,187	0	0.00000	1.00000	30.12
85.5	155,187	0	0.00000	1.00000	30.12
86.5	155,187	0	0.00000	1.00000	30.12
87.5	155,187	0	0.00000	1.00000	30.12
88.5	155,187	0	0.00000	1.00000	30.12

Enbridge Gas Inc.

Account 473.02 - Distribution - Services - Plastic

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

89.5	155,187	0	0.00000	1.00000	30.12
90.5	155,187	0	0.00000	1.00000	30.12
91.5	155,187	0	0.00000	1.00000	30.12
92.5	155,187	0	0.00000	1.00000	30.12
93.5	153,663	0	0.00000	1.00000	30.12
94.5	153,663	0	0.00000	1.00000	30.12
95.5	153,663	0	0.00000	1.00000	30.12
96.5	153,663	0	0.00000	1.00000	30.12
97.5	153,663	0	0.00000	1.00000	30.12
98.5	153,663	0	0.00000	1.00000	30.12
99.5	153,663	0	0.00000	1.00000	30.12
100.5	153,663	0	0.00000	1.00000	30.12
101.5	153,663	0	0.00000	1.00000	30.12
102.5	153,663	0	0.00000	1.00000	30.12
103.5	153,663	0	0.00000	1.00000	30.12
104.5	153,663	0	0.00000	1.00000	30.12
105.5	153,663	0	0.00000	1.00000	30.12
106.5	153,663	0	0.00000	1.00000	30.12
107.5	153,663	0	0.00000	1.00000	30.12
108.5	153,663	0	0.00000	1.00000	30.12
109.5	153,663	3,895	0.02535	0.97465	30.12
110.5	149,769	0	0.00000	1.00000	29.36
111.5	149,769	0	0.00000	1.00000	29.36
112.5	149,769	0	0.00000	1.00000	29.36
113.5	149,769	0	0.00000	1.00000	29.36
114.5	149,769	0	0.00000	1.00000	29.36
115.5	149,769	0	0.00000	1.00000	29.36
116.5	149,769	0	0.00000	1.00000	29.36
117.5	149,769	0	0.00000	1.00000	29.36
118.5	149,769	0	0.00000	1.00000	29.36
119.5	149,769	0	0.00000	1.00000	29.36

Enbridge Gas Inc.

Account 473.02 - Distribution - Services - Plastic

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

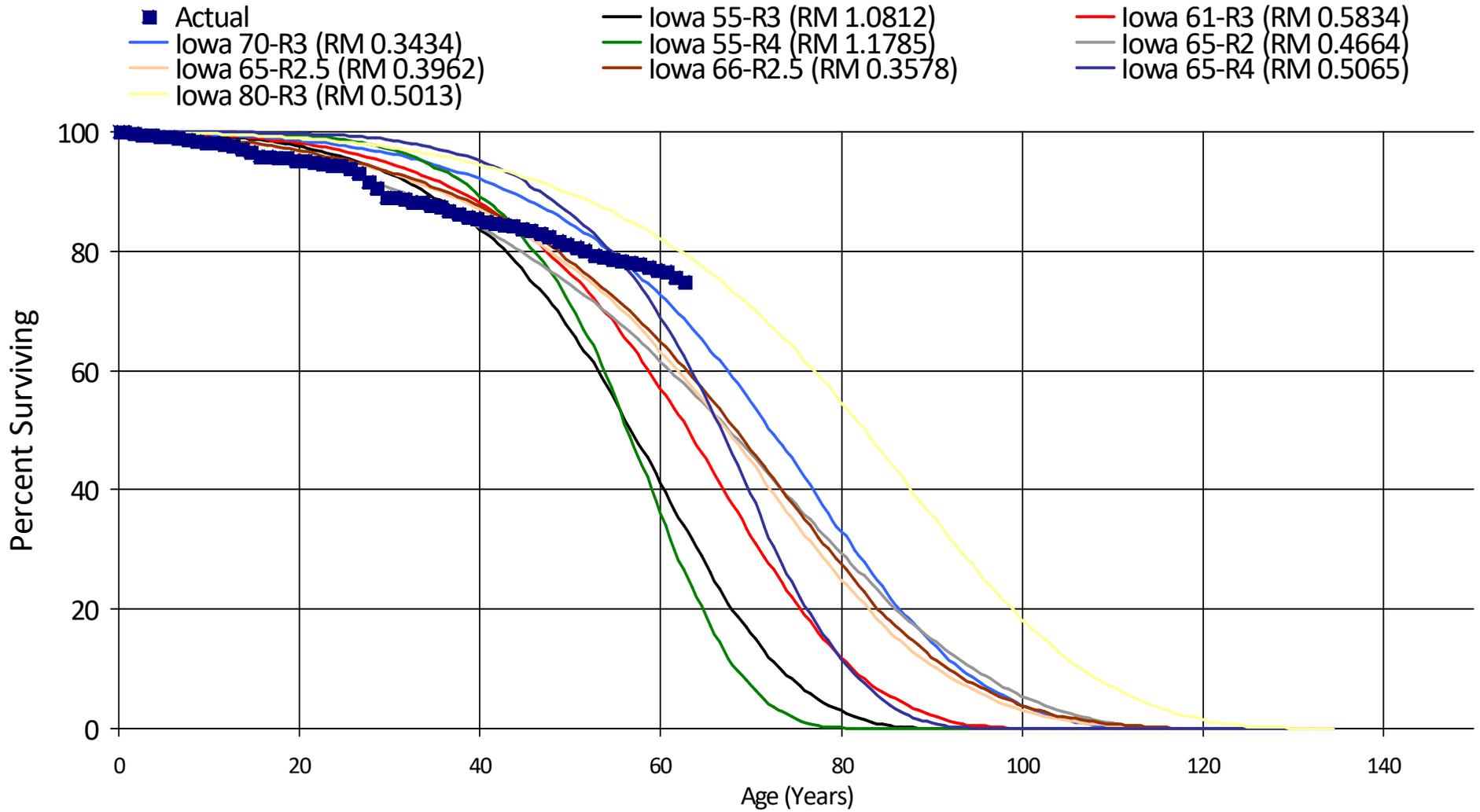
120.5	149,769	0	0.00000	1.00000	29.36
	Totals:	96,698,669			

Enbridge Gas Inc.

Account 475.21 - Distribution - Mains - Coated & Wrapped

Placement Band - 1894 - 2021 Experience Band - 1957 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 475.21 - Distribution - Mains - Coated & Wrapped

Placement Band - 1894 - 2021 Experience Band - 1957 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	3,530,236,877	3,852,951	0.00109	0.99891	100.00
0.5	3,162,572,043	4,806,315	0.00152	0.99848	99.89
1.5	2,978,913,938	6,682,874	0.00224	0.99776	99.74
2.5	2,830,411,525	3,509,572	0.00124	0.99876	99.52
3.5	2,630,147,548	2,527,670	0.00096	0.99904	99.40
4.5	2,518,191,135	3,808,987	0.00151	0.99849	99.30
5.5	2,055,621,467	4,889,146	0.00238	0.99762	99.15
6.5	1,982,496,419	3,525,588	0.00178	0.99822	98.91
7.5	1,831,750,927	2,884,273	0.00157	0.99843	98.73
8.5	1,749,955,598	4,190,510	0.00239	0.99761	98.57
9.5	1,716,647,977	2,462,518	0.00143	0.99857	98.33
10.5	1,657,456,162	2,446,387	0.00148	0.99852	98.19
11.5	1,626,403,660	5,999,047	0.00369	0.99631	98.04
12.5	1,574,302,799	7,947,775	0.00505	0.99495	97.68
13.5	1,516,111,924	7,740,749	0.00511	0.99489	97.19
14.5	1,421,898,400	9,283,349	0.00653	0.99347	96.69
15.5	1,358,213,159	2,130,926	0.00157	0.99843	96.06
16.5	1,315,695,456	1,671,700	0.00127	0.99873	95.91
17.5	1,288,309,360	1,725,891	0.00134	0.99866	95.79
18.5	1,266,040,555	4,903,782	0.00387	0.99613	95.66
19.5	1,216,640,574	1,682,377	0.00138	0.99862	95.29
20.5	1,172,861,655	1,767,601	0.00151	0.99849	95.16
21.5	1,136,666,286	3,869,456	0.00340	0.99660	95.02
22.5	1,088,966,220	2,284,535	0.00210	0.99790	94.70
23.5	1,051,084,081	1,792,275	0.00171	0.99829	94.50
24.5	1,022,493,945	3,634,681	0.00355	0.99645	94.34
25.5	982,406,733	9,811,877	0.00999	0.99001	94.01
26.5	933,095,065	15,134,844	0.01622	0.98378	93.07

Enbridge Gas Inc.

Account 475.21 - Distribution - Mains - Coated & Wrapped

Placement Band - 1894 - 2021 Experience Band - 1957 - 2021

27.5	874,027,838	9,076,681	0.01038	0.98962	91.56
28.5	838,947,197	13,279,346	0.01583	0.98417	90.61
29.5	798,179,959	1,579,866	0.00198	0.99802	89.18
30.5	722,076,647	2,366,691	0.00328	0.99672	89.00
31.5	679,032,600	1,976,410	0.00291	0.99709	88.71
32.5	637,807,695	1,673,801	0.00262	0.99738	88.45
33.5	616,790,341	2,875,598	0.00466	0.99534	88.22
34.5	582,855,105	1,652,350	0.00283	0.99717	87.81
35.5	566,496,162	5,552,130	0.00980	0.99020	87.56
36.5	546,326,705	1,747,863	0.00320	0.99680	86.70
37.5	525,059,238	4,496,748	0.00856	0.99144	86.42
38.5	499,136,372	1,596,957	0.00320	0.99680	85.68
39.5	484,206,686	1,567,308	0.00324	0.99676	85.41
40.5	468,315,980	2,091,416	0.00447	0.99553	85.13
41.5	451,492,677	1,291,416	0.00286	0.99714	84.75
42.5	433,443,253	1,330,143	0.00307	0.99693	84.51
43.5	417,115,552	1,958,738	0.00470	0.99530	84.25
44.5	398,175,710	1,756,771	0.00441	0.99559	83.85
45.5	379,878,867	1,940,091	0.00511	0.99489	83.48
46.5	364,730,075	2,188,022	0.00600	0.99400	83.05
47.5	342,785,662	2,994,352	0.00874	0.99126	82.55
48.5	319,616,056	2,071,972	0.00648	0.99352	81.83
49.5	298,996,263	2,309,680	0.00772	0.99228	81.30
50.5	277,597,896	1,980,783	0.00714	0.99286	80.67
51.5	257,472,435	1,715,960	0.00666	0.99334	80.09
52.5	236,687,090	1,431,597	0.00605	0.99395	79.56
53.5	218,685,126	924,697	0.00423	0.99577	79.08
54.5	196,670,718	727,759	0.00370	0.99630	78.75
55.5	182,787,004	797,861	0.00436	0.99564	78.46
56.5	170,436,363	667,408	0.00392	0.99608	78.12
57.5	158,959,131	749,986	0.00472	0.99528	77.81

Enbridge Gas Inc.

Account 475.21 - Distribution - Mains - Coated & Wrapped

Placement Band - 1894 - 2021 Experience Band - 1957 - 2021

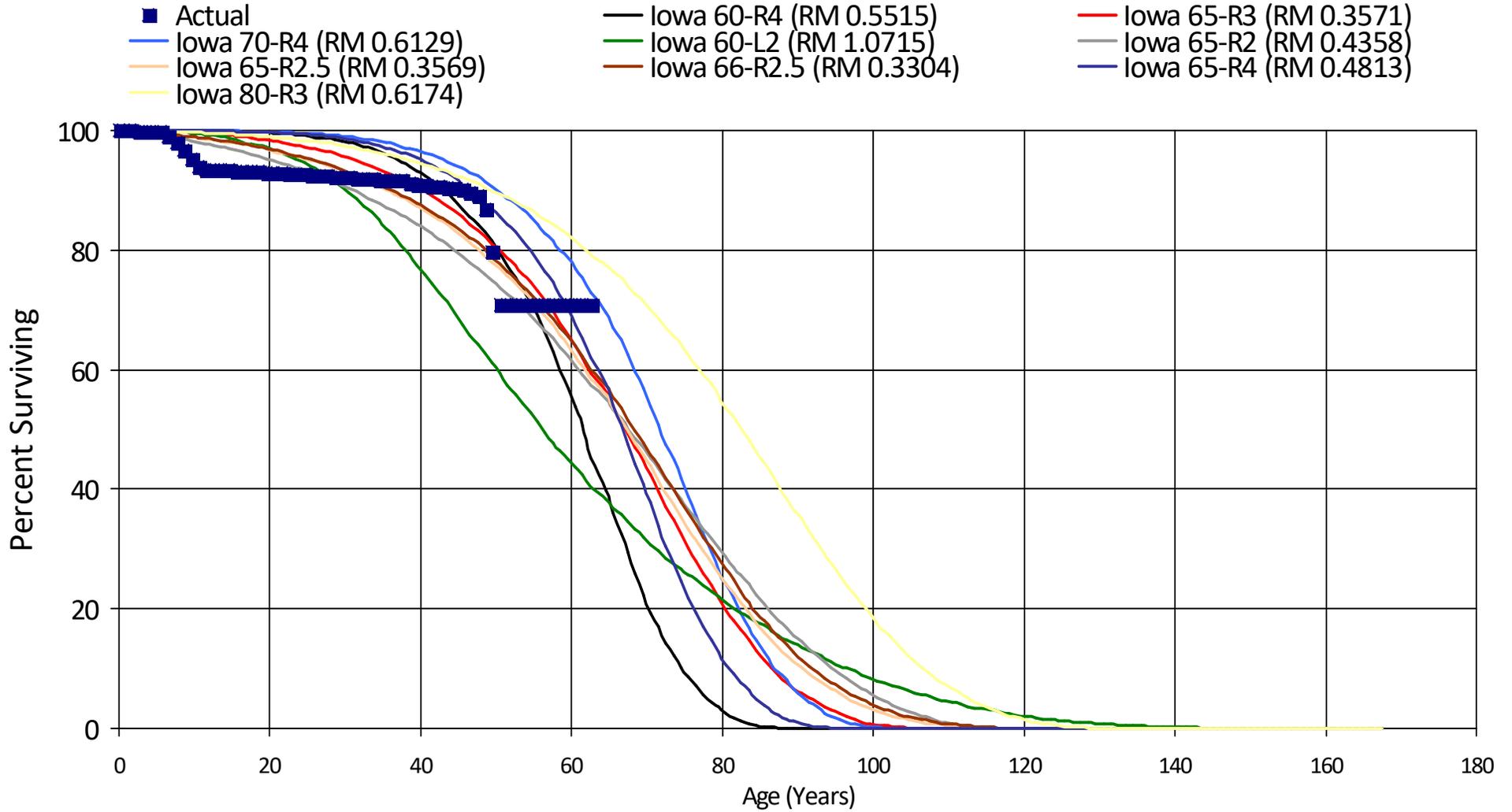
58.5	140,269,500	947,087	0.00675	0.99325	77.44
59.5	116,995,478	572,083	0.00489	0.99511	76.92
60.5	99,865,135	1,317,136	0.01319	0.98681	76.54
61.5	84,311,545	723,740	0.00858	0.99142	75.53
62.5	46,898,330	96,009	0.00205	0.99795	74.88
Totals:		208,994,112			

Enbridge Gas Inc.

Account 475.30 - Distribution - Mains - Plastic

Placement Band - 1958 - 2021 Experience Band - 1971 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 475.30 - Distribution - Mains - Plastic

Placement Band - 1958 - 2021 Experience Band - 1971 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	3,659,693,969	937,528	0.00026	0.99974	100.00
0.5	3,277,821,241	2,421,787	0.00074	0.99926	99.97
1.5	3,132,345,282	1,719,695	0.00055	0.99945	99.90
2.5	3,009,125,684	1,343,907	0.00045	0.99955	99.85
3.5	2,883,925,344	1,004,750	0.00035	0.99965	99.81
4.5	2,748,374,798	3,661,922	0.00133	0.99867	99.78
5.5	2,625,777,036	19,399,522	0.00739	0.99261	99.65
6.5	2,517,540,045	25,025,257	0.00994	0.99006	98.91
7.5	2,398,051,004	31,678,784	0.01321	0.98679	97.93
8.5	2,268,428,618	35,523,959	0.01566	0.98434	96.64
9.5	2,140,625,513	29,501,059	0.01378	0.98622	95.13
10.5	2,031,557,042	6,927,627	0.00341	0.99659	93.82
11.5	1,923,443,733	582,716	0.00030	0.99970	93.50
12.5	1,811,374,639	2,255,542	0.00125	0.99875	93.47
13.5	1,708,947,985	837,259	0.00049	0.99951	93.35
14.5	1,591,031,878	993,070	0.00062	0.99938	93.30
15.5	1,459,496,245	1,166,062	0.00080	0.99920	93.24
16.5	1,386,983,364	956,404	0.00069	0.99931	93.17
17.5	1,336,543,304	954,634	0.00071	0.99929	93.11
18.5	1,266,120,974	912,060	0.00072	0.99928	93.04
19.5	1,195,035,733	1,453,156	0.00122	0.99878	92.97
20.5	1,106,768,535	879,770	0.00079	0.99921	92.86
21.5	1,022,334,714	1,044,200	0.00102	0.99898	92.79
22.5	933,160,210	1,055,045	0.00113	0.99887	92.70
23.5	844,950,040	760,912	0.00090	0.99910	92.60
24.5	762,999,726	786,365	0.00103	0.99897	92.52
25.5	681,516,216	633,598	0.00093	0.99907	92.42
26.5	596,799,094	408,972	0.00069	0.99931	92.33

Enbridge Gas Inc.

Account 475.30 - Distribution - Mains - Plastic

Placement Band - 1958 - 2021 Experience Band - 1971 - 2021

27.5	524,983,792	518,997	0.00099	0.99901	92.27
28.5	478,804,428	465,849	0.00097	0.99903	92.18
29.5	436,022,264	339,128	0.00078	0.99922	92.09
30.5	391,353,742	288,712	0.00074	0.99926	92.02
31.5	357,491,279	234,300	0.00066	0.99934	91.95
32.5	314,022,807	403,507	0.00128	0.99872	91.89
33.5	284,105,572	235,530	0.00083	0.99917	91.77
34.5	252,371,067	176,041	0.00070	0.99930	91.69
35.5	226,599,373	172,676	0.00076	0.99924	91.63
36.5	201,352,549	92,760	0.00046	0.99954	91.56
37.5	169,474,161	973,353	0.00574	0.99426	91.52
38.5	143,143,248	121,415	0.00085	0.99915	90.99
39.5	117,414,406	78,597	0.00067	0.99933	90.91
40.5	91,871,700	146,079	0.00159	0.99841	90.85
41.5	57,234,381	78,850	0.00138	0.99862	90.71
42.5	38,757,563	44,081	0.00114	0.99886	90.58
43.5	27,411,508	45,435	0.00166	0.99834	90.48
44.5	19,141,695	34,216	0.00179	0.99821	90.33
45.5	12,683,705	71,071	0.00560	0.99440	90.17
46.5	7,937,061	57,112	0.00720	0.99280	89.67
47.5	3,274,292	85,923	0.02624	0.97376	89.02
48.5	747,712	59,742	0.07990	0.92010	86.68
49.5	344,082	38,957	0.11322	0.88678	79.75
50.5	166,735	48	0.00029	0.99971	70.72
51.5	157,439	0	0.00000	1.00000	70.70
52.5	157,439	0	0.00000	1.00000	70.70
53.5	855	0	0.00000	1.00000	70.70
54.5	808	0	0.00000	1.00000	70.70
55.5	808	0	0.00000	1.00000	70.70
56.5	808	0	0.00000	1.00000	70.70
57.5	808	0	0.00000	1.00000	70.70

Enbridge Gas Inc.

Account 475.30 - Distribution - Mains - Plastic

Placement Band - 1958 - 2021 Experience Band - 1971 - 2021

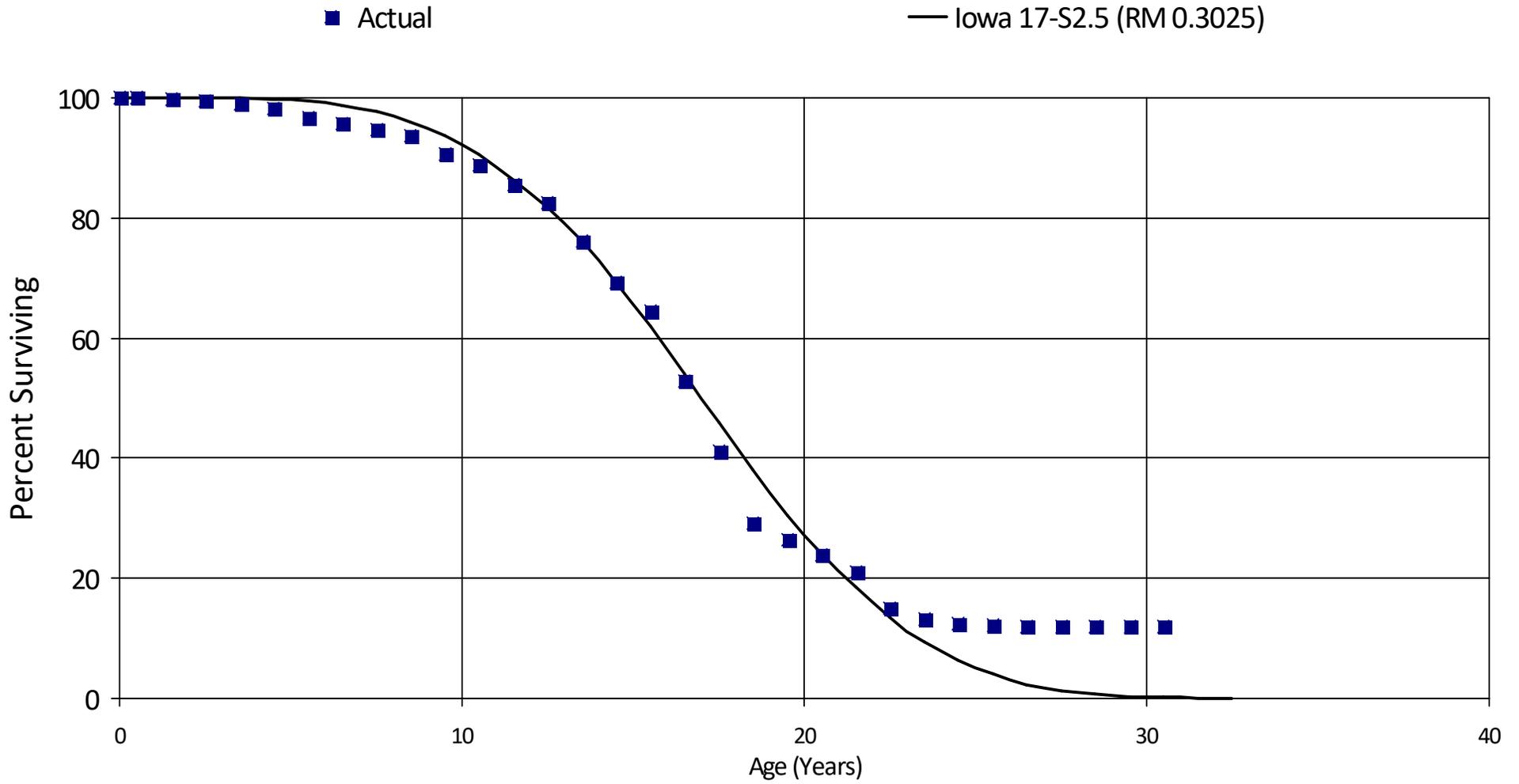
58.5	808	0	0.00000	1.00000	70.70
59.5	808	0	0.00000	1.00000	70.70
60.5	808	0	0.00000	1.00000	70.70
61.5	808	0	0.00000	1.00000	70.70
62.5	808	0	0.00000	1.00000	70.70
Totals:		179,587,941			

Enbridge Gas Inc.

Account 476.00 - Distribution - Company NGV Compressor Stations

Placement Band - 1981 - 2021 Experience Band - 1990 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 476.00 - Distribution - Company NGV Compressor Stations

Placement Band - 1981 - 2021 Experience Band - 1990 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	23,607,965	24,888	0.00105	0.99895	100.00
0.5	22,227,663	58,913	0.00265	0.99735	99.90
1.5	21,397,162	58,370	0.00273	0.99727	99.64
2.5	19,964,549	83,947	0.00420	0.99580	99.37
3.5	17,728,626	146,896	0.00829	0.99171	98.95
4.5	16,870,055	244,642	0.01450	0.98550	98.13
5.5	16,424,793	156,361	0.00952	0.99048	96.71
6.5	16,111,900	186,594	0.01158	0.98842	95.79
7.5	15,677,632	163,778	0.01045	0.98955	94.68
8.5	15,245,609	516,674	0.03389	0.96611	93.69
9.5	14,728,935	280,787	0.01906	0.98094	90.51
10.5	14,448,148	541,430	0.03747	0.96253	88.78
11.5	13,552,008	473,925	0.03497	0.96503	85.45
12.5	13,078,083	1,018,152	0.07785	0.92215	82.46
13.5	12,059,931	1,070,362	0.08875	0.91125	76.04
14.5	10,989,569	754,229	0.06863	0.93137	69.29
15.5	10,235,340	1,879,353	0.18361	0.81639	64.53
16.5	8,120,846	1,763,917	0.21721	0.78279	52.68
17.5	6,356,929	1,863,704	0.29318	0.70682	41.24
18.5	4,493,225	434,552	0.09671	0.90329	29.15
19.5	4,058,673	388,828	0.09580	0.90420	26.33
20.5	3,305,121	377,218	0.11413	0.88587	23.81
21.5	2,927,903	843,330	0.28803	0.71197	21.09
22.5	2,084,573	249,877	0.11987	0.88013	15.02
23.5	1,746,485	90,269	0.05169	0.94831	13.22
24.5	1,360,189	32,475	0.02388	0.97612	12.54
25.5	1,298,686	25,616	0.01972	0.98028	12.24
26.5	1,273,070	0	0.00000	1.00000	12.00

Enbridge Gas Inc.

Account 476.00 - Distribution - Company NGV Compressor Stations

Placement Band - 1981 - 2021 Experience Band - 1990 - 2021

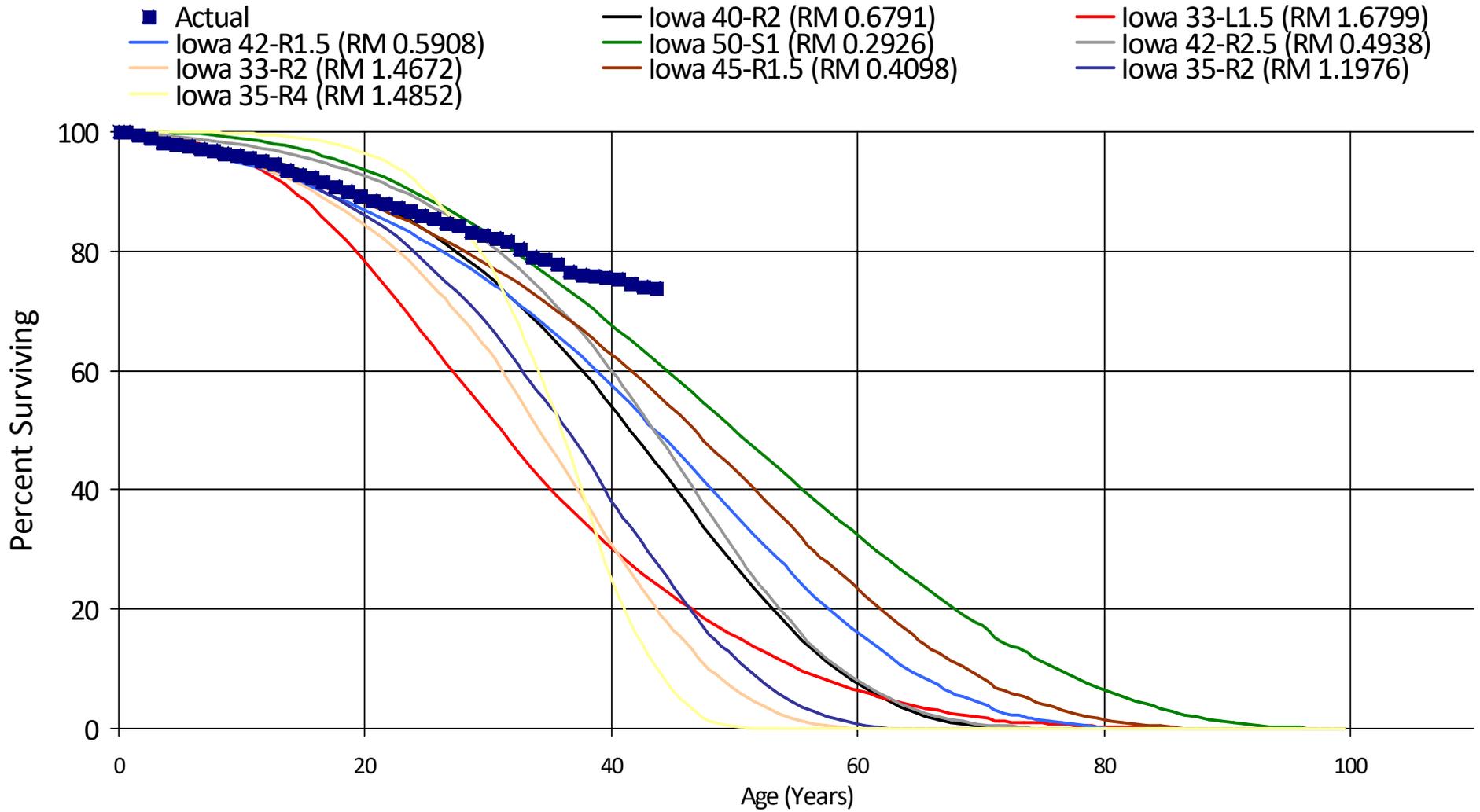
27.5	942,435	176	0.00019	0.99981	12.00
28.5	942,259	0	0.00000	1.00000	12.00
29.5	942,259	0	0.00000	1.00000	12.00
30.5	0	0	0.00000	0.00000	12.00
Totals:		13,729,263			

Enbridge Gas Inc.

Account 477.00 - Distribution - Measuring and Regulating Equipment

Placement Band - 1949 - 2021 Experience Band - 1956 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 477.00 - Distribution - Measuring and Regulating Equipment

Placement Band - 1949 - 2021 Experience Band - 1956 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	1,034,272,645	242,777	0.00023	0.99977	100.00
0.5	970,667,601	4,155,004	0.00428	0.99572	99.98
1.5	902,279,182	5,977,061	0.00662	0.99338	99.55
2.5	868,044,197	6,253,962	0.00720	0.99280	98.89
3.5	834,455,985	1,709,024	0.00205	0.99795	98.18
4.5	780,823,226	2,326,801	0.00298	0.99702	97.98
5.5	656,421,987	3,264,012	0.00497	0.99503	97.69
6.5	611,431,014	1,872,144	0.00306	0.99694	97.20
7.5	573,005,430	2,455,746	0.00429	0.99571	96.90
8.5	543,393,538	2,165,064	0.00398	0.99602	96.48
9.5	512,360,656	2,288,186	0.00447	0.99553	96.10
10.5	487,965,566	2,617,259	0.00536	0.99464	95.67
11.5	468,710,475	2,633,045	0.00562	0.99438	95.16
12.5	440,126,185	4,072,780	0.00925	0.99075	94.63
13.5	409,960,141	3,238,205	0.00790	0.99210	93.75
14.5	385,311,722	2,785,012	0.00723	0.99277	93.01
15.5	360,552,028	2,669,303	0.00740	0.99260	92.34
16.5	340,221,416	3,147,220	0.00925	0.99075	91.66
17.5	317,118,902	2,477,097	0.00781	0.99219	90.81
18.5	299,527,334	2,633,231	0.00879	0.99121	90.10
19.5	284,348,229	2,306,147	0.00811	0.99189	89.31
20.5	267,690,080	1,837,708	0.00687	0.99313	88.59
21.5	237,995,220	1,682,734	0.00707	0.99293	87.98
22.5	210,203,131	1,453,421	0.00691	0.99309	87.36
23.5	186,240,392	1,344,342	0.00722	0.99278	86.76
24.5	171,673,607	1,374,981	0.00801	0.99199	86.13
25.5	151,851,025	1,086,910	0.00716	0.99284	85.44
26.5	135,482,138	848,770	0.00626	0.99374	84.83

Enbridge Gas Inc.

Account 477.00 - Distribution - Measuring and Regulating Equipment

Placement Band - 1949 - 2021 Experience Band - 1956 - 2021

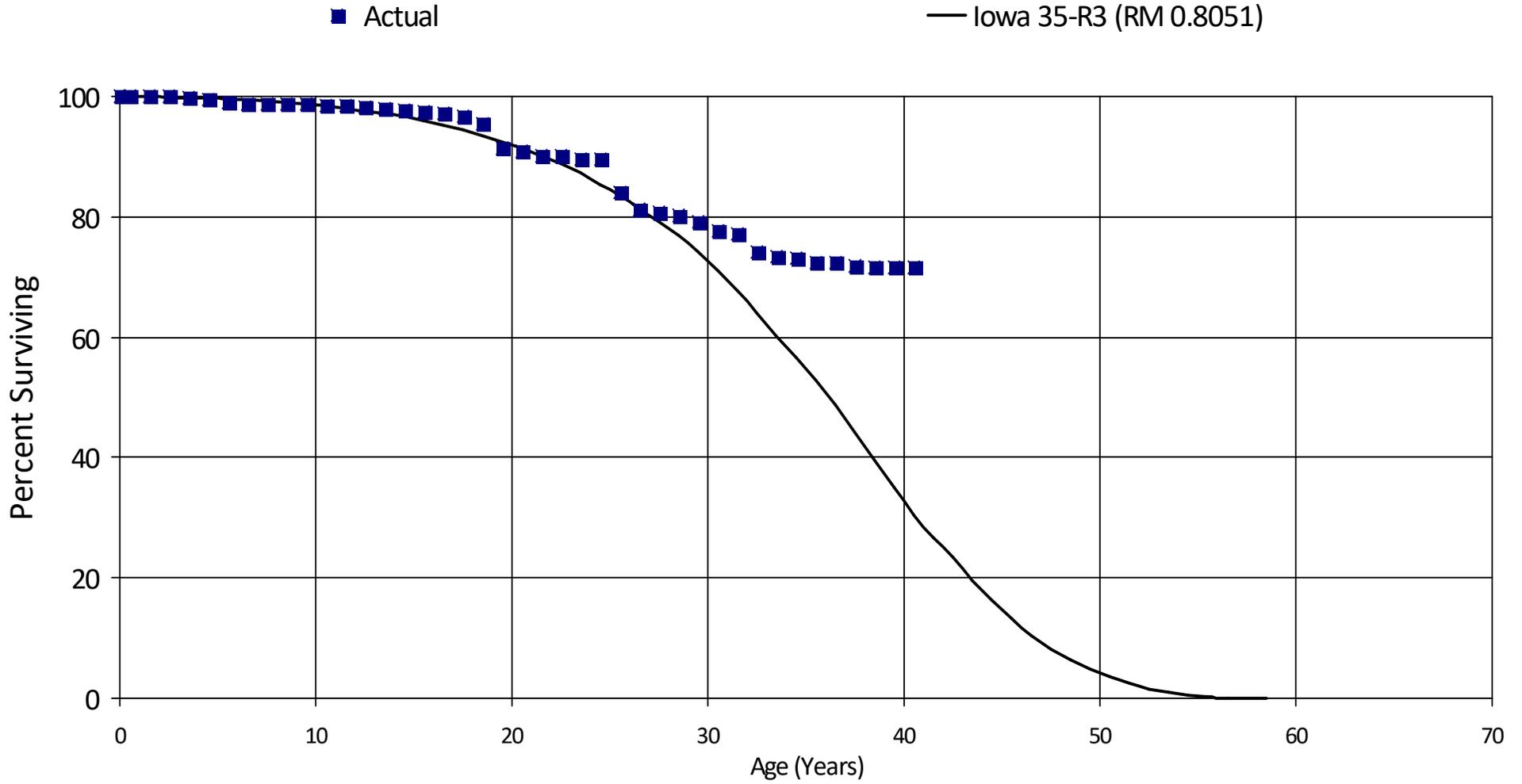
27.5	120,554,255	1,333,541	0.01106	0.98894	84.30
28.5	108,397,246	695,965	0.00642	0.99358	83.37
29.5	99,739,015	811,398	0.00814	0.99186	82.83
30.5	88,154,168	529,871	0.00601	0.99399	82.16
31.5	75,379,113	1,130,755	0.01500	0.98500	81.67
32.5	67,201,606	1,048,078	0.01560	0.98440	80.44
33.5	60,014,447	371,849	0.00620	0.99380	79.19
34.5	52,952,701	480,288	0.00907	0.99093	78.70
35.5	48,903,450	801,950	0.01640	0.98360	77.99
36.5	44,182,341	345,705	0.00782	0.99218	76.71
37.5	38,908,841	164,313	0.00422	0.99578	76.11
38.5	36,617,215	120,938	0.00330	0.99670	75.79
39.5	33,608,763	107,846	0.00321	0.99679	75.54
40.5	16,221,231	164,131	0.01012	0.98988	75.30
41.5	14,411,309	79,899	0.00554	0.99446	74.54
42.5	12,934,033	62,896	0.00486	0.99514	74.13
43.5	11,461,302	53,774	0.00469	0.99531	73.77
Totals:		79,221,143			

Enbridge Gas Inc.

Account 477.01 - Distribution - Customer M&R Equipment

Placement Band - 1964 - 2021 Experience Band - 2010 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 477.01 - Distribution - Customer M&R Equipment

Placement Band - 1964 - 2021 Experience Band - 2010 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	157,737,408	7,766	0.00005	0.99995	100.00
0.5	132,479,863	109,893	0.00083	0.99917	100.00
1.5	128,743,776	31,503	0.00024	0.99976	99.92
2.5	125,652,547	314,611	0.00250	0.99750	99.90
3.5	120,957,154	134,649	0.00111	0.99889	99.65
4.5	110,566,580	477,167	0.00432	0.99568	99.54
5.5	107,814,061	314,026	0.00291	0.99709	99.11
6.5	105,574,185	75,874	0.00072	0.99928	98.82
7.5	100,652,951	77,067	0.00077	0.99923	98.75
8.5	97,560,608	37,188	0.00038	0.99962	98.67
9.5	96,009,304	159,571	0.00166	0.99834	98.63
10.5	94,141,304	96,301	0.00102	0.99898	98.47
11.5	93,544,878	234,944	0.00251	0.99749	98.37
12.5	84,974,591	152,564	0.00180	0.99820	98.12
13.5	74,778,783	222,144	0.00297	0.99703	97.94
14.5	72,605,118	205,438	0.00283	0.99717	97.65
15.5	64,690,052	138,656	0.00214	0.99786	97.37
16.5	63,114,630	308,037	0.00488	0.99512	97.16
17.5	60,129,414	776,617	0.01292	0.98708	96.69
18.5	56,066,960	2,417,025	0.04311	0.95689	95.44
19.5	50,949,562	261,573	0.00513	0.99487	91.33
20.5	49,979,321	352,603	0.00705	0.99295	90.86
21.5	48,545,222	57,172	0.00118	0.99882	90.22
22.5	47,132,408	207,917	0.00441	0.99559	90.11
23.5	45,716,247	101,135	0.00221	0.99779	89.71
24.5	44,862,347	2,730,329	0.06086	0.93914	89.51
25.5	35,570,369	1,218,714	0.03426	0.96574	84.06
26.5	30,271,336	197,233	0.00652	0.99348	81.18

Enbridge Gas Inc.

Account 477.01 - Distribution - Customer M&R Equipment

Placement Band - 1964 - 2021 Experience Band - 2010 - 2021

27.5	29,406,644	198,000	0.00673	0.99327	80.65
28.5	27,182,372	311,194	0.01145	0.98855	80.11
29.5	25,189,144	496,872	0.01973	0.98027	79.19
30.5	23,568,468	125,820	0.00534	0.99466	77.63
31.5	22,829,090	937,544	0.04107	0.95893	77.22
32.5	21,472,850	184,745	0.00860	0.99140	74.05
33.5	20,925,695	108,291	0.00518	0.99482	73.41
34.5	11,325,943	101,641	0.00897	0.99103	73.03
35.5	9,710,737	17,304	0.00178	0.99822	72.37
36.5	8,546,595	62,681	0.00733	0.99267	72.24
37.5	7,747,792	15,840	0.00204	0.99796	71.71
38.5	7,338,023	7,390	0.00101	0.99899	71.56
39.5	6,815,035	0	0.00000	1.00000	71.49
40.5	1,458,468	17,305	0.01187	0.98813	71.49
Totals:		14,002,344			

Enbridge Gas Inc.

Account 478.00 - Distribution - Meters

Placement Band - 1884 - 2021 Experience Band - 1955 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	1,433,933,198	1,431,590	0.00100	0.99900	100.00
0.5	1,330,494,640	14,599,562	0.01097	0.98903	99.90
1.5	1,244,981,357	5,554,153	0.00446	0.99554	98.80
2.5	1,187,514,732	5,975,373	0.00503	0.99497	98.36
3.5	1,128,635,158	5,548,667	0.00492	0.99508	97.87
4.5	1,066,934,325	9,713,485	0.00910	0.99090	97.39
5.5	1,009,481,699	10,577,210	0.01048	0.98952	96.50
6.5	938,111,922	13,052,681	0.01391	0.98609	95.49
7.5	881,750,332	15,650,082	0.01775	0.98225	94.16
8.5	828,265,994	15,708,678	0.01897	0.98103	92.49
9.5	770,957,819	13,137,063	0.01704	0.98296	90.74
10.5	717,422,536	13,748,738	0.01916	0.98084	89.19
11.5	668,898,329	10,905,967	0.01630	0.98370	87.48
12.5	626,362,344	13,770,295	0.02198	0.97802	86.05
13.5	581,918,828	20,940,732	0.03599	0.96401	84.16
14.5	534,833,737	16,601,037	0.03104	0.96896	81.13
15.5	490,796,804	12,958,546	0.02640	0.97360	78.61
16.5	454,040,177	11,292,341	0.02487	0.97513	76.53
17.5	432,333,562	12,035,284	0.02784	0.97216	74.63
18.5	401,840,728	10,252,069	0.02551	0.97449	72.55
19.5	375,736,659	10,693,124	0.02846	0.97154	70.70
20.5	349,525,390	11,349,831	0.03247	0.96753	68.69
21.5	321,526,125	9,123,756	0.02838	0.97162	66.46
22.5	300,394,737	10,541,375	0.03509	0.96491	64.57
23.5	273,441,795	9,664,800	0.03534	0.96466	62.30
24.5	250,008,915	15,040,454	0.06016	0.93984	60.10
25.5	221,253,175	9,418,288	0.04257	0.95743	56.48
26.5	189,866,592	9,543,913	0.05027	0.94973	54.08

Enbridge Gas Inc.

Account 478.00 - Distribution - Meters

Placement Band - 1884 - 2021 Experience Band - 1955 - 2021

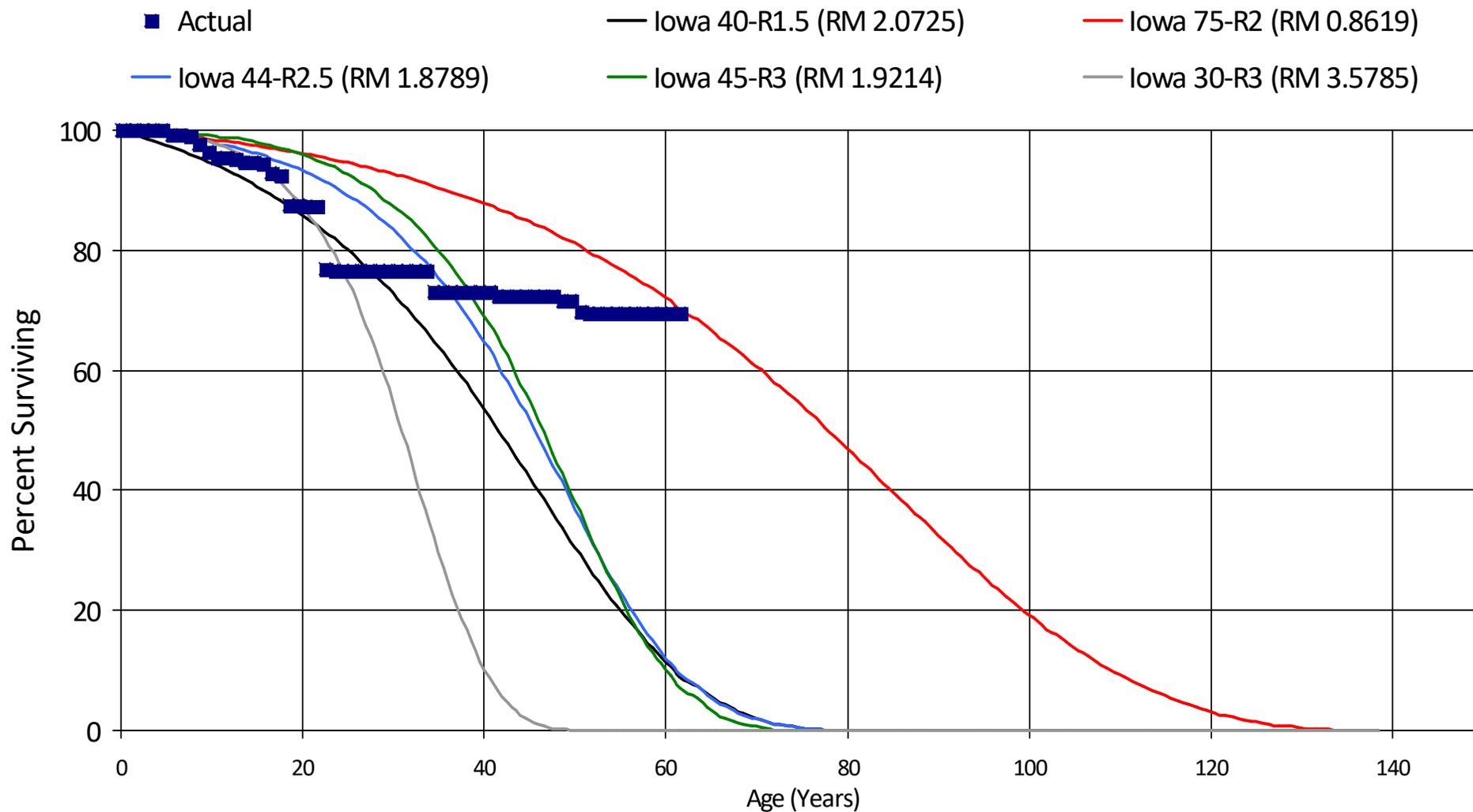
27.5	168,402,070	8,648,478	0.05136	0.94864	51.36
28.5	150,879,027	9,818,640	0.06508	0.93492	48.72
29.5	133,420,240	8,831,209	0.06619	0.93381	45.55
30.5	117,414,377	8,308,837	0.07077	0.92923	42.54
31.5	103,316,760	7,256,936	0.07024	0.92976	39.53
32.5	91,490,552	6,394,900	0.06990	0.93010	36.75
33.5	75,839,928	5,843,719	0.07705	0.92295	34.18
34.5	63,390,962	4,585,483	0.07234	0.92766	31.55
35.5	55,125,502	4,163,685	0.07553	0.92447	29.27
36.5	48,369,170	3,867,974	0.07997	0.92003	27.06
37.5	42,293,357	3,739,328	0.08841	0.91159	24.90
38.5	37,056,959	2,318,101	0.06256	0.93744	22.70
39.5	31,508,107	2,218,199	0.07040	0.92960	21.28
40.5	27,836,107	1,688,212	0.06065	0.93935	19.78
41.5	22,623,278	1,833,808	0.08106	0.91894	18.58
42.5	19,164,699	1,163,741	0.06072	0.93928	17.07
43.5	17,168,102	1,321,386	0.07697	0.92303	16.03
Totals:		400,831,730			

Enbridge Gas Inc.

Account 482.00 - General Plant - Structures and Improvements - Other

Placement Band - 1959 - 2021 Experience Band - 2011 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 482.00 - General Plant - Structures and Improvements - Other

Placement Band - 1959 - 2021 Experience Band - 2011 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	225,321,799	0	0.00000	1.00000	100.00
0.5	204,621,153	0	0.00000	1.00000	100.00
1.5	204,031,640	44,417	0.00022	0.99978	100.00
2.5	198,661,976	0	0.00000	1.00000	99.98
3.5	186,804,650	0	0.00000	1.00000	99.98
4.5	169,192,659	1,167,375	0.00690	0.99310	99.98
5.5	153,529,195	55,296	0.00036	0.99964	99.29
6.5	126,501,690	389,568	0.00308	0.99692	99.25
7.5	124,154,115	1,598,880	0.01288	0.98712	98.94
8.5	113,325,489	1,346,034	0.01188	0.98812	97.67
9.5	73,925,048	788,456	0.01067	0.98933	96.51
10.5	70,216,843	100,120	0.00143	0.99857	95.48
11.5	66,952,526	123,180	0.00184	0.99816	95.34
12.5	65,567,875	333,204	0.00508	0.99492	95.16
13.5	63,534,489	0	0.00000	1.00000	94.68
14.5	56,990,437	120,880	0.00212	0.99788	94.68
15.5	54,918,792	904,428	0.01647	0.98353	94.48
16.5	49,937,996	341,712	0.00684	0.99316	92.92
17.5	47,496,892	2,493,540	0.05250	0.94750	92.28
18.5	44,361,038	0	0.00000	1.00000	87.44
19.5	43,720,969	11,571	0.00026	0.99974	87.44
20.5	43,687,615	0	0.00000	1.00000	87.42
21.5	42,409,950	5,133,083	0.12103	0.87897	87.42
22.5	37,227,012	32,229	0.00087	0.99913	76.84
23.5	37,194,782	0	0.00000	1.00000	76.77
24.5	36,814,928	0	0.00000	1.00000	76.77
25.5	36,814,928	0	0.00000	1.00000	76.77
26.5	33,981,692	0	0.00000	1.00000	76.77

Enbridge Gas Inc.

Account 482.00 - General Plant - Structures and Improvements - Other

Placement Band - 1959 - 2021 Experience Band - 2011 - 2021

27.5	33,981,692	0	0.00000	1.00000	76.77
28.5	31,211,724	0	0.00000	1.00000	76.77
29.5	31,211,724	0	0.00000	1.00000	76.77
30.5	31,211,724	0	0.00000	1.00000	76.77
31.5	31,211,724	41,376	0.00133	0.99867	76.77
32.5	31,156,373	0	0.00000	1.00000	76.67
33.5	31,156,373	1,462,224	0.04693	0.95307	76.67
34.5	29,328,084	16,100	0.00055	0.99945	73.07
35.5	29,311,984	0	0.00000	1.00000	73.03
36.5	29,245,469	3,504	0.00012	0.99988	73.03
37.5	29,241,965	0	0.00000	1.00000	73.02
38.5	29,241,965	0	0.00000	1.00000	73.02
39.5	29,241,965	0	0.00000	1.00000	73.02
40.5	29,222,640	289,532	0.00991	0.99009	73.02
41.5	28,925,783	0	0.00000	1.00000	72.30
42.5	22,709,636	0	0.00000	1.00000	72.30
43.5	22,709,339	0	0.00000	1.00000	72.30
44.5	22,709,339	0	0.00000	1.00000	72.30
45.5	17,901,922	10,846	0.00061	0.99939	72.30
46.5	17,890,630	0	0.00000	1.00000	72.26
47.5	17,890,630	183,312	0.01025	0.98975	72.26
48.5	17,707,318	0	0.00000	1.00000	71.52
49.5	17,707,318	415,779	0.02348	0.97652	71.52
50.5	17,291,539	48,526	0.00281	0.99719	69.84
51.5	17,243,013	874	0.00005	0.99995	69.64
52.5	17,242,139	0	0.00000	1.00000	69.64
53.5	17,242,139	0	0.00000	1.00000	69.64
54.5	3,680,282	0	0.00000	1.00000	69.64
55.5	3,680,282	0	0.00000	1.00000	69.64
56.5	3,680,282	0	0.00000	1.00000	69.64
57.5	3,680,282	0	0.00000	1.00000	69.64

Enbridge Gas Inc.

Account 482.00 - General Plant - Structures and Improvements - Other

Placement Band - 1959 - 2021 Experience Band - 2011 - 2021

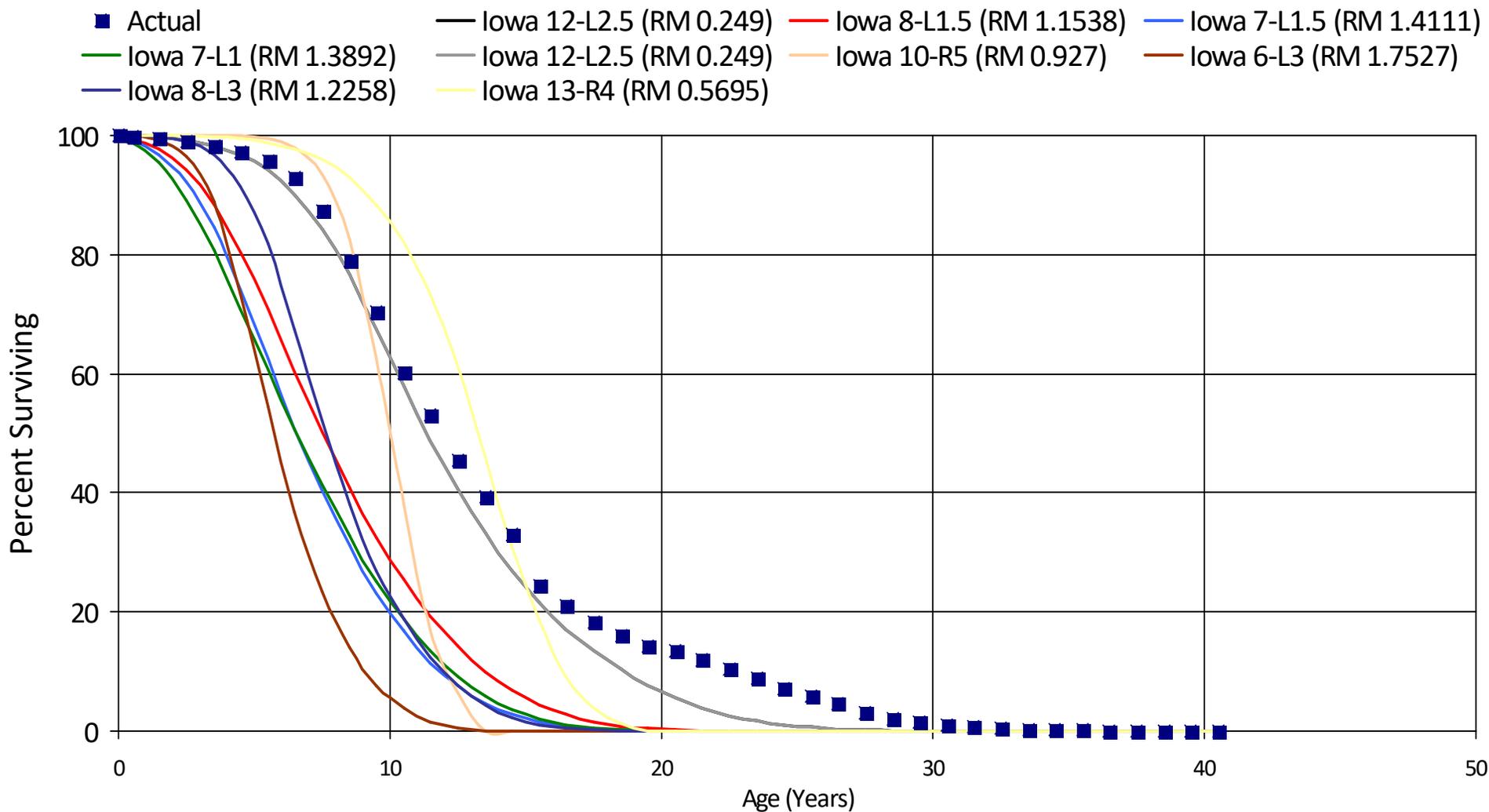
58.5	3,680,282	0	0.00000	1.00000	69.64
59.5	150,580	0	0.00000	1.00000	69.64
60.5	150,580	0	0.00000	1.00000	69.64
61.5	150,580	0	0.00000	1.00000	69.64
Totals:		17,456,046			

Enbridge Gas Inc.

Account 484.00 - General Plant - Transportation Equipment

Placement Band - 1963 - 2021 Experience Band - 1966 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 484.00 - General Plant - Transportation Equipment

Placement Band - 1963 - 2021 Experience Band - 1966 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	262,873,101	726,657	0.00276	0.99724	100.00
0.5	253,102,021	345,528	0.00137	0.99863	99.72
1.5	242,338,900	1,266,184	0.00522	0.99478	99.58
2.5	223,801,737	1,642,576	0.00734	0.99266	99.06
3.5	212,273,047	2,317,129	0.01092	0.98908	98.33
4.5	198,323,448	3,107,075	0.01567	0.98433	97.26
5.5	190,319,295	5,813,453	0.03055	0.96945	95.74
6.5	171,428,671	10,307,674	0.06013	0.93987	92.82
7.5	148,016,737	14,054,698	0.09495	0.90505	87.24
8.5	124,637,615	13,488,521	0.10822	0.89178	78.96
9.5	106,352,236	15,393,164	0.14474	0.85526	70.41
10.5	80,253,171	9,567,090	0.11921	0.88079	60.22
11.5	65,864,709	9,572,224	0.14533	0.85467	53.04
12.5	52,996,481	6,988,108	0.13186	0.86814	45.33
13.5	39,281,425	6,276,725	0.15979	0.84021	39.35
14.5	30,149,608	7,815,537	0.25923	0.74077	33.06
15.5	20,956,760	2,908,071	0.13877	0.86123	24.49
16.5	17,211,839	2,286,700	0.13286	0.86714	21.09
17.5	14,858,688	1,916,575	0.12899	0.87101	18.29
18.5	12,925,991	1,422,908	0.11008	0.88992	15.93
19.5	11,274,054	528,762	0.04690	0.95310	14.18
20.5	10,702,517	1,252,005	0.11698	0.88302	13.51
21.5	9,432,460	1,174,125	0.12448	0.87552	11.93
22.5	8,172,185	1,310,345	0.16034	0.83966	10.44
23.5	6,811,298	1,223,437	0.17962	0.82038	8.77
24.5	5,535,635	1,118,175	0.20200	0.79800	7.19
25.5	4,333,466	794,871	0.18343	0.81657	5.74
26.5	3,532,708	1,201,895	0.34022	0.65978	4.69

Enbridge Gas Inc.

Account 484.00 - General Plant - Transportation Equipment

Placement Band - 1963 - 2021 Experience Band - 1966 - 2021

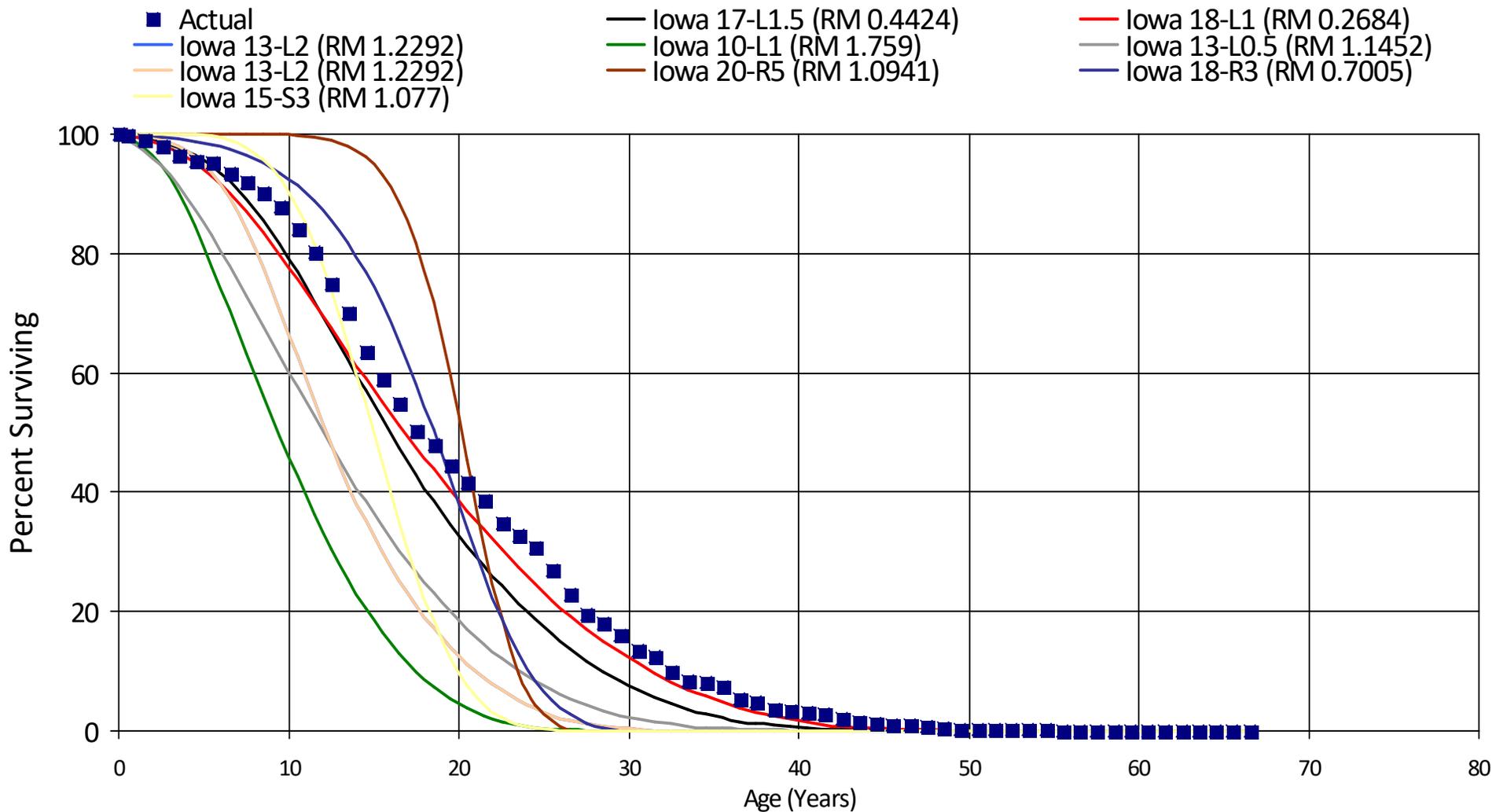
27.5	2,330,813	706,834	0.30326	0.69674	3.09
28.5	1,623,979	390,157	0.24025	0.75975	2.15
29.5	1,233,822	408,412	0.33101	0.66899	1.63
30.5	825,409	297,333	0.36022	0.63978	1.09
31.5	528,076	163,322	0.30928	0.69072	0.70
32.5	364,754	101,505	0.27828	0.72172	0.48
33.5	263,249	141,133	0.53612	0.46388	0.35
34.5	122,116	20,834	0.17061	0.82939	0.16
35.5	101,282	39,227	0.38730	0.61270	0.13
36.5	62,056	39,431	0.63541	0.36459	0.08
37.5	22,625	11,432	0.50529	0.49471	0.03
38.5	11,193	6,637	0.59297	0.40703	0.01
39.5	4,556	4,556	0.99994	0.00006	0.00
40.5	0	0	0.00000	0.00000	0.00
Totals:		128,151,025			

Enbridge Gas Inc.

Account 485.00 - General Plant - Heavy Work Equipment

Placement Band - 1952 - 2021 Experience Band - 1961 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 485.00 - General Plant - Heavy Work Equipment

Placement Band - 1952 - 2021 Experience Band - 1961 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	79,061,664	176,977	0.00224	0.99776	100.00
0.5	74,755,907	546,221	0.00731	0.99269	99.78
1.5	67,826,929	789,074	0.01163	0.98837	99.05
2.5	65,060,732	939,764	0.01444	0.98556	97.90
3.5	60,630,563	610,598	0.01007	0.98993	96.49
4.5	58,937,795	260,101	0.00441	0.99559	95.52
5.5	58,512,543	1,029,435	0.01759	0.98241	95.10
6.5	55,423,774	958,975	0.01730	0.98270	93.43
7.5	52,450,285	1,036,849	0.01977	0.98023	91.81
8.5	49,668,893	1,230,099	0.02477	0.97523	89.99
9.5	47,302,022	2,049,975	0.04334	0.95666	87.76
10.5	42,906,572	1,936,121	0.04512	0.95488	83.96
11.5	33,995,007	2,196,603	0.06462	0.93538	80.17
12.5	30,026,150	2,007,159	0.06685	0.93315	74.99
13.5	25,523,715	2,371,112	0.09290	0.90710	69.98
14.5	22,019,976	1,614,440	0.07332	0.92668	63.48
15.5	19,040,023	1,285,509	0.06752	0.93248	58.83
16.5	16,969,362	1,445,474	0.08518	0.91482	54.86
17.5	14,225,889	663,783	0.04666	0.95334	50.19
18.5	13,031,660	906,167	0.06954	0.93046	47.85
19.5	11,954,787	757,317	0.06335	0.93665	44.52
20.5	10,972,434	802,680	0.07315	0.92685	41.70
21.5	10,125,498	1,036,482	0.10236	0.89764	38.65
22.5	9,083,514	516,254	0.05683	0.94317	34.69
23.5	8,000,924	479,570	0.05994	0.94006	32.72
24.5	7,367,773	942,947	0.12798	0.87202	30.76
25.5	6,367,533	921,496	0.14472	0.85528	26.82
26.5	5,446,037	804,681	0.14776	0.85224	22.94

Enbridge Gas Inc.

Account 485.00 - General Plant - Heavy Work Equipment

Placement Band - 1952 - 2021 Experience Band - 1961 - 2021

27.5	4,641,356	377,956	0.08143	0.91857	19.55
28.5	4,263,399	486,778	0.11418	0.88582	17.96
29.5	3,776,621	562,619	0.14897	0.85103	15.91
30.5	3,189,525	263,143	0.08250	0.91750	13.54
31.5	2,926,382	589,966	0.20160	0.79840	12.42
32.5	2,336,416	340,384	0.14569	0.85431	9.92
33.5	1,996,032	102,705	0.05145	0.94855	8.47
34.5	1,893,327	176,249	0.09309	0.90691	8.03
35.5	1,717,078	439,901	0.25619	0.74381	7.28
36.5	1,277,177	114,172	0.08939	0.91061	5.41
37.5	1,163,005	300,421	0.25831	0.74169	4.93
38.5	862,584	103,132	0.11956	0.88044	3.66
39.5	759,452	55,129	0.07259	0.92741	3.22
40.5	704,323	32,392	0.04599	0.95401	2.99
41.5	671,930	208,743	0.31066	0.68934	2.85
42.5	463,188	87,732	0.18941	0.81059	1.96
43.5	375,456	92,438	0.24620	0.75380	1.59
44.5	283,018	24,560	0.08678	0.91322	1.20
45.5	258,459	32,176	0.12449	0.87551	1.10
46.5	226,283	26,335	0.11638	0.88362	0.96
47.5	199,949	98,940	0.49483	0.50517	0.85
48.5	101,009	30,266	0.29964	0.70036	0.43
49.5	70,743	16,113	0.22777	0.77223	0.30
50.5	54,629	0	0.00000	1.00000	0.23
51.5	54,629	15,676	0.28695	0.71305	0.23
52.5	38,954	0	0.00000	1.00000	0.16
53.5	38,954	0	0.00000	1.00000	0.16
54.5	38,954	8,788	0.22560	0.77440	0.16
55.5	30,166	1,507	0.04996	0.95004	0.12
56.5	28,659	0	0.00000	1.00000	0.11
57.5	28,659	0	0.00000	1.00000	0.11

Enbridge Gas Inc.

Account 485.00 - General Plant - Heavy Work Equipment

Placement Band - 1952 - 2021 Experience Band - 1961 - 2021

58.5	28,659	0	0.00000	1.00000	0.11
59.5	28,659	14,329	0.49998	0.50002	0.11
60.5	14,329	0	0.00000	1.00000	0.06
61.5	14,329	0	0.00000	1.00000	0.06
62.5	14,329	0	0.00000	1.00000	0.06
63.5	14,329	0	0.00000	1.00000	0.06
64.5	14,329	0	0.00000	1.00000	0.06
65.5	14,329	14,329	0.99997	0.00003	0.06
66.5	0	0	0.00000	0.00000	0.00
Totals:		34,932,742			

Management Meetings

Metering

August 17, 2021

Account 478 - Meters

Meter sets, including regulator.

Union side is integrated with the Enbridge side of the system. The AMI program is discussed holistically, there is no differentiation between UGI and EGD.

The AMI meter program currently under investigation may replace the meter or may just add the ERTs. If meters are replaced, it will likely be an ultrasonic meter. This will focus on residential and small commercial meters. These meters will most likely have two-way communication. The communication technology is still being investigated – radio frequency or network technology are both being investigated. This decision has not been made yet. There will not be any joint project with Hydro 1. Implementation will likely be for 2024 at the earliest. It will likely be a 6 – 10-year deployment. There are a total of approx. 3.8 million meters which will be replaced which is the vast majority of meters on the EGI system.

A metering program needs to consider future strategies. Ultrasonic meters do not have any moving mechanical parts and tend to remain at the initially set accuracy limits during production and final inspection. With their readily available data transmission, self- diagnostics, tamper proof and theft detection capabilities, they are an ideal choice for the future of metering. Ultrasonic meters have the potential to better handle future changes. The potential for future changes in the gas composition may lead to there being different meter types throughout the province.

If ultrasonic meters are used, regulators will need to be replaced as well, however once this is done, regulators will not need to be replaced again until the regulator is approaching 30 years. Most meters were moved outside in the mid-2000s, so there is no need to move significant numbers of meters outside. This work also included the movement of all regulators outside.

Measurement Canada has allowed manufacturers to use recognized laboratories outside of Canada. This allows EGI to have ultrasonic meters approved by Measurement Canada hopefully by the end of the year. S-G-03 is the Measurement Canada specification relating to the approval of new meters.

EGI has a recognized testing facility for a wide variety of meters.

The new meters may have a different life depending on the meter selected. For example, if a meter is selected which has a lithium battery built in, the maximum life span is 20 years. However, if the battery can be replaced then the meter has a longer life span. When a manufacturer receives approval for a new type of meter from

Measurement Canada (MC), the meter is given an Initial Reverification Period (IRP), as per MC's G-18—Reverification periods for gas meters, ancillary devices and metering installations. The manufacturer can subsequently attest that the meter could have a longer seal period. The latter is validated via reliability testing on installed meters which typically results in the meter receiving an extended IRP, unconditionally.

FortisBC is looking to use Ultrasonic meters as well.

Meters that are currently in the field should have a life on average of around 25 years. These are diaphragm meters with a max life of around 28 years. The expectation is that meters will pass the 10-year sample (conducted at 9 years), the 8 year sample (conducted at 7 years), and may pass the 6 year sample (conducted at 5 years). This approach to managing the meter population has proven to be successful.

Meter sets were different between UGL and EGD. To align these, a lug swing joint was used in Southern Ontario (EGD technology). A candy cane joint is used in Northern Ontario (UGL technology).

Compressor Equipment

August 18, 2021

Compression assets that are in the former EGD system look and feel like the assets in the UGL system. EGD compressors are reciprocating units primarily used to fill storage and can be used to do very small amounts of transmission type compressions.

UGL System:

Gas transmission begins in the Dawn hub outside of Dresden. 10 centrifugal compressors – NPS 26 paralleled by NPS 34, NPS 42, NPS 48 system. Ends at Parkway facility in Mississauga where it connects with TransCanada and Enbridge Transmission take offs. Compressors located every 150 KM approximately. There is a station outside of London and one at Bright facility. There are take offs along the transmission system to move to the distribution system. The primary direction of flow on the Dawn Parkway system is from Dawn towards Parkway. It is a bidirectional system are there are times in the summer when flow is reversed. Supplies arrive at Dawn through the year and are used in the summer to fill storage. Gas pressure needs to be regulated coming out of the Dawn storage system – depending on the pool it is coming out of; it may need to be regulated up or down in pressure.

There is not much movement of gas around the storage facility – there is movement in and out of the pools and some flow between the pools.

As part of the design day (Feb. 28, 2023), all compression at the Dawn storage site is needed to remove the remaining gas out of the pools.

The units at Dawn are all centrifugal units - 3 solar units and 7 RB 211 units of varying horsepower.

There is a similar facility at Tecumseh on a smaller scale. However, all the units at Tecumseh are reciprocating compressors. Compressing stations at Dawn, London, Bright, and Parkway – total of 4 stations.

There is very little transmission compressing on the legacy EGD system.

There are integrated operations between the legacy UGL and EGD systems. The compressors are operated in the most synergistic way possible.

The reciprocal units are a variety of ages. Chatham D compressor is 10 – 12 years old, while others are from the late 1980s. The legacy Union system is about the same age.

“A” plant retired in 2012 and replaced with a Solar T70s. Major driver of retirements was emissions concerns. There was discussion about retrofitting this unit however the investment required to add scrubbers was not deemed reasonable given the age and condition of the plant.

Currently there are discussions regarding the Wabuno compressor station – it is no longer supported by the OEM. The wearable components are still available however the larger parts may not be replaceable if need be. Currently discussions regarding a new 36 pressure pipeline between Tecumseh and Dawn, which would make the compressor at Wabuno and possibly other locations unneeded. This line may be in service by 2023.

C Plant at Dawn may need replacement in the 10-year plan. Siemens gives this site a life of approximately 40 years which is similar to what EGI has seen at other sites at Dawn. Plant C was installed in 1984. The model is now obsolete with likely replacement in the next 10 years. If it is possible to keep it in good running condition until the next big expansion at Dawn, that is the best option.

Crowland Site - Peak shaving plant for Niagara area. Reciprocal unit that is 50-60 years old. It is being abandoned in the next year. This unit will no longer be necessary as it is possible to maintain pressure using the pipe pressure. Will be removed completely with a storage facility built in the same location.

Reciprocals are maintained regularly. Because the compression is used for peaking and storing gas, they are not run constantly. There are a lot of starts and stops on the system – not high hours. Maintenance is done in the summer months – all units get a check upon shut down and start up. Oil changes and overhauls are done based on hours. Maintenance is done under operating cost dollars. Major overhauls at midlife and end of life (25K and 50K hour marks) are capitalized. Major overhauls can be in the millions of dollars and require 2ish months to complete. Midlife overhaul is done at 25K hours – can be 10 – 12 years before the 25K hours are met. Overhauls are accounted for in the compressor accounts – need to consider if an overhaul account is a better option.

Climate Change Legislations – Many discussions ongoing to ensure that emissions legislation being met and ensuring that EGI is staying ahead of the requirements. Controllers are a potential for requiring replacement – some legacy devices will no longer be acceptable in 2023 and will need removal over the next few years. Corporate policy to be net zero emissions by 2050 which is ahead of the legislation, where possible EGI is making changes now to meet that target.

When units are retired the norm is to completely remove the unit and return to greenfield. The UGL system properly accounted for future costs of retirement prior to joining with the EGD system. Any equipment that can no longer be used when a unit is retired is retired at the same time.

Energy Transition (Regulatory/Finance)

August 24, 2021

The view is that the fuel-based infrastructure will continue to be used and useful the foreseeable future, but the manner in which it is used might change as Ontario transitions to a low carbon future. This means that some assets might have a different EPH than other groups, just based on the future use of these assets. For example – if the future is hydrogen, it is unknown where the hydrogen will come from (is Alberta still the right place or is it available in Ontario, will the storage facilities still be required, etc).

Most recent Sustainability report is from 2020.

Corporate view is that gas is a necessary part of the transition to the lower carbon future. This requires EGI to remain operational for the foreseeable future.

EGI likes the idea of segmentation (like the TransCanada mainline model) based on different conditions throughout different asset types.

Electric system is forecasting a shortfall of 3-4 mW by the end of the decade – this factors in changes to EVs but not the electrification of home heating. This suggests that natural gas will continue to be a necessary fuel source through the end of the decade. The number of hook ups will continue to grow but at a slower rate through the end of the decade.

By 2025 federal legislation suggests that there might be a ban of natural gas furnaces due to the carbon rules.

Federal government envisions by 2050 – natural gas half of what it is today, and half of that will be hydrogen.

There is the thought that natural gas will become more of a peaking load with the potential for lower annual throughput on residential load through 2050 if hybrid heating came to fruition.

ELG might be a really good solution – allows for a quicker recovery while still using a straight-line methodology. Similar to the methodology used by Foster's.

Underground and Local Storage & Communications

August 24, 2021

Communications is with the operations wells and emergency shut down wells within the storage system. This is not the larger communications network.

Storage is from the well head down (well head, reservoir, gathering system, measurement control system, compression, etc). The types of assets are the same on both systems.

Supply pipelines are owned by transmission companies. They come into Dawn, where there is a series of piping, compression, etc. going to a storage field. Each storage field has measurement and control, and generally compression. Some fields share pipelines. There are 35 storage fields operated by EGI (some are owned by affiliates) – these fields are mixed UGL and EGD.

Wellhead valves are cycled twice a year. They are not subject to automation.

If a well were to be abandoned – a series of plugs would be placed in the well to ensure that all porosity layers are isolated. The gravel pad is removed. The well would largely be abandoned in place with the plugs placed in. There is little/nothing to salvage. The land can continue to be used after removal – the land is currently being leased on agricultural land and it can remain as agricultural land after removal of the well. There is some long-term monitoring of the well after removal.

Well heads need to be upgraded to new code when the field is upgraded. Well heads tend to be replaced at about 20 – 30 years, although there were recently a set that was upgraded at 13 years however there have also been ones that have lived to 40 years. Well heads contain a series of valves are similar in nature to other valves within the natural gas system.

The communications system are currently 12 years at most. Thus far there hasn't been any sign that they need to be replaced in the immediate future. The SME suggests that a life of approx. 20 years is about right.

The life of a well itself is based on the life of the assets used. The pipe/casing is the life limiting factor. There is a casing log done on either a 5 or 10 year cycle. This is similar to pigging a pipeline and it checks the wall thickness of the casing in the well. If there is a leak/thinning of the wall there may be the ability to repair small issues. Larger issues result in the retirement of the well. It is difficult to properly repair the casing.

A reservoir has several wells. Observation well – generally not connected to the gathering system. They are there to monitor the pressure of the reservoir. Production well is an injection/withdrawal well.

There are 35 fields/reservoirs operated. The smallest field has 1 injection/withdrawal well, the largest has 22 I/W wells.

The fields are mainly rock with small pinholes (pores) that allow gas to be pumped back in and stored. These are not salt reservoirs.

The reservoir is fairly stable. While it is theoretically possible for the operations staff to impact the life of the reservoir itself, this has never been a problem. Produced gas at the later stage of the withdrawal cycle needs to be dehydrated before use. For some fields, there is care taken to ensure that excess water is not pulled out when removing the gas. The reservoir is discovered either suitable or unsuitable – there is little that can be done to turn a non-suitable well into a suitable one.

Over time the number of fields has grown, however there are no immediate plans to bring another field on. Currently the economics don't make sense to increase the number of fields. It is more economical to increase the pressure in the current fields instead of building new fields.

If there was ever the need for less storage, fields could be removed from service. This is unlikely. Hydrogen requires more storage space (it provides a lower heating value so more is needed) so even in a lower carbon future there is still a need for storage fields. EGI has not started any studies to ensure that the fields will be appropriate for hydrogen (the hydrogen molecule is smaller, so need ensure that the reservoirs can continue to seal). There are some industry associations that are studying the impacts of hydrogen. As of right now, there is not certainty about the use of the reservoirs being suitable for hydrogen. These are new discussions so nothing is certain just yet. The CSA codes are currently looking into this to establish a code.

Pipes are similar to other steel transmission pipes. There should be no measurable differences between these pipes and other pipes on the EGI system. These are all coated steel pipes with cathodic protection. Pipes undergo regular inspection – work is being done to make all pipes piggable.

Legacy Union wells have cathodic protection, Legacy EGD is not cathodically protection however it is undergoing a program to all be protected. Replacements to the cathodic protection is capital expense.

There is a regulated liability for the site restoration costs – these are recovered through depreciation expense. There is not an ARO for these assets. Union previously had an ARO on the books for storage which was removed at the time of the transfer to EGI.

The costs to abandon a well are between \$60K - \$100K per well. There are 350 wells on the system.

Vehicles/Fleet/Tools

August 26, 2021

Patrick is responsible for the fleet Enbridge enterprise-wide, including other business units such as Liquids Pipelines and Gas Transmission. The EGI's model for fleet acquisition is to purchase rather than lease (this is not the case in the other business groups who operate under a lease model). Enbridge enterprise fleet was brought together under a common enterprise-wide policy in the last year – This will allow consistency throughout the business units.

Replacement guidelines for Canada East (EGI falls under this) are guidelines but are not requirements, that balance what is available and how much budget is available with optimal time to replace assets. This guideline was recently reviewed by a third party and should be in place for 2022 replacement season.

Contracts are in place with specific car manufacturers (Ford, GM, and John Deere primarily).

Union and EGD are managed as one business unit through Enbridge. The legacy Union fleet and legacy EGD fleets are in separate databases and recorded separately but are managed as one fleet. Historically the two companies have had different practices for maintenance, purchase, etc. It is currently the goal to standardize this, however it will take some time. Things like policy surrounding who gets a vehicle has been harmonized. The fleet types have not been harmonized yet as this will require one full replacement cycle to occur.

It is cost neutral to move to leasing and there is currently no plan to move to a leasing model for EGI.

There are no executive fleet in the EGI system.

The fleet team manages everything from sedans/small SUVs to large semi-trucks. The largest number of vehicles are half ton/one-ton fleet

The replacement policy for light duty to half ton are 5-6 years or 160K Km.

Medium duty are 7-8 years or 160K KM.

Heavy duty is 120-month replacement – handful of vehicles. Tractor trailers,

The cranes and assets attached to vehicles are included in the fleet assets but are managed as individual assets. When the vehicle is replaced, the attachments must be replaced as well. However attachments have their own maintenance schedule.

Natural gas fleet – still a significant portion of the EGDS fleet. Approx. 1800 units on the EGD and 1200 units on the Union fleet – including 575 units that are dual fuel (between the two fleets). The number of vehicles is likely to be reduced going forward due to external factors – it is difficult to get ahold of NGV on the market right now.

While it would be in line with EGI policy to move to hydrogen powered vehicles, it is still too soon. The required infrastructure is just not widely available yet. Same is true of EVs.

When vehicles are retired – majority of EGDS vehicles go to auction, with a few going to a retail model – sold through a third party. The retail vehicles get a larger salvage however it takes a longer time. Legacy union salvage dollars roll back into vehicles budget which allows for a higher purchase budget going forward. Salvage recovery is in the single digits percentile. This is often because vehicles are used for as long as they have value. When it is time to replace them, there is not much value left.

Buildings

August 27, 2021

Actively trying to sell 2 assets at the moment.

EGI to send list of assets that are considering disposition.

Disposition is based on physical condition (using third party assessments) to determine the life cycle of the building, and functional assessment (buildings measured to a prototypical use).

Thorold undergoing right sizing.

Costs of removal on the buildings cost about \$10 per square foot in order to tear down properly.

Ottawa – no value in current buildings, all value in redevelopment. Market potential is in new apartment buildings. Leaving as the current building use is incompatible with the area.

Furnishings and finishings inside the buildings:

Interior comforts are expected to last about 15 years.

Space is very prescribed – intent is for equity across north America – all employees throughout the EG system at the same level have the same type of space.

Hotel concept (“agile spaces”) was expanded to approx. 600 people. It was found that people were not liking this system – employees were not as happy. Pre-covid there had been a plan to wind down the agile space program. Covid has changed this because there needs to be a seamless work environment between home/office/others.

Furnishings – have no secondary (salvage) value. All desks across north America are the same. Desks are moved around the EGD business when they are finished. Should be a 10 – 20 year asset.

Display screens/TV Screens/Etc – all IT assets. Meeting room tech should have a life of no longer than 5 years. This is in large part because the networks that they are connected in might not be compatible with future technology or security requests.

Multifunction devices/printers/etc – fewer printers being installed as there hasn't been a need.

Tools

August 30

Financials are split between legacy Union and EGD

Policies regarding equipping the legacy EGD and legacy Union teams – there are slight differences between which work is performed by similar roles. This is because the tasks are not always consistent between the two groups. This requires different tools for similar roles. The process by which tools are purchased, inspected, maintained are the same between two groups. There is a desire to have life estimates that are similar/the same, particularly for larger tools. There is a desire to have tools split between larger groups (tag-along type tools) and smaller hand tools. SME believes that currently larger tools comprise slightly less than half of the account (this is a rough estimate). These tools should have a life of approx. 15 years.

Battery powered tools comprise the majority of the smaller group of tools. Smaller tools are considered anything less than \$1K. Non-battery powered are powered via electric inverter off the truck.

Hand operated battery tools should have an average life of approx. 5 -7 years.

Distribution System

August 30, 2021

Differences between the legacy Union vs legacy EGD – Enbridge has up to 10-inch plastic, Union has up to 6 inch plastic. Otherwise, there are no major differences.

There appears to be a fair amount of vintage plastic pipe in the Union Gas system. This pipe has been carefully monitored, but there hasn't been a pipe replacement program yet. Replacement of pipe and fittings are targeted based on maintenance programs. These pipes have a small amount of copper at the pipefittings. The pipe is fine, the issues seem to occur on the copper fittings. The riser is replaced at the same time when possible.

There are some (several thousand) inside regulators/meters at legacy union. There have been program retirements to remove these on the legacy Enbridge side however there are still a few left. When replacements are made outside, it is preferred to move the regulators/meters just outside the wall when it is possible. When meters are moved from inside to outside, it can be initiated by either Enbridge or the customer. These fittings can be a variety of vintages, up to 2003.

Services & Mains

There are still copper services on the legacy Enbridge system. There are none left online in the Union system. Neither system has cast iron services.

Most services are steel (bare and unprotected or bare and protected (referred to as "vintage steel")). There is an ongoing vintage steel (pre-1970) replacement program – projects are prioritized it is replaced as it is identified as an area of concern. EGI is working to get ahead of the upcoming wave of retirements for vintage steel. It is being replaced by plastic. Plastic up to 550 kPa. Anything above this is steel. There is 17000 KM of vintage steel – about 5500 KM will be replaced over 20 years.

Plastics – There was a capital plan to replace a number of cracked caps in the 2001 era. The ongoing maintenance programs identify any new fittings and pipe, including cracked caps, that require mitigation.

Hydrogen – There may be the requirement for larger diameter pipelines in the future as the properties of hydrogen require bigger pipes. There are currently no plans to change pipes as nothing concrete has been decided upon yet. Hydrogen might impact the steel life as well – there may be some internal corrosion with hydrogen that was avoided with gas.

Renewable natural gas – could require some changes to the system in order to be operational. The RNG is starting to gain some traction as there are a number of projects ongoing or in the planning stage at this time.

Pipe is generally retired in place. The pipe is purged, cut into sections, and sealed. The costs of removal are typically 5 – 12% of the total replacement costs.

Most of the distribution system in residential areas operate at a 420kPa MOP and the residential meter set reduces to the delivery pressure

Distribution Stations

System stations measure, and regulate pressure to align with distribution systems. The pressure requirements are designed and optimized by the Engineering department.

Gas is heated and odorized at the TC Energy custody transfer stations. .

Regulating stations are typically located outside of buildings in legacy union. Legacy Enbridge more commonly uses buildings around regulating stations. This difference is largely due to the operating areas – EGD area tended to be more residential and required buildings to gain approval. Buildings that are used are typically pre-fab buildings.

On Legacy EGD side – 20 inches on Lakeshore has had 4.9 KM replaced and there is a total of 40 KM that needs to be replaced. It is very old, and the remaining pipeline will be replaced over the next 10 years.

12-inch KOL line through the busiest cores in Toronto. There are coating issues on this pipe, and it is targeted for replacement in the next 10 years.

Transmission System

August 31, 2021

Transmission system imports gas into Dawn storage facility. From there, gas leaves onto Dawn Parkway system (towards Toronto), Panhandle system (Winsor), and Sarnia system (fed primarily off of Vector and Great Lakes). Gas goes to distribution system.

Legacy Union vs Legacy EGD – primarily the systems were operated for similar purposes in similar manners. The Union side had a much larger storage and transmission system than the EGD. Union is more of a traditional system while the EGD system was more of a support line from TC Energy. There is nothing on the EGD side that is classified as transmission. There will be a harmonization to move some of the EGD assets into a transmission classification as part of the 2023 application.

36- and 42-inch pipelines are approx. 7-8 years old.

Dawn parkway systems were first built in 1950s. There have been ebbs and flows of upgrades through the years. There was a big expansion in 2007/2008. Another big one in 2014-2016. This is approx. 225 KM. Compression is located at Dawn, station at Lobo, Bright, and the Terminus at Parkway.

Panhandle system was 16- and 20-inch pipeline from Dawn when installed. This is approx. 80 KM. All compression is located at either end of the system.

Pipelines are all large diameter, coated steel with cathodic protection.

There are some parts of the 42-inch pipe that have some troublesome areas. This has been a known issue and has been repaired as needed.

There has never been a large segment (over approx. 100 meters) replaced due to condition of the pipeline. Smaller segments are replaced as needed however the pipe as a whole is in good condition.

Pigs are run approx. every 7 years based on a risk-based assessment.

Program for gate station inspections is beginning. Referred to as the facilities integrity management program.

1000 psi off of the TransCanada system. Regulated down to approx. 400 psi. The station at the custody transfer is owned by Enbridge and includes odorization.

Valves are located every 20 km. These valves have been replaced as needed but there hasn't been any sort of program retirement. There are many hand operated valves on the system still, however most are not manual.

16 inches on the panhandle was removed and new pipe was installed in the same location. Easements are typically silent on if the pipe needs to be removed.

Computer Hardware and Software

August 31

There are some assets owned by Enbridge Corp – for example Workday application (manages employee information/HR type data).

Another example is Oracle software – Enbridge financial systems

There is an ongoing project to unify the corporate software where possible. This will entail costs being retired off of the EGI books in instances where there is duplication in the systems between Union and EGD.

Legacy Union used SAP system as the enterprise software.

Major upgrades on major software tends to occur every 10 – 12 years.

Hardware

Laptops, desktops, in office and field, telephone equipment, video conferencing equipment, mobile devices (cell phones, radios), network equipment. In the past there was a data centre but being decommissioned with cloud migration – data centre is moving to the cloud. Currently in the process of decommissioning. This move to ‘as a service’ model is driven primarily by the Technology Industry shift from traditional capital-intensive data center management to O&M intensive infrastructure ‘as a service’ model

Field laptops are more rugged,

Bell and Rogers three-year plan for cell phones.

Radios should last for about 4 years.

More significantly into laptops – small number of junior employees who may use desktops but most people on laptops. Average age for laptops is a 4-year cycle – manufacture warranty is 3 years. Ruggedized laptops have a similar life cycle.

Video conferencing assets – 4-year refresh period.

No change in average use of assets.

SME suggests that a 4-year life is about right for this account.

Energy Transition

September 7, 2021

Consistently selling out storage that is currently on the system.

The fact that the assets are already in place and the Ontario system is very peaky means that there will likely be a long-term need for underground storage regardless of above ground requirements.

Some of the storage is used for transmission clients as well which would not be impacted by any potential decline in residential usage.

Higher electrification of the residential system could lead to higher usage of the storage system due to the need for natural gas fired power plants.

It may be too early to institute an economic life on the transmission or storage system. Transmission and storage will likely have a longer life than the distribution system.

Energy Transition

September 9, 2021

Energy Transition Scenario Analysis – last year and currently wrapping up. Looks at the demand on the system due to climate change policy. 20-year time frame (2038). Does not include anything to do with costs or rates. Does not include predictions on if scenarios will occur. Scenarios are all plausible but there may be technical changes required.

Decarbonization Pathway Study – Builds on ETSA (electrification scenario and diversified scenario). Just beginning this project. Looks at a province wide scenario at 2030 and 2050. Includes costs and feasibility scenarios.

- Diversified – steady progress plus low-carbon gas mandates, hydrogen and carbon control and storage deployment strategy, selective electrification

Preliminary results are showing signs tht similar GHG emission targets can be met with diversification but with retaining (and increasing) throughputs due to renewable natural gas, carbon capture, and hydrogen.

Rebasing will include a study to see if system is hydrogen ready.

Metering Program Update

November 22, 2021

Slower rollout of metering program will build into a full program in the later future. Program begins Jan 1, 2024.

New devices will be a smart meter upon the retirement of existing meters, however there are not going to be any proactive replacement programs. There are no longer going to be ERTs added to meters, however organic meter replacement will be to smart meters.

This slower rollout will result in a mixed asset mix in the metering accounts. The newer meters might have a lower life, particularly through this change period.

CNG/NGV Update

November 23, 2021

Smaller VRA program includes ice cleaners. Larger compressors to fill garbage trucks in the city of Toronto – bigger program at 3 main sites. Along with this is an agreement with ComTech to finance the appropriate units.

Mobile fueling is the newest program – currently 5 with 3 more coming on board in the new year and possibly more in 2022.

Light duty vehicles are likely to go electric rather than NGV. However more heavy duty vehicles are more likely to go to NGV. Transport trucks, garbage trucks, etc would require a quarter of their total weight limits to be able to use batteries, while it can be done easily in NGV.

The big target for this program is the diesel market due to the upcoming clean fuel standards.

The compression and fueling assets are very similar to the compressing assets in other accounts. Compressors get recertified every time they are deployed. The mobile compressors are approx. 15-year assets, but there is a life extension due to periodic upgrades and overhauls. The compressors being on mobile devices may have an impact on the life, but it is not known yet.

487.8 contains the sales type lease.

487.7 and 487.9

Energy Transition Update

November 24, 2021

Still believes it is too early to tell with any certainty what an end-of-life date would look like. There are signs that there will be a decline in energy use, but with the possibility of hydrogen in the future, there may even be need to expand pipes. Currently “at a fork in the road” with no clear guide of where things are going.

There may be the potential for carbon capture on some of the compressor units, which would allow compressors to continue use even after environmental regulations change.

Current strategy is to stay the course on pipe replacement programs.

The upcoming IRP will have the vintage steel pipe replacement program.

There may be some compressor obsolescence related to traditional obsolescence (they are no longer appropriate for the need) – this is not due to energy transition but due to other reasons. These are typical wear and tear replacements, however there is more coming due than typical which results in an increase in spending for these accounts. Units are typically replaced at about 40 years, and the ones being replaced are over 50 years.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, pp. 2-3

Question(s):

In Schedule 1, Enbridge Gas discusses depreciation studies and rates prior to and after amalgamation of EGD and Union.

- a) Please confirm that the last public depreciation study for EGD was as filed in the EGD 2013 Cost of Service proceeding EB-2011-0354. Please provide an explanation if not confirmed.
- b) Please indicate if EGD had any subsequent depreciation studies or analysis initiated (internally, or studies by consultants, reviewing any of depreciation lives, rates or salvage costs) since the 2013 EGD Cost of Service, and if so please provide the dates and circumstances for the studies and provide a copy.
- c) Please confirm that the last public depreciation study for Union Gas was as filed in the Union Gas's 2013 Cost of Service proceeding EB-2011-0210. Please provide an explanation if not confirmed.
- d) Please indicate if Union Gas had any subsequent depreciation studies or analysis initiated (internally, or studies by consultants, reviewing any of depreciation lives, rates or salvage costs) since the 2013 Union Gas Cost of Service, and if so please provide the dates and circumstances for the studies and provide a copy.

Response:

- a) Confirmed.

- b) EGD engaged Gannett Fleming¹ and Concentric to conduct subsequent studies following the depreciation study in EGD's 2013 Cost of Service EB-2011-0354.
- i. Gannett Fleming completed a net salvage study in June 2013 to support the decision in the EGD Cost of Service EB-2011-0354 Settlement Agreement to extend the period over which certain assets are depreciated and in conjunction, review the implications of this on the amount of SRC collected over time. Please see the filed study at EB-2012-0459, Exhibit D2, Tab 1, Schedule 1.
 - ii. Gannett Fleming completed a draft depreciation study in February 2017 to support the expected 2019 rebasing application for EGD. The study was not completed or reviewed by management and is not relevant to this application. The study was not used due to the amalgamation of EGD and Union Gas. Please see Attachment 1.
 - iii. Concentric completed a depreciation study in January 2019 to support proposed depreciation rates for new technology projects. The study was not used. Please see Attachment 2.
- c) Confirmed.
- d) Union engaged Foster Associates to conduct a depreciation rate study in June 2017 to support the expected 2019 rebasing application for Union Gas. The study was completed but not reviewed by management and is not relevant to this application. The study was ultimately not used due to the amalgamation of EGD and Union Gas. Please see Attachment 3.

¹ Mr. Kennedy was employed by Gannett Fleming until April 2017 and any studies completed after April 2017 were done by Concentric Advisors



2016 DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION
ACCRUAL RATES APPLICABLE TO GAS PLANT
AS OF DECEMBER 31, 2016**

Prepared by:



*Excellence Delivered **As Promised***

ENBRIDGE GAS DISTRIBUTION INC.
Toronto, Ontario

2016 DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION
ACCRUAL RATES APPLICABLE TO GAS PLANT
AS OF DECEMBER 31, 2016

GANNETT FLEMING CANADA ULC
Calgary, Alberta



*Excellence Delivered **As Promised***

January 12, 2017

Mr. Andrew Mandyam
Director
Regulatory Affairs and Financial Performance
PO Box 650
Scarborough, Ontario
M1K 5E3

Attention: Mr. Andrew Mandyam, Director
Regulatory Affairs and Financial Performance

Ladies and Gentlemen,

Pursuant to your request, we have conducted a depreciation study related to the gas distribution and general plant assets of Enbridge Gas Distribution (“EGDI” or the “Company”) as of December 31, 2016. Our report presents a description of the methods used in the estimation of depreciation, the statistical analyses of service life, the analysis related to net salvage, and the summary and detailed tabulations of annual and accrued depreciation.

The calculated annual depreciation accrual rates presented in the report are applicable to plant in service as of December 31, 2016. The depreciation rates are based on the straight-line remaining life method using the average service life procedure. A periodic review of the depreciation rates using the same estimates and methods is recommended.

Respectfully submitted,

GANNETT FLEMING CANADA ULC

DRAFT

LARRY E. KENNEDY
Vice President

LEK/hac
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ENBRIDGE GAS DISTRIBUTION INC. DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Enbridge Gas Distribution Inc.'s request, Gannett Fleming Canada ULC ("Gannett Fleming") conducted a depreciation study related to the gas distribution and general plant assets as of December 31, 2016. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking objectives.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a whole life basis. The calculations were based on attained ages and estimated average service life, and forecasting net salvage characteristic for each depreciable group of assets. As in the previous study, the net salvage estimates were calculated using the Constant Dollar Net Salvage methodology.

EGDI's accounting policy has not changed since the last depreciation study was prepared. Nor, was there any significant policy changes thus affecting the results of this study presented here within.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas distribution and general plant in service as of December 31, 2016 as summarized by Tables 1A and 1B of the study by account detail. Supporting data and calculations are provided as well within the study.

Finally, this study results in an annual depreciation expense accrual of \$306 million when applied to depreciable plant balances as of December 31, 2016. The report study results are summarized at an aggregate functional group level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL PERCENTAGES AND AMOUNTS

PLANT GROUP	ORIGINAL COST	ANNUAL ACCRUAL	
	\$'s	%'s	\$'s
(1)	(2)	(3)	(4)
UNDERGROUND STORAGE PLANT	457,724,197	2.08	9,538,232
DISTRIBUTION PLANT	7,849,497,411	2.81	220,233,090
GENERAL PLANT	145,801,888	9.31	13,570,932
COMPUTER AND SOFTWARE	333,555,758	18.91	63,073,005
TOTAL PLANT IN SERVICE	8,786,579,253	3.49	306,415,259

PART I. INTRODUCTION

ENBRIDGE GAS DISTRIBUTION INC.
DEPRECIATION STUDY
PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Enbridge Gas Distribution Inc., to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas distribution and general plant at December 31, 2016. The rates and amounts are based on the straight line whole life method of depreciation with a separate amortization of the variance between the book depreciation reserve and the calculated accrued depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to gas distribution and general plant in service as of December 31, 2016.

The service life and net salvage estimates resulting from the study were based on: informed engineering judgment which incorporated analyses of historical plant retirement data as recorded through December 31, 2016; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas distribution industry, including knowledge of service lives and net salvage estimates used for other gas distribution companies.

PLAN OF REPORT

Part I Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II. Development of Depreciation Parameters, presents descriptions of the methods used in the service life and net salvage studies. Part III. Calculation of Annual and Accrued Depreciation presents the methods and procedures used in the calculation of depreciation. Part IV. Results of Study, presents summaries by depreciable group of annual and accrued depreciation. Part V presents the results of the Retirement Rate Analysis and Service Life Statistics and Part VI presents Net Salvage Analysis. Detailed tabulations of annual and accrued depreciation is presented in Part VII of this report. An overview of Iowa curves and the Retirement Rate Analysis are set forth in Appendix A of the report. An overview of the net salvage analysis is presented in Appendix B of this report.

BASIS OF THE STUDY

Depreciation

For most accounts, the annual and accrued depreciation were calculated by the straight line method using the average service life procedure. For certain General Plant accounts, the annual and accrued depreciation are based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and salvage. Variances between the calculated accrued depreciation or amortization and the book accumulated depreciation are amortized over the composite remaining life of each account.

Continued monitoring and maintenance of the accumulated depreciation reserve at the account level is recommended. Gannett Fleming has determined an amortization amount to correct the present variance with the calculated accrued depreciation, (“theoretical reserve”), over the composite remaining life of each account. This adjustment mechanism, whether determined separately as an amortization amount or incorporated in the calculation of remaining life accruals, is widely-accepted. An explanation of the monitoring of the accumulated depreciation reserve and the calculation of the true-up provision is presented beginning on page III-5 of the report.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. Many gas distribution utilities in North America have received approval to adopt amortization accounting for these accounts.

Service Life and Net Salvage Estimates

The service life and salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management’s plans, policies and outlook, a general knowledge of the gas distribution utility industry, and comparisons of the service life and net salvage estimates from our studies of other gas distribution utilities. The use of survivor curves to reflect the expected

dispersion of retirement provides a consistent method of estimating depreciation for gas distribution plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

Gannett Fleming considers that continuing the use of a Constant Dollar Net Salvage ("CDNS") approach to the calculation of net salvage percentages is appropriate for EGDI at this time. With this approach, all historic influences of inflation are removed from the calculations by bringing the original cost of the retirement plant to a current dollar level, and further, by normalizing the historic costs of removal to a 2016 cost base. In this manner a removal cost estimate, net of inflationary impacts can be determined. The normalized cost of removal is then inflated through to the end of the estimated composite remaining life of the account using an independent estimate of long term inflation, and then discounted back to 2016 to recognize the time value of the funds collected over period of time from now through the end of the estimated remaining life.

The depreciation rates should be reviewed periodically to reflect the changes that result from plant and reserve account activity. A depreciation reserve deficiency or surplus will develop if future capital expenditures vary significantly from those anticipated in this study.

PART II. DEVELOPMENT OF DEPRECIATIONS PARAMETERS

PART II. DEVELOPMENT OF DEPRECIATION PARAMETERS

DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing gas distribution utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and is described in the following sections of this report. The development of the proposed depreciation rates also requires the selection of group depreciation procedures, as discussed in Part III of this report.

ESTIMATION OF SURVIVOR CURVES AND NET SALVAGE PERCENTAGES

Survivor Curves

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages using the retirement rate method of analysis.

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and relative height of the modes. The left-moded curves are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical-moded curves are those in which the greatest frequency of retirement occurs at average service life. The right-moded curves are those in which the greatest frequency occurs to the right of, or after, the average service life. The origin-moded curves are those in which the greatest frequency of retirement occurs at the origin, or immediately after age 0. The letter designation of each family of curves (L, S, R or O) represents the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

A discussion of the general concept of survivor curves and retirement rate method is presented in Appendix A of this report.

Constant Dollar Net Salvage

There are two components to the development of an appropriate future net salvage percentage for mass property accounts. Firstly, an estimate of the current net cost of removal of facilities is developed. The ratio of net salvage costs to the original cost of plant retired is developed and used as one indicator of the current estimated cost of removal. However, as the plant is removed a number of years following its installation, the cost of removal is usually greatly increased due to the impacts of inflation. In particular, the cost of removal is almost exclusively labour-related. The inflationary pressures of the Ontario labour market, due to numerous and unique labour fluctuations have a dramatic impact on the net cost of removal percentages. As such an historic ratio developed by comparing cost of removal expenditures to original cost dollars retired has an inherent level of inflation built in, and cannot be considered to be time synchronized.

Once the historic indications of net costs of retirement are determined, the depreciation analyst can compare the historic indications of the net costs to remove plant, to the costs of the engineering projects currently being undertaken, or planned to be

undertaken in the near future. However, it is normal to make adjustments to the historic indications and in many circumstances the historic indications of net salvage costs are adjusted to reflect the projects currently underway.

The second component required in the future estimation of costs of removal, is to determine the cost required at the time of forecast retirement. Once the current estimate of the net costs of removal are established, the current estimate needs to be adjusted to recognize the impacts of inflation over the period from the current time, to the estimated remaining life of the account. For the purposes of this study a future inflation rate of 1.43% was used in the calculations included in this report.

In order to recognize that the funds collected in current periods will not be expensed until potentially many years into the future, a discounted cash flow calculation is required. In this manner, the fact that the utility has received the benefit of the funds as working capital through the inclusion of the requirement into the current period revenue requirements, **Gannett Fleming discounted the future requirements by Enbridge Gas Distribution Inc.'s currently estimated cost of debt. This discount rate and calculation is consistent with the evidence of interveners in the last Incentive Regulation Proceeding [NTD: is this correct].** As such, Gannett Fleming included a discount rate of 4.83% in the CDNS calculations.

Survivor Curve and Net Salvage Judgments

The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analysis of data; current policies and outlook as determined during conversations with management personnel and on the knowledge Gannett Fleming developed through the completion of numerous gas distribution utility studies.

EGDI has not historically had access to data representing the age at retirement for all accounts. Previous depreciation studies were filed using computed mortality information, and this age at retirement information was approved by the Ontario Utilities Commission. This approved database of retirement activity through December 31, 2010 continued to be used in this study. In addition, for the current depreciation study, computed mortality data was used for retirements occurring in 2011, 2012, and 2013

using the parameters approved in the previous depreciation study. Actual aged data was available for years 2014, 2015, and 2016, and was used in the study. Therefore the retirement rate analysis presented in this study is based on a combination of data developed using the computed mortality method and, for the more recent years, actual aged data.

The estimates of net salvage were based in part on historical data related to actual retirement activity for the years 1948 through 2016 for most accounts. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage on both annual and five-year moving average bases.

The net salvage estimates are expressed as percentages of the cost of plant. The net salvage estimates for gas distribution plant represent a weighting of the net salvage applicable to retirements prior to truncation and zero net salvage for retirements at truncation.

The following discussion, dealing with a number of accounts which comprise the majority of the investment analyzed, presents an overview of the factors considered by Gannett Fleming in the determination of the average service life and net salvage estimates. The survivor curve estimates for the remainder of the accounts not discussed in the following sections were based on similar considerations.

Account 473.00 – Distribution Plant - Services – represents 34% of the depreciable plant studied. The retirements, additions and other plant transactions for the period 1956 through 2016 were analyzed by the computed mortality and retirement rate methods. The original life table as provided on pages V-26 and V-27, and as plotted on page V-25, show consistent retirement ratios through the life of this account, indicating a lower mode curve.

The lowa curve matching procedures employed by Gannett Fleming resulted in an lowa 47-L1.5 being considered the best fit to the historic retirement trends with a residual

measure of 1.88¹. The Iowa 47-L1.5 represents a comparable life estimate with the currently used Iowa 45-R2.5, and is within the Canadian peer range of 45 - 62 year estimates.

The operational staff discussions did not indicate any reason to believe that the plant currently in service should have any significant changes from the plant in service as of the currently approved rates. Currently, this account has an “R” moded curve, indicative of assets without a long tail at the end of the life. The currently approved R2.5 has a residual measure of 7.35. The data indicates that a “L” shaped curve is most accurate, however the long tail is not representative of the assets in this account. The “S” shaped curve gives a very good fit to the data, with a residual measure of 3.38, while recognizing that the assets do not have a long tail.

Interviews conducted by Gannett Fleming with the Operations group indicated that, while the system was historically built up through the acquisition of smaller municipally owned gas distribution systems (resulting in a mix of material types and installation practices), the system is now mostly comprised of plastic pipe. Review of the surviving plant in service as provided at page III-89 of this report indicates that the vintages beginning in the late 1970’s provide for the majority of plant in service. Likewise, the era prior to 1977, where early generation uncertified plastic pipe has exhibited within the industry to be an issue, does not comprise a significant portion of the investment remaining in service. The expectation of the operational staff is that, because the system is now largely comprised of certified plastic pipe, the future life of the plant will not be impacted by future programs related to early generation plastic pipe, and the historic indications provide for a meaningful analysis of the future life expectations.

As the Iowa 45-S1 is consistent with operational staff interviews and is consistent with peer Canadian gas distribution companies, the Iowa 45-S1 is forecast to be representative of the anticipated future retirement activity. Consequently, the continuation of the currently approved 45-year average service life is reasonable.

¹A Residual Measure is based on a least squares solution of the differences between the stub curve (and original data points) and smooth survivor curve which also requires a balancing of the differences above and below the stub curve. The criterion of “goodness of fit” is the mean square of the differences between the points on the stub and fitted smooth survivor curves. The Residual Measure, or standard error of estimate is the square root of this mean square. As a result, the lower the Residual Measure the better the statistical fit between the analyzed Iowa curve and the observed data points.

A net salvage study is presented for this account on pages VI-12 and VI-13 which reviewed the net salvage characteristics resulting from the retirement experience for a 33-year period from 1983 through 2016. Over this historic period, the company has incurred \$230 million to retire \$688 million of original cost of investment and made less than \$1 million in recovery from the reuse of the assets or through sale proceeds. As such, this historic net salvage percentage is negative 33 percent.

Gannett Fleming also reviewed the three-year rolling average of the historic net salvage requirements and note that the three most recent three-year rolling averages have been lower than negative 170 percent. The most recent five-year rolling band shows a negative 193 percent salvage. Gannett Fleming views that a significantly more negative net salvage percentage is required based on the last five years of historic experience.

As the net salvage percentage of negative 100 percent provides a good representation of historical net salvage percentages and is consistent with operational staff interviews, the percentage of negative 100 is forecast to be representative of the anticipated future net salvage activity and is recommended in this study. Gannett Fleming recommends closely monitoring this account and making further decreases to the net salvage as needed in future studies.

As approved in Ontario Energy Board Decision XXXXX and as described in section “Estimation of Survivor Curves and Net Salvage Percentages” previously in this report, this study continues to utilize the Constant Dollar Net Salvage methodology. The previously approved traditional net salvage estimate of negative 45 percent was calculated as a constant dollar net salvage rate of negative 22 percent. The currently recommended traditional net salvage estimate of negative 100 percent will be implemented as a constant dollar net salvage percent of negative 34 percent.

Account 475.30 – Distribution – Mains – Plastic - represents 23% of the depreciable plant studied. The retirements, additions and other plant transactions for the period 1968 through 2016 were analyzed by the computed mortality and retirement rate method. The original life table as provided on pages V-33 and VI-34, and as plotted on page V-32, indicates only a minimal amount of plant retired to date. Therefore the Iowa curve fitting was not a major consideration in selecting the life and curve for this account.

Gannett Fleming relied largely on peer analysis in selecting an Iowa curve for this account. Peer gas distribution companies range from 64 years to 70 years. The the currently approved Iowa 65-R3 is within this range of peers.

Interviews with company management indicate that approximately 2% of the investment in this account relates to 1970's era plastic pipe. While this investment is expected to have a shorter life, it is not a major factor to determining the life of these assets. Consequently, Gannett Fleming asserts that this investment in the 1970's era plastics is not enough to justify shortening the life of this account.

As the Iowa 70-R4 is consistent with operational staff interviews, the Iowa 70-R4 is forecast to be representative of the anticipated future retirement activity and is recommended in this study.

A net salvage study is presented for this account on page VI-17 which reviewed the net salvage characteristics resulting from the retirement experience for a 15-year period from 2002 through 2016. Over this historic period, the company has incurred \$41.1 million to retire \$14.3 million of original cost of investment and has recovered less than \$1 million from the reuse of the assets or through sale proceeds. As such, this historic net salvage percentage of negative 286 percent is substantially more negative than the previously recommended negative 85 percent net salvage.

A net salvage percentage of negative 175 provides a reasonable representation of historical net salvage percentages and is consistent with operational staff interviews. Therefore a negative 175 percent is forecast to be representative of the anticipated future net salvage activity and is recommended in this study. Gannett Fleming recommends closely monitoring this account and making further adjustments to the net salvage percentage as needed in future studies.

As approved in Ontario Energy Board Decision X and as described in section "Estimation of Survivor Curves and Net Salvage Percentages" previously in this report, this study continues to utilize the Constant Dollar Net Salvage methodology. The previously approved traditional net salvage estimate of negative 85 percent was calculated as a constant dollar net salvage rate of negative 38 percent. The currently recommended traditional net salvage estimate of negative 175 percent will be implemented as a constant dollar net salvage percent of negative 34 percent.

Account 475.21 – Distribution – Mains – Coated Steel – represents 17% of the depreciable plant studied. The retirements, additions and other plant transactions for the period 1955 through 2016 were analyzed by the computed mortality and retirement rate methods. The original life table as provided on pages V-30 and V-31, and as plotted on page V-29, show consistent retirement ratios through the life of this account, indicating a lower mode curve.

The Iowa curve matching procedures employed by Gannett Fleming resulted in an Iowa 86-R2 being considered the best fit to the historic retirement trends with a residual measure of 0.55. The Iowa 86-R2 represents a substantially longer life estimate than the currently used Iowa 61-R3.

The operational staff discussions did not indicate any reason to believe that the plant currently in service should have any significant changes from the plant in service as of the currently approved rates. The maximum life of the statistical best fit Iowa 86-R2 is over 240 years. While the current retirement history fits the Iowa 86-R2 very well, it is not indicative of the future of this account.

Gannett Fleming interviews with Operations and Engineering staff have indicated that coated steel mains are primarily used within the Enbridge system on installations where pipe of 8 inches or greater diameter is required. It was also indicated that all coated steel mains within the system are protected with cathodic control systems. Consistent with the retirement rate analysis, the internal company experts felt that the currently approved 61-year average service life should be lengthened.

As the Iowa 70-R3 is consistent with operational staff interviews and the historic data, the Iowa 70-R3 is forecast to be representative of the anticipated future retirement activity. Consequently, an extension of the currently approved 61-year average service life to 70 years is reasonable.

A net salvage study is presented for this account on page VI-16 which reviewed the net salvage characteristics resulting from the retirement experience for a 15-year period from 2002 through 2016. Over this historic period, the company has incurred \$52.5 million to retire \$36.7 million of original cost of investment and has not made any recovery from the reuse of the assets or through sale proceeds. As such, this historic net salvage percentage of negative 143 percent far exceeds the previously recommended negative

90 percent. There have only been six years where the requirement for net salvage was less than negative 90 percent. A much more negative net salvage percentage is needed at this time to account for indicted historical net salvage requirements.

As the net salvage percentage of negative 150 provides a reasonable representation of historical net salvage percentages and is consistent with operational staff interviews, the percentage of negative 150 is forecast to be representative of the anticipated future net salvage activity and is recommended in this study.

As approved in **Ontario Energy Board Decision X** and as described in section “Estimation of Survivor Curves and Net Salvage Percentages” previously in this report, this study continues to utilize the Constant Dollar Net Salvage methodology. The previously approved traditional net salvage estimate of negative 90 percent was calculated as a constant dollar net salvage rate of negative 51 percent. The currently recommended traditional net salvage estimate of negative 150 percent will be implemented as a constant dollar net salvage percent of negative 41 percent.

Account 478.00 – Distribution - Meters - represents **14%** of the depreciable plant studied. The retirements, additions and other plant transactions for the period 1955 through 2016 were analyzed by the computed mortality and retirement rate method. The original life table as provided on pages V-41, V-42 and V-43, and as plotted on page VI-40, show consistent retirement ratios through the life of this account, indicating a lower mode curve.

Throughout the gas distribution industry there have been large technological and economic changes in metering accounts. The introduction of lower cost diaphragm meters means that it is no longer economically feasible to repair 80 percent to 90 percent of the meters in this account. Measurement Canada mandates that meters are tested at 12 years, then eight years and then seven years. Company management expects that all meters sampled will pass the first testing at 12 years, but less likely that they will pass the testing after this.

As the Iowa 15-S2.5 is consistent with operational staff interviews, peer comparable lives, and the technological and economical forces on the gas distribution industry, the Iowa 15-S2.5 is forecast to be representative of the anticipated future retirement activity and is recommended in this study.

A net salvage study is presented for this account on pages VI-2 and VI-23 which reviewed the net salvage characteristics resulting from the retirement experience for a 33-year period from 1983 through 2016. Over this historic period, the company has incurred less than \$1 million to retire \$146.9 million of original cost of investment and has recovered \$6.4 million from the reuse of the assets or through sale proceeds. As such, this historic net salvage percentage of positive 4 is in line with the previously recommended positive 5 percent net salvage.

As the net salvage percentage of positive 5 provides a good representation of historical net salvage percentages and is consistent with operational staff interviews, the percentage of positive 5 is forecast to be representative of the anticipated future net salvage activity and is recommended in this study.

Account 477.00 – Distribution – Measuring and Regulating Equipment - represents 5% of the depreciable plant studied. The retirements, additions and other plant transactions for the period 1949 through 2016 were analyzed by the computed mortality and retirement rate method. The original life table as provided on pages V-38 and V-39, and as plotted on page V-37 show a consistent rate of retirement through age 24.5, indicating a low mode curve.

The lowa curve matching procedures employed by Gannett Fleming resulted in an lowa 48-S0 being considered the best fit to the historic retirement trends with a residual measure of 1.03. The lowa 48-S0 represents a substantially longer life estimate than the currently used lowa 33-L1.5, which has a residual measure of 16.79. Peer Canadian gas distribution utilities have an lowa life ranging from 15 years to 45 years.

Interviews with company management indicate that an extension to the life of this account is reasonable, however the lowa curve of 48 years is beyond the expectation at this time. The lowa 42-R1.5 provides an excellent fit to the data through age 36.5 and a good fit through the historic life of this account, with a residual measure of 1.98.

As the lowa 42-R1.5 is consistent with operational staff interviews, peer Canadian gas distribution utilities, and historic indications, the lowa 42-R1.5 is forecast to be representative of the anticipated future retirement activity and is recommended in this study.

A net salvage study is presented for this account on pages VI-20 and VI-21 which

reviewed the net salvage characteristics resulting from the retirement experience for a 33-year period from 1983 through 2016. Over this historic period, the company has incurred \$11 million to retire \$75.3 million of original cost of investment and has recovered \$1.3 million from the reuse of the assets or through sale proceeds. As such, this historic net salvage percentage of negative 13 percent is more negative than the previously recommended negative 5 percent net salvage.

As the net salvage percentage of negative 10 provides a reasonable representation of historical net salvage percentages and is consistent with operational staff interviews, the percentage of negative 10 is forecast to be representative of the anticipated future net salvage activity and is recommended in this study. Gannett Fleming recommends closely monitoring this account and making further decreases to the net salvage as needed in future studies.

As approved in Ontario Energy Board Decision X and as described in section “Estimation of Survivor Curves and Net Salvage Percentages” previously in this report, this study continues to utilize the Constant Dollar Net Salvage methodology. The previously approved traditional net salvage estimate of negative five percent was calculated as a constant dollar net salvage rate of negative three percent. The currently recommended traditional net salvage estimate of negative 10 percent will be implemented as a constant dollar net salvage percent of negative three percent.

Account 456.00 – Underground Storage Plant – Compressor Equipment – represents 2% of the depreciable plant studied. The retirements, additions and other plant transactions for the period 1964 through 2016 were analyzed by the computed mortality and retirement rate method. The original life table as provided on pages V-15 and V-16, and as plotted on page V-14 indicates only a minimal amount of plant retired to date.

Interviews with company management indicate that an extension to the life of this account is reasonable at this time. The currently approved Iowa 40-R2 is not a good fit to the historical data, nor does it represent the expectations of company management.

As the Iowa 45-R3 is consistent with operational staff interviews, and historic indications, the Iowa 45-R3 is forecast to be representative of the anticipated future

retirement activity and is recommended in this study. This account will require careful monitoring and may need to have a further life extension in future studies.

Interviews with company management indicate that a small amount of negative net salvage is reasonable at this time. Currently, EGDI is using a negative five percent net salvage rate. This is considered to be reasonable for future retirements.

Account 491.03 – CIS Software Acquired– represents 2% of the depreciable plant studied. This account contains major software applications purchased from outside vendors, such as the Oracle System. These systems are major investments and are not updated regularly. Peer Canadian gas distribution utilities use 10 years for major software accounts. Conversations with company management indicated that a 10-year life is reasonable for this account.

Account 472.00 – Distribution – Structures and Improvements - represents 2% of the depreciable plant studied. The retirements, additions and other plant transactions for the period 1948 through 2016 were analyzed by the computed mortality and retirement rate method. The original life table as provided on pages V-23 and V-24, and as plotted on page V-22, show consistent retirement ratios through the life of this account, indicating a lower mode curve.

Enbridge Gas Distribution currently uses Iowa 60-S1.5 for major buildings and Iowa 45-R1 for other buildings. Conversations with company management indicated that it would be appropriate to give all assets in this account the same Iowa curve. A number of buildings are reaching the end of their useful life and will require replacement in the very near future. The Kennedy, Ottawa Office and Ottawa Depot buildings in particular will need to be replaced as soon as possible.

The Iowa curve matching procedures employed by Gannett Fleming resulted in an Iowa 40-R1 being considered the best fit to the historic retirement trends with a residual measure of 3.55. This is far shorter than the expectation of internal company management and not an appropriate life at this time. The Iowa 40-R1 represents a substantially shorter life estimate than the currently used Iowa 45-R1, which has a residual measure of 7.84, and Iowa 60-S1.5 which has a residual measure of 23.18. Peer Canadian gas distribution utilities have an Iowa life ranging from 36 years to 70 years.

Iowa 50-R1 is an excellent fit to the data through age 36 and a good fit to the data for the remainder of the life, with a residual measure of 10.87.

As the Iowa 50-R1 is consistent with operational staff interviews, peer comparables, and historic data, the Iowa 50-R1 is forecast to be representative of the anticipated future retirement activity and is recommended in this study.

A net salvage study is presented for this account on pages VI-10 and VI-11 which reviewed the net salvage characteristics resulting from the retirement experience for a 33-year period from 1983 through 2016. Over this historic period, the company has incurred less than \$15 million to retire \$102 million of original cost of investment and has recovered less than \$1 million from the reuse of the assets or through sale proceeds. As such, this historic net salvage percentage of negative 15 is substantially lower previously recommended positive 20 percent net salvage. Peer Canadian gas distribution companies have net salvage estimates ranging from negative 10 through negative 40 percent.

As the net salvage percentage of negative 15 provides a good representation of historical net salvage percentages and is consistent with operational staff interviews, the percentage of negative 15 is forecast to be representative of the anticipated future net salvage activity and is recommended in this study.

Account 455.00 – Underground Storage Plant – Field Lines - represents 1.5% of the depreciable plant studied. The retirements, additions and other plant transactions for the period 1963 through 2016 were analyzed by the computed mortality and retirement rate method. The original life table as provided on pages V-12 and V-13, and as plotted on page V-11, show minimal retirements to date for this account.

The Iowa curve matching procedures employed by Gannett Fleming resulted in the currently approved Iowa 55-R3, which has a residual measure of 12.22, being considered too short. Iowa 60-R4 is an excellent fit to the data through age 35 and a good fit to the data for the remainder of the life, with a residual measure of 5.70.

As the Iowa 60-R4 is consistent with operational staff interviews and historic data, the Iowa 60-R4 is forecast to be representative of the anticipated future retirement activity and is recommended in this study.

A net salvage study is presented for this account on pages VI-4 and VI-5 which

reviewed the net salvage characteristics resulting from the retirement experience for a 20-year period from 1996 through 2016. Over this historic period, the company has incurred \$1.9 million to retire \$1.5 million of original cost of investment and has recovered less than \$1 million from the reuse of the assets or through sale proceeds. As such, this historic net salvage percentage of negative 121 is substantially lower previously recommended negative five percent net salvage.

As the net salvage percentage of negative 25 provides a good representation of historical net salvage percentages and is consistent with operational staff interviews, the percentage of negative 25 is forecast to be representative of the anticipated future net salvage activity and is recommended in this study.

Account 491.02 – Software - Developed– represents 1% of the depreciable plant studied. This account contains minor software applications, developed in house. Peer Canadian gas distribution utilities use five years for minor software accounts. Conversations with company management indicated that a five-year life is reasonable for this account.

Account 453.00 – Underground Storage Plant - represents 1% of the depreciable plant studied. The retirements, additions and other plant transactions for the period 1963 through 2016 were analyzed by the computed mortality and retirement rate method. The original life table as provided on pages V-6 and V-7 and as plotted on page V-5, show consistent retirement ratios through the life of this account, indicating a lower mode curve.

The lowa curve matching procedures employed by Gannett Fleming resulted in an lowa 60-S0 being considered the best fit to the historic retirement trends with a residual measure of 1.57. The lowa 60-S0 represents a substantially longer life estimate than the currently used lowa 45-R3, which has a residual measure of 8.44. lowa 50-R2 is a good fit to the data with a residual measure of 3.34.

As the lowa 50-R2 is consistent with operational staff interviews and historic data, the lowa 50-R2 is forecast to be representative of the anticipated future retirement activity and is recommended in this study.

A net salvage study is presented for this account on pages VI-2 and VI-3 which reviewed the net salvage characteristics resulting from the retirement experience for a 22-year period from 1994 through 2016. Over this historic period, the company has

incurred \$33.8 million to retire \$7.9 million of original cost of investment and has not made any recovery from the reuse of the assets or through sale proceeds. As such, this historic net salvage percentage of negative 427 is substantially lower previously recommended negative 10 percent net salvage.

As the net salvage percentage of negative 20 provides a good representation of historical net salvage percentages and is consistent with operational staff interviews, the percentage of negative 20 is forecast to be representative of the anticipated future net salvage activity and is recommended in this study.

IMPACT OF RECENT GOVERNMENT OF ONTARIO CARBON REDUCTION INITIATIVES

On June 8th, 2016, the Office of the Ontario Premier Kathleen Wynne released its plan for a “low-carbon future” in its “Climate Change Action Plan”.² The action plan outlines Ontario’s plan to begin phasing out natural gas for heating by providing incentives to retrofit buildings. The action plan provides a backbone of the province’s strategy to cut emissions to 15 per cent below 1990 levels by 2020, 37 per cent by 2030 and 80 per cent by 2050³. Specifically the action plan provides for:

- \$3.8-billion for new grants, rebates and other subsidies to retrofit buildings, and move them off natural gas and onto geothermal, solar power or other forms of electric heat.
- New building code rules that will require all homes and small buildings built in 2030 or later to be heated without using fossil fuels, such as natural gas. This will be expanded to all buildings before 2050.

The above initiatives will have a profound impact on the utilization of the EGDI system assets by the year 2050, and as early as 2020. The action plan anticipates that cutting natural gas, which currently provides 76 per cent of Ontario’s heating, will require mass adoption of green technologies in buildings across the province. The plan lists geothermal systems, air heat pumps and rooftop solar panels as technologies that will be

²News Release of the Office of the Ontario Premier titled “Ontario Releases New Climate Change Action Plan”.

³Climate Change Action Plan, page 13.

eligible for rebates. The action plan also anticipates that the initiatives could also require an expansion of the electricity grid and promises to subsidize any increased electricity costs for homeowners.

Clearly, with these initiatives, the future growth and retirement programs of the EGD system may be significantly different than the retirement patterns witnessed in the past. While future retirements that are caused by physical forces of retirement such as wear and tear and changes in technology of the assets will continue, it is reasonable to anticipate that the utilization of large groups of assets will change due to the implementation of the Ontario Climate Change Action Plan. Consistent with the reduction in the utilization of the assets, it could be assumed that large scale retirement of assets may be required in the periods between now and 2050.

Common depreciation practice is to deal with the anticipated large scale retirements through the introduction of a Life Span date within the depreciation rate calculations⁴. However, at this time the future impacts of the Climate Change Action Plan have not been sufficiently studied, nor have specific programs been put into place that would provide the indications of the changes in the utilization levels. Gannett Fleming views that additional study of the changes are required before the introduction of a Life Span date for the EGD system into the depreciation rate calculations which will cause a significant increase in the depreciation rate. However, Gannett Fleming notes that future depreciation studies of the EGD system will require the introduction of a Life Span into the depreciation rate calculations.

⁴ For example, National Energy Board Decision RH-003-2011 relating to a Re-Structuring Application by TransCanada Pipelines Ltd.

**PART III. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

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CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, Average Service Life (ASL) and Equal Life Group (ELG).

In the ELG procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable gas distribution and general plant in service. The accounts and their amortization periods are as follows:

<u>ACCOUNT</u>	<u>TITLE</u>	AMORTIZATION PERIOD, <u>YEARS</u>
475.00	Distribution – Mains – Envision	25
483.00	General Plant - Office Furnishings and Equipment	12
486.00	General Plant – Tools and Work Equipment	15
487.70	General Plant – Rental – VRA’s	20
487.80	General Plant – Rental – NGV Station	20
488.00	General Plant – Communication Equipment	10
490.00	Computer Equipment	5
491.01	Software – Acquired	4
491.02	Software – Developed	5
491.03	CIS Software – Acquired	10

For the purpose of calculating annual amortization amounts as of December 31, 2016, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage’s original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage’s age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

Remaining Life Annual Accruals

In the average service life procedure, the remaining life annual accrual for a property group is determined by dividing future book accruals (original cost less book reserve less net salvage) by the average (or composite) remaining life. The average remaining life for a property group is the weighted average of the average remaining lives for each vintage. The average remaining life for each vintage is a direct weighted average

derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

PART IV. RESULTS OF STUDY

PART IV. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates and the accrued depreciation were calculated in accordance with the straight line method, using the equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

DESCRIPTION OF DETAILED TABULATIONS

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other gas distribution utilities. The results of the statistical analysis of service life are presented in the section beginning on page V-2 of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2016 are presented in account sequence starting on page VII-2 of

the supporting documents. The tables indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, and the calculated annual accrual.

ENBRIDGE GAS DISTRIBUTION INC.

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT SEPTEMBER 30, 2016 LIFE

ACCOUNT	DESCRIPTION	SURVIVOR CURVE	NET SALVAGE	ORIGINAL COST AS OF DECEMBER 31, 2016	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	COMPOSITE REMAINING LIFE	ANNUAL ACCRUAL RATE PERCENT
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
UNDERGROUND STORAGE PLANT									
451.10	LAND RIGHTS INTANGIBLE	65-R4	0	48,918,556	24,459,859	24,458,697	644,400	38.0	1.32
452.00	STRUCTURES AND IMPROVEMENTS	40-R2.5	0	30,179,737	3,144,898	27,034,839	864,682	31.3	2.87
453.00	WELLS	50-R2	0	73,956,210	20,461,559	53,494,652	1,283,538	41.7	1.74
454.00	WELL EQUIPMENT	55-R2.5	0	11,200,651	6,281,878	4,918,772	102,407	48.0	0.91
455.00	FIELD LINES	60-R4	0	116,181,274	26,692,124	89,489,150	1,857,983	48.2	1.60
456.00	COMPRESSOR EQUIPMENT	45-R3	0	143,659,417	42,451,083	101,208,334	3,284,385	30.8	2.29
457.00	MEASURING AND REGULATING EQUIPMENT	35-R4	0	33,628,352	6,674,518	26,953,834	1,148,417	23.5	3.42
	TOTAL UNDERGROUND STORAGE PLANT			457,724,197	130,165,918	327,558,278	9,185,812		2.01
DISTRIBUTION PLANT									
471.00	LAND RIGHTS	75-R4	0	61,822,157	2,560,227	59,261,930	806,080	73.5	1.30
472.00	STRUCTURES AND IMPROVEMENTS								
	VICTORIA PARK CENTRE	50-R1	0	42,686,481	4,466,043	36,086,114	950,456	38.0	2.23
	KENNEDY ROAD	50-R1	0	1,483,421	182,990	1,226,260	32,514	37.7	2.19
	OTTAWA OFFICE	50-R1	0	11,496,050	2,734,232	8,187,016	308,624	26.5	2.68
	THOROLD OFFICE	50-R1	0	15,257,295	2,088,790	12,405,640	336,876	36.8	2.21
	TOC MARKHAM	50-R1	0	32,253,764	1,147,794	29,493,282	631,071	46.7	1.96
	BROCKVILLE	50-R1	0	457,523	40,677	393,970	9,663	40.8	2.11
	ARNPRIOR	50-R1	0	648,206	134,170	481,626	16,369	29.4	2.53
	EASTERN AVE	50-R1	0	1,611,476	111,155	1,419,747	32,657	43.5	2.03
	KELFIELD CENTER	50-R1	0	1,089,740	67,662	967,591	22,058	43.9	2.02
	OTTAWA DEPOT	50-R1	0	4,041,755	521,077	3,318,591	87,623	37.9	2.17
	PEMBROKE	50-R1	0	464,836	18,308	423,286	9,128	46.4	1.96
	OTHER	50-R1	0	8,715,863	2,249,920	6,030,150	248,387	24.3	2.85
	BRAMPTON	50-R1	0	1,839,422	22,260	1,725,191	35,287	48.9	1.92
	PETERBOROUGH	50-R1	0	797,917	9,656	748,365	15,307	48.9	1.92
	OSHAWA	50-R1	0	1,393,864	16,869	1,307,302	26,740	48.9	1.92
	TOTAL STRUCTURES AND IMPROVEMENTS			124,237,613	13,811,603	104,214,131	2,762,760		2.22
473.00	SERVICES	45-S1	0	2,663,341,790	803,491,271	1,859,850,520	57,532,056	32.3	2.16
475.21	MAINS - COATED STEEL	70-R3	0	2,034,356,944	355,190,492	1,679,166,452	29,033,599	57.8	1.43
475.30	MAINS - PLASTIC	70-R4	0	1,867,816,202	364,827,528	1,502,988,673	26,204,654	57.4	1.40
475.00	MAINS - ENVISION	25-SQ	0	178,998,231	54,183,392	124,814,840	7,316,769	17.1	4.09
476.00	COMPANY NGV COMPRESSOR STATIONS	17-S2.5	0	3,505,149	2,317,137	1,188,011	157,558	7.5	4.50
477.00	MEASURING AND REGULATING EQUIPMENT	42-R1.5	0	484,718,751	176,370,498	308,348,253	8,865,696	34.8	1.83
478.00	METERS	15-S2.5	0	430,700,573	186,408,730	244,291,843	55,295,821	4.4	12.84
	TOTAL DISTRIBUTION PLANT	0	0	7,849,497,411	1,959,160,878	5,884,124,653	187,974,993		2.39
	GENERAL PLANT	0	0	0	0	0	0		0
483.00	OFFICE FURNISHINGS AND EQUIPMENT	15-SQ	0	20,895,260	5,396,097	15,499,163	1,613,646	9.6	7.72
484.00	TRANSPORTATION EQUIPMENT	12-L1.5	0	45,350,944	16,732,509	28,618,434	3,610,067	7.9	7.96
484.01	TRANSPORTATION - COMPANY NGV KITS	12-L1	0	2,414,089	(1,064,199)	3,478,288	471,245	7.4	19.52
484.02	TRANSPORTATION - COMPANY NGV CYLINDERS	8-S3	0	4,688,253	538,376	4,149,877	1,782,473	2.3	38.02
485.00	HEAVY WORK EQUIPMENT	18-L1	0	15,931,376	4,295,086	11,636,290	956,035	12.2	6.00
486.00	TOOLS AND WORK EQUIPMENT	15-SQ	0	50,326,900	17,280,215	33,046,684	5,360,231	6.2	10.65
487.70	RENTAL - VRA'S	20-SQ	0	1,348,869	1,055,130	293,739	16,113	18.2	1.19
487.80	RENTAL - NGV STATION	20-SQ	0	1,966,140	960,786	1,005,354	142,605	7.0	7.25
487.90	RENTAL - NGV CYLINDERS	9-L1.5	0	84,396	193,092	(108,695)	0	0.0	0.00
488.00	COMMUNICATION EQUIPMENT	10-SQ	0	2,795,661	421,263	2,374,398	258,527	9.2	9.25
	TOTAL GENERAL PLANT			145,801,888	45,808,356	99,993,532	14,210,942		9.75
COMPUTER AND SOFTWARE									
490.00	COMPUTER EQUIPMENT	5-SQ	0	30,588,237	26,431,685	4,156,551	1,149,572	3.6	3.76
491.01	SOFTWARE - ACQUIRED	4-SQ	0	65,202,251	66,707,394	(1,505,143)	0	0.0	0.00
491.02	SOFTWARE - DEVELOPED	5-SQ	0	110,666,440	84,726,455	25,939,985	11,083,901	2.3	10.02
491.03	CIS SOFTWARE ACQUIRED	10-SQ	0	127,098,830	0	127,098,830	50,839,532	2.5	40.00
	TOTAL COMPUTER AND SOFTWARE			333,555,758	177,865,534	155,690,223	63,073,005		18.91
	TOTAL DEPRECIABLE GAS PLANT			8,786,579,253	2,313,000,686	6,467,366,686	274,444,752		3.12

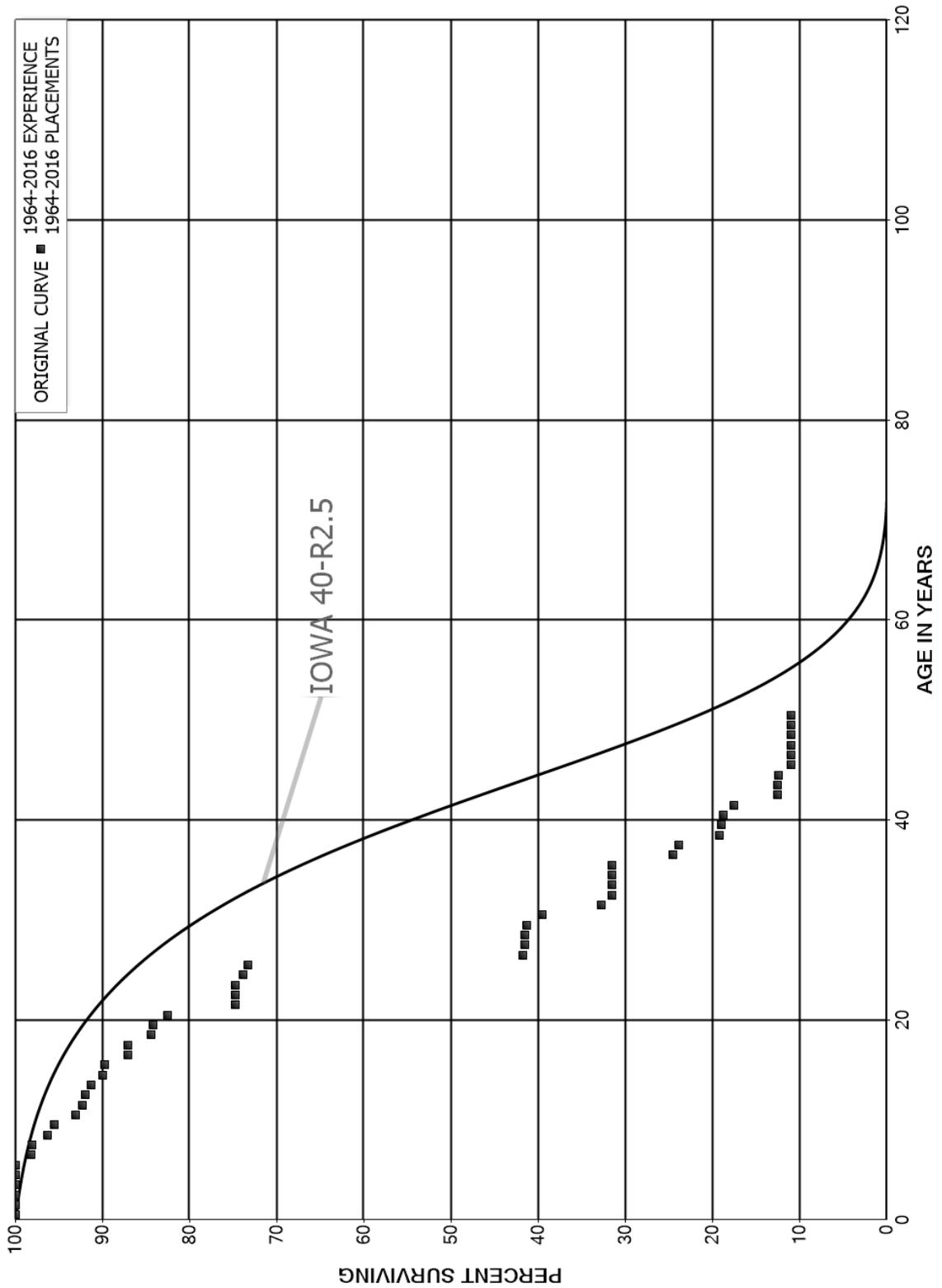
ENBRIDGE GAS DISTRIBUTION INC.

TABLE 1A. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT SEPTEMBER 30, 2016 SALVAGE

ACCOUNT	DESCRIPTION (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2016 (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	ANNUAL ACCURAL AMOUNT (7)	COMPOSITE REMAINING LIFE (8)	ANNUAL ACCRUAL RATE PERCENT (9)
UNDERGROUND STORAGE PLANT									
451.10	LAND RIGHTS INTANGIBLE	65-R4	0	48,918,556	1,511,280	(1,511,280)	(54,317)	38.9	(0.11)
452.00	STRUCTURES AND IMPROVEMENTS	40-R2.5	0	30,179,737	0	0	0	31.3	0
453.00	WELLS	50-R2	(5)	73,956,210	(26,441)	3,724,251	97,425	41.4	0.13
454.00	WELL EQUIPMENT	55-R2.5	0	11,200,651	0	1	0	48.0	0
455.00	FIELD LINES	60-R4	(6)	116,181,274	304,920	6,665,957	153,817	47.8	0.13
456.00	COMPRESSOR EQUIPMENT	45-R3	(2)	143,659,417	580,189	2,293,000	80,436	30.8	0.05
457.00	MEASURING AND REGULATING EQUIPMENT	35-R4	(5)	33,628,352	70,654	1,610,764	75,059	23.3	0.22
	TOTAL UNDERGROUND STORAGE PLANT			457,724,197	2,440,601	12,782,693	352,420		0.08
DISTRIBUTION PLANT									
471.00	LAND RIGHTS	75-R4	0	61,822,157	(0)	0	0	73.5	0
472.00	STRUCTURES AND IMPROVEMENTS								
	VICTORIA PARK CENTRE	50-R1	(4)	42,686,481	3,765	3,838,019	107,669	37.7	0.25
	KENNEDY ROAD	50-R1	(4)	1,483,421	156	133,352	3,627	37.6	0.25
	OTTAWA OFFICE	50-R1	(4)	11,496,050	2,305	1,032,339	40,642	26.4	0.36
	THOROLD OFFICE	50-R1	(4)	15,257,295	1,759	1,371,398	37,856	36.8	0.25
	TOC MARKHAM	50-R1	(4)	32,253,764	967	2,901,872	62,091	46.7	0.19
	BROCKVILLE	50-R1	(4)	457,523	34	41,143	1,035	40.7	0.23
	ARNPRIOR	50-R1	(4)	648,206	112	58,226	2,062	29.3	0.31
	EASTERN AVE	50-R1	(4)	1,611,476	95	144,938	3,352	43.5	0.20
	KELFIELD CENTER	50-R1	(4)	1,089,740	60	98,017	2,261	43.8	0.21
	OTTAWA DEPOT	50-R1	(4)	4,041,755	438	363,320	9,671	37.8	0.24
	PEMBROKE	50-R1	(4)	464,836	16	41,819	901	46.4	0.20
	OTHER	50-R1	(4)	8,715,863	30,158	754,269	32,337	24.2	0.37
	BRAMPTON	50-R1	(4)	1,839,422	19	165,529	3,386	48.9	0.18
	PETERBOROUGH	50-R1	(4)	797,917	8	71,805	1,469	48.9	0.18
	OSHAWA	50-R1	(4)	1,393,864	14	125,434	2,565	48.9	0.18
	TOTAL STRUCTURES AND IMPROVEMENTS			124,237,613	39,906	11,141,480	310,924		0.25
473.00	SERVICES	45-S1	(34)	2,663,341,790	216,666,884	688,869,324	21,850,510	32.1	0.82
475.21	MAINS - COATED STEEL	70-R3	(41)	2,034,356,944	186,737,904	647,348,444	10,772,841	58.4	0.53
475.30	MAINS - PLASTIC	70-R4	(34)	1,867,816,202	216,796,907	418,260,602	6,973,868	57.9	0.38
475.00	MAINS - ENVISION	25-SQ	0	178,998,231	0	(1)	0	17.1	0
476.00	COMPANY NGV COMPRESSOR STATIONS	17-S2.5	0	3,505,149	(0)	1	0	7.5	0
477.00	MEASURING AND REGULATING EQUIPMENT	42-R1.5	(3)	484,718,751	37,280,714	(22,739,152)	(915,629)	35.9	(0.19)
478.00	METERS	15-S2.5	5	430,700,573	0	(21,535,029)	(6,734,417)	4.6	(1.57)
	TOTAL DISTRIBUTION PLANT			7,849,497,411	657,522,315	1,721,345,669	32,258,097		0.41
GENERAL PLANT									
483.00	OFFICE FURNISHINGS AND EQUIPMENT	15-SQ	0	20,895,260	0	0	0	9.6	0
484.00	TRANSPORTATION EQUIPMENT	12-L1.5	5	45,350,944	0	(2,267,547)	(303,840)	8.0	(0.67)
484.01	TRANSPORTATION - COMPANY NGV KITS	12-L1	0	2,414,089	0	0	0	7.4	0
484.02	TRANSPORTATION - COMPANY NGV CYLINDER	8-S3	0	4,688,253	0	0	0	2.3	0
485.00	HEAVY WORK EQUIPMENT	18-L1	25	15,931,376	0	(3,982,844)	(336,170)	12.3	(2.11)
486.00	TOOLS AND WORK EQUIPMENT	15-SQ	0	50,326,900	0	0	0	6.2	0
487.70	RENTAL - VRA'S	20-SQ	0	1,348,869	0	0	0	18.2	0
487.80	RENTAL - NGV STATION	20-SQ	0	1,966,140	0	0	0	7.0	0
487.90	RENTAL - NGV CYLINDERS	9-L1.5	0	84,396	0	0	0	0	0
488.00	COMMUNICATION EQUIPMENT	10-SQ	0	2,795,661	0	0	0	9.2	0
	TOTAL GENERAL PLANT			145,801,888	0	(6,250,391)	(640,010)		(0.44)
COMPUTER AND SOFTWARE									
490.00	COMPUTER EQUIPMENT	5-SQ	0	30,588,237	0	0	0	3.6	0
491.01	SOFTWARE - ACQUIRED	4-SQ	0	65,202,251	0	0	0	0	0
491.02	SOFTWARE - DEVELOPED	5-SQ	0	110,666,440	0	0	0	2.3	0
491.03	CIS SOFTWARE ACQUIRED	10-SQ	0	127,098,830	0	0	0	2.5	0
	TOTAL COMPUTER AND SOFTWARE			333,555,758	0	0	0		0.00
TOTAL DEPRECIABLE GAS PLANT				8,786,579,253	659,962,915	1,727,877,971	31,970,507		0.36

PART V. SERVICE LIFE STATISTICS

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 452.00 - UNDERGROUND STORAGE PLANT - STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 452.00 - UNDERGROUND STORAGE PLANT - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,671,804		0.0000	1.0000	100.00
0.5	17,659,223		0.0000	1.0000	100.00
1.5	17,545,876		0.0000	1.0000	100.00
2.5	15,517,324		0.0000	1.0000	100.00
3.5	15,517,324		0.0000	1.0000	100.00
4.5	14,541,844		0.0000	1.0000	100.00
5.5	14,311,294	263,497	0.0184	0.9816	100.00
6.5	10,527,143	9,923	0.0009	0.9991	98.16
7.5	10,343,526	193,103	0.0187	0.9813	98.07
8.5	9,901,893	77,023	0.0078	0.9922	96.24
9.5	9,800,679	253,822	0.0259	0.9741	95.49
10.5	9,268,358	77,490	0.0084	0.9916	93.01
11.5	9,090,592	31,735	0.0035	0.9965	92.24
12.5	8,935,524	57,290	0.0064	0.9936	91.91
13.5	8,748,754	129,979	0.0149	0.9851	91.32
14.5	8,488,795	25,114	0.0030	0.9970	89.97
15.5	7,610,825	224,441	0.0295	0.9705	89.70
16.5	7,009,096		0.0000	1.0000	87.06
17.5	6,615,547	198,611	0.0300	0.9700	87.06
18.5	6,171,154	22,000	0.0036	0.9964	84.44
19.5	3,380,994	64,350	0.0190	0.9810	84.14
20.5	3,254,929	306,632	0.0942	0.9058	82.54
21.5	1,595,478		0.0000	1.0000	74.76
22.5	1,583,789		0.0000	1.0000	74.76
23.5	1,550,570	18,702	0.0121	0.9879	74.76
24.5	1,450,005	11,360	0.0078	0.9922	73.86
25.5	1,438,645	619,190	0.4304	0.5696	73.28
26.5	819,454	4,825	0.0059	0.9941	41.74
27.5	814,629		0.0000	1.0000	41.50
28.5	814,629	4,255	0.0052	0.9948	41.50
29.5	810,374	34,056	0.0420	0.9580	41.28
30.5	776,318	133,782	0.1723	0.8277	39.55
31.5	642,536	23,200	0.0361	0.9639	32.73
32.5	619,336		0.0000	1.0000	31.55
33.5	619,336		0.0000	1.0000	31.55
34.5	619,336	1,304	0.0021	0.9979	31.55
35.5	618,031	137,799	0.2230	0.7770	31.48
36.5	480,233	11,656	0.0243	0.9757	24.46
37.5	468,576	91,378	0.1950	0.8050	23.87
38.5	377,198	4,045	0.0107	0.9893	19.21

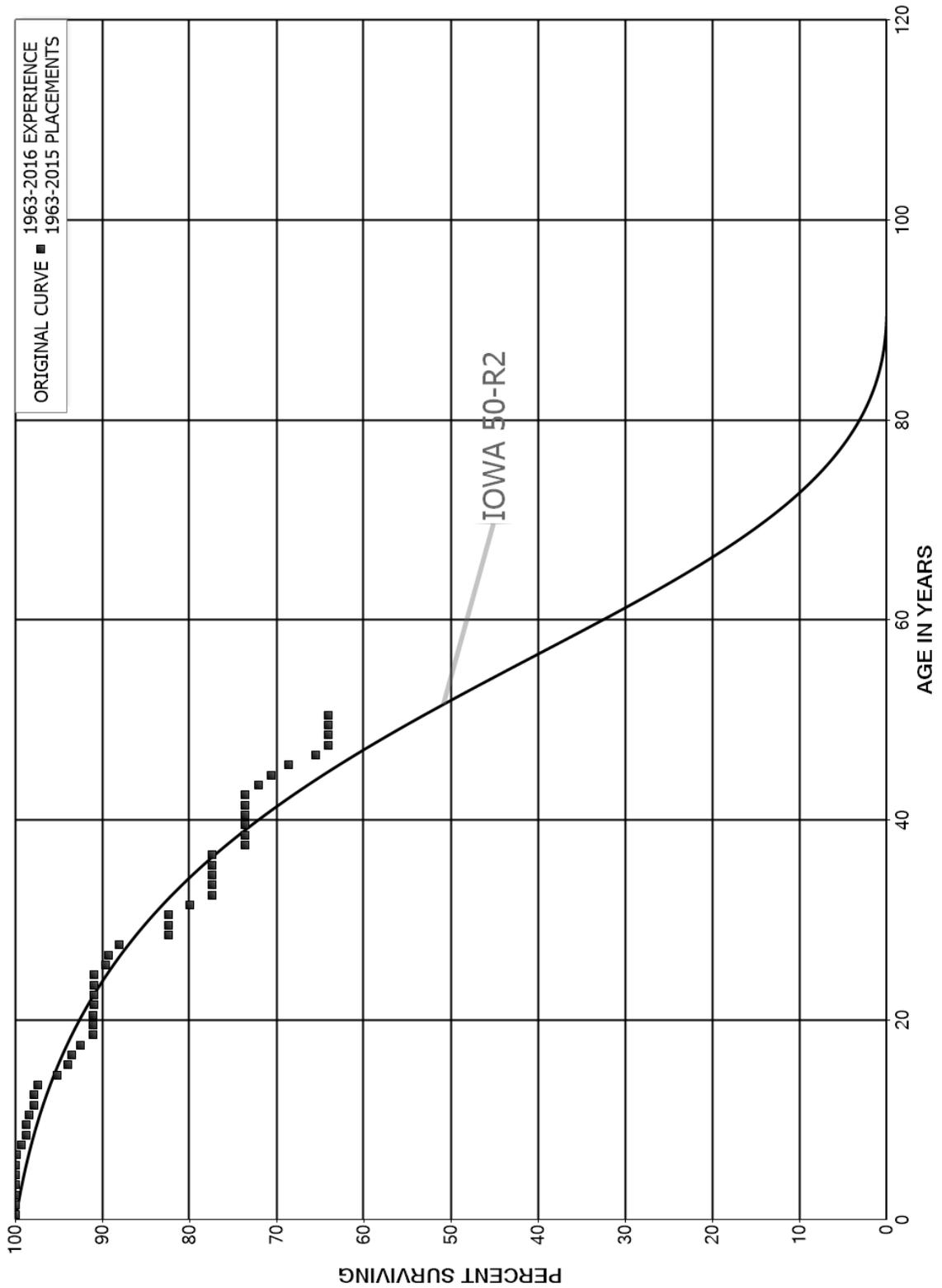
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 452.00 - UNDERGROUND STORAGE PLANT - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2016			EXPERIENCE BAND 1964-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	373,153	4,669	0.0125	0.9875	19.01	
40.5	368,484	25,666	0.0697	0.9303	18.77	
41.5	342,818	97,466	0.2843	0.7157	17.46	
42.5	245,353		0.0000	1.0000	12.50	
43.5	245,353	1,580	0.0064	0.9936	12.50	
44.5	243,773	27,973	0.1147	0.8853	12.42	
45.5	215,800		0.0000	1.0000	10.99	
46.5	215,800		0.0000	1.0000	10.99	
47.5	215,800	1,933	0.0090	0.9910	10.99	
48.5	213,868		0.0000	1.0000	10.89	
49.5	213,868		0.0000	1.0000	10.89	
50.5	213,868	213,868	1.0000		10.89	
51.5						

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 453.00 - UNDERGROUND STORAGE - WELLS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 453.00 - UNDERGROUND STORAGE - WELLS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2015			EXPERIENCE BAND 1963-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	71,785,458		0.0000	1.0000	100.00
0.5	71,785,458		0.0000	1.0000	100.00
1.5	70,904,122		0.0000	1.0000	100.00
2.5	68,843,488		0.0000	1.0000	100.00
3.5	67,169,287		0.0000	1.0000	100.00
4.5	63,698,455		0.0000	1.0000	100.00
5.5	59,485,228	116,877	0.0020	0.9980	100.00
6.5	44,161,091	227,120	0.0051	0.9949	99.80
7.5	37,807,440	196,534	0.0052	0.9948	99.29
8.5	33,454,040	4,432	0.0001	0.9999	98.77
9.5	32,886,403	126,331	0.0038	0.9962	98.76
10.5	29,298,638	148,835	0.0051	0.9949	98.38
11.5	27,493,073		0.0000	1.0000	97.88
12.5	27,040,819	134,903	0.0050	0.9950	97.88
13.5	25,796,476	575,311	0.0223	0.9777	97.39
14.5	24,428,441	320,286	0.0131	0.9869	95.22
15.5	21,634,833	111,829	0.0052	0.9948	93.97
16.5	20,887,806	210,673	0.0101	0.9899	93.49
17.5	17,736,176	290,880	0.0164	0.9836	92.54
18.5	16,409,401		0.0000	1.0000	91.03
19.5	13,620,822		0.0000	1.0000	91.03
20.5	10,347,471	6,263	0.0006	0.9994	91.03
21.5	10,341,208		0.0000	1.0000	90.97
22.5	10,295,464		0.0000	1.0000	90.97
23.5	10,295,140	7,071	0.0007	0.9993	90.97
24.5	10,288,069	148,741	0.0145	0.9855	90.91
25.5	10,139,328	35,623	0.0035	0.9965	89.59
26.5	10,029,187	137,250	0.0137	0.9863	89.28
27.5	8,270,255	532,203	0.0644	0.9356	88.06
28.5	6,781,861		0.0000	1.0000	82.39
29.5	4,345,285		0.0000	1.0000	82.39
30.5	4,345,285	129,792	0.0299	0.9701	82.39
31.5	4,019,131	129,762	0.0323	0.9677	79.93
32.5	3,762,574		0.0000	1.0000	77.35
33.5	3,188,205		0.0000	1.0000	77.35
34.5	3,188,205		0.0000	1.0000	77.35
35.5	3,188,205		0.0000	1.0000	77.35
36.5	3,083,973	147,059	0.0477	0.9523	77.35
37.5	2,936,914		0.0000	1.0000	73.66
38.5	2,647,610		0.0000	1.0000	73.66

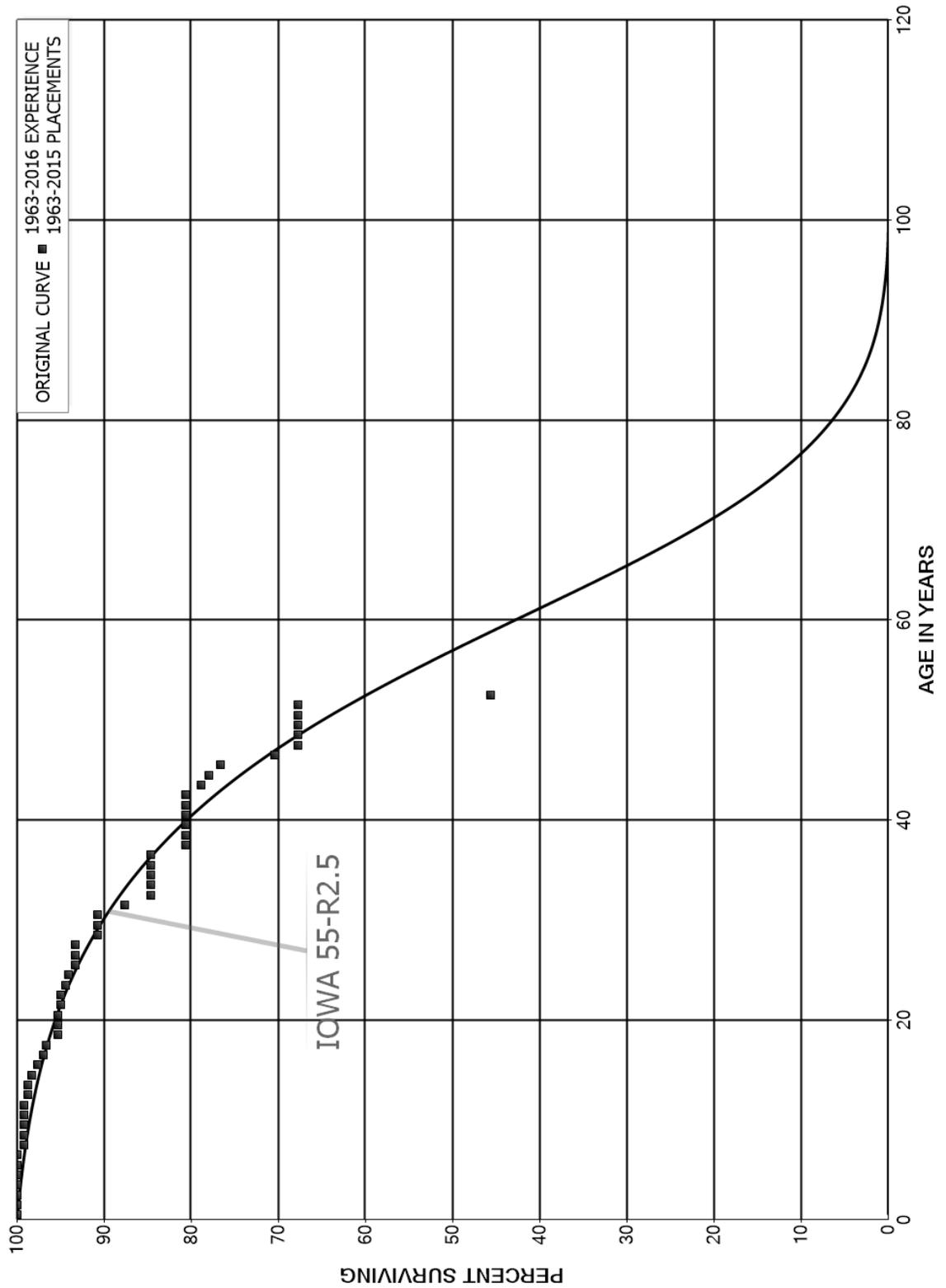
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 453.00 - UNDERGROUND STORAGE - WELLS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2015			EXPERIENCE BAND 1963-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,647,610		0.0000	1.0000	73.66
40.5	2,591,328		0.0000	1.0000	73.66
41.5	2,524,043		0.0000	1.0000	73.66
42.5	2,271,288	48,627	0.0214	0.9786	73.66
43.5	2,109,840	44,320	0.0210	0.9790	72.08
44.5	1,883,804	53,284	0.0283	0.9717	70.57
45.5	1,493,649	67,908	0.0455	0.9545	68.57
46.5	1,425,741	31,021	0.0218	0.9782	65.46
47.5	1,045,379		0.0000	1.0000	64.03
48.5	893,222		0.0000	1.0000	64.03
49.5	893,222		0.0000	1.0000	64.03
50.5	599,542	82,904	0.1383	0.8617	64.03
51.5	482,492	82,023	0.1700	0.8300	55.18
52.5	154,668		0.0000	1.0000	45.80
53.5					45.80

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 454.00 - UNDERGROUND STORAGE - WELL EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 454.00 - UNDERGROUND STORAGE - WELL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2015			EXPERIENCE BAND 1963-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,650,638		0.0000	1.0000	100.00
0.5	10,650,638		0.0000	1.0000	100.00
1.5	10,550,484		0.0000	1.0000	100.00
2.5	10,107,436		0.0000	1.0000	100.00
3.5	9,709,151		0.0000	1.0000	100.00
4.5	9,184,269		0.0000	1.0000	100.00
5.5	9,085,764	4,279	0.0005	0.9995	100.00
6.5	8,472,076	65,012	0.0077	0.9923	99.95
7.5	7,954,505		0.0000	1.0000	99.19
8.5	7,784,273		0.0000	1.0000	99.19
9.5	7,680,002		0.0000	1.0000	99.19
10.5	7,589,677		0.0000	1.0000	99.19
11.5	7,403,628	35,450	0.0048	0.9952	99.19
12.5	7,342,861		0.0000	1.0000	98.71
13.5	7,102,662	33,472	0.0047	0.9953	98.71
14.5	7,055,162	45,755	0.0065	0.9935	98.25
15.5	6,952,072	46,443	0.0067	0.9933	97.61
16.5	6,835,319	27,542	0.0040	0.9960	96.96
17.5	6,181,390	79,752	0.0129	0.9871	96.57
18.5	5,794,366		0.0000	1.0000	95.32
19.5	5,029,972		0.0000	1.0000	95.32
20.5	4,111,836	18,152	0.0044	0.9956	95.32
21.5	4,093,684		0.0000	1.0000	94.90
22.5	4,022,424	22,551	0.0056	0.9944	94.90
23.5	3,999,872	11,916	0.0030	0.9970	94.37
24.5	3,859,727	33,064	0.0086	0.9914	94.09
25.5	3,826,663		0.0000	1.0000	93.28
26.5	3,645,138		0.0000	1.0000	93.28
27.5	3,343,937	91,629	0.0274	0.9726	93.28
28.5	3,105,418		0.0000	1.0000	90.72
29.5	2,082,146		0.0000	1.0000	90.72
30.5	2,082,146	70,386	0.0338	0.9662	90.72
31.5	2,011,761	69,309	0.0345	0.9655	87.66
32.5	1,658,433		0.0000	1.0000	84.64
33.5	1,485,138		0.0000	1.0000	84.64
34.5	1,485,138		0.0000	1.0000	84.64
35.5	1,485,138		0.0000	1.0000	84.64
36.5	1,447,561	68,507	0.0473	0.9527	84.64
37.5	1,379,054		0.0000	1.0000	80.63
38.5	1,238,236		0.0000	1.0000	80.63

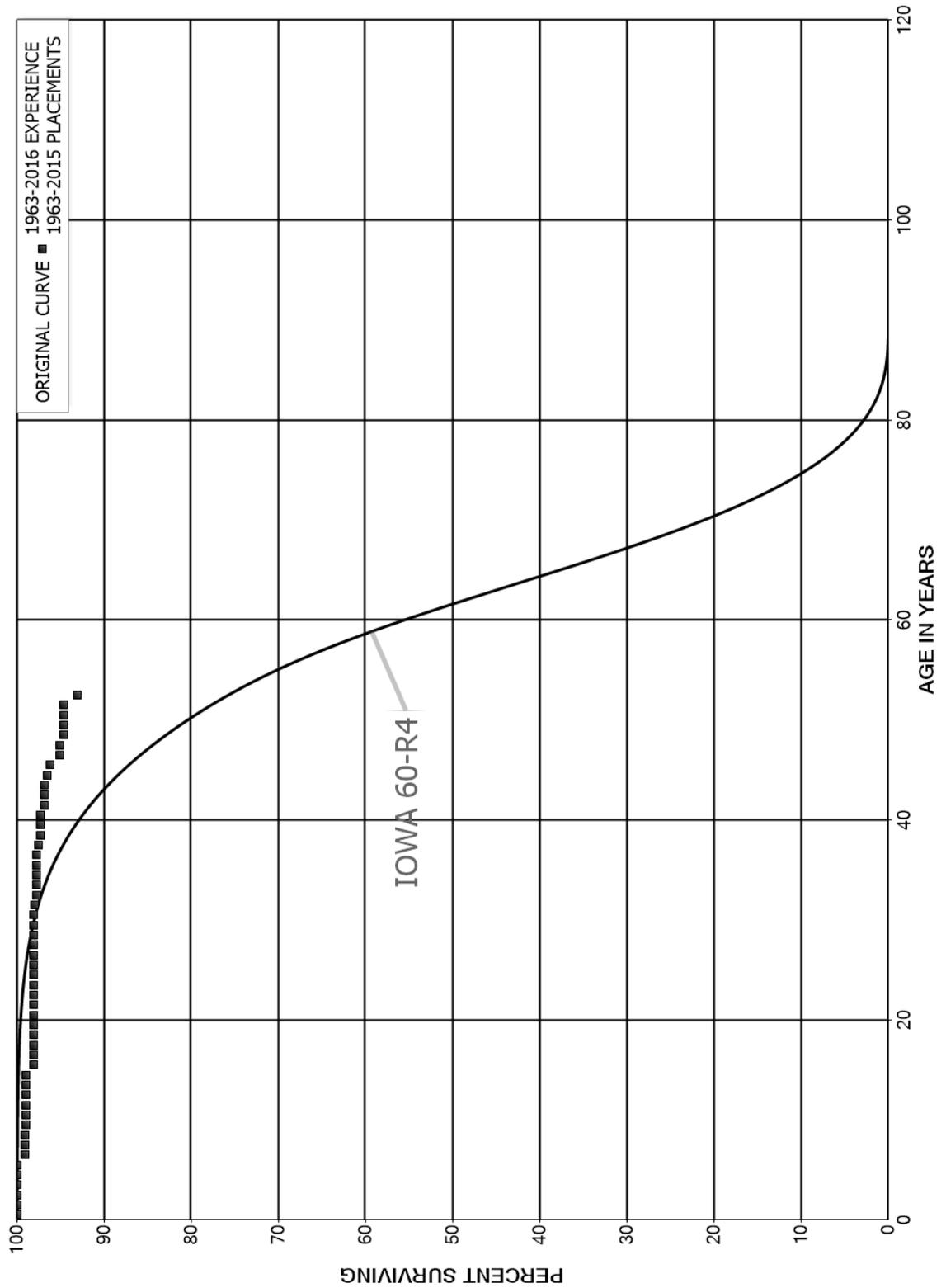
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 454.00 - UNDERGROUND STORAGE - WELL EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2015			EXPERIENCE BAND 1963-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,238,236		0.0000	1.0000	80.63
40.5	1,203,497		0.0000	1.0000	80.63
41.5	1,162,541		0.0000	1.0000	80.63
42.5	1,078,652	23,592	0.0219	0.9781	80.63
43.5	1,001,913	11,387	0.0114	0.9886	78.87
44.5	947,656	17,067	0.0180	0.9820	77.97
45.5	842,186	67,698	0.0804	0.9196	76.57
46.5	746,956	28,633	0.0383	0.9617	70.41
47.5	511,089		0.0000	1.0000	67.71
48.5	422,707		0.0000	1.0000	67.71
49.5	422,707		0.0000	1.0000	67.71
50.5	331,836		0.0000	1.0000	67.71
51.5	331,836	108,164	0.3260	0.6740	67.71
52.5	177,938		0.0000	1.0000	45.64
53.5					45.64

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 455.00 - UNDERGROUND STORAGE - FIELD LINES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 455.00 - UNDERGROUND STORAGE - FIELD LINES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2015			EXPERIENCE BAND 1963-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	118,003,598		0.0000	1.0000	100.00
0.5	118,003,598		0.0000	1.0000	100.00
1.5	111,056,413		0.0000	1.0000	100.00
2.5	110,505,801		0.0000	1.0000	100.00
3.5	103,800,903		0.0000	1.0000	100.00
4.5	100,894,852		0.0000	1.0000	100.00
5.5	65,379,284	577,359	0.0088	0.9912	100.00
6.5	62,782,743		0.0000	1.0000	99.12
7.5	57,101,910		0.0000	1.0000	99.12
8.5	46,413,853	74,778	0.0016	0.9984	99.12
9.5	45,633,990	22,384	0.0005	0.9995	98.96
10.5	43,524,640		0.0000	1.0000	98.91
11.5	42,757,252		0.0000	1.0000	98.91
12.5	40,010,808		0.0000	1.0000	98.91
13.5	37,650,093		0.0000	1.0000	98.91
14.5	36,601,969	330,084	0.0090	0.9910	98.91
15.5	35,936,051		0.0000	1.0000	98.02
16.5	35,189,248		0.0000	1.0000	98.02
17.5	28,149,792		0.0000	1.0000	98.02
18.5	26,832,809		0.0000	1.0000	98.02
19.5	18,717,346		0.0000	1.0000	98.02
20.5	18,174,562		0.0000	1.0000	98.02
21.5	18,174,562		0.0000	1.0000	98.02
22.5	16,730,139		0.0000	1.0000	98.02
23.5	16,730,139		0.0000	1.0000	98.02
24.5	16,730,139		0.0000	1.0000	98.02
25.5	16,730,139		0.0000	1.0000	98.02
26.5	16,730,139		0.0000	1.0000	98.02
27.5	16,614,769		0.0000	1.0000	98.02
28.5	16,461,667		0.0000	1.0000	98.02
29.5	10,566,704		0.0000	1.0000	98.02
30.5	10,566,704	3,370	0.0003	0.9997	98.02
31.5	10,009,442	21,016	0.0021	0.9979	97.99
32.5	9,988,426		0.0000	1.0000	97.78
33.5	9,945,666		0.0000	1.0000	97.78
34.5	9,917,922		0.0000	1.0000	97.78
35.5	9,917,922		0.0000	1.0000	97.78
36.5	9,917,922	27,724	0.0028	0.9972	97.78
37.5	9,876,171	24,533	0.0025	0.9975	97.51
38.5	9,834,327		0.0000	1.0000	97.26

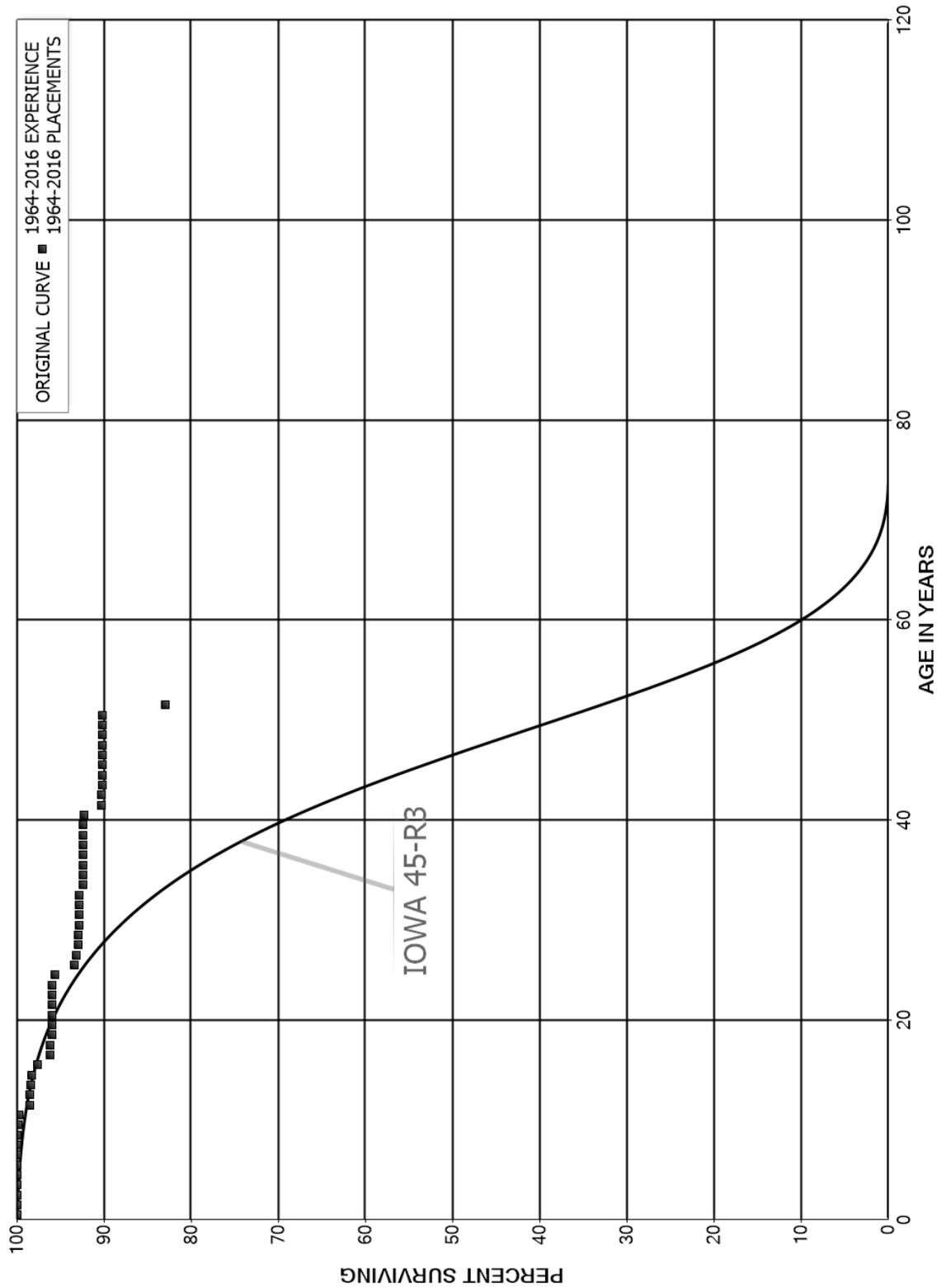
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 455.00 - UNDERGROUND STORAGE - FIELD LINES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2015			EXPERIENCE BAND 1963-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,851,687		0.0000	1.0000	97.26
40.5	3,342,369	13,026	0.0039	0.9961	97.26
41.5	3,314,424		0.0000	1.0000	96.89
42.5	3,263,753		0.0000	1.0000	96.89
43.5	3,199,164	11,061	0.0035	0.9965	96.89
44.5	3,188,103	14,154	0.0044	0.9956	96.55
45.5	2,988,518	34,028	0.0114	0.9886	96.12
46.5	2,915,879		0.0000	1.0000	95.03
47.5	2,886,833	11,017	0.0038	0.9962	95.03
48.5	2,763,783		0.0000	1.0000	94.66
49.5	2,734,635		0.0000	1.0000	94.66
50.5	2,665,892		0.0000	1.0000	94.66
51.5	2,645,853	45,111	0.0170	0.9830	94.66
52.5	2,585,861		0.0000	1.0000	93.05
53.5					93.05

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 456.00 - UNDERGROUND STORAGE - COMPRESSOR EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 456.00 - UNDERGROUND STORAGE - COMPRESSOR EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	142,995,736		0.0000	1.0000	100.00
0.5	142,995,566		0.0000	1.0000	100.00
1.5	137,001,065		0.0000	1.0000	100.00
2.5	131,286,825		0.0000	1.0000	100.00
3.5	131,066,223		0.0000	1.0000	100.00
4.5	131,066,223		0.0000	1.0000	100.00
5.5	130,137,863		0.0000	1.0000	100.00
6.5	107,314,176		0.0000	1.0000	100.00
7.5	102,608,090	1,271	0.0000	1.0000	100.00
8.5	81,526,317	105,291	0.0013	0.9987	100.00
9.5	79,952,519	72,251	0.0009	0.9991	99.87
10.5	74,741,052	922,541	0.0123	0.9877	99.78
11.5	70,633,657	7,100	0.0001	0.9999	98.55
12.5	68,204,096	80,331	0.0012	0.9988	98.54
13.5	64,329,340	77,636	0.0012	0.9988	98.42
14.5	61,929,778	413,107	0.0067	0.9933	98.30
15.5	59,895,444	919,224	0.0153	0.9847	97.65
16.5	53,988,103		0.0000	1.0000	96.15
17.5	51,332,987	105,816	0.0021	0.9979	96.15
18.5	49,946,428		0.0000	1.0000	95.95
19.5	38,311,722		0.0000	1.0000	95.95
20.5	34,813,494		0.0000	1.0000	95.95
21.5	25,268,149		0.0000	1.0000	95.95
22.5	24,835,450		0.0000	1.0000	95.95
23.5	24,835,450	87,930	0.0035	0.9965	95.95
24.5	21,998,752	506,424	0.0230	0.9770	95.61
25.5	21,492,328	55,143	0.0026	0.9974	93.41
26.5	20,983,953	38,588	0.0018	0.9982	93.17
27.5	20,945,366		0.0000	1.0000	93.00
28.5	19,492,679	35,209	0.0018	0.9982	93.00
29.5	19,432,233	2,969	0.0002	0.9998	92.83
30.5	19,254,521		0.0000	1.0000	92.82
31.5	19,254,521		0.0000	1.0000	92.82
32.5	19,254,521	87,107	0.0045	0.9955	92.82
33.5	19,131,810		0.0000	1.0000	92.40
34.5	15,085,112		0.0000	1.0000	92.40
35.5	11,227,655		0.0000	1.0000	92.40
36.5	10,693,652		0.0000	1.0000	92.40
37.5	10,693,652		0.0000	1.0000	92.40
38.5	10,693,652		0.0000	1.0000	92.40

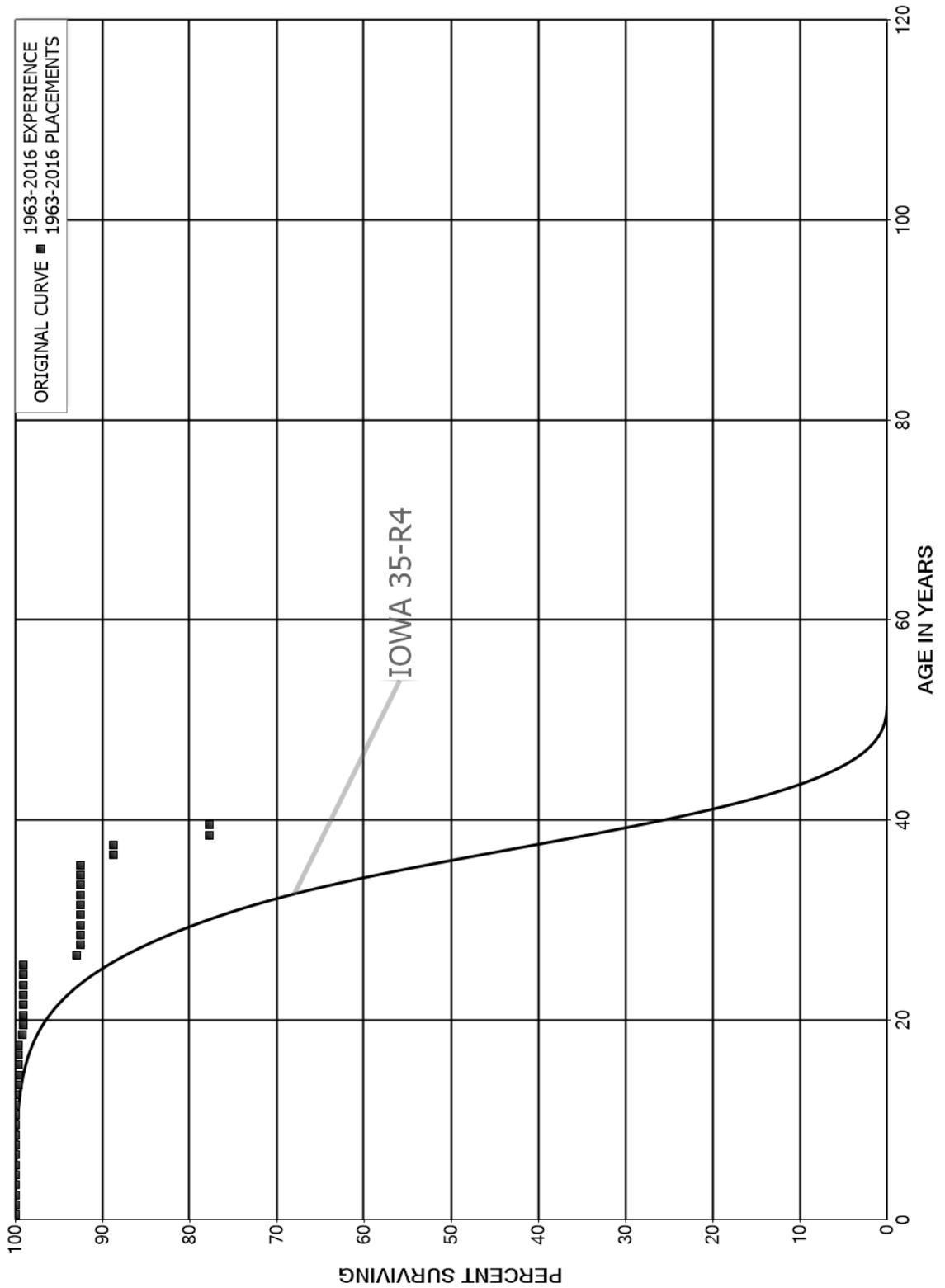
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 456.00 - UNDERGROUND STORAGE - COMPRESSOR EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2016			EXPERIENCE BAND 1964-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,693,652	11,921	0.0011	0.9989	92.40
40.5	10,681,731	237,601	0.0222	0.9778	92.29
41.5	8,472,497		0.0000	1.0000	90.24
42.5	8,472,497	6,110	0.0007	0.9993	90.24
43.5	5,406,886		0.0000	1.0000	90.18
44.5	5,406,886		0.0000	1.0000	90.18
45.5	3,440,718		0.0000	1.0000	90.18
46.5	3,440,718		0.0000	1.0000	90.18
47.5	3,397,061		0.0000	1.0000	90.18
48.5	3,397,061		0.0000	1.0000	90.18
49.5	3,397,061		0.0000	1.0000	90.18
50.5	3,397,061	274,326	0.0808	0.9192	90.18
51.5	3,122,735		0.0000	1.0000	82.89
52.5					82.89

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 457.00 - UNDERGROUND STORAGE - MEASURING AND REGULATING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 457.00 - UNDERGROUND STORAGE - MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2016			EXPERIENCE BAND 1963-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,974,643		0.0000	1.0000	100.00
0.5	34,559,247		0.0000	1.0000	100.00
1.5	34,475,157		0.0000	1.0000	100.00
2.5	34,421,728		0.0000	1.0000	100.00
3.5	34,387,270		0.0000	1.0000	100.00
4.5	33,604,887		0.0000	1.0000	100.00
5.5	13,811,288		0.0000	1.0000	100.00
6.5	13,630,826		0.0000	1.0000	100.00
7.5	13,630,826		0.0000	1.0000	100.00
8.5	13,065,899		0.0000	1.0000	100.00
9.5	13,027,540		0.0000	1.0000	100.00
10.5	12,990,948		0.0000	1.0000	100.00
11.5	12,927,370		0.0000	1.0000	100.00
12.5	12,927,370	48,047	0.0037	0.9963	100.00
13.5	12,043,740		0.0000	1.0000	99.63
14.5	12,042,701		0.0000	1.0000	99.63
15.5	10,465,892		0.0000	1.0000	99.63
16.5	4,125,639		0.0000	1.0000	99.63
17.5	4,125,639	17,872	0.0043	0.9957	99.63
18.5	4,107,767	3,840	0.0009	0.9991	99.20
19.5	2,255,344		0.0000	1.0000	99.10
20.5	1,856,983		0.0000	1.0000	99.10
21.5	1,856,983		0.0000	1.0000	99.10
22.5	1,410,509		0.0000	1.0000	99.10
23.5	1,371,261		0.0000	1.0000	99.10
24.5	1,371,261		0.0000	1.0000	99.10
25.5	1,371,261	85,376	0.0623	0.9377	99.10
26.5	1,285,885	5,991	0.0047	0.9953	92.93
27.5	1,271,717		0.0000	1.0000	92.50
28.5	1,215,315		0.0000	1.0000	92.50
29.5	569,799		0.0000	1.0000	92.50
30.5	569,799		0.0000	1.0000	92.50
31.5	569,799		0.0000	1.0000	92.50
32.5	470,637		0.0000	1.0000	92.50
33.5	470,637		0.0000	1.0000	92.50
34.5	470,637		0.0000	1.0000	92.50
35.5	470,637	19,236	0.0409	0.9591	92.50
36.5	451,402		0.0000	1.0000	88.72
37.5	451,402	55,685	0.1234	0.8766	88.72
38.5	395,716		0.0000	1.0000	77.78

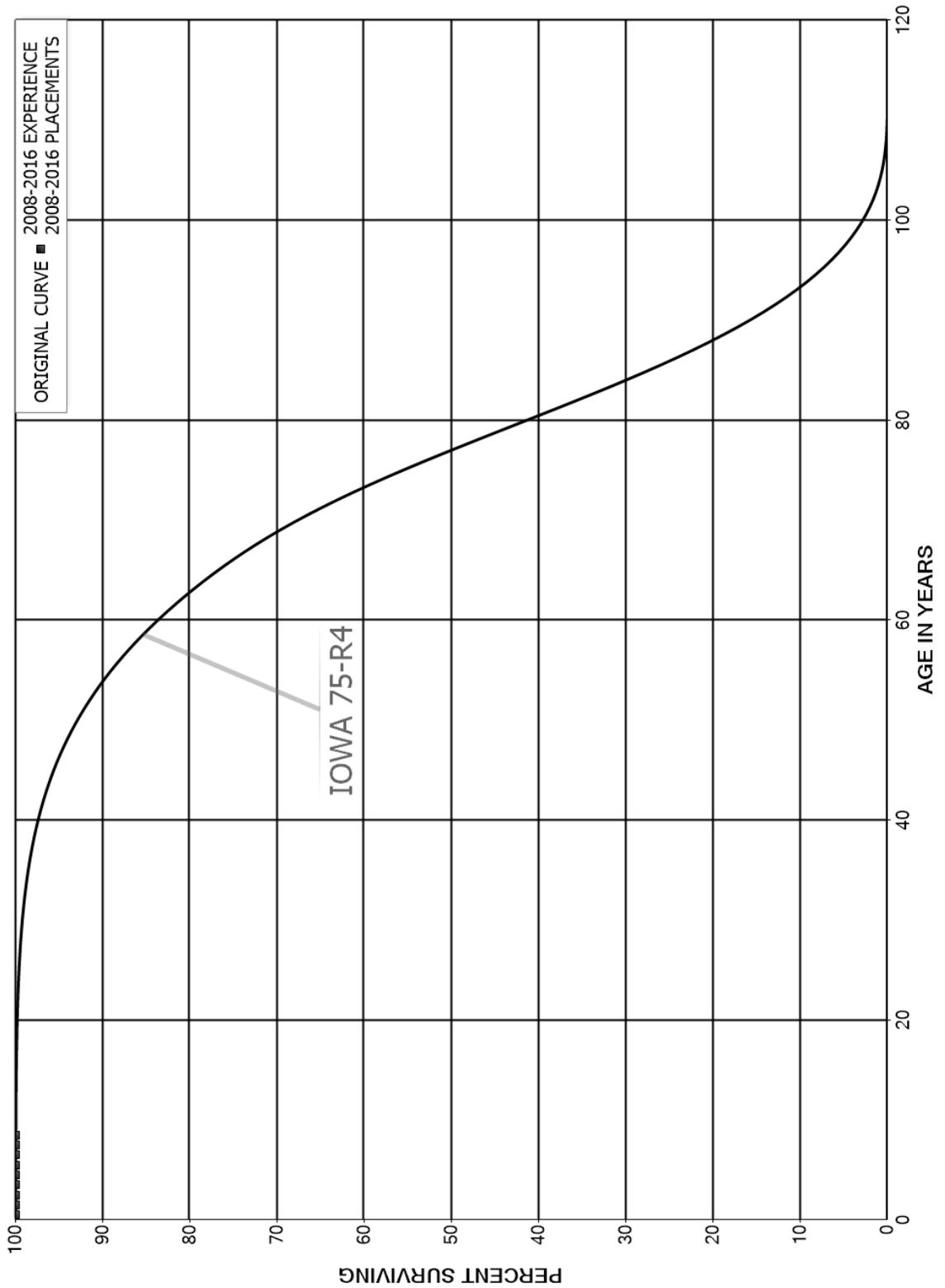
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 457.00 - UNDERGROUND STORAGE - MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2016			EXPERIENCE BAND 1963-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	395,716	230,863	0.5834	0.4166	77.78	
40.5	164,853		0.0000	1.0000	32.40	
41.5	164,853		0.0000	1.0000	32.40	
42.5	164,853	2	0.0000	1.0000	32.40	
43.5	164,851		0.0000	1.0000	32.40	
44.5	164,851		0.0000	1.0000	32.40	
45.5	135,054		0.0000	1.0000	32.40	
46.5	135,054		0.0000	1.0000	32.40	
47.5	135,054		0.0000	1.0000	32.40	
48.5	135,054		0.0000	1.0000	32.40	
49.5	135,054		0.0000	1.0000	32.40	
50.5	135,054	4,670	0.0346	0.9654	32.40	
51.5	130,384		0.0000	1.0000	31.28	
52.5	130,384		0.0000	1.0000	31.28	
53.5					31.28	

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 471.00 - DISTRIBUTION - LAND RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



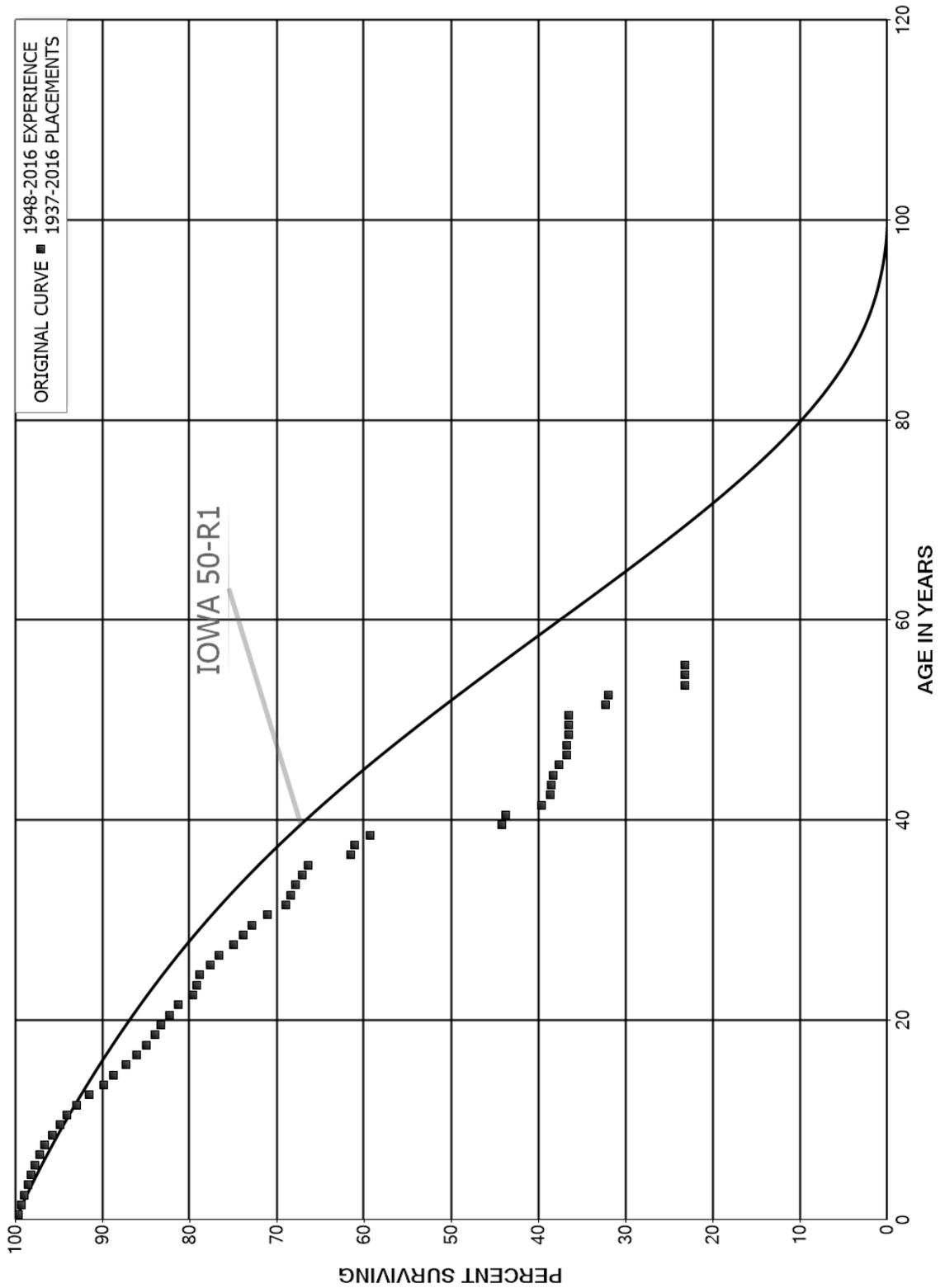
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 471.00 - DISTRIBUTION - LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2016			EXPERIENCE BAND 2008-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	64,116,044		0.0000	1.0000	100.00
0.5	11,204,771		0.0000	1.0000	100.00
1.5	11,204,771		0.0000	1.0000	100.00
2.5	7,446,766		0.0000	1.0000	100.00
3.5	7,446,766		0.0000	1.0000	100.00
4.5	7,446,766		0.0000	1.0000	100.00
5.5	7,446,766		0.0000	1.0000	100.00
6.5	7,446,766		0.0000	1.0000	100.00
7.5	7,359,865		0.0000	1.0000	100.00
8.5					100.00

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 472.00 - DISTRIBUTION - STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 472.00 - DISTRIBUTION - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2016

EXPERIENCE BAND 1948-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	177,715,913	619,229	0.0035	0.9965	100.00
0.5	174,773,348	701,602	0.0040	0.9960	99.65
1.5	161,524,329	512,275	0.0032	0.9968	99.25
2.5	159,293,760	618,334	0.0039	0.9961	98.94
3.5	152,283,022	596,290	0.0039	0.9961	98.55
4.5	117,074,822	558,335	0.0048	0.9952	98.17
5.5	112,933,526	632,202	0.0056	0.9944	97.70
6.5	107,598,981	644,729	0.0060	0.9940	97.15
7.5	104,737,682	896,741	0.0086	0.9914	96.57
8.5	101,336,266	980,852	0.0097	0.9903	95.74
9.5	96,722,992	800,795	0.0083	0.9917	94.82
10.5	95,374,067	1,154,692	0.0121	0.9879	94.03
11.5	91,848,291	1,323,693	0.0144	0.9856	92.89
12.5	87,900,191	1,605,635	0.0183	0.9817	91.55
13.5	85,110,909	1,094,138	0.0129	0.9871	89.88
14.5	81,732,270	1,357,002	0.0166	0.9834	88.73
15.5	80,360,704	1,113,638	0.0139	0.9861	87.25
16.5	79,167,665	1,004,022	0.0127	0.9873	86.04
17.5	78,038,311	891,655	0.0114	0.9886	84.95
18.5	77,102,231	592,142	0.0077	0.9923	83.98
19.5	76,413,944	1,008,193	0.0132	0.9868	83.34
20.5	74,806,724	907,444	0.0121	0.9879	82.24
21.5	70,869,508	1,392,065	0.0196	0.9804	81.24
22.5	69,387,662	364,469	0.0053	0.9947	79.64
23.5	68,842,678	326,967	0.0047	0.9953	79.23
24.5	68,115,102	1,038,726	0.0152	0.9848	78.85
25.5	66,766,829	912,636	0.0137	0.9863	77.65
26.5	56,759,713	1,256,418	0.0221	0.9779	76.59
27.5	55,326,327	766,589	0.0139	0.9861	74.89
28.5	54,354,564	786,317	0.0145	0.9855	73.85
29.5	52,762,979	1,254,324	0.0238	0.9762	72.78
30.5	51,425,611	1,522,943	0.0296	0.9704	71.05
31.5	48,981,180	389,027	0.0079	0.9921	68.95
32.5	48,589,543	364,305	0.0075	0.9925	68.40
33.5	48,149,293	605,326	0.0126	0.9874	67.89
34.5	47,523,805	454,526	0.0096	0.9904	67.04
35.5	46,705,357	3,411,757	0.0730	0.9270	66.39
36.5	42,551,781	366,794	0.0086	0.9914	61.54
37.5	42,166,141	1,231,993	0.0292	0.9708	61.01
38.5	40,929,104	10,386,112	0.2538	0.7462	59.23

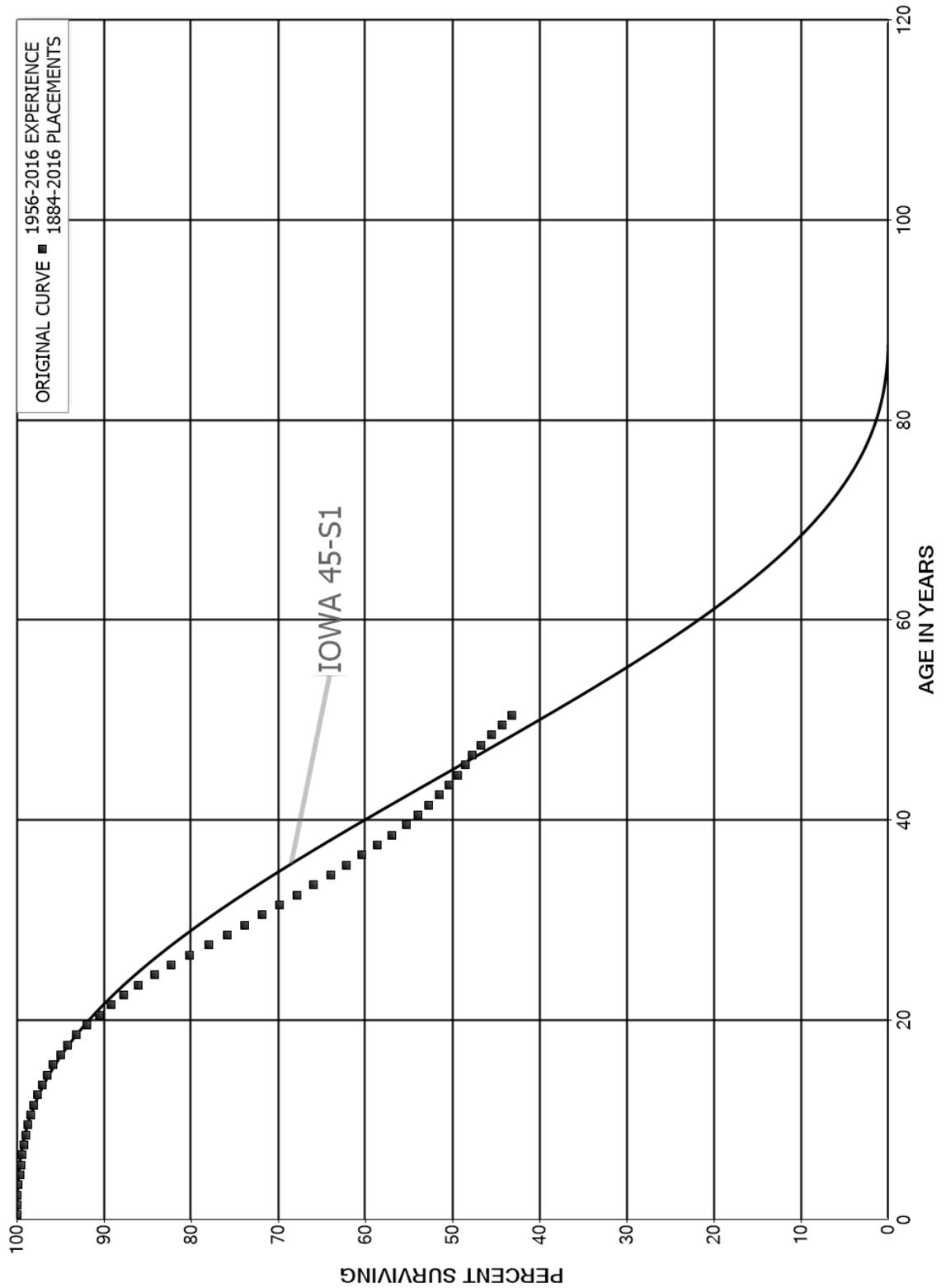
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 472.00 - DISTRIBUTION - STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2016			EXPERIENCE BAND 1948-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,803,183	325,158	0.0109	0.9891	44.20
40.5	23,804,313	2,238,857	0.0941	0.9059	43.72
41.5	21,535,210	540,678	0.0251	0.9749	39.61
42.5	12,608,120	22,329	0.0018	0.9982	38.61
43.5	12,497,868	90,396	0.0072	0.9928	38.54
44.5	12,272,735	193,758	0.0158	0.9842	38.27
45.5	12,032,735	293,551	0.0244	0.9756	37.66
46.5	11,698,300	427	0.0000	1.0000	36.74
47.5	11,134,676	77,331	0.0069	0.9931	36.74
48.5	10,964,131	24	0.0000	1.0000	36.49
49.5	10,931,602	4,058	0.0004	0.9996	36.49
50.5	10,884,495	1,243,243	0.1142	0.8858	36.47
51.5	9,549,819	89,286	0.0093	0.9907	32.31
52.5	8,920,671	2,458,937	0.2756	0.7244	32.00
53.5	6,417,805	2,863	0.0004	0.9996	23.18
54.5	2,142,765		0.0000	1.0000	23.17
55.5	2,140,375	717,966	0.3354	0.6646	23.17
56.5	1,020,857		0.0000	1.0000	15.40
57.5	491,370		0.0000	1.0000	15.40
58.5	486,943		0.0000	1.0000	15.40
59.5	486,943		0.0000	1.0000	15.40
60.5	239,607		0.0000	1.0000	15.40
61.5	239,607		0.0000	1.0000	15.40
62.5					15.40

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 473.00 - DISTRIBUTION - SERVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 473.00 - DISTRIBUTION - SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2016

EXPERIENCE BAND 1956-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,013,492,557	154,089	0.0001	0.9999	100.00
0.5	2,936,917,613	1,044,962	0.0004	0.9996	99.99
1.5	2,823,155,037	1,011,904	0.0004	0.9996	99.96
2.5	2,711,748,493	3,393,724	0.0013	0.9987	99.92
3.5	2,579,247,382	3,683,372	0.0014	0.9986	99.80
4.5	2,442,669,081	3,565,460	0.0015	0.9985	99.66
5.5	2,332,002,005	3,671,331	0.0016	0.9984	99.51
6.5	2,232,649,750	4,295,847	0.0019	0.9981	99.35
7.5	2,132,728,251	3,493,040	0.0016	0.9984	99.16
8.5	2,042,948,039	5,332,044	0.0026	0.9974	99.00
9.5	1,950,231,263	6,329,902	0.0032	0.9968	98.74
10.5	1,856,808,239	7,272,045	0.0039	0.9961	98.42
11.5	1,773,612,011	8,482,816	0.0048	0.9952	98.04
12.5	1,733,555,588	8,780,744	0.0051	0.9949	97.57
13.5	1,635,233,840	9,736,490	0.0060	0.9940	97.07
14.5	1,555,117,666	10,838,483	0.0070	0.9930	96.49
15.5	1,457,470,124	12,618,445	0.0087	0.9913	95.82
16.5	1,342,799,929	11,957,780	0.0089	0.9911	94.99
17.5	1,246,455,723	12,213,766	0.0098	0.9902	94.15
18.5	1,160,944,641	16,044,051	0.0138	0.9862	93.22
19.5	1,081,427,634	16,217,817	0.0150	0.9850	91.94
20.5	980,669,887	15,199,432	0.0155	0.9845	90.56
21.5	884,599,619	14,719,594	0.0166	0.9834	89.15
22.5	794,741,739	14,983,066	0.0189	0.9811	87.67
23.5	716,583,699	15,196,465	0.0212	0.9788	86.02
24.5	644,619,601	14,579,497	0.0226	0.9774	84.19
25.5	586,439,758	15,154,640	0.0258	0.9742	82.29
26.5	532,651,787	14,691,678	0.0276	0.9724	80.16
27.5	484,335,716	12,956,015	0.0268	0.9732	77.95
28.5	436,622,051	11,573,083	0.0265	0.9735	75.87
29.5	393,738,193	10,575,738	0.0269	0.9731	73.86
30.5	353,558,498	9,824,902	0.0278	0.9722	71.87
31.5	319,950,806	9,103,029	0.0285	0.9715	69.87
32.5	281,305,443	8,077,430	0.0287	0.9713	67.89
33.5	251,349,193	7,363,308	0.0293	0.9707	65.94
34.5	225,000,817	6,503,066	0.0289	0.9711	64.01
35.5	195,205,518	5,474,498	0.0280	0.9720	62.16
36.5	168,087,393	5,016,017	0.0298	0.9702	60.41
37.5	142,383,339	4,150,253	0.0291	0.9709	58.61
38.5	125,358,123	3,533,583	0.0282	0.9718	56.90

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 473.00 - DISTRIBUTION - SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2016			EXPERIENCE BAND 1956-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	111,178,687	2,689,211	0.0242	0.9758	55.30
40.5	98,938,228	2,296,086	0.0232	0.9768	53.96
41.5	87,700,586	1,963,934	0.0224	0.9776	52.71
42.5	78,539,190	1,663,640	0.0212	0.9788	51.53
43.5	66,734,966	1,374,292	0.0206	0.9794	50.44
44.5	59,076,646	1,099,730	0.0186	0.9814	49.40
45.5	51,595,976	840,536	0.0163	0.9837	48.48
46.5	47,250,535	942,226	0.0199	0.9801	47.69
47.5	41,864,646	1,087,243	0.0260	0.9740	46.74
48.5	36,540,873	970,022	0.0265	0.9735	45.52
49.5	32,717,623	840,477	0.0257	0.9743	44.31
50.5	29,469,892	776,762	0.0264	0.9736	43.18
51.5	27,087,632	862,294	0.0318	0.9682	42.04
52.5	25,267,032	910,015	0.0360	0.9640	40.70
53.5	21,974,025	743,111	0.0338	0.9662	39.23
54.5	18,062,699	634,275	0.0351	0.9649	37.91
55.5	15,265,242	980,796	0.0643	0.9357	36.58
56.5	13,067,691	660,655	0.0506	0.9494	34.23
57.5	11,708,749	509,230	0.0435	0.9565	32.50
58.5	9,652,793	514,968	0.0533	0.9467	31.08
59.5	7,704,856	518,593	0.0673	0.9327	29.42
60.5	6,482,880	505,774	0.0780	0.9220	27.44
61.5	5,708,694	472,968	0.0829	0.9171	25.30
62.5	4,039,718	444,599	0.1101	0.8899	23.21
63.5	3,695,935	430,496	0.1165	0.8835	20.65
64.5	3,386,783	414,851	0.1225	0.8775	18.25
65.5	3,101,944	381,182	0.1229	0.8771	16.01
66.5	2,835,719	351,936	0.1241	0.8759	14.04
67.5	2,561,030	330,785	0.1292	0.8708	12.30
68.5	2,317,148	312,301	0.1348	0.8652	10.71
69.5	2,087,111	287,239	0.1376	0.8624	9.27
70.5	1,852,333	257,480	0.1390	0.8610	7.99
71.5	1,687,458	238,814	0.1415	0.8585	6.88
72.5	1,448,644	217,374	0.1501	0.8499	5.91
73.5	1,231,270	191,085	0.1552	0.8448	5.02
74.5	1,040,185	179,897	0.1729	0.8271	4.24
75.5	860,288	148,106	0.1722	0.8278	3.51
76.5	712,182	126,276	0.1773	0.8227	2.90
77.5	585,906	112,380	0.1918	0.8082	2.39
78.5	473,526	92,918	0.1962	0.8038	1.93

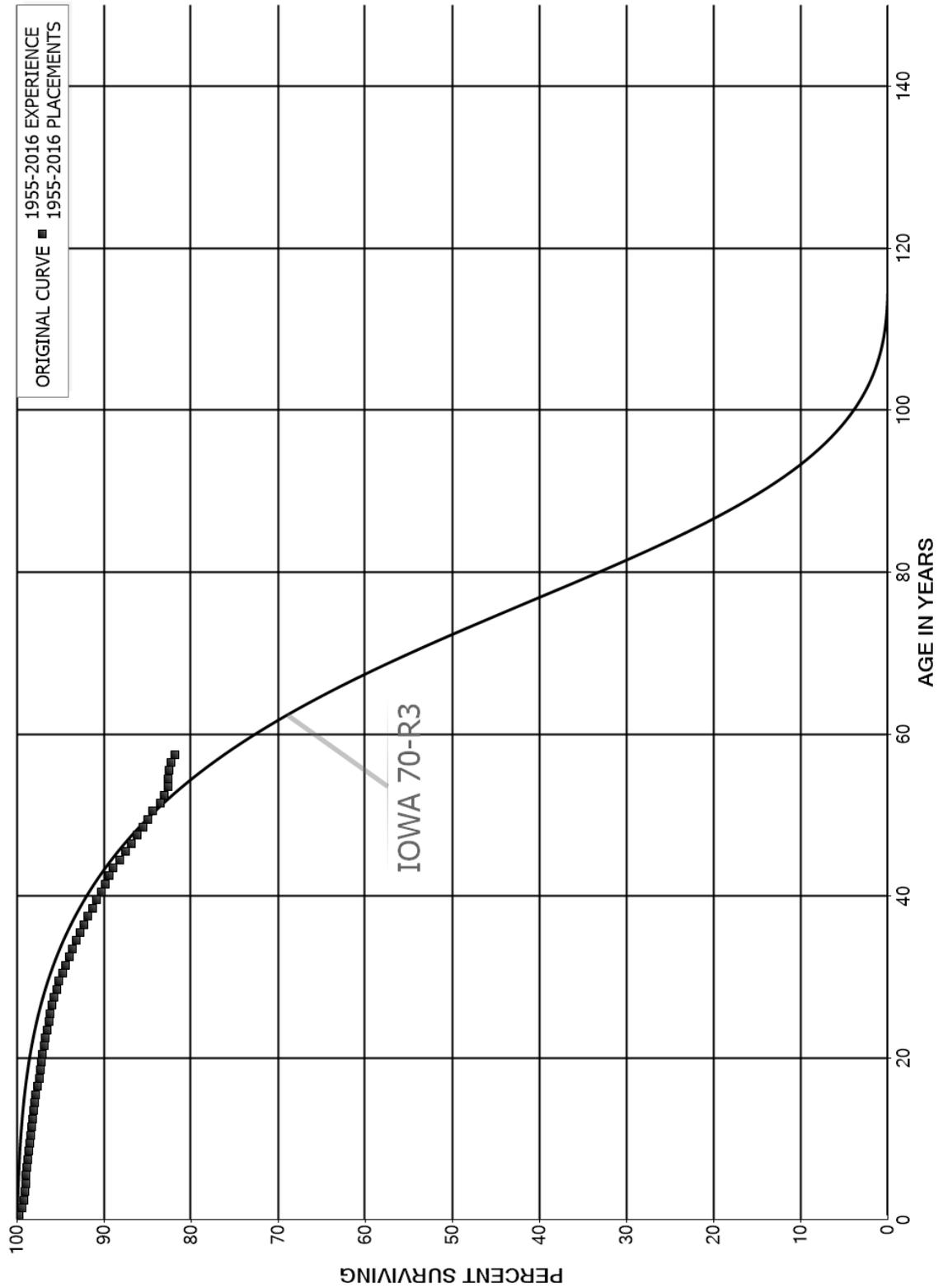
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 473.00 - DISTRIBUTION - SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2016			EXPERIENCE BAND 1956-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	380,608	82,595	0.2170	0.7830	1.55
80.5	298,013	72,558	0.2435	0.7565	1.22
81.5	225,455	57,074	0.2532	0.7468	0.92
82.5	168,381	48,442	0.2877	0.7123	0.69
83.5	119,939	37,907	0.3161	0.6839	0.49
84.5	82,032	29,403	0.3584	0.6416	0.33
85.5	52,629	19,594	0.3723	0.6277	0.21
86.5	33,035	18,143	0.5492	0.4508	0.13
87.5	14,892	8,221	0.5520	0.4480	0.06
88.5	6,671	6,117	0.9170	0.0830	0.03
89.5	554	554	1.0000		0.00
90.5					

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 475.21 - DISTRIBUTION - MAINS - COATED STEEL
 ORIGINAL AND SMOOTH SURVIVOR CURVES



ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 475.21 - DISTRIBUTION - MAINS - COATED STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2016			EXPERIENCE BAND 1955-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,351,122,942	3,149,489	0.0023	0.9977	100.00
0.5	1,347,960,631	4,832,271	0.0036	0.9964	99.77
1.5	1,309,880,146	3,259,766	0.0025	0.9975	99.41
2.5	1,192,593,701	909,110	0.0008	0.9992	99.16
3.5	1,136,337,357	881,903	0.0008	0.9992	99.09
4.5	1,095,176,628	938,919	0.0009	0.9991	99.01
5.5	1,046,484,714	945,630	0.0009	0.9991	98.92
6.5	1,028,840,692	877,069	0.0009	0.9991	98.84
7.5	998,533,100	952,700	0.0010	0.9990	98.75
8.5	956,515,866	969,948	0.0010	0.9990	98.66
9.5	891,012,794	1,129,335	0.0013	0.9987	98.56
10.5	843,830,661	1,138,560	0.0013	0.9987	98.43
11.5	821,533,398	1,150,369	0.0014	0.9986	98.30
12.5	804,333,519	984,893	0.0012	0.9988	98.16
13.5	789,749,548	988,466	0.0013	0.9987	98.04
14.5	744,511,650	970,127	0.0013	0.9987	97.92
15.5	705,846,032	1,316,482	0.0019	0.9981	97.79
16.5	679,489,039	1,108,983	0.0016	0.9984	97.61
17.5	649,999,390	964,839	0.0015	0.9985	97.45
18.5	624,329,576	966,521	0.0015	0.9985	97.30
19.5	610,361,929	839,724	0.0014	0.9986	97.15
20.5	583,649,989	989,378	0.0017	0.9983	97.02
21.5	568,133,189	950,819	0.0017	0.9983	96.86
22.5	550,261,754	1,094,764	0.0020	0.9980	96.69
23.5	534,064,653	929,677	0.0017	0.9983	96.50
24.5	477,331,754	919,856	0.0019	0.9981	96.33
25.5	406,895,644	982,416	0.0024	0.9976	96.15
26.5	375,692,827	897,102	0.0024	0.9976	95.92
27.5	345,124,093	988,452	0.0029	0.9971	95.69
28.5	334,912,185	981,922	0.0029	0.9971	95.41
29.5	308,094,668	1,254,223	0.0041	0.9959	95.13
30.5	298,204,892	1,106,356	0.0037	0.9963	94.75
31.5	288,372,509	1,292,179	0.0045	0.9955	94.39
32.5	281,547,380	1,117,273	0.0040	0.9960	93.97
33.5	271,177,286	1,200,058	0.0044	0.9956	93.60
34.5	262,774,927	1,200,965	0.0046	0.9954	93.18
35.5	254,552,220	1,239,257	0.0049	0.9951	92.76
36.5	245,006,943	1,339,086	0.0055	0.9945	92.31
37.5	238,172,422	1,225,391	0.0051	0.9949	91.80
38.5	231,935,857	1,279,061	0.0055	0.9945	91.33

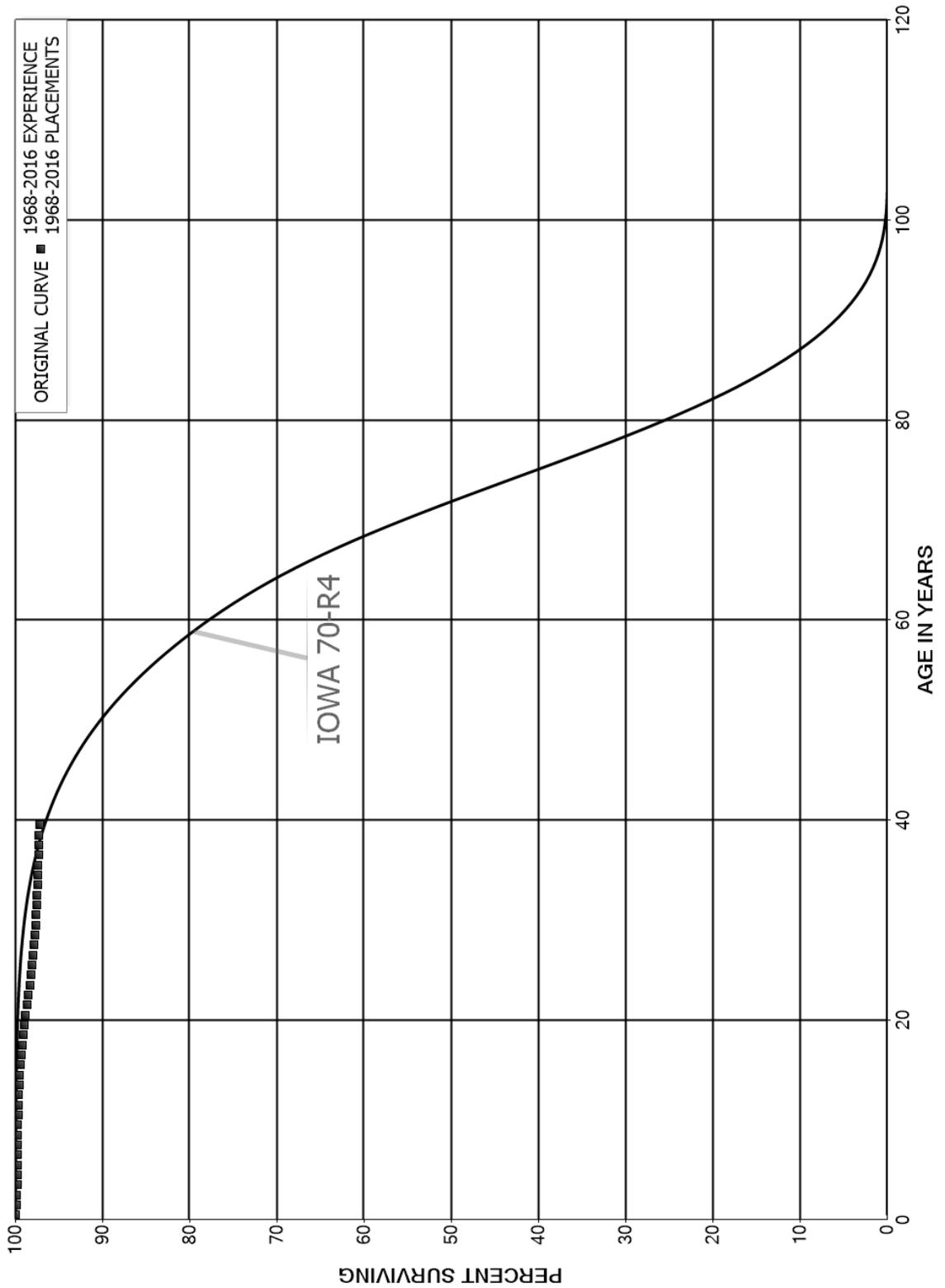
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 475.21 - DISTRIBUTION - MAINS - COATED STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2016			EXPERIENCE BAND 1955-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	224,465,522	1,203,814	0.0054	0.9946	90.83
40.5	219,683,233	1,216,861	0.0055	0.9945	90.34
41.5	211,704,446	1,083,236	0.0051	0.9949	89.84
42.5	199,701,075	1,048,672	0.0053	0.9947	89.38
43.5	181,987,240	1,472,321	0.0081	0.9919	88.91
44.5	167,096,958	1,319,095	0.0079	0.9921	88.19
45.5	146,097,379	1,081,823	0.0074	0.9926	87.49
46.5	131,445,639	1,073,078	0.0082	0.9918	86.85
47.5	119,979,499	828,343	0.0069	0.9931	86.14
48.5	110,326,597	689,827	0.0063	0.9937	85.54
49.5	100,378,841	693,219	0.0069	0.9931	85.01
50.5	90,843,426	950,028	0.0105	0.9895	84.42
51.5	84,943,854	516,676	0.0061	0.9939	83.54
52.5	78,999,205	402,998	0.0051	0.9949	83.03
53.5	65,910,562	34,395	0.0005	0.9995	82.61
54.5	55,292,912	40,457	0.0007	0.9993	82.56
55.5	45,199,272	145,316	0.0032	0.9968	82.50
56.5	36,833,511	170,428	0.0046	0.9954	82.24
57.5	4,061,051	5,742	0.0014	0.9986	81.86
58.5	1,983,844	2,345	0.0012	0.9988	81.74
59.5	472,970	6,911	0.0146	0.9854	81.64
60.5	19,544		0.0000	1.0000	80.45
61.5					80.45

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 475.30 - DISTRIBUTION - MAINS - PLASTIC
 ORIGINAL AND SMOOTH SURVIVOR CURVES



ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 475.30 - DISTRIBUTION - MAINS - PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1968-2016			EXPERIENCE BAND 1968-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,818,606,486	907,161	0.0005	0.9995	100.00
0.5	1,817,687,894	2,058,682	0.0011	0.9989	99.95
1.5	1,730,760,070	971,684	0.0006	0.9994	99.84
2.5	1,636,707,083	130,666	0.0001	0.9999	99.78
3.5	1,537,988,635	77,265	0.0001	0.9999	99.77
4.5	1,432,917,392	87,905	0.0001	0.9999	99.77
5.5	1,338,861,328	124,329	0.0001	0.9999	99.76
6.5	1,244,109,119	171,220	0.0001	0.9999	99.75
7.5	1,160,985,111	242,125	0.0002	0.9998	99.74
8.5	1,088,104,466	223,884	0.0002	0.9998	99.72
9.5	982,890,056	329,412	0.0003	0.9997	99.70
10.5	873,791,114	374,310	0.0004	0.9996	99.66
11.5	813,912,366	361,784	0.0004	0.9996	99.62
12.5	781,060,691	410,667	0.0005	0.9995	99.58
13.5	726,847,675	441,191	0.0006	0.9994	99.52
14.5	674,177,955	557,424	0.0008	0.9992	99.46
15.5	605,750,238	522,004	0.0009	0.9991	99.38
16.5	548,095,504	550,238	0.0010	0.9990	99.30
17.5	491,985,994	553,842	0.0011	0.9989	99.20
18.5	438,137,992	599,151	0.0014	0.9986	99.09
19.5	397,763,794	615,134	0.0015	0.9985	98.95
20.5	353,936,556	506,048	0.0014	0.9986	98.80
21.5	316,571,803	548,447	0.0017	0.9983	98.66
22.5	290,552,443	581,264	0.0020	0.9980	98.48
23.5	267,364,200	365,504	0.0014	0.9986	98.29
24.5	246,813,211	237,654	0.0010	0.9990	98.15
25.5	221,844,972	237,660	0.0011	0.9989	98.06
26.5	201,727,687	195,342	0.0010	0.9990	97.95
27.5	176,571,919	189,631	0.0011	0.9989	97.86
28.5	160,373,417	156,005	0.0010	0.9990	97.75
29.5	142,166,558	107,466	0.0008	0.9992	97.66
30.5	129,378,681	54,138	0.0004	0.9996	97.58
31.5	117,552,066	33,258	0.0003	0.9997	97.54
32.5	103,880,132	75,682	0.0007	0.9993	97.52
33.5	90,922,914	22,210	0.0002	0.9998	97.45
34.5	76,374,507	28,386	0.0004	0.9996	97.42
35.5	66,312,832	66,146	0.0010	0.9990	97.39
36.5	43,028,437	3,930	0.0001	0.9999	97.29
37.5	30,510,450	2,408	0.0001	0.9999	97.28
38.5	22,686,019	15,382	0.0007	0.9993	97.27

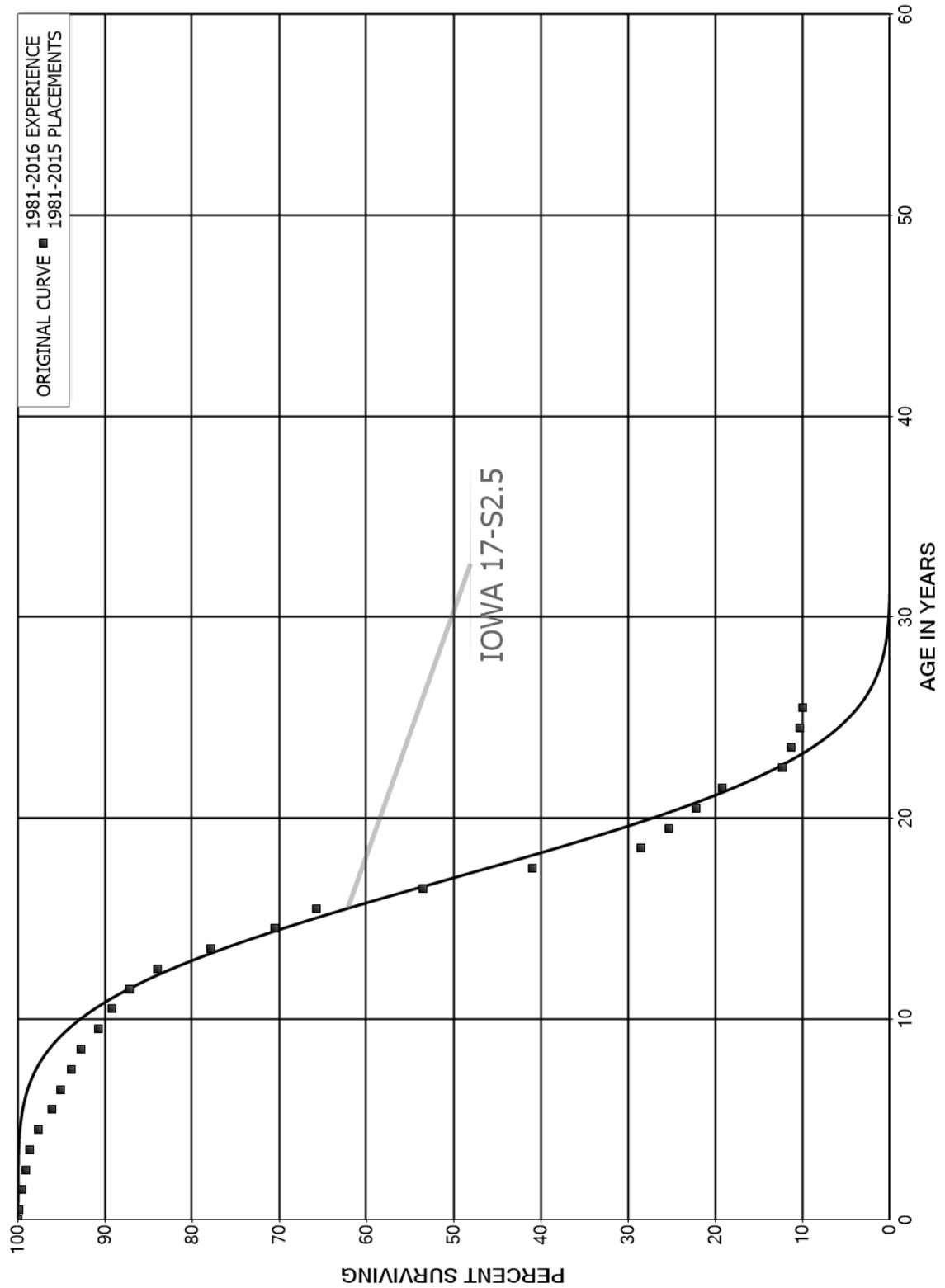
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 475.30 - DISTRIBUTION - MAINS - PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1968-2016			EXPERIENCE BAND 1968-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	16,499,289	374	0.0000	1.0000	97.21	
40.5	11,296,554	17,129	0.0015	0.9985	97.20	
41.5	6,848,232		0.0000	1.0000	97.06	
42.5	3,089,053	7,281	0.0024	0.9976	97.06	
43.5	561,825	8,739	0.0156	0.9844	96.83	
44.5	158,459		0.0000	1.0000	95.32	
45.5	9,343	48	0.0051	0.9949	95.32	
46.5					94.84	

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 476.00 - DISTRIBUTION - COMPANY NGV COMPRESSOR STATIONS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



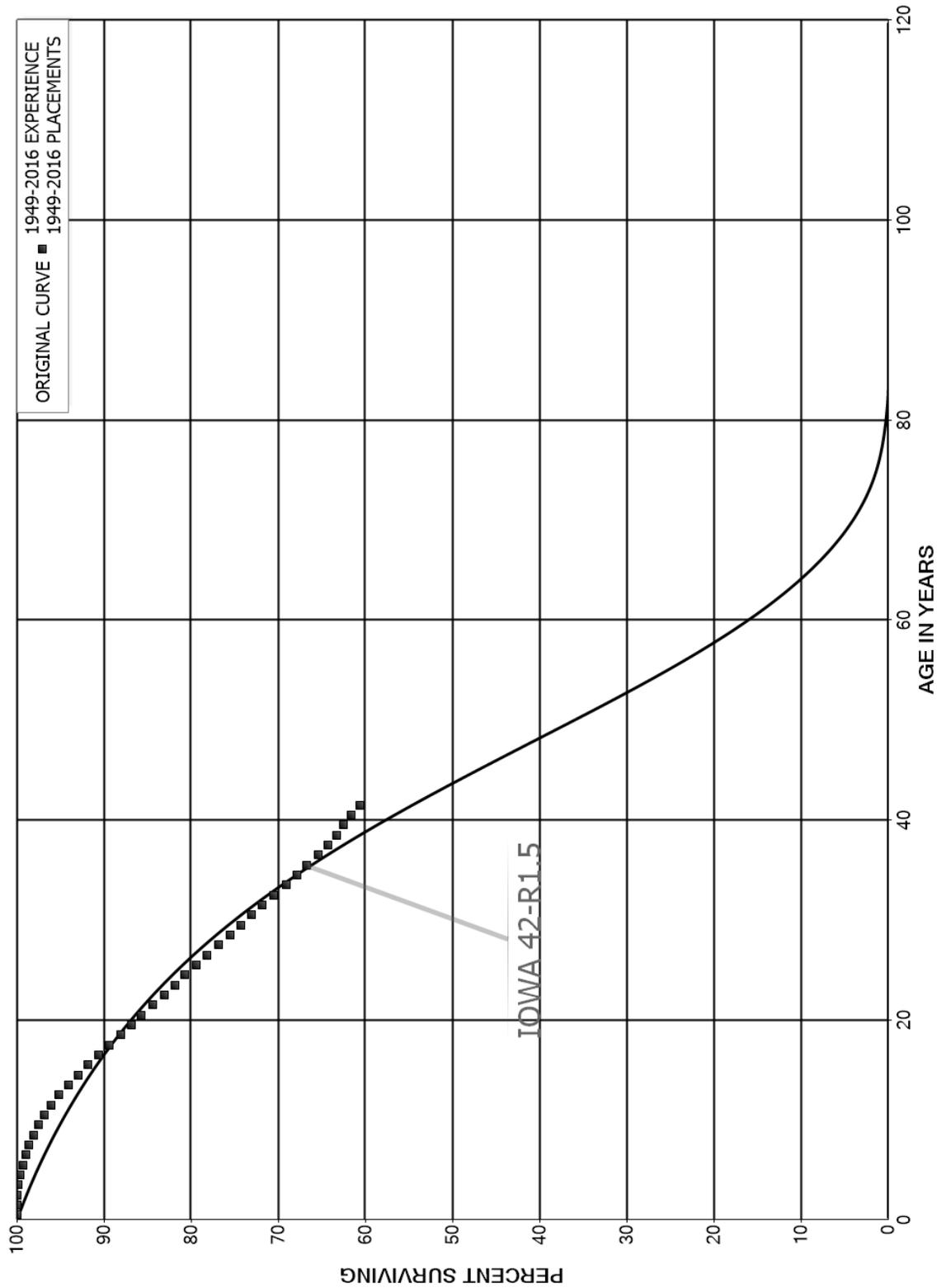
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 476.00 - DISTRIBUTION - COMPANY NGV COMPRESSOR STATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1981-2015			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,980,126	24,888	0.0016	0.9984	100.00
0.5	15,955,238	58,913	0.0037	0.9963	99.84
1.5	15,874,914	58,370	0.0037	0.9963	99.48
2.5	15,568,870	83,947	0.0054	0.9946	99.11
3.5	15,216,678	146,896	0.0097	0.9903	98.58
4.5	15,069,782	244,642	0.0162	0.9838	97.62
5.5	14,825,140	156,361	0.0105	0.9895	96.04
6.5	14,324,429	186,594	0.0130	0.9870	95.03
7.5	14,137,835	163,778	0.0116	0.9884	93.79
8.5	13,974,057	299,765	0.0215	0.9785	92.70
9.5	13,674,292	234,182	0.0171	0.9829	90.71
10.5	13,440,110	292,734	0.0218	0.9782	89.16
11.5	12,768,482	473,925	0.0371	0.9629	87.22
12.5	12,294,557	896,945	0.0730	0.9270	83.98
13.5	11,397,613	1,070,362	0.0939	0.9061	77.85
14.5	10,327,251	707,624	0.0685	0.9315	70.54
15.5	9,272,676	1,726,358	0.1862	0.8138	65.71
16.5	7,546,318	1,763,917	0.2337	0.7663	53.48
17.5	5,782,401	1,763,704	0.3050	0.6950	40.98
18.5	3,882,896	434,552	0.1119	0.8881	28.48
19.5	3,162,120	388,828	0.1230	0.8770	25.29
20.5	2,744,264	377,218	0.1375	0.8625	22.18
21.5	2,367,046	843,330	0.3563	0.6437	19.13
22.5	1,193,081	102,286	0.0857	0.9143	12.32
23.5	1,090,795	90,269	0.0828	0.9172	11.26
24.5	1,000,526	32,475	0.0325	0.9675	10.33
25.5	25,792	25,616	0.9932	0.0068	9.99
26.5	176		0.0000	1.0000	0.07
27.5	176	176	1.0000		0.07
28.5					

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 477.00 - DISTRIBUTION - MEASURING AND REGULATING EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 477.00 - DISTRIBUTION - MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2016			EXPERIENCE BAND 1949-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	453,723,380	3,757	0.0000	1.0000	100.00
0.5	453,719,554	60,640	0.0001	0.9999	100.00
1.5	443,766,168	221,606	0.0005	0.9995	99.99
2.5	418,041,024	511,013	0.0012	0.9988	99.94
3.5	397,262,292	842,776	0.0021	0.9979	99.81
4.5	374,933,692	1,079,172	0.0029	0.9971	99.60
5.5	360,715,624	1,193,709	0.0033	0.9967	99.32
6.5	346,362,982	1,399,971	0.0040	0.9960	98.99
7.5	328,029,913	1,604,895	0.0049	0.9951	98.59
8.5	307,814,305	1,844,105	0.0060	0.9940	98.10
9.5	290,772,750	2,002,580	0.0069	0.9931	97.52
10.5	275,025,924	2,273,357	0.0083	0.9917	96.84
11.5	260,258,624	2,408,956	0.0093	0.9907	96.04
12.5	241,306,540	2,808,439	0.0116	0.9884	95.16
13.5	225,076,998	2,765,773	0.0123	0.9877	94.05
14.5	211,851,053	2,519,943	0.0119	0.9881	92.89
15.5	199,599,830	2,530,881	0.0127	0.9873	91.79
16.5	178,558,569	2,392,204	0.0134	0.9866	90.62
17.5	158,702,404	2,309,160	0.0146	0.9854	89.41
18.5	141,945,885	1,983,709	0.0140	0.9860	88.11
19.5	129,723,732	1,791,999	0.0138	0.9862	86.88
20.5	115,483,202	1,755,880	0.0152	0.9848	85.68
21.5	101,806,040	1,526,629	0.0150	0.9850	84.37
22.5	89,902,514	1,332,787	0.0148	0.9852	83.11
23.5	79,472,051	1,163,484	0.0146	0.9854	81.88
24.5	71,805,096	1,127,419	0.0157	0.9843	80.68
25.5	61,339,174	994,293	0.0162	0.9838	79.41
26.5	49,383,509	814,437	0.0165	0.9835	78.12
27.5	42,633,370	732,452	0.0172	0.9828	76.84
28.5	36,843,024	603,865	0.0164	0.9836	75.52
29.5	30,156,785	510,640	0.0169	0.9831	74.28
30.5	26,499,200	444,959	0.0168	0.9832	73.02
31.5	22,798,590	404,574	0.0177	0.9823	71.79
32.5	18,042,422	379,219	0.0210	0.9790	70.52
33.5	15,941,493	279,264	0.0175	0.9825	69.04
34.5	13,980,324	233,917	0.0167	0.9833	67.83
35.5	11,953,933	240,269	0.0201	0.9799	66.69
36.5	10,308,081	161,435	0.0157	0.9843	65.35
37.5	8,918,936	148,172	0.0166	0.9834	64.33
38.5	7,405,218	92,547	0.0125	0.9875	63.26

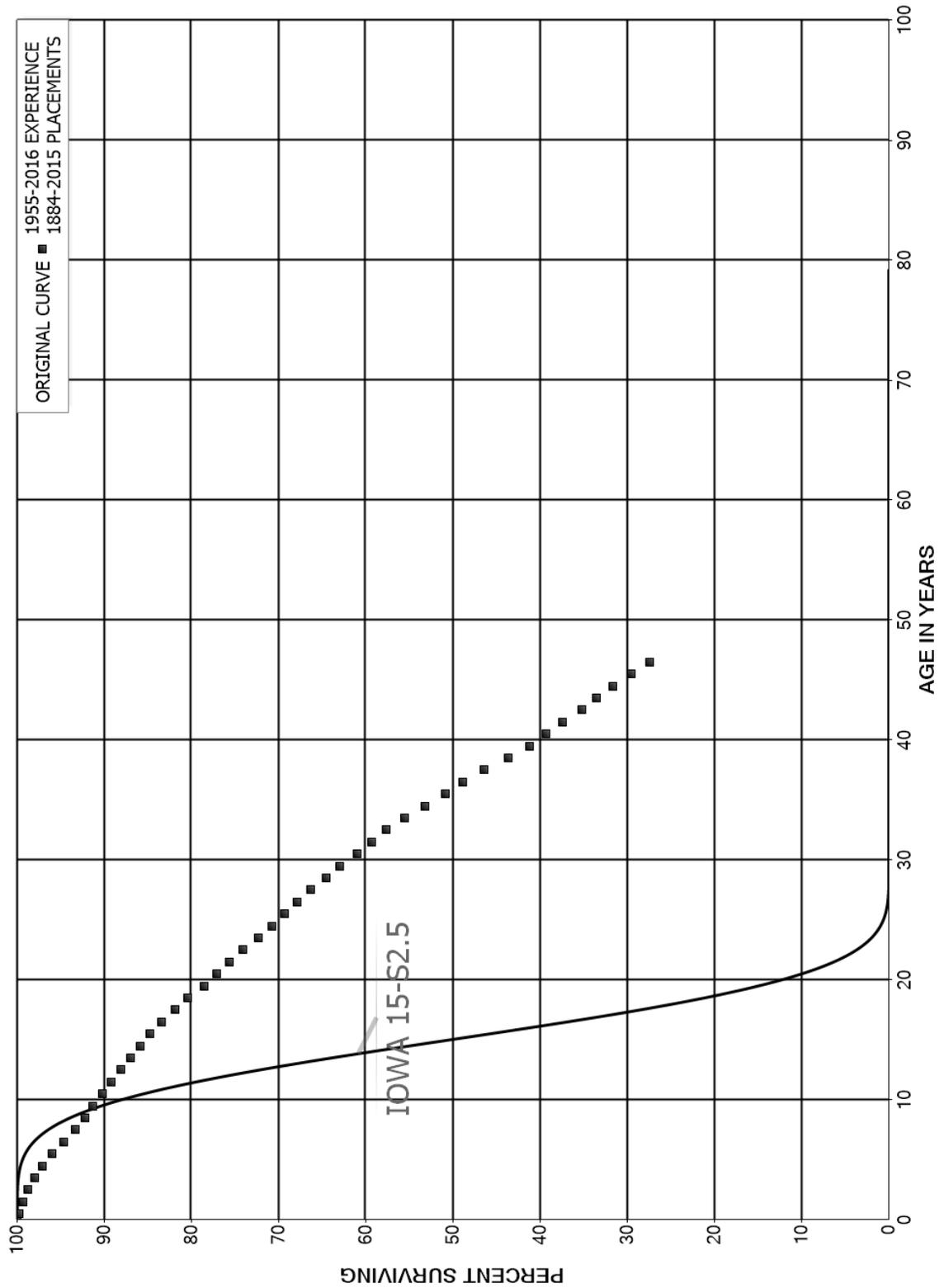
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 477.00 - DISTRIBUTION - MEASURING AND REGULATING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2016			EXPERIENCE BAND 1949-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,239,685	86,896	0.0139	0.9861	62.47
40.5	5,578,803	87,677	0.0157	0.9843	61.60
41.5	4,804,719	49,170	0.0102	0.9898	60.63
42.5	4,090,455	59,727	0.0146	0.9854	60.01
43.5	3,697,906	46,575	0.0126	0.9874	59.14
44.5	2,778,569	32,566	0.0117	0.9883	58.39
45.5	2,461,434	30,477	0.0124	0.9876	57.71
46.5	2,257,355	17,437	0.0077	0.9923	56.99
47.5	2,010,842	25,621	0.0127	0.9873	56.55
48.5	1,853,176	96,767	0.0522	0.9478	55.83
49.5	1,545,517	166,417	0.1077	0.8923	52.92
50.5	1,379,101	86,465	0.0627	0.9373	47.22
51.5	1,292,636	137,758	0.1066	0.8934	44.26
52.5	1,154,878	156,539	0.1355	0.8645	39.54
53.5	998,339	49,157	0.0492	0.9508	34.18
54.5	949,182	126,954	0.1338	0.8662	32.50
55.5	822,228	26,906	0.0327	0.9673	28.15
56.5	795,321	208,560	0.2622	0.7378	27.23
57.5	586,761	469,039	0.7994	0.2006	20.09
58.5	117,722	4,176	0.0355	0.9645	4.03
59.5	113,546	113,546	1.0000		3.89
60.5					

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 478.00 - DISTRIBUTION - METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 478.00 - DISTRIBUTION - METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1884-2015

EXPERIENCE BAND 1955-2016

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	522,561,064	1,263,501	0.0024	0.9976	100.00
0.5	521,347,314	2,595,234	0.0050	0.9950	99.76
1.5	489,718,959	2,616,576	0.0053	0.9947	99.26
2.5	468,963,960	3,793,004	0.0081	0.9919	98.73
3.5	444,510,688	3,909,904	0.0088	0.9912	97.93
4.5	416,701,968	4,942,231	0.0119	0.9881	97.07
5.5	392,364,492	5,392,784	0.0137	0.9863	95.92
6.5	371,506,813	5,160,980	0.0139	0.9861	94.60
7.5	348,371,934	4,059,798	0.0117	0.9883	93.29
8.5	320,328,213	3,309,114	0.0103	0.9897	92.20
9.5	296,134,418	3,471,074	0.0117	0.9883	91.25
10.5	273,155,555	2,967,506	0.0109	0.9891	90.18
11.5	255,303,796	3,175,202	0.0124	0.9876	89.20
12.5	245,569,591	3,040,732	0.0124	0.9876	88.09
13.5	229,568,069	2,933,609	0.0128	0.9872	87.00
14.5	216,966,065	3,060,093	0.0141	0.9859	85.89
15.5	202,823,716	3,092,368	0.0152	0.9848	84.68
16.5	185,869,624	3,551,426	0.0191	0.9809	83.38
17.5	172,324,744	3,013,749	0.0175	0.9825	81.79
18.5	158,427,921	3,605,062	0.0228	0.9772	80.36
19.5	143,918,087	2,653,375	0.0184	0.9816	78.53
20.5	131,184,128	2,503,987	0.0191	0.9809	77.08
21.5	115,540,126	2,371,620	0.0205	0.9795	75.61
22.5	102,516,545	2,493,412	0.0243	0.9757	74.06
23.5	92,729,451	1,951,775	0.0210	0.9790	72.26
24.5	84,702,437	1,727,630	0.0204	0.9796	70.74
25.5	76,493,246	1,657,215	0.0217	0.9783	69.30
26.5	69,678,689	1,544,485	0.0222	0.9778	67.79
27.5	63,856,422	1,696,077	0.0266	0.9734	66.29
28.5	51,720,435	1,289,449	0.0249	0.9751	64.53
29.5	44,244,443	1,373,406	0.0310	0.9690	62.92
30.5	37,781,641	1,054,556	0.0279	0.9721	60.97
31.5	32,873,350	920,907	0.0280	0.9720	59.27
32.5	28,840,141	1,030,191	0.0357	0.9643	57.61
33.5	25,976,196	1,122,411	0.0432	0.9568	55.55
34.5	23,174,065	1,015,780	0.0438	0.9562	53.15
35.5	20,911,240	832,851	0.0398	0.9602	50.82
36.5	17,917,929	865,238	0.0483	0.9517	48.80
37.5	15,106,975	901,245	0.0597	0.9403	46.44
38.5	13,778,688	790,497	0.0574	0.9426	43.67

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 478.00 - DISTRIBUTION - METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2015			EXPERIENCE BAND 1955-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	12,228,831	551,628	0.0451	0.9549	41.16	
40.5	10,744,482	510,383	0.0475	0.9525	39.31	
41.5	9,484,703	570,445	0.0601	0.9399	37.44	
42.5	8,543,934	408,987	0.0479	0.9521	35.19	
43.5	7,457,436	427,495	0.0573	0.9427	33.50	
44.5	6,671,275	448,621	0.0672	0.9328	31.58	
45.5	5,619,307	398,776	0.0710	0.9290	29.46	
46.5	5,077,465	359,355	0.0708	0.9292	27.37	
47.5	4,624,586	318,277	0.0688	0.9312	25.43	
48.5	4,193,745	366,587	0.0874	0.9126	23.68	
49.5	3,901,058	292,554	0.0750	0.9250	21.61	
50.5	3,651,624	252,469	0.0691	0.9309	19.99	
51.5	3,469,776	222,964	0.0643	0.9357	18.61	
52.5	3,311,688	254,610	0.0769	0.9231	17.41	
53.5	3,101,717	249,404	0.0804	0.9196	16.07	
54.5	2,895,813	254,517	0.0879	0.9121	14.78	
55.5	2,675,691	309,319	0.1156	0.8844	13.48	
56.5	2,406,624	290,278	0.1206	0.8794	11.92	
57.5	2,148,664	254,855	0.1186	0.8814	10.49	
58.5	1,944,416	233,197	0.1199	0.8801	9.24	
59.5	1,754,608	282,590	0.1611	0.8389	8.13	
60.5	1,525,928	245,410	0.1608	0.8392	6.82	
61.5	1,326,294	227,367	0.1714	0.8286	5.73	
62.5	1,141,233	180,500	0.1582	0.8418	4.74	
63.5	1,007,953	159,894	0.1586	0.8414	3.99	
64.5	898,416	142,371	0.1585	0.8415	3.36	
65.5	808,345	126,709	0.1568	0.8432	2.83	
66.5	710,700	132,979	0.1871	0.8129	2.38	
67.5	610,395	109,956	0.1801	0.8199	1.94	
68.5	531,419	85,823	0.1615	0.8385	1.59	
69.5	465,306	77,139	0.1658	0.8342	1.33	
70.5	423,005	58,462	0.1382	0.8618	1.11	
71.5	364,543	53,952	0.1480	0.8520	0.96	
72.5	310,591	42,753	0.1377	0.8623	0.82	
73.5	267,838	40,058	0.1496	0.8504	0.70	
74.5	227,780	34,702	0.1523	0.8477	0.60	
75.5	193,078	36,004	0.1865	0.8135	0.51	
76.5	157,074	29,823	0.1899	0.8101	0.41	
77.5	127,251	27,801	0.2185	0.7815	0.33	
78.5	99,450	24,106	0.2424	0.7576	0.26	

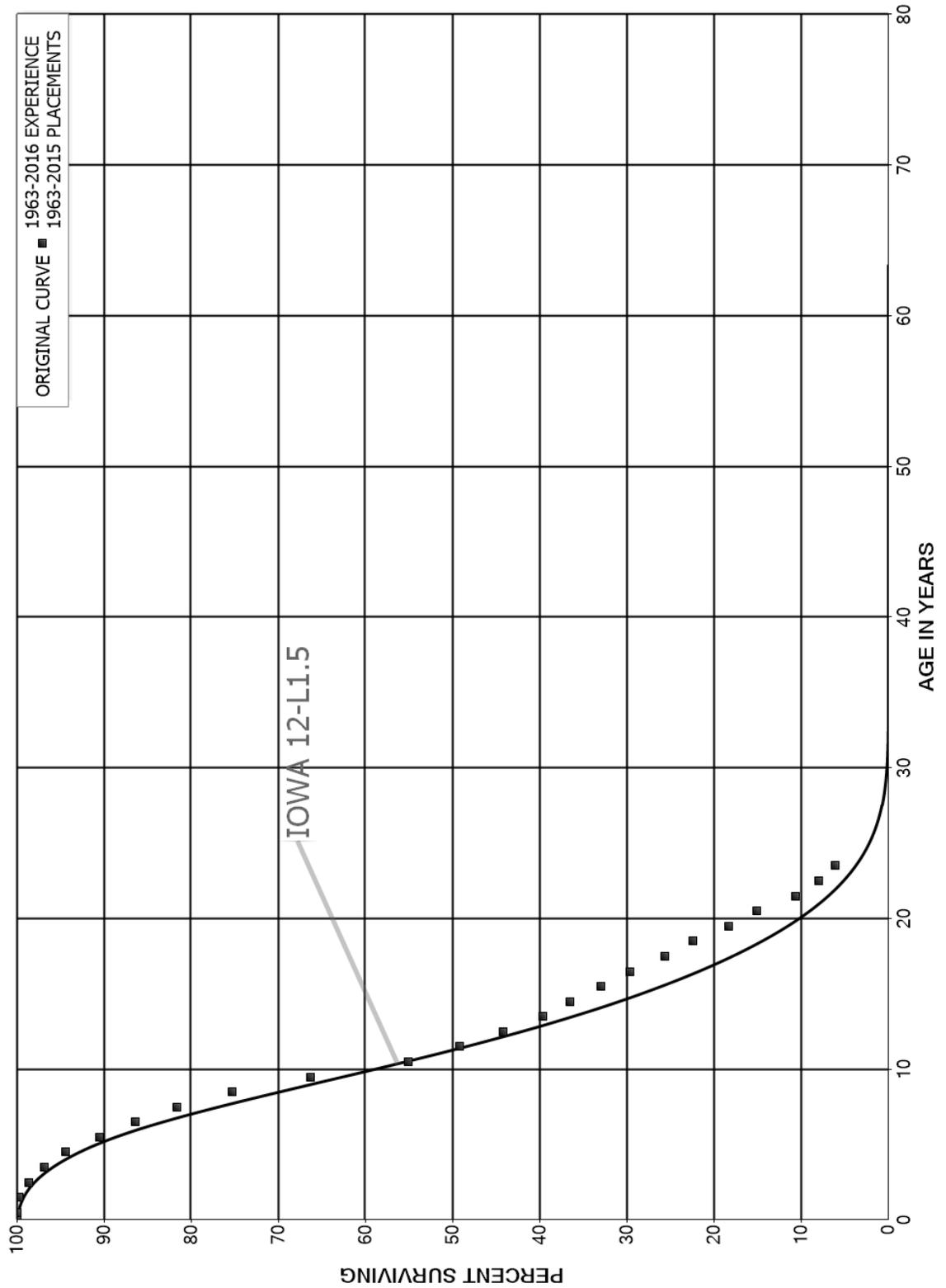
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 478.00 - DISTRIBUTION - METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1884-2015			EXPERIENCE BAND 1955-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	75,344	21,313	0.2829	0.7171	0.20	
80.5	54,031	18,503	0.3425	0.6575	0.14	
81.5	35,528	12,880	0.3625	0.6375	0.09	
82.5	22,648	9,555	0.4219	0.5781	0.06	
83.5	13,093	6,268	0.4787	0.5213	0.03	
84.5	6,825	3,818	0.5594	0.4406	0.02	
85.5	3,007	3,007	1.0000		0.01	
86.5						

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 484.00 - TRANSPORTATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



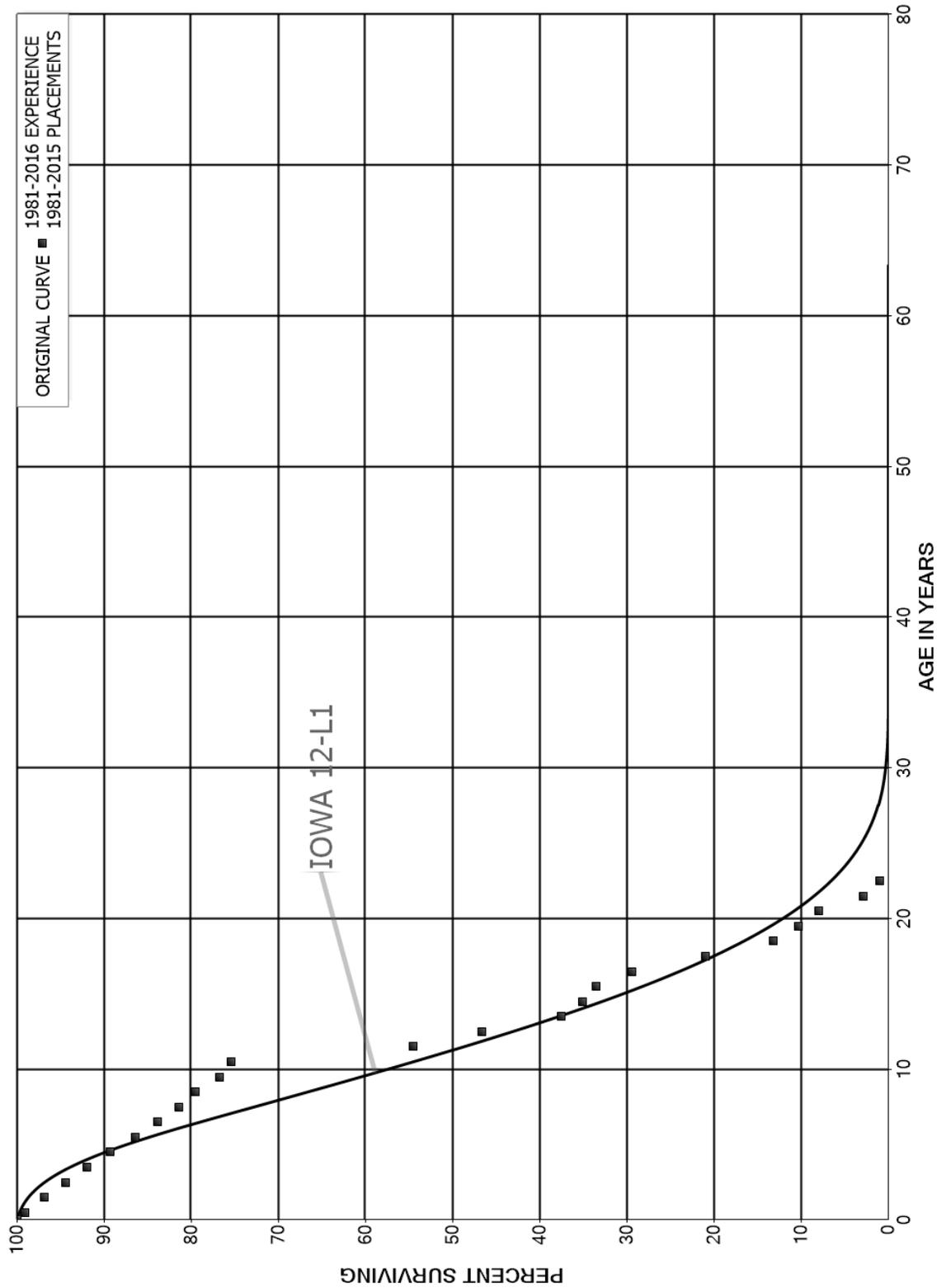
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 484.00 - TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2015			EXPERIENCE BAND 1963-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	89,839,248	13,785	0.0002	0.9998	100.00
0.5	89,825,463	239,994	0.0027	0.9973	99.98
1.5	81,802,629	870,561	0.0106	0.9894	99.72
2.5	76,105,094	1,417,627	0.0186	0.9814	98.66
3.5	70,202,921	1,796,716	0.0256	0.9744	96.82
4.5	66,199,348	2,678,536	0.0405	0.9595	94.34
5.5	57,396,646	2,613,592	0.0455	0.9545	90.52
6.5	51,868,132	2,869,078	0.0553	0.9447	86.40
7.5	42,688,187	3,327,820	0.0780	0.9220	81.62
8.5	31,160,211	3,710,814	0.1191	0.8809	75.26
9.5	23,097,638	3,901,621	0.1689	0.8311	66.30
10.5	14,208,430	1,531,717	0.1078	0.8922	55.10
11.5	11,044,682	1,130,168	0.1023	0.8977	49.16
12.5	9,361,092	961,188	0.1027	0.8973	44.13
13.5	7,843,827	610,735	0.0779	0.9221	39.60
14.5	7,175,168	704,936	0.0982	0.9018	36.51
15.5	6,451,996	655,158	0.1015	0.8985	32.93
16.5	5,631,610	764,400	0.1357	0.8643	29.58
17.5	4,781,060	594,127	0.1243	0.8757	25.57
18.5	4,136,392	750,508	0.1814	0.8186	22.39
19.5	3,333,657	590,129	0.1770	0.8230	18.33
20.5	2,661,381	783,340	0.2943	0.7057	15.08
21.5	1,872,155	466,933	0.2494	0.7506	10.64
22.5	1,405,222	338,655	0.2410	0.7590	7.99
23.5	1,066,567	344,662	0.3232	0.6768	6.06
24.5	721,905	213,837	0.2962	0.7038	4.10
25.5	508,068	154,507	0.3041	0.6959	2.89
26.5	353,561	94,869	0.2683	0.7317	2.01
27.5	258,693	136,577	0.5280	0.4720	1.47
28.5	122,116	20,834	0.1706	0.8294	0.69
29.5	101,282	39,227	0.3873	0.6127	0.58
30.5	62,056	39,431	0.6354	0.3646	0.35
31.5	22,625	11,432	0.5053	0.4947	0.13
32.5	11,193	6,637	0.5929	0.4071	0.06
33.5	4,556	4,556	1.0000		0.03
34.5					

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 484.01 - TRANSPORTATION - COMPANY NGV KITS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



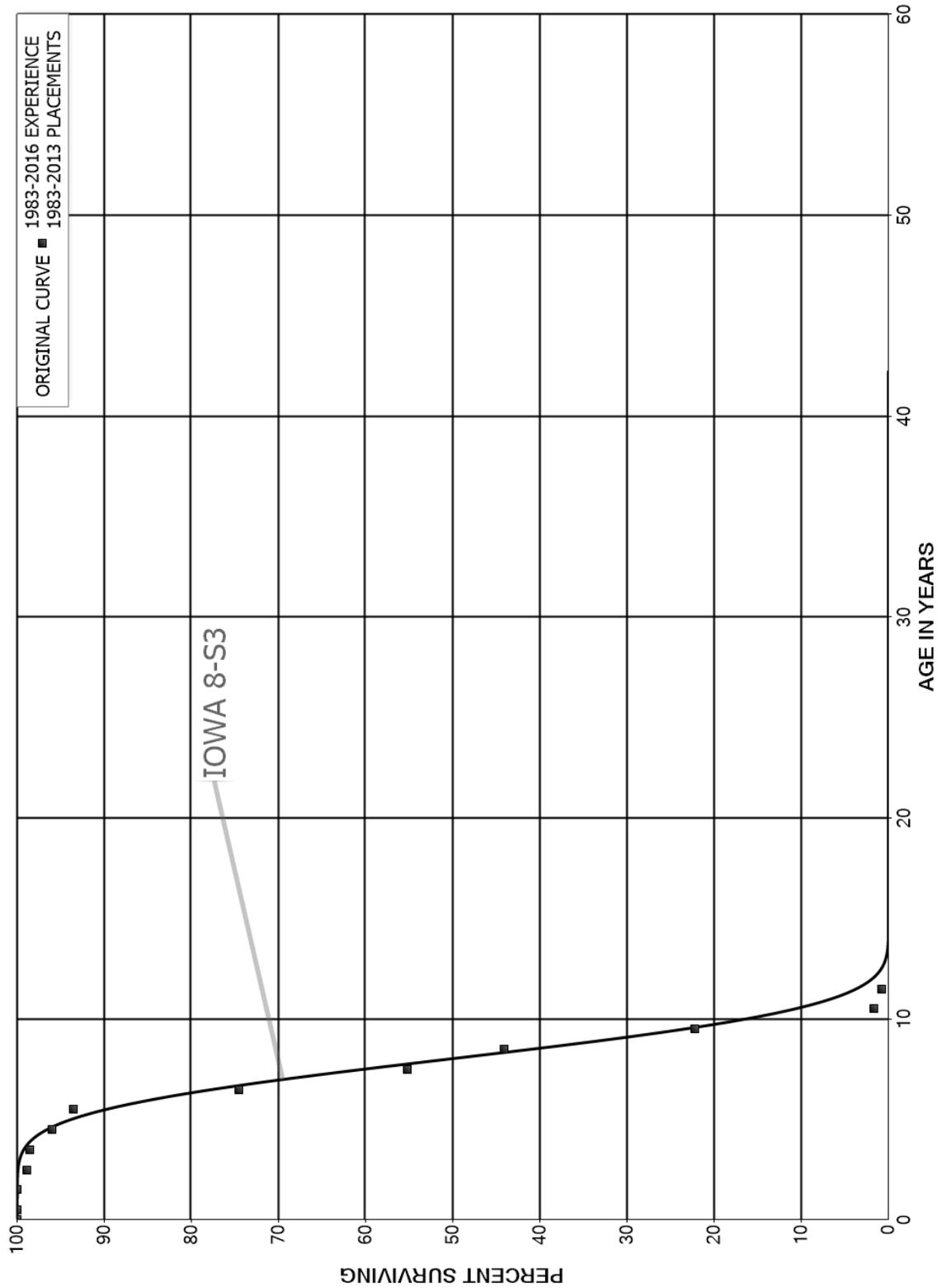
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 484.01 - TRANSPORTATION - COMPANY NGV KITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1981-2015			EXPERIENCE BAND 1981-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	12,473,606	120,350	0.0096	0.9904	100.00
0.5	12,353,256	278,236	0.0225	0.9775	99.04
1.5	11,493,047	284,883	0.0248	0.9752	96.80
2.5	11,208,164	296,092	0.0264	0.9736	94.41
3.5	10,624,575	309,729	0.0292	0.9708	91.91
4.5	9,942,743	311,845	0.0314	0.9686	89.23
5.5	9,205,916	280,472	0.0305	0.9695	86.43
6.5	8,826,580	252,652	0.0286	0.9714	83.80
7.5	8,364,261	192,170	0.0230	0.9770	81.40
8.5	7,861,216	276,497	0.0352	0.9648	79.53
9.5	7,346,700	132,757	0.0181	0.9819	76.73
10.5	6,178,479	1,706,837	0.2763	0.7237	75.35
11.5	4,053,171	587,791	0.1450	0.8550	54.53
12.5	3,433,793	670,568	0.1953	0.8047	46.62
13.5	2,763,225	184,729	0.0669	0.9331	37.52
14.5	2,578,496	107,406	0.0417	0.9583	35.01
15.5	2,471,090	304,216	0.1231	0.8769	33.55
16.5	2,166,874	621,394	0.2868	0.7132	29.42
17.5	1,545,480	571,832	0.3700	0.6300	20.98
18.5	973,648	219,135	0.2251	0.7749	13.22
19.5	754,513	169,721	0.2249	0.7751	10.24
20.5	584,792	376,153	0.6432	0.3568	7.94
21.5	208,639	136,900	0.6562	0.3438	2.83
22.5	71,739	40,966	0.5710	0.4290	0.97
23.5	30,773	30,773	1.0000		0.42
24.5					

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 484.02 - TRANSPORTATION - COMPANY NGV CYLINDERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



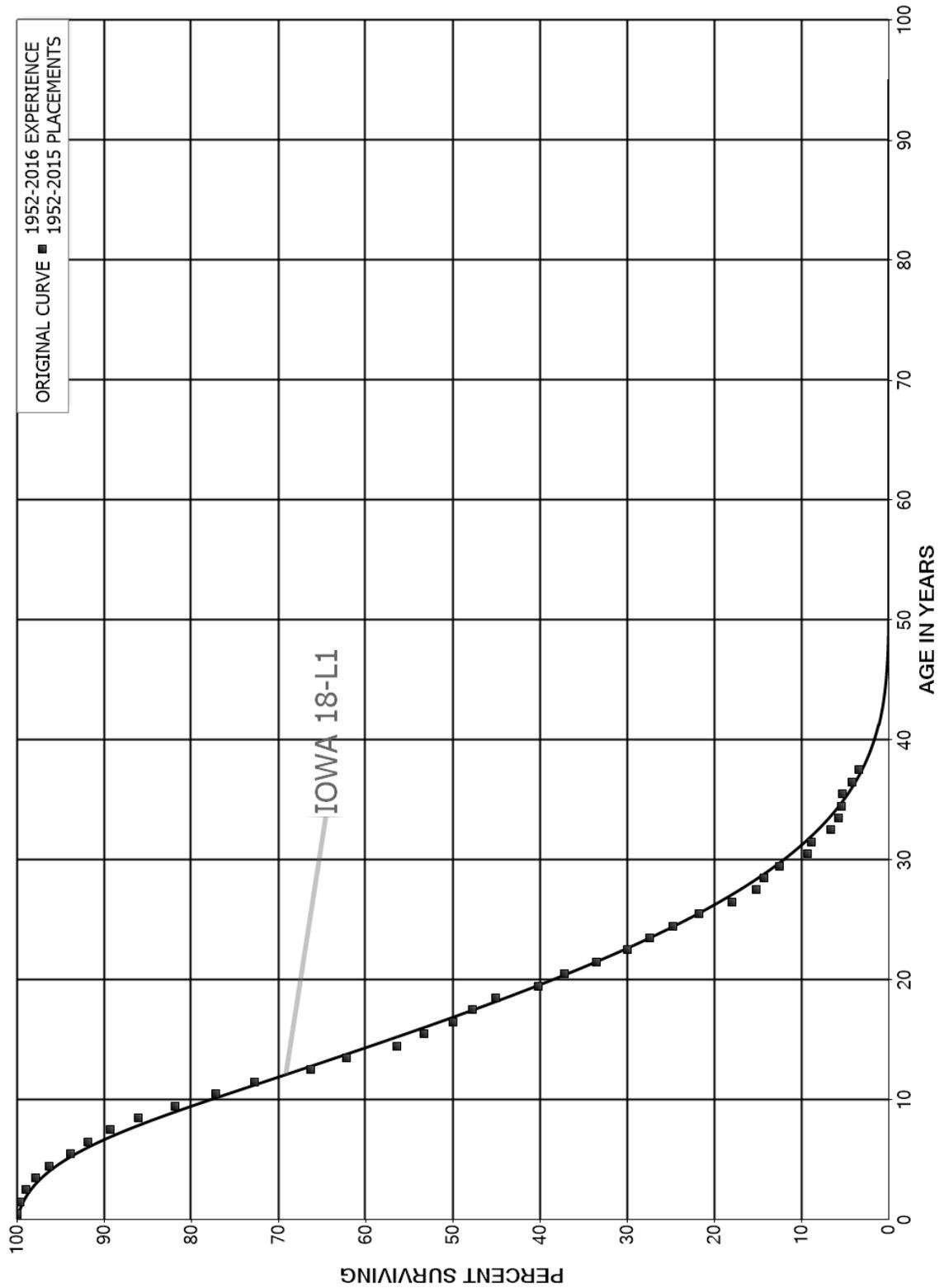
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 484.02 - TRANSPORTATION - COMPANY NGV CYLINDERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1983-2013			EXPERIENCE BAND 1983-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,061,095		0.0000	1.0000	100.00
0.5	2,061,095	200	0.0001	0.9999	100.00
1.5	2,060,895	23,099	0.0112	0.9888	99.99
2.5	2,037,796	8,172	0.0040	0.9960	98.87
3.5	2,029,624	52,700	0.0260	0.9740	98.47
4.5	1,976,924	49,335	0.0250	0.9750	95.92
5.5	1,927,589	391,903	0.2033	0.7967	93.52
6.5	1,535,685	397,953	0.2591	0.7409	74.51
7.5	1,137,732	229,940	0.2021	0.7979	55.20
8.5	907,792	451,377	0.4972	0.5028	44.04
9.5	456,415	422,547	0.9258	0.0742	22.14
10.5	33,868	18,574	0.5484	0.4516	1.64
11.5	15,294	11,903	0.7783	0.2217	0.74
12.5	3,391	1,966	0.5798	0.4202	0.16
13.5	1,425	809	0.5677	0.4323	0.07
14.5	616	338	0.5487	0.4513	0.03
15.5	278	118	0.4245	0.5755	0.01
16.5	160	128	0.8000	0.2000	0.01
17.5	32	32	1.0000		0.00
18.5					

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 485.00 - HEAVY WORK EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 485.00 - HEAVY WORK EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2015			EXPERIENCE BAND 1952-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,516,658	21,096	0.0006	0.9994	100.00
0.5	33,495,562	95,341	0.0028	0.9972	99.94
1.5	32,284,712	237,731	0.0074	0.9926	99.65
2.5	31,309,195	336,713	0.0108	0.9892	98.92
3.5	30,668,672	507,345	0.0165	0.9835	97.85
4.5	29,952,765	761,635	0.0254	0.9746	96.24
5.5	27,847,896	595,031	0.0214	0.9786	93.79
6.5	24,482,526	675,286	0.0276	0.9724	91.79
7.5	21,946,075	770,794	0.0351	0.9649	89.25
8.5	19,022,274	955,287	0.0502	0.9498	86.12
9.5	17,186,591	975,338	0.0567	0.9433	81.79
10.5	15,716,682	891,134	0.0567	0.9433	77.15
11.5	14,076,318	1,256,457	0.0893	0.9107	72.78
12.5	10,685,261	666,887	0.0624	0.9376	66.28
13.5	9,466,892	873,930	0.0923	0.9077	62.14
14.5	8,429,207	467,110	0.0554	0.9446	56.41
15.5	7,921,764	496,446	0.0627	0.9373	53.28
16.5	7,393,469	327,507	0.0443	0.9557	49.94
17.5	7,047,446	395,279	0.0561	0.9439	47.73
18.5	6,150,526	672,677	0.1094	0.8906	45.05
19.5	5,363,799	388,397	0.0724	0.9276	40.13
20.5	4,880,146	490,472	0.1005	0.8995	37.22
21.5	4,054,430	428,835	0.1058	0.8942	33.48
22.5	3,371,620	281,809	0.0836	0.9164	29.94
23.5	3,089,810	302,627	0.0979	0.9021	27.44
24.5	2,685,922	332,892	0.1239	0.8761	24.75
25.5	2,261,429	392,281	0.1735	0.8265	21.68
26.5	1,869,148	284,548	0.1522	0.8478	17.92
27.5	1,584,600	98,109	0.0619	0.9381	15.19
28.5	1,486,490	180,458	0.1214	0.8786	14.25
29.5	1,306,032	334,420	0.2561	0.7439	12.52
30.5	971,612	54,005	0.0556	0.9444	9.32
31.5	917,608	227,373	0.2478	0.7522	8.80
32.5	690,235	89,190	0.1292	0.8708	6.62
33.5	601,044	43,589	0.0725	0.9275	5.76
34.5	557,455	7,895	0.0142	0.9858	5.34
35.5	549,560	114,198	0.2078	0.7922	5.27
36.5	435,362	77,247	0.1774	0.8226	4.17
37.5	358,115	92,196	0.2574	0.7426	3.43
38.5	265,919	30,807	0.1158	0.8842	2.55

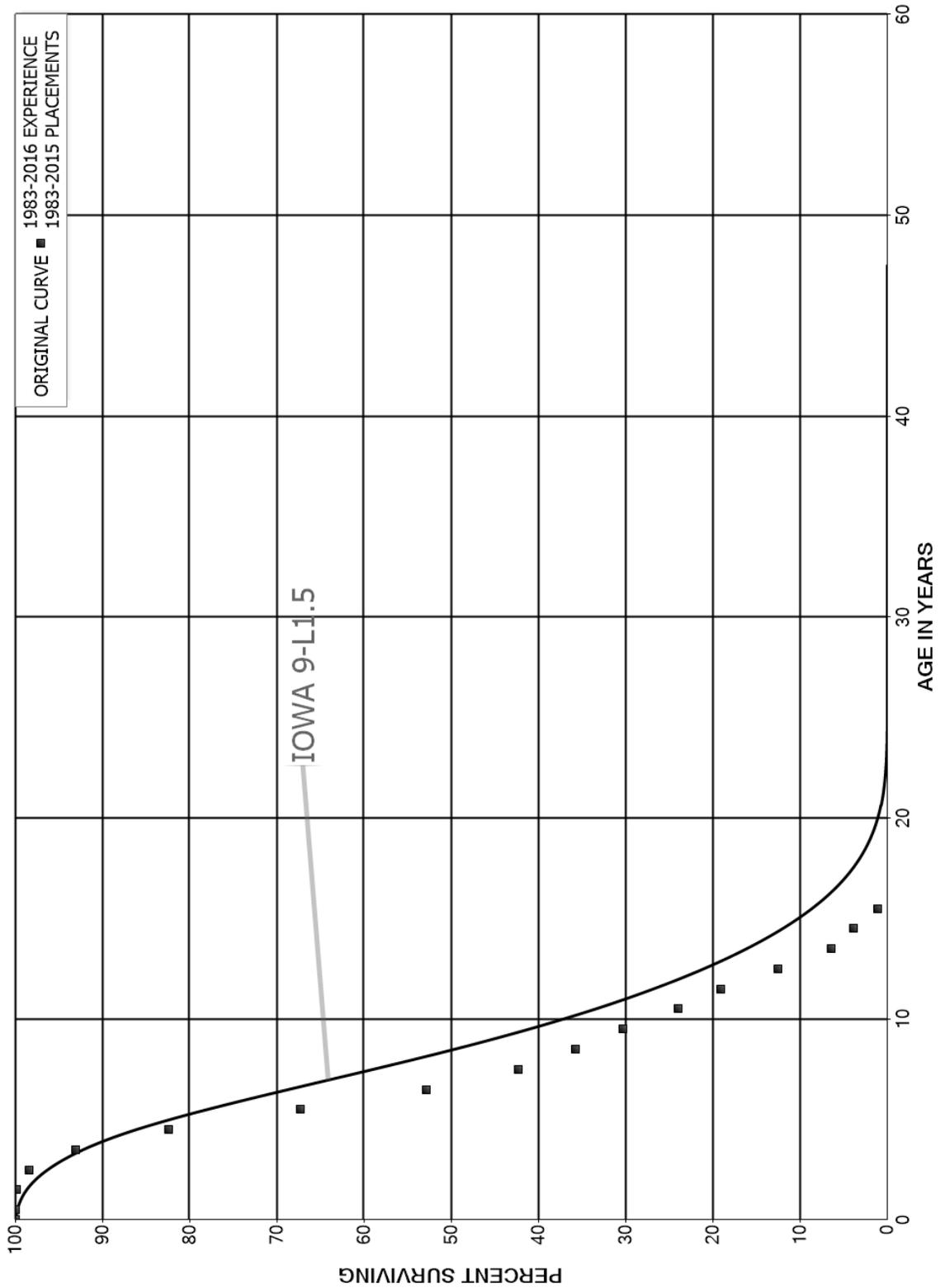
ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 485.00 - HEAVY WORK EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2015			EXPERIENCE BAND 1952-2016		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	235,112	18,194	0.0774	0.9226	2.25
40.5	216,918	29,651	0.1367	0.8633	2.08
41.5	187,267	100,588	0.5371	0.4629	1.80
42.5	86,679	30,266	0.3492	0.6508	0.83
43.5	56,413	16,113	0.2856	0.7144	0.54
44.5	40,300		0.0000	1.0000	0.39
45.5	40,300	15,676	0.3890	0.6110	0.39
46.5	24,624		0.0000	1.0000	0.24
47.5	24,624		0.0000	1.0000	0.24
48.5	24,624		0.0000	1.0000	0.24
49.5	24,624		0.0000	1.0000	0.24
50.5	24,624		0.0000	1.0000	0.24
51.5	24,624		0.0000	1.0000	0.24
52.5	24,624		0.0000	1.0000	0.24
53.5	24,624		0.0000	1.0000	0.24
54.5	24,624	8,788	0.3569	0.6431	0.24
55.5	15,836	1,507	0.0951	0.9049	0.15
56.5	14,329		0.0000	1.0000	0.14
57.5	14,329		0.0000	1.0000	0.14
58.5	14,329		0.0000	1.0000	0.14
59.5	14,329	14,329	1.0000		0.14
60.5					

ENBRIDGE GAS DISTRIBUTION INC.
 ACCOUNT 487.90 - RENTAL - NGV CYLINDERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 487.90 - RENTAL - NGV CYLINDERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1983-2015			EXPERIENCE BAND 1983-2016			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	5,066,617	252	0.0000	1.0000	100.00	
0.5	5,066,365	8,016	0.0016	0.9984	100.00	
1.5	5,029,266	73,673	0.0146	0.9854	99.84	
2.5	4,955,593	267,679	0.0540	0.9460	98.37	
3.5	4,687,914	536,232	0.1144	0.8856	93.06	
4.5	4,096,369	752,323	0.1837	0.8163	82.42	
5.5	3,344,046	716,041	0.2141	0.7859	67.28	
6.5	2,628,005	523,553	0.1992	0.8008	52.87	
7.5	2,104,452	326,346	0.1551	0.8449	42.34	
8.5	1,778,106	274,548	0.1544	0.8456	35.77	
9.5	1,503,558	311,668	0.2073	0.7927	30.25	
10.5	1,191,890	245,782	0.2062	0.7938	23.98	
11.5	946,108	322,858	0.3412	0.6588	19.03	
12.5	623,250	303,690	0.4873	0.5127	12.54	
13.5	319,560	127,110	0.3978	0.6022	6.43	
14.5	192,450	138,710	0.7208	0.2792	3.87	
15.5	53,740	47,749	0.8885	0.1115	1.08	
16.5	5,991	5,816	0.9708	0.0292	0.12	
17.5	175	175	1.0000		0.00	
18.5						

PART VI. NET SALVAGE STATISTICS

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 453.00 - UNDERGROUND STORAGE - WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1994	156,007	67,100	43		0	67,100-	43-
1995							
1996							
1997							
1998		13,409				13,409-	
1999							
2000							
2001							
2002		95,264				95,264-	
2003							
2004							
2005							
2006							
2007							
2008							
2009		732,167				732,167-	
2010		60,067				60,067-	
2011		1,497,694				1,497,694-	
2012		242,484				242,484-	
2013							
2014		2,937,615				2,937,615-	
2015	7,385,202	23,984,280	325		0	23,984,280-	325-
2016	382,145	4,172,720			0	4,172,720-	
TOTAL	7,923,354	33,802,800	427		0	33,802,800-	427-

THREE-YEAR MOVING AVERAGES

94-96	52,002	22,367	43		0	22,367-	43-
95-97							
96-98		4,470				4,470-	
97-99		4,470				4,470-	
98-00		4,470				4,470-	
99-01							
00-02		31,755				31,755-	
01-03		31,755				31,755-	
02-04		31,755				31,755-	
03-05							
04-06							
05-07							
06-08							
07-09		244,056				244,056-	
08-10		264,078				264,078-	

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 453.00 - UNDERGROUND STORAGE - WELLS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11		763,309				763,309-	
10-12		600,082				600,082-	
11-13		580,059				580,059-	
12-14		1,060,033				1,060,033-	
13-15	2,461,734	8,973,965	365		0	8,973,965-	365-
14-16	2,589,116	10,364,872	400		0	10,364,872-	400-
FIVE-YEAR AVERAGE							
12-16	1,553,469	6,267,420	403		0	6,267,420-	403-

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 455.00 - UNDERGROUND STORAGE - FIELD LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1996	81,442	90,735	111	89,045	109	1,690-	2-
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012		820,413				820,413-	
2013		500,351				500,351-	
2014		74,376				74,376-	
2015	410,080	43	0		0	43-	0
2016	1,004,604	409,390	41		0	409,390-	41-
TOTAL	1,496,127	1,895,308	127	89,045	6	1,806,263-	121-

THREE-YEAR MOVING AVERAGES

96-98	27,147	30,245	111	29,682	109	563-	2-
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12		273,471				273,471-	
11-13		440,255				440,255-	
12-14		465,047				465,047-	

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 455.00 - UNDERGROUND STORAGE - FIELD LINES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	136,693	191,590	140		0	191,590-	140-
14-16	471,562	161,270	34		0	161,270-	34-
FIVE-YEAR AVERAGE							
12-16	282,937	360,915	128		0	360,915-	128-

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 456.00 - UNDERGROUND STORAGE - COMPRESSOR EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1993				13,166		13,166	
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015	8,095,796	154	0		0	154-	0
2016							
TOTAL	8,095,796	154	0	13,166	0	13,012	0

THREE-YEAR MOVING AVERAGES

93-95				4,389		4,389	
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 456.00 - UNDERGROUND STORAGE - COMPRESSOR EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15	2,698,599	51	0		0	51-	0
14-16	2,698,599	51	0		0	51-	0
FIVE-YEAR AVERAGE							
12-16	1,619,159	31	0		0	31-	0

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 457.00 - UNDERGROUND STORAGE - MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1995				108		108	
1996							
1997							
1998							
1999							
2000							
2001		7,560				7,560-	
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015	847,072	149	0		0	149-	0
2016	48,047	160,518	334		0	160,518-	334-
TOTAL	895,119	168,226	19	108	0	168,118-	19-

THREE-YEAR MOVING AVERAGES

95-97				36		36	
96-98							
97-99							
98-00							
99-01		2,520				2,520-	
00-02		2,520				2,520-	
01-03		2,520				2,520-	
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 457.00 - UNDERGROUND STORAGE - MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
11-13							
12-14							
13-15	282,357	50	0		0	50-	0
14-16	298,373	53,555	18		0	53,555-	18-
FIVE-YEAR AVERAGE							
12-16	179,024	32,133	18		0	32,133-	18-

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 472.00 - DISTRIBUTION - STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	2,153		0	125	6	125	6
1984	37,721		0		0		0
1985	115,455		0	150	0	150	0
1986	108,330		0		0		0
1987	1,516,103	3,312	0	289,390	19	286,078	19
1988	167,779		0		0		0
1989	88,544	317	0		0	317-	0
1990	331,619	17,600	5		0	17,600-	5-
1991	2,186,412	62,612	3		0	62,612-	3-
1992	152,145	255	0		0	255-	0
1993	288,988	116,986	40	2,500	1	114,486-	40-
1994	30,037	2,753	9		0	2,753-	9-
1995	241,999	4,365	2		0	4,365-	2-
1996	11,701	6,784	58	3,415	29	3,369-	29-
1997	5,065	4,835	95		0	4,835-	95-
1998	203,775	351	0		0	351-	0
1999	2,059,389	1,604	0	52,755	3	51,152	2
2000	10,810,853	254,322	2	313,039	3	58,716	1
2001	875,657	501,682	57		0	501,682-	57-
2002	1,124,205	44,849	4		0	44,849-	4-
2003	740,436	10,052-	1-	185,000	25	195,052	26
2004	88,194		0	1,727-	2-	1,727-	2-
2005	8,601,001		0		0		0
2006	3,047,027		0		0		0
2007	1,638,935		0		0		0
2008	4,806,617		0		0		0
2009	701,843		0		0		0
2010	1,000,000	1,491,201	149		0	1,491,201-	149-
2011	19,794,999	44,810	0	1,052,342-	5-	1,097,152-	6-
2012	626,889	342,540	55		0	342,540-	55-
2013	514,516	492,857	96		0	492,857-	96-
2014							
2015	38,846,176	11,607,328	30		0	11,607,328-	30-
2016	1,433,872	12,886	1		0	12,886-	1-
TOTAL	102,198,435	15,004,199	15	207,694-	0	15,211,893-	15-

THREE-YEAR MOVING AVERAGES

83-85	51,776		0	92	0	92	0
84-86	87,169		0	50	0	50	0
85-87	579,963	1,104	0	96,513	17	95,409	16
86-88	597,404	1,104	0	96,463	16	95,359	16

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 472.00 - DISTRIBUTION - STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	590,809	1,210	0	96,463	16	95,254	16
88-90	195,981	5,972	3		0	5,972-	3-
89-91	868,858	26,843	3		0	26,843-	3-
90-92	890,058	26,822	3		0	26,822-	3-
91-93	875,848	59,951	7	833	0	59,118-	7-
92-94	157,056	39,998	25	833	1	39,165-	25-
93-95	187,008	41,368	22	833	0	40,535-	22-
94-96	94,579	4,634	5	1,138	1	3,496-	4-
95-97	86,255	5,328	6	1,138	1	4,190-	5-
96-98	73,514	3,990	5	1,138	2	2,852-	4-
97-99	756,076	2,263	0	17,585	2	15,322	2
98-00	4,358,006	85,426	2	121,931	3	36,506	1
99-01	4,581,966	252,536	6	121,931	3	130,605-	3-
00-02	4,270,238	266,951	6	104,346	2	162,605-	4-
01-03	913,433	178,826	20	61,667	7	117,159-	13-
02-04	650,945	11,599	2	61,091	9	49,492	8
03-05	3,143,210	3,351-	0	61,091	2	64,442	2
04-06	3,912,074		0	576-	0	576-	0
05-07	4,428,988		0		0		0
06-08	3,164,193		0		0		0
07-09	2,382,465		0		0		0
08-10	2,169,487	497,067	23		0	497,067-	23-
09-11	7,165,614	512,004	7	350,781-	5-	862,784-	12-
10-12	7,140,630	626,184	9	350,781-	5-	976,964-	14-
11-13	6,978,802	293,403	4	350,781-	5-	644,183-	9-
12-14	380,469	278,466	73		0	278,466-	73-
13-15	13,120,231	4,033,395	31		0	4,033,395-	31-
14-16	13,426,683	3,873,405	29		0	3,873,405-	29-
FIVE-YEAR AVERAGE							
12-16	8,284,291	2,491,122	30		0	2,491,122-	30-

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 473.00 - DISTRIBUTION - SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	2,242,828	1,407,694	63	906	0	1,406,788-	63-
1984	1,801,800	1,376,148	76	2,074	0	1,374,074-	76-
1985	2,077,976	1,634,307	79		0	1,634,307-	79-
1986	1,018,346		0		0		0
1987	2,000,492	2,155,908	108	1,105	0	2,154,803-	108-
1988	2,721,742	2,704,092	99	648	0	2,703,445-	99-
1989	5,229,440	3,151,264	60	6,048	0	3,145,215-	60-
1990	7,902,880	3,098,642	39		0	3,098,642-	39-
1991	14,117,494	3,066,654	22		0	3,066,654-	22-
1992	18,304,752	3,347,653	18		0	3,347,653-	18-
1993	8,035,462	3,484,559	43		0	3,484,559-	43-
1994	11,411,372	3,978,739	35		0	3,978,739-	35-
1995	14,180,386	5,296,012	37		0	5,296,012-	37-
1996	23,185,410	5,379,495	23		0	5,379,495-	23-
1997	29,126,960	4,438,532	15	500	0	4,438,032-	15-
1998	18,167,682	4,202,205	23		0	4,202,205-	23-
1999	27,499,760	4,653,182	17		0	4,653,182-	17-
2000	24,964,143	4,641,399	19		0	4,641,399-	19-
2001	42,141,724	5,628,622	13		0	5,628,622-	13-
2002	22,988,609	6,202,344	27		0	6,202,344-	27-
2003	13,120,974	4,757,942	36		0	4,757,942-	36-
2004	25,143,231	8,429,551	34		0	8,429,551-	34-
2005	15,772,476	4,369,246	28		0	4,369,246-	28-
2006	30,787,194	11,168,196	36		0	11,168,196-	36-
2007	22,145,417	8,770,615	40		0	8,770,615-	40-
2008	38,255,673	7,727,858	20		0	7,727,858-	20-
2009	22,078,716	6,558,026	30		0	6,558,026-	30-
2010	39,311,396	12,190,996	31		0	12,190,996-	31-
2011	153,795,004	2,684,266	2		0	2,684,266-	2-
2012	24,963,726	16,352,829	66		0	16,352,829-	66-
2013	9,696,697	23,763,080	245		0	23,763,080-	245-
2014	2,433,570	24,520,756			0	24,520,756-	
2015	3,224,591	8,588,561	266		0	8,588,561-	266-
2016	8,292,857	20,455,696	247		0	20,455,696-	247-
TOTAL	688,140,779	230,185,069	33	11,281	0	230,173,788-	33-

THREE-YEAR MOVING AVERAGES

83-85	2,040,868	1,472,716	72	993	0	1,471,723-	72-
84-86	1,632,707	1,003,485	61	691	0	1,002,793-	61-
85-87	1,698,938	1,263,405	74	368	0	1,263,037-	74-
86-88	1,913,527	1,620,000	85	584	0	1,619,416-	85-

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 473.00 - DISTRIBUTION - SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	3,317,225	2,670,421	81	2,600	0	2,667,821-	80-
88-90	5,284,687	2,984,666	56	2,232	0	2,982,434-	56-
89-91	9,083,271	3,105,520	34	2,016	0	3,103,504-	34-
90-92	13,441,709	3,170,983	24		0	3,170,983-	24-
91-93	13,485,903	3,299,622	24		0	3,299,622-	24-
92-94	12,583,862	3,603,650	29		0	3,603,650-	29-
93-95	11,209,073	4,253,104	38		0	4,253,104-	38-
94-96	16,259,056	4,884,749	30		0	4,884,749-	30-
95-97	22,164,252	5,038,013	23	167	0	5,037,846-	23-
96-98	23,493,351	4,673,411	20	167	0	4,673,244-	20-
97-99	24,931,467	4,431,306	18	167	0	4,431,139-	18-
98-00	23,543,862	4,498,929	19		0	4,498,929-	19-
99-01	31,535,209	4,974,401	16		0	4,974,401-	16-
00-02	30,031,492	5,490,788	18		0	5,490,788-	18-
01-03	26,083,769	5,529,636	21		0	5,529,636-	21-
02-04	20,417,605	6,463,279	32		0	6,463,279-	32-
03-05	18,012,227	5,852,246	32		0	5,852,246-	32-
04-06	23,900,967	7,988,998	33		0	7,988,998-	33-
05-07	22,901,696	8,102,686	35		0	8,102,686-	35-
06-08	30,396,095	9,222,223	30		0	9,222,223-	30-
07-09	27,493,269	7,685,500	28		0	7,685,500-	28-
08-10	33,215,262	8,825,627	27		0	8,825,627-	27-
09-11	71,728,372	7,144,429	10		0	7,144,429-	10-
10-12	72,690,042	10,409,364	14		0	10,409,364-	14-
11-13	62,818,476	14,266,725	23		0	14,266,725-	23-
12-14	12,364,664	21,545,555	174		0	21,545,555-	174-
13-15	5,118,286	18,957,466	370		0	18,957,466-	370-
14-16	4,650,339	17,855,005	384		0	17,855,005-	384-
FIVE-YEAR AVERAGE							
12-16	9,722,288	18,736,185	193		0	18,736,185-	193-

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 475.00 - DISTRIBUTION - MAINS - PRE 2002

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	630,502	316,795	50	3,336	1	313,460-	50-
1984	994,405	580,932	58	4,858	0	576,075-	58-
1985	697,999	590,674	85	2,438	0	588,236-	84-
1986							
1987	983,557	529,450	54	2,354	0	527,097-	54-
1988	1,242,707	612,047	49	6,113	0	605,934-	49-
1989	1,280,521	696,938	54	12,524	1	684,414-	53-
1990	1,690,388	1,666,389	99	2,563	0	1,663,827-	98-
1991	1,498,039	1,308,834	87	2,257	0	1,306,577-	87-
1992	1,805,944	1,934,088	107	3,891	0	1,930,198-	107-
1993	2,237,447	2,083,634	93	2,694	0	2,080,939-	93-
1994	2,468,627	1,961,332	79	6,564	0	1,954,768-	79-
1995	3,491,659	2,504,933	72	30,196	1	2,474,736-	71-
1996	5,465,173	3,494,988	64	1,626	0	3,493,362-	64-
1997	3,247,399	3,552,586	109	762	0	3,551,823-	109-
1998	3,045,547	3,560,071	117	291	0	3,559,780-	117-
1999	1,257,887	3,471,929	276		0	3,471,929-	276-
2000	2,681,347	3,071,620	115		0	3,071,620-	115-
2001	2,929,801	3,554,798	121		0	3,554,798-	121-
2002	215,124-	57,858	27-		0	57,858-	27
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
TOTAL	37,433,824	35,549,896	95	82,466	0	35,467,430-	95-

THREE-YEAR MOVING AVERAGES

83-85	774,302	496,134	64	3,544	0	492,590-	64-
84-86	564,135	390,535	69	2,432	0	388,103-	69-
85-87	560,518	373,375	67	1,597	0	371,778-	66-
86-88	742,088	380,499	51	2,822	0	377,677-	51-

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 475.00 - DISTRIBUTION - MAINS - PRE 2002

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	1,168,928	612,812	52	6,997	1	605,815-	52-
88-90	1,404,538	991,791	71	7,067	1	984,725-	70-
89-91	1,489,649	1,224,054	82	5,781	0	1,218,272-	82-
90-92	1,664,790	1,636,437	98	2,904	0	1,633,534-	98-
91-93	1,847,143	1,775,519	96	2,947	0	1,772,571-	96-
92-94	2,170,673	1,993,018	92	4,383	0	1,988,635-	92-
93-95	2,732,578	2,183,299	80	13,151	0	2,170,148-	79-
94-96	3,808,487	2,653,751	70	12,795	0	2,640,956-	69-
95-97	4,068,077	3,184,169	78	10,861	0	3,173,307-	78-
96-98	3,919,373	3,535,882	90	893	0	3,534,988-	90-
97-99	2,516,944	3,528,195	140	351	0	3,527,844-	140-
98-00	2,328,260	3,367,874	145	97	0	3,367,777-	145-
99-01	2,289,678	3,366,116	147		0	3,366,116-	147-
00-02	1,798,675	2,228,092	124		0	2,228,092-	124-
01-03	904,892	1,204,219	133		0	1,204,219-	133-
02-04	71,708-	19,286	27-		0	19,286-	27
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							

FIVE-YEAR AVERAGE

12-16

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 475.21 - DISTRIBUTION - MAINS - COATED STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	3,031,947	2,082,701	69		0	2,082,701-	69-
2003	3,245,398	2,638,826	81		0	2,638,826-	81-
2004	5,128,422	5,065,516	99		0	5,065,516-	99-
2005	1,064,723	2,778,928	261		0	2,778,928-	261-
2006	1,655,362	5,033,377	304		0	5,033,377-	304-
2007	817,157	3,790,938	464		0	3,790,938-	464-
2008	1,830,261	3,317,773	181		0	3,317,773-	181-
2009	4,698,394	3,840,376	82		0	3,840,376-	82-
2010	2,549,467	2,030,602	80		0	2,030,602-	80-
2011	2,745,075	1,124,060	41		0	1,124,060-	41-
2012	3,608,085	1,907,318	53		0	1,907,318-	53-
2013	2,352,701	4,147,571	176		0	4,147,571-	176-
2014	265,593	1,826,649	688		0	1,826,649-	688-
2015	1,656,633	1,485,259	90		0	1,485,259-	90-
2016	2,040,894	11,426,418	560		0	11,426,418-	560-
TOTAL	36,690,109	52,496,313	143		0	52,496,313-	143-

THREE-YEAR MOVING AVERAGES

02-04	3,801,922	3,262,348	86		0	3,262,348-	86-
03-05	3,146,181	3,494,423	111		0	3,494,423-	111-
04-06	2,616,169	4,292,607	164		0	4,292,607-	164-
05-07	1,179,080	3,867,748	328		0	3,867,748-	328-
06-08	1,434,260	4,047,363	282		0	4,047,363-	282-
07-09	2,448,604	3,649,696	149		0	3,649,696-	149-
08-10	3,026,041	3,062,917	101		0	3,062,917-	101-
09-11	3,330,978	2,331,680	70		0	2,331,680-	70-
10-12	2,967,542	1,687,327	57		0	1,687,327-	57-
11-13	2,901,954	2,392,983	82		0	2,392,983-	82-
12-14	2,075,459	2,627,179	127		0	2,627,179-	127-
13-15	1,424,975	2,486,493	174		0	2,486,493-	174-
14-16	1,321,040	4,912,775	372		0	4,912,775-	372-

FIVE-YEAR AVERAGE

12-16	1,984,781	4,158,643	210		0	4,158,643-	210-
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ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 475.30 - DISTRIBUTION - MAINS - PLASTIC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2002	855,015	1,136,695	133		0	1,136,695-	133-
2003	1,450,663	1,723,083	119		0	1,723,083-	119-
2004	718,144	2,001,429	279		0	2,001,429-	279-
2005	409,526	2,106,001	514		0	2,106,001-	514-
2006							
2007	2,382,002	8,136,575	342		0	8,136,575-	342-
2008	414,312	2,923,165	706		0	2,923,165-	706-
2009	1,796,128	2,579,202	144		0	2,579,202-	144-
2010	985,188	1,691,787	172		0	1,691,787-	172-
2011	896,829	564,318	63		0	564,318-	63-
2012	2,012,902	607,040	30		0	607,040-	30-
2013	842,025	2,975,876	353	101,889	12	2,873,987-	341-
2014	92,858	2,169,262		69,550	75	2,099,712-	
2015	500,176	2,991,430	598		0	2,991,430-	598-
2016	975,872	9,539,756	978		0	9,539,756-	978-
TOTAL	14,331,641	41,145,619	287	171,439	1	40,974,180-	286-

THREE-YEAR MOVING AVERAGES

02-04	1,007,941	1,620,402	161		0	1,620,402-	161-
03-05	859,444	1,943,504	226		0	1,943,504-	226-
04-06	375,890	1,369,143	364		0	1,369,143-	364-
05-07	930,509	3,414,192	367		0	3,414,192-	367-
06-08	932,105	3,686,580	396		0	3,686,580-	396-
07-09	1,530,814	4,546,314	297		0	4,546,314-	297-
08-10	1,065,210	2,398,051	225		0	2,398,051-	225-
09-11	1,226,049	1,611,769	131		0	1,611,769-	131-
10-12	1,298,307	954,382	74		0	954,382-	74-
11-13	1,250,586	1,382,411	111	33,963	3	1,348,448-	108-
12-14	982,595	1,917,393	195	57,146	6	1,860,246-	189-
13-15	478,353	2,712,189	567	57,146	12	2,655,043-	555-
14-16	522,969	4,900,149	937	23,183	4	4,876,966-	933-

FIVE-YEAR AVERAGE

12-16	884,767	3,656,673	413	34,288	4	3,622,385-	409-
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ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 476.00 - DISTRIBUTION - COMPANY NGV COMPRESSOR STATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	69,377		0		0		0
1991	76,768		0		0		0
1992	529,238		0		0		0
1993	102,857		0		0		0
1994							
1995	42,279		0		0		0
1996	41,790		0		0		0
1997	278,451		0		0		0
1998							
1999	156,863		0		0		0
2000	227,751		0		0		0
2001							
2002							
2003	848,264	709,547	84		0	709,547-	84-
2004							
2005	1,086,964		0		0		0
2006							
2007							
2008							
2009	9,964,146		0		0		0
2010	24,579		0		0		0
2011							
2012							
2013							
2014							
2015							
2016	47,591		0		0		0
TOTAL	13,496,918	709,547	5		0	709,547-	5-

THREE-YEAR MOVING AVERAGES

90-92	225,128		0		0		0
91-93	236,288		0		0		0
92-94	210,698		0		0		0
93-95	48,379		0		0		0
94-96	28,023		0		0		0
95-97	120,840		0		0		0
96-98	106,747		0		0		0
97-99	145,105		0		0		0
98-00	128,205		0		0		0
99-01	128,205		0		0		0
00-02	75,917		0		0		0

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 476.00 - DISTRIBUTION - COMPANY NGV COMPRESSOR STATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03	282,755	236,516	84		0	236,516-	84-
02-04	282,755	236,516	84		0	236,516-	84-
03-05	645,076	236,516	37		0	236,516-	37-
04-06	362,321		0		0		0
05-07	362,321		0		0		0
06-08							
07-09	3,321,382		0		0		0
08-10	3,329,575		0		0		0
09-11	3,329,575		0		0		0
10-12	8,193		0		0		0
11-13							
12-14							
13-15							
14-16	15,864		0		0		0
FIVE-YEAR AVERAGE							
12-16	9,518		0		0		0

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 477.00 - DISTRIBUTION - MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	628,938	6,278	1		0	6,278-	1-
1984	936,854	4,583	0		0	4,583-	0
1985	2,312,934	19,968	1	1,754	0	18,215-	1-
1986	457,050		0		0		0
1987	812,644	45,925	6	51,276	6	5,352	1
1988	1,047,538	21,902	2	28,249	3	6,347	1
1989	1,401,347	41,741	3	191,741	14	150,000	11
1990	1,620,283	57,351	4	99,453	6	42,101	3
1991	1,531,844	76,912	5	174,018	11	97,105	6
1992	2,707,700	143,501	5	91,731	3	51,769-	2-
1993	2,843,416	242,347	9	137,747	5	104,600-	4-
1994	2,388,154	331,999	14	133,841	6	198,158-	8-
1995	4,462,260	190,753	4	117,482	3	73,271-	2-
1996	3,904,040	425,092	11	22,335	1	402,757-	10-
1997	6,382,416	461,412	7	62,427	1	398,985-	6-
1998	2,467,696	975,114	40	22,641	1	952,473-	39-
1999	2,684,294	1,008,644	38	177	0	1,008,467-	38-
2000	1,980,396	778,097	39	520	0	777,577-	39-
2001	3,365,250	810,092	24	1,000	0	809,092-	24-
2002	1,985,722	251,367	13	7,761-	0	259,128-	13-
2003	1,924,709	1,860	0	123,724	6	121,864	6
2004	12,538,288	186,235	1		0	186,235-	1-
2005	1,475,555		0		0		0
2006	1,296,683		0		0		0
2007	89,461		0		0		0
2008	261,348		0		0		0
2009	5,023,695		0		0		0
2010	1,951,922		0		0		0
2011	900,584		0		0		0
2012	438,018	406,294	93		0	406,294-	93-
2013	1,633,266	365,357	22		0	365,357-	22-
2014	34,380	816,718			0	816,718-	
2015	1,845,379	1,025,364	56		0	1,025,364-	56-
2016		2,333,794				2,333,794-	
TOTAL	75,334,066	11,028,700	15	1,252,354	2	9,776,346-	13-

THREE-YEAR MOVING AVERAGES

83-85	1,292,909	10,277	1	585	0	9,692-	1-
84-86	1,235,613	8,184	1	585	0	7,599-	1-
85-87	1,194,209	21,964	2	17,677	1	4,288-	0
86-88	772,411	22,609	3	26,509	3	3,900	1

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 477.00 - DISTRIBUTION - MEASURING AND REGULATING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	1,087,176	36,523	3	90,422	8	53,900	5
88-90	1,356,389	40,331	3	106,481	8	66,149	5
89-91	1,517,825	58,668	4	155,070	10	96,402	6
90-92	1,953,276	92,588	5	121,734	6	29,146	1
91-93	2,360,987	154,253	7	134,499	6	19,755-	1-
92-94	2,646,423	239,282	9	121,106	5	118,176-	4-
93-95	3,231,277	255,033	8	129,690	4	125,343-	4-
94-96	3,584,818	315,948	9	91,219	3	224,729-	6-
95-97	4,916,239	359,086	7	67,415	1	291,671-	6-
96-98	4,251,384	620,539	15	35,801	1	584,739-	14-
97-99	3,844,802	815,057	21	28,415	1	786,642-	20-
98-00	2,377,462	920,618	39	7,779	0	912,839-	38-
99-01	2,676,647	865,611	32	566	0	865,045-	32-
00-02	2,443,789	613,185	25	2,080-	0	615,265-	25-
01-03	2,425,227	354,439	15	38,988	2	315,452-	13-
02-04	5,482,907	146,487	3	38,654	1	107,833-	2-
03-05	5,312,851	62,698	1	41,241	1	21,457-	0
04-06	5,103,509	62,078	1		0	62,078-	1-
05-07	953,900		0		0		0
06-08	549,164		0		0		0
07-09	1,791,501		0		0		0
08-10	2,412,322		0		0		0
09-11	2,625,401		0		0		0
10-12	1,096,842	135,431	12		0	135,431-	12-
11-13	990,623	257,217	26		0	257,217-	26-
12-14	701,888	529,456	75		0	529,456-	75-
13-15	1,171,008	735,813	63		0	735,813-	63-
14-16	626,586	1,391,958	222		0	1,391,958-	222-
FIVE-YEAR AVERAGE							
12-16	790,209	989,505	125		0	989,505-	125-

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 478.00 - DISTRIBUTION - METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	1,340,420		0	34,920	3	34,920	3
1984	1,530,652		0	39,369	3	39,369	3
1985	1,706,650	270	0	33,390	2	33,120	2
1986	1,177,249		0		0		0
1987	1,911,186	122	0	27,812	1	27,690	1
1988	2,134,040	6,423	0	22,940	1	16,517	1
1989	2,156,460		0	25,007	1	25,007	1
1990	2,247,860	77	0	9,207	0	9,131	0
1991	2,921,740	899	0	4,995	0	4,096	0
1992	2,450,669	2,872	0		0	2,872-	0
1993	2,279,312	546	0		0	546-	0
1994	2,935,072	484	0		0	484-	0
1995	4,025,646		0	5,069	0	5,069	0
1996	2,570,240	4,810	0		0	4,810-	0
1997	2,358,960		0		0		0
1998	1,931,633		0		0		0
1999	1,599,321		0		0		0
2000	2,159,904	38,478	2		0	38,478-	2-
2001	1,743,148		0	2,996	0	2,996	0
2002	2,777,840	7,212	0	111,382	4	104,170	4
2003	1,076,445		0		0		0
2004	3,161,648	4,979	0	242,283	8	237,304	8
2005	3,679,566	6,092	0	114,297	3	108,205	3
2006	4,797,450		0	122,933	3	122,933	3
2007	10,042,518		0	315,314	3	315,314	3
2008	10,184,256		0	346,804	3	346,804	3
2009	5,100,021		0	345,090	7	345,090	7
2010	22,490,789		0	365,409	2	365,409	2
2011	7,094,278	3,046	0	2,254,077	32	2,251,031	32
2012	8,446,697		0	886,932	11	886,932	11
2013	12,702,939	401	0	1,229,900	10	1,229,498	10
2014	586,924		0	675,430	115	675,430	115
2015	7,329,420	2,981-	0	1,099,836	15	1,102,817	15
2016	6,295,983	2,981	0	1,886,898-	30-	1,889,878-	30-
TOTAL	146,946,934	76,711	0	6,428,495	4	6,351,784	4

THREE-YEAR MOVING AVERAGES

83-85	1,525,907	90	0	35,893	2	35,803	2
84-86	1,471,517	90	0	24,253	2	24,163	2
85-87	1,598,362	131	0	20,401	1	20,270	1
86-88	1,740,825	2,182	0	16,917	1	14,736	1

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 478.00 - DISTRIBUTION - METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	2,067,229	2,182	0	25,253	1	23,071	1
88-90	2,179,453	2,166	0	19,052	1	16,885	1
89-91	2,442,020	325	0	13,070	1	12,745	1
90-92	2,540,090	1,282	0	4,734	0	3,452	0
91-93	2,550,573	1,439	0	1,665	0	226	0
92-94	2,555,017	1,301	0		0	1,301-	0
93-95	3,080,010	344	0	1,690	0	1,346	0
94-96	3,176,986	1,765	0	1,690	0	75-	0
95-97	2,984,949	1,603	0	1,690	0	86	0
96-98	2,286,944	1,603	0		0	1,603-	0
97-99	1,963,305		0		0		0
98-00	1,896,953	12,826	1		0	12,826-	1-
99-01	1,834,124	12,826	1	999	0	11,827-	1-
00-02	2,226,964	15,230	1	38,126	2	22,896	1
01-03	1,865,811	2,404	0	38,126	2	35,722	2
02-04	2,338,644	4,064	0	117,888	5	113,825	5
03-05	2,639,220	3,690	0	118,860	5	115,170	4
04-06	3,879,554	3,690	0	159,838	4	156,147	4
05-07	6,173,178	2,031	0	184,181	3	182,151	3
06-08	8,341,408		0	261,684	3	261,684	3
07-09	8,442,265		0	335,736	4	335,736	4
08-10	12,591,689		0	352,435	3	352,435	3
09-11	11,561,696	1,015	0	988,192	9	987,177	9
10-12	12,677,254	1,015	0	1,168,806	9	1,167,791	9
11-13	9,414,638	1,149	0	1,456,969	15	1,455,820	15
12-14	7,245,520	134	0	930,754	13	930,620	13
13-15	6,873,094	860-	0	1,001,722	15	1,002,582	15
14-16	4,737,442		0	37,211-	1-	37,211-	1-
FIVE-YEAR AVERAGE							
12-16	7,072,393	80	0	401,040	6	400,960	6

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 484.00 - TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	232,884	1,326	1	16,658	7	15,332	7
1984	603,092	1,050	0	17,074	3	16,023	3
1985	460,654	306	0	40,681	9	40,375	9
1986	295,483		0		0		0
1987	264,718	2,106	1	30,750	12	28,644	11
1988	574,690		0	29,765	5	29,765	5
1989	286,604	1,397	0	20,940	7	19,543	7
1990	987,674	1,845	0	39,470	4	37,625	4
1991	1,054,322		0	66,176	6	66,176	6
1992	608,025		0		0		0
1993	459,596	130	0	42,160	9	42,031	9
1994	924,639		0	21,266	2	21,266	2
1995	972,716	230	0	57,018	6	56,788	6
1996	999,208		0	87,017	9	87,017	9
1997	1,051,232		0	118,749	11	118,749	11
1998	720,726		0	135,746	19	135,746	19
1999	2,049,698		0	60,295	3	60,295	3
2000	541,322		0	94,294	17	94,294	17
2001	1,400,430	4,333	0	46,397	3	42,064	3
2002	1,814,940	25,360	1	109,806	6	84,446	5
2003	467,721		0		0		0
2004	296,668		0	76,600	26	76,600	26
2005	326,378		0	12,910	4	12,910	4
2006	1,595,282		0	142,966	9	142,966	9
2007	473,976		0	47,049	10	47,049	10
2008	2,755,423		0	150,988	5	150,988	5
2009	5,445,593		0	290,232	5	290,232	5
2010	1,585,654		0	159,077	10	159,077	10
2011	204,017		0	343,694	168	343,694	168
2012	775,653		0	356,031	46	356,031	46
2013	1,199,968		0	669,345	56	669,345	56
2014	123,436		0	204,906	166	204,906	166
2015	8,635,507		0	192,456	2	192,456	2
2016	6,202,730		0	719,485	12	719,485	12
TOTAL	46,390,660	38,083	0	2,866,934	6	2,828,851	6

THREE-YEAR MOVING AVERAGES

83-85	432,210	894	0	24,804	6	23,910	6
84-86	453,076	452	0	19,252	4	18,799	4
85-87	340,285	804	0	23,810	7	23,006	7
86-88	378,297	702	0	20,172	5	19,470	5

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 484.00 - TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	375,337	1,168	0	27,152	7	25,984	7
88-90	616,323	1,081	0	30,058	5	28,978	5
89-91	776,200	1,081	0	42,195	5	41,115	5
90-92	883,340	615	0	35,215	4	34,600	4
91-93	707,314	43	0	36,112	5	36,069	5
92-94	664,087	43	0	21,142	3	21,099	3
93-95	785,651	120	0	40,148	5	40,028	5
94-96	965,521	77	0	55,100	6	55,024	6
95-97	1,007,719	77	0	87,595	9	87,518	9
96-98	923,722		0	113,837	12	113,837	12
97-99	1,273,885		0	104,930	8	104,930	8
98-00	1,103,915		0	96,778	9	96,778	9
99-01	1,330,483	1,444	0	66,995	5	65,551	5
00-02	1,252,231	9,898	1	83,499	7	73,601	6
01-03	1,227,697	9,898	1	52,068	4	42,170	3
02-04	859,777	8,453	1	62,135	7	53,682	6
03-05	363,589		0	29,837	8	29,837	8
04-06	739,443		0	77,492	10	77,492	10
05-07	798,545		0	36,276	5	36,276	5
06-08	1,608,227		0	82,302	5	82,302	5
07-09	2,891,664		0	131,391	5	131,391	5
08-10	3,262,223		0	200,099	6	200,099	6
09-11	2,411,754		0	264,335	11	264,335	11
10-12	855,108		0	286,267	33	286,267	33
11-13	726,546		0	456,357	63	456,357	63
12-14	699,686		0	410,094	59	410,094	59
13-15	3,319,637		0	355,569	11	355,569	11
14-16	4,987,225		0	107,374-	2-	107,374-	2-
FIVE-YEAR AVERAGE							
12-16	3,387,459		0	140,651	4	140,651	4

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 485.00 - HEAVY WORK EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1983	291,910		0	2,400	1	2,400	1
1984	446,501		0	128,699	29	128,699	29
1985	372,120		0	37,050	10	37,050	10
1986	153,575		0		0		0
1987	509,944		0	113,052	22	113,052	22
1988	601,866		0	66,010	11	66,010	11
1989	724,190		0	83,480	12	83,480	12
1990	521,444		0	116,503	22	116,503	22
1991	146,196		0	23,680	16	23,680	16
1992	792,256		0	106,481	13	106,481	13
1993	419,392	173	0	60,500	14	60,327	14
1994	754,994		0	23,435	3	23,435	3
1995	963,238		0	23,000	2	23,000	2
1996	800,242		0	121,614	15	121,614	15
1997	456,368		0	18,050	4	18,050	4
1998	242,344	784	0	164,351	68	163,567	67
1999	694,032		0	16,296	2	16,296	2
2000		2,502				2,502-	
2001	614,496	2,844	0	170,800	28	167,956	27
2002	400,036	178	0	20,500	5	20,322	5
2003	471,188		0	104,000	22	104,000	22
2004	303,256		0	10,500	3	10,500	3
2005	574,028		0	60,241	10	60,241	10
2006	414,844		0	57,376	14	57,376	14
2007	145,800		0	69,376	48	69,376	48
2008	314,214		0	18,150	6	18,150	6
2009	1,090,027		0	170,549	16	170,549	16
2010	1,408,200		0	113,778	8	113,778	8
2011	299,788		0	366,984	122	366,984	122
2012							
2013	1,442,083		0	574,256	40	574,256	40
2014	85,984		0	34,351	40	34,351	40
2015	4,330,317		0		0		0
2016	1,037,318		0	142,759-	14-	142,759-	14-
TOTAL	21,822,188	6,482	0	2,732,701	13	2,726,219	12

THREE-YEAR MOVING AVERAGES

83-85	370,177		0	56,050	15	56,050	15
84-86	324,065		0	55,250	17	55,250	17
85-87	345,213		0	50,034	14	50,034	14
86-88	421,795		0	59,687	14	59,687	14

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 485.00 - HEAVY WORK EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
87-89	612,000		0	87,514	14	87,514	14
88-90	615,833		0	88,665	14	88,665	14
89-91	463,943		0	74,554	16	74,554	16
90-92	486,632		0	82,221	17	82,221	17
91-93	452,615	58	0	63,554	14	63,496	14
92-94	655,547	58	0	63,472	10	63,414	10
93-95	712,541	58	0	35,645	5	35,587	5
94-96	839,491		0	56,016	7	56,016	7
95-97	739,949		0	54,221	7	54,221	7
96-98	499,651	261	0	101,338	20	101,077	20
97-99	464,248	261	0	66,232	14	65,971	14
98-00	312,125	1,095	0	60,216	19	59,120	19
99-01	436,176	1,782	0	62,365	14	60,583	14
00-02	338,177	1,842	1	63,767	19	61,925	18
01-03	495,240	1,008	0	98,433	20	97,426	20
02-04	391,493	60	0	45,000	11	44,940	11
03-05	449,491		0	58,247	13	58,247	13
04-06	430,709		0	42,706	10	42,706	10
05-07	378,224		0	62,331	16	62,331	16
06-08	291,619		0	48,301	17	48,301	17
07-09	516,680		0	86,025	17	86,025	17
08-10	937,480		0	100,825	11	100,825	11
09-11	932,672		0	217,103	23	217,103	23
10-12	569,330		0	160,254	28	160,254	28
11-13	580,624		0	313,747	54	313,747	54
12-14	509,356		0	202,869	40	202,869	40
13-15	1,952,794		0	202,869	10	202,869	10
14-16	1,817,873		0	36,136-	2-	36,136-	2-
FIVE-YEAR AVERAGE							
12-16	1,379,140		0	93,169	7	93,169	7

PART VII. DETAILED DEPRECIATION CALCULATIONS

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 451.10 - LAND RIGHTS INTANGIBLE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1963	2,261,925.37	1,692,621	2,049,431	212,494	16.36	12,989
1964	5,277,825.12	3,893,399	4,714,140	563,685	17.05	33,061
1977	5,954,998.00	3,470,394	4,201,965	1,753,033	27.12	64,640
1987	15,973,398.04	7,114,232	8,613,936	7,359,462	36.05	204,146
1988	1,286,979.22	554,585	671,493	615,486	36.99	16,639
1994	500,000.00	171,385	207,514	292,486	42.72	6,847
1996	189,740.13	59,373	71,889	117,851	44.66	2,639
1997	3,410,568.26	1,015,838	1,229,980	2,180,588	45.64	47,778
1998	223,055.00	63,073	76,369	146,686	46.62	3,146
1999	4,655,086.48	1,246,120	1,508,806	3,146,280	47.60	66,098
2000	73,780.16	18,638	22,567	51,213	48.58	1,054
2001	8,265,157.13	1,961,983	2,375,576	5,889,581	49.57	118,813
2002	845,014.73	187,720	227,292	617,723	50.56	12,218
2007	1,028.50	150	181	847	55.52	15
	48,918,556.14	21,449,511	25,971,139	22,947,417		590,083
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.9	1.21

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 452.00 - UNDERGROUND STORAGE PLANT - STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1964	161,209.98	139,769	86,910	74,300	5.32	13,966
1967	38,330.34	32,466	20,188	18,142	6.12	2,964
1971	89,579.23	73,097	45,453	44,126	7.36	5,995
1972	9,340.00	7,540	4,688	4,652	7.71	603
1973	396,639.47	316,518	196,815	199,824	8.08	24,731
1975	84,377.94	65,625	40,806	43,572	8.89	4,901
1976	18,446.27	14,144	8,795	9,651	9.33	1,034
1978	28,217.34	20,973	13,041	15,176	10.27	1,478
1979	28,115.44	20,545	12,775	15,340	10.77	1,424
1981	450,843.54	317,394	197,359	253,485	11.84	21,409
1982	123,121.77	84,923	52,806	70,316	12.41	5,666
1983	168,841.40	114,010	70,893	97,948	12.99	7,540
1984	6,518.30	4,304	2,676	3,842	13.59	283
1987	17,922.02	10,977	6,826	11,096	15.50	716
1988	171,354.68	102,085	63,478	107,877	16.17	6,671
1990	20,960.21	11,759	7,312	13,648	17.56	777
1991	65,999.69	35,854	22,294	43,706	18.27	2,392
1992	64,161.11	33,685	20,946	43,215	19.00	2,274
1993	33,219.42	16,826	10,463	22,756	19.74	1,153
1994	11,688.60	5,701	3,545	8,144	20.49	397
1995	1,352,819.42	634,134	394,312	958,507	21.25	45,106
1997	2,768,160.21	1,188,925	739,288	2,028,872	22.82	88,908
1998	231,597.52	94,839	58,972	172,626	23.62	7,308
1999	393,548.74	153,189	95,255	298,294	24.43	12,210
2000	363,957.76	134,209	83,453	280,505	25.25	11,109
2001	852,855.81	296,794	184,550	668,306	26.08	25,625
2003	72,190.69	22,072	13,725	58,466	27.77	2,105
2004	91,597.27	26,037	16,190	75,407	28.63	2,634
2005	100,276.39	26,323	16,368	83,908	29.50	2,844
2006	278,497.85	67,048	41,691	236,807	30.37	7,797
2007	24,191.99	5,286	3,287	20,905	31.26	669
2008	62,789.51	12,322	7,662	55,128	32.15	1,715
2009	173,692.97	30,179	18,766	154,927	33.05	4,688
2010	3,377,151.88	509,950	317,093	3,060,059	33.96	90,108
2011	230,549.58	29,568	18,386	212,164	34.87	6,084
2012	975,480.54	102,669	63,841	911,640	35.79	25,472
2013	41.84	3	2	40	36.72	1
2014	2,028,551.54	119,177	74,105	1,954,447	37.65	51,911
2015	113,346.95	3,995	2,484	110,863	38.59	2,873
2016	14,699,551.55	172,720	107,399	14,592,152	39.53	369,141
	30,179,736.76	5,057,634	3,144,898	27,034,839		864,682

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.3 2.87

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 453.00 - UNDERGROUND STORAGE - WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -5						
1963	154,668.29	122,646	162,402			
1964	245,801.55	192,640	258,092			
1965	34,145.77	26,438	35,476	377	13.13	29
1966	293,679.89	224,489	301,234	7,130	13.60	524
1968	152,156.75	113,241	151,954	7,811	14.56	536
1969	349,341.25	256,326	343,955	22,853	15.06	1,517
1971	336,870.94	239,889	321,899	31,815	16.09	1,977
1972	181,715.80	127,341	170,875	19,927	16.63	1,198
1973	112,820.71	77,782	104,373	14,089	17.17	821
1974	252,754.70	171,284	229,840	35,552	17.73	2,005
1975	67,285.82	44,792	60,105	10,545	18.30	576
1976	56,281.42	36,781	49,355	9,740	18.88	516
1978	289,304.67	181,776	243,919	59,851	20.08	2,981
1980	104,232.11	62,777	84,238	25,206	21.32	1,182
1983	574,369.07	322,531	432,794	170,294	23.26	7,321
1984	126,794.63	69,416	93,147	39,987	23.93	1,671
1985	196,362.32	104,740	140,547	65,633	24.60	2,668
1987	2,436,575.41	1,229,057	1,649,231	909,173	25.98	34,995
1988	956,191.23	468,065	628,081	375,920	26.69	14,085
1989	1,621,682.09	769,650	1,032,768	669,998	27.40	24,452
1990	74,518.09	34,224	45,924	32,320	28.13	1,149
1993	323.42	133	178	162	30.35	5
1994	45,744.11	18,156	24,363	23,668	31.10	761
1996	3,273,351.28	1,193,333	1,601,294	1,835,725	32.64	56,242
1997	2,788,578.91	970,927	1,302,855	1,625,153	33.42	48,628
1998	1,035,895.06	343,492	460,921	626,769	34.21	18,321
1999	2,940,956.75	925,784	1,242,279	1,845,726	35.01	52,720
2000	635,198.31	189,283	253,993	412,965	35.81	11,532
2001	2,364,719.18	664,439	891,589	1,591,366	36.62	43,456
2002	792,724.33	209,089	280,570	551,791	37.44	14,738
2003	1,109,439.29	273,521	367,029	797,882	38.26	20,854
2004	452,253.93	103,616	139,039	335,828	39.09	8,591
2005	1,507,895.87	318,875	427,888	1,155,403	39.93	28,936
2006	3,341,213.54	647,627	869,029	2,639,245	40.77	64,735
2007	558,773.21	98,216	131,793	454,919	41.63	10,928
2008	4,156,865.42	656,452	880,871	3,483,838	42.48	82,011
2009	6,126,531.69	855,570	1,148,061	5,284,797	43.35	121,910
2010	15,207,259.79	1,845,857	2,476,894	13,490,729	44.22	305,082
2011	4,213,585.97	434,463	582,991	3,841,274	45.09	85,191
2012	3,470,832.46	293,737	394,156	3,250,218	45.97	70,703
2013	1,674,201.39	110,397	148,138	1,609,773	46.86	34,353

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 453.00 - UNDERGROUND STORAGE - WELLS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -5						
2014	2,060,633.91	97,365	130,651	2,033,015	47.75	42,576
2015	1,742,253.80	49,393	66,279	1,763,087	48.65	36,240
2016	5,839,426.28	55,183	74,048	6,057,350	49.55	122,247
	73,956,210.41	15,230,793	20,435,118	57,218,903		1,380,963
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					41.4	1.87

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 454.00 - UNDERGROUND STORAGE - WELL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
1963	177,937.86	133,130	177,938			
1964	45,733.53	33,809	45,734			
1966	90,870.93	65,477	90,871			
1968	88,382.30	61,932	88,382			
1969	207,234.01	143,105	207,234			
1970	27,531.28	18,721	27,531			
1971	88,403.18	59,150	88,403			
1972	42,870.65	28,217	42,871			
1973	53,146.89	34,381	53,147			
1974	83,889.03	53,292	83,889			
1975	40,956.20	25,542	40,956			
1976	34,738.49	21,247	34,738			
1978	140,818.42	82,673	140,818			
1980	37,576.46	21,111	37,576			
1983	173,295.60	90,556	173,296			
1984	284,018.12	144,591	284,018			
1987	1,023,271.68	478,707	1,023,272			
1988	146,890.66	66,635	146,891			
1989	301,200.19	132,362	298,104	3,096	30.83	100
1990	181,525.51	77,165	173,790	7,736	31.62	245
1992	128,229.62	50,756	114,312	13,918	33.23	419
1994	71,260.72	26,081	58,739	12,522	34.87	359
1996	918,135.83	308,163	694,042	224,094	36.54	6,133
1997	764,393.62	244,881	551,519	212,875	37.38	5,695
1998	307,272.19	93,690	211,008	96,264	38.23	2,518
1999	626,388.03	181,195	408,085	218,303	39.09	5,585
2000	70,309.90	19,226	43,301	27,009	39.96	676
2001	57,334.99	14,772	33,269	24,066	40.83	589
2002	14,028.42	3,390	7,635	6,393	41.71	153
2003	240,198.97	54,198	122,064	118,135	42.59	2,774
2004	25,316.50	5,303	11,943	13,374	43.48	308
2005	186,049.07	35,924	80,908	105,141	44.38	2,369
2006	90,324.50	15,963	35,952	54,372	45.28	1,201
2007	104,271.10	16,721	37,659	66,612	46.18	1,442
2008	170,231.84	24,483	55,140	115,092	47.09	2,444
2009	452,559.45	57,516	129,537	323,022	48.01	6,728
2010	609,408.90	67,254	151,469	457,940	48.93	9,359
2011	98,504.69	9,224	20,774	77,731	49.85	1,559
2012	524,881.85	40,274	90,705	434,177	50.78	8,550
2013	398,285.88	23,825	53,658	344,628	51.71	6,665

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 454.00 - UNDERGROUND STORAGE - WELL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. 0						
2014	443,047.44	18,931	42,636	400,411	52.65	7,605
2015	942,966.94	24,347	54,835	888,132	53.58	16,576
2016	686,959.24	5,874	13,229	673,730	54.53	12,355
	11,200,650.68	3,113,794	6,281,878	4,918,773		102,407
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					48.0	0.91

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 455.00 - UNDERGROUND STORAGE - FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -6						
1963	2,585,860.55	2,175,898	2,281,336	459,676	12.37	37,161
1964	14,882.07	12,355	12,954	2,821	13.01	217
1965	20,038.98	16,402	17,197	4,044	13.67	296
1966	68,742.85	55,452	58,139	14,728	14.34	1,027
1967	29,148.03	23,162	24,284	6,613	15.02	440
1968	112,031.80	87,640	91,887	26,867	15.72	1,709
1969	29,046.54	22,363	23,447	7,342	16.42	447
1970	38,610.80	29,236	30,653	10,274	17.14	599
1971	185,431.20	138,016	144,704	51,853	17.87	2,902
1973	64,589.43	46,362	48,609	19,856	19.37	1,025
1974	50,670.55	35,691	37,420	16,291	20.13	809
1975	14,919.47	10,303	10,802	5,013	20.91	240
1976	4,509,317.32	3,050,374	3,198,187	1,581,689	21.71	72,855
1977	1,982,639.88	1,313,142	1,376,773	724,825	22.51	32,200
1978	17,311.17	11,215	11,758	6,592	23.33	283
1979	14,026.95	8,881	9,311	5,558	24.16	230
1982	27,744.18	16,317	17,108	12,301	26.71	461
1983	42,759.71	24,483	25,669	19,656	27.59	712
1985	553,892.18	299,827	314,356	272,770	29.36	9,291
1987	5,894,962.87	3,001,419	3,146,860	3,101,801	31.18	99,480
1988	153,102.61	75,464	79,121	83,168	32.10	2,591
1989	115,369.32	54,970	57,634	64,657	33.03	1,958
1994	1,444,423.00	567,529	595,030	936,058	37.76	24,790
1996	542,784.69	194,757	204,194	371,158	39.69	9,351
1997	8,115,463.15	2,772,809	2,907,172	5,695,219	40.66	140,069
1998	1,316,983.06	427,177	447,877	948,125	41.64	22,770
1999	7,039,455.98	2,161,466	2,266,205	5,195,618	42.62	121,906
2000	746,802.38	216,371	226,856	564,755	43.60	12,953
2001	5,749.65	1,566	1,642	4,453	44.58	100
2002	1,048,123.66	267,198	280,146	830,865	45.57	18,233
2003	2,360,715.05	560,528	587,690	1,914,668	46.56	41,123
2004	2,746,444.07	604,080	633,352	2,277,879	47.55	47,905
2005	767,388.02	155,365	162,894	650,537	48.54	13,402
2006	2,064,582.83	381,886	400,391	1,788,067	49.53	36,101
2007	630,307.19	105,564	110,679	557,447	50.52	11,034
2008	10,688,056.59	1,601,176	1,678,765	9,650,575	51.52	187,317
2009	5,680,833.89	751,687	788,112	5,233,572	52.51	99,668
2010	1,441,823.60	165,320	173,331	1,355,002	53.51	25,322
2011	35,515,567.60	3,444,655	3,611,574	34,034,928	54.51	624,380
2012	2,906,051.22	230,507	241,677	2,838,737	55.51	51,139
2013	6,704,897.77	414,562	434,650	6,672,542	56.50	118,098

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 455.00 - UNDERGROUND STORAGE - FIELD LINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R4						
NET SALVAGE PERCENT.. -6						
2014	550,612.27	24,321	25,500	558,149	57.50	9,707
2015	7,187,262.83	190,462	199,691	7,418,808	58.50	126,817
2016	151,846.64	1,341	1,406	159,551	59.50	2,682
	116,181,273.60	25,749,299	26,997,043	96,155,107		2,011,800
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						47.8 1.73

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 456.00 - UNDERGROUND STORAGE - COMPRESSOR EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -2						
1964	3,122,735.26	2,752,004	2,631,052	554,138	6.12	90,545
1969	43,657.29	36,644	35,033	9,497	7.97	1,192
1971	1,966,168.04	1,611,071	1,540,263	465,228	8.85	52,568
1973	3,059,499.98	2,440,380	2,333,124	787,566	9.81	80,282
1975	1,971,632.96	1,526,178	1,459,101	551,965	10.85	50,872
1980	534,002.97	377,405	360,818	183,865	13.82	13,304
1981	3,857,456.42	2,670,299	2,552,938	1,381,668	14.46	95,551
1982	4,046,698.65	2,739,840	2,619,422	1,508,211	15.13	99,683
1983	35,604.20	23,557	22,522	13,794	15.81	872
1986	174,742.13	107,179	102,468	75,769	17.94	4,223
1987	25,236.41	15,056	14,394	11,347	18.68	607
1988	1,452,686.89	841,629	804,639	677,102	19.44	34,830
1990	453,231.56	246,764	235,919	226,377	20.98	10,790
1992	2,748,768.03	1,397,498	1,336,077	1,467,666	22.57	65,027
1994	432,698.55	203,905	194,943	246,410	24.21	10,178
1995	9,545,345.30	4,318,612	4,128,806	5,607,446	25.04	223,940
1996	3,498,227.71	1,515,304	1,448,705	2,119,487	25.89	81,865
1997	11,634,706.36	4,815,554	4,603,907	7,263,493	26.74	271,634
1998	1,280,742.17	504,829	482,641	823,716	27.61	29,834
1999	2,655,116.29	993,618	949,948	1,758,271	28.49	61,715
2000	4,988,117.04	1,767,173	1,689,505	3,398,374	29.37	115,709
2001	1,621,227.05	541,290	517,500	1,136,152	30.27	37,534
2002	2,321,925.56	727,869	695,879	1,672,485	31.17	53,657
2003	3,794,425.49	1,111,206	1,062,368	2,807,946	32.08	87,529
2004	2,422,471.54	658,920	629,960	1,840,961	33.00	55,787
2005	3,184,854.24	799,144	764,021	2,484,530	33.93	73,225
2006	5,139,215.19	1,181,180	1,129,266	4,112,733	34.86	117,979
2007	1,468,508.25	305,897	292,453	1,205,425	35.81	33,662
2008	21,080,501.31	3,941,982	3,768,729	17,733,382	36.75	482,541
2009	4,706,086.26	777,634	743,456	4,056,752	37.71	107,578
2010	22,823,686.75	3,274,820	3,130,889	20,149,271	38.67	521,057
2011	928,360.79	112,997	108,031	838,897	39.63	21,168
2013	220,601.12	17,151	16,397	208,616	41.57	5,018
2014	5,724,724.50	317,887	303,916	5,535,303	42.55	130,089
2015	9,821,282.25	327,279	312,895	9,704,813	43.53	222,945
2016	874,472.29	9,713	9,286	882,676	44.51	19,831
	143,659,416.80	45,009,468	43,031,271	103,501,334		3,364,821
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.8 2.34

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 457.00 - UNDERGROUND STORAGE - MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R4						
NET SALVAGE PERCENT.. -5						
1963	130,385.00	136,826	92,254	44,650	0.02	44,650
1971	29,834.21	29,751	20,059	11,267	1.76	6,402
1984	99,162.31	84,992	57,305	46,815	6.43	7,281
1987	645,515.34	516,280	348,097	329,694	8.34	39,532
1988	56,402.58	43,960	29,640	29,583	9.02	3,280
1989	8,175.92	6,198	4,179	4,406	9.73	453
1993	39,247.64	26,186	17,656	23,554	12.76	1,846
1994	446,474.29	287,040	193,534	275,264	13.57	20,285
1996	398,361.03	235,909	159,059	259,220	15.26	16,987
1997	1,848,582.61	1,046,477	705,577	1,235,435	16.13	76,592
2000	6,340,252.61	3,073,726	2,072,429	4,584,836	18.84	243,356
2001	1,576,809.81	720,440	485,749	1,169,901	19.77	59,176
2002	1,039.05	445	300	791	20.71	38
2003	738,726.28	295,419	199,183	576,480	21.67	26,603
2005	63,577.47	21,743	14,660	52,096	23.60	2,207
2006	36,592.08	11,450	7,720	30,702	24.57	1,250
2007	38,359.14	10,875	7,332	32,945	25.55	1,289
2008	564,927.50	143,376	96,670	496,504	26.54	18,708
2010	180,462.14	35,081	23,653	165,832	28.52	5,815
2011	19,793,598.59	3,260,065	2,198,067	18,585,212	29.51	629,794
2012	401.85	54	36	386	30.51	13
2013	34,458.03	3,608	2,433	33,748	31.51	1,071
2014	53,428.61	4,007	2,702	53,398	32.50	1,643
2015	88,182.66	3,968	2,675	89,917	33.50	2,684
2016	415,395.50	6,233	4,203	431,962	34.50	12,521
	33,628,352.25	10,004,109	6,745,172	28,564,598		1,223,476
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.3 3.64

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 471.00 - DISTRIBUTION - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2008	7,359,865.00	832,180	1,634,210	5,725,655	66.52	86,074
2009	86,901.43	8,679	17,044	69,857	67.51	1,035
2014	3,758,004.36	125,254	245,970	3,512,034	72.50	48,442
2016	50,617,386.29	337,618	663,003	49,954,383	74.50	670,529
	61,822,157.08	1,303,731	2,560,227	59,261,930		806,080
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					73.5	1.30

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 472.00 - DISTRIBUTION - STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
VICTORIA PARK CENTRE						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
1959	150,580.47	109,936	57,672	98,931	14.90	6,640
1962	3,529,701.59	2,478,585	1,300,266	2,370,624	16.24	145,974
1976	5,399,646.56	2,999,871	1,573,733	4,041,900	23.29	173,547
1978	296.94	158	83	226	24.41	9
1980	8,719.75	4,435	2,327	6,742	25.55	264
1981	5,383.58	2,672	1,402	4,197	26.14	161
1987	366,065.00	154,034	80,806	299,901	29.77	10,074
1989	13,975.00	5,514	2,893	11,641	31.03	375
1996	533,433.50	159,774	83,817	470,953	35.60	13,229
2002	277,331.16	59,646	31,290	257,134	39.66	6,483
2003	355,682.30	71,393	37,453	332,457	40.35	8,239
2004	1,234,320.36	230,038	120,678	1,163,015	41.04	28,339
2005	1,826,554.89	313,817	164,628	1,734,989	41.74	41,567
2006	1,179,700.13	185,751	97,445	1,129,443	42.43	26,619
2007	2,457,997.75	351,238	184,259	2,372,058	43.13	54,998
2008	1,476,357.10	189,163	99,235	1,436,176	43.84	32,759
2009	1,724,109.13	195,445	102,530	1,690,543	44.55	37,947
2010	3,109,506.86	306,573	160,828	3,073,059	45.26	67,898
2011	1,775,431.17	148,454	77,879	1,768,569	45.98	38,464
2012	1,886,764.49	129,508	67,940	1,894,295	46.70	40,563
2013	3,091,400.74	165,254	86,692	3,128,365	47.43	65,958
2014	676,007.05	25,872	13,572	689,475	48.16	14,316
2015	9,352,039.86	215,920	113,272	9,612,850	48.89	196,622
2016	2,255,475.95	17,358	9,106	2,336,589	49.63	47,080
	42,686,481.33	8,520,409	4,469,807	39,924,133		1,058,125

KENNEDY ROAD
SURVIVOR CURVE.. IOWA 50-R1
NET SALVAGE PERCENT.. -4

1977	268,334.95	145,953	76,567	202,501	23.85	8,491
2002	581,781.13	125,125	65,641	539,412	39.66	13,601
2003	133,044.02	26,705	14,009	124,356	40.35	3,082
2004	99,280.32	18,503	9,707	93,545	41.04	2,279
2005	32,473.57	5,579	2,927	30,846	41.74	739
2006	11,746.50	1,850	971	11,246	42.43	265
2007	40,720.00	5,819	3,053	39,296	43.13	911
2008	10,972.95	1,406	738	10,674	43.84	243
2009	34,733.53	3,937	2,065	34,058	44.55	764
2010	33,265.69	3,280	1,721	32,876	45.26	726
2011	7,865.85	658	345	7,835	45.98	170
2012	27,179.69	1,866	979	27,288	46.70	584

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 472.00 - DISTRIBUTION - STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
KENNEDY ROAD						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
2013	68,467.36	3,660	1,920	69,286	47.43	1,461
2014	111,339.90	4,261	2,235	113,558	48.16	2,358
2015	22,215.82	513	269	22,835	48.89	467
	1,483,421.28	349,115	183,146	1,359,612		36,141
OTTAWA OFFICE						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
1964	416,720.04	284,563	149,282	284,107	17.17	16,547
1974	7,979,565.32	4,614,104	2,420,559	5,878,189	22.20	264,783
2002	83,434.28	17,944	9,413	77,358	39.66	1,951
2003	37,021.28	7,431	3,898	34,604	40.35	858
2004	299,077.59	55,738	29,240	281,801	41.04	6,866
2005	101,705.07	17,474	9,167	96,606	41.74	2,314
2006	17,111.17	2,694	1,413	16,382	42.43	386
2007	279,836.39	39,988	20,978	270,052	43.13	6,261
2008	457,898.44	58,670	30,778	445,436	43.84	10,160
2009	149,142.68	16,907	8,869	146,239	44.55	3,283
2010	156,539.19	15,434	8,097	154,704	45.26	3,418
2011	322,557.65	26,971	14,149	321,311	45.98	6,988
2012	130,198.76	8,937	4,688	130,718	46.70	2,799
2013	777,794.33	41,578	21,812	787,094	47.43	16,595
2014	89,284.45	3,417	1,793	91,063	48.16	1,891
2015	198,163.38	4,575	2,400	203,690	48.89	4,166
	11,496,050.02	5,216,425	2,736,537	9,219,355		349,266
THOROLD OFFICE						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
1990	8,899,061.45	3,392,892	1,779,911	7,475,113	31.67	236,031
2002	73,458.65	15,799	8,288	68,109	39.66	1,717
2003	155,088.99	31,129	16,330	144,962	40.35	3,593
2004	771,234.03	143,733	75,402	726,681	41.04	17,707
2005	116,158.56	19,957	10,469	110,335	41.74	2,643
2006	224,274.90	35,313	18,525	214,721	42.43	5,061
2007	562,528.24	80,383	42,169	542,860	43.13	12,587
2008	187,214.72	23,987	12,584	182,120	43.84	4,154
2009	158,899.61	18,013	9,450	155,806	44.55	3,497
2010	180,962.50	17,841	9,359	178,842	45.26	3,951
2011	754,071.59	63,052	33,077	751,157	45.98	16,337

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 472.00 - DISTRIBUTION - STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
THOROLD OFFICE						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
2012	275,143.36	18,886	9,908	276,241	46.70	5,915
2013	1,636,105.52	87,460	45,882	1,655,668	47.43	34,908
2014	489,139.29	18,720	9,821	498,884	48.16	10,359
2015	773,953.65	17,869	9,374	795,538	48.89	16,272
	15,257,295.06	3,985,034	2,090,549	13,777,038		374,732
TOC MARKHAM						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
2012	31,394,812.13	2,154,940	1,130,482	31,520,123	46.70	674,949
2013	480,360.14	25,678	13,471	486,104	47.43	10,249
2014	28,044.58	1,073	563	28,603	48.16	594
2015	350,547.36	8,093	4,246	360,324	48.89	7,370
	32,253,764.21	2,189,784	1,148,761	32,395,154		693,162
BROCKVILLE						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
1973	50,465.92	29,738	15,601	36,884	21.67	1,702
2003	14,049.00	2,820	1,479	13,132	40.35	325
2005	157,765.00	27,105	14,219	149,856	41.74	3,590
2007	4,100.00	586	307	3,957	43.13	92
2008	47,700.00	6,112	3,206	46,402	43.84	1,058
2009	7,746.12	878	461	7,595	44.55	170
2010	67,036.76	6,609	3,467	66,251	45.26	1,464
2011	15,710.02	1,314	689	15,649	45.98	340
2014	19,501.37	746	391	19,890	48.16	413
2015	73,448.59	1,696	890	75,497	48.89	1,544
	457,522.78	77,604	40,711	435,113		10,698
ARNPRIOR						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
1977	441,005.56	239,872	125,836	332,809	23.85	13,954
2005	6,624.00	1,138	597	6,292	41.74	151
2011	141,550.02	11,836	6,209	141,003	45.98	3,067

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 472.00 - DISTRIBUTION - STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ARNPRIOR						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
2012	25,792.00	1,770	929	25,895	46.70	554
2013	19,335.00	1,034	542	19,566	47.43	413
2015	13,899.56	321	168	14,287	48.89	292
	648,206.14	255,971	134,282	539,852		18,431

EASTERN AVE
SURVIVOR CURVE.. IOWA 50-R1
NET SALVAGE PERCENT.. -4

1986	5,925.00	2,570	1,348	4,814	29.15	165
1989	2,290.00	904	474	1,907	31.03	61
1990	891.12	340	178	748	31.67	24
1992	16,561.26	5,870	3,079	14,144	32.96	429
1993	5,741.44	1,957	1,027	4,944	33.61	147
2002	448,590.10	96,479	50,613	415,921	39.66	10,487
2003	256,735.62	51,532	27,034	239,971	40.35	5,947
2004	5,114.68	953	500	4,819	41.04	117
2005	44,775.44	7,693	4,036	42,531	41.74	1,019
2006	1,489.90	235	123	1,426	42.43	34
2007	63,139.43	9,022	4,733	60,932	43.13	1,413
2008	47,162.51	6,043	3,170	45,879	43.84	1,047
2009	50,037.61	5,672	2,976	49,064	44.55	1,101
2011	21,135.85	1,767	927	21,054	45.98	458
2012	4,214.90	289	152	4,232	46.70	91
2013	60,064.13	3,211	1,684	60,782	47.43	1,282
2014	276,217.45	10,571	5,546	281,721	48.16	5,850
2015	301,389.54	6,958	3,650	309,795	48.89	6,337
	1,611,475.98	212,066	111,250	1,564,685		36,009

KELFIELD CENTER
SURVIVOR CURVE.. IOWA 50-R1
NET SALVAGE PERCENT.. -4

1964	20,651.13	14,102	7,398	14,079	17.17	820
2002	150,424.38	32,352	16,972	139,469	39.66	3,517
2003	38,754.13	7,779	4,081	36,223	40.35	898
2004	1,576.90	294	154	1,486	41.04	36
2005	12,118.20	2,082	1,092	11,511	41.74	276
2006	690.10	109	57	661	42.43	16
2007	13,055.00	1,866	979	12,598	43.13	292
2008	1,495.99	192	101	1,455	43.84	33
2009	31,004.20	3,515	1,844	30,400	44.55	682

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 472.00 - DISTRIBUTION - STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
KELFIELD CENTER						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
2010	401,315.60	39,567	20,757	396,611	45.26	8,763
2011	78,270.07	6,545	3,434	77,967	45.98	1,696
2012	252,139.41	17,307	9,079	253,146	46.70	5,421
2013	36,185.02	1,934	1,015	36,618	47.43	772
2014	16,191.00	620	325	16,513	48.16	343
2015	35,868.87	828	434	36,869	48.89	754
	1,089,740.00	129,092	67,722	1,065,608		24,319
OTTAWA DEPOT						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
1995	2,833,236.13	888,095	465,894	2,480,671	34.93	71,018
1999	49,855.62	12,848	6,740	45,110	37.61	1,199
2002	9,587.48	2,062	1,082	8,889	39.66	224
2004	920.38	172	90	867	41.04	21
2007	180,497.99	25,792	13,530	174,187	43.13	4,039
2008	29,169.23	3,737	1,960	28,376	43.84	647
2009	20,897.27	2,369	1,243	20,490	44.55	460
2010	6,240.06	615	323	6,167	45.26	136
2011	44,073.05	3,685	1,933	43,903	45.98	955
2012	627,877.49	43,098	22,609	630,383	46.70	13,499
2013	195,236.15	10,437	5,475	197,570	47.43	4,166
2014	12,570.00	481	252	12,820	48.16	266
2015	31,594.44	729	382	32,476	48.89	664
	4,041,755.29	994,120	521,515	3,681,911		97,294
PEMBROKE						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
2005	2,550.00	438	230	2,422	41.74	58
2011	390,690.36	32,668	17,137	389,181	45.98	8,464
2012	3,740.00	257	135	3,755	46.70	80
2015	67,855.54	1,567	822	69,748	48.89	1,427
	464,835.90	34,930	18,324	465,105		10,029

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 472.00 - DISTRIBUTION - STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
1954	239,606.60	185,448	97,286	151,905	12.79	11,877
1956	247,336.64	187,161	98,185	159,045	13.62	11,677
1958	4,426.75	3,271	1,716	2,888	14.47	200
1959	379,049.76	276,737	145,176	249,036	14.90	16,714
1960	401,551.66	289,490	151,866	265,747	15.34	17,324
1961	2,390.15	1,701	892	1,593	15.79	101
1962	742,811.89	521,608	273,636	498,889	16.24	30,720
1963	43,929.98	30,428	15,963	29,725	16.70	1,780
1964	14,463.40	9,877	5,181	9,860	17.17	574
1965	91,433.64	61,543	32,285	62,806	17.64	3,560
1966	43,048.54	28,546	14,975	29,795	18.12	1,644
1967	32,505.01	21,223	11,134	22,672	18.61	1,218
1968	93,213.25	59,910	31,429	65,513	19.10	3,430
1969	563,209.35	356,129	186,825	398,912	19.60	20,353
1970	40,883.23	25,418	13,334	29,184	20.11	1,451
1971	46,241.77	28,259	14,825	33,267	20.62	1,613
1972	134,737.82	80,881	42,430	97,697	21.14	4,621
1973	37,456.44	22,072	11,579	27,376	21.67	1,263
1974	49,113.66	28,399	14,898	36,180	22.20	1,630
1975	30,246.67	17,150	8,997	22,460	22.74	988
1976	37,721.59	20,957	10,994	28,236	23.29	1,212
1977	30,745.28	16,723	8,773	23,202	23.85	973
1978	4,746.86	2,527	1,326	3,611	24.41	148
1979	18,846.60	9,808	5,145	14,455	24.98	579
1980	733,099.03	372,825	195,584	566,839	25.55	22,185
1981	358,538.60	177,938	93,346	279,534	26.14	10,694
1982	20,162.34	9,759	5,120	15,849	26.73	593
1983	75,944.33	35,826	18,794	60,188	27.32	2,203
1984	2,611.00	1,199	629	2,086	27.93	75
1985	921,487.54	411,514	215,880	742,467	28.53	26,024
1986	77,119.77	33,445	17,545	62,659	29.15	2,150
1987	439,202.53	184,809	96,951	359,820	29.77	12,087
1988	205,174.10	83,645	43,880	169,501	30.40	5,576
1989	160,703.27	63,410	33,265	133,867	31.03	4,314
1990	194,557.01	74,178	38,914	163,426	31.67	5,160
1991	309,546.89	113,898	59,751	262,178	32.31	8,114
1992	384,048.21	136,119	71,408	328,002	32.96	9,952
1993	174,773.60	59,582	31,257	150,508	33.61	4,478
1994	89,781.11	29,375	15,410	77,962	34.27	2,275
1995	196,535.45	61,605	32,318	172,079	34.93	4,926
1996	65,593.68	19,647	10,307	57,911	35.60	1,627
1997	96,144.54	27,477	14,414	85,576	36.26	2,360
1998	44,425.40	12,068	6,331	39,872	36.94	1,079
1999	75,477.13	19,451	10,204	68,292	37.61	1,816
2000	79,401.29	19,340	10,146	72,432	38.29	1,892

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 472.00 - DISTRIBUTION - STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
2001	14,563.30	3,338	1,751	13,395	38.98	344
2002	256,397.58	55,144	28,929	237,725	39.66	5,994
2003	6,730.42	1,351	709	6,291	40.35	156
2004	23,463.63	4,373	2,294	22,108	41.04	539
2006	92,184.50	14,515	7,615	88,257	42.43	2,080
2007	26,550.32	3,794	1,990	25,622	43.13	594
2008	227,178.54	29,108	15,270	220,996	43.84	5,041
2010	7,486.44	738	387	7,399	45.26	163
2011	3,960.00	331	174	3,945	45.98	86
2012	11,774.00	808	424	11,821	46.70	253
2014	11,530.86	441	231	11,761	48.16	244
	8,715,862.95	4,346,317	2,280,078	6,784,419		280,724
BRAMPTON						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
2015	1,839,421.66	42,469	22,279	1,890,720	48.89	38,673
	1,839,421.66	42,469	22,279	1,890,720		38,673
PETERBOROUGH						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
2015	797,916.88	18,422	9,664	820,170	48.89	16,776
	797,916.88	18,422	9,664	820,170		16,776
OSHAWA						
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -4						
2015	1,393,864.00	32,182	16,883	1,432,736	48.89	29,305
	1,393,864.00	32,182	16,883	1,432,736		29,305
	124,237,613.48	26,403,940	13,851,508	115,355,611		3,073,684
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						37.5 2.47

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 473.00 - DISTRIBUTION - SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. -34						
1954	1,373,861.60	1,514,091	1,511,383	329,592	7.99	41,251
1955	390,212.06	426,093	425,331	97,553	8.33	11,711
1956	803,478.09	869,468	867,913	208,748	8.66	24,105
1957	1,543,359.02	1,654,481	1,651,522	416,579	9.00	46,287
1958	1,604,733.62	1,704,018	1,700,970	449,373	9.34	48,113
1959	682,415.77	717,531	716,248	198,189	9.69	20,453
1960	1,270,198.78	1,322,318	1,319,953	382,113	10.04	38,059
1961	2,275,442.11	2,344,417	2,340,224	708,868	10.40	68,160
1962	3,302,268.54	3,366,969	3,360,947	1,064,093	10.76	98,893
1963	2,560,255.67	2,582,972	2,578,352	852,391	11.12	76,654
1964	1,142,587.78	1,140,140	1,138,101	392,967	11.49	34,201
1965	1,796,707.72	1,772,515	1,769,345	638,243	11.87	53,769
1966	2,681,026.74	2,614,605	2,609,929	982,647	12.25	80,216
1967	3,195,653.49	3,079,355	3,073,848	1,208,328	12.64	95,596
1968	4,633,669.85	4,411,206	4,403,316	1,805,802	13.03	138,588
1969	4,781,501.78	4,495,044	4,487,005	1,920,207	13.43	142,979
1970	3,919,998.43	3,638,456	3,631,949	1,620,849	13.83	117,198
1971	6,761,214.46	6,193,072	6,181,996	2,878,031	14.24	202,109
1972	6,686,726.00	6,041,155	6,030,350	2,929,863	14.66	199,854
1973	10,629,531.26	9,470,409	9,453,471	4,790,101	15.08	317,646
1974	7,748,421.28	6,804,216	6,792,047	3,590,838	15.51	231,518
1975	9,468,804.56	8,190,993	8,176,343	4,511,855	15.95	282,875
1976	9,765,859.85	8,317,098	8,302,223	4,784,029	16.40	291,709
1977	10,794,642.92	9,048,614	9,032,430	5,432,392	16.85	322,397
1978	13,022,082.90	10,737,257	10,718,053	6,731,538	17.31	388,881
1979	20,766,663.85	16,832,473	16,802,368	11,024,962	17.78	620,077
1980	21,911,572.16	17,447,195	17,415,990	11,945,517	18.26	654,190
1981	23,474,444.33	18,349,086	18,316,268	13,139,487	18.75	700,773
1982	19,184,579.82	14,710,252	14,683,942	11,023,395	19.25	572,644
1983	22,347,120.99	16,802,519	16,772,467	13,172,675	19.75	666,971
1984	30,004,608.92	22,095,706	22,056,188	18,149,988	20.27	895,411
1985	24,200,629.91	17,439,584	17,408,393	15,020,451	20.80	722,137
1986	30,232,470.60	21,300,142	21,262,046	19,249,465	21.34	902,037
1987	31,665,291.79	21,791,117	21,752,143	20,679,348	21.89	944,694
1988	35,171,656.54	23,617,324	23,575,084	23,554,936	22.45	1,049,218
1989	33,505,612.29	21,919,867	21,880,663	23,016,857	23.03	999,429
1990	38,334,569.80	24,405,604	24,361,954	27,006,370	23.62	1,143,369
1991	43,245,626.69	26,759,754	26,711,894	31,237,246	24.22	1,289,729
1992	56,551,539.60	33,965,692	33,904,944	41,874,119	24.83	1,686,433
1993	63,171,747.77	36,756,785	36,691,045	47,959,097	25.46	1,883,704
1994	75,095,002.66	42,263,467	42,187,878	58,439,426	26.10	2,239,058
1995	80,812,183.14	43,892,507	43,814,005	64,474,320	26.76	2,409,354
1996	84,488,761.28	44,203,641	44,124,582	69,090,358	27.43	2,518,788
1997	63,436,433.13	31,886,158	31,829,129	53,175,691	28.12	1,891,027
1998	73,272,975.75	35,281,099	35,217,998	62,967,790	28.83	2,184,106
1999	84,118,478.47	38,699,732	38,630,517	74,088,244	29.55	2,507,216

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 473.00 - DISTRIBUTION - SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S1						
NET SALVAGE PERCENT.. -34						
2000	102,049,635.88	44,701,067	44,621,119	92,125,393	30.29	3,041,446
2001	86,808,371.63	36,085,789	36,021,249	80,301,969	31.04	2,587,048
2002	70,405,373.97	27,632,180	27,582,759	66,760,442	31.82	2,098,065
2003	89,548,429.68	33,038,195	32,979,106	87,015,790	32.61	2,668,377
2004	32,020,936.46	11,041,530	11,021,782	31,886,273	33.42	954,108
2005	75,970,904.88	24,319,244	24,275,749	77,525,264	34.25	2,263,511
2006	86,933,906.54	25,628,116	25,582,280	90,909,155	35.10	2,590,004
2007	87,328,696.08	23,482,494	23,440,495	93,579,958	35.97	2,601,611
2008	86,128,863.63	20,902,390	20,865,006	94,547,671	36.85	2,565,744
2009	95,557,574.49	20,629,676	20,592,780	107,454,370	37.75	2,846,473
2010	96,003,946.53	18,066,944	18,034,631	110,610,657	38.68	2,859,634
2011	110,282,263.51	17,700,877	17,669,219	130,109,014	39.61	3,284,752
2012	133,357,359.37	17,591,116	17,559,654	161,139,208	40.57	3,971,881
2013	129,137,356.00	13,343,427	13,319,562	159,724,495	41.53	3,846,003
2014	110,757,410.38	8,211,798	8,197,111	140,217,819	42.51	3,298,467
2015	124,584,292.40	5,564,209	5,554,257	161,388,695	43.50	3,710,085
2016	78,639,845.09	1,170,743	1,168,649	104,208,743	44.50	2,341,770
	2,663,341,790.29	1,021,985,992	1,020,158,155	2,548,719,844		79,382,566
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					32.1	2.98

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 475.00 - DISTRIBUTION - MAINS - ENVISION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	29,459,720.88	14,729,860	14,119,544	15,340,177	12.50	1,227,214
2005	18,650,617.10	8,579,284	8,223,810	10,426,807	13.50	772,356
2006	18,244,834.93	7,662,831	7,345,330	10,899,505	14.50	751,690
2007	15,875,281.79	6,032,607	5,782,652	10,092,630	15.50	651,137
2008	11,772,203.07	4,002,549	3,836,707	7,935,496	16.50	480,939
2009	17,976,461.62	5,392,938	5,169,487	12,806,975	17.50	731,827
2010	11,575,661.85	3,009,672	2,884,969	8,690,693	18.50	469,767
2011	9,694,732.90	2,132,841	2,044,469	7,650,264	19.50	392,321
2012	10,460,599.46	1,882,908	1,804,892	8,655,707	20.50	422,230
2013	9,928,403.50	1,389,976	1,332,384	8,596,020	21.50	399,815
2014	9,730,838.73	973,084	932,765	8,798,074	22.50	391,026
2015	10,608,447.06	636,507	610,134	9,998,313	23.50	425,460
2016	5,020,428.33	100,409	96,249	4,924,179	24.50	200,987
	178,998,231.22	56,525,466	54,183,392	124,814,839		7,316,769
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.1 4.09

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 475.21 - DISTRIBUTION - MAINS - COATED STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -41						
1955	19,544.29	20,235	21,960	5,597	18.60	301
1956	439,677.62	449,994	488,364	131,581	19.19	6,857
1957	1,508,528.72	1,525,694	1,655,787	471,238	19.79	23,812
1958	2,071,466.14	2,069,159	2,245,593	675,174	20.41	33,081
1959	32,413,879.30	31,972,846	34,699,114	11,004,456	21.03	523,274
1960	8,052,490.23	7,839,150	8,507,581	2,846,430	21.67	131,353
1961	10,004,075.51	9,607,988	10,427,244	3,678,502	22.32	164,807
1962	10,569,232.25	10,010,237	10,863,792	4,038,825	22.98	175,754
1963	12,616,224.84	11,778,727	12,783,078	5,005,799	23.65	211,662
1964	5,421,592.07	4,987,465	5,412,737	2,231,708	24.33	91,727
1965	4,929,934.86	4,466,638	4,847,500	2,103,708	25.02	84,081
1966	8,816,514.24	7,863,658	8,534,178	3,897,107	25.72	151,520
1967	9,254,403.48	8,121,908	8,814,449	4,234,260	26.43	160,207
1968	8,819,928.52	7,614,499	8,263,774	4,172,325	27.14	153,733
1969	10,350,577.48	8,783,734	9,532,708	5,061,606	27.87	181,615
1970	13,564,438.04	11,308,928	12,273,220	6,852,638	28.61	239,519
1971	19,620,239.43	16,065,074	17,434,915	10,229,623	29.35	348,539
1972	13,131,229.79	10,550,977	11,450,640	7,064,394	30.11	234,620
1973	16,595,367.96	13,080,303	14,195,637	9,203,832	30.87	298,148
1974	10,917,564.73	8,435,784	9,155,089	6,238,677	31.64	197,177
1975	6,707,248.51	5,077,203	5,510,127	3,947,093	32.42	121,749
1976	3,559,577.17	2,638,540	2,863,524	2,155,480	33.20	64,924
1977	6,142,973.84	4,455,783	4,835,720	3,825,873	33.99	112,559
1978	5,009,499.63	3,552,887	3,855,835	3,207,559	34.79	92,198
1979	5,461,934.64	3,784,664	4,107,376	3,593,952	35.60	100,954
1980	8,257,013.89	5,584,971	6,061,192	5,581,198	36.42	153,245
1981	7,018,480.08	4,631,355	5,026,262	4,869,795	37.24	130,768
1982	7,175,250.60	4,614,816	5,008,313	5,108,790	38.07	134,195
1983	9,245,667.97	5,789,983	6,283,685	6,752,707	38.91	173,547
1984	5,453,338.19	3,322,814	3,606,145	4,083,062	39.75	102,719
1985	8,701,612.98	5,153,095	5,592,490	6,676,784	40.60	164,453
1986	8,483,052.46	4,876,662	5,292,486	6,668,618	41.46	160,845
1987	25,832,220.71	14,402,917	15,631,028	20,792,403	42.32	491,314
1988	9,202,224.37	4,969,477	5,393,216	7,581,920	43.19	175,548
1989	29,657,164.61	15,490,124	16,810,940	25,005,662	44.07	567,408
1990	29,611,021.15	14,941,206	16,215,216	25,536,324	44.95	568,105
1991	69,443,720.33	33,794,606	36,676,213	61,239,433	45.84	1,335,939
1992	55,770,670.49	26,141,180	28,370,193	50,266,452	46.73	1,075,678
1993	15,085,690.63	6,797,517	7,377,129	13,893,695	47.63	291,701
1994	16,803,094.42	7,263,368	7,882,703	15,809,660	48.54	325,704
1995	14,517,117.17	6,009,124	6,521,511	13,947,624	49.45	282,055
1996	25,796,219.78	10,205,080	11,075,249	25,297,421	50.36	502,332
1997	12,957,287.22	4,883,328	5,299,721	12,970,054	51.29	252,877
1998	24,695,955.79	8,849,485	9,604,065	25,217,233	52.21	482,996
1999	28,376,184.26	9,636,910	10,458,632	29,551,788	53.14	556,112
2000	25,034,468.26	8,027,961	8,712,491	26,586,109	54.08	491,607

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 475.21 - DISTRIBUTION - MAINS - COATED STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -41						
2001	37,694,179.14	11,373,842	12,343,670	40,805,123	55.02	741,642
2002	44,237,240.25	12,510,455	13,577,200	48,797,309	55.96	872,003
2003	13,585,661.20	3,582,131	3,887,573	15,268,209	56.91	268,287
2004	16,049,509.77	3,924,688	4,259,339	18,370,470	57.86	317,499
2005	21,105,148.38	4,757,155	5,162,789	24,595,470	58.81	418,219
2006	46,032,572.28	9,485,352	10,294,151	54,611,776	59.77	913,699
2007	64,528,030.75	12,049,080	13,076,484	77,908,039	60.73	1,282,859
2008	41,010,781.69	6,856,334	7,440,962	50,384,240	61.70	816,600
2009	29,507,241.83	4,356,482	4,727,952	36,877,259	62.67	588,436
2010	18,446,180.79	2,363,188	2,564,693	23,444,422	63.64	368,391
2011	47,792,408.78	5,188,822	5,631,264	61,756,032	64.61	955,828
2012	40,417,035.23	3,590,245	3,896,379	53,091,641	65.59	809,447
2013	55,496,116.06	3,845,182	4,173,054	74,076,470	66.56	1,112,928
2014	114,335,651.69	5,665,034	6,148,081	155,065,188	67.54	2,295,902
2015	32,360,015.73	964,568	1,046,815	44,580,807	68.52	650,625
2016	748,643,572.24	7,389,112	8,019,168	1,047,568,269	69.51	15,070,756
	2,034,356,944.46	499,349,724	541,928,396	2,326,514,896		39,806,440
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					58.4	1.96

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 475.30 - DISTRIBUTION - MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -34						
1970	9,247.98	7,802	9,905	2,487	25.93	96
1971	149,116.16	123,486	156,767	43,049	26.74	1,610
1972	385,887.36	313,506	398,000	119,089	27.56	4,321
1973	2,511,590.17	2,000,572	2,539,752	825,779	28.39	29,087
1974	3,753,452.34	2,929,405	3,718,917	1,310,709	29.23	44,841
1975	4,414,064.64	3,372,291	4,281,166	1,633,681	30.09	54,293
1976	5,202,359.81	3,888,933	4,937,050	2,034,112	30.95	65,723
1977	6,157,079.84	4,500,063	5,712,887	2,537,600	31.82	79,749
1978	7,820,528.70	5,584,111	7,089,100	3,390,408	32.70	103,682
1979	12,511,546.31	8,720,393	11,070,650	5,694,822	33.59	169,539
1980	23,162,821.47	15,749,704	19,994,450	11,043,731	34.48	320,294
1981	10,024,176.82	6,641,380	8,431,317	5,001,080	35.39	141,313
1982	14,516,590.14	9,364,887	11,888,844	7,563,387	36.30	208,358
1983	12,827,019.10	8,049,065	10,218,391	6,969,815	37.22	187,260
1984	13,636,470.59	8,316,714	10,558,175	7,714,696	38.14	202,273
1985	11,758,852.93	6,962,327	8,838,763	6,918,100	39.07	177,069
1986	12,680,410.98	7,279,776	9,241,769	7,749,982	40.01	193,701
1987	18,009,305.65	10,014,975	12,714,139	11,418,331	40.95	278,836
1988	15,993,019.01	8,602,904	10,921,496	10,509,149	41.90	250,815
1989	24,958,031.43	12,966,481	16,461,113	16,982,649	42.86	396,235
1990	19,859,491.54	9,956,508	12,639,914	13,971,805	43.81	318,918
1991	24,723,538.75	11,936,243	15,153,213	17,976,329	44.78	401,437
1992	20,144,885.63	9,355,361	11,876,750	15,117,397	45.74	330,507
1993	22,489,719.17	10,026,623	12,728,926	17,407,298	46.71	372,667
1994	25,462,892.87	10,879,591	13,811,780	20,308,496	47.68	425,933
1995	36,849,204.27	15,053,357	19,110,429	30,267,505	48.66	622,020
1996	43,141,028.89	16,814,320	21,345,994	36,462,985	49.64	734,548
1997	39,739,094.98	14,742,902	18,716,302	34,534,085	50.62	682,222
1998	53,262,142.04	18,760,652	23,816,887	47,554,383	51.60	921,597
1999	55,550,016.01	18,513,232	23,502,784	50,934,237	52.59	968,516
2000	57,113,235.62	17,962,764	22,803,958	53,727,778	53.57	1,002,945
2001	67,777,095.58	20,032,456	25,431,459	65,389,849	54.56	1,198,494
2002	52,202,693.64	14,440,111	18,331,905	51,619,704	55.55	929,248
2003	53,783,900.48	13,858,422	17,593,444	54,476,983	56.54	963,512
2004	32,485,912.46	7,748,540	9,836,870	33,694,253	57.54	585,580
2005	59,498,538.55	13,064,237	16,585,216	63,142,826	58.53	1,078,811
2006	108,763,335.18	21,819,165	27,699,708	118,043,161	59.52	1,983,252
2007	105,036,546.09	19,061,633	24,198,986	116,549,986	60.52	1,925,809
2008	73,765,145.52	11,974,119	15,201,297	83,643,998	61.52	1,359,623
2009	83,422,452.76	11,961,111	15,184,783	96,601,304	62.51	1,545,374
2010	95,367,810.88	11,847,677	15,040,777	112,752,090	63.51	1,775,344
2011	93,561,397.55	9,832,947	12,483,052	112,889,221	64.51	1,749,949
2012	105,217,989.01	9,043,234	11,480,501	129,511,604	65.51	1,976,975
2013	98,495,556.95	6,599,202	8,377,771	123,606,275	66.50	1,858,741

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 475.30 - DISTRIBUTION - MAINS - PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -34						
2014	93,104,402.20	4,455,176	5,655,903	119,103,996	67.50	1,764,504
2015	84,475,787.84	2,425,824	3,079,615	110,117,941	68.50	1,607,561
2016	62,040,815.90	593,582	753,560	82,381,133	69.50	1,185,340
	1,867,816,201.79	458,147,764	581,624,435	1,921,249,275		33,178,522
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					57.9	1.78

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 476.00 - DISTRIBUTION - COMPANY NGV COMPRESSOR STATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-S2.5						
NET SALVAGE PERCENT.. 0						
1991	942,259.45	854,130	900,876	41,383	1.59	26,027
1994	330,634.49	287,652	303,395	27,239	2.21	12,325
1996	29,028.16	24,401	25,736	3,292	2.71	1,215
1997	286,223.21	235,713	248,613	37,610	3.00	12,537
1998	88,211.29	71,036	74,924	13,287	3.31	4,014
2001	346,951.00	256,133	270,151	76,800	4.45	17,258
2005	378,893.76	230,902	243,539	135,355	6.64	20,385
2010	344,350.00	129,031	136,093	208,257	10.63	19,591
2013	268,244.94	55,068	58,082	210,163	13.51	15,556
2014	247,673.77	36,423	38,416	209,258	14.50	14,432
2015	157,697.51	13,915	14,676	143,022	15.50	9,227
2016	84,981.06	2,499	2,636	82,345	16.50	4,991
	3,505,148.64	2,196,903	2,317,137	1,188,012		157,558
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.5 4.50

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 477.00 - DISTRIBUTION - MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. -3						
1967	210,891.32	163,845	217,218			
1968	132,044.93	101,325	136,006			
1969	229,076.33	173,535	235,949			
1970	173,602.38	129,807	178,810			
1971	284,568.38	209,849	293,105			
1972	872,762.46	634,188	898,945			
1973	332,822.12	238,251	342,807			
1974	665,094.42	468,607	685,047			
1975	686,407.20	475,712	706,999			
1976	573,985.30	391,041	591,205			
1977	1,072,986.55	718,099	1,105,176			
1978	1,365,545.51	896,820	1,406,512			
1979	1,227,710.12	790,642	1,264,541			
1980	1,405,581.86	886,920	1,447,749			
1981	1,792,474.82	1,106,863	1,846,249			
1982	1,681,904.08	1,015,909	1,732,361			
1983	1,721,710.33	1,015,888	1,773,362			
1984	4,351,594.28	2,505,742	4,482,142			
1985	3,255,651.26	1,827,560	3,353,321			
1986	3,146,944.96	1,720,219	3,241,353			
1987	6,082,374.01	3,233,850	6,264,845			
1988	5,057,894.43	2,611,015	5,103,574	106,057	20.95	5,062
1989	5,935,702.23	2,972,455	5,810,056	303,717	21.58	14,074
1990	10,961,371.64	5,317,126	10,393,026	897,187	22.22	40,377
1991	9,338,503.23	4,378,798	8,558,940	1,059,718	22.88	46,316
1992	6,503,470.10	2,944,157	5,754,744	943,830	23.54	40,095
1993	9,097,677.00	3,969,108	7,758,146	1,612,461	24.21	66,603
1994	10,376,896.72	4,354,160	8,510,781	2,177,423	24.89	87,482
1995	11,921,281.64	4,800,444	9,383,103	2,895,817	25.58	113,206
1996	12,448,530.68	4,799,141	9,380,556	3,441,431	26.28	130,952
1997	10,238,444.65	3,771,317	7,371,538	3,174,060	26.98	117,645
1998	14,447,359.29	5,066,608	9,903,355	4,977,425	27.70	179,690
1999	17,463,959.86	5,816,021	11,368,182	6,619,697	28.42	232,924
2000	18,510,380.64	5,837,724	11,410,603	7,655,089	29.14	262,700
2001	9,731,279.49	2,892,400	5,653,578	4,369,640	29.88	146,240
2002	10,460,172.57	2,919,209	5,705,980	5,067,998	30.62	165,513
2003	13,421,103.63	3,501,967	6,845,058	6,978,679	31.36	222,534
2004	16,543,127.48	4,008,353	7,834,856	9,204,565	32.12	286,568
2005	12,493,913.42	2,797,405	5,467,898	7,400,833	32.87	225,155
2006	13,748,084.89	2,818,653	5,509,430	8,651,097	33.64	257,167
2007	15,319,131.36	2,851,370	5,573,380	10,205,325	34.41	296,580
2008	18,621,003.64	3,114,389	6,087,485	13,092,149	35.18	372,147
2009	16,838,383.28	2,490,011	4,867,056	12,476,479	35.97	346,858
2010	13,190,961.59	1,698,336	3,319,622	10,267,068	36.75	279,376
2011	13,116,716.96	1,434,650	2,804,213	10,706,005	37.54	285,189
2012	20,656,580.48	1,854,015	3,623,917	17,652,361	38.34	460,416

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 477.00 - DISTRIBUTION - MEASURING AND REGULATING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1.5						
NET SALVAGE PERCENT.. -3						
2013	20,272,262.71	1,416,946	2,769,608	18,110,823	39.15	462,601
2014	25,524,234.53	1,283,213	2,508,210	23,781,752	39.95	595,288
2015	9,621,017.83	290,254	567,340	9,342,308	40.77	229,147
2016	81,593,571.92	820,244	1,603,275	82,438,104	41.59	1,982,162
	484,718,750.51	111,534,161	213,651,212	285,609,101		7,950,067
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					35.9	1.64

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 478.00 - DISTRIBUTION - METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. +5						
1965	11,515.80	10,940	10,940			
1966	15,971.82	15,173	15,173			
1967	19,957.18	18,959	18,959			
1968	231,210.78	219,650	219,650			
1969	241,374.15	229,305	229,305			
1970	198,537.83	188,611	188,611			
1971	658,173.31	625,265	625,265			
1972	516,927.48	491,081	491,081			
1973	762,771.83	724,633	724,633			
1974	589,443.79	559,972	559,972			
1975	898,419.02	853,498	853,498			
1976	1,119,866.52	1,063,873	1,063,873			
1977	794,709.28	754,974	754,974			
1978	500,900.26	475,855	475,855			
1979	2,115,704.43	2,009,919	2,009,919			
1980	2,286,790.45	2,172,451	2,172,451			
1981	1,364,698.51	1,296,464	1,296,464			
1982	1,659,888.19	1,576,894	1,576,894			
1983	1,775,161.87	1,686,404	1,686,404			
1984	3,156,259.79	2,998,447	2,998,447			
1985	3,889,022.92	3,694,572	3,694,572			
1986	5,132,290.82	4,875,676	4,875,676			
1987	6,309,963.55	5,966,471	4,399,372	1,595,093	0.07	1,595,093
1988	10,523,696.41	9,817,556	7,238,965	2,758,547	0.27	2,758,547
1989	4,406,371.96	4,060,472	2,993,985	1,192,068	0.45	1,192,068
1990	5,404,753.85	4,915,426	3,624,385	1,510,131	0.64	1,510,131
1991	6,087,841.43	5,463,451	4,028,470	1,754,979	0.83	1,754,979
1992	5,965,670.70	5,282,005	3,894,681	1,772,706	1.02	1,737,947
1993	7,294,673.72	6,370,902	4,697,578	2,232,362	1.21	1,844,927
1994	10,528,052.65	9,068,196	6,686,425	3,315,225	1.40	2,368,018
1995	12,878,635.18	10,929,628	8,058,951	4,175,752	1.60	2,609,845
1996	9,677,925.58	8,084,586	5,961,162	3,232,867	1.81	1,786,114
1997	10,667,221.47	8,755,655	6,455,974	3,677,886	2.04	1,802,885
1998	10,668,964.22	8,594,918	6,337,454	3,798,062	2.28	1,665,817
1999	9,634,876.17	7,590,967	5,597,192	3,555,940	2.56	1,389,039
2000	13,859,201.19	10,655,834	7,857,069	5,309,172	2.86	1,856,354
2001	11,183,852.45	8,358,101	6,162,838	4,461,822	3.20	1,394,319
2002	9,760,683.47	7,059,546	5,205,349	4,067,300	3.58	1,136,117
2003	12,876,688.25	8,970,719	6,614,551	5,618,303	4.00	1,404,576
2004	6,517,275.92	4,338,137	3,198,721	2,992,691	4.49	666,524
2005	14,913,242.94	9,426,117	6,950,338	7,217,243	5.02	1,437,698
2006	19,195,013.90	11,391,022	8,399,159	9,836,104	5.63	1,747,088
2007	20,829,830.54	11,477,237	8,462,729	11,325,610	6.30	1,797,716
2008	23,827,058.63	12,027,030	8,868,119	13,767,587	7.03	1,958,405
2009	17,627,930.89	8,004,843	5,902,363	10,844,171	7.83	1,384,952
2010	15,212,794.45	6,079,588	4,482,778	9,969,377	8.69	1,147,224

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 478.00 - DISTRIBUTION - METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. +5						
2011	19,364,363.19	6,622,612	4,883,177	13,512,968	9.60	1,407,601
2012	23,830,464.68	6,731,236	4,963,270	17,675,671	10.54	1,677,009
2013	20,563,565.93	4,532,210	3,341,821	16,193,567	11.52	1,405,692
2014	18,054,025.98	2,858,611	2,107,794	15,043,531	12.50	1,203,482
2015	30,803,938.60	2,926,374	2,157,759	27,105,983	13.50	2,007,851
2016	14,292,399.19	452,547	333,685	13,244,094	14.50	913,386
	430,700,573.12	243,354,613	186,408,730	222,756,814		48,561,404
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						4.6 11.27

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 483.00 - OFFICE FURNISHINGS AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2000	444,741.49	444,741	444,741			
2001	152,668.00	152,668	152,668			
2002	31,765.39	30,707	23,224	8,541	0.50	8,541
2003	353,124.31	317,812	240,367	112,757	1.50	75,171
2004	147,283.03	122,735	92,827	54,456	2.50	21,782
2005	645,284.72	494,720	374,166	271,119	3.50	77,463
2006	271,617.19	190,132	143,801	127,816	4.50	28,404
2007	982,784.48	622,427	470,754	512,030	5.50	93,096
2008	430,249.60	243,810	184,398	245,852	6.50	37,823
2009	921,850.90	460,925	348,607	573,244	7.50	76,433
2010	1,844,970.39	799,481	604,663	1,240,307	8.50	145,918
2011	4,473,341.38	1,640,240	1,240,545	3,232,796	9.50	340,294
2012	1,072,080.62	321,624	243,251	828,830	10.50	78,936
2013	2,101,794.82	490,412	370,908	1,730,887	11.50	150,512
2014	1,054,361.46	175,730	132,908	921,453	12.50	73,716
2015	3,526,971.04	352,697	266,752	3,260,219	13.50	241,498
2016	2,440,371.43	81,338	61,517	2,378,854	14.50	164,059
	20,895,260.25	6,942,199	5,396,097	15,499,163		1,613,646

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.6 7.72

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 484.00 - TRANSPORTATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L1.5						
NET SALVAGE PERCENT.. +5						
1995	5,886.93	4,274	4,830	763	2.83	270
1996	82,147.02	58,270	65,853	12,187	3.04	4,009
1997	52,226.12	36,095	40,792	8,823	3.27	2,698
1998	50,541.63	34,050	38,481	9,534	3.49	2,732
1999	86,150.36	56,404	63,744	18,099	3.73	4,852
2000	18,051.76	11,461	12,953	4,196	3.98	1,054
2001	13,916.84	8,561	9,675	3,546	4.23	838
2002	23,743.61	14,116	15,953	6,603	4.49	1,471
2003	16,122.29	9,254	10,458	4,858	4.75	1,023
2004	30,440.96	16,821	19,010	9,909	5.02	1,974
2005	27,482.43	14,599	16,499	9,609	5.29	1,816
2006	2,871,537.27	1,461,723	1,651,949	1,076,011	5.57	193,180
2007	3,368,124.06	1,634,512	1,847,225	1,352,493	5.87	230,408
2008	6,490,013.35	2,979,977	3,367,786	2,797,727	6.20	451,246
2009	5,018,742.29	2,153,475	2,433,725	2,334,080	6.58	354,723
2010	2,537,077.76	998,242	1,128,152	1,282,072	7.03	182,372
2011	5,733,628.99	2,010,850	2,272,539	3,174,409	7.57	419,341
2012	2,430,810.69	729,337	824,252	1,485,018	8.21	180,879
2013	3,607,488.55	879,637	994,111	2,433,003	8.92	272,758
2014	4,129,883.29	745,444	842,455	3,080,934	9.72	316,969
2015	8,364,722.10	933,712	1,055,224	6,891,262	10.59	650,733
2016	392,205.24	14,904	16,843	355,752	11.52	30,881
	45,350,943.54	14,805,718	16,732,509	26,350,887		3,306,227
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.0 7.29

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 484.01 - TRANSPORTATION - COMPANY NGV KITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-L1						
NET SALVAGE PERCENT.. 0						
2000	53,532.36	34,261	52,885-	106,417	4.32	24,634
2003	67,028.65	38,206	58,975-	126,004	5.16	24,419
2004	197,584.87	107,684	166,220-	363,805	5.46	66,631
2005	490,662.89	254,325	392,574-	883,237	5.78	152,809
2011	153,786.23	51,006	78,733-	232,519	8.02	28,992
2013	178,313.20	42,349	65,370-	243,683	9.15	26,632
2014	798,065.02	142,989	220,716-	1,018,781	9.85	103,430
2016	475,115.36	18,610	28,726-	503,842	11.53	43,698
	2,414,088.58	689,430	1,064,199-	3,478,288		471,245
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.4 19.52

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 484.02 - TRANSPORTATION - COMPANY NGV CYLINDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-S3						
NET SALVAGE PERCENT.. 0						
2006	234,442.44	209,533	41,747	192,695	0.85	192,695
2007	88,116.24	76,110	15,164	72,952	1.09	66,928
2008	1,306,919.28	1,078,208	214,822	1,092,097	1.40	780,069
2009	392,327.53	305,035	60,775	331,553	1.78	186,266
2010	219,356.64	157,114	31,303	188,054	2.27	82,843
2011	328,246.55	209,667	41,774	286,473	2.89	99,126
2012	92,244.05	50,158	9,993	82,251	3.65	22,535
2013	986,241.11	426,549	84,986	901,255	4.54	198,514
2014	19,607.35	6,103	1,216	18,391	5.51	3,338
2015	959,076.14	179,827	35,828	923,248	6.50	142,038
2016	61,675.90	3,855	768	60,908	7.50	8,121
	4,688,253.23	2,702,159	538,376	4,149,877		1,782,473
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						2.3 38.02

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 485.00 - HEAVY WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-L1						
NET SALVAGE PERCENT.. +25						
1991	39,657.60	19,350	21,817	7,926	6.29	1,260
1994	189,723.28	86,245	97,239	45,053	7.09	6,354
1995	185,906.36	82,264	92,750	46,680	7.38	6,325
1996	43,158.96	18,576	20,944	11,425	7.67	1,490
1997	108,434.72	45,316	51,092	30,234	7.97	3,793
1998	501,640.58	203,375	229,299	146,931	8.27	17,767
1999	5,501.12	2,157	2,432	1,694	8.59	197
2000	31,849.20	12,063	13,601	10,286	8.91	1,154
2001	40,332.60	14,705	16,579	13,670	9.25	1,478
2002	163,756.23	57,383	64,698	58,119	9.59	6,060
2003	530,446.58	178,143	200,851	196,984	9.94	19,817
2004	1,728,719.16	553,908	624,514	672,025	10.31	65,182
2005	749,230.38	228,517	257,646	304,277	10.68	28,490
2006	395,588.88	114,226	128,786	167,906	11.07	15,168
2007	880,395.94	239,173	269,660	390,637	11.48	34,028
2008	2,153,007.83	545,432	614,958	999,798	11.92	83,876
2009	1,787,265.56	416,290	469,355	871,094	12.41	70,193
2010	2,524,439.54	531,193	598,904	1,294,426	12.95	99,956
2011	1,343,234.21	248,502	280,178	727,248	13.56	53,632
2012	208,562.12	32,761	36,937	119,485	14.23	8,397
2013	303,810.10	38,355	43,244	184,614	14.97	12,332
2014	737,786.34	68,553	77,292	476,048	15.77	30,187
2015	1,278,928.63	73,004	82,310	876,887	16.63	52,729
	15,931,375.92	3,809,491	4,295,086	7,653,446		619,865

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.3 3.89

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 486.00 - TOOLS AND WORK EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	917,506.09	917,506	917,506			
1992	942,043.35	942,043	942,043			
1993	934,874.46	934,874	934,874			
1994	1,171,644.20	1,171,644	1,171,644			
1995	1,305,722.59	1,305,723	1,305,723			
1996	1,247,424.69	1,247,425	1,247,425			
1997	1,622,342.81	1,622,343	1,622,343			
1998	1,282,968.96	1,282,969	1,282,969			
1999	773,274.47	773,274	773,274			
2000	1,235,600.51	1,235,601	1,235,601			
2001	712,794.61	712,795	712,795			
2002	1,556,880.25	1,504,989	510,126	1,046,754	0.50	1,046,754
2003	909,736.69	818,763	277,525	632,212	1.50	421,475
2004	1,944,419.85	1,620,343	549,226	1,395,194	2.50	558,078
2005	1,187,057.08	910,081	308,478	878,579	3.50	251,023
2006	1,775,796.58	1,243,058	421,342	1,354,455	4.50	300,990
2007	1,602,238.69	1,014,746	343,955	1,258,284	5.50	228,779
2008	3,567,052.65	2,021,342	685,147	2,881,906	6.50	443,370
2009	2,354,607.71	1,177,304	399,055	1,955,553	7.50	260,740
2010	2,139,800.92	927,240	314,294	1,825,507	8.50	214,766
2011	2,157,885.46	791,232	268,193	1,889,692	9.50	198,915
2012	1,615,332.94	484,600	164,258	1,451,075	10.50	138,198
2013	1,306,641.19	304,879	103,341	1,203,300	11.50	104,635
2014	11,876,111.27	1,979,391	670,927	11,205,184	12.50	896,415
2015	3,135,103.59	313,510	106,266	3,028,838	13.50	224,358
2016	1,052,038.14	35,064	11,885	1,040,153	14.50	71,735
	50,326,899.75	27,292,739	17,280,215	33,046,684		5,360,231

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.2 10.65

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 487.70 - RENTAL - VRA'S

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	436,128.00	436,128	436,128			
1993	148,276.80	148,277	148,277			
1995	143,592.40	143,592	143,592			
1996	156,472.80	156,473	156,473			
1997	70,330.12	68,572	70,330			
1999	55,023.48	48,146	55,023			
2010	6,325.54	2,056	3,028	3,298	13.50	244
2011	15,903.43	4,373	6,440	9,463	14.50	653
2014	14,464.61	1,808	2,662	11,803	17.50	674
2015	299,431.54	22,457	33,070	266,362	18.50	14,398
2016	2,920.00	73	107	2,813	19.50	144
	1,348,868.72	1,031,955	1,055,130	293,739		16,113
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.2	1.19

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 487.80 - RENTAL - NGV STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	354,827.76	354,828	354,828			
1989	333,239.38	333,239	333,239			
1995	276,293.70	276,294	276,294			
2000	334,713.20	276,138	2,369-	337,082	3.50	96,309
2005	136,102.58	78,259	671-	136,774	8.50	16,091
2013	228,224.86	39,939	343-	228,568	16.50	13,853
2015	294,873.47	22,116	190-	295,063	18.50	15,949
2016	7,865.30	197	2-	7,867	19.50	403
	1,966,140.25	1,381,010	960,786	1,005,354		142,605
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					7.0	7.25

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 487.90 - RENTAL - NGV CYLINDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 9-L1.5						
NET SALVAGE PERCENT.. 0						
2012	55,313.16	21,695	55,313			
2015	29,083.07	4,492	137,779	108,695-		
	84,396.23	26,187	193,092	108,695-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 488.00 - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2015	949,237.79	142,386	255,561	693,677	8.50	81,609
2016	1,846,423.50	92,321	165,702	1,680,721	9.50	176,918
	2,795,661.29	234,707	421,263	2,374,398		258,527
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					9.2	9.25

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 490.00 - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	130,423.51	130,424	130,424			
2010	732,853.42	732,853	732,853			
2011	3,013,570.08	3,013,570	3,013,570			
2012	9,014,368.60	8,112,932	9,014,369			
2013	7,495,187.07	5,246,631	7,495,187			
2014	3,847,481.69	1,923,741	3,352,287	495,195	2.50	198,078
2015	4,549,828.19	1,364,948	2,378,542	2,171,286	3.50	620,367
2016	1,804,524.38	180,452	314,453	1,490,071	4.50	331,127
	30,588,236.94	20,705,551	26,431,685	4,156,551		1,149,572
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					3.6	3.76

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 491.01 - SOFTWARE - ACQUIRED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 4-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	3,195,113.42	3,195,113	3,195,113			
2009	2,987,002.49	2,987,002	2,987,002			
2010	10,683,855.55	10,683,856	10,683,856			
2011	13,144,066.37	13,144,066	13,144,066			
2012	8,787,250.66	8,787,251	8,787,251			
2013	11,034,545.32	9,655,227	11,034,545			
2014	5,721,958.87	3,576,224	5,721,959			
2015	9,498,248.31	3,561,843	9,498,248			
2016	150,209.57	18,776	1,655,354	1,505,144-		
	65,202,250.56	55,609,358	66,707,394	1,505,143-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 491.02 - SOFTWARE - DEVELOPED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	10,391,015.70	10,391,016	10,391,016			
2009	2,517,604.53	2,517,605	2,517,605			
2010	7,215,760.99	7,215,761	7,215,761			
2011	7,098,738.19	7,098,738	7,098,738			
2012	15,449,420.03	13,904,478	15,449,420			
2013	34,215,001.29	23,950,501	26,841,852	7,373,149	1.50	4,915,433
2014	17,279,192.61	8,639,596	9,682,584	7,596,609	2.50	3,038,644
2015	16,419,417.27	4,925,825	5,520,480	10,898,937	3.50	3,113,982
2016	80,289.35	8,029	8,999	71,291	4.50	15,842
	110,666,439.96	78,651,549	84,726,455	25,939,985		11,083,901
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.3	10.02

ENBRIDGE GAS DISTRIBUTION INC.

ACCOUNT 491.03 - CIS SOFTWARE ACQUIRED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	127,098,830.27	95,324,123		127,098,830	2.50	50,839,532
	127,098,830.27	95,324,123		127,098,830		50,839,532
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					2.5	40.00

APPENDIX A
ESTIMATION OF SURIVOR CURVES

ESTIMATION OF SURVIVOR CURVES

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

SURVIVOR CURVES

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the

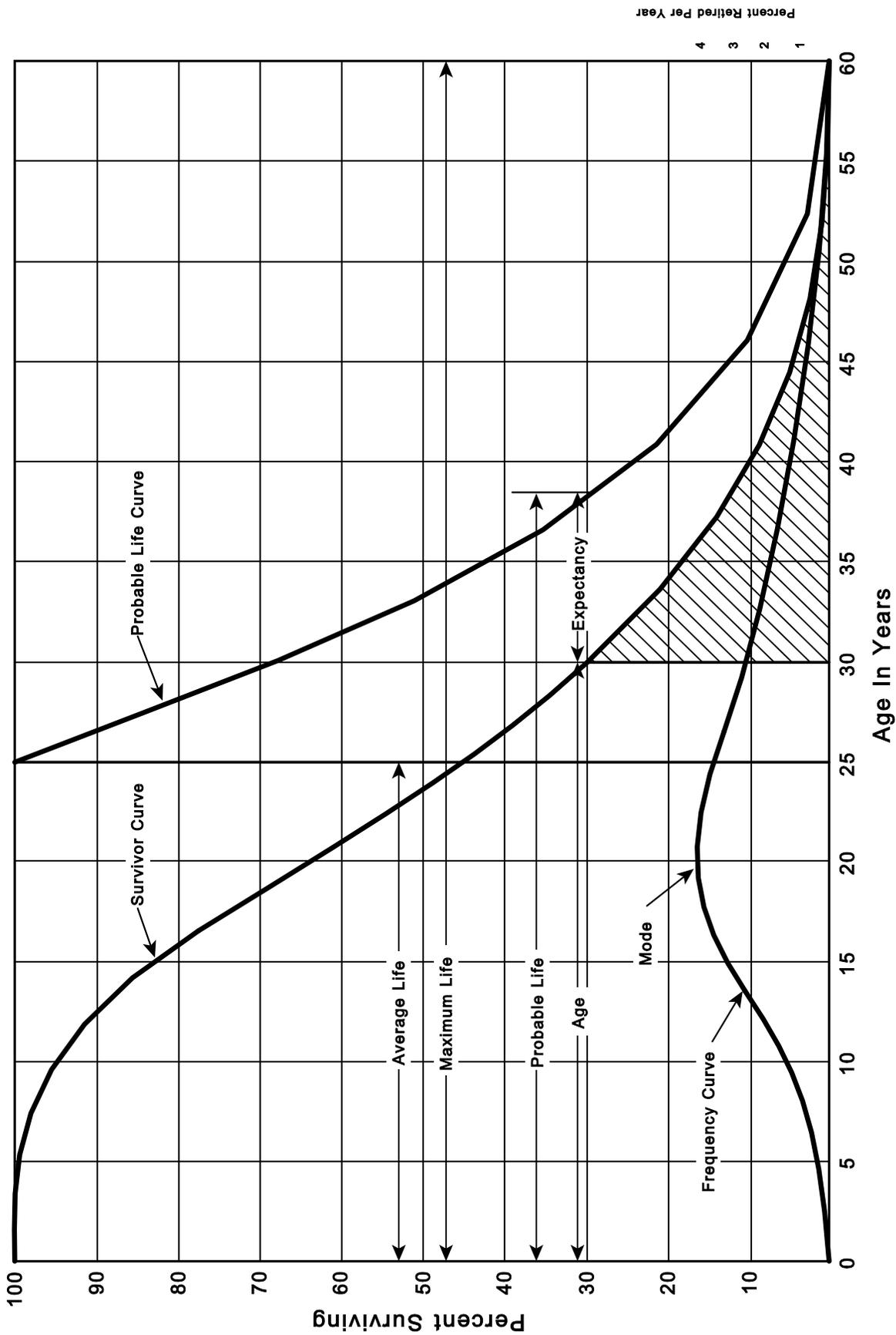


Figure 1. A Typical Survivor Curve and Derived Curves

Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

¹ Winfrey, Robley. *Statistical Analyses of Industrial Property Retirements*. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. *Engineering Valuation and Depreciation*, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

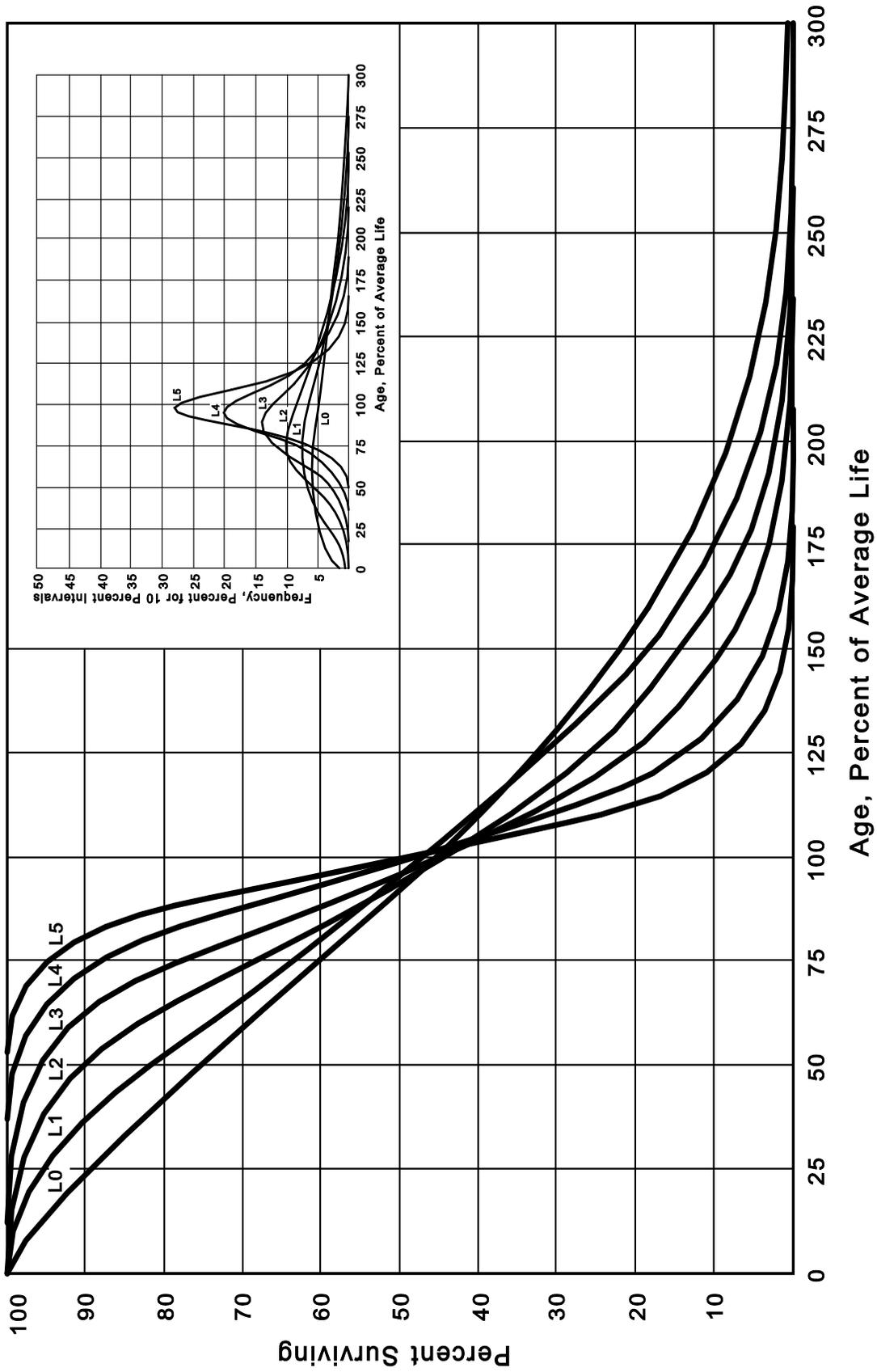


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

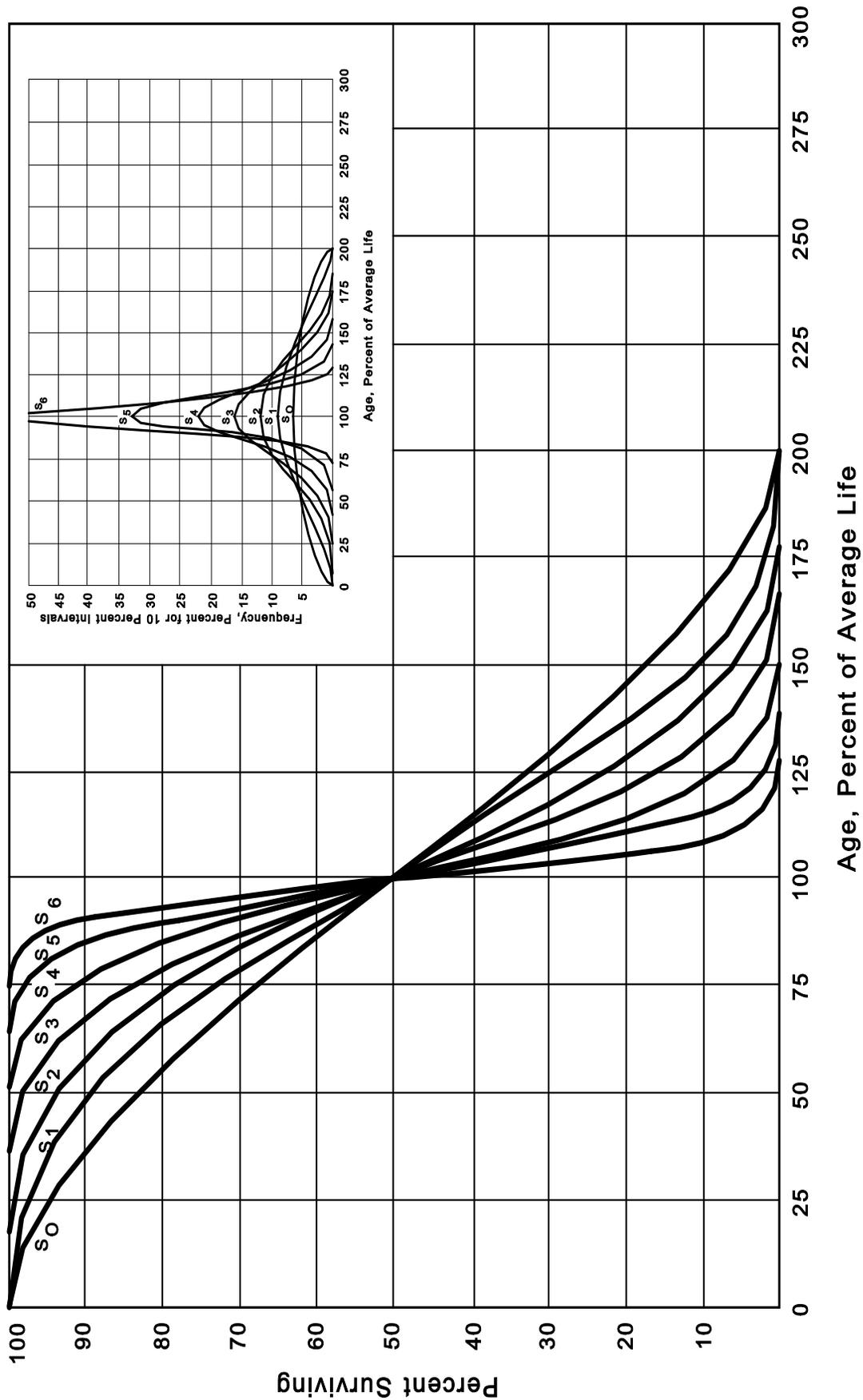


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

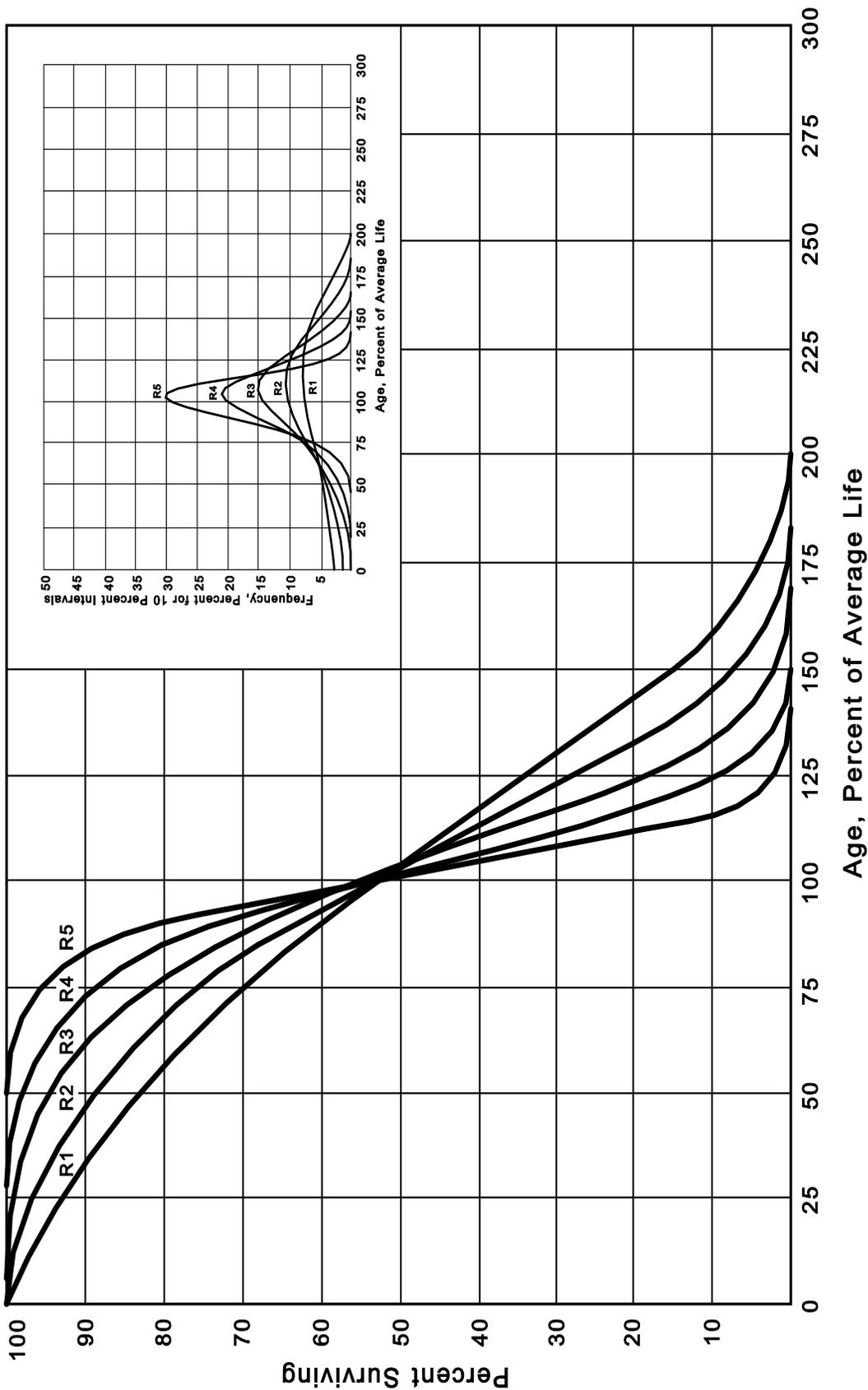


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

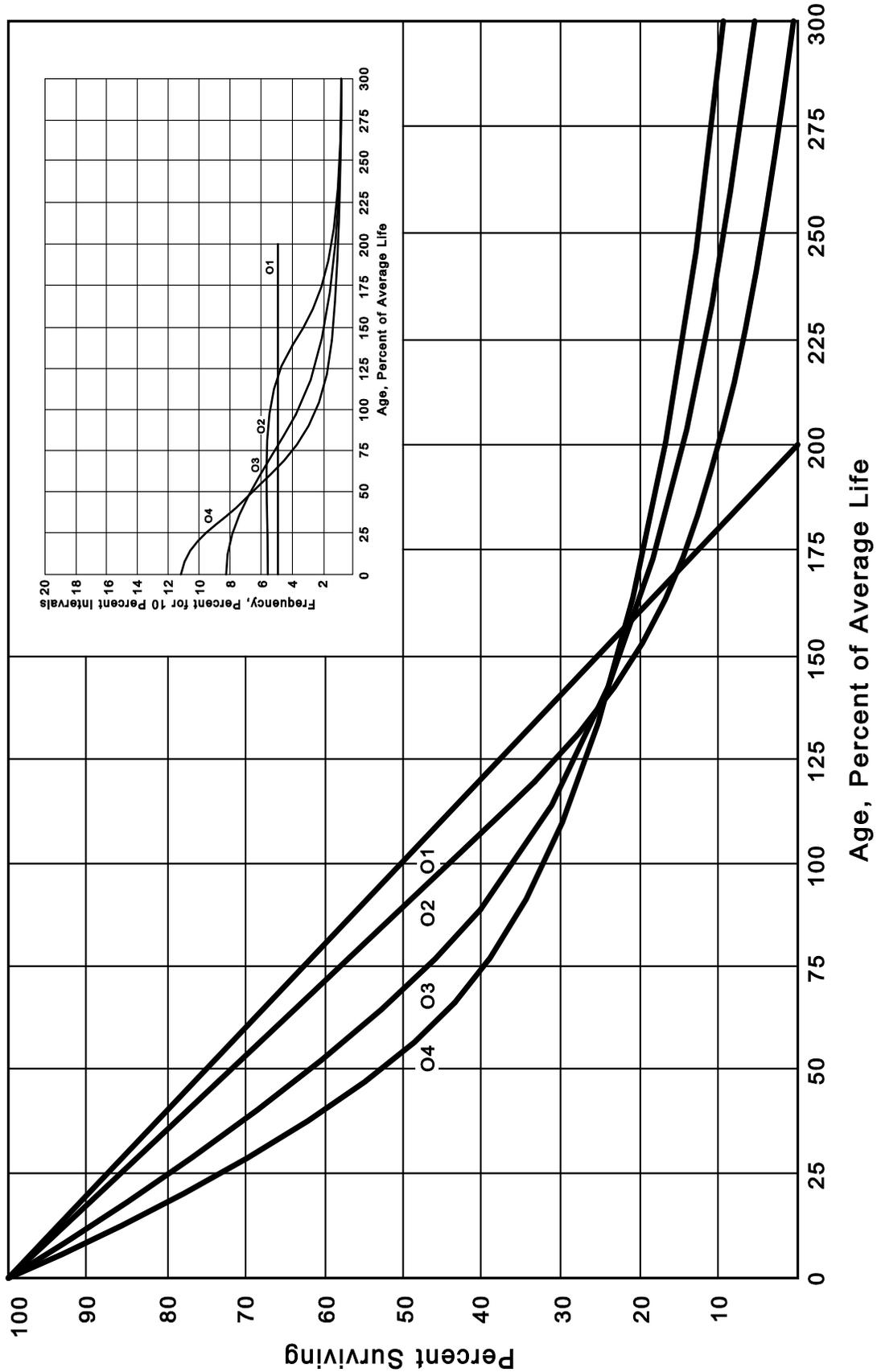


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ "Engineering Valuation and Depreciation,"⁵ and "Depreciation Systems."⁶

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2007-2016 during which there were placements during the years 2007-2016. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on the following pages. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2002 were

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2007-2016
SUMMARIZED BY AGE INTERVAL

Year Placed	Retirements, Thousands of Dollars										Total During Age Interval		Age Interval
	2007 (2)	2008 (3)	2009 (4)	2010 (5)	2011 (6)	2012 (7)	2013 (8)	2014 (9)	2015 (10)	2016 (11)	(12)	(13)	
2002	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
2003	11	12	13	15	16	18	20	21	22	19	44	44	12½-13½
2004	11	12	13	14	16	17	19	21	22	18	64	64	11½-12½
2005	8	9	10	11	11	13	14	15	16	17	83	83	10½-11½
2006	9	10	11	12	13	14	16	17	19	20	93	93	9½-10½
2007	4	9	10	11	12	13	14	15	16	20	105	105	8½-9½
2008		5	11	12	13	14	15	16	18	20	113	113	7½-8½
2009			6	12	13	15	16	17	19	19	124	124	6½-7½
2010				6	13	15	16	17	19	19	131	131	5½-6½
2011					7	14	16	17	19	20	143	143	4½-5½
2012						8	18	20	22	23	146	146	3½-4½
2013							9	20	22	25	150	150	2½-3½
2014								11	23	25	151	151	1½-2½
2015									11	24	153	153	½-1½
2016										13	80	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2007-2016
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars											Total During Age Interval (12)	Age Interval (13)
	During Year												
	2007 (2)	2008 (3)	2009 (4)	2010 (5)	2011 (6)	2012 (7)	2013 (8)	2014 (9)	2015 (10)	2016 (11)			
2002	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½
2003	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2004	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2005	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½
2006	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2007	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2008	-	-	-	-	-	-	-	-	-	-	-	-	7½-8½
2009	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2010	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2011	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2012	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2013	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2014	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2015	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2016	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)		

^a Transfer Affecting Exposures at Beginning of Year
^b Transfer Affecting Exposures at End of Year
^c Sale with Continued Use
 Parentheses Denote Credit Amount.

retired in 2007. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2007 retirements of 2002 installations and ending with the 2016 retirements of the 2011 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on the following page. The surviving plant at the beginning of each year from 2007 through 2016 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition, are obtained by adding or subtracting the net entries

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT JANUARY 1
OF EACH YEAR 2007-2016
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Exposures, Thousands of Dollars											Total at		Age Interval (13)
	Annual Survivors at the Beginning of the Year											Beginning of Age Interval (12)		
	2007 (2)	2008 (3)	2009 (4)	2010 (5)	2011 (6)	2012 (7)	2013 (8)	2014 (9)	2015 (10)	2016 (11)	2016 (11)	2016 (11)		
2002	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½	
2003	279	268	256	243	228	212	194	174	153	131	131	323	12½-13½	
2004	307	296	284	271	257	241	224	205	184	162	162	531	11½-12½	
2005	338	330	321	311	300	289	276	262	242	226	226	823	10½-11½	
2006	376	367	257	346	334	321	307	267	280	261	261	1,097	9½-10½	
2007	420 ^a	416	407	397	386	374	361	347	332	316	316	1,503	8½-9½	
2008		460 ^a	455	444	432	419	405	390	374	356	356	1,952	7½-8½	
2009			510 ^a	504	492	479	464	448	431	412	412	2,463	6½-7½	
2010				580 ^a	574	561	546	530	501	482	482	3,057	5½-6½	
2011					660 ^a	653	639	623	628	609	609	3,789	4½-5½	
2012						750 ^a	742	724	685	663	663	4,332	3½-4½	
2013							850 ^a	841	821	799	799	4,955	2½-3½	
2014								960 ^a	949	923	923	5,719	1½-2½	
2015									1,080 ^a	1,069	1,069	6,579	½-1½	
2016										1,220 ^a	1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	7,799	44,780		

^a Additions during the year.

shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2006 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

For the entire experience band 2006-2015, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on the following page, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent

SCHEDULE 4. ORIGINAL LIFE TABLE

CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2007-2016

Placement Band 2002-2016

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless. The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an

average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

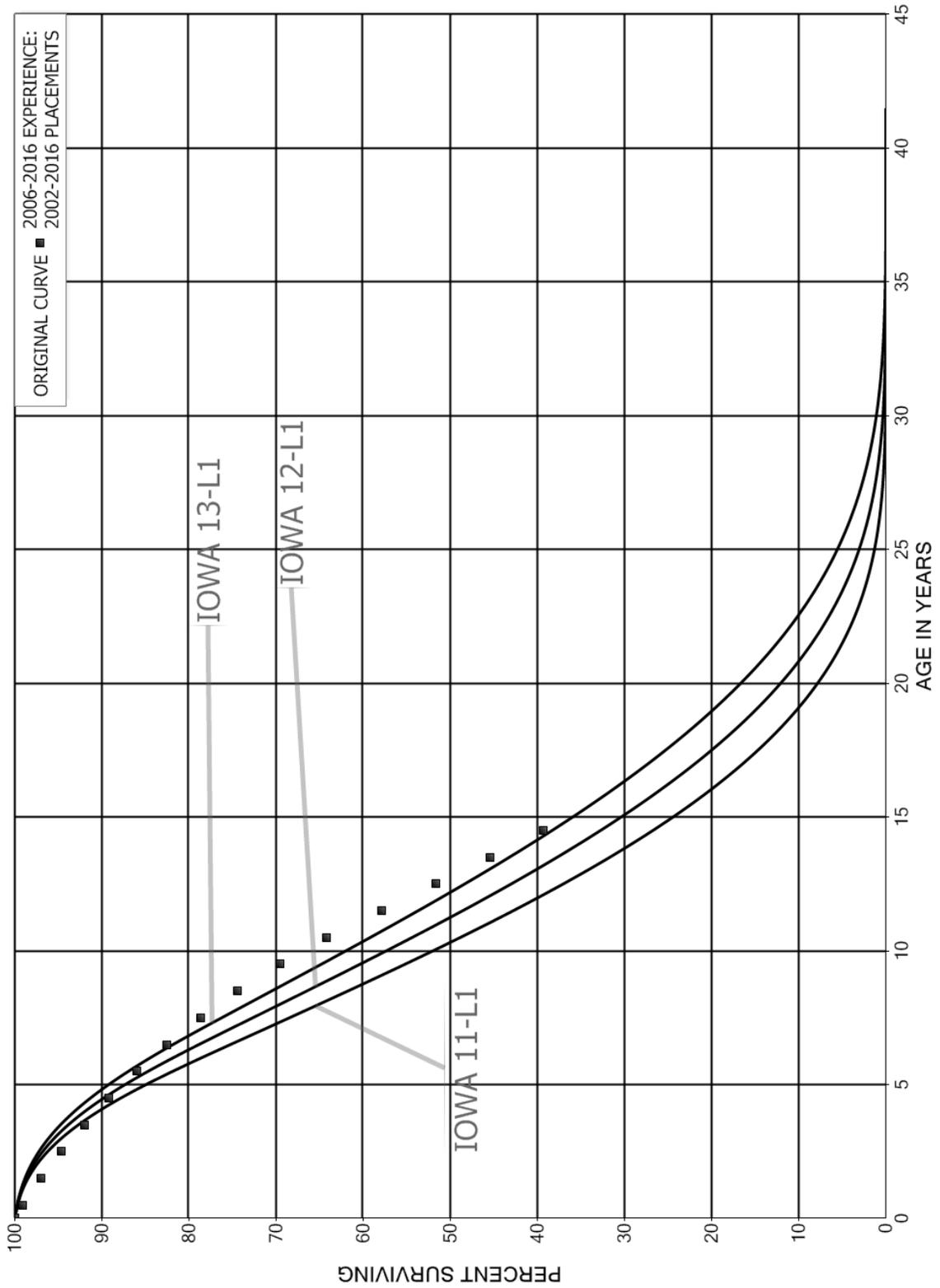


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

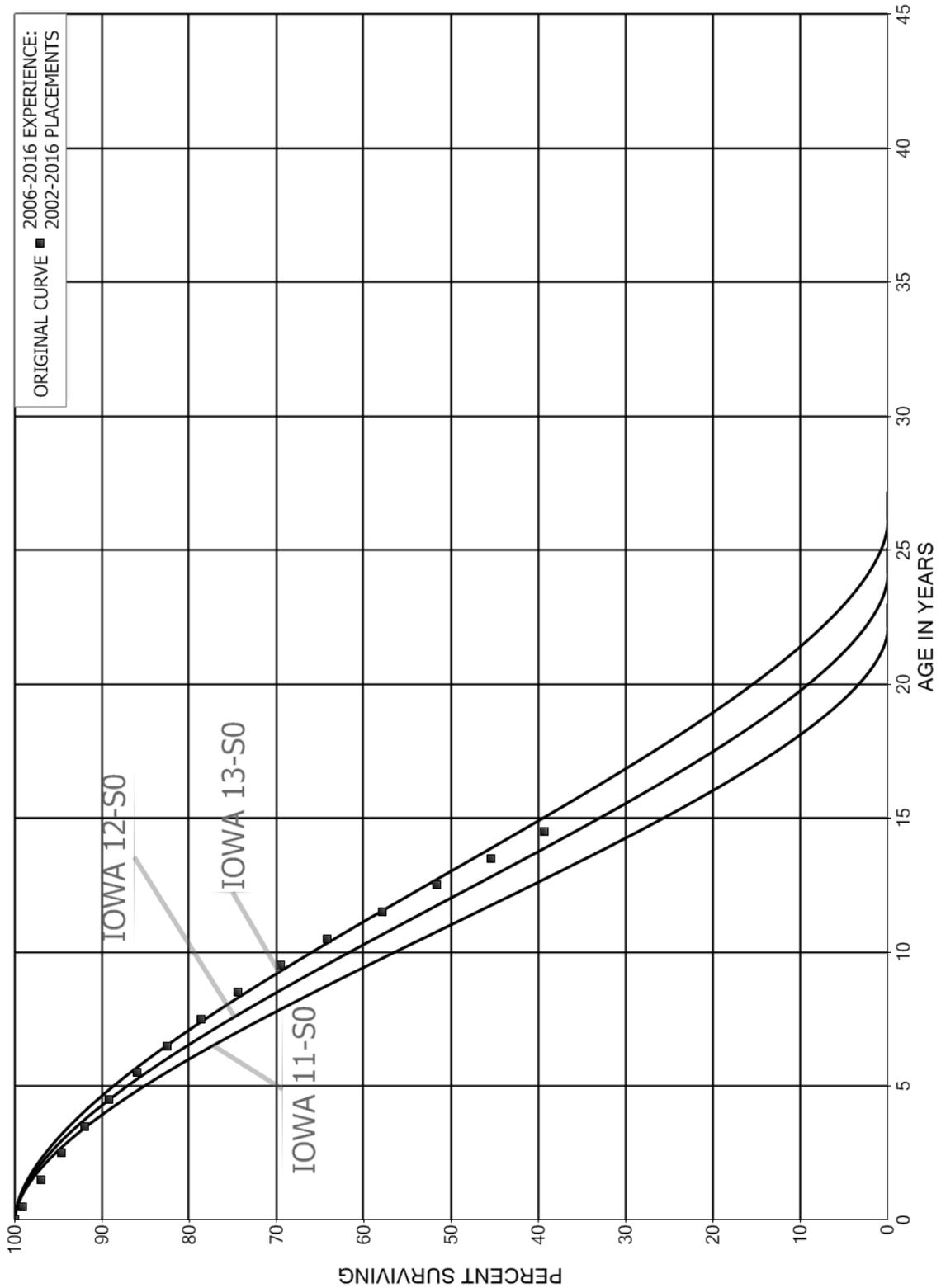


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

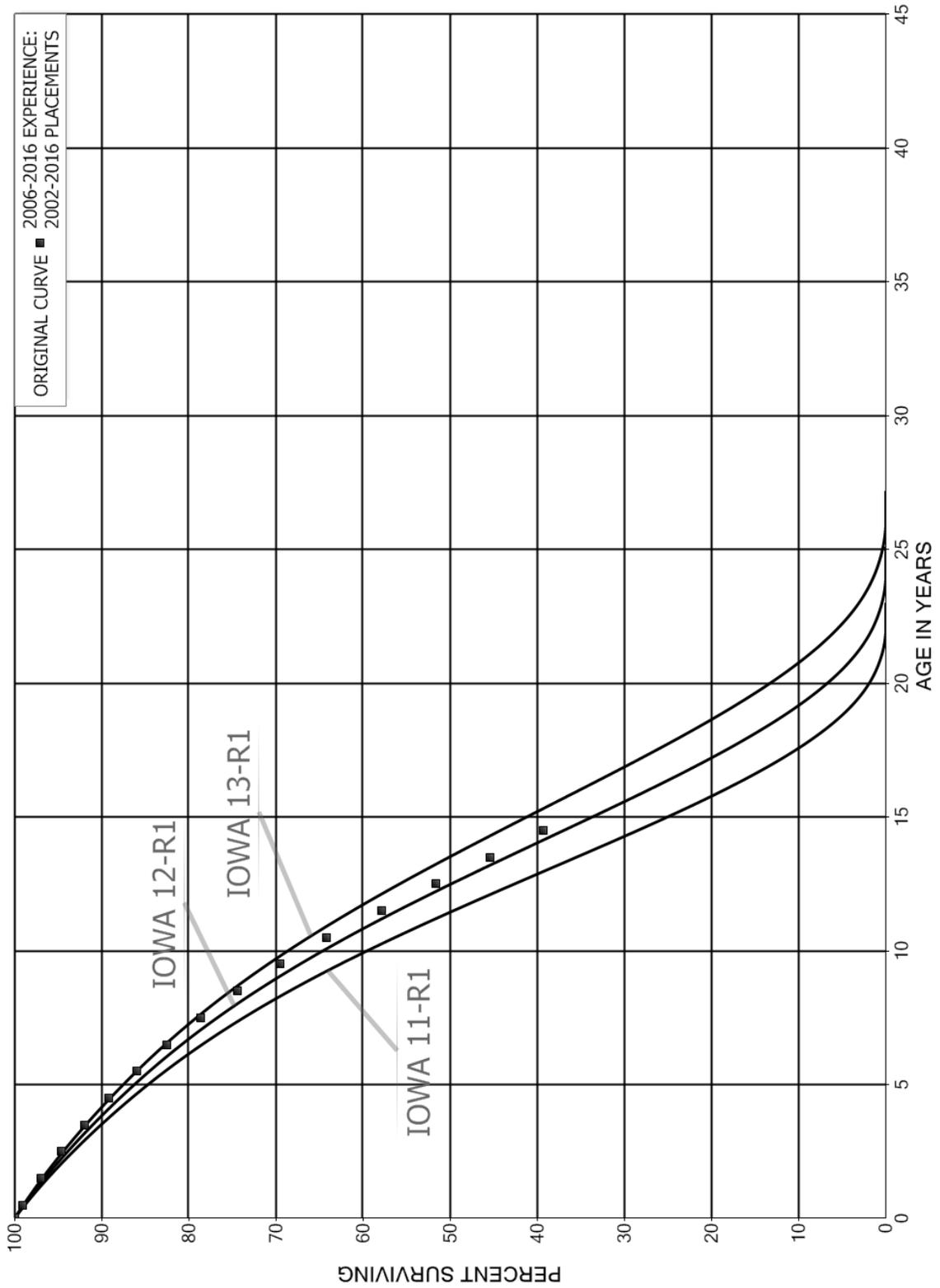
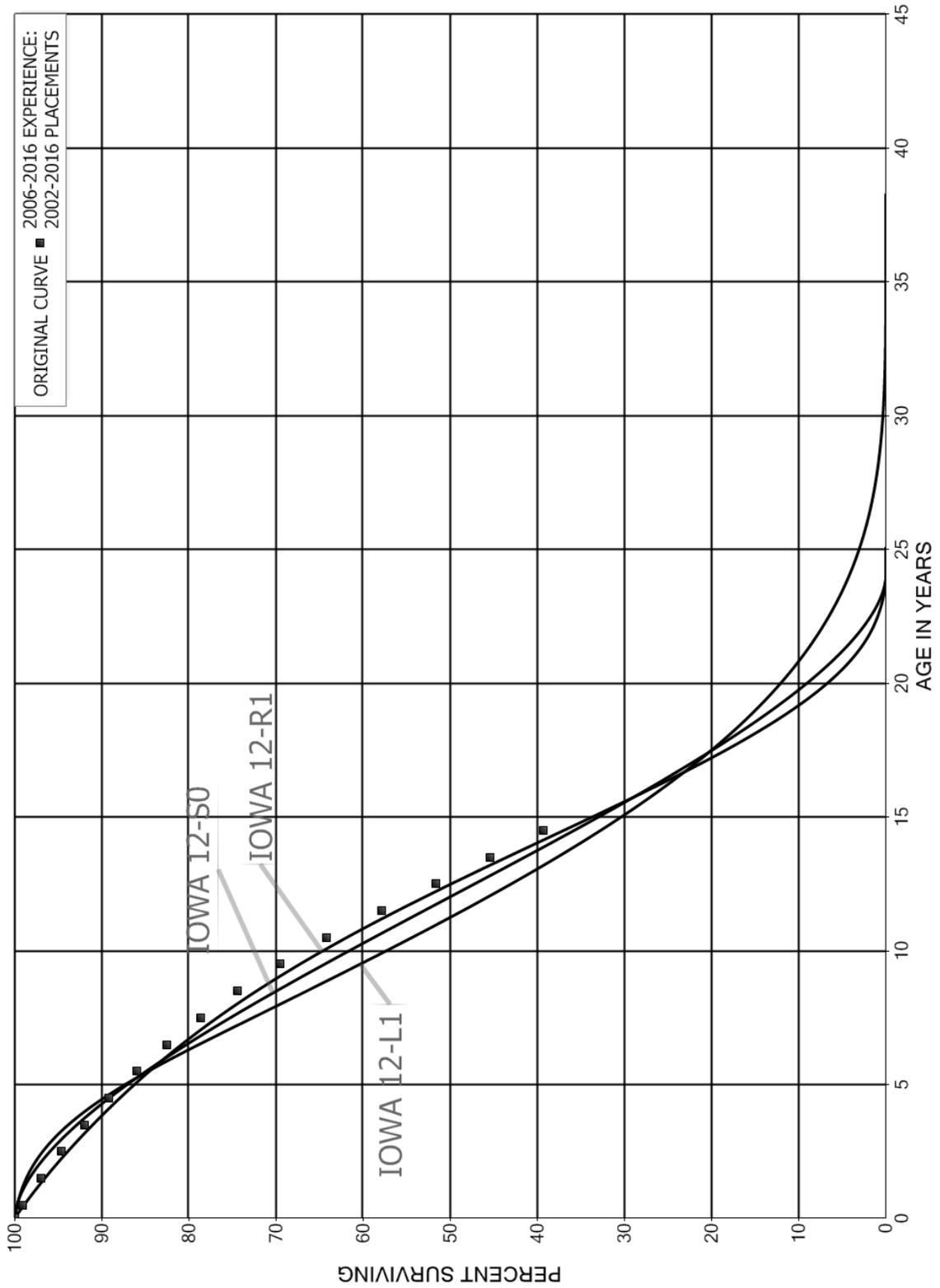


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



APPENDIX B
ESTIMATION OF NET SALVAGE

ESTIMATION OF NET SALVAGE

The estimates of net salvage were based primarily on the professional judgment of Gannett Fleming, in part on historical data, and in part through a comparison to peer companies. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements are used. Percentages of the cost of plant retired are calculated for each component of net salvage on both annual and three-year moving average bases.

The net salvage percentages estimated is usually determined using the “Traditional Approach” for net salvage estimation. When a utility retires plant, the plant may be: (1) sold to a third party; (2) reused by the utility for additional service; (3) abandoned in place; or (4) physically removed. In the circumstances where the plant is sold or re-used, a salvage proceed (or positive salvage amount) is normally recognized. In circumstances where the plant is abandoned in place or physically removed, a cost of removal expenditure (or negative salvage) is incurred. The net of these estimated gross salvage proceeds and the estimated costs of removal are expressed as a percentage of the account’s original cost to determine a net salvage percentage. In the circumstances where the salvage proceeds exceed the costs of retirement, a net positive salvage percentage exists. In the circumstances where the costs of removal exceed the salvage proceeds, a net negative salvage percentage results.

The estimation of the net salvage percentages developed using the traditional approach, includes the following steps:

1. The annual retirement, gross salvage and cost of removal transactions for the period of analysis are extracted from the plant accounting systems.
2. A net salvage amount (gross salvage proceeds less cost of retirement) is calculated for each historic year. Additionally, a net salvage amount is also calculated for each historic three-year rolling band and the most recent five-year rolling band.
3. The net salvage amount determined above is compared to the original booked costs retired for each period in the manner described, which results in a net salvage percentage of original costs retired for each year, in addition to three-year rolling bands and the most recent five-year rolling band.

4. The annual, the three-year rolling average, and the most recent five-year rolling average net salvage percentages are analyzed to determine a reasonable estimated net salvage percentage. At this point the net salvage percentage is based purely upon statistical analysis.
5. Each account is then compared to the net salvage percentage currently approved, compared to peer companies, and discussed with company engineering staff. Based on the statistical analysis, the review of current and peer company net salvage percentages, and with the professional judgment of Gannett Fleming, a net salvage percentage is determined for each account.
6. The net salvage percentage is then used in the depreciation rate calculations in the technical update.



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ENBRIDGE GAS DISTRIBUTION 2018 INDEPENDENT DEPRECIATION EVALUATION



Prepared January 2019

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January 18, 2019

Enbridge Gas Distribution
500 Consumer Road
North York, Ontario
Canada M2J 1P8

Attention: Steven Riccio
Supervisor Capital Management

Dear Steven;

Pursuant to your request, we have conducted a review and produced an independent written evaluation of depreciation for three of Enbridge's Gas Distribution initiatives (Geothermal, Renewable Natural Gas and Power Gas/Hydrogen Blending Pipeline) that can be included in regulatory filing submissions to the Ontario Energy Board (Rule 13A of the Board Rules and Statutory Declaration). Our evaluation report presents a description of the methods used in the estimation of service life, as well as our recommendations for average service life estimates.

We gratefully acknowledge the assistance of Enbridge personnel in the completion of the review.

Should you have any questions or concerns, please do not hesitate to contact me directly at 587.997.6489

Yours truly,

Concentric Advisors, ULC

A handwritten signature in blue ink, appearing to read "LEK", is written over a faint circular stamp.

Larry E. Kennedy
Vice President

LEK/bmw
Project: 70039



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SECTION 1

1 STUDY HIGHLIGHTS

Pursuant to request of Enbridge Gas Distribution Inc. (“Enbridge” or the “Company”), Concentric Advisors ULC (“Concentric”) completed an independent written evaluation of required componentization and related depreciation rates for three of Enbridge’s Gas Distribution initiatives (Geothermal, Renewable Natural Gas and Power to Gas (PtG)). It is understood that these projects will be considered for potential inclusion in regulatory filing submissions to the Ontario Energy Board (Rule 13A of the Board Rules and Statutory Declaration).

In conducting this review, Concentric discussed each of the three projects with the Company’s internal proponents, reviewed the depreciation parameters for similar projects of other regulated utilities, and reviewed industry literature regarding the background and theoretical concepts regarding these projects.

As described herein, a significant portion of the accounts for the Renewable Natural Gas Project

(“RNG”) fit within the current account structure for natural gas utilities. Concentric however does recommend the separation of the assets related to the RNG into new accounts.

Concentric also recommends a series of new accounts for the Power to Gas (“PtG”) and Geothermal projects.

The determination of the recommended depreciation rates for all three projects were calculated based on the Average Life Group (“ALG”) procedure, determined on remaining life basis, with a small provision of net negative salvage. This depreciation method is consistent with Enbridge’s current Ontario Energy Board approved depreciation practices.

A summary is provided below of the recommended depreciation rates, by component, for each of the three projects:

ENBRIDGE GAS DISTRIBUTION INC.
Summary of Proposed Depreciation Rates for New Technology Projects

Account	Depreciation Rate (%)	Account	Depreciation Rate (%)	Account	Depreciation Rate (%)
Renewable Natural Gas		Power to Gas		Geothermal	
Buildings and Structures	2.75	Buildings and Structures	2.75	Heat loops	2.00
Piping	2.75	Rectifier and Equipment	4.20	Pumps	5.00
Compression	4.20	Proton Exchange Membrane Electrolyser	5.25	Other	5.00
Metering Equipment	5.25	Other Electrical Equipment	4.20		
Scrubbing Equipment and Vessels	4.20	Fuel Cells	7.33		
Purification Equipment and Vessels	4.20	Hydrogen Gas Module and Enclosure	5.25		
Control Equipment	6.67	Water System and Storage Tank	5.25		
		Control Equipment	6.67		



SECTION 2

2 BASIS OF THE STUDY

2.1 Scope

Concentric has been retained by Enbridge to develop appropriate depreciation rates for three new projects related to the introduction of new technology to reduce Enbridge's carbon footprint. This study defines the methods and judgments which underlie the recommended componentization and annual depreciation accrual rates related to each of the three initiatives. The annual depreciation accruals rate rates and amounts are based on the straight-line, remaining life method of depreciation.

2.2 Information Provided by Enbridge

Concentric met with Enbridge staff responsible for the development of each of the three initiatives reviewed in this report. The information provides an overview of each project, the technology employed within each project and the manner in which each initiative would be employed within the Enbridge distribution system. Concentric notes that the Renewable Natural Gas and the Geothermal projects are based on technology that has been tested by a number of utilities throughout Canada. As such, Concentric has experience and information related to a number of such projects. However, the Power to Gas initiative is unique to the experience of the depreciation practice of Concentric. Additional industry information was therefore provided by Enbridge to Concentric in order for appropriate componentization and depreciation parameters to be developed.

2.3 Depreciation

An appropriate depreciation rate, for new technology assets introduced into the rate base of publicly regulated utility assets, includes review and determination of the following components:

- determination of the appropriate level of componentization for the investment being reviewed;
- determination of the appropriate average service life for each account (component);
- recommendations regarding estimated Net Salvage requirements for each account;
- determination of an appropriate depreciation method procedure; and
- a document explaining the procedures followed and justifying the results in a format suitable for submission to senior management and regulatory authorities.



SECTION 3

3 DEVELOPMENT OF THE REQUIRED DEPRECIATION RATES

3.1 Determination of Appropriate Level of Componentization**3.1.1 Renewable Natural Gas (“RNG”)**

Throughout North America, RNG projects (similar in nature to BioGas projects) have been developed by regulated utilities. As such, there is a group of accounts that are widely used for RNG facilities that have resulted in a reasonable level of componentization. Generally, the projects include:

- the collection of a BioGas (usually from landfills and water treatment plants);
- scrubbing and purification of BioGas to meet distribution pipeline standards;
- compressing the scrubbed gas to pipeline injection pressures; and
- metering and injection of the scrubbed gas into the pipeline system.

Discussions with Enbridge operating staff indicated that the proposed facilities are similar in nature and technology to other Canadian RNG projects. As such, the account structure as outlined in Section 3.2.1 of this report, are considered to be consistent with both the technology being used by Enbridge in this project and with the componentization of other Canadian RNG projects.

3.1.2 Power to Gas (“PtG”)

PtG is an energy conversion and storage option using electrolysis. It integrates renewable sources of generation, converts surplus electricity to produce hydrogen or renewable gas, and leverages the attributes of existing natural gas infrastructure including the transport of energy and seasonal storage. PtG provides the means to both store and transport energy. By blending hydrogen or substitute natural gas in the existing natural gas pipeline network the blended gas will be available for use throughout the pipeline system on demand. In effect the natural gas system serves as a ‘Power by Pipes’ alternative to the transmission grid to alleviate network congestion and transport energy. Separating the storage and discharge of energy results in a higher overall integrated energy system efficiency.¹

As the Concentric depreciation practice has not previously provided depreciation recommendations for PtG facilities, Concentric asked that Enbridge provide project information, including technical process summaries. In addition to operational interviews with Enbridge staff, Concentric conducted industry research that provided background to this technology, which has been developing at a rapid rate since the first large scale introductions in Europe, in 2013. A significant number of technical papers outlining the process and successes of this expertise aided Concentric in developing a background on this technology. The information was gathered and a preliminary set of componentized accounts was reviewed by Enbridge staff and Concentric’s “Utility of the Future” group. Based on these reviews, the account structure was refined resulting in the accounts as described in Section 3.2.2 of this report.

¹ Based on information from Hydrogenics Website
Concentric Advisors, ULC



3.1.3 Geothermal

Geothermal installations have been used in both the private and utility sectors for many years. The technology is mature and the major asset components are well defined. In the circumstances of the Enbridge proposal, the Company will own the heat loops including the pipe and casings, and the heat pumps. It is anticipated that the heat loops could be installed vertically or horizontal, based on site specific considerations. Given the portion of the system to be owned by Enbridge, Concentric views that three accounts are required:

- heat loops and associated installation costs;
- the heat pumps required to maintain a flow rate through the heat loops; and
- other equipment required at the geothermal site.

3.2 Determination of Average Service Life and Net Salvage Percentages

3.2.1 Renewal Natural Gas

The average service life and net salvage parameters were selected by Concentric based on a review of peer systems within Canada, and in consultation with Enbridge to understand the specific company installation. In some accounts, similar asset installations are widely used within natural gas installations. In these circumstances, a broader review of the approved average service life estimates was also considered. A peer analysis of the RNG installations within Canada is provided as Table 1 in the Results of the Study (Section 4) of this report.

The following is an account by account discussion of the specific recommendations.

3.2.1.1 Building and Structures

Includes compression and control equipment structures and improvements. This account should also include all site preparation (grading, gravel, etc.), fencing and security. A review of peer RNG installations for this account indicate average service life estimates of between 25 to 40 years. It is also noted that Building and Structures accounts, within natural gas distribution companies, range for 40 to 65 years, with Enbridge having an approved 60-year life on distribution system assets and 45 years on the underground storage assets.

Although RNG is becoming increasingly common, it is still a relatively new technology for natural gas distribution companies. As such Concentric views that the average service life should not exceed the longest life of peer group. Considering the peer group of the RNG assets, and the natural gas distribution system assets, including Enbridge, Concentric views that a 40-year life is reasonable for this account. Based on the same considerations, Concentric views that a net salvage percentage of negative 10 percent is reasonable.

3.2.1.2 Piping

Includes all gas capture, manifold, processing and re-injection piping. The piping used within RNG facilities is similar to piping used with other natural gas distribution system manifold installations and in underground storage and LNG storage sites. As such, there exist a reasonable amount of peer



installations. Specifically, Concentric placed additional weight on the RNG installations by regulated utilities which were in line with other natural gas station piping installations.

Review of peer RNG facilities in Canada indicate average service life estimates ranging from 40 to 65 years. The Enbridge underground storage station piping has an approved average service life estimate of 55 years. Natural gas distribution systems throughout Canada have average service life estimates ranging from 45 through 70 years. As such, the peer analysis indicated that the appropriate average service life could fit within the broad range of 25 to 70 years. After removing the two extremes of the peer analysis, a tighter band of 40 to 60 years was indicated.

Concentric notes that the source gas, although scrubbed and purified may prove to be more caustic than natural gas. Additionally, RNG technology is new and has not been in service within regulated utilities for any significant period of time. As such, Concentric recommends the use of a 40-year average service life estimate at this point in time. Based on the same considerations, Concentric views that a net salvage percentage of negative 10 percent is reasonable.

3.2.1.3 Compression

Includes the compression equipment required for the initial, intermediate and final compression. Specifically, this account should include the compressor, the driver, and all associated equipment, excluding the building and structure, related to compression assets and the control system.

The compression used within RNG facilities is similar to equipment used with other natural gas distribution system station installations, and in underground storage and LNG storage sites. As such, there exists a reasonable amount of peer installations. Specifically, Concentric placed additional weight on the RNG installations by regulated utilities which were in line with other natural gas station piping installations.

Review of peer RNG facilities in Canada indicate average service life estimates ranging from 25 to 40 years. The Enbridge underground storage compression equipment has an approved average service life estimate of 40 years. Natural gas distribution systems throughout Canada have average service life estimates ranging from 25 through 35 years. As such, the peer analysis indicated that the appropriate average service life could fit within the range of 25 to 40 years. Concentric recommends the use of a 25-year average service life at this point in time. Based on the same considerations, Concentric views that a net salvage percentage of negative 5 percent is reasonable.

3.2.1.4 Metering Equipment

Includes the meters and associated equipment related to the metering of the source gas and the final gas back into the distribution system. The metering equipment used within the Enbridge RNG installation will be subject to the same Measurement Canada metering standards as all other metering equipment within Canada, including the metering equipment used for the measurement of natural gas within the regulated natural gas industry. Given the Measurement Canada S-S-06 standard, which became effective in 2014, meters now have a life of between 10 and 20 years. Concentric notes that the meters within the Enbridge natural gas distribution system have an approved average service life estimate of 15 years. However, the meters installed at the RNG facility



are larger and likely to experience a slightly longer life. As such, Concentric views that a 20-year average service life is appropriate for this account.

Given that there will be a small amount of cost of removal required for the retirement of meters, Concentric views that a negative 5 percent is appropriate for metering equipment. This recommended percentage falls within the range of 0 percent through negative 25 percent used by peer RNG Canadian facilities.

3.2.1.5 Scrubbing Equipment and Vessels

This grouping includes the equipment and vessels associated with the desulfurization, dehydration, and NMOC/Siloxane removal processes. Concentric based the average service life estimate peer analysis of regulated peer RNG facilities ranging from 20 to 25 years. At this time, Concentric views that a 25-year average service is appropriate.

Given that there will be a small amount of cost of removal required for the retirement of this equipment, Concentric views that a negative 5 percent is appropriate for this account. This recommended percentage falls within the range of 0 percent through negative 10 percent used by peer RNG Canadian facilities.

3.2.1.6 Purification Equipment and Vessels

This grouping includes the equipment and vessels associated with the CO₂, and the N₂O₂ removal processes, undertaken in the purification process. Specifically, this account should include the final purification of the gas in order that it meets the required specifications to be injected into the gas distribution system. Concentric based the average service life estimate peer analysis of regulated peer RNG facilities ranging from 20 to 25 years. At this time, Concentric views that a 25-year average service is appropriate.

Given that there will be a small amount of cost of removal required for the retirement of this equipment, Concentric views that a negative 5 percent is appropriate for this account. This recommended percentages falls within the range of 0 percent through negative 20 percent used by peer RNG Canadian facilities.

3.2.1.7 Control Equipment

Includes instrumentation and control equipment associated with all of the processes within the facility. This equipment is highly specialized and digital in nature. Over the past decade, this type of equipment has been subjected to a very high level of technological change with the average service life estimates ranging from 10 years to 25 years. In most of the depreciation studies over the past 5 years, the Concentric recommend lives of between 15 and 20 years have been approved by regulatory authorities across Canada. Concentric therefore views that a 15-year average service life is appropriate for this account.

3.2.2 Power to Gas

The average service life and net salvage parameters were selected based on a review of the industry material conducted by Concentric's "Depreciation" and "Utility of the Future" practice areas. Additional information was gained through consultation with Enbridge to understand the specific



Company installation. The following is an account by account discussion of the specific recommendations.

3.2.2.1 Building and Structures

Includes compression and control equipment structures and improvements. This account should also include all site preparation (grading, gravel, etc.), fencing and security. This account also includes all HVDC and building requirements and equipment specific to the rectifier room, including overhead entry and rectifier service doors. The Concentric recommendation of a 40-year average service life and a negative 10 percent cost of removal was based on the same review conducted for the Building and Structures account related to the RNG assets.

3.2.2.2 Rectifier and Equipment

This includes the costs associated with the rectifier bank and all directly related equipment used in the power to hydrogen conversion process. The rectifier equipment includes all racking associated with the conversion valves including racking and railing systems. Concentric understands this equipment is similar to the rectifying equipment used within the AC/DC converter substations, used in HVDC electric transmission substations. Within Canada, the Manitoba Hydro HVDC system has received the most reviews of its HVDC average service lives. The rectifiers within the Manitoba Hydro HVDC system have an approved 25-year average service life. As such, Concentric recommends a 25-year average service life estimate for this account. Concentric also views that a minimal net salvage of negative 5 percent is also appropriate.

3.2.2.3 Proton Exchange Membrane Electrolyser (“PEM Electrolyser”)

The heart of the PtG solution is the PEM Electrolyser. The PEM converts surplus energy to hydrogen by electrolysis - the splitting of water (H₂O) molecules into its constituent elements of hydrogen (H) and oxygen (O) using electricity. The hydrogen and oxygen are evolved as gases from the electrolyser. The hydrogen is then compressed, metered used for grid regulations services and can be injected into the existing natural gas distribution system

While this equipment is extremely technical and of very recent technology, it comprises the major component within the PtG installation and therefore will be subjected to a large amount of vendor support. There are virtually no comparables within the Canadian regulated environment, therefore a peer analysis was not meaningful. The industry research into this technology conducted by Concentric has indicated that the life characteristic of the PEM will be similar to the performance of battery cells, in that there will be a degree of degradation that occurs through use over time. With this background, and due to the limited historical experience available for this technology, Concentric views that a 20-year life is appropriate for this asset. This recommendation balances the accounting goal of depreciating an asset over its expected life with the reality that there is a limited amount of actual installed historic information.

Given that there will be a small amount of cost of removal required for the retirement of this equipment, Concentric views that a negative 5 percent is appropriate for this account.



3.2.2.4 Other Electrical Equipment

Includes all other electrical equipment except for the protection and control systems and equipment. Specifically, this account will include all transformers, MCC and switchgear, power inverter, UPS devices and panels and equipment required for the PtG and gas to power conversions.

Concentric understands this equipment is similar to the specialized electrical equipment used within the AC/DC converter substations used in HVDC electric transmission substations. Within Canada, the Manitoba Hydro HVDC system has received the most review of its HVDC average service lives. The Manitoba Hydro HVDC system have an approved 25-year average service life. As such, Concentric recommends a 25-year average service life estimate for this account. Concentric also views that a minimal net salvage of negative 5 percent is also appropriate.

3.2.2.5 Fuel Cells

All costs associated with the installation of the hydrogen fuel cells should be grouped in this account, including the fuel cell racks. The industry research conducted by Concentric into this technology has indicated that the life characteristic of the fuel cells will be similar to the performance of battery cells, in that there will be a degree of degradation that occurs through use over time. With this background, and due to the limited historical experience available for this technology, Concentric views that a 15-year life is appropriate for this asset.

It is anticipated that upon retirement of these fuel cell, a small amount of cost of removal will be required, Given the nature of these assets, specific environmental practices may be required for the safe disposal of the cells. Concentric recommends a provision of negative 10 percent be applied at time.

3.2.2.6 Hydrogen Gas Module and Enclosure

Includes the investment in the two gas stack and enclosure modules and all related costs including the hydrogen storage tanks. The Concentric recommendation of a 20-year average service life and a negative 5 percentage salvage is based on our experience within the natural gas industry related to compressed natural gas product module, enclosure facilities, and storage vessels.

3.2.2.7 Water System and Storage tank

This account should include all investment in the water system used in the power to gas processes including all water piping, storage (including tanks), pumps, filtration and purification equipment. Water purification and storage is widely used in a number of regulated utility processes and Concentric has developed average service life estimates in a number of studies. As this account includes a variety of related assets, an average age of 25-years is reasonable for this account. While some assets within this account, such as the filtration and purification equipment, may have a life of shorter than 25 years, other assets such as the storage tanks and piping will have an off-setting longer life. Based on Concentric's experience a negative 5 percent salvage provision is recommended.

3.2.2.8 Control Equipment

Includes all instrumentation and control equipment associated to all of the processes within the facility. The Concentric recommendation of a 15-year average service life was based on the same review conducted for the Control Equipment account related to the RNG assets.



3.2.3 Geothermal

The average service life and net salvage parameters were selected by Concentric based on a review of peer systems within Canada, and in consultation with Enbridge to understand the specific company installation. In some accounts, similar asset installations are widely used within natural gas installations. The following is an account by account discussion of the specific recommendations.

3.2.3.1 Heat Loops

This account should include the investment associated with the drilling, casing and tubing within the heat loops. It is expected that this account will have a long life and there is little capital maintenance on these loops. Concentric notes that within the geothermal industry, life estimates of between 50 to 70 years are common. Given that the installation of geothermal is new to Enbridge, a life estimate on the lower end of the range of peer installations is appropriate. As such, a 50-year average life is recommended for this account. Once the system matures, future reviews may indicate that an extension may (at that time) be appropriate.

3.2.3.2 Pumps

Includes the investment associated with the recirculating pumps used in the heat transfer process. Recirculating pumps are widely used in regulated utility installations, but the pumps are not usually specifically broken out. However, in the circumstances of these proposed geothermal installations, the pumps form a critical component of the systems operations and it is therefore recommended that they are separately componentized in this circumstance. The recommended 20-year life for these pumps is consistent with Concentric's understanding of the life characteristics of these pumps.

3.2.3.3 Other

Includes all other investment associated with the geothermal systems. This account will include any investment in ancillary equipment not covered by the prior two accounts. An account life of 20- years is based on the expectation of a widely divergent group of small assets being combined into this one account.

3.3 Depreciation Methods & Procedures

This study calculates the annual and accrued depreciation using the straight-line method and ALG procedure for most accounts, applied on a remaining life basis. This method is the same method approved for the remainder to the Enbridge's assets. It should be noted that as these assets are all new, the remaining life is equal to the whole life of the assets in this study. Future depreciation rate calculations will need to consider the attained age of the investment as of the next study date. Continued monitoring and maintenance of the accumulated depreciation reserve at the account level is recommended.



SECTION 4

4 RESULTS OF THE STUDY

4.1 Qualification of Results

The calculated annual and accrued depreciation are the principal results of the update. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage, and for the change of the composition of property in service. The annual accrual rates and the accrued depreciation were calculated in accordance with the straight-line method, using the ALG procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.



**ENBRIDGE GAS DISTRIBUTION INC.
RENEWABLE ASSET PROJECTS
TABLE 1 - PEER ANALYSIS**

Account	Gaz Metro		FortisBC		Other Processing Plants		CONCENTRIC RECOMMENDATION			
	Life	Salvage	Life	Salvage	Life	Salvage	Life	Salvage	Rate	
RENEWABLE NATURAL GAS										
Buildings and Structures	40-R2	-10	36-R1.5	-10	25 to 40 Years	-10 TO -35	40-R2	-10	2.75%	
Piping	65-R3	-25	65-R2.5	-25	40 Years	-10	40-R3	-10	2.75%	
Compression	25-R2.5	-10			40 Years	-10 TO -20	25-R2.5	-5	4.20%	
Metering Equipment	25-R2.5	-25	18-R2.5	0	36 Years	-7	20-R2.5	-5	5.25%	
Scrubbing Equipment and Vessels			20-SQ	0	25-SQ	-10	25-R4	-5	4.20%	
Purification Equipment and Vessels			20-SQ	0	40 Years	-20	25-R5	-5	4.20%	
Control Equipment					15 Years	0	15-R3	0	6.67%	
POWER TO GAS										
Buildings and Structures							40-R2	-10	2.75%	
Rectifier and Equipment					25-R3	-5%	25-R3	-5	4.20%	
Proton Exchange Membrane Electrolyser							20-R2	-5	5.25%	
Other Electrical Equipment							25-R2	-5	4.20%	
Fuel Cells							15-R3	-10	7.33%	
Hydrogen Gas Module and Enclosure							20-R3	-5	5.25%	
Water System and Storage Tank							25-R2	-5	5.25%	
Control Equipment							15-R3	0	6.67%	
GEOTHERMAL										
Heat loops					50-70 Years		50-R3	0	2.00%	
Pumps					15 to 25 Years		20-R4	0	5.00%	
Other							20-R4	0	5.00%	

2017 Depreciation Rate Study



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DISTRIBUTION

47800S – METERS

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June 2017

EXECUTIVE SUMMARY

INTRODUCTION

This report presents a review and update of depreciation rates and parameters for utility plant owned and operated by Union Gas Limited (Union). The report contains recommended 2017 depreciation rates and parameters for: a) intangible assets; b) local and underground storage facilities; and c) gas transmission, distribution and general plant categories. Work on the study commenced in February 2017 and progressed through early June, at which time the project was completed.

Foster Associates is a public utility economic consulting firm offering economic research and consulting services on issues and problems arising from governmental regulation of business. Areas of specialization supported by the firm's Fort Myers office include property life forecasting, technological forecasting, depreciation estimation, and valuation of industrial property.

Foster Associates has undertaken numerous depreciation engagements for both public and privately owned business entities including detailed statistical life studies, analyses of required net salvage rates, and the selection of depreciation systems that will most nearly achieve the goals of depreciation accounting under the constraints of either government regulation or competitive market pricing. Foster Associates is widely recognized for industry leadership in the development of depreciation systems, life analysis techniques and computer software for conducting depreciation and valuation studies.

This is the ninth comprehensive depreciation study undertaken by Union in the last 45 years. Rates currently used by Union were developed by Foster Associates in a 2011 comprehensive study in which revised parameters were estimated for all plant accounts. Rates proposed in the 2011 study were adopted January 1, 2013 pursuant to a Settlement Agreement approved by the Ontario Energy Board (OEB) under Docket No. EB-2011-0210. The settlement agreement accepted all depreciation rates developed in the 2011 study.

On January 1, 1998, Union Gas formalized a legal merger with Centra Gas Ontario. The depreciation rates adopted by Union in RP-2003-0063 retained the pre-merger corporate identity for plant classified in the Distribution function. This treatment was adopted to preserve a jurisdictional separation of distribution plant for ratemaking purposes. While it is the intention of Union to eventually eliminate the pre-merger corporate identity of former Centra assets, the current study retains the distinction between Northern and Eastern Operations (previously Centra) and the Southern Operations of Union for plant classified in the Distribution function.

The current study also preserves the elimination of Accounts 49601 and 49602 (Contributions in Aid of Construction) proposed in the 2003 study and approved in RP-2003-0063. Depreciation rates developed prior to the 2003 study included

rates for the CIAC accounts derived from a composite weighted average of the accrual rates for the major plant accounts in which investments were funded by contributions. The current treatment of CIAC is to credit the associated plant accounts as previously permitted by the OEB Uniform System of Accounts for Gas Utilities.¹ Depreciation reserves for the CIAC accounts were distributed and combined with the associated plant reserves in the 2003 study.

The principal findings and recommendations of the 2017 study are summarized in the Statements section of this report. Statement A provides a comparative summary of current and proposed annual depreciation rates for each rate category. Statement B provides a comparison of current and proposed annual depreciation accruals. Statement C provides a comparison of recorded, computed and redistributed depreciation reserves for each rate category. Statement D provides a summary of the investment and net salvage components of rebalanced reserves. Statement E provides a summary of the components used to obtain a weighted-average net salvage rate for each plant account. Statement F provides the computation of future net salvage rates for the Local Storage function. Statement G provides a comparative summary of current and proposed parameters including projection life, projection curve, average service life, average remaining life, and average and future net salvage rates.

SCOPE OF STUDY

The principal activities undertaken in the course of the current study included:

- Collection of plant and net salvage data;
- Reconciliation of data to the official records of the Company;
- Communication with Union plant accounting and operations personnel;
- Estimation of projection lives and retirement dispersion patterns;
- Analysis of gross salvage and cost of removal;
- Analysis and redistribution of recorded depreciation reserves; and
- Development of recommended accrual rates for each rate category.

¹ Contributions or grants in cash, services or property from governments or government agencies, corporations, individuals, and others for contributions in aid of construction shall be applied as a reduction of the detail plant accounts to which they refer, if not recorded separately in Account No. 499, "Contributions and Grants". (USOA, Appendix A, Section 1, Part B)

DEPRECIATION SYSTEM

A depreciation rate is formed by combining the elements of a depreciation system. A depreciation system is composed of a method, a procedure and a technique. A depreciation method (*e.g.*, straight-line) describes the component of the system that determines the acceleration or deceleration of depreciation accruals in relation to either time or use. A depreciation procedure (*e.g.*, vintage group) identifies the level of grouping or sub-grouping of assets within a plant category. The level of grouping specifies the weighting used to obtain composite life statistics for a plant category. A depreciation technique (*e.g.*, remaining-life) describes the life statistic used in the system.

With the exception of selected general support asset categories and Account 47400 (Regulators) for which amortization accounting has been approved, Union is currently using a depreciation system composed of the straight-line method, vintage group procedure and remaining-life technique.² Amortization accounting is used for general plant categories in which the unit cost of plant items is small in relation to the number of units classified in the account. Plant is retired (*i.e.*, credited to plant and charged to the reserve) as each vintage achieves an age equal to the amortization period. Any realized net salvage for amortizable accounts is netted against current-year vintage additions.

The matching and expense recognition principles of accounting provide that the cost of an asset (or group of assets) should be allocated to operations over an estimate of the economic life of the asset in proportion to the consumption of service potential. It is the opinion of Foster Associates that the objectives of depreciation accounting are being achieved using the currently approved vintage group procedure, which distinguishes average service lives among vintages, and the remaining-life technique which provides cost apportionment over the estimated weighted average remaining life of a rate category. It is also the opinion of Foster Associates that amortization accounting remains appropriate for the approved amortization categories. Accordingly, the depreciation system currently approved for Union was used in the current study to develop accrual rates proposed for calendar year 2017.

PROPOSED DEPRECIATION RATES

Table 1 below provides a summary of the changes in annual rates and accruals resulting from an application of the service life and net salvage parameters recommended in the current study.

² House regulators for new installations are now typically pre-assembled as a component of a meter manifold and classified as minor items of property in Account 47401 (Regulator and Meter Installations).

Function	Accrual Rate			2017 Annualized Accrual		
	Current	Proposed	Diff.	Current	Proposed	Difference
A	B	C	D=C-B	E	F	G=F-E
Intangible	5.45%	12.89%	7.44%	\$ 58,319	\$ 137,932	\$ 79,613
Local Storage	3.26%	1.58%	-1.68%	853,763	414,351	(439,412)
U/G Storage	2.64%	2.41%	-0.23%	13,570,724	12,419,913	(1,150,811)
Transmission	2.35%	2.08%	-0.27%	62,669,247	55,345,134	(7,324,113)
Distribution	2.83%	2.83%		119,481,639	119,924,844	443,205
General Plant	10.56%	10.30%	-0.26%	27,373,587	26,707,626	(665,961)
Total	2.91%	2.79%	-0.12%	\$ 224,007,279	\$ 214,949,800	\$ (9,057,479)

Table 1. Union Gas Depreciation Rates and Accruals

Foster Associates is recommending primary account depreciation rates equivalent to a composite rate of 2.79 percent. Depreciation expense is currently accrued at an equivalent composite rate of 2.91 percent. The recommended change in the composite depreciation rate is, therefore, a reduction of 0.12 percentage points.

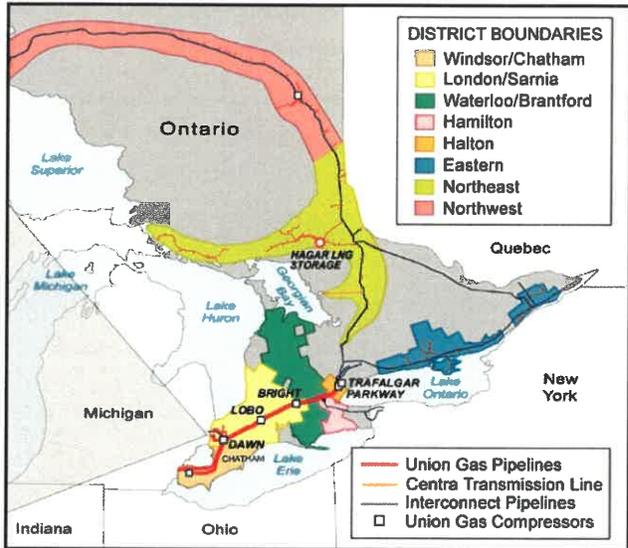
A continued application of current rates would provide annualized depreciation expense of \$224,007,279 compared with an annualized expense of \$214,949,800 using the rates developed in this study. The proposed expense reduction is \$9,057,479. The change in annualized accruals includes a reduction of \$4,386,668 attributable to an amortization of a \$177,007,031 reserve imbalance. A proportionate amount of the estimated reserve imbalance will be amortized over the weighted average remaining life of each rate category. The remaining portion of the change in accruals is attributable to recommended adjustments to various service life and net salvage parameters.

Of the 42 property accounts included in the 2017 study, Foster Associates is recommending rate reductions for 24 accounts, rate increases for 11 accounts and no change for 7 accounts.

COMPANY PROFILE

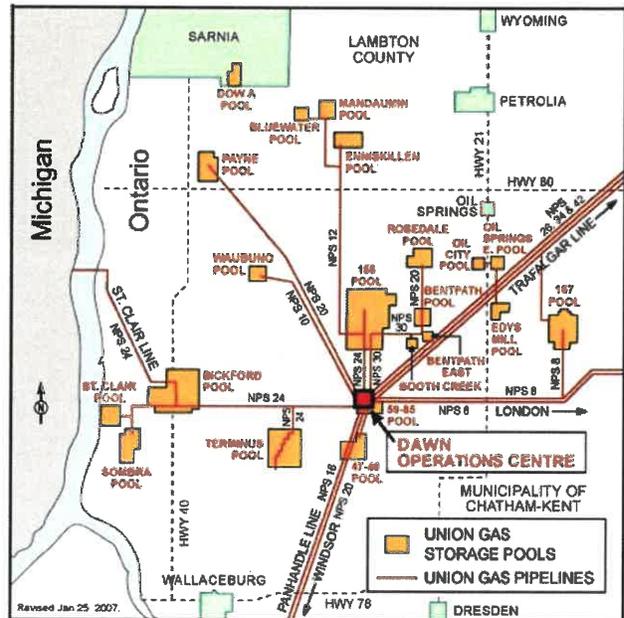
GENERAL

Union Gas Limited, an Enbridge Company, is a major Canadian natural gas utility that provides energy delivery and related services to 1.4 million residential, commercial and industrial customers in over 400 communities in northern, southwestern and eastern Ontario. Its distribution service area extends throughout northern Ontario from the Manitoba border to the North Bay/Muskoka area, through southwestern Ontario from Windsor to just west of Toronto, and across eastern Ontario from Port Hope to Cornwall.



The Company also provides natural gas storage and transportation services for other utilities and energy market participants in Ontario, Quebec and the United States. Union Gas has assets of approximately \$8.2 billion including 40,630 miles of distribution mains and service pipelines and 3,015 miles of transmission pipelines. The Company employs about 2,300 people.

The Dawn Hub is the largest natural gas storage facility in Canada and one of the largest in North America. Ten major pipelines currently connect to the Dawn Hub. Dawn storage is made up of 23 individual reservoirs with a working capacity of 162 Bcf. All reservoirs are connected by a gathering system and then connected to the utility pipeline system. Nine large compressors move natural gas to and from the reservoirs. Storage injection season typically begins April 1st and ends October 31st.



STUDY PROCEDURE

INTRODUCTION

The purpose of a depreciation study is to analyze the mortality characteristics, net salvage rates and adequacy of the depreciation accrual and recorded depreciation reserve for each rate category. This study provides the foundation and documentation for recommended changes in the depreciation accrual rates used by Union. The proposed rates are subject to approval by the Ontario Energy Board.

SCOPE

The steps involved in conducting a depreciation study can be grouped into five major tasks:

- Data Collection;
- Life Analysis and Estimation;
- Net Salvage Analysis;
- Depreciation Reserve Analysis; and
- Development of Accrual Rates.

The scope of the 2017 study included a consideration of each of these tasks as described below.

DATA COLLECTION

The minimum database required to conduct a statistical life study consists of a history of vintage year additions and unaged activity year retirements, transfers and adjustments. These data must be appropriately adjusted for transfers, sales and other plant activity that would otherwise bias the measured service life of normal retirements. The age distribution of surviving plant for unaged data can be estimated by distributing plant in service at the beginning of a study year to prior vintages in proportion to the theoretical amount surviving from a projection or survivor curve identified in the life study. Statistical methods of life analysis used to examine unaged plant data are known as *semi-actuarial techniques*.

A far more extensive database is required to apply statistical methods of life analysis known as *actuarial techniques*. Plant data used in an actuarial life study most often include age distributions of surviving plant at the beginning of a study year and the vintage year, activity year, and dollar amounts associated with normal retirements, reimbursed retirements, sales, abnormal retirements, transfers, corrections, and extraordinary adjustments over a series of prior activity years. An actuarial database may include age distributions of surviving plant at the beginning of the earliest activity year, rather than at the beginning of the study year. Plant additions, however, must be included in a database containing an opening age distribution to derive aged survivors at the beginning of a study year. All activity year transactions with vintage year identification are coded in a database. These data are processed by a computer program and transaction summary reports are created in a format reconcilable to official plant records. The availability of

such detailed information is dependent upon an accounting system that supports aged property records.

Prior to 1994, Union did not have a plant accounting system within which aged plant records could be maintained. In October, 1994 the Company implemented an in-house, designed and developed Continuing Property Record (CPR) system with vintage year identification of plant in service at March 31, 1994. Property tax records were used to construct the age distribution of pre-1982 vintages and the aging of post-1982 vintages was obtained from a detailed analysis of subsidiary plant records. The Company adopted calendar year accounting for financial reporting purposes commencing with calendar year 1995, which was reported as a nine-month accounting period.

On April 1, 1997 the in-house system was converted to a commercial product developed by SAP. The new system was populated with vintage year identification of plant in service at December 31, 1996. Plant accounting records for the Northern and Eastern Operations (formerly Centra) were also uploaded to the new Union system on April 1, 1997.

With the exception of Accounts 45200 (Structures and Improvements), 46200 (Structures and Improvements), 47200 (Structures and Improvements) and 48200 (Structures and Improvements), Union can now provide plant accounting transactions with vintage year identification for post-1997 activity for all remaining plant categories. The vintage year assigned to plant activity associated with structures and improvements is the year the plant was originally constructed. While this practice will not misstate the aggregate investment in a plant category, the reported age distribution of surviving plant is not representative of the actual age of the investments. An aged data base was assembled by Foster Associates for all plant categories over the period 1997 through 2002 in conducting the 2003 study.

Service life statistics estimated in the current study were derived from plant accounting transactions recorded over the period 1997 through 2016. Detailed accounting transactions were extracted from the CPR system and assigned transaction codes which describe the nature of the accounting activity. Transaction codes for plant additions, for example, were used to distinguish normal additions from acquisitions, purchases, reimbursements and adjustments. Similar transaction codes were used to distinguish normal retirements from sales, reimbursements, abnormal retirements and adjustments. Transaction codes were also assigned to transfers, capital leases, gross salvage, cost of removal and other recorded accounting activity.

The database used in conducting the 2011 study was updated for the current study by appending plant and net salvage transactions for activity years 2011-2016 and age distributions of surviving plant at December 31, 2016. The accuracy and completeness of the assembled database was verified for activity years 2011

through 2016 by comparing the beginning plant balance, additions, retirements, transfers and adjustments, and the ending plant balance derived for each activity year to the official plant records of the Company. Activity years prior to 2011 were verified in the 2011 study. Age distributions of surviving plant at December 31, 2016 were reconciled to the CPR system.

Reserve transactions recorded over the period 1997–2016 were used in the 2017 study to estimate appropriate net salvage rates. Realized net salvage was blended with future net salvage estimates to derive average net salvage rates used in the computation of theoretical reserves.

LIFE ANALYSIS AND ESTIMATION

Life analysis and life estimation are terms used to describe a two-step procedure for estimating the mortality characteristics of a plant category. The first step (*i.e.*, life analysis) is largely mechanical and primarily concerned with history. Statistical techniques are used in this step to obtain a mathematical description of the forces of retirement acting upon a plant category and an estimate of the *projection life* of the account. Mathematical expressions used to describe these life characteristics are known as *survival functions* or *survivor curves*.

The second step (*i.e.*, life estimation) is concerned with predicting the expected remaining life of property units still exposed to forces of retirement. It is a process of blending the results of a life analysis with informed judgment (including expectations about the future) to obtain an appropriate projection life and probability distribution descriptive of the parent population from which a plant account is viewed as a random sample. The amount of weight given to a life analysis will depend upon the extent to which past retirement experience is considered descriptive of the future.

Analytical methods used in a life analysis are broadly classified as actuarial and semi-actuarial techniques. Actuarial techniques can be applied to plant accounting records that reveal the age of a plant asset at the time of its retirement from service. Stated differently, each property unit must be identifiable by date of installation and age at retirement. Semi-actuarial techniques can be used to derive service life and dispersion estimates when age identification of retirements is not maintained or readily available. Age identification of retirements was available for all plant accounts included in the 2017 depreciation study.

An actuarial life analysis program designed and developed by Foster Associates was used in this study to analyze post-1997 plant accounting activity. The first step in an actuarial analysis involves a systematic treatment of the available data for the purpose of constructing an observed life table. A complete life table contains the life history of a group of property units installed during the same accounting period and various probability relationships derived from the data. A life table is arranged by age-intervals (usually defined as one year) and shows the

number of units (or dollars) entering and leaving each age-interval and probability relationships associated with this activity. A life table minimally contains the age of each survivor and the age of each retirement from a group of property units installed in a given accounting year.

A life table can be constructed in any one of at least five methods. The annual-rate or retirement-rate method was used in this study. The mechanics of the annual-rate method require the calculation of a series of ratios obtained by dividing the number of units (or dollars) surviving at the beginning of an age interval into the number of units (or dollars) retired during the same interval. This ratio—called a “retirement ratio”—is an estimator of the hazard rate or conditional probability of retirement during an age interval. The cumulative proportion surviving is obtained by multiplying the retirement ratio for each age interval by the proportion of the original group surviving at the beginning of that age interval and subtracting this product from the proportion surviving at the beginning of the same interval. The annual-rate method is applied to multiple groups or vintages by combining the retirements and/or survivors of like ages for each vintage included in the analysis.

The second step in an actuarial analysis involves graduating or smoothing the observed life table and fitting the smoothed series to a family of survival functions. The functions used in the 2017 study are the Iowa-type curves mathematically described by the Pearson frequency curve family. Observed life tables were smoothed by a weighted least-squares procedure in which first, second and third degree orthogonal polynomials were fitted to the observed retirement ratios. The resulting functions were expressed as survivorship functions and numerically integrated to obtain an estimate of the projection life of a plant category. The observed proportions surviving were then fitted by a weighted least-squares procedure to the Iowa-curve family (using projection lives derived from the graduation of hazard rates) to obtain a mathematical description or classification of the dispersion characteristics of the data. Service life indications derived from the statistical analyses were blended with informed judgment and expectations about the future to obtain an appropriate projection life and curve for each plant category.

The set of computer programs used by Foster Associates provides rolling-band, shrinking-band and progressive-band analyses of an account. Observation bands are defined for a "retirement era" that restricts the analysis to the retirement activity of all vintages represented by survivors at the beginning of a selected era. In a rolling-band analysis, a year of retirement experience is added to each successive retirement band and the earliest year from the preceding band is dropped. A shrinking-band analysis begins with the total retirement experience available and the earliest year from the preceding band is dropped for each successive band. A progressive-band analysis adds a year of retirement activity to a previous band without dropping earlier years from the analysis. Rolling, shrinking and progres-

sive band analyses are used to detect the emergence of trends in the behavior of the dispersion and projection life.

Options available in the actuarial life analysis program include the width and location of both placement and observation bands; the interval of years included in a selected band analysis; the estimator of the hazard rate (actuarial, conditional proportion retired, or maximum likelihood); the elements to include on the diagonal of a weight matrix (exposures, inverse of age, inverse of variance, or un-weighted); and the age at which an observed life table is truncated. The program also provides tabular and graphics output and algorithms for calculating depreciation rates and accruals.

While actuarial and semi-actuarial statistical methods are well suited to an analysis of plant categories containing a large number of homogeneous units (*e.g.*, mains and services), these methods are not well-suited to plant categories composed of major items of plant that will most likely be retired as a single unit. Plant retirements from an integrated system prior to the retirement of the entire facility are more properly viewed as interim retirements that will be replaced in order to maintain the integrity of the system. Additionally, plant facilities may be added to the existing system (*i.e.*, interim additions) to expand or enhance its productive capacity without extending the service life of the present system. A proper depreciation rate can be developed for an integrated system using a life-span method.

The life-span method requires the selection of a coterminous retirement date for all plant additions to a specific facility. A composite depreciation rate is calculated for the facility using the technique of harmonic weighting of the expected life span of each vintage addition. The resulting accrual rate should be adjusted for interim retirements to the extent that such retirements can be reasonably expected. Absent this adjustment, the depreciation accumulated over the life span of the facility will be deficient by an amount equal to a portion of the interim retirements. Properly implemented, the life-span method does not include plant additions or replacements of interim retirements until the occurrence of such activity. All accounts in the Local Storage function, Account 45200 (Structures and Improvements) in the Underground Storage function and Account 48200 (Structures and Improvements) in the General plant function were treated as life-span categories in this study.

NET SALVAGE ANALYSIS

Depreciation rates designed to achieve the goals and objectives of depreciation accounting will include a parameter for future net salvage and a variable for average net salvage reflecting both realized and future net salvage rates.

Estimates of net salvage rates applicable to future retirements are most often derived from an analysis of gross salvage and cost of removal realized in the past. An analysis of past experience (including an examination of trends over time)

provides a basis for estimating future salvage and cost of removal. However, consideration should also be given to events that may cause deviations from net salvage realized in the past. Among the factors that should be considered are: the age of plant retirements; the portion of retirements likely to be reused; changes in the method of removing plant; the type of plant to be retired in the future; inflation expectations; the shape of the projection life curve; and economic conditions that may warrant greater or lesser weight to be given to net salvage rates observed in the past.

Special consideration should also be given to the treatment of insurance proceeds and other forms of third-party reimbursements credited to the depreciation reserve. A properly conducted net salvage study will exclude such activity from the estimate of future parameters and include the activity in the computation of realized and average net salvage rates.

A five-year moving average analysis of the ratio of realized salvage and cost of removal to the associated retirements was used in the 2017 study to a) estimate a realized net salvage rate; b) detect the emergence of historical trends; and c) establish a basis for estimating future net salvage rates. Cost of removal and salvage opinions obtained from Company personnel were blended with judgment and historical net salvage indications in developing estimates of the future.

Average net salvage rates for all depreciable accounts were estimated using direct dollar weighting of a) historical retirements with historical (or realized) net salvage rates and b) future retirements (*i.e.*, surviving plant) with the estimated future net salvage rates. Average net salvage rates will change, therefore, as additional years of retirement and net salvage activity become available and as the weighting of future net salvage estimates changes from the installation of subsequent plant additions. The computation of estimated average net salvage rates shown in Statement E.

A 1994 dismantlement study conducted by Stone & Webster Canada Limited for the Hagar LNG plant (previously owned by Centra) was used in the 2003 depreciation study to derive a reasoned estimate of a net salvage rate for the Local Storage function. Noting that the estimated year of final retirement has been extended from 2017 to 2050 and a dismantlement study more recent than 1994 has not been conducted, terminal net salvage was removed from the estimate of future net salvage rates in the current study. It remains the opinion of Foster Associates, however, that terminal net salvage should be included in the formulation of depreciation rates when an updated dismantlement study becomes available. The computations supporting the recommended weighted-average interim and final net salvage rates for the Local Storage function are shown in Statement F.

DEPRECIATION RESERVE ANALYSIS

The purpose of a depreciation reserve analysis is to compare the current level of recorded reserves with the level required to achieve the goals or objectives of depreciation accounting if the amount and timing of future retirements and net salvage are realized as predicted. The difference between a required (or theoretical) depreciation reserve and a recorded reserve provides a measurement of the expected excess or shortfall that will remain in the depreciation reserve if corrective action is not taken to eliminate the reserve imbalance.

Unlike a recorded reserve which represents the net amount of depreciation expense charged to previous periods of operations, a theoretical reserve is a measurement of the implied reserve requirement at the beginning of a study year if the timing of future retirements and net salvage is in exact conformance with a survivor curve chosen to predict the probable life of plant units still exposed to the forces of retirement. Stated differently, a theoretical depreciation reserve is the difference between the recorded cost of plant presently in service and the sum of the depreciation expense and net salvage that will be charged in the future if retirements are distributed over time according to a specified retirement frequency distribution.

The survivor or projection curve used in the calculation of a theoretical depreciation reserve is intended to describe forces of retirement that will be operative in the future. However, retirements caused by forces such as accidents, physical deterioration and changing technology seldom, if ever, remain stable over time. It is unlikely, therefore, that a probability or retirement frequency distribution can be identified that will accurately describe the age of plant retirements over the complete life cycle of multiple vintages. It is for this reason that depreciation rates should be reviewed periodically and adjusted for observed or expected changes in the parameters chosen to describe the underlying forces of mortality.

Although reserve records are commonly maintained by various account classifications, the total recorded reserve in relation to the sum of account computed reserves is an indicator of the adequacy (or inadequacy) of recorded reserves. If statistical life studies have not been conducted or retirement dispersion has not been considered in setting depreciation rates, it is likely that some accounts will be over-depreciated and other accounts will be under-depreciated relative to a calculated or theoretical reserve. Differences between a theoretical reserve and a recorded reserve also will arise as a normal occurrence when service lives, dispersion patterns and net salvage estimates are adjusted in the course of depreciation reviews. It is appropriate, therefore, and consistent with group depreciation theory to periodically redistribute or rebalance recorded reserves among the various primary accounts based upon the most recent estimates of retirement dispersion and net salvage rates.

It is the opinion of Foster Associates that a redistribution of recorded reserves is again appropriate for Union. Offsetting reserve imbalances (attributable to both the passage of time and parameter adjustments recommended in the current study) should be realigned among primary accounts to reduce offsetting imbalances and increase depreciation rate stability.

A redistribution of the recorded reserve for depreciable plant was achieved by multiplying the calculated reserve for each primary account within a function by the ratio of the function total recorded reserves (net of amortizable accounts) to the function total calculated reserve.³ The sum of the redistributed reserves within a function (or combined functions) is, therefore, equal to the function (or operating division) total recorded depreciation reserve before the redistribution. Reserves for general amortizable categories were adjusted by replacing recorded reserves with current measured theoretical reserves and distributing any reserve imbalances to depreciable accounts within the appropriate function(s).

Statement C provides a comparison of the computed, recorded and redistributed reserves for Union at December 31, 2016. The total recorded reserve was \$3,184,342,725 or 41.4 percent of the total utility plant investment. The corresponding computed reserve is \$3,007,335,694 or 39.6 percent of the total utility plant investment. A proportionate amount of the measured reserve imbalance of \$177,007,031 will be amortized over the composite weighted-average remaining life of each rate category.

DEVELOPMENT OF ACCRUAL RATES

The goal or objective of depreciation accounting is cost allocation over the economic life of an asset in proportion to the consumption of service potential. Ideally, the cost of an asset—which represents the cost of obtaining a bundle of service units—should be allocated to future periods of operation in proportion to the amount of service potential expended during an accounting interval. The service potential of an asset is the present value of future net revenue (*i.e.*, revenue less expenses exclusive of depreciation and other non-cash expenses) or cash inflows attributable to the use of that asset alone.

Cost allocation in proportion to the consumption of service potential is most often approximated by the use of depreciation methods employing time rather than net revenue as the apportionment base. Examples of time-based methods include sinking-fund, straight-line, declining balance, and sum-of-the-years' digits. The advantage of using a time-based method is that it does not require an estimate of the remaining amount of service potential an asset will provide or the

³ The distinction between North and South operations was retained in rebalancing depreciation reserves. Accordingly, recorded reserves were redistributed within each operating division.

amount of potential actually consumed during an accounting interval. Using a time-based allocation method, however, does not change the goal of depreciation accounting. If it is predictable that the net revenue pattern of an asset will either decrease or increase over time, then an accelerated or decelerated time-based method should be used to approximate the rate at which service potential is actually consumed.

The time period over which the cost of an asset will be allocated to operations is determined by the combination of a procedure and a technique. A depreciation procedure describes the level of grouping or sub-grouping of assets within a plant category. The broad group, vintage group, equal-life group, and item (or unit) are a few of the more widely used procedures. A depreciation technique describes the life statistic used in a depreciation system. Whole life and remaining life (or expectancy) are the most common techniques.

Depreciation rates recommended in the 2017 study were developed using the currently approved system composed of the straight-line method, vintage group procedure and remaining-life technique. This formulation of the accrual rate is equivalent to a straight-line method, vintage group procedure and whole-life technique with amortization of reserve imbalances over the estimated remaining life of each rate category. It is the opinion of Foster Associates that the currently approved system will remain appropriate for Union, provided depreciation studies are conducted periodically and parameters are routinely adjusted to reflect changing operating conditions. Although the emergence of economic factors such as restructuring and performance based regulation may ultimately encourage abandonment of the straight-line method, no attempt was made in the current study to address this concern.

It is also the opinion of Foster Associates that amortization accounting currently approved for selected general support asset accounts and Account 47400 (Regulators) is consistent with the goals and objectives of depreciation accounting and remains appropriate these plant categories.

The treatment of amortization accounts in the current study was designed to produce annualized accruals equivalent to applying a rate equal to the reciprocal of an amortization period to average plant balances after retirements have been recorded. Applying a rate equal to the reciprocal of the amortization period to plant balances prior to posting retirements would overstate the annualized amortization expense by a half-period accrual on vintages that will be retired during the study year. Accrual rates contained in Statement A should be applied to current plant balances. Accrual rates equal to the reciprocal of the amortization period should be applied to average plant balances after retiring vintages that have achieved an age equal to the amortization period.

STATEMENTS

INTRODUCTION

This section provides a comparative summary of depreciation rates, annual depreciation accruals, recorded, computed and redistributed depreciation reserves, and current and proposed service life and net salvage parameters recommended for Union. The content of these statements is briefly described below.

- Statement A provides a comparative summary of current and proposed annual depreciation rates using the straight-line method, vintage group procedure, remaining-life technique.
- Statement B provides a comparison of the current and proposed annualized 2017 depreciation accruals derived from the depreciation rates developed in Statement A.
- Statement C provides a comparison of recorded, computed and redistributed reserves for each rate category at December 31, 2016.
- Statement D provides a summary of the investment and net salvage components of rebalanced reserves.
- Statement E provides a summary of the components used to obtain weighted average net salvage rates.
- Statement F provides a computation of the estimated future net salvage rate for Local Storage plant.
- Statement G provides a comparative summary of current and proposed parameters and statistics including projection lives, projection curves, average service lives, average remaining lives, and average and future net salvage rates.

Current depreciation accruals shown on Statement B are the product of plant investments at December 31, 2016 (Column B) and current depreciation rates shown on Statement A. Similarly, proposed depreciation accruals shown on Statement B are the product of the year-end 2016 plant investments and proposed depreciation rates shown on Statement A. The proposed remaining life accrual rates (Statement A) are given by:

$$\text{Accrual Rate} = \frac{1.0 - \text{Reserve Ratio} - \text{Future Net Salvage Rate}}{\text{Remaining Life}}$$

This formulation of a remaining-life accrual rate is equivalent to:

$$\text{Accrual Rate} = \frac{1.0 - \text{Average Net Salvage}}{\text{Average Life}} + \frac{\text{Computed Reserve} - \text{Recorded Reserve}}{\text{Remaining Life}}$$

where Average Net Salvage, Computed Reserve and Recorded Reserve are expressed in percent.

UNION GAS LIMITED

Statement A

Component Accrual Rates

Current: VG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2016)			Proposed (at 12/31/2016)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
INTANGIBLE PLANT						
40100 Franchises and Consents	5.45%		5.45%	12.89%		12.89%
Total Intangible Plant	5.45%		5.45%	12.89%		12.89%
LOCAL STORAGE PLANT						
44200 Structures and Improvements	2.85%		2.85%	1.45%	0.01%	1.46%
44301 Gas Holders - Storage Tank	2.53%	0.01%	2.54%	0.70%		0.70%
44302 Gas Holders - Equipment	3.52%	0.02%	3.54%	1.82%	0.02%	1.84%
Total Local Storage Plant	3.24%	0.02%	3.26%	1.56%	0.02%	1.58%
UNDERGROUND STORAGE PLANT						
45100 Land Rights	2.10%		2.10%	1.95%		1.95%
45200 Structures and Improvements	2.26%	0.24%	2.50%	2.07%	0.22%	2.29%
45300 Wells and Lines	2.05%	0.43%	2.48%	1.93%	0.40%	2.33%
45600 Compressor Equipment	2.56%	0.12%	2.68%	2.25%	0.22%	2.47%
45700 Measuring and Regulating Equipment	2.86%	0.25%	3.11%	2.42%	0.24%	2.66%
Total Underground Storage Plant	2.44%	0.20%	2.64%	2.17%	0.24%	2.41%
TRANSMISSION PLANT						
46100 Land Rights	1.76%		1.76%	1.58%		1.58%
46200 Structures and Improvements	1.84%	0.19%	2.03%	1.72%	0.09%	1.81%
46501 Mains - Metallic	1.72%	0.26%	1.98%	1.54%	0.23%	1.77%
46600 Compressor Equipment	3.12%	0.11%	3.23%	2.69%	0.11%	2.80%
46700 Measuring and Regulating Equipment	2.36%	0.24%	2.60%	2.08%	0.21%	2.29%
Total Transmission Plant	2.14%	0.21%	2.35%	1.89%	0.19%	2.08%
DISTRIBUTION PLANT						
Northern and Eastern Operations						
47100 Land Rights	1.71%		1.71%	1.68%		1.68%
47200 Structures and Improvements	2.46%	-0.05%	2.41%	2.42%	-0.04%	2.38%
47301 Services - Metallic	1.99%	1.23%	3.22%	1.94%	1.50%	3.44%
47302 Services - Plastic	1.85%	0.75%	2.60%	1.84%	0.64%	2.48%
47400 Regulators	← 20 Year Amortization →		4.90%	← 20 Year Amortization →		4.90%
47401 Regulator and Meter Installations	2.92%		2.92%	2.49%	0.02%	2.51%
47501 Mains - Metallic	1.89%	1.13%	3.02%	1.84%	1.37%	3.21%
47502 Mains - Plastic	1.70%	0.68%	2.38%	1.68%	0.67%	2.35%
47700 Measuring and Regulating Equipment	2.51%	1.26%	3.77%	2.02%	0.80%	2.82%
47800 Meters	4.05%	-0.02%	4.03%	4.04%	-0.03%	4.01%
Total Northern and Eastern Operations	2.11%	0.82%	2.93%	2.04%	0.84%	2.88%
Southern Operations						
47100 Land Rights	1.65%		1.65%	1.66%		1.66%
47200 Structures and Improvements	2.31%	-0.09%	2.22%	2.39%	-0.04%	2.35%
47301 Services - Metallic	1.79%	1.02%	2.81%	1.83%	1.33%	3.16%
47302 Services - Plastic	1.80%	0.71%	2.51%	1.81%	0.63%	2.44%
47400 Regulators	← 20 Year Amortization →		4.92%	← 20 Year Amortization →		4.92%
47401 Regulator and Meter Installations	2.80%		2.80%	2.47%	0.01%	2.48%
47501 Mains - Metallic	1.76%	1.07%	2.83%	1.78%	1.38%	3.16%
47502 Mains - Plastic	1.65%	0.66%	2.31%	1.65%	0.67%	2.32%
47700 Measuring and Regulating Equipment	2.42%	1.24%	3.66%	1.99%	0.87%	2.86%
47800 Meters	3.85%	-0.03%	3.82%	3.93%	-0.02%	3.91%
Total Southern Operations	2.13%	0.62%	2.75%	2.14%	0.67%	2.81%
Total Distribution Plant	2.13%	0.70%	2.83%	2.10%	0.73%	2.83%

UNION GAS LIMITED

Statement A

Component Accrual Rates

Current: VG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2016)			Proposed (at 12/31/2016)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
GENERAL PLANT						
Depreciable						
48200 Structures and Improvements	2.38%	-0.46%	1.92%	2.61%	-0.45%	2.16%
48400 Transportation Equipment	15.76%	-2.49%	13.27%	12.88%	-1.31%	11.57%
48500 Heavy Work Equipment	7.17%	-0.25%	6.92%	8.28%	-0.26%	8.02%
Total Depreciable	8.90%	-1.34%	7.56%	7.86%	-0.81%	7.05%
Amortizable						
48307 Office Equipment - Software	← 10 Year Amortization →		10.00%	← 10 Year Amortization →		10.00%
48310 Office Furniture and Equipment	← 15 Year Amortization →		6.54%	← 15 Year Amortization →		6.54%
48320 Office Equipment - Computers	← 4 Year Amortization →		21.45%	← 4 Year Amortization →		21.45%
48601 Tools and Other Equipment	← 15 Year Amortization →		6.43%	← 15 Year Amortization →		6.43%
48801 Communication Equipment	← 15 Year Amortization →		6.58%	← 15 Year Amortization →		6.58%
Total Amortizable			13.48%			13.48%
Total General Plant	11.22%	-0.66%	10.56%	11.54%	-1.24%	10.30%
TOTALGAS UTILITY	2.46%	0.45%	2.91%	2.35%	0.44%	2.79%

Statement B

UNION GAS LIMITED

Component Accruals

Current: VG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	12/31/16 B		C		D		E-C+D		F		G		H-F+G		I-H-E Difference
	Investment	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	Investment	Net Salvage	Total	Investment	Net Salvage	Total	
INTANGIBLE PLANT															
40100 Franchises and Consents	\$1,070,069	\$58,319	\$58,319	\$ -	\$58,319	\$137,932	\$ -	\$137,932	\$ -	\$ -	\$137,932	\$ -	\$ -	\$137,932	\$79,613
Total Intangible Plant	\$1,070,069	\$58,319	\$58,319	\$ -	\$58,319	\$137,932	\$ -	\$137,932	\$ -	\$ -	\$137,932	\$ -	\$ -	\$137,932	\$79,613
LOCAL STORAGE PLANT															
44200 Structures and Improvements	\$4,173,527	\$118,946	\$118,946	\$ -	\$118,946	\$60,516	\$417	\$60,933	\$ -	\$417	\$60,933	\$ -	\$417	\$60,933	\$(58,013)
44301 Gas Holders - Storage Tank	4,598,506	116,342	116,342	460	116,802	32,190		32,190			32,190			32,190	\$(84,612)
44302 Gas Holders - Equipment	17,458,028	614,523	614,523	3,492	618,015	317,736	3,492	321,228		3,492	321,228		3,492	321,228	\$(296,787)
Total Local Storage Plant	\$26,230,061	\$849,811	\$849,811	\$3,952	\$853,763	\$410,442	\$3,909	\$414,351	\$ -	\$3,909	\$414,351	\$ -	\$3,909	\$414,351	\$(439,412)
UNDERGROUND STORAGE PLANT															
45100 Land Rights	\$31,985,061	\$671,686	\$671,686	\$ -	\$671,686	\$623,709	\$ -	\$623,709	\$ -	\$ -	\$623,709	\$ -	\$ -	\$623,709	\$(47,977)
45200 Structures and Improvements	62,286,338	1,407,671	1,407,671	149,487	1,557,158	1,289,327	137,030	1,426,357		137,030	1,426,357		137,030	1,426,357	\$(130,801)
45300 Wells and Lines	90,765,430	1,860,691	1,860,691	390,291	2,250,982	1,751,773	363,062	2,114,835		363,062	2,114,835		363,062	2,114,835	\$(136,147)
45600 Compressor Equipment	289,723,836	6,904,930	6,904,930	323,669	7,228,599	6,068,786	593,392	6,662,178		593,392	6,662,178		593,392	6,662,178	\$(566,421)
45700 Measuring and Regulating Equipment	59,880,998	1,712,597	1,712,597	149,702	1,862,299	1,449,120	143,714	1,592,834		143,714	1,592,834		143,714	1,592,834	\$(269,465)
Total Underground Storage Plant	\$514,641,663	\$12,557,575	\$12,557,575	\$1,013,149	\$13,570,724	\$11,182,715	\$1,237,198	\$12,419,913	\$ -	\$1,237,198	\$12,419,913	\$ -	\$1,237,198	\$12,419,913	\$(1,150,811)
TRANSMISSION PLANT															
46100 Land Rights	\$57,553,300	\$1,012,938	\$1,012,938	\$ -	\$1,012,938	\$909,342	\$ -	\$909,342	\$ -	\$ -	\$909,342	\$ -	\$ -	\$909,342	\$(103,596)
46200 Structures and Improvements	131,271,961	2,415,404	2,415,404	249,417	2,664,821	2,257,878	118,145	2,376,023		118,145	2,376,023		118,145	2,376,023	\$(288,798)
46501 Mains - Metallic	1,561,361,166	26,855,412	26,855,412	4,059,539	30,914,951	24,044,962	3,591,131	27,636,093		3,591,131	27,636,093		3,591,131	27,636,093	\$(3,278,858)
46600 Compressor Equipment	680,131,893	21,220,115	21,220,115	748,145	21,968,260	18,295,548	748,145	19,043,693		748,145	19,043,693		748,145	19,043,693	\$(2,924,567)
46700 Measuring and Regulating Equipment	234,933,744	5,544,436	5,544,436	563,841	6,108,277	4,886,622	493,361	5,379,983		493,361	5,379,983		493,361	5,379,983	\$(728,294)
Total Transmission Plant	\$2,665,252,064	\$57,048,305	\$57,048,305	\$5,620,942	\$62,669,247	\$50,394,352	\$4,950,782	\$55,345,134	\$ -	\$4,950,782	\$55,345,134	\$ -	\$4,950,782	\$55,345,134	\$(7,324,113)
DISTRIBUTION PLANT															
Northern and Eastern Operations															
47100 Land Rights	\$9,881,431	\$168,972	\$168,972	\$ -	\$168,972	\$166,008	\$ -	\$166,008	\$ -	\$ -	\$166,008	\$ -	\$ -	\$166,008	\$(2,964)
47200 Structures and Improvements	65,277,015	1,605,815	1,605,815	(32,639)	1,573,176	1,579,704	(26,111)	1,553,593		(26,111)	1,553,593		(26,111)	1,553,593	\$(19,583)
47301 Services - Metallic	103,757,590	2,064,776	2,064,776	1,276,218	3,340,994	2,012,897	1,556,364	3,569,261		1,556,364	3,569,261		1,556,364	3,569,261	228,267
47302 Services - Plastic	440,812,404	8,155,029	8,155,029	3,306,093	11,461,122	8,110,948	2,821,199	10,932,147		2,821,199	10,932,147		2,821,199	10,932,147	\$(528,975)
47400 Regulators	28,969,194	1,419,332	1,419,332		1,419,332	1,419,332		1,419,332			1,419,332			1,419,332	
47401 Regulator and Meter Installations	30,694,460	896,278	896,278		896,278	764,292	6,139	770,431		6,139	770,431		6,139	770,431	\$(125,847)
47501 Mains - Metallic	459,231,102	8,679,468	8,679,468	5,189,311	13,868,779	8,449,852	6,291,466	14,741,318		6,291,466	14,741,318		6,291,466	14,741,318	872,539
47502 Mains - Plastic	223,415,742	3,798,068	3,798,068	1,519,227	5,317,295	3,753,384	1,496,885	5,250,269		1,496,885	5,250,269		1,496,885	5,250,269	\$(67,026)
47700 Measuring and Regulating Equipment	130,673,263	3,279,899	3,279,899	1,646,483	4,926,382	2,639,600	1,045,386	3,684,986		1,045,386	3,684,986		1,045,386	3,684,986	\$(1,241,396)
47800 Meters	77,553,966	3,140,936	3,140,936	(15,511)	3,125,425	3,133,180	(23,266)	3,109,914		(23,266)	3,109,914		(23,266)	3,109,914	\$(15,511)
Total Northern and Eastern Operations	\$1,570,266,167	\$33,208,573	\$33,208,573	\$12,889,182	\$46,097,755	\$32,029,197	\$13,168,062	\$45,197,259	\$ -	\$13,168,062	\$45,197,259	\$ -	\$13,168,062	\$45,197,259	\$(900,496)

Statement B

UNION GAS LIMITED

Component Accruals
 Current: VG Procedure / RL Technique
 Proposed: VG Procedure / RL Technique

Account Description A	12/31/16 B		Current 2017 Annualized Accrual C		Proposed 2017 Annualized Accrual D		Ecc-D		F		G		H=H+G		Difference I=H-E
	Investment	Net Salvage	Investment	Net Salvage	Investment	Net Salvage	Total	Total	Investment	Net Salvage	Investment	Net Salvage	Total	Total	
Southern Operations															
47100 Land Rights	\$ 7,303,287	\$ -	\$ 120,504	\$ -	\$ 120,504	\$ -	\$ 120,504	\$ -	\$ 121,235	\$ -	\$ -	\$ -	\$ 121,235	\$ -	731
47200 Structures and Improvements	134,428,285	(120,985)	3,105,293	(120,985)	2,984,308	(120,985)	2,984,308	3,212,836	3,159,065	(53,771)	3,159,065	3,159,065	3,159,065	174,757	
47301 Services - Metallic	122,443,879	1,248,928	2,191,745	1,248,928	3,440,673	1,248,928	3,440,673	2,240,723	3,869,227	1,628,504	3,869,227	3,869,227	3,869,227	428,554	
47302 Services - Plastic	849,186,508	6,029,224	15,285,357	6,029,224	21,314,581	6,029,224	21,314,581	15,370,276	20,720,151	5,349,875	20,720,151	20,720,151	20,720,151	(594,430)	
47400 Regulators	76,575,809		3,768,437		3,768,437		3,768,437	3,768,437	3,768,437		3,768,437	3,768,437	3,768,437		
47401 Regulator and Meter Installations	72,407,379		2,027,407		2,027,407		2,027,407	1,788,462	7,241	7,241	1,795,703	1,795,703	1,795,703	(231,704)	
47501 Mains - Metallic	478,054,844		8,413,765	5,115,187	13,528,952	5,115,187	13,528,952	8,509,376	6,597,157	6,597,157	15,106,533	15,106,533	15,106,533	1,577,581	
47502 Mains - Plastic	594,237,565		9,804,920	3,921,968	13,726,888	3,921,968	13,726,888	9,804,920	3,981,392	3,981,392	13,786,312	13,786,312	13,786,312	59,424	
47700 Measuring and Regulating Equipment	41,192,179		996,851	510,783	1,507,634	510,783	1,507,634	819,724	358,372	358,372	1,178,096	1,178,096	1,178,096	(329,538)	
47800 Meters	287,028,796		11,050,609	(86,109)	10,964,500	(86,109)	10,964,500	11,280,232	(57,406)	(57,406)	11,222,826	11,222,826	11,222,826	258,326	
Total Southern Operations	\$ 2,662,858,531	\$ -	\$ 56,764,888	\$ 16,618,996	\$ 73,383,884	\$ 16,618,996	\$ 73,383,884	\$ 56,916,221	\$ 17,811,364	\$ 17,811,364	\$ 74,727,585	\$ 74,727,585	\$ 74,727,585	\$ 1,343,701	
Total Distribution Plant	\$ 4,233,124,698	\$ -	\$ 89,973,461	\$ 29,508,178	\$ 119,481,639	\$ 29,508,178	\$ 119,481,639	\$ 88,945,418	\$ 30,979,426	\$ 30,979,426	\$ 119,924,844	\$ 119,924,844	\$ 119,924,844	\$ 443,205	
GENERAL PLANT															
Depreciable															
48200 Structures and Improvements	\$ 55,837,035	\$ (256,850)	\$ 1,328,921	\$ (256,850)	\$ 1,072,071	\$ (256,850)	\$ 1,072,071	\$ 1,457,347	\$ (251,267)	\$ (251,267)	\$ 1,206,080	\$ 1,206,080	\$ 1,206,080	\$ 134,009	
48400 Transportation Equipment	57,031,116	(1,420,075)	8,988,104	(1,420,075)	7,568,029	(1,420,075)	7,568,029	7,345,608	(747,108)	(747,108)	6,598,500	6,598,500	6,598,500	(969,529)	
48500 Heavy Work Equipment	15,414,392	(38,536)	1,105,212	(38,536)	1,066,676	(38,536)	1,066,676	1,276,312	(40,077)	(40,077)	1,236,235	1,236,235	1,236,235	169,559	
Total Depreciable	\$ 128,282,543	\$ (1,715,461)	\$ 11,422,237	\$ (1,715,461)	\$ 9,706,776	\$ (1,715,461)	\$ 9,706,776	\$ 10,079,267	\$ (1,038,452)	\$ (1,038,452)	\$ 9,040,815	\$ 9,040,815	\$ 9,040,815	\$ (665,961)	
Amortizable															
48307 Office Equipment - Software	\$ 13,559,338	\$ -	\$ 1,355,934	\$ -	\$ 1,355,934	\$ -	\$ 1,355,934	\$ 1,355,934	\$ -	\$ -	\$ 1,355,934	\$ 1,355,934	\$ 1,355,934	\$ -	
48310 Office Furniture and Equipment	10,617,938		694,934		694,934		694,934	694,934			694,934	694,934	694,934		
48320 Office Equipment - Computers	58,043,993		12,451,781		12,451,781		12,451,781	12,451,781			12,451,781	12,451,781	12,451,781		
48601 Tools and Other Equipment	35,035,675		2,253,561		2,253,561		2,253,561	2,253,561			2,253,561	2,253,561	2,253,561		
48801 Communication Equipment	13,833,011		910,601		910,601		910,601	910,601			910,601	910,601	910,601		
Total Amortizable	\$ 131,089,955	\$ -	\$ 17,666,811	\$ -	\$ 17,666,811	\$ -	\$ 17,666,811	\$ 17,666,811	\$ -	\$ -	\$ 17,666,811	\$ 17,666,811	\$ 17,666,811	\$ -	
Total General Plant	\$ 259,372,498	\$ (1,715,461)	\$ 29,089,048	\$ (1,715,461)	\$ 27,373,587	\$ (1,715,461)	\$ 27,373,587	\$ 27,746,078	\$ (1,038,452)	\$ (1,038,452)	\$ 26,707,626	\$ 26,707,626	\$ 26,707,626	\$ (665,961)	
TOTALGAS UTILITY	\$ 7,699,691,053	\$ 189,576,519	\$ 189,576,519	\$ 34,430,760	\$ 224,007,279	\$ 34,430,760	\$ 224,007,279	\$ 178,816,937	\$ 36,132,863	\$ 36,132,863	\$ 214,949,800	\$ 214,949,800	\$ 214,949,800	\$ (9,057,479)	

Statement C

UNION GAS LIMITED
 Depreciation Reserve Summary
 Vintage Group Procedure
 December 31, 2016

Account Description A	Plant Investment B		Recorded Reserve Amount C		Computed Reserve Amount E		Redistributed Reserve Amount G	
	Amount	Ratio D=C/B	Amount	Ratio D=C/B	Amount	Ratio F=E/B	Amount	Ratio H=G/B
INTANGIBLE PLANT								
40100 Franchises and Consents	\$ 1,070,069	54.90%	\$ 587,446	54.90%	\$ 882,526	82.47%	\$ 587,446	54.90%
Total Intangible Plant	\$ 1,070,069	54.90%	\$ 587,446	54.90%	\$ 882,526	82.47%	\$ 587,446	54.90%
LOCAL STORAGE PLANT								
44200 Structures and Improvements	\$ 4,173,527	52.24%	\$ 2,180,205	52.24%	\$ 1,278,230	30.63%	\$ 2,243,413	53.75%
44301 Gas Holders - Storage Tank	4,598,506	72.59%	3,338,034	72.59%	2,041,130	44.39%	3,582,376	77.90%
44302 Gas Holders - Equipment	17,458,028	43.16%	7,535,756	43.16%	4,118,415	23.59%	7,228,206	41.40%
Total Local Storage Plant	\$ 26,230,061	49.77%	\$ 13,053,995	49.77%	\$ 7,437,775	28.36%	\$ 13,053,995	49.77%
UNDERGROUND STORAGE PLANT								
45100 Land Rights	\$ 31,985,061	48.20%	\$ 15,418,397	48.20%	\$ 15,080,193	47.15%	\$ 17,129,694	53.56%
45200 Structures and Improvements	62,286,338	59.99%	37,366,082	59.99%	31,708,226	50.91%	36,017,590	57.83%
45300 Wells and Lines	90,765,430	60.51%	54,921,894	60.51%	50,452,635	55.59%	57,309,491	63.14%
45600 Compressor Equipment	269,723,836	50.52%	136,267,554	50.52%	119,398,553	44.27%	135,625,628	50.28%
45700 Measuring and Regulating Equipment	59,880,998	65.36%	39,137,493	65.36%	32,598,641	54.44%	37,029,018	61.84%
Total Underground Storage Plant	\$ 514,641,663	55.01%	\$ 283,111,420	55.01%	\$ 249,238,249	48.43%	\$ 283,111,420	55.01%
TRANSMISSION PLANT								
46100 Land Rights	\$ 57,553,300	23.74%	\$ 13,661,953	23.74%	\$ 11,209,314	19.48%	\$ 13,732,921	23.86%
46200 Structures and Improvements	131,271,961	24.51%	32,180,824	24.51%	25,740,646	19.61%	31,535,763	24.02%
46501 Mains - Metallic	1,561,361,166	34.46%	537,977,823	34.46%	443,511,812	28.41%	543,361,798	34.80%
46600 Compressor Equipment	680,131,893	26.41%	179,624,180	26.41%	148,296,509	21.80%	181,683,229	26.71%
46700 Measuring and Regulating Equipment	234,933,744	32.69%	76,804,138	32.69%	57,083,679	24.30%	69,935,207	29.77%
Total Transmission Plant	\$ 2,665,252,064	31.53%	\$ 840,248,918	31.53%	\$ 685,841,959	25.73%	\$ 840,248,918	31.53%
DISTRIBUTION PLANT								
Northern and Eastern Operations								
47100 Land Rights	\$ 9,881,431	36.79%	\$ 3,635,465	36.79%	\$ 3,592,655	36.36%	\$ 3,462,197	35.04%
47200 Structures and Improvements	65,277,015	33.11%	21,611,662	33.11%	19,240,937	29.48%	18,542,253	28.41%
47301 Services - Metallic	103,757,590	64.97%	67,415,884	64.97%	74,436,025	71.74%	71,733,077	69.14%
47302 Services - Plastic	440,812,404	39.61%	174,610,218	39.61%	169,926,384	38.55%	163,755,956	37.15%
47400 Regulators	28,969,194	39.29%	11,383,111	39.29%	11,402,664	39.36%	11,402,664	39.36%
47401 Regulator and Meter Installations	30,694,460	40.94%	12,566,456	40.94%	10,201,428	33.24%	9,830,990	32.03%
47501 Mains - Metallic	459,231,102	62.47%	286,861,289	62.47%	325,540,083	70.89%	313,718,954	68.31%

Statement C

UNION GAS LIMITED
 Depreciation Reserve Summary
 Vintage Group Procedure
 December 31, 2016

Account Description	Plant Investment		Recorded Reserve		Computed Reserve		Redistributed Reserve	
	A	B	C	D=C/B	E	F=E/B	G	H=G/B
47502 Mains - Plastic		223,415,742	92,927,179	41.59%	92,960,020	41.61%	89,584,422	40.10%
47700 Measuring and Regulating Equipment		130,673,263	58,166,055	44.51%	47,263,470	36.17%	45,547,222	34.86%
47800 Meters		77,553,966	19,034,240	24.54%	21,411,321	27.61%	20,633,826	26.61%
Total Northern and Eastern Operations		\$ 1,570,266,167	\$ 748,211,560	47.65%	\$ 775,974,987	49.42%	\$ 748,211,560	47.65%
Southern Operations								
47100 Land Rights		\$ 7,303,287	\$ 1,748,277	23.94%	\$ 1,653,987	22.65%	\$ 1,678,460	22.98%
47200 Structures and Improvements		134,428,285	33,494,956	24.92%	31,718,612	23.60%	32,187,929	23.94%
47301 Services - Metallic		122,443,879	100,939,991	82.44%	106,826,729	87.25%	108,407,364	88.54%
47302 Services - Plastic		849,186,508	357,709,353	42.12%	328,179,695	38.65%	333,035,523	39.22%
47400 Regulators		76,575,809	29,567,962	38.61%	30,221,255	39.47%	30,221,255	39.47%
47401 Regulator and Meter Installations		72,407,379	27,022,827	37.32%	21,086,894	29.12%	21,398,901	29.55%
47501 Mains - Metallic		478,054,844	317,706,381	66.46%	348,093,890	72.81%	353,244,374	73.89%
47502 Mains - Plastic		594,237,565	228,636,805	38.48%	215,907,006	36.33%	219,101,620	36.87%
47700 Measuring and Regulating Equipment		41,192,179	16,288,640	39.54%	12,572,761	30.52%	12,758,791	30.97%
47800 Meters		287,028,796	81,899,529	28.53%	81,770,608	28.49%	82,980,506	28.91%
Total Southern Operations		\$ 2,662,858,531	\$ 1,195,014,723	44.88%	\$ 1,178,031,437	44.24%	\$ 1,195,014,723	44.88%
Total Distribution Plant		\$ 4,233,124,698	\$ 1,943,226,283	45.91%	\$ 1,954,006,424	46.16%	\$ 1,943,226,283	45.91%
GENERAL PLANT								
Depreciable								
48200 Structures and Improvements		\$ 55,837,035	\$ 8,464,419	15.16%	\$ 13,165,898	23.58%	\$ 11,622,986	20.82%
48400 Transportation Equipment		57,031,116	32,432,529	56.87%	29,768,368	52.20%	26,279,812	46.08%
48500 Heavy Work Equipment		15,414,392	3,096,589	20.09%	6,678,312	43.33%	5,895,680	38.25%
Total Depreciable		\$ 128,282,543	\$ 43,993,537	34.29%	\$ 49,612,578	38.67%	\$ 43,798,478	34.14%
Amortizable								
48307 Office Equipment - Software		\$ 13,559,338	\$ 2,033,902	15.00%	\$ 2,033,900	15.00%	\$ 2,033,900	15.00%
48310 Office Furniture and Equipment		10,617,938	4,294,462	40.45%	4,294,384	40.44%	4,294,384	40.44%
48320 Office Equipment - Computers		58,043,993	31,443,172	54.17%	31,447,799	54.18%	31,447,799	54.18%
48601 Tools and Other Equipment		35,035,675	15,739,241	44.92%	15,738,370	44.92%	15,738,370	44.92%
48801 Communication Equipment		13,833,011	6,610,348	47.79%	6,801,730	49.17%	6,801,730	49.17%
Total Amortizable		\$ 131,089,955	\$ 60,121,125	45.86%	\$ 60,316,183	46.01%	\$ 60,316,183	46.01%
Total General Plant		\$ 259,372,498	\$ 104,114,661	40.14%	\$ 109,928,761	42.38%	\$ 104,114,661	40.14%
TOTALGAS UTILITY		\$ 7,699,691,053	\$ 3,184,342,725	41.36%	\$ 3,007,335,694	39.06%	\$ 3,184,342,725	41.36%

UNION GAS LIMITED
 Depreciation Reserve Components
 Redistributed Reserve
 December 31, 2016

Statement D

Account Description A	Plant Investment B		Investment Reserve C		Net Salvage Reserve E		Total Reserve G=C+E	
	Amount	Ratio D=C/B	Amount	Ratio F=E/B	Amount	Ratio H=G/B	Amount	Ratio
INTANGIBLE PLANT								
40100 Franchises and Consents	\$ 1,070,069	54.90%	\$ 587,446	54.90%	\$ -	-	\$ 587,446	54.90%
Total Intangible Plant	\$ 1,070,069	54.90%	\$ 587,446	54.90%	\$ -	-	\$ 587,446	54.90%
LOCAL STORAGE PLANT								
44200 Structures and Improvements	\$ 4,173,527	53.66%	\$ 2,239,541	53.66%	\$ 3,873	0.09%	\$ 2,243,413	53.75%
44301 Gas Holders - Storage Tank	4,598,506	77.59%	3,568,104	77.59%	14,272	0.31%	3,582,376	77.90%
44302 Gas Holders - Equipment	17,458,028	41.51%	7,246,011	41.51%	(17,805)	-0.10%	7,228,206	41.40%
Total Local Storage Plant	\$ 26,230,061	49.77%	\$ 13,053,655	49.77%	\$ 340	0.00%	\$ 13,053,995	49.77%
UNDERGROUND STORAGE PLANT								
45100 Land Rights	\$ 31,985,061	53.56%	\$ 17,129,694	53.56%	\$ -	-	\$ 17,129,694	53.56%
45200 Structures and Improvements	62,286,338	52.79%	32,880,974	52.79%	3,136,615	5.04%	36,017,590	57.83%
45300 Wells and Lines	90,765,430	52.87%	47,987,549	52.87%	9,321,942	10.27%	57,309,491	63.14%
45600 Compressor Equipment	269,723,836	45.71%	123,296,025	45.71%	12,329,603	4.57%	135,625,628	50.28%
45700 Measuring and Regulating Equipment	59,880,998	56.32%	33,725,096	56.32%	3,303,921	5.52%	37,029,018	61.84%
Total Underground Storage Plant	\$ 514,641,663	49.55%	\$ 255,019,339	49.55%	\$ 28,092,082	5.46%	\$ 283,111,420	55.01%
TRANSMISSION PLANT								
46100 Land Rights	\$ 57,553,300	23.86%	\$ 13,732,921	23.86%	\$ -	-	\$ 13,732,921	23.86%
46200 Structures and Improvements	131,271,961	22.97%	30,158,505	22.97%	1,377,258	1.05%	31,535,763	24.02%
46501 Mains - Metallic	1,561,361,166	30.26%	472,488,520	30.26%	70,873,278	4.54%	543,361,798	34.80%
46600 Compressor Equipment	680,131,893	24.79%	168,600,628	24.79%	13,082,600	1.92%	181,683,229	26.71%
46700 Measuring and Regulating Equipment	234,933,744	27.06%	63,577,461	27.06%	6,357,746	2.71%	69,935,207	29.77%
Total Transmission Plant	\$ 2,665,252,064	28.09%	\$ 748,558,036	28.09%	\$ 91,690,882	3.44%	\$ 840,248,918	31.53%
DISTRIBUTION PLANT								
Northern and Eastern Operations								
47100 Land Rights	\$ 9,881,431	35.04%	\$ 3,462,197	35.04%	\$ -	-	\$ 3,462,197	35.04%
47200 Structures and Improvements	65,277,015	27.16%	17,729,057	27.16%	813,197	1.25%	18,542,253	28.41%
47301 Services - Metallic	103,757,590	40.28%	41,788,520	40.28%	29,944,557	28.86%	71,733,077	69.14%
47302 Services - Plastic	440,812,404	27.47%	121,075,723	27.47%	42,680,233	9.68%	163,755,956	37.15%
47400 Regulators	28,969,194	39.36%	11,402,664	39.36%	(156,737)	-0.51%	11,402,664	39.36%
47401 Regulator and Meter Installations	30,694,460	32.54%	9,987,727	32.54%			9,830,990	32.03%
47501 Mains - Metallic	459,231,102	38.94%	178,815,849	38.94%	134,903,105	29.38%	313,718,954	68.31%
47502 Mains - Plastic	223,415,742	28.59%	63,880,714	28.59%	25,703,708	11.50%	89,584,422	40.10%
47700 Measuring and Regulating Equipment	130,673,263	24.64%	32,198,983	24.64%	13,348,239	10.21%	45,547,222	34.86%

Statement D

UNION GAS LIMITED
 Depreciation Reserve Components
 Redistributed Reserve
 December 31, 2016

Account Description	Plant Investment		Investment Reserve		Net Salvage Reserve		Total Reserve	
	Amount	Ratio	Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G=C+E	H=G/B	
47800 Meters	\$ 77,553,966		\$ 20,307,242	26.18%	\$ 326,583	0.42%	\$ 20,633,826	26.61%
Total Northern and Eastern Operations	\$ 1,570,266,167		\$ 500,648,676	31.88%	\$ 247,562,885	15.77%	\$ 748,211,560	47.65%
Southern Operations								
47100 Land Rights	\$ 7,303,287		\$ 1,678,460	22.98%	\$ -	-	\$ 1,678,460	22.98%
47200 Structures and Improvements	134,428,285		30,169,215	22.44%	2,018,714	1.50%	32,187,929	23.94%
47301 Services - Metallic	122,443,879		61,263,147	50.03%	47,144,217	38.50%	108,407,364	88.54%
47302 Services - Plastic	849,186,508		246,237,044	29.00%	86,798,480	10.22%	333,035,523	39.22%
47400 Regulators	76,575,809		30,221,255	39.47%			30,221,255	39.47%
47401 Regulator and Meter Installations	72,407,379		21,502,853	29.70%	(103,952)	-0.14%	21,398,901	29.55%
47501 Mains - Metallic	478,054,844		205,843,707	43.06%	147,400,667	30.83%	353,244,374	73.89%
47502 Mains - Plastic	594,237,565		156,819,879	26.39%	62,281,741	10.48%	219,101,620	36.87%
47700 Measuring and Regulating Equipment	41,192,179		9,932,905	24.11%	2,825,886	6.86%	12,758,791	30.97%
47800 Meters	287,028,796		81,723,191	28.47%	1,257,315	0.44%	82,980,506	28.91%
Total Southern Operations	\$ 2,662,858,531		\$ 845,391,655	31.75%	\$ 349,623,068	13.13%	\$ 1,195,014,723	44.88%
Total Distribution Plant	\$ 4,233,124,698		\$ 1,346,040,330	31.80%	\$ 597,185,953	14.11%	\$ 1,943,226,283	45.91%
GENERAL PLANT								
Depreciable								
48200 Structures and Improvements	\$ 55,837,035		\$ 15,825,613	28.34%	\$ (4,202,627)	-7.53%	\$ 11,622,986	20.82%
48400 Transportation Equipment	57,031,116		22,810,080	40.00%	3,469,732	6.08%	26,279,812	46.08%
48500 Heavy Work Equipment	15,414,392		5,591,036	36.27%	304,644	1.98%	5,895,680	38.25%
Total Depreciable	\$ 128,282,543		\$ 44,226,729	34.48%	\$ (428,251)	-0.33%	\$ 43,798,478	34.14%
Amortizable								
48307 Office Equipment - Software	\$ 13,559,338		\$ 2,033,900	15.00%	\$ -	-	\$ 2,033,900	15.00%
48310 Office Furniture and Equipment	10,617,938		4,294,384	40.44%			4,294,384	40.44%
48320 Office Equipment - Computers	58,043,993		31,447,799	54.18%			31,447,799	54.18%
48601 Tools and Other Equipment	35,035,675		15,738,370	44.92%			15,738,370	44.92%
48801 Communication Equipment	13,833,011		6,801,730	49.17%			6,801,730	49.17%
Total Amortizable	\$ 131,089,955		\$ 60,316,183	46.01%	\$ -	-	\$ 60,316,183	46.01%
Total General Plant	\$ 259,372,498		\$ 104,542,912	40.31%	\$ (428,251)	-0.17%	\$ 104,114,661	40.14%
TOTALGAS UTILITY	\$ 7,699,691,053		\$ 2,467,801,719	32.05%	\$ 716,541,006	9.31%	\$ 3,184,342,725	41.36%

UNION GAS LIMITED
Average Net Salvage

Statement E

Account Description A	Plant Investment		Survivors		Salvage Rate		Net Salvage		Average Rate J=I/B
	Additions B	Retirements C	D=B-C	Realized E	Future F	Future H=FD	Total I=GH		
INTANGIBLE PLANT									
40100 Franchises and Consents	\$ 1,981,584	\$ 911,515	\$ 1,070,069						
Total Intangible Plant	\$ 1,981,584	\$ 911,515	\$ 1,070,069						
LOCAL STORAGE PLANT									
44200 Structures and Improvements	\$ 4,223,512	\$ 49,985	\$ 4,173,527		-0.4%	\$ (2,999)	\$ (16,694)	\$ (19,693)	-0.5%
44301 Gas Holders - Storage Tank	4,778,506	180,000	4,598,506		-0.4%	(2,700)	(18,394)	(21,094)	-0.4%
44302 Gas Holders - Equipment	17,932,185	474,157	17,458,028		-8.3%	(39,355)	(69,832)	(109,187)	-0.6%
Total Local Storage Plant	\$ 26,934,203	\$ 704,142	\$ 26,230,061		-6.4%	\$ (45,054)	\$ (104,920)	\$ (149,974)	-0.6%
UNDERGROUND STORAGE PLANT									
45100 Land Rights	\$ 31,985,061	\$ -	\$ 31,985,061						
45200 Structures and Improvements	63,126,314	839,976	62,286,338		-37.9%	(318,351)	(6,228,634)	(6,546,985)	-10.4%
45300 Wells and Lines	92,699,472	1,934,042	90,765,430		-44.3%	(856,781)	(18,153,086)	(19,009,867)	-20.5%
45600 Compressor Equipment	296,107,177	26,383,941	269,723,836		-9.5%	(2,506,417)	(26,972,384)	(29,478,801)	-10.0%
45700 Measuring and Regulating Equipment	67,138,197	7,257,199	59,880,998		-12.0%	(870,864)	(5,988,100)	(6,858,964)	-10.2%
Total Underground Storage Plant	\$ 551,056,221	\$ 36,414,558	\$ 514,641,663		-12.5%	\$ (4,552,413)	\$ (57,342,203)	\$ (61,894,616)	-11.2%
TRANSMISSION PLANT									
46100 Land Rights	\$ 58,005,227	\$ 451,927	\$ 57,553,300						
46200 Structures and Improvements	133,278,800	2,006,839	131,271,961		-11.6%	(232,793)	(6,563,598)	(6,796,391)	-5.1%
46501 Mains - Metallic	1,585,086,421	23,725,255	1,561,361,166		-15.1%	(3,582,514)	(234,204,175)	(237,786,688)	-15.0%
46800 Compressor Equipment	701,649,063	21,517,170	680,131,893		17.6%	3,787,022	(34,006,595)	(30,219,573)	-4.3%
46700 Measuring and Regulating Equipment	247,284,545	12,330,801	234,953,744		-10.9%	(1,344,057)	(23,493,374)	(24,837,432)	-10.0%
Total Transmission Plant	\$ 2,725,284,056	\$ 60,031,992	\$ 2,665,252,064		-2.3%	\$ (1,372,342)	\$ (298,267,742)	\$ (299,640,084)	-11.0%
DISTRIBUTION PLANT									
Northern and Eastern Operations									
47100 Land Rights	\$ 9,881,431	\$ -	\$ 9,881,431						
47200 Structures and Improvements	72,508,340	7,231,325	65,277,015		18.1%	1,308,870	-	1,308,870	1.8%
47301 Services - Metallic	109,611,868	5,854,278	103,757,590		-120.3%	(7,042,696)	(77,818,193)	(84,860,889)	-77.4%
47302 Services - Plastic	447,892,943	7,080,539	440,812,404		-27.1%	(1,918,826)	(154,284,341)	(156,203,167)	-34.9%
47400 Regulators	42,245,618	13,276,424	28,969,194						
47401 Regulator and Meter Installations	33,923,091	3,228,631	30,694,460		-7.9%	(255,062)	(344,423,327)	(255,062)	-0.8%
47501 Mains - Metallic	467,936,670	8,705,568	459,231,102		-56.4%	(4,909,940)	(89,366,297)	(94,276,237)	-74.7%
47502 Mains - Plastic	224,677,133	1,261,391	223,415,742		-20.3%	(256,062)	(89,622,359)	(91,878,101)	-39.9%
47700 Measuring and Regulating Equipment	138,813,214	8,139,951	130,673,263		-31.3%	(2,547,805)	(52,269,305)	(54,817,110)	-39.5%
47800 Meters	107,649,466	30,095,500	77,553,966		2.0%	601,910		601,910	0.6%
Total Northern and Eastern Operations	\$ 1,655,139,774	\$ 84,873,607	\$ 1,570,266,167		-17.7%	\$ (15,019,612)	\$ (718,161,462)	\$ (733,181,074)	-44.3%

UNION GAS LIMITED
Average Net Salvage

Statement E

Account Description A	Plant Investment Retirements C		Survivors D-E-C		Salvage Rate Realized E Future F		Net Salvage Future H-F-D		Total I-G-H	Average Rate J-I/B
	Additions B				Realized G-E-C	Future F	Future H-F-D	Total I-G-H		
Southern Operations										
47100 Land Rights	\$ 7,303,287	\$ -	\$ 7,303,287							
47200 Structures and Improvements	166,630,271	32,201,986	134,428,285			9.6%			3,091,391	1.9%
47301 Services - Metallic	142,361,748	19,917,869	122,443,879			-61.6%		(91,832,909)	(104,102,317)	-73.1%
47302 Services - Plastic	874,551,579	25,365,071	849,186,508			-30.6%		(297,215,278)	(304,976,990)	-34.9%
47400 Regulators	110,861,643	34,285,634	76,575,809							
47401 Regulator and Meter Installations	84,486,448	12,081,069	72,407,379			-1.3%			(157,054)	-0.2%
47501 Mains - Metallic	497,443,882	19,389,038	478,054,844			-138.1%		(358,541,133)	(385,317,394)	-77.5%
47502 Mains - Plastic	600,347,649	6,110,084	594,237,565			-46.6%		(237,695,026)	(240,542,325)	-40.1%
47700 Measuring and Regulating Equipment	44,605,896	3,413,717	41,192,179			-87.4%		(16,476,872)	(19,460,460)	-43.6%
47800 Meters	369,604,593	82,575,797	287,028,796			2.8%			2,312,122	0.6%
Total Southern Operations	\$ 2,898,198,996	\$ 235,340,465	\$ 2,662,858,531			-20.1%		\$ (1,001,761,218)	\$ (1,049,153,027)	-36.2%
Total Distribution Plant	\$ 4,553,338,770	\$ 320,214,072	\$ 4,233,124,698			-19.5%		\$ (62,411,421)	\$ (1,782,334,101)	-39.1%
GENERAL PLANT										
Depreciable										
48200 Structures and Improvements	\$ 65,942,585	\$ 10,105,550	\$ 55,837,035			-0.2%				
48400 Transportation Equipment	155,911,537	98,880,421	57,031,116			19.9%		11,167,407	11,147,196	16.9%
48500 Heavy Work Equipment	33,029,617	17,615,225	15,414,392			7.2%		19,677,204	19,677,204	12.6%
Total Depreciable	\$ 254,883,739	\$ 126,601,196	\$ 128,282,543			16.5%		\$ 20,925,289	\$ 32,082,686	12.6%
Amortizable										
48307 Office Equipment - Software	\$ 13,559,338	\$ -	\$ 13,559,338							
48310 Office Furniture and Equipment	36,237,951	25,620,013	10,617,938							
48320 Office Equipment - Computers	454,350,164	396,306,171	58,043,993							
48601 Tools and Other Equipment	63,954,669	28,918,994	35,035,675							
48801 Communication Equipment	32,399,024	18,566,013	13,833,011							
Total Amortizable	\$ 600,501,146	\$ 469,411,191	\$ 131,089,955							
Total General Plant	\$ 855,384,885	\$ 598,012,387	\$ 259,372,498			3.5%		\$ 11,167,407	\$ 32,092,686	3.8%
TOTALGAS UTILITY	\$ 8,713,979,719	\$ 1,014,288,666	\$ 7,699,691,053			-4.7%		\$ (2,064,470,138)	\$ (2,111,926,080)	-24.2%

UNION GAS LIMITED
 Future Net Salvage
 Local Storage

Statement F

Account Description	12/31/16		Future Retirements		Net Salvage Rate		Future Net Salvage		Future Rate J=I/B	
	Investment B	Plant Investment B	Interim C	Final D=B-C	Interim E	Final F	Interim G=C*E	Final H=D*F		Total I=G+H
LOCAL STORAGE PLANT										
44200 Structures and Improvements	\$ 4,173,527	\$ 364,263	\$ 3,809,264	\$ 3,809,264	-5.0%	0.0%	\$ (18,213)	\$ -	\$ (18,213)	-0.4%
44301 Gas Holders - Storage Tank	4,598,506	412,482	4,186,024	4,186,024	-5.0%	0.0%	(20,624)	0	(20,624)	-0.4%
44302 Gas Holders - Equipment	17,458,028	1,498,106	15,959,922	15,959,922	-5.0%	0.0%	(74,905)	0	(74,905)	-0.4%
Total Local Storage Plant	\$ 26,230,061	\$ 2,274,852	\$ 23,955,209	\$ 23,955,209	-5.0%	0.0%	\$ (113,743)	\$ -	\$ (113,743)	-0.4%

UNION GAS LIMITED
 Current and Proposed Parameters
 Vintage Group Procedure

Statement G

Account Description	Current Parameters						Proposed Parameters (at December 31, 2016)					
	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
INTANGIBLE PLANT												
40100 Franchises and Consents	24.00	SQ	24.12	12.90			20.00	SQ	19.97	3.50		
Total Intangible Plant									19.97	3.50		
LOCAL STORAGE PLANT												
44200 Structures and Improvements	2025	200-SC	30.51	14.23	-0.20	-0.2	2050	200-SC	46.15	32.04	-0.5	-0.4
44301 Gas Holders - Storage Tank	2025	200-SC	33.41	14.22	-0.20	-0.2	2050	200-SC	57.34	31.99	-0.4	-0.4
44302 Gas Holders - Equipment	2025	200-SC	25.78	14.23	-0.5	-0.2	2050	200-SC	41.99	32.06	-0.6	-0.4
Total Local Storage Plant									44.73	32.05	-0.6	
UNDERGROUND STORAGE PLANT												
45100 Land Rights	45.00	L2	45.20	30.90			45.00	L4	45.05	23.81		
45200 Structures and Improvements	2035	200-SC	40.66	23.71	-10.40	-10.0	2040	200-SC	42.54	22.77	-10.4	-10.0
45300 Wells and Lines	45.00	L4	45.52	28.83	-20.60	-20.0	45.00	L4	45.72	24.44	-20.5	-20.0
45600 Compressor Equipment	35.00	R2.5	35.79	20.64	-4.70	-5.0	40.00	R3	40.38	24.13	-10.0	-10.0
45700 Measuring and Regulating Equipment	30.00	R3	31.18	15.95	-9.0	-10.0	35.00	R3	35.86	18.08	-10.2	-10.0
Total Underground Storage Plant									41.14	23.19	-11.2	
TRANSMISSION PLANT												
46100 Land Rights	55.00	R4	55.00	43.79			60.00	R4	59.97	48.29	-5.1	-5.0
46200 Structures and Improvements	50.00	R5	50.06	31.14	-10.20	-10.0	55.00	S4	54.98	44.67	-15.0	-15.0
46501 Mains - Metallic	55.00	R4	55.16	39.41	-15.00	-15.0	60.00	R4	60.08	45.24	-4.3	-5.0
46600 Compressor Equipment	30.00	S3	30.27	21.30	-3.70	-5.0	35.00	S3	35.04	27.95	-10.0	-10.0
46700 Measuring and Regulating Equipment	40.00	S1.5	40.00	28.10	-10.0	-10.0	45.00	S1	45.00	35.06	-10.0	-10.0
Total Transmission Plant									49.39	38.07	-11.0	
DISTRIBUTION PLANT												
Northern and Eastern Operations												
47100 Land Rights	60.00	L2	60.30	41.14			60.00	L2	60.62	38.58		
47200 Structures and Improvements	40.00	R0.5	41.45	32.72	1.8		40.00	R0.5	41.94	30.12	1.8	
47301 Services - Metallic	50.00	R1.5	52.49	31.95	-62.6	-60.0	50.00	R1.5	52.88	30.78	-77.4	-75.0
47302 Services - Plastic	55.00	R3	55.09	41.45	-40.1	-40.0	55.00	R3	55.12	39.41	-34.9	-35.0
47400 Regulators	20.00	SQ	20.00	10.27			20.00	SQ	20.00	12.13		
47401 Regulator and Meter Installations	35.00	R2.5	35.51	22.97	-0.2		40.00	L1.5	40.90	27.09	-0.8	
47501 Mains - Metallic	55.00	R4	55.55	31.87	-59.8	-60.0	55.00	R4	55.76	33.23	-74.7	-75.0
47502 Mains - Plastic	60.00	L2	60.16	45.59	-40.0	-40.0	60.00	L2	60.33	42.43	-39.9	-40.0

Statement G

UNION GAS LIMITED
 Current and Proposed Parameters
 Vintage Group Procedure

Account Description	Current Parameters										Proposed Parameters (at December 31, 2016)									
	P-Life/ AYFR		Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	F		G		H		Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.		
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
47700 Measuring and Regulating Equipment	40.00	L1	40.63	31.07	-50.2	-50.0	50.00	S1	50.06	37.26	-39.5	-40.0	25.00	25.10	18.28	0.6	49.82	33.35	-44.3	-45.7
47800 Meters	25.00	L1.5	25.53	16.72	0.6		25.00	L1.5												
Total Northern and Eastern Operations																				
Southern Operations																				
47100 Land Rights	60.00	L2	60.06	48.03			60.00	L2	60.14	46.52			60.00	60.14	46.52					
47200 Structures and Improvements	40.00	R0.5	42.74	30.82	3.8		40.00	R0.5	41.60	32.40	1.9		40.00	41.60	32.40					
47301 Services - Metallic	50.00	R1.5	54.07	27.02	-57.5	-60.0	50.00	R1.5	53.89	27.32	-73.1	-75.0	50.00	53.89	27.32					
47302 Services - Plastic	55.00	R3	55.01	42.60	-39.6	-40.0	55.00	R3	54.98	39.27	-34.9	-35.0	55.00	54.98	39.27					
47400 Regulators	20.00	SQ	20.00	10.33			20.00	SQ	20.00	12.11			20.00	20.00	12.11					
47401 Regulator and Meter Installations	35.00	R2.5	35.12	24.04	-0.1		40.00	L1.5	40.22	28.45	-0.2		40.00	40.22	28.45					
47501 Mains - Metallic	55.00	R4	55.48	32.28	-61.2	-60.0	55.00	R4	55.62	32.02	-77.5	-75.0	55.00	55.62	32.02					
47502 Mains - Plastic	60.00	L2	60.09	47.13	-40.0	-40.0	60.00	L2	60.18	44.53	-40.1	-40.0	60.00	60.18	44.53					
47700 Measuring and Regulating Equipment	40.00	L1	40.77	30.40	-51.1	-50.0	50.00	S1	50.08	38.18	-43.6	-40.0	50.00	50.08	38.18					
47800 Meters	25.00	L1.5	25.54	17.51	0.7		25.00	L1.5	25.27	18.18	0.6		25.00	25.27	18.18					
Total Southern Operations									46.43	31.90	-36.2	-45.7		47.63	32.41					
Total Distribution Plant																				
GENERAL PLANT																				
Depreciable																				
48200 Structures and Improvements	2040	200-SC	47.65	28.35	19.0	20.0	2045	200-SC	40.43	27.45	16.9	20.0	2045	40.43	27.45					
48400 Transportation Equipment	7.00	L1.5	7.31	4.10	18.3	10.0	8.00	L1.5	8.52	4.66	12.6		8.00	8.52	4.66					
48500 Heavy Work Equipment	15.00	L1	14.99	10.83	4.7		13.00	L2	13.07	7.70	3.8		13.00	13.07	7.70					
Total Depreciable									13.86	8.45	12.6	8.7								
Amortizable																				
48307 Office Equipment - Software	10.00	SQ	10.00				10.00	SQ	10.00	8.50			10.00	10.00	8.50					
48310 Office Furniture and Equipment	15.00	SQ	15.00	6.59			15.00	SQ	15.00	8.93			15.00	15.00	8.93					
48320 Office Equipment - Computers	4.00	SQ	4.00	1.73			4.00	SQ	4.00	1.83			4.00	4.00	1.83					
48601 Tools and Other Equipment	15.00	SQ	15.00	7.49			15.00	SQ	15.00	8.26			15.00	15.00	8.26					
48801 Communication Equipment	15.00	SQ	15.00	7.42			15.00	SQ	15.00	7.62			15.00	15.00	7.62					
Total Amortizable									6.61	3.57	3.8	4.3								
Total General Plant									8.92	5.12	3.8	4.3								
TOTALGAS UTILITY									41.60	29.14	-24.2	-26.8								

ANALYSIS

INTRODUCTION

This section provides an explanation of the supporting schedules developed in the Union depreciation study to estimate appropriate projection curves, projection lives and net salvage statistics for each rate category. The form and content of the schedules developed for an account depend upon the method of analysis adopted for the category.

This section also includes an example of the supporting schedules developed for Account 47800S – Distribution Meters. Documentation for all other plant accounts is contained in the study work papers. The supporting schedules developed in the Union study include:

Schedule A – Generation Arrangement;

Schedule B – Age Distribution;

Schedule C – Plant History;

Schedule D – Actuarial Life Analysis;

Schedule E – Graphics Analysis; and

Schedule F – Historical Net Salvage Analysis.

The format and content of these schedules are briefly described below.

SCHEDULE A – GENERATION ARRANGEMENT

The purpose of this schedule is to obtain appropriate weighted-average life statistics for a rate category. A weighted-average remaining-life is the sum of Column H divided by the sum of Column I. A weighted average life is the sum of Column C divided by the sum of Column I.

It should be noted that the generation arrangement does not include parameters for net salvage. Computed Net Plant (Column H) and Accruals (Column I) must be adjusted for net salvage to obtain a correct measurement of theoretical reserves and annualized depreciation accruals.

The following table provides a description of each column in the generation arrangement.

Column	Title	Description
A	Vintage	Vintage or placement year of surviving plant.
B	Age	Age of surviving plant at beginning of study year.
C	Surviving Plant	Actual dollar amount of surviving plant.
D	Average Life	Estimated average life of each vintage. This statistic is the sum of the realized life and the unrealized life, which is the product of the remaining life (Column E) and the theoretical proportion surviving.
E	Remaining Life	Estimated remaining life of each vintage.
F	Net Plant Ratio	Theoretical net plant ratio of each vintage.
G	Allocation Factor	A pivotal ratio which determines the amortization period of the difference between the recorded and computed reserve.
H	Computed Net Plant	Plant in service less theoretical reserve for each vintage.
I	Accrual	Ratio of computed net plant (Column H) and remaining life (Column E).

Table 2. Generation Arrangement

SCHEDULE B – AGE DISTRIBUTION

This schedule provides the age distribution and realized life of surviving plant shown in Column C of the Generation Arrangement (Schedule A). The format of the schedule depends upon the availability of either aged or unaged data. Derived additions for vintage years older than the earliest activity year in an account for unaged data are obtained from the age distribution of surviving plant at the beginning of the earliest activity year. The amount surviving from these vintages is shown in Column D. The realized life (Column G) is derived from the dollar years of service provided by a vintage over the period of years the vintage has been in service. Plant additions for vintages older than the earliest activity year in an account are represented by the opening balances shown in Column D.

The computed proportion surviving (Column D) for unaged data is derived from a computed mortality analysis. The average service life displayed in the title block is the life statistic derived for the most recent activity year, given the derived age distribution at the start of the year and the specified retirement dispersion. The realized life (Column F) is obtained by finding the slope of an SC retirement dispersion, which connects the computed survivors of a vintage (Column E) to the recorded vintage addition (Column B). The realized life is the area bounded by the SC dispersion, the computed proportion surviving and the age of the vintage.

SCHEDULE C – PLANT HISTORY

An Unadjusted Plant History schedule provides a summary of recorded plant data extracted from the continuing property records maintained by the Company. Activity year total amounts shown on this schedule for aged data are obtained from a historical arrangement of the database in which all plant accounting transactions are identified by vintage and activity year. Activity year totals for unaged data are obtained from a transaction file without vintage identification. Information displayed in the unadjusted plant history is consistent with regulated investments reported internally by the Company.

An Adjusted Plant History schedule provides a summary of recorded plant data extracted from the continuing property records maintained by the Company with sales, transfers, and adjustments appropriately aged for depreciation study purposes. Activity year total amounts shown on this schedule for aged data are obtained from a historical arrangement of the data base in which all plant accounting transactions are identified by vintage and activity year. Ageing of adjusting transactions is achieved using transaction codes that identify an adjusting year associated with the dollar amount of a transaction. Adjusting transactions processed in the adjusted plant history are not aged in the Company's records or in the unadjusted plant history.

SCHEDULE D – ACTUARIAL LIFE ANALYSIS

These schedules provide a summary of the dispersion and life indications obtained from an actuarial life analysis for a specified placement band. The observation band (Column A) is specified to produce a rolling-band, shrinking-band, or progressive-band analysis depending upon the movement of the end points of the band. The degree of censoring (or point of truncation) of the observed life table is shown in Column B for each observation band. The estimated average service life, best fitting Iowa dispersion, and a statistical measure of the goodness of fit are shown for each degree polynomial (First, Second, and Third) fitted to the estimated hazard rates. Options available in the analysis include the width and location of both the placement and observation bands; the interval of years included in a selected rolling, shrinking, or progressive band analysis; the estimator of the hazard rate (actuarial, conditional proportion retired, or maximum likelihood); the elements to include on the diagonal of a weight matrix (exposures, inverse of age, inverse of variance, or unweighted); and the age at which an observed life table is truncated.

Estimated projection lives (Columns C, F, and I) are flagged with an asterisk if negative hazard rates are indicated by the fitted polynomial. All negative hazard rates are set equal to zero in the calculation of the graduated survivor curve. The Conformance Index (Columns E, H, and K) is the square root of the mean sum-of-squared differences between the graduated survivor curve and the observed proportions surviving. A Conformance Index of zero would indicate a perfect fit.

SCHEDULE E – GRAPHICS ANALYSIS

This schedule provides a graphics plot of a) the observed proportion surviving for a selected placement and observation band; b) the statistically best fitting Iowa dispersion to the observed proportion surviving using projection lives derived from the graduation of hazard rates; and c) the projection curve and projection life selected to describe future forces of mortality compared with current projection-life curves.

The graphics analysis also provides a plot of observed hazard rates and graduated hazard functions for a selected placement and observation band. The estimator of the hazard rates and weighting used in fitting orthogonal polynomials to the observed data are displayed in the title block of the displayed graph.

SCHEDULE F - HISTORICAL NET SALVAGE ANALYSIS

This schedule provides a moving average analysis of the ratio of realized net salvage (Column I) to the associated retirements (Column B). The schedule also provides a moving average analysis of the components of net salvage related to retirements. The ratio of gross salvage to retirements is shown in Column D and the ratio of cost of removal to retirements is shown in Column G.

UNION GAS LIMITED

Distribution

Southern Operations

Account: 47800S Meters

Dispersion: 25 - L1.5

Procedure: Vintage Group

Schedule A

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Generation Arrangement

Vintage	December 31, 2016		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2016	0.5	27,300,974	25.00	24.52	0.9806	1.0000	26,771,558	1,092,027
2015	1.5	24,419,917	25.00	23.56	0.9423	1.0000	23,011,676	976,776
2014	2.5	19,642,452	25.00	22.63	0.9049	1.0000	17,774,322	785,602
2013	3.5	17,619,948	25.00	21.72	0.8688	1.0000	15,307,834	704,794
2012	4.5	20,209,020	25.01	20.85	0.8335	1.0000	16,844,110	808,023
2011	5.5	20,458,152	25.00	20.01	0.8002	1.0000	16,369,740	818,189
2010	6.5	20,440,459	25.02	19.20	0.7675	1.0000	15,687,959	816,896
2009	7.5	12,080,510	25.05	18.44	0.7360	1.0000	8,891,853	482,273
2008	8.5	8,745,443	25.04	17.71	0.7072	1.0000	6,184,587	349,299
2007	9.5	6,739,390	25.05	17.01	0.6792	1.0000	4,577,366	269,082
2006	10.5	9,184,408	24.99	16.36	0.6547	1.0000	6,013,182	367,591
2005	11.5	7,762,061	24.97	15.75	0.6309	1.0000	4,897,012	310,895
2004	12.5	5,980,076	24.68	15.19	0.6156	1.0000	3,681,239	242,320
2003	13.5	6,556,349	24.94	14.68	0.5886	1.0000	3,858,955	262,912
2002	14.5	6,855,575	24.17	14.21	0.5877	1.0000	4,028,935	283,606
2001	15.5	6,517,447	24.59	13.77	0.5600	1.0000	3,650,082	265,049
2000	16.5	5,660,382	24.59	13.37	0.5437	1.0000	3,077,815	230,225
1999	17.5	5,722,563	24.53	12.99	0.5298	1.0000	3,031,747	233,307
1998	18.5	7,589,681	24.79	12.65	0.5101	1.0000	3,871,584	306,164
1997	19.5	3,865,705	25.51	12.32	0.4829	1.0000	1,866,754	151,555
1996	20.5	4,487,841	26.15	12.01	0.4591	1.0000	2,060,401	171,606
1995	21.5	10,213,045	26.85	11.71	0.4362	1.0000	4,454,808	380,438
1994	22.5	2,589,247	25.36	11.42	0.4504	1.0000	1,166,297	102,096
1993	23.5	3,213,617	26.56	11.15	0.4196	1.0000	1,348,590	121,001
1992	24.5	3,582,230	26.66	10.87	0.4078	1.0000	1,460,732	134,346
1991	25.5	3,777,953	27.24	10.60	0.3893	1.0000	1,470,675	138,681
1990	26.5	3,428,735	27.26	10.34	0.3792	1.0000	1,300,256	125,762
1989	27.5	2,712,193	27.77	10.08	0.3628	1.0000	983,908	97,655
1988	28.5	1,063,477	24.69	9.81	0.3975	1.0000	422,682	43,075
1987	29.5	1,552,649	28.73	9.55	0.3325	1.0000	516,242	54,049
1986	30.5	940,738	25.25	9.29	0.3679	1.0000	346,113	37,251
1985	31.5	387,465	25.85	9.03	0.3494	1.0000	135,389	14,989
1983	33.5	806,807	29.25	8.52	0.2913	1.0000	235,041	27,583
1982	34.5	1,603,110	31.89	8.27	0.2593	1.0000	415,676	50,268
1981	35.5	645,708	30.01	8.02	0.2673	1.0000	172,585	21,516
1980	36.5	1,739,720	33.47	7.78	0.2323	1.0000	404,171	51,974
1979	37.5	278,861	28.66	7.54	0.2629	1.0000	73,308	9,729

UNION GAS LIMITED
Distribution
Southern Operations
Account: 47800S Meters
Dispersion: 25 - L1.5
Procedure: Vintage Group

Schedule A
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Generation Arrangement

Vintage	December 31, 2016		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1978	38.5	614,034	31.08	7.30	0.2348	1.0000	144,179	19,754
1975	41.5	40,859	31.25	6.62	0.2117	1.0000	8,650	1,307
Total	9.8	\$287,028,796	25.27	18.18	0.7195	1.0000	\$206,518,015	\$11,359,665

UNION GAS LIMITED
Distribution
Southern Operations
Account: 47800S Meters

Schedule B
Page 1 of 2

Age Distribution

Vintage	Age as of 12/31/2016	Derived Additions	1997 Opening Balance	Experience to 12/31/2016		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2016	0.5	27,300,974		27,300,974	1.0000	0.5000
2015	1.5	24,481,809		24,419,917	0.9975	1.4987
2014	2.5	19,719,558		19,642,452	0.9961	2.4974
2013	3.5	17,760,654		17,619,948	0.9921	3.4871
2012	4.5	20,393,435		20,209,020	0.9910	4.4850
2011	5.5	20,793,541		20,458,152	0.9839	5.4595
2010	6.5	20,802,631		20,440,459	0.9826	6.4494
2009	7.5	12,401,298		12,080,510	0.9741	7.4375
2008	8.5	9,187,183		8,745,443	0.9519	8.3738
2007	9.5	7,277,245		6,739,390	0.9261	9.3154
2006	10.5	10,242,925		9,184,408	0.8967	10.1701
2005	11.5	8,789,045		7,762,061	0.8832	11.0463
2004	12.5	7,307,605		5,980,076	0.8183	11.6293
2003	13.5	8,455,498		6,556,349	0.7754	12.7335
2002	14.5	9,975,855		6,855,575	0.6872	12.7854
2001	15.5	8,300,745		6,517,447	0.7852	13.9879
2000	16.5	8,387,526		5,660,382	0.6749	14.7378
1999	17.5	9,076,148		5,722,563	0.6305	15.3991
1998	18.5	11,442,904		7,589,681	0.6633	16.3459
1997	19.5	7,171,244		3,865,705	0.5391	17.7133
1996	20.5		6,125,395	4,487,841	0.7327	18.9737
1995	21.5		12,680,543	10,213,045	0.8054	20.2479
1994	22.5		5,801,575	2,589,247	0.4463	19.3098
1993	23.5		5,423,388	3,213,617	0.5925	21.0208
1992	24.5		6,055,843	3,582,230	0.5915	21.6074
1991	25.5		6,796,465	3,777,953	0.5559	22.6350
1990	26.5		7,031,005	3,428,735	0.4877	23.0763
1989	27.5		5,328,549	2,712,193	0.5090	23.9768
1988	28.5		3,885,396	1,063,477	0.2737	21.2558
1987	29.5		3,810,609	1,552,649	0.4075	25.6305
1986	30.5		3,519,867	940,738	0.2673	22.4699
1985	31.5		3,151,458	387,465	0.1229	23.3540
1984	32.5		1,443,552		0.0000	21.5241
1983	33.5		1,961,020	806,807	0.4114	27.2634
1982	34.5		3,330,663	1,603,110	0.4813	30.1276
1981	35.5		2,280,158	645,708	0.2832	28.4500
1980	36.5		3,973,393	1,739,720	0.4378	32.0986
1979	37.5		3,392,567	278,861	0.0822	27.4576

UNION GAS LIMITED
Distribution
Southern Operations
Account: 47800S Meters

Schedule B
Page 2 of 2

Age Distribution

Vintage	Age as of 12/31/2016	Derived Additions	1997 Opening Balance	Experience to 12/31/2016		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1978	38.5		2,794,384	614,034	0.2197	30.0303
1977	39.5		2,695,086		0.0000	29.4443
1976	40.5		1,289,525		0.0000	24.5638
1975	41.5		1,538,094	40,859	0.0266	30.5671
1974	42.5		761,589		0.0000	29.7285
1973	43.5		507,771		0.0000	30.3369
1972	44.5		459,584		0.0000	33.9471
1971	45.5		561,586		0.0000	35.2110
1970	46.5		547,894		0.0000	33.3724
1969	47.5		349,528		0.0000	33.6040
1968	48.5		261,891		0.0000	35.0727
1967	49.5		272,995		0.0000	38.1506
1966	50.5		238,905		0.0000	37.8575
1965	51.5		177,057		0.0000	37.5041
1964	52.5		183,463		0.0000	40.2030
1963	53.5		58,240		0.0000	38.1028
1962	54.5		92,237		0.0000	41.8082
1961	55.5		148,679		0.0000	44.5258
1960	56.5		111,642		0.0000	41.3618
1959	57.5		92,600		0.0000	41.3652
1958	58.5		24,569		0.0000	40.2199
1957	59.5		109		0.0000	40.0000
1956	60.5		75		0.0000	45.0000
1951	65.5		774		0.0000	55.4448
1950	66.5		155		0.0000	51.1568
1947	69.5		1,078		0.0000	61.1835
1929	87.5		99		0.0000	76.0012
1903	113.5		5,342		0.0000	95.5941
1901	115.5		1,170,372		0.0000	108.2697
Total	9.8	\$269,267,823	\$100,336,770	\$287,028,796	0.7766	

UNION GAS LIMITED
Distribution
Southern Operations
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Schedule C
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Unadjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1997	100,397,683	6,622,941	1,206,458		105,814,167
1998	105,814,167	11,316,016	1,783,459		115,346,724
1999	115,346,724	9,838,044	1,777,026		123,407,743
2000	123,407,743	8,337,848	2,057,618	(753,655)	128,934,318
2001	128,934,318	10,200,638	2,435,078		136,699,878
2002	136,699,878	9,380,025	2,397,699		143,682,204
2003	143,682,204	8,380,470	2,525,710	(206,540)	149,330,424
2004	149,330,424	7,273,112	4,679,102	(514,211)	151,410,222
2005	151,410,222	8,823,537	2,848,786		157,384,974
2006	157,384,974	10,237,921	3,223,294		164,399,601
2007	164,399,601	7,278,378	3,685,728		167,992,252
2008	167,992,252	8,983,686	5,743,810		171,232,128
2009	171,232,128	12,507,062	6,306,052	750	177,433,888
2010	177,433,888	20,863,223	6,698,339	16,394	191,615,166
2011	191,615,166	20,761,890	5,145,934		207,231,122
2012	207,231,122	19,751,482	5,666,286	(21,300)	221,295,017
2013	221,295,017	17,387,748	5,668,492		233,014,273
2014	233,014,273	22,880,489	5,509,828		250,384,934
2015	250,384,934	24,224,816	6,621,031	(1,939,457)	266,049,263
2016	266,049,263	27,577,874	6,596,068	(2,272)	287,028,796

UNION GAS LIMITED
Distribution
Southern Operations
Account: 47800S Meters

Schedule C
Page 1 of 1

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1997	100,545,548	6,622,941	1,206,458		105,962,032
1998	105,962,032	11,316,016	1,783,459		115,494,589
1999	115,494,589	9,838,044	1,777,026		123,555,608
2000	123,555,608	8,337,848	2,057,618	(753,655)	129,082,183
2001	129,082,183	10,200,638	2,435,078		136,847,742
2002	136,847,742	9,304,998	2,397,699	(2,166)	143,752,875
2003	143,752,875	8,455,498	2,525,710	(206,540)	149,476,123
2004	149,476,123	7,307,605	4,679,102	(514,211)	151,590,414
2005	151,590,414	8,789,045	2,848,786		157,530,673
2006	157,530,673	10,242,925	3,223,294		164,550,304
2007	164,550,304	7,277,245	3,685,728		168,141,822
2008	168,141,822	9,187,183	5,743,810		171,585,195
2009	171,585,195	12,400,548	6,306,052	750	177,680,441
2010	177,680,441	20,787,969	6,698,339	16,394	191,786,466
2011	191,786,466	20,814,841	5,145,934		207,455,373
2012	207,455,373	20,393,435	5,666,286	(21,300)	222,161,221
2013	222,161,221	17,551,702	5,668,492		234,044,431
2014	234,044,431	21,867,966	5,509,828		250,402,569
2015	250,402,569	24,568,694	6,621,031	(1,939,457)	266,410,775
2016	266,410,775	27,216,361	6,596,068	(2,272)	287,028,796

UNION GAS LIMITED
Distribution
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Account: 47800S Meters

Schedule D
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T-Cut: None
 Placement Band: 1901-2016
 Hazard Function: Proportion Retired

Rolling Band Life Analysis

Weighting: Exposures

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1997-2001	0.0	35.5	L0.5	14.52	28.3	L1.5 *	4.40	26.8	S1.5 *	1.65
1998-2002	0.0	33.8	L0.5	12.99	27.4	L1.5 *	4.05	26.4	S1.5 *	1.46
1999-2003	0.0	33.1	L0.5	11.77	27.5	L1.5 *	4.00	26.5	S1.5 *	1.27
2000-2004	0.0	29.9	L0.5	9.47	25.6	L1.5 *	3.20	25.2	S1.5 *	0.84
2001-2005	0.0	29.9	L0.5	8.85	26.2	L1.5 *	3.16	25.4	S1 *	0.84
2002-2006	0.0	29.8	L0.5	8.14	26.8	L1.5 *	3.05	25.7	S1 *	0.85
2003-2007	0.0	29.3	L0.5	7.75	26.7	L1.5 *	3.19	25.5	S1 *	0.92
2004-2008	0.0	27.3	L0.5	6.59	25.7	L1.5 *	3.22	24.5	S0.5 *	1.26
2005-2009	0.0	26.4	L0.5	4.93	25.7	L1.5 *	3.39	24.6	S0.5	1.75
2006-2010	0.0	24.6	L1	3.03	24.3	L1.5 *	2.54	23.8	S0.5	1.59
2007-2011	0.0	24.0	L1.5 *	2.44	24.0	L1.5	2.45	23.5	S0	1.76
2008-2012	0.0	23.5	L1.5 *	2.01	23.6	L1.5	1.92	23.2	S0	1.46
2009-2013	0.0	23.6	L1.5 *	2.46	23.9	L1.5	1.99	23.7	S0.5	1.78
2010-2014	0.0	24.1	L2 *	2.02	24.4	S0.5	1.58	24.3	S0.5	1.54
2011-2015	0.0	24.6	L1.5 *	2.01	24.7	S0.5	1.51	24.7	S0.5	1.49
2012-2016	0.0	24.6	L1.5 *	1.91	24.7	S1	1.38	24.2	S0.5 *	1.18

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T-Cut: None
 Placement Band: 1901-2016
 Hazard Function: Proportion Retired

Shrinking Band Life Analysis

Weighting: Exposures

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1997-2016	0.0	26.6	L1	4.18	25.5	L1.5 *	2.55	25.3	L1.5 *	1.44
1999-2016	0.0	26.2	L1	3.63	25.3	L1.5 *	2.44	25.1	L2 *	1.28
2001-2016	0.0	25.7	L1 *	3.06	25.1	L1.5 *	2.34	24.8	S0.5	1.16
2003-2016	0.0	25.3	L1.5 *	2.48	24.9	L1.5 *	2.14	24.6	S0.5	1.13
2005-2016	0.0	25.1	L1.5 *	2.16	24.9	L1.5 *	2.08	24.6	S0.5	1.16
2007-2016	0.0	24.4	L1.5 *	1.73	24.4	L1.5 *	1.72	24.2	S0.5	1.16
2009-2016	0.0	24.0	L1.5 *	1.68	24.3	L1.5	1.23	24.2	S0.5	1.16
2011-2016	0.0	24.6	L1.5 *	1.76	24.7	S0.5	1.24	24.7	S0.5	1.21
2013-2016	0.0	24.7	L1.5 *	1.93	24.8	S0.5	1.33	24.4	S0.5 *	1.04
2015-2016	0.0	24.3	L1.5 *	3.99	24.4	S0.5 *	3.68	24.4	S0.5 *	3.63

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T-Cut: None
 Placement Band: 1901-2016
 Hazard Function: Proportion Retired

Progressing Band Life Analysis

Weighting: Exposures

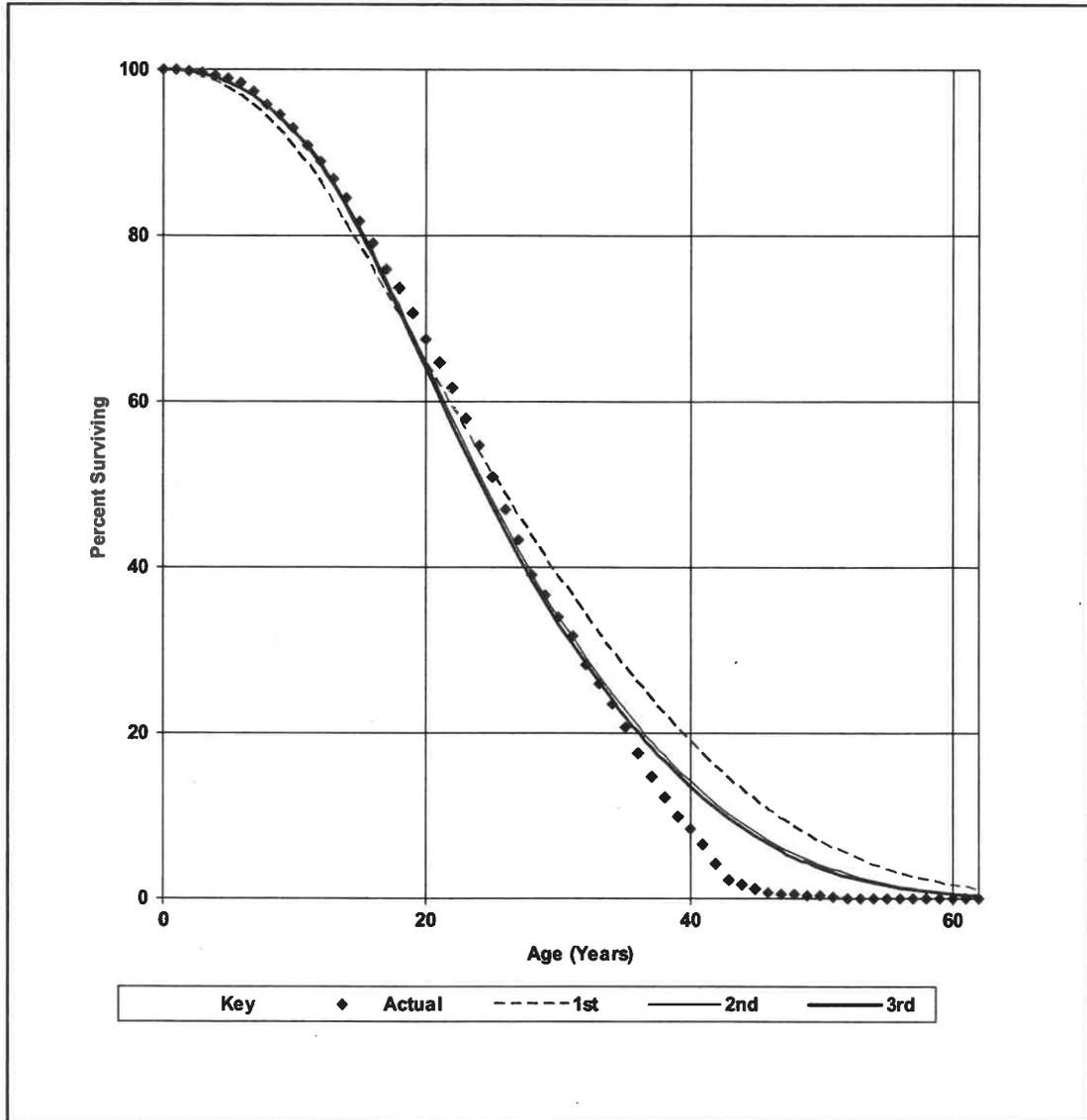
Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1997-1998	15.0	38.9	L0	13.63	30.5	L1.5 *	9.21	27.8	S1 *	10.83
1997-2000	0.2	37.4	L0	15.71	29.8	L1.5 *	4.97	27.7	L2 *	3.18
1997-2002	0.0	34.9	L0.5	13.72	28.2	L1.5 *	4.25	26.8	S1.5 *	1.54
1997-2004	0.0	32.2	L0.5	11.07	26.9	L1.5 *	3.38	26.0	S1 *	1.04
1997-2006	0.0	32.1	L0.5	10.27	27.4	L1.5 *	3.36	26.3	S1 *	0.86
1997-2008	0.0	30.5	L0.5	8.90	26.8	L1.5 *	3.27	26.0	S1 *	1.08
1997-2010	0.0	27.9	L0.5	6.21	25.9	L1.5 *	2.81	25.6	L1.5 *	1.95
1997-2012	0.0	27.3	L0.5	5.36	25.8	L1.5 *	2.83	25.5	L1.5 *	1.89
1997-2014	0.0	27.0	L1	4.81	25.7	L1.5 *	2.81	25.4	L1.5 *	1.73
1997-2016	0.0	26.6	L1	4.18	25.5	L1.5 *	2.55	25.3	L1.5 *	1.44

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Schedule E
Page 1 of 1

T-Cut: None
Placement Band: 1901-2016 Observation Band: 1997-2016
Hazard Function: Proportion Retired
Weighting: Exposures
1st: 26.6-L1 2nd: 25.5-L1.5 3rd: 25.3-L1.5

Survivorship Functions

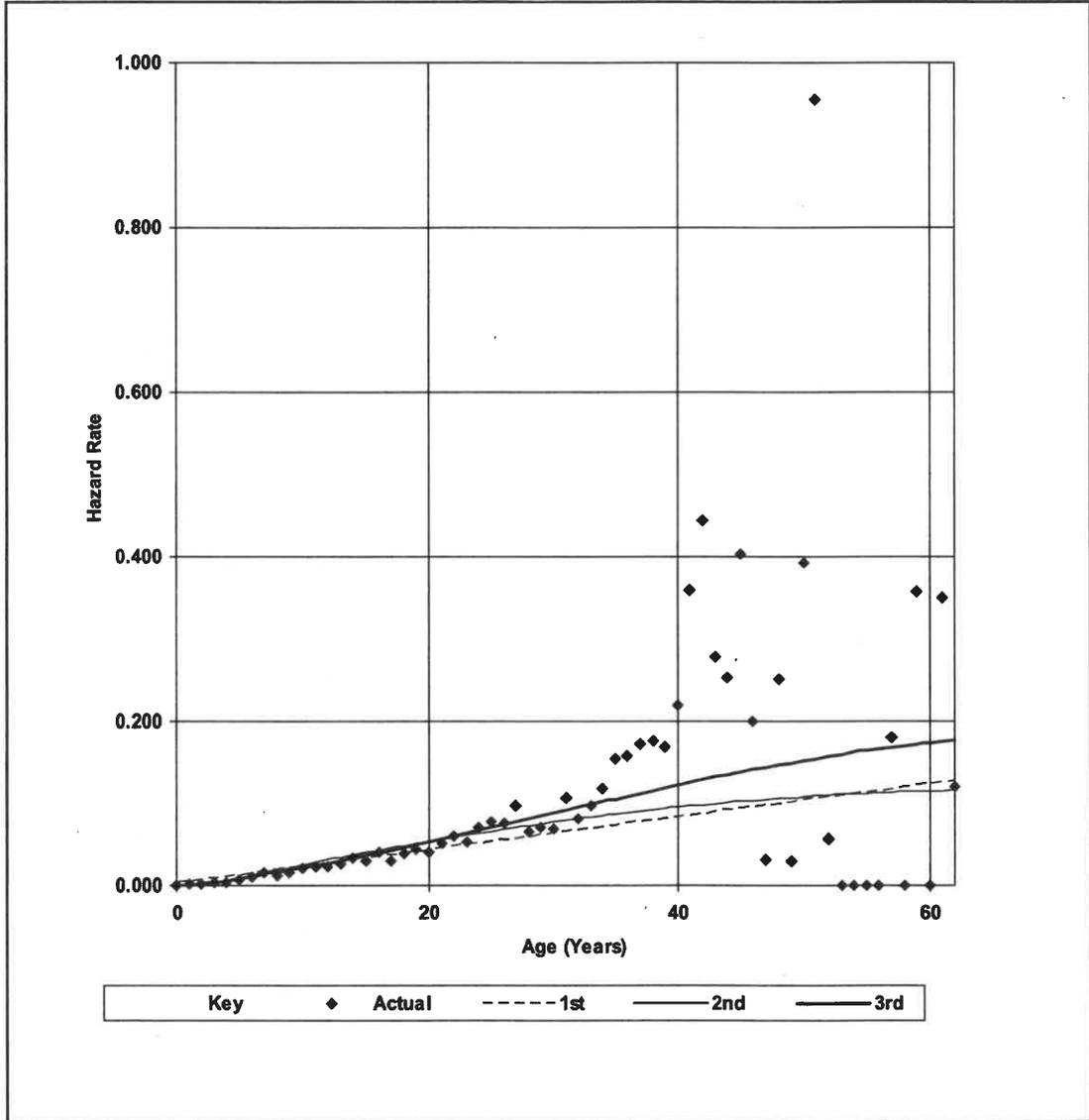


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Schedule E
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T-Cut: None
Placement Band: 1901-2016 Observation Band: 1997-2016
Hazard Function: Proportion Retired
Weighting: Exposures
1st: 26.6-L1 2nd: 25.5-L1.5 3rd: 25.3-L1.5

Polynomial Hazard Functions



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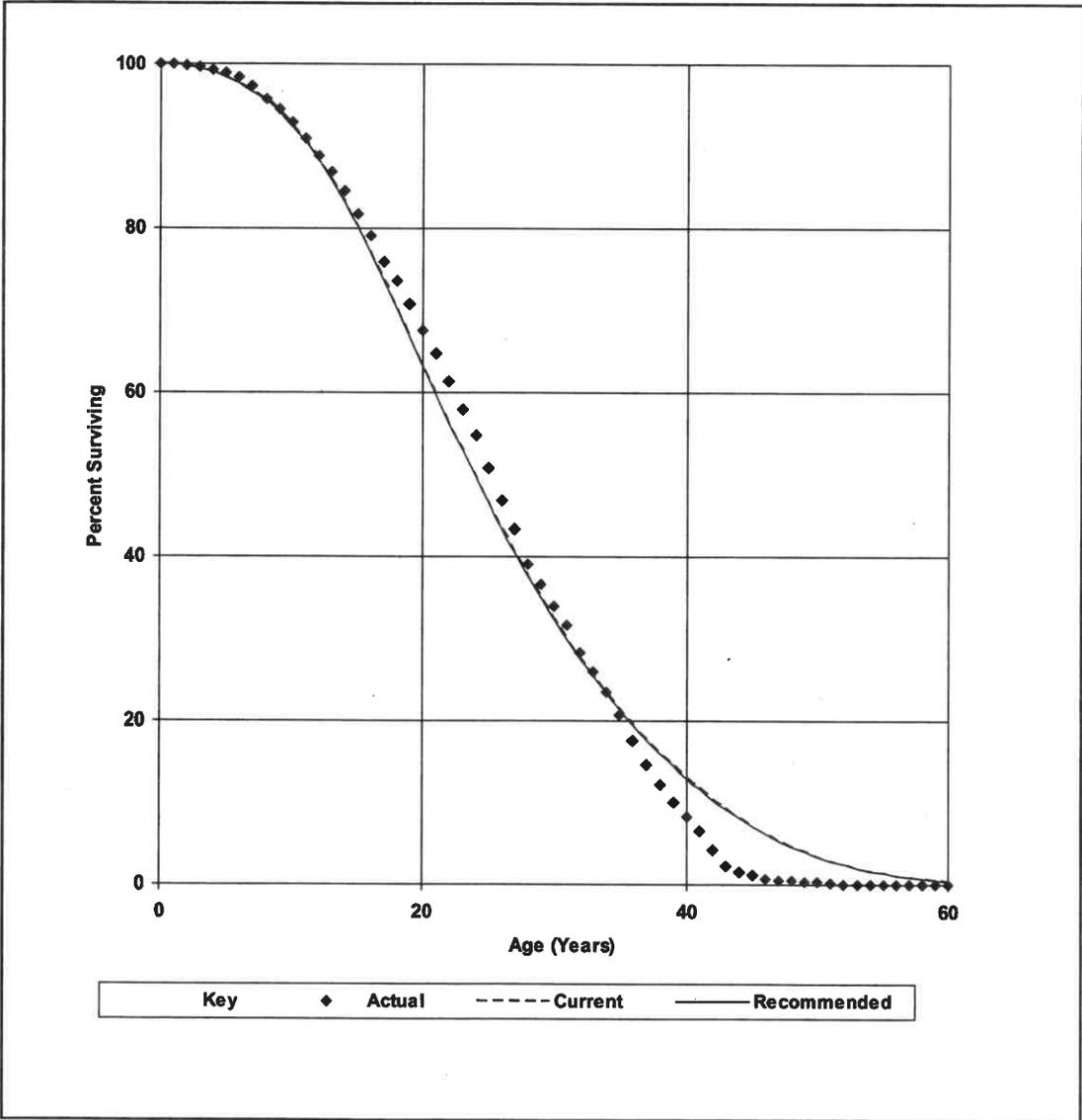
T-Cut: 60

Placement Band: 1901-2016

Observation Band: 1997-2016

Current and Recommended Projection Life Curves

Current: 25.0-L1.5 Recommended: 25.0-L1.5



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Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1997	1,206,458	77,428	6.4			0.0		77,428	6.4	
1998	1,783,459	109,734	6.2			0.0		109,734	6.2	
1999	1,777,026	35,544	2.0			0.0		35,544	2.0	
2000	2,057,618	28,999	1.4	3.7		0.0	0.0	28,999	1.4	3.7
2001	2,435,078	312,440	12.8	6.1		0.0	0.0	312,440	12.8	6.1
2002	2,397,699	193,709	8.1	6.5		0.0	0.0	193,709	8.1	6.5
2003	2,525,710	160,942	6.4	6.5		0.0	0.0	160,942	6.4	6.5
2004	4,679,102	117,922	2.5	5.8		0.0	0.0	117,922	2.5	5.8
2005	2,848,786	88,460	3.1	5.9		0.0	0.0	88,460	3.1	5.9
2006	3,223,294	191,728	5.9	4.8		0.0	0.0	191,728	5.9	4.8
2007	3,685,728	86,885	2.4	3.8		0.0	0.0	86,885	2.4	3.8
2008	5,743,810	71,083	1.2	2.8		0.0	0.0	71,083	1.2	2.8
2009	6,306,052	155,852	2.5	2.7		0.0	0.0	155,852	2.5	2.7
2010	6,698,339	67,730	1.0	2.2		0.0	0.0	67,730	1.0	2.2
2011	5,145,934	27,863	0.5	1.5		0.0	0.0	27,863	0.5	1.5
2012	5,666,286	228,928	4.0	1.9		0.0	0.0	228,928	4.0	1.9
2013	5,668,492	106,970	1.9	2.0		0.0	0.0	106,970	1.9	2.0
2014	5,509,828	62,886	1.1	1.7		0.0	0.0	62,886	1.1	1.7
2015	6,621,031	47,932	0.7	1.7		0.0	0.0	47,932	0.7	1.7
2016	6,596,068	115,328	1.7	1.9		0.0	0.0	115,328	1.7	1.9
Total	82,575,797	2,288,362	2.8			0.0		2,288,362	2.8	

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Schedule F
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Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1996			0.0			0.0			0.0	
1997	1,206,458	77,428	6.4			0.0		77,428	6.4	
1998	1,783,459	109,734	6.2			0.0		109,734	6.2	
1999	1,777,026	35,544	2.0			0.0		35,544	2.0	
2000	2,057,618	28,999	1.4	3.7		0.0	0.0	28,999	1.4	3.7
2001	2,435,078	312,440	12.8	6.1		0.0	0.0	312,440	12.8	6.1
2002	2,397,699	193,709	8.1	6.5		0.0	0.0	193,709	8.1	6.5
2003	2,525,710	160,942	6.4	6.5		0.0	0.0	160,942	6.4	6.5
2004	4,679,102	117,922	2.5	5.8		0.0	0.0	117,922	2.5	5.8
2005	2,848,786	88,460	3.1	5.9		0.0	0.0	88,460	3.1	5.9
2006	3,223,294	191,728	5.9	4.8		0.0	0.0	191,728	5.9	4.8
2007	3,685,728	86,885	2.4	3.8		0.0	0.0	86,885	2.4	3.8
2008	5,743,810	71,083	1.2	2.8		0.0	0.0	71,083	1.2	2.8
2009	6,306,052	155,852	2.5	2.7		0.0	0.0	155,852	2.5	2.7
2010	6,698,339	67,730	1.0	2.2		0.0	0.0	67,730	1.0	2.2
2011	5,145,934	27,863	0.5	1.5		0.0	0.0	27,863	0.5	1.5
2012	5,666,286	228,928	4.0	1.9		0.0	0.0	228,928	4.0	1.9
2013	5,668,492	106,970	1.9	2.0		0.0	0.0	106,970	1.9	2.0
2014	5,509,828	62,886	1.1	1.7		0.0	0.0	62,886	1.1	1.7
2015	6,621,031	47,932	0.7	1.7		0.0	0.0	47,932	0.7	1.7
2016	6,596,068	115,328	1.7	1.9		0.0	0.0	115,328	1.7	1.9
Total	82,575,797	2,288,362	2.8			0.0		2,288,362	2.8	

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Ref 1: Exhibit 4, Tab 5, Schedule 1, pp. 3-4

Ref 2: Exhibit 4, Tab 5, Schedule 1, Attachment 1 – Depreciation Study

Question(s):

In Schedule 1 Enbridge Gas discusses depreciation methods and procedures used in the Depreciation Study.

- a) Please confirm that the proposed methodology uses the ELG procedure (other than accounts that use amortization accounting), with a Remaining Life technique.
- b) Please confirm that the depreciation study has generally adopted EGD's depreciation methodologies generally (straight-line method, group procedures, remaining life technique, CDNS net salvage) but with two exceptions: First, the ELG procedure rather than the Average Life Group/Average Service Life (ALG/ASL) procedure. Second, the use of amortization accounting for some groups of assets. If not confirmed, please provide a detailed explanation as to why this is not confirmed.
- c) EGD previously used the ALG method, and other Ontario utilities (e.g. Ontario Power Generation in EB-2020-0290 and Hydro One Networks Inc. in EB-2021-0110) use the ALG method of depreciation. Please provide a detailed rationale for the adoption of the ELG procedure rather than the ALG procedure. Please include an explanation on whether there are circumstances specific to Enbridge Gas that renders the ALG method of depreciation less appropriate, or the ELG method more appropriate.
- d) Please provide examples, if Enbridge Gas or Concentric are aware, of utilities that use the ELG method, the ALG method, or the Generation Arrangement method, in North America, specifically noting which use a Whole Life technique and which use a Remaining Life technique.
- e) Please provide a version of the Concentric Depreciation Study's Table 1 (Concentric Depreciation Study page 5-2) and Section 8 for each of the following:
 - i. Using the ALG procedure
 - ii. Using the ELG procedure with a Whole Life technique

- iii. Using the ELG Procedure with a Whole Life technique, with remaining lives calculated on the basis the ALG procedure.

Response:

The following response has been provided by Concentric Energy Advisors, Inc.:

- a) Confirmed.
- b) Confirmed.
- c) This study incorporated the use of the Equal Life Group (also known as “Unit Summation”) procedure. In this procedure, the plant account is subdivided according to the estimated remaining service lives within the account. The relative size and life expectancy of each equal life group is determined from the survivor curve for the plant account. This results in each equal life group having the same life characteristics as a single unit of plant. In the Equal Life Group (ELG) procedure, the cost of each unit of plant is theoretically fully accrued by the time of its retirement.

The ELG procedure has long been recognized as the most precise procedure by depreciation authorities, and has been advocated in various texts, periodicals and technical papers. Particularly, this procedure received favorable attention in Iowa Bulletin 155 published in 1942 stating:

“The unit summation procedure of the present worth method is shown to be the only mathematically correct method. It is not admitted that more than one correct method exists for applying an average life ratio to property groups when estimating depreciation. Recognition is given, however, to the convenience of the average-life and probable life procedures at the sacrifice of the accuracy in the mathematical calculations.”¹

The Average Service Life (ASL) procedure was widely used through to the late 1970’s, due mainly to the extensive data requirements and mathematical calculations required for ELG. With the development of computer programs to execute the ELG procedure, and as Plant Accounting systems were computerized, the complexity of the mathematical calculations and extensive data requirements became significantly less burdensome. Due to this increased ease of execution and the enhanced accuracy, several regulated companies have converted to ELG procedures since the early 1980’s.

¹ Robley Winfrey; Depreciation of Group Properties; Engineering Research Institute; Iowa State University; Ames, Iowa; 1942, page 6.

The use of ELG provides a more equitable distribution of depreciation expense to the current users of the gas system because the provision for depreciation at any given time is based only on the assets in service at that time. Conversely, the ALG grouping procedures results in depreciation accruals that in later years contain an incremental component of depreciation expense to compensate for the lower levels of accruals in early years. This idiosyncrasy of ALG grouping procedures has long been recognized as a deficiency by various authorities on depreciation analysis.

Specifically in the circumstances of Enbridge Gas, the above generational equity concerns are particularly relevant given the energy policy requirements that are emerging in the natural gas utility sector. As such, the ELG calculations which more closely align the depreciation rates to the retirement dispersion patterns inherent in the lowa curve selections, will lessen the impact to customers from any type of energy transition, thereby reducing the impact of potential future carbon-based energy policies. In contrast, the use of the ALG procedure for an electric distribution utility such as Hydro One incorporates less risk of intergenerational concerns for future customers. Overall, the introduction of fossil fuel restrictions will likely increase the demand upon electric utilities, thereby mitigating the capital expenditure impact that could be required by urban electric utilities. As such, this increased demand also mitigates the need to maintain the use of the Generation Arrangement or ELG procedures for an electric distribution utility such as Hydro One, or OPG.

With the harmonization of the legacy Enbridge Gas Distribution and Union Gas systems, a review of the appropriate depreciation procedure to be used for the combined company was conducted. Union Gas had historically used the Generation Arrangement procedure, which as noted at page 3-4 of the Concentric depreciation study report, closely aligns to the results of calculations made with the ELG procedure. Given the issues with the use of the Generation Arrangement as described at pages 3-3 and 3-4 of the Concentric depreciation study report, and that the Generation Arrangement requires retirement transactions through the entire life of the account, which was not available from legacy Enbridge Gas Distribution system the use of the Generation Arrangement procedure was not considered as a viable option. However, as the concepts inherent in the ELG procedure are closely aligned to the concepts inherent in the Generation Arrangement procedure, Concentric placed higher consideration on the ELG procedure when selecting the appropriate depreciation procedure.

Overall, Concentric views that the use of the ELG procedure for this EGI study has two significant advantages as compared to the use of the ALG procedure. Firstly, the use of the ELG procedure was the best available match to the historic procedures approved for Union Gas. Secondly, given the potential changes in use of fossil fuels and the unknown impact of such change on the Enbridge Gas system, the use of the ELG procedure best reduced the future risk of intergenerational inequity.

d) Concentric is aware of the following utilities using the ELG whole life method with variances in the accumulated depreciation true up over the composite remaining life:

- FortisAlberta;
- ENMAX Power Corporation;
- APEX Utilities;
- ATCO Gas;
- AltaLink;
- ATCO Electric;
- City of Lethbridge;
- City of Red Deer;
- SaskEnergy;
- TransGas; and
- Yukon Electrical Company Limited.

Concentric is aware of the following utilities using the ELG remaining life method:

- Gazifere;
- IntraGaz;
- Eastward Energy; and
- NB Power.

Concentric is unable to confirm any utilities currently using the Generation Arrangement, however Concentric understands that it is widely used by Fosters & Associates in the United States.

The majority of remaining studies in Canada are completed using the ALG method with either a whole life or remaining life true up. ALG Remaining Life is also the most widely used method within the United States.

e)

i. Please see Attachment 1 for Table 1 and Attachment 2 for Section 8 using the ALG Remaining Life procedure.

ii. & iii. Please see Attachment 3 for Table 1 and Attachment 4 for Section 8 using the ELG Whole Life procedure with remaining lives calculated on the basis of the ALG remaining life procedure. Doing the depreciation calculations using the ELG procedure with only ELG Whole Life used will not include any true up for accumulated depreciation variances, and as such, be incomplete. Therefore, Concentric has provided just the ELG Whole Life results with the ALG Remaining Life procedure.

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	104,018	25.1	1.66%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	51,698	20.5	0.89%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	213,953	39.4	0.99%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	369,669		1.10%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,070,227	24.9	1.43%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	3,341,859	22.5	3.20%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	4,539,036	31.5	3.17%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	134,706	26.6	1.01%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	4,498,768	38.2	2.23%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	18,069,972	27.4	2.65%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	1,752,619	17.6	2.27%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	33,407,187		2.58%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,409,557	47.6	1.60%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,276,395	39.3	2.01%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	148,411	27.8	1.32%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	62,378	41.2	2.14%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	45,746,509	45.4	1.64%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	34,401,431	21.1	3.42%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	11,247,651	29.6	2.84%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	96,292,332		2.16%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,072,013	48.4	1.68%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	5,155,524	29.4	2.33%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,180,276	20.8	3.98%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	885,199	20.0	3.81%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,353,163	4.2	11.89%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	628,711	20.1	3.76%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,041,884	1.5	50.46%
473.01	SERVICES - METAL	0	45-S1	-32%	549,648,294	268,325,815	457,209,934	15,818,533	28.6	2.88%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	110,249,554	39.2	2.47%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	97,933,996	40.1	2.95%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	87,833,160	45.1	2.52%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	325,072	10.9	3.29%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	21,482,552	29.2	2.26%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,175,366	22.1	2.91%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	91,419,431	7.2	8.95%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,380,634,082	502,353,613		3.35%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	119,585	32.3	0.90%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,290,400	10.3	6.15%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,662	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,388,286	21.5	3.79%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,364,448	19.5	4.84%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,783,764	6.3	14.47%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,309,316	6.0	4.40%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	5,083,958	7.0	3.77%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	2,793,740	11.4	6.33%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	291,548	18.4	3.75%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,271,256	1.7	14.09%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,823,969	2.0	8.91%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,990,552	2.2	10.29%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,355,375	8.4	8.39%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	81,372,274		8.86%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,299,343,283	713,795,075		3.29%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

ACCOUNT	Booked Reserve	TRUNC DATE	ASL	FirstOfCurveType	NET SALVAGE	ORIGINAL COST	CALCULATED ACCUMULATED DEPRECIATION	ANNUAL ACCRUAL	COMPOSITE ANNUAL ACCRUAL RATE	REMAINING LIFE	THEORETICAL ACCUMULATED DEPRECIATION	Age
442	2,805,060.39			40 S5		0	6,282,181.09	2335540.37	104018	0.016557625	25.12911153	0.446510591 17.79686158
443.01	4,023,543.84			45 R4		0	5,804,412.46	3159982.92	51698	0.008906672	20.50152887	0.6931871 28.99933383
443.02	11,363,395.92			55 R4		0	21,554,521.93	6106049.75	213953	0.009926131	39.41938368	0.527193132 16.55540421
451	45,841,824.51			55 R4		0	74,762,353.60	40945443.54	1070227	0.014315052	24.87789595	0.61316722 32.09977418
452	47,148,031.88			40 R3		-0.1	104,433,820.29	50247850.73	3341859	0.031999777	22.50380417	0.45146325 21.27804842
453	50,040,539.74			45 R2.5		-0.3	143,144,394.64	55937152.87	4539036	0.031709492	31.47319674	0.349580854 16.36011175
454	8,375,935.56			40 R2		0	13,364,517.02	4466662	134706	0.010079377	26.63128048	0.641604387 17.35301613
455	53,298,115.35			55 R3		-0.08	201,920,080.43	66461188.02	4498768	0.022279944	38.23793487	0.26959488 18.42240012
456	228,311,195.54			40 R4		-0.06	682,328,756.58	228347225.9	18069972	0.026482794	27.3713714	0.336405853 15.5309549
457	51,829,827.64			35 R3		-0.14	77,194,132.88	43787994.2	1752619	0.022704044	17.58458003	0.671421852 20.48106531
461	20,599,533.02			60 R4		0	88,171,401.75	18257625.65	1409557	0.015986555	47.57581805	0.236305049 12.57133955
462	40,353,630.51			50 S4		-0.05	163,351,957.93	36761855.63	3276395	0.020057274	39.28347981	0.247034875 10.83944174
463	7,167,268.35			55 S4		-0.06	11,252,283.90	5903469.35	148411	0.013189411	27.77778531	0.636961208 28.34370159
464	523,641.78			50 S4		-0.05	2,920,217.56	537772.47	62378	0.021360737	41.23071744	0.179316016 19.302676277
465	919,330,147.09			60 R4		-0.12	2,783,251,797.20	759848001.5	45746509	0.016436353	45.37461002	0.330307933 15.26308144
466	331,530,581.56			30 R4		-0.07	1,005,060,038.76	320178643.6	34401431	0.034228235	21.06822382	0.32986147 9.588623385 Study Parameters
467	119,798,511.87			40 R4		-0.15	395,646,541.68	117766608	11247651	0.028428534	29.64674423	0.302791758 10.80704366
471	12,099,618.74			60 R4		0	63,907,559.65	12348924.56	1072013	0.016774432	48.40613726	0.189330007 11.79658458
472	64,014,227.29			40 S0.5		0	220,832,605.09	5879023.42	5155524	0.023345846	29.35120592	0.289876702 15.67965872
472.31	5,056,110.71	2046		40 S0.5		0	29,662,114.81	8281580.48	1180276	0.039790689	20.84101235	0.170458875 9.088525267
472.32	5,549,954.69	2046		40 S0.5		0	23,216,545.94	8396438.02	885199	0.038127937	20.03661217	0.239051696 12.80155837
472.33	9,778,917.49	2026		40 S0.5		0	19,789,902.04	13931337.4	2353163	0.118907259	4.184512358	0.494136783 26.76712538
472.34	4,069,504.11	2046		40 S0.5		0	16,737,575.95	5984713.02	628711	0.037562847	20.14792459	0.243135811 12.39818872
472.35	3,958,251.83	2023		40 S0.5		0	15,937,296.63	14217261.16	8041884	0.504595239	1.489565739	0.248364068 23.36501942
473.01	268,325,814.99			45 S1		-0.32	549,648,294.42	264965985.2	15818533	0.028779372	28.56597955	0.488177729 16.26198445
473.02	1,384,833,503.55			55 S3		-0.26	4,458,883,264.63	1617637697	110249554	0.024725822	39.16393408	0.310578519 12.80155837
474	59,888,893.21			25 SQ		0	488,870,933.00	184821829.1	43329780	0.088632351	15.54853657	0.122444313 14.951463434
475	59,887,548.43			25 SQ		0	181,264,676.42	92823432.31	10469399	0.057757525	12.1978046	0.330307933 15.26308144
475.21	1,051,359,035.75			55 R3		-0.42	3,320,418,328.48	1273495519	97933996	0.029494475	40.14478424	0.316634512 16.90720786 Study Parameters
475.3	928,431,883.06			60 R4		-0.38	3,480,106,028.12	1190491373	87833160	0.025238645	45.12674784	0.266782643 15.18088204 Study Parameters
476	5,181,734.81			17 S2.5		0	9,878,702.74	3572212.01	325072	0.032906345	10.85267419	0.524535958 8.664771329
477	367,887,431.83			40 R2		-0.09	950,956,097.61	279160165.2	21482552	0.022590477	29.2272527	0.386860585 13.22723181
477.01	52,094,469.16			35 R3		0	143,726,981.14	52812834.42	4175366	0.029050676	22.13916351	0.362454347 14.91795962
478	469,525,897.51			15 S2.5		0	1,020,910,893.69	533467372.7	91419431	0.089546925	7.161891268	0.459908794 11.38709935
482	8,677,609.61			40 R1.5		0	13,255,571.99	2538501.58	119585	0.009021489	32.33982029	0.654638639 9.98460138
482.01	19,270,728.51	2033		40 R1.5		0	53,463,354.35	24524344.7	3290400	0.06154496	10.29701544	0.360447427 15.24467565
482.04	6,391,978.16	2022		40 R1.5		0	15,678,639.98	9286662	0	0.592312982	0.5	0.407687029 7.53814838
482.05	6,852,979.62	2046		40 R1.5		0	36,671,818.30	9680497.95	1388286	0.037857027	21.4746221	0.186873189 8.861006312
482.51	11,589,939.39	2049		40 R1.5		0	69,558,675.16	23104919.41	3364448	0.048368489	0.166621049 18.52897199	
482.52	1,664,764.01	2028		40 R1.5		0	19,237,692.27	10317051.71	2783764	0.144703635	6.31248673	0.086536576 9.635458624
483	20,323,395.93			15 SQ		0	29,776,061.72	17837150.38	1309316	0.043972101	6.014350447	0.682541436 8.985649553
484	89,525,828.90			12 L2.5		0	134,722,077.69	56376854.1	5083958	0.037736636	6.978386164	0.66452233 6.49961254
485	12,811,265.76			17 L1.5		0	44,128,920.96	14587630.98	2793740	0.063308595	11.38033558	0.290314503 8.174954811
486	26,128,213.52			15 SQ		0	79,966,854.36	39611956.58	9529666	0.11117102	7.569679607	0.326738043 7.430320393
487.7	92,162.80			15 SQ		0	864,754.61	328824.18	86895	0.100485154	9.296055008	0.106577981 5.702944992
487.8	2,397,143.13			20 SQ		0	7,774,174.86	640766.77	291548	0.037502115	18.35155042	0.308346953 1.648449583
488	4,990,529.78			10 SQ		0	11,224,609.20	8319312.34	2946627	0.262514886	2.588327847	0.444606105 10.669460303
490	20,774,567.11			4 SQ		0	30,306,678.69	17212894.06	4271256	0.14093448	1.728171505	0.685478185 2.271828495
490.3	2,418,464.59			10 SQ		0	4,680,899.13	2574494.52	502763	0.107407356	4.5	0.516666675 5.5
491.01	107,550,337.34			4 SQ		0	155,164,785.39	76224300.99	13823969	0.08909218	2.035010308	0.693136249 2.022346948
491.02	25,519,357.38			4 SQ		0	38,776,287.63	17163628.64	3990552	0.102912172	2.229471702	0.658117601 1.770528298
491.03	20,250,171.19			10 SQ		0	87,626,213.57	13898150.73	7355375	0.08394035	8.413927731	0.231097184 1.586072269
491.04	44,031,317.98			10 SQ		0	85,221,905.36	46872047.95	9153464	0.107407408	4.5	0.516666669 5.5

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Enbridge Gas Inc.

Account #: 442.00 - Local Storage - Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S5

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1970	1,422,484.91	1,371,932	1,422,485	1.0000	0	1.42	0	51.5
1998	437,097.64	256,774	368,418	0.8429	68,680	16.50	4,162	23.5
2001	19,303.59	9,893	14,194	0.7353	5,109	19.50	262	20.5
2005	181,728.66	74,963	107,556	0.5919	74,172	23.50	3,156	16.5
2006	238,393.02	92,377	132,542	0.5560	105,851	24.50	4,320	15.5
2007	128,007.31	46,403	66,578	0.5201	61,429	25.50	2,409	14.5
2008	24,939.54	8,417	12,077	0.4842	12,863	26.50	485	13.5
2009	10,061.95	3,144	4,512	0.4484	5,550	27.50	202	12.5
2010	163,888.91	47,118	67,605	0.4125	96,284	28.50	3,378	11.5
2011	311,493.59	81,767	117,319	0.3766	194,175	29.50	6,582	10.5
2012	631,185.96	149,907	215,085	0.3408	416,101	30.50	13,643	9.5
2013	75,000.00	15,938	22,867	0.3049	52,133	31.50	1,655	8.5
2014	158,244.04	29,671	42,571	0.2690	115,673	32.50	3,559	7.5
2015	271,535.48	44,125	63,309	0.2332	208,226	33.50	6,216	6.5
2016	100,162.81	13,772	19,760	0.1973	80,402	34.50	2,331	5.5
2017	480,616.37	54,069	77,578	0.1614	403,038	35.50	11,353	4.5
2018	35,418.39	3,099	4,447	0.1255	30,972	36.50	849	3.5
2019	47,004.66	2,938	4,215	0.0897	42,790	37.50	1,141	2.5
2020	396,502.45	14,869	21,334	0.0538	375,169	38.50	9,745	1.5
2021	1,149,111.81	14,364	20,609	0.0179	1,128,503	39.50	28,570	0.5
TOTAL	6,282,181.09	2,335,540	2,805,060		3,477,121		104,018	

COMPOSITE ANNUAL ACCRUAL RATE 1.66%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.45

COMPOSITE AVERAGE AGE (YEARS) 17.80

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 25.13

Enbridge Gas Inc.

Account #: 443.01 - Local Storage - Holder Storage Tank

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

ALG - Remaining Life
Survivor Curve: R4
ASL: 45
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1969	2,186,400.39	1,997,429	2,186,400	1.0000	0	3.89	0	52.5
1999	2,066,786.98	1,008,537	1,593,756	0.7711	473,031	23.04	20,530	22.5
2002	320,890.28	136,753	216,105	0.6735	104,785	25.82	4,058	19.5
2016	24,428.41	2,980	4,709	0.1928	19,719	39.51	499	5.5
2017	10,174.29	1,016	1,605	0.1578	8,569	40.51	212	4.5
2021	1,195,732.11	13,269	20,968	0.0175	1,174,764	44.50	26,399	0.5
TOTAL	5,804,412.46	3,159,983	4,023,544		1,780,869		51,698	

COMPOSITE ANNUAL ACCRUAL RATE	0.89%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.69
COMPOSITE AVERAGE AGE (YEARS)	29.00
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	20.50

Enbridge Gas Inc.

Account #: 443.02 - Local Storage - Holder Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 55

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1972	995,702.37	795,598	995,702	1.0000	0	11.05	0	49.5
1973	2,781,547.11	2,190,558	2,781,547	1.0000	0	11.69	0	48.5
1999	926,089.18	373,439	908,032	0.9805	18,057	32.82	550	22.5
2000	131,835.31	50,877	123,709	0.9384	8,126	33.77	241	21.5
2001	652,044.40	240,263	584,208	0.8960	67,836	34.73	1,953	20.5
2002	721,508.49	253,211	615,693	0.8533	105,816	35.70	2,964	19.5
2004	45,184.84	14,262	34,679	0.7675	10,505	37.64	279	17.5
2006	2,174,475.26	608,999	1,480,806	0.6810	693,670	39.60	17,519	15.5
2007	49,625.58	13,012	31,638	0.6375	17,988	40.58	443	14.5
2009	19,777.96	4,476	10,884	0.5503	8,894	42.55	209	12.5
2010	1,191,154.34	248,141	603,364	0.5065	587,790	43.54	13,499	11.5
2011	92,079.93	17,522	42,606	0.4627	49,474	44.53	1,111	10.5
2012	155,062.30	26,708	64,941	0.4188	90,121	45.53	1,980	9.5
2013	4,038,394.78	622,573	1,513,811	0.3749	2,524,584	46.52	54,268	8.5
2014	2,150,515.09	292,618	711,513	0.3309	1,439,002	47.52	30,284	7.5
2015	33,284.24	3,926	9,547	0.2868	23,738	48.51	489	6.5
2016	1,462,777.95	146,035	355,090	0.2428	1,107,688	49.51	22,373	5.5
2017	1,912,619.22	156,258	379,947	0.1987	1,532,673	50.51	30,346	4.5
2018	468,290.69	29,761	72,366	0.1545	395,925	51.50	7,687	3.5
2020	204,701.33	5,577	13,559	0.0662	191,142	53.50	3,573	1.5
2021	1,347,851.56	12,236	29,753	0.0221	1,318,098	54.50	24,185	0.5

Enbridge Gas Inc.

Account #: 443.02 - Local Storage - Holder Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 55

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	21,554,521.93	6,106,050	11,363,396		10,191,126		213,953	
COMPOSITE ANNUAL ACCRUAL RATE				0.99%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.53				
COMPOSITE AVERAGE AGE (YEARS)				16.56				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				39.42				

Enbridge Gas Inc.

Account #: 451.00 - Underground Storage - Land Rights Intangible

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 55

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1963	2,261,925.37	1,990,782	2,228,845	0.9854	33,080	6.59	5,017	58.5
1964	5,277,825.12	4,608,096	5,159,147	0.9775	118,679	6.98	17,005	57.5
1977	5,954,998.00	4,398,201	4,924,151	0.8269	1,030,847	14.38	71,694	44.5
1980	9,015.54	6,305	7,059	0.7830	1,956	16.53	118	41.5
1985	3,140.39	1,976	2,212	0.7043	929	20.40	46	36.5
1987	15,973,398.04	9,572,408	10,717,106	0.6709	5,256,292	22.04	238,488	34.5
1988	1,286,979.22	751,608	841,488	0.6538	445,491	22.88	19,471	33.5
1989	8,575,503.16	4,875,310	5,458,314	0.6365	3,117,189	23.73	131,352	32.5
1990	48.07	27	30	0.6189	18	24.60	1	31.5
1991	669,059.25	359,204	402,158	0.6011	266,901	25.47	10,478	30.5
1992	8,978.82	4,676	5,235	0.5830	3,744	26.36	142	29.5
1993	121,226.62	61,154	68,467	0.5648	52,760	27.25	1,936	28.5
1994	10,678,770.77	5,210,979	5,834,124	0.5463	4,844,647	28.16	172,032	27.5
1995	1,101,907.25	519,347	581,453	0.5277	520,455	29.08	17,899	26.5
1996	328,719.73	149,404	167,271	0.5089	161,449	30.00	5,381	25.5
1997	3,644,584.07	1,594,677	1,785,374	0.4899	1,859,210	30.93	60,101	24.5
1998	223,055.00	93,785	105,000	0.4707	118,055	31.87	3,704	23.5
1999	7,485,409.72	3,018,440	3,379,394	0.4515	4,106,016	32.82	125,101	22.5
2000	1,870,824.89	721,975	808,311	0.4321	1,062,514	33.77	31,459	21.5
2001	6,208,891.29	2,287,828	2,561,413	0.4125	3,647,478	34.73	105,012	20.5
2002	1,069,691.48	375,405	420,297	0.3929	649,395	35.70	18,191	19.5
2004	132,863.75	41,938	46,953	0.3534	85,911	37.64	2,282	17.5
2007	1,028.50	270	302	0.2935	727	40.58	18	14.5
2012	850,377.64	146,468	163,984	0.1928	686,394	45.53	15,077	9.5
2013	949,494.20	146,377	163,882	0.1726	785,613	46.52	16,887	8.5
2015	74,637.71	8,804	9,857	0.1321	64,781	48.51	1,335	6.5

Enbridge Gas Inc.

Account #: 451.00 - Underground Storage - Land Rights Intangible

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 55

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	74,762,353.60	40,945,444	45,841,825		28,920,529		1,070,227	

COMPOSITE ANNUAL ACCRUAL RATE 1.43%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.61

COMPOSITE AVERAGE AGE (YEARS) 32.10

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 24.88

Enbridge Gas Inc.

Account #: 452.00 - Underground Storage - Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 40

Net Salvage: -10%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1950	1,443,865.83	1,588,252	1,490,272	0.9383	97,980		97,980	71.5
1952	1,104,878.64	1,215,367	1,140,390	0.9383	74,977		74,977	69.5
1954	3,098,356.05	3,365,589	3,157,964	0.9266	250,228	0.50	250,228	67.5
1962	8,198.33	8,569	8,040	0.8916	978	1.99	491	59.5
1964	161,209.98	166,253	155,997	0.8797	21,334	2.50	8,538	57.5
1966	257.28	262	246	0.8677	37	3.01	12	55.5
1967	38,330.34	38,722	36,333	0.8617	5,831	3.27	1,786	54.5
1969	2,925.44	2,914	2,734	0.8496	484	3.78	128	52.5
1971	97,662.36	95,840	89,928	0.8371	17,501	4.31	4,056	50.5
1972	573,998.86	558,888	524,410	0.8306	106,989	4.59	23,291	49.5
1973	396,639.47	383,034	359,405	0.8237	76,899	4.88	15,746	48.5
1975	84,377.94	80,038	75,100	0.8091	17,715	5.51	3,217	46.5
1976	159,360.99	149,687	140,453	0.8012	34,844	5.84	5,963	45.5
1978	1,112,793.54	1,022,788	959,692	0.7840	264,381	6.58	40,195	43.5
1979	48,559.20	44,099	41,378	0.7747	12,037	6.98	1,725	42.5
1980	45,811.13	41,071	38,538	0.7648	11,855	7.40	1,602	41.5
1981	459,112.06	405,986	380,941	0.7543	124,083	7.84	15,818	40.5
1982	126,906.21	110,584	103,762	0.7433	35,835	8.31	4,311	39.5
1983	637,075.20	546,496	512,783	0.7317	188,000	8.81	21,348	38.5
1984	12,356.58	10,424	9,781	0.7196	3,811	9.32	409	37.5
1985	6,398,911.12	5,303,067	4,975,918	0.7069	2,062,884	9.86	209,137	36.5
1986	585,015.27	475,765	446,415	0.6937	197,102	10.43	18,903	35.5
1987	23,832.05	18,998	17,826	0.6800	8,390	11.01	762	34.5
1988	438,389.99	342,141	321,034	0.6657	161,195	11.62	13,872	33.5
1989	7,175,283.09	5,476,030	5,138,210	0.6510	2,754,601	12.25	224,902	32.5
1990	384,531.97	286,617	268,936	0.6358	154,050	12.90	11,946	31.5
1991	10,690,648.49	7,772,451	7,292,964	0.6202	4,466,749	13.56	329,347	30.5
1992	1,442,301.45	1,021,443	958,429	0.6041	628,102	14.25	44,086	29.5

Enbridge Gas Inc.

Account #: 452.00 - Underground Storage - Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 40

Net Salvage: -10%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1993	4,619,528.91	3,182,399	2,986,075	0.5876	2,095,407	14.95	140,170	28.5
1994	1,045,497.63	699,593	656,434	0.5708	493,613	15.67	31,506	27.5
1995	1,766,850.15	1,146,620	1,075,884	0.5536	867,651	16.40	52,901	26.5
1996	694,194.79	436,206	409,297	0.5360	354,318	17.15	20,659	25.5
1997	3,980,697.34	2,417,733	2,268,582	0.5181	2,110,185	17.91	117,795	24.5
1998	1,097,522.69	643,127	603,452	0.4998	603,823	18.69	32,304	23.5
1999	356,921.57	201,383	188,960	0.4813	203,654	19.48	10,453	22.5
2000	437,532.69	237,187	222,555	0.4624	258,731	20.29	12,753	21.5
2001	262,245.39	136,270	127,863	0.4432	160,606	21.10	7,610	20.5
2002	32,408.17	16,101	15,107	0.4238	20,542	21.93	937	19.5
2003	52,561.38	24,896	23,360	0.4040	34,457	22.78	1,513	18.5
2004	5,134.95	2,312	2,169	0.3840	3,479	23.63	147	17.5
2005	120,335.65	51,311	48,145	0.3637	84,224	24.49	3,438	16.5
2006	6,134,325.97	2,467,849	2,315,606	0.3432	4,432,153	25.37	174,695	15.5
2007	165,148.76	62,412	58,562	0.3224	123,102	26.26	4,688	14.5
2008	2,022,148.64	714,323	670,256	0.3013	1,554,107	27.15	57,232	13.5
2009	1,127,927.98	370,317	347,472	0.2801	893,249	28.06	31,832	12.5
2010	3,231,053.01	979,426	919,005	0.2586	2,635,154	28.98	90,939	11.5
2011	2,648,624.28	735,529	690,153	0.2369	2,223,333	29.90	74,355	10.5
2012	3,093,659.63	779,758	731,654	0.2150	2,671,371	30.83	86,636	9.5
2013	448,471.88	101,439	95,181	0.1929	398,138	31.77	12,530	8.5
2014	2,896,331.69	579,648	543,890	0.1707	2,642,075	32.72	80,742	7.5
2015	860,535.48	149,644	140,412	0.1483	806,177	33.68	23,939	6.5
2016	15,595,267.55	2,300,232	2,158,329	0.1258	14,996,465	34.64	432,967	5.5
2017	7,302,384.67	883,191	828,707	0.1032	7,203,916	35.60	202,346	4.5
2018	2,833,242.95	267,064	250,589	0.0804	2,865,978	36.57	78,365	3.5
2019	953,462.49	64,316	60,348	0.0575	988,460	37.55	26,326	2.5
2020	497,356.37	20,164	18,920	0.0346	528,172	38.53	13,710	1.5

Enbridge Gas Inc.

Account #: 452.00 - Underground Storage - Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 40

Net Salvage: -10%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2021	3,400,858.77	46,026	43,187	0.0115	3,697,758	39.51	93,595	0.5
TOTAL	104,433,820.29	50,247,851	47,148,032		67,729,170		3,341,859	

COMPOSITE ANNUAL ACCRUAL RATE 3.20%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.45

COMPOSITE AVERAGE AGE (YEARS) 21.28

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 22.50

Enbridge Gas Inc.

Account #: 453.00 - Underground Storage - Wells

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 45

Net Salvage: -30%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1930	104,556.07	135,923	121,595	0.8946	14,328		14,328	91.5
1944	136,898.18	173,599	155,299	0.8726	22,669	1.10	20,521	77.5
1948	199,945.48	244,669	218,878	0.8421	41,052	2.64	15,539	73.5
1951	93,734.88	112,723	100,840	0.8275	21,015	3.37	6,231	70.5
1952	77,656.86	92,886	83,094	0.8231	17,860	3.60	4,966	69.5
1953	134,260.49	159,731	142,893	0.8187	31,646	3.82	8,289	68.5
1954	624,444.06	738,920	661,026	0.8143	150,751	4.04	37,326	67.5
1955	821,267.15	966,647	864,748	0.8100	202,899	4.26	47,662	66.5
1957	668,745.36	778,481	696,417	0.8011	172,952	4.70	36,763	64.5
1959	213,743.90	245,969	220,040	0.7919	57,827	5.17	11,194	62.5
1960	56,120.82	64,201	57,433	0.7872	15,524	5.40	2,874	61.5
1962	77,124.21	87,146	77,959	0.7776	22,302	5.89	3,789	59.5
1963	154,668.29	173,639	155,335	0.7725	45,734	6.14	7,450	58.5
1964	383,488.89	427,671	382,588	0.7674	115,947	6.40	18,127	57.5
1965	34,719.32	38,452	34,398	0.7621	10,737	6.66	1,611	56.5
1966	297,332.41	326,915	292,454	0.7566	94,079	6.94	13,555	55.5
1968	152,156.75	164,703	147,341	0.7449	50,463	7.53	6,701	53.5
1969	349,341.25	374,968	335,441	0.7386	118,703	7.85	15,130	52.5
1970	247,704.72	263,511	235,733	0.7321	86,283	8.18	10,554	51.5
1971	1,817,702.23	1,915,476	1,713,556	0.7252	649,457	8.52	76,203	50.5
1972	181,715.80	189,579	169,594	0.7179	66,636	8.89	7,498	49.5
1973	112,820.71	116,457	104,181	0.7103	42,486	9.27	4,584	48.5
1974	662,545.00	676,226	604,941	0.7024	256,367	9.67	26,512	47.5
1975	182,511.82	184,067	164,663	0.6940	72,602	10.09	7,196	46.5
1976	56,281.42	56,047	50,139	0.6853	23,027	10.53	2,187	45.5
1977	1,081,721.94	1,062,880	950,837	0.6762	455,402	10.99	41,447	44.5
1978	289,304.67	280,268	250,723	0.6666	125,373	11.47	10,934	43.5
1979	43,794.73	41,797	37,391	0.6568	19,542	11.96	1,633	42.5

Enbridge Gas Inc.

Account #: 453.00 - Underground Storage - Wells

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 45

Net Salvage: -30%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1980	129,253.29	121,431	108,630	0.6465	59,399	12.48	4,760	41.5
1981	98,176.70	90,718	81,155	0.6359	46,474	13.01	3,571	40.5
1983	952,280.58	849,002	759,504	0.6135	478,461	14.14	33,840	38.5
1984	993,563.17	868,934	777,336	0.6018	514,296	14.73	34,923	37.5
1985	574,551.17	492,455	440,542	0.5898	306,374	15.33	19,984	36.5
1986	1,017,908.12	854,221	764,173	0.5775	559,107	15.95	35,051	35.5
1987	2,631,509.87	2,160,009	1,932,312	0.5648	1,488,651	16.59	89,749	34.5
1988	3,063,744.82	2,457,242	2,198,212	0.5519	1,784,656	17.24	103,536	33.5
1989	2,374,634.32	1,858,983	1,663,018	0.5387	1,424,007	17.90	79,547	32.5
1990	4,135,719.57	3,156,684	2,823,922	0.5252	2,552,513	18.58	137,387	31.5
1991	367,365.07	273,062	244,277	0.5115	233,298	19.27	12,106	30.5
1992	2,201,348.50	1,591,492	1,423,725	0.4975	1,438,028	19.97	71,994	29.5
1993	2,048,868.33	1,438,876	1,287,197	0.4833	1,376,332	20.69	66,520	28.5
1994	465,393.09	317,052	283,630	0.4688	321,381	21.42	15,005	27.5
1995	5,219,871.28	3,444,561	3,081,453	0.4541	3,704,380	22.16	167,184	26.5
1996	5,086,168.60	3,246,003	2,903,826	0.4392	3,708,193	22.91	161,871	25.5
1997	4,591,763.32	2,829,444	2,531,178	0.4240	3,438,114	23.67	145,252	24.5
1998	1,035,895.06	615,212	550,360	0.4087	796,304	24.44	32,579	23.5
1999	2,881,468.81	1,646,164	1,472,633	0.3931	2,273,276	25.22	90,122	22.5
2000	622,877.47	341,576	305,569	0.3774	504,172	26.02	19,378	21.5
2001	535,710.55	281,352	251,693	0.3614	444,730	26.82	16,582	20.5
2002	10,342,747.47	5,189,275	4,642,248	0.3453	8,803,324	27.63	318,587	19.5
2003	1,109,439.29	530,312	474,409	0.3289	967,862	28.45	34,015	18.5
2004	452,253.93	205,324	183,679	0.3124	404,251	29.28	13,804	17.5
2005	1,360,580.25	584,698	523,062	0.2957	1,245,692	30.12	41,352	16.5
2006	996,980.51	404,015	361,426	0.2789	934,649	30.97	30,177	15.5
2007	571,778.84	217,561	194,627	0.2618	548,686	31.83	17,239	14.5
2008	1,208,898.37	429,799	384,492	0.2447	1,187,076	32.69	36,310	13.5

Enbridge Gas Inc.

Account #: 453.00 - Underground Storage - Wells

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 45

Net Salvage: -30%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2009	1,775,954.26	586,644	524,803	0.2273	1,783,937	33.57	53,148	12.5
2010	11,625,733.52	3,544,820	3,171,143	0.2098	11,942,310	34.45	346,703	11.5
2011	926,645.91	258,806	231,524	0.1922	973,115	35.33	27,542	10.5
2012	3,611,156.89	915,358	818,866	0.1744	3,875,638	36.23	106,986	9.5
2013	1,210,191.93	275,289	246,269	0.1565	1,326,980	37.13	35,743	8.5
2014	2,286,760.05	460,296	411,774	0.1385	2,561,014	38.03	67,338	7.5
2015	2,024,005.52	354,060	316,736	0.1204	2,314,471	38.94	59,430	6.5
2016	7,066,060.81	1,048,690	938,142	0.1021	8,247,737	39.86	206,904	5.5
2017	539,683.06	65,702	58,776	0.0838	642,812	40.79	15,761	4.5
2018	11,744,935.60	1,114,807	997,289	0.0653	14,271,127	41.71	342,115	3.5
2019	499,285.70	33,931	30,354	0.0468	618,718	42.65	14,508	2.5
2020	8,527,709.20	348,527	311,787	0.0281	10,774,235	43.59	247,199	1.5
2021	24,979,214.43	341,220	305,251	0.0094	32,167,728	44.53	722,430	0.5
TOTAL	143,144,394.64	55,937,153	50,040,540		136,047,173		4,539,036	

COMPOSITE ANNUAL ACCRUAL RATE	3.17%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.35
COMPOSITE AVERAGE AGE (YEARS)	16.36
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	31.47

Enbridge Gas Inc.

Account #: 454.00 - Underground Storage - Well Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R2

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1963	177,937.86	158,424	177,938	1.0000	0	4.39	0	58.5
1964	45,733.53	40,384	45,734	1.0000	0	4.68	0	57.5
1966	90,870.93	78,894	90,871	1.0000	0	5.27	0	55.5
1968	88,382.30	75,384	88,382	1.0000	0	5.88	0	53.5
1969	207,234.01	175,123	207,234	1.0000	0	6.20	0	52.5
1970	27,531.28	23,043	27,531	1.0000	0	6.52	0	51.5
1971	88,403.18	73,259	88,403	1.0000	0	6.85	0	50.5
1972	42,870.65	35,161	42,871	1.0000	0	7.19	0	49.5
1973	53,146.89	43,121	53,147	1.0000	0	7.55	0	48.5
1974	83,889.03	67,299	83,889	1.0000	0	7.91	0	47.5
1975	40,956.20	32,471	40,956	1.0000	0	8.29	0	46.5
1976	34,738.49	27,204	34,738	1.0000	0	8.68	0	45.5
1978	140,818.42	107,388	140,818	1.0000	0	9.50	0	43.5
1980	37,576.46	27,832	37,576	1.0000	0	10.37	0	41.5
1983	173,295.60	122,177	173,296	1.0000	0	11.80	0	38.5
1984	284,018.12	196,651	284,018	1.0000	0	12.30	0	37.5
1987	600,425.36	391,640	600,425	1.0000	0	13.91	0	34.5
1988	146,890.66	93,741	146,891	1.0000	0	14.47	0	33.5
1989	99,628.33	62,139	99,628	1.0000	0	15.05	0	32.5
1990	181,525.51	110,530	181,526	1.0000	0	15.64	0	31.5
1992	128,229.62	74,148	128,230	1.0000	0	16.87	0	29.5
1994	16,438.13	8,980	16,438	1.0000	0	18.15	0	27.5
1996	793,244.21	406,939	793,244	1.0000	0	19.48	0	25.5
1997	764,393.62	379,077	764,394	1.0000	0	20.16	0	24.5
1998	307,272.19	147,040	307,272	1.0000	0	20.86	0	23.5
1999	626,388.03	288,678	626,388	1.0000	0	21.57	0	22.5
2000	70,309.90	31,141	70,310	1.0000	0	22.28	0	21.5
2001	57,334.99	24,349	57,335	1.0000	0	23.01	0	20.5

Enbridge Gas Inc.

Account #: 454.00 - Underground Storage - Well Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R2

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2002	14,028.42	5,698	14,028	1.0000	0	23.75	0	19.5
2003	203,654.25	78,897	203,654	1.0000	0	24.50	0	18.5
2004	8,713.16	3,210	8,713	1.0000	0	25.26	0	17.5
2005	186,049.07	64,952	177,369	0.9533	8,680	26.04	333	16.5
2006	90,324.50	29,771	81,296	0.9000	9,028	26.82	337	15.5
2007	38,223.77	11,843	32,341	0.8461	5,883	27.61	213	14.5
2008	127,788.06	37,040	101,146	0.7915	26,642	28.41	938	13.5
2009	452,559.45	122,026	333,224	0.7363	119,336	29.21	4,085	12.5
2010	609,408.90	151,863	414,701	0.6805	194,708	30.03	6,483	11.5
2011	98,504.69	22,512	61,476	0.6241	37,028	30.86	1,200	10.5
2012	524,881.85	109,006	297,669	0.5671	227,213	31.69	7,169	9.5
2013	216,506.27	40,401	110,326	0.5096	106,180	32.54	3,263	8.5
2014	443,047.44	73,251	200,031	0.4515	243,016	33.39	7,279	7.5
2015	942,966.94	135,664	370,466	0.3929	572,501	34.25	16,718	6.5
2016	1,119,442.63	136,813	373,603	0.3337	745,840	35.11	21,242	5.5
2018	1,140,005.87	89,333	243,948	0.2140	896,058	36.87	24,306	3.5
2020	1,443,806.93	48,832	133,348	0.0924	1,310,459	38.65	33,908	1.5
2021	295,121.32	3,337	9,113	0.0309	286,009	39.55	7,232	0.5
TOTAL	13,364,517.02	4,466,662	8,575,936		4,788,581		134,706	

COMPOSITE ANNUAL ACCRUAL RATE 1.01%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.64

COMPOSITE AVERAGE AGE (YEARS) 17.35

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 26.63

Enbridge Gas Inc.

Account #: 455.00 - Underground Storage - Field Lines

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 55

Net Salvage: -8%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1955	272,765.58	258,362	207,192	0.7033	87,395	6.76	12,922	66.5
1957	4,356.45	4,073	3,267	0.6943	1,438	7.38	195	64.5
1959	140,235.90	129,286	103,680	0.6846	47,775	8.05	5,934	62.5
1960	4,017.00	3,675	2,947	0.6794	1,391	8.41	165	61.5
1961	1,659,538.56	1,506,328	1,207,990	0.6740	584,312	8.78	66,584	60.5
1963	4,131,236.55	3,685,993	2,955,958	0.6625	1,505,777	9.56	157,465	58.5
1964	17,191.07	15,197	12,187	0.6564	6,379	9.98	639	57.5
1965	20,038.98	17,544	14,069	0.6501	7,573	10.42	727	56.5
1966	64,320.80	55,740	44,701	0.6435	24,766	10.87	2,279	55.5
1967	29,148.03	24,991	20,041	0.6366	11,439	11.34	1,009	54.5
1968	83,864.48	71,101	57,019	0.6295	33,554	11.82	2,838	53.5
1969	29,046.54	24,338	19,518	0.6222	11,852	12.33	961	52.5
1970	40,725.80	33,708	27,032	0.6146	16,952	12.85	1,319	51.5
1971	206,105.20	168,409	135,055	0.6067	87,539	13.39	6,538	50.5
1972	0.00	0	0	0.0000	0	13.94	0	49.5
1973	57,775.16	45,930	36,833	0.5903	25,564	14.52	1,761	48.5
1974	50,670.55	39,696	31,834	0.5817	22,890	15.10	1,516	47.5
1975	85,834.18	66,227	53,110	0.5729	39,591	15.71	2,521	46.5
1976	4,518,605.77	3,431,533	2,751,895	0.5639	2,128,199	16.33	130,359	45.5
1977	2,028,929.38	1,515,587	1,215,415	0.5547	975,829	16.96	57,541	44.5
1978	17,311.17	12,711	10,194	0.5452	8,503	17.61	483	43.5
1979	26,912.68	19,411	15,567	0.5356	13,499	18.27	739	42.5
1980	4,259.92	3,016	2,419	0.5257	2,182	18.94	115	41.5
1982	124,293.39	84,612	67,854	0.5055	66,383	20.33	3,265	39.5
1983	446,656.30	297,814	238,830	0.4951	243,559	21.04	11,574	38.5
1984	164,679.78	107,459	86,176	0.4845	91,678	21.77	4,211	37.5
1985	761,952.26	486,193	389,899	0.4738	433,009	22.50	19,241	36.5
1986	22,979.98	14,326	11,489	0.4629	13,329	23.25	573	35.5

Enbridge Gas Inc.

Account #: 455.00 - Underground Storage - Field Lines

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 55

Net Salvage: -8%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1987	6,330,534.25	3,852,544	3,089,522	0.4519	3,747,455	24.01	156,090	34.5
1988	1,232,367.16	731,409	586,549	0.4407	744,408	24.78	30,046	33.5
1989	205,491.17	118,821	95,288	0.4294	126,643	25.55	4,956	32.5
1990	597,014.44	335,975	269,433	0.4179	375,343	26.34	14,249	31.5
1991	4,306,848.74	2,356,277	1,889,601	0.4062	2,761,796	27.14	101,767	30.5
1992	32,053,202.42	17,028,529	13,655,917	0.3945	20,961,541	27.95	750,095	29.5
1993	489,237.92	252,073	202,148	0.3826	326,229	28.76	11,343	28.5
1994	1,444,423.00	720,820	578,057	0.3706	981,920	29.59	33,189	27.5
1995	20,739.05	10,010	8,027	0.3584	14,371	30.42	472	26.5
1996	3,574,761.51	1,666,175	1,336,178	0.3461	2,524,564	31.26	80,751	25.5
1997	8,871,581.69	3,986,639	3,197,059	0.3337	6,384,249	32.12	198,791	24.5
1998	1,316,983.06	569,578	456,769	0.3211	965,572	32.98	29,282	23.5
1999	7,563,883.83	3,142,363	2,519,998	0.3085	5,648,997	33.84	166,917	22.5
2000	1,318,514.97	525,083	421,087	0.2957	1,002,909	34.72	28,886	21.5
2001	5,290,704.84	2,015,111	1,616,005	0.2828	4,097,957	35.60	115,100	20.5
2002	6,565,346.39	2,385,655	1,913,161	0.2698	5,177,413	36.50	141,866	19.5
2003	2,377,916.74	822,100	659,278	0.2567	1,908,873	37.39	51,048	18.5
2004	2,770,988.88	908,712	728,735	0.2435	2,263,933	38.30	59,111	17.5
2005	818,209.01	253,661	203,422	0.2302	680,244	39.21	17,348	16.5
2006	2,199,942.90	642,312	515,098	0.2168	1,860,840	40.13	46,369	15.5
2007	679,282.81	185,984	149,148	0.2033	584,477	41.06	14,236	14.5
2008	7,248,883.16	1,852,128	1,485,302	0.1897	6,343,492	41.99	151,078	13.5
2009	969,493.90	229,873	184,345	0.1761	862,708	42.93	20,098	12.5
2010	1,258,563.41	275,125	220,634	0.1623	1,138,614	43.87	25,956	11.5
2011	21,687,579.09	4,337,427	3,478,371	0.1485	19,944,215	44.82	445,034	10.5
2012	2,903,018.46	526,298	422,062	0.1346	2,713,198	45.77	59,282	9.5
2013	6,911,335.55	1,123,119	900,678	0.1207	6,563,564	46.72	140,474	8.5
2014	1,734,537.51	249,136	199,793	0.1067	1,673,508	47.69	35,095	7.5

Enbridge Gas Inc.

Account #: 455.00 - Underground Storage - Field Lines

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 55

Net Salvage: -8%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2015	10,643,064.83	1,327,027	1,064,200	0.0926	10,430,310	48.65	214,393	6.5
2016	4,852,743.44	512,768	411,211	0.0785	4,829,752	49.62	97,337	5.5
2017	4,394,903.55	380,497	305,137	0.0643	4,441,359	50.59	87,790	4.5
2018	6,619,007.16	446,304	357,911	0.0501	6,790,617	51.57	131,687	3.5
2019	3,046,093.03	146,892	117,799	0.0358	3,171,981	52.54	60,368	2.5
2020	9,513,160.76	275,577	220,997	0.0215	10,053,216	53.52	187,824	1.5
2021	15,096,270.33	145,926	117,025	0.0072	16,186,947	54.51	296,966	0.5
TOTAL	201,920,080.43	66,461,188	53,298,115		164,775,572		4,498,768	

COMPOSITE ANNUAL ACCRUAL RATE	2.23%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.26
COMPOSITE AVERAGE AGE (YEARS)	18.42
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	38.24

Enbridge Gas Inc.

Account #: 456.00 - Underground Storage - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 40

Net Salvage: -6%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1964	3,122,735.26	3,242,475	3,241,963	0.9794	68,136	0.82	68,136	57.5
1969	39,587.01	39,955	39,949	0.9520	2,014	1.91	1,052	52.5
1971	1,966,168.04	1,958,035	1,957,726	0.9393	126,412	2.42	52,231	50.5
1973	3,059,499.98	3,003,885	3,003,411	0.9261	239,659	2.95	81,237	48.5
1975	3,560,744.10	3,443,218	3,442,675	0.9121	331,714	3.51	94,515	46.5
1976	869,820.08	834,256	834,125	0.9047	87,885	3.81	23,085	45.5
1980	534,002.97	492,334	492,256	0.8696	73,787	5.21	14,166	41.5
1981	3,857,456.42	3,512,900	3,512,346	0.8590	576,558	5.63	102,321	40.5
1982	21,553,977.99	19,363,498	19,360,443	0.8474	3,486,774	6.10	571,681	39.5
1983	35,604.20	31,509	31,504	0.8348	6,236	6.60	944	38.5
1984	36,826.21	32,058	32,053	0.8211	6,983	7.15	977	37.5
1985	3,035,927.13	2,595,765	2,595,355	0.8065	622,727	7.74	80,505	36.5
1986	174,742.13	146,536	146,513	0.7910	38,714	8.36	4,633	35.5
1987	191,540.75	157,330	157,305	0.7748	45,728	9.00	5,079	34.5
1988	13,449,779.13	10,808,465	10,806,760	0.7580	3,450,006	9.67	356,595	33.5
1989	1,154,800.08	906,948	906,805	0.7408	317,284	10.36	30,616	32.5
1990	20,655,614.53	15,836,179	15,833,680	0.7232	6,061,271	11.07	547,600	31.5
1991	3,067,806.17	2,293,208	2,292,846	0.7051	959,028	11.79	81,328	30.5
1992	33,864,526.11	24,648,204	24,644,314	0.6865	11,252,083	12.53	897,720	29.5
1993	2,473,866.11	1,750,722	1,750,446	0.6675	871,852	13.29	65,578	28.5
1994	1,776,507.78	1,220,503	1,220,310	0.6480	662,788	14.07	47,091	27.5
1995	10,667,839.78	7,103,309	7,102,188	0.6281	4,205,722	14.87	282,773	26.5
1996	45,381,028.25	29,234,997	29,230,384	0.6077	18,873,505	15.69	1,202,891	25.5
1997	11,640,151.43	7,241,193	7,240,050	0.5868	5,098,510	16.53	308,533	24.5
1998	1,391,664.48	834,314	834,183	0.5655	640,982	17.38	36,887	23.5
1999	4,654,045.40	2,683,038	2,682,614	0.5438	2,250,674	18.25	123,355	22.5
2000	4,988,117.04	2,758,809	2,758,374	0.5217	2,529,030	19.13	132,208	21.5
2001	1,393,425.54	737,507	737,391	0.4992	739,640	20.03	36,932	20.5

Enbridge Gas Inc.

Account #: 456.00 - Underground Storage - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 40

Net Salvage: -6%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2002	2,321,925.56	1,172,864	1,172,679	0.4765	1,288,562	20.94	61,540	19.5
2003	3,794,425.49	1,823,802	1,823,514	0.4534	2,198,577	21.86	100,565	18.5
2004	2,422,471.54	1,104,379	1,104,205	0.4300	1,463,615	22.80	64,203	17.5
2005	2,936,058.69	1,265,043	1,264,843	0.4064	1,847,379	23.74	77,814	16.5
2006	43,213,036.23	17,527,486	17,524,720	0.3826	28,281,098	24.69	1,145,257	15.5
2007	2,368,670.11	900,435	900,293	0.3586	1,610,498	25.65	62,775	14.5
2008	5,267,235.41	1,867,247	1,866,952	0.3344	3,716,317	26.62	139,593	13.5
2009	8,230,265.74	2,705,343	2,704,916	0.3101	6,019,166	27.60	218,118	12.5
2010	18,963,278.98	5,741,685	5,740,779	0.2856	14,360,297	28.57	502,559	11.5
2011	22,734,383.87	6,291,512	6,290,520	0.2610	17,807,927	29.56	602,495	10.5
2012	742,894.91	186,175	186,146	0.2364	601,323	30.54	19,688	9.5
2013	3,838,998.78	861,461	861,325	0.2117	3,208,014	31.53	101,738	8.5
2014	8,802,463.82	1,743,976	1,743,701	0.1869	7,586,910	32.52	233,274	7.5
2015	15,532,044.54	2,668,384	2,667,963	0.1620	13,796,004	33.52	411,612	6.5
2016	71,203,157.99	10,355,242	10,353,608	0.1372	65,121,740	34.51	1,886,931	5.5
2017	189,165,293.56	22,516,965	22,513,413	0.1123	178,001,799	35.51	5,012,980	4.5
2018	13,369,323.73	1,238,114	1,237,919	0.0874	12,933,564	36.51	354,292	3.5
2019	4,246,796.96	280,986	280,941	0.0624	4,220,664	37.50	112,541	2.5
2020	12,480,935.91	495,550	495,472	0.0375	12,734,320	38.50	330,747	1.5
2021	52,097,290.66	689,427	689,319	0.0125	54,533,809	39.50	1,380,581	0.5
TOTAL	682,328,756.58	228,347,226	228,311,196		494,957,286		18,069,972	

COMPOSITE ANNUAL ACCRUAL RATE 2.65%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.33

COMPOSITE AVERAGE AGE (YEARS) 13.53

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 27.37

Enbridge Gas Inc.

Account #: 457.00 - Underground Storage - Measuring and Regulating Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 35

Net Salvage: -14%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1963	130,385.00	146,515	148,639	1.0000	0	0.50	0	58.5
1967	523,963.56	577,421	597,318	1.0000	0	1.17	0	54.5
1971	29,834.21	31,927	34,011	1.0000	0	2.14	0	50.5
1973	1,199,914.00	1,264,179	1,367,902	1.0000	0	2.65	0	48.5
1975	332,093.69	344,325	378,587	1.0000	0	3.17	0	46.5
1978	2,395,075.78	2,420,721	2,730,386	1.0000	0	3.97	0	43.5
1979	10,902.48	10,917	12,429	1.0000	0	4.26	0	42.5
1984	99,162.31	93,732	111,926	0.9901	1,119	5.98	187	37.5
1987	944,986.41	852,418	1,017,878	0.9449	59,407	7.31	8,132	34.5
1988	1,869,447.09	1,656,101	1,977,559	0.9279	153,611	7.80	19,689	33.5
1989	980,804.54	852,153	1,017,560	0.9101	100,557	8.33	12,078	32.5
1990	3,532,968.44	3,006,265	3,589,798	0.8913	437,786	8.88	49,326	31.5
1991	7,023,272.22	5,844,381	6,978,809	0.8716	1,027,722	9.45	108,734	30.5
1992	3,495,881.74	2,840,622	3,392,003	0.8511	593,302	10.05	59,018	29.5
1993	2,347,659.40	1,859,827	2,220,830	0.8298	455,501	10.68	42,658	28.5
1994	446,474.29	344,281	411,108	0.8077	97,873	11.33	8,642	27.5
1995	605,066.61	453,385	541,390	0.7849	148,386	11.99	12,371	26.5
1996	401,253.74	291,654	348,266	0.7614	109,163	12.68	8,606	25.5
1997	2,735,779.61	1,925,363	2,299,087	0.7372	819,701	13.39	61,204	24.5
1999	3,202,846.25	2,100,464	2,508,176	0.6869	1,143,069	14.87	76,894	22.5
2000	10,904,216.06	6,880,632	8,216,201	0.6610	4,214,605	15.63	269,700	21.5
2001	4,193,144.09	2,539,705	3,032,676	0.6344	1,747,509	16.40	106,526	20.5
2002	1,073,800.54	622,644	743,503	0.6074	480,630	17.20	27,948	19.5
2003	595,307.24	329,523	393,485	0.5798	285,165	18.01	15,838	18.5
2005	871,579.18	435,345	519,848	0.5232	473,753	19.66	24,091	16.5
2006	1,664,981.27	785,524	937,998	0.4942	960,081	20.52	46,799	15.5
2007	142,651.85	63,290	75,575	0.4647	87,048	21.38	4,072	14.5
2008	196,488.02	81,568	97,401	0.4348	126,595	22.25	5,688	13.5

Enbridge Gas Inc.

Account #: 457.00 - Underground Storage - Measuring and Regulating Equipment

ALG - Remaining Life

Survivor Curve: R3

ASL: 35

Net Salvage: -14%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2009	1,520,178.69	587,095	701,053	0.4045	1,031,950	23.14	44,590	12.5
2010	1,655,695.06	590,913	705,613	0.3738	1,181,880	24.04	49,158	11.5
2011	992,690.96	324,847	387,901	0.3428	743,767	24.95	29,806	10.5
2012	6,657,164.95	1,978,768	2,362,859	0.3113	5,226,309	25.87	201,989	9.5
2013	596,503.55	159,224	190,131	0.2796	489,883	26.80	18,276	8.5
2014	845,386.68	199,792	238,573	0.2475	725,168	27.74	26,138	7.5
2015	270,244.87	55,528	66,306	0.2152	241,773	28.69	8,427	6.5
2016	3,130,628.26	545,885	651,844	0.1826	2,917,072	29.65	98,395	5.5
2017	2,697,412.08	385,863	460,761	0.1498	2,614,289	30.61	85,412	4.5
2018	598,240.75	66,724	79,676	0.1168	602,318	31.58	19,075	3.5
2019	1,993,546.54	159,172	190,068	0.0836	2,082,575	32.55	63,983	2.5
2020	331,510.40	15,913	19,002	0.0503	358,920	33.53	10,706	1.5
2021	3,954,990.47	63,388	75,692	0.0168	4,432,997	34.51	128,463	0.5
TOTAL	77,194,132.88	43,787,994	51,829,828		36,171,484		1,752,619	

COMPOSITE ANNUAL ACCRUAL RATE 2.27%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.67

COMPOSITE AVERAGE AGE (YEARS) 20.48

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 17.58

Enbridge Gas Inc.

Account #: 461.00 - Transmission Plant - Land Rights Intangible

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 60

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1993	11,038.40	5,133	5,792	0.5247	5,247	32.10	163	28.5
1994	19,068,363.22	8,572,680	9,672,298	0.5072	9,396,065	33.03	284,510	27.5
1995	307,429.86	133,425	150,539	0.4897	156,891	33.96	4,620	26.5
1996	1,391,196.94	581,952	656,599	0.4720	734,598	34.90	21,048	25.5
1997	62,046.97	24,975	28,179	0.4542	33,868	35.85	945	24.5
1998	503,792.08	194,784	219,769	0.4362	284,023	36.80	7,718	23.5
1999	711,691.20	263,796	297,633	0.4182	414,059	37.76	10,965	22.5
2000	258.49	92	103	0.4001	155	38.72	4	21.5
2001	1,176,471.38	398,213	449,291	0.3819	727,180	39.69	18,321	20.5
2002	2,381,758.03	767,606	866,067	0.3636	1,515,691	40.66	37,275	19.5
2003	163,275.68	49,968	56,377	0.3453	106,898	41.64	2,567	18.5
2004	30,153.80	8,736	9,857	0.3269	20,297	42.62	476	17.5
2005	10,475.96	2,864	3,231	0.3084	7,245	43.60	166	16.5
2006	6,134,786.52	1,576,476	1,778,691	0.2899	4,356,096	44.58	97,711	15.5
2007	2,323,578.49	558,907	630,598	0.2714	1,692,980	45.57	37,153	14.5
2008	42,768.12	9,583	10,812	0.2528	31,956	46.56	686	13.5
2009	3,804,899.79	789,779	891,084	0.2342	2,913,816	47.55	61,284	12.5
2010	71,413.93	13,643	15,393	0.2155	56,021	48.54	1,154	11.5
2011	164,175.01	28,648	32,323	0.1969	131,852	49.53	2,662	10.5
2012	1,305.80	206	233	0.1782	1,073	50.52	21	9.5
2013	1,415,439.30	200,070	225,733	0.1595	1,189,706	51.52	23,093	8.5
2014	795,695.18	99,264	111,997	0.1408	683,699	52.51	13,019	7.5
2015	1,820,400.00	196,863	222,114	0.1220	1,598,286	53.51	29,868	6.5
2016	36,012,160.06	3,295,941	3,718,711	0.1033	32,293,449	54.51	592,447	5.5
2017	3,519,784.25	263,613	297,427	0.0845	3,222,357	55.51	58,054	4.5
2018	187,496.57	10,923	12,325	0.0657	175,172	56.50	3,100	3.5
2019	4,288,988.25	178,501	201,397	0.0470	4,087,591	57.50	71,085	2.5
2020	976,025.97	24,373	27,500	0.0282	948,526	58.50	16,214	1.5

Enbridge Gas Inc.

Account #: 461.00 - Transmission Plant - Land Rights Intangible

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

ALG - Remaining Life
Survivor Curve: R4
ASL: 60
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2021	794,532.50	6,612	7,460	0.0094	787,073	59.50	13,228	0.5
TOTAL	88,171,401.75	18,257,626	20,599,533		67,571,869		1,409,557	

COMPOSITE ANNUAL ACCRUAL RATE	1.60%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.23
COMPOSITE AVERAGE AGE (YEARS)	12.57
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	47.58

Enbridge Gas Inc.

Account #: 462.00 - Transmission Plant - Compressor Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S4

ASL: 50

Net Salvage: -5%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1971	1,187,168.14	1,076,674	1,181,869	0.9481	64,657	6.81	9,490	50.5
1973	391,089.80	348,342	382,376	0.9312	28,268	7.59	3,726	48.5
1988	282,072.74	195,146	214,213	0.7233	81,963	17.06	4,806	33.5
1989	12,325,933.56	8,301,620	9,112,721	0.7041	3,829,510	17.93	213,603	32.5
1991	14,715,774.88	9,351,332	10,264,993	0.6643	5,186,571	19.74	262,746	30.5
1994	110,397.09	63,558	69,767	0.6019	46,150	22.58	2,043	27.5
1995	629,437.89	349,530	383,680	0.5805	277,230	23.56	11,769	26.5
1997	227,989.35	117,189	128,639	0.5374	110,750	25.52	4,339	24.5
1998	160,773.04	79,294	87,041	0.5156	81,771	26.51	3,084	23.5
2000	120,574.86	54,428	59,746	0.4719	66,858	28.50	2,346	21.5
2001	24,159.27	10,399	11,415	0.4500	13,952	29.50	473	20.5
2002	20,357.96	8,336	9,151	0.4281	12,225	30.50	401	19.5
2004	197,385.39	72,538	79,625	0.3842	127,629	32.50	3,927	17.5
2005	19,215.94	6,658	7,309	0.3622	12,868	33.50	384	16.5
2006	31,818.59	10,357	11,369	0.3403	22,041	34.50	639	15.5
2007	5,084,372.73	1,548,190	1,699,454	0.3183	3,639,137	35.50	102,511	14.5
2008	2,175,036.86	616,623	676,869	0.2964	1,606,920	36.50	44,025	13.5
2009	1,004,663.82	263,724	289,491	0.2744	765,406	37.50	20,411	12.5
2010	310,888.09	75,079	82,415	0.2525	244,017	38.50	6,338	11.5
2011	604,639.05	133,323	146,349	0.2305	488,522	39.50	12,368	10.5
2012	410,069.29	81,809	89,802	0.2086	340,771	40.50	8,414	9.5
2013	811,486.43	144,850	159,003	0.1866	693,058	41.50	16,700	8.5
2014	20,001,022.91	3,150,161	3,457,944	0.1647	17,543,130	42.50	412,780	7.5
2015	33,713,841.29	4,601,939	5,051,566	0.1427	30,347,967	43.50	697,654	6.5
2016	23,302,948.09	2,691,490	2,954,459	0.1207	21,513,636	44.50	483,452	5.5
2017	34,622,648.10	3,271,840	3,591,512	0.0988	32,762,269	45.50	720,050	4.5
2018	154,780.99	11,376	12,488	0.0768	150,032	46.50	3,226	3.5
2019	189,237.30	9,935	10,906	0.0549	187,794	47.50	3,954	2.5

Enbridge Gas Inc.

Account #: 462.00 - Transmission Plant - Compressor Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S4

ASL: 50

Net Salvage: -5%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2020	268,143.29	8,447	9,272	0.0329	272,279	48.50	5,614	1.5
2021	10,254,031.19	107,667	118,187	0.0110	10,648,546	49.50	215,122	0.5
TOTAL	163,351,957.93	36,761,856	40,353,631		131,165,925		3,276,395	

COMPOSITE ANNUAL ACCRUAL RATE 2.01%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.25

COMPOSITE AVERAGE AGE (YEARS) 10.84

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 39.28

Enbridge Gas Inc.

Account #: 463.00 - Transmission Plant - Measuring and Regulating Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S4

ASL: 55

Net Salvage: -6%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1931	583.35	605	618	1.0000	0	1.20	0	90.5
1954	826.60	808	876	1.0000	0	4.25	0	67.5
1958	322,414.22	309,888	341,759	1.0000	0	5.13	0	63.5
1959	3,884.40	3,715	4,117	1.0000	0	5.38	0	62.5
1960	170,882.37	162,569	181,135	1.0000	0	5.64	0	61.5
1961	68,923.58	65,206	73,059	1.0000	0	5.91	0	60.5
1962	19,415.52	18,261	20,580	1.0000	0	6.20	0	59.5
1963	5,480.23	5,122	5,809	1.0000	0	6.50	0	58.5
1964	82,870.60	76,949	87,843	1.0000	0	6.82	0	57.5
1965	113,466.20	104,622	120,274	1.0000	0	7.16	0	56.5
1966	12,889.72	11,797	13,663	1.0000	0	7.51	0	55.5
1968	16,260.15	14,640	17,236	1.0000	0	8.28	0	53.5
1969	11,439.49	10,207	12,126	1.0000	0	8.70	0	52.5
1970	3,366.51	2,975	3,569	1.0000	0	9.14	0	51.5
1971	12,064.50	10,554	12,788	1.0000	0	9.61	0	50.5
1972	4,526.37	3,917	4,798	1.0000	0	10.10	0	49.5
1973	7,696.36	6,583	8,087	0.9913	71	10.62	7	48.5
1974	96,065.03	81,165	99,705	0.9791	2,124	11.16	190	47.5
1975	55,403.35	46,198	56,751	0.9663	1,977	11.73	168	46.5
1976	12,794.87	10,521	12,924	0.9529	639	12.34	52	45.5
1977	88,859.03	71,984	88,427	0.9388	5,763	12.97	444	44.5
1978	80,811.59	64,435	79,154	0.9240	6,507	13.63	477	43.5
1979	99,637.42	78,116	95,961	0.9086	9,655	14.32	674	42.5
1981	238,599.34	180,298	221,484	0.8757	31,431	15.79	1,990	40.5
1982	146,799.48	108,727	133,564	0.8583	22,043	16.57	1,330	39.5
1983	45,243.40	32,807	40,302	0.8404	7,656	17.38	441	38.5
1984	229,535.79	162,760	199,939	0.8218	43,369	18.21	2,382	37.5
1985	23,764.54	16,459	20,218	0.8026	4,972	19.06	261	36.5

Enbridge Gas Inc.

Account #: 463.00 - Transmission Plant - Measuring and Regulating Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S4

ASL: 55

Net Salvage: -6%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1986	627,855.34	424,198	521,099	0.7830	144,428	19.94	7,242	35.5
1987	841,421.49	553,908	680,439	0.7629	211,468	20.84	10,146	34.5
1988	22,839.52	14,631	17,974	0.7424	6,236	21.76	287	33.5
1989	791,278.65	492,664	605,205	0.7216	233,551	22.69	10,291	32.5
1990	785,719.08	474,845	583,315	0.7004	249,547	23.64	10,555	31.5
1991	996,030.58	583,522	716,818	0.6789	338,975	24.60	13,778	30.5
1992	337,836.22	191,609	235,379	0.6573	122,728	25.57	4,799	29.5
1993	713,832.36	391,415	480,828	0.6355	275,834	26.55	10,390	28.5
1994	97,420.36	51,572	63,353	0.6135	39,913	27.53	1,450	27.5
1995	926,577.87	472,852	580,867	0.5914	401,306	28.52	14,070	26.5
1997	47,478.23	22,411	27,530	0.5470	22,797	30.51	747	24.5
1998	104,058.13	47,119	57,883	0.5248	52,418	31.50	1,664	23.5
1999	5,385.29	2,335	2,868	0.5025	2,840	32.50	87	22.5
2000	49,451.57	20,490	25,170	0.4802	27,249	33.50	813	21.5
2002	289,511.03	108,802	133,656	0.4355	173,226	35.50	4,880	19.5
2005	125,526.90	39,918	49,036	0.3685	84,023	38.50	2,182	16.5
2006	162,810.09	48,636	59,746	0.3462	112,833	39.50	2,857	15.5
2007	272,875.71	76,256	93,676	0.3239	195,572	40.50	4,829	14.5
2008	432,488.79	112,526	138,230	0.3015	320,208	41.50	7,716	13.5
2009	8,146.72	1,963	2,411	0.2792	6,225	42.50	146	12.5
2010	20,858.65	4,623	5,679	0.2569	16,431	43.50	378	11.5
2011	84,169.67	17,033	20,924	0.2345	68,296	44.50	1,535	10.5
2012	203,670.58	37,290	45,809	0.2122	170,082	45.50	3,738	9.5
2013	3,000.00	491	604	0.1898	2,576	46.50	55	8.5
2014	16,610.27	2,401	2,949	0.1675	14,657	47.50	309	7.5
2016	210,132.56	22,274	27,362	0.1228	195,378	49.50	3,947	5.5
2017	54,330.04	4,712	5,788	0.1005	51,802	50.50	1,026	4.5
2018	48,913.00	3,299	4,053	0.0782	47,795	51.50	928	3.5

Enbridge Gas Inc.

Account #: 463.00 - Transmission Plant - Measuring and Regulating Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S4

ASL: 55

Net Salvage: -6%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2019	212,068.09	10,218	12,552	0.0558	212,240	52.50	4,043	2.5
2021	785,483.10	7,569	9,298	0.0112	823,314	54.50	15,107	0.5
TOTAL	11,252,283.90	5,903,469	7,167,268		4,760,153		148,411	

COMPOSITE ANNUAL ACCRUAL RATE 1.32%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.64

COMPOSITE AVERAGE AGE (YEARS) 28.34

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 27.78

Enbridge Gas Inc.

Account #: 464.00 - Transmission Plant - Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S4

ASL: 50

Net Salvage: -5%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1931	698.96	734	715	0.9737	19		19	91.5
1948	681.35	687	669	0.9348	47	2.00	23	73.5
1950	589.52	591	576	0.9300	43	2.25	19	71.5
1952	892.48	890	867	0.9248	70	2.51	28	69.5
1953	5,232.50	5,202	5,066	0.9220	428	2.66	161	68.5
1954	817.91	811	789	0.9191	69	2.80	25	67.5
1955	104.89	104	101	0.9162	9	2.96	3	66.5
1960	6,978.68	6,765	6,587	0.8990	740	3.84	193	61.5
1961	49,895.81	48,155	46,890	0.8950	5,501	4.04	1,361	60.5
1962	8,662.20	8,321	8,102	0.8908	993	4.26	233	59.5
1963	6,687.24	6,392	6,224	0.8864	797	4.48	178	58.5
1967	16,358.53	15,282	14,880	0.8663	2,296	5.52	416	54.5
1969	1,290.60	1,189	1,158	0.8544	197	6.13	32	52.5
1970	1,257.77	1,150	1,120	0.8479	201	6.46	31	51.5
1975	5,102.82	4,452	4,335	0.8090	1,023	8.46	121	46.5
1981	7,801.40	6,265	6,101	0.7447	2,091	11.76	178	40.5
1987	55,785.33	39,586	38,546	0.6581	20,029	16.21	1,236	34.5
1988	17,757.05	12,285	11,962	0.6416	6,683	17.06	392	33.5
1989	17,076.29	11,501	11,199	0.6246	6,731	17.93	375	32.5
1991	29,342.88	18,646	18,156	0.5893	12,654	19.74	641	30.5
1992	45,070.75	27,757	27,027	0.5711	20,297	20.67	982	29.5
1994	14,615.78	8,415	8,193	0.5339	7,153	22.58	317	27.5
1995	76,532.46	42,499	41,382	0.5150	38,977	23.56	1,655	26.5
1996	123,181.55	65,868	64,137	0.4959	65,203	24.54	2,657	25.5
2014	9,027.77	1,422	1,385	0.1461	8,095	42.50	190	7.5
2016	1,316,312.85	152,034	148,039	0.1071	1,234,089	44.50	27,732	5.5
2017	2,606.59	246	240	0.0876	2,497	45.50	55	4.5
2019	927,988.75	48,719	47,439	0.0487	926,949	47.50	19,515	2.5

Enbridge Gas Inc.

Account #: 464.00 - Transmission Plant - Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S4

ASL: 50

Net Salvage: -5%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2021	171,866.85	1,805	1,757	0.0097	178,703	49.50	3,610	0.5
TOTAL	2,920,217.56	537,772	523,642		2,542,586		62,378	

COMPOSITE ANNUAL ACCRUAL RATE 2.14%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.18

COMPOSITE AVERAGE AGE (YEARS) 9.30

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 41.23

Enbridge Gas Inc.

Account #: 465.00 - Transmission Plant - Mains

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 60

Net Salvage: -12%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1900	504.57	565	565	1.0000	0		0	121.5
1910	13,248.18	14,838	14,838	1.0000	0		0	111.5
1921	33,733.67	37,782	37,782	1.0000	0		0	100.5
1926	7,918.72	8,869	8,869	1.0000	0		0	95.5
1927	69,978.99	78,376	78,376	1.0000	0		0	94.5
1928	40,173.58	44,994	44,994	1.0000	0		0	93.5
1930	61,570.86	68,385	68,959	1.0000	0	0.50	0	91.5
1931	156,074.83	173,310	174,804	1.0000	0	0.51	0	90.5
1935	124.68	137	140	1.0000	0	1.10	0	86.5
1936	751,729.53	823,756	841,937	1.0000	0	1.30	0	85.5
1937	408,311.87	445,800	457,309	1.0000	0	1.51	0	84.5
1938	150,740.66	163,977	168,830	1.0000	0	1.72	0	83.5
1939	139,371.43	151,040	156,096	1.0000	0	1.94	0	82.5
1940	166,120.78	179,301	186,055	1.0000	0	2.18	0	81.5
1941	259,663.51	279,120	290,823	1.0000	0	2.41	0	80.5
1942	231,275.70	247,568	259,029	1.0000	0	2.65	0	79.5
1943	63,399.04	67,568	71,007	1.0000	0	2.91	0	78.5
1945	67,400.64	71,195	75,489	1.0000	0	3.41	0	76.5
1946	307,753.16	323,573	344,684	1.0000	0	3.67	0	75.5
1947	639,932.51	669,682	716,724	1.0000	0	3.94	0	74.5
1948	1,858.42	1,936	2,081	1.0000	0	4.20	0	73.5
1950	49,994.63	51,559	55,994	1.0000	0	4.75	0	71.5
1951	1,184,149.93	1,214,991	1,326,248	1.0000	0	5.03	0	70.5
1952	11,672.21	11,913	13,073	1.0000	0	5.32	0	69.5
1953	1,068,946.00	1,085,045	1,197,220	1.0000	0	5.62	0	68.5
1954	167,992.60	169,556	188,152	1.0000	0	5.93	0	67.5
1955	670,889.45	673,102	751,396	1.0000	0	6.25	0	66.5
1956	121,386.63	121,026	135,953	1.0000	0	6.59	0	65.5

Enbridge Gas Inc.

Account #: 465.00 - Transmission Plant - Mains

ALG - Remaining Life

Survivor Curve: R4

ASL: 60

Net Salvage: -12%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1957	17,289,437.66	17,124,341	19,364,170	1.0000	0	6.94	0	64.5
1958	19,410,275.93	19,090,361	21,739,509	1.0000	0	7.31	0	63.5
1959	3,170,065.01	3,094,624	3,550,473	1.0000	0	7.70	0	62.5
1960	973,648.73	942,936	1,090,487	1.0000	0	8.12	0	61.5
1961	842,536.00	809,058	943,640	1.0000	0	8.56	0	60.5
1962	2,095,941.04	1,994,471	2,347,454	1.0000	0	9.02	0	59.5
1963	907,327.59	855,062	1,016,207	1.0000	0	9.51	0	58.5
1964	10,668,880.18	9,951,025	11,949,146	1.0000	0	10.03	0	57.5
1965	5,558,167.09	5,127,480	6,225,147	1.0000	0	10.58	0	56.5
1966	6,082,507.70	5,546,055	6,743,380	0.9899	69,029	11.15	6,189	55.5
1967	9,103,641.70	8,199,228	9,969,339	0.9778	226,739	11.75	19,296	54.5
1968	3,358,225.53	2,985,690	3,630,264	0.9652	130,949	12.37	10,585	53.5
1969	1,939,472.95	1,701,120	2,068,370	0.9522	103,839	13.01	7,980	52.5
1970	6,615,568.92	5,721,452	6,956,642	0.9389	452,795	13.67	33,126	51.5
1971	9,268,739.44	7,899,918	9,605,412	0.9253	775,576	14.34	54,085	50.5
1972	12,962,889.20	10,883,139	13,232,674	0.9114	1,285,762	15.02	85,583	49.5
1973	2,587,292.63	2,138,681	2,600,395	0.8974	297,372	15.72	18,920	48.5
1974	4,701,695.38	3,824,537	4,650,207	0.8831	615,692	16.42	37,490	47.5
1975	26,894,698.08	21,516,786	26,161,993	0.8685	3,960,069	17.14	231,032	46.5
1976	4,453,962.91	3,502,713	4,258,905	0.8538	729,534	17.87	40,824	45.5
1977	1,105,639.75	854,189	1,038,598	0.8387	199,718	18.61	10,731	44.5
1978	3,650,138.28	2,768,565	3,366,263	0.8234	721,892	19.37	37,274	43.5
1979	11,045,642.38	8,219,813	9,994,368	0.8079	2,376,751	20.13	118,047	42.5
1980	2,363,387.55	1,724,352	2,096,618	0.7921	550,376	20.91	26,316	41.5
1981	19,253,434.14	13,762,584	16,733,755	0.7760	4,830,091	21.71	222,518	40.5
1982	31,736,353.72	22,208,936	27,003,569	0.7597	8,541,147	22.51	379,421	39.5
1983	585,609.64	400,875	487,418	0.7431	168,464	23.33	7,222	38.5
1984	18,409,411.00	12,317,000	14,976,086	0.7263	5,642,454	24.16	233,569	37.5

Enbridge Gas Inc.

Account #: 465.00 - Transmission Plant - Mains

ALG - Remaining Life

Survivor Curve: R4

ASL: 60

Net Salvage: -12%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1985	40,319,036.48	26,343,307	32,030,499	0.7093	13,126,822	25.00	525,116	36.5
1986	10,355,630.60	6,601,347	8,026,495	0.6920	3,571,811	25.85	138,174	35.5
1987	6,381,187.02	3,964,934	4,820,914	0.6745	2,326,015	26.71	87,073	34.5
1988	33,840,488.10	20,474,973	24,895,265	0.6568	13,006,082	27.59	471,458	33.5
1989	64,565,346.35	37,999,613	46,203,257	0.6389	26,109,931	28.47	917,077	32.5
1990	35,227,934.04	20,145,502	24,494,665	0.6208	14,960,621	29.36	509,479	31.5
1991	33,945,460.29	18,840,253	22,907,629	0.6025	15,111,287	30.27	499,266	30.5
1992	69,166,629.12	37,211,776	45,245,335	0.5841	32,221,290	31.18	1,033,447	29.5
1993	35,102,013.98	18,282,245	22,229,155	0.5654	17,085,101	32.10	532,274	28.5
1994	34,556,578.01	17,400,108	21,156,575	0.5466	17,546,793	33.03	531,311	27.5
1995	30,037,510.10	14,600,644	17,752,741	0.5277	15,889,270	33.96	467,882	26.5
1996	51,558,774.26	24,155,687	29,370,599	0.5086	28,375,228	34.90	813,012	25.5
1997	19,704,937.40	8,883,479	10,801,312	0.4894	11,268,218	35.85	314,327	24.5
1998	34,226,277.63	14,821,085	18,020,773	0.4701	20,312,658	36.80	551,947	23.5
1999	53,916,470.45	22,382,848	27,215,026	0.4507	33,171,421	37.76	878,471	22.5
2000	17,677,659.48	7,020,874	8,536,594	0.4312	11,262,385	38.72	290,841	21.5
2001	46,466,250.25	17,615,268	21,418,185	0.4116	30,624,015	39.69	771,557	20.5
2002	51,922,238.74	18,741,843	22,787,973	0.3919	35,364,934	40.66	869,711	19.5
2003	7,521,099.34	2,577,914	3,134,454	0.3721	5,289,177	41.64	127,028	18.5
2004	4,659,850.83	1,512,092	1,838,533	0.3523	3,380,500	42.62	79,324	17.5
2005	11,997,470.67	3,673,322	4,466,346	0.3324	8,970,821	43.60	205,763	16.5
2006	125,125,575.60	36,012,394	43,787,021	0.3125	96,353,624	44.58	2,161,286	15.5
2007	80,961,603.56	21,811,188	26,519,951	0.2925	64,157,045	45.57	1,407,948	14.5
2008	11,216,023.81	2,814,719	3,422,381	0.2724	9,139,565	46.56	196,313	13.5
2009	45,004,705.67	10,462,566	12,721,304	0.2524	37,683,966	47.55	792,581	12.5
2010	8,923,405.41	1,909,338	2,321,540	0.2323	7,672,674	48.54	158,078	11.5
2011	15,874,783.26	3,102,515	3,772,310	0.2122	14,007,447	49.53	282,806	10.5
2012	41,321,828.47	7,309,135	8,887,086	0.1920	37,393,362	50.52	740,109	9.5

Enbridge Gas Inc.

Account #: 465.00 - Transmission Plant - Mains

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life
Survivor Curve: R4
ASL: 60
Net Salvage: -12%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2013	69,144,443.21	10,946,285	13,309,452	0.1719	64,132,325	51.52	1,244,827	8.5
2014	41,414,560.89	5,786,503	7,035,737	0.1517	39,348,571	52.51	749,284	7.5
2015	156,789,681.68	18,990,297	23,090,066	0.1315	152,514,378	53.51	2,850,126	6.5
2016	671,012,315.57	68,782,619	83,631,931	0.1113	667,901,863	54.51	12,253,142	5.5
2017	200,758,114.35	16,840,025	20,475,576	0.0911	204,373,512	55.51	3,681,987	4.5
2018	15,795,859.13	1,030,693	1,253,207	0.0708	16,438,155	56.50	290,918	3.5
2019	99,159,853.46	4,622,093	5,619,945	0.0506	105,439,091	57.50	1,833,631	2.5
2020	73,822,444.83	2,064,706	2,510,451	0.0304	80,170,688	58.50	1,370,400	1.5
2021	189,897,248.28	1,769,858	2,151,949	0.0101	210,532,969	59.50	3,538,327	0.5
TOTAL	2,783,251,797.20	759,848,002	919,330,147		2,197,911,866		45,746,509	

COMPOSITE ANNUAL ACCRUAL RATE	1.64%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.33
COMPOSITE AVERAGE AGE (YEARS)	15.26
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	45.37

Enbridge Gas Inc.

Account #: 466.00 - Transmission Plant - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 30

Net Salvage: -7%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1970	5,225,157.68	5,590,919	5,590,919	1.0000	0		0	51.5
1972	6,694,440.19	7,163,051	7,163,051	1.0000	0		0	49.5
1988	3,767,639.42	3,620,416	3,754,104	0.9312	277,271	3.06	90,665	33.5
1990	29,064,577.31	27,198,975	28,203,322	0.9069	2,895,775	3.76	769,685	31.5
1993	4,270,487.16	3,784,013	3,923,741	0.8587	645,680	5.16	125,217	28.5
1994	6,598,676.71	5,712,269	5,923,200	0.8389	1,137,384	5.73	198,534	27.5
1995	11,074,974.21	9,342,599	9,687,583	0.8175	2,162,639	6.35	340,665	26.5
1996	41,359,020.59	33,922,182	35,174,790	0.7948	9,079,363	7.00	1,296,298	25.5
2001	2,237,627.66	1,543,859	1,600,868	0.6686	793,394	10.66	74,459	20.5
2004	1,108,053.64	666,281	690,884	0.5827	494,733	13.14	37,648	17.5
2006	6,339,908.87	3,412,708	3,538,725	0.5217	3,244,977	14.91	217,670	15.5
2007	81,039,112.91	40,988,609	42,502,151	0.4902	44,209,700	15.82	2,794,716	14.5
2008	80,181,083.22	37,903,544	39,303,167	0.4581	46,490,592	16.75	2,776,213	13.5
2009	1,978,036.78	868,659	900,735	0.4256	1,215,765	17.69	68,736	12.5
2010	5,756,021.34	2,332,106	2,418,221	0.3926	3,740,722	18.64	200,678	11.5
2011	17,185,515.58	6,372,566	6,607,878	0.3593	11,780,623	19.60	600,946	10.5
2012	33,368,237.21	11,216,915	11,631,109	0.3258	24,072,904	20.58	1,170,003	9.5
2013	1,949,552.75	587,324	609,011	0.2919	1,477,010	21.55	68,528	8.5
2014	6,525,504.74	1,736,911	1,801,048	0.2579	5,181,242	22.54	229,897	7.5
2015	203,461,376.38	46,984,909	48,719,870	0.2238	168,983,803	23.53	7,183,041	6.5
2016	153,100,505.79	29,941,363	31,046,976	0.1895	132,770,565	24.52	5,415,489	5.5
2017	235,646,157.74	37,730,932	39,124,181	0.1552	213,017,208	25.51	8,350,099	4.5
2018	2,388,189.10	297,567	308,555	0.1207	2,246,808	26.51	84,764	3.5
2019	620,131.22	55,213	57,252	0.0863	606,289	27.50	22,044	2.5
2020	1,757,876.43	93,933	97,402	0.0518	1,783,526	28.50	62,576	1.5
2021	62,362,174.13	1,110,823	1,151,841	0.0173	65,575,685	29.50	2,222,860	0.5

Enbridge Gas Inc.

Account #: 466.00 - Transmission Plant - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 30

Net Salvage: -7%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	1,005,060,038.76	320,178,644	331,530,582		743,883,660		34,401,431	
COMPOSITE ANNUAL ACCRUAL RATE				3.42%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.33				
COMPOSITE AVERAGE AGE (YEARS)				9.59				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				21.07				

Enbridge Gas Inc.

Account #: 467.00 - Transmission Plant - Measuring and Regulating Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 40

Net Salvage: -15%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1959	188,441.62	216,708	216,708	1.0000	0		0	63.5
1966	9,026.68	10,065	10,239	0.9863	142	1.22	116	55.5
1968	11,759.11	12,958	13,182	0.9748	341	1.67	204	53.5
1970	18,456.51	20,077	20,424	0.9623	801	2.16	370	51.5
1971	7,194.17	7,773	7,907	0.9557	366	2.42	151	50.5
1972	11,696.49	12,549	12,766	0.9491	685	2.68	255	49.5
1973	8,407.17	8,955	9,110	0.9423	558	2.95	189	48.5
1974	1,862.82	1,970	2,004	0.9353	139	3.23	43	47.5
1975	59,355.58	62,270	63,346	0.9280	4,913	3.51	1,400	46.5
1976	31,572.65	32,853	33,421	0.9205	2,888	3.81	759	45.5
1977	376,455.39	388,321	395,033	0.9125	37,891	4.12	9,194	44.5
1978	178,048.72	181,944	185,089	0.9040	19,667	4.46	4,413	43.5
1979	927,242.77	937,908	954,120	0.8948	112,209	4.82	23,293	42.5
1980	479,947.53	480,067	488,365	0.8848	63,575	5.21	12,205	41.5
1981	294,824.68	291,287	296,322	0.8740	42,727	5.63	7,583	40.5
1982	440,527.13	429,359	436,781	0.8622	69,825	6.10	11,448	39.5
1983	549,778.12	527,860	536,985	0.8493	95,260	6.60	14,424	38.5
1984	524,308.07	495,176	503,735	0.8354	99,219	7.15	13,877	37.5
1985	152,873.85	141,808	144,259	0.8206	31,546	7.74	4,078	36.5
1986	747,775.12	680,314	692,073	0.8048	167,868	8.36	20,091	35.5
1987	1,032,489.94	920,085	935,990	0.7883	251,374	9.00	27,918	34.5
1988	542,274.92	472,781	480,954	0.7712	142,663	9.67	14,746	33.5
1989	1,145,802.99	976,287	993,162	0.7537	324,511	10.36	31,313	32.5
1990	3,690,685.77	3,069,809	3,122,872	0.7358	1,121,417	11.07	101,313	31.5
1991	4,736,358.91	3,841,069	3,907,464	0.7174	1,539,349	11.79	130,540	30.5
1992	4,637,724.55	3,662,159	3,725,461	0.6985	1,607,922	12.53	128,284	29.5
1993	4,885,103.21	3,750,651	3,815,483	0.6792	1,802,386	13.29	135,570	28.5
1994	20,380,731.29	15,190,896	15,453,478	0.6593	7,984,363	14.07	567,290	27.5

Enbridge Gas Inc.

Account #: 467.00 - Transmission Plant - Measuring and Regulating Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 40

Net Salvage: -15%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1995	27,519,668.78	19,880,138	20,223,775	0.6390	11,423,844	14.87	768,086	26.5
1996	9,287,945.53	6,491,430	6,603,637	0.6183	4,077,500	15.69	259,877	25.5
1997	3,029,524.31	2,044,645	2,079,988	0.5970	1,403,965	16.53	84,960	24.5
1998	1,600,719.85	1,041,124	1,059,120	0.5753	781,708	17.38	44,985	23.5
1999	1,407,652.27	880,407	895,625	0.5533	723,175	18.25	39,636	22.5
2000	3,391,667.93	2,035,121	2,070,299	0.5308	1,830,119	19.13	95,671	21.5
2001	312,821.79	179,627	182,732	0.5079	177,013	20.03	8,839	20.5
2002	3,206,373.95	1,757,136	1,787,509	0.4848	1,899,821	20.94	90,733	19.5
2003	1,350,524.87	704,249	716,422	0.4613	836,681	21.86	38,271	18.5
2004	416,252.54	205,877	209,436	0.4375	269,254	22.80	11,811	17.5
2005	5,596,399.00	2,616,020	2,661,239	0.4135	3,774,620	23.74	158,992	16.5
2006	3,535,621.39	1,555,832	1,582,725	0.3893	2,483,240	24.69	100,560	15.5
2007	4,980,458.12	2,054,040	2,089,546	0.3648	3,637,981	25.65	141,804	14.5
2008	6,195,518.94	2,382,806	2,423,994	0.3402	4,700,853	26.62	176,574	13.5
2009	6,608,911.49	2,356,841	2,397,580	0.3155	5,202,668	27.60	188,530	12.5
2010	4,445,096.77	1,460,156	1,485,395	0.2906	3,626,466	28.57	126,913	11.5
2011	7,466,619.58	2,241,754	2,280,503	0.2656	6,306,109	29.56	213,354	10.5
2012	7,756,083.19	2,108,765	2,145,216	0.2405	6,774,280	30.54	221,794	9.5
2013	5,873,761.25	1,429,966	1,454,684	0.2154	5,300,142	31.53	168,087	8.5
2014	24,750,303.78	5,319,966	5,411,924	0.1901	23,050,925	32.52	708,744	7.5
2015	29,969,409.90	5,585,858	5,682,412	0.1649	28,782,410	33.52	858,740	6.5
2016	32,234,134.41	5,085,913	5,173,826	0.1396	31,895,429	34.51	924,184	5.5
2017	50,655,952.22	6,541,704	6,654,780	0.1142	51,599,565	35.51	1,453,174	4.5
2018	13,659,429.31	1,372,384	1,396,107	0.0889	14,312,237	36.51	392,059	3.5
2019	26,497,560.27	1,902,043	1,934,921	0.0635	28,537,274	37.50	760,928	2.5
2020	25,594,737.74	1,102,511	1,121,568	0.0381	28,312,380	38.50	735,354	1.5
2021	42,232,666.74	606,337	616,818	0.0127	47,950,749	39.50	1,213,924	0.5

Enbridge Gas Inc.

Account #: 467.00 - Transmission Plant - Measuring and Regulating Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 40

Net Salvage: -15%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	395,646,541.68	117,766,608	119,798,512		335,195,011		11,247,651	
COMPOSITE ANNUAL ACCRUAL RATE				2.84%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.30				
COMPOSITE AVERAGE AGE (YEARS)				10.81				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				29.65				

Enbridge Gas Inc.

Account #: 471.00 - Distribution - Land Rights

ALG - Remaining Life

Survivor Curve: R4

ASL: 60

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1982	734,045.10	458,644	449,384	0.6122	284,661	22.51	12,645	39.5
1983	73,108.81	44,684	43,782	0.5989	29,327	23.33	1,257	38.5
1984	173,766.21	103,804	101,708	0.5853	72,058	24.16	2,983	37.5
1985	3,426,337.47	1,998,813	1,958,460	0.5716	1,467,877	25.00	58,720	36.5
1986	958,048.88	545,288	534,279	0.5577	423,770	25.85	16,393	35.5
1987	354,429.13	196,628	192,659	0.5436	161,770	26.71	6,056	34.5
1988	100,679.11	54,389	53,291	0.5293	47,389	27.59	1,718	33.5
1989	57,560.44	30,247	29,637	0.5149	27,924	28.47	981	32.5
1990	233,617.04	119,283	116,875	0.5003	116,742	29.36	3,976	31.5
1991	115,800.71	57,385	56,226	0.4855	59,574	30.27	1,968	30.5
1992	108,308.90	52,027	50,977	0.4707	57,332	31.18	1,839	29.5
1993	151,770.02	70,577	69,153	0.4556	82,618	32.10	2,574	28.5
1994	3,464,454.84	1,557,536	1,526,092	0.4405	1,938,363	33.03	58,693	27.5
1995	498,278.96	216,253	211,887	0.4252	286,392	33.96	8,433	26.5
1996	331,266.13	138,572	135,775	0.4099	195,492	34.90	5,601	25.5
1997	389,245.74	156,680	153,517	0.3944	235,729	35.85	6,576	24.5
1998	491,767.35	190,135	186,296	0.3788	305,471	36.80	8,300	23.5
1999	286,264.03	106,107	103,965	0.3632	182,300	37.76	4,828	22.5
2000	164,849.29	58,457	57,277	0.3474	107,573	38.72	2,778	21.5
2001	125,436.04	42,458	41,601	0.3316	83,836	39.69	2,112	20.5
2002	183,136.39	59,022	57,831	0.3158	125,306	40.66	3,082	19.5
2003	122,559.25	37,507	36,750	0.2999	85,809	41.64	2,061	18.5
2004	85,791.29	24,856	24,354	0.2839	61,437	42.62	1,442	17.5
2005	196,577.85	53,739	52,654	0.2679	143,924	43.60	3,301	16.5
2006	203,679.93	52,340	51,284	0.2518	152,396	44.58	3,418	15.5
2007	233,697.12	56,213	55,078	0.2357	178,619	45.57	3,920	14.5
2008	7,953,167.56	1,782,043	1,746,066	0.2195	6,207,101	46.56	133,326	13.5
2009	499,300.58	103,639	101,547	0.2034	397,754	47.55	8,366	12.5

Enbridge Gas Inc.

Account #: 471.00 - Distribution - Land Rights

ALG - Remaining Life

Survivor Curve: R4

ASL: 60

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2010	230,269.02	43,992	43,103	0.1872	187,166	48.54	3,856	11.5
2011	252,988.91	44,146	43,255	0.1710	209,734	49.53	4,234	10.5
2012	399,570.90	63,105	61,831	0.1547	337,740	50.52	6,685	9.5
2013	541,565.43	76,550	75,004	0.1385	466,561	51.52	9,056	8.5
2014	4,486,011.49	559,636	548,338	0.1222	3,937,674	52.51	74,982	7.5
2015	476,115.17	51,488	50,449	0.1060	425,666	53.51	7,955	6.5
2016	33,197,490.81	3,038,334	2,976,994	0.0897	30,220,496	54.51	554,417	5.5
2017	354,078.01	26,519	25,983	0.0734	328,095	55.51	5,911	4.5
2018	499,779.33	29,117	28,529	0.0571	471,250	56.50	8,340	3.5
2019	611,812.17	25,463	24,949	0.0408	586,864	57.50	10,206	2.5
2020	826,239.39	20,633	20,216	0.0245	806,023	58.50	13,778	1.5
2021	314,694.85	2,619	2,566	0.0082	312,129	59.50	5,246	0.5
TOTAL	63,907,559.65	12,348,925	12,099,619		51,807,941		1,072,013	

COMPOSITE ANNUAL ACCRUAL RATE 1.68%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.19

COMPOSITE AVERAGE AGE (YEARS) 11.80

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 48.41

Enbridge Gas Inc.

Account #: 472.00 - Distribution - Structures - Other

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S0.5

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1928	39,923.45	39,923	39,923	1.0000	0		0	94.5
1929	1,751.32	1,751	1,751	1.0000	0		0	93.5
1930	6,119.60	6,120	6,120	1.0000	0		0	92.5
1937	96.35	96	96	1.0000	0		0	85.5
1939	4,831.67	4,832	4,832	1.0000	0		0	83.5
1940	1,334.00	1,334	1,334	1.0000	0		0	82.5
1941	244.99	245	245	1.0000	0		0	81.5
1947	211.52	201	212	1.0000	0	1.96	0	74.5
1948	502.38	474	502	1.0000	0	2.30	0	73.5
1949	340.83	318	341	1.0000	0	2.63	0	72.5
1952	6,519.54	5,927	6,454	0.9900	65	3.63	18	69.5
1953	1,030.38	928	1,011	0.9809	20	3.97	5	68.5
1954	244,600.76	218,300	237,716	0.9719	6,884	4.30	1,601	67.5
1956	248,675.48	217,780	237,150	0.9537	11,525	4.97	2,319	65.5
1957	26,308.73	22,819	24,849	0.9445	1,460	5.31	275	64.5
1958	481,214.00	413,339	450,104	0.9354	31,110	5.64	5,514	63.5
1959	1,017,508.01	865,388	942,359	0.9261	75,149	5.98	12,566	62.5
1960	1,029,622.81	866,945	944,055	0.9169	85,567	6.32	13,539	61.5
1961	367,420.70	306,232	333,469	0.9076	33,951	6.66	5,097	60.5
1962	885,238.46	730,210	795,158	0.8982	90,081	7.01	12,859	59.5
1963	68,372.27	55,807	60,771	0.8888	7,601	7.35	1,034	58.5
1964	487,356.37	393,552	428,556	0.8793	58,800	7.70	7,637	57.5
1965	92,352.29	73,767	80,328	0.8698	12,024	8.05	1,494	56.5
1966	111,478.42	88,059	95,891	0.8602	15,587	8.40	1,855	55.5
1967	113,272.42	88,466	96,335	0.8505	16,938	8.76	1,934	54.5
1968	7,137,865.37	5,510,536	6,000,669	0.8407	1,137,196	9.12	124,701	53.5
1969	1,425,993.59	1,087,950	1,184,718	0.8308	241,276	9.48	25,445	52.5
1970	43,915.34	33,103	36,047	0.8208	7,868	9.85	799	51.5

Enbridge Gas Inc.

Account #: 472.00 - Distribution - Structures - Other

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S0.5

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1971	427,607.50	318,366	346,683	0.8108	80,924	10.22	7,919	50.5
1972	205,086.10	150,775	164,186	0.8006	40,900	10.59	3,861	49.5
1973	139,443.32	101,198	110,199	0.7903	29,244	10.97	2,666	48.5
1974	15,224,527.59	10,903,408	11,873,209	0.7799	3,351,319	11.35	295,191	47.5
1975	34,356.61	24,273	26,432	0.7693	7,924	11.74	675	46.5
1976	118,650.93	82,667	90,019	0.7587	28,631	12.13	2,360	45.5
1977	973,962.60	668,934	728,432	0.7479	245,531	12.53	19,600	44.5
1978	4,746.86	3,213	3,498	0.7370	1,249	12.93	97	43.5
1979	43,220.27	28,811	31,374	0.7259	11,846	13.34	888	42.5
1980	975,054.36	639,945	696,865	0.7147	278,189	13.75	20,236	41.5
1981	1,478,165.14	954,705	1,039,621	0.7033	438,544	14.17	30,959	40.5
1982	2,062,178.80	1,310,053	1,426,576	0.6918	635,603	14.59	43,567	39.5
1983	915,606.25	571,819	622,680	0.6801	292,927	15.02	19,504	38.5
1984	257,314.51	157,891	171,935	0.6682	85,380	15.46	5,524	37.5
1985	1,375,714.09	828,910	902,637	0.6561	473,077	15.90	29,756	36.5
1986	318,773.12	188,482	205,247	0.6439	113,526	16.35	6,944	35.5
1987	720,426.42	417,728	454,883	0.6314	265,544	16.81	15,800	34.5
1988	721,418.62	409,914	446,373	0.6187	275,045	17.27	15,925	33.5
1989	1,319,056.66	733,895	799,171	0.6059	519,886	17.74	29,298	32.5
1990	527,425.71	287,103	312,639	0.5928	214,787	18.23	11,785	31.5
1991	1,793,157.64	954,143	1,039,009	0.5794	754,148	18.72	40,295	30.5
1992	633,017.80	328,939	358,196	0.5659	274,822	19.21	14,303	29.5
1993	706,848.03	358,329	390,201	0.5520	316,647	19.72	16,055	28.5
1994	3,260,358.72	1,610,628	1,753,885	0.5379	1,506,474	20.24	74,431	27.5
1995	11,944,393.09	5,743,087	6,253,905	0.5236	5,690,489	20.77	274,013	26.5
1996	1,350,706.55	631,287	687,437	0.5089	663,270	21.30	31,132	25.5
1997	8,462,798.23	3,839,270	4,180,752	0.4940	4,282,046	21.85	195,944	24.5
1998	911,442.78	400,738	436,381	0.4788	475,061	22.41	21,196	23.5

Enbridge Gas Inc.

Account #: 472.00 - Distribution - Structures - Other

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S0.5

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1999	767,871.44	326,649	355,702	0.4632	412,169	22.98	17,933	22.5
2000	451,349.63	185,421	201,913	0.4474	249,436	23.57	10,584	21.5
2001	203,608.45	80,613	87,783	0.4311	115,825	24.16	4,793	20.5
2002	4,289,775.17	1,633,152	1,778,413	0.4146	2,511,362	24.77	101,380	19.5
2003	2,025,648.86	739,681	805,471	0.3976	1,220,177	25.39	48,050	18.5
2004	1,615,369.24	564,182	614,363	0.3803	1,001,006	26.03	38,456	17.5
2005	508,719.57	169,403	184,471	0.3626	324,249	26.68	12,153	16.5
2006	4,177,657.04	1,321,670	1,439,226	0.3445	2,738,431	27.35	100,143	15.5
2007	3,657,733.59	1,094,930	1,192,319	0.3260	2,465,415	28.03	87,968	14.5
2008	1,237,359.39	348,844	379,872	0.3070	857,487	28.72	29,854	13.5
2009	2,031,196.60	536,423	584,135	0.2876	1,447,062	29.44	49,159	12.5
2010	5,588,477.85	1,373,814	1,496,007	0.2677	4,092,471	30.17	135,661	11.5
2011	1,371,242.88	311,444	339,145	0.2473	1,032,098	30.91	33,385	10.5
2012	7,773,909.77	1,616,696	1,760,493	0.2265	6,013,417	31.68	189,809	9.5
2013	1,879,077.30	353,892	385,369	0.2051	1,493,709	32.47	46,007	8.5
2014	3,856,005.55	648,642	706,335	0.1832	3,149,671	33.27	94,666	7.5
2015	5,161,274.07	761,798	829,556	0.1607	4,331,718	34.10	127,045	6.5
2016	7,875,429.65	995,976	1,084,562	0.1377	6,790,867	34.94	194,350	5.5
2017	4,032,417.18	422,603	460,191	0.1141	3,572,226	35.81	99,761	4.5
2018	1,788,351.24	147,692	160,829	0.0899	1,627,522	36.70	44,351	3.5
2019	5,744,929.53	343,526	374,080	0.0651	5,370,849	37.61	142,811	2.5
2020	3,896,100.71	141,814	154,428	0.0396	3,741,673	38.54	97,075	1.5
2021	80,149,541.03	988,242	1,076,140	0.0134	79,073,401	39.51	2,001,514	0.5

Enbridge Gas Inc.

Account #: 472.00 - Distribution - Structures - Other

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S0.5

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	220,832,605.09	58,790,023	64,014,227		156,818,378		5,155,524	
COMPOSITE ANNUAL ACCRUAL RATE				2.33%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.29				
COMPOSITE AVERAGE AGE (YEARS)				15.68				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				29.35				

Enbridge Gas Inc.

Account #: 472.31 - Distribution - Structures - Stoney Creek

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life
Survivor Curve: S0.5
ASL: 40
Net Salvage: 0%
Truncation Year: 2046

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1992	1,114,233.02	641,644	391,744	0.3516	722,489	16.24	44,496	29.5
1996	264,569.14	142,119	86,768	0.3280	177,801	17.20	10,336	25.5
2010	11,256.60	3,837	2,342	0.2081	8,914	20.34	438	11.5
2011	3,046.29	977	596	0.1958	2,450	20.56	119	10.5
2012	24,238.48	7,256	4,430	0.1828	19,809	20.77	954	9.5
2013	26,834,440.69	7,422,915	4,531,928	0.1689	22,302,513	20.98	1,063,033	8.5
2014	72,795.00	18,374	11,218	0.1541	61,577	21.19	2,906	7.5
2015	15,084.11	3,418	2,087	0.1383	12,998	21.40	607	6.5
2016	3,000.00	597	364	0.1215	2,636	21.61	122	5.5
2018	3,400.00	467	285	0.0839	3,115	22.02	141	3.5
2019	76,764.68	7,919	4,835	0.0630	71,930	22.23	3,236	2.5
2021	1,239,286.80	32,058	19,573	0.0158	1,219,714	22.63	53,888	0.5
TOTAL	29,662,114.81	8,281,580	5,056,171		24,605,944		1,180,276	

COMPOSITE ANNUAL ACCRUAL RATE	3.98%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.17
COMPOSITE AVERAGE AGE (YEARS)	9.09
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	20.84

Enbridge Gas Inc.

Account #: 472.32 - Distribution - Structures - Win-Rhodes

ALG - Remaining Life

Survivor Curve: S0.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2046

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1961	180,426.39	150,379	99,399	0.5509	81,028	6.66	12,164	60.5
2007	129,381.63	51,081	33,764	0.2610	95,617	19.69	4,856	14.5
2008	12,068.02	4,559	3,014	0.2497	9,054	19.91	455	13.5
2009	22,631,922.21	8,143,826	5,382,981	0.2378	17,248,941	20.13	857,036	12.5
2011	65,635.22	21,050	13,914	0.2120	51,722	20.56	2,516	10.5
2013	8,062.10	2,230	1,474	0.1828	6,588	20.98	314	8.5
2015	4,463.00	1,011	668	0.1498	3,795	21.40	177	6.5
2017	65,272.23	11,051	7,305	0.1119	57,968	21.82	2,657	4.5
2018	27,450.03	3,773	2,494	0.0909	24,956	22.02	1,133	3.5
2019	65,992.08	6,808	4,500	0.0682	61,492	22.23	2,767	2.5
2021	25,873.03	669	442	0.0171	25,431	22.63	1,124	0.5
TOTAL	23,216,545.94	8,396,438	5,549,955		17,666,591		885,199	

COMPOSITE ANNUAL ACCRUAL RATE	3.81%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.24
COMPOSITE AVERAGE AGE (YEARS)	12.80
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	20.04

Enbridge Gas Inc.

Account #: 472.33 - Distribution - Structures - London Admin

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: 50.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2026

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1955	199.68	184	135	0.6741	65	3.22	20	66.5
1959	5,165.84	4,716	3,444	0.6667	1,722	3.48	495	62.5
1960	1,011,560.18	922,219	673,443	0.6657	338,117	3.53	95,708	61.5
1969	386,858.53	348,560	254,533	0.6579	132,325	3.85	34,328	52.5
1970	878,076.95	790,117	576,977	0.6571	301,100	3.88	77,598	51.5
1971	5,845,067.46	5,252,567	3,835,645	0.6562	2,009,422	3.90	514,656	50.5
1975	3,368.30	3,010	2,198	0.6525	1,171	3.99	293	46.5
1980	452,780.36	401,156	292,941	0.6470	159,839	4.08	39,203	41.5
1982	2,909.02	2,567	1,875	0.6444	1,034	4.11	252	39.5
1995	16,817.65	14,224	10,387	0.6176	6,431	4.27	1,507	26.5
1997	18,229.57	15,254	11,139	0.6110	7,091	4.29	1,654	24.5
2004	318,242.92	251,632	183,752	0.5774	134,491	4.35	30,899	17.5
2006	592,897.90	457,210	333,874	0.5631	259,024	4.37	59,274	15.5
2007	1,524,698.50	1,158,388	845,904	0.5548	678,795	4.38	155,034	14.5
2008	75,814.20	56,636	41,358	0.5455	34,457	4.39	7,855	13.5
2009	87,714.83	64,274	46,935	0.5351	40,780	4.39	9,279	12.5
2010	76,186.98	54,598	39,870	0.5233	36,317	4.40	8,249	11.5
2011	3,270,478.37	2,283,768	1,667,703	0.5099	1,602,775	4.41	363,380	10.5
2012	32,272.28	21,857	15,961	0.4946	16,311	4.42	3,692	9.5
2013	84,576.51	55,223	40,326	0.4768	44,250	4.43	9,997	8.5
2014	1,057,271.39	660,228	482,127	0.4560	575,145	4.43	129,722	7.5
2015	8,913.65	5,266	3,845	0.4314	5,069	4.44	1,141	6.5
2016	5,711.46	3,142	2,295	0.4017	3,417	4.45	768	5.5
2017	64,922.75	32,491	23,726	0.3655	41,196	4.46	9,246	4.5
2018	113,400.71	49,694	36,289	0.3200	77,112	4.46	17,280	3.5
2019	86,366.66	30,925	22,583	0.2615	63,784	4.47	14,271	2.5
2020	473,100.18	118,757	86,721	0.1833	386,379	4.48	86,316	1.5
2021	3,296,299.21	332,674	242,932	0.0737	3,053,367	4.48	681,046	0.5

Enbridge Gas Inc.

Account #: 472.33 - Distribution - Structures - London Admin

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: 50.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2026

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	19,789,902.04	13,391,337	9,778,917		10,010,985		2,353,163	
COMPOSITE ANNUAL ACCRUAL RATE				11.89%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.49				
COMPOSITE AVERAGE AGE (YEARS)				26.77				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				4.18				

Enbridge Gas Inc.

Account #: 472.34 - Distribution - Structures - Kingston Office

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

ALG - Remaining Life
Survivor Curve: S0.5
ASL: 40
Net Salvage: 0%
Truncation Year: 2046

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2008	173.14	65	45	0.2575	129	19.91	6	13.5
2009	15,807,650.76	5,688,194	3,867,876	0.2447	11,939,775	20.13	593,243	12.5
2010	816,665.68	278,351	189,274	0.2318	627,391	20.34	30,843	11.5
2011	13,036.61	4,181	2,843	0.2181	10,194	20.56	496	10.5
2012	17,010.23	5,092	3,462	0.2035	13,548	20.77	652	9.5
2015	5,663.00	1,283	872	0.1541	4,791	21.40	224	6.5
2016	11,740.47	2,336	1,588	0.1353	10,152	21.61	470	5.5
2017	7,351.98	1,245	846	0.1151	6,506	21.82	298	4.5
2018	12,352.19	1,698	1,155	0.0935	11,198	22.02	508	3.5
2020	26,851.89	1,775	1,207	0.0449	25,645	22.43	1,143	1.5
2021	19,080.00	494	336	0.0176	18,744	22.63	828	0.5
TOTAL	16,737,575.95	5,984,713	4,069,504		12,668,072		628,711	

COMPOSITE ANNUAL ACCRUAL RATE	3.76%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.24
COMPOSITE AVERAGE AGE (YEARS)	12.40
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	20.15

Enbridge Gas Inc.

Account #: 472.35 - Distribution - Structures - Mainway

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

ALG - Remaining Life
Survivor Curve: S0.5
ASL: 40
Net Salvage: 0%
Truncation Year: 2023

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2008	15,525,798.74	13,944,101	3,882,201	0.2500	11,643,598	1.49	7,817,793	13.5
2011	4,400.98	3,845	1,070	0.2432	3,331	1.49	2,233	10.5
2012	36,549.22	31,522	8,776	0.2401	27,773	1.49	18,608	9.5
2014	3,924.00	3,267	909	0.2318	3,015	1.49	2,018	7.5
2015	2,872.00	2,332	649	0.2260	2,223	1.49	1,487	6.5
2016	13,798.50	10,835	3,016	0.2186	10,782	1.50	7,210	5.5
2017	28,858.18	21,633	6,023	0.2087	22,835	1.50	15,262	4.5
2018	13,142.00	9,197	2,561	0.1948	10,581	1.50	7,069	3.5
2019	292,494.03	182,799	50,893	0.1740	241,601	1.50	161,323	2.5
2020	15,458.98	7,731	2,152	0.1392	13,307	1.50	8,881	1.5
TOTAL	15,937,296.63	14,217,261	3,958,252		11,979,045		8,041,884	

COMPOSITE ANNUAL ACCRUAL RATE	50.46%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.25
COMPOSITE AVERAGE AGE (YEARS)	13.24
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	1.49

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S1

ASL: 45

Net Salvage: -32%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1900	2,525,390.77	3,333,516	3,333,516	1.0000	0		0	122.5
1901	28,468.71	37,579	37,579	1.0000	0		0	121.5
1909	61.08	81	81	1.0001	0		0	113.5
1911	1,994.22	2,632	2,632	1.0000	0		0	111.5
1912	5,372.22	7,091	7,091	1.0000	0		0	110.5
1913	1,997.63	2,637	2,637	1.0000	0		0	109.5
1914	1,947.23	2,570	2,570	1.0000	0		0	108.5
1915	398.55	526	526	1.0000	0		0	107.5
1916	492.24	650	650	1.0000	0		0	106.5
1917	248.91	329	329	1.0000	0		0	105.5
1918	433.13	572	572	1.0000	0		0	104.5
1919	361.62	477	477	1.0000	0		0	103.5
1920	933.30	1,232	1,232	1.0000	0		0	102.5
1921	549.45	725	725	1.0000	0		0	101.5
1922	312.68	413	413	1.0000	0		0	100.5
1923	382.19	504	504	1.0000	0		0	99.5
1924	509.56	673	673	1.0000	0		0	98.5
1925	7.63	10	10	0.9998	0		0	97.5
1926	93.15	123	123	1.0000	0		0	96.5
1927	147.94	195	195	1.0000	0		0	95.5
1928	37,036.47	48,888	48,888	1.0000	0		0	94.5
1929	270.46	357	357	1.0000	0		0	93.5
1930	1,367.06	1,805	1,805	1.0000	0		0	92.5
1931	597.08	788	788	1.0000	0		0	91.5
1932	799.42	1,044	1,055	1.0000	0	0.50	0	89.5
1933	67.19	88	89	1.0000	0	0.55	0	88.5
1934	293.99	382	386	0.9957	2	0.76	2	87.5
1935	1,448.26	1,869	1,893	0.9903	18	1.00	18	86.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S1

ASL: 45

Net Salvage: -32%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1936	582.70	748	757	0.9846	12	1.25	9	85.5
1937	1,939.37	2,474	2,506	0.9789	54	1.51	36	84.5
1938	18,335.41	23,250	23,549	0.9730	654	1.77	369	83.5
1939	2,238.77	2,821	2,857	0.9669	98	2.04	48	82.5
1940	686.07	859	870	0.9608	36	2.31	15	81.5
1941	961.16	1,196	1,211	0.9546	58	2.59	22	80.5
1942	1,598.89	1,976	2,002	0.9484	109	2.86	38	79.5
1943	474.52	583	590	0.9421	36	3.14	12	78.5
1944	64.14	78	79	0.9357	5	3.43	2	77.5
1945	1,706.25	2,066	2,093	0.9293	159	3.71	43	76.5
1946	895.82	1,077	1,091	0.9228	91	4.00	23	75.5
1947	332.71	397	402	0.9163	37	4.29	9	74.5
1948	790.72	937	949	0.9097	94	4.58	21	73.5
1949	218.37	257	260	0.9030	28	4.88	6	72.5
1950	10,122.61	11,824	11,976	0.8963	1,386	5.18	268	71.5
1951	2,523.21	2,925	2,963	0.8895	368	5.48	67	70.5
1952	3,423.94	3,939	3,989	0.8827	530	5.78	92	69.5
1953	6,722.68	7,673	7,772	0.8758	1,102	6.09	181	68.5
1954	1,360,971.16	1,540,944	1,560,740	0.8688	235,742	6.40	36,829	67.5
1955	393,966.77	442,450	448,134	0.8617	71,902	6.71	10,710	66.5
1956	790,277.04	880,194	891,502	0.8546	151,663	7.03	21,573	65.5
1957	1,572,724.59	1,736,896	1,759,210	0.8474	316,786	7.35	43,097	64.5
1958	2,958,567.30	3,239,292	3,280,908	0.8401	624,401	7.67	81,362	63.5
1959	2,923,507.31	3,172,854	3,213,617	0.8328	645,413	8.00	80,662	62.5
1960	4,203,017.94	4,520,744	4,578,823	0.8253	969,161	8.33	116,318	61.5
1961	5,504,304.17	5,866,372	5,941,739	0.8178	1,323,942	8.67	152,763	60.5
1962	6,938,872.93	7,326,355	7,420,479	0.8102	1,738,833	9.01	193,088	59.5
1963	5,952,667.63	6,225,195	6,305,171	0.8024	1,552,350	9.35	166,056	58.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S1

ASL: 45

Net Salvage: -32%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1964	4,395,501.85	4,552,057	4,610,538	0.7946	1,191,524	9.69	122,903	57.5
1965	4,401,757.23	4,513,201	4,571,183	0.7867	1,239,137	10.05	123,347	56.5
1966	4,454,596.24	4,520,892	4,578,973	0.7787	1,301,094	10.40	125,084	55.5
1967	5,278,397.26	5,301,136	5,369,241	0.7706	1,598,244	10.76	148,505	54.5
1968	6,156,073.38	6,116,656	6,195,238	0.7624	1,930,779	11.13	173,516	53.5
1969	8,793,794.32	8,642,043	8,753,070	0.7541	2,854,739	11.50	248,295	52.5
1970	5,945,925.49	5,777,867	5,852,096	0.7456	1,996,525	11.87	168,162	51.5
1971	7,056,155.79	6,777,926	6,865,004	0.7371	2,449,122	12.25	199,874	50.5
1972	9,494,932.00	9,012,972	9,128,763	0.7284	3,404,547	12.64	269,357	49.5
1973	8,745,454.00	8,201,039	8,306,400	0.7195	3,237,600	13.03	248,448	48.5
1974	8,520,993.43	7,891,136	7,992,515	0.7106	3,255,196	13.43	242,400	47.5
1975	8,236,428.38	7,530,020	7,626,760	0.7015	3,245,325	13.83	234,608	46.5
1976	7,871,902.71	7,102,024	7,193,266	0.6923	3,197,646	14.24	224,503	45.5
1977	8,474,464.88	7,542,036	7,638,931	0.6829	3,547,363	14.66	241,975	44.5
1978	8,925,236.51	7,832,288	7,932,911	0.6733	3,848,401	15.08	255,136	43.5
1979	9,516,026.91	8,230,491	8,336,230	0.6637	4,224,925	15.51	272,321	42.5
1980	10,728,819.66	9,141,579	9,259,023	0.6538	4,903,019	15.95	307,350	41.5
1981	5,905,160.29	4,954,349	5,017,999	0.6438	2,776,813	16.40	169,337	40.5
1982	2,977,540.18	2,458,490	2,490,075	0.6335	1,440,278	16.85	85,467	39.5
1983	2,644,927.33	2,148,028	2,175,624	0.6232	1,315,680	17.31	75,991	38.5
1984	3,045,016.05	2,430,947	2,462,178	0.6126	1,557,243	17.78	87,564	37.5
1985	2,389,466.91	1,874,025	1,898,101	0.6018	1,255,996	18.26	68,773	36.5
1986	2,634,539.55	2,028,500	2,054,561	0.5908	1,423,031	18.75	75,890	35.5
1987	2,666,190.71	2,013,935	2,039,808	0.5796	1,479,563	19.25	76,864	34.5
1988	2,808,146.33	2,079,351	2,106,065	0.5682	1,600,688	19.76	81,020	33.5
1989	3,167,397.47	2,297,268	2,326,782	0.5565	1,854,183	20.27	91,455	32.5
1990	3,272,597.28	2,322,869	2,352,711	0.5446	1,967,117	20.80	94,562	31.5
1991	3,047,962.77	2,115,185	2,142,360	0.5325	1,880,951	21.34	88,134	30.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S1

ASL: 45

Net Salvage: -32%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1992	4,160,255.29	2,819,863	2,856,090	0.5201	2,635,447	21.89	120,379	29.5
1993	5,388,113.83	3,563,222	3,608,999	0.5074	3,503,311	22.46	156,013	28.5
1994	6,039,362.88	3,892,122	3,942,125	0.4945	4,029,834	23.03	174,983	27.5
1995	8,156,115.41	5,115,759	5,181,483	0.4813	5,584,590	23.62	236,463	26.5
1996	7,278,287.86	4,436,920	4,493,922	0.4678	5,113,418	24.22	211,143	25.5
1997	3,064,373.85	1,812,878	1,836,169	0.4539	2,208,805	24.83	88,950	24.5
1998	5,010,668.70	2,872,017	2,908,915	0.4398	3,705,168	25.46	145,530	23.5
1999	5,036,046.49	2,791,700	2,827,565	0.4254	3,820,016	26.10	146,350	22.5
2000	4,397,851.29	2,353,065	2,383,295	0.4105	3,421,868	26.76	127,874	21.5
2001	5,640,785.37	2,906,740	2,944,084	0.3954	4,501,753	27.43	164,102	20.5
2002	5,933,206.55	2,937,573	2,975,313	0.3799	4,856,520	28.12	172,699	19.5
2003	5,299,077.25	2,514,063	2,546,361	0.3640	4,448,421	28.83	154,319	18.5
2004	4,568,376.31	2,070,671	2,097,273	0.3478	3,932,984	29.55	133,105	17.5
2005	10,063,946.09	4,343,381	4,399,181	0.3312	8,885,228	30.29	293,367	16.5
2006	10,856,512.94	4,444,509	4,501,608	0.3141	9,828,989	31.04	316,618	15.5
2007	10,025,595.87	3,876,657	3,926,461	0.2967	9,307,326	31.82	292,519	14.5
2008	7,960,617.67	2,893,191	2,930,361	0.2789	7,577,654	32.61	232,372	13.5
2009	3,805,622.42	1,292,530	1,309,135	0.2606	3,714,286	33.42	111,135	12.5
2010	8,078,925.95	2,547,264	2,579,989	0.2419	8,084,193	34.25	236,026	11.5
2011	6,530,861.42	1,896,674	1,921,041	0.2228	6,699,696	35.10	190,878	10.5
2012	12,311,181.31	3,262,429	3,304,342	0.2033	12,946,418	35.97	359,963	9.5
2013	14,888,036.99	3,558,674	3,604,394	0.1834	16,047,815	36.85	435,475	8.5
2014	14,420,870.07	3,064,783	3,104,157	0.1631	15,931,391	37.75	421,969	7.5
2015	13,410,628.90	2,487,829	2,519,791	0.1423	15,182,240	38.68	392,552	6.5
2016	10,157,808.29	1,605,077	1,625,698	0.1212	11,782,609	39.61	297,442	5.5
2017	11,386,910.26	1,480,999	1,500,026	0.0998	13,530,696	40.57	333,547	4.5
2018	10,343,154.30	1,051,654	1,065,165	0.0780	12,587,799	41.53	303,074	3.5
2019	13,688,543.27	998,350	1,011,176	0.0560	17,057,701	42.51	401,229	2.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S1

ASL: 45

Net Salvage: -32%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2020	12,701,976.85	557,609	564,772	0.0337	16,201,837	43.50	372,427	1.5
2021	112,224,699.54	1,645,342	1,666,480	0.0112	146,470,123	44.50	3,291,450	0.5
TOTAL	549,648,294.42	264,965,985	268,325,815		457,209,934		15,818,533	

COMPOSITE ANNUAL ACCRUAL RATE 2.88%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.49

COMPOSITE AVERAGE AGE (YEARS) 23.37

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 28.57

Enbridge Gas Inc.

Account #: 473.02 - Distribution - Services - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S3

ASL: 55

Net Salvage: -26%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1900	149,768.59	188,708	161,550	0.8561	27,158		27,158	121.5
1928	1,524.06	1,847	1,581	0.8232	339	2.11	161	93.5
1958	1,524.06	1,640	1,404	0.7309	517	8.04	64	63.5
1959	2,727.43	2,916	2,496	0.7263	940	8.34	113	62.5
1961	2,116.75	2,233	1,912	0.7167	755	8.95	84	60.5
1964	47,351.00	48,864	41,831	0.7011	17,831	9.95	1,791	57.5
1965	148,347.17	151,871	130,015	0.6956	56,903	10.31	5,518	56.5
1966	156,323.18	158,712	135,871	0.6898	61,097	10.68	5,719	55.5
1967	197,396.80	198,681	170,088	0.6839	78,632	11.07	7,106	54.5
1968	815,958.94	813,857	696,730	0.6777	331,378	11.46	28,912	53.5
1969	4,064.16	4,015	3,438	0.6713	1,683	11.87	142	52.5
1970	1,563,798.64	1,529,821	1,309,655	0.6647	660,731	12.30	53,728	51.5
1971	2,450,510.49	2,372,541	2,031,094	0.6578	1,056,549	12.74	82,944	50.5
1972	96,143.32	92,080	78,828	0.6507	42,313	13.19	3,207	49.5
1973	4,916,051.66	4,654,978	3,985,051	0.6433	2,209,174	13.67	161,639	48.5
1974	4,021,050.36	3,762,362	3,220,898	0.6357	1,845,626	14.16	130,365	47.5
1975	6,120,880.56	5,655,942	4,841,960	0.6278	2,870,349	14.66	195,729	46.5
1976	6,814,251.96	6,214,626	5,320,241	0.6196	3,265,716	15.19	214,987	45.5
1977	8,258,215.90	7,428,646	6,359,544	0.6112	4,045,808	15.73	257,136	44.5
1978	10,475,227.61	9,287,768	7,951,108	0.6024	5,247,679	16.30	321,995	43.5
1979	17,737,329.70	15,489,619	13,260,413	0.5933	9,088,623	16.88	538,402	42.5
1980	22,226,662.80	19,102,975	16,353,749	0.5839	11,651,847	17.48	666,437	41.5
1981	30,598,391.49	25,861,335	22,139,471	0.5742	16,414,502	18.11	906,530	40.5
1982	28,850,610.66	23,958,795	20,510,738	0.5642	15,841,032	18.75	844,833	39.5
1983	32,788,041.96	26,729,747	22,882,905	0.5539	18,430,028	19.41	949,286	38.5
1984	45,051,817.04	36,019,159	30,835,420	0.5432	25,929,869	20.10	1,289,981	37.5
1985	44,178,902.73	34,605,624	29,625,316	0.5322	26,040,102	20.81	1,251,444	36.5
1986	45,656,546.02	35,001,844	29,964,513	0.5209	27,562,735	21.54	1,279,855	35.5

Enbridge Gas Inc.

Account #: 473.02 - Distribution - Services - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S3

ASL: 55

Net Salvage: -26%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1987	48,183,301.68	36,112,877	30,915,651	0.5092	29,795,309	22.28	1,337,060	34.5
1988	52,722,048.58	38,586,184	33,033,009	0.4973	33,396,773	23.05	1,448,703	33.5
1989	53,099,568.05	37,902,260	32,447,512	0.4850	34,457,944	23.84	1,445,248	32.5
1990	61,581,712.67	42,814,821	36,653,077	0.4724	40,939,881	24.65	1,660,733	31.5
1991	68,045,080.48	46,017,374	39,394,731	0.4595	46,342,071	25.48	1,818,767	30.5
1992	86,254,726.77	56,659,721	48,505,472	0.4463	60,175,484	26.33	2,285,755	29.5
1993	100,416,338.86	63,975,431	54,768,333	0.4329	71,756,254	27.19	2,639,068	28.5
1994	114,613,463.09	70,709,468	60,533,233	0.4192	83,879,730	28.07	2,988,219	27.5
1995	144,689,462.64	86,292,764	73,873,841	0.4052	108,434,882	28.97	3,743,435	26.5
1996	122,662,528.22	70,596,635	60,436,639	0.3910	94,118,147	29.88	3,150,143	25.5
1997	111,013,734.49	61,542,785	52,685,785	0.3767	87,191,521	30.80	2,830,777	24.5
1998	106,872,602.30	56,955,881	48,759,010	0.3621	85,900,469	31.74	2,706,628	23.5
1999	112,351,680.12	57,439,441	49,172,977	0.3474	92,390,140	32.68	2,826,798	22.5
2000	128,015,893.22	62,642,669	53,627,377	0.3325	107,672,648	33.64	3,200,720	21.5
2001	115,289,893.04	53,866,562	46,114,294	0.3174	99,150,971	34.61	2,865,207	20.5
2002	96,249,612.37	42,826,762	36,663,299	0.3023	84,611,213	35.58	2,378,232	19.5
2003	115,205,243.80	48,679,237	41,673,509	0.2871	103,485,098	36.56	2,830,893	18.5
2004	69,353,793.26	27,742,559	23,749,956	0.2718	63,635,823	37.54	1,695,191	17.5
2005	97,395,107.31	36,755,968	31,466,191	0.2564	91,251,645	38.53	2,368,535	16.5
2006	109,704,171.83	38,910,399	33,310,564	0.2410	104,916,692	39.52	2,654,927	15.5
2007	105,430,196.90	34,994,447	29,958,180	0.2255	102,883,868	40.51	2,539,627	14.5
2008	113,170,328.99	34,982,215	29,947,709	0.2100	112,646,905	41.51	2,713,922	13.5
2009	78,061,869.45	22,346,636	19,130,594	0.1945	79,227,361	42.50	1,863,991	12.5
2010	126,426,207.82	33,300,819	28,508,293	0.1790	130,788,729	43.50	3,006,477	11.5
2011	115,922,136.62	27,881,273	23,868,708	0.1634	122,193,184	44.50	2,745,838	10.5
2012	138,256,592.59	30,087,732	25,757,622	0.1479	148,445,685	45.50	3,262,499	9.5
2013	138,646,957.73	26,997,470	23,112,098	0.1323	151,583,069	46.50	3,259,832	8.5
2014	132,102,041.38	22,697,194	19,430,701	0.1167	147,017,871	47.50	3,095,106	7.5

Enbridge Gas Inc.

Account #: 473.02 - Distribution - Services - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S3

ASL: 55

Net Salvage: -26%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2015	150,761,600.30	22,449,633	19,218,768	0.1012	170,740,848	48.50	3,520,427	6.5
2016	148,370,557.88	18,694,654	16,004,192	0.0856	170,942,711	49.50	3,453,387	5.5
2017	142,742,100.37	14,715,408	12,597,623	0.0700	167,257,423	50.50	3,312,028	4.5
2018	151,710,925.20	12,164,456	10,413,794	0.0545	180,741,971	51.50	3,509,553	3.5
2019	180,810,000.48	10,355,480	8,865,159	0.0389	218,955,442	52.50	4,170,580	2.5
2020	164,306,151.39	5,646,155	4,833,582	0.0233	202,192,169	53.50	3,779,293	1.5
2021	345,114,099.71	3,953,121	3,384,203	0.0078	431,459,563	54.50	7,916,689	0.5
TOTAL	4,458,883,264.63	1,617,637,697	1,384,833,504		4,233,359,409		110,249,554	

COMPOSITE ANNUAL ACCRUAL RATE 2.47%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.31

COMPOSITE AVERAGE AGE (YEARS) 16.26

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 39.16

Enbridge Gas Inc.

Account #: 474.00 - Distribution - Regulators

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: SQ

ASL: 25

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1997	7,933,012.78	7,774,353	2,517,907	0.3174	5,415,106	0.50	5,415,106	24.5
1998	9,189,350.75	8,637,990	2,797,616	0.3044	6,391,735	1.50	4,261,157	23.5
1999	10,501,133.78	9,451,020	3,060,935	0.2915	7,440,199	2.50	2,976,079	22.5
2000	12,787,095.65	10,996,902	3,561,605	0.2785	9,225,490	3.50	2,635,854	21.5
2001	14,943,687.85	12,253,824	3,968,689	0.2656	10,974,999	4.50	2,438,889	20.5
2002	12,164,610.21	9,488,396	3,073,040	0.2526	9,091,570	5.50	1,653,013	19.5
2003	14,508,078.70	10,735,978	3,477,099	0.2397	11,030,980	6.50	1,697,074	18.5
2004	7,119,777.11	4,983,844	1,614,135	0.2267	5,505,642	7.50	734,086	17.5
2005	13,256,161.50	8,749,067	2,833,591	0.2138	10,422,571	8.50	1,226,185	16.5
2006	15,434,123.63	9,569,157	3,099,196	0.2008	12,334,927	9.50	1,298,413	15.5
2007	15,300,290.99	8,874,169	2,874,108	0.1878	12,426,183	10.50	1,183,446	14.5
2008	15,283,142.09	8,252,897	2,672,895	0.1749	12,610,248	11.50	1,096,543	13.5
2009	16,523,613.11	8,261,807	2,675,780	0.1619	13,847,833	12.50	1,107,827	12.5
2010	16,711,002.41	7,687,061	2,489,635	0.1490	14,221,367	13.50	1,053,435	11.5
2011	19,593,594.55	8,229,310	2,665,255	0.1360	16,928,339	14.50	1,167,472	10.5
2012	21,890,642.77	8,318,444	2,694,124	0.1231	19,196,519	15.50	1,238,485	9.5
2013	24,710,279.37	8,401,495	2,721,022	0.1101	21,989,258	16.50	1,332,682	8.5
2014	22,900,250.01	6,870,075	2,225,035	0.0972	20,675,215	17.50	1,181,441	7.5
2015	26,425,603.78	6,870,657	2,225,224	0.0842	24,200,380	18.50	1,308,129	6.5
2016	29,212,083.62	6,426,658	2,081,424	0.0713	27,130,659	19.50	1,391,316	5.5
2017	25,297,702.47	4,553,586	1,474,786	0.0583	23,822,916	20.50	1,162,093	4.5
2018	25,759,823.63	3,606,375	1,168,009	0.0453	24,591,814	21.50	1,143,805	3.5
2019	28,900,291.78	2,890,029	936,004	0.0324	27,964,288	22.50	1,242,857	2.5
2020	32,205,594.49	1,932,336	625,832	0.0194	31,579,762	23.50	1,343,820	1.5
2021	50,319,983.97	1,006,400	325,946	0.0065	49,994,038	24.50	2,040,573	0.5

Enbridge Gas Inc.

Account #: 474.00 - Distribution - Regulators

ALG - Remaining Life

Survivor Curve: SQ

ASL: 25

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	488,870,931.00	184,821,829	59,858,893		429,012,038		43,329,780	
COMPOSITE ANNUAL ACCRUAL RATE				8.86%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.12				
COMPOSITE AVERAGE AGE (YEARS)				9.45				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				15.55				

Enbridge Gas Inc.

Account #: 475.00 - Distribution - Mains - Envision

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: SQ

ASL: 25

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2004	29,459,720.88	20,621,805	13,304,715	0.4516	16,155,005	7.50	2,154,001	17.5
2005	18,650,617.10	12,309,407	7,941,747	0.4258	10,708,870	8.50	1,259,867	16.5
2006	18,244,834.93	11,311,798	7,298,112	0.4000	10,946,723	9.50	1,152,287	15.5
2007	15,875,281.79	9,207,663	5,940,573	0.3742	9,934,709	10.50	946,163	14.5
2008	11,772,203.07	6,356,990	4,101,384	0.3484	7,670,819	11.50	667,028	13.5
2009	17,976,461.62	8,988,231	5,799,000	0.3226	12,177,461	12.50	974,197	12.5
2010	11,575,661.85	5,324,804	3,435,442	0.2968	8,140,220	13.50	602,979	11.5
2011	9,694,732.90	4,071,788	2,627,024	0.2710	7,067,709	14.50	487,428	10.5
2012	10,460,599.46	3,975,028	2,564,597	0.2452	7,896,003	15.50	509,420	9.5
2013	9,928,403.50	3,375,657	2,177,897	0.2194	7,750,507	16.50	469,728	8.5
2014	9,730,838.73	2,919,252	1,883,434	0.1936	7,847,405	17.50	448,423	7.5
2015	10,608,447.06	2,758,196	1,779,525	0.1677	8,828,922	18.50	477,239	6.5
2016	7,279,412.00	1,601,471	1,033,232	0.1419	6,246,180	19.50	320,317	5.5
2017	7,461.53	1,343	867	0.1161	6,595	20.50	322	4.5
TOTAL	181,264,676.42	92,823,432	59,887,548		121,377,128		10,469,399	

COMPOSITE ANNUAL ACCRUAL RATE 5.78%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.33

COMPOSITE AVERAGE AGE (YEARS) 12.80

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 12.20

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 55

Net Salvage: -42%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1894	31.00	44	36	0.8255	8		8	127.5
1900	24.14	34	28	0.8256	6		6	121.5
1901	882.13	1,253	1,034	0.8256	218		218	120.5
1904	475.41	675	557	0.8256	118		118	117.5
1905	2,239.37	3,180	2,625	0.8256	555		555	116.5
1909	2,557.09	3,631	2,998	0.8256	633		633	112.5
1910	11,960.68	16,984	14,022	0.8256	2,963		2,963	111.5
1911	48.92	69	57	0.8256	12		12	110.5
1912	295.91	420	347	0.8256	73		73	109.5
1914	18,551.62	26,343	21,748	0.8256	4,595		4,595	107.5
1915	10.33	15	12	0.8256	3		3	106.5
1917	20.67	29	24	0.8255	5		5	104.5
1918	5,722.35	8,126	6,708	0.8256	1,417		1,417	103.5
1919	2,272.46	3,227	2,664	0.8256	563		563	102.5
1920	2,640.01	3,749	3,095	0.8256	654		654	101.5
1921	4,778.59	6,786	5,602	0.8256	1,184		1,184	100.5
1924	3,720.56	5,283	4,362	0.8256	922		922	97.5
1925	229,889.97	326,444	269,502	0.8256	56,942		56,942	96.5
1926	5,925.59	8,414	6,947	0.8256	1,468		1,468	95.5
1927	265,632.65	377,198	311,403	0.8256	65,795		65,795	94.5
1928	208,696.81	296,349	244,657	0.8256	51,692		51,692	93.5
1929	11,693.67	16,454	13,584	0.8181	3,021	0.50	3,021	92.5
1930	32,004.54	44,995	37,146	0.8174	8,300	0.55	8,300	91.5
1931	299,587.70	419,896	346,654	0.8149	78,761	0.71	78,761	90.5
1932	807.04	1,127	930	0.8119	216	0.91	216	89.5
1933	4,300.46	5,981	4,938	0.8086	1,169	1.13	1,036	88.5
1934	4,519.92	6,261	5,169	0.8054	1,249	1.35	928	87.5
1935	37,493.72	51,720	42,698	0.8020	10,543	1.57	6,708	86.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 55

Net Salvage: -42%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1936	49,203.14	67,572	55,785	0.7984	14,083	1.81	7,789	85.5
1937	98,402.01	134,520	111,056	0.7948	28,675	2.05	13,981	84.5
1938	49,373.63	67,180	55,462	0.7911	14,649	2.30	6,373	83.5
1939	118,259.02	160,142	132,209	0.7873	35,719	2.55	14,008	82.5
1940	46,288.16	62,386	51,504	0.7836	14,226	2.80	5,084	81.5
1941	92,337.02	123,846	102,244	0.7798	28,875	3.05	9,466	80.5
1942	3,659.02	4,884	4,032	0.7759	1,164	3.31	352	79.5
1943	10,116.06	13,434	11,091	0.7721	3,274	3.56	919	78.5
1944	10,235.69	13,525	11,166	0.7682	3,369	3.82	882	77.5
1945	3,439.76	4,522	3,734	0.7644	1,151	4.08	282	76.5
1946	76,563.83	100,158	82,687	0.7605	26,034	4.33	6,010	75.5
1947	4,547.68	5,919	4,887	0.7567	1,571	4.59	342	74.5
1948	19,057.29	24,677	20,372	0.7528	6,689	4.85	1,380	73.5
1949	5,248.90	6,761	5,582	0.7489	1,872	5.11	366	72.5
1950	33,682.36	43,158	35,630	0.7450	12,199	5.37	2,271	71.5
1951	187,806.18	239,360	197,608	0.7410	69,076	5.64	12,258	70.5
1952	96,014.69	121,701	100,472	0.7369	35,869	5.91	6,073	69.5
1953	340,239.03	428,823	354,023	0.7328	129,117	6.18	20,881	68.5
1954	294,801.17	369,382	304,950	0.7285	113,667	6.47	17,572	67.5
1955	438,970.93	546,687	451,328	0.7240	172,011	6.76	25,433	66.5
1956	1,541,821.69	1,908,061	1,575,237	0.7195	614,150	7.07	86,901	65.5
1957	10,729,456.30	13,190,880	10,889,988	0.7148	4,345,840	7.38	588,701	64.5
1958	30,571,577.15	37,326,426	30,815,558	0.7098	12,596,081	7.71	1,633,816	63.5
1959	36,689,474.62	44,473,094	36,715,629	0.7047	15,383,425	8.05	1,910,846	62.5
1960	14,236,454.72	17,126,170	14,138,844	0.6994	6,076,922	8.41	722,952	61.5
1961	16,558,259.61	19,761,120	16,314,178	0.6938	7,198,551	8.78	820,291	60.5
1962	22,326,935.42	26,423,478	21,814,417	0.6881	9,889,831	9.16	1,079,559	59.5
1963	17,939,644.78	21,045,192	17,374,268	0.6820	8,100,028	9.56	847,052	58.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 55

Net Salvage: -42%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1964	10,809,823.82	12,564,415	10,372,797	0.6758	4,977,152	9.98	498,674	57.5
1965	11,552,779.81	13,298,224	10,978,608	0.6692	5,426,339	10.42	520,975	56.5
1966	13,155,954.88	14,990,100	12,375,369	0.6624	6,306,087	10.87	580,259	55.5
1967	21,089,710.60	23,774,315	19,627,349	0.6554	10,320,040	11.34	910,282	54.5
1968	16,570,366.48	18,471,274	15,249,320	0.6481	8,280,600	11.82	700,302	53.5
1969	19,069,384.95	21,008,667	17,344,114	0.6405	9,734,412	12.33	789,575	52.5
1970	18,144,678.96	19,745,670	16,301,422	0.6327	9,464,022	12.85	736,496	51.5
1971	19,088,686.42	20,507,707	16,930,537	0.6246	10,175,397	13.39	760,021	50.5
1972	18,547,822.32	19,660,942	16,231,474	0.6163	10,106,434	13.94	724,832	49.5
1973	20,175,254.05	21,087,975	17,409,588	0.6077	11,239,272	14.52	774,302	48.5
1974	19,756,390.79	20,350,184	16,800,491	0.5989	11,253,584	15.10	745,099	47.5
1975	13,208,700.90	13,399,861	11,062,517	0.5898	7,693,839	15.71	489,833	46.5
1976	16,540,071.96	16,515,269	13,634,502	0.5805	9,852,400	16.33	603,491	45.5
1977	16,981,103.98	16,678,015	13,768,860	0.5710	10,344,307	16.96	609,962	44.5
1978	14,997,558.70	14,478,992	11,953,414	0.5613	9,343,119	17.61	530,653	43.5
1979	16,758,008.25	15,892,112	13,120,042	0.5513	10,676,329	18.27	584,398	42.5
1980	14,731,887.84	13,713,858	11,321,743	0.5412	9,597,538	18.94	506,622	41.5
1981	14,323,398.40	13,079,194	10,797,783	0.5309	9,541,443	19.63	486,012	40.5
1982	13,332,728.51	11,933,538	9,851,964	0.5204	9,080,510	20.33	446,604	39.5
1983	21,426,118.42	18,783,629	15,507,191	0.5097	14,917,897	21.04	708,874	38.5
1984	19,519,604.05	16,747,080	13,825,879	0.4988	13,891,959	21.77	638,151	37.5
1985	14,617,325.80	12,263,467	10,124,344	0.4878	10,632,258	22.50	472,445	36.5
1986	14,706,593.66	12,054,922	9,952,176	0.4766	10,931,187	23.25	470,133	35.5
1987	31,059,637.62	24,852,391	20,517,376	0.4652	23,587,310	24.01	982,467	34.5
1988	19,343,553.30	15,094,577	12,461,622	0.4537	15,006,224	24.78	605,688	33.5
1989	39,248,495.27	29,839,179	24,634,316	0.4420	31,098,547	25.55	1,217,012	32.5
1990	40,677,356.96	30,098,084	24,848,060	0.4302	32,913,787	26.34	1,249,525	31.5
1991	74,523,446.21	53,607,334	44,256,579	0.4182	61,566,715	27.14	2,268,618	30.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 55

Net Salvage: -42%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1992	27,487,891.82	19,200,464	15,851,317	0.4061	23,181,489	27.95	829,534	29.5
1993	26,003,959.82	17,616,124	14,543,334	0.3939	22,382,289	28.76	778,213	28.5
1994	43,932,383.15	28,825,825	23,797,721	0.3815	38,586,263	29.59	1,304,202	27.5
1995	39,499,790.13	25,066,384	20,694,042	0.3689	35,395,660	30.42	1,163,542	26.5
1996	36,452,530.54	22,339,104	18,442,483	0.3563	33,320,110	31.26	1,065,775	25.5
1997	26,797,860.90	15,833,268	13,071,463	0.3435	24,981,499	32.12	777,869	24.5
1998	35,597,604.06	20,242,235	16,711,372	0.3306	33,837,226	32.98	1,026,142	23.5
1999	43,830,609.47	23,941,627	19,765,476	0.3176	42,473,989	33.84	1,255,024	22.5
2000	34,427,768.62	18,026,709	14,882,301	0.3044	34,005,131	34.72	979,429	21.5
2001	42,096,541.71	21,081,249	17,404,036	0.2911	42,373,053	35.60	1,190,139	20.5
2002	44,496,198.90	21,258,742	17,550,568	0.2778	45,634,034	36.50	1,250,419	19.5
2003	20,542,914.89	9,338,015	7,709,180	0.2643	21,461,759	37.39	573,940	18.5
2004	25,714,395.59	11,087,462	9,153,471	0.2507	27,360,971	38.30	714,396	17.5
2005	40,386,777.13	16,462,434	13,590,883	0.2370	43,758,340	39.21	1,115,945	16.5
2006	54,401,891.70	20,883,989	17,241,184	0.2232	60,009,502	40.13	1,495,330	15.5
2007	86,472,776.23	31,129,230	25,699,342	0.2093	97,092,000	41.06	2,364,823	14.5
2008	50,243,100.21	16,878,777	13,934,603	0.1953	57,410,599	41.99	1,367,305	13.5
2009	46,101,813.60	14,372,270	11,865,307	0.1812	53,599,268	42.93	1,248,668	12.5
2010	28,606,114.10	8,222,009	6,787,839	0.1671	33,832,843	43.87	771,251	11.5
2011	56,729,296.73	14,917,397	12,315,348	0.1529	68,240,254	44.82	1,522,709	10.5
2012	29,117,111.47	6,940,570	5,729,923	0.1386	35,616,376	45.77	778,203	9.5
2013	78,911,056.58	16,860,339	13,919,381	0.1242	98,134,319	46.72	2,100,283	8.5
2014	147,219,903.94	27,802,504	22,952,899	0.1098	186,099,364	47.69	3,902,650	7.5
2015	68,235,901.61	11,186,403	9,235,153	0.0953	87,659,828	48.65	1,801,835	6.5
2016	458,760,681.23	63,735,979	52,618,479	0.0808	598,821,688	49.62	12,068,425	5.5
2017	109,428,743.25	12,456,539	10,283,739	0.0662	145,105,077	50.59	2,868,200	4.5
2018	196,754,404.11	17,443,242	14,400,608	0.0515	264,990,646	51.57	5,138,845	3.5
2019	141,819,538.75	8,992,012	7,423,531	0.0369	193,960,214	52.54	3,691,373	2.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 55

Net Salvage: -42%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2020	178,851,789.99	6,812,030	5,623,804	0.0221	248,345,738	53.52	4,639,828	1.5
2021	363,811,882.15	4,623,868	3,817,324	0.0074	512,795,549	54.51	9,407,758	0.5
TOTAL	3,320,418,328.48	1,273,495,519	1,051,359,036		3,663,634,990		97,933,996	

COMPOSITE ANNUAL ACCRUAL RATE 2.95%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.32

COMPOSITE AVERAGE AGE (YEARS) 16.91

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 40.14

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

ALG - Remaining Life

Survivor Curve: R4

ASL: 60

Net Salvage: -38%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1958	807.98	979	764	0.6849	351	7.31	48	63.5
1967	46.86	52	41	0.6272	24	11.75	2	54.5
1968	156,584.48	171,532	133,773	0.6191	82,314	12.37	6,654	53.5
1970	9,247.98	9,855	7,685	0.6022	5,077	13.67	371	51.5
1971	138,390.05	145,334	113,342	0.5935	77,636	14.34	5,414	50.5
1972	343,888.32	355,739	277,431	0.5846	197,135	15.02	13,122	49.5
1973	2,440,656.75	2,485,812	1,938,617	0.5756	1,429,489	15.72	90,950	48.5
1974	4,605,656.70	4,616,119	3,599,986	0.5664	2,755,821	16.42	167,803	47.5
1975	4,675,574.02	4,609,000	3,594,434	0.5571	2,857,858	17.14	166,728	46.5
1976	6,423,773.65	6,224,568	4,854,371	0.5476	4,010,436	17.87	224,422	45.5
1977	8,224,377.01	7,828,969	6,105,600	0.5380	5,244,040	18.61	281,755	44.5
1978	11,301,973.90	10,562,354	8,237,293	0.5281	7,359,431	19.37	379,998	43.5
1979	18,397,967.81	16,869,487	13,156,054	0.5182	12,233,141	20.13	607,590	42.5
1980	34,491,240.57	31,007,082	24,181,581	0.5080	23,416,331	20.91	1,119,663	41.5
1981	25,464,108.56	22,427,524	17,490,617	0.4977	17,649,853	21.71	813,114	40.5
1982	25,607,426.94	22,079,932	17,219,539	0.4873	18,118,710	22.51	804,883	39.5
1983	25,357,560.44	21,387,930	16,679,865	0.4767	18,313,568	23.33	785,043	38.5
1984	31,785,627.19	26,203,354	20,435,284	0.4659	23,428,882	24.16	969,839	37.5
1985	25,074,148.58	20,185,867	15,742,409	0.4550	18,859,916	25.00	754,458	36.5
1986	25,595,652.42	20,104,036	15,678,591	0.4439	19,643,409	25.85	759,896	35.5
1987	31,498,975.80	24,115,265	18,806,840	0.4327	24,661,747	26.71	923,193	34.5
1988	29,513,727.35	22,002,491	17,159,145	0.4213	23,569,799	27.59	854,382	33.5
1989	43,234,172.45	31,352,192	24,450,723	0.4098	35,212,435	28.47	1,236,791	32.5
1990	33,573,751.34	23,656,575	18,449,120	0.3982	27,882,657	29.36	949,534	31.5
1991	44,329,393.44	30,315,021	23,641,861	0.3865	37,532,702	30.27	1,240,052	30.5
1992	42,316,315.53	28,051,281	21,876,432	0.3746	36,520,084	31.18	1,171,324	29.5
1993	45,660,367.03	29,302,047	22,851,870	0.3627	40,159,436	32.10	1,251,139	28.5
1994	71,406,330.17	44,301,557	34,549,581	0.3506	63,991,154	33.03	1,937,632	27.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

ALG - Remaining Life
Survivor Curve: R4
ASL: 60
Net Salvage: -38%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1995	84,083,522.93	50,359,342	39,273,883	0.3385	76,761,379	33.96	2,260,348	26.5
1996	80,697,145.79	46,583,921	36,329,535	0.3262	75,032,526	34.90	2,149,845	25.5
1997	81,189,401.12	45,099,159	35,171,609	0.3139	76,869,765	35.85	2,144,286	24.5
1998	87,155,125.69	46,502,289	36,265,872	0.3015	84,008,202	36.80	2,282,717	23.5
1999	88,130,303.58	45,079,617	35,156,369	0.2891	86,463,450	37.76	2,289,792	22.5
2000	83,554,050.58	40,887,918	31,887,377	0.2765	83,417,213	38.72	2,154,174	21.5
2001	86,814,041.80	40,551,103	31,624,704	0.2640	88,178,674	39.69	2,221,619	20.5
2002	70,173,181.01	31,209,808	24,339,682	0.2513	72,499,308	40.66	1,782,936	19.5
2003	69,467,695.34	29,338,039	22,879,940	0.2387	72,985,480	41.64	1,752,858	18.5
2004	49,483,656.96	19,784,676	15,429,531	0.2259	52,857,915	42.62	1,240,318	17.5
2005	71,346,819.36	26,915,655	20,990,788	0.2132	77,467,822	43.60	1,776,875	16.5
2006	130,542,562.61	46,293,402	36,102,967	0.2004	144,045,770	44.58	3,231,058	15.5
2007	117,078,848.28	38,863,304	30,308,435	0.1876	131,260,376	45.57	2,880,553	14.5
2008	100,171,111.97	30,974,165	24,155,910	0.1747	114,080,225	46.56	2,450,388	13.5
2009	111,486,378.79	31,934,724	24,905,023	0.1619	128,946,179	47.55	2,712,038	12.5
2010	101,185,681.78	26,676,712	20,804,443	0.1490	118,831,798	48.54	2,448,255	11.5
2011	79,567,412.20	19,160,306	14,942,603	0.1361	94,860,426	49.53	1,915,205	10.5
2012	92,279,144.86	20,111,806	15,684,651	0.1232	111,660,568	50.52	2,210,045	9.5
2013	97,943,602.25	19,104,981	14,899,456	0.1102	120,262,716	51.52	2,334,333	8.5
2014	94,463,784.26	16,262,583	12,682,746	0.0973	117,677,276	52.51	2,240,835	7.5
2015	88,837,469.15	13,257,802	10,339,400	0.0843	112,256,308	53.51	2,097,800	6.5
2016	118,935,839.98	15,021,802	11,715,095	0.0714	152,416,364	54.51	2,796,188	5.5
2017	134,545,796.71	13,905,955	10,844,876	0.0584	174,828,323	55.51	3,149,702	4.5
2018	123,856,432.62	9,957,853	7,765,859	0.0454	163,156,018	56.50	2,887,491	3.5
2019	121,499,902.69	6,978,142	5,442,063	0.0325	162,227,802	57.50	2,821,211	2.5
2020	143,054,172.92	4,929,824	3,844,636	0.0195	193,570,123	58.50	3,308,796	1.5
2021	380,935,199.57	4,374,536	3,411,582	0.0065	522,278,993	59.50	8,777,694	0.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

ALG - Remaining Life

Survivor Curve: R4

ASL: 60

Net Salvage: -38%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	3,480,106,028.12	1,190,491,373	928,431,883		3,874,114,436		87,833,160	
COMPOSITE ANNUAL ACCRUAL RATE				2.52%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.27				
COMPOSITE AVERAGE AGE (YEARS)				15.18				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				45.13				

Enbridge Gas Inc.

Account #: 476.00 - Distribution - Company NGV Compressor Stations

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: S2.5

ASL: 17

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1991	942,259.45	900,986	942,259	1.0000	0	0.74	0	30.5
1994	330,634.49	306,147	330,634	1.0000	0	1.26	0	27.5
1996	29,028.16	26,250	29,028	1.0000	0	1.63	0	25.5
1997	296,027.20	264,321	296,027	1.0000	0	1.82	0	24.5
1998	88,211.29	77,702	88,211	1.0000	0	2.03	0	23.5
2001	364,723.75	306,050	364,724	1.0000	0	2.73	0	20.5
2005	235,141.40	179,249	235,141	1.0000	0	4.04	0	16.5
2010	354,709.77	216,128	354,710	1.0000	0	6.64	0	11.5
2013	268,244.94	128,120	251,318	0.9369	16,927	8.88	1,906	8.5
2014	247,673.77	105,844	207,622	0.8383	40,052	9.74	4,114	7.5
2015	156,531.87	58,619	114,987	0.7346	41,545	10.63	3,907	6.5
2016	200,621.12	64,101	125,740	0.6268	74,881	11.57	6,473	5.5
2017	711,674.46	187,131	367,074	0.5158	344,600	12.53	27,502	4.5
2018	2,151,976.17	441,733	866,499	0.4027	1,285,477	13.51	95,147	3.5
2019	1,374,242.78	201,896	396,036	0.2882	978,207	14.50	67,451	2.5
2020	771,588.19	68,070	133,525	0.1731	638,064	15.50	41,165	1.5
2021	1,355,413.93	39,865	78,199	0.0577	1,277,215	16.50	77,407	0.5
TOTAL	9,878,702.74	3,572,212	5,181,735		4,696,968		325,072	

COMPOSITE ANNUAL ACCRUAL RATE 3.29%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.52

COMPOSITE AVERAGE AGE (YEARS) 8.66

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 10.85

Enbridge Gas Inc.

Account #: 477.00 - Distribution - Measuring and Regulating Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R2

ASL: 40

Net Salvage: -9%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1959	196,007.64	196,403	213,648	1.0000	0	3.23	0	62.5
1969	1,232,838.22	1,135,575	1,343,794	1.0000	0	6.20	0	52.5
1970	203,403.32	185,568	221,710	1.0000	0	6.52	0	51.5
1971	581,568.69	525,319	633,910	1.0000	0	6.85	0	50.5
1972	910,009.11	813,522	991,910	1.0000	0	7.19	0	49.5
1973	339,752.34	300,466	370,330	1.0000	0	7.55	0	48.5
1974	665,094.42	581,589	724,953	1.0000	0	7.91	0	47.5
1975	750,684.33	648,732	818,246	1.0000	0	8.29	0	46.5
1976	926,082.87	790,481	1,009,430	1.0000	0	8.68	0	45.5
1977	1,506,679.30	1,269,519	1,642,280	1.0000	0	9.08	0	44.5
1978	1,409,834.99	1,171,901	1,536,720	1.0000	0	9.50	0	43.5
1979	1,397,378.07	1,145,127	1,511,341	0.9923	11,801	9.93	1,189	42.5
1980	1,645,791.15	1,328,705	1,753,628	0.9775	40,285	10.37	3,884	41.5
1981	17,279,686.38	13,733,657	18,125,709	0.9623	709,149	10.83	65,459	40.5
1982	2,887,513.76	2,257,550	2,979,520	0.9467	167,870	11.31	14,844	39.5
1983	2,127,312.40	1,634,778	2,157,583	0.9305	161,188	11.80	13,661	38.5
1984	4,927,795.71	3,719,021	4,908,371	0.9138	462,926	12.30	37,623	37.5
1985	3,919,158.61	2,902,250	3,830,396	0.8967	441,487	12.82	34,425	36.5
1986	3,568,962.63	2,590,895	3,419,469	0.8790	470,700	13.36	35,233	35.5
1987	6,689,897.31	4,756,352	6,277,444	0.8609	1,014,544	13.91	72,941	34.5
1988	6,139,081.48	4,270,369	5,636,042	0.8423	1,055,557	14.47	72,932	33.5
1989	7,046,752.77	4,790,684	6,322,755	0.8232	1,358,205	15.05	90,236	32.5
1990	12,245,184.50	8,127,108	10,726,174	0.8036	2,621,077	15.64	167,544	31.5
1991	10,773,448.73	6,972,328	9,202,093	0.7836	2,540,966	16.25	156,363	30.5
1992	7,962,265.90	5,018,504	6,623,432	0.7632	2,055,438	16.87	121,838	29.5
1993	10,823,467.72	6,635,138	8,757,069	0.7423	3,040,511	17.50	173,710	28.5
1994	14,079,112.59	8,383,049	11,063,966	0.7210	4,282,266	18.15	235,943	27.5
1995	15,281,977.36	8,824,879	11,647,093	0.6992	5,010,262	18.81	266,384	26.5

Enbridge Gas Inc.

Account #: 477.00 - Distribution - Measuring and Regulating Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R2

ASL: 40

Net Salvage: -9%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1996	18,447,602.03	10,315,453	13,614,357	0.6771	6,493,530	19.48	333,347	25.5
1997	13,222,441.97	7,147,401	9,433,155	0.6545	4,979,307	20.16	246,949	24.5
1998	22,509,318.46	11,740,914	15,495,684	0.6316	9,039,474	20.86	433,369	23.5
1999	26,109,355.04	13,115,728	17,310,165	0.6082	11,149,032	21.57	516,983	22.5
2000	27,857,152.92	13,448,484	17,749,338	0.5845	12,614,959	22.28	566,104	21.5
2001	14,352,001.12	6,643,436	8,768,021	0.5605	6,875,660	23.01	298,771	20.5
2002	12,545,874.76	5,554,384	7,330,687	0.5361	6,344,316	23.75	267,093	19.5
2003	15,114,471.31	6,382,424	8,423,537	0.5113	8,051,237	24.50	328,571	18.5
2004	19,955,293.97	8,012,831	10,575,351	0.4862	11,175,920	25.26	442,355	17.5
2005	17,661,309.06	6,720,701	8,869,996	0.4608	10,380,831	26.04	398,718	16.5
2006	21,974,682.05	7,894,607	10,419,319	0.4350	13,533,084	26.82	504,661	15.5
2007	21,410,214.52	7,230,777	9,543,194	0.4089	13,793,939	27.61	499,665	14.5
2008	26,093,263.92	8,243,849	10,880,249	0.3825	17,561,409	28.41	618,230	13.5
2009	25,951,245.67	7,627,125	10,066,296	0.3559	18,220,562	29.21	623,680	12.5
2010	16,637,831.58	4,519,242	5,964,505	0.3289	12,170,731	30.03	405,257	11.5
2011	22,106,903.59	5,507,068	7,268,240	0.3016	16,828,285	30.86	545,340	10.5
2012	28,867,818.40	6,534,733	8,624,554	0.2741	22,841,368	31.69	720,708	9.5
2013	27,156,145.75	5,523,559	7,290,004	0.2463	22,310,195	32.54	685,713	8.5
2014	36,553,439.27	6,587,465	8,694,150	0.2182	31,149,099	33.39	932,982	7.5
2015	41,726,961.12	6,543,508	8,636,136	0.1899	36,846,252	34.25	1,075,953	6.5
2016	122,074,437.89	16,262,045	21,462,681	0.1613	111,598,456	35.11	3,178,410	5.5
2017	51,923,735.00	5,681,036	7,497,843	0.1325	49,099,028	35.98	1,364,434	4.5
2018	27,334,249.67	2,334,744	3,081,401	0.1034	26,712,932	36.87	724,605	3.5
2019	28,257,924.31	1,730,246	2,283,583	0.0741	28,517,555	37.75	755,372	2.5
2020	64,233,414.65	2,367,986	3,125,273	0.0446	66,889,149	38.65	1,730,766	1.5
2021	63,362,267.28	780,948	1,030,697	0.0149	68,034,175	39.55	1,720,307	0.5

Enbridge Gas Inc.

Account #: 477.00 - Distribution - Measuring and Regulating Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R2

ASL: 40

Net Salvage: -9%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	950,956,097.61	279,160,165	367,887,432		668,654,715		21,482,552	
COMPOSITE ANNUAL ACCRUAL RATE				2.26%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.39				
COMPOSITE AVERAGE AGE (YEARS)				13.23				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				29.23				

Enbridge Gas Inc.

Account #: 477.01 - Distribution - Customer M&R Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 35

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1964	1,195.15	1,176	1,160	0.9708	35	0.56	35	57.5
1968	7,264.20	6,973	6,878	0.9469	386	1.40	275	53.5
1970	51,709.38	48,913	48,248	0.9331	3,461	1.89	1,829	51.5
1971	4,739.48	4,449	4,389	0.9260	351	2.14	164	50.5
1972	9,572.52	8,916	8,795	0.9188	777	2.40	324	49.5
1975	422.87	385	379	0.8971	44	3.17	14	46.5
1976	64,825.71	58,476	57,680	0.8898	7,145	3.43	2,084	45.5
1977	51,919.59	46,440	45,808	0.8823	6,112	3.69	1,654	44.5
1978	130,934.35	116,084	114,505	0.8745	16,429	3.97	4,139	43.5
1979	601,286.63	528,144	520,961	0.8664	80,326	4.26	18,867	42.5
1980	509,213.82	442,856	436,832	0.8579	72,382	4.56	15,870	41.5
1981	5,356,566.40	4,609,292	4,546,596	0.8488	809,970	4.88	165,885	40.5
1982	515,597.60	438,626	432,659	0.8391	82,938	5.23	15,873	39.5
1983	393,928.62	331,013	326,510	0.8289	67,419	5.59	12,061	38.5
1984	736,121.88	610,363	602,060	0.8179	134,062	5.98	22,421	37.5
1985	1,146,838.66	937,305	924,556	0.8062	222,283	6.39	34,761	36.5
1986	1,513,563.83	1,217,916	1,201,350	0.7937	312,214	6.84	45,668	35.5
1987	9,491,461.63	7,510,269	7,408,114	0.7805	2,083,348	7.31	285,168	34.5
1988	362,409.54	281,623	277,792	0.7665	84,617	7.80	10,846	33.5
1989	418,696.07	319,102	314,761	0.7518	103,935	8.33	12,484	32.5
1990	613,558.37	457,972	451,742	0.7363	161,816	8.88	18,232	31.5
1991	1,123,804.07	820,323	809,165	0.7200	314,639	9.45	33,289	30.5
1992	1,682,033.42	1,198,910	1,182,602	0.7031	499,431	10.05	49,680	29.5
1993	2,026,271.87	1,408,090	1,388,937	0.6855	637,335	10.68	59,687	28.5
1994	667,459.17	451,477	445,336	0.6672	222,123	11.33	19,612	27.5
1995	4,080,318.58	2,681,968	2,645,488	0.6484	1,434,831	11.99	119,622	26.5
1996	6,561,650.27	4,183,669	4,126,762	0.6289	2,434,888	12.68	191,962	25.5
1997	752,765.01	464,714	458,393	0.6089	294,372	13.39	21,980	24.5

Enbridge Gas Inc.

Account #: 477.01 - Distribution - Customer M&R Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 35

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1998	1,208,244.49	720,786	710,982	0.5884	497,262	14.12	35,216	23.5
1999	1,355,641.34	779,864	769,257	0.5674	586,385	14.87	39,446	22.5
2000	1,081,496.63	598,624	590,482	0.5460	491,015	15.63	31,421	21.5
2001	708,667.59	376,514	371,393	0.5241	337,275	16.40	20,560	20.5
2002	2,700,373.23	1,373,521	1,354,838	0.5017	1,345,535	17.20	78,240	19.5
2003	3,285,837.20	1,595,460	1,573,759	0.4790	1,712,079	18.01	95,086	18.5
2004	2,677,178.61	1,237,012	1,220,186	0.4558	1,456,992	18.83	77,384	17.5
2005	1,436,766.50	629,517	620,955	0.4322	815,812	19.66	41,486	16.5
2006	7,709,627.46	3,190,644	3,147,245	0.4082	4,562,383	20.52	222,391	15.5
2007	1,951,520.01	759,494	749,164	0.3839	1,202,356	21.38	56,241	14.5
2008	10,043,243.77	3,657,242	3,607,496	0.3592	6,435,748	22.25	289,185	13.5
2009	8,335,343.56	2,823,790	2,785,380	0.3342	5,549,963	23.14	239,812	12.5
2010	500,125.32	156,573	154,443	0.3088	345,682	24.04	14,378	11.5
2011	1,708,429.37	490,407	483,736	0.2831	1,224,693	24.95	49,080	10.5
2012	1,514,115.54	394,784	389,414	0.2572	1,124,701	25.87	43,468	9.5
2013	3,015,275.30	706,022	696,419	0.2310	2,318,856	26.80	86,509	8.5
2014	4,845,360.23	1,004,487	990,824	0.2045	3,854,536	27.74	138,931	7.5
2015	1,925,850.02	347,111	342,390	0.1778	1,583,460	28.69	55,189	6.5
2016	2,275,352.09	348,027	343,293	0.1509	1,932,059	29.65	65,170	5.5
2017	10,255,924.80	1,286,932	1,269,427	0.1238	8,986,498	30.61	293,598	4.5
2018	4,380,781.50	428,603	422,774	0.0965	3,958,008	31.58	125,350	3.5
2019	3,059,725.72	214,297	211,382	0.0691	2,848,343	32.55	87,510	2.5
2020	3,626,193.86	152,686	150,609	0.0415	3,475,585	33.53	103,667	1.5
2021	25,249,778.31	354,990	350,162	0.0139	24,899,617	34.51	721,562	0.5

Enbridge Gas Inc.

Account #: 477.01 - Distribution - Customer M&R Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 35

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	143,726,981.14	52,812,834	52,094,469		91,632,512		4,175,366	

COMPOSITE ANNUAL ACCRUAL RATE 2.91%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.36

COMPOSITE AVERAGE AGE (YEARS) 14.92

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 22.14

Enbridge Gas Inc.

Account #: 478.00 - Distribution - Meters

ALG - Remaining Life

Survivor Curve: S2.5

ASL: 15

Net Salvage: 0%

Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1965	11,515.80	11,516	10,136	0.8801	1,380		1,380	57.5
1966	15,947.54	15,948	14,036	0.8801	1,911		1,911	56.5
1967	19,957.18	19,957	17,565	0.8801	2,392		2,392	55.5
1968	26,185.85	26,186	23,047	0.8801	3,139		3,139	54.5
1969	110,897.73	110,898	97,606	0.8801	13,292		13,292	53.5
1970	128,947.68	128,948	113,492	0.8801	15,456		15,456	52.5
1971	331,247.66	331,248	291,544	0.8801	39,703		39,703	51.5
1972	290,388.40	290,388	255,582	0.8801	34,806		34,806	50.5
1973	368,623.61	368,624	324,440	0.8801	44,183		44,183	49.5
1974	399,773.17	399,773	351,856	0.8801	47,917		47,917	48.5
1975	631,638.90	631,639	555,931	0.8801	75,708		75,708	47.5
1976	887,779.02	887,779	781,370	0.8801	106,409		106,409	46.5
1977	433,242.13	433,242	381,314	0.8801	51,928		51,928	45.5
1978	832,856.58	832,857	733,030	0.8801	99,826		99,826	44.5
1979	1,624,770.67	1,624,771	1,430,025	0.8801	194,745		194,745	43.5
1980	3,524,617.31	3,524,617	3,102,156	0.8801	422,461		422,461	42.5
1981	1,453,800.76	1,453,801	1,279,548	0.8801	174,253		174,253	41.5
1982	3,230,750.81	3,230,751	2,843,513	0.8801	387,238		387,238	40.5
1983	1,497,070.07	1,497,070	1,317,631	0.8801	179,439		179,439	39.5
1984	2,207,839.21	2,207,839	1,943,207	0.8801	264,632		264,632	38.5
1985	2,592,647.22	2,592,647	2,281,892	0.8801	310,755		310,755	37.5
1986	3,679,976.86	3,679,977	3,238,894	0.8801	441,083		441,083	36.5
1987	6,605,247.95	6,605,248	5,813,542	0.8801	791,706		791,706	35.5
1988	9,255,723.22	9,255,723	8,146,331	0.8801	1,109,392		1,109,392	34.5
1989	4,569,271.82	4,569,272	4,021,598	0.8801	547,674		547,674	33.5
1990	5,788,779.87	5,788,780	5,094,936	0.8801	693,844		693,844	32.5
1991	7,174,653.94	7,174,654	6,314,699	0.8801	859,955		859,955	31.5
1992	7,640,147.03	7,640,147	6,724,398	0.8801	915,749		915,749	30.5

Enbridge Gas Inc.

Account #: 478.00 - Distribution - Meters

ALG - Remaining Life
 Survivor Curve: S2.5
 ASL: 15
 Net Salvage: 0%
 Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1993	8,874,564.78	8,578,746	7,550,496	0.8508	1,324,069	0.50	1,324,069	28.5
1994	11,920,608.64	11,444,592	10,072,841	0.8450	1,847,767	0.60	1,847,767	27.5
1995	21,968,294.96	20,875,687	18,373,524	0.8364	3,594,771	0.75	3,594,771	26.5
1996	13,715,285.30	12,882,006	11,337,967	0.8267	2,377,319	0.91	2,377,319	25.5
1997	13,768,080.78	12,774,498	11,243,345	0.8166	2,524,736	1.08	2,332,352	24.5
1998	16,411,566.76	15,031,825	13,230,108	0.8061	3,181,458	1.26	2,522,826	23.5
1999	12,007,631.53	10,849,821	9,549,360	0.7953	2,458,271	1.45	1,699,646	22.5
2000	16,649,433.65	14,830,257	13,052,700	0.7840	3,596,734	1.64	2,194,530	21.5
2001	15,518,144.90	13,609,279	11,978,069	0.7719	3,540,076	1.85	1,918,606	20.5
2002	15,851,999.51	13,666,387	12,028,332	0.7588	3,823,667	2.07	1,848,842	19.5
2003	18,457,550.88	15,613,612	13,742,163	0.7445	4,715,388	2.31	2,040,234	18.5
2004	10,414,273.80	8,622,823	7,589,291	0.7287	2,824,983	2.58	1,094,835	17.5
2005	23,798,080.35	19,228,990	16,924,201	0.7112	6,873,880	2.88	2,386,838	16.5
2006	27,435,896.11	21,555,289	18,971,669	0.6915	8,464,227	3.22	2,632,650	15.5
2007	26,144,359.34	19,883,692	17,500,430	0.6694	8,643,929	3.59	2,406,453	14.5
2008	30,673,221.79	22,460,284	19,768,191	0.6445	10,905,031	4.02	2,715,167	13.5
2009	31,630,017.27	22,152,535	19,497,329	0.6164	12,132,688	4.49	2,699,431	12.5
2010	34,775,468.83	23,109,628	20,339,705	0.5849	14,435,764	5.03	2,868,834	11.5
2011	40,398,219.52	25,227,108	22,203,383	0.5496	18,194,836	5.63	3,229,994	10.5
2012	41,599,497.81	24,123,563	21,232,110	0.5104	20,367,388	6.30	3,232,152	9.5
2013	37,834,256.29	20,085,515	17,678,062	0.4673	20,156,194	7.04	2,864,408	8.5
2014	43,308,908.70	20,684,123	18,204,921	0.4204	25,103,987	7.84	3,203,644	7.5
2015	60,792,567.30	25,558,510	22,495,063	0.3700	38,297,504	8.69	4,405,214	6.5
2016	47,739,140.49	17,186,236	15,126,291	0.3169	32,612,850	9.60	3,397,188	5.5
2017	56,152,165.09	16,680,041	14,680,769	0.2614	41,471,396	10.54	3,933,086	4.5
2018	52,904,201.19	12,289,182	10,816,199	0.2044	42,088,003	11.52	3,654,858	3.5
2019	51,912,471.49	8,639,134	7,603,646	0.1465	44,308,825	12.50	3,543,646	2.5
2020	70,913,720.74	7,089,502	6,239,754	0.0880	64,673,967	13.50	4,790,524	1.5

Enbridge Gas Inc.

Account #: 478.00 - Distribution - Meters

ALG - Remaining Life

Survivor Curve: S2.5

ASL: 15

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2021	102,006,967.90	3,400,209	2,992,659	0.0293	99,014,309	14.50	6,828,571	0.5
TOTAL	1,020,910,893.69	533,467,373	469,525,898		551,384,996		91,419,431	

COMPOSITE ANNUAL ACCRUAL RATE 8.95%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.46

COMPOSITE AVERAGE AGE (YEARS) 11.39

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 7.16

Enbridge Gas Inc.

Account #: 482.00 - General Plant - Structures and Improvements - Other

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1995	2,833,236.13	1,391,691	2,833,236	1.0000	0	20.35	0	26.5
1999	49,855.62	21,221	49,856	1.0000	0	22.97	0	22.5
2002	9,587.48	3,586	9,587	1.0000	0	25.04	0	19.5
2004	920.38	312	920	1.0000	0	26.46	0	17.5
2007	90,731.01	25,757	90,731	1.0000	0	28.64	0	14.5
2008	29,169.23	7,739	29,169	1.0000	0	29.39	0	13.5
2009	19,247.27	4,746	19,247	1.0000	0	30.14	0	12.5
2010	6,240.06	1,421	6,240	1.0000	0	30.89	0	11.5
2011	75,469.15	15,751	75,469	1.0000	0	31.65	0	10.5
2012	637,765.77	120,880	630,676	0.9889	7,090	32.42	219	9.5
2013	4,275,021.21	727,673	3,796,535	0.8881	478,487	33.19	14,416	8.5
2014	87,416.91	13,178	68,753	0.7865	18,664	33.97	549	7.5
2015	958,501.59	125,686	655,748	0.6841	302,754	34.75	8,711	6.5
2016	345,540.19	38,480	200,766	0.5810	144,774	35.55	4,073	5.5
2019	15,310.37	784	4,089	0.2671	11,221	37.95	296	2.5
2021	3,821,559.62	39,596	206,587	0.0541	3,614,973	39.59	91,321	0.5
TOTAL	13,255,571.99	2,538,502	8,677,610		4,577,962		119,585	

COMPOSITE ANNUAL ACCRUAL RATE 0.90%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.65

COMPOSITE AVERAGE AGE (YEARS) 9.98

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 32.34

Enbridge Gas Inc.

Account #: 482.01 - General Plant - Structures and Improvements - VPC

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2033

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1959	150,580.47	132,379	104,020	0.6908	46,560	4.84	9,630	62.5
1962	3,529,701.59	3,047,688	2,394,811	0.6785	1,134,891	5.46	207,765	59.5
1976	4,807,417.62	3,845,188	3,021,470	0.6285	1,785,948	7.88	226,740	45.5
1978	296.94	235	184	0.6210	113	8.17	14	43.5
1980	7,324.75	5,716	4,491	0.6132	2,833	8.46	335	41.5
1981	5,383.58	4,173	3,279	0.6092	2,104	8.60	245	40.5
1987	366,065.00	271,540	213,370	0.5829	152,695	9.35	16,326	34.5
1989	13,975.00	10,192	8,009	0.5731	5,966	9.57	623	32.5
2002	237,775.83	146,861	115,400	0.4853	122,375	10.56	11,585	19.5
2003	309,854.06	187,600	147,413	0.4757	162,442	10.61	15,305	18.5
2004	1,209,342.07	716,465	562,984	0.4655	646,358	10.66	60,630	17.5
2005	1,702,239.30	984,811	773,845	0.4546	928,395	10.70	86,726	16.5
2006	1,033,177.89	582,333	457,586	0.4429	575,592	10.75	53,562	15.5
2007	2,161,445.58	1,183,621	930,065	0.4303	1,231,380	10.79	114,173	14.5
2008	745,098.01	395,140	310,493	0.4167	434,605	10.82	40,161	13.5
2009	1,040,590.97	532,376	418,330	0.4020	622,261	10.86	57,321	12.5
2010	2,744,982.36	1,348,575	1,059,683	0.3860	1,685,300	10.89	154,790	11.5
2011	1,406,482.15	659,819	518,472	0.3686	888,010	10.92	81,337	10.5
2012	1,658,682.89	737,882	579,813	0.3496	1,078,870	10.95	98,564	9.5
2013	2,726,178.77	1,139,992	895,782	0.3286	1,830,397	10.97	166,817	8.5
2014	602,253.48	234,066	183,925	0.3054	418,329	11.00	38,038	7.5
2015	9,228,242.69	3,283,822	2,580,361	0.2796	6,647,882	11.02	603,168	6.5
2016	4,074,294.65	1,300,359	1,021,795	0.2508	3,052,499	11.04	276,386	5.5
2017	13,490,551.78	3,748,633	2,945,599	0.2183	10,544,952	11.07	952,913	4.5
2018	3,622.63	837	658	0.1816	2,965	11.09	267	3.5
2020	207,794.29	24,041	18,891	0.0909	188,904	11.13	16,979	1.5

Enbridge Gas Inc.

Account #: 482.01 - General Plant - Structures and Improvements - VPC

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2033

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	53,463,354.35	24,524,345	19,270,729		34,192,625		3,290,400	
COMPOSITE ANNUAL ACCRUAL RATE				6.15%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.36				
COMPOSITE AVERAGE AGE (YEARS)				15.24				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				10.30				

Enbridge Gas Inc.

Account #: 482.04 - General Plant - Structures and Improvements - Thorold

ALG - Remaining Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2022

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2002	73,458.65	0	73,459	1.0000	0	0.50	0	19.5
2003	155,088.99	0	155,089	1.0000	0	0.50	0	18.5
2004	543,366.08	0	543,366	1.0000	0	0.50	0	17.5
2005	85,913.98	0	85,914	1.0000	0	0.50	0	16.5
2006	224,274.90	0	224,275	1.0000	0	0.50	0	15.5
2007	533,394.60	0	533,395	1.0000	0	0.50	0	14.5
2008	187,214.72	0	187,215	1.0000	0	0.50	0	13.5
2009	151,221.70	0	151,222	1.0000	0	0.50	0	12.5
2010	179,072.00	0	179,072	1.0000	0	0.50	0	11.5
2011	752,683.51	0	752,684	1.0000	0	0.50	0	10.5
2012	275,143.36	0	275,143	1.0000	0	0.50	0	9.5
2013	1,628,079.52	0	1,628,080	1.0000	0	0.50	0	8.5
2014	483,576.03	0	483,576	1.0000	0	0.50	0	7.5
2015	618,715.01	0	618,715	1.0000	0	0.50	0	6.5
2016	9,224,708.22	0	500,775	0.0543	8,723,933	0.50	8,723,933	5.5
2017	562,728.71	0	0	0.0000	562,729	0.50	562,729	4.5
TOTAL	15,678,639.98	0	6,391,978		9,286,662		9,286,662	

COMPOSITE ANNUAL ACCRUAL RATE 59.23%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.41

COMPOSITE AVERAGE AGE (YEARS) 7.54

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 0.50

Enbridge Gas Inc.

Account #: 482.05 - General Plant - Structures and Improvements - Markham

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2046

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2011	147,807.89	44,474	31,484	0.2130	116,324	21.23	5,480	10.5
2012	31,727,969.48	8,886,298	6,290,753	0.1983	25,437,216	21.39	1,189,383	9.5
2013	480,360.14	123,999	87,781	0.1827	392,579	21.54	18,228	8.5
2014	28,044.58	6,589	4,665	0.1663	23,380	21.68	1,078	7.5
2015	350,547.36	73,750	52,208	0.1489	298,339	21.82	13,676	6.5
2016	53,237.11	9,810	6,945	0.1305	46,292	21.94	2,110	5.5
2017	2,424,985.17	379,414	268,593	0.1108	2,156,392	22.06	97,729	4.5
2018	557,163.34	70,612	49,987	0.0897	507,176	22.18	22,866	3.5
2019	901,703.23	85,551	60,563	0.0672	841,141	22.29	37,736	2.5
TOTAL	36,671,818.30	9,680,498	6,852,980		29,818,838		1,388,286	

COMPOSITE ANNUAL ACCRUAL RATE	3.79%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.19
COMPOSITE AVERAGE AGE (YEARS)	8.86
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	21.47

Enbridge Gas Inc.

Account #: 482.51 - General Plant - Structures and Improvements - Keil Head Office

ALG - Remaining Life
 Survivor Curve: R1.5
 ASL: 40
 Net Salvage: 0%
 Truncation Year: 2049

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1967	13,561,856.85	11,087,408	5,561,689	0.4101	8,000,167	7.30	1,096,174	54.5
1975	446.57	334	168	0.3756	279	10.05	28	46.5
1979	6,216,146.70	4,413,398	2,213,858	0.3561	4,002,289	11.60	345,012	42.5
1981	13,941.98	9,614	4,823	0.3459	9,119	12.42	734	40.5
1985	66,514.62	43,071	21,605	0.3248	44,909	14.10	3,185	36.5
1997	379,854.39	190,883	95,751	0.2521	284,103	19.03	14,928	24.5
2000	1,277,664.70	589,597	295,755	0.2315	981,910	20.11	48,828	21.5
2001	21,783.20	9,742	4,887	0.2243	16,896	20.45	826	20.5
2002	319,247.25	138,134	69,291	0.2170	249,956	20.77	12,032	19.5
2003	177,371.10	74,104	37,172	0.2096	140,199	21.09	6,648	18.5
2004	345,763.11	139,174	69,813	0.2019	275,950	21.39	12,901	17.5
2005	2,288,214.33	885,105	443,988	0.1940	1,844,226	21.68	85,063	16.5
2006	615,728.02	228,215	114,478	0.1859	501,250	21.96	22,827	15.5
2007	3,758,480.63	1,330,357	667,337	0.1776	3,091,144	22.22	139,088	14.5
2008	738,700.30	248,730	124,769	0.1689	613,932	22.48	27,313	13.5
2009	50,411.58	16,073	8,063	0.1599	42,349	22.72	1,864	12.5
2010	230,329.13	69,161	34,693	0.1506	195,636	22.95	8,525	11.5
2011	537,306.10	150,950	75,720	0.1409	461,586	23.17	19,923	10.5
2012	3,754,845.50	979,104	491,140	0.1308	3,263,705	23.38	139,618	9.5
2013	120,106.76	28,782	14,438	0.1202	105,669	23.57	4,483	8.5
2014	756,715.04	164,565	82,550	0.1091	674,165	23.76	28,373	7.5
2015	45,824.26	8,897	4,463	0.0974	41,361	23.94	1,728	6.5
2016	790,984.23	134,128	67,281	0.0851	723,703	24.11	30,018	5.5
2017	561,981.30	80,684	40,473	0.0720	521,508	24.27	21,488	4.5
2018	11,296,540.09	1,310,468	657,360	0.0582	10,639,180	24.42	435,630	3.5
2019	4,408,233.57	382,218	191,729	0.0435	4,216,505	24.57	171,626	2.5
2020	344,597.48	19,116	9,589	0.0278	335,008	24.71	13,560	1.5
2021	16,879,086.37	372,906	187,058	0.0111	16,692,028	24.84	672,025	0.5

Enbridge Gas Inc.

Account #: 482.51 - General Plant - Structures and Improvements - Keil Head Office

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2049

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	69,558,675.16	23,104,919	11,589,939		57,968,736		3,364,448	
COMPOSITE ANNUAL ACCRUAL RATE				4.84%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.17				
COMPOSITE AVERAGE AGE (YEARS)				18.53				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				19.55				

Enbridge Gas Inc.

Account #: 482.52 - General Plant - Structures and Improvements - Bloomfield Training Center

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2028

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1993	2,769,967.65	2,219,306	358,108	0.1293	2,411,860	6.04	399,553	28.5
2006	77,583.70	53,899	8,697	0.1121	68,887	6.28	10,972	15.5
2010	3,572.99	2,253	364	0.1018	3,209	6.32	508	11.5
2015	15,770,377.95	7,799,634	1,258,552	0.0798	14,511,826	6.36	2,282,171	6.5
2016	7,325.00	3,323	536	0.0732	6,789	6.37	1,066	5.5
2017	571,743.83	231,692	37,386	0.0654	534,358	6.37	83,860	4.5
2020	37,121.15	6,945	1,121	0.0302	36,001	6.39	5,634	1.5
TOTAL	19,237,692.27	10,317,052	1,664,764		17,572,928		2,783,764	

COMPOSITE ANNUAL ACCRUAL RATE 14.47%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.09

COMPOSITE AVERAGE AGE (YEARS) 9.64

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 6.31

Enbridge Gas Inc.

Account #: 483.00 - General Plant - Office Furniture and Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: SQ

ASL: 15

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2007	1,547,876.38	1,496,281	1,547,876	1.0000	0	0.50	0	14.5
2008	1,553,124.29	1,397,812	1,553,124	1.0000	0	1.50	0	13.5
2009	900,993.44	750,828	900,993	1.0000	0	2.50	0	12.5
2010	2,986,237.93	2,289,449	2,759,542	0.9241	226,696	3.50	64,770	11.5
2011	5,308,576.65	3,716,004	4,233,962	0.7976	1,074,615	4.50	238,803	10.5
2012	3,368,001.99	2,133,068	2,430,387	0.7216	937,615	5.50	170,475	9.5
2013	2,710,535.67	1,535,970	1,750,063	0.6457	960,473	6.50	147,765	8.5
2014	1,505,699.50	752,850	857,786	0.5697	647,913	7.50	86,388	7.5
2015	5,464,200.44	2,367,820	2,697,861	0.4937	2,766,340	8.50	325,452	6.5
2016	2,741,359.73	1,005,165	1,145,271	0.4178	1,596,089	9.50	168,009	5.5
2017	897,281.50	269,184	306,705	0.3418	590,577	10.50	56,245	4.5
2018	245,022.65	57,172	65,141	0.2659	179,882	11.50	15,642	3.5
2019	259,637.87	43,273	49,305	0.1899	210,333	12.50	16,827	2.5
2020	190,363.95	19,036	21,690	0.1139	168,674	13.50	12,494	1.5
2021	97,149.73	3,238	3,690	0.0380	93,460	14.50	6,446	0.5
TOTAL	29,776,061.72	17,837,150	20,323,396		9,452,666		1,309,316	

COMPOSITE ANNUAL ACCRUAL RATE 4.40%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.68

COMPOSITE AVERAGE AGE (YEARS) 8.99

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 6.01

Enbridge Gas Inc.

Account #: 484.00 - General Plant - Transportation Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: L2.5

ASL: 12

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1995	5,886.93	5,161	5,887	1.0000	0	1.48	0	26.5
1996	83,994.02	72,861	83,994	1.0000	0	1.59	0	25.5
1997	52,226.12	44,775	52,226	1.0000	0	1.71	0	24.5
1998	50,541.63	42,775	50,542	1.0000	0	1.84	0	23.5
1999	86,150.36	71,867	86,150	1.0000	0	1.99	0	22.5
2000	18,051.76	14,816	18,052	1.0000	0	2.15	0	21.5
2001	42,775.16	34,473	42,775	1.0000	0	2.33	0	20.5
2002	229,028.25	180,874	229,028	1.0000	0	2.52	0	19.5
2003	16,122.29	12,450	16,122	1.0000	0	2.73	0	18.5
2004	66,451.06	50,074	66,451	1.0000	0	2.96	0	17.5
2005	836,851.01	614,262	836,851	1.0000	0	3.19	0	16.5
2006	1,377,310.68	983,683	1,377,311	1.0000	0	3.43	0	15.5
2007	2,855,091.60	1,984,361	2,855,092	1.0000	0	3.66	0	14.5
2008	6,726,949.02	4,556,459	6,726,949	1.0000	0	3.87	0	13.5
2009	3,296,003.61	2,179,735	3,296,004	1.0000	0	4.06	0	12.5
2010	4,821,371.64	3,113,815	4,821,372	1.0000	0	4.25	0	11.5
2011	10,705,900.73	6,726,139	10,705,901	1.0000	0	4.46	0	10.5
2012	4,796,858.36	2,903,638	4,739,702	0.9881	57,156	4.74	12,068	9.5
2013	9,324,424.44	5,353,167	8,738,148	0.9371	586,276	5.11	114,714	8.5
2014	13,104,260.47	6,983,496	11,399,386	0.8699	1,704,874	5.60	304,171	7.5
2015	13,077,169.99	6,298,869	10,281,847	0.7862	2,795,323	6.22	449,411	6.5
2016	4,897,079.13	2,063,723	3,368,682	0.6879	1,528,397	6.94	220,136	5.5
2017	11,632,470.15	4,115,513	6,717,885	0.5775	4,914,585	7.75	633,776	4.5
2018	9,886,113.84	2,776,722	4,532,533	0.4585	5,353,581	8.63	620,378	3.5
2019	17,270,979.10	3,525,023	5,754,009	0.3332	11,516,970	9.55	1,205,866	2.5
2020	10,417,592.94	1,291,783	2,108,619	0.2024	8,308,974	10.51	790,428	1.5
2021	9,044,423.40	376,339	614,310	0.0679	8,430,113	11.50	733,010	0.5

Enbridge Gas Inc.

Account #: 484.00 - General Plant - Transportation Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: L2.5

ASL: 12

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	134,722,077.69	56,376,854	89,525,829		45,196,249		5,083,958	
COMPOSITE ANNUAL ACCRUAL RATE				3.77%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.66				
COMPOSITE AVERAGE AGE (YEARS)				6.50				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				6.98				

Enbridge Gas Inc.

Account #: 485.00 - General Plant - Heavy Work Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: L1.5

ASL: 17

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1991	24,477.11	18,685	16,410	0.6704	8,067	4.02	2,005	30.5
1996	57,293.11	39,998	35,128	0.6131	22,166	5.13	4,319	25.5
1997	153,581.23	105,041	92,250	0.6007	61,332	5.37	11,415	24.5
1998	566,336.21	379,113	332,948	0.5879	233,388	5.62	41,528	23.5
1999	5,501.12	3,601	3,163	0.5749	2,339	5.87	398	22.5
2000	44,256.52	28,304	24,858	0.5617	19,399	6.13	3,166	21.5
2001	225,036.23	140,499	123,390	0.5483	101,646	6.39	15,916	20.5
2002	170,705.94	103,961	91,301	0.5348	79,405	6.65	11,946	19.5
2003	530,446.58	314,858	276,517	0.5213	253,930	6.91	36,752	18.5
2004	1,297,998.39	750,256	658,896	0.5076	639,103	7.17	89,088	17.5
2005	785,151.61	441,440	387,685	0.4938	397,466	7.44	53,409	16.5
2006	1,365,513.31	745,678	654,875	0.4796	710,638	7.72	92,091	15.5
2007	1,132,626.49	599,477	526,478	0.4648	606,149	8.00	75,747	14.5
2008	2,495,276.47	1,276,341	1,120,918	0.4492	1,374,358	8.30	165,497	13.5
2009	1,772,253.56	872,538	766,287	0.4324	1,005,966	8.63	116,561	12.5
2010	6,975,444.40	3,287,563	2,887,230	0.4139	4,088,215	8.99	454,862	11.5
2011	2,345,474.49	1,050,632	922,695	0.3934	1,422,780	9.39	151,601	10.5
2012	1,136,773.17	479,455	421,071	0.3704	715,703	9.83	72,808	9.5
2013	1,744,541.95	684,153	600,843	0.3444	1,143,699	10.33	110,683	8.5
2014	2,014,513.49	722,416	634,446	0.3149	1,380,068	10.90	126,569	7.5
2015	2,059,334.05	661,066	580,567	0.2819	1,478,767	11.54	128,111	6.5
2016	165,150.70	46,205	40,579	0.2457	124,572	12.24	10,174	5.5
2017	1,082,169.54	254,756	223,734	0.2067	858,435	13.00	66,044	4.5
2018	3,490,404.68	656,018	576,133	0.1651	2,914,272	13.80	211,105	3.5
2019	1,977,122.87	271,689	238,605	0.1207	1,738,518	14.66	118,558	2.5
2020	6,382,757.51	536,578	471,238	0.0738	5,911,520	15.57	379,653	1.5
2021	4,128,780.23	117,310	103,025	0.0250	4,025,755	16.52	243,734	0.5

Enbridge Gas Inc.

Account #: 485.00 - General Plant - Heavy Work Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: L1.5

ASL: 17

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	44,128,920.96	14,587,631	12,811,266		31,317,655		2,793,740	
COMPOSITE ANNUAL ACCRUAL RATE				6.33%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.29				
COMPOSITE AVERAGE AGE (YEARS)				8.17				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				11.38				

Enbridge Gas Inc.

Account #: 486.00 - General Plant - Tools and Work Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: SQ

ASL: 15

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2000	0.00	0	0	0.0000	0		0	22.5
2001	0.00	0	0	0.0000	0		0	21.5
2007	3,961,806.89	3,829,747	2,526,117	0.6376	1,435,690	0.50	1,435,690	14.5
2008	5,913,146.36	5,321,832	3,510,303	0.5936	2,402,844	1.50	1,601,896	13.5
2009	2,354,607.71	1,962,173	1,294,258	0.5497	1,060,350	2.50	424,140	12.5
2010	5,781,919.10	4,432,805	2,923,897	0.5057	2,858,022	3.50	816,578	11.5
2011	3,577,126.15	2,503,988	1,651,641	0.4617	1,925,485	4.50	427,886	10.5
2012	3,663,115.28	2,319,973	1,530,264	0.4177	2,132,851	5.50	387,791	9.5
2013	4,095,836.08	2,320,974	1,530,924	0.3738	2,564,912	6.50	394,602	8.5
2014	16,180,032.47	8,090,016	5,336,209	0.3298	10,843,824	7.50	1,445,843	7.5
2015	6,286,115.38	2,723,983	1,796,751	0.2858	4,489,364	8.50	528,161	6.5
2016	4,352,180.39	1,595,799	1,052,596	0.2419	3,299,584	9.50	347,325	5.5
2017	5,806,688.57	1,742,007	1,149,035	0.1979	4,657,654	10.50	443,586	4.5
2018	3,840,750.35	896,175	591,121	0.1539	3,249,629	11.50	282,576	3.5
2019	8,667,286.86	1,444,548	952,830	0.1099	7,714,457	12.50	617,157	2.5
2020	3,675,931.58	367,593	242,466	0.0660	3,433,466	13.50	254,331	1.5
2021	1,810,311.19	60,344	39,803	0.0220	1,770,508	14.50	122,104	0.5
TOTAL	79,966,854.36	39,611,957	26,128,214		53,838,640		9,529,666	

COMPOSITE ANNUAL ACCRUAL RATE 11.92%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.33

COMPOSITE AVERAGE AGE (YEARS) 7.43

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 7.57

Enbridge Gas Inc.

Account #: 487.70 - General Plant - Rental - Refuel Appliances

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: SQ

ASL: 15

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2010	6,325.54	4,850	1,359	0.2149	4,966	3.50	1,419	11.5
2011	15,903.43	11,132	3,120	0.1962	12,783	4.50	2,841	10.5
2012	55,313.16	35,032	9,819	0.1775	45,495	5.50	8,272	9.5
2014	14,464.61	7,232	2,027	0.1401	12,438	7.50	1,658	7.5
2015	328,514.61	142,356	39,899	0.1215	288,616	8.50	33,955	6.5
2016	234,947.75	86,148	24,145	0.1028	210,803	9.50	22,190	5.5
2018	169,405.73	39,528	11,079	0.0654	158,327	11.50	13,768	3.5
2020	18,405.86	1,841	516	0.0280	17,890	13.50	1,325	1.5
2021	21,473.92	716	201	0.0093	21,273	14.50	1,467	0.5
TOTAL	864,754.61	328,834	92,164		772,591		86,895	

COMPOSITE ANNUAL ACCRUAL RATE 10.05%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.11

COMPOSITE AVERAGE AGE (YEARS) 5.70

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 9.30

Enbridge Gas Inc.

Account #: 487.80 - General Plant - Rental - NGV Stations

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: SQ

ASL: 20

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2017	13,855.60	3,118	11,663	0.8417	2,193	15.50	141	4.5
2019	2,212,175.03	276,522	1,034,483	0.4676	1,177,692	17.50	67,297	2.5
2020	4,448,475.41	333,636	1,248,149	0.2806	3,200,326	18.50	172,991	1.5
2021	1,099,668.82	27,492	102,848	0.0935	996,821	19.50	51,119	0.5
TOTAL	7,774,174.86	640,767	2,397,143		5,377,032		291,548	

COMPOSITE ANNUAL ACCRUAL RATE 3.75%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.31

COMPOSITE AVERAGE AGE (YEARS) 1.65

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 18.35

Enbridge Gas Inc.

Account #: 488.00 - General Plant - Communication Structures and Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: SQ

ASL: 10

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2007	307,126.40	307,126	184,237	0.5999	122,890		122,890	15.5
2008	128,223.13	128,223	76,918	0.5999	51,306		51,306	14.5
2010	1,561,084.54	1,561,085	936,452	0.5999	624,632		624,632	12.5
2011	809,669.52	809,670	485,699	0.5999	323,971		323,971	11.5
2012	1,185,159.94	1,125,902	675,398	0.5699	509,762	0.50	509,762	9.5
2013	522,285.32	443,943	266,309	0.5099	255,976	1.50	170,651	8.5
2014	2,082,386.97	1,561,790	936,876	0.4499	1,145,511	2.50	458,205	7.5
2015	1,489,428.62	968,129	580,754	0.3899	908,675	3.50	259,621	6.5
2016	1,250,210.87	687,616	412,482	0.3299	837,729	4.50	186,162	5.5
2017	1,361,551.69	612,698	367,541	0.2699	994,011	5.50	180,729	4.5
2018	26,564.77	9,298	5,577	0.2100	20,987	6.50	3,229	3.5
2019	317,207.03	79,302	47,571	0.1500	269,636	7.50	35,951	2.5
2020	153,462.71	23,019	13,809	0.0900	139,654	8.50	16,430	1.5
2021	30,247.69	1,512	907	0.0300	29,340	9.50	3,088	0.5
TOTAL	11,224,609.20	8,319,312	4,990,530		6,234,079		2,946,627	

COMPOSITE ANNUAL ACCRUAL RATE 26.25%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.44

COMPOSITE AVERAGE AGE (YEARS) 8.07

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 2.59

Enbridge Gas Inc.

Account #: 490.00 - General Plant - Computer Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: SQ

ASL: 4

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2018	6,964,752.60	6,094,159	6,964,753	1.0000	0	0.50	0	3.5
2019	11,281,679.70	7,051,050	8,900,448	0.7889	2,381,232	1.50	1,587,488	2.5
2020	10,240,619.70	3,840,232	4,634,849	0.4526	5,605,771	2.50	2,242,308	1.5
2021	1,819,626.69	227,453	274,518	0.1509	1,545,109	3.50	441,460	0.5
TOTAL	30,306,678.69	17,212,894	20,774,567		9,532,112		4,271,256	

COMPOSITE ANNUAL ACCRUAL RATE 14.09%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.69

COMPOSITE AVERAGE AGE (YEARS) 2.27

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 1.73

Enbridge Gas Inc.

Account #: 490.30 - General Plant - Computer Equipment - WAMS

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: SQ

ASL: 10

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2016	4,680,899.13	2,574,495	2,418,465	0.5167	2,262,434	4.50	502,763	5.5
TOTAL	4,680,899.13	2,574,495	2,418,465		2,262,434		502,763	

COMPOSITE ANNUAL ACCRUAL RATE 10.74%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.52

COMPOSITE AVERAGE AGE (YEARS) 5.50

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 4.50

Enbridge Gas Inc.

Account #: 491.01 - Software - Acquired Intangibles

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: SQ

ASL: 4

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2017	5,933,217.48	5,933,217	5,933,217	1.0000	0		0	5.5
2018	24,321,547.69	21,281,354	24,321,548	1.0000	0	0.50	0	3.5
2019	64,148,946.33	40,093,091	64,148,946	1.0000	0	1.50	0	2.5
2020	5,286,014.31	1,982,255	3,362,408	0.6361	1,923,606	2.50	769,443	1.5
2021	55,475,059.58	6,934,382	9,784,218	0.1764	45,690,842	3.50	13,054,526	0.5
TOTAL	155,164,785.39	76,224,301	107,550,337		47,614,448		13,823,969	

COMPOSITE ANNUAL ACCRUAL RATE 8.91%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.69

COMPOSITE AVERAGE AGE (YEARS) 2.02

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 2.04

Enbridge Gas Inc.

Account #: 491.02 - Software - Developed Intangibles

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: SQ

ASL: 4

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2018	9,486,577.80	8,300,756	9,486,578	1.0000	0	0.50	0	3.5
2019	5,619,946.21	3,512,466	5,619,946	1.0000	0	1.50	0	2.5
2020	9,566,744.92	3,587,529	7,791,739	0.8145	1,775,006	2.50	710,002	1.5
2021	14,103,018.70	1,762,877	2,621,095	0.1859	11,481,924	3.50	3,280,550	0.5
TOTAL	38,776,287.63	17,163,629	25,519,357		13,256,930		3,990,552	

COMPOSITE ANNUAL ACCRUAL RATE 10.29%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.66

COMPOSITE AVERAGE AGE (YEARS) 1.77

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 2.23

Enbridge Gas Inc.

Account #: 491.03 - Software - CIS Acquired

ALG - Remaining Life

Survivor Curve: SQ

ASL: 10

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2015	13,559,337.94	8,813,570	12,841,730	0.9471	717,608	3.50	205,031	6.5
2020	13,812,372.94	2,071,856	3,018,778	0.2186	10,793,595	8.50	1,269,835	1.5
2021	60,254,502.69	3,012,725	4,389,663	0.0729	55,864,840	9.50	5,880,509	0.5
TOTAL	87,626,213.57	13,898,151	20,250,171		67,376,042		7,355,375	

COMPOSITE ANNUAL ACCRUAL RATE 8.39%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.23

COMPOSITE AVERAGE AGE (YEARS) 1.59

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 8.41

Enbridge Gas Inc.

Account #: 491.04 - Software - WAMS

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life
Survivor Curve: SQ
ASL: 10
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2016	85,221,905.36	46,872,048	44,031,318	0.5167	41,190,587	4.50	9,153,464	5.5
TOTAL	85,221,905.36	46,872,048	44,031,318		41,190,587		9,153,464	

COMPOSITE ANNUAL ACCRUAL RATE	10.74%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.52
COMPOSITE AVERAGE AGE (YEARS)	5.50
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	4.50

ENBRIDGE GAS INC.

TABLE 1. SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN ELECTRIC PLANT BASED ON ORIGINAL COSTS AS OF DECEMBER 31, 2021

"TOTAL"

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Annual Accrual Amount	Annual Accrual Rate	Annual Provision for True-Up	Total Depreciation Expense	Total Depreciation Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	150,160	2.39%	-17,605	132,555.03	2.11%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	122,670	2.11%	-36,866	85,803.74	1.48%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	405,317	1.88%	-125,841	279,476.63	1.30%
TOTAL LOCAL STORAGE PLANT					33,641,115	678,147	2.02%	-180,312	497,835	1.48%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	1,362,167	1.82%	-118,019	1,244,147.81	1.66%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	2,832,052	2.71%	313,226	3,145,277.90	3.01%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	4,520,903	3.16%	432,796	4,953,698.98	3.46%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	358,342	2.68%	-124,654	233,688.12	1.75%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	4,231,570	2.10%	528,838	4,760,407.78	2.36%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	18,592,390	2.72%	0	18,592,390.29	2.72%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	2,478,258	3.21%	-255,708	2,222,550.41	2.88%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	34,375,683	2.65%	776,478	35,152,161	2.71%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	1,549,226	1.76%	-26,609	1,522,617.09	1.73%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	3,532,707	2.16%	-60,768	3,471,938.31	2.13%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	219,247	1.95%	-38,739	180,507.66	1.60%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	62,741	2.15%	748	63,488.94	2.17%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	54,219,225	1.95%	-2,630,018	51,589,207.23	1.85%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	36,807,696	3.66%	0	36,807,696.37	3.66%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	11,840,628	2.99%	0	11,840,628.30	2.99%
TOTAL TRANSMISSION PLANT					4,449,654,239	108,231,471	2.43%	-2,755,387	105,476,084	2.37%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	1,122,037	1.76%	19,913	1,141,950.14	1.79%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	6,390,678	2.89%	272,435	6,663,113.50	3.02%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	1,088,124	3.67%	207,438	1,295,561.82	4.37%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	761,083	3.28%	200,493	961,576.69	4.14%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	1,393,792	7.04%	785,835	2,179,626.88	11.01%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	551,347	3.29%	136,739	688,086.60	4.11%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	1,128,082	7.08%	2,059,806	3,187,888.18	20.00%
473.01	SERVICES - METAL	0	45-S1	-32%	549,648,294	16,595,049	3.02%	1,373,793	17,968,841.27	3.27%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	108,098,073	2.42%	8,858,668	116,956,740.63	2.62%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	19,554,837	4.00%	8,036,958	27,591,795.28	5.64%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	7,250,587	4.00%	2,700,149	9,950,735.56	5.49%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	91,940,567	2.77%	8,594,015	100,534,582.53	3.03%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	83,980,380	2.41%	7,303,349	91,283,729.10	2.62%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	572,806	5.80%	-127,126	445,679.87	4.51%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	29,087,582	3.06%	-989,292	28,098,290.07	2.95%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	4,254,003	2.96%	240,397	4,494,399.97	3.13%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	60,699,545	5.95%	13,614,853	74,314,398.14	7.28%
TOTAL DISTRIBUTION PLANT					14,994,747,798	434,468,572	2.90%	53,288,424	487,756,996	3.25%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	418,814	3.16%	-162,963	255,850.87	1.93%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	2,629,109	4.92%	663,081	3,292,189.77	6.16%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	2,212,250	14.11%	1,636,107	3,848,357.81	24.55%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	1,308,328	3.57%	212,629	1,520,957.49	4.15%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	2,404,338	3.46%	747,144	3,151,481.53	4.53%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,375,762	7.15%	1,417,449	2,793,210.53	14.52%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	1,985,071	6.67%	-413,386	1,571,685.23	5.28%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	11,384,772	8.45%	-3,324,799	8,059,973.26	5.98%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	2,770,889	6.28%	561,388	3,332,277.56	7.55%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	5,331,124	6.67%	1,781,283	7,112,406.82	8.89%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	57,650	6.67%	25,459	83,109.53	9.61%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	388,709	5.00%	-95,707	293,001.50	3.77%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	841,851	7.50%	665,757	1,507,607.07	13.43%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	7,576,670	25.00%	-712,335	6,864,335.06	22.65%
490.30	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0.00%	0	-	-
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	468,090	10.00%	31,206	499,295.90	10.67%

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

ENBRIDGE GAS INC.

TABLE 1. SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN ELECTRIC PLANT BASED ON ORIGINAL COSTS AS OF DECEMBER 31, 2021

"TOTAL"

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Annual Accrual Amount (7)	Annual Accrual Rate (8)	Annual Provision for True-Up (9)	Total Depreciation Expense (10)	Total Depreciation Rate (11)
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	37,307,892	24.04%	-6,265,207	31,042,684.71	20.01%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0.00%	0	-	
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	9,694,072	25.00%	-1,671,146	8,022,926.16	20.69%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0.00%	0	-	
491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	8,762,621	10.00%	-754,941	8,007,680.19	9.14%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0.00%	0	-	
491.04	WAMS	0	10-SQ	0%	85,221,905	8,522,191	10.00%	-568,146	9,090,336.53	10.67%
TOTAL GENERAL PLANT					918,099,975	105,440,202	11.48%	-5,090,834	100,349,368	10.93%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	683,194,074	3.15%	46,038,370	729,232,444	3.36%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

ENBRIDGE GAS INC.

TABLE 2. CALCULATED ACCRUED DEPRECIATION, BOOK ACCUMULATED DEPRECIATION AND DETERMINATION OF ANNUAL PROVISION

FOR TRUE-UP RELATED TO ESTIMATED ORIGINAL COST AS OF DECEMBER 31, 2021

"TOTAL"

"TOTAL"

Account	Description	Surviving Original Cost as of 12/31/2021	Calculated Accrued Depreciation	Book Accumulated Depreciation as of 12/31/2021	Accumulated Depreciation Variance Amount	Accumulated Depreciation Variance Percent	Probable Remaining Life	Annual Provision for True-Up	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
LOCAL STORAGE PLANT									
442.00	STRUCTURES AND IMPROVEMENTS	6,282,181	2,362,662	2,805,060	-442,399	-18.72%	25.13	(17,605.03)	0.19
443.01	HOLDER - STORAGE TANK	5,804,412	3,267,731	4,023,544	-755,813	-23.13%	20.50	(36,866.17)	0.23
443.02	HOLDER EQUIPMENT	21,554,522	6,402,834	11,363,396	-4,960,562	-77.47%	39.42	(125,840.68)	0.77
TOTAL LOCAL STORAGE PLANT		33,641,115	12,033,227	18,192,000	-6,158,774			-180,312	
UNDERGROUND STORAGE PLANT									
451.00	LAND RIGHTS INTANGIBLE	74,762,354	42,905,753	45,841,825	-2,936,071	-6.84%	24.88	(118,019.27)	0.07
452.00	STRUCTURES AND IMPROVEMENTS	104,433,820	54,196,797	47,148,032	7,048,765	13.01%	22.50	313,225.51	0.13
453.00	WELLS	143,144,395	63,662,026	50,040,540	13,621,486	21.40%	31.47	432,796.39	0.21
454.00	WELL EQUIPMENT	13,364,517	5,256,233	8,575,936	-3,319,702	-63.16%	26.63	(124,654.25)	0.63
455.00	FIELD LINES	201,920,080	73,519,785	53,298,115	20,221,669	27.51%	38.24	528,837.91	0.28
456.00	COMPRESSOR EQUIPMENT	682,328,757	239,307,734	228,311,196	10,996,538	4.60%	27.37	-	0.05
457.00	REGULATING AND MEASURING EQUIPMENT	77,194,133	47,333,313	51,829,828	-4,496,515	-9.50%	17.58	(255,707.84)	0.09
TOTAL UNDERGROUND STORAGE PLANT		1,297,148,055	526,181,641	485,045,470	41,136,171			776,478	
TRANSMISSION PLANT									
461.00	LAND RIGHTS INTANGIBLE	88,171,402	19,333,589	20,599,533	-1,265,944	-6.55%	47.58	(26,608.97)	0.07
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	163,351,958	37,966,441	40,353,631	-2,387,190	-6.29%	39.28	(60,768.28)	0.06
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	11,252,284	6,091,172	7,167,268	-1,076,096	-17.67%	27.78	(38,739.45)	0.18
464.00	EQUIPMENT	2,920,218	554,483	523,642	30,841	5.56%	41.23	748.02	0.06
465.00	MAINS	2,783,251,797	799,994,108	919,330,147	-119,336,039	-14.92%	45.37	(2,630,017.96)	0.15
466.00	COMPRESSOR EQUIPMENT	1,005,060,039	336,237,963	331,530,582	4,707,382	1.40%	21.07	-	0.01
467.00	MEASURING AND REGULATING EQUIPMENT	395,646,542	123,917,493	119,798,512	4,118,981	3.32%	29.65	-	0.03
TOTAL TRANSMISSION PLANT		4,449,654,239	1,324,095,249	1,439,303,314	-115,208,065			-2,755,387	
DISTRIBUTION PLANT									
471.00	LAND RIGHTS INTANGIBLE	63,907,560	13,063,533	12,099,619	963,914	7.38%	48.41	19,913.05	0.07
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	220,832,605	72,010,537	64,014,227	7,996,310	11.10%	29.35	272,435.48	0.11
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	29,662,115	9,379,387	5,056,171	4,323,217	46.09%	20.84	207,437.94	0.46
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	23,216,546	9,567,162	5,549,955	4,017,207	41.99%	20.04	200,493.33	0.42
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	19,789,902	13,708,094	9,778,917	3,929,176	28.66%	5.00 +	785,835.25	0.29
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	16,737,576	6,824,521	4,069,504	2,755,017	40.37%	20.15	136,739.48	0.40
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	15,937,297	14,257,283	3,958,252	10,299,031	72.24%	5.00 +	2,059,806.21	0.72
473.01	SERVICES - METAL	549,648,294	307,569,546	268,325,815	39,243,731	12.76%	28.57	1,373,792.59	0.13
473.02	SERVICES - PLASTIC	4,458,883,265	1,731,773,793	1,384,833,504	346,940,290	20.03%	39.16	8,858,668.00	0.20
474.00	REGULATORS	488,870,931	184,821,829	59,858,893	124,962,936	67.61%	15.55	8,036,958.04	0.68
475.00	MAINS - ENVISION	181,264,676	92,823,432	59,887,548	32,935,884	35.48%	12.20	2,700,148.51	0.35
475.21	MAINS - COATED & WRAPPED	3,320,418,328	1,396,363,922	1,051,359,036	345,004,887	24.71%	40.14	8,594,015.22	0.25
475.30	MAINS - PLASTIC	3,480,106,028	1,258,008,275	928,431,883	329,576,392	26.20%	45.13	7,303,349.07	0.26
476.00	COMPANY NGV COMPRESSOR STATIONS	9,878,703	3,802,077	5,181,735	-1,379,658	-36.29%	10.85	(127,126.07)	0.36
477.00	MEASURING AND REGULATING EQUIPMENT	950,956,098	338,973,144	367,887,432	-28,914,288	-8.53%	29.23	(989,292.02)	0.09
477.01	CUSTOMER M&R EQUIPMENT	143,726,981	57,416,667	52,094,469	5,322,198	9.27%	22.14	240,397.43	0.09
478.00	METERS	1,020,910,894	567,033,992	469,525,898	97,508,095	17.20%	7.16	13,614,852.73	0.17
TOTAL DISTRIBUTION PLANT		14,994,747,798	6,077,397,195	4,751,912,857	1,325,484,338			53,288,424	
GENERAL PLANT									
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	13,255,572	3,407,411	8,677,610	-5,270,198	-154.67%	32.34	(162,963.13)	1.55
482.01	STRUCTURES AND IMPROVEMENTS - VPC	53,463,354	26,098,479	19,270,729	6,827,751	26.16%	10.30	663,080.54	0.26
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	15,678,640	14,572,515	6,391,978	8,180,537	56.14%	5.00 +	1,636,107.31	0.56
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	36,671,818	11,418,658	6,852,980	4,565,679	39.98%	21.47	212,629.49	0.40
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	69,558,675	26,196,143	11,589,939	14,606,204	55.76%	19.55	747,143.70	0.56
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	19,237,692	10,612,391	1,664,764	8,947,627	84.31%	6.31	1,417,448.78	0.84
483.00	OFFICE FURNITURE AND EQUIPMENT	29,776,062	17,837,150	20,323,396	-2,486,246	-13.94%	6.01	(413,385.55)	0.14
484.00	TRANSPORTATION EQUIPMENT	134,722,078	66,324,101	89,525,829	-23,201,728	-34.98%	6.98	(3,324,798.54)	0.35
485.00	HEAVY WORK EQUIPMENT	44,128,921	19,200,053	12,811,266	6,388,788	33.27%	11.38	561,388.33	0.33
486.00	TOOLS AND WORK EQUIPMENT	79,966,854	39,611,957	26,128,214	13,483,743	34.04%	7.57	1,781,283.19	0.34
487.70	RENTAL - REFUEL APPL	864,755	328,834	92,164	236,670	71.97%	9.30	25,459.23	0.72
487.80	RENTAL - NGV STATIONS	7,774,175	640,767	2,397,143	-1,756,376	-274.11%	18.35	(95,707.25)	2.74
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	11,224,609	8,319,312	4,990,530	3,328,783	40.01%	5.00 +	665,756.51	0.40
490.00	COMPUTER EQUIPMENT	30,306,679	17,212,894	20,774,567	-3,561,673	-20.69%	5.00 +	(712,334.61)	0.21
COMPUTER EQUIPMENT - POST 2023		0	0	0	0				

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

ENBRIDGE GAS INC.

TABLE 2. CALCULATED ACCRUED DEPRECIATION, BOOK ACCUMULATED DEPRECIATION AND DETERMINATION OF ANNUAL PROVISION FOR TRUE-UP RELATED TO ESTIMATED ORIGINAL COST AS OF DECEMBER 31, 2021

"TOTAL"

Account	Description	Surviving Original Cost as of 12/31/2021	Calculated Accrued Depreciation	Book Accumulated Depreciation as of 12/31/2021	Accumulated Depreciation Variance Amount	Accumulated Depreciation Variance Percent	Probable Remaining Life	Annual Provision for True-Up	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
490.30	COMPUTER EQUIPMENT - WAMS	4,680,899	2,574,495	2,418,465	156,030	6.06%	5.00 +	31,205.99	0.06
491.01	SOFTWARE ACQUIRED INTANGIBLES	155,164,785	76,224,301	107,550,337	-31,326,036	-41.10%	5.00 +	(6,265,207.27)	0.41
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	0	0	0				
491.02	SOFTWARE DEVELOPED INTANGIBLES	38,776,288	17,163,629	25,519,357	-8,355,729	-48.68%	5.00 +	(1,671,145.75)	0.49
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	0	0	0				
491.03	CIS ACQUIRED SOFTWARE	87,626,214	13,898,151	20,250,171	-6,352,020	-45.70%	8.41	(754,941.17)	0.46
	** SOFTWARE INTANGIBLES - 10 YEAR	0	0	0	0				
491.04	WAMS	85,221,905	46,872,048	44,031,318	2,840,730	6.06%	5.00 +	568,145.99	0.06
TOTAL GENERAL PLANT		918,099,975	418,513,288	431,260,756	-12,747,468			-5,090,834	
TOTAL UTILITY PLANT STUDIED		21,693,291,183	8,358,220,600	7,125,714,397	1,232,506,202	32.85%		46,038,370	
PLANT NOT STUDIED									
401.00	Franchises and Consents - Total Comp	1,175,081							
402.04	Other Intangibles - Lakeland Acquisition Adjustment	494,761							
458.00	Base Pressure and Line Pack Gas	76,135,052							
	Land (Including MacLeod Property)	177,293,391							
	Plant Held for Future Use	1,670,861							
	Inventory Adjustment	59,309,971							
	*** Post Study Adjustments	5,005,525							
TOTAL PLANT NOT STUDIED		321,084,642							
TOTAL UTILITY PLANT IN SERVICE		22,014,375,825							

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

ACCOUNT	Booked Reserve	TRUNC DATE	ASL	FirstOfCurveType	NET SALVAGE	ORIGINAL COST	CALCULATED ACCUMULATED DEPRECIATION	ANNUAL ACCRUAL	COMPOSITE ANNUAL ACCRUAL RATE	REMAINING LIFE (TION FACTOR	Age	
442	2,805,060.39		40 S5		0	6,282,181.09	2335540.37	104018	0.016557625	25.12911153	0.446510591	17.79686158
443.01	4,023,543.84		45 R4		0	5,804,412.46	3159982.92	51698	0.008906672	20.50152887	0.64691871	28.99933383
443.02	11,363,395.92		55 R4		0	21,554,521.93	6106049.75	213953	0.009926131	39.41938368	0.527193132	16.55540421
451	45,841,824.51		55 R4		0	74,762,353.60	40945443.54	1070227	0.014315052	24.87789595	0.61316722	32.09977418
452	47,148,031.88		40 R3		-0.1	104,433,820.29	50247850.73	3341859	0.031999777	22.50380417	0.45146325	21.27804842
453	50,040,539.74		45 R2.5		-0.3	143,144,394.64	55937152.87	4539036	0.031709492	31.47319674	0.349580854	16.36301175
454	8,575,935.56		40 R2		0	13,364,517.02	4466662	134706	0.010079377	26.63128048	0.641694387	17.35301613
455	53,298,115.35		55 R3		-0.08	201,920,080.43	66461188.02	4498768	0.022279944	38.23793487	0.263956488	18.42240012
456	228,311,195.54		40 R4		-0.06	682,328,756.58	228347225.9	18069972	0.026482794	27.3713714	0.334605853	13.5309549
457	51,829,827.64		35 R3		-0.14	77,194,132.88	43787994.2	1752619	0.022704004	17.58458003	0.671421852	20.48106531
461	20,599,533.02		60 R4		0	88,171,401.75	18257625.65	1409557	0.015986555	47.57581805	0.233630549	12.57133955
462	40,353,630.51		50 S4		-0.05	163,351,957.93	36761855.63	3273695	0.020057274	39.28347981	0.247034875	10.83944174
463	7,167,268.35		55 S4		-0.06	11,252,283.90	5903469.35	148411	0.013189411	27.77778531	0.636961208	28.34370159
464	523,641.78		50 S4		-0.05	2,920,217.56	537772.47	62378	0.021360737	41.23071744	0.179316016	9.302676277
465	919,330,147.09		60 R4		-0.12	2,783,251,797.20	759848001.5	45746509	0.016436353	45.37461002	0.330307933	15.26308144
466	331,530,581.56		30 R4		-0.07	1,005,060,038.76	320178643.6	34401431	0.034228235	21.06827232	0.32986147	9.588623385
467	119,798,511.87		40 R4		-0.15	395,646,541.68	117766608	11247651	0.028428534	29.64674423	0.302791758	10.80704366
471	12,099,618.74		60 R4		0	63,907,559.65	12348924.56	1072013	0.016774432	48.40613726	0.189330007	11.79658458
472	64,014,227.29		40 S0.5		0	220,832,605.09	58790023.42	5155254	0.023345846	29.35120592	0.289876702	15.67965872
472.31	5,056,170.71	2046	40 S0.5		0	29,662,114.81	8281580.48	1180276	0.039790689	20.84101235	0.170458875	9.088525267
472.32	5,549,954.69	2046	40 S0.5		0	23,216,545.94	8396438.02	885199	0.038127937	20.03661217	0.239051696	12.80156837
472.33	9,778,917.49	2026	40 S0.5		0	19,789,902.04	13391337.4	2353163	0.118907259	4.184512358	0.49413673	26.76712538
472.34	4,069,504.11	2046	40 S0.5		0	16,737,575.95	5984713.02	628711	0.037562847	20.14792459	0.243135811	12.39818872
472.35	3,958,251.83	2023	40 S0.5		0	15,937,296.63	14217261.16	8041884	0.504595239	1.489565739	0.248364068	13.24226987
473.01	268,325,814.99		45 S1		-0.32	549,648,294.42	264965985.2	15818533	0.028779372	28.56597955	0.48817729	23.36501942
473.02	1,384,833,503.55		55 S3		-0.26	4,458,883,264.63	1617637697	110249554	0.024725822	39.16393408	0.310578551	16.26198445
474	59,858,893.21		25 SQ		0	488,870,931.00	184821829.1	43329780	0.088632351	15.54853657	0.122443143	9.451463434
475	59,887,548.43		25 SQ		0	181,264,676.42	92823432.31	10469399	0.057757525	12.1978046	0.330387308	12.8021954
475.21	1,051,359,035.75		55 R3		-0.42	3,320,418,328.48	1273495519	97933996	0.029494475	40.14478424	0.316634512	16.90720786
475.3	928,431,883.06		60 R4		-0.38	3,480,106,028.12	1190491373	87833160	0.025238645	45.12674784	0.266782643	15.18088204
476	5,181,734.81		17 S2.5		0	9,878,702.74	3572212.01	325072	0.032906345	10.85267419	0.524535958	8.664771329
477	367,887,431.83		40 R2		-0.09	950,956,097.61	279160165.2	21482552	0.022590477	29.2272527	0.386860585	13.22723181
477.01	52,094,469.16		35 R3		0	143,726,981.14	52812834.42	4175366	0.029050676	22.13916351	0.362454347	14.91795962
478	469,525,897.51		15 S2.5		0	1,020,910,893.69	533467372.7	91419431	0.089546925	7.161891268	0.459908794	11.38709935
482	8,677,609.61		40 R1.5		0	13,255,571.99	2538501.58	119585	0.009021489	32.33982029	0.654638639	9.98460138
482.01	19,270,728.51	2033	40 R1.5		0	53,463,354.35	24524344.7	3290400	0.06154496	10.29701544	0.360447427	15.24467565
482.04	6,391,978.16	2022	40 R1.5		0	15,678,639.98	0	9286662	0.592312982	0.5	0.407687029	7.53814838
482.05	6,852,979.62	2046	40 R1.5		0	36,671,818.30	9680497.95	1388286	0.037857027	21.47246221	0.186873189	8.861006312
482.51	11,589,939.39	2049	40 R1.5		0	69,558,675.16	23104919.41	3364448	0.048368489	19.54938987	0.166621049	18.52897199
482.52	1,664,764.01	2028	40 R1.5		0	19,237,692.27	10317051.71	2783764	0.144703635	6.31248673	0.086536576	9.635458624
483	20,323,395.93		15 SQ		0	29,776,061.72	17837150.38	1309316	0.043972101	6.014350447	0.682541436	8.985649553
484	89,525,828.90		12 L2.5		0	134,722,077.69	56376854.1	5083958	0.037736636	6.978386164	0.66452233	6.49961254
485	12,811,265.76		17 L1.5		0	44,128,920.96	14587630.98	2793740	0.063308595	11.38033558	0.290314503	8.174934811
486	26,128,213.52		15 SQ		0	79,966,854.36	39611956.58	9529666	0.1191702	7.569679607	0.326738043	7.430320393
487.7	92,163.80		15 SQ		0	864,754.61	328834.18	86895	0.100485154	9.296055008	0.106577981	5.703944992
487.8	2,397,143.13		20 SQ		0	7,774,174.86	640766.77	291548	0.037502115	18.35155042	0.308346953	1.648449583
488	4,990,529.78		10 SQ		0	11,224,609.20	8319312.34	2946627	0.262514886	2.588327847	0.444606105	8.069460303
490	20,774,567.11		4 SQ		0	30,306,678.69	17212894.06	4271256	0.14093448	1.728171505	0.685478185	2.271828495
490.3	2,418,464.59		10 SQ		0	4,680,899.13	2574494.52	502763	0.107407356	4.5	0.516666675	5.5
491.01	107,550,337.34		4 SQ		0	155,164,785.39	76224300.99	13823969	0.08909218	2.035010308	0.693136249	2.022346948
491.02	25,519,357.38		4 SQ		0	38,776,287.63	17163628.64	3990552	0.102912172	2.229471702	0.658117601	1.770528298
491.03	20,250,171.19		10 SQ		0	87,626,213.57	13898150.73	7355375	0.08394035	8.413927731	0.231097184	1.586072269
491.04	44,031,317.98		10 SQ		0	85,221,905.36	46872047.95	9153464	0.107407408	4.5	0.516666669	5.5

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ACCOUNT	Booked Reserve	TRUNC DATE	ASL	CURVE	NET SALVAGE	ORIGINAL COST	CALCULATED ACCUMULATED DEPRECIATION	ANNUAL ACCRUAL	COMPOSITE ANNUAL ACCRUAL RATE	REMAINING LIFE	THEORETICAL ACCUMULATED DEPRECIATION FACTOR	Age
442	2,805,060.39		40	S5	0	6,282,181.09	2362661.531	150,160.06	0.023902536	24.67740934	0.37608937	17.7969
443.01	4,023,543.84		45	R4	0	5,804,412.46	3267731.092	122,669.90	0.021133905	19.10549812	0.56297362	28.9993
443.02	11,363,395.92		55	R4	0	21,554,521.93	6402833.956	405,317.31	0.018804282	36.76662468	0.297052933	16.5554
451	45,841,824.51		55	R4	0	74,762,353.60	42905753.37	1,362,167.08	0.01821996	22.97350136	0.573895167	32.0998
452	47,148,031.88		40	R3	-0.1	104,433,820.29	54196797.37	2,832,052.40	0.027118154	19.11858924	0.518958296	21.278
453	50,040,539.74		40	R2.5	-0.3	143,144,394.64	63662025.68	4,520,902.59	0.031582813	25.86784621	0.444739913	16.363
454	8,575,935.56		40	R2	0	13,364,517.02	5256233.284	358,342.37	0.026812968	21.37623809	0.393297661	17.353
455	53,298,115.35		55	R3	-0.08	201,920,080.43	73519784.81	4,231,569.87	0.020956657	33.43550539	0.364103385	18.4224
456	228,311,195.54		40	R4	-0.06	682,328,756.58	239307733.9	18,592,390.29	0.027248434	25.52385839	0.350722041	13.531
457	51,829,827.64		35	R3	-0.14	77,194,132.88	47333312.73	2,478,258.25	0.032104231	15.56700774	0.613172413	20.4811
461	20,599,533.02		60	R4	0	88,171,401.75	19333589.28	1,549,226.06	0.017570619	44.34756701	0.21927279	12.5713
462	40,353,630.51		50	S4	-0.05	163,351,957.93	37966440.92	3,532,706.59	0.021626355	37.72439554	0.232421095	10.8394
463	7,167,268.35		55	S4	-0.06	11,252,285.90	6091172.102	219,247.11	0.019484676	26.24033301	0.541327623	28.3437
464	523,641.78		50	S4	-0.05	2,920,217.56	554483.1723	62,740.92	0.021485017	39.69626918	0.18987735	9.30244
465	919,330,147.09		60	R4	-0.12	2,783,251,797.20	799994107.8	54,219,225.19	0.019480532	42.32699482	0.287431453	15.2631
466	331,530,581.56		30	R4	-0.07	1,005,060,038.76	336237963.3	36,807,696.37	0.036622386	19.60515881	0.334545152	9.58862
467	119,798,511.87		40	R4	-0.15	395,646,541.68	123917492.8	11,840,628.30	0.029927289	27.66284313	0.313202517	10.8066
471	12,099,618.74		60	R4	0	63,907,559.65	13063532.73	1,122,037.09	0.017557189	45.1744588	0.204412949	11.7966
472	64,014,227.29		40	S0.5	0	220,832,605.09	72010537.13	6,390,678.02	0.028939015	21.68644511	0.326086526	15.6794
472.31	5,056,170.71	2046	40	S0.5	0	29,662,114.81	9379387.277	1,088,123.89	0.036893962	18.55448023	0.316207638	9.08852
472.32	5,549,954.69	2046	40	S0.5	0	23,216,545.94	9567161.814	761,083.36	0.032781938	17.88025371	0.412083772	12.8016
472.33	9,778,917.49	2026	40	S0.5	0	19,789,902.04	13708093.72	1,393,791.63	0.070429436	4.159202467	0.692681232	26.7671
472.34	4,069,504.11	2046	40	S0.5	0	16,737,575.95	6824520.745	551,347.13	0.03294068	17.97628253	0.407736506	12.3982
472.35	3,958,251.83	2023	40	S0.5	0	15,937,296.63	14257282.88	1,128,081.97	0.070782517	1.48881443	0.894586027	13.2423
473.01	268,325,814.99		45	S1	-0.32	549,648,294.42	30756954.1	16,595,048.68	0.030192123	23.01021643	0.559575185	23.3603
473.02	1,384,833,503.55		55	S3	-0.26	4,458,883,264.63	1731773793	108,098,072.63	0.024243306	35.74801737	0.388387336	16.262
474	59,858,893.21		25	SQ	0	488,870,931.00	184821829.1	19,554,837.24	0.04	15.54853657	0.378058537	9.45146
475	59,887,548.43		25	SQ	0	181,264,676.42	92823432.29	7,250,587.06	0.04	12.1978046	0.512087816	12.8022
475.21	1,051,359,035.75		55	R3	-0.42	3,320,418,328.48	1396363922	91,940,567.31	0.027689453	34.943175	0.420538554	16.9072
475.3	928,431,883.06		60	R4	-0.38	3,480,106,028.12	1258008275	83,980,380.04	0.024131558	42.02653279	0.361485617	15.1809
476	5,181,734.81		17	S2.5	0	9,878,702.74	3802076.989	572,805.94	0.057983923	9.671296258	0.384876141	8.66477
477	367,887,431.83		40	R2	-0.09	950,956,097.61	338973143.9	29,087,582.09	0.030587723	23.25203249	0.356455093	13.2272
477.01	52,094,469.16		35	R3	0	143,726,981.14	57416667.25	4,254,002.53	0.029597801	19.36115582	0.399484264	14.918
478	469,525,897.51		15	S2.5	0	1,020,910,893.69	567039992.4	60,699,545.42	0.059456262	6.368232546	0.555419671	11.3231
482	8,677,609.61		40	R1.5	0	13,255,571.99	3407411.223	418,814.00	0.031595317	23.21939295	0.257055013	9.9846
482.01	19,270,728.51	2033	40	R1.5	0	53,463,354.35	26098479.09	2,629,109.23	0.049175912	9.96788704	0.488156409	15.2447
482.04	6,391,978.16	2022	40	R1.5	0	15,678,639.98	1457254.73	2,212,250.49	0.141099642	0.5	0.929450179	7.53815
482.05	6,852,979.62	2046	40	R1.5	0	36,671,818.30	11418658.28	1,308,328.00	0.03567666	19.30251528	0.311374205	8.86101
482.51	11,589,939.39	2049	40	R1.5	0	69,558,675.16	26196142.91	2,404,337.83	0.034565607	16.39262546	0.376664972	18.529
482.52	1,664,764.01	2028	40	R1.5	0	19,237,692.27	10612390.61	1,375,761.75	0.071512866	6.243041832	0.551645721	9.63546
483	20,323,395.93		15	SQ	0	29,776,061.72	17837150.38	1,985,070.78	0.066666667	6.014350447	0.599043204	8.98565
484	89,525,828.90		12	L2.5	0	134,722,077.69	66324100.74	11,384,771.80	0.084505613	5.717868182	0.492303132	6.49961
485	12,811,265.76		17	L1.5	0	44,128,920.96	19200053.34	2,770,889.23	0.062790777	8.570374725	0.435090025	8.17493
486	26,128,213.52		15	SQ	0	79,966,854.36	39611956.58	5,331,123.62	0.066666667	7.569679607	0.495354693	7.43032
487.7	92,163.80		15	SQ	0	864,754.61	328834.1809	57,650.31	0.066666667	9.296055008	0.380262999	5.70394
487.8	2,397,143.13		20	SQ	0	7,774,174.86	640766.7649	388,708.74	0.05	18.35155042	0.082422479	1.64845
488	4,990,529.78		10	SQ	0	11,224,609.20	8319312.343	841,850.56	0.075000434	2.588327847	0.741167215	7.81946
490	20,774,567.11		4	SQ	0	30,306,678.69	17212894.06	7,576,669.67	0.25	1.728171505	0.567957124	2.27183
490.3	2,418,464.59		10	SQ	0	4,680,899.13	2574494.524	468,089.91	0.1	4.5	0.55	5.5
491.01	107,550,337.34		4	SQ	0	155,164,785.39	76224300.98	37,307,891.98	0.240440457	2.035010308	0.491247423	1.98411
491.02	25,519,357.38		4	SQ	0	38,776,287.63	17163628.64	9,694,071.91	0.25	2.229471702	0.442632075	1.77053
491.03	20,250,171.19		10	SQ	0	87,626,213.57	13898150.74	8,762,621.36	0.1	8.413927731	0.158607227	1.58607
491.04	44,031,317.98		10	SQ	0	85,221,905.36	46872047.95	8,522,190.54	0.1	4.5	0.55	5.5

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Enbridge Gas Inc.

Account #: 442.00 - Local Storage - Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: S5

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1970	1,422,484.91	1.89%	26,893	0.9736	1,384,968	51.5	1.40
1998	437,097.64	2.54%	11,086	0.5960	260,528	23.5	15.93
2001	19,303.59	2.54%	490	0.5200	10,038	20.5	18.92
2005	181,728.66	2.54%	4,610	0.4185	76,059	16.5	22.92
2006	238,393.02	2.54%	6,047	0.3932	93,728	15.5	23.92
2007	128,007.31	2.54%	3,247	0.3678	47,081	14.5	24.92
2008	24,939.54	2.54%	633	0.3424	8,540	13.5	25.92
2009	10,061.95	2.54%	255	0.3171	3,190	12.5	26.92
2010	163,888.91	2.54%	4,157	0.2917	47,807	11.5	27.92
2011	311,493.59	2.54%	7,901	0.2663	82,962	10.5	28.92
2012	631,185.96	2.54%	16,010	0.2410	152,098	9.5	29.92
2013	75,000.00	2.54%	1,902	0.2156	16,170	8.5	30.92
2014	158,244.04	2.54%	4,014	0.1902	30,104	7.5	31.92
2015	271,535.48	2.54%	6,888	0.1649	44,770	6.5	32.92
2016	100,162.81	2.54%	2,541	0.1395	13,974	5.5	33.92
2017	480,616.37	2.54%	12,191	0.1141	54,860	4.5	34.92
2018	35,418.39	2.54%	898	0.0888	3,144	3.5	35.92
2019	47,004.66	2.54%	1,192	0.0634	2,981	2.5	36.92
2020	396,502.45	2.54%	10,057	0.0380	15,086	1.5	37.92
2021	1,149,111.81	2.54%	29,148	0.0127	14,574	0.5	38.92

TOTAL 6,282,181.09 150,160 2,362,662

NET SALVAGE ADJUSTMENT 0 0

TOTAL 150,160 2,362,662

COMPOSITE ANNUAL ACCRUAL RATE 2.39%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.38

COMPOSITE AVERAGE AGE (YEARS) 17.80

ELG COMPOSITE REMAINING LIFE (YEARS) 24.68

Enbridge Gas Inc.

Account #: 443.01 - Local Storage - Holder Storage Tank

ELG - Whole Life

Survivor Curve: R4

ASL: 45

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1969	2,186,400.39	1.78%	38,874	0.9334	2,040,876	52.5	3.74
1999	2,066,786.98	2.29%	47,286	0.5148	1,063,930	22.5	21.21
2002	320,890.28	2.31%	7,412	0.4504	144,537	19.5	23.79
2016	24,428.41	2.36%	576	0.1296	3,167	5.5	36.92
2017	10,174.29	2.36%	240	0.1061	1,080	4.5	37.90
2020	0.00	2.36%	0	0.0354	0	1.5	40.82
2021	1,195,732.11	2.37%	28,282	0.0118	14,141	0.5	41.78
TOTAL	5,804,412.46		122,670		3,267,731		

NET SALVAGE ADJUSTMENT 0 0

TOTAL 122,670 3,267,731

COMPOSITE ANNUAL ACCRUAL RATE 2.11%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.56

COMPOSITE AVERAGE AGE (YEARS) 29.00

ELG COMPOSITE REMAINING LIFE (YEARS) 19.11

Enbridge Gas Inc.

Account #: 443.02 - Local Storage - Holder Equipment

ELG - Whole Life

Survivor Curve: R4

ASL: 55

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1972	995,702.37	1.67%	16,636	0.8271	823,496	49.5	10.35
1973	2,781,547.11	1.68%	46,802	0.8161	2,269,885	48.5	10.93
1999	926,089.18	1.90%	17,552	0.4264	394,930	22.5	30.26
2000	131,835.31	1.90%	2,504	0.4083	53,828	21.5	31.16
2001	652,044.40	1.90%	12,405	0.3900	254,303	20.5	32.06
2002	721,508.49	1.91%	13,749	0.3716	268,112	19.5	32.98
2004	45,184.84	1.91%	864	0.3345	15,112	17.5	34.82
2006	2,174,475.26	1.92%	41,659	0.2970	645,719	15.5	36.70
2007	49,625.58	1.92%	952	0.2781	13,800	14.5	37.64
2009	19,777.96	1.92%	380	0.2402	4,750	12.5	39.55
2010	1,191,154.34	1.92%	22,905	0.2211	263,402	11.5	40.51
2011	92,079.93	1.92%	1,772	0.2020	18,605	10.5	41.47
2012	155,062.30	1.93%	2,986	0.1829	28,365	9.5	42.43
2013	4,038,394.78	1.93%	77,808	0.1638	661,366	8.5	43.40
2014	2,150,515.09	1.93%	41,457	0.1446	310,929	7.5	44.37
2015	33,284.24	1.93%	642	0.1254	4,173	6.5	45.35
2016	1,462,777.95	1.93%	28,228	0.1061	155,253	5.5	46.32
2017	1,912,619.22	1.93%	36,926	0.0869	166,167	4.5	47.30
2018	468,290.69	1.93%	9,045	0.0676	31,659	3.5	48.27
2020	204,701.33	1.93%	3,958	0.0290	5,937	1.5	50.21
2021	1,347,851.56	1.94%	26,088	0.0097	13,044	0.5	51.17
TOTAL	21,554,521.93		405,317		6,402,834		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			405,317		6,402,834		

COMPOSITE ANNUAL ACCRUAL RATE	1.88%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.30
COMPOSITE AVERAGE AGE (YEARS)	16.56
ELG COMPOSITE REMAINING LIFE (YEARS)	36.77

Enbridge Gas Inc.

Account #: 451.00 - Underground Storage - Land Rights Intangible

ELG - Whole Life

Survivor Curve: R4

ASL: 55

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	1.33%	0	0.9669	0	72.5	2.48
1963	2,261,925.37	1.54%	34,926	0.9033	2,043,177	58.5	6.26
1964	5,277,825.12	1.56%	82,317	0.8968	4,733,202	57.5	6.62
1977	5,954,998.00	1.73%	102,861	0.7686	4,577,298	44.5	13.39
1980	9,015.54	1.76%	159	0.7300	6,582	41.5	15.35
1985	3,140.39	1.81%	57	0.6596	2,071	36.5	18.84
1987	15,973,398.04	1.82%	291,356	0.6293	10,051,789	34.5	20.32
1988	1,286,979.22	1.83%	23,577	0.6137	789,831	33.5	21.09
1989	8,575,503.16	1.84%	157,750	0.5979	5,126,885	32.5	21.86
1990	48.07	1.85%	1	0.5817	28	31.5	22.65
1991	669,059.25	1.85%	12,401	0.5653	378,246	30.5	23.45
1992	8,978.82	1.86%	167	0.5487	4,927	29.5	24.26
1993	121,226.62	1.87%	2,262	0.5319	64,475	28.5	25.09
1994	10,678,770.77	1.87%	199,895	0.5148	5,497,120	27.5	25.92
1995	1,101,907.25	1.88%	20,686	0.4975	548,167	26.5	26.77
1996	328,719.73	1.88%	6,187	0.4800	157,778	25.5	27.63
1997	3,644,584.07	1.89%	68,771	0.4623	1,684,890	24.5	28.50
1998	223,055.00	1.89%	4,219	0.4445	99,138	23.5	29.37
1999	7,485,409.72	1.90%	141,873	0.4264	3,192,150	22.5	30.26
2000	1,870,824.89	1.90%	35,528	0.4083	763,852	21.5	31.16
2001	6,208,891.29	1.90%	118,123	0.3900	2,421,519	20.5	32.06
2002	1,069,691.48	1.91%	20,384	0.3716	397,496	19.5	32.98
2004	132,863.75	1.91%	2,539	0.3345	44,437	17.5	34.82
2007	1,028.50	1.92%	20	0.2781	286	14.5	37.64
2012	850,377.64	1.93%	16,374	0.1829	155,556	9.5	42.43
2013	949,494.20	1.93%	18,294	0.1638	155,498	8.5	43.40
2015	74,637.71	1.93%	1,440	0.1254	9,357	6.5	45.35
2021	0.00	1.94%	0	0.0097	0	0.5	51.17

TOTAL 74,762,353.60 1,362,167 42,905,753

NET SALVAGE ADJUSTMENT 0 0

TOTAL 1,362,167 42,905,753

COMPOSITE ANNUAL ACCRUAL RATE 1.82%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.57

COMPOSITE AVERAGE AGE (YEARS) 32.10

ELG COMPOSITE REMAINING LIFE (YEARS) 22.97

Enbridge Gas Inc.

Account #: 452.00 - Underground Storage - Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: R3

ASL: 40

Net Salvage: -10%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1936	0.00	0.00%	0	1.0000	0	85.5	0.00
1949	0.00	0.00%	0	1.0000	0	72.5	0.00
1950	1,443,865.83	0.00%	0	1.0000	1,443,866	71.5	0.00
1952	1,104,878.64	0.00%	0	1.0000	1,104,879	69.5	0.00
1954	3,098,356.05	1.47%	45,564	0.9926	3,075,574	67.5	0.50
1962	8,198.33	1.63%	133	0.9682	7,937	59.5	1.96
1964	161,209.98	1.67%	2,690	0.9593	154,647	57.5	2.44
1966	257.28	1.71%	4	0.9500	244	55.5	2.92
1967	38,330.34	1.73%	665	0.9452	36,229	54.5	3.16
1969	2,925.44	1.78%	52	0.9352	2,736	52.5	3.64
1970	0.00	1.81%	0	0.9299	0	51.5	3.88
1971	97,662.36	1.83%	1,788	0.9244	90,284	50.5	4.13
1972	573,998.86	1.86%	10,653	0.9187	527,334	49.5	4.38
1973	396,639.47	1.88%	7,464	0.9126	361,989	48.5	4.64
1974	0.00	1.91%	0	0.9062	0	47.5	4.92
1975	84,377.94	1.93%	1,632	0.8994	75,886	46.5	5.20
1976	159,360.99	1.96%	3,124	0.8921	142,160	45.5	5.51
1977	0.00	1.99%	0	0.8843	0	44.5	5.82
1978	1,112,793.54	2.01%	22,408	0.8759	974,746	43.5	6.16
1979	48,559.20	2.04%	991	0.8671	42,104	42.5	6.52
1980	45,811.13	2.07%	947	0.8576	39,287	41.5	6.89
1981	459,112.06	2.09%	9,608	0.8475	389,108	40.5	7.29
1982	126,906.21	2.12%	2,689	0.8368	106,199	39.5	7.70
1983	637,075.20	2.14%	13,660	0.8255	525,912	38.5	8.14
1984	12,356.58	2.17%	268	0.8136	10,053	37.5	8.59
1985	6,398,911.12	2.19%	140,420	0.8010	5,125,320	36.5	9.07
1986	585,015.27	2.22%	12,982	0.7877	460,845	35.5	9.57
1987	23,832.05	2.24%	535	0.7739	18,444	34.5	10.08
1988	438,389.99	2.27%	9,938	0.7595	332,936	33.5	10.61
1989	7,175,283.09	2.29%	164,346	0.7444	5,341,248	32.5	11.16
1990	384,531.97	2.31%	8,896	0.7288	280,230	31.5	11.72
1991	10,690,648.49	2.34%	249,756	0.7125	7,617,551	30.5	12.30
1992	1,442,301.45	2.36%	34,018	0.6958	1,003,520	29.5	12.90
1993	4,619,528.91	2.38%	109,972	0.6785	3,134,206	28.5	13.51
1994	1,045,497.63	2.40%	25,116	0.6606	690,691	27.5	14.13
1995	1,766,850.15	2.42%	42,823	0.6423	1,134,821	26.5	14.76
1996	694,194.79	2.44%	16,972	0.6234	432,784	25.5	15.40
1997	3,980,697.34	2.47%	98,151	0.6041	2,404,691	24.5	16.06
1998	1,097,522.69	2.49%	27,287	0.5843	641,238	23.5	16.72

Enbridge Gas Inc.

Account #: 452.00 - Underground Storage - Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: R3

ASL: 40

Net Salvage: -10%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1999	356,921.57	2.51%	8,946	0.5640	201,287	22.5	17.40
2000	437,532.69	2.53%	11,054	0.5432	237,659	21.5	18.08
2001	262,245.39	2.55%	6,677	0.5219	136,878	20.5	18.78
2002	32,408.17	2.57%	831	0.5003	16,212	19.5	19.48
2003	52,561.38	2.58%	1,358	0.4781	25,131	18.5	20.19
2004	5,134.95	2.60%	134	0.4555	2,339	17.5	20.92
2005	120,335.65	2.62%	3,155	0.4325	52,050	16.5	21.65
2006	6,134,325.97	2.64%	161,912	0.4091	2,509,633	15.5	22.39
2007	165,148.76	2.66%	4,388	0.3853	63,628	14.5	23.14
2008	2,022,148.64	2.67%	54,079	0.3610	730,069	13.5	23.89
2009	1,127,927.98	2.69%	30,356	0.3364	379,446	12.5	24.66
2010	3,231,053.01	2.71%	87,493	0.3114	1,006,174	11.5	25.43
2011	2,648,624.28	2.72%	72,154	0.2860	757,619	10.5	26.21
2012	3,093,659.63	2.74%	84,776	0.2603	805,368	9.5	26.99
2013	448,471.88	2.76%	12,361	0.2343	105,067	8.5	27.78
2014	2,896,331.69	2.77%	80,288	0.2079	602,160	7.5	28.57
2015	860,535.48	2.79%	23,992	0.1812	155,946	6.5	29.37
2016	15,595,267.55	2.80%	437,327	0.1542	2,405,296	5.5	30.16
2017	7,302,384.67	2.82%	206,010	0.1270	927,046	4.5	30.95
2018	2,833,242.95	2.84%	80,446	0.0994	281,560	3.5	31.72
2019	953,462.49	2.86%	27,270	0.0715	68,175	2.5	32.46
2020	497,356.37	2.89%	14,356	0.0433	21,535	1.5	33.14
2021	3,400,858.77	2.93%	99,681	0.0147	49,840	0.5	33.62

TOTAL 104,433,820.29 2,574,593 49,269,816

NET SALVAGE ADJUSTMENT 257,459 4,926,982

TOTAL 2,832,052 54,196,797

COMPOSITE ANNUAL ACCRUAL RATE 2.71%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.52

COMPOSITE AVERAGE AGE (YEARS) 21.28

ELG COMPOSITE REMAINING LIFE (YEARS) 19.81

Enbridge Gas Inc.

Account #: 453.00 - Underground Storage - Wells

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: R2.5

ASL: 45

Net Salvage: -30%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1930	104,556.07	0.00%	0	1.0000	104,556	91.5	0.00
1944	136,898.18	1.27%	1,742	0.9860	134,983	77.5	1.10
1948	199,945.48	1.31%	2,627	0.9659	193,118	73.5	2.60
1949	0.00	1.33%	0	0.9622	0	72.5	2.84
1951	93,734.88	1.36%	1,270	0.9555	89,559	70.5	3.29
1952	77,656.86	1.37%	1,064	0.9521	73,938	69.5	3.50
1953	134,260.49	1.39%	1,860	0.9487	127,378	68.5	3.70
1954	624,444.06	1.40%	8,745	0.9453	590,293	67.5	3.91
1955	821,267.15	1.42%	11,632	0.9419	773,512	66.5	4.11
1957	668,745.36	1.45%	9,690	0.9346	624,999	64.5	4.51
1959	213,743.90	1.48%	3,170	0.9268	198,108	62.5	4.93
1960	56,120.82	1.50%	842	0.9228	51,789	61.5	5.14
1962	77,124.21	1.54%	1,185	0.9143	70,513	59.5	5.58
1963	154,668.29	1.56%	2,405	0.9098	140,710	58.5	5.80
1964	383,488.89	1.57%	6,036	0.9051	347,083	57.5	6.03
1965	34,719.32	1.59%	553	0.9002	31,253	56.5	6.27
1966	297,332.41	1.61%	4,795	0.8950	266,115	55.5	6.51
1968	152,156.75	1.65%	2,514	0.8839	134,490	53.5	7.03
1969	349,341.25	1.67%	5,842	0.8779	306,679	52.5	7.30
1970	247,704.72	1.69%	4,192	0.8715	215,881	51.5	7.59
1971	1,817,702.23	1.71%	31,128	0.8648	1,571,967	50.5	7.89
1972	181,715.80	1.73%	3,149	0.8577	155,860	49.5	8.21
1973	112,820.71	1.75%	1,978	0.8502	95,923	48.5	8.54
1974	662,545.00	1.77%	11,749	0.8423	558,070	47.5	8.89
1975	182,511.82	1.79%	3,273	0.8340	152,211	46.5	9.26
1976	56,281.42	1.81%	1,021	0.8252	46,444	45.5	9.64
1977	1,081,721.94	1.83%	19,836	0.8160	882,684	44.5	10.03
1978	289,304.67	1.85%	5,363	0.8063	233,276	43.5	10.45
1979	43,794.73	1.87%	820	0.7962	34,870	42.5	10.88
1980	129,253.29	1.89%	2,447	0.7857	101,549	41.5	11.32
1981	98,176.70	1.91%	1,878	0.7747	76,053	40.5	11.78
1983	952,280.58	1.95%	18,583	0.7513	715,439	38.5	12.75
1984	993,563.17	1.97%	19,579	0.7390	734,201	37.5	13.25
1985	574,551.17	1.99%	11,431	0.7262	417,239	36.5	13.76
1986	1,017,908.12	2.01%	20,445	0.7130	725,785	35.5	14.29
1987	2,631,509.87	2.03%	53,348	0.6994	1,840,511	34.5	14.83
1988	3,063,744.82	2.05%	62,684	0.6854	2,099,908	33.5	15.38
1989	2,374,634.32	2.06%	49,027	0.6710	1,593,384	32.5	15.94
1990	4,135,719.57	2.08%	86,155	0.6562	2,713,887	31.5	16.50

Enbridge Gas Inc.

ELG - Whole Life

Account #: 453.00 - Underground Storage - Wells

Survivor Curve: R2.5

ASL: 45

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

Net Salvage: -30%

BASED ON ORIGINAL COST AS OF December 31, 2021

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1991	367,365.07	2.10%	7,721	0.6410	235,485	30.5	17.08
1992	2,201,348.50	2.12%	46,671	0.6254	1,376,801	29.5	17.67
1993	2,048,868.33	2.14%	43,816	0.6095	1,248,754	28.5	18.26
1994	465,393.09	2.16%	10,038	0.5932	276,054	27.5	18.86
1995	5,219,871.28	2.18%	113,550	0.5765	3,009,077	26.5	19.47
1996	5,086,168.60	2.19%	111,576	0.5594	2,845,188	25.5	20.08
1997	4,591,763.32	2.21%	101,575	0.5420	2,488,582	24.5	20.71
1998	1,035,895.06	2.23%	23,106	0.5242	542,992	23.5	21.33
1999	2,881,468.81	2.25%	64,805	0.5060	1,458,104	22.5	21.96
2000	622,877.47	2.27%	14,124	0.4875	303,659	21.5	22.60
2001	535,710.55	2.29%	12,247	0.4686	251,055	20.5	23.24
2002	10,342,747.47	2.30%	238,370	0.4494	4,648,211	19.5	23.89
2003	1,109,439.29	2.32%	25,778	0.4298	476,886	18.5	24.54
2004	452,253.93	2.34%	10,593	0.4099	185,386	17.5	25.19
2005	1,360,580.25	2.36%	32,129	0.3896	530,129	16.5	25.85
2006	996,980.51	2.38%	23,735	0.3690	367,894	15.5	26.50
2007	571,778.84	2.40%	13,724	0.3480	199,000	14.5	27.16
2008	1,208,898.37	2.42%	29,257	0.3267	394,974	13.5	27.82
2009	1,775,954.26	2.44%	43,341	0.3051	541,761	12.5	28.48
2010	11,625,733.52	2.46%	286,136	0.2830	3,290,564	11.5	29.13
2011	926,645.91	2.48%	23,006	0.2607	241,562	10.5	29.78
2012	3,611,156.89	2.51%	90,461	0.2380	859,381	9.5	30.42
2013	1,210,191.93	2.53%	30,599	0.2149	260,091	8.5	31.05
2014	2,286,760.05	2.55%	58,386	0.1915	437,894	7.5	31.67
2015	2,024,005.52	2.58%	52,217	0.1677	339,412	6.5	32.26
2016	7,066,060.81	2.61%	184,368	0.1435	1,014,026	5.5	32.83
2017	539,683.06	2.64%	14,260	0.1189	64,170	4.5	33.35
2018	11,744,935.60	2.68%	314,883	0.0938	1,102,090	3.5	33.80
2019	499,285.70	2.73%	13,628	0.0682	34,070	2.5	34.14
2020	8,527,709.20	2.80%	238,587	0.0420	357,880	1.5	34.24
2021	24,979,214.43	2.93%	730,875	0.0146	365,437	0.5	33.68

Enbridge Gas Inc.

Account #: 453.00 - Underground Storage - Wells

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: R2.5
 ASL: 45
 Net Salvage: -30%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	143,144,394.64		3,477,617		48,970,789		
NET SALVAGE ADJUSTMENT			1,043,285		14,691,237		
TOTAL			4,520,903		63,662,026		

COMPOSITE ANNUAL ACCRUAL RATE 3.16%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.44

COMPOSITE AVERAGE AGE (YEARS) 16.36

ELG COMPOSITE REMAINING LIFE (YEARS) 25.87

Enbridge Gas Inc.

Account #: 454.00 - Underground Storage - Well Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: R2

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	1.37%	0	0.9918	0	72.5	0.60
1963	177,937.86	1.59%	2,837	0.9326	165,952	58.5	4.23
1964	45,733.53	1.61%	738	0.9275	42,418	57.5	4.49
1966	90,870.93	1.65%	1,501	0.9168	83,314	55.5	5.03
1968	88,382.30	1.69%	1,496	0.9055	80,030	53.5	5.58
1969	207,234.01	1.71%	3,551	0.8995	186,412	52.5	5.86
1970	27,531.28	1.73%	478	0.8933	24,594	51.5	6.15
1971	88,403.18	1.76%	1,552	0.8868	78,400	50.5	6.44
1972	42,870.65	1.78%	762	0.8801	37,730	49.5	6.74
1973	53,146.89	1.80%	957	0.8730	46,399	48.5	7.05
1974	83,889.03	1.82%	1,529	0.8657	72,621	47.5	7.37
1975	40,956.20	1.85%	756	0.8580	35,139	46.5	7.70
1976	34,738.49	1.87%	649	0.8499	29,525	45.5	8.03
1978	140,818.42	1.91%	2,696	0.8327	117,258	43.5	8.74
1980	37,576.46	1.96%	737	0.8139	30,583	41.5	9.49
1983	173,295.60	2.03%	3,523	0.7826	135,621	38.5	10.70
1984	284,018.12	2.06%	5,842	0.7713	219,064	37.5	11.12
1987	600,425.36	2.13%	12,788	0.7348	441,174	34.5	12.45
1988	146,890.66	2.15%	3,164	0.7217	106,010	33.5	12.92
1989	99,628.33	2.18%	2,171	0.7082	70,554	32.5	13.39
1990	181,525.51	2.20%	4,000	0.6942	126,013	31.5	13.88
1991	0.00	2.23%	0	0.6798	0	30.5	14.37
1992	128,229.62	2.25%	2,890	0.6649	85,255	29.5	14.87
1994	16,438.13	2.30%	379	0.6337	10,417	27.5	15.90
1996	793,244.21	2.36%	18,687	0.6007	476,524	25.5	16.95
1997	764,393.62	2.38%	18,207	0.5836	446,063	24.5	17.48
1998	307,272.19	2.41%	7,400	0.5659	173,891	23.5	18.03
1999	626,388.03	2.43%	15,251	0.5478	343,150	22.5	18.57
2000	70,309.90	2.46%	1,731	0.5293	37,213	21.5	19.12
2001	57,334.99	2.49%	1,427	0.5103	29,255	20.5	19.68
2002	14,028.42	2.52%	353	0.4908	6,885	19.5	20.23
2003	203,654.25	2.55%	5,183	0.4708	95,887	18.5	20.79
2004	8,713.16	2.57%	224	0.4504	3,925	17.5	21.35
2005	186,049.07	2.60%	4,843	0.4295	79,915	16.5	21.91
2006	90,324.50	2.63%	2,379	0.4082	36,869	15.5	22.47
2007	38,223.77	2.66%	1,018	0.3863	14,767	14.5	23.03
2008	127,788.06	2.70%	3,446	0.3640	46,515	13.5	23.59
2009	452,559.45	2.73%	12,352	0.3412	154,402	12.5	24.14
2010	609,408.90	2.76%	16,843	0.3178	193,693	11.5	24.68

Enbridge Gas Inc.

Account #: 454.00 - Underground Storage - Well Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: R2
 ASL: 40
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2011	98,504.69	2.80%	2,758	0.2940	28,959	10.5	25.22
2012	524,881.85	2.84%	14,895	0.2696	141,503	9.5	25.74
2013	216,506.27	2.88%	6,231	0.2446	52,967	8.5	26.24
2014	443,047.44	2.92%	12,944	0.2191	97,082	7.5	26.73
2015	942,966.94	2.97%	27,997	0.1930	181,981	6.5	27.18
2016	1,119,442.63	3.02%	33,827	0.1662	186,050	5.5	27.59
2018	1,140,005.87	3.15%	35,954	0.1104	125,839	3.5	28.21
2020	1,443,806.93	3.37%	48,716	0.0506	73,073	1.5	28.14
2021	295,121.32	3.62%	10,682	0.0181	5,341	0.5	27.13

TOTAL 13,364,517.02 358,342 5,256,233

NET SALVAGE ADJUSTMENT 0 0

TOTAL 358,342 5,256,233

COMPOSITE ANNUAL ACCRUAL RATE 2.68%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.39
 COMPOSITE AVERAGE AGE (YEARS) 17.35
 ELG COMPOSITE REMAINING LIFE (YEARS) 21.38

Enbridge Gas Inc.

Account #: 455.00 - Underground Storage - Field Lines

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: R3

ASL: 55

Net Salvage: -8%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	1.29%	0	0.9365	0	72.5	4.92
1955	272,765.58	1.37%	3,740	0.9119	248,731	66.5	6.43
1957	4,356.45	1.40%	61	0.9023	3,931	64.5	6.98
1959	140,235.90	1.43%	2,001	0.8918	125,063	62.5	7.58
1960	4,017.00	1.44%	58	0.8862	3,560	61.5	7.90
1961	1,659,538.56	1.45%	24,146	0.8803	1,460,809	60.5	8.23
1963	4,131,236.55	1.48%	61,265	0.8675	3,584,029	58.5	8.93
1964	17,191.07	1.50%	257	0.8607	14,797	57.5	9.30
1965	20,038.98	1.51%	303	0.8536	17,105	56.5	9.69
1966	64,320.80	1.52%	981	0.8462	54,425	55.5	10.09
1967	29,148.03	1.54%	448	0.8384	24,437	54.5	10.51
1968	83,864.48	1.55%	1,301	0.8303	69,630	53.5	10.94
1969	29,046.54	1.57%	455	0.8218	23,871	52.5	11.38
1970	40,725.80	1.58%	643	0.8130	33,111	51.5	11.84
1971	206,105.20	1.59%	3,281	0.8039	165,692	50.5	12.32
1972	0.00	1.61%	0	0.7945	0	49.5	12.81
1973	57,775.16	1.62%	935	0.7847	45,335	48.5	13.31
1974	50,670.55	1.63%	826	0.7746	39,248	47.5	13.82
1975	85,834.18	1.64%	1,411	0.7641	65,589	46.5	14.35
1976	4,518,605.77	1.66%	74,819	0.7534	3,404,247	45.5	14.89
1977	2,028,929.38	1.67%	33,845	0.7423	1,506,117	44.5	15.45
1978	17,311.17	1.68%	291	0.7309	12,653	43.5	16.01
1979	26,912.68	1.69%	455	0.7193	19,357	42.5	16.59
1980	4,259.92	1.70%	73	0.7073	3,013	41.5	17.18
1982	124,293.39	1.73%	2,147	0.6825	84,825	39.5	18.38
1983	446,656.30	1.74%	7,769	0.6696	299,096	38.5	18.99
1984	164,679.78	1.75%	2,883	0.6565	108,115	37.5	19.62
1985	761,952.26	1.76%	13,426	0.6431	490,038	36.5	20.25
1986	22,979.98	1.77%	407	0.6295	14,466	35.5	20.90
1987	6,330,534.25	1.78%	112,955	0.6156	3,896,963	34.5	21.54
1988	1,232,367.16	1.80%	22,124	0.6014	741,169	33.5	22.20
1989	205,491.17	1.81%	3,711	0.5870	120,623	32.5	22.87
1990	597,014.44	1.82%	10,847	0.5723	341,682	31.5	23.54
1991	4,306,848.74	1.83%	78,708	0.5574	2,400,609	30.5	24.22
1992	32,053,202.42	1.84%	589,153	0.5422	17,380,021	29.5	24.91
1993	489,237.92	1.85%	9,043	0.5268	257,737	28.5	25.60
1994	1,444,423.00	1.86%	26,849	0.5112	738,335	27.5	26.30
1995	20,739.05	1.87%	388	0.4953	10,271	26.5	27.01
1996	3,574,761.51	1.88%	67,168	0.4791	1,712,786	25.5	27.72

Enbridge Gas Inc.

ELG - Whole Life

Account #: 456.00 - Underground Storage - Compressor Equipment

Survivor Curve: R4

ASL: 40

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

Net Salvage: -6%

BASED ON ORIGINAL COST AS OF December 31, 2021

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	0.00%	0	1.0000	0	72.5	0.00
1964	3,122,735.26	1.71%	53,552	0.9861	3,079,246	57.5	0.81
1969	39,587.01	1.84%	728	0.9655	38,222	52.5	1.88
1971	1,966,168.04	1.89%	37,197	0.9554	1,878,448	50.5	2.36
1972	0.00	1.92%	0	0.9500	0	49.5	2.61
1973	3,059,499.98	1.95%	59,574	0.9444	2,889,319	48.5	2.86
1974	0.00	1.98%	0	0.9385	0	47.5	3.11
1975	3,560,744.10	2.00%	71,391	0.9323	3,319,689	46.5	3.38
1976	869,820.08	2.03%	17,697	0.9257	805,213	45.5	3.65
1977	0.00	2.06%	0	0.9187	0	44.5	3.94
1980	534,002.97	2.15%	11,500	0.8937	477,261	41.5	4.93
1981	3,857,456.42	2.18%	84,181	0.8838	3,409,331	40.5	5.32
1982	21,553,977.99	2.21%	476,350	0.8730	18,815,826	39.5	5.75
1983	35,604.20	2.24%	796	0.8611	30,658	38.5	6.21
1984	36,826.21	2.26%	833	0.8482	31,236	37.5	6.71
1985	3,035,927.13	2.29%	69,393	0.8343	2,532,863	36.5	7.25
1986	174,742.13	2.31%	4,034	0.8195	143,201	35.5	7.82
1987	191,540.75	2.33%	4,463	0.8039	153,984	34.5	8.41
1988	13,449,779.13	2.35%	316,254	0.7877	10,594,522	33.5	9.03
1989	1,154,800.08	2.37%	27,394	0.7710	890,295	32.5	9.66
1990	20,655,614.53	2.39%	494,200	0.7537	15,567,299	31.5	10.30
1991	3,067,806.17	2.41%	74,011	0.7358	2,257,325	30.5	10.95
1992	33,864,526.11	2.43%	823,528	0.7174	24,294,062	29.5	11.62
1993	2,473,866.11	2.45%	60,622	0.6984	1,727,719	28.5	12.31
1994	1,776,507.78	2.47%	43,851	0.6788	1,205,903	27.5	13.01
1995	10,667,839.78	2.49%	265,145	0.6586	7,026,332	26.5	13.73
1996	45,381,028.25	2.50%	1,135,277	0.6379	28,949,572	25.5	14.47
1997	11,640,151.43	2.52%	292,975	0.6166	7,177,895	24.5	15.23
1998	1,391,664.48	2.53%	35,227	0.5948	827,831	23.5	16.01
1999	4,654,045.40	2.54%	118,429	0.5725	2,664,653	22.5	16.80
2000	4,988,117.04	2.56%	127,549	0.5498	2,742,301	21.5	17.61
2001	1,393,425.54	2.57%	35,790	0.5265	733,698	20.5	18.43
2002	2,321,925.56	2.58%	59,882	0.5029	1,167,708	19.5	19.27
2003	3,794,425.49	2.59%	98,222	0.4789	1,817,102	18.5	20.13
2004	2,422,471.54	2.60%	62,918	0.4545	1,101,069	17.5	21.00
2005	2,936,058.69	2.61%	76,488	0.4298	1,262,050	16.5	21.89
2006	43,213,036.23	2.61%	1,128,797	0.4049	17,496,359	15.5	22.78
2007	2,368,670.11	2.62%	62,023	0.3797	899,331	14.5	23.69
2008	5,267,235.41	2.62%	138,216	0.3542	1,865,917	13.5	24.61

Enbridge Gas Inc.

Account #: 456.00 - Underground Storage - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: R4
 ASL: 40
 Net Salvage: -6%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2009	8,230,265.74	2.63%	216,377	0.3286	2,704,711	12.5	25.54
2010	18,963,278.98	2.63%	499,384	0.3028	5,742,913	11.5	26.47
2011	22,734,383.87	2.64%	599,571	0.2769	6,295,496	10.5	27.42
2012	742,894.91	2.64%	19,618	0.2509	186,366	9.5	28.37
2013	3,838,998.78	2.64%	101,490	0.2247	862,668	8.5	29.33
2014	8,802,463.82	2.65%	232,939	0.1985	1,747,045	7.5	30.29
2015	15,532,044.54	2.65%	411,386	0.1722	2,674,006	6.5	31.26
2016	71,203,157.99	2.65%	1,887,385	0.1458	10,380,617	5.5	32.23
2017	189,165,293.56	2.65%	5,017,782	0.1194	22,580,020	4.5	33.20
2018	13,369,323.73	2.65%	354,869	0.0929	1,242,043	3.5	34.17
2019	4,246,796.96	2.66%	112,799	0.0664	281,997	2.5	35.15
2020	12,480,935.91	2.66%	331,742	0.0399	497,614	1.5	36.12
2021	52,097,290.66	2.66%	1,386,161	0.0133	693,081	0.5	37.08

TOTAL	682,328,756.58		17,539,991		225,762,013		
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NET SALVAGE ADJUSTMENT			1,052,399		13,545,721		
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TOTAL			18,592,390		239,307,734		
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COMPOSITE ANNUAL ACCRUAL RATE 2.72%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.35

COMPOSITE AVERAGE AGE (YEARS) 13.53

ELG COMPOSITE REMAINING LIFE (YEARS) 25.52

Enbridge Gas Inc.

Account #: 457.00 - Underground Storage - Measuring and Regulating Equ

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: R3
 ASL: 35
 Net Salvage: -14%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	0.00%	0	1.0000	0	72.5	0.00
1963	130,385.00	1.69%	2,210	0.9915	129,280	58.5	0.50
1964	0.00	1.72%	0	0.9904	0	57.5	0.56
1967	523,963.56	1.80%	9,415	0.9793	513,105	54.5	1.15
1971	29,834.21	1.90%	567	0.9602	28,645	50.5	2.10
1972	0.00	1.93%	0	0.9549	0	49.5	2.34
1973	1,199,914.00	1.96%	23,492	0.9495	1,139,372	48.5	2.58
1975	332,093.69	2.02%	6,702	0.9384	311,621	46.5	3.05
1977	0.00	2.08%	0	0.9264	0	44.5	3.54
1978	2,395,075.78	2.11%	50,649	0.9199	2,203,217	43.5	3.79
1979	10,902.48	2.15%	234	0.9130	9,954	42.5	4.05
1984	99,162.31	2.32%	2,301	0.8703	86,297	37.5	5.59
1987	944,986.41	2.42%	22,899	0.8360	790,021	34.5	6.77
1988	1,869,447.09	2.46%	45,926	0.8230	1,538,512	33.5	7.21
1989	980,804.54	2.49%	24,418	0.8091	793,583	32.5	7.67
1990	3,532,968.44	2.52%	89,101	0.7944	2,806,679	31.5	8.15
1991	7,023,272.22	2.55%	179,360	0.7789	5,470,467	30.5	8.66
1992	3,495,881.74	2.59%	90,369	0.7626	2,665,900	29.5	9.18
1993	2,347,659.40	2.62%	61,408	0.7455	1,750,121	28.5	9.73
1994	446,474.29	2.65%	11,813	0.7276	324,856	27.5	10.30
1995	605,066.61	2.68%	16,188	0.7090	428,985	26.5	10.88
1996	401,253.74	2.70%	10,852	0.6897	276,726	25.5	11.48
1997	2,735,779.61	2.73%	74,773	0.6696	1,831,927	24.5	12.09
1998	0.00	2.76%	0	0.6489	0	23.5	12.72
1999	3,202,846.25	2.79%	89,325	0.6275	2,009,816	22.5	13.36
2000	10,904,216.06	2.82%	307,083	0.6055	6,602,289	21.5	14.01
2001	4,193,144.09	2.84%	119,212	0.5828	2,443,849	20.5	14.67
2002	1,073,800.54	2.87%	30,812	0.5595	600,835	19.5	15.35
2003	595,307.24	2.90%	17,237	0.5357	318,877	18.5	16.04
2005	871,579.18	2.95%	25,676	0.4861	423,657	16.5	17.45
2006	1,664,981.27	2.97%	49,457	0.4604	766,590	15.5	18.16
2007	142,651.85	2.99%	4,272	0.4342	61,939	14.5	18.89
2008	196,488.02	3.02%	5,930	0.4074	80,054	13.5	19.64
2009	1,520,178.69	3.04%	46,227	0.3801	577,844	12.5	20.38
2010	1,655,695.06	3.06%	50,720	0.3523	583,283	11.5	21.14
2011	992,690.96	3.09%	30,628	0.3240	321,593	10.5	21.91
2012	6,657,164.95	3.11%	206,824	0.2951	1,964,831	9.5	22.69
2013	596,503.55	3.13%	18,658	0.2659	158,592	8.5	23.47
2014	845,386.68	3.15%	26,618	0.2362	199,639	7.5	24.26

Enbridge Gas Inc.

Account #: 457.00 - Underground Storage - Measuring and Regulating Equ

ELG - Whole Life

Survivor Curve: R3

ASL: 35

Net Salvage: -14%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2015	270,244.87	3.17%	8,565	0.2060	55,673	6.5	25.05
2016	3,130,628.26	3.19%	99,874	0.1755	549,310	5.5	25.85
2017	2,697,412.08	3.21%	86,632	0.1445	389,843	4.5	26.64
2018	598,240.75	3.23%	19,349	0.1132	67,723	3.5	27.42
2019	1,993,546.54	3.26%	64,985	0.0815	162,462	2.5	28.18
2020	331,510.40	3.29%	10,911	0.0494	16,367	1.5	28.88
2021	3,954,990.47	3.34%	132,238	0.0167	66,119	0.5	29.41
TOTAL	77,194,132.88		2,173,911		41,520,450		
NET SALVAGE ADJUSTMENT			304,348		5,812,863		
TOTAL			2,478,258		47,333,313		

COMPOSITE ANNUAL ACCRUAL RATE	3.21%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.61
COMPOSITE AVERAGE AGE (YEARS)	20.48
ELG COMPOSITE REMAINING LIFE (YEARS)	15.57

Enbridge Gas Inc.

Account #: 461.00 - Transmission Plant - Land Rights Intangible

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: R4

ASL: 60

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1990	0.00	1.71%	0	0.5382	0	31.5	27.03
1993	11,038.40	1.72%	190	0.4909	5,419	28.5	29.55
1994	19,068,363.22	1.73%	329,252	0.4748	9,054,437	27.5	30.41
1995	307,429.86	1.73%	5,320	0.4586	140,986	26.5	31.28
1996	1,391,196.94	1.73%	24,125	0.4422	615,200	25.5	32.17
1997	62,046.97	1.74%	1,078	0.4257	26,413	24.5	33.05
1998	503,792.08	1.74%	8,769	0.4091	206,078	23.5	33.95
1999	711,691.20	1.74%	12,409	0.3923	279,196	22.5	34.85
2000	258.49	1.75%	5	0.3754	97	21.5	35.77
2001	1,176,471.38	1.75%	20,573	0.3585	421,755	20.5	36.68
2002	2,381,758.03	1.75%	41,705	0.3415	813,253	19.5	37.61
2003	163,275.68	1.75%	2,862	0.3243	52,956	18.5	38.54
2004	30,153.80	1.76%	529	0.3071	9,262	17.5	39.48
2005	10,475.96	1.76%	184	0.2899	3,037	16.5	40.42
2006	6,134,786.52	1.76%	107,882	0.2726	1,672,172	15.5	41.37
2007	2,323,578.49	1.76%	40,896	0.2552	592,989	14.5	42.32
2008	42,768.12	1.76%	753	0.2378	10,170	13.5	43.27
2009	3,804,899.79	1.76%	67,069	0.2203	838,357	12.5	44.23
2010	71,413.93	1.76%	1,260	0.2028	14,486	11.5	45.19
2011	164,175.01	1.76%	2,898	0.1853	30,424	10.5	46.16
2012	1,305.80	1.77%	23	0.1678	219	9.5	47.13
2013	1,415,439.30	1.77%	25,009	0.1502	212,573	8.5	48.10
2014	795,695.18	1.77%	14,066	0.1326	105,491	7.5	49.07
2015	1,820,400.00	1.77%	32,194	0.1150	209,262	6.5	50.04
2016	36,012,160.06	1.77%	637,164	0.0973	3,504,404	5.5	51.02
2017	3,519,784.25	1.77%	62,303	0.0797	280,362	4.5	52.00
2018	187,496.57	1.77%	3,320	0.0620	11,621	3.5	52.97
2019	4,288,988.25	1.77%	75,988	0.0443	189,969	2.5	53.94
2020	976,025.97	1.77%	17,302	0.0266	25,953	1.5	54.91
2021	794,532.50	1.77%	14,098	0.0089	7,049	0.5	55.86

Enbridge Gas Inc.

Account #: 461.00 - Transmission Plant - Land Rights Intangible

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: R4
 ASL: 60
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	88,171,401.75		1,549,226		19,333,589		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			1,549,226		19,333,589		

COMPOSITE ANNUAL ACCRUAL RATE	1.76%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.22
COMPOSITE AVERAGE AGE (YEARS)	12.57
ELG COMPOSITE REMAINING LIFE (YEARS)	44.35

Enbridge Gas Inc.

Account #: 462.00 - Transmission Plant - Compressor Structures and Impr

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: S4
 ASL: 50
 Net Salvage: -5%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1971	1,187,168.14	1.76%	20,865	0.8876	1,053,700	50.5	6.40
1973	391,089.80	1.80%	7,035	0.8724	341,204	48.5	7.09
1974	0.00	1.82%	0	0.8641	0	47.5	7.47
1988	282,072.74	2.03%	5,729	0.6804	191,918	33.5	15.74
1989	12,325,933.56	2.04%	251,235	0.6624	8,165,137	32.5	16.56
1991	14,715,774.88	2.05%	301,607	0.6251	9,199,019	30.5	18.29
1994	110,397.09	2.06%	2,274	0.5664	62,531	27.5	21.05
1995	629,437.89	2.06%	12,977	0.5463	343,891	26.5	22.00
1997	227,989.35	2.06%	4,706	0.5057	115,302	24.5	23.94
1998	160,773.04	2.06%	3,320	0.4853	78,018	23.5	24.93
2000	120,574.86	2.07%	2,491	0.4441	53,553	21.5	26.91
2001	24,159.27	2.07%	499	0.4235	10,232	20.5	27.90
2002	20,357.96	2.07%	421	0.4029	8,202	19.5	28.90
2004	197,385.39	2.07%	4,078	0.3616	71,372	17.5	30.90
2005	19,215.94	2.07%	397	0.3409	6,551	16.5	31.90
2006	31,818.59	2.07%	657	0.3203	10,190	15.5	32.90
2007	5,084,372.73	2.07%	105,055	0.2996	1,523,299	14.5	33.90
2008	2,175,036.86	2.07%	44,941	0.2789	606,709	13.5	34.90
2009	1,004,663.82	2.07%	20,759	0.2583	259,484	12.5	35.90
2010	310,888.09	2.07%	6,424	0.2376	73,872	11.5	36.90
2011	604,639.05	2.07%	12,493	0.2170	131,179	10.5	37.90
2012	410,069.29	2.07%	8,473	0.1963	80,494	9.5	38.90
2013	811,486.43	2.07%	16,767	0.1756	142,521	8.5	39.90
2014	20,001,022.91	2.07%	413,269	0.1550	3,099,514	7.5	40.90
2015	33,713,841.29	2.07%	696,608	0.1343	4,527,952	6.5	41.90
2016	23,302,948.09	2.07%	481,494	0.1136	2,648,218	5.5	42.90
2017	34,622,648.10	2.07%	715,386	0.0930	3,219,237	4.5	43.90
2018	154,780.99	2.07%	3,198	0.0723	11,193	3.5	44.90
2019	189,237.30	2.07%	3,910	0.0517	9,775	2.5	45.90
2020	268,143.29	2.07%	5,540	0.0310	8,311	1.5	46.90
2021	10,254,031.19	2.07%	211,873	0.0103	105,936	0.5	47.90

Enbridge Gas Inc.

Account #: 462.00 - Transmission Plant - Compressor Structures and Impr

ELG - Whole Life

Survivor Curve: S4

ASL: 50

Net Salvage: -5%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	163,351,957.93		3,364,482		36,158,515		
NET SALVAGE ADJUSTMENT			168,224		1,807,926		
TOTAL			3,532,707		37,966,441		

COMPOSITE ANNUAL ACCRUAL RATE 2.16%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.23

COMPOSITE AVERAGE AGE (YEARS) 10.84

ELG COMPOSITE REMAINING LIFE (YEARS) 37.72

Enbridge Gas Inc.

Account #: 463.00 - Transmission Plant - Measuring and Regulating Struct

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: S4
 ASL: 55
 Net Salvage: -6%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1931	583.35	1.09%	6	0.9870	576	90.5	1.19
1949	0.00	1.32%	0	0.9571	0	72.5	3.25
1954	826.60	1.40%	12	0.9429	779	67.5	4.09
1958	322,414.22	1.46%	4,714	0.9285	299,346	63.5	4.89
1959	3,884.40	1.48%	57	0.9243	3,590	62.5	5.12
1960	170,882.37	1.50%	2,556	0.9199	157,189	61.5	5.36
1961	68,923.58	1.51%	1,043	0.9152	63,078	60.5	5.61
1962	19,415.52	1.53%	297	0.9103	17,673	59.5	5.87
1963	5,480.23	1.55%	85	0.9050	4,960	58.5	6.14
1964	82,870.60	1.56%	1,296	0.8994	74,537	57.5	6.43
1965	113,466.20	1.58%	1,794	0.8935	101,384	56.5	6.73
1966	12,889.72	1.60%	206	0.8872	11,436	55.5	7.05
1968	16,260.15	1.63%	265	0.8735	14,204	53.5	7.75
1969	11,439.49	1.65%	189	0.8660	9,907	52.5	8.12
1970	3,366.51	1.67%	56	0.8581	2,889	51.5	8.52
1971	12,064.50	1.68%	203	0.8497	10,251	50.5	8.93
1972	4,526.37	1.70%	77	0.8408	3,806	49.5	9.37
1973	7,696.36	1.71%	132	0.8314	6,398	48.5	9.84
1974	96,065.03	1.73%	1,661	0.8214	78,907	47.5	10.33
1975	55,403.35	1.74%	966	0.8109	44,925	46.5	10.85
1976	12,794.87	1.76%	225	0.7998	10,233	45.5	11.39
1977	88,859.03	1.77%	1,574	0.7882	70,037	44.5	11.96
1978	80,811.59	1.78%	1,442	0.7760	62,706	43.5	12.56
1979	99,637.42	1.80%	1,789	0.7631	76,037	42.5	13.19
1981	238,599.34	1.82%	4,335	0.7358	175,561	40.5	14.54
1982	146,799.48	1.83%	2,681	0.7213	105,887	39.5	15.26
1983	45,243.40	1.83%	830	0.7063	31,955	38.5	16.01
1984	229,535.79	1.84%	4,228	0.6907	158,548	37.5	16.79
1985	23,764.54	1.85%	439	0.6747	16,034	36.5	17.60
1986	627,855.34	1.85%	11,642	0.6583	413,302	35.5	18.43
1987	841,421.49	1.86%	15,644	0.6414	539,720	34.5	19.29
1988	22,839.52	1.86%	426	0.6242	14,258	33.5	20.16
1989	791,278.65	1.87%	14,772	0.6067	480,099	32.5	21.07
1990	785,719.08	1.87%	14,691	0.5890	462,754	31.5	21.98
1991	996,030.58	1.87%	18,645	0.5709	568,682	30.5	22.92
1992	337,836.22	1.87%	6,330	0.5528	186,740	29.5	23.87
1993	713,832.36	1.88%	13,385	0.5344	381,478	28.5	24.83
1994	97,420.36	1.88%	1,828	0.5159	50,263	27.5	25.80
1995	926,577.87	1.88%	17,391	0.4974	460,857	26.5	26.78

Enbridge Gas Inc.

Account #: 463.00 - Transmission Plant - Measuring and Regulating Struct

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: S4

ASL: 55

Net Salvage: -6%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1997	47,478.23	1.88%	892	0.4601	21,843	24.5	28.75
1998	104,058.13	1.88%	1,954	0.4413	45,925	23.5	29.75
1999	5,385.29	1.88%	101	0.4226	2,276	22.5	30.74
2000	49,451.57	1.88%	929	0.4038	19,970	21.5	31.74
2002	289,511.03	1.88%	5,438	0.3663	106,044	19.5	33.74
2005	125,526.90	1.88%	2,358	0.3099	38,906	16.5	36.74
2006	162,810.09	1.88%	3,058	0.2912	47,403	15.5	37.74
2007	272,875.71	1.88%	5,126	0.2724	74,323	14.5	38.74
2008	432,488.79	1.88%	8,124	0.2536	109,673	13.5	39.74
2009	8,146.72	1.88%	153	0.2348	1,913	12.5	40.74
2010	20,858.65	1.88%	392	0.2160	4,506	11.5	41.74
2011	84,169.67	1.88%	1,581	0.1972	16,601	10.5	42.74
2012	203,670.58	1.88%	3,826	0.1785	36,345	9.5	43.74
2013	3,000.00	1.88%	56	0.1597	479	8.5	44.74
2014	16,610.27	1.88%	312	0.1409	2,340	7.5	45.74
2016	210,132.56	1.88%	3,947	0.1033	21,709	5.5	47.74
2017	54,330.04	1.88%	1,021	0.0845	4,592	4.5	48.74
2018	48,913.00	1.88%	919	0.0657	3,216	3.5	49.74
2019	212,068.09	1.88%	3,984	0.0470	9,959	2.5	50.74
2021	785,483.10	1.88%	14,755	0.0094	7,377	0.5	52.74

TOTAL 11,252,283.90 206,837 5,746,389

NET SALVAGE ADJUSTMENT 12,410 344,783

TOTAL 219,247 6,091,172

COMPOSITE ANNUAL ACCRUAL RATE 1.95%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.54

COMPOSITE AVERAGE AGE (YEARS) 28.34

ELG COMPOSITE REMAINING LIFE (YEARS) 26.24

Enbridge Gas Inc.

Account #: 464.00 - Transmission Plant - Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: S4
 ASL: 50
 Net Salvage: -5%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1931	698.96	0.00%	0	1.0000	699	90.5	0.00
1948	681.35	1.33%	9	0.9740	664	73.5	1.96
1950	589.52	1.36%	8	0.9702	572	71.5	2.20
1952	892.48	1.39%	12	0.9659	862	69.5	2.45
1953	5,232.50	1.41%	74	0.9636	5,042	68.5	2.58
1954	817.91	1.42%	12	0.9612	786	67.5	2.72
1955	104.89	1.44%	2	0.9586	101	66.5	2.87
1960	6,978.68	1.53%	107	0.9434	6,584	61.5	3.69
1961	49,895.81	1.55%	775	0.9397	46,889	60.5	3.88
1962	8,662.20	1.57%	136	0.9359	8,107	59.5	4.08
1963	6,687.24	1.59%	107	0.9318	6,231	58.5	4.28
1967	16,358.53	1.67%	274	0.9125	14,927	54.5	5.23
1969	1,290.60	1.72%	22	0.9009	1,163	52.5	5.78
1970	1,257.77	1.74%	22	0.8944	1,125	51.5	6.08
1975	5,102.82	1.84%	94	0.8552	4,364	46.5	7.87
1981	7,801.40	1.95%	152	0.7888	6,154	40.5	10.85
1987	55,785.33	2.02%	1,128	0.6978	38,927	34.5	14.94
1988	17,757.05	2.03%	361	0.6804	12,082	33.5	15.74
1989	17,076.29	2.04%	348	0.6624	11,312	32.5	16.56
1991	29,342.88	2.05%	601	0.6251	18,343	30.5	18.29
1992	45,070.75	2.05%	926	0.6059	27,306	29.5	19.19
1994	14,615.78	2.06%	301	0.5664	8,279	27.5	21.05
1995	76,532.46	2.06%	1,578	0.5463	41,813	26.5	22.00
1996	123,181.55	2.06%	2,541	0.5261	64,807	25.5	22.97
2014	9,027.77	2.07%	187	0.1550	1,399	7.5	40.90
2016	1,316,312.85	2.07%	27,198	0.1136	149,590	5.5	42.90
2017	2,606.59	2.07%	54	0.0930	242	4.5	43.90
2019	927,988.75	2.07%	19,174	0.0517	47,936	2.5	45.90
2021	171,866.85	2.07%	3,551	0.0103	1,776	0.5	47.90

Enbridge Gas Inc.

Account #: 464.00 - Transmission Plant - Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: S4
 ASL: 50
 Net Salvage: -5%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	2,920,217.56		59,753		528,079		
NET SALVAGE ADJUSTMENT			2,988		26,404		
TOTAL			62,741		554,483		

COMPOSITE ANNUAL ACCRUAL RATE 2.15%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.19

COMPOSITE AVERAGE AGE (YEARS) 9.30

ELG COMPOSITE REMAINING LIFE (YEARS) 39.70

Enbridge Gas Inc.

Account #: 465.00 - Transmission Plant - Mains

ELG - Whole Life

Survivor Curve: R4

ASL: 60

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

Net Salvage: -12%

BASED ON ORIGINAL COST AS OF December 31, 2021

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1900	504.57	0.00%	0	1.0000	505	121.5	0.00
1910	13,248.18	0.00%	0	1.0000	13,248	111.5	0.00
1921	33,733.67	0.00%	0	1.0000	33,734	100.5	0.00
1926	7,918.72	0.00%	0	1.0000	7,919	95.5	0.00
1927	69,978.99	0.00%	0	1.0000	69,979	94.5	0.00
1928	40,173.58	0.00%	0	1.0000	40,174	93.5	0.00
1930	61,570.86	1.09%	669	0.9946	61,236	91.5	0.50
1931	156,074.83	1.10%	1,715	0.9944	155,196	90.5	0.51
1935	124.68	1.14%	1	0.9875	123	86.5	1.10
1936	751,729.53	1.15%	8,662	0.9852	740,603	85.5	1.28
1937	408,311.87	1.16%	4,748	0.9826	401,215	84.5	1.49
1938	150,740.66	1.17%	1,769	0.9800	147,726	83.5	1.70
1939	139,371.43	1.18%	1,651	0.9773	136,207	82.5	1.92
1940	166,120.78	1.20%	1,986	0.9744	161,861	81.5	2.14
1941	259,663.51	1.21%	3,133	0.9714	252,228	80.5	2.37
1942	231,275.70	1.22%	2,817	0.9683	223,939	79.5	2.60
1943	63,399.04	1.23%	779	0.9650	61,181	78.5	2.85
1945	67,400.64	1.25%	844	0.9583	64,590	76.5	3.33
1946	307,753.16	1.26%	3,892	0.9548	293,830	75.5	3.58
1947	639,932.51	1.28%	8,170	0.9512	608,672	74.5	3.83
1948	1,858.42	1.29%	24	0.9475	1,761	73.5	4.08
1950	49,994.63	1.31%	657	0.9397	46,980	71.5	4.59
1951	1,184,149.93	1.33%	15,716	0.9356	1,107,945	70.5	4.85
1952	11,672.21	1.34%	156	0.9314	10,872	69.5	5.12
1953	1,068,946.00	1.35%	14,466	0.9270	990,935	68.5	5.39
1954	167,992.60	1.37%	2,296	0.9224	154,962	67.5	5.68
1955	670,889.45	1.38%	9,257	0.9176	615,609	66.5	5.97
1956	121,386.63	1.39%	1,691	0.9125	110,768	65.5	6.28
1957	17,289,437.66	1.41%	243,165	0.9072	15,684,140	64.5	6.60
1958	19,410,275.93	1.42%	275,553	0.9015	17,497,587	63.5	6.94
1959	3,170,065.01	1.43%	45,417	0.8954	2,838,544	62.5	7.30
1960	973,648.73	1.45%	14,074	0.8890	865,573	61.5	7.68
1961	842,536.00	1.46%	12,285	0.8822	743,268	60.5	8.08
1962	2,095,941.04	1.47%	30,820	0.8749	1,833,798	59.5	8.51
1963	907,327.59	1.48%	13,451	0.8672	786,856	58.5	8.96
1964	10,668,880.18	1.49%	159,399	0.8591	9,165,415	57.5	9.43
1965	5,558,167.09	1.51%	83,665	0.8505	4,727,060	56.5	9.93
1966	6,082,507.70	1.52%	92,214	0.8414	5,117,868	55.5	10.46
1967	9,103,641.70	1.53%	138,966	0.8319	7,573,653	54.5	11.01

Enbridge Gas Inc.

Account #: 465.00 - Transmission Plant - Mains

ELG - Whole Life

Survivor Curve: R4

ASL: 60

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

Net Salvage: -12%

BASED ON ORIGINAL COST AS OF December 31, 2021

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1968	3,358,225.53	1.54%	51,601	0.8221	2,760,668	53.5	11.58
1969	1,939,472.95	1.55%	29,991	0.8118	1,574,514	52.5	12.17
1970	6,615,568.92	1.56%	102,932	0.8013	5,301,005	51.5	12.77
1971	9,268,739.44	1.57%	145,084	0.7905	7,326,742	50.5	13.39
1972	12,962,889.20	1.57%	204,111	0.7794	10,103,482	49.5	14.01
1973	2,587,292.63	1.58%	40,977	0.7681	1,987,377	48.5	14.64
1974	4,701,695.38	1.59%	74,891	0.7566	3,557,300	47.5	15.28
1975	26,894,698.08	1.60%	430,788	0.7448	20,031,641	46.5	15.93
1976	4,453,962.91	1.61%	71,733	0.7328	3,263,845	45.5	16.59
1977	1,105,639.75	1.62%	17,902	0.7205	796,628	44.5	17.26
1978	3,650,138.28	1.63%	59,406	0.7080	2,584,177	43.5	17.94
1979	11,045,642.38	1.64%	180,674	0.6952	7,678,639	42.5	18.64
1980	2,363,387.55	1.64%	38,846	0.6821	1,612,105	41.5	19.34
1981	19,253,434.14	1.65%	317,942	0.6688	12,876,637	40.5	20.06
1982	31,736,353.72	1.66%	526,450	0.6552	20,794,761	39.5	20.78
1983	585,609.64	1.67%	9,756	0.6414	375,620	38.5	21.52
1984	18,409,411.00	1.67%	307,977	0.6273	11,549,122	37.5	22.28
1985	40,319,036.48	1.68%	677,196	0.6131	24,717,647	36.5	23.04
1986	10,355,630.60	1.69%	174,592	0.5985	6,198,011	35.5	23.81
1987	6,381,187.02	1.69%	107,972	0.5838	3,725,024	34.5	24.60
1988	33,840,488.10	1.70%	574,558	0.5688	19,247,694	33.5	25.40
1989	64,565,346.35	1.70%	1,099,775	0.5536	35,742,690	32.5	26.21
1990	35,227,934.04	1.71%	601,892	0.5382	18,959,609	31.5	27.03
1991	33,945,460.29	1.71%	581,662	0.5226	17,740,701	30.5	27.86
1992	69,166,629.12	1.72%	1,188,409	0.5069	35,058,068	29.5	28.70
1993	35,102,013.98	1.72%	604,654	0.4909	17,232,632	28.5	29.55
1994	34,556,578.01	1.73%	596,686	0.4748	16,408,874	27.5	30.41
1995	30,037,510.10	1.73%	519,815	0.4586	13,775,105	26.5	31.28
1996	51,558,774.26	1.73%	894,108	0.4422	22,799,743	25.5	32.17
1997	19,704,937.40	1.74%	342,378	0.4257	8,388,270	24.5	33.05
1998	34,226,277.63	1.74%	595,761	0.4091	14,000,391	23.5	33.95
1999	53,916,470.45	1.74%	940,061	0.3923	21,151,383	22.5	34.85
2000	17,677,659.48	1.75%	308,696	0.3754	6,636,972	21.5	35.77
2001	46,466,250.25	1.75%	812,573	0.3585	16,657,755	20.5	36.68
2002	51,922,238.74	1.75%	909,173	0.3415	17,728,879	19.5	37.61
2003	7,521,099.34	1.75%	131,856	0.3243	2,439,341	18.5	38.54
2004	4,659,850.83	1.76%	81,785	0.3071	1,431,237	17.5	39.48
2005	11,997,470.67	1.76%	210,781	0.2899	3,477,892	16.5	40.42
2006	125,125,575.60	1.76%	2,200,371	0.2726	34,105,744	15.5	41.37

Enbridge Gas Inc.

Account #: 466.00 - Transmission Plant - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: R4
 ASL: 30
 Net Salvage: -7%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1900	0.00	0.00%	0	1.0000	0	121.5	0.00
1962	0.00	0.00%	0	1.0000	0	59.5	0.00
1970	5,225,157.68	0.00%	0	1.0000	5,225,158	51.5	0.00
1972	6,694,440.19	0.00%	0	1.0000	6,694,440	49.5	0.00
1973	0.00	0.00%	0	1.0000	0	48.5	0.00
1975	0.00	0.00%	0	1.0000	0	46.5	0.00
1988	3,767,639.42	2.75%	103,434	0.9197	3,465,038	33.5	2.93
1989	0.00	2.80%	0	0.9096	0	32.5	3.23
1990	29,064,577.31	2.85%	828,771	0.8982	26,106,280	31.5	3.57
1993	4,270,487.16	3.00%	128,070	0.8547	3,649,990	28.5	4.84
1994	6,598,676.71	3.04%	200,747	0.8366	5,520,534	27.5	5.37
1995	11,074,974.21	3.08%	341,402	0.8169	9,047,159	26.5	5.94
1996	41,359,020.59	3.12%	1,290,825	0.7959	32,916,029	25.5	6.54
2001	2,237,627.66	3.30%	73,730	0.6755	1,511,466	20.5	9.85
2004	1,108,053.64	3.38%	37,431	0.5912	655,047	17.5	12.10
2006	6,339,908.87	3.42%	216,968	0.5305	3,363,008	15.5	13.72
2007	81,039,112.91	3.44%	2,788,512	0.4989	40,433,431	14.5	14.56
2008	80,181,083.22	3.46%	2,772,262	0.4668	37,425,541	13.5	15.42
2009	1,978,036.78	3.47%	68,676	0.4340	858,448	12.5	16.30
2010	5,756,021.34	3.48%	200,567	0.4007	2,306,516	11.5	17.20
2011	17,185,515.58	3.50%	600,683	0.3670	6,307,173	10.5	18.11
2012	33,368,237.21	3.50%	1,169,379	0.3329	11,109,098	9.5	19.04
2013	1,949,552.75	3.51%	68,474	0.2985	582,026	8.5	19.97
2014	6,525,504.74	3.52%	229,625	0.2639	1,722,190	7.5	20.92
2015	203,461,376.38	3.52%	7,170,830	0.2291	46,610,396	6.5	21.87
2016	153,100,505.79	3.53%	5,403,075	0.1941	29,716,914	5.5	22.84
2017	235,646,157.74	3.53%	8,325,629	0.1590	37,465,332	4.5	23.80
2018	2,388,189.10	3.54%	84,460	0.1238	295,609	3.5	24.78
2019	620,131.22	3.54%	21,951	0.0885	54,877	2.5	25.75
2020	1,757,876.43	3.54%	62,279	0.0531	93,419	1.5	26.73
2021	62,362,174.13	3.55%	2,211,936	0.0177	1,105,968	0.5	27.69

Enbridge Gas Inc.

Account #: 466.00 - Transmission Plant - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: R4
 ASL: 30
 Net Salvage: -7%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	1,005,060,038.76		34,399,716		314,241,087		
NET SALVAGE ADJUSTMENT			2,407,980		21,996,876		
TOTAL			36,807,696		336,237,963		

COMPOSITE ANNUAL ACCRUAL RATE 3.66%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.33

COMPOSITE AVERAGE AGE (YEARS) 9.59

ELG COMPOSITE REMAINING LIFE (YEARS) 19.61

Enbridge Gas Inc.

Account #: 467.00 - Transmission Plant - Measuring and Regulating Equip

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: R4
 ASL: 40
 Net Salvage: -15%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1959	188,441.62	0.00%	0	1.0000	188,442	62.5	0.00
1966	9,026.68	1.76%	159	0.9788	8,835	55.5	1.20
1967	0.00	1.79%	0	0.9747	0	54.5	1.42
1968	11,759.11	1.81%	213	0.9702	11,409	53.5	1.64
1970	18,456.51	1.87%	344	0.9606	17,729	51.5	2.11
1971	7,194.17	1.89%	136	0.9554	6,873	50.5	2.36
1972	11,696.49	1.92%	224	0.9500	11,112	49.5	2.61
1973	8,407.17	1.95%	164	0.9444	7,940	48.5	2.86
1974	1,862.82	1.98%	37	0.9385	1,748	47.5	3.11
1975	59,355.58	2.00%	1,190	0.9323	55,337	46.5	3.38
1976	31,572.65	2.03%	642	0.9257	29,228	45.5	3.65
1977	376,455.39	2.06%	7,772	0.9187	345,841	44.5	3.94
1978	178,048.72	2.09%	3,729	0.9111	162,214	43.5	4.25
1979	927,242.77	2.12%	19,697	0.9028	837,106	42.5	4.58
1980	479,947.53	2.15%	10,336	0.8937	428,950	41.5	4.93
1981	294,824.68	2.18%	6,434	0.8838	260,575	40.5	5.32
1982	440,527.13	2.21%	9,736	0.8730	384,564	39.5	5.75
1983	549,778.12	2.24%	12,296	0.8611	473,408	38.5	6.21
1984	524,308.07	2.26%	11,859	0.8482	444,713	37.5	6.71
1985	152,873.85	2.29%	3,494	0.8343	127,542	36.5	7.25
1986	747,775.12	2.31%	17,262	0.8195	612,799	35.5	7.82
1987	1,032,489.94	2.33%	24,059	0.8039	830,041	34.5	8.41
1988	542,274.92	2.35%	12,751	0.7877	427,155	33.5	9.03
1989	1,145,802.99	2.37%	27,180	0.7710	883,359	32.5	9.66
1990	3,690,685.77	2.39%	88,302	0.7537	2,781,520	31.5	10.30
1991	4,736,358.91	2.41%	114,264	0.7358	3,485,063	30.5	10.95
1992	4,637,724.55	2.43%	112,782	0.7174	3,327,056	29.5	11.62
1993	4,885,103.21	2.45%	119,709	0.6984	3,411,698	28.5	12.31
1994	20,380,731.29	2.47%	503,074	0.6788	13,834,549	27.5	13.01
1995	27,519,668.78	2.49%	683,990	0.6586	18,125,725	26.5	13.73
1996	9,287,945.53	2.50%	232,352	0.6379	5,924,988	25.5	14.47
1997	3,029,524.31	2.52%	76,251	0.6166	1,868,155	24.5	15.23
1998	1,600,719.85	2.53%	40,519	0.5948	952,187	23.5	16.01
1999	1,407,652.27	2.54%	35,820	0.5725	805,945	22.5	16.80
2000	3,391,667.93	2.56%	86,727	0.5498	1,864,626	21.5	17.61
2001	312,821.79	2.57%	8,035	0.5265	164,714	20.5	18.43
2002	3,206,373.95	2.58%	82,692	0.5029	1,612,501	19.5	19.27
2003	1,350,524.87	2.59%	34,959	0.4789	646,749	18.5	20.13
2004	416,252.54	2.60%	10,811	0.4545	189,196	17.5	21.00

Enbridge Gas Inc.

Account #: 467.00 - Transmission Plant - Measuring and Regulating Equip

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: R4
 ASL: 40
 Net Salvage: -15%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2005	5,596,399.00	2.61%	145,793	0.4298	2,405,583	16.5	21.89
2006	3,535,621.39	2.61%	92,356	0.4049	1,431,524	15.5	22.78
2007	4,980,458.12	2.62%	130,412	0.3797	1,890,969	14.5	23.69
2008	6,195,518.94	2.62%	162,575	0.3542	2,194,761	13.5	24.61
2009	6,608,911.49	2.63%	173,751	0.3286	2,171,885	12.5	25.54
2010	4,445,096.77	2.63%	117,058	0.3028	1,346,170	11.5	26.47
2011	7,466,619.58	2.64%	196,916	0.2769	2,067,620	10.5	27.42
2012	7,756,083.19	2.64%	204,814	0.2509	1,945,729	9.5	28.37
2013	5,873,761.25	2.64%	155,283	0.2247	1,319,903	8.5	29.33
2014	24,750,303.78	2.65%	654,967	0.1985	4,912,250	7.5	30.29
2015	29,969,409.90	2.65%	793,777	0.1722	5,159,552	6.5	31.26
2016	32,234,134.41	2.65%	854,431	0.1458	4,699,373	5.5	32.23
2017	50,655,952.22	2.65%	1,343,695	0.1194	6,046,629	4.5	33.20
2018	13,659,429.31	2.65%	362,570	0.0929	1,268,994	3.5	34.17
2019	26,497,560.27	2.66%	703,800	0.0664	1,759,499	2.5	35.15
2020	25,594,737.74	2.66%	680,306	0.0399	1,020,460	1.5	36.12
2021	42,232,666.74	2.66%	1,123,691	0.0133	561,846	0.5	37.08
TOTAL	395,646,541.68		10,296,199		107,754,342		
NET SALVAGE ADJUSTMENT			1,544,430		16,163,151		
TOTAL			11,840,628		123,917,493		

COMPOSITE ANNUAL ACCRUAL RATE	2.99%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.31
COMPOSITE AVERAGE AGE (YEARS)	10.81
ELG COMPOSITE REMAINING LIFE (YEARS)	27.66

Enbridge Gas Inc.

Account #: 471.00 - Distribution - Land Rights

ELG - Whole Life

Survivor Curve: R4

ASL: 60

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	1.30%	0	0.9436	0	72.5	4.33
1982	734,045.10	1.66%	12,177	0.6552	480,972	39.5	20.78
1983	73,108.81	1.67%	1,218	0.6414	46,893	38.5	21.52
1984	173,766.21	1.67%	2,907	0.6273	109,012	37.5	22.28
1985	3,426,337.47	1.68%	57,549	0.6131	2,100,521	36.5	23.04
1986	958,048.88	1.69%	16,152	0.5985	573,408	35.5	23.81
1987	354,429.13	1.69%	5,997	0.5838	206,898	34.5	24.60
1988	100,679.11	1.70%	1,709	0.5688	57,264	33.5	25.40
1989	57,560.44	1.70%	980	0.5536	31,865	32.5	26.21
1990	233,617.04	1.71%	3,992	0.5382	125,732	31.5	27.03
1991	115,800.71	1.71%	1,984	0.5226	60,520	30.5	27.86
1992	108,308.90	1.72%	1,861	0.5069	54,898	29.5	28.70
1993	151,770.02	1.72%	2,614	0.4909	74,508	28.5	29.55
1994	3,464,454.84	1.73%	59,821	0.4748	1,645,065	27.5	30.41
1995	498,278.96	1.73%	8,623	0.4586	228,509	26.5	31.28
1996	331,266.13	1.73%	5,745	0.4422	146,489	25.5	32.17
1997	389,245.74	1.74%	6,763	0.4257	165,700	24.5	33.05
1998	491,767.35	1.74%	8,560	0.4091	201,159	23.5	33.95
1999	286,264.03	1.74%	4,991	0.3923	112,301	22.5	34.85
2000	164,849.29	1.75%	2,879	0.3754	61,892	21.5	35.77
2001	125,436.04	1.75%	2,194	0.3585	44,968	20.5	36.68
2002	183,136.39	1.75%	3,207	0.3415	62,532	19.5	37.61
2003	122,559.25	1.75%	2,149	0.3243	39,750	18.5	38.54
2004	85,791.29	1.76%	1,506	0.3071	26,350	17.5	39.48
2005	196,577.85	1.76%	3,454	0.2899	56,985	16.5	40.42
2006	203,679.93	1.76%	3,582	0.2726	55,517	15.5	41.37
2007	233,697.12	1.76%	4,113	0.2552	59,641	14.5	42.32
2008	7,953,167.56	1.76%	140,088	0.2378	1,891,191	13.5	43.27
2009	499,300.58	1.76%	8,801	0.2203	110,014	12.5	44.23
2010	230,269.02	1.76%	4,062	0.2028	46,709	11.5	45.19
2011	252,988.91	1.76%	4,465	0.1853	46,883	10.5	46.16
2012	399,570.90	1.77%	7,056	0.1678	67,033	9.5	47.13
2013	541,565.43	1.77%	9,569	0.1502	81,333	8.5	48.10
2014	4,486,011.49	1.77%	79,299	0.1326	594,745	7.5	49.07
2015	476,115.17	1.77%	8,420	0.1150	54,731	6.5	50.04
2016	33,197,490.81	1.77%	587,364	0.0973	3,230,504	5.5	51.02
2017	354,078.01	1.77%	6,267	0.0797	28,203	4.5	52.00
2018	499,779.33	1.77%	8,850	0.0620	30,976	3.5	52.97
2019	611,812.17	1.77%	10,839	0.0443	27,099	2.5	53.94

Enbridge Gas Inc.

Account #: 471.00 - Distribution - Land Rights

ELG - Whole Life

Survivor Curve: R4

ASL: 60

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2020	826,239.39	1.77%	14,647	0.0266	21,970	1.5	54.91
2021	314,694.85	1.77%	5,584	0.0089	2,792	0.5	55.86

TOTAL 63,907,559.65 1,122,037 13,063,533

NET SALVAGE ADJUSTMENT 0 0

TOTAL 1,122,037 13,063,533

COMPOSITE ANNUAL ACCRUAL RATE 1.76%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.20

COMPOSITE AVERAGE AGE (YEARS) 11.80

ELG COMPOSITE REMAINING LIFE (YEARS) 45.17

Enbridge Gas Inc.

Account #: 472.00 - Distribution - Structures - Other

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: S0.5

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1928	39,923.45	0.00%	0	1.0000	39,923	93.5	0.00
1929	1,751.32	0.00%	0	1.0000	1,751	92.5	0.00
1930	6,119.60	0.00%	0	1.0000	6,120	91.5	0.00
1937	96.35	0.00%	0	1.0000	96	84.5	0.00
1939	4,831.67	0.00%	0	1.0000	4,832	82.5	0.00
1940	1,334.00	0.00%	0	1.0000	1,334	81.5	0.00
1941	244.99	0.00%	0	1.0000	245	80.5	0.00
1947	211.52	1.31%	3	0.9746	206	74.5	1.94
1948	502.38	1.32%	7	0.9701	487	73.5	2.27
1949	340.83	1.33%	5	0.9655	329	72.5	2.59
1952	6,519.54	1.37%	89	0.9514	6,203	69.5	3.55
1953	1,030.38	1.38%	14	0.9466	975	68.5	3.86
1954	244,600.76	1.40%	3,413	0.9417	230,347	67.5	4.18
1956	248,675.48	1.42%	3,537	0.9317	231,694	65.5	4.80
1957	26,308.73	1.44%	378	0.9266	24,377	64.5	5.11
1958	481,214.00	1.45%	6,982	0.9213	443,365	63.5	5.42
1959	1,017,508.01	1.47%	14,913	0.9160	932,060	62.5	5.73
1960	1,029,622.81	1.48%	15,245	0.9106	937,568	61.5	6.04
1961	367,420.70	1.50%	5,496	0.9051	332,537	60.5	6.35
1962	885,238.46	1.51%	13,381	0.8994	796,189	59.5	6.65
1963	68,372.27	1.53%	1,044	0.8936	61,100	58.5	6.96
1964	487,356.37	1.54%	7,524	0.8877	432,648	57.5	7.27
1965	92,352.29	1.56%	1,441	0.8817	81,429	56.5	7.58
1966	111,478.42	1.58%	1,759	0.8756	97,607	55.5	7.89
1967	113,272.42	1.59%	1,807	0.8693	98,464	54.5	8.20
1968	7,137,865.37	1.61%	115,116	0.8628	6,158,700	53.5	8.51
1969	1,425,993.59	1.63%	23,257	0.8562	1,220,967	52.5	8.82
1970	43,915.34	1.65%	724	0.8495	37,304	51.5	9.13
1971	427,607.50	1.67%	7,134	0.8425	360,276	50.5	9.44
1972	205,086.10	1.69%	3,461	0.8354	171,338	49.5	9.75
1973	139,443.32	1.71%	2,381	0.8282	115,482	48.5	10.06
1974	15,224,527.59	1.73%	263,049	0.8207	12,494,815	47.5	10.38
1975	34,356.61	1.75%	601	0.8130	27,933	46.5	10.69
1976	118,650.93	1.77%	2,100	0.8052	95,536	45.5	11.01
1977	973,962.60	1.79%	17,446	0.7971	776,362	44.5	11.33
1978	4,746.86	1.81%	86	0.7888	3,744	43.5	11.65
1979	43,220.27	1.84%	794	0.7803	33,725	42.5	11.97
1980	975,054.36	1.86%	18,128	0.7716	752,317	41.5	12.29
1981	1,478,165.14	1.88%	27,832	0.7626	1,127,201	40.5	12.61

Enbridge Gas Inc.

Account #: 472.00 - Distribution - Structures - Other

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: S0.5

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1982	2,062,178.80	1.91%	39,328	0.7533	1,553,472	39.5	12.93
1983	915,606.25	1.93%	17,689	0.7438	681,027	38.5	13.26
1984	257,314.51	1.96%	5,037	0.7340	188,870	37.5	13.59
1985	1,375,714.09	1.98%	27,285	0.7239	995,914	36.5	13.92
1986	318,773.12	2.01%	6,407	0.7135	227,459	35.5	14.25
1987	720,426.42	2.04%	14,677	0.7029	506,355	34.5	14.59
1988	721,418.62	2.07%	14,899	0.6918	499,106	33.5	14.92
1989	1,319,056.66	2.09%	27,619	0.6805	897,602	32.5	15.26
1990	527,425.71	2.12%	11,198	0.6688	352,735	31.5	15.60
1991	1,793,157.64	2.15%	38,610	0.6567	1,177,598	30.5	15.94
1992	633,017.80	2.18%	13,825	0.6443	407,834	29.5	16.29
1993	706,848.03	2.22%	15,660	0.6314	446,321	28.5	16.64
1994	3,260,358.72	2.25%	73,289	0.6182	2,015,445	27.5	16.99
1995	11,944,393.09	2.28%	272,458	0.6045	7,220,136	26.5	17.34
1996	1,350,706.55	2.32%	31,270	0.5903	797,381	25.5	17.70
1997	8,462,798.23	2.35%	198,873	0.5757	4,872,385	24.5	18.05
1998	911,442.78	2.39%	21,745	0.5607	511,003	23.5	18.42
1999	767,871.44	2.42%	18,602	0.5451	418,534	22.5	18.78
2000	451,349.63	2.46%	11,104	0.5289	238,734	21.5	19.15
2001	203,608.45	2.50%	5,088	0.5123	104,300	20.5	19.52
2002	4,289,775.17	2.54%	108,897	0.4950	2,123,487	19.5	19.89
2003	2,025,648.86	2.58%	52,247	0.4772	966,569	18.5	20.27
2004	1,615,369.24	2.62%	42,341	0.4587	740,962	17.5	20.65
2005	508,719.57	2.66%	13,553	0.4396	223,621	16.5	21.04
2006	4,177,657.04	2.71%	113,141	0.4198	1,753,691	15.5	21.42
2007	3,657,733.59	2.75%	100,720	0.3993	1,460,445	14.5	21.82
2008	1,237,359.39	2.80%	34,649	0.3780	467,768	13.5	22.21
2009	2,031,196.60	2.85%	57,854	0.3560	723,172	12.5	22.61
2010	5,588,477.85	2.90%	161,934	0.3332	1,862,241	11.5	23.01
2011	1,371,242.88	2.95%	40,431	0.3096	424,526	10.5	23.42
2012	7,773,909.77	3.00%	233,289	0.2851	2,216,246	9.5	23.82
2013	1,879,077.30	3.06%	57,407	0.2597	487,956	8.5	24.23
2014	3,856,005.55	3.11%	119,960	0.2333	899,703	7.5	24.64
2015	5,161,274.07	3.17%	163,561	0.2060	1,063,149	6.5	25.06
2016	7,875,429.65	3.23%	254,326	0.1776	1,398,795	5.5	25.47
2017	4,032,417.18	3.29%	132,767	0.1482	597,452	4.5	25.87
2018	1,788,351.24	3.36%	60,072	0.1176	210,253	3.5	26.27
2019	5,744,929.53	3.43%	197,070	0.0858	492,676	2.5	26.65
2020	3,896,100.71	3.51%	136,702	0.0526	205,052	1.5	27.00

Enbridge Gas Inc.

Account #: 472.00 - Distribution - Structures - Other

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: S0.5

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2021	80,149,541.03	3.60%	2,885,947	0.0180	1,442,974	0.5	27.27
TOTAL	220,832,605.09		6,390,678		72,010,537		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			6,390,678		72,010,537		

COMPOSITE ANNUAL ACCRUAL RATE 2.89%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.33

COMPOSITE AVERAGE AGE (YEARS) 15.68

ELG COMPOSITE REMAINING LIFE (YEARS) 21.69

Enbridge Gas Inc.

Account #: 472.31 - Distribution - Structures - Stoney Creek

ELG - Whole Life

Survivor Curve: S0.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2046

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1992	1,114,233.02	2.27%	25,255	0.6686	745,014	29.5	14.62
1996	264,569.14	2.44%	6,461	0.6227	164,748	25.5	15.45
2010	11,256.60	3.37%	380	0.3880	4,367	11.5	18.14
2011	3,046.29	3.47%	106	0.3643	1,110	10.5	18.32
2012	24,238.48	3.57%	866	0.3392	8,223	9.5	18.50
2013	26,834,440.69	3.68%	987,193	0.3127	8,391,142	8.5	18.68
2014	72,795.00	3.79%	2,762	0.2845	20,713	7.5	18.86
2015	15,084.11	3.92%	591	0.2546	3,840	6.5	19.03
2016	3,000.00	4.05%	121	0.2227	668	5.5	19.20
2018	3,400.00	4.34%	148	0.1520	517	3.5	19.53
2019	76,764.68	4.51%	3,462	0.1128	8,655	2.5	19.67
2021	1,239,286.80	4.90%	60,781	0.0245	30,390	0.5	19.89
TOTAL	29,662,114.81		1,088,124		9,379,387		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			1,088,124		9,379,387		

COMPOSITE ANNUAL ACCRUAL RATE	3.67%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.32
COMPOSITE AVERAGE AGE (YEARS)	9.09
ELG COMPOSITE REMAINING LIFE (YEARS)	18.55

Enbridge Gas Inc.

Account #: 472.32 - Distribution - Structures - Win-Rhodes

ELG - Whole Life

Survivor Curve: S0.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2046

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1961	180,426.39	1.50%	2,699	0.9051	163,296	60.5	6.35
2007	129,381.63	3.12%	4,032	0.4519	58,466	14.5	17.59
2008	12,068.02	3.20%	386	0.4317	5,209	13.5	17.77
2009	22,631,922.21	3.28%	743,045	0.4104	9,288,069	12.5	17.96
2011	65,635.22	3.47%	2,277	0.3643	23,910	10.5	18.32
2013	8,062.10	3.68%	297	0.3127	2,521	8.5	18.68
2015	4,463.00	3.92%	175	0.2546	1,136	6.5	19.03
2017	65,272.23	4.19%	2,735	0.1885	12,307	4.5	19.37
2018	27,450.03	4.34%	1,192	0.1520	4,173	3.5	19.53
2019	65,992.08	4.51%	2,976	0.1128	7,441	2.5	19.67
2021	25,873.03	4.90%	1,269	0.0245	634	0.5	19.89

TOTAL 23,216,545.94 761,083 9,567,162

NET SALVAGE ADJUSTMENT 0 0

TOTAL 761,083 9,567,162

COMPOSITE ANNUAL ACCRUAL RATE 3.28%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.41

COMPOSITE AVERAGE AGE (YEARS) 12.80

ELG COMPOSITE REMAINING LIFE (YEARS) 17.88

Enbridge Gas Inc.

Account #: 472.33 - Distribution - Structures - London Admin

ELG - Whole Life

Survivor Curve: S0.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2026

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1955	199.68	1.44%	3	0.9543	191	66.5	3.18
1959	5,165.84	1.52%	78	0.9477	4,896	62.5	3.45
1960	1,011,560.18	1.54%	15,562	0.9461	957,077	61.5	3.50
1969	386,858.53	1.78%	6,868	0.9321	360,578	52.5	3.83
1970	878,076.95	1.81%	15,863	0.9304	816,968	51.5	3.85
1971	5,845,067.46	1.84%	107,492	0.9287	5,428,354	50.5	3.88
1975	3,368.30	1.98%	67	0.9215	3,104	46.5	3.96
1980	452,780.36	2.20%	9,940	0.9110	412,505	41.5	4.05
1982	2,909.02	2.29%	67	0.9063	2,637	39.5	4.08
1995	16,817.65	3.25%	547	0.8620	14,496	26.5	4.24
1997	18,229.57	3.48%	634	0.8517	15,527	24.5	4.26
2004	318,242.92	4.58%	14,578	0.8016	255,112	17.5	4.33
2006	592,897.90	5.04%	29,872	0.7809	463,013	15.5	4.35
2007	1,524,698.50	5.30%	80,858	0.7690	1,172,436	14.5	4.36
2008	75,814.20	5.60%	4,244	0.7557	57,290	13.5	4.36
2009	87,714.83	5.93%	5,198	0.7408	64,981	12.5	4.37
2010	76,186.98	6.30%	4,797	0.7241	55,169	11.5	4.38
2011	3,270,478.37	6.72%	219,654	0.7052	2,306,368	10.5	4.39
2012	32,272.28	7.20%	2,322	0.6836	22,061	9.5	4.40
2013	84,576.51	7.75%	6,554	0.6587	55,709	8.5	4.40
2014	1,057,271.39	8.39%	88,756	0.6296	665,667	7.5	4.41
2015	8,913.65	9.16%	816	0.5953	5,306	6.5	4.42
2016	5,711.46	10.07%	575	0.5541	3,165	5.5	4.43
2017	64,922.75	11.19%	7,267	0.5037	32,703	4.5	4.43
2018	113,400.71	12.59%	14,282	0.4408	49,987	3.5	4.44
2019	86,366.66	14.40%	12,433	0.3599	31,083	2.5	4.45
2020	473,100.18	16.80%	79,482	0.2520	119,223	1.5	4.45
2021	3,296,299.21	20.17%	664,982	0.1009	332,491	0.5	4.46

TOTAL 19,789,902.04 1,393,792 13,708,094

NET SALVAGE ADJUSTMENT 0 0

TOTAL 1,393,792 13,708,094

COMPOSITE ANNUAL ACCRUAL RATE 7.04%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.69

COMPOSITE AVERAGE AGE (YEARS) 26.77

ELG COMPOSITE REMAINING LIFE (YEARS) 4.16

Enbridge Gas Inc.

Account #: 472.34 - Distribution - Structures - Kingston Office

ELG - Whole Life

Survivor Curve: S0.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2046

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1965	0.00	1.56%	0	0.8817	0	56.5	7.58
1988	0.00	2.12%	0	0.7090	0	33.5	13.75
2008	173.14	3.20%	6	0.4317	75	13.5	17.77
2009	15,807,650.76	3.28%	518,993	0.4104	6,487,409	12.5	17.96
2010	816,665.68	3.37%	27,551	0.3880	316,839	11.5	18.14
2011	13,036.61	3.47%	452	0.3643	4,749	10.5	18.32
2012	17,010.23	3.57%	607	0.3392	5,770	9.5	18.50
2014	0.00	3.79%	0	0.2845	0	7.5	18.86
2015	5,663.00	3.92%	222	0.2546	1,442	6.5	19.03
2016	11,740.47	4.05%	475	0.2227	2,614	5.5	19.20
2017	7,351.98	4.19%	308	0.1885	1,386	4.5	19.37
2018	12,352.19	4.34%	536	0.1520	1,878	3.5	19.53
2020	26,851.89	4.69%	1,261	0.0704	1,891	1.5	19.80
2021	19,080.00	4.90%	936	0.0245	468	0.5	19.89

TOTAL 16,737,575.95 551,347 6,824,521

NET SALVAGE ADJUSTMENT 0 0

TOTAL 551,347 6,824,521

COMPOSITE ANNUAL ACCRUAL RATE 3.29%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.41

COMPOSITE AVERAGE AGE (YEARS) 12.40

ELG COMPOSITE REMAINING LIFE (YEARS) 17.98

Enbridge Gas Inc.

Account #: 472.35 - Distribution - Structures - Mainway

ELG - Whole Life

Survivor Curve: S0.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2023

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2008	15,525,798.74	6.67%	1,035,839	0.9007	13,983,827	13.5	1.49
2011	4,400.98	8.34%	367	0.8757	3,854	10.5	1.49
2012	36,549.22	9.10%	3,325	0.8643	31,589	9.5	1.49
2014	3,924.00	11.12%	436	0.8340	3,272	7.5	1.49
2015	2,872.00	12.51%	359	0.8131	2,335	6.5	1.49
2016	13,798.50	14.30%	1,973	0.7863	10,850	5.5	1.49
2017	28,858.18	16.68%	4,813	0.7506	21,660	4.5	1.50
2018	13,142.00	20.02%	2,630	0.7005	9,206	3.5	1.50
2019	292,494.03	25.02%	73,181	0.6255	182,954	2.5	1.50
2020	15,458.98	33.36%	5,157	0.5004	7,736	1.5	1.50
TOTAL	15,937,296.63		1,128,082		14,257,283		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			1,128,082		14,257,283		

COMPOSITE ANNUAL ACCRUAL RATE	7.08%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.89
COMPOSITE AVERAGE AGE (YEARS)	13.24
ELG COMPOSITE REMAINING LIFE (YEARS)	1.49

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: S1

ASL: 45

Net Salvage: -32%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1900	2,525,390.77	0.00%	0	1.0000	2,525,391	121.5	0.00
1901	28,468.71	0.00%	0	1.0000	28,469	120.5	0.00
1909	61.08	0.00%	0	1.0000	61	112.5	0.00
1911	1,994.22	0.00%	0	1.0000	1,994	110.5	0.00
1912	5,372.22	0.00%	0	1.0000	5,372	109.5	0.00
1913	1,997.63	0.00%	0	1.0000	1,998	108.5	0.00
1914	1,947.23	0.00%	0	1.0000	1,947	107.5	0.00
1915	398.55	0.00%	0	1.0000	399	106.5	0.00
1916	492.24	0.00%	0	1.0000	492	105.5	0.00
1917	248.91	0.00%	0	1.0000	249	104.5	0.00
1918	433.13	0.00%	0	1.0000	433	103.5	0.00
1919	361.62	0.00%	0	1.0000	362	102.5	0.00
1920	933.30	0.00%	0	1.0000	933	101.5	0.00
1921	549.45	0.00%	0	1.0000	549	100.5	0.00
1922	312.68	0.00%	0	1.0000	313	99.5	0.00
1923	382.19	0.00%	0	1.0000	382	98.5	0.00
1924	509.56	0.00%	0	1.0000	510	97.5	0.00
1925	7.63	0.00%	0	1.0000	8	96.5	0.00
1926	93.15	0.00%	0	1.0000	93	95.5	0.00
1927	147.94	0.00%	0	1.0000	148	94.5	0.00
1928	37,036.47	0.00%	0	1.0000	37,036	93.5	0.00
1929	270.46	0.00%	0	1.0000	270	92.5	0.00
1930	1,367.06	0.00%	0	1.0000	1,367	91.5	0.00
1931	597.08	0.00%	0	1.0000	597	90.5	0.00
1932	799.42	1.11%	9	0.9944	795	89.5	0.50
1933	67.19	1.12%	1	0.9938	67	88.5	0.55
1934	293.99	1.13%	3	0.9914	291	87.5	0.76
1935	1,448.26	1.14%	17	0.9886	1,432	86.5	1.00
1936	582.70	1.15%	7	0.9857	574	85.5	1.24
1937	1,939.37	1.16%	23	0.9826	1,906	84.5	1.49
1938	18,335.41	1.17%	215	0.9795	17,959	83.5	1.75
1939	2,238.77	1.18%	26	0.9762	2,185	82.5	2.01
1940	686.07	1.19%	8	0.9728	667	81.5	2.28
1941	961.16	1.20%	12	0.9694	932	80.5	2.54
1942	1,598.89	1.21%	19	0.9659	1,544	79.5	2.81
1943	474.52	1.23%	6	0.9623	457	78.5	3.08
1944	64.14	1.24%	1	0.9586	61	77.5	3.35
1945	1,706.25	1.25%	21	0.9548	1,629	76.5	3.62
1946	895.82	1.26%	11	0.9510	852	75.5	3.89

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: S1

ASL: 45

Net Salvage: -32%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1947	332.71	1.27%	4	0.9471	315	74.5	4.16
1948	790.72	1.28%	10	0.9430	746	73.5	4.44
1949	218.37	1.30%	3	0.9389	205	72.5	4.72
1950	10,122.61	1.31%	132	0.9347	9,462	71.5	4.99
1951	2,523.21	1.32%	33	0.9304	2,348	70.5	5.27
1952	3,423.94	1.33%	46	0.9260	3,171	69.5	5.55
1953	6,722.68	1.35%	90	0.9215	6,195	68.5	5.83
1954	1,360,971.16	1.36%	18,487	0.9169	1,247,904	67.5	6.12
1955	393,966.77	1.37%	5,404	0.9122	359,385	66.5	6.40
1956	790,277.04	1.39%	10,948	0.9074	717,099	65.5	6.68
1957	1,572,724.59	1.40%	22,005	0.9025	1,419,327	64.5	6.97
1958	2,958,567.30	1.41%	41,812	0.8974	2,655,031	63.5	7.26
1959	2,923,507.31	1.43%	41,735	0.8922	2,608,433	62.5	7.55
1960	4,203,017.94	1.44%	60,614	0.8869	3,727,773	61.5	7.84
1961	5,504,304.17	1.46%	80,198	0.8815	4,852,009	60.5	8.13
1962	6,938,872.93	1.47%	102,150	0.8759	6,077,911	59.5	8.43
1963	5,952,667.63	1.49%	88,548	0.8702	5,180,065	58.5	8.73
1964	4,395,501.85	1.50%	66,075	0.8644	3,799,299	57.5	9.02
1965	4,401,757.23	1.52%	66,872	0.8584	3,778,292	56.5	9.32
1966	4,454,596.24	1.54%	68,400	0.8522	3,796,221	55.5	9.63
1967	5,278,397.26	1.55%	81,925	0.8459	4,464,919	54.5	9.93
1968	6,156,073.38	1.57%	96,588	0.8394	5,167,439	53.5	10.24
1969	8,793,794.32	1.59%	139,487	0.8328	7,323,080	52.5	10.54
1970	5,945,925.49	1.60%	95,357	0.8259	4,910,904	51.5	10.85
1971	7,056,155.79	1.62%	114,424	0.8189	5,778,396	50.5	11.17
1972	9,494,932.00	1.64%	155,700	0.8117	7,707,167	49.5	11.48
1973	8,745,454.00	1.66%	145,034	0.8043	7,034,128	48.5	11.80
1974	8,520,993.43	1.68%	142,923	0.7967	6,788,832	47.5	12.12
1975	8,236,428.38	1.70%	139,737	0.7889	6,497,778	46.5	12.44
1976	7,871,902.71	1.72%	135,099	0.7809	6,146,994	45.5	12.77
1977	8,474,464.88	1.74%	147,136	0.7726	6,547,561	44.5	13.10
1978	8,925,236.51	1.76%	156,783	0.7641	6,820,059	43.5	13.43
1979	9,516,026.91	1.78%	169,139	0.7554	7,188,392	42.5	13.76
1980	10,728,819.66	1.80%	192,967	0.7464	8,008,131	41.5	14.10
1981	5,905,160.29	1.82%	107,484	0.7372	4,353,089	40.5	14.44
1982	2,977,540.18	1.84%	54,851	0.7276	2,166,598	39.5	14.78
1983	2,644,927.33	1.86%	49,316	0.7178	1,898,651	38.5	15.13
1984	3,045,016.05	1.89%	57,470	0.7078	2,155,123	37.5	15.48
1985	2,389,466.91	1.91%	45,653	0.6974	1,666,321	36.5	15.84

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: S1

ASL: 45

Net Salvage: -32%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1986	2,634,539.55	1.93%	50,958	0.6867	1,809,012	35.5	16.20
1987	2,666,190.71	1.96%	52,212	0.6756	1,801,319	34.5	16.56
1988	2,808,146.33	1.98%	55,680	0.6642	1,865,288	33.5	16.93
1989	3,167,397.47	2.01%	63,593	0.6525	2,066,788	32.5	17.31
1990	3,272,597.28	2.03%	66,536	0.6404	2,095,888	31.5	17.69
1991	3,047,962.77	2.06%	62,755	0.6280	1,914,020	30.5	18.07
1992	4,160,255.29	2.09%	86,746	0.6151	2,559,014	29.5	18.46
1993	5,388,113.83	2.11%	113,784	0.6018	3,242,835	28.5	18.85
1994	6,039,362.88	2.14%	129,170	0.5882	3,552,187	27.5	19.25
1995	8,156,115.41	2.17%	176,682	0.5741	4,682,075	26.5	19.66
1996	7,278,287.86	2.19%	159,691	0.5595	4,072,111	25.5	20.08
1997	3,064,373.85	2.22%	68,099	0.5445	1,668,415	24.5	20.50
1998	5,010,668.70	2.25%	112,782	0.5289	2,650,368	23.5	20.93
1999	5,036,046.49	2.28%	114,809	0.5129	2,583,192	22.5	21.36
2000	4,397,851.29	2.31%	101,541	0.4964	2,183,136	21.5	21.81
2001	5,640,785.37	2.34%	131,899	0.4794	2,703,930	20.5	22.27
2002	5,933,206.55	2.37%	140,497	0.4618	2,739,691	19.5	22.73
2003	5,299,077.25	2.40%	127,063	0.4436	2,350,674	18.5	23.20
2004	4,568,376.31	2.43%	110,911	0.4249	1,940,943	17.5	23.69
2005	10,063,946.09	2.46%	247,350	0.4055	4,081,272	16.5	24.19
2006	10,856,512.94	2.49%	270,085	0.3856	4,186,318	15.5	24.70
2007	10,025,595.87	2.52%	252,413	0.3651	3,659,981	14.5	25.22
2008	7,960,617.67	2.55%	202,790	0.3439	2,737,670	13.5	25.76
2009	3,805,622.42	2.58%	98,060	0.3221	1,225,756	12.5	26.31
2010	8,078,925.95	2.61%	210,506	0.2996	2,420,817	11.5	26.88
2011	6,530,861.42	2.63%	172,019	0.2766	1,806,204	10.5	27.47
2012	12,311,181.31	2.66%	327,669	0.2528	3,112,851	9.5	28.07
2013	14,888,036.99	2.69%	400,211	0.2285	3,401,790	8.5	28.70
2014	14,420,870.07	2.71%	391,305	0.2035	2,934,789	7.5	29.35
2015	13,410,628.90	2.74%	367,102	0.1779	2,386,166	6.5	30.03
2016	10,157,808.29	2.76%	280,320	0.1518	1,541,760	5.5	30.74
2017	11,386,910.26	2.78%	316,543	0.1251	1,424,442	4.5	31.47
2018	10,343,154.30	2.80%	289,336	0.0979	1,012,677	3.5	32.25
2019	13,688,543.27	2.81%	384,920	0.0703	962,300	2.5	33.06
2020	12,701,976.85	2.82%	358,601	0.0423	537,901	1.5	33.92
2021	112,224,699.54	2.83%	3,176,350	0.0142	1,588,175	0.5	34.83

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ELG - Whole Life

Survivor Curve: S1

ASL: 45

Net Salvage: -32%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	549,648,294.42		12,572,007		233,007,232		
NET SALVAGE ADJUSTMENT			4,023,042		74,562,314		
TOTAL			16,595,049		307,569,546		

COMPOSITE ANNUAL ACCRUAL RATE 3.02%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.56

COMPOSITE AVERAGE AGE (YEARS) 23.36

ELG COMPOSITE REMAINING LIFE (YEARS) 23.01

Enbridge Gas Inc.

Account #: 473.02 - Distribution - Services - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: S3

ASL: 55

Net Salvage: -26%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1900	149,768.59	0.00%	0	1.0000	149,769	121.5	0.00
1928	1,524.06	1.05%	16	0.9783	1,491	93.5	2.08
1949	0.00	1.28%	0	0.9295	0	72.5	5.50
1958	1,524.06	1.41%	21	0.8939	1,362	63.5	7.54
1959	2,727.43	1.42%	39	0.8891	2,425	62.5	7.80
1961	2,116.75	1.45%	31	0.8789	1,860	60.5	8.34
1964	47,351.00	1.50%	710	0.8620	40,816	57.5	9.21
1965	148,347.17	1.51%	2,247	0.8559	126,964	56.5	9.52
1966	156,323.18	1.53%	2,393	0.8495	132,792	55.5	9.83
1967	197,396.80	1.55%	3,053	0.8428	166,369	54.5	10.16
1968	815,958.94	1.56%	12,748	0.8359	682,040	53.5	10.50
1969	4,064.16	1.58%	64	0.8286	3,368	52.5	10.86
1970	1,563,798.64	1.59%	24,933	0.8211	1,284,043	51.5	11.22
1971	2,450,510.49	1.61%	39,463	0.8133	1,992,881	50.5	11.60
1972	96,143.32	1.63%	1,564	0.8051	77,402	49.5	11.99
1973	4,916,051.66	1.64%	80,739	0.7965	3,915,828	48.5	12.39
1974	4,021,050.36	1.66%	66,678	0.7877	3,167,201	47.5	12.81
1975	6,120,880.56	1.67%	102,463	0.7784	4,764,542	46.5	13.24
1976	6,814,251.96	1.69%	115,136	0.7688	5,238,706	45.5	13.68
1977	8,258,215.90	1.71%	140,813	0.7588	6,266,177	44.5	14.15
1978	10,475,227.61	1.72%	180,215	0.7484	7,839,360	43.5	14.63
1979	17,737,329.70	1.74%	307,815	0.7375	13,082,128	42.5	15.12
1980	22,226,662.80	1.75%	389,000	0.7263	16,143,489	41.5	15.64
1981	30,598,391.49	1.76%	539,934	0.7147	21,867,340	40.5	16.17
1982	28,850,610.66	1.78%	513,158	0.7026	20,269,739	39.5	16.72
1983	32,788,041.96	1.79%	587,685	0.6901	22,625,875	38.5	17.29
1984	45,051,817.04	1.81%	813,453	0.6771	30,504,483	37.5	17.88
1985	44,178,902.73	1.82%	803,327	0.6637	29,321,433	36.5	18.49
1986	45,656,546.02	1.83%	835,792	0.6499	29,670,606	35.5	19.13
1987	48,183,301.68	1.84%	887,695	0.6356	30,625,480	34.5	19.78
1988	52,722,048.58	1.85%	977,195	0.6209	32,736,041	33.5	20.45
1989	53,099,568.05	1.86%	989,781	0.6058	32,167,886	32.5	21.15
1990	61,581,712.67	1.87%	1,153,968	0.5903	36,349,985	31.5	21.87
1991	68,045,080.48	1.88%	1,281,365	0.5743	39,081,642	30.5	22.60
1992	86,254,726.77	1.89%	1,631,671	0.5580	48,134,284	29.5	23.36
1993	100,416,338.86	1.90%	1,907,506	0.5414	54,363,925	28.5	24.14
1994	114,613,463.09	1.91%	2,185,489	0.5244	60,100,936	27.5	24.94
1995	144,689,462.64	1.91%	2,768,403	0.5070	73,362,687	26.5	25.76
1996	122,662,528.22	1.92%	2,354,134	0.4894	60,030,423	25.5	26.61

Enbridge Gas Inc.

Account #: 473.02 - Distribution - Services - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: S3

ASL: 55

Net Salvage: -26%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1997	111,013,734.49	1.92%	2,136,362	0.4715	52,340,863	24.5	27.46
1998	106,872,602.30	1.93%	2,061,584	0.4533	48,447,223	23.5	28.34
1999	112,351,680.12	1.93%	2,171,778	0.4349	48,865,003	22.5	29.23
2000	128,015,893.22	1.94%	2,478,958	0.4163	53,297,587	21.5	30.14
2001	115,289,893.04	1.94%	2,235,862	0.3976	45,835,172	20.5	31.06
2002	96,249,612.37	1.94%	1,868,940	0.3786	36,444,336	19.5	32.00
2003	115,205,243.80	1.94%	2,239,317	0.3596	41,427,370	18.5	32.95
2004	69,353,793.26	1.95%	1,349,196	0.3404	23,610,937	17.5	33.90
2005	97,395,107.31	1.95%	1,895,958	0.3212	31,283,314	16.5	34.87
2006	109,704,171.83	1.95%	2,136,650	0.3019	33,118,072	15.5	35.84
2007	105,430,196.90	1.95%	2,054,194	0.2825	29,785,812	14.5	36.82
2008	113,170,328.99	1.95%	2,205,626	0.2631	29,775,954	13.5	37.81
2009	78,061,869.45	1.95%	1,521,690	0.2437	19,021,129	12.5	38.80
2010	126,426,207.82	1.95%	2,464,820	0.2242	28,345,426	11.5	39.79
2011	115,922,136.62	1.95%	2,260,237	0.2047	23,732,492	10.5	40.79
2012	138,256,592.59	1.95%	2,695,866	0.1852	25,610,726	9.5	41.78
2013	138,646,957.73	1.95%	2,703,570	0.1657	22,980,344	8.5	42.78
2014	132,102,041.38	1.95%	2,575,995	0.1463	19,319,960	7.5	43.78
2015	150,761,600.30	1.95%	2,939,884	0.1268	19,109,249	6.5	44.78
2016	148,370,557.88	1.95%	2,893,272	0.1073	15,912,995	5.5	45.78
2017	142,742,100.37	1.95%	2,783,520	0.0878	12,525,839	4.5	46.78
2018	151,710,925.20	1.95%	2,958,416	0.0683	10,354,455	3.5	47.78
2019	180,810,000.48	1.95%	3,525,858	0.0488	8,814,644	2.5	48.78
2020	164,306,151.39	1.95%	3,204,027	0.0293	4,806,040	1.5	49.78
2021	345,114,099.71	1.95%	6,729,845	0.0098	3,364,922	0.5	50.78

TOTAL 4,458,883,264.63 85,792,121 1,374,423,645

NET SALVAGE ADJUSTMENT 22,305,951 357,350,148

TOTAL 108,098,073 1,731,773,793

COMPOSITE ANNUAL ACCRUAL RATE 2.42%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.39

COMPOSITE AVERAGE AGE (YEARS) 16.26

ELG COMPOSITE REMAINING LIFE (YEARS) 35.75

Enbridge Gas Inc.

Account #: 474.00 - Distribution - Regulators

ELG - Whole Life

Survivor Curve: SQ

ASL: 25

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1997	7,933,012.78	4.00%	317,321	0.9800	7,774,353	24.5	0.50
1998	9,189,350.75	4.00%	367,574	0.9400	8,637,990	23.5	1.50
1999	10,501,133.78	4.00%	420,045	0.9000	9,451,020	22.5	2.50
2000	12,787,095.65	4.00%	511,484	0.8600	10,996,902	21.5	3.50
2001	14,943,687.85	4.00%	597,748	0.8200	12,253,824	20.5	4.50
2002	12,164,610.21	4.00%	486,584	0.7800	9,488,396	19.5	5.50
2003	14,508,078.70	4.00%	580,323	0.7400	10,735,978	18.5	6.50
2004	7,119,777.11	4.00%	284,791	0.7000	4,983,844	17.5	7.50
2005	13,256,161.50	4.00%	530,246	0.6600	8,749,067	16.5	8.50
2006	15,434,123.63	4.00%	617,365	0.6200	9,569,157	15.5	9.50
2007	15,300,290.99	4.00%	612,012	0.5800	8,874,169	14.5	10.50
2008	15,283,142.09	4.00%	611,326	0.5400	8,252,897	13.5	11.50
2009	16,523,613.11	4.00%	660,945	0.5000	8,261,807	12.5	12.50
2010	16,711,002.41	4.00%	668,440	0.4600	7,687,061	11.5	13.50
2011	19,593,594.55	4.00%	783,744	0.4200	8,229,310	10.5	14.50
2012	21,890,642.77	4.00%	875,626	0.3800	8,318,444	9.5	15.50
2013	24,710,279.37	4.00%	988,411	0.3400	8,401,495	8.5	16.50
2014	22,900,250.01	4.00%	916,010	0.3000	6,870,075	7.5	17.50
2015	26,425,603.78	4.00%	1,057,024	0.2600	6,870,657	6.5	18.50
2016	29,212,083.62	4.00%	1,168,483	0.2200	6,426,658	5.5	19.50
2017	25,297,702.47	4.00%	1,011,908	0.1800	4,553,586	4.5	20.50
2018	25,759,823.63	4.00%	1,030,393	0.1400	3,606,375	3.5	21.50
2019	28,900,291.78	4.00%	1,156,012	0.1000	2,890,029	2.5	22.50
2020	32,205,594.49	4.00%	1,288,224	0.0600	1,932,336	1.5	23.50
2021	50,319,983.97	4.00%	2,012,799	0.0200	1,006,400	0.5	24.50

TOTAL 488,870,931.00 19,554,837 184,821,829

NET SALVAGE ADJUSTMENT 0 0

TOTAL 19,554,837 184,821,829

COMPOSITE ANNUAL ACCRUAL RATE 4.00%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.38

COMPOSITE AVERAGE AGE (YEARS) 9.45

ELG COMPOSITE REMAINING LIFE (YEARS) 15.55

Enbridge Gas Inc.

Account #: 475.00 - Distribution - Mains - Envision

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: SQ

ASL: 25

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	0.00%	0	1.0000	0	72.5	0.00
2004	29,459,720.88	4.00%	1,178,389	0.7000	20,621,805	17.5	7.50
2005	18,650,617.10	4.00%	746,025	0.6600	12,309,407	16.5	8.50
2006	18,244,834.93	4.00%	729,793	0.6200	11,311,798	15.5	9.50
2007	15,875,281.79	4.00%	635,011	0.5800	9,207,663	14.5	10.50
2008	11,772,203.07	4.00%	470,888	0.5400	6,356,990	13.5	11.50
2009	17,976,461.62	4.00%	719,058	0.5000	8,988,231	12.5	12.50
2010	11,575,661.85	4.00%	463,026	0.4600	5,324,804	11.5	13.50
2011	9,694,732.90	4.00%	387,789	0.4200	4,071,788	10.5	14.50
2012	10,460,599.46	4.00%	418,424	0.3800	3,975,028	9.5	15.50
2013	9,928,403.50	4.00%	397,136	0.3400	3,375,657	8.5	16.50
2014	9,730,838.73	4.00%	389,234	0.3000	2,919,252	7.5	17.50
2015	10,608,447.06	4.00%	424,338	0.2600	2,758,196	6.5	18.50
2016	7,279,412.00	4.00%	291,176	0.2200	1,601,471	5.5	19.50
2017	7,461.53	4.00%	298	0.1800	1,343	4.5	20.50

TOTAL 181,264,676.42 7,250,587 92,823,432

NET SALVAGE ADJUSTMENT 0 0

TOTAL 7,250,587 92,823,432

COMPOSITE ANNUAL ACCRUAL RATE 4.00%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.51

COMPOSITE AVERAGE AGE (YEARS) 12.80

ELG COMPOSITE REMAINING LIFE (YEARS) 12.20

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: R3
 ASL: 55
 Net Salvage: -42%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1894	31.00	0.00%	0	1.0000	31	127.5	0.00
1895	0.00	0.00%	0	1.0000	0	126.5	0.00
1900	24.14	0.00%	0	1.0000	24	121.5	0.00
1901	882.13	0.00%	0	1.0000	882	120.5	0.00
1904	475.41	0.00%	0	1.0000	475	117.5	0.00
1905	2,239.37	0.00%	0	1.0000	2,239	116.5	0.00
1909	2,557.09	0.00%	0	1.0000	2,557	112.5	0.00
1910	11,960.68	0.00%	0	1.0000	11,961	111.5	0.00
1911	48.92	0.00%	0	1.0000	49	110.5	0.00
1912	295.91	0.00%	0	1.0000	296	109.5	0.00
1914	18,551.62	0.00%	0	1.0000	18,552	107.5	0.00
1915	10.33	0.00%	0	1.0000	10	106.5	0.00
1917	20.67	0.00%	0	1.0000	21	104.5	0.00
1918	5,722.35	0.00%	0	1.0000	5,722	103.5	0.00
1919	2,272.46	0.00%	0	1.0000	2,272	102.5	0.00
1920	2,640.01	0.00%	0	1.0000	2,640	101.5	0.00
1921	4,778.59	0.00%	0	1.0000	4,779	100.5	0.00
1924	3,720.56	0.00%	0	1.0000	3,721	97.5	0.00
1925	229,889.97	0.00%	0	1.0000	229,890	96.5	0.00
1926	5,925.59	0.00%	0	1.0000	5,926	95.5	0.00
1927	265,632.65	0.00%	0	1.0000	265,633	94.5	0.00
1928	208,696.81	0.00%	0	1.0000	208,697	93.5	0.00
1929	11,693.67	1.08%	126	0.9946	11,631	92.5	0.50
1930	32,004.54	1.09%	348	0.9941	31,815	91.5	0.55
1931	299,587.70	1.10%	3,285	0.9922	297,251	90.5	0.71
1932	807.04	1.11%	9	0.9899	799	89.5	0.91
1933	4,300.46	1.12%	48	0.9875	4,247	88.5	1.12
1934	4,519.92	1.13%	51	0.9850	4,452	87.5	1.34
1935	37,493.72	1.14%	426	0.9823	36,831	86.5	1.56
1936	49,203.14	1.15%	564	0.9795	48,196	85.5	1.79
1937	98,402.01	1.16%	1,137	0.9766	96,101	84.5	2.02
1938	49,373.63	1.17%	576	0.9736	48,071	83.5	2.26
1939	118,259.02	1.18%	1,391	0.9705	114,772	82.5	2.51
1940	46,288.16	1.19%	549	0.9674	44,780	81.5	2.74
1941	92,337.02	1.20%	1,106	0.9642	89,034	80.5	2.99
1942	3,659.02	1.21%	44	0.9609	3,516	79.5	3.23
1943	10,116.06	1.22%	123	0.9576	9,687	78.5	3.47
1944	10,235.69	1.23%	126	0.9542	9,767	77.5	3.72
1945	3,439.76	1.24%	43	0.9508	3,270	76.5	3.96

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: R3

ASL: 55

Net Salvage: -42%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1946	76,563.83	1.25%	961	0.9473	72,530	75.5	4.20
1947	4,547.68	1.27%	58	0.9438	4,292	74.5	4.44
1948	19,057.29	1.28%	244	0.9402	17,917	73.5	4.68
1949	5,248.90	1.29%	68	0.9365	4,915	72.5	4.92
1950	33,682.36	1.30%	439	0.9327	31,415	71.5	5.16
1951	187,806.18	1.32%	2,474	0.9288	174,439	70.5	5.40
1952	96,014.69	1.33%	1,278	0.9248	88,797	69.5	5.65
1953	340,239.03	1.34%	4,573	0.9207	313,253	68.5	5.90
1954	294,801.17	1.36%	4,002	0.9164	270,149	67.5	6.16
1955	438,970.93	1.37%	6,019	0.9119	400,291	66.5	6.43
1956	1,541,821.69	1.39%	21,355	0.9072	1,398,748	65.5	6.70
1957	10,729,456.30	1.40%	150,098	0.9023	9,681,335	64.5	6.98
1958	30,571,577.15	1.41%	431,943	0.8972	27,428,378	63.5	7.28
1959	36,689,474.62	1.43%	523,519	0.8918	32,719,937	62.5	7.58
1960	14,236,454.72	1.44%	205,136	0.8862	12,615,863	61.5	7.90
1961	16,558,259.61	1.45%	240,916	0.8803	14,575,414	60.5	8.23
1962	22,326,935.42	1.47%	327,980	0.8740	19,514,801	59.5	8.57
1963	17,939,644.78	1.48%	266,041	0.8675	15,563,428	58.5	8.93
1964	10,809,823.82	1.50%	161,815	0.8607	9,304,359	57.5	9.30
1965	11,552,779.81	1.51%	174,540	0.8536	9,861,508	56.5	9.69
1966	13,155,954.88	1.52%	200,577	0.8462	11,132,002	55.5	10.09
1967	21,089,710.60	1.54%	324,425	0.8384	17,681,146	54.5	10.51
1968	16,570,366.48	1.55%	257,154	0.8303	13,757,753	53.5	10.94
1969	19,069,384.95	1.57%	298,505	0.8218	15,671,502	52.5	11.38
1970	18,144,678.96	1.58%	286,451	0.8130	14,752,243	51.5	11.84
1971	19,088,686.42	1.59%	303,877	0.8039	15,345,793	50.5	12.32
1972	18,547,822.32	1.61%	297,693	0.7945	14,735,806	49.5	12.81
1973	20,175,254.05	1.62%	326,418	0.7847	15,831,251	48.5	13.31
1974	19,756,390.79	1.63%	322,163	0.7746	15,302,745	47.5	13.82
1975	13,208,700.90	1.64%	217,059	0.7641	10,093,248	46.5	14.35
1976	16,540,071.96	1.66%	273,869	0.7534	12,461,031	45.5	14.89
1977	16,981,103.98	1.67%	283,268	0.7423	12,605,427	44.5	15.45
1978	14,997,558.70	1.68%	252,008	0.7309	10,962,362	43.5	16.01
1979	16,758,008.25	1.69%	283,608	0.7193	12,053,324	42.5	16.59
1980	14,731,887.84	1.70%	251,073	0.7073	10,419,548	41.5	17.18
1981	14,323,398.40	1.72%	245,801	0.6950	9,954,925	40.5	17.77
1982	13,332,728.51	1.73%	230,356	0.6825	9,099,070	39.5	18.38
1983	21,426,118.42	1.74%	372,666	0.6696	14,347,636	38.5	18.99
1984	19,519,604.05	1.75%	341,732	0.6565	12,814,957	37.5	19.62

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: R3

ASL: 55

Net Salvage: -42%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1985	14,617,325.80	1.76%	257,559	0.6431	9,400,903	36.5	20.25
1986	14,706,593.66	1.77%	260,778	0.6295	9,257,624	35.5	20.90
1987	31,059,637.62	1.78%	554,196	0.6156	19,119,752	34.5	21.54
1988	19,343,553.30	1.80%	347,271	0.6014	11,633,588	33.5	22.20
1989	39,248,495.27	1.81%	708,885	0.5870	23,038,747	32.5	22.87
1990	40,677,356.96	1.82%	739,060	0.5723	23,280,404	31.5	23.54
1991	74,523,446.21	1.83%	1,361,930	0.5574	41,538,879	30.5	24.22
1992	27,487,891.82	1.84%	505,241	0.5422	14,904,599	29.5	24.91
1993	26,003,959.82	1.85%	480,675	0.5268	13,699,227	28.5	25.60
1994	43,932,383.15	1.86%	816,603	0.5112	22,456,589	27.5	26.30
1995	39,499,790.13	1.87%	738,220	0.4953	19,562,832	26.5	27.01
1996	36,452,530.54	1.88%	684,926	0.4791	17,465,607	25.5	27.72
1997	26,797,860.90	1.89%	506,175	0.4628	12,401,283	24.5	28.44
1998	35,597,604.06	1.90%	675,874	0.4462	15,883,029	23.5	29.17
1999	43,830,609.47	1.91%	836,423	0.4294	18,819,520	22.5	29.90
2000	34,427,768.62	1.92%	660,261	0.4123	14,195,622	21.5	30.64
2001	42,096,541.71	1.93%	811,274	0.3951	16,631,118	20.5	31.39
2002	44,496,198.90	1.94%	861,627	0.3776	16,801,727	19.5	32.14
2003	20,542,914.89	1.95%	399,665	0.3599	7,393,796	18.5	32.90
2004	25,714,395.59	1.95%	502,586	0.3420	8,795,255	17.5	33.66
2005	40,386,777.13	1.96%	792,936	0.3240	13,083,445	16.5	34.43
2006	54,401,891.70	1.97%	1,072,839	0.3057	16,629,000	15.5	35.21
2007	86,472,776.23	1.98%	1,712,740	0.2872	24,834,726	14.5	35.99
2008	50,243,100.21	1.99%	999,432	0.2685	13,492,335	13.5	36.77
2009	46,101,813.60	2.00%	920,953	0.2497	11,511,910	12.5	37.56
2010	28,606,114.10	2.01%	573,857	0.2307	6,599,354	11.5	38.35
2011	56,729,296.73	2.01%	1,142,778	0.2115	11,999,168	10.5	39.14
2012	29,117,111.47	2.02%	588,987	0.1922	5,595,381	9.5	39.94
2013	78,911,056.58	2.03%	1,602,915	0.1727	13,624,776	8.5	40.73
2014	147,219,903.94	2.04%	3,003,181	0.1530	22,523,861	7.5	41.52
2015	68,235,901.61	2.05%	1,398,044	0.1332	9,087,286	6.5	42.31
2016	458,760,681.23	2.06%	9,442,168	0.1132	51,931,923	5.5	43.09
2017	109,428,743.25	2.07%	2,263,174	0.0931	10,184,282	4.5	43.85
2018	196,754,404.11	2.08%	4,091,132	0.0728	14,318,961	3.5	44.59
2019	141,819,538.75	2.09%	2,967,591	0.0523	7,418,978	2.5	45.29
2020	178,851,789.99	2.11%	3,773,850	0.0317	5,660,775	1.5	45.89
2021	363,811,882.15	2.14%	7,788,961	0.0107	3,894,480	0.5	46.21

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: R3
 ASL: 55
 Net Salvage: -42%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	3,320,418,328.48		64,746,878		983,354,875		
NET SALVAGE ADJUSTMENT			27,193,689		413,009,047		
TOTAL			91,940,567		1,396,363,922		

COMPOSITE ANNUAL ACCRUAL RATE 2.77%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.42

COMPOSITE AVERAGE AGE (YEARS) 16.91

ELG COMPOSITE REMAINING LIFE (YEARS) 34.94

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

ELG - Whole Life

Survivor Curve: R4

ASL: 60

Net Salvage: -38%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1900	0.00	0.00%	0	1.0000	0	121.5	0.00
1949	0.00	1.30%	0	0.9436	0	72.5	4.33
1958	807.98	1.42%	11	0.9015	728	63.5	6.94
1967	46.86	1.53%	1	0.8319	39	54.5	11.01
1968	156,584.48	1.54%	2,406	0.8221	128,722	53.5	11.58
1970	9,247.98	1.56%	144	0.8013	7,410	51.5	12.77
1971	138,390.05	1.57%	2,166	0.7905	109,394	50.5	13.39
1972	343,888.32	1.57%	5,415	0.7794	268,032	49.5	14.01
1973	2,440,656.75	1.58%	38,654	0.7681	1,874,741	48.5	14.64
1974	4,605,656.70	1.59%	73,361	0.7566	3,484,637	47.5	15.28
1975	4,675,574.02	1.60%	74,891	0.7448	3,482,449	46.5	15.93
1976	6,423,773.65	1.61%	103,457	0.7328	4,707,315	45.5	16.59
1977	8,224,377.01	1.62%	133,163	0.7205	5,925,769	44.5	17.26
1978	11,301,973.90	1.63%	183,941	0.7080	8,001,422	43.5	17.94
1979	18,397,967.81	1.64%	300,936	0.6952	12,789,782	42.5	18.64
1980	34,491,240.57	1.64%	566,916	0.6821	23,527,033	41.5	19.34
1981	25,464,108.56	1.65%	420,502	0.6688	17,030,317	40.5	20.06
1982	25,607,426.94	1.66%	424,782	0.6552	16,778,875	39.5	20.78
1983	25,357,560.44	1.67%	422,461	0.6414	16,264,762	38.5	21.52
1984	31,785,627.19	1.67%	531,751	0.6273	19,940,676	37.5	22.28
1985	25,074,148.58	1.68%	421,144	0.6131	15,371,745	36.5	23.04
1986	25,595,652.42	1.69%	431,533	0.5985	15,319,409	35.5	23.81
1987	31,498,975.80	1.69%	532,973	0.5838	18,387,556	34.5	24.60
1988	29,513,727.35	1.70%	501,096	0.5688	16,786,731	33.5	25.40
1989	43,234,172.45	1.70%	736,430	0.5536	23,933,979	32.5	26.21
1990	33,573,751.34	1.71%	573,630	0.5382	18,069,331	31.5	27.03
1991	44,329,393.44	1.71%	759,593	0.5226	23,167,590	30.5	27.86
1992	42,316,315.53	1.72%	727,072	0.5069	21,448,613	29.5	28.70
1993	45,660,367.03	1.72%	786,528	0.4909	22,416,045	28.5	29.55
1994	71,406,330.17	1.73%	1,232,969	0.4748	33,906,640	27.5	30.41
1995	84,083,522.93	1.73%	1,455,111	0.4586	38,560,431	26.5	31.28
1996	80,697,145.79	1.73%	1,399,411	0.4422	35,684,987	25.5	32.17
1997	81,189,401.12	1.74%	1,410,687	0.4257	34,561,827	24.5	33.05
1998	87,155,125.69	1.74%	1,517,070	0.4091	35,651,141	23.5	33.95
1999	88,130,303.58	1.74%	1,536,597	0.3923	34,573,439	22.5	34.85
2000	83,554,050.58	1.75%	1,459,064	0.3754	31,369,871	21.5	35.77
2001	86,814,041.80	1.75%	1,518,151	0.3585	31,122,094	20.5	36.68
2002	70,173,181.01	1.75%	1,228,753	0.3415	23,960,675	19.5	37.61
2003	69,467,695.34	1.75%	1,217,874	0.3243	22,530,671	18.5	38.54

Enbridge Gas Inc.

Account #: 476.00 - Distribution - Company NGV Compressor Stations

ELG - Whole Life

Survivor Curve: S2.5

ASL: 17

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	0.00%	0	1.0000	0	72.5	0.00
1991	942,259.45	3.20%	30,164	0.9764	920,013	30.5	0.74
1994	330,634.49	3.48%	11,509	0.9573	316,504	27.5	1.23
1996	29,028.16	3.69%	1,072	0.9420	27,345	25.5	1.57
1997	296,027.20	3.81%	11,279	0.9335	276,337	24.5	1.75
1998	88,211.29	3.93%	3,469	0.9241	81,516	23.5	1.93
2001	364,723.75	4.34%	15,819	0.8892	324,297	20.5	2.56
2005	235,141.40	4.96%	11,660	0.8182	192,391	16.5	3.67
2010	354,709.77	5.77%	20,472	0.6637	235,433	11.5	5.83
2013	268,244.94	6.16%	16,536	0.5240	140,555	8.5	7.72
2014	247,673.77	6.26%	15,511	0.4697	116,333	7.5	8.47
2015	156,531.87	6.34%	9,927	0.4122	64,528	6.5	9.27
2016	200,621.12	6.40%	12,845	0.3522	70,649	5.5	10.12
2017	711,674.46	6.45%	45,874	0.2901	206,434	4.5	11.01
2018	2,151,976.17	6.47%	139,313	0.2266	487,597	3.5	11.95
2019	1,374,242.78	6.49%	89,175	0.1622	222,938	2.5	12.91
2020	771,588.19	6.50%	50,118	0.0974	75,177	1.5	13.90
2021	1,355,413.93	6.50%	88,060	0.0325	44,030	0.5	14.89

TOTAL 9,878,702.74 572,806 3,802,077

NET SALVAGE ADJUSTMENT 0 0

TOTAL 572,806 3,802,077

COMPOSITE ANNUAL ACCRUAL RATE 5.80%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.38

COMPOSITE AVERAGE AGE (YEARS) 8.66

ELG COMPOSITE REMAINING LIFE (YEARS) 9.67

Enbridge Gas Inc.

Account #: 477.00 - Distribution - Measuring and Regulating Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: R2
 ASL: 40
 Net Salvage: -9%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	1.37%	0	0.9918	0	72.5	0.60
1955	0.00	1.46%	0	0.9699	0	66.5	2.06
1956	0.00	1.47%	0	0.9657	0	65.5	2.33
1957	0.00	1.49%	0	0.9612	0	64.5	2.60
1958	0.00	1.51%	0	0.9567	0	63.5	2.87
1959	196,007.64	1.52%	2,986	0.9521	186,619	62.5	3.14
1960	0.00	1.54%	0	0.9474	0	61.5	3.42
1961	0.00	1.56%	0	0.9426	0	60.5	3.69
1962	0.00	1.58%	0	0.9377	0	59.5	3.96
1963	0.00	1.59%	0	0.9326	0	58.5	4.23
1964	0.00	1.61%	0	0.9275	0	57.5	4.49
1965	0.00	1.63%	0	0.9222	0	56.5	4.76
1966	0.00	1.65%	0	0.9168	0	55.5	5.03
1967	0.00	1.67%	0	0.9113	0	54.5	5.31
1968	0.00	1.69%	0	0.9055	0	53.5	5.58
1969	1,232,838.22	1.71%	21,123	0.8995	1,108,966	52.5	5.86
1970	203,403.32	1.73%	3,528	0.8933	181,703	51.5	6.15
1971	581,568.69	1.76%	10,213	0.8868	515,759	50.5	6.44
1972	910,009.11	1.78%	16,180	0.8801	800,890	49.5	6.74
1973	339,752.34	1.80%	6,116	0.8730	296,618	48.5	7.05
1974	665,094.42	1.82%	12,121	0.8657	575,755	47.5	7.37
1975	750,684.33	1.85%	13,851	0.8580	644,065	46.5	7.70
1976	926,082.87	1.87%	17,299	0.8499	787,092	45.5	8.03
1977	1,506,679.30	1.89%	28,491	0.8415	1,267,860	44.5	8.38
1978	1,409,834.99	1.91%	26,988	0.8327	1,173,957	43.5	8.74
1979	1,397,378.07	1.94%	27,076	0.8235	1,150,736	42.5	9.11
1980	1,645,791.15	1.96%	32,277	0.8139	1,339,507	41.5	9.49
1981	17,279,686.38	1.98%	342,986	0.8039	13,890,938	40.5	9.88
1982	2,887,513.76	2.01%	58,003	0.7935	2,291,118	39.5	10.28
1983	2,127,312.40	2.03%	43,242	0.7826	1,664,830	38.5	10.70
1984	4,927,795.71	2.06%	101,355	0.7713	3,800,830	37.5	11.12
1985	3,919,158.61	2.08%	81,558	0.7596	2,976,880	36.5	11.55
1986	3,568,962.63	2.11%	75,139	0.7474	2,667,422	35.5	12.00
1987	6,689,897.31	2.13%	142,479	0.7348	4,915,534	34.5	12.45
1988	6,139,081.48	2.15%	132,255	0.7217	4,430,546	33.5	12.92
1989	7,046,752.77	2.18%	153,547	0.7082	4,990,289	32.5	13.39
1990	12,245,184.50	2.20%	269,856	0.6942	8,500,459	31.5	13.88
1991	10,773,448.73	2.23%	240,107	0.6798	7,323,276	30.5	14.37
1992	7,962,265.90	2.25%	179,451	0.6649	5,293,798	29.5	14.87

Enbridge Gas Inc.

Account #: 477.00 - Distribution - Measuring and Regulating Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: R2

ASL: 40

Net Salvage: -9%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1993	10,823,467.72	2.28%	246,666	0.6495	7,029,982	28.5	15.38
1994	14,079,112.59	2.30%	324,438	0.6337	8,922,051	27.5	15.90
1995	15,281,977.36	2.33%	356,068	0.6174	9,435,807	26.5	16.42
1996	18,447,602.03	2.36%	434,588	0.6007	11,081,989	25.5	16.95
1997	13,222,441.97	2.38%	314,938	0.5836	7,715,975	24.5	17.48
1998	22,509,318.46	2.41%	542,060	0.5659	12,738,403	23.5	18.03
1999	26,109,355.04	2.43%	635,703	0.5478	14,303,317	22.5	18.57
2000	27,857,152.92	2.46%	685,766	0.5293	14,743,960	21.5	19.12
2001	14,352,001.12	2.49%	357,229	0.5103	7,323,188	20.5	19.68
2002	12,545,874.76	2.52%	315,756	0.4908	6,157,238	19.5	20.23
2003	15,114,471.31	2.55%	384,671	0.4708	7,116,417	18.5	20.79
2004	19,955,293.97	2.57%	513,618	0.4504	8,988,323	17.5	21.35
2005	17,661,309.06	2.60%	459,771	0.4295	7,586,222	16.5	21.91
2006	21,974,682.05	2.63%	578,683	0.4082	8,969,591	15.5	22.47
2007	21,410,214.52	2.66%	570,450	0.3863	8,271,525	14.5	23.03
2008	26,093,263.92	2.70%	703,558	0.3640	9,498,039	13.5	23.59
2009	25,951,245.67	2.73%	708,312	0.3412	8,853,897	12.5	24.14
2010	16,637,831.58	2.76%	459,838	0.3178	5,288,132	11.5	24.68
2011	22,106,903.59	2.80%	618,955	0.2940	6,499,024	10.5	25.22
2012	28,867,818.40	2.84%	819,210	0.2696	7,782,499	9.5	25.74
2013	27,156,145.75	2.88%	781,605	0.2446	6,643,638	8.5	26.24
2014	36,553,439.27	2.92%	1,067,957	0.2191	8,009,674	7.5	26.73
2015	41,726,961.12	2.97%	1,238,892	0.1930	8,052,797	6.5	27.18
2016	122,074,437.89	3.02%	3,688,850	0.1662	20,288,677	5.5	27.59
2017	51,923,735.00	3.08%	1,600,348	0.1387	7,201,565	4.5	27.95
2018	27,334,249.67	3.15%	862,077	0.1104	3,017,271	3.5	28.21
2019	28,257,924.31	3.24%	916,887	0.0811	2,292,218	2.5	28.32
2020	64,233,414.65	3.37%	2,167,302	0.0506	3,250,953	1.5	28.14
2021	63,362,267.28	3.62%	2,293,431	0.0181	1,146,716	0.5	27.13

Enbridge Gas Inc.

Account #: 477.00 - Distribution - Measuring and Regulating Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: R2
 ASL: 40
 Net Salvage: -9%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	950,956,097.61		26,685,855		310,984,536		
NET SALVAGE ADJUSTMENT			2,401,727		27,988,608		
TOTAL			29,087,582		338,973,144		

COMPOSITE ANNUAL ACCRUAL RATE 3.06%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.36

COMPOSITE AVERAGE AGE (YEARS) 13.23

ELG COMPOSITE REMAINING LIFE (YEARS) 23.25

Enbridge Gas Inc.

Account #: 477.01 - Distribution - Customer M&R Equipment

ELG - Whole Life

Survivor Curve: R3

ASL: 35

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1964	1,195.15	1.72%	21	0.9904	1,184	57.5	0.56
1968	7,264.20	1.82%	132	0.9748	7,081	53.5	1.38
1970	51,709.38	1.87%	969	0.9652	49,911	51.5	1.86
1971	4,739.48	1.90%	90	0.9602	4,551	50.5	2.10
1972	9,572.52	1.93%	185	0.9549	9,141	49.5	2.34
1975	422.87	2.02%	9	0.9384	397	46.5	3.05
1976	64,825.71	2.05%	1,329	0.9325	60,448	45.5	3.30
1977	51,919.59	2.08%	1,081	0.9264	48,096	44.5	3.54
1978	130,934.35	2.11%	2,769	0.9199	120,446	43.5	3.79
1979	601,286.63	2.15%	12,917	0.9130	548,990	42.5	4.05
1980	509,213.82	2.18%	11,113	0.9057	461,183	41.5	4.32
1981	5,356,566.40	2.22%	118,742	0.8978	4,809,048	40.5	4.61
1982	515,597.60	2.25%	11,608	0.8893	458,515	39.5	4.92
1983	393,928.62	2.29%	9,005	0.8801	346,708	38.5	5.24
1984	736,121.88	2.32%	17,083	0.8703	640,618	37.5	5.59
1985	1,146,838.66	2.36%	27,010	0.8596	985,865	36.5	5.96
1986	1,513,563.83	2.39%	36,165	0.8482	1,283,847	35.5	6.35
1987	9,491,461.63	2.42%	230,000	0.8360	7,934,985	34.5	6.77
1988	362,409.54	2.46%	8,903	0.8230	298,255	33.5	7.21
1989	418,696.07	2.49%	10,424	0.8091	338,773	32.5	7.67
1990	613,558.37	2.52%	15,474	0.7944	487,426	31.5	8.15
1991	1,123,804.07	2.55%	28,700	0.7789	875,337	30.5	8.66
1992	1,682,033.42	2.59%	43,481	0.7626	1,282,690	29.5	9.18
1993	2,026,271.87	2.62%	53,001	0.7455	1,510,535	28.5	9.73
1994	667,459.17	2.65%	17,660	0.7276	485,645	27.5	10.30
1995	4,080,318.58	2.68%	109,166	0.7090	2,892,895	26.5	10.88
1996	6,561,650.27	2.70%	177,461	0.6897	4,525,258	25.5	11.48
1997	752,765.01	2.73%	20,574	0.6696	504,065	24.5	12.09
1998	1,208,244.49	2.76%	33,363	0.6489	784,022	23.5	12.72
1999	1,355,641.34	2.79%	37,808	0.6275	850,677	22.5	13.36
2000	1,081,496.63	2.82%	30,457	0.6055	654,825	21.5	14.01
2001	708,667.59	2.84%	20,148	0.5828	413,026	20.5	14.67
2002	2,700,373.23	2.87%	77,486	0.5595	1,510,967	19.5	15.35
2003	3,285,837.20	2.90%	95,139	0.5357	1,760,063	18.5	16.04
2004	2,677,178.61	2.92%	78,199	0.5112	1,368,476	17.5	16.74
2005	1,436,766.50	2.95%	42,326	0.4861	698,383	16.5	17.45
2006	7,709,627.46	2.97%	229,011	0.4604	3,549,665	15.5	18.16
2007	1,951,520.01	2.99%	58,437	0.4342	847,344	14.5	18.89
2008	10,043,243.77	3.02%	303,100	0.4074	4,091,856	13.5	19.64

Enbridge Gas Inc.

Account #: 477.01 - Distribution - Customer M&R Equipment

ELG - Whole Life

Survivor Curve: R3

ASL: 35

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2009	8,335,343.56	3.04%	253,472	0.3801	3,168,394	12.5	20.38
2010	500,125.32	3.06%	15,321	0.3523	176,188	11.5	21.14
2011	1,708,429.37	3.09%	52,711	0.3240	553,464	10.5	21.91
2012	1,514,115.54	3.11%	47,040	0.2951	446,884	9.5	22.69
2013	3,015,275.30	3.13%	94,314	0.2659	801,668	8.5	23.47
2014	4,845,360.23	3.15%	152,565	0.2362	1,144,235	7.5	24.26
2015	1,925,850.02	3.17%	61,037	0.2060	396,744	6.5	25.05
2016	2,275,352.09	3.19%	72,589	0.1755	399,240	5.5	25.85
2017	10,255,924.80	3.21%	329,386	0.1445	1,482,236	4.5	26.64
2018	4,380,781.50	3.23%	141,691	0.1132	495,920	3.5	27.42
2019	3,059,725.72	3.26%	99,739	0.0815	249,348	2.5	28.18
2020	3,626,193.86	3.29%	119,353	0.0494	179,030	1.5	28.88
2021	25,249,778.31	3.34%	844,242	0.0167	422,121	0.5	29.41

TOTAL 143,726,981.14 4,254,003 57,416,667

NET SALVAGE ADJUSTMENT 0 0

TOTAL 4,254,003 57,416,667

COMPOSITE ANNUAL ACCRUAL RATE 2.96%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.40

COMPOSITE AVERAGE AGE (YEARS) 14.92

ELG COMPOSITE REMAINING LIFE (YEARS) 19.36

Enbridge Gas Inc.

Account #: 478.00 - Distribution - Meters

ELG - Whole Life

Survivor Curve: S2.5

ASL: 15

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	0.00%	0	1.0000	0	72.5	0.00
1960	0.00	0.00%	0	1.0000	0	61.5	0.00
1961	0.00	0.00%	0	1.0000	0	60.5	0.00
1963	0.00	0.00%	0	1.0000	0	58.5	0.00
1964	0.00	0.00%	0	1.0000	0	57.5	0.00
1965	11,515.80	0.00%	0	1.0000	11,516	56.5	0.00
1966	15,947.54	0.00%	0	1.0000	15,948	55.5	0.00
1967	19,957.18	0.00%	0	1.0000	19,957	54.5	0.00
1968	26,185.85	0.00%	0	1.0000	26,186	53.5	0.00
1969	110,897.73	0.00%	0	1.0000	110,898	52.5	0.00
1970	128,947.68	0.00%	0	1.0000	128,948	51.5	0.00
1971	331,247.66	0.00%	0	1.0000	331,248	50.5	0.00
1972	290,388.40	0.00%	0	1.0000	290,388	49.5	0.00
1973	368,623.61	0.00%	0	1.0000	368,624	48.5	0.00
1974	399,773.17	0.00%	0	1.0000	399,773	47.5	0.00
1975	631,638.90	0.00%	0	1.0000	631,639	46.5	0.00
1976	887,779.02	0.00%	0	1.0000	887,779	45.5	0.00
1977	433,242.13	0.00%	0	1.0000	433,242	44.5	0.00
1978	832,856.58	0.00%	0	1.0000	832,857	43.5	0.00
1979	1,624,770.67	0.00%	0	1.0000	1,624,771	42.5	0.00
1980	3,524,617.31	0.00%	0	1.0000	3,524,617	41.5	0.00
1981	1,453,800.76	0.00%	0	1.0000	1,453,801	40.5	0.00
1982	3,230,750.81	0.00%	0	1.0000	3,230,751	39.5	0.00
1983	1,497,070.07	0.00%	0	1.0000	1,497,070	38.5	0.00
1984	2,207,839.21	0.00%	0	1.0000	2,207,839	37.5	0.00
1985	2,592,647.22	0.00%	0	1.0000	2,592,647	36.5	0.00
1986	3,679,976.86	0.00%	0	1.0000	3,679,977	35.5	0.00
1987	6,605,247.95	0.00%	0	1.0000	6,605,248	34.5	0.00
1988	9,255,723.22	0.00%	0	1.0000	9,255,723	33.5	0.00
1989	4,569,271.82	0.00%	0	1.0000	4,569,272	32.5	0.00
1990	5,788,779.87	0.00%	0	1.0000	5,788,780	31.5	0.00
1991	7,174,653.94	0.00%	0	1.0000	7,174,654	30.5	0.00
1992	7,640,147.03	0.00%	0	1.0000	7,640,147	29.5	0.00
1993	8,874,564.78	3.45%	306,019	0.9828	8,721,555	28.5	0.50
1994	11,920,608.64	3.56%	424,283	0.9788	11,667,779	27.5	0.60
1995	21,968,294.96	3.67%	806,536	0.9729	21,373,191	26.5	0.74
1996	13,715,285.30	3.79%	519,597	0.9661	13,249,725	25.5	0.90
1997	13,768,080.78	3.91%	538,702	0.9586	13,198,207	24.5	1.06
1998	16,411,566.76	4.04%	663,769	0.9505	15,598,578	23.5	1.22

Enbridge Gas Inc.

Account #: 482.00 - General Plant - Structures and Improvements - Other

ELG - Whole Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	1.34%	0	0.9700	0	72.5	2.24
1974	0.00	1.77%	0	0.8420	0	47.5	8.91
1979	0.00	1.88%	0	0.8001	0	42.5	10.62
1995	2,833,236.13	2.27%	64,423	0.6026	1,707,202	26.5	17.48
1999	49,855.62	2.39%	1,189	0.5367	26,759	22.5	19.42
2000	0.00	2.41%	0	0.5192	0	21.5	19.91
2002	9,587.48	2.48%	237	0.4829	4,630	19.5	20.88
2003	0.00	2.51%	0	0.4641	0	18.5	21.37
2004	920.38	2.54%	23	0.4448	409	17.5	21.84
2005	0.00	2.58%	0	0.4251	0	16.5	22.32
2006	0.00	2.61%	0	0.4049	0	15.5	22.78
2007	90,731.01	2.65%	2,404	0.3842	34,863	14.5	23.24
2008	29,169.23	2.69%	785	0.3631	10,592	13.5	23.68
2009	19,247.27	2.73%	526	0.3415	6,572	12.5	24.11
2010	6,240.06	2.78%	173	0.3193	1,992	11.5	24.52
2011	75,469.15	2.82%	2,132	0.2966	22,383	10.5	24.90
2012	637,765.77	2.88%	18,347	0.2733	174,292	9.5	25.26
2013	4,275,021.21	2.93%	125,408	0.2493	1,065,967	8.5	25.59
2014	87,416.91	3.00%	2,619	0.2247	19,645	7.5	25.87
2015	958,501.59	3.07%	29,396	0.1993	191,071	6.5	26.11
2016	345,540.19	3.15%	10,876	0.1731	59,819	5.5	26.27
2019	15,310.37	3.51%	538	0.0878	1,344	2.5	25.97
2021	3,821,559.62	4.18%	159,738	0.0209	79,869	0.5	23.42
TOTAL	13,255,571.99		418,814		3,407,411		

NET SALVAGE ADJUSTMENT	0	0
TOTAL	418,814	3,407,411

COMPOSITE ANNUAL ACCRUAL RATE	3.16%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.26
COMPOSITE AVERAGE AGE (YEARS)	9.98
ELG COMPOSITE REMAINING LIFE (YEARS)	23.22

Enbridge Gas Inc.

Account #: 482.01 - General Plant - Structures and Improvements - VPC

ELG - Whole Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2033

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	1.34%	0	0.9700	0	72.5	2.24
1959	150,580.47	1.49%	2,242	0.9306	140,134	62.5	4.66
1962	3,529,701.59	1.54%	54,509	0.9189	3,243,283	59.5	5.25
1976	4,807,417.62	1.88%	90,570	0.8572	4,120,930	45.5	7.58
1978	296.94	1.95%	6	0.8468	251	43.5	7.87
1980	7,324.75	2.01%	148	0.8357	6,121	41.5	8.16
1981	5,383.58	2.05%	110	0.8300	4,468	40.5	8.30
1987	366,065.00	2.30%	8,404	0.7920	289,937	34.5	9.06
1989	13,975.00	2.39%	334	0.7779	10,871	32.5	9.28
1996	0.00	2.82%	0	0.7199	0	25.5	9.92
2002	237,775.83	3.36%	7,978	0.6543	155,569	19.5	10.30
2003	309,854.06	3.47%	10,738	0.6411	198,660	18.5	10.35
2004	1,209,342.07	3.58%	43,343	0.6272	758,504	17.5	10.40
2005	1,702,239.30	3.71%	63,175	0.6124	1,042,386	16.5	10.44
2006	1,033,177.89	3.85%	39,761	0.5965	616,298	15.5	10.48
2007	2,161,445.58	4.00%	86,386	0.5795	1,252,595	14.5	10.52
2008	745,098.01	4.16%	30,977	0.5612	418,184	13.5	10.55
2009	1,040,590.97	4.33%	45,081	0.5415	563,510	12.5	10.58
2010	2,744,982.36	4.52%	124,160	0.5202	1,427,837	11.5	10.61
2011	1,406,482.15	4.73%	66,562	0.4969	698,899	10.5	10.63
2012	1,658,682.89	4.96%	82,322	0.4715	782,062	9.5	10.65
2013	2,726,178.77	5.22%	142,265	0.4436	1,209,254	8.5	10.66
2014	602,253.48	5.50%	33,142	0.4127	248,565	7.5	10.67
2015	9,228,242.69	5.82%	537,292	0.3784	3,492,397	6.5	10.68
2016	4,074,294.65	6.18%	251,941	0.3401	1,385,676	5.5	10.67
2017	13,490,551.78	6.60%	890,027	0.2969	4,005,123	4.5	10.66
2018	3,622.63	7.08%	256	0.2477	897	3.5	10.63
2020	207,794.29	8.36%	17,380	0.1255	26,070	1.5	10.46

TOTAL 53,463,354.35 2,629,109 26,098,479

NET SALVAGE ADJUSTMENT 0 0

TOTAL 2,629,109 26,098,479

COMPOSITE ANNUAL ACCRUAL RATE 4.92%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.49

COMPOSITE AVERAGE AGE (YEARS) 15.24

ELG COMPOSITE REMAINING LIFE (YEARS) 9.97

Enbridge Gas Inc.

Account #: 482.04 - General Plant - Structures and Improvements - Thorol

ELG - Whole Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2022

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	1.37%	0	0.9932	0	72.5	0.50
1967	0.00	1.82%	0	0.9909	0	54.5	0.50
1990	0.00	3.13%	0	0.9844	0	31.5	0.50
2002	73,458.65	5.00%	3,673	0.9750	71,622	19.5	0.50
2003	155,088.99	5.26%	8,163	0.9737	151,008	18.5	0.50
2004	543,366.08	5.56%	30,187	0.9722	528,273	17.5	0.50
2005	85,913.98	5.88%	5,054	0.9706	83,387	16.5	0.50
2006	224,274.90	6.25%	14,017	0.9688	217,266	15.5	0.50
2007	533,394.60	6.67%	35,560	0.9667	515,615	14.5	0.50
2008	187,214.72	7.14%	13,372	0.9643	180,528	13.5	0.50
2009	151,221.70	7.69%	11,632	0.9615	145,405	12.5	0.50
2010	179,072.00	8.33%	14,923	0.9583	171,611	11.5	0.50
2011	752,683.51	9.09%	68,426	0.9545	718,471	10.5	0.50
2012	275,143.36	10.00%	27,514	0.9500	261,386	9.5	0.50
2013	1,628,079.52	11.11%	180,898	0.9444	1,537,631	8.5	0.50
2014	483,576.03	12.50%	60,447	0.9375	453,353	7.5	0.50
2015	618,715.01	14.29%	88,388	0.9286	574,521	6.5	0.50
2016	9,224,708.22	16.67%	1,537,451	0.9167	8,455,983	5.5	0.50
2017	562,728.71	20.00%	112,546	0.9000	506,456	4.5	0.50
2018	0.00	25.00%	0	0.8750	0	3.5	0.50

TOTAL 15,678,639.98 2,212,250 14,572,515

NET SALVAGE ADJUSTMENT 0 0

TOTAL 2,212,250 14,572,515

COMPOSITE ANNUAL ACCRUAL RATE 14.11%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.93

COMPOSITE AVERAGE AGE (YEARS) 7.54

ELG COMPOSITE REMAINING LIFE (YEARS) 0.50

Enbridge Gas Inc.

Account #: 482.05 - General Plant - Structures and Improvements - Markh

ELG - Whole Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2046

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	1.34%	0	0.9700	0	72.5	2.24
2011	147,807.89	3.37%	4,976	0.3535	52,250	10.5	19.20
2012	31,727,969.48	3.47%	1,101,656	0.3299	10,465,736	9.5	19.30
2013	480,360.14	3.59%	17,231	0.3049	146,466	8.5	19.38
2014	28,044.58	3.71%	1,041	0.2785	7,810	7.5	19.43
2015	350,547.36	3.85%	13,505	0.2504	87,779	6.5	19.46
2016	53,237.11	4.01%	2,134	0.2204	11,736	5.5	19.45
2017	2,424,985.17	4.18%	101,479	0.1883	456,656	4.5	19.40
2018	557,163.34	4.39%	24,462	0.1537	85,617	3.5	19.28
2019	901,703.23	4.64%	41,843	0.1160	104,609	2.5	19.05
2021	0.00	5.53%	0	0.0277	0	0.5	17.58
TOTAL	36,671,818.30		1,308,328		11,418,658		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			1,308,328		11,418,658		

COMPOSITE ANNUAL ACCRUAL RATE	3.57%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.31
COMPOSITE AVERAGE AGE (YEARS)	8.86
ELG COMPOSITE REMAINING LIFE (YEARS)	19.30

Enbridge Gas Inc.

Account #: 482.51 - General Plant - Structures and Improvements - Keil H

ELG - Whole Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2049

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1967	13,561,856.85	1.63%	221,049	0.8883	12,047,160	54.5	6.85
1975	446.57	1.79%	8	0.8345	373	46.5	9.22
1979	6,216,146.70	1.89%	117,175	0.8011	4,979,943	42.5	10.55
1981	13,941.98	1.93%	269	0.7826	10,911	40.5	11.25
1985	66,514.62	2.03%	1,352	0.7419	49,346	36.5	12.70
1997	379,854.39	2.41%	9,144	0.5898	224,020	24.5	17.04
2000	1,277,664.70	2.53%	32,341	0.5442	695,333	21.5	18.01
2001	21,783.20	2.58%	561	0.5283	11,507	20.5	18.31
2002	319,247.25	2.62%	8,380	0.5119	163,411	19.5	18.60
2003	177,371.10	2.68%	4,746	0.4950	87,800	18.5	18.87
2004	345,763.11	2.73%	9,437	0.4777	165,155	17.5	19.14
2005	2,288,214.33	2.79%	63,760	0.4598	1,052,042	16.5	19.39
2006	615,728.02	2.85%	17,530	0.4413	271,720	15.5	19.62
2007	3,758,480.63	2.91%	109,436	0.4222	1,586,827	14.5	19.84
2008	738,700.30	2.98%	22,019	0.4024	297,260	13.5	20.05
2009	50,411.58	3.05%	1,540	0.3819	19,250	12.5	20.23
2010	230,329.13	3.13%	7,220	0.3605	83,028	11.5	20.40
2011	537,306.10	3.22%	17,305	0.3382	181,697	10.5	20.55
2012	3,754,845.50	3.31%	124,431	0.3148	1,182,099	9.5	20.68
2013	120,106.76	3.42%	4,102	0.2903	34,870	8.5	20.78
2014	756,715.04	3.53%	26,690	0.2645	200,178	7.5	20.85
2015	45,824.26	3.65%	1,673	0.2373	10,874	6.5	20.89
2016	790,984.23	3.79%	29,971	0.2084	164,841	5.5	20.89
2017	561,981.30	3.95%	22,181	0.1776	99,815	4.5	20.84
2018	11,296,540.09	4.13%	466,763	0.1446	1,633,672	3.5	20.70
2019	4,408,233.57	4.36%	192,156	0.1090	480,391	2.5	20.44
2020	344,597.48	4.67%	16,076	0.0700	24,114	1.5	19.94
2021	16,879,086.37	5.20%	877,020	0.0260	438,510	0.5	18.75

TOTAL 69,558,675.16 2,404,338 26,196,143

NET SALVAGE ADJUSTMENT 0 0

TOTAL 2,404,338 26,196,143

COMPOSITE ANNUAL ACCRUAL RATE 3.46%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.38

COMPOSITE AVERAGE AGE (YEARS) 18.53

ELG COMPOSITE REMAINING LIFE (YEARS) 16.39

Enbridge Gas Inc.

Account #: 482.52 - General Plant - Structures and Improvements - Bloom

ELG - Whole Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

Truncation Year: 2028

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1993	2,769,967.65	2.90%	80,338	0.8266	2,289,629	28.5	5.98
2005	0.00	4.40%	0	0.7264	0	16.5	6.21
2006	77,583.70	4.60%	3,571	0.7134	55,349	15.5	6.23
2010	3,572.99	5.63%	201	0.6474	2,313	11.5	6.26
2015	15,770,377.95	7.82%	1,233,222	0.5083	8,015,945	6.5	6.29
2016	7,325.00	8.48%	621	0.4666	3,418	5.5	6.29
2017	571,743.83	9.27%	53,008	0.4172	238,537	4.5	6.29
2018	0.00	10.23%	0	0.3579	0	3.5	6.28
2020	37,121.15	12.93%	4,800	0.1940	7,200	1.5	6.23

TOTAL 19,237,692.27 1,375,762 10,612,391

NET SALVAGE ADJUSTMENT 0 0

TOTAL 1,375,762 10,612,391

COMPOSITE ANNUAL ACCRUAL RATE 7.15%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.55

COMPOSITE AVERAGE AGE (YEARS) 9.64

ELG COMPOSITE REMAINING LIFE (YEARS) 6.24

Enbridge Gas Inc.

Account #: 483.00 - General Plant - Office Furniture and Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: SQ
 ASL: 15
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	0.00%	0	1.0000	0	72.5	0.00
1997	0.00	0.00%	0	1.0000	0	24.5	0.00
1998	0.00	0.00%	0	1.0000	0	23.5	0.00
1999	0.00	0.00%	0	1.0000	0	22.5	0.00
2000	0.00	0.00%	0	1.0000	0	21.5	0.00
2001	0.00	0.00%	0	1.0000	0	20.5	0.00
2002	0.00	0.00%	0	1.0000	0	19.5	0.00
2003	0.00	0.00%	0	1.0000	0	18.5	0.00
2004	0.00	0.00%	0	1.0000	0	17.5	0.00
2005	0.00	0.00%	0	1.0000	0	16.5	0.00
2006	0.00	0.00%	0	1.0000	0	15.5	0.00
2007	1,547,876.38	6.67%	103,192	0.9667	1,496,281	14.5	0.50
2008	1,553,124.29	6.67%	103,542	0.9000	1,397,812	13.5	1.50
2009	900,993.44	6.67%	60,066	0.8333	750,828	12.5	2.50
2010	2,986,237.93	6.67%	199,083	0.7667	2,289,449	11.5	3.50
2011	5,308,576.65	6.67%	353,905	0.7000	3,716,004	10.5	4.50
2012	3,368,001.99	6.67%	224,533	0.6333	2,133,068	9.5	5.50
2013	2,710,535.67	6.67%	180,702	0.5667	1,535,970	8.5	6.50
2014	1,505,699.50	6.67%	100,380	0.5000	752,850	7.5	7.50
2015	5,464,200.44	6.67%	364,280	0.4333	2,367,820	6.5	8.50
2016	2,741,359.73	6.67%	182,757	0.3667	1,005,165	5.5	9.50
2017	897,281.50	6.67%	59,819	0.3000	269,184	4.5	10.50
2018	245,022.65	6.67%	16,335	0.2333	57,172	3.5	11.50
2019	259,637.87	6.67%	17,309	0.1667	43,273	2.5	12.50
2020	190,363.95	6.67%	12,691	0.1000	19,036	1.5	13.50
2021	97,149.73	6.67%	6,477	0.0333	3,238	0.5	14.50
TOTAL	29,776,061.72		1,985,071		17,837,150		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			1,985,071		17,837,150		

COMPOSITE ANNUAL ACCRUAL RATE	6.67%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.60
COMPOSITE AVERAGE AGE (YEARS)	8.99
ELG COMPOSITE REMAINING LIFE (YEARS)	6.01

Enbridge Gas Inc.

Account #: 484.00 - General Plant - Transportation Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: L2.5

ASL: 12

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	0.00%	0	1.0000	0	72.5	0.00
1981	0.00	0.00%	0	1.0000	0	40.5	0.00
1982	0.00	0.00%	0	1.0000	0	39.5	0.00
1983	0.00	0.00%	0	1.0000	0	38.5	0.00
1984	0.00	0.00%	0	1.0000	0	37.5	0.00
1985	0.00	0.00%	0	1.0000	0	36.5	0.00
1986	0.00	0.00%	0	1.0000	0	35.5	0.00
1987	0.00	0.00%	0	1.0000	0	34.5	0.00
1988	0.00	0.00%	0	1.0000	0	33.5	0.00
1989	0.00	0.00%	0	1.0000	0	32.5	0.00
1990	0.00	0.00%	0	1.0000	0	31.5	0.00
1991	0.00	3.23%	0	0.9839	0	30.5	0.50
1992	0.00	3.29%	0	0.9717	0	29.5	0.86
1993	0.00	3.35%	0	0.9558	0	28.5	1.32
1994	0.00	3.47%	0	0.9532	0	27.5	1.35
1995	5,886.93	3.58%	211	0.9488	5,586	26.5	1.43
1996	83,994.02	3.70%	3,108	0.9434	79,244	25.5	1.53
1997	52,226.12	3.83%	1,998	0.9374	48,954	24.5	1.64
1998	50,541.63	3.96%	2,001	0.9305	47,030	23.5	1.75
1999	86,150.36	4.10%	3,533	0.9228	79,496	22.5	1.88
2000	18,051.76	4.25%	767	0.9139	16,498	21.5	2.03
2001	42,775.16	4.41%	1,886	0.9039	38,665	20.5	2.18
2002	229,028.25	4.58%	10,484	0.8926	204,437	19.5	2.35
2003	16,122.29	4.76%	767	0.8800	14,187	18.5	2.52
2004	66,451.06	4.95%	3,288	0.8660	57,544	17.5	2.71
2005	836,851.01	5.16%	43,141	0.8506	711,832	16.5	2.90
2006	1,377,310.68	5.38%	74,117	0.8341	1,148,806	15.5	3.08
2007	2,855,091.60	5.63%	160,830	0.8168	2,332,028	14.5	3.25
2008	6,726,949.02	5.92%	398,170	0.7991	5,375,289	13.5	3.39
2009	3,296,003.61	6.25%	205,891	0.7808	2,573,632	12.5	3.51
2010	4,821,371.64	6.62%	319,121	0.7612	3,669,887	11.5	3.61
2011	10,705,900.73	7.03%	752,579	0.7381	7,902,079	10.5	3.73
2012	4,796,858.36	7.46%	358,013	0.7090	3,401,124	9.5	3.90
2013	9,324,424.44	7.90%	736,549	0.6714	6,260,667	8.5	4.16
2014	13,104,260.47	8.31%	1,089,474	0.6235	8,171,056	7.5	4.53
2015	13,077,169.99	8.69%	1,136,472	0.5649	7,387,071	6.5	5.01
2016	4,897,079.13	9.02%	441,682	0.4961	2,429,250	5.5	5.59
2017	11,632,470.15	9.30%	1,081,518	0.4184	4,866,831	4.5	6.26
2018	9,886,113.84	9.54%	942,643	0.3337	3,299,250	3.5	6.99

Enbridge Gas Inc.

Account #: 484.00 - General Plant - Transportation Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: L2.5

ASL: 12

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2019	17,270,979.10	9.74%	1,682,250	0.2435	4,205,624	2.5	7.77
2020	10,417,592.94	9.90%	1,030,894	0.1484	1,546,342	1.5	8.61
2021	9,044,423.40	9.99%	903,386	0.0499	451,693	0.5	9.51
TOTAL	134,722,077.69		11,384,772		66,324,101		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			11,384,772		66,324,101		

COMPOSITE ANNUAL ACCRUAL RATE 8.45%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.49

COMPOSITE AVERAGE AGE (YEARS) 6.50

ELG COMPOSITE REMAINING LIFE (YEARS) 5.72

Enbridge Gas Inc.

Account #: 485.00 - General Plant - Heavy Work Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: L1.5
 ASL: 17
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	0.00%	0	1.0000	0	72.5	0.00
1955	0.00	0.00%	0	1.0000	0	66.5	0.00
1969	0.00	0.00%	0	1.0000	0	52.5	0.00
1971	0.00	1.96%	0	0.9902	0	50.5	0.50
1972	0.00	1.99%	0	0.9873	0	49.5	0.63
1973	0.00	2.02%	0	0.9778	0	48.5	1.10
1974	0.00	2.04%	0	0.9686	0	47.5	1.54
1975	0.00	2.08%	0	0.9682	0	46.5	1.53
1976	0.00	2.12%	0	0.9661	0	45.5	1.60
1977	0.00	2.16%	0	0.9632	0	44.5	1.70
1978	0.00	2.21%	0	0.9599	0	43.5	1.82
1979	0.00	2.25%	0	0.9564	0	42.5	1.94
1980	0.00	2.30%	0	0.9526	0	41.5	2.06
1981	0.00	2.34%	0	0.9486	0	40.5	2.19
1982	0.00	2.39%	0	0.9443	0	39.5	2.33
1983	0.00	2.44%	0	0.9397	0	38.5	2.47
1984	0.00	2.49%	0	0.9348	0	37.5	2.61
1985	0.00	2.55%	0	0.9296	0	36.5	2.76
1986	0.00	2.60%	0	0.9241	0	35.5	2.91
1987	0.00	2.66%	0	0.9182	0	34.5	3.07
1988	0.00	2.72%	0	0.9120	0	33.5	3.23
1989	0.00	2.79%	0	0.9054	0	32.5	3.40
1990	0.00	2.85%	0	0.8984	0	31.5	3.56
1991	24,477.11	2.92%	715	0.8909	21,807	30.5	3.73
1992	0.00	2.99%	0	0.8830	0	29.5	3.91
1993	0.00	3.07%	0	0.8746	0	28.5	4.09
1994	0.00	3.15%	0	0.8656	0	27.5	4.27
1995	0.00	3.23%	0	0.8562	0	26.5	4.45
1996	57,293.11	3.32%	1,901	0.8461	48,475	25.5	4.64
1997	153,581.23	3.41%	5,237	0.8354	128,305	24.5	4.83
1998	566,336.21	3.51%	19,861	0.8241	466,731	23.5	5.02
1999	5,501.12	3.61%	199	0.8122	4,468	22.5	5.20
2000	44,256.52	3.72%	1,646	0.7996	35,387	21.5	5.39
2001	225,036.23	3.84%	8,632	0.7863	176,948	20.5	5.57
2002	170,705.94	3.96%	6,761	0.7723	131,841	19.5	5.75
2003	530,446.58	4.10%	21,722	0.7576	401,862	18.5	5.92
2004	1,297,998.39	4.24%	55,036	0.7420	963,129	17.5	6.08
2005	785,151.61	4.40%	34,521	0.7255	569,591	16.5	6.24
2006	1,365,513.31	4.57%	62,349	0.7077	966,404	15.5	6.40

Enbridge Gas Inc.

Account #: 485.00 - General Plant - Heavy Work Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: L1.5

ASL: 17

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2007	1,132,626.49	4.75%	53,784	0.6885	779,867	14.5	6.56
2008	2,495,276.47	4.95%	123,394	0.6676	1,665,817	13.5	6.72
2009	1,772,253.56	5.16%	91,367	0.6444	1,142,093	12.5	6.90
2010	6,975,444.40	5.38%	375,214	0.6186	4,314,967	11.5	7.09
2011	2,345,474.49	5.61%	131,696	0.5896	1,382,809	10.5	7.31
2012	1,136,773.17	5.86%	66,628	0.5568	632,965	9.5	7.56
2013	1,744,541.95	6.11%	106,655	0.5197	906,566	8.5	7.86
2014	2,014,513.49	6.37%	128,260	0.4775	961,949	7.5	8.21
2015	2,059,334.05	6.62%	136,274	0.4301	885,781	6.5	8.61
2016	165,150.70	6.87%	11,341	0.3777	62,374	5.5	9.06
2017	1,082,169.54	7.12%	77,053	0.3204	346,739	4.5	9.54
2018	3,490,404.68	7.38%	257,454	0.2582	901,088	3.5	10.06
2019	1,977,122.87	7.63%	150,890	0.1908	377,225	2.5	10.60
2020	6,382,757.51	7.89%	503,715	0.1184	755,573	1.5	11.17
2021	4,128,780.23	8.20%	338,586	0.0410	169,293	0.5	11.69

TOTAL 44,128,920.96 2,770,889 19,200,053

NET SALVAGE ADJUSTMENT 0 0

TOTAL 2,770,889 19,200,053

COMPOSITE ANNUAL ACCRUAL RATE 6.28%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.44

COMPOSITE AVERAGE AGE (YEARS) 8.17

ELG COMPOSITE REMAINING LIFE (YEARS) 8.57

Enbridge Gas Inc.

Account #: 486.00 - General Plant - Tools and Work Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: SQ
 ASL: 15
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	0.00%	0	1.0000	0	72.5	0.00
1989	0.00	0.00%	0	1.0000	0	32.5	0.00
1990	0.00	0.00%	0	1.0000	0	31.5	0.00
1991	0.00	0.00%	0	1.0000	0	30.5	0.00
1992	0.00	0.00%	0	1.0000	0	29.5	0.00
1993	0.00	0.00%	0	1.0000	0	28.5	0.00
1994	0.00	0.00%	0	1.0000	0	27.5	0.00
1995	0.00	0.00%	0	1.0000	0	26.5	0.00
1996	0.00	0.00%	0	1.0000	0	25.5	0.00
1997	0.00	0.00%	0	1.0000	0	24.5	0.00
1998	0.00	0.00%	0	1.0000	0	23.5	0.00
1999	0.00	0.00%	0	1.0000	0	22.5	0.00
2000	0.00	0.00%	0	1.0000	0	21.5	0.00
2001	0.00	0.00%	0	1.0000	0	20.5	0.00
2002	0.00	0.00%	0	1.0000	0	19.5	0.00
2003	0.00	0.00%	0	1.0000	0	18.5	0.00
2004	0.00	0.00%	0	1.0000	0	17.5	0.00
2005	0.00	0.00%	0	1.0000	0	16.5	0.00
2006	0.00	0.00%	0	1.0000	0	15.5	0.00
2007	3,961,806.89	6.67%	264,120	0.9667	3,829,747	14.5	0.50
2008	5,913,146.36	6.67%	394,210	0.9000	5,321,832	13.5	1.50
2009	2,354,607.71	6.67%	156,974	0.8333	1,962,173	12.5	2.50
2010	5,781,919.10	6.67%	385,461	0.7667	4,432,805	11.5	3.50
2011	3,577,126.15	6.67%	238,475	0.7000	2,503,988	10.5	4.50
2012	3,663,115.28	6.67%	244,208	0.6333	2,319,973	9.5	5.50
2013	4,095,836.08	6.67%	273,056	0.5667	2,320,974	8.5	6.50
2014	16,180,032.47	6.67%	1,078,669	0.5000	8,090,016	7.5	7.50
2015	6,286,115.38	6.67%	419,074	0.4333	2,723,983	6.5	8.50
2016	4,352,180.39	6.67%	290,145	0.3667	1,595,799	5.5	9.50
2017	5,806,688.57	6.67%	387,113	0.3000	1,742,007	4.5	10.50
2018	3,840,750.35	6.67%	256,050	0.2333	896,175	3.5	11.50
2019	8,667,286.86	6.67%	577,819	0.1667	1,444,548	2.5	12.50
2020	3,675,931.58	6.67%	245,062	0.1000	367,593	1.5	13.50
2021	1,810,311.19	6.67%	120,687	0.0333	60,344	0.5	14.50

Enbridge Gas Inc.

Account #: 486.00 - General Plant - Tools and Work Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: SQ

ASL: 15

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
TOTAL	79,966,854.36		5,331,124		39,611,957		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			5,331,124		39,611,957		

COMPOSITE ANNUAL ACCRUAL RATE 6.67%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.50

COMPOSITE AVERAGE AGE (YEARS) 7.43

ELG COMPOSITE REMAINING LIFE (YEARS) 7.57

Enbridge Gas Inc.

Account #: 487.70 - General Plant - Rental - Refuel Appliances

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: SQ
 ASL: 15
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1991	0.00	0.00%	0	1.0000	0	30.5	0.00
1992	0.00	0.00%	0	1.0000	0	29.5	0.00
1993	0.00	0.00%	0	1.0000	0	28.5	0.00
1994	0.00	0.00%	0	1.0000	0	27.5	0.00
1995	0.00	0.00%	0	1.0000	0	26.5	0.00
1996	0.00	0.00%	0	1.0000	0	25.5	0.00
1997	0.00	0.00%	0	1.0000	0	24.5	0.00
1999	0.00	0.00%	0	1.0000	0	22.5	0.00
2005	0.00	0.00%	0	1.0000	0	16.5	0.00
2010	6,325.54	6.67%	422	0.7667	4,850	11.5	3.50
2011	15,903.43	6.67%	1,060	0.7000	11,132	10.5	4.50
2012	55,313.16	6.67%	3,688	0.6333	35,032	9.5	5.50
2014	14,464.61	6.67%	964	0.5000	7,232	7.5	7.50
2015	328,514.61	6.67%	21,901	0.4333	142,356	6.5	8.50
2016	234,947.75	6.67%	15,663	0.3667	86,148	5.5	9.50
2018	169,405.73	6.67%	11,294	0.2333	39,528	3.5	11.50
2020	18,405.86	6.67%	1,227	0.1000	1,841	1.5	13.50
2021	21,473.92	6.67%	1,432	0.0333	716	0.5	14.50

TOTAL 864,754.61 57,650 328,834

NET SALVAGE ADJUSTMENT 0 0

TOTAL 57,650 328,834

COMPOSITE ANNUAL ACCRUAL RATE 6.67%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.38

COMPOSITE AVERAGE AGE (YEARS) 5.70

ELG COMPOSITE REMAINING LIFE (YEARS) 9.30

Enbridge Gas Inc.

Account #: 487.80 - General Plant - Rental - NGV Stations

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: SQ

ASL: 20

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1995	0.00	0.00%	0	1.0000	0	26.5	0.00
2017	13,855.60	5.00%	693	0.2250	3,118	4.5	15.50
2019	2,212,175.03	5.00%	110,609	0.1250	276,522	2.5	17.50
2020	4,448,475.41	5.00%	222,424	0.0750	333,636	1.5	18.50
2021	1,099,668.82	5.00%	54,983	0.0250	27,492	0.5	19.50

TOTAL 7,774,174.86 388,709 640,767

NET SALVAGE ADJUSTMENT 0 0

TOTAL 388,709 640,767

COMPOSITE ANNUAL ACCRUAL RATE 5.00%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.08

COMPOSITE AVERAGE AGE (YEARS) 1.65

ELG COMPOSITE REMAINING LIFE (YEARS) 18.35

Enbridge Gas Inc.

Account #: 488.00 - General Plant - Communication Structures and Equip

ELG - Whole Life

Survivor Curve: SQ

ASL: 10

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	0.00%	0	1.0000	0	72.5	0.00
2000	0.00	0.00%	0	1.0000	0	21.5	0.00
2001	0.00	0.00%	0	1.0000	0	20.5	0.00
2002	0.00	0.00%	0	1.0000	0	19.5	0.00
2003	0.00	0.00%	0	1.0000	0	18.5	0.00
2004	0.00	0.00%	0	1.0000	0	17.5	0.00
2005	0.00	0.00%	0	1.0000	0	16.5	0.00
2006	0.00	0.00%	0	1.0000	0	15.5	0.00
2007	307,126.40	0.00%	0	1.0000	307,126	14.5	0.00
2008	128,223.13	0.00%	0	1.0000	128,223	13.5	0.00
2009	0.00	0.00%	0	1.0000	0	12.5	0.00
2010	1,561,084.54	0.00%	0	1.0000	1,561,085	11.5	0.00
2011	809,669.52	0.00%	0	1.0000	809,670	10.5	0.00
2012	1,185,159.94	10.00%	118,516	0.9500	1,125,902	9.5	0.50
2013	522,285.32	10.00%	52,229	0.8500	443,943	8.5	1.50
2014	2,082,386.97	10.00%	208,239	0.7500	1,561,790	7.5	2.50
2015	1,489,428.62	10.00%	148,943	0.6500	968,129	6.5	3.50
2016	1,250,210.87	10.00%	125,021	0.5500	687,616	5.5	4.50
2017	1,361,551.69	10.00%	136,155	0.4500	612,698	4.5	5.50
2018	26,564.77	10.00%	2,656	0.3500	9,298	3.5	6.50
2019	317,207.03	10.00%	31,721	0.2500	79,302	2.5	7.50
2020	153,462.71	10.00%	15,346	0.1500	23,019	1.5	8.50
2021	30,247.69	10.00%	3,025	0.0500	1,512	0.5	9.50

TOTAL 11,224,609.20 841,851 8,319,312

NET SALVAGE ADJUSTMENT 0 0

TOTAL 841,851 8,319,312

COMPOSITE ANNUAL ACCRUAL RATE 7.50%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.74

COMPOSITE AVERAGE AGE (YEARS) 7.82

ELG COMPOSITE REMAINING LIFE (YEARS) 2.59

Enbridge Gas Inc.

Account #: 490.00 - General Plant - Computer Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life

Survivor Curve: SQ

ASL: 4

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	0.00%	0	1.0000	0	72.5	0.00
2009	0.00	0.00%	0	1.0000	0	12.5	0.00
2010	0.00	0.00%	0	1.0000	0	11.5	0.00
2011	0.00	0.00%	0	1.0000	0	10.5	0.00
2012	0.00	0.00%	0	1.0000	0	9.5	0.00
2013	0.00	0.00%	0	1.0000	0	8.5	0.00
2014	0.00	0.00%	0	1.0000	0	7.5	0.00
2015	0.00	0.00%	0	1.0000	0	6.5	0.00
2016	0.00	0.00%	0	1.0000	0	5.5	0.00
2017	0.00	0.00%	0	1.0000	0	4.5	0.00
2018	6,964,752.60	25.00%	1,741,188	0.8750	6,094,159	3.5	0.50
2019	11,281,679.70	25.00%	2,820,420	0.6250	7,051,050	2.5	1.50
2020	10,240,619.70	25.00%	2,560,155	0.3750	3,840,232	1.5	2.50
2021	1,819,626.69	25.00%	454,907	0.1250	227,453	0.5	3.50
TOTAL	30,306,678.69		7,576,670		17,212,894		

NET SALVAGE ADJUSTMENT 0 0

TOTAL 7,576,670 17,212,894

COMPOSITE ANNUAL ACCRUAL RATE 25.00%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.57

COMPOSITE AVERAGE AGE (YEARS) 2.27

ELG COMPOSITE REMAINING LIFE (YEARS) 1.73

Enbridge Gas Inc.

Account #: 490.30 - General Plant - Computer Equipment - WAMS

ELG - Whole Life

Survivor Curve: SQ

ASL: 10

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
2016	4,680,899.13	10.00%	468,090	0.5500	2,574,495	5.5	4.50
TOTAL	4,680,899.13		468,090		2,574,495		
NET SALVAGE ADJUSTMENT			0		0		
TOTAL			468,090		2,574,495		

COMPOSITE ANNUAL ACCRUAL RATE 10.00%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.55

COMPOSITE AVERAGE AGE (YEARS) 5.50

ELG COMPOSITE REMAINING LIFE (YEARS) 4.50

Enbridge Gas Inc.

Account #: 491.01 - Software - Acquired Intangibles

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: SQ
 ASL: 4
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	0.00%	0	1.0000	0	72.5	0.00
2008	0.00	0.00%	0	1.0000	0	13.5	0.00
2009	0.00	0.00%	0	1.0000	0	12.5	0.00
2010	0.00	0.00%	0	1.0000	0	11.5	0.00
2011	0.00	0.00%	0	1.0000	0	10.5	0.00
2012	0.00	0.00%	0	1.0000	0	9.5	0.00
2013	0.00	0.00%	0	1.0000	0	8.5	0.00
2014	0.00	0.00%	0	1.0000	0	7.5	0.00
2015	0.00	0.00%	0	1.0000	0	6.5	0.00
2016	0.00	0.00%	0	1.0000	0	5.5	0.00
2017	5,933,217.48	0.00%	0	1.0000	5,933,217	4.5	0.00
2018	24,321,547.69	25.00%	6,080,387	0.8750	21,281,354	3.5	0.50
2019	64,148,946.33	25.00%	16,037,237	0.6250	40,093,091	2.5	1.50
2020	5,286,014.31	25.00%	1,321,504	0.3750	1,982,255	1.5	2.50
2021	55,475,059.58	25.00%	13,868,765	0.1250	6,934,382	0.5	3.50

TOTAL 155,164,785.39 37,307,892 76,224,301

NET SALVAGE ADJUSTMENT 0 0

TOTAL 37,307,892 76,224,301

COMPOSITE ANNUAL ACCRUAL RATE 24.04%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.49

COMPOSITE AVERAGE AGE (YEARS) 1.98

ELG COMPOSITE REMAINING LIFE (YEARS) 2.04

Enbridge Gas Inc.

Account #: 491.02 - Software - Developed Intangibles

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Whole Life
 Survivor Curve: SQ
 ASL: 4
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	0.00%	0	1.0000	0	72.5	0.00
2008	0.00	0.00%	0	1.0000	0	13.5	0.00
2009	0.00	0.00%	0	1.0000	0	12.5	0.00
2010	0.00	0.00%	0	1.0000	0	11.5	0.00
2011	0.00	0.00%	0	1.0000	0	10.5	0.00
2012	0.00	0.00%	0	1.0000	0	9.5	0.00
2013	0.00	0.00%	0	1.0000	0	8.5	0.00
2014	0.00	0.00%	0	1.0000	0	7.5	0.00
2015	0.00	0.00%	0	1.0000	0	6.5	0.00
2016	0.00	0.00%	0	1.0000	0	5.5	0.00
2017	0.00	0.00%	0	1.0000	0	4.5	0.00
2018	9,486,577.80	25.00%	2,371,644	0.8750	8,300,756	3.5	0.50
2019	5,619,946.21	25.00%	1,404,987	0.6250	3,512,466	2.5	1.50
2020	9,566,744.92	25.00%	2,391,686	0.3750	3,587,529	1.5	2.50
2021	14,103,018.70	25.00%	3,525,755	0.1250	1,762,877	0.5	3.50
TOTAL	38,776,287.63		9,694,072		17,163,629		

NET SALVAGE ADJUSTMENT 0 0
TOTAL 9,694,072 17,163,629

COMPOSITE ANNUAL ACCRUAL RATE 25.00%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.44
COMPOSITE AVERAGE AGE (YEARS) 1.77
ELG COMPOSITE REMAINING LIFE (YEARS) 2.23

Enbridge Gas Inc.

Account #: 491.03 - Software - CIS Acquired

ELG - Whole Life

Survivor Curve: SQ

ASL: 10

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	0.00%	0	1.0000	0	72.5	0.00
2009	0.00	0.00%	0	1.0000	0	12.5	0.00
2015	13,559,337.94	10.00%	1,355,934	0.6500	8,813,570	6.5	3.50
2020	13,812,372.94	10.00%	1,381,237	0.1500	2,071,856	1.5	8.50
2021	60,254,502.69	10.00%	6,025,450	0.0500	3,012,725	0.5	9.50

TOTAL 87,626,213.57 8,762,621 13,898,151

NET SALVAGE ADJUSTMENT 0 0

TOTAL 8,762,621 13,898,151

COMPOSITE ANNUAL ACCRUAL RATE 10.00%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.16

COMPOSITE AVERAGE AGE (YEARS) 1.59

ELG COMPOSITE REMAINING LIFE (YEARS) 8.41

Enbridge Gas Inc.

Account #: 491.04 - Software - WAMS

ELG - Whole Life

Survivor Curve: SQ

ASL: 10

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Annual Accrual		Calculated Accumulated Depreciation		Average Age	ELG Remaining Life
		Rate	Amount	Factor	Amount		
1949	0.00	0.00%	0	1.0000	0	72.5	0.00
2016	85,221,905.36	10.00%	8,522,191	0.5500	46,872,048	5.5	4.50

TOTAL 85,221,905.36 8,522,191 46,872,048

NET SALVAGE ADJUSTMENT 0 0

TOTAL 8,522,191 46,872,048

COMPOSITE ANNUAL ACCRUAL RATE 10.00%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.55

COMPOSITE AVERAGE AGE (YEARS) 5.50

ELG COMPOSITE REMAINING LIFE (YEARS) 4.50

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, pp. 3-5

Question(s):

Enbridge Gas outlines differences in accounting policies related to depreciation at paragraphs 7-12

- a) Please indicate any material differences between the Union Gas, EGD and Enbridge Gas capitalization policies for the following matters:
- i. Overhauls and major inspections
 - ii. Capitalization spending thresholds
 - iii. Definition of minor repairs which are not capitalized
 - iv. Site preparation costs
 - v. Costs incurred to remove previous utility assets when completing interim retirements/replacements
 - vi. Treatment of retirements for assets replaced under insurance or warranties
 - vii. Treatment of retirements for costs incurred for asset removal or relocation under cost-sharing arrangements (such as highway or civic-driven projects which may be funded in whole or in part by local or provincial governments)
 - viii. Treatment of retirements for major natural disasters (e.g., floods, fires, etc.) or other extraordinary retirements
- b) For each of the items in (a) please have Concentric identify if and how any changes were incorporated into the assessment of depreciation lives, dispersion and net salvage in the Depreciation Study.

Response:

- a) The Enterprise Wide Capitalization Policy was implemented in 2018 and Enbridge Gas adopted the policy provided at Exhibit 2, Tab 4, Schedule 1. There are no material differences for the above listed items as the EGD and Union rate zones are following the same capitalization policy. Please see Exhibit 2, Tab 4, Schedule 1, page 9, Table 1 for a summary of APCDA impacts related to the harmonization of capitalization policies for EGD and Union.

b) Please see the response at part a), there were no changes for Concentric to incorporate.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, pp. 6-7

Question(s):

Enbridge Gas indicates that there is significant accumulated amortization variance related to computer assets prior to December 1, 2023, which is proposed to be amortized over the Remaining Life.

- a) Please confirm if the amortization period is the ELG remaining life, the ALG remaining life, or the remaining life calculated based on the newly adopted amortized lives.
- b) Enbridge Gas indicates that “once the last asset is retired for the pools in these pre-existing accounts, depreciation expense will cease on these accounts”. Please indicate the treatment of any residual accumulated depreciation variance at the time of the disposal of the last asset for each pool. For example, if the last asset retires earlier than expected, what will happen to the unamortized variance at that time?

Response:

- a) The amortization period is the ELG remaining life.
- b) Any residual accumulated depreciation variances at the time of disposal will be redistributed to a similar asset account. The residual accumulated depreciation variance will be addressed in the next depreciation study for Enbridge Gas and taken into consideration when determining revisions to depreciation rates.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1 – Depreciation Study

Question(s):

In Section 3.3.2 of the Depreciation Study, Concentric outlines four approaches to addressing costs of net salvage indicating the proposed CDNS approach including: “Methodology relies on more estimates of future inflation and future cost of capital and that are harder to predict and subject to debate.”

- a) Please provide a detailed description of the use of inflation estimates in CDNS as proposed by Enbridge Gas, including whether the discount rates are real or nominal, how the estimated future costs are established (including on a real or nominal basis), and the impact over time if inflation is different (e.g., higher) than assumed in the preparation of CDNS estimates.
- b) Please explain the meaning of “customer equity” in the quote: “Attempts to have more customer equity by passing on the benefit of any return of capital” at page 3-10 of the Depreciation Study.
- c) If costs of removal are estimated via the ratio between nominal dollars spent to remove an item, divided by nominal dollars spent (in the past) to build the item, as is the case in the Depreciation Study’s Section 7, why is it necessary to additionally inflate these values as described in the Depreciation Study, page 3-11?
- d) For account 456, on page 3-13, Concentric notes: “At this time, Concentric recommends that a negative ten percent net salvage estimate continue to be used to form the basis of the CDNS calculations for this account. When the CDNS method is used, the net salvage rate is adjusted to negative six percent for the purposes of depreciation calculations.” Please provide a detailed calculation of the revision from negative 10% to negative 6% for this account.

Response:

The following response was provided by Concentric Energy Advisors, Inc.:

- a) The CDNS method incorporates three components.
- First, a net salvage percentage calculated in accordance with the Traditional method net salvage analysis is prepared. This analysis was included in Section 7 of the Concentric report for each account. The traditional method has an embedded inflation component within the calculation, as the salvage percentage is calculated from dividing the actual cost of removal (net of gross salvage proceeds), which is expressed in the dollar value as at the time of the retirement transaction, by the original cost dollars which are expressed in the value of the dollar at the time of the original installation of the asset. Therefore, the net salvage percentage has an embedded historic rate of inflation over the period from when the asset was originally installed to the year in which it was removed.
 - Second, the above impact of inflation is normalized to put both the original and cost of removal at the same cost base. The CDNS model accomplishes this by first determining a weighted average age of retirement for each account, and then inflating the original cost dollars to the same base as the cost of removal expenditures, and then adjusting the resultant net salvage percentage to an adjusted net salvage rate expressed in the dollars of the study date, resulting in an adjusted salvage rate in a current cost net salvage ratio.
 - The future net salvage requirement is multiplying the Adjusted Original Cost by the Adjusted net salvage percentage (all in today's dollars) and then inflating this resultant calculation to the end of the estimated remaining life of the vintage by applying an estimated 2% annual inflation rate, and then discounting this inflated amount back to the study date using a credit adjusted risk free discount rate of 3.75%.

The above historic inflation rates have been determined using the StatsCan historic CPI. The detailed calculations with formulas intact have been provided at Exhibit I.4.5-IGUA-14-Attachment 1.

- b) "Customer equity" in the above quote refers to the concept of fairness to tollpayers. The use of the CDNS method allows for lower depreciation rates without risk to future tollpayers, thereby improving generational equity as compared to some methods of net salvage calculation.
- c) The net salvage ratio as shown in Section 7 of the depreciation study includes the assumption that future inflation will approximate historical inflation. The CDNS

model allows that assumption to be removed, and more precise levels of net salvage to be calculated. The net salvage ratio, as calculated in Section 7, is applied to the uninflated original cost amount by vintage to calculate the net salvage requirement. The original cost amount is then inflated into 2021 dollars, and the net salvage requirement is applied against this number. This adjusted net salvage ratio has removed the impact of inflation and results in a lower ratio to apply going forward. The future net salvage requirement is then inflated to the expected end of life of the vintage and discounted back to 2021 dollars.

- d) Please see response at Exhibit I.4.5-IGUA-14-Attachment 1 for a working model of the CDNS calculations for all accounts.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1 – Depreciation Study, Section 6

Question(s):

Concentric provides proposed Life and Dispersion curves for each asset group, based on account experience. Please provide the following alternative life and dispersion curves. In each case, please include the calculated Residual Measure, and exclude vintages with exposures below 1% of total exposures.

- a) Please provide Account 452 using a 45-R2.5 curve
- b) Please provide Account 456 using a 44-R4 curve
- c) Please provide Account 457 using a 40-R2.5 curve
- d) Please provide Account 465 using a 70-R4 curve
- e) Please provide Account 472 using a 45-S0.5 curve
- f) Please provide Account 475.30 using a 60-L2, a 65-R3 and a 60-R4 curve.
- g) Please provide Account 477 using a 45-R2 curve

Response:

The following response has been provided by Concentric:

- a) The calculated Residual Measure for Account 452 using a 45-R2.5 is 0.2695.
- b) The calculated Residual Measure for Account 456 using a 44-R4 is 0.4221.
- c) The calculated Residual Measure for Account 457 using a 40-R2.5 is 0.7606.
- d) The calculated Residual Measure for Account 465 using a 70-R4 is 0.5594.
- e) The calculated Residual Measure for Account 472 using a 45-S0.5 is 0.3579.
- f) The calculated Residual Measure for Account 475.30 using a 60-L2 is 0.4321, using a 65-R3 is 0.2498, and using a 60-R4 is 0.3306.
- g) The calculated Residual Measure for Account 477 using a 45-R2 is 0.3398.

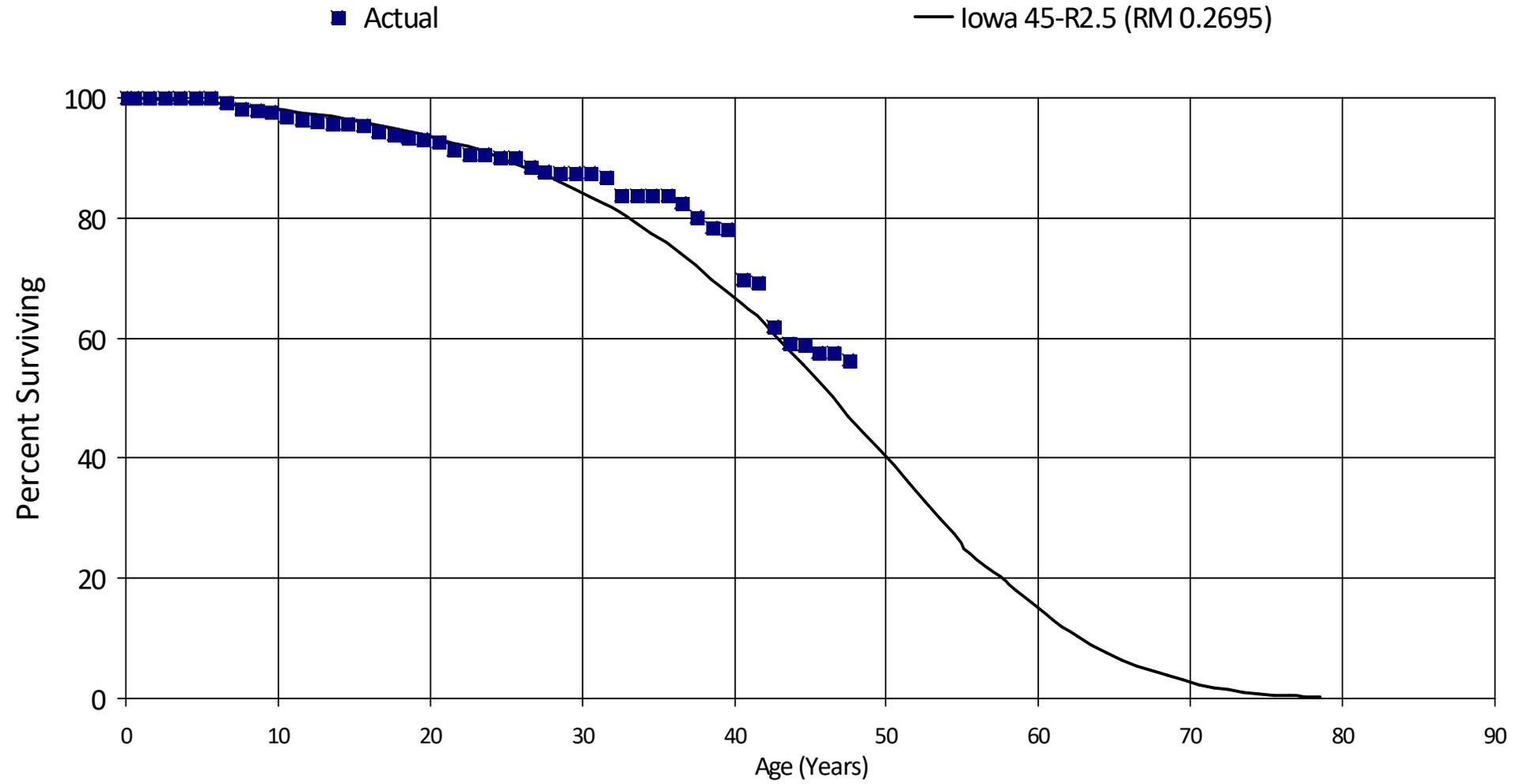
Please see Attachment 1 for the Actuarial graphs and accompanying data for the indicated Life and Dispersion curves above.

Enbridge Gas Inc.

Account 452.00 - Underground Storage - Structures and Improvements

Placement Band - 1965 - 2021 Experience Band - 2011 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 452.00 - Underground Storage - Structures and Improvements

Placement Band - 1965 - 2021 Experience Band - 2011 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	108,432,725	0	0.00000	1.00000	100.00
0.5	105,031,866	0	0.00000	1.00000	100.00
1.5	104,534,510	0	0.00000	1.00000	100.00
2.5	103,581,047	0	0.00000	1.00000	100.00
3.5	100,747,804	59,143	0.00059	0.99941	100.00
4.5	93,386,277	31,722	0.00034	0.99966	99.94
5.5	77,759,287	428,727	0.00551	0.99449	99.91
6.5	76,470,025	830,143	0.01086	0.98914	99.36
7.5	72,743,550	193,145	0.00266	0.99734	98.28
8.5	72,101,933	319,405	0.00443	0.99557	98.02
9.5	68,688,868	372,181	0.00542	0.99458	97.59
10.5	65,668,063	341,926	0.00521	0.99479	97.06
11.5	62,095,084	220,267	0.00355	0.99645	96.55
12.5	60,746,889	252,953	0.00416	0.99584	96.21
13.5	58,471,788	155,682	0.00266	0.99734	95.81
14.5	58,150,957	136,327	0.00234	0.99766	95.56
15.5	51,880,304	478,263	0.00922	0.99078	95.34
16.5	51,281,706	351,583	0.00686	0.99314	94.46
17.5	50,924,988	255,901	0.00503	0.99497	93.81
18.5	50,616,526	151,979	0.00300	0.99700	93.34
19.5	50,432,138	196,618	0.00390	0.99610	93.06
20.5	49,973,274	756,306	0.01513	0.98487	92.70
21.5	48,779,436	343,379	0.00704	0.99296	91.30
22.5	48,079,135	32,327	0.00067	0.99933	90.66
23.5	46,949,286	203,128	0.00433	0.99567	90.60
24.5	42,765,460	95,074	0.00222	0.99778	90.21
25.5	41,976,191	630,561	0.01502	0.98498	90.01
26.5	39,578,780	411,221	0.01039	0.98961	88.66

Enbridge Gas Inc.

Account 452.00 - Underground Storage - Structures and Improvements

Placement Band - 1965 - 2021 Experience Band - 2011 - 2021

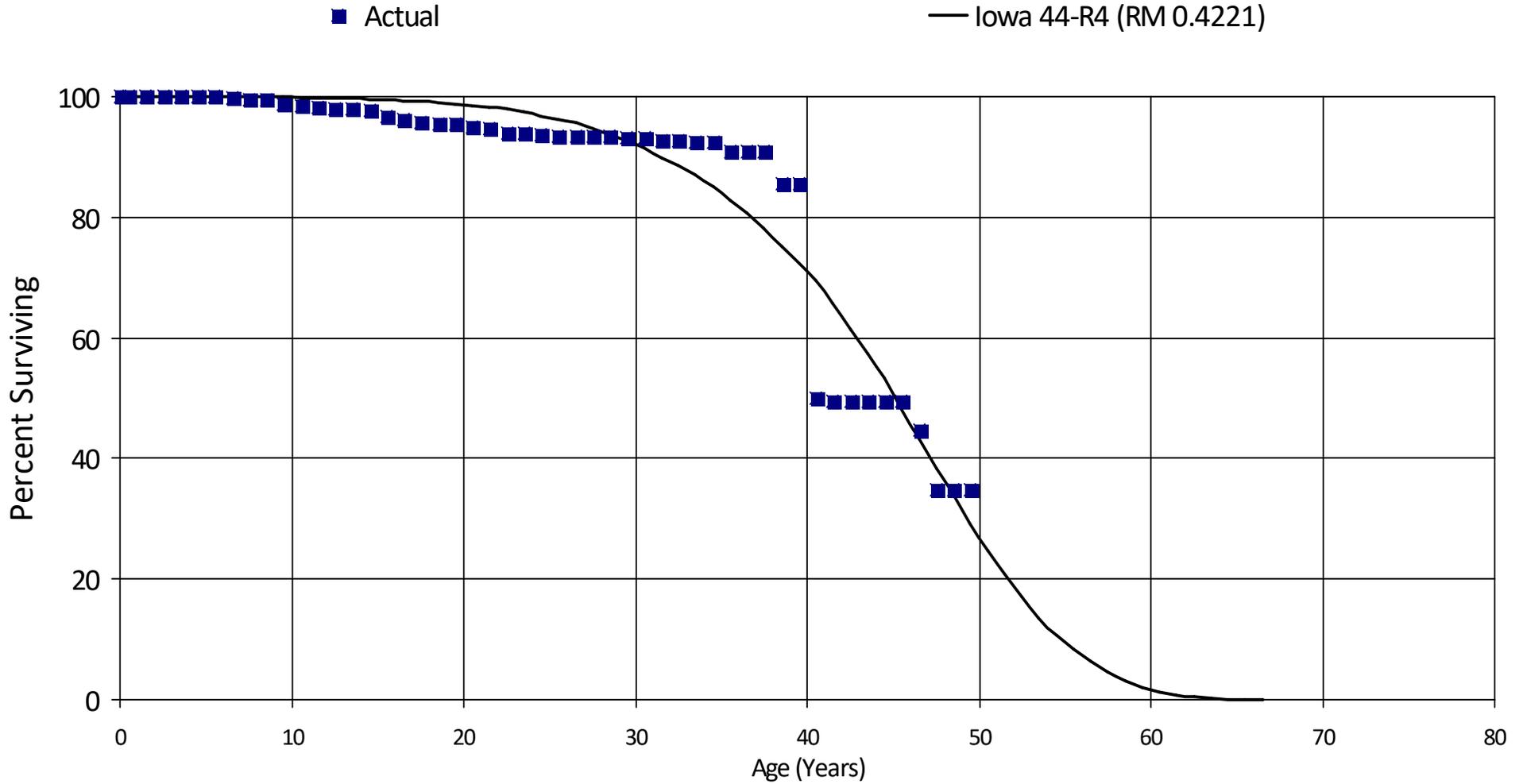
27.5	38,122,061	28,833	0.00076	0.99924	87.74
28.5	33,473,699	30,693	0.00092	0.99908	87.67
29.5	32,000,705	36,561	0.00114	0.99886	87.59
30.5	21,273,496	145,142	0.00682	0.99318	87.49
31.5	20,743,822	740,010	0.03567	0.96433	86.89
32.5	12,828,528	6,330	0.00049	0.99951	83.79
33.5	12,383,808	0	0.00000	1.00000	83.75
34.5	12,359,976	5,559	0.00045	0.99955	83.75
35.5	11,769,402	171,855	0.01460	0.98540	83.71
36.5	5,198,636	145,438	0.02798	0.97202	82.49
37.5	5,040,841	114,578	0.02273	0.97727	80.18
38.5	4,289,188	14,286	0.00333	0.99667	78.36
39.5	4,147,996	440,570	0.10621	0.89379	78.10
40.5	3,248,314	26,970	0.00830	0.99170	69.80
41.5	3,175,533	334,354	0.10529	0.89471	69.22
42.5	2,792,619	129,855	0.04650	0.95350	61.93
43.5	1,549,971	2,977	0.00192	0.99808	59.05
44.5	1,546,994	32,018	0.02070	0.97930	58.94
45.5	1,355,615	4,669	0.00344	0.99656	57.72
46.5	1,266,569	25,666	0.02026	0.97974	57.52
47.5	1,240,903	99,604	0.08027	0.91973	56.35
Totals:		9,783,929			

Enbridge Gas Inc.

Account 456.00 - Underground Storage - Compressor Equipment

Placement Band - 1950 - 2021 Experience Band - 2010 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 456.00 - Underground Storage - Compressor Equipment

Placement Band - 1950 - 2021 Experience Band - 2010 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	733,513,789	0	0.00000	1.00000	100.00
0.5	681,416,498	0	0.00000	1.00000	100.00
1.5	668,935,562	0	0.00000	1.00000	100.00
2.5	664,688,765	12,782	0.00002	0.99998	100.00
3.5	651,306,660	0	0.00000	1.00000	100.00
4.5	462,141,366	574,712	0.00124	0.99876	100.00
5.5	390,363,496	436,875	0.00112	0.99888	99.88
6.5	374,394,577	1,437,478	0.00384	0.99616	99.77
7.5	364,154,635	1,271	0.00000	1.00000	99.39
8.5	360,314,364	2,094,644	0.00581	0.99419	99.39
9.5	357,476,825	960,053	0.00269	0.99731	98.81
10.5	333,782,388	1,094,674	0.00328	0.99672	98.54
11.5	313,724,435	824,749	0.00263	0.99737	98.22
12.5	304,669,420	143,622	0.00047	0.99953	97.96
13.5	299,258,563	371,725	0.00124	0.99876	97.91
14.5	296,518,167	3,532,193	0.01191	0.98809	97.79
15.5	249,772,938	1,383,768	0.00554	0.99446	96.63
16.5	245,453,111	935,253	0.00381	0.99619	96.09
17.5	242,095,387	697,244	0.00288	0.99712	95.72
18.5	237,603,717	89,798	0.00038	0.99962	95.44
19.5	235,191,994	868,138	0.00369	0.99631	95.40
20.5	232,930,431	1,203,486	0.00517	0.99483	95.05
21.5	226,738,828	1,680,544	0.00741	0.99259	94.56
22.5	220,404,238	43,568	0.00020	0.99980	93.86
23.5	218,969,006	193,746	0.00088	0.99912	93.84
24.5	207,135,108	537,423	0.00259	0.99741	93.76
25.5	161,216,656	55,143	0.00034	0.99966	93.52
26.5	150,493,674	297,242	0.00198	0.99802	93.49

Enbridge Gas Inc.

Account 456.00 - Underground Storage - Compressor Equipment

Placement Band - 1950 - 2021 Experience Band - 2010 - 2021

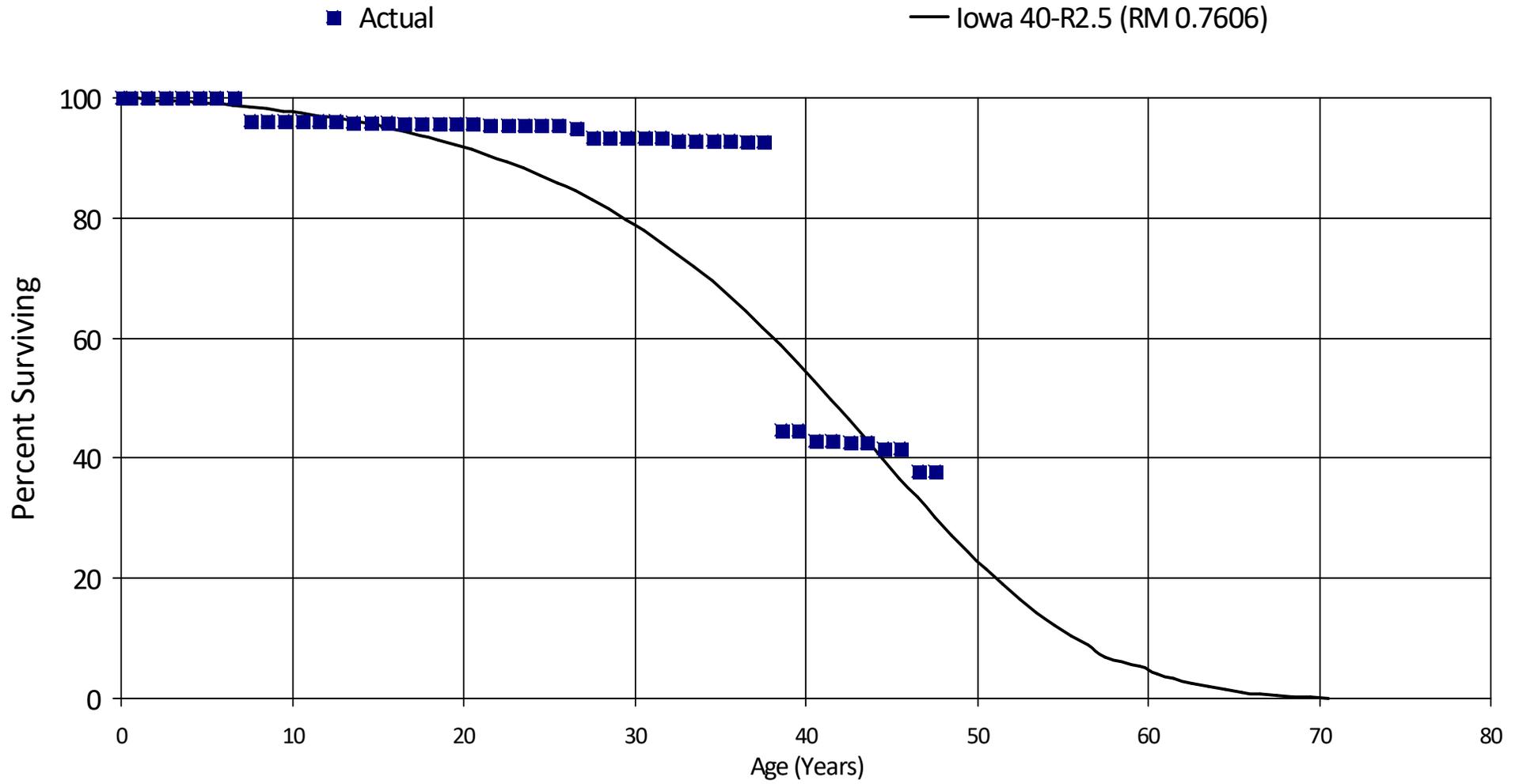
27.5	148,419,924	22,333	0.00015	0.99985	93.30
28.5	145,923,724	127,817	0.00088	0.99912	93.29
29.5	111,931,381	143,381	0.00128	0.99872	93.21
30.5	108,720,193	599,032	0.00551	0.99449	93.09
31.5	87,465,546	55,143	0.00063	0.99937	92.58
32.5	86,255,603	237,577	0.00275	0.99725	92.52
33.5	72,568,248	0	0.00000	1.00000	92.27
34.5	72,376,707	1,127,816	0.01558	0.98442	92.27
35.5	71,074,148	2,969	0.00004	0.99996	90.83
36.5	68,035,252	66,846	0.00098	0.99902	90.83
37.5	67,931,580	3,841,742	0.05655	0.94345	90.74
38.5	64,054,233	87,107	0.00136	0.99864	85.61
39.5	42,413,148	17,626,792	0.41560	0.58440	85.49
40.5	20,928,899	237,601	0.01135	0.98865	49.96
41.5	20,157,295	0	0.00000	1.00000	49.39
42.5	20,157,295	6,110	0.00030	0.99970	49.39
43.5	20,151,185	0	0.00000	1.00000	49.38
44.5	20,151,185	0	0.00000	1.00000	49.38
45.5	19,281,365	1,859,692	0.09645	0.90355	49.38
46.5	13,860,929	3,031,445	0.21870	0.78130	44.62
47.5	10,829,484	0	0.00000	1.00000	34.86
48.5	7,769,984	6,110	0.00079	0.99921	34.86
49.5	7,763,874	4,070	0.00052	0.99948	34.83
Totals:		48,553,714			

Enbridge Gas Inc.

Account 457.00 - Underground Storage - Measuring and Regulating Equipment

Placement Band - 1963 - 2021 Experience Band - 2010 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 457.00 - Underground Storage - Measuring and Regulating Equipment

Placement Band - 1963 - 2021 Experience Band - 2010 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	87,327,319	0	0.00000	1.00000	100.00
0.5	83,372,329	0	0.00000	1.00000	100.00
1.5	83,040,818	0	0.00000	1.00000	100.00
2.5	81,047,272	0	0.00000	1.00000	100.00
3.5	80,449,031	0	0.00000	1.00000	100.00
4.5	77,751,619	0	0.00000	1.00000	100.00
5.5	74,620,991	0	0.00000	1.00000	100.00
6.5	74,350,746	2,759,107	0.03711	0.96289	100.00
7.5	70,746,252	33,986	0.00048	0.99952	96.29
8.5	70,115,763	47,562	0.00068	0.99932	96.24
9.5	63,411,036	0	0.00000	1.00000	96.17
10.5	62,418,345	29,631	0.00047	0.99953	96.17
11.5	60,733,019	0	0.00000	1.00000	96.12
12.5	59,212,840	48,047	0.00081	0.99919	96.12
13.5	58,968,305	62,494	0.00106	0.99894	96.04
14.5	58,763,160	32,727	0.00056	0.99944	95.94
15.5	57,065,451	55,704	0.00098	0.99902	95.89
16.5	56,138,168	0	0.00000	1.00000	95.80
17.5	56,138,168	65,919	0.00117	0.99883	95.80
18.5	55,476,941	3,840	0.00007	0.99993	95.69
19.5	54,399,301	0	0.00000	1.00000	95.68
20.5	50,206,157	71,671	0.00143	0.99857	95.68
21.5	39,230,270	0	0.00000	1.00000	95.54
22.5	36,027,423	0	0.00000	1.00000	95.54
23.5	36,027,423	17,872	0.00050	0.99950	95.54
24.5	33,273,772	3,840	0.00012	0.99988	95.49
25.5	32,868,678	149,602	0.00455	0.99545	95.48
26.5	32,114,010	570,972	0.01778	0.98222	95.05

Enbridge Gas Inc.

Account 457.00 - Underground Storage - Measuring and Regulating Equipment

Placement Band - 1963 - 2021 Experience Band - 2010 - 2021

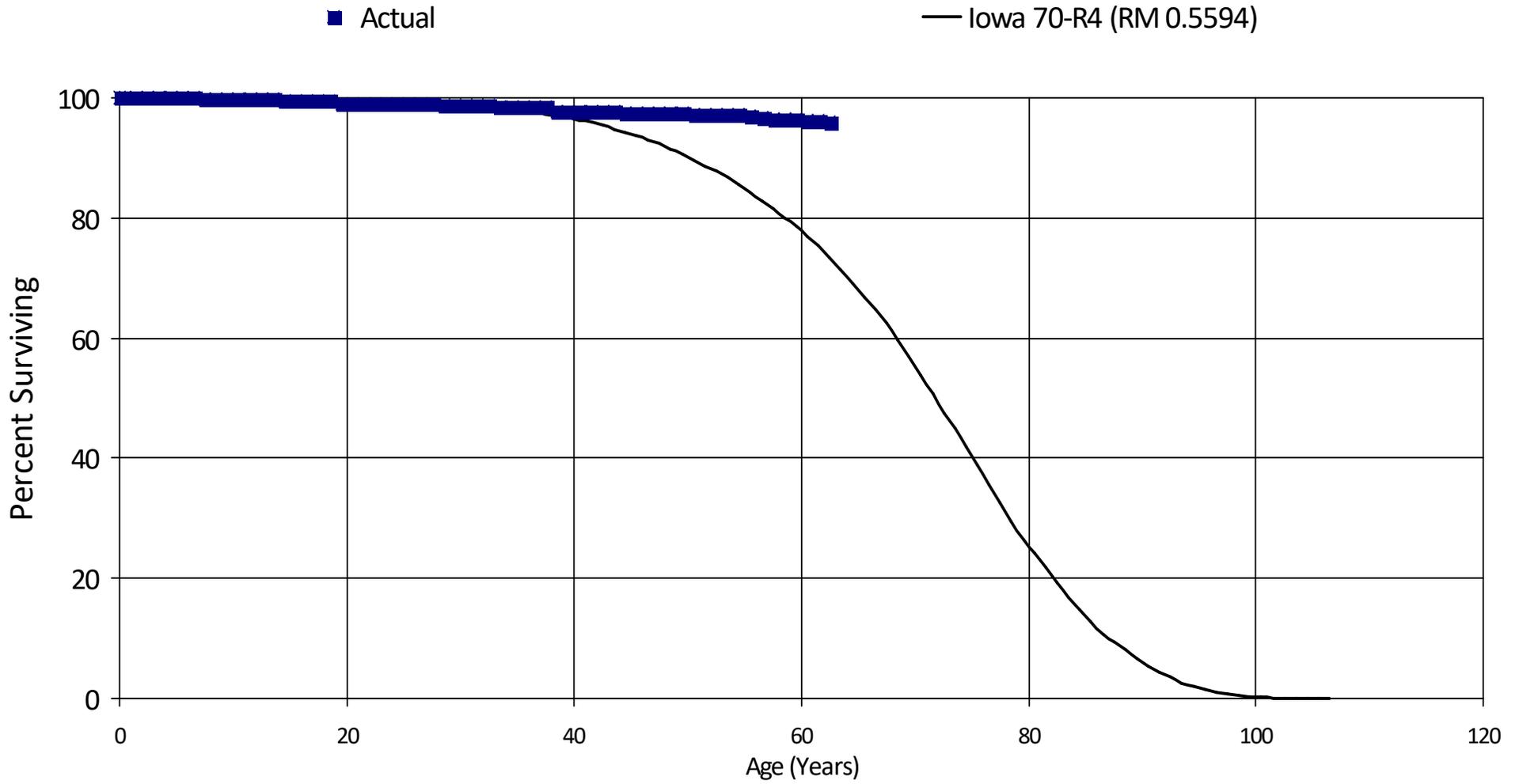
27.5	31,096,563	0	0.00000	1.00000	93.36
28.5	28,748,903	0	0.00000	1.00000	93.36
29.5	25,253,022	0	0.00000	1.00000	93.36
30.5	18,229,749	0	0.00000	1.00000	93.36
31.5	14,696,781	85,376	0.00581	0.99419	93.36
32.5	13,630,600	5,991	0.00044	0.99956	92.82
33.5	11,755,162	0	0.00000	1.00000	92.78
34.5	10,810,175	0	0.00000	1.00000	92.78
35.5	10,810,175	19,236	0.00178	0.99822	92.78
36.5	10,790,940	0	0.00000	1.00000	92.61
37.5	10,691,777	5,523,618	0.51662	0.48338	92.61
38.5	5,168,160	0	0.00000	1.00000	44.77
39.5	5,168,160	230,863	0.04467	0.95533	44.77
40.5	4,937,296	0	0.00000	1.00000	42.77
41.5	4,937,296	19,236	0.00390	0.99610	42.77
42.5	4,907,158	2	0.00000	1.00000	42.60
43.5	2,512,081	55,685	0.02217	0.97783	42.60
44.5	2,456,395	0	0.00000	1.00000	41.66
45.5	2,456,395	230,863	0.09398	0.90602	41.66
46.5	1,893,438	0	0.00000	1.00000	37.74
47.5	1,893,438	0	0.00000	1.00000	37.74
Totals:		10,123,844			

Enbridge Gas Inc.

Account 465.00 - Transmission Plant - Mains

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 465.00 - Transmission Plant - Mains

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	2,803,741,089	0	0.00000	1.00000	100.00
0.5	2,613,843,841	0	0.00000	1.00000	100.00
1.5	2,540,021,396	226,979	0.00009	0.99991	100.00
2.5	2,440,634,563	85,660	0.00004	0.99996	99.99
3.5	2,424,753,044	2,075,444	0.00086	0.99914	99.99
4.5	2,221,919,486	390,907	0.00018	0.99982	99.90
5.5	1,550,516,263	36,472	0.00002	0.99998	99.88
6.5	1,393,690,109	1,358,450	0.00097	0.99903	99.88
7.5	1,350,917,098	93,697	0.00007	0.99993	99.78
8.5	1,281,678,958	392,547	0.00031	0.99969	99.77
9.5	1,239,964,582	710,788	0.00057	0.99943	99.74
10.5	1,223,379,010	53,969	0.00004	0.99996	99.68
11.5	1,214,401,635	100,061	0.00008	0.99992	99.68
12.5	1,169,296,869	18,703	0.00002	0.99998	99.67
13.5	1,158,062,141	1,293,972	0.00112	0.99888	99.67
14.5	1,075,806,566	444,596	0.00041	0.99959	99.56
15.5	950,236,394	79,048	0.00008	0.99992	99.52
16.5	938,159,875	44,712	0.00005	0.99995	99.51
17.5	933,455,313	1,226,375	0.00131	0.99869	99.51
18.5	924,707,838	2,941,607	0.00318	0.99682	99.38
19.5	869,843,993	122,639	0.00014	0.99986	99.06
20.5	823,255,104	178,204	0.00022	0.99978	99.05
21.5	805,399,240	51,721	0.00006	0.99994	99.03
22.5	751,431,049	58,169	0.00008	0.99992	99.02
23.5	717,146,602	231,147	0.00032	0.99968	99.01
24.5	697,210,518	554,323	0.00080	0.99920	98.98
25.5	645,097,421	41,464	0.00006	0.99994	98.90
26.5	615,018,447	98,222	0.00016	0.99984	98.89

Enbridge Gas Inc.

Account 465.00 - Transmission Plant - Mains

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

27.5	580,363,647	113,206	0.00020	0.99980	98.87
28.5	545,148,426	99,472	0.00018	0.99982	98.85
29.5	475,882,325	2,223	0.00000	1.00000	98.83
30.5	441,934,641	276,789	0.00063	0.99937	98.83
31.5	406,429,918	117,443	0.00029	0.99971	98.77
32.5	341,747,129	552,134	0.00162	0.99838	98.74
33.5	307,354,507	21,105	0.00007	0.99993	98.58
34.5	300,952,214	3,034	0.00001	0.99999	98.57
35.5	290,593,550	19,219	0.00007	0.99993	98.57
36.5	250,255,294	5,365	0.00002	0.99998	98.56
37.5	231,840,518	1,935,551	0.00835	0.99165	98.56
38.5	229,319,358	289,249	0.00126	0.99874	97.74
39.5	197,293,755	5,267	0.00003	0.99997	97.62
40.5	178,035,054	12,968	0.00007	0.99993	97.62
41.5	175,658,698	4,204	0.00002	0.99998	97.61
42.5	164,608,852	2,811	0.00002	0.99998	97.61
43.5	160,955,902	74,545	0.00046	0.99954	97.61
44.5	159,775,717	257,008	0.00161	0.99839	97.57
45.5	155,064,747	5,590	0.00004	0.99996	97.41
46.5	128,164,459	73,066	0.00057	0.99943	97.41
47.5	123,389,698	10,244	0.00008	0.99992	97.35
48.5	120,792,162	2,181	0.00002	0.99998	97.34
49.5	107,827,092	11,524	0.00011	0.99989	97.34
50.5	98,546,828	21,636	0.00022	0.99978	97.33
51.5	91,909,623	158,177	0.00172	0.99828	97.31
52.5	89,811,974	13,580	0.00015	0.99985	97.14
53.5	86,440,168	136	0.00000	1.00000	97.13
54.5	77,336,390	40,616	0.00053	0.99947	97.13
55.5	71,213,266	279,031	0.00392	0.99608	97.08
56.5	65,376,068	172,283	0.00264	0.99736	96.70
57.5	54,534,905	34,436	0.00063	0.99937	96.44

Enbridge Gas Inc.

Account 465.00 - Transmission Plant - Mains

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

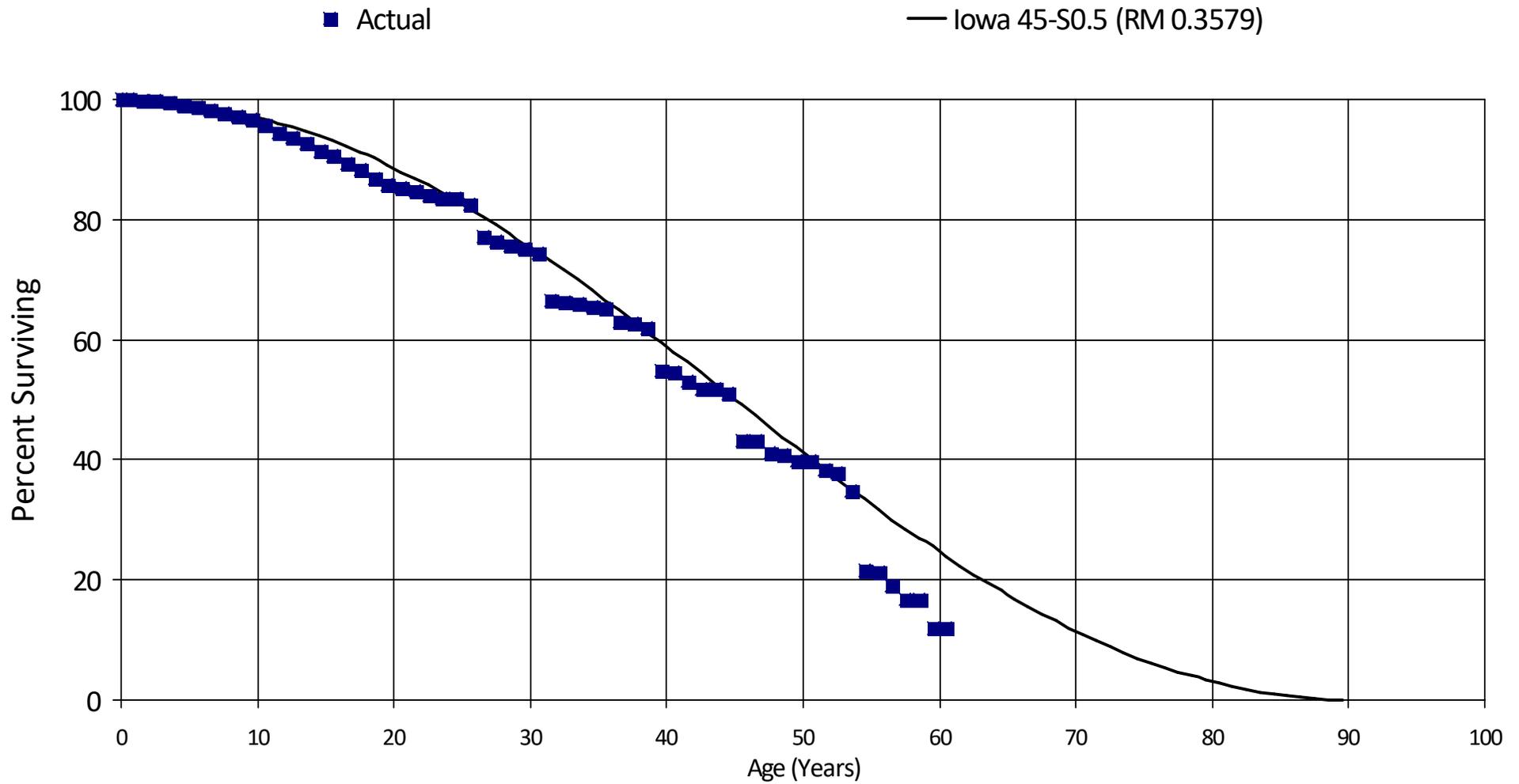
58.5	53,593,141	10,019	0.00019	0.99981	96.38
59.5	51,487,181	86,887	0.00169	0.99831	96.36
60.5	50,557,758	14,449	0.00029	0.99971	96.20
61.5	49,569,661	98,285	0.00198	0.99802	96.17
62.5	46,301,311	4,876	0.00011	0.99989	95.98
Totals:		17,738,485			

Enbridge Gas Inc.

Account 472.00 - Distribution - Structures and Improvements - Other

Placement Band - 1928 - 2021 Experience Band - 1948 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 472.00 - Distribution - Structures and Improvements - Other

Placement Band - 1928 - 2021 Experience Band - 1948 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	452,380,067	-472,909	-0.00105	1.00105	100.00
0.5	368,122,896	846,365	0.00230	0.99770	100.10
1.5	362,865,019	613,933	0.00169	0.99831	99.87
2.5	355,984,539	332,338	0.00093	0.99907	99.70
3.5	353,694,105	2,072,346	0.00586	0.99414	99.61
4.5	347,422,936	1,195,559	0.00344	0.99656	99.03
5.5	338,317,697	1,394,956	0.00412	0.99588	98.69
6.5	331,724,471	1,624,626	0.00490	0.99510	98.28
7.5	325,109,849	1,985,919	0.00611	0.99389	97.80
8.5	294,317,773	1,703,165	0.00579	0.99421	97.20
9.5	284,730,628	2,769,604	0.00973	0.99027	96.64
10.5	277,233,183	3,356,645	0.01211	0.98789	95.70
11.5	267,383,951	2,632,293	0.00984	0.99016	94.54
12.5	224,193,174	2,601,430	0.01160	0.98840	93.61
13.5	204,740,531	2,427,486	0.01186	0.98814	92.52
14.5	197,001,231	1,904,500	0.00967	0.99033	91.42
15.5	190,326,176	2,455,938	0.01290	0.98710	90.54
16.5	187,361,518	2,173,674	0.01160	0.98840	89.37
17.5	183,254,232	3,048,665	0.01664	0.98336	88.33
18.5	178,179,918	2,111,512	0.01185	0.98815	86.86
19.5	171,778,631	1,259,104	0.00733	0.99267	85.83
20.5	170,315,919	932,042	0.00547	0.99453	85.20
21.5	168,932,527	1,508,777	0.00893	0.99107	84.73
22.5	166,655,879	816,941	0.00490	0.99510	83.97
23.5	164,927,495	343,954	0.00209	0.99791	83.56
24.5	156,102,513	1,619,446	0.01037	0.98963	83.39
25.5	152,867,791	10,084,746	0.06597	0.93403	82.53
26.5	130,821,834	1,339,906	0.01024	0.98976	77.09

Enbridge Gas Inc.

Account 472.00 - Distribution - Structures and Improvements - Other

Placement Band - 1928 - 2021 Experience Band - 1948 - 2021

27.5	126,221,569	917,317	0.00727	0.99273	76.30
28.5	124,597,405	1,040,665	0.00835	0.99165	75.75
29.5	121,809,488	1,322,718	0.01086	0.98914	75.12
30.5	118,693,613	12,465,209	0.10502	0.89498	74.30
31.5	105,700,978	432,455	0.00409	0.99591	66.50
32.5	103,949,467	400,681	0.00385	0.99615	66.23
33.5	102,827,367	665,935	0.00648	0.99352	65.98
34.5	101,441,005	583,011	0.00575	0.99425	65.55
35.5	100,539,221	3,413,074	0.03395	0.96605	65.17
36.5	95,750,433	418,494	0.00437	0.99563	62.96
37.5	95,074,624	1,268,426	0.01334	0.98666	62.68
38.5	92,890,592	10,386,112	0.11181	0.88819	61.84
39.5	80,439,393	383,674	0.00477	0.99523	54.93
40.5	78,577,554	2,263,227	0.02880	0.97120	54.67
41.5	74,886,492	1,744,291	0.02329	0.97671	53.10
42.5	73,098,980	31,955	0.00044	0.99956	51.86
43.5	73,062,278	1,128,644	0.01545	0.98455	51.84
44.5	70,959,672	10,833,197	0.15267	0.84733	51.04
45.5	60,007,825	304,404	0.00507	0.99493	43.25
46.5	59,665,696	2,611,801	0.04377	0.95623	43.03
47.5	41,829,367	215,309	0.00515	0.99485	41.15
48.5	41,474,615	1,118,006	0.02696	0.97304	40.94
49.5	40,151,523	32,974	0.00082	0.99918	39.84
50.5	33,845,874	1,243,887	0.03675	0.96325	39.81
51.5	31,679,995	427,313	0.01349	0.98651	38.35
52.5	29,439,830	2,460,042	0.08356	0.91644	37.83
53.5	19,841,923	7,483,676	0.37716	0.62284	34.67
54.5	12,244,974	121,707	0.00994	0.99006	21.59
55.5	12,011,789	1,291,287	0.10750	0.89250	21.38
56.5	10,628,149	1,324,814	0.12465	0.87535	19.08
57.5	8,815,979	524	0.00006	0.99994	16.70

Enbridge Gas Inc.

Account 472.00 - Distribution - Structures and Improvements - Other

Placement Band - 1928 - 2021 Experience Band - 1948 - 2021

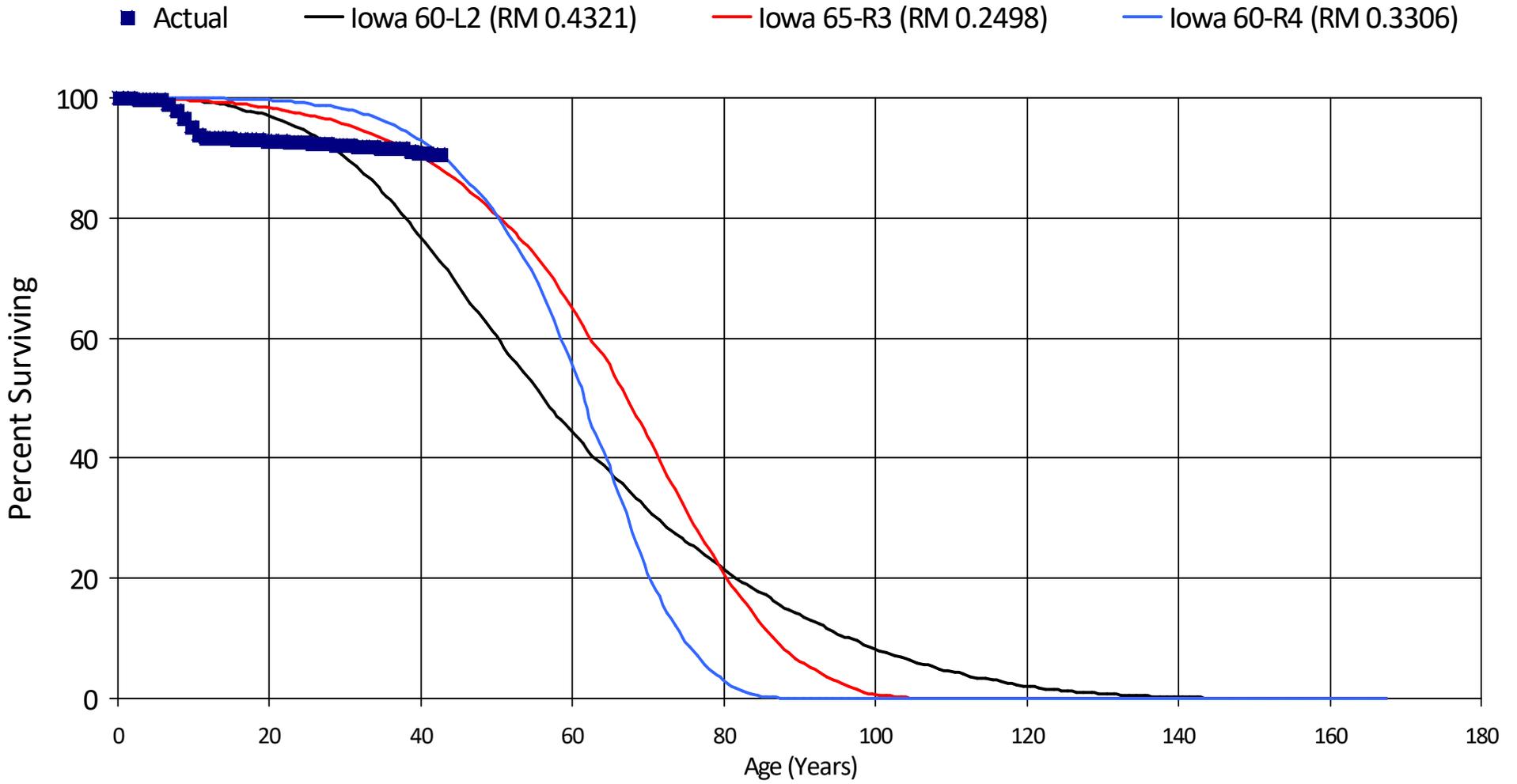
58.5	8,747,083	2,465,271	0.28184	0.71816	16.70
59.5	5,396,573	1,135	0.00021	0.99979	11.99
60.5	4,847,591	0	0.00000	1.00000	11.99
Totals:		125,484,196			

Enbridge Gas Inc.

Account 475.30 - Distribution - Mains - Plastic

Placement Band - 1958 - 2021 Experience Band - 1971 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 475.30 - Distribution - Mains - Plastic

Placement Band - 1958 - 2021 Experience Band - 1971 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	3,659,693,969	937,528	0.00026	0.99974	100.00
0.5	3,277,821,241	2,421,787	0.00074	0.99926	99.97
1.5	3,132,345,282	1,719,695	0.00055	0.99945	99.90
2.5	3,009,125,684	1,343,907	0.00045	0.99955	99.85
3.5	2,883,925,344	1,004,750	0.00035	0.99965	99.81
4.5	2,748,374,798	3,661,922	0.00133	0.99867	99.78
5.5	2,625,777,036	19,399,522	0.00739	0.99261	99.65
6.5	2,517,540,045	25,025,257	0.00994	0.99006	98.91
7.5	2,398,051,004	31,678,784	0.01321	0.98679	97.93
8.5	2,268,428,618	35,523,959	0.01566	0.98434	96.64
9.5	2,140,625,513	29,501,059	0.01378	0.98622	95.13
10.5	2,031,557,042	6,927,627	0.00341	0.99659	93.82
11.5	1,923,443,733	582,716	0.00030	0.99970	93.50
12.5	1,811,374,639	2,255,542	0.00125	0.99875	93.47
13.5	1,708,947,985	837,259	0.00049	0.99951	93.35
14.5	1,591,031,878	993,070	0.00062	0.99938	93.30
15.5	1,459,496,245	1,166,062	0.00080	0.99920	93.24
16.5	1,386,983,364	956,404	0.00069	0.99931	93.17
17.5	1,336,543,304	954,634	0.00071	0.99929	93.11
18.5	1,266,120,974	912,060	0.00072	0.99928	93.04
19.5	1,195,035,733	1,453,156	0.00122	0.99878	92.97
20.5	1,106,768,535	879,770	0.00079	0.99921	92.86
21.5	1,022,334,714	1,044,200	0.00102	0.99898	92.79
22.5	933,160,210	1,055,045	0.00113	0.99887	92.70
23.5	844,950,040	760,912	0.00090	0.99910	92.60
24.5	762,999,726	786,365	0.00103	0.99897	92.52
25.5	681,516,216	633,598	0.00093	0.99907	92.42
26.5	596,799,094	408,972	0.00069	0.99931	92.33

Enbridge Gas Inc.

Account 475.30 - Distribution - Mains - Plastic

Placement Band - 1958 - 2021 Experience Band - 1971 - 2021

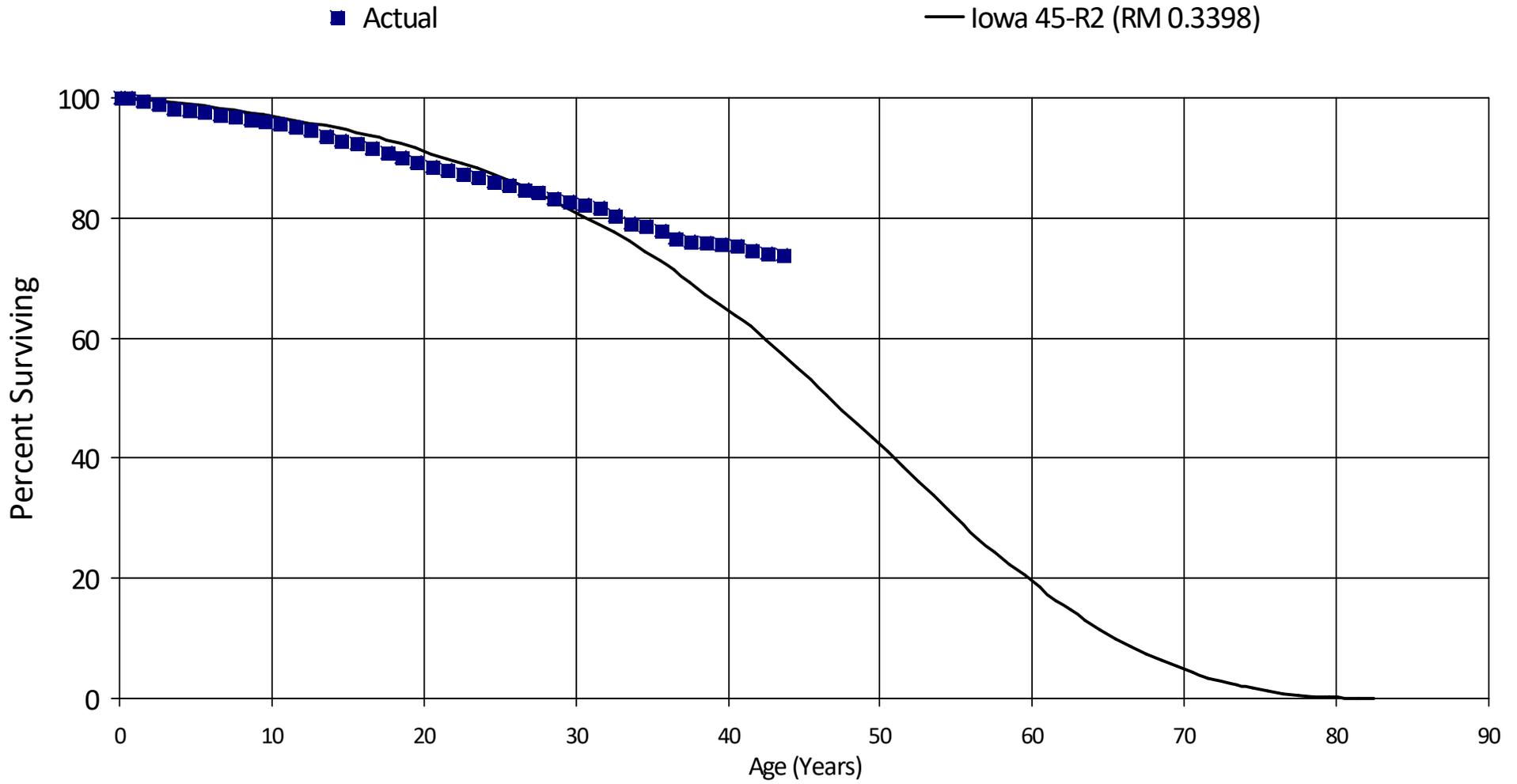
27.5	524,983,792	518,997	0.00099	0.99901	92.27
28.5	478,804,428	465,849	0.00097	0.99903	92.18
29.5	436,022,264	339,128	0.00078	0.99922	92.09
30.5	391,353,742	288,712	0.00074	0.99926	92.02
31.5	357,491,279	234,300	0.00066	0.99934	91.95
32.5	314,022,807	403,507	0.00128	0.99872	91.89
33.5	284,105,572	235,530	0.00083	0.99917	91.77
34.5	252,371,067	176,041	0.00070	0.99930	91.69
35.5	226,599,373	172,676	0.00076	0.99924	91.63
36.5	201,352,549	92,760	0.00046	0.99954	91.56
37.5	169,474,161	973,353	0.00574	0.99426	91.52
38.5	143,143,248	121,415	0.00085	0.99915	90.99
39.5	117,414,406	78,597	0.00067	0.99933	90.91
40.5	91,871,700	146,079	0.00159	0.99841	90.85
41.5	57,234,381	78,850	0.00138	0.99862	90.71
42.5	38,757,563	44,081	0.00114	0.99886	90.58
Totals:		179,195,437			

Enbridge Gas Inc.

Account 477.00 - Distribution - Measuring and Regulating Equipment

Placement Band - 1949 - 2021 Experience Band - 1956 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 477.00 - Distribution - Measuring and Regulating Equipment

Placement Band - 1949 - 2021 Experience Band - 1956 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	1,034,272,645	242,777	0.00023	0.99977	100.00
0.5	970,667,601	4,155,004	0.00428	0.99572	99.98
1.5	902,279,182	5,977,061	0.00662	0.99338	99.55
2.5	868,044,197	6,253,962	0.00720	0.99280	98.89
3.5	834,455,985	1,709,024	0.00205	0.99795	98.18
4.5	780,823,226	2,326,801	0.00298	0.99702	97.98
5.5	656,421,987	3,264,012	0.00497	0.99503	97.69
6.5	611,431,014	1,872,144	0.00306	0.99694	97.20
7.5	573,005,430	2,455,746	0.00429	0.99571	96.90
8.5	543,393,538	2,165,064	0.00398	0.99602	96.48
9.5	512,360,656	2,288,186	0.00447	0.99553	96.10
10.5	487,965,566	2,617,259	0.00536	0.99464	95.67
11.5	468,710,475	2,633,045	0.00562	0.99438	95.16
12.5	440,126,185	4,072,780	0.00925	0.99075	94.63
13.5	409,960,141	3,238,205	0.00790	0.99210	93.75
14.5	385,311,722	2,785,012	0.00723	0.99277	93.01
15.5	360,552,028	2,669,303	0.00740	0.99260	92.34
16.5	340,221,416	3,147,220	0.00925	0.99075	91.66
17.5	317,118,902	2,477,097	0.00781	0.99219	90.81
18.5	299,527,334	2,633,231	0.00879	0.99121	90.10
19.5	284,348,229	2,306,147	0.00811	0.99189	89.31
20.5	267,690,080	1,837,708	0.00687	0.99313	88.59
21.5	237,995,220	1,682,734	0.00707	0.99293	87.98
22.5	210,203,131	1,453,421	0.00691	0.99309	87.36
23.5	186,240,392	1,344,342	0.00722	0.99278	86.76
24.5	171,673,607	1,374,981	0.00801	0.99199	86.13
25.5	151,851,025	1,086,910	0.00716	0.99284	85.44
26.5	135,482,138	848,770	0.00626	0.99374	84.83

Enbridge Gas Inc.

Account 477.00 - Distribution - Measuring and Regulating Equipment

Placement Band - 1949 - 2021 Experience Band - 1956 - 2021

27.5	120,554,255	1,333,541	0.01106	0.98894	84.30
28.5	108,397,246	695,965	0.00642	0.99358	83.37
29.5	99,739,015	811,398	0.00814	0.99186	82.83
30.5	88,154,168	529,871	0.00601	0.99399	82.16
31.5	75,379,113	1,130,755	0.01500	0.98500	81.67
32.5	67,201,606	1,048,078	0.01560	0.98440	80.44
33.5	60,014,447	371,849	0.00620	0.99380	79.19
34.5	52,952,701	480,288	0.00907	0.99093	78.70
35.5	48,903,450	801,950	0.01640	0.98360	77.99
36.5	44,182,341	345,705	0.00782	0.99218	76.71
37.5	38,908,841	164,313	0.00422	0.99578	76.11
38.5	36,617,215	120,938	0.00330	0.99670	75.79
39.5	33,608,763	107,846	0.00321	0.99679	75.54
40.5	16,221,231	164,131	0.01012	0.98988	75.30
41.5	14,411,309	79,899	0.00554	0.99446	74.54
42.5	12,934,033	62,896	0.00486	0.99514	74.13
43.5	11,461,302	53,774	0.00469	0.99531	73.77
Totals:		79,221,143			

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Ref 1: Exhibit 4, Tab 5, Schedule 1, Attachment 1 – Depreciation Study, Section 6

Ref 2: EB-2011-0210, Exhibit D2, Foster and Associates – 2011 Depreciation Study

Question(s):

Concentric provides proposed Life and Dispersion curves for each asset group, based on account experience.

- a) Please provide a description of the full range of assets in account 455 and indicate why the retirement experience on this account departs notably from the proposed 55-R3 life and dispersion curve.
- b) Union Gas's depreciation study (Foster and Associates – 2011 Depreciation Study) indicates at page 7 that Union Gas had aged data and plant transactions for all post-1997 activity. Please explain why Account 466 relies on an experience band only from 2010-2021.
- c) Please provide any additional retirement experience data for Account 466 transmission for periods from 1997 to 2010, including in Excel format.
- d) Please provide a description of the assets in account 456 and indicate why the retirement experience on this account departs notably from the proposed 30-R4 life and dispersion curve.
- e) As both peers (35-37 years) and the experienced retirement data (Concentric Depreciation Study, page 6-38) are suggestive of a much longer life for Account 466 Transmission Compressors, please provide a detailed reasoning for adopting the 30-R4 life at this time.
- f) For Account 473.01, per Concentric Depreciation Study page 3-17, the existing EGD life and dispersion of 45-L1.5 appears to be a better fit to the data than the proposed 45-S1. Please provide a copy of the retirement rate analysis limiting exposures to 1% of total exposures and illustrate and calculate RM values for 45-L1.5 and 45-S1.

- g) For Account 475.21, per Concentric Depreciation Study page 3-19, the existing EGD life and dispersion of 61-R3 appears to be a better fit to the data than the proposed 55-R3. Please provide a copy of the retirement rate analysis limiting exposures to 1% of total exposures, and illustrate and calculate RM values for 55-R3 and 61-R3.
- h) As both peers (55-80 years) and the experienced retirement data (Concentric Depreciation Study, page 6-83) are suggestive of a much longer life for Account 475.21 Distribution Mains - Coated and Wrapped, please provide a detailed reasoning for shortening to a 55-R3 life at this time.
- i) Please provide the range of peers (with references) for Account 477.
- j) As both peers (15-25 years) and the experienced retirement data (Concentric Depreciation Study, page 6-100) are suggestive of a much longer life for Account 478 Meters than the 15-S2.5 proposed, please provide a detailed reasoning for shortening to a 15-S2.5 at this time.

Response:

The following response was provided by Concentric Energy Advisors, Inc.:

- a) Enbridge Gas classifies assets based on the OEB Uniform System of Accounts. Account 455 includes the 'cost of pipelines used for conveying gas from point of connection with the transmission or other system to underground storage wells and from underground storage wells to the point where the gas enters the transmission or other system'¹.

The actuarial analysis for Account 455 indicates a stub curve that does not fall below the 80 percent surviving level. As such, the actuarial analysis is of limited value. The peer review indicated a range of 40 to 55 years is appropriate for Field Lines. EGD had a previously approved life of 55-R3 for the assets in this account. Based on the peer review, maintaining the currently approved life of 55 years is appropriate.

- b) At the time of the 2021 Depreciation Study, Concentric did not have historical retirement transactions for any years prior to 2010. As such, the Experience Band selected was 2010 through 2021. Concentric has now received the data and is evaluating the impact, if any, on the results of the study.
- c) Please see response to part b).

¹ [OEB Uniform System of Accounts.](#)

- d) Enbridge Gas classifies assets based on the OEB Uniform System of Accounts. Account 456 includes the 'cost of compressors and associated equipment used to deliver gas to underground storage or to withdraw gas from underground storage for delivery to the transmission or other system.'²

The EGD currently approved life for this account is 40-R2, while the currently approved life for Union is 35-R2.5. The peer review indicates a life of 30 to 40 years is appropriate for this account, while review of the remaining compression accounts in the Enbridge Gas system indicates that peers have a life of less than 40 years. Discussions with operations and management staff indicate that the expected life of compression sites is approximately 40 years. As such, Concentric recommends the 40-R4 for the assets in this account.

- e) When reviewing the actuarial analysis, it is noted that the exposures decrease rapidly from 1 billion dollars at age 0 to \$356 million at age 6.5 without any retirement activity. Further, by age 14.5 the exposures drop to 126 million with only 1.4 million dollars in retirements. That indicates that Enbridge Gas has invested a large amount of money in very recent years. As such, it is expected that the historical data indications may not be representative of the future retirement patterns. Therefore, it is appropriate to place less weighting on the actuarial analysis for this account.

As is noted in the interview notes, attached at Exhibit I.4.5-STAFF-171-Attachment 5, there is an upcoming wave of compressor equipment retirements expected in the coming years. It is anticipated that the new compressors will have a life shorter than the historical life indications. As such, Concentric recommends maintaining the currently approved life of 30 years.

- f) Please see Attachment 1.
- g) Please see Attachment 2.
- h) As is noted in the interview notes, provided at Exhibit I.4.5-STAFF-171-Attachment 5, there is an ongoing replacement program targeting steel mains. This program is anticipated to have a wave of retirements in the coming years, with vintage steel mains planned to be replaced predominantly with plastic mains. As such, Concentric recommends maintaining the currently approved life for Union Gas of 55 years.
- i) Please see response at Exhibit I.4.5-IGUA-26-Attachment 1 for the peer review.
- j) Concentric notes that the actuarial analysis included for this account includes all historic retirement transactions, resulting in a placement band of 1884 through 2021

² [OEB Uniform System of Accounts](#)

and an experience band of 1955 through 2021. In the years since 1884, metering technology has undergone significant changes. As such, minimal weighting was placed on the actuarial analysis completed for this account.

Enbridge Gas is currently investigating an AMI meter replacement program. AMI meters are subject to a differing set of forces of retirement as compared to analogue meters, and as such, it is the experience of Concentric that they generally have a shorter expected life. AMI meters may be retired due to changes in AMI technology (ie. AMI meters using cellular technology may need to be retired if the underlying cellular technology changes), battery constraints, necessary upgrades to encoder receiver transmitters, and a variety of other technological limitations. As such, it is necessary to assign a shorter average life for Enbridge Gas in order to ensure all technological changes including the use of Ultrasonic meters and the potential conversion to AMI are considered.

Account 473.01 - Distribution - Services - Metal

RETIREMENT RATE ANALYSIS

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	962,637,166	527,581	0.00055	0.99945	100.00
0.5	849,884,886	1,281,405	0.00151	0.99849	99.94
1.5	835,901,505	1,829,425	0.00219	0.99781	99.79
2.5	820,383,536	3,742,647	0.00456	0.99544	99.57
3.5	806,297,735	3,905,759	0.00484	0.99516	99.12
4.5	791,005,065	4,163,156	0.00526	0.99474	98.64
5.5	776,684,101	4,373,339	0.00563	0.99437	98.12
6.5	758,900,133	4,660,206	0.00614	0.99386	97.57
7.5	739,819,057	4,496,343	0.00608	0.99392	96.97
8.5	720,434,677	5,681,940	0.00789	0.99211	96.38
9.5	702,441,556	6,699,733	0.00954	0.99046	95.62
10.5	689,210,961	8,410,216	0.01220	0.98780	94.71
11.5	672,721,820	8,600,676	0.01278	0.98722	93.55
12.5	660,315,521	8,898,877	0.01348	0.98652	92.35
13.5	643,456,027	9,809,957	0.01525	0.98475	91.11
14.5	623,620,473	11,100,331	0.01780	0.98220	89.72
15.5	601,663,629	12,591,924	0.02093	0.97907	88.12
16.5	579,007,759	13,257,955	0.02290	0.97710	86.28
17.5	561,181,428	14,024,635	0.02499	0.97501	84.30
18.5	541,857,715	14,910,063	0.02752	0.97248	82.19
19.5	521,014,446	15,191,739	0.02916	0.97084	79.93
20.5	500,181,922	15,199,426	0.03039	0.96961	77.60
21.5	480,584,644	15,258,788	0.03175	0.96825	75.24
22.5	460,289,809	15,567,951	0.03382	0.96618	72.85
23.5	439,711,190	15,459,133	0.03516	0.96484	70.39
24.5	421,187,683	18,690,989	0.04438	0.95562	67.92
25.5	395,218,406	17,673,692	0.04472	0.95528	64.91
26.5	369,388,598	16,257,720	0.04401	0.95599	62.01
27.5	347,091,514	14,530,376	0.04186	0.95814	59.28
28.5	327,173,025	13,338,403	0.04077	0.95923	56.80
29.5	309,674,366	12,145,991	0.03922	0.96078	54.48
30.5	294,480,412	10,857,620	0.03687	0.96313	52.34
31.5	280,350,194	10,334,644	0.03686	0.96314	50.41
32.5	266,848,153	8,732,035	0.03272	0.96728	48.55
33.5	255,307,972	7,856,702	0.03077	0.96923	46.96
34.5	244,785,079	6,767,640	0.02765	0.97235	45.52
35.5	235,382,899	5,956,960	0.02531	0.97469	44.26
36.5	227,036,472	5,395,752	0.02377	0.97623	43.14
37.5	218,595,705	4,554,231	0.02083	0.97917	42.11
38.5	211,396,546	3,864,398	0.01828	0.98172	41.23
39.5	204,554,608	2,965,883	0.01450	0.98550	40.48
40.5	195,683,565	2,579,414	0.01318	0.98682	39.89
41.5	182,375,331	2,167,610	0.01189	0.98811	39.36

Account 473.01 - Distribution - Services - Metal

RETIREMENT RATE ANALYSIS

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
42.5	170,691,694	2,023,477	0.01185	0.98815	38.89
43.5	159,742,980	1,656,886	0.01037	0.98963	38.43
44.5	149,611,630	1,373,545	0.00918	0.99082	38.03
45.5	140,366,182	1,168,228	0.00832	0.99168	37.68
46.5	130,961,526	1,392,908	0.01064	0.98936	37.37
47.5	121,047,624	1,495,524	0.01235	0.98765	36.97
48.5	110,806,646	1,463,080	0.01320	0.98680	36.51
49.5	99,848,635	1,374,743	0.01377	0.98623	36.03
50.5	91,417,736	1,015,373	0.01111	0.98889	35.53
51.5	84,456,438	1,225,383	0.01451	0.98549	35.14
52.5	74,437,260	1,211,170	0.01627	0.98373	34.63
53.5	67,070,016	999,654	0.01490	0.98510	34.07
54.5	60,791,965	775,722	0.01276	0.98724	33.56
55.5	55,561,647	1,269,058	0.02284	0.97716	33.13
56.5	49,890,831	836,380	0.01676	0.98324	32.37
57.5	44,658,950	723,170	0.01619	0.98381	31.83
58.5	37,983,111	622,526	0.01639	0.98361	31.31
59.5	30,421,713	657,190	0.02160	0.97840	30.80
60.5	24,260,219	761,313	0.03138	0.96862	30.13
61.5	19,295,888	646,103	0.03348	0.96652	29.18
62.5	15,726,277	552,581	0.03514	0.96486	28.20
63.5	12,215,129	504,302	0.04129	0.95871	27.21
64.5	10,138,102	441,393	0.04354	0.95646	26.09
Totals:		408,502,974			

Account 475.21 - Distribution - Mains - Coated & Wrapped

RETIREMENT RATE ANALYSIS

Placement Band - 1894 - 2021 Experience Band - 1957 - 2021

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	3,530,236,877	3,852,951	0.00109	0.99891	100.00
0.5	3,162,572,043	4,806,315	0.00152	0.99848	99.89
1.5	2,978,913,938	6,682,874	0.00224	0.99776	99.74
2.5	2,830,411,525	3,509,572	0.00124	0.99876	99.52
3.5	2,630,147,548	2,527,670	0.00096	0.99904	99.40
4.5	2,518,191,135	3,808,987	0.00151	0.99849	99.30
5.5	2,055,621,467	4,889,146	0.00238	0.99762	99.15
6.5	1,982,496,419	3,525,588	0.00178	0.99822	98.91
7.5	1,831,750,927	2,884,273	0.00157	0.99843	98.73
8.5	1,749,955,598	4,190,510	0.00239	0.99761	98.57
9.5	1,716,647,977	2,462,518	0.00143	0.99857	98.33
10.5	1,657,456,162	2,446,387	0.00148	0.99852	98.19
11.5	1,626,403,660	5,999,047	0.00369	0.99631	98.04
12.5	1,574,302,799	7,947,775	0.00505	0.99495	97.68
13.5	1,516,111,924	7,740,749	0.00511	0.99489	97.19
14.5	1,421,898,400	9,283,349	0.00653	0.99347	96.69
15.5	1,358,213,159	2,130,926	0.00157	0.99843	96.06
16.5	1,315,695,456	1,671,700	0.00127	0.99873	95.91
17.5	1,288,309,360	1,725,891	0.00134	0.99866	95.79
18.5	1,266,040,555	4,903,782	0.00387	0.99613	95.66
19.5	1,216,640,574	1,682,377	0.00138	0.99862	95.29
20.5	1,172,861,655	1,767,601	0.00151	0.99849	95.16
21.5	1,136,666,286	3,869,456	0.00340	0.99660	95.02
22.5	1,088,966,220	2,284,535	0.00210	0.99790	94.70
23.5	1,051,084,081	1,792,275	0.00171	0.99829	94.50
24.5	1,022,493,945	3,634,681	0.00355	0.99645	94.34
25.5	982,406,733	9,811,877	0.00999	0.99001	94.01
26.5	933,095,065	15,134,844	0.01622	0.98378	93.07
27.5	874,027,838	9,076,681	0.01038	0.98962	91.56
28.5	838,947,197	13,279,346	0.01583	0.98417	90.61
29.5	798,179,959	1,579,866	0.00198	0.99802	89.18
30.5	722,076,647	2,366,691	0.00328	0.99672	89.00
31.5	679,032,600	1,976,410	0.00291	0.99709	88.71
32.5	637,807,695	1,673,801	0.00262	0.99738	88.45
33.5	616,790,341	2,875,598	0.00466	0.99534	88.22
34.5	582,855,105	1,652,350	0.00283	0.99717	87.81
35.5	566,496,162	5,552,130	0.00980	0.99020	87.56
36.5	546,326,705	1,747,863	0.00320	0.99680	86.70
37.5	525,059,238	4,496,748	0.00856	0.99144	86.42
38.5	499,136,372	1,596,957	0.00320	0.99680	85.68
39.5	484,206,686	1,567,308	0.00324	0.99676	85.41
40.5	468,315,980	2,091,416	0.00447	0.99553	85.13
41.5	451,492,677	1,291,416	0.00286	0.99714	84.75

Account 475.21 - Distribution - Mains - Coated & Wrapped

RETIREMENT RATE ANALYSIS

Placement Band - 1894 - 2021 Experience Band - 1957 - 2021

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
42.5	433,443,253	1,330,143	0.00307	0.99693	84.51
43.5	417,115,552	1,958,738	0.00470	0.99530	84.25
44.5	398,175,710	1,756,771	0.00441	0.99559	83.85
45.5	379,878,867	1,940,091	0.00511	0.99489	83.48
46.5	364,730,075	2,188,022	0.00600	0.99400	83.05
47.5	342,785,662	2,994,352	0.00874	0.99126	82.55
48.5	319,616,056	2,071,972	0.00648	0.99352	81.83
49.5	298,996,263	2,309,680	0.00772	0.99228	81.30
50.5	277,597,896	1,980,783	0.00714	0.99286	80.67
51.5	257,472,435	1,715,960	0.00666	0.99334	80.09
52.5	236,687,090	1,431,597	0.00605	0.99395	79.56
53.5	218,685,126	924,697	0.00423	0.99577	79.08
54.5	196,670,718	727,759	0.00370	0.99630	78.75
55.5	182,787,004	797,861	0.00436	0.99564	78.46
56.5	170,436,363	667,408	0.00392	0.99608	78.12
57.5	158,959,131	749,986	0.00472	0.99528	77.81
58.5	140,269,500	947,087	0.00675	0.99325	77.44
59.5	116,995,478	572,083	0.00489	0.99511	76.92
60.5	99,865,135	1,317,136	0.01319	0.98681	76.54
61.5	84,311,545	723,740	0.00858	0.99142	75.53
62.5	46,898,330	96,009	0.00205	0.99795	74.88
Totals:		208,994,112			

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T5/S1

Question(s):

Was the Concentric Depreciation study subject to an RFP process? If not, why not? If so, please provide the RFP and indicate why Concentric was chosen. Was the contractual arrangement with Concentric with respect to the Depreciation Study connected to its work regarding equity thickness? Please provide all correspondence between EGI and Concentric regarding the scope of work expected.

Response:

Please see Attachment 1 for the RFP and response at Exhibit I.1.2-CCC-3 for the contract for the Concentric Depreciation Study.

Concentric was selected to conduct the Depreciation Study due to its extensive subject matter expertise and experience with prior EGD depreciation studies.

The contractual arrangement with Concentric with respect to the Depreciation Study was not connected to Concentric's work regarding equity thickness.

REQUEST FOR PROPOSAL

COMPANY: Enbridge Gas Inc.
("Company")

RFP #: 2-8-2021_Depreciation Study

ISSUE DATE: February 22, 2021

RFP TITLE: Depreciation Study

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INTRODUCTION

1. PREAMBLE

- (a) This Request for Proposal (“**RFP**”) is being issued by Company to obtain proposals for the goods and/or services (“**RFP Subject**”) described in the RFP data sheet forming part of this RFP (“**RFP Data Sheet**”). The RFP may only be amended by an addendum issued by Company (an “**Addendum**” and, collectively, the “**Addenda**”) which shall, upon issuance, become part of the RFP.
- (b) All instructions required for the completion of a proposal (a “**Proposal**”) in response to this RFP are included in this RFP. Invited potential suppliers (each, a “**Proponent**”) shall comply with these Instructions to Proponents exactly as they are set out in this RFP. Failure to do so may be grounds for disqualification of a Proposal.
- (c) Should Company decide to proceed:
 - i. if a successful Proponent(s) (each, a “**Supplier**”) has a valid pre-existing master agreement with Company that, in Company’s discretion, covers the scope of the RFP Subject (“**Existing Agreement**”), then Company and Supplier shall execute a contract supplement per the terms of the Existing Agreement for the RFP Subject (“**Contract Supplement**”). No Proponent exceptions to the terms of the Existing Agreement will be accepted; or
 - ii. if Supplier does not have an Existing Agreement, then Supplier shall enter into a contract (“**Definitive Contract**”) with Company for the purposes of supplying the RFP Subject; the Definitive Contract will be Company’s form of contract (“**Contract**”) attached at Appendix E.
- (d) Where marked as applicable in the RFP Data Sheet, Proponents are to follow instructions in the Confirmation of Receipt section of the RFP Data Sheet.

2. RFP DATA SHEET

Proponents are to refer to the RFP Data Sheet for specific information and requirements applicable to this RFP.

3. RFP DOCUMENTS

The RFP documents (“**RFP Documents**”) shall be read as a whole and comprise of:

- (a) these Instructions to Proponents;
- (b) the RFP Data Sheet;
- (c) all Appendices to the RFP listed in the RFP Data Sheet; and
- (d) any Addenda issued pursuant to this RFP.

If there are any inconsistencies among the RFP Documents, the inconsistencies will be resolved by reference to the following descending order of priority: (i) any Addenda; (ii) these Instructions to Proponents; (iii) the RFP Data Sheet; and (iv) all Appendices to the RFP.

4. RFP PROCESS

THIS RFP IS GOVERNED BY THE TERMS AND CONDITIONS SET OUT IN THIS RFP.

THIS RFP DOCUMENT IS NOT INTENDED TO BE A CALL FOR TENDERS. If this RFP is being distributed via an RFP posting on a procurement portal ("**RFP Posting**"), Proponent acknowledges that, notwithstanding the use of words such as "bid" or "tender" within such procurement portal, this process is a Request for Proposal.

5. COMPANY POLICIES

Supplier will perform the RFP Subject in accordance with Company's policies and documentation as directed by Company. Applicable Company policies are identified on the RFP Data Sheet.

6. CONFIDENTIALITY OF INFORMATION

If Proponent has an Existing Agreement, then Proponent agrees that it will treat the Confidential Information (defined below) as Company's "Confidential Information" under, and in accordance with, the Existing Agreement.

If Proponent does not have an Existing Agreement, then Proponent acknowledges that this RFP and associated information or data whether oral or written (including any subsequently delivered information relating to or supplementing this RFP) constitute proprietary and confidential information of Company ("**Confidential Information**"). Proponent agrees that it will treat all Confidential Information in strict confidence for the sole purpose of reviewing and responding to this RFP and in accordance with the terms and conditions set forth below:

- (a) Proponent will limit access to Confidential Information to only those employees of Proponent or third parties that have a need to know such Confidential Information for the purpose of Proponent preparing its Proposal.
- (b) If Proponent elects not to submit a Proposal in response to this RFP, or if Proponent is notified that it is removed from consideration, then Proponent will immediately destroy or cause to be destroyed all Confidential Information, as well as Proponent's notes, memoranda, summaries or other writings relating to any Confidential Information. If requested by Company, Proponent will provide Company with an officer's certificate certifying that all such Confidential Information and other information has been physically destroyed (i.e. deleted and shredded but not merely discarded).

Proponents acknowledge and agree that a breach of the provisions of this Section 6 would cause Company and/or its related entities to suffer a loss which could not be adequately compensated by damages, and that Company and/or any related entity may, in addition

to any other remedy or relief, enforce any of the provisions of this Section 6 upon application to a court of competent jurisdiction without proof of actual damage to Company or any related entity. The provisions of this Section 6 shall be binding and shall survive any cancellation of this RFP and the conclusion of the RFP process.

Each Proponent agrees that Company may, in Company's sole discretion, share Proposals, information and documentation arising out of this RFP with Company's affiliates.

7. PROPONENTS

- (a) Only those Proponents that have been invited to this RFP shall be eligible to submit a Proposal. Proposals from affiliates of the invited Proponents or other parties associated with the invited Proponents may not be considered without prior written approval from Company.
- (b) Unless otherwise approved in writing by Company, a Proposal must be submitted by a single Proponent.
- (c) Proponents submitting a Proposal shall be actively engaged in the line of goods or services required by the RFP Subject and shall be able to refer to goods or services of a similar nature performed by them.

8. AUTHORIZATIONS

By submitting a Proposal, Proponent represents and warrants that it has or will have satisfied itself that prior to the performance of the RFP Subject, it will be able to obtain all authorizations required by the laws of the jurisdictions in which the RFP Subject will be performed.

REQUEST FOR PROPOSAL INFORMATION

9. RFP SCHEDULE

The RFP Schedule is set out in the RFP Data Sheet with all dates being approximate and subject to change at the sole discretion of Company. Company will communicate to Proponents any changes to the RFP Schedule by issuing an Addendum.

10. COMMUNICATIONS CONCERNING RFP

- (a) All communications related to this RFP shall be submitted to the RFP contact identified in the RFP Data Sheet ("**RFP Contact**") in accordance with the RFP Data Sheet. Communications directed to Company personnel other than the RFP Contact may result in disqualification of Proponent from further consideration by Company.
- (b) Proponent is required to ensure that the RFP number and RFP Title are referenced clearly in all communications to the RFP Contact.

- (c) It is Proponent's responsibility to learn all aspects of the RFP requirements. Should any details necessary for a clear and comprehensive understanding be required, it is Proponent's responsibility to obtain clarification before submitting its Proposal.
- (d) All inquiries or requests for clarifications ("**Queries**") related to this RFP must be submitted to the RFP Contact on or before the Query Deadline set out in the RFP Schedule section of the RFP Data Sheet.
- (e) In setting out the Query and providing a response, Company may at its discretion:
 - (i) answer similar questions from different Proponents only once;
 - (ii) edit the questions for purpose of clarity; and/or
 - (iii) ignore Queries which, in Company's opinion, are obscure, ambiguous, unclear or not relevant to this RFP.
- (f) Company is under no obligation whatsoever to treat any Query as confidential and at Company's discretion, any Query of, and Company's response to, one Proponent may be provided to all Proponents.

11. REVISIONS AND CLARIFICATIONS TO RFP

- (a) All clarifications, revisions, interpretations and any supplemental instructions provided by Company will be in the form of written Addenda issued in accordance with the RFP Data Sheet. Any statement, consent, waiver, acceptance, approval, response to Query, clarification, information or anything else said or done by Company, the RFP Contact or any other person is not binding on Company and shall not and will not be relied upon by any Proponent except and only to the extent that a confirming Addendum is issued by Company, provided that Company shall not be under any obligation whatsoever to issue any Addendum.
- (b) All Proponents will be deemed to have read and reviewed all of the Addenda. Failure to comply with clarifications, changes, interpretations or supplementary instructions set out in the Addenda may result in disqualification of a Proponent's Proposal.
- (c) All requests for clarification must be made by Proponent in accordance with Section 10 above.

12. RFP REQUIREMENTS, ERRORS, OMISSIONS AND UNCERTAINTY

Proponent is solely responsible for all errors and omissions in its Proposal. It is the responsibility of Proponent to ensure that its Proposal is submitted strictly in accordance with this RFP. It is also Proponent's responsibility to comprehend and respond to all aspects of the RFP requirements. Should any details necessary for a clear and comprehensive understanding be required by Proponent, it is Proponent's responsibility to obtain clarification in accordance with Section 10 before the Query Deadline set out in the RFP Schedule section of the RFP Data Sheet. Proponent will notify the RFP Contact of any apparent errors, deviations, omissions, or conflicts noted in this RFP. Company shall not be responsible in any way whatsoever for any misunderstanding by Proponent of the RFP Documents, responses to Queries, any documents provided by Company or any other type of information provided by or communication made by Company in connection with this RFP.

13. CONFLICT OF INTEREST DISCLOSURE

Each Proponent must declare whether it has an actual or potential Conflict of Interest (as defined below). At the discretion of Company, if Proponent is found to be in a Conflict of Interest that it has not disclosed or that cannot be addressed or rectified by Proponent to the satisfaction of Company, Company may disqualify Proponent from the RFP process and any Proposal submitted by Proponent.

“**Conflict of Interest**” includes, but is not limited to, any situation or circumstance where:

- (a) in relation to the RFP process, Proponent has an unfair advantage or engages in conduct, directly or indirectly, that may give it an unfair advantage, including but not limited to: (i) having or having access to information in the preparation of its Proposal that is confidential to Company or any entity related to Company and not available to other Proponents; (ii) communicating or engaging with any person with a view to influencing preferred treatment in the RFP process; or (iii) engaging in conduct that compromises or could be seen to compromise the integrity of the open and competitive RFP process and render that process non-competitive and unfair; or
- (b) in relation to the performance of its contractual obligations, Proponent’s other commitments, relationships or financial interests (i) could or could be seen to exercise an improper influence over the objective, unbiased and impartial exercise of its independent judgment; or (ii) could or could be seen to compromise, impair or be incompatible with the effective performance of its contractual obligations.

14. OWNERSHIP OF RFP DOCUMENTS

All materials submitted by Proponents in response to this RFP shall become the property of Company without payment or liability for payment by Company and shall not be returned. Company reserves the right to, in its discretion, make a reasonable number of copies of Proposals, and utilize information and concepts contained in Proposals except to the extent such information and concepts are protected by copyright, patent or industrial design protection.

15. NO RELIANCE BY PROPONENT

Company will not be responsible for any claim, action, loss, damage, or liability arising from Proponent’s reliance or use of this RFP or any other technical or historical appendices, data, materials, photographs, or documents provided by Company. Proponent is fully responsible for obtaining all information required for the preparation of its Proposal and for the execution of the Definitive Contract or Contract Supplement, as applicable.

16. RESERVATION OF RIGHTS

- (a) Company has the right, at its discretion, without incurring any liability or obligation for claims, actions, costs, expenses, damages, penalties or losses incurred by any Proponent or any person or entity related or otherwise connected with it or its Proposal (“**Liability**”), to:

- i. change the dates, schedule, deadlines, process and requirements set out in the RFP Documents;
 - ii. accept any Proposal in whole or in part;
 - iii. reject any or all Proposals;
 - iv. change the RFP process or any of the RFP Documents;
 - v. change the limits or scope of the procurement;
 - vi. negotiate with one, some or all Proponents;
 - vii. not accept the lowest price Proposal;
 - viii. reissue the same RFP or a different request for proposal in relation to the RFP Subject;
 - ix. cancel this RFP, or the procurement of the RFP Subject, for any reason whatsoever, at any time;
 - x. accept any future proposal or other offer;
 - xi. waive any irregularity or non-compliance with the requirements of this RFP where the irregularity or non-compliance is determined by Company, in its discretion, to be minor or inconsequential; and
 - xii. if only one Proposal is received, elect to accept or reject it or enter into negotiations with Proponent.
- (b) Company may independently verify any information in any Proposal. Company also has the right to disqualify any Proponent and reject the Proposal of any Proponent which, whether intentional or not, has failed to disclose any information that would, if disclosed, materially adversely affect Company's evaluation of the relevant Proponent's Proposal.
- (c) Company may, in its discretion, without Liability at any time, reject any Proposal or disqualify a Proponent if, in the discretion of Company, such Proposal contains materially false, incorrect, or misleading information or reveals a Conflict of Interest that Company is not prepared to waive in its discretion.
- (d) If Company is of the opinion that a Proposal materially deviates from the requirements set out in the RFP Documents, Company may in its discretion and without Liability reject the Proposal. Proponent's submission of a complete but poor quality Proposal shall not be considered a failure to comply with the requirements set out in the RFP Documents but may adversely affect the evaluation and scoring of Proponent's Proposal.
- (e) Company shall not be obligated to accept Proposals that are unsigned, incomplete, conditional, illegible, obscure or contain irregularities of any kind.

- (f) Company shall have no Liability to any Proponent or any other person or entity (including, without limitation, direct ,indirect, special or punitive damages) arising directly or indirectly out of or otherwise relating to this RFP or the RFP process, including without limitation:
 - i. any Proponent's Proposal; or
 - ii. any compliant or non-compliant, qualified or unqualified submission or participation or involvement in this RFP process; or
 - iii. acts, omissions or any course of conduct by the Company, the RFP Contact or any agent or representative of Company in connection with the conduct of this RFP process.
- (g) The waiver and exclusion set out in this Section 16 applies to all possible claims, whether arising in contract, tort, equity, or otherwise, including, without limitation, any claim for breach by Company of a duty of fairness or relating to a failure by Company to comply with the rules set forth in this RFP.
- (h) Each Proponent has read, understood and agrees that this waiver and exclusion of liability is clear and unambiguous and by making its Proposal submission it agrees that it has no claim in any way connected to any of the circumstances described in this Section 16 or the RFP.
- (i) The provisions of this Section 16 shall survive any cancellation of this RFP and the conclusion of this RFP process.

17. NO IMPLIED OFFER OR BINDING COMMITMENT

No contract or other binding obligation on Company will be implied (by law or otherwise) unless and until Company and Proponent have executed the Definitive Contract or Contract Supplement, as applicable.

18. NO PUBLIC DISCLOSURE

Proponent agrees not to refer to Company in relation to this RFP or any related activities in any public disclosure without prior written approval from Company.

19. INCURRED COSTS AND EXPENSES

Proponent participates in this RFP process at its sole risk, cost and expense; Proponent is solely responsible for all costs and expenses of preparing and submitting its Proposal and any activity associated with the RFP.

20. GOVERNING LAW

This RFP will be governed by the applicable local, state and provincial laws in which the head office of Company is located and the federal laws applicable therein.

21. RFP INTERPRETATION

Company shall be the interpreter of the RFP. Proponent shall be bound by the decision of Company. All references in this RFP to Company's "discretion" or "sole discretion" means in the sole and absolute discretion of Company.

22. PROPONENT CONDUCT

- (a) Company may preclude any Proponent from proceeding with this RFP if it is found that gratuities in the form of entertainment, gifts or otherwise were offered or given by Proponent, or any employee, agent or representative of Proponent, to any officer, director, agent, or employee of Company (including the RFP Contact) or their consultants or agents, for the purpose of securing an award of the Definitive Contract or Contract Supplement, as applicable.
- (b) No Proponent may discuss or communicate with any other Proponent about the preparation of its Proposal or the Proposal of any other Proponent. Proponents shall prepare and submit Proposals independently and without any connection, knowledge, comparison of information or arrangement, direct or indirect, with any other Proponent.
- (c) Company has the right, in its discretion, to disqualify any Proponent and/or reject any Proposal where it is of the opinion that such Proponent has taken part in collusive or fraudulent behaviour.
- (d) If, on or after the Proposal Submission Deadline and prior to executing the Definitive Contract or Contract Supplement, as applicable, there is a change in circumstances that may materially adversely affect Proponent in a way which could impair Proponent's ability to perform its obligations under either or both this RFP or the Definitive Contract or Contract Supplement, as applicable, then Proponent shall promptly notify Company in writing by email to the RFP Contact. In such an event, Company may, in its discretion, disqualify Proponent from continuing in the RFP process and elect not to consider any Proposal that it submitted.

PROPOSAL SUBMISSION

23. PROPOSAL TIMING AND RECEIPT

- (a) See Appendix A for the Proposal Format and Contents, which sets out the format and content requirements.
- (b) Proposals must be received (i) no later than the date and time identified in the RFP Schedule section of the RFP Data Sheet ("**Proposal Submission Deadline**"); and (ii) by the method identified in the Proposal Submission section of the RFP Data Sheet.
- (c) All Proponents must submit their Proposals in accordance with the RFP Data Sheet.
- (d) Proposals submitted in alternative methods or formats may be disqualified.

- (e) Company is not responsible for any loss or delay with respect to the submission of any Proponent's Proposal.

24. PRE-PROPOSAL MEETINGS AND SITE VISITS

- (a) The RFP Schedule section of the RFP Data Sheet will specify whether a site visit ("**Site Visit**") and/or a pre-proposal meeting ("**Pre-Proposal Meeting**") are mandatory for all Proponents. Where such meetings or site visits are mandatory, the failure of Proponent to attend the mandatory Site Visit and/or Pre-Proposal Meeting may disqualify that Proponent's Proposal from consideration.
- (b) The details, including location and time, of the Site Visit and the Pre-Proposal Meeting shall be specified in the RFP Data Sheet.
- (c) Confirmation of attendance must be provided by Proponents to the RFP Contact by email (identified in the RFP Data Sheet) on or before the date and time set out in the RFP Data Sheet.
- (d) Where multiple Pre-Proposal Meetings and Site Visits are being conducted Proponents will identify the specific meetings and Site Visits they intend to attend in their confirmation of attendance.

25. INSPECTION OF SITES

Where applicable, Proponent shall carefully examine the work location(s) before submitting a Proposal. If a Site Visit is not identified in the RFP Data Sheet, Proponent will not be allowed access to the work location(s) without the approval of Company and compliance with Company's site requirements. Any requests for such site visits must be communicated by Proponent to the RFP Contact.

26. PROPOSAL VALIDITY PERIOD

Where specified as applicable under the RFP Data Sheet:

- (a) Proposals submitted by the Proposal Submission Date (and not withdrawn under Section 27) shall be irrevocable and remain in effect for acceptance in accordance with this Section 26, through the period of time ("**Proposal Validity Period**") as set out in the RFP Data Sheet.
- (b) The Proposal Validity Period for any Proponent(s) that has been identified as a Supplier shall automatically extend until the execution of the Definitive Contract or Contract Supplement, as applicable. Once the Supplier has executed the Definitive Contract or Contract Supplement (as applicable), the Proposal Validity Period for all Proposals shall terminate.

27. AMENDMENTS AND WITHDRAWAL OF PROPOSALS

- (a) Proponent may only amend its Proposal after submission by submitting a revised Proposal before the Proposal Submission Deadline.

- (b) Proponent may withdraw its Proposal only by giving notice in accordance with the RFP Data Sheet.

28. MODIFICATION OF PROPOSAL FORMS

Other than data input, modifications or alterations of any kind to Proposal forms supplied by Company are not permitted. Modification or alteration of Proposal forms may result in a Proposal being deemed as non-compliant.

29. PROPOSAL EXECUTION

The Proposal Submission Acknowledgement Form identified in the RFP Data Sheet shall be executed by a person with the authority to bind Proponent.

30. POST PROPOSAL INFORMATION REQUIREMENTS

Company may request additional information about a Proposal by sending a written inquiry to Proponent. Company may require a visit to Proponents/Respondents site (at Company's expense) to evaluate Proponent's operation and clarify issues of methodology and experience.

EVALUATION AND SELECTION

31. EVALUATION AND SELECTION

- (a) Proposals submitted in response to this RFP may be accepted without further negotiation by Company and are binding upon the selected Proponent(s). Company will evaluate all Proposals considering Proponents' respective abilities to meet each of the requirements as defined herein.
- (b) Proposals will be used as the basis of the evaluation. Company shall have sole discretion in its evaluation of Proposals received.
- (c) Proposals will be evaluated based upon criteria determined by Company, in its sole discretion. Such criteria (in no particular order) shall include, but not be limited to, those criteria set out in the RFP Data Sheet.
- (d) A short list of Proponents may be established upon completion of an initial round of evaluations.
- (e) Proponent may be requested to make a presentation regarding its Proposal to Company. Proponent's key management and technical people are expected to participate in any presentations that occur.
- (f) Company reserves the right to review Proposal submitted by Proponent, and then to enter into simultaneous negotiations with all or any other Proponents for purposes of refining the scope of the RFP Subject or finalizing the terms of the Definitive Contract or Contract Supplement, as applicable.

- (g) Proponents will be notified whether they have been selected as a Supplier. Company will not be obligated to provide reasons for acceptance or rejection of any Proposal.

RFP SECTION REFERENCE AND DESCRIPTION	ITEM	
Section 1 – Description of RFP Subject	Company is requesting Proposals in respect of the following RFP Subject: RFP#2-8-2021_Depreciation Study	
Section 1 – Confirmation of Receipt	If Proponent intends to respond, Proponent must indicate its intention to respond by signing and returning a copy of Proponent Intent to Respond Form in the form attached as Appendix F – Intent to Respond Form to this RFP on or before the date noted under RFP Schedule in the RFP Data Sheet. Intent to Respond Form shall be signed and emailed to the RFP Contact at the email address provided in this RFP Data Sheet.	
Section 5 - Company Policies	<ul style="list-style-type: none"> • Policies that apply to suppliers generally can be found at: https://www.enbridge.com/work-with-enbridge/doing-business-with-enbridge/policies 	
Section 9 – RFP Schedule	Event	Date and Time
	Issuance of RFP:	Monday February 22, 2021
	Deadline for Intent to Respond Form	Wednesday February 24, 2021 at 3:00 p.m. EST
	Query Deadline:	Monday March 1, 2021 at 3:00 p.m. EST
	Proposal Submission Deadline:	March 12, 2021 at 3:00 p.m. EST
	Proposal review and clarification meetings (if necessary):	Week of March 22, 2021
	Expiry of Proposal Validity Period:	90 days after bid submission
Section 10(a) – RFP Contact	Name: Shallyn Rudakas Title: Advisor Sourcing Services RFP Contact Email: GDPurchasement@Enbridge.com	
Section 10(a) – Communications	All communications related to this RFP shall be emailed to the RFP Contact.	

RFP SECTION REFERENCE AND DESCRIPTION	ITEM				
Section 11(a) - Issuance of Addenda	Any Addendum issued by Company will be emailed by the RFP Contact to all Proponents. It is Proponent's responsibility to ensure that it has reviewed all Addenda sent by the RFP Contact.				
Section 23(b)(ii) – Proposal Submission	<p>Each Proponent shall submit, and Company must receive, its entire Proposal by the Proposal Submission Deadline by email as set out below:</p> <table border="1" data-bbox="553 596 1463 798"> <tr> <td data-bbox="553 596 886 695">Subject Line for Email Proposal:</td> <td data-bbox="889 596 1463 695">Proposal: RFP#2-8-2021_Depreciation Study</td> </tr> <tr> <td data-bbox="553 699 886 798">Delivery Address for Email Proposal:</td> <td data-bbox="889 699 1463 798">GDProcurement@Enbridge.com</td> </tr> </table> <p>Following Company's receipt of the entire email submission, Company will acknowledge receipt by way of reply email. Any delay in the delivery of all or any part of the Proposal shall not be grounds for an extension of the Proposal Submission Deadline.</p>	Subject Line for Email Proposal:	Proposal: RFP#2-8-2021_Depreciation Study	Delivery Address for Email Proposal:	GDProcurement@Enbridge.com
Subject Line for Email Proposal:	Proposal: RFP#2-8-2021_Depreciation Study				
Delivery Address for Email Proposal:	GDProcurement@Enbridge.com				
Section 27(b) - Proposal Withdrawal	Proponent may withdraw its Proposal by email before the Proposal Submission Deadline to the RFP Contact.				
Section 31(c) – Evaluation and Selection	<p>Proposals will be evaluated based upon criteria determined by Company, at its sole and absolute discretion. Such criteria (in no particular order) include, but are not limited to:</p> <ul style="list-style-type: none"> • the information requested in the Technical Requirements Document; • the information requested in the Commercial Requirements Document; and • the nature and number of contractual, commercial and technical exceptions. <p>The evaluation scoring and weighting given by Company to the evaluation criteria will be at the discretion of Company.</p>				
RFP Appendices	<p>Appendix A: Proposal Format and Contents Appendix B: Proposal Submission Acknowledgement Form Appendix C: Technical Requirements Document Appendix D: Commercial Requirements Document Appendix E: Contract</p>				

RFP SECTION REFERENCE AND DESCRIPTION	ITEM
	Appendix F: Other Documents <ul style="list-style-type: none">• Intent to Respond Form• Scope of Services

Proposals are to follow the outline described below and must address all requested information. Any additional information that Proponent wishes to include that is not specially requested should be included under Part 2 to the Proposal. Proponents are encouraged to keep their Proposal brief and to the point, but sufficiently detailed to allow evaluation of the approach to the RFP Subject.

Proponent is to provide each of the Parts as a separate document or package of documents. No pricing is to appear in the Technical Response.

In the event that Proponents are requested in the RFP to submit more than one Proposal, Proponent shall create a distinct folder for each Proposal clearly labelled as Submission #1 (Required), Submission #2 (Alternate), etc. Proponents shall place the folders in the corresponding Parts of the Proposal in accordance with the submission requirements set out below.

The Proposal format and content must consist of the following outline:

Part 1: Proposal Submission Acknowledgement Form

Proponent shall sign and date to the Proposal Submission Acknowledgement form included under Appendix B. The form must be signed by the person(s) who are authorized to sign and contractually bind Proponent. This document is to be submitted as one file in PDF format.

Part 2: Technical Response

Proponent shall complete the Technical Response by submitting its responses to the information requested under the Technical Requirements Document included under Appendix C. The responses shall be in the format(s) as specified in Appendix C.

Part 3: Commercial Response

Proponent shall complete the Commercial Response by submitting its responses to the information requested under the Commercial Requirements Document included under Appendix D. The responses shall be in the format(s) as specified in Appendix D.

Proposal Submission

In consideration of Company’s evaluation of our Proposal in accordance with the RFP Documents and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the undersigned Proponent hereby acknowledges and agrees to be bound by and comply with the terms and conditions of the RFP. Proponent hereby represents and warrants to Company that it has carefully and thoroughly examined the RFP Documents in detail, has received all pages of the documents constituting the RFP Documents (including all Addenda issued by Company), and has the resources, skills, capacity and ability to perform the services/provide the goods, as applicable in accordance with the RFP Documents. Unless otherwise defined in this Proposal Submission Acknowledgement, all capitalized terms have the applicable meanings given in the RFP.

Receipt of Addenda

Proponent hereby acknowledges the receipt of the following addenda:

Addendum Date	Addendum Number	Addendum Date	Addendum Number

Legal Name of Proponent

Authorized Signature

Date

Name (Print)

Title

[Please see attached.]

Attached please find the following documents:

Attachment	Document
1	Intent to Respond Form
2	Scope of Services

Please check the appropriate box (see below) and **email** this acknowledgment form to the RFP Contact set out in the RFP Data Sheet on or before the Deadline for Intent to Respond Form set out in the RFP Data Sheet.

Intend to Submit a Proposal

We hereby acknowledge receipt of the above referenced RFP. We have reviewed the RFP Documents and advise that we intend to submit a Proposal **on or before the Proposal Submission Deadline**.

Do Not Intend to Submit a Proposal

We hereby acknowledge receipt of the above referenced RFP. We have reviewed the RFP Documents and advise that we do not intend to submit a Proposal. We will return or destroy all RFP Documents on or before the Query Deadline in accordance with the confidentiality provisions set out in the Instructions to Proponents.

Primary Proponent Contact:

Proponent RFP Contact Name:	[XXX]
Title:	[XXX]
Email Address:	[XXX@XXX.XXX]
Phone Number:	[XXX]

Legal Name of Proponent

Authorized Signature

Date

Name (Print)

Title

Scope of Services:

1. Determine methodologies for depreciation and the estimation of net salvage, including:
 - a. Performing research to identify applicable methodologies
 - b. Assessing the methodologies identified with consideration to a base case and alternative scenarios including energy transition
 - c. Recommending appropriate methodologies
2. Perform a service life study which will include the following tasks:
 - a. A full review of plant accounting data and plant balances as of EGI's 2020 fiscal year-end
 - b. Inclusion of the forecast 2022-2023 capital program related to capital additions and retirements into the databases used for the review of average service life and depreciation rate calculations
 - c. A physical field review of facilities (if necessary)
 - d. Interviews with EGI management and internal subject matter experts
 - e. Development of a detailed peer comparison analysis
3. Determine the adequacy of the current accumulated depreciation accounts to reflect the consumption of the consumed service value of the EGI plant in service
4. Determine the appropriate net salvage percentages and assess the adequacy of the current balance of net salvage recoveries
5. Determine appropriate discount rates to be used in analyses and perform sensitivity analysis as required
6. Deliver a full and comprehensive draft report by November 30th, 2021; management meetings to discuss the depreciation policies and results of the depreciation study
7. Review the actual 2021 plant accounting activity immediately following the close of the 2021 financial ledgers to determine if any changes are required to the draft depreciation study report
8. Deliver a final report, in format suitable to be presented as evidence before the OEB by February 11, 2022

Deliverables:

A written report that provides descriptions and outcomes of the analyses of depreciation and net salvage estimation methods under various scenarios, service lives, net salvage values, and summaries and detailed tabulations of annual and accrued depreciation. The consultant may need to participate in the OEB proceeding as an expert witness – either through written submissions or in person.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Canadian Manufacturers & Exporters (CME)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 3, p. 18 of 20

Question(s):

At page 18, EGI listed what it believes are the benefits and drawbacks of establishing a segregated fund.

- a) Please provide a forecast for what EGI believes the administration costs would be for administering a segregated fund.
- b) Please provide a forecast for what EGI believes the legal and tax involvement costs would be to deal with 'tax issues associated with establishing the fund'.
- c) Please explain why EGI believes the fact that no utility has voluntarily set up a segregated fund for SRC costs is, in and of itself, a drawback.
- d) Please explain why EGI believes that not having a large-scale retirement is in and of itself, a drawback to setting up a segregated fund.
- e) Has EGI forecast what positive returns it may earn on a segregated fund that was invested. Alternatively, is EGI aware of what other entities have earned from investing segregated funds?

Response:

- a) Enbridge Gas has not forecasted the administration costs for administering a segregated fund. Please see response at Exhibit I.4.5-ED-136 part h) for administration costs that some CER regulated entities have reported on their segregated funds.
- b) Enbridge Gas has not forecasted the legal and tax costs associated with establishing the fund, however, this would include costs related to engaging legal counsel to set

up the trust, tax lawyers to petition the Canada Revenue Agency (CRA) for the setup of a Qualifying Environmental Trust (QET) and costs related to filing tax returns.

- c) Enbridge Gas believes that the lack of precedent regarding natural gas utilities and segregated funds is potentially a drawback as this is indicative of the practicality of these funds for natural gas utilities and their numerous and diverse assets. The Company found that many of the conclusions for not adopting a segregated fund as described by Fortis BC in their 2012-2013 Revenue Requirements and Natural Gas Application were applicable to Enbridge Gas today.
- d) Enbridge Gas does not believe that not having a large-scale retirement is necessarily in itself, a drawback. Rather, Enbridge Gas does not expect to require funds to retire a significant portion of the utility assets in the near to medium term. The company believes it would be more appropriate to set up a segregated fund when there is more certainty regarding the expected end of life of its assets and suggests that certain 'sign posts', as provided at Exhibit I.4.5-SEC-193 part b) could be used to initiate the establishment of a segregated fund..
- e) Enbridge Gas has not forecasted any potential return scenarios for a segregated fund. Please see response at Exhibit I.4.5-ED-136 part g) for returns that some CER regulated entities have reported on their segregated funds.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1 (Depreciation)

Question(s):

- a) Enbridge states on page 17 that “CER-regulated pipelines have an expected end of life whereas [Enbridge’s] assets are expected to be replaced over time and remain useful.” For each of the following CER-regulated methane gas pipelines, please indicate which ones are and are not expected to be replaced over time and remain useful:
- i. Alliance
 - ii. Emera Brunswick
 - iii. Foothills
 - iv. Many Islands
 - v. Maritimes & Northeast
 - vi. NOVA Gas Transmission Ltd. (NGTL)
 - vii. TransCanada’s Canadian Mainline
 - viii. Trans Québec & Maritimes
 - ix. Vector
 - x. Westcoast
- b) Please confirm which CER-regulated pipelines are required to pay future abandonment funds into a segregated fund.
- c) Has Enbridge assess the probability that a significant portion of its pipelines will not be replaced or remain useful post-2050? If yes, please indicate the possibility or range of possibilities.
- d) If Enbridge’s application is approved as filed, how much of existing rate base plus rate base added between now and 2028 would remain undepreciated by 2050?
- e) If Enbridge’s application is approved as filed, by what date would the assets to be built between now and 2028 be depreciated?

- f) Please provide a complete description of how the CER abandonment fund is designed and structured, with a link to the relevant CER rulings, rules, and guidelines.

Response:

- a) Enbridge Gas would like to clarify the intent of the statement on Exhibit 4, Tab 5, Schedule 1, page 17. It is the Company's understanding that the intent of the segregated funds for CER-regulated pipeline assets is to accumulate funds for abandonment (i.e. terminal retirement of assets) and the expectation is that funds are not withdrawn in the interim. The statement is not meant to infer that the pipelines listed would not be repaired or replaced over time. Enbridge Gas is not able to comment on the specific maintenance and replacement strategies of other companies.
- b) Based on reports available on the CER website¹, Enbridge Gas understands that there are over 30 CER-regulated companies using segregated funds for abandonment trusts.
- c) Enbridge Gas has not assessed the probability that a significant portion of its pipelines will not be replaced or remain useful post 2050, as there still exists a great deal of uncertainty around how the energy transition could unfold within Ontario; see response at Exhibit I.2.6-STAFF-70 part b) for additional discussion on this topic. Enbridge Gas did complete an Energy Transition Scenario Analysis (ETSA), however, and a description of this work is provided at Exhibit 1, Tab 10, Schedule 5, pages 3 to 6. The ETSA examined four different scenarios, including an electricity centric scenario that has a limited role for low-carbon gases. As noted above, Enbridge Gas did not assess the probability of this, or of any of the other three scenarios, coming to fruition in Ontario.
- d) Assuming the forecasted rate base as at the end of December 31, 2026 and assuming the assets are fully intact without any damages and replacements, the estimated undepreciated amount of rate base remaining in 2050 is \$1.4 billion. Enbridge Gas is unable to provide the estimate including rate base additions from 2027 to 2028 due to the forecasting horizon used for planning purposes. The forecasts for 2025 and 2026 do not include the changes to depreciation expense reflected in the March 8, 2023 update. Please see response at Exhibit I.1.2-SEC-6.

¹ Canada Energy Regulator. Advisory. <https://apps.cer-rec.gc.ca/REGDOCS/Item/View/90463>.

- e) Assuming the Application is approved as filed and the assets as of December 31, 2026 remain fully intact without any damages and replacements, the estimated date for the assets to be depreciated is 2078. Enbridge Gas is unable to provide the estimate including rate base additions from 2027 to 2028 due to the forecasting horizon used for planning purposes. The forecasts for 2025 and 2026 do not include the changes to depreciation expense reflected in the March 8, 2023 update. Please see response at Exhibit I.1.2-SEC-6.
- f) The Set-Aside and Collection Mechanisms Reasons for Decision² discusses the directive from the CER (previously NEB) and provides guidance and direction for trust agreements including a model agreement. Please refer to the link in the footnote for more information.

² MH-001-2013, NEB Reasons for Decision, May 2014, https://docs2.cer-rec.gc.ca/ll-eng/llisapi.dll/fetch/2000/90463/782060/927998/946532/2478727/A60676-1_NEB_-_Reasons_for_Decision_-_Set-aside_and_collection_mechanism_-_MH-001-2013.pdf?nodeid=2477576&vernum=-2.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1 (Depreciation)

Question(s):

- a) What is the current balance of the funds that Enbridge has collected for site restoration?
- b) What is the forecast balance of the funds that Enbridge has collected for site restoration as of the end of 2028?
- c) Please provide an approximate estimate of the combined site restoration cost for all of Enbridge's pipeline assets (i.e. how much it would cost to abandon the pipes and restore the sites)? Please compare and reconcile this with Guidehouse's estimate that "Ontario's decommissioning costs could exceed \$1.0 billion per year."¹
- d) Please provide a table showing for each of the last ten years (i) what Enbridge has collected in rates for site restoration that year, (ii) what amounts have been used for site restoration that year, and (iii) the running annual balance for site restoration costs. If possible, please also forecast these figures for 2024-2028.
- e) Enbridge notes on page 18 that the "amounts collected are used to fund working capital requirements, which in turn reduces the need for financing and therefore has a favourable impact for customers in the form of lower rates, all else being equal." What is the current return (%) accruing to ratepayers on the funds Enbridge holds for future abandonment costs?
- f) Please provide a table showing for each of the last ten years what ratepayers have saved on account of site restoration costs being used to fund working capital, which in turn reduces the need for financing.
- g) What was the average return earned on the site restoration costs held in a segregated fund for CER-regulated pipelines for each for the last five years? If the

¹ Exhibit 1, Tab 10, Schedule 5, Attachment 2, p.45.

return differs by pipeline or company, please provide some examples (e.g. for Enbridge-owned pipelines).

- h) Enbridge notes on page 19 that there would be “[a]dministrative costs required to set up, monitor and maintain the fund.” What were the administrative costs as a percent of the total invested amount for site restoration costs held in a segregated fund for CER-regulated pipelines for each for the last five years? If the figure differs by pipeline or company, please provide some examples (e.g. for Enbridge-owned pipelines).
- i) Enbridge notes on page 19 that “tax issues associated with establishing a fund are complex and would require significant legal and tax involvement to resolve.” How are those tax issues addressed for pipelines under the CER segregated abandonment fund model?

Response:

- a) The current balance of future removal and site restoration reserves is \$1,615 million as of December 31, 2022.
- b) Enbridge Gas is unable to forecast the balance out to 2028 as this is beyond the forecasting horizon used for planning purposes. The estimated balance for 2026 is \$1,831 million.
- c) The estimated amount of future site restoration costs for all of Enbridge Gas’s assets discounted to today’s dollar equivalent is \$4.7 billion (\$21.3 billion undiscounted).

The following response was provided by Concentric Energy Advisors:

Please see response at Exhibit I.4.5-IGUA-14, Attachment 1 which provides the detailed CDNS calculations for each account. The currently estimated future cost of removal requirement is identified in the column “Future Salvage Requirement”.

It is not possible to provide the requested reconciliation. The Guidehouse report reference was to studies completed in the UK, and specific details of the UK cost estimates were not provided. The net salvage estimates presented in the Concentric depreciation study were based on the data as outlined in Section 7 of the Concentric report and then adjusted using a CDNS method. These assumptions cannot be compared to the four UK studies as the specific details of the UK studies were not available.

- d) Please see response at Exhibit I.1.8-STAFF-17, parts b) and f).

- e) The current return accruing to ratepayers in the EGD rate zone is 6.20%, reflecting EGD's 2018 approved required rate of return. The establishment of 2018 rates was the last time the required rate of return was updated for the EGD rate zone. The current return accruing to ratepayers in the Union rate zones is 7.30%, reflecting Union's 2013 approved required rate of return. The establishment of 2013 rates was the last time the required rate of return was updated for the Union rate zones. The noted returns do not factor in any impact of price cap escalation that has occurred since the rates were approved
- f) Please refer to Attachment 1 for a summary of the approximate revenue requirement reductions (or savings) attributable to site restoration cost collections (eg. the outstanding liability) which are credited to rate base, thereby reducing associated carrying costs. As identified in Attachment 1, the approximate total savings over the 10-year period 2013 to 2022 for the EGD and Union rate zones are \$540 million and \$489 million, respectively.

The savings to ratepayers reflect what is included in rates. As such, the benefit to EGD rate zone ratepayers changed in each of 2013 through 2018, as rate base and the required rate of return were updated for rate setting purposes in each of those years. However, since the start of the current price cap term, the 2018 value has carried on, ignoring any potential impact of price cap escalation that has occurred. The Company notes that in order to calculate the approximate savings for the EGD rate zone, it has utilized the actual average site restoration cost liability outstanding in each of 2013 to 2018 years as a proxy for what would have been reflected in the approved accumulated depreciation included in rate base. The site restoration cost liability that was inherent within the approved forecast of accumulated depreciation in each of those years was not separately identified.

The benefit to Union rate zones ratepayers has remained constant at the 2013 level (again ignoring any potential price cap escalation), as rate base and the required rate of return have not been updated for rate setting purposes under Union's prior price cap mechanism, or under Enbridge Gas's current price cap mechanism. Similar to the EGD rate zone, in order to calculate the approximate savings for the Union rate zones, the Company utilized the actual average site restoration cost liability outstanding for 2013 as a proxy for what would have been reflected in the approved accumulated depreciation included in rate base.

- g) Enbridge Gas is not aware of the average return earned over the last five years for all CER regulated pipelines. For the 28, 2021 Abandonment Funding Trust Reports that Enbridge Gas has found on the CER web site, the reported earnings within the trust have been negative for over 60% of the trusts reporting and, in aggregate, the reported earnings have been approximately 2.4% of the closing aggregate balance of the trust funds.

Table 1 provides a summary of fund performance for the four largest segregated funds by Enbridge-owned companies based on data from Enbridge.com:

Table 1
Fund Performance Summary

Company	Total Return - 2021	Total Return - 2020
Enbridge Pipelines Inc.	(6.2%)	9.3%
Enbridge Pipelines NW Inc.	(2.6%)	4.8%
Enbridge Southern Lights Pipeline	(5.9%)	8.7%
Enbridge Bakken Pipeline	(5.6%)	8.2%

- h) Enbridge Gas is not aware of the administrative costs for all CER regulated pipelines over the last five years. Table 2 provides a summary of 2021 administrative costs for the four largest segregated funds by Enbridge-owned companies based on data from Enbridge.com:

Table 2
2021 Administrative Costs

Company	Net Assets 2021 (\$'000s)	Admin Costs 2021 (\$'000s)	Admin Costs as % of Net Assets
Enbridge Pipelines Inc.	349,667	267	0.08%
Enbridge Pipelines NW Inc.	19,813	25	0.13%
Enbridge Southern Lights Pipeline	31,147	33	0.11%
Enbridge Bakken Pipeline	5,232	11	0.21%

The administrative costs reported by the funds do not include the cost of internal Enbridge resources required to support the management of the fund. Activities performed by Enbridge personnel include supporting audits, preparing financial statements, tax filings and regulatory filings, managing the fund trustee relationship and managing landowner relationships. Enbridge Gas further expects that additional resources would be required to manage the administrative work of requesting withdrawals from the fund for the various asset retirements that take place each year.

- i) Enbridge Inc.'s CER-regulated pipelines established trusts to set aside funds for reclamation obligations associated with future pipeline abandonment. The trusts were approved by the CER (historically, NEB) to meet the requirements under the Land Matters Consultation Initiative (LMCI). Also, the trusts were accepted by the Canada Revenue Agency (CRA) in advance rulings as Qualifying Environmental Trust (QET), which is defined in the *Income Tax Act* (ITA) subsection 211.6(1).

Enbridge Inc., along with other pipeline industry peers, identified a QET as the best mechanism to both meet the LMCI requirements and remain tax efficient. The pipeline industry joined efforts to lobby for the inclusion of pipelines in the definition of “qualifying site”, one of the pre-requisites for a trust to be a QET. After years of effort, “qualifying site” under ITA subsection 211.6(1) was amended to include sites used for pipeline operations. “Qualifying site” now includes the following categories:

- Operation of a mine
- Extraction of clay, peat, sand, shale or aggregates (including dimension stone and gravel)
- Deposit of waste
- Operation of a pipeline

A trust established for similar set-aside reclamation fund purposes has to be for a site that can be included in one of these categories to qualify for the QET status.

Although pipelines have been included in the scope of “qualifying site”, whether a trust established by a pipeline company meets the criteria of QET status is still not straightforward due to the restrictive clauses defined in ITA subsection 211.6(1) for “excluded trust”, “prohibited investment”, “qualifying contract” and “qualifying law”.

These complicated tax rules require specialized knowledge in this area and significantly reduce the certainty about the QET status of a trust. As a result, Enbridge and its peer pipeline companies engaged external experts in preparing and submitting applications for advance income tax ruling on the QET status for each trust. No investment activities were initiated before a ruling was issued by the CRA.

Union Rate Zone Site Restoration Liability Revenue Requirement Impacts 2013-2022

Line No.	(\$000's)	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
1.	Rate base (1)	(576,428.8)	(576,428.8)	(576,428.8)	(576,428.8)	(576,428.8)	(576,428.8)	(576,428.8)	(576,428.8)	(576,428.8)	(576,428.8)	
2.	Required rate of return (2)	<u>7.30%</u>										
3.	Cost of capital (3)	(42,079.3)	(42,079.3)	(42,079.3)	(42,079.3)	(42,079.3)	(42,079.3)	(42,079.3)	(42,079.3)	(42,079.3)	(42,079.3)	(420,793.0)
4.	Income taxes on earnings (net) (4)	(6,858.3)	(6,858.3)	(6,858.3)	(6,858.3)	(6,858.3)	(6,858.3)	(6,858.3)	(6,858.3)	(6,858.3)	(6,858.3)	(68,583.0)
5.	Revenue requirement (5)	<u>(48,937.6)</u>	<u>(489,376.0)</u>									

Notes:

- (1) Represents the actual 2013 average outstanding site restoration cost liability included as part of accumulated depreciation, which reduces PP&E and Rate Base
- (2) The 2013 approved required rate of return (or weighted average cost of capital)
- (3) Cost of capital savings as a result of funding a lower level of rate base
- (4) Tax gross-up of the preference share and equity financed components of rate base
- (5) Gross revenue requirement reduction associated with the site restoration cost liability reflected in rate base

EGD Rate Zone Site Restoration Liability Revenue Requirement Impacts 2013-2022

No.	(\$000's)	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	TOTAL
1.	Rate base (1)	(881,773.5)	(861,635.6)	(797,362.3)	(730,826.5)	(659,877.9)	(635,087.4)	(635,087.4)	(635,087.4)	(635,087.4)	(635,087.4)	
2.	Required rate of return (2)	<u>6.81%</u>	<u>6.79%</u>	<u>6.52%</u>	<u>6.41%</u>	<u>6.21%</u>	<u>6.20%</u>	<u>6.20%</u>	<u>6.20%</u>	<u>6.20%</u>	<u>6.20%</u>	<u>6.20%</u>
3.	Cost of capital (3)	(60,048.8)	(58,505.1)	(51,988.0)	(46,846.0)	(40,978.4)	(39,375.4)	(39,375.4)	(39,375.4)	(39,375.4)	(39,375.4)	(455,243.3)
4.	Income taxes on earnings (net) (4)	(10,468.4)	(10,679.6)	(9,744.2)	(8,829.4)	(7,607.7)	(7,519.1)	(7,519.1)	(7,519.1)	(7,519.1)	(7,519.1)	(84,924.8)
5.	Revenue requirement (5)	<u>(70,517.2)</u>	<u>(69,184.7)</u>	<u>(61,732.2)</u>	<u>(55,675.4)</u>	<u>(48,586.1)</u>	<u>(46,894.5)</u>	<u>(46,894.5)</u>	<u>(46,894.5)</u>	<u>(46,894.5)</u>	<u>(46,894.5)</u>	<u>(540,168.1)</u>

Notes:

- (1) For each of 2013 - 2018, represents the actual average outstanding site restoration cost liability included as part of accumulated depreciation, which reduces PP&E and Rate Base. The 2018 average value is then used for each of 2019 - 2022 as there was no annual update to rate base reflected in rates.
- (2) The 2013 - 2018 approved required rates of return (or weighted average cost of capital). The 2018 approved required rate of return was carried forward for 2019 - 2022 as there was no annual update to the required return reflected in rates.
- (3) Cost of capital savings as a result of funding a lower level of rate base
- (4) Tax gross-up of the preference share and equity financed components of rate base
- (5) Gross revenue requirement reduction associated with the site restoration cost liability reflected in rate base

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1 (Depreciation)

Question(s):

- a) If the OEB ordered a segregated fund for site restoration costs, would Enbridge recommend that the existing balance be phased into the segregated fund over time to smooth the impact on rate base and revenue requirement? If yes, over what period would Enbridge recommend doing so?

Response:

- a) If the OEB ordered the implementation of a segregated fund, Enbridge Gas agrees that a phased-in approach would be an option to investigate. However, the Company has not contemplated any such scenarios and is unable to comment on an appropriate phase-in period at this time.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1 (Depreciation)

Question(s):

- a) Please provide a table showing the proposed depreciation periods for the five largest asset categories.

Response:

- a) Table 1 includes the five largest asset categories, in order of magnitude, based on average plant balances in the 2024 Test Year and the proposed depreciation periods.

Table 1
Service Lives for Major Assets

<u>Account</u>	<u>Description</u>	<u>Estimated Survivor Curve</u>
473.02	Distribution Plant - Services – Plastic	55-S3 (55 years)
475.21	Distribution Plant - Mains – Coated and Wrapped	55-R3 (55 years)
475.30	Distribution Plant - Mains - Plastic	60-R4 (60 years)
465.00	Transmission Plant - Mains	60-R4 (60 years)
478.00	Distribution Plant - Meters	15-S2.5 (15 years)

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1 (Concentric Depreciation Study)

Question(s):

These questions are for Concentric:

- a) At page 19, Concentric notes: “Consistent with the reduction in the utilization of the assets, it could be assumed that large scale retirement of assets may be required in the periods between now and 2050.” Please discuss some possible changes to depreciation policies that could be implemented to hedge against this possibility short of implementing a 2050 economic planning horizon, such as other methods to shorten the depreciation period.
- b) At page 19, Concentric notes: “The introduction of hydrogen may have a life lengthening impact on the system if it is determined that hydrogen is a sustainable replacement fuel.” Does Concentric agree that the introduction of hydrogen could also have a shortening impact on many Enbridge assets that cannot accommodate hydrogen fuel due to its chemical properties (e.g. interactions with steel) and its propensity to leak as the smallest molecule?
- c) Has Concentric conducted a jurisdictional scan to determine whether any other gas regulators or gas utilities have adjusted their approach to depreciation to account for the possibility of gas pipelines having a shorter economic life due to decarbonization? If yes, please provide a list of the gas regulators/utilities that were and were not examined.

Response:

The following response was provided by Concentric Energy Advisors, Inc.:

- a) Concentric notes that the approval and use of the Equal Life Group (ELG) procedure in the calculation of the depreciation rates is key to minimize the risk of under recovery of the investment in property, plant and equipment. Please see

Exhibit I.4.5-STAFF-173 part c) for a more detailed discussion of the benefits of the ELG procedure.

Additionally, certain of the Enbridge Gas assets may benefit in future studies from a Unit of Production method of depreciation, particularly the gas storage facilities. A Unit of Production calculation requires that the annual throughput through the storage facilities be divided by the ultimate production capacity of the facility from the date it was first placed into service through to the end of its expected life. As such, it is not possible to utilize Unit of Production at this time due to a lack of certainty regarding total estimated production units.

- b) Concentric agrees that a number of issues remain to be explored prior to making any determination of potential life extending or shortening impact that the increased introduction of hydrogen into natural gas distribution and storage systems.
- c) Concentric has attended a number of conferences and presentations sponsored by CAMPUT, the American Gas Association, and the Society of Depreciation Professionals on the topics of energy transition and the use of alternative fuel sources. These conferences and presentations were attended by many gas and electric utilities, industry professionals and consultants and a number of Future of Energy experts. To the extent that these conferences included many panel and open forum discussions, a number of questions and issues have been discussed. It is apparent from these discussions that much research on this topic is required. As such, Concentric has not seen or developed a specific survey of all North American jurisdictions, but is aware of some activity from the above organizations to begin to develop this type of broad industry information.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1 (Concentric Depreciation Study)

Question(s):

These questions are for Concentric:

- a) According to Enbridge's interpretation of the Concentric report, a 2050 economic planning horizon would mean that "the 2024 Test Year depreciation expense would increase by \$282 million, from \$921 million to \$1.2 billion" per Exhibit 1, Tab 10, Schedule 4, Page 18. Is that accurate? Please provide the unrounded figures.
- b) Does concentric agree that the impact on the depreciation expense would likely be even higher if a 2050 economic planning horizon were to be implemented in, say, 2030?
- c) Approximately by what percent would the depreciation expense increase if a 2050 economic planning horizon were to be implemented in (i) 2024, (ii) 2028, (iii) 2030, or (iv) 2035. Please make and state any simplifying assumptions necessary to provide an approximate answer, as well as any caveats.

Response:

- a) Please see the response at Exhibit I.4.5-LPMA-34. Note that the increase in depreciation expense has been updated to \$290.4 million, please see Exhibit I, Tab 10, Schedule 4, page 18, updated March 8, 2023.
- b) The following response has been provided by Concentric:

Concentric agrees that the impact on depreciation expense will increase in future years in the circumstances where, if required, the implementation of an economic planning horizon is delayed as noted in response to part c) of this question. A delay, if required, until 2030 will result in higher depreciation in 2030.

c) The following response has been provided by Concentric:

It is correct that delaying the implementation of an economic planning horizon will increase the impact of the economic planning horizon; however, the amount of the increase is not linear. Concentric has modelled the depreciation calculations using an economic planning horizon and the CDNS net salvage method as requested. It should be noted that in order to run the calculations accurately, the following simplifying assumptions were made:

- Ongoing capital additions were forecast to be one percent of plant in service every year. This is to account for additions due to required maintenance and replacements.
- Forecasted retirements were not included in the original cost balances.
- Booked accumulated depreciation was calculated as the 2021 booked accumulated depreciation, plus the annual accrual amount for each year as calculated in the current depreciation study for the period of 2021 to 2024. New annual accrual amounts were calculated at 2024, 2028, 2030, and 2035 (see Table 1) and calculations assumed there was not an approved economic planning horizon at the time of the update and the same average service life, lowa curve dispersion and underlying net salvage estimates with the CDNS methodology applied.
- The change in depreciation rate was not calculated on general plant accounts in order to avoid the short-lived nature of these accounts from impacting the calculations. The percentage of the investment in general plant that is influenced by the economic planning horizon is minor due to the short average service life estimates. As such, excluding these accounts prevents the depreciation calculations from overreacting to forward test years.

Table 1

Year	Composite Depreciation Rate
2024	4.32%
2028	4.46%
2030	4.61%
2035	5.43%

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1 (Concentric Depreciation Study)

Question(s):

This question is for Concentric:

- a) Approximately by what percent would the depreciation expense increase in 2024 if an adjustment was made to reduce the depreciation period for Enbridge's pipelines by (i) 25% or (ii) 50% to account for the possibility that early retirement may be necessary due to decarbonization-driven electrification or

Response:

The following response was prepared by Concentric Energy Advisors, Inc.:

- a) Please see response at Exhibit I.4.5-ED-140 for the impact of shortening economic planning horizons on the total depreciation expense. The depreciation impact of shortening the economic planning horizon by 25 or 50 percent would be similar to that of calculating the theoretical depreciation expense at a time in the future. Concentric estimates that the impact of a 20-year planning horizon instituted in 2024 would be slightly lower than the impact seen in the 2030 depreciation calculations completed for response Exhibit I.4.5-ED-140 due to the reduced amount interim additions in the system between 2024 and 2030.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Environmental Defence (ED)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1 (Concentric Depreciation Study)

Question(s):

These questions are for Concentric:

- a) On page 438, Mr. Kennedy's CV includes the following: "Midwestern Gas Transmission Company: The assignment included development of a detailed depreciation study and Testimony to develop the appropriate depreciation policy to align with the organization's overall goals and objectives. The resulting depreciation study, which was submitted to the Federal Energy and Regulatory Commission, incorporated the concepts of time-based depreciation for gas transmission accounts and development of Economic Planning Horizons. The Direct Testimony included significant discussion related to the topics of Decarbonization and changing political climate towards removal of fossil fuel demand forecasts. (emphasis added)" Please provide a copy (or link) of the depreciation study and testimony.
- b) On page 438, Mr. Kennedy's CV includes the following: "Enbridge Lakehead System: A Technical Update to a 2016 full depreciation study was prepared and filed with the FERC in 2021 in support of updating depreciation rate and resultant depreciation expense. The technical update also included an analysis and recommendation of a 20-year Economic Planning Horizon (Economic Life). (emphasis added)" Please provide a copy (or link) to the technical update relating to an Economic Planning Horizon.
- c) On page 439, Mr. Kennedy's CV includes the following "Alliance Pipeline L.P. A number of depreciation studies have been completed by Mr. Kennedy for both the Canadian and US assets of Alliance Pipelines. The most recent studies completed in 2012 for Submission to the National Energy Board of Canada and to the Federal Energy Regulatory included operational discussions related to the gas transmission plant, the service life analysis for all accounts using the retirement rate analysis, discussion with management regarding outlook, and the inclusion of an Economic Planning Horizon." Please provide a copy or link to this.

Response:

The following response was prepared by Concentric:

- a) Please see Attachment 1 and Attachment 2.
- b) Please see Attachment 3.
- c) Please see Attachment 4 for FERC filing and Attachment 5 for CER/NEB filing.

Exhibit No. MGT-0015

**Prepared Direct Testimony of
Larry E. Kennedy**

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

MIDWESTERN GAS TRANSMISSION COMPANY

Docket No. RP21-___-000

PREPARED DIRECT TESTIMONY OF

LARRY E. KENNEDY

1 **Q. Please state your name and business address.**

2 A. My name is Larry E Kennedy. My business address is 200 Rivercrest Drive SE, Suite
3 277, Calgary, Alberta, T2C 2X5.

4 **Q. By whom are you employed?**

5 A. I am employed by Concentric Energy Advisors., Inc. (“Concentric”).

6 **Q. What is your position with Concentric?**

7 A. I am employed by Concentric as a Senior Vice President.

8 **Q. On whose behalf are you submitting this Direct Testimony?**

9 A. I am submitting this Direct Testimony before the Federal Energy Regulatory
10 Commission (“FERC”) on behalf of Midwestern Gas Transmission Company (“MGT” or
11 the “Company”).

12 **Q. Please describe your education and experience.**

13 A. I am a Certified Depreciation Professional, with over 40 years of regulatory plant
14 accounting and depreciation experience, and over 20 years of depreciation and plant
15 accounting consulting to the regulated utility and pipeline industry. I have advised
16 numerous energy and utility clients on a wide range of accounting, property tax and utility
17 depreciation matters. Many of these assignments have included the determination of
18 appropriate annual depreciation accrual rates. I have included my resume and a summary
19 of testimony that I have filed in other proceedings as Schedule 1 to this testimony.

20 **Q. Please describe Concentric’s activities in energy and utility engagements.**

21 A. Concentric provides financial and economic advisory services to many and various
22 energy and utility clients across North America. Our regulatory, economic, and market
23 analysis services include utility ratemaking and regulatory advisory services; energy
24 market assessments; market entry and exit analysis; corporate and business unit strategy
25 development; demand forecasting; resource planning; and energy contract negotiations.
26 Our financial advisory activities include buy-and-sell-side merger, acquisition, and

1 divestiture assignments; due diligence and valuation assignments; project and corporate
2 finance services; and transaction support services. In addition, we provide litigation
3 support services on a wide range of financial and economic issues on behalf of clients
4 throughout North America.

5 **Q. Have you testified before any regulatory authorities?**

6 A. Yes. A list of proceedings in which I have provided testimony is provided in Schedule
7 1 to this testimony.

8 **I. PURPOSE AND OVERVIEW**

9 **Q. What is the purpose of your Direct Testimony?**

10 A. My Direct Testimony presents the results of my comprehensive depreciation study of
11 the plant in service of the MGT system as of October 31, 2020. My detailed report,
12 including my analyses and recommendations, is provided in Exhibit No. MGT-0016, titled
13 “Calculated Annual Depreciation Rates Applicable to Plant in Service as of October 31,
14 2020.” I prepared or directed the preparation of all aspects of the depreciation study
15 described in the report.

16 **Q. Please provide a brief overview of the analyses that led to your recommended
17 depreciation rates for MGT.**

18 A. In preparing the depreciation study, I analyzed the historic plant account data of
19 MGT to prepare an analysis of the Company’s past retirement experience. I met with the
20 Company’s management and operations representatives to determine the extent to which
21 the historic data would be reflective of the future retirement patterns. Lastly, I also
22 reviewed the average service life and net negative salvage indications of many North
23 American transmission pipelines to provide additional information to test the results of my
24 analysis against natural gas industry peers.

25 **Q. How is the remainder of your Direct Testimony organized?**

26 A. Section II describes the scope of my study and a summary of my analyses and
27 conclusions. This section also includes a discussion of the major causes of my

1 recommended changes to MGT's depreciation accrual rates as compared to the currently
2 used depreciation rates. Section III provides a discussion of the major influences impacting
3 the study completed on behalf of MGT.

4 **II. SCOPE OF THE DEPRECIATION STUDY**

5 **Q. Please outline the scope of your Depreciation Study for MGT.**

6 A. My depreciation study report sets forth the results of my analysis regarding the
7 transmission and general plant assets of MGT, through which I determined the appropriate
8 annual book depreciation accrual rates and amounts applicable to MGT's original cost of
9 plant investment, as of October 31, 2020. My recommended depreciation rates and
10 expense amounts are based on the Straight-Line Method, incorporating the Average Life
11 Group Procedure applied on a Remaining Life Basis. My report also describes the
12 concepts, methods and judgments that underlie the recommended annual depreciation
13 accrual rates related to the MGT gas plant in service.

14 My study also describes my derivation of a separate set of annual accrual rates for the
15 recovery of the funds necessary for the future removal of MGT's pipeline system assets (i.e.,
16 net negative salvage provisions).

17 **Q. Please outline the information included in your depreciation study report.**

18 A. The depreciation study report is presented in nine sections:

19 Section 1 Study Highlights, presents a brief summary of the depreciation study and
20 results.

21 Section 2 Contains statements with respect to the plan and the basis of the study.

22 Section 3 Development of the Required Depreciation Rates, presents descriptions of
23 the methods used and factors considered in the service life study.

24 Section 4 Criteria and Consideration for use in the Development of an Economic
25 Planning Horizon/Truncation Dates/Life Span Dates Summary.

26 Section 5 Calculation of Annual and Accrued Depreciation, presents the methods
27 and procedures used in the calculation of depreciation.

1 Section 6 Results of Study, presents summaries by depreciable group of annual and
2 accrued depreciation in Tables 1A and 1B.

3 Section 7 Presents the results of the Retirement Rate Analysis.

4 Section 8 Presents the results of the Detailed Depreciation Calculations.

5 Section 9 Estimation of Survivor Curves, is an overview of Iowa curves and the
6 Retirement Rate Analysis.

7 **Q. Was the depreciation study prepared using generally accepted standard methods and**
8 **practices?**

9 A. Yes. I utilized a widely accepted method for the study of the Company's historic data,
10 known as the Retirement Rate Analysis Method. The Retirement Rate Analysis Method is
11 generally accepted as the correct method to use when aged data is available for review.
12 MGT provided aged data for the period from 2006 to the present, which we incorporated
13 into our database. Given the availability of reliable aged data, I prepared the study of
14 mortality history using the retirement rate method. A detailed discussion of the retirement
15 rate analysis is presented in Section 9 of my depreciation study report.

16 Additionally, the service life study included:

- 17 • a review of MGT company practices and outlook, as they relate to plant
18 operation and retirement;
- 19 • consideration of current practice in the pipeline industry, including knowledge
20 of service life estimates used for other pipeline companies; and
- 21 • informed professional judgment which incorporated analyses of all of the above
22 factors.

23 As described in later sections of my testimony and report, I base my proposed
24 depreciation and net negative salvage accrual rates on generally accepted methods and
25 procedures for deriving depreciation lives and rates. These methods are generally accepted
26 for use in the development of depreciation rates for regulated utilities.

1 **Q. Please provide a summary of the results of the depreciation study.**

2 A. The study results in an annual depreciation expense accrual related to the recovery of
 3 original cost (i.e. excluding net negative salvage requirement) of approximately \$8.2
 4 million (a composite depreciation rate of 2.58%), when applied to depreciable plant
 5 balances, as of October 31, 2020. In addition, the study recommends a separate annual
 6 accrual for net negative salvage of approximately \$3.2 million (being a second annual
 7 accrual rate of 1.02%). The study results are summarized at an aggregate functional group
 8 level as follows:

9 **SUMMARY OF ORIGINAL COST, ACCRUAL PERCENTAGES AND AMOUNTS RELATED TO RECOVERY OF**
 10 **ORIGINAL COST OF INVESTMENT**

Plant Group / Accounts	Original Cost	Annual Accrual	Annual Accrual
Transmission Plant	\$306,202,629	\$6,862,384	2.24%
General Plant	\$10,869,386	\$1,331,938	12.25%
TOTAL	\$317,072,015	\$8,194,322	2.58%

11
 12
 13 **SUMMARY OF ORIGINAL COST, ACCRUAL PERCENTAGES AND AMOUNTS RELATED TO COST OF**
 14 **REMOVAL (NET NEGATIVE SALVAGE)**

Plant Group / Accounts	Original Cost	Annual Accrual	Annual Accrual
Transmission Plant	\$306,202,629	\$3,220,303	1.05%
General Plant	\$10,869,386	\$0	0%
TOTAL	\$317,072,015	\$3,220,303	1.02%¹

15
¹ The annual accrual related to net negative salvage when applied to only assets accruing net negative salvage is 1.13%. The annual accrual related to net negative salvage when applied to all assets in service is 1.02%.

1 **III. MAJOR INFLUENCES IMPACTING THE DEPRECIATION STUDY**
2 **RECOMMENDATIONS**

3
4 **Q. Please outline the purpose of depreciation and factors to consider in the completion of**
5 **a depreciation study**

6
7 A. Depreciation, as applied to depreciable gas plant, means the loss in service value not
8 restored by current maintenance, incurred in connection with the consumption or prospective
9 retirement of gas plant in the course of service from causes which are known to be in current
10 operation and against which the utility is not protected by insurance. Among the causes to be
11 given consideration are wear and tear, decay, action of the elements, inadequacy,
12 obsolescence, changes in the art, changes in demand and requirements of public authorities,
13 and, in the case of natural gas companies, the exhaustion of natural resources.²

14 When considering the action of the elements, the average service life and net negative
15 salvage calculations historically have considered large catastrophic and legislative events
16 that have occurred and impacted the life and net negative estimates of utilities across North
17 America, including:

- 18
- Statutory and regulatory changes;
 - forest fires;
 - earthquakes;
 - tornadoes;
 - ice storms;
 - wind storms;
 - large scale flooding;
 - fires;
 - lightning;
 - intentional actions of third parties;
and
 - other forces of nature.

1 Depreciation, as used in accounting, is a method of distributing fixed capital costs, less
2 net negative salvage, over a time period by allocating annual amounts to expense. Each

² 18 CFR part 201 (Uniform System of Accounts Prescribed for Natural Gas Companies Subject to the Provisions of the Natural Gas Act – Definitions).

1 annual amount of such depreciation expense is part of that year’s total cost of providing
2 natural gas utility service. Normally, the time over which the fixed capital cost is allocated
3 to the cost of service, is equal to the time over which an item renders service—that is, the
4 item’s service life. The most prevalent method of allocation is to distribute an equal amount
5 of cost to each year of service life. This method is known as the Straight-Line method of
6 depreciation.

7 **Q. Please outline the major influences of the depreciation rates as determined in the**
8 **depreciation study.**

9
10 A. The three major influences in the depreciation study included a review and
11 modification to:

- 12 • the Economic Life (or Economic Planning Horizon);
- 13 • changes to the average service life estimates; and
- 14 • changes to the annual accrual rate required in order to recover the currently
15 estimated cost of retirement (net negative salvage).

16 Each of the influences are discussed in detail in the following sections.

17
18 **ECONOMIC PLANNING HORIZON**

19
20 **Q. Your Study is premised on the use of the concept of an Economic Planning Horizon**
21 **(“EPH”) or economic life in development of depreciation rates. Please discuss this**
22 **concept for large diameter pipelines, such as MGT’s transmission system.**

23 A. Long life assets such as those comprising MGT’s transmission system are restricted
24 not only by physical forces of retirement such as wear and tear and physical deterioration,
25 but also, and to a much greater extent, by economic forces of retirement. Generally,
26 physical forces of retirement are less likely to occur than retirement of large portions of the
27 pipeline system due to economic forces. Specifically, the economic exhaustion of natural
28 gas supply, the changing North American marketplace for natural gas demand, the rapidly
29 emerging trend of decarbonization legislation, and the competitive influences of supply
30 originating throughout North America all have a significant impact on the estimated service
31 lives of the MGT transmission system.

1 There are several factors affecting the economic viability of the pipeline system.
2 The amount of conventional reserves is finite. Long life assets, such as natural gas
3 pipelines, are subject to a number of different forces of economic retirement, including
4 increased competition, changes in either supply or market conditions, changes in legislation
5 constricting the use of carbon-based fuels, or other factors that can cause a change in
6 utilization of a pipeline system.

7 The concept referred to with the terms “economic planning horizon,” “economic
8 life,” or “truncation date” (each of which have similar meaning within depreciation
9 literature) is one of the parameters used to set depreciation rates that accurately reflect the
10 annual consumption in service value. Appropriate depreciation rates also help to ensure
11 that both long-term intergenerational equity among customers and a reasonable opportunity
12 for the recovery of investment are achievable.

13 The pipeline system will experience both interim and final retirement activity. Interim
14 or ongoing retirements represent those retirements described by the interim survivor curve,
15 which is commonly referred to as the Iowa curve. Terminal or final retirements represent
16 those retirements described by the truncation of the interim survivor curve at the truncation
17 date (or economic life), which I conclude for MGT to be 2050, as discussed in detail below.
18 Interim retirements include retirements related to replacements that are primarily caused by
19 wear and tear, deterioration, and technological obsolescence, i.e. the replacement of an item
20 of equipment with a newer item with greater functionality. Terminal retirements include
21 retirements related to the final abandonment of major components of the system caused by
22 the economic obsolescence of the system. Such retirements are not expected to occur all at
23 once. Rather, it is anticipated that there will be a relatively restricted period during which
24 these major retirements will occur. In order to readily perform the mathematical calculations
25 of average and remaining life, the timing of the terminal and final retirements is represented
26 by a single point, the EPH (or life span date).

27 An EPH is an estimate at a point in time based on the current information and
28 evaluation of the factors described in this testimony. As I discuss later, the use of the term
29 “horizon” within my testimony and report is meant to convey that this date is not a firmly
30 established “end of company” date, but rather a reasonable period over which the pipeline

1 has a reasonable ability to forecast the key considerations. In fact, most large diameter
 2 interstate (or interprovincial) pipelines regulated by either FERC or the Canadian Energy
 3 Regulator (“CER”), formerly known as the National Energy Board of Canada (“NEB”), have
 4 included EPH dates since at least the early 1980s in the calculation of depreciation rates.
 5 Additionally, subsequent new pipeline systems have also included EPH dates with their
 6 initial applications for depreciation rates to federal regulators in Canada and the United
 7 States (“U.S.”). In virtually all cases, the pipelines’ EPH periods have been determined with
 8 the concept of a lookout of the known supply, demand, and contractual considerations over
 9 a reasonable period. In this manner, the pipeline is providing a reasonable level of assurance
 10 of the recovery of invested capital for their shareholders, while at the same time providing
 11 generational equity to the current and future users of the pipeline system.

12 **Q. Please explain the import of the horizon presumed in the EPH.**

13
 14 A. The concept of a “horizon” is meant to highlight that the EPH is a rolling target. For
 15 example, the use of a 30-year EPH to support proposed depreciation rates five years ago
 16 would not mean that the pipeline would be required to use a 25-year EPH in a current
 17 application. In fact, for many years the FERC and the NEB approved depreciation rates
 18 with a 25-year EPH in a number of successive applications for the same pipeline company.
 19 For example, a 1980 application may have included a 25-year EPH of 2005, then a 1985
 20 application may have used a renewed 25-year EPH ending in 2010, and in 1990, the same
 21 pipeline may have renewed the 25-year EPH to end in 2015, all based on the best
 22 knowledge of the critical factors at the time of each successive application.

23 The underlying concept of the EPH requires that the economic circumstances be
 24 periodically revisited, generally at the time of a comprehensive depreciation study. During
 25 these reviews, any changes to EPH will hinge on the principles of depreciation, as noted in
 26 Section 3.1 of my report. As such, the recovery of invested capital through the inclusion
 27 of depreciation expense in the revenue requirement must recognize and balance the
 28 following principles:

- 29 • matching benefits to costs—the benefit of an asset should be effectively matched
 30 with the costs of the volumes that ultimately deliver that value;

- 1 • inter-generational equity—tomorrow’s customers should not be burdened for
- 2 benefits of assets that today’s customers receive, or vice versa; and
- 3 • circumstances impacting the EPH change over time—updates to EPH are
- 4 conducted as service life is better understood and asset value is ultimately matched
- 5 over a time horizon based on the known information at the time of each study.

6 Current and anticipated economic conditions impact pipeline utilization and the
 7 service lives of the assets and their components, and thus require periodic updates to ensure
 8 that the depreciation expense component of the revenue requirement reflects the above
 9 principles. EPH is one of the underlying drivers of estimated service life, and as
 10 assumptions change, EPHs and resulting depreciation rates require updating.

11
 12 **Q. Pease expand on your comment that FERC has approved the use of depreciation rates**
 13 **based on an EPH concept.**

14 A. The use of a 25-year EPH was commonly approved by both the FERC and the NEB
 15 since the 1980s. In the late 1990s through to the early 2000s, 30-year EPHs were common,
 16 and though the mid 2010s, 35-year EPHs were commonly used. However, in recent years,
 17 I have noticed that EPH’s of 30 and 25-years have become more common again, with some
 18 pipeline systems recognizing very difficult supply and competitive influences resulting in
 19 EPH dates shorter than 25-years.

20 FERC has had a long history of allowing depreciation rates calculated with an
 21 economic end-life or truncation period, as noted in its decision in *El Paso Natural Gas*
 22 *Company*, Opinion No. 528, 145 FERC ¶ 61,040, at P 116 (2013). In addition, FERC Trial
 23 Staff witnesses have consistently relied on the concept of economic end-life.³ The
 24 economic end-life as referred to in the Bieltz Testimony has been defined as “the point in
 25 time when a company will cease operations and terminally abandon its system,” and that

³ See, e.g., Trailblazer Pipeline Company LLC, Docket RP18-922, Exhibit No. S-0012 (Prepared Direct and Answering Testimony of Andrew M. Bieltz Witness for the Trial Staff of the Federal Energy Regulatory Commission), at 10 (Aug. 29, 2019) (“Bieltz Testimony”); Enable Mississippi River Transmission, LLC, Docket RP18-923-004 (Prepared Answering Testimony of Christopher Skorski Witness for the Trial Staff of the Federal Energy Regulatory Commission), at 8-9 (July 25, 2019) (“Skorski Testimony”).

1 “point in time [is] generally [] a function of the end of either the resource of *supply* or the
2 market *demand* for this resource”.⁴ Additionally, FERC Trial Staff witnesses have
3 recognized that “[t]he concept of remaining economic life is intended to allow the pipeline
4 the opportunity to recoup its investment in plant over its estimated useful life.”⁵ The
5 “economic life” concept discussed by FERC Trial Staff witnesses is the same as the EPH
6 concept, just different terminology.
7

8 **Q. Please describe the factors used in the determination of the EPH for MGT.**

9 A. The estimation of the anticipated economic life is based on the consideration of several
10 factors. While some of these considerations can be considered as “criteria” for the
11 development of an economic life from a theoretical standpoint, it is important to note that
12 all factors affecting economic life should be considered. In some cases, the appropriate
13 EPH date is developed from the merging of a number of these factors.

14 Consideration of the following factors is required to determine a pipeline’s proper
15 economic planning horizon:

- 16 • availability of, or constriction to, market demand;
- 17 • availability of supply to the pipeline;
- 18 • consumption of service value;
- 19 • engineering-based retirement studies;
- 20 • competitiveness of the pipeline;
- 21 • opportunity for the recovery of the investment;
- 22 • projected long-term use of the pipeline;
- 23 • approved economic planning horizons of peer companies; and
- 24 • management discretion.

25 Below is a more detailed discussion of these criteria and considerations for estimating
26 a pipeline system’s remaining economic life.

⁴ Bieltz Testimony at 9.

⁵ Skorski Testimony at 9.

1 **Q. Please discuss your analysis of the availability of markets to consume the available**
2 **natural gas supply, including constraints to the market for natural gas.**

3 A. For the pipeline to be economic, two things must be present: (1) it must have product
4 available to be transported; and (2) it must have market demand for that product. The EPH
5 analysis of market demand considers that the economic life of a pipeline is directly tied to
6 the ability of a market to consume the supply available from that pipeline. The market must
7 be accessible to the pipeline either directly or via an additional or further transportation
8 source. In other words, the delivery of product from one pipeline into another pipeline that
9 can directly access an anticipated market would be considered as market demand to the
10 originating pipeline. However, in this case, the economic life of the originating pipeline
11 should not exceed the economic life of the second pipeline. The competitiveness of the
12 product being transported when compared to alternative energy sources, also must be
13 considered. For example, if it is expected that natural gas will be displaced by liquefied
14 natural gas within a certain market, the extent of the displaced demand must be considered.

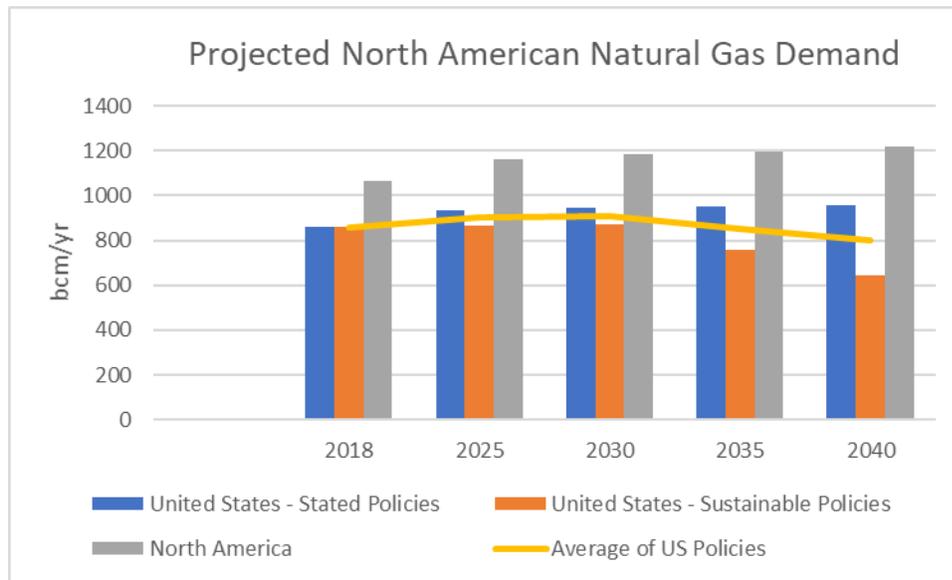
15 Evaluation of the marketplace to consume the product over a long term should also
16 consider the potential for governments to implement decarbonization initiatives to reduce
17 greenhouse gas emissions. Such decarbonization issues need to be reviewed to determine
18 the impact of the legislation on the consideration of natural gas as a target of the
19 decarbonization, or in the context of natural gas to be a potential short-term or long-term
20 solution to meeting the goals of the various legislation.

21 Review of the market demand considerations of the MGT system need to consider that
22 the pipeline includes three major connection points to other large natural gas transmission
23 systems in addition to direct connections to local distribution systems and industrial
24 customers. Given the broad system design, the market demand must consider the ability to
25 meet the broader U.S. midwest and east coast natural gas demand. Additionally, MGT is
26 well positioned to utilize its broad supply base to serve the anticipated long-term demand for
27 Liquefied Natural Gas (“LNG”) facilities and export markets.

1 Current natural gas demand forecasts have started to recognize the impact of
 2 decarbonization legislation. For example, the 2019 World Energy Outlook provides two
 3 scenarios when analyzing the long-term natural gas demand: (1) the Current Policies (Stated)
 4 scenario, which generally considers that current energy development and use policies remain
 5 unchanged; and (2) a Sustainable Development Scenario, which provides a strategic pathway
 6 to meet climate, air quality, and energy access goals in full.

7 The following chart provides the World Energy Outlook for both the North American
 8 Stated and Sustainable Polices scenarios.

9



10

11 Source: World Energy Outlook – 2019; Published by the International Energy Agency, page 180

11

12 Since the 2019 World Energy Outlook, there has been a significant acceleration away
 13 from natural gas demand, as a number of state and federal governments have either enacted
 14 carbon reduction legislation or have outlined carbon reduction targets. It is my
 15 understanding that as of mid-2020, twelve U.S. states have committed to 100% renewable
 16 or clean energy goals,⁶ and it can be reasonably expected that many additional states and

16

⁶ The list of states include: Arizona, California, Colorado, Connecticut, District of Columbia, Hawaii, Minnesota, Nevada, New Jersey, New York, New Mexico, Rhode Island, Virginia Washington, and Wisconsin.

1 other governmental entities will adopt similar plans. Indeed, many municipal governments
 2 are adopting bans on new natural gas hookups and mandating new commercial construction
 3 to not include natural gas infrastructure. In some cases, these goals have been made law or
 4 executive order, while in other cases the targets are stated policy. Outside of legal
 5 requirements, utilities are independently adopting their own decarbonization plans.

6 During the recent U.S. Presidential election, the Biden campaign platform included
 7 significant policy regarding decarbonization, including commitment to:

- 8 • Creating millions of jobs to produce clean electric power;⁷
- 9 • Establishing a technology-neutral Energy Efficiency and Clean Energy
 10 Standard to increase competition in the market and incentivize higher
 11 utilization of assets—and achieve carbon free energy in electric generation by
 12 2035 by reforming and extending tax incentives;⁸
- 13 • Enacting legislation to set a new net-zero emission standard for all new
 14 commercial buildings by 2030;⁹
- 15 • Increasing federal procurement by \$400 billion in the first term for the purchase
 16 of clean energy inputs, like batteries and electric vehicles to help position the
 17 U.S as the world’s clean energy leader;¹⁰
- 18 • Creating a new Advanced Research Projects Agency on Climate to target
 19 technologies to help the U.S. achieve a 100% clean energy target;¹¹
- 20 • Reengaging the U.S. in the Paris Agreement under the United Nations
 21 Framework Convention on Climate Change (“Paris Agreement”);¹² and

⁷ See *The Biden Plan to Build a Modern, Sustainable Infrastructure and an Equitable Clean Energy Future*, Biden for President, <https://joebiden.com/clean-energy/> (last visited Feb 19, 2021) (“Biden Plan”).

⁸ See Biden Plan.

⁹ See Biden Plan.

¹⁰ See Biden Plan.

¹¹ See Biden Plan.

¹² Biden Presidential Campaign, *Biden Promises to Re-enter Failed Paris Climate Agreement*, C-SPAN (Sept. 14, 2020), <https://www.c-span.org/video/?c4906364/user-clip-biden-promises-enter-failed-paris-climate-agreement>.

- 1 • Cancelling construction of the TC Energy Keystone XL Pipeline Project.¹³

2 While each of the above could be classified as “campaign promises,” President Biden,
3 in a clear indication of the new administration’s commitment to climate change, immediately
4 upon inauguration signed an Executive Order committed to “Protecting Public Health and
5 the Environment and Restoring Science to Tackle the Climate Crisis,” which included the
6 revoking of the March 2019 Presidential Permit for the Keystone XL Pipeline.¹⁴ In a further
7 indication of the Biden Administration’s commitment to climate change, President Biden
8 also issued an extensive Executive Order on “Tackling the Climate Crisis at Home and
9 Abroad,”¹⁵ which unveiled detailed climate plans designed to ensure his campaign
10 commitment that the U.S. achieves a 100% clean energy economy and net-zero emissions
11 no later than 2050.¹⁶

12 President Biden’s Executive Orders include the following:

- 13 • cancellation of the Keystone XL Pipeline project, and directing agencies to
14 review and reverse more than 100 Trump Administration actions on the
15 environment;¹⁷
- 16 • raising climate change awareness and making a positive contribution to the 26th
17 United Nations Climate Change Conference of the Parties and beyond;¹⁸
- 18 • reconvening the Major Economies Forum on Energy and Climate, beginning with
19 the Leaders’ Climate Summit, to include pursuit of green recovery efforts,
20 initiatives to advance the clean energy transition, sectoral decarbonization, and
21 alignment of financial flows with the objectives of the Paris Agreement;¹⁹

¹³ Jason Silverstein, *Biden campaign says he’ll revoke Keystone XL pipeline permit if elected*, CBS News, <https://www.cbsnews.com/news/biden-campaign-keystone-xl-pipeline-permit-revoke/> (May 15, 2019, 4:01 PM).

¹⁴ Exec. Order No. 13,990, Fed. Reg. 7,037, section 6 (Jan. 25, 2021) (“Executive Order 13,990”).

¹⁵ Exec. Order No. 14,008, 86 Fed. Reg. 7,619 (Jan. 27, 2021) (“Executive Order 14,008”).

¹⁶ *See* Biden Plan.

¹⁷ Executive Order 13,990 at section 6.

¹⁸ Executive Order 14,008 at section 102(a).

¹⁹ Executive Order 14,008 at section 102(b).

- 1 • immediately beginning the process of developing its nationally determined
2 contribution under the Paris Agreement;²⁰ and
- 3 • ordering that federal agencies take steps to ensure that, to the extent consistent with
4 applicable law, federal funding is not directly subsidizing fossil fuels. The Director
5 of the Office of Management and Budget shall seek, in coordination with the heads
6 of agencies and the National Climate Advisor, to eliminate fossil fuel subsidies
7 from the budget request for Fiscal Year 2022 and thereafter.²¹

8 These immediate actions of the Biden Administration provide a clear signal to the level
9 of commitment to implement carbon reduction policies. In re-committing to the Paris
10 Agreement, the U.S. agreed to a requirement to provide details outlining a strategy to meet
11 the Agreement goals. The U.S. had committed to cutting overall greenhouse gas emissions
12 by 26 to 28 percent below 2005 levels by 2025. The U.S. initiatives initially included
13 commitments to achieve the target, including the Clean Power Plan (a state-by-state
14 program to cut carbon pollution from the power sector) and the tightening of automotive
15 fuel economy standards to reduce transportation emissions—both policies the Biden
16 Administration has committed to strengthening. The generation of clean power was clearly
17 a stated goal of President Biden.

18 Construction of natural gas-fired electric generation plants has increased over the past
19 few years to replace the electric power demand left by the retirement (or near-term expected
20 replacement) of coal-fired electric generation. Demand from such natural gas-fired power
21 plants is likely to crest and decline as more renewable and storage generation facilities are
22 added to the resource mix and states progress toward their decarbonization goals. Further,
23 the emissions from the natural gas-fired plants will need to be eliminated or offset to meet
24 decarbonization goals, reducing demand for natural gas elsewhere. The following chart is a
25 non-exhaustive summary of regulated utilities with public targets relating to the impact of
26 decarbonization to electric power generation.

²⁰ Executive Order 14,008 at section 102(e).

²¹ Executive Order 14,008 at section 209.

Utility	Public Target
APS	100% carbon free by 2050
Avista	100% clean by 2045
Duke Energy	Net-zero by 2050
Dominion	Net-zero by 2050
DTE Energy	Net-zero by 2050
Green Mountain Power	100% renewables by 2030
Idaho Power	100% clean by 2045
PNM	100% carbon free by 2040
SMUD	100% carbon free by 2040
Xcel Energy	100% zero-carbon by 2050

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Review of the various state and federal legislation and decarbonization targets contain various reductions to the use of carbon-based fuels for residential heating and appliances. For example, New York State and the City of New York have both recently passed climate change laws. On the state side, the New York State Climate Leadership and Community Protection Act (“CLCPA”) became effective in January 2020. The CLCPA targets a 40 percent decrease in statewide greenhouse gas emissions by 2030 (relative to 1990 levels) and an 85 percent decrease in statewide greenhouse gas emissions by 2050 (relative to 1990 levels). The CLCPA provides for a Climate Action Council that will develop and approve a scoping plan with draft recommendations to achieve these statewide greenhouse gas emissions reductions by January 1, 2022, and final recommendations by January 1, 2023. The New York State Department of Environmental Conservation must then adopt implementing regulations by January 1, 2024. The CLCPA also amends the New York State Public Service Law so that the New York Public Service Commission (“NYPSC”) can establish a program to attain the CLCPA’s goals that: (1) a minimum of 70 percent of the statewide electric generation secured by jurisdictional load serving entities to meet the electric requirements for all New York State customers in 2030 be generated by renewable energy systems; and (2) a zero emissions target of the statewide electrical demand system

1 by the year 2040. Under the CLCPA, the NYPSC has the flexibility to modify the
2 obligations of jurisdictional load serving entities and/or the targets. The NYPSC may also
3 temporarily suspend or modify the obligations under such program if it finds the program
4 impedes the provision of safe and adequate electric service, is likely to impair existing
5 obligations and agreements, and/or that there is a significant increase in arrears or service
6 disconnections related to the program.

7 At the local level, a number of cities have implemented various levels of bans on
8 natural gas residential appliances and on natural gas residential heating. Berkeley, California
9 was the first U.S. city to ban natural gas in new residential construction in July 2019.²² This
10 was followed by 39 additional California cities passing a natural gas ban in new building
11 construction in 2019 and 2020. The City of New York passed Local Law 97 in April 2019,
12 which sets citywide emissions reductions targets and requires certain buildings to meet
13 specified emissions limits or implement energy conservation measures.²³ The targets include
14 40 percent reductions in greenhouse gas emissions by 2030 and 80 percent reductions in
15 such emissions by 2050 (from 2005 levels). In addition, the Mayor of the City of New York
16 issued Executive Order No. 52 on February 6, 2020, directing a comprehensive review of
17 the City of New York's agencies' process for approving or allowing additional infrastructure
18 that expands the supply of fossil fuels or contributes to extending the period of time during
19 which there is reliance on the use of fossil fuels.²⁴ I also note that the city of Seattle,
20 Washington passed local government legislation banning natural gas hookups in new
21 buildings in 2020.

22 The MGT system receives from most of the North American supply Basins, and can
23 provide support delivery to a large portion of the U.S. MGT can also support LNG facilities
24 that support international demand. MGT, like other natural gas pipelines, may be susceptible
25 to declines in longer-term demand due to the impact of climate change legislation. Given

²² Kristoffer Tigue, *San Francisco Becomes the Latest City to Ban Natural Gas in New Buildings, Citing Climate Effects*, Inside Climate News (Nov. 13, 2020), <https://insideclimatenews.org/news/13112020/san-francisco-natural-gas-ban/>.

²³ City of New York, NY, Local Law No. 97 (2019).

²⁴ The City of New York Office of the Mayor Executive Order No. 52 (Feb. 6, 2020).

1 the wide-spread use of the targets for decarbonization by 2030, 2035, and 2050, and likely
 2 increased adoption of such targets by other governmental entities and utilities going forward,
 3 it cannot be considered that an EPH beyond the year of 2050 is viable for rate-making
 4 purposes. Indeed, President Biden’s 2050 net-zero decarbonization plan further underscores
 5 the validity of an EPH no longer than 30 years.

6 **Q. Please discuss your analysis of the availability of natural gas supply available to the**
 7 **MGT system.**

8 A. In the EPH analysis, this criterion is the point in time that available supply
 9 permanently declines to a level of 50 percent of the peak supply capacity of the pipeline.
 10 This criterion assumes that the pipeline system would generally retire in a linear rate relative
 11 to the decline in throughput, such that the rate of decline can identify the key points of
 12 significant retirement such as a line of pipe or compression station. In other words, if the
 13 throughput is forecast to permanently decline by 25 percent, the use of this criterion would
 14 indicate that approximately 25 percent of the pipe and compression equipment may be
 15 subject to retirement. In this manner, it is assumed that when the throughput declines to a
 16 level of 50 percent of the historical peak throughput capacity, the mid-point of substantial
 17 retirement of physical facilities will also be reached.

18 The MGT pipeline system is unique as compared to many other large diameter
 19 federally regulated natural gas pipelines. MGT is able to access natural gas supply from
 20 numerous North American supply basins through connecting pipeline access. As the
 21 primary gas supply available to MGT is essentially from all areas of North America, the
 22 EPH consideration related to gas supply needs to include the consideration of the North
 23 American wide supply sources.

24 The major receipt points of the MGT system via large diameter pipelines providing
 25 access to most of this production includes the following:

- 26 • Via the Chicago Hub at Joliet, Illinois :
 - 27 ○ ANR Pipeline Company;
 - 28 ○ Natural Gas Pipeline Company of America;

- 1 ○ Northern Border Pipeline Company;
- 2 ○ Northern Natural Gas Company;
- 3 ○ Alliance Pipeline;
- 4 ○ Panhandle Eastern Pipeline Company;
- 5 ○ Horizon Pipeline;
- 6 • Via the Rockies Express Pipeline receipt/delivery connection, which
- 7 provides access to major supply basins in the Rocky Mountain and
- 8 Appalachian regions and though the bi-directional design serves energy
- 9 markets across a vast segment of North America.
- 10 • Via Tennessee Gas Pipeline LLC connection, which provides direct access
- 11 to supply from the U.S. Gulf Coast.

12 Based on the multiple supply basins available to the pipeline, the bi-directional nature
13 of the pipeline and long term U.S. production estimates, the consideration of supply
14 constraints related to the determination of an EPH are minimal over the next 30-year period
15 over which the market demand analysis indicates a demand for available supply.

16 **Q. Please discuss the concept of Consumption of Service Value in the determination of an**
17 **EPH.**

18 A. The EPH based on this criterion is the point in time that a permanent reduction of
19 throughput equal to 50 percent of historical pipeline capacity is reached for a single line
20 pipeline system. The forecast of a decline in throughput to 50 percent of capacity can be
21 based on either supply or market demand forecasts.

22 In rate-regulated environments, the revenue generation potential is based on the units
23 being transported within the pipeline. As such, over the long term, the expiry of the service
24 value of a pipeline can be directly dependent upon the flows of product through the pipeline,
25 or upon the long-term utilization of the pipeline. The utilization of the line can be measured
26 as a percentage of the capacity of the pipeline. In other words, if it is estimated that the long-
27 term utilization rate of a pipeline is permanently declining, it follows that the service value
28 of the pipeline to its investors is also declining.

1 One approach to measure service value consumption is to assume that the investment
 2 in the asset is retired as the long-term service value is diminished due to permanent reduction
 3 in throughput. Under this approach, if the throughput was estimated to permanently decline
 4 to 75 percent of the pipeline capacity, 25 percent of the original cost of the pipeline would
 5 be retired. As such, it is conceivable that retirements of a pipeline system could occur in
 6 phases over a long term. In this scenario, pipeline flows may eventually fall to a level where
 7 the pipeline is uneconomic and would be retired. If consideration was given to this type of
 8 retirement practice (i.e., retirement based on utilization rates), it is practical to consider
 9 factors such as the above two criteria for development of truncation dates on pipeline. In
 10 this circumstance, the truncation date of a single line system could be based on the mid-point
 11 of long-term throughput estimates based on either supply or market demand forecasts.
 12 Concentric notes that in the specific circumstance of this review, the consumption of service
 13 value of the transmission line has not been studied in decline as the long-term forecasts of
 14 demand versus capacity.

15 **Q. Has an Engineering Based Retirement Study been performed for the MGT system?**

16 A. The EPH date based on this criterion is the point in time that 50 percent of the
 17 currently installed facilities are forecast to be retired based on a detailed engineering-based
 18 long-term retirement forecast. Use of the supply or market-based estimates of throughput
 19 are designed to develop proxies for the actual retirement of facilities. In the circumstances
 20 where the use of proxies is not desired, the estimation of the physical retirement of facilities
 21 based on engineering models would be required. In this case, the estimated flows (based on
 22 either or both supply and marketplace) would drive a model to develop optimum system
 23 configurations at differing throughput levels. Based on the resultant configurations, a list of
 24 facilities to be retired at various stages can be developed.

25 While this method removes the need for any type of proxy, it requires a very significant
 26 amount of analysis, and even small changes in throughput can result in very different system
 27 configurations and resultant retirement estimates. Given the time and work associated with

1 this method, its use in the analysis of various throughput scenarios becomes time consuming
2 and cumbersome.

3 Additionally, as discussed under criterion related to Consumption of Service Value,
4 the service value of the pipeline system is directly dependent upon the flows of product
5 through the system. As such, retirements based on abandonment of physical assets may not
6 reflect the consumption of service value. It is not possible to physically abandon a pipeline
7 segment that still is transporting less than 50 percent of its capacity, even though it has lost
8 over half of its service value to the company. Therefore, use of this criterion is not useful in
9 the circumstances of single segment pipeline systems. Additionally, use of engineering-
10 based estimates requires a significant number of assumptions in the estimates of system
11 configurations, which can lead to variability of results. As such, an engineering-based
12 retirement study has not been performed

13 **Q. Please discuss the competitiveness of the MGT system.**

14 A. This criterion requires a probability analysis to determine whether alternative
15 transportation sources are consuming some of the available supply or meeting market
16 demand. In essence, this criterion would be considered in addition to the other supply- and
17 market-based criteria. Given MGT's connectivity to various supply basins and large
18 markets, the competitiveness of MGT's system is aligned to the competitiveness of the
19 connecting pipelines.

20 **Q. Please discuss MGT's systems opportunity for the recovery of investment.**

21 A. Investors in regulated utilities have an expectation of both a reasonable return on the
22 investment made and the recovery of that investment. The development of an economic life
23 should not extend beyond a period in which a prudent investor would place capital at risk.
24 Often, debt holders or institutions financing the investment will require the recovery of the
25 capital investment over a set period of time.

26 In the development of an economic life, two factors must be balanced. First, the
27 economic life should not be set too long, because that would result in undue risk of stranded

1 investment. For example, the various state and federal government legislated or stated policy
2 decarbonization targets, like President Biden's 2050 net-zero decarbonization plan, as
3 discussed in the market demand considerations, weigh into the consideration of EPH. This
4 criteria becomes more relevant when statutory or regulatory changes increase the risk of
5 stranded assets. Second, the economic life should not be set too short, because that would
6 create intergenerational equity concerns. Thus, an optimally-determined economic life will
7 provide for maintenance of rate base over a term that both minimizes stranded investment
8 risk, while recognizing, as much as possible, cost causation and beneficiary-pays principles.

9 **Q. Please discuss any analysis regarding the long-term use of the pipeline.**

10 A. The long-term use of the pipeline must be considered. In this scenario, a pipeline's
11 flow may fall to a level of where the pipeline is no longer economic and would be retired.
12 However, the use of the pipeline should be for use of the asset in similar service. For
13 example, conversion of a gas pipeline to alternative service would not be considered an
14 extension of the use of the asset. While the physical asset may continue to be used, it will
15 be used in a divergent service, and likely subjected to a different regulatory environment. If
16 it is anticipated that an alternative use of the asset is likely (i.e., pipeline to water service),
17 such recognition would be made in the consideration of the net negative salvage estimates
18 (the net negative salvage indication would either be less negative or perhaps positive to
19 recognize the sale of the pipe to a water utility), rather than in the life estimate of the asset.

20 In circumstances where the pipeline could be temporarily removed from service, the
21 probability of the pipeline returning to similar service would need to be considered. As such,
22 the economic life of a pipeline may not end when it is first removed from service, but beyond
23 that point in time for a reasonable period while alternative supply and market forces are
24 considered. If alternative supply sources are established, the economic life of the pipeline
25 should be reestablished based on the revised circumstances. If alternative sources are not
26 found within a reasonable period, the remaining net book value should be recovered in an
27 accelerated manner.

1 I have been provided with no evidence or information to suggest that, following
2 retirement from gas service, MGT's pipeline facilities might be repurposed. Thus, in
3 evaluating the relevance of this consideration, I have not assumed any future, long-term
4 alternative use of MGT pipeline assets.

5 **Q. Please provide a review of any peer analysis regarding approved economic life of peer**
6 **companies.**

7 A. The approved economic life of other pipelines should be reviewed to determine the
8 regulatory acceptance (through a litigated order or approval of a settlement) and various
9 economic lives of other similar companies. This review will also ensure the competitiveness
10 of the pipeline against any competing pipelines. The economic life should not be solely
11 based on the other pipelines; rather the other pipelines should be used as a check of
12 reasonableness of economic life being considered. I note that FERC has largely accepted
13 EPHs ranging from 25 to 35 years, with recent EPHs for similar pipelines using 30-year
14 EPH.

15 **Q. Please discuss the role of management discretion in the selection of an EPH.**

16 A. The inclusion of a truncation date (or economic life) into the depreciation rate
17 calculations can have a significant influence on the amount of depreciation expense in the
18 revenue requirement and on the long-term earning potential of the company. As such, there
19 exists the need for management to carefully consider the criteria and method used to develop
20 the truncation date. Additionally, there also exists the need for management to undertake a
21 significant amount of discretion in the use of any of the methods discussed in this testimony.

22 The use of any of the criteria discussed in this testimony can and should be considered
23 among all the other rate and competitive influences that the pipeline may have in the delivery
24 of a product at a fair and reasonable rate to the ratepayer. However, it must be stressed that
25 eventual recovery of the original cost of investment (and estimated net negative salvage
26 requirements) should be reasonably expected. As such, a deferral of depreciation expense
27 in one year will require an increased expense in future years. If throughput is expected to
28 decline in future years, the rate impact of deferred depreciation will be exaggerated in the

1 future periods given the smaller billing determinants used to recover a larger amount of
2 expense.

3 **Q. Please outline your recommendation based on the criteria described in this testimony.**

4
5 A. While each of the above criteria must be considered to properly determine the EPH of
6 a natural gas pipeline, they must be evaluated, and accorded proper weight, based on the
7 specific facts and circumstances of the pipeline under review. In my evaluation of MGT's
8 EPH, the most relevant consideration is the forecast of the long-term natural gas demand
9 given the recent introduction of various local, state, and federal government
10 decarbonization policies.

11 Given the security of the supply, the demand that may be constrained through
12 decarbonization initiatives is a more critical factor than any substantial risk of the supply
13 constraints. In other words, demand for capacity on MGT's system is not driven by
14 producers seeking to get supply to market, but rather by constrained demand caused by
15 decarbonization initiatives.

16 Considering all of the factors, I find the use of a 30-year EPH expiring at October 31,
17 2050 to be proper and adequate for MGT. This 30-year EPH is consistent with the
18 anticipated decline in demand as forecast by the 2019 International Energy Agency Report,
19 but more importantly aligns to the targets suggested in President Biden's 2050 net-zero
20 decarbonization plan, Executive Orders, Paris Agreement, the State of New York's climate
21 change legislation, and the stated objective of a number of utilities, and local governmental
22 entities. To recommend an EPH beyond October 31, 2050, for the MGT system would
23 assume these targets will not be met. There is no evidence to suggest these targets will not
24 be met at this point in time. In fact, all available evidence suggests additional development
25 and adoption of decarbonization plans, and/or adoption of shorter timelines and more strict
26 standards. As such, the proposed depreciation rates derived from my detailed depreciation
27 calculations are based on an EPH date of October 31, 2050.

28

COST OF RETIREMENT

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3 **Q. Please describe the concept of recovery of future net negative salvage (or cost of**
4 **retirement) by transmission pipelines.**

5
6 A. The recovery of net negative salvage cost in regulated companies' costs of service is
7 widely accepted in regulatory jurisdictions throughout North America, including FERC.
8 The total recovery of the service value of an asset is not simply the allocation of original
9 cost to expense. Rather, the total recovery of costs must include costs incurred to remove
10 the pipeline from economic service less any net negative salvage value of the property
11 retired.²⁵ In other words, the service value rendered by an asset, must reflect both its
12 original cost and its estimated net negative salvage cost.

13 Because depreciation rates designed to the recover the original cost of the investment
14 of assets over the assets' useful life do not include net negative salvage expenses, an
15 additional provision must also be made for the recovery of the estimated costs of retirement
16 and/or removal over the assets useful life through a second and separate rate specific to the
17 estimated cost of removal. My study has followed this widely used practice. To ensure
18 MGT is provided an opportunity to recover the net costs of removing its facilities from
19 service, I recommend a separate, 1.02% per annum accrual rate for the estimated cost of
20 retirement of assets.

21 **Q. Is recovery of net negative salvage provisions common within FERC and other**
22 **regulatory jurisdictions throughout North America?**

23 A. Yes. Most jurisdictions throughout North America recognize the regulatory benefit
24 and fairness to the inclusion of the recovery of the net negative salvage requirements over
25 the period that assets are providing regulatory service.

⁸The cost of removal includes the cost of demolishing, dismantling, tearing down or otherwise removing an electric plant, including the cost of transportation and handling incidental thereto.

1 **Q Please indicate your reasons for indicating FERC’s acceptance of net negative**
2 **salvage.**

3 A. FERC’s definition of depreciation for gas plant indicates that:

4 *Depreciation, as applied to depreciable gas plant, means the loss in*
5 *service value not restored by current maintenance, incurred in connection*
6 *with the consumption or prospective retirement of gas plant in the course*
7 *of service from causes which are known to be in current operation and*
8 *against which the utility is not protected by insurance. Among the causes*
9 *to be given consideration are wear and tear, decay, action of the elements,*
10 *inadequacy, obsolescence, changes in the art, changes in demand and*
11 *requirements of public authorities, and, in the case of natural gas*
12 *companies, the exhaustion of natural resources.²⁶*

13 AND

14 *Service value means the difference between original cost and net salvage value of*
15 *gas plant.²⁷*

16
17
18 In addition to the above definition as prescribed by FERC, which clearly indicates that the
19 net salvage is to be included in the determination of the service value to be depreciated, I
20 note a history over the past many years of allowing for a recovery of the net negative
21 salvage within the depreciation rate.

22 **Q. Has the recovery of costs of removal been allowed in prior MGT rate cases before**
23 **FERC?**

24 A. No. MGT has not been collecting a provision for the future costs of removal of the pipeline.

25 **Q. Does the inclusion of net negative salvage enhance the generational equity of the**
26 **depreciation expense to all users of the MGT system?**

27 A. Yes. As indicated in FERC’s definition of depreciation, the original cost of investment,
28 adjusted for the net negative salvage estimate, should be depreciated over the estimated
29 average service life of the assets. In this manner, users of the system who gain the benefit
30 of the asset in service are responsible for the total costs of the asset. This generational
31 equity aspect of recovery of the net negative salvage value becomes more relevant as costs

²⁶ 18 C.F.R. part 201 § 12(B).

²⁷ 18 C.F.R. part 201 § 37.

1 could be stranded due to increased legislation to the extent not previously witnessed by
 2 federally regulated pipelines. As previously indicated, the net negative salvage rate should
 3 not be set too low because that would create intergenerational equity concerns. If
 4 throughput is expected to decline in future years, the rate impact of deferred net negative
 5 salvage will be exaggerated in the future periods given the smaller billing determinants
 6 used to recover a larger amount of expense. As such, the need for an appropriate net
 7 negative salvage is becoming stark given the advancing decarbonization efforts.

8 **Q. Please outline the way the estimated costs of removal have been incorporated into your**
 9 **depreciation study.**

10 A. The estimates of net negative salvage were based primarily on professional
 11 judgment, relying in part on historical data, in part on comparison to peer companies, and
 12 in part on our professional experience in developing costs of removal for regulated pipeline
 13 assets. The analysis of historic net negative salvage activity considered gross negative
 14 salvage and cost of removal as recorded to the depreciation reserve account. Net negative
 15 salvages as a percentage of the cost of plant retired are calculated for each plant component
 16 on both annual and three-year moving average bases.

17 **Q. Please explain the meaning of a net negative salvage percentage of negative 15 percent**
 18 **for Account 367 – Mains as recommended in your Depreciation Study report.**

19 A. A net negative salvage percentage indicates that for every \$100 of original costs retired,
 20 it is estimated that MGT will incur \$15 of costs to retire the pipe. As it is expected that over
 21 the life of the pipeline, all of the investments made for the assets in the Mains account will
 22 retire, the expected costs of retirement can be made by multiplying the original cost surviving
 23 as of the study date by 15 percent. The result of this calculation provides a reasonable
 24 estimate of the long-term estimation of the costs that will be required to retire the assets in
 25 the Mains account.

26 **Q. Once the net negative salvage percentages are determined for each account, how are**
 27 **required amounts recovered through rates?**

28 A. As described in page 6-3 of my depreciation study, the requirement as determined above
 29 for each account is summarized. The amount of the current reserve for the future retirement

1 costs is subtracted from the total of the required amount to determine a future accruals
 2 amount. The future accruals amount is divided by the composite remaining of each account
 3 to determine a calculated annual amount. The sum of the annual accrual amount is summed
 4 to develop a total annual accrual amount that is divided by the original costs as of the study
 5 date to determine an overall net negative salvage rate. In the circumstances of MGT, the
 6 total overall net negative salvage rate is 1.02 percent. For the purposes of developing a
 7 revenue requirement, the 1.02 percent is applied to the total original cost forecast by MGT.
 8

9 **AVERAGE SERVICE LIFE ANALYSIS**

10 **Q. Please describe the major factors considered in the development of the average**
 11 **service life in the Transmission accounts.**

12 A. All of the Transmission accounts were analyzed a similar fashion. Using Account 367
 13 – Mains as an example, this discussion outlines the major considerations in my review of the
 14 average service life estimates. The assets in Account 367.00 are primarily 30-inch coated
 15 steel pipelines. The entire line is cathodically protected and are subject to smart pigging on
 16 a seven-year cycle. It is my understanding that there are no pipe replacement programs
 17 planned for the immediate future.

18 The investment in Transmission Plant – Mains is approximately \$132.8 million,
 19 representing 41.88 percent of the total depreciable plant studied. The retirements, additions,
 20 and other plant transactions for the period 1959 through 2020 were analyzed by the
 21 retirement rate method. Retirements of \$9,882,483 were recorded for the period 2006
 22 through 2020, resulting in actual observed data points as depicted on page 7-10 of my
 23 depreciation report. Peer comparison of American utilities produced a range from fifty-
 24 seven to seventy years. As such, the Iowa 65-R4, with a residual measure of 0.7878, is
 25 recommended for this account based on the fit to historic data, the indications from MGT
 26 management and operations, and the professional judgment of Concentric.

27 The following chart summarizes for each of the transmission accounts the current
 28 average service life I recommend in my study. As discussed in Section 9 of my report, the

1 survivor curves, as noted in the chart below, are comprised of two components: an average
 2 service life estimate and an estimated retirement dispersion pattern. For example, the
 3 currently approved survivor curve for Account 365.20 is indicated as a 60-R2. In this
 4 example, the “60” refers to an estimated 60-year average service life and an estimated
 5 retirement dispersion in accordance with the standardized Iowa R2 curve.

Account	Account Description	Proposed Survivor Curve
	(1)	(3)
365.20	Rights of Way	60-R4
366.10	Compressor Station Structures	50-R3
366.20	Measuring Station Structures	40-R4
366.30	Other Structures	50-R3
367.00	Mains	65-R4
368.00	Compressor Station Equipment	38-R3
368.10	Compressor Station Equipment Overhaul	15-SQ
369.00	Measuring and Regulating Station Equipment	37-R3
369.10	Measuring Station Equipment	37-R3
369.20	Metering Equipment	37-R3
370.00	Communications Equipment	25-R4
371.00	Other Transmission System Equipment	25-R3.5

6

7 **Q. Does this conclude your Direct Testimony?**

8 A. Yes.

Exhibit No. MGT-0016

Depreciation Report



2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES
APPLICABLE TO GAS TRANSMISSION PLANT IN SERVICE
AS OF OCTOBER 31, 2020

Prepared for Midwestern Gas Transmission Company
February 2021

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SECTION 1

1 STUDY HIGHLIGHTS

Pursuant to request of Midwestern Gas Transmission Company (“MGT” or “Company”), Concentric Energy Advisors (“Concentric”), under the supervision and direction of Larry Kennedy, completed a depreciation study related to natural gas Transmission and General Plant accounts. The purpose of the study is to determine the annual depreciation accrual rates and amounts applicable to the original cost of gas utility plant, as of October 31, 2020.

In addition, the study determines the annual accrual rate to recover the future net cost of removal of gas utility plant. Concentric recommends the recovery of future net negative salvage requirements through the use of an independent cost of removal annual accrual rate, which has been determined in addition to the base depreciation rates. This net negative salvage rate will ensure that cost of removal estimates are recovered over the useful life of the assets and eliminate intergenerational inequity. This annual accrual rate does not form any part of the base annual depreciation rate.

The depreciation rates are based on the Straight-Line method using the Average Life Group procedure and were applied on a Remaining Life basis. The calculations were based on attained ages and estimated average service life and forecasted net negative salvage characteristics for each depreciable group of assets. Variances between the calculated accrued depreciation and the book accumulated depreciation, as of October 31, 2020, are amortized over the composite remaining life of each account.

MGT continues to utilize the recovery of future costs of removal over the average service life of the assets. Therefore, this study calculates expenses related to the recovery of original investment in addition to a separate recovery of future cost of removal.

This study incorporates the use of an Economic Planning Horizon (EPH) in calculation of depreciation rates. Based on a review undertaken by Concentric, the depreciation rates within this study have included an EPH of October 31, 2050.

Concentric recommends the calculated annual depreciation accrual rates set forth herein apply specifically to natural gas plant in service, as of October 31, 2020, summarized by Tables 1A, 1B and 1C. Supporting data and calculations are provided within the study.

Finally, this study results in a total annual depreciation expense accrual related to the recovery of original cost and net negative salvage requirement of \$11.4 million, when applied to depreciable plant study balances, as of October 31, 2020, of \$317.1 million. The study results are summarized at an aggregate functional group level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL PERCENTAGES AND AMOUNTS RELATED TO RECOVERY OF ORIGINAL COST OF INVESTMENT

Plant Group / Accounts	Original Cost	Annual Accrual	Annual Accrual
Transmission Plant	\$306,202,629	\$6,862,384	2.24%
General Plant	\$10,869,386	\$1,331,938	12.25%
TOTAL	\$317,072,015	\$8,194,322	2.58%

SUMMARY OF ORIGINAL COST, ACCRUAL PERCENTAGES AND AMOUNTS RELATED TO COST OF REMOVAL

Plant Group / Accounts	Original Cost	Annual Accrual	Annual Accrual
Transmission Plant	\$306,202,629	\$3,220,303	1.05%
General Plant	\$10,869,386	\$0	0%
TOTAL	\$317,072,015	\$3,220,303	1.02%¹

¹ The annual accrual related to net negative salvage when applied to only assets accruing net negative salvage is 1.13%. The annual accrual related to net negative salvage when applied to all assets in service is 1.02%.

SECTION 2

2 BASIS OF THE STUDY

2.1 Scope

Concentric has been retained by MGT to develop reasonable and appropriate depreciation rates based on plant in service as of October 31, 2020. This report sets forth the results of the study and describes the process and procedures followed by Concentric in the development of the recommended annual depreciation accrual rates for natural gas Transmission and General Plant assets in service as of October 31, 2020. The annual depreciation accruals rates and amounts are based on the straight-line remaining life method of depreciation, incorporating the Average Life Group (“ALG”) procedure applied on a Remaining Life basis.

The Straight-Line method, ALG procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Concentric recommends its continued use. Amortization accounting is used for certain accounts because of the disproportionate plant accounting effort required in these accounts. Many regulated utilities in North America have received approval to adopt amortization accounting for these accounts.

2.2 Plan of Study

This study is presented in the following order:

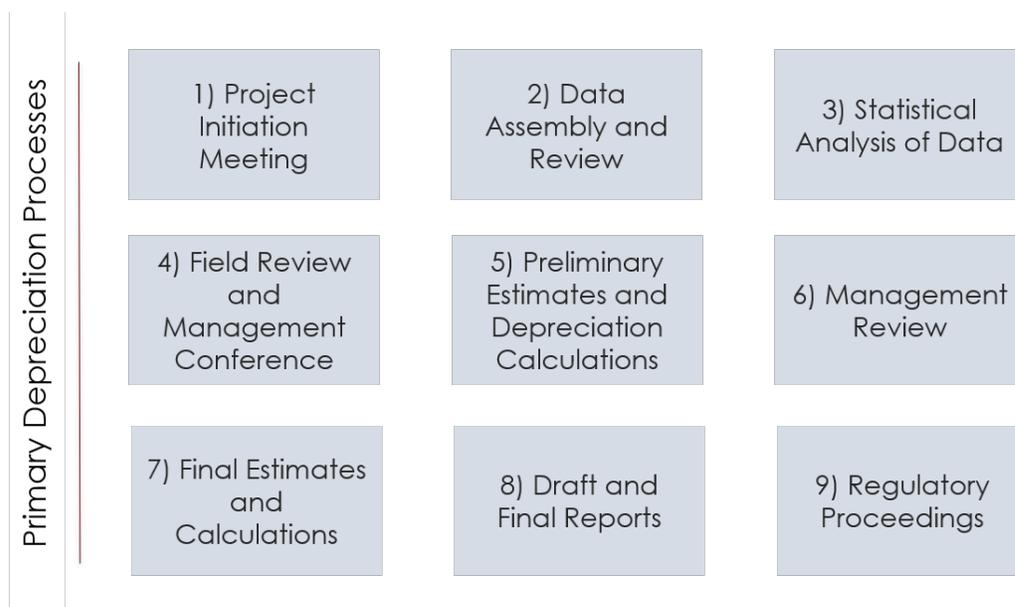
Section 1:	Study Highlights, presents a brief summary of the depreciation study and results
Section 2:	Contains statements with respect to the plan and the basis of the study
Section 3:	Development of the Required Depreciation Rates, presents descriptions of the methods used and factors considered in the service life study
Section 4:	Criteria and Consideration for use in the Development of an Economic Planning Horizon/Truncation Dates/Life Span Dates Summary
Section 5:	Calculation of Annual and Accrued Depreciation, presents the methods and procedures used in the calculation of depreciation
Section 6:	Results of Study, presents summaries by depreciable group of annual and accrued depreciation in Tables 1A and 1B
Section 7:	Presents the results of the Retirement Rate Analysis
Section 8:	Presents the results of the Detailed Depreciation Calculations
Section 9:	Estimation of Survivor Curves, is an overview of Iowa curves and the Retirement Rate Analysis

2.3 Depreciation

A full and comprehensive depreciation study includes the following components:

1. fully justified recommendations regarding Average Service Life estimates for each account;
2. fully justified recommendations regarding estimated Net Salvage requirements for each account;
3. selection of an appropriate grouping procedure;
4. detailed calculation of the depreciation rate utilizing the estimated Average Service Life and Net Salvage requirements; and
5. a document explaining the procedures followed and justifying the results in a format suitable for submission to senior management and regulatory authorities.

A diagram of the nine primary processes followed by Concentric in the development of the depreciation study is provided below. Each of the steps is undertaken by Concentric using proprietary software.



2.4 Information Provided by MGT

MGT has provided Concentric with the required information, as of October 31, 2020, for all accounts being studied. This information has been compiled from the company’s plant accounting records and includes the following:

- current balances by vintage year for each account (aged balances). The balances provide the amount of investment, sorted by installation year, currently in operation. This file is only inclusive of current plant in service and does not include any retirement information; and
- retirement transactions for all accounts. The transactions include information regarding the transaction year of the retirement, the installation year of the asset retired, and the original cost of the asset retired.

2.5 Data Reconciliation

The above data was reviewed and reconciled to Company control schedules to ensure accuracy and reasonableness in use of the calculations developed in this study. These checks include:

- that the surviving investment by account equals (or can be reconciled to) the Company's gross plant in service and accumulated depreciation ledger balances;
- that the surviving investment in each vintage is not negative. In other words, this check confirms that the sum of retirements from any given vintage have not exceeded the amount of plant additions to the vintage; and
- that any adjusting transactions are properly accounted for within the databases.

SECTION 3

3 DEVELOPMENT OF THE REQUIRED DEPRECIATION RATES

3.1 Depreciation

The development of the depreciation calculations requires the input of an Average Service Life, a retirement dispersion curve (i.e. Iowa curve) and Net Salvage recommendations (the “depreciation parameters”). Additionally, to complete the depreciation calculations the calculation methods must be established. Specifically, the selection of the depreciation method must establish three types of additional input:

1. the choice of a depreciation procedure;
2. a basis upon which to apply the method; and
3. in the case of group assets, a procedure to use in grouping the assets.

In this study, the depreciation rates for MGT have been calculated in accordance with the Straight-Line method/ALG procedure and applied using the Remaining Life technique, with any accumulated depreciation variances trued-up over the composite remaining life of each account.

Depreciation, as applied to depreciable gas plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities, and, in the case of natural gas companies, the exhaustion of natural resources.²

When considering the action of the elements, the average service life and net negative salvage calculations have considered large catastrophic events that have occurred and impacted the life estimates of utilities across North America. The average service life of utilities has been influenced by events including:

- Statutory and regulatory changes;
- forest fires;
- earthquakes;
- tornadoes;
- ice storms;
- wind storms;
- large scale flooding;
- fires;
- lightning;
- intentional actions of third parties; and
- other forces of nature.

² Federal Energy Regulatory Commission -Part 201- Uniform System of Accounts Prescribed for Natural Gas Companies Subject to the Provisions of the Natural Gas Act Definitions

Depreciation, as used in accounting, is a method of distributing fixed capital costs, plus net salvage, over a time period by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing natural gas utility service. Normally, the time over which the fixed capital cost is allocated to the cost of service is equal to the time over which an item renders service - that is the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the Straight-Line method of depreciation.

The calculation of annual and accrued depreciation based on the straight-line method requires the estimation of survivor curves and is described in the following sections of this study. The development of the proposed depreciation rates also requires the selection of group depreciation procedures, as discussed below.

3.1.1 Study Depreciation Methods and Procedures

This study calculates the annual and accrued depreciation using the straight-line method and ALG procedure for most accounts. For certain accounts, the annual and accrued depreciation are based on amortization accounting. Both types of calculations were based on original cost, attained ages and estimates of service lives. Variances between the calculated accrued depreciation and the book accumulated depreciation are amortized over the composite remaining life of each account.

3.2 Estimation of Survivor Curves and Net Negative Salvage

3.2.1 Survivor Curves

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages using the retirement rate method of analysis.

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as Iowa type curves. The Iowa curves "*...were sorted into three groups according to whether the mode was to the left, approximately coincident with, or to the right of the average-life ordinate. The curves in each of these three groups were then sub-classified in accordance with the height of the mode, taking also into consideration the distance of the mode to the left or right of the average life.*"³ The Iowa curves are described as L-type (i.e. left-moded), R-type (i.e. right-moded), and S-type (i.e. symmetrical). Further development resulted in the introduction of O-type (i.e. origin-moded curves) where the greatest frequency of retirement occurs at the origin, or immediately after age zero. Individual type curves are further depicted with numerical subscripts which represent the relative heights of the modes of the frequency curves within each family.

The program that is used by Concentric for statistical smooth curve fitting utilizes an internal "goodness-of-fit" criterion which is the Residual Measure. This Residual Measure is based on a least

³ Robley Winfrey, *Statistical Analyses of Industrial Property Retirements*, Bulletin 125 revised (Engineering Research Institute, Iowa State University, 1935) 65

squares solution of the differences between the stub curve (or original data points) and smooth survivor curve which also requires a balancing of the differences above and below the stub curve.

The criterion of goodness-of-fit is the mean square of the differences between the points on the stub and fitted smooth survivor curves. The residual measure, or standard error of estimate, shown in the output format is the square root of this mean square. As such, the lower the Residual Measure, the better the statistical fit between the analyzed Iowa curve and the observed data points. Concentric follows the widely-used practice of fitting Iowa curves up to one percent of the maximum exposures. This standard practice is utilized to minimize the influence of typically small retirements applied to similarly small exposures which may unduly affect the Iowa curve fitting process. However, Concentric will recognize the observed data points beyond the one percent of maximum exposures if it is determined that the additional data is a valid consideration for life recommendation.

A discussion of the general concept of survivor curves and retirement rate method is presented in Section 10.

3.2.2 Survivor Curve and Net Negative Salvage Judgments

The service life estimates used in the depreciation and amortization calculations were based on informed professional judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the natural gas industry, and comparisons of the service life estimates from our studies of other natural gas companies. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for natural gas plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling and analyzing historical data for the plant accounts using widely accepted techniques and forecasting the survivor characteristics for each depreciable group based on interpretations of the historical data analyses and the probable future. This included operational staff interviews. The combination of historical experience and the estimated future retirements yielded estimated survivor curves from which the average service lives were derived.

The resultant rates associated with the recovery of cost of investment and separately, recovery of cost of removal are summarized in Tables 1A and 1B of this study (Section 6). The rates should be reviewed periodically to reflect the changes that result from plant and reserve account activity. A reserve deficiency or surplus will develop if future capital expenditures vary significantly from those anticipated in this study.

The following discussion, addressing accounts which comprise the majority of the investment analyzed, presents an overview of the factors considered by Concentric in the determination of the average service life and net negative salvage estimates. The survivor curve estimates for the remainder of the accounts not discussed in the following sections were based on similar considerations.

ACCOUNT 365.20 – TRANSMISSION PLANT – RIGHTS OF WAY

Investment \$	Investment %	Concentric Recommends Curves	Concentric Recommended Salvage Rate
\$15,494,908	4.89%	60-R4	0%

The investment in Transmission Plant - Rights of Way is approximately \$15.5 million, representing 4.89 percent of the total depreciable plant studied. Minimal retirements have been booked to this account. Peer comparison of American utilities produced a range from 57 to 70 years. Concentric views that an appropriate life for Transmission Rights of Way should be close to or equal to the longest Transmission life account. Account 367.00 Transmission Mains has a recommended average service life of 65 years. As such, the Iowa 60-R4 is recommended for this account based on the professional judgment of Concentric.

No salvage has been recorded to this account and is not expected due to the intangible aspect of land rights. As such zero percent is the net negative salvage recommendation for this account.

ACCOUNT 366.10 – TRANSMISSION PLANT– COMPRESSOR STATION STRUCTURES

Investment \$	Investment %	Concentric Recommends Curves	Concentric Recommended Salvage Rate
\$10,328,901	3.26%	50-R3	0.39%

The assets in Account 366.10 are primarily metal shell buildings with foundations. These buildings have been well maintained and are still in good shape, even though many are reaching the expected end of life. As these buildings are replaced, it is expected that at least some will be retained as storage facilities. As such, it is expected that the life of these buildings are on the longer end of peer utilities.

The investment in Transmission Plant – Compressor Station Structures is approximately \$10.3 million, representing 3.26 percent of the total depreciable plant studied. The retirements, additions and other plant transactions, for the period 1959 through 2020, were analyzed by the retirement rate method. Retirements of \$165,093 were recorded for the period 2006 through 2019, resulting in the actual observed data points as depicted on page 7-9 of this report. Interviews with MGT's operations and management staff have indicated that the Company would not expect a significant change to the observed average service life characteristics based on an operational perspective. A peer comparison of American utilities indicates a life of 45 years. Concentric viewed that the observed life indication combined with the comments from MGT operational and management staff was the most reasonable expectation for the equipment in this account. As such, the Iowa 50-R3 is recommended for this account based on the fit to historic data, the indications from MGT management and operations, the peer comparison of American utilities and the professional judgment of Concentric.

A full description of the concept of net negative salvage and how net negative salvage is calculated can be found in Section 11 of this report. Concentric views that the use of a minimal level of negative salvage is appropriate for this account. As such, Concentric views that net negative salvage accrual

equal to a net negative salvage accrual rate for this account of 0.39 percent would be appropriate at this time.

ACCOUNT 367.00 – TRANSMISSION PLANT – MAINS

Investment \$	Investment %	Concentric Recommends Curves	Concentric Recommended Salvage Rate
\$132,779,593	41.88%	65-R4	0.69%

The assets in Account 367.00 are primarily 30-inch coated steel pipelines. The entire line is cathodically protected. The pipeline began installation in the 1960s and operates as a bi-directional pipeline. Pipelines over 30 inches are subject to smart pigging on a seven year cycle. There are no pipe replacement programs planned for the immediate future.

The investment in Transmission Plant - Mains is approximately \$132.8 million, representing 41.88 percent of the total depreciable plant studied. The retirements, additions and other plant transactions, for the period 1959 through 2020, were analyzed by the retirement rate method. Retirements of \$9,882,483 were recorded for the period 2006 through 2020, resulting in actual observed data points as depicted on page 7-20 of this report. Peer comparison of American utilities produced a range from 57 to 70 years. As such, the Iowa 65-R4, with a residual measure of 0.7878 is recommended for this account based on the fit to historic data, the indications from MGT management and operations, and the professional judgment of Concentric.

Based on historical indications and the comments from the operations and management staff, Concentric views that a ratio of negative 15 percent best represents the net negative salvage expectation for the equipment in this account. This is equal to an annual accrual rate for this account of 0.69 percent.

ACCOUNT 368.00 – TRANSMISSION PLANT – COMPRESSOR STATION EQUIPMENT

Investment \$	Investment %	Concentric Recommends Curves	Concentric Recommended Salvage Rate
\$106,549,923	33.60%	38-R3	1.94%

The assets in Account 368.00 include primarily natural gas driven reciprocating compressors. The units located in the Hartford Station are currently undergoing a replacement program, with the new units being CAT 3600 reciprocating compressors. It is expected that there will be more replacements required in the coming years to phase out turbine units where necessary. The compressing units are generally very well maintained.

The investment in Transmission Plant – Compressor Station Equipment is approximately \$106.5 million representing 33.60 percent of the total depreciable plant studied. The retirements, additions and other plant transactions, for the period 1959 through 2020, were analyzed by the retirement rate method. Retirements of \$4,600,879 were recorded for the period 2006 through 2020, resulting in the actual observed data points as depicted on page 7-24 of this report. Peer comparison of American

utilities produced a range from 30 to 38 years. The Iowa 38-R3, with a residual measure of 3.4037, is recommended for this account based on the indications from management and operations and on the professional judgment of Concentric.

Based on historical indications and the comments from the operations and management staff, Concentric views that the historical average ratio of negative 20 percent is an appropriate net negative salvage expectation for the equipment in this account. This is equal to an annual accrual rate for this account of 1.94 percent.

ACCOUNT 369.00 – TRANSMISSION PLANT – MEASURING AND REGULATING STATION EQUIPMENT

Investment \$	Investment %	Concentric Recommends Curves	Concentric Recommended Salvage Rate
\$33,670,551	10.62%	37-R3	0.36%

The investment in Transmission Plant – Measuring and Regulating Station Equipment is approximately \$33.7 million representing 10.62 percent of the total depreciable plant studied. The retirements, additions and other plant transactions, for the period 1959 through 2020, were analyzed by the retirement rate method. Retirements of \$503,342 were recorded for the period 2006 through 2020, resulting in the actual observed data points as depicted on page 7-28 of this report. Peer comparison of American utilities produced a range from 35 to 40 years. As such, the Iowa 37-R3, is recommended for this account based on the fit to historical data, comments from MGT management and operations and the professional judgment of Concentric.

Based on historical indications and the comments from the operations and management staff, Concentric views that the historical average ratio of negative 7 percent is an appropriate net negative salvage expectation for the equipment in this account. This is equal to an annual accrual rate for this account of 0.36 percent.

OTHER ACCOUNTS

The above analysis provides the consideration relating to over 94 percent of the depreciable plant. Many of the accounts related to the remaining depreciable plant studied, as of October 31, 2020, are subjected to amortization accounting, which is proposed for a number of accounts that represent numerous units of property, but small portions of depreciable gas plant in service.

SECTION 4

4 CRITERIA AND CONSIDERATIONS FOR USE IN THE DEVELOPMENT OF AN ECONOMIC PLANNING HORIZON/TRUNCATION DATES/LIFE SPAN DATES

4.1 Summary

Long life assets such as those in the MGT's transmission system are restricted not only by physical forces of retirement such as wear and tear and physical deterioration, but also, and to a much greater extent, by economic forces of retirement. Generally, physical forces of retirement are less likely to occur than retirement of large portions of the pipeline system due to economic forces. Specifically, the economic exhaustion of natural gas supply, the changing North American marketplace for natural gas, increased amounts of government legislation regarding decarbonization, and the competitive influences for North American natural gas supply and demand have a significant impact on the estimated service life of the MGT transmission system.

The concept referred to with the terms "economic planning horizon" ("EPH"), "economic life", "life span date, or "truncation date" (which have similar meaning within depreciation literature) is one of the parameters used to set appropriate depreciation rates that accurately reflect the annual consumption in service value. Appropriate depreciation rates also help to ensure that both long term generational equity and a reasonable opportunity for the recovery of investment are achievable.

The pipeline system will be subjected to both interim and final retirement activity. Interim or ongoing retirements represent those retirements described by the interim survivor curve, which is commonly referred to as the Iowa curve. Terminal or final retirements represent those retirements described by the truncation of the interim survivor curve at the truncation date (or economic life), which I conclude for MGT to be 2050, as discussed in detail below. Interim retirements include retirements related to replacements that are primarily caused by wear and tear, deterioration, and technological obsolescence, i.e. the replacement of an item of equipment with a newer item with greater functionality. Terminal retirements include retirements related to the final abandonment of major components of the System caused by the economic obsolescence of the system. Such retirements are not expected to occur all at once. Rather, it is anticipated that there will be a relatively restricted period during which these major retirements will occur. In order to readily perform the mathematical calculations of life and remaining life, the timing of the terminal and final retirements is represented by a single point, the economic planning horizon (or life span date).

An EPH is an estimate at a point in time based on the current information and evaluation of the factors described in this evidence. The use of the term "horizon" within my evidence is meant to convey that this date is not a firmly established "end of company" date, but rather a reasonable period over which the pipeline has a reasonable ability to forecast the key considerations. In fact, most large diameter pipelines regulated by either the Federal Energy Regulatory Commission (FERC) or the Canadian Energy Regulator (CER), formerly known as the National Energy Board of Canada (NEB) have included EPH dates since, at least, the early 1980's into the calculation of the depreciation rates.

Additionally, new pipeline systems have also included EPH dates with their initial application for depreciation rates to the Federal Regulators in Canada and the US. In virtually all cases the EPH periods have been determined with the concept of a lookout of the known supply, demand, and contractual considerations over reasonable period. In this manner, the pipeline is providing a reasonable level of assurance of the recovery of invested capital for its equity investors, while at the same time providing cost accountability, or generational equity, to the current and future users of the pipeline system.

FACTORS IN THE DETERMINATION OF EPH

The estimation of the anticipated economic life is based on the consideration of several factors. While some of these considerations can be considered as “Criteria” for the development of an economic life from a theoretical standpoint, it is important to note that all factors affecting economic life should be considered, but not all will influence on every pipeline’s EPH. In some cases, the appropriate EPH date will be developed from the merging of a number of these factors.

Consideration of the following factors is important to determine a pipeline’s proper economic planning horizon:

- availability of, or constriction to, market demand;
- availability of supply to the pipeline;
- consumption of service value;
- engineering based retirement studies;
- competitiveness of the pipeline;
- opportunity for the recovery of the investment;
- projected long term use of the pipeline;
- approved economic planning horizons of peer companies; and
- management discretion.

Based on an application of the above criteria and as discussed in the testimony of Larry E. Kennedy, Concentric used an economic planning horizon of 30 years for the purpose of this study. The depreciation calculations have utilized a truncation date of 2050.

SECTION 5

5 CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION**5.1 Calculation of Annual and Accrued Amortization**

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

Account	Title	Amortization Period, Years	Net Salvage Percentage
303.20	Computer Software	5	-
368.10	Compressor Station Equipment Overhauls	15	-
391.10	Office Furniture and Fixtures	15	-
391.20	Data Processing Equipment	10	-
391.30	Office Machines	10	-
391.60	Computer Hardware	5	-
394.00	Tools, Shop, & Garage Equipment	15	-
394.10	Tools	15	-
397.00	Communication Equipment	10	-
397.20	Telephone Equipment	10	-
398.00	Miscellaneous Equipment	20	-

For the purpose of calculating annual amortization amounts, as of October 31, 2020, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future

amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

The following accounts have undepreciated assets older than the selected amortization period:

Account	Title	Amortization Period, Years	Net Salvage Percentage
303.20	Computer Software	5	-
391.10	Office Furniture and Fixtures	15	-
391.20	Data Processing Equipment	10	-
391.30	Office Machines	10	-
391.60	Computer Hardware	5	-
394.00	Tools, Shop, & Garage Equipment	15	-
397.00	Communication Equipment	10	-
397.20	Telephone Equipment	10	-
398.00	Miscellaneous Equipment	20	-

These older vintages have been moved to a separate account in order to maintain the correct depreciation rate for the assets younger than the amortization period. The older assets will be amortized over a five-year period. This method ensures that older investment is fully recovered while also ensuring that newer assets are recovered at the proper rate.

SECTION 6

6 RESULTS OF THE STUDY

6.1 Qualification of Results

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage, and for the change of the composition of property in service. The annual accrual rates and the accrued depreciation were calculated in accordance with the Straight-line method, using the ALG procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

6.2 Description of Detailed Tabulations

The following tables provide summaries by account of the original cost of investment, calculated and booked accumulated depreciation amounts, the required amount of annual depreciation expense, the required depreciation rate to be applied against the original cost of the account and the estimated composite remaining life of the surviving plant in service.

The detailed calculations of annual depreciation applicable to depreciable assets, as of October 31, 2020, are presented in account sequence starting in Section 9 – Page 9-2. The tables indicate the estimated average survivor curves used in the calculations. The tables set forth (for each installation year) the original cost, calculated accrued depreciation and the calculated annual accrual.

MIDWESTERN GAS TRANSMISSION

**TABLE 1A - ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF OCTOBER 31, 2020
 DEPRECIATION RELATED TO RECOVERY OF ORIGINAL COST OF INVESTMENT AND COST OF REMOVAL**

Account	Account Description	Survivor Curve	Net Salvage Percent	Economic Planning Horizon	Original Cost as of Oct. 31, 2020	Book Depreciation Reserve	Future Accruals	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate	Composite Remaining Life
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TRANSMISSION PLANT										
365.20	Rights of Way	60-R4	0	2050	15,494,908	4,503,877	10,991,032	398,552	2.57	27.48
366.10	Compressor Station Structures	50-R3	-10	2050	10,328,901	10,328,151	1,033,640	40,602	0.39	15.29
366.20	Measuring Station Structures	40-R4	-35	2050	1,180,698	1,180,698	413,244	47,366	4.01	9.09
366.30	Other Structures	50-R3	0	2050	358,485	241,196	117,289	4,607	1.29	22.86
367.00	Mains	65-R4	-15	2050	132,779,593	60,176,854	92,519,678	3,486,572	2.63	25.09
368.00	Compressor Station Equipment	38-R3	-20	2050	106,549,923	45,065,196	82,794,711	4,725,925	4.44	19.91
368.10	Compressor Station Equipment Overhaul	15-SQ	0	2050	2,664,969	122,743	2,542,226	226,190	8.49	11.30
369.00	Measuring and Regulating Station Equipment	37-R3	-7	2050	33,670,551	14,347,300	21,680,190	990,744	2.94	21.50
369.10	Measuring Station Equipment	37-R3	0	2050	2,153,600	712,197	1,441,403	65,199	3.03	22.10
369.20	Metering Equipment	37-R3	0	2050	595,226	187,509	407,717	18,961	3.19	21.50
370.00	Communications Equipment	25-R4	-17	2050	362,671	227,866	196,460	74,451	20.53	3.87
371.00	Other Transmission System Equipment	25-R3.5	0	2050	63,103	16,964	46,139	3,517	5.57	13.12
TOTAL TRANSMISSION PLANT					306,202,629	137,110,551	214,183,729	10,082,687	3.29	
GENERAL PLANT										
303.20	Computer Software - Post 2015	5-SQ	0	0					20.00	5.00 *
303.21	Computer Software - Pre 2015	5-SQ	0	0	2,229,251	1,298,770	930,481	186,096	8.35	5.00 **
390.10	Structures and Improvements	50-R3	0	0	269,307	204,299	65,008	1,515	0.56	26.55
391.10	Office Furniture & Fixtures - Post 2005	15-SQ	0	0	34,083	17,640	16,444	2,272	6.67	7.24
391.11	Office Furniture & Fixtures - Pre 2005	15-SQ	0	0	1,139,949	591,364	548,584	109,717	9.62	5.00 **
391.20	Data Processing Equipment - Post 2010	10-SQ	0	0	0	0	0	0	10.00	10.00 *
391.21	Data Processing Equipment - Pre 2010	10-SQ	0	0	94,233	23,948	70,285	14,057	14.92	5.00 **
391.30	Office Machines - Post 2010	10-SQ	0	0	0	0	0	0	10.00	10.00 *
391.31	Office Machines - Pre 2010	10-SQ	0	0	10,541	3,241	7,300	1,460	13.85	5.00 **
391.60	Computer Hardware - post 2015	5-SQ	0	0	0	0	0	0	20.00	5.00 *
391.61	Computer Hardware- Pre 2015	5-SQ	0	0	89,027	42,243	46,784	9,357	10.51	5.00 **
392.10	Automobiles	12-R3	0	0	1,048	1,306	-258	0	0.00	11.51
392.20	Pickup Trucks and Vans	9-R2.5	0	0	1,641,316	739,359	901,957	119,931	7.31	6.34
392.30	Trucks 3/4 to 3 Ton	9-R3	0	0	164,953	172,010	-7,058	0	0.00	4.39
394.00	Tools, Shop & Garage Equipment - Post 2005	15-SQ	0	0	159,863	29,133	130,730	10,658	6.67	12.27 *
394.01	Tools, Shop & Garage Equipment Pre 2005	15-SQ	0	0	1,750,782	596,733	1,154,048	230,810	13.18	5.00 **
394.10	Tools	15-SQ	0	0	2,653,622	400,798	2,252,825	579,209	21.83	7.61
396.00	Power Operated Equipment	40-R3	0	0	160,955	86,066	74,889	2,109	1.31	31.80
396.10	Power Operated Equipment Rubber Tires	15-R3	0	0	68,594	63,544	5,050	435	0.63	7.81
397.00	Communication Equipment - Post 2010	10-SQ	0	0	41,290	11,187	30,102	3,659	8.86	7.29
397.01	Communication Equipment - Pre 2010	10-SQ	0	0	275,634	37,674	237,960	47,592	17.27	5.00 **
397.20	Telephone Equipment - Post 2010	10-SQ	0	0	0	0	0	0	10.00	10.00 *
397.21	Telephone Equipment - Pre 2010	10-SQ	0	0	37,323	11,258	26,065	5,213	13.97	5.00 **
398.00	Miscellaneous Equipment - Post 2000	20-SQ	0	0	0	0	0	0	5.00	20.00 *
398.01	Miscellaneous Equipment - Pre 2000	20-SQ	0	0	47,614	8,367	39,247	7,849	16.49	5.00 **
TOTAL GENERAL PLANT					10,869,386	4,338,941	6,530,446	1,331,938	12.25	
TOTAL DEPRECIABLE PLANT					317,072,015	141,449,491	220,714,175	11,414,625	3.60	
PLANT NOT STUDIED										
301.00	Organization Costs				1,834	1,490				
302.00	Franchises and Consents				205,766	161,945				
303.00	Intangible Property				56,175	27,551				
365.10	Land				1,340,093					

MIDWESTERN GAS TRANSMISSION

**TABLE 1A - ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF OCTOBER 31, 2020
 DEPRECIATION RELATED TO RECOVERY OF ORIGINAL COST OF INVESTMENT AND COST OF REMOVAL**

Account	Account Description	Survivor Curve	Net Salvage Percent	Economic Planning Horizon	Original Cost as of Oct. 31, 2020	Book Depreciation Reserve	Future Accruals	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate	Composite Remaining Life
(1)	(2)	(3)			(4)	(5)	(6)	(7)	(8)	(9)
367.20	Mains - Line Pack Gas				126,226					
371.01	Other Transmission System Equipment - Fully Depreciated				502,427	502,427				
389.10	Land				27,466					
392.01	Transportation Equipment - Fully Depreciated				130,429	130,429				
392.51	Trailers - Fully Depreciated				65,077	65,077				
TOTAL PLANT NOT STUDIED					2,455,492	888,919				
TOTAL PLANT IN SERVICE					319,527,508	142,338,411	220,714,175	11,414,625		

* Remaining Life for these accounts is based on the Average Service Life

** Remaining Life for these accounts is 5 years to amortize the remaining balance beyond the end of the Iowa Curve

MIDWESTERN GAS TRANSMISSION

**TABLE 1B - ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF OCTOBER 31, 2020
 DEPRECIATION RELATED TO RECOVERY OF ORIGINAL COST OF INVESTMENT AND COST OF REMOVAL**

Account	Account Description	Survivor Curve	Net Salvage Percent	Economic Planning Horizon	Original Cost as of Oct. 31, 2020	Book Depreciation Reserve	Future Accruals	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate	Composite Remaining Life
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TRANSMISSION PLANT										
365.20	Rights of Way	60-R4	0	2050	15,494,908	4,503,877	10,991,032	398,552	2.57	27.48
366.10	Compressor Station Structures	50-R3	0	2050	10,328,901	10,328,151	750	26	0.00	15.29
366.20	Measuring Station Structures	40-R4	0	2050	1,180,698	1,180,698	0	0	0.00	9.09
366.30	Other Structures	50-R3	0	2050	358,485	241,196	117,289	4,607	1.29	22.86
367.00	Mains	65-R4	0	2050	132,779,593	60,176,854	72,602,739	2,570,419	1.94	25.09
368.00	Compressor Station Equipment	38-R3	0	2050	106,549,923	45,065,196	61,484,727	2,656,683	2.49	19.91
368.10	Compressor Station Equipment Overhaul	15-SQ	0	2050	2,664,969	122,743	2,542,226	226,190	8.49	11.30
369.00	Measuring and Regulating Station Equipment	37-R3	0	2050	33,670,551	14,347,300	19,323,252	869,917	2.58	21.50
369.10	Measuring Station Equipment	37-R3	0	2050	2,153,600	712,197	1,441,403	65,199	3.03	22.10
369.20	Metering Equipment	37-R3	0	2050	595,226	187,509	407,717	18,961	3.19	21.50
370.00	Communications Equipment	25-R4	0	2050	362,671	227,866	134,806	48,311	13.32	3.87
371.00	Other Transmission System Equipment	25-R3.5	0	2050	63,103	16,964	46,139	3,517	5.57	13.12
TOTAL TRANSMISSION PLANT					306,202,629	137,110,551	169,092,078	6,862,384	2.24	
GENERAL PLANT										
303.20	Computer Software - Post 2015	5-SQ	0	0					20.00	5.00
303.21	Computer Software - Pre 2015	5-SQ	0	0	2,229,251	1,298,770	930,481	186,096	8.35	5.00
390.10	Structures and Improvements	50-R3	0	0	269,307	204,299	65,008	1,515	0.56	26.55
391.10	Office Furniture & Fixtures - Post 2005	15-SQ	0	0	34,083	17,640	16,444	2,272	6.67	7.24
391.11	Office Furniture & Fixtures - Pre 2005	15-SQ	0	0	1,139,949	591,364	548,584	109,717	9.62	5.00
391.20	Data Processing Equipment - Post 2010	10-SQ	0	0	0	0	0	0	10.00	10.00
391.21	Data Processing Equipment - Pre 2010	10-SQ	0	0	94,233	23,948	70,285	14,057	14.92	5.00
391.30	Office Machines - Post 2010	10-SQ	0	0	0	0	0	0	10.00	10.00
391.31	Office Machines - Pre 2010	10-SQ	0	0	10,541	3,241	7,300	1,460	13.85	5.00
391.60	Computer Hardware - post 2015	5-SQ	0	0	0	0	0	0	20.00	5.00
391.61	Computer Hardware- Pre 2015	5-SQ	0	0	89,027	42,243	46,784	9,357	10.51	5.00
392.10	Automobiles	12-R3	0	0	1,048	1,306	-258	0	0.00	11.51
392.20	Pickup Trucks and Vans	9-R2.5	0	0	1,641,316	739,359	901,957	119,931	7.31	6.34
392.30	Trucks 3/4 to 3 Ton	9-R3	0	0	164,953	172,010	-7,058	0	0.00	4.39
394.00	Tools, Shop & Garage Equipment - Post 2005	15-SQ	0	0	159,863	29,133	130,730	10,658	6.67	12.27
394.01	Tools, Shop & Garage Equipment Pre 2005	15-SQ	0	0	1,750,782	596,733	1,154,048	230,810	13.18	5.00
394.10	Tools	15-SQ	0	0	2,653,622	400,798	2,252,825	579,209	21.83	7.61
396.00	Power Operated Equipment	40-R3	0	0	160,955	86,066	74,889	2,109	1.31	31.80
396.10	Power Operated Equipment Rubber Tires	15-R3	0	0	68,594	63,544	5,050	435	0.63	7.81
397.00	Communication Equipment - Post 2010	10-SQ	0	0	41,290	11,187	30,102	3,659	8.86	7.29
397.01	Communication Equipment - Pre 2010	10-SQ	0	0	275,634	37,674	237,960	47,592	17.27	5.00
397.20	Telephone Equipment - Post 2010	10-SQ	0	0	0	0	0	0	10.00	10.00
397.21	Telephone Equipment - Pre 2010	10-SQ	0	0	37,323	11,258	26,065	5,213	13.97	5.00
398.00	Miscellaneous Equipment - Post 2000	20-SQ	0	0	0	0	0	0	5.00	20.00
398.01	Miscellaneous Equipment - Pre 2000	20-SQ	0	0	47,614	8,367	39,247	7,849	16.49	5.00
TOTAL GENERAL PLANT					10,869,386	4,338,941	6,530,446	1,331,938	12.25	
TOTAL PLANT IN SERVICE					317,072,015	141,449,491	175,622,524	8,194,322	2.58	
PLANT NOT STUDIED										
301.00	Organization Costs				1,834	1,490				
302.00	Franchises and Consents				205,766	161,945				
303.00	Intangible Property				56,175	27,551				
365.10	Land				1,340,093					
367.20	Mains - Line Pack Gas				126,226					
371.01	Other Transmission System Equipment - Fully Depreciated				502,427	502,427				
389.10	Land				27,466					
392.01	Transportation Equipment - Fully Depreciated				130,429	130,429				
392.51	Trailers - Fully Depreciated				65,077	65,077				
TOTAL PLANT NOT STUDIED					2,455,492	888,919				
TOTAL PLANT IN SERVICE					319,527,508	142,338,411	175,622,524	8,194,322		

MIDWESTERN GAS TRANSMISSION

**TABLE 1C - ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF OCTOBER 31, 2020
 DEPRECIATION RELATED TO RECOVERY OF ORIGINAL COST OF INVESTMENT AND COST OF REMOVAL**

Account	Account Description	Survivor Curve	Net Salvage Percent	Economic Planning Horizon	Original Cost as of Oct. 31, 2020	Book Depreciation Reserve	Future Accruals	Calculated Annual Accrual Amount	Calculated Annual Accrual Rate	Composite Remaining Life
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
TRANSMISSION PLANT										
366.10	Compressor Station Structures	50-R3	-10	2050	10,328,901	0	1,032,890	40,576	0.39	15.29
366.20	Measuring Station Structures	40-R4	-35	2050	1,180,698	0	413,244	47,366	4.01	9.09
367.00	Mains	65-R4	-15	2050	132,779,593	0	19,916,939	916,152	0.69	25.09
368.00	Compressor Station Equipment	38-R3	-20	2050	106,549,923	0	21,309,985	2,069,242	1.94	19.91
369.00	Measuring and Regulating Station Equipment	37-R3	-7	2050	33,670,551	0	2,356,939	120,827	0.36	21.50
370.00	Communications Equipment	25-R4	-17	2050	362,671	0	61,654	26,140	7.21	3.87
TOTAL TRANSMISSION PLANT					284,872,338	0	45,091,651	3,220,303	1.13	
TOTAL DEPRECIABLE PLANT					284,872,338	0	45,091,651	3,220,303	1.13	

SECTION 7

7 RETIREMENT RATE ANALYSIS

Midwestern Gas Transmission

Account 365.2 - Rights of Way

Placement Band - 1959 - 2020 Experience Band - 2020 - 2020

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	15,494,908	0	0.00000	1.00000	100.00
0.5	15,494,908	0	0.00000	1.00000	100.00
1.5	15,494,908	0	0.00000	1.00000	100.00
2.5	13,967,707	0	0.00000	1.00000	100.00
3.5	13,946,676	0	0.00000	1.00000	100.00
4.5	13,861,804	0	0.00000	1.00000	100.00
5.5	13,861,804	0	0.00000	1.00000	100.00
6.5	13,335,997	0	0.00000	1.00000	100.00
7.5	13,335,997	0	0.00000	1.00000	100.00
8.5	13,324,635	0	0.00000	1.00000	100.00
9.5	12,365,375	0	0.00000	1.00000	100.00
10.5	12,365,375	0	0.00000	1.00000	100.00
11.5	12,069,832	0	0.00000	1.00000	100.00
12.5	1,641,037	0	0.00000	1.00000	100.00
13.5	1,641,037	0	0.00000	1.00000	100.00
14.5	1,641,037	0	0.00000	1.00000	100.00
15.5	1,641,037	0	0.00000	1.00000	100.00
16.5	1,612,923	0	0.00000	1.00000	100.00
17.5	1,612,923	0	0.00000	1.00000	100.00
18.5	1,584,970	0	0.00000	1.00000	100.00
19.5	1,230,454	0	0.00000	1.00000	100.00
20.5	1,230,454	0	0.00000	1.00000	100.00
21.5	1,230,454	0	0.00000	1.00000	100.00
22.5	1,230,454	0	0.00000	1.00000	100.00
23.5	1,230,454	0	0.00000	1.00000	100.00
24.5	1,230,454	0	0.00000	1.00000	100.00
25.5	1,228,365	0	0.00000	1.00000	100.00
26.5	1,228,365	0	0.00000	1.00000	100.00

Midwestern Gas Transmission

Account 365.2 - Rights of Way

Placement Band - 1959 - 2020 Experience Band - 2020 - 2020

27.5	1,228,365	0	0.00000	1.00000	100.00
28.5	1,227,195	0	0.00000	1.00000	100.00
29.5	1,227,195	0	0.00000	1.00000	100.00
30.5	1,227,195	0	0.00000	1.00000	100.00
31.5	1,227,195	0	0.00000	1.00000	100.00
32.5	1,227,195	0	0.00000	1.00000	100.00
33.5	1,227,195	0	0.00000	1.00000	100.00
34.5	1,227,195	0	0.00000	1.00000	100.00
35.5	1,227,195	0	0.00000	1.00000	100.00
36.5	1,226,636	0	0.00000	1.00000	100.00
37.5	1,226,636	0	0.00000	1.00000	100.00
38.5	972,980	0	0.00000	1.00000	100.00
39.5	972,980	0	0.00000	1.00000	100.00
40.5	972,980	0	0.00000	1.00000	100.00
41.5	972,980	0	0.00000	1.00000	100.00
42.5	972,980	0	0.00000	1.00000	100.00
43.5	972,980	0	0.00000	1.00000	100.00
44.5	972,980	0	0.00000	1.00000	100.00
45.5	972,980	0	0.00000	1.00000	100.00
46.5	966,460	0	0.00000	1.00000	100.00
47.5	966,460	0	0.00000	1.00000	100.00
48.5	966,460	0	0.00000	1.00000	100.00
49.5	964,405	0	0.00000	1.00000	100.00
50.5	964,405	0	0.00000	1.00000	100.00
51.5	964,405	0	0.00000	1.00000	100.00
52.5	964,405	0	0.00000	1.00000	100.00
53.5	964,405	0	0.00000	1.00000	100.00
54.5	964,405	0	0.00000	1.00000	100.00
55.5	962,573	0	0.00000	1.00000	100.00
56.5	962,560	0	0.00000	1.00000	100.00
57.5	962,560	0	0.00000	1.00000	100.00

Midwestern Gas Transmission

Account 365.2 - Rights of Way

Placement Band - 1959 - 2020 Experience Band - 2020 - 2020

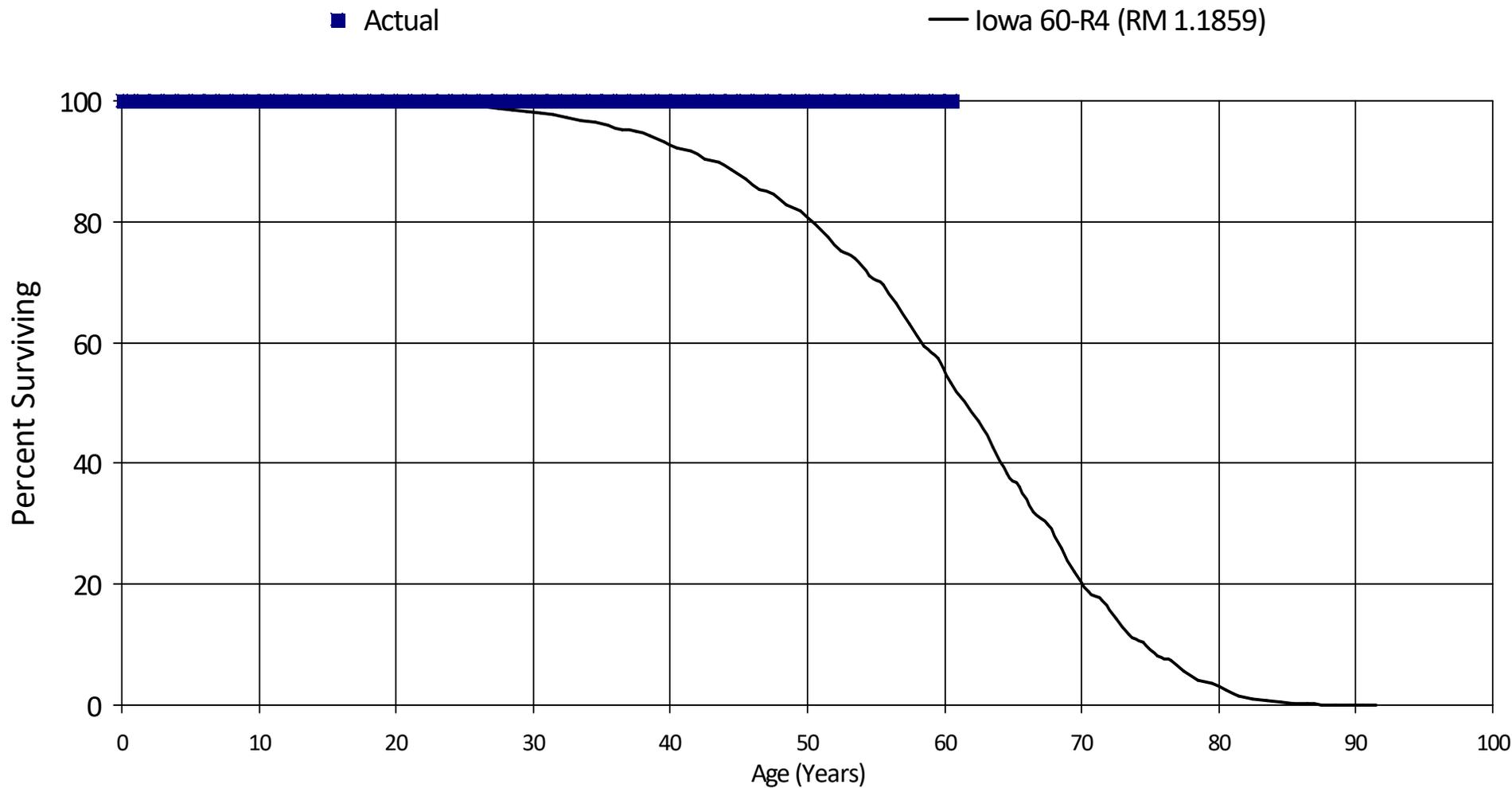
58.5	962,560	0	0.00000	1.00000	100.00
59.5	953,490	0	0.00000	1.00000	100.00
60.5	952,924	0	0.00000	1.00000	100.00
Totals:		0			

Midwestern Gas Transmission

Account 365.2 - Rights of Way

Placement Band - 1959 - 2020 Experience Band - 2020 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 366.1 - Compressor Station Structures

Placement Band - 1959 - 2020 Experience Band - 2006 - 2020

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	10,493,994	0	0.00000	1.00000	100.00
0.5	10,493,994	0	0.00000	1.00000	100.00
1.5	10,493,994	0	0.00000	1.00000	100.00
2.5	10,440,889	0	0.00000	1.00000	100.00
3.5	10,214,667	6,000	0.00059	0.99941	100.00
4.5	10,208,667	0	0.00000	1.00000	99.94
5.5	10,208,667	17,330	0.00170	0.99830	99.94
6.5	10,191,337	0	0.00000	1.00000	99.77
7.5	10,191,337	0	0.00000	1.00000	99.77
8.5	10,101,269	0	0.00000	1.00000	99.77
9.5	10,064,725	0	0.00000	1.00000	99.77
10.5	10,064,725	0	0.00000	1.00000	99.77
11.5	9,993,052	9,387	0.00094	0.99906	99.77
12.5	9,983,665	0	0.00000	1.00000	99.68
13.5	9,883,068	0	0.00000	1.00000	99.68
14.5	9,883,068	3,490	0.00035	0.99965	99.68
15.5	9,867,452	4,754	0.00048	0.99952	99.65
16.5	9,862,698	2,245	0.00023	0.99977	99.60
17.5	9,860,453	0	0.00000	1.00000	99.58
18.5	9,225,030	0	0.00000	1.00000	99.58
19.5	9,022,958	1,886	0.00021	0.99979	99.58
20.5	8,975,182	0	0.00000	1.00000	99.56
21.5	8,975,182	0	0.00000	1.00000	99.56
22.5	8,971,910	0	0.00000	1.00000	99.56
23.5	8,902,570	0	0.00000	1.00000	99.56
24.5	8,902,570	45,640	0.00513	0.99487	99.56
25.5	8,699,264	0	0.00000	1.00000	99.05
26.5	8,697,173	0	0.00000	1.00000	99.05

Midwestern Gas Transmission

Account 366.1 - Compressor Station Structures

Placement Band - 1959 - 2020 Experience Band - 2006 - 2020

27.5	8,531,198	0	0.00000	1.00000	99.05
28.5	8,470,323	0	0.00000	1.00000	99.05
29.5	8,251,105	0	0.00000	1.00000	99.05
30.5	8,064,950	0	0.00000	1.00000	99.05
31.5	7,688,321	2,019	0.00026	0.99974	99.05
32.5	7,649,361	0	0.00000	1.00000	99.02
33.5	7,546,232	0	0.00000	1.00000	99.02
34.5	7,509,014	764	0.00010	0.99990	99.02
35.5	7,338,454	0	0.00000	1.00000	99.01
36.5	7,314,815	0	0.00000	1.00000	99.01
37.5	7,289,470	0	0.00000	1.00000	99.01
38.5	7,285,612	1,492	0.00020	0.99980	99.01
39.5	7,200,205	47,010	0.00653	0.99347	98.99
40.5	3,953,414	0	0.00000	1.00000	98.34
41.5	3,864,505	0	0.00000	1.00000	98.34
42.5	3,860,010	0	0.00000	1.00000	98.34
43.5	3,824,722	0	0.00000	1.00000	98.34
44.5	3,822,268	0	0.00000	1.00000	98.34
45.5	3,822,268	0	0.00000	1.00000	98.34
46.5	3,780,728	6,449	0.00171	0.99829	98.34
47.5	3,772,819	0	0.00000	1.00000	98.17
48.5	3,258,344	0	0.00000	1.00000	98.17
49.5	2,537,827	11,627	0.00458	0.99542	98.17
50.5	2,525,194	0	0.00000	1.00000	97.72
51.5	2,525,194	0	0.00000	1.00000	97.72
52.5	1,654,448	5,000	0.00302	0.99698	97.72
53.5	866,352	0	0.00000	1.00000	97.42
54.5	863,702	0	0.00000	1.00000	97.42
55.5	863,078	0	0.00000	1.00000	97.42
56.5	862,939	0	0.00000	1.00000	97.42
57.5	862,939	0	0.00000	1.00000	97.42

Midwestern Gas Transmission

Account 366.1 - Compressor Station Structures

Placement Band - 1959 - 2020 Experience Band - 2006 - 2020

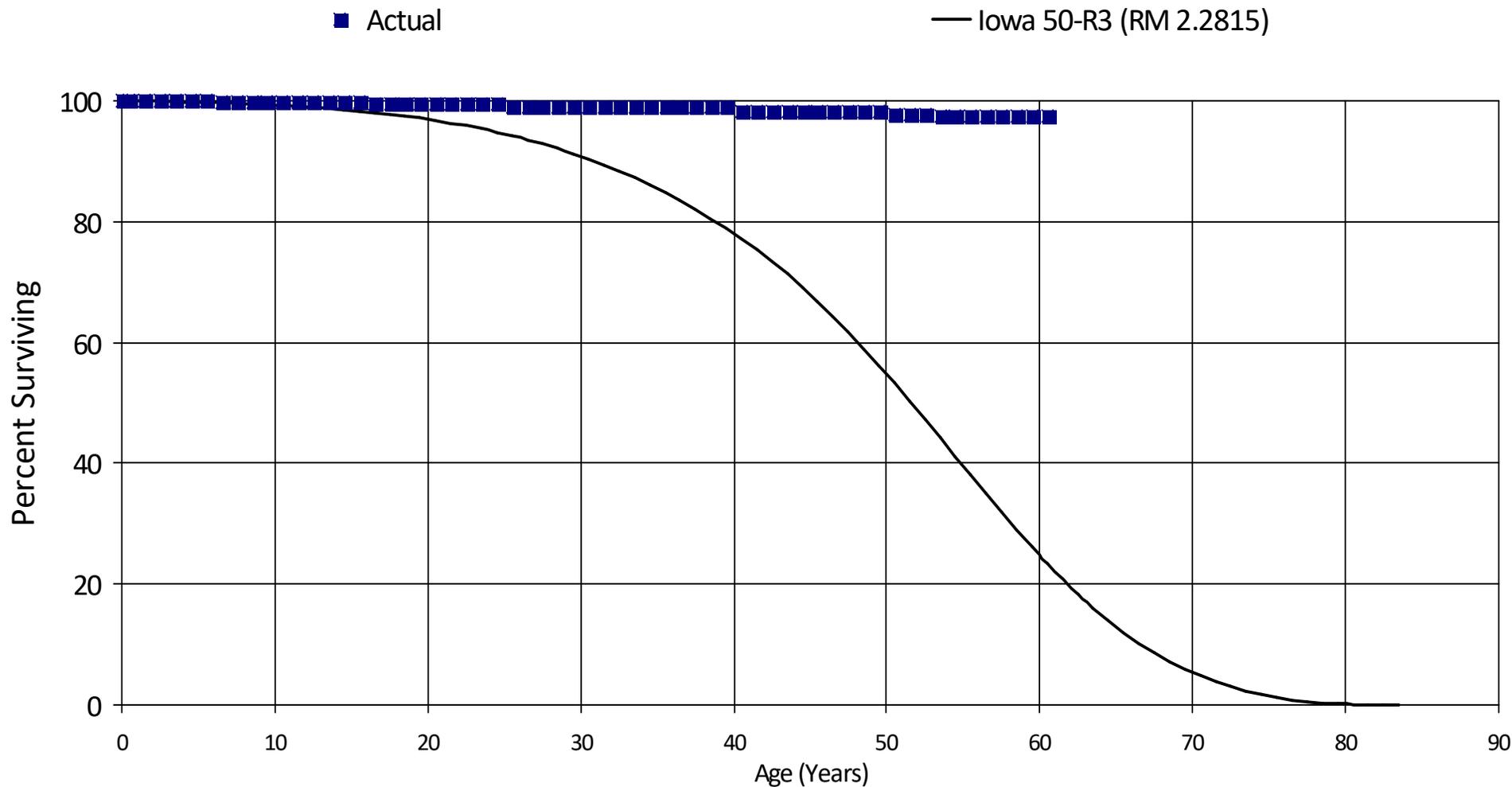
58.5	862,263	0	0.00000	1.00000	97.42
59.5	848,332	0	0.00000	1.00000	97.42
60.5	267,513	0	0.00000	1.00000	97.42
Totals:		165,093			

Midwestern Gas Transmission

Account 366.1 - Compressor Station Structures

Placement Band - 1959 - 2020 Experience Band - 2006 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 366.2 - Measuring Station Structures

Placement Band - 1959 - 2020 Experience Band - 2020 - 2020

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	1,180,698	0	0.00000	1.00000	100.00
0.5	1,180,698	0	0.00000	1.00000	100.00
1.5	1,180,698	0	0.00000	1.00000	100.00
2.5	1,180,698	0	0.00000	1.00000	100.00
3.5	1,137,678	0	0.00000	1.00000	100.00
4.5	1,137,678	0	0.00000	1.00000	100.00
5.5	1,137,678	0	0.00000	1.00000	100.00
6.5	1,137,678	0	0.00000	1.00000	100.00
7.5	1,137,678	0	0.00000	1.00000	100.00
8.5	1,130,037	0	0.00000	1.00000	100.00
9.5	1,130,037	0	0.00000	1.00000	100.00
10.5	1,130,037	0	0.00000	1.00000	100.00
11.5	1,130,037	0	0.00000	1.00000	100.00
12.5	1,130,037	0	0.00000	1.00000	100.00
13.5	1,130,037	0	0.00000	1.00000	100.00
14.5	1,130,037	0	0.00000	1.00000	100.00
15.5	1,125,208	0	0.00000	1.00000	100.00
16.5	1,125,208	0	0.00000	1.00000	100.00
17.5	1,125,208	0	0.00000	1.00000	100.00
18.5	1,125,208	0	0.00000	1.00000	100.00
19.5	1,078,300	0	0.00000	1.00000	100.00
20.5	1,039,948	0	0.00000	1.00000	100.00
21.5	1,012,642	0	0.00000	1.00000	100.00
22.5	1,000,158	0	0.00000	1.00000	100.00
23.5	1,000,158	0	0.00000	1.00000	100.00
24.5	1,000,158	0	0.00000	1.00000	100.00
25.5	983,001	0	0.00000	1.00000	100.00
26.5	959,975	0	0.00000	1.00000	100.00

Midwestern Gas Transmission

Account 366.2 - Measuring Station Structures

Placement Band - 1959 - 2020 Experience Band - 2020 - 2020

27.5	940,819	0	0.00000	1.00000	100.00
28.5	918,151	0	0.00000	1.00000	100.00
29.5	911,703	0	0.00000	1.00000	100.00
30.5	906,322	0	0.00000	1.00000	100.00
31.5	888,065	0	0.00000	1.00000	100.00
32.5	692,529	0	0.00000	1.00000	100.00
33.5	685,786	0	0.00000	1.00000	100.00
34.5	685,786	0	0.00000	1.00000	100.00
35.5	668,390	0	0.00000	1.00000	100.00
36.5	622,729	0	0.00000	1.00000	100.00
37.5	323,549	0	0.00000	1.00000	100.00
38.5	322,466	0	0.00000	1.00000	100.00
39.5	302,136	0	0.00000	1.00000	100.00
40.5	297,015	0	0.00000	1.00000	100.00
41.5	292,540	0	0.00000	1.00000	100.00
42.5	292,540	0	0.00000	1.00000	100.00
43.5	292,540	0	0.00000	1.00000	100.00
44.5	290,267	0	0.00000	1.00000	100.00
45.5	289,219	0	0.00000	1.00000	100.00
46.5	286,554	0	0.00000	1.00000	100.00
47.5	285,104	0	0.00000	1.00000	100.00
48.5	276,890	0	0.00000	1.00000	100.00
49.5	276,268	0	0.00000	1.00000	100.00
50.5	276,268	0	0.00000	1.00000	100.00
51.5	270,142	0	0.00000	1.00000	100.00
52.5	269,561	0	0.00000	1.00000	100.00
53.5	256,345	0	0.00000	1.00000	100.00
54.5	252,520	0	0.00000	1.00000	100.00
55.5	119,992	0	0.00000	1.00000	100.00
56.5	108,506	0	0.00000	1.00000	100.00
57.5	105,810	0	0.00000	1.00000	100.00

Midwestern Gas Transmission

Account 366.2 - Measuring Station Structures

Placement Band - 1959 - 2020 Experience Band - 2020 - 2020

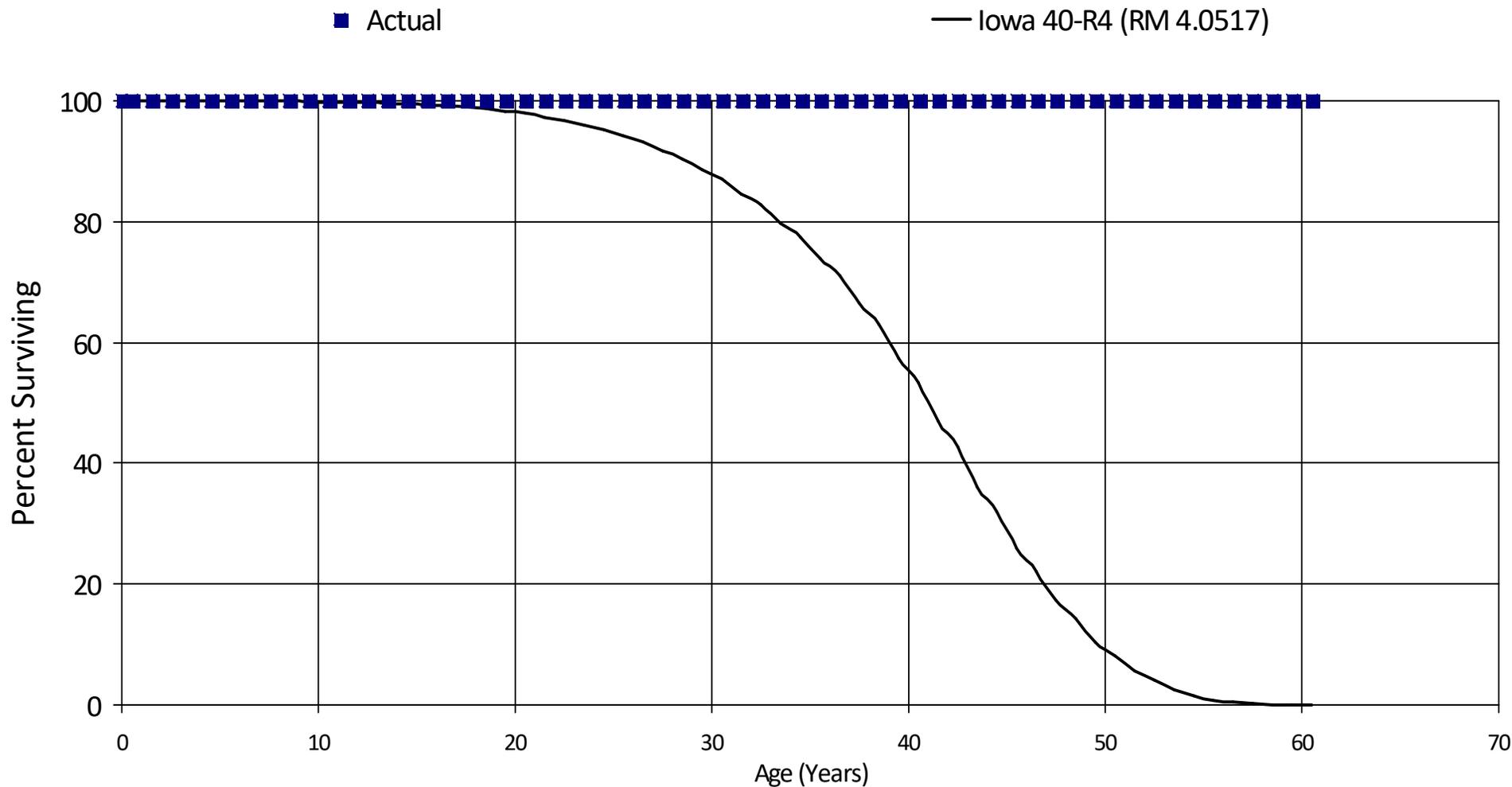
58.5	101,453	0	0.00000	1.00000	100.00
59.5	101,018	0	0.00000	1.00000	100.00
60.5	78,196	0	0.00000	1.00000	100.00
Totals:		0			

Midwestern Gas Transmission

Account 366.2 - Measuring Station Structures

Placement Band - 1959 - 2020 Experience Band - 2020 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 366.3 - Other Structures

Placement Band - 1977 - 2020 Experience Band - 2020 - 2020

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	358,485	0	0.00000	1.00000	100.00
0.5	358,485	0	0.00000	1.00000	100.00
1.5	358,485	0	0.00000	1.00000	100.00
2.5	358,485	0	0.00000	1.00000	100.00
3.5	358,485	0	0.00000	1.00000	100.00
4.5	358,485	0	0.00000	1.00000	100.00
5.5	358,485	0	0.00000	1.00000	100.00
6.5	358,485	0	0.00000	1.00000	100.00
7.5	358,485	0	0.00000	1.00000	100.00
8.5	358,485	0	0.00000	1.00000	100.00
9.5	358,485	0	0.00000	1.00000	100.00
10.5	358,485	0	0.00000	1.00000	100.00
11.5	358,485	0	0.00000	1.00000	100.00
12.5	235,811	0	0.00000	1.00000	100.00
13.5	235,811	0	0.00000	1.00000	100.00
14.5	196,453	0	0.00000	1.00000	100.00
15.5	196,453	0	0.00000	1.00000	100.00
16.5	196,453	0	0.00000	1.00000	100.00
17.5	196,453	0	0.00000	1.00000	100.00
18.5	196,453	0	0.00000	1.00000	100.00
19.5	196,453	0	0.00000	1.00000	100.00
20.5	154,285	0	0.00000	1.00000	100.00
21.5	154,285	0	0.00000	1.00000	100.00
22.5	143,704	0	0.00000	1.00000	100.00
23.5	143,704	0	0.00000	1.00000	100.00
24.5	143,704	0	0.00000	1.00000	100.00
25.5	143,704	0	0.00000	1.00000	100.00
26.5	143,704	0	0.00000	1.00000	100.00

Midwestern Gas Transmission

Account 366.3 - Other Structures

Placement Band - 1977 - 2020 Experience Band - 2020 - 2020

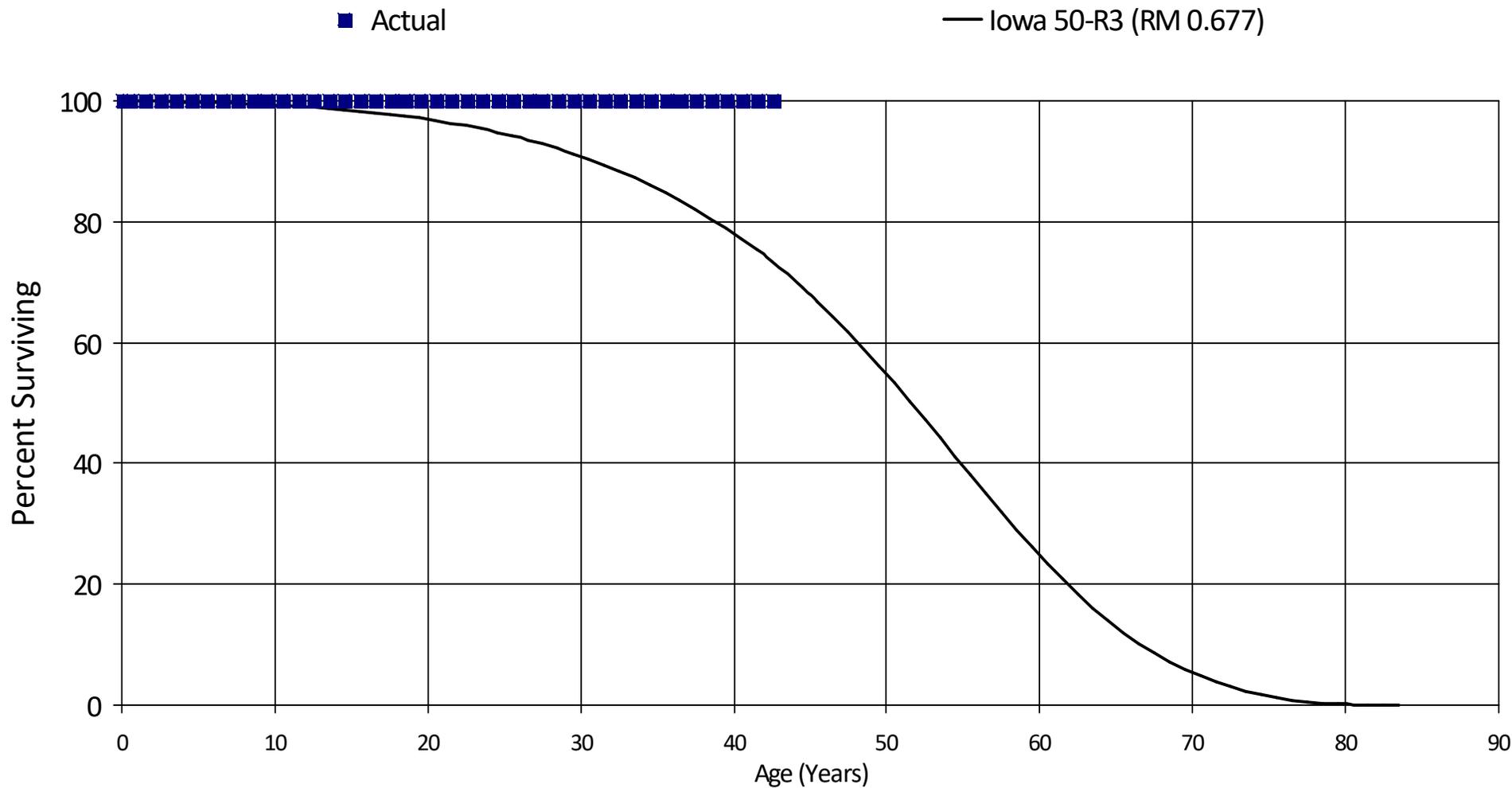
27.5	143,704	0	0.00000	1.00000	100.00
28.5	143,704	0	0.00000	1.00000	100.00
29.5	143,704	0	0.00000	1.00000	100.00
30.5	143,704	0	0.00000	1.00000	100.00
31.5	143,704	0	0.00000	1.00000	100.00
32.5	142,547	0	0.00000	1.00000	100.00
33.5	142,547	0	0.00000	1.00000	100.00
34.5	142,547	0	0.00000	1.00000	100.00
35.5	117,684	0	0.00000	1.00000	100.00
36.5	4,560	0	0.00000	1.00000	100.00
37.5	4,560	0	0.00000	1.00000	100.00
38.5	4,560	0	0.00000	1.00000	100.00
39.5	4,560	0	0.00000	1.00000	100.00
40.5	4,560	0	0.00000	1.00000	100.00
41.5	4,560	0	0.00000	1.00000	100.00
42.5	4,560	0	0.00000	1.00000	100.00
Totals:		0			

Midwestern Gas Transmission

Account 366.3 - Other Structures

Placement Band - 1977 - 2020 Experience Band - 2020 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 367 - Mains

Placement Band - 1959 - 2020 Experience Band - 2006 - 2020

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	142,662,076	0	0.00000	1.00000	100.00
0.5	141,764,578	655	0.00000	1.00000	100.00
1.5	141,728,624	0	0.00000	1.00000	100.00
2.5	122,934,703	0	0.00000	1.00000	100.00
3.5	122,084,121	0	0.00000	1.00000	100.00
4.5	122,054,871	0	0.00000	1.00000	100.00
5.5	121,854,478	0	0.00000	1.00000	100.00
6.5	119,562,911	0	0.00000	1.00000	100.00
7.5	118,091,910	0	0.00000	1.00000	100.00
8.5	116,663,760	0	0.00000	1.00000	100.00
9.5	114,857,182	0	0.00000	1.00000	100.00
10.5	113,790,635	0	0.00000	1.00000	100.00
11.5	110,669,681	0	0.00000	1.00000	100.00
12.5	49,573,057	0	0.00000	1.00000	100.00
13.5	48,595,205	0	0.00000	1.00000	100.00
14.5	47,340,533	0	0.00000	1.00000	100.00
15.5	46,884,165	0	0.00000	1.00000	100.00
16.5	46,675,111	0	0.00000	1.00000	100.00
17.5	46,675,111	0	0.00000	1.00000	100.00
18.5	46,626,469	0	0.00000	1.00000	100.00
19.5	46,132,082	0	0.00000	1.00000	100.00
20.5	45,367,262	0	0.00000	1.00000	100.00
21.5	45,359,348	0	0.00000	1.00000	100.00
22.5	45,359,348	0	0.00000	1.00000	100.00
23.5	44,901,916	0	0.00000	1.00000	100.00
24.5	44,653,040	0	0.00000	1.00000	100.00
25.5	44,616,879	0	0.00000	1.00000	100.00
26.5	44,591,916	0	0.00000	1.00000	100.00

Midwestern Gas Transmission

Account 367 - Mains

Placement Band - 1959 - 2020 Experience Band - 2006 - 2020

27.5	44,587,918	0	0.00000	1.00000	100.00
28.5	44,493,683	0	0.00000	1.00000	100.00
29.5	44,493,683	0	0.00000	1.00000	100.00
30.5	44,446,768	0	0.00000	1.00000	100.00
31.5	44,446,768	127,216	0.00286	0.99714	100.00
32.5	44,264,221	1	0.00000	1.00000	99.71
33.5	44,258,312	0	0.00000	1.00000	99.71
34.5	43,184,904	0	0.00000	1.00000	99.71
35.5	42,679,425	0	0.00000	1.00000	99.71
36.5	42,346,972	0	0.00000	1.00000	99.71
37.5	42,346,972	0	0.00000	1.00000	99.71
38.5	41,967,434	0	0.00000	1.00000	99.71
39.5	41,728,153	0	0.00000	1.00000	99.71
40.5	40,798,908	0	0.00000	1.00000	99.71
41.5	40,300,698	0	0.00000	1.00000	99.71
42.5	40,259,953	0	0.00000	1.00000	99.71
43.5	40,032,758	0	0.00000	1.00000	99.71
44.5	40,031,984	0	0.00000	1.00000	99.71
45.5	40,025,823	0	0.00000	1.00000	99.71
46.5	38,839,544	209,382	0.00539	0.99461	99.71
47.5	38,342,205	1	0.00000	1.00000	99.17
48.5	37,430,103	0	0.00000	1.00000	99.17
49.5	36,905,377	0	0.00000	1.00000	99.17
50.5	36,884,286	50,249	0.00136	0.99864	99.17
51.5	36,834,007	0	0.00000	1.00000	99.04
52.5	36,617,384	0	0.00000	1.00000	99.04
53.5	36,250,777	0	0.00000	1.00000	99.04
54.5	36,250,777	26,550	0.00073	0.99927	99.04
55.5	36,174,243	0	0.00000	1.00000	98.97
56.5	36,174,243	0	0.00000	1.00000	98.97
57.5	36,167,244	15,857	0.00044	0.99956	98.97

Midwestern Gas Transmission

Account 367 - Mains

Placement Band - 1959 - 2020 Experience Band - 2006 - 2020

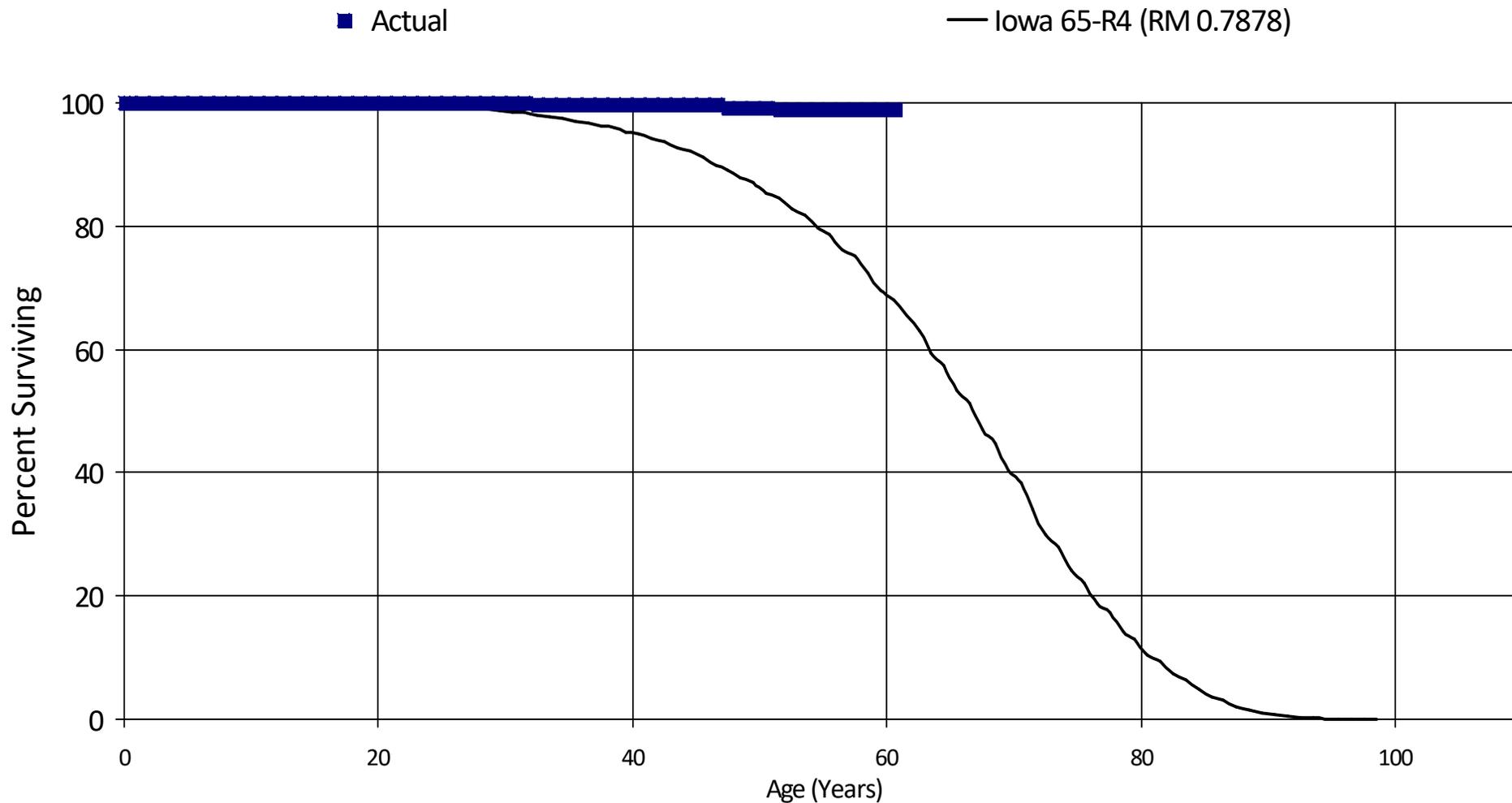
58.5	36,150,287	0	0.00000	1.00000	98.93
59.5	35,909,769	0	0.00000	1.00000	98.93
60.5	35,860,756	9,452,572	0.26359	0.73641	98.93
Totals:		9,882,483			

Midwestern Gas Transmission

Account 367 - Mains

Placement Band - 1959 - 2020 Experience Band - 2006 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 368 - Compressor Station Equipment

Placement Band - 1959 - 2020 Experience Band - 2006 - 2020

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	111,150,800	0	0.00000	1.00000	100.00
0.5	111,149,582	0	0.00000	1.00000	100.00
1.5	110,923,875	0	0.00000	1.00000	100.00
2.5	105,921,097	108,485	0.00102	0.99898	100.00
3.5	104,991,995	2,000	0.00002	0.99998	99.90
4.5	59,089,792	66,119	0.00112	0.99888	99.90
5.5	57,350,831	0	0.00000	1.00000	99.79
6.5	55,367,441	10,000	0.00018	0.99982	99.79
7.5	55,218,282	0	0.00000	1.00000	99.77
8.5	54,546,020	79,714	0.00146	0.99854	99.77
9.5	52,477,248	392,017	0.00747	0.99253	99.62
10.5	52,077,632	364,396	0.00700	0.99300	98.88
11.5	50,786,035	500,172	0.00985	0.99015	98.19
12.5	48,068,419	2,453	0.00005	0.99995	97.22
13.5	46,501,149	15,000	0.00032	0.99968	97.22
14.5	46,410,627	1,243,706	0.02680	0.97320	97.19
15.5	39,495,137	1,316	0.00003	0.99997	94.59
16.5	39,465,467	11,801	0.00030	0.99970	94.59
17.5	39,381,686	0	0.00000	1.00000	94.56
18.5	36,533,940	4,758	0.00013	0.99987	94.56
19.5	36,035,503	0	0.00000	1.00000	94.55
20.5	35,894,239	0	0.00000	1.00000	94.55
21.5	35,703,939	1,677	0.00005	0.99995	94.55
22.5	35,373,596	0	0.00000	1.00000	94.55
23.5	34,616,662	11,740	0.00034	0.99966	94.55
24.5	34,436,867	2,713	0.00008	0.99992	94.52
25.5	33,493,156	107,762	0.00322	0.99678	94.51
26.5	32,333,717	154,838	0.00479	0.99521	94.21

Midwestern Gas Transmission

Account 368 - Compressor Station Equipment

Placement Band - 1959 - 2020 Experience Band - 2006 - 2020

27.5	32,007,264	626,547	0.01958	0.98042	93.76
28.5	31,300,959	0	0.00000	1.00000	91.92
29.5	30,569,231	0	0.00000	1.00000	91.92
30.5	30,180,136	0	0.00000	1.00000	91.92
31.5	28,686,402	1,721	0.00006	0.99994	91.92
32.5	28,049,439	0	0.00000	1.00000	91.91
33.5	25,979,094	18,586	0.00072	0.99928	91.91
34.5	25,848,497	6,519	0.00025	0.99975	91.84
35.5	24,106,073	0	0.00000	1.00000	91.82
36.5	22,535,198	0	0.00000	1.00000	91.82
37.5	22,475,590	114,238	0.00508	0.99492	91.82
38.5	22,279,654	107,236	0.00481	0.99519	91.35
39.5	21,995,138	34,972	0.00159	0.99841	90.91
40.5	13,555,725	0	0.00000	1.00000	90.77
41.5	12,729,932	0	0.00000	1.00000	90.77
42.5	12,670,724	0	0.00000	1.00000	90.77
43.5	12,659,015	0	0.00000	1.00000	90.77
44.5	12,565,076	31,100	0.00248	0.99752	90.77
45.5	12,515,267	99,327	0.00794	0.99206	90.54
46.5	11,411,693	5,224	0.00046	0.99954	89.82
47.5	11,031,189	16,496	0.00150	0.99850	89.78
48.5	10,501,524	7,705	0.00073	0.99927	89.65
49.5	8,324,278	80,852	0.00971	0.99029	89.58
50.5	8,231,956	0	0.00000	1.00000	88.71
51.5	8,220,325	0	0.00000	1.00000	88.71
52.5	5,669,717	23,303	0.00411	0.99589	88.71
53.5	2,849,717	346,386	0.12155	0.87845	88.35
54.5	2,500,385	0	0.00000	1.00000	77.61
55.5	2,498,409	0	0.00000	1.00000	77.61
56.5	2,497,494	0	0.00000	1.00000	77.61
57.5	2,476,099	0	0.00000	1.00000	77.61

Midwestern Gas Transmission

Account 368 - Compressor Station Equipment

Placement Band - 1959 - 2020 Experience Band - 2006 - 2020

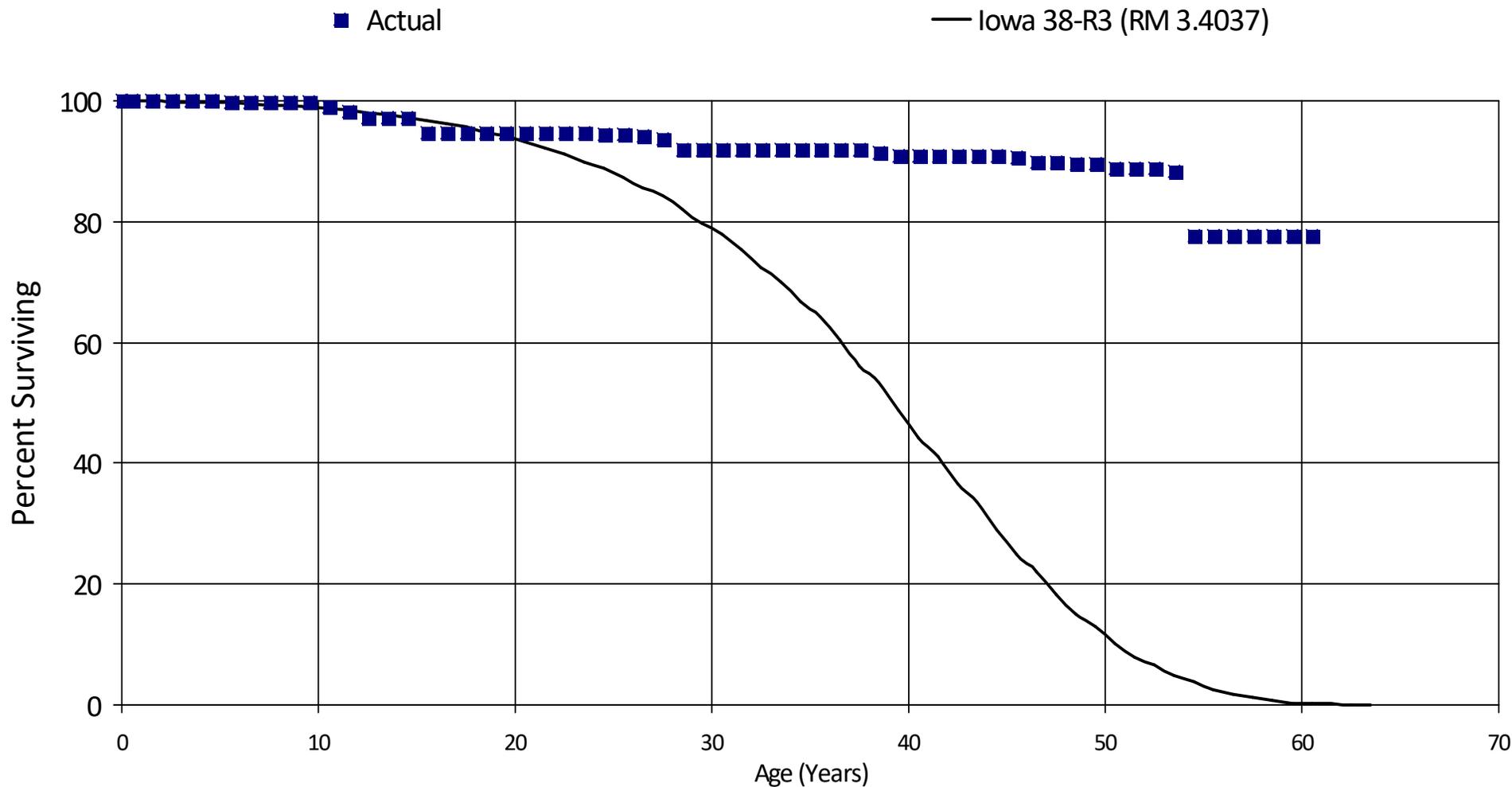
58.5	2,475,654	0	0.00000	1.00000	77.61
59.5	2,471,296	0	0.00000	1.00000	77.61
60.5	770,988	0	0.00000	1.00000	77.61
Totals:		4,600,879			

Midwestern Gas Transmission

Account 368 - Compressor Station Equipment

Placement Band - 1959 - 2020 Experience Band - 2006 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 369 - Measuring and Regulating Station Equipment

Placement Band - 1959 - 2020 Experience Band - 2006 - 2020

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	34,173,893	0	0.00000	1.00000	100.00
0.5	34,173,893	0	0.00000	1.00000	100.00
1.5	34,152,393	0	0.00000	1.00000	100.00
2.5	33,853,829	0	0.00000	1.00000	100.00
3.5	33,850,992	0	0.00000	1.00000	100.00
4.5	33,578,231	0	0.00000	1.00000	100.00
5.5	33,556,651	0	0.00000	1.00000	100.00
6.5	33,556,651	330	0.00001	0.99999	100.00
7.5	33,544,962	5,178	0.00015	0.99985	100.00
8.5	26,900,204	0	0.00000	1.00000	99.98
9.5	26,412,526	0	0.00000	1.00000	99.98
10.5	25,327,194	50,000	0.00197	0.99803	99.98
11.5	17,573,447	42,307	0.00241	0.99759	99.78
12.5	14,054,230	298,388	0.02123	0.97877	99.54
13.5	10,917,056	0	0.00000	1.00000	97.43
14.5	10,579,385	0	0.00000	1.00000	97.43
15.5	8,165,255	27,173	0.00333	0.99667	97.43
16.5	7,843,589	7,238	0.00092	0.99908	97.11
17.5	7,777,575	44,974	0.00578	0.99422	97.02
18.5	6,907,848	0	0.00000	1.00000	96.46
19.5	6,470,559	0	0.00000	1.00000	96.46
20.5	5,618,078	0	0.00000	1.00000	96.46
21.5	5,263,600	0	0.00000	1.00000	96.46
22.5	4,842,658	0	0.00000	1.00000	96.46
23.5	4,670,195	0	0.00000	1.00000	96.46
24.5	4,651,881	0	0.00000	1.00000	96.46
25.5	2,265,946	0	0.00000	1.00000	96.46
26.5	2,030,748	0	0.00000	1.00000	96.46

Midwestern Gas Transmission

Account 369 - Measuring and Regulating Station Equipment

Placement Band - 1959 - 2020 Experience Band - 2006 - 2020

27.5	1,986,547	0	0.00000	1.00000	96.46
28.5	1,956,723	3,132	0.00160	0.99840	96.46
29.5	1,851,125	13,674	0.00739	0.99261	96.31
30.5	1,786,794	0	0.00000	1.00000	95.60
31.5	1,778,501	1,727	0.00097	0.99903	95.60
32.5	1,724,013	0	0.00000	1.00000	95.51
33.5	1,601,122	3,837	0.00240	0.99760	95.51
34.5	1,528,261	0	0.00000	1.00000	95.28
35.5	1,497,225	0	0.00000	1.00000	95.28
36.5	1,386,846	0	0.00000	1.00000	95.28
37.5	1,309,442	0	0.00000	1.00000	95.28
38.5	508,381	0	0.00000	1.00000	95.28
39.5	433,960	0	0.00000	1.00000	95.28
40.5	432,529	0	0.00000	1.00000	95.28
41.5	421,171	0	0.00000	1.00000	95.28
42.5	421,171	0	0.00000	1.00000	95.28
43.5	420,587	0	0.00000	1.00000	95.28
44.5	420,587	5,384	0.01280	0.98720	95.28
45.5	415,203	0	0.00000	1.00000	94.06
46.5	412,612	0	0.00000	1.00000	94.06
47.5	336,537	0	0.00000	1.00000	94.06
48.5	321,314	0	0.00000	1.00000	94.06
49.5	320,938	0	0.00000	1.00000	94.06
50.5	320,428	0	0.00000	1.00000	94.06
51.5	298,031	0	0.00000	1.00000	94.06
52.5	298,031	0	0.00000	1.00000	94.06
53.5	277,306	0	0.00000	1.00000	94.06
54.5	258,015	0	0.00000	1.00000	94.06
55.5	184,851	0	0.00000	1.00000	94.06
56.5	178,084	0	0.00000	1.00000	94.06
57.5	174,380	0	0.00000	1.00000	94.06

Midwestern Gas Transmission

Account 369 - Measuring and Regulating Station Equipment

Placement Band - 1959 - 2020 Experience Band - 2006 - 2020

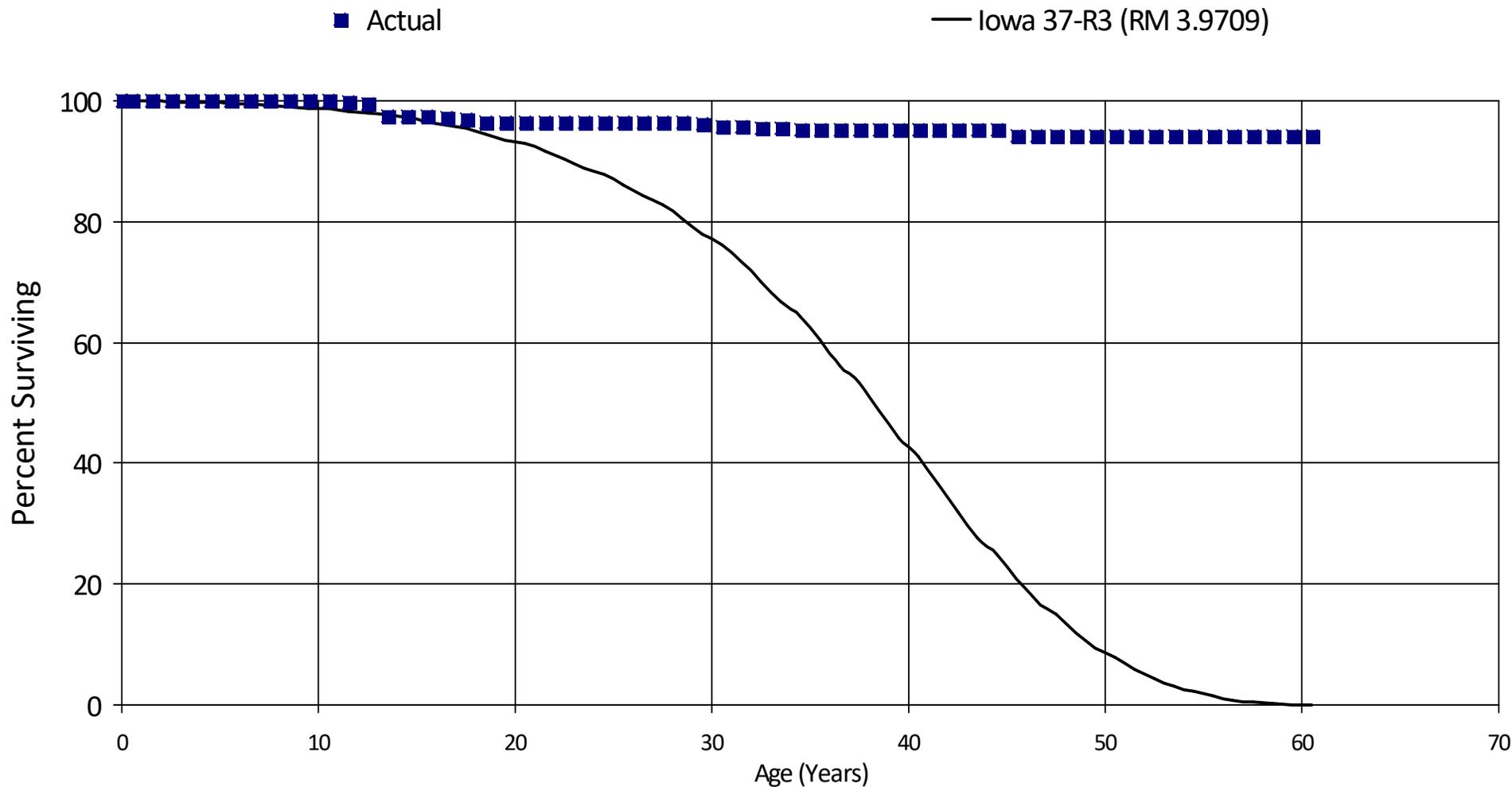
58.5	149,039	0	0.00000	1.00000	94.06
59.5	137,323	0	0.00000	1.00000	94.06
60.5	114,899	0	0.00000	1.00000	94.06
Totals:		503,342			

Midwestern Gas Transmission

Account 369 - Measuring and Regulating Station Equipment

Placement Band - 1959 - 2020 Experience Band - 2006 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 369.1 - Measuring Station Equipment

Placement Band - 2004 - 2020 Experience Band - 2020 - 2020

RETIREMENT RATE ANALYSIS

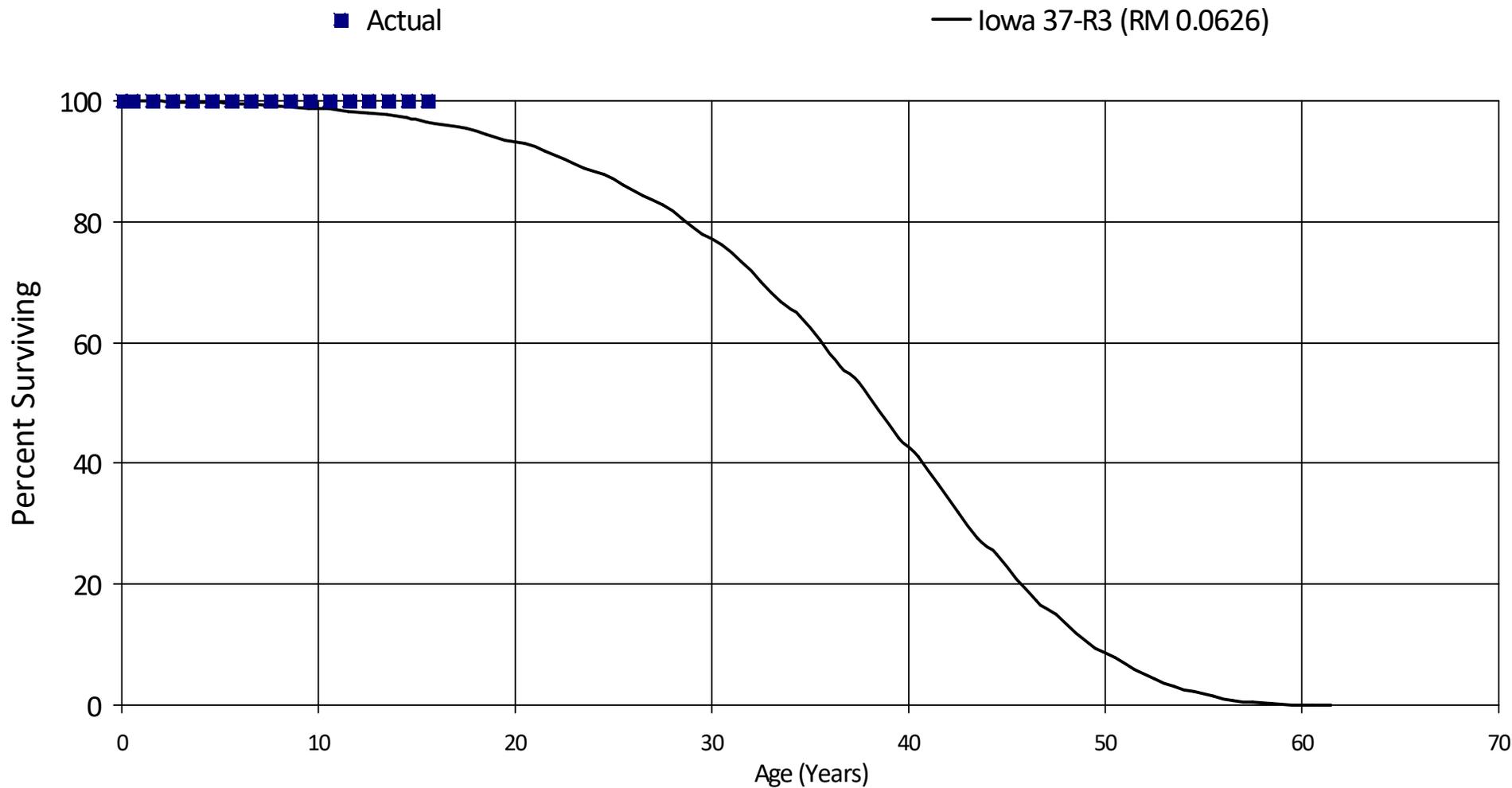
Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	2,153,600	0	0.00000	1.00000	100.00
0.5	2,153,600	0	0.00000	1.00000	100.00
1.5	2,153,600	0	0.00000	1.00000	100.00
2.5	2,153,600	0	0.00000	1.00000	100.00
3.5	2,153,600	0	0.00000	1.00000	100.00
4.5	2,153,600	0	0.00000	1.00000	100.00
5.5	2,153,600	0	0.00000	1.00000	100.00
6.5	2,153,600	0	0.00000	1.00000	100.00
7.5	2,153,600	0	0.00000	1.00000	100.00
8.5	2,153,600	0	0.00000	1.00000	100.00
9.5	2,153,600	0	0.00000	1.00000	100.00
10.5	2,078,971	0	0.00000	1.00000	100.00
11.5	1,754,294	0	0.00000	1.00000	100.00
12.5	1,243,746	0	0.00000	1.00000	100.00
13.5	1,104,195	0	0.00000	1.00000	100.00
14.5	1,077,494	0	0.00000	1.00000	100.00
15.5	896,154	0	0.00000	1.00000	100.00
Totals:		0			

Midwestern Gas Transmission

Account 369.1 - Measuring Station Equipment

Placement Band - 2004 - 2020 Experience Band - 2020 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 369.2 - Metering Equipment

Placement Band - 2004 - 2020 Experience Band - 2020 - 2020

RETIREMENT RATE ANALYSIS

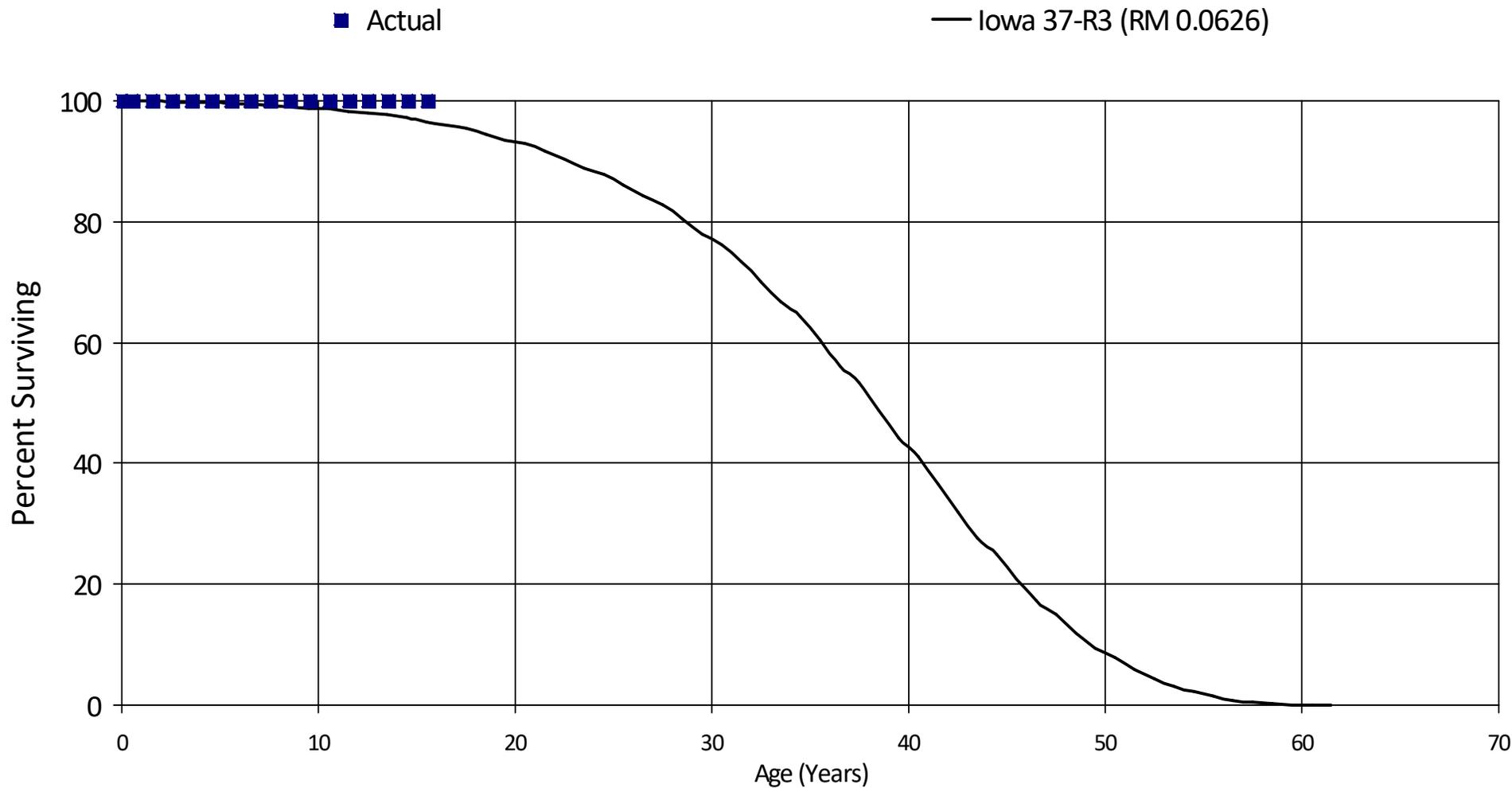
Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	595,226	0	0.00000	1.00000	100.00
0.5	595,226	0	0.00000	1.00000	100.00
1.5	595,226	0	0.00000	1.00000	100.00
2.5	595,226	0	0.00000	1.00000	100.00
3.5	595,226	0	0.00000	1.00000	100.00
4.5	595,226	0	0.00000	1.00000	100.00
5.5	595,226	0	0.00000	1.00000	100.00
6.5	595,226	0	0.00000	1.00000	100.00
7.5	595,226	0	0.00000	1.00000	100.00
8.5	595,226	0	0.00000	1.00000	100.00
9.5	595,226	0	0.00000	1.00000	100.00
10.5	595,226	0	0.00000	1.00000	100.00
11.5	595,226	0	0.00000	1.00000	100.00
12.5	595,226	0	0.00000	1.00000	100.00
13.5	542,446	0	0.00000	1.00000	100.00
14.5	542,446	0	0.00000	1.00000	100.00
15.5	11,830	0	0.00000	1.00000	100.00
Totals:		0			

Midwestern Gas Transmission

Account 369.2 - Metering Equipment

Placement Band - 2004 - 2020 Experience Band - 2020 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 370 - Communications Equipment

Placement Band - 1960 - 2020 Experience Band - 2006 - 2020

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	469,751	0	0.00000	1.00000	100.00
0.5	469,751	0	0.00000	1.00000	100.00
1.5	469,751	0	0.00000	1.00000	100.00
2.5	469,751	0	0.00000	1.00000	100.00
3.5	469,751	12,132	0.02583	0.97417	100.00
4.5	457,619	0	0.00000	1.00000	97.42
5.5	457,619	0	0.00000	1.00000	97.42
6.5	457,619	0	0.00000	1.00000	97.42
7.5	457,619	0	0.00000	1.00000	97.42
8.5	457,619	0	0.00000	1.00000	97.42
9.5	457,619	0	0.00000	1.00000	97.42
10.5	457,619	0	0.00000	1.00000	97.42
11.5	457,619	0	0.00000	1.00000	97.42
12.5	457,619	0	0.00000	1.00000	97.42
13.5	457,619	0	0.00000	1.00000	97.42
14.5	453,516	0	0.00000	1.00000	97.42
15.5	420,843	0	0.00000	1.00000	97.42
16.5	417,625	5,525	0.01323	0.98677	97.42
17.5	412,100	0	0.00000	1.00000	96.13
18.5	354,387	0	0.00000	1.00000	96.13
19.5	354,387	0	0.00000	1.00000	96.13
20.5	325,003	0	0.00000	1.00000	96.13
21.5	303,130	1,259	0.00415	0.99585	96.13
22.5	301,871	4,773	0.01581	0.98419	95.73
23.5	297,098	2,966	0.00998	0.99002	94.22
24.5	284,784	13,862	0.04868	0.95132	93.28
25.5	270,922	42,473	0.15677	0.84323	88.74
26.5	228,449	0	0.00000	1.00000	74.83

Midwestern Gas Transmission

Account 370 - Communications Equipment

Placement Band - 1960 - 2020 Experience Band - 2006 - 2020

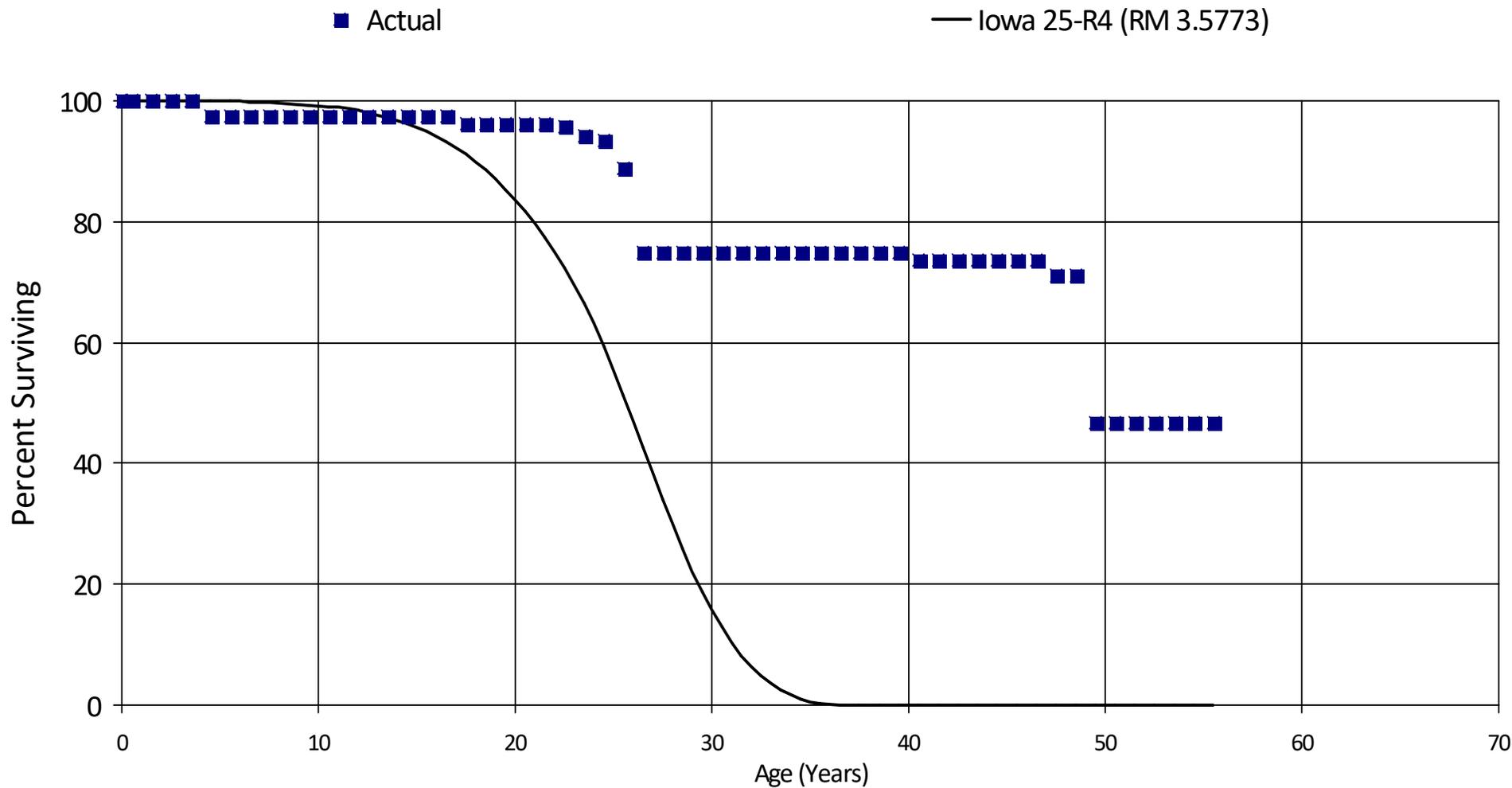
27.5	219,316	0	0.00000	1.00000	74.83
28.5	209,892	0	0.00000	1.00000	74.83
29.5	194,013	0	0.00000	1.00000	74.83
30.5	194,013	0	0.00000	1.00000	74.83
31.5	188,698	0	0.00000	1.00000	74.83
32.5	154,683	0	0.00000	1.00000	74.83
33.5	144,768	0	0.00000	1.00000	74.83
34.5	118,259	0	0.00000	1.00000	74.83
35.5	75,049	0	0.00000	1.00000	74.83
36.5	72,391	0	0.00000	1.00000	74.83
37.5	67,054	0	0.00000	1.00000	74.83
38.5	67,054	0	0.00000	1.00000	74.83
39.5	67,054	1,132	0.01688	0.98312	74.83
40.5	62,760	0	0.00000	1.00000	73.57
41.5	62,760	0	0.00000	1.00000	73.57
42.5	62,760	0	0.00000	1.00000	73.57
43.5	62,760	0	0.00000	1.00000	73.57
44.5	62,760	0	0.00000	1.00000	73.57
45.5	62,760	0	0.00000	1.00000	73.57
46.5	62,760	2,120	0.03378	0.96622	73.57
47.5	60,640	0	0.00000	1.00000	71.08
48.5	60,640	20,838	0.34363	0.65637	71.08
49.5	27,948	0	0.00000	1.00000	46.65
50.5	27,516	0	0.00000	1.00000	46.65
51.5	27,516	0	0.00000	1.00000	46.65
52.5	18,538	0	0.00000	1.00000	46.65
53.5	2,701	0	0.00000	1.00000	46.65
54.5	2,701	0	0.00000	1.00000	46.65
55.5	0	0	0.00000	0.00000	46.65
Totals:		107,080			

Midwestern Gas Transmission

Account 370 - Communications Equipment

Placement Band - 1960 - 2020 Experience Band - 2006 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 371 - Other Transmission System Equipment

Placement Band - 1996 - 2020 Experience Band - 2013 - 2020

RETIREMENT RATE ANALYSIS

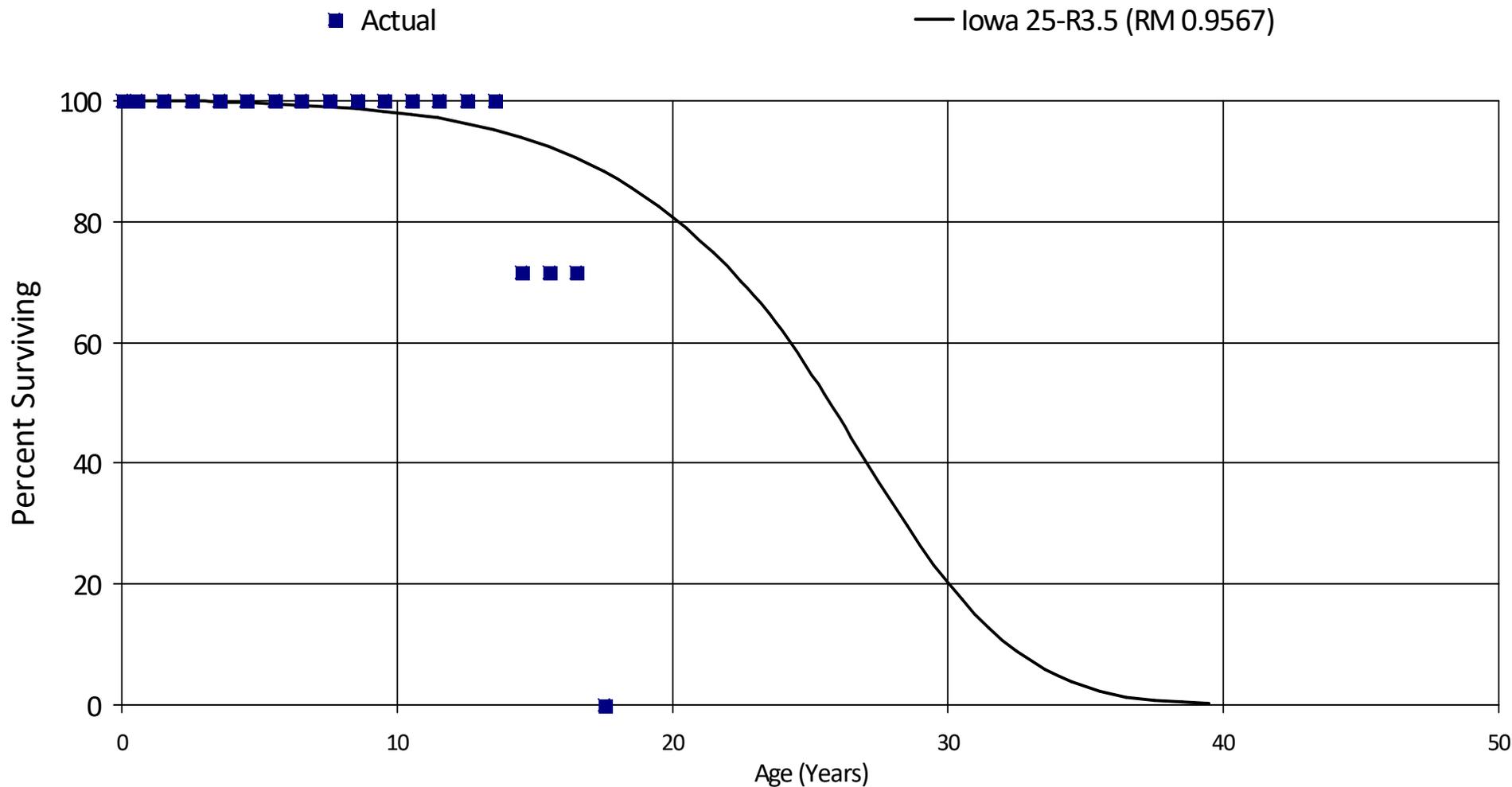
Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	68,511	0	0.00000	1.00000	100.00
0.5	68,511	0	0.00000	1.00000	100.00
1.5	68,511	0	0.00000	1.00000	100.00
2.5	68,511	0	0.00000	1.00000	100.00
3.5	68,511	0	0.00000	1.00000	100.00
4.5	68,511	0	0.00000	1.00000	100.00
5.5	68,511	0	0.00000	1.00000	100.00
6.5	68,511	0	0.00000	1.00000	100.00
7.5	68,511	0	0.00000	1.00000	100.00
8.5	68,511	0	0.00000	1.00000	100.00
9.5	68,511	0	0.00000	1.00000	100.00
10.5	68,511	0	0.00000	1.00000	100.00
11.5	68,511	0	0.00000	1.00000	100.00
12.5	5,408	0	0.00000	1.00000	100.00
13.5	5,408	1,541	0.28494	0.71506	100.00
14.5	3,867	0	0.00000	1.00000	71.51
15.5	3,867	0	0.00000	1.00000	71.51
16.5	3,867	3,867	1.00007	-0.00007	71.51
17.5	0	0	0.00000	0.00000	-0.01
Totals:		5,408			

Midwestern Gas Transmission

Account 371 - Other Transmission System Equipment

Placement Band - 1996 - 2020 Experience Band - 2013 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 390.1 - Structures and Improvements

Placement Band - 1980 - 2020 Experience Band - 2020 - 2020

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	269,307	0	0.00000	1.00000	100.00
0.5	269,307	0	0.00000	1.00000	100.00
1.5	269,307	0	0.00000	1.00000	100.00
2.5	230,534	0	0.00000	1.00000	100.00
3.5	230,534	0	0.00000	1.00000	100.00
4.5	230,534	0	0.00000	1.00000	100.00
5.5	230,534	0	0.00000	1.00000	100.00
6.5	230,534	0	0.00000	1.00000	100.00
7.5	230,534	0	0.00000	1.00000	100.00
8.5	221,367	0	0.00000	1.00000	100.00
9.5	221,367	0	0.00000	1.00000	100.00
10.5	221,367	0	0.00000	1.00000	100.00
11.5	174,836	0	0.00000	1.00000	100.00
12.5	174,836	0	0.00000	1.00000	100.00
13.5	174,836	0	0.00000	1.00000	100.00
14.5	174,836	0	0.00000	1.00000	100.00
15.5	169,467	0	0.00000	1.00000	100.00
16.5	169,467	0	0.00000	1.00000	100.00
17.5	169,467	0	0.00000	1.00000	100.00
18.5	169,467	0	0.00000	1.00000	100.00
19.5	169,467	0	0.00000	1.00000	100.00
20.5	169,467	0	0.00000	1.00000	100.00
21.5	148,357	0	0.00000	1.00000	100.00
22.5	148,357	0	0.00000	1.00000	100.00
23.5	148,357	0	0.00000	1.00000	100.00
24.5	148,357	0	0.00000	1.00000	100.00
25.5	148,357	0	0.00000	1.00000	100.00
26.5	148,357	0	0.00000	1.00000	100.00

Midwestern Gas Transmission

Account 390.1 - Structures and Improvements

Placement Band - 1980 - 2020 Experience Band - 2020 - 2020

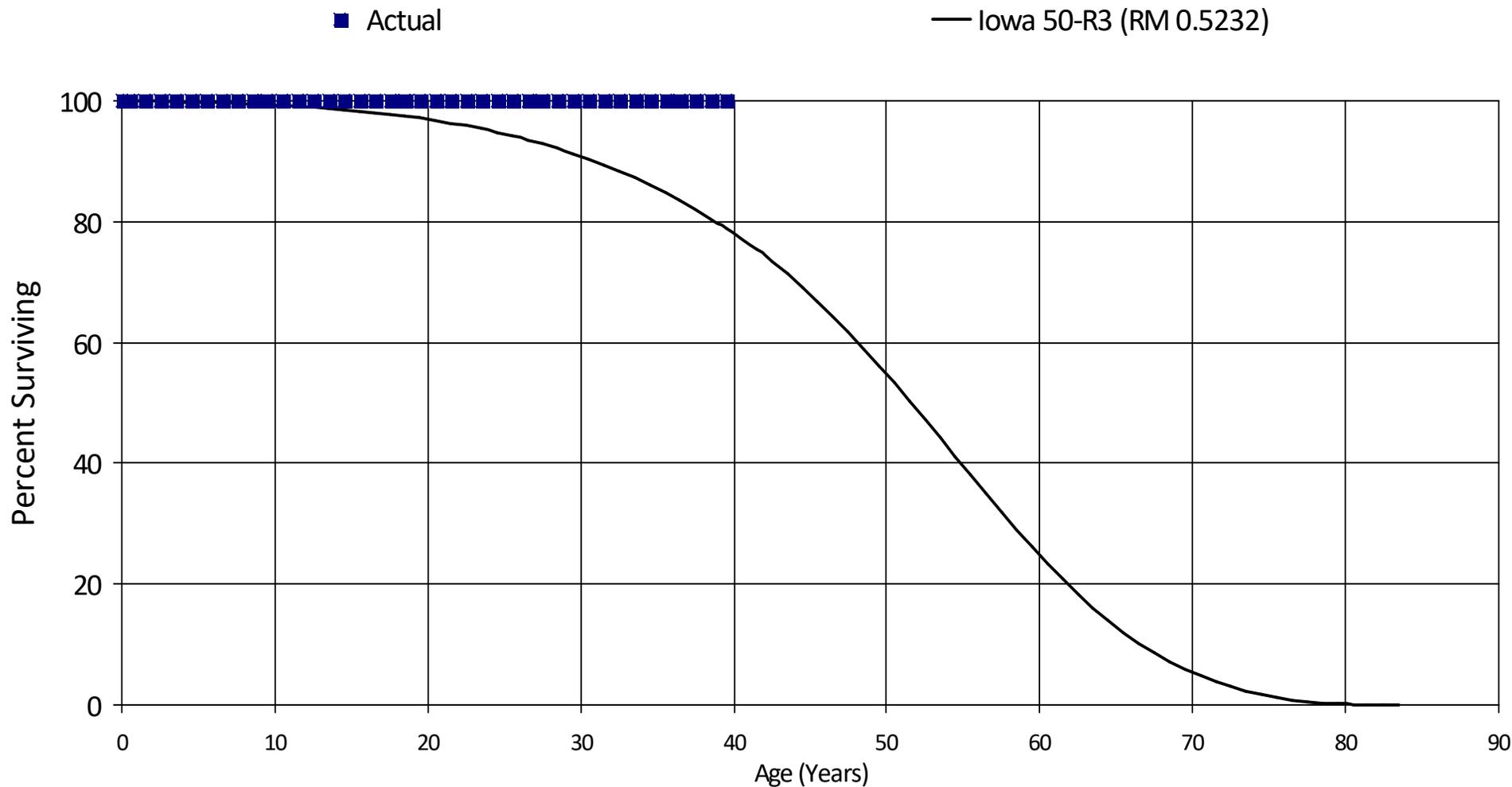
27.5	148,357	0	0.00000	1.00000	100.00
28.5	148,357	0	0.00000	1.00000	100.00
29.5	148,357	0	0.00000	1.00000	100.00
30.5	148,357	0	0.00000	1.00000	100.00
31.5	148,357	0	0.00000	1.00000	100.00
32.5	148,357	0	0.00000	1.00000	100.00
33.5	148,357	0	0.00000	1.00000	100.00
34.5	148,357	0	0.00000	1.00000	100.00
35.5	148,357	0	0.00000	1.00000	100.00
36.5	148,357	0	0.00000	1.00000	100.00
37.5	147,475	0	0.00000	1.00000	100.00
38.5	147,475	0	0.00000	1.00000	100.00
39.5	132,048	0	0.00000	1.00000	100.00
Totals:		0			

Midwestern Gas Transmission

Account 390.1 - Structures and Improvements

Placement Band - 1980 - 2020 Experience Band - 2020 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 392 - Transportation Equipment

Placement Band - 1998 - 2020 Experience Band - 2006 - 2020

RETIREMENT RATE ANALYSIS

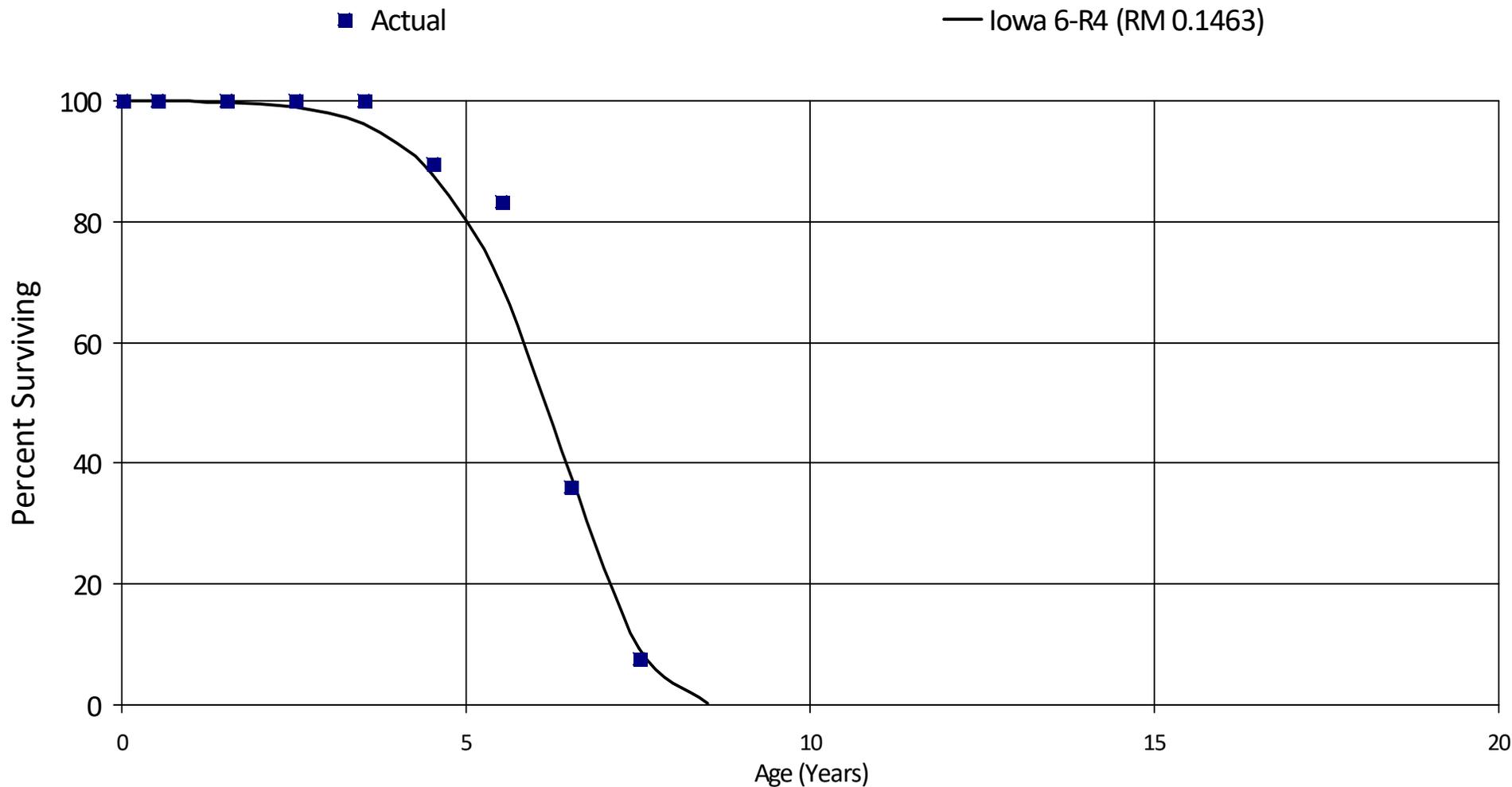
Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	402,791	0	0.00000	1.00000	100.00
0.5	402,791	0	0.00000	1.00000	100.00
1.5	402,791	0	0.00000	1.00000	100.00
2.5	402,791	0	0.00000	1.00000	100.00
3.5	402,791	42,297	0.10501	0.89499	100.00
4.5	360,494	25,035	0.06945	0.93055	89.50
5.5	335,459	190,067	0.56659	0.43341	83.28
6.5	145,392	114,811	0.78966	0.21034	36.09
7.5	30,581	30,581	1.00000		7.59
	Totals:	402,791			

Midwestern Gas Transmission

Account 392 - Transportation Equipment

Placement Band - 1998 - 2020 Experience Band - 2006 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 392.1 - Automobiles

Placement Band - 2009 - 2020 Experience Band - 2020 - 2020

RETIREMENT RATE ANALYSIS

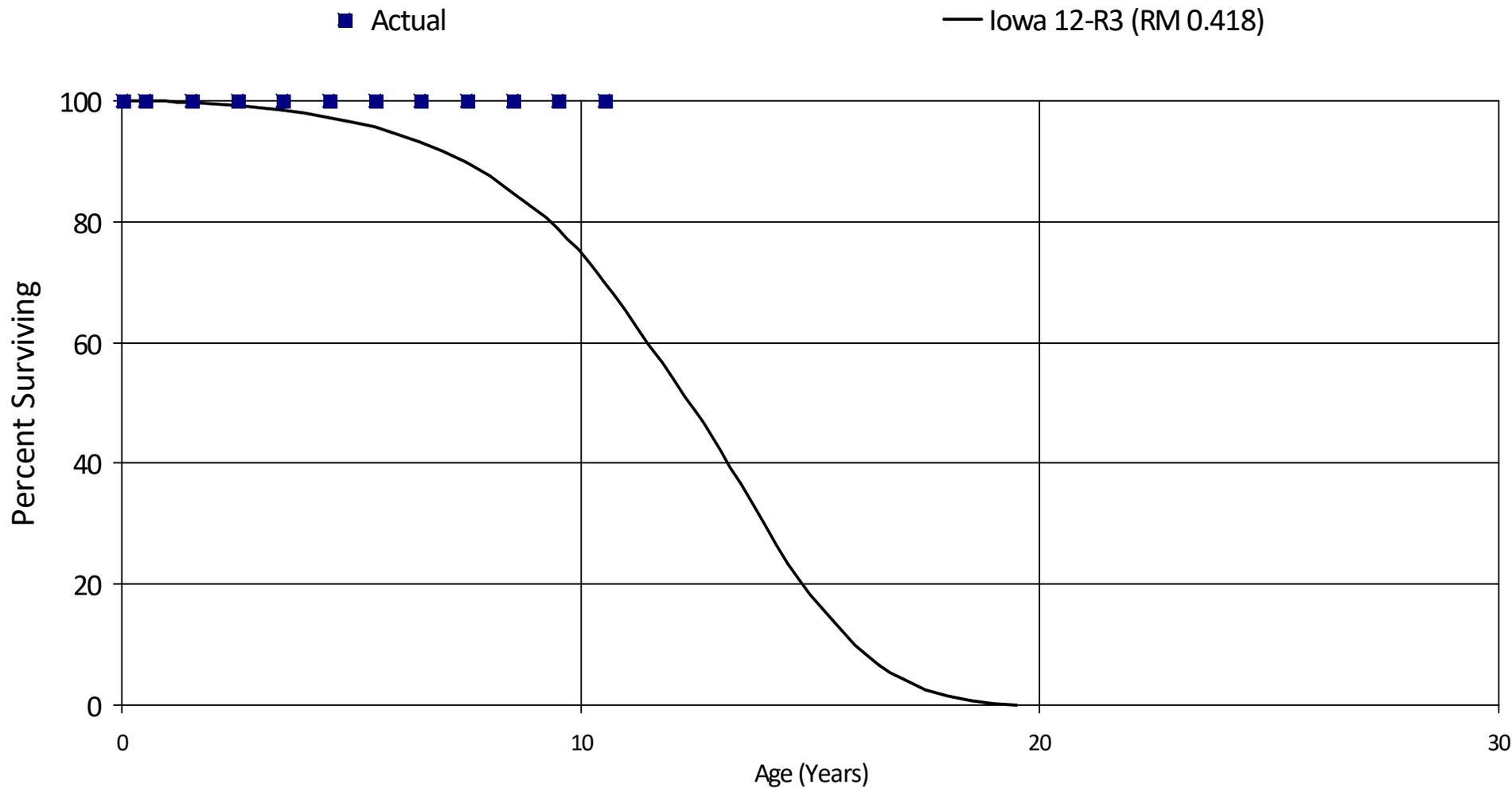
Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	22,357	0	0.00000	1.00000	100.00
0.5	21,308	0	0.00000	1.00000	100.00
1.5	21,308	0	0.00000	1.00000	100.00
2.5	21,308	0	0.00000	1.00000	100.00
3.5	21,308	0	0.00000	1.00000	100.00
4.5	21,308	0	0.00000	1.00000	100.00
5.5	21,308	0	0.00000	1.00000	100.00
6.5	21,308	0	0.00000	1.00000	100.00
7.5	21,308	0	0.00000	1.00000	100.00
8.5	21,308	0	0.00000	1.00000	100.00
9.5	21,308	0	0.00000	1.00000	100.00
10.5	21,308	21,308	0.99998	0.00002	100.00
Totals:		21,308			

Midwestern Gas Transmission

Account 392.1 - Automobiles

Placement Band - 2009 - 2020 Experience Band - 2020 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 392.2 - Pickup Trucks and Vans

Placement Band - 2006 - 2020 Experience Band - 2008 - 2020

RETIREMENT RATE ANALYSIS

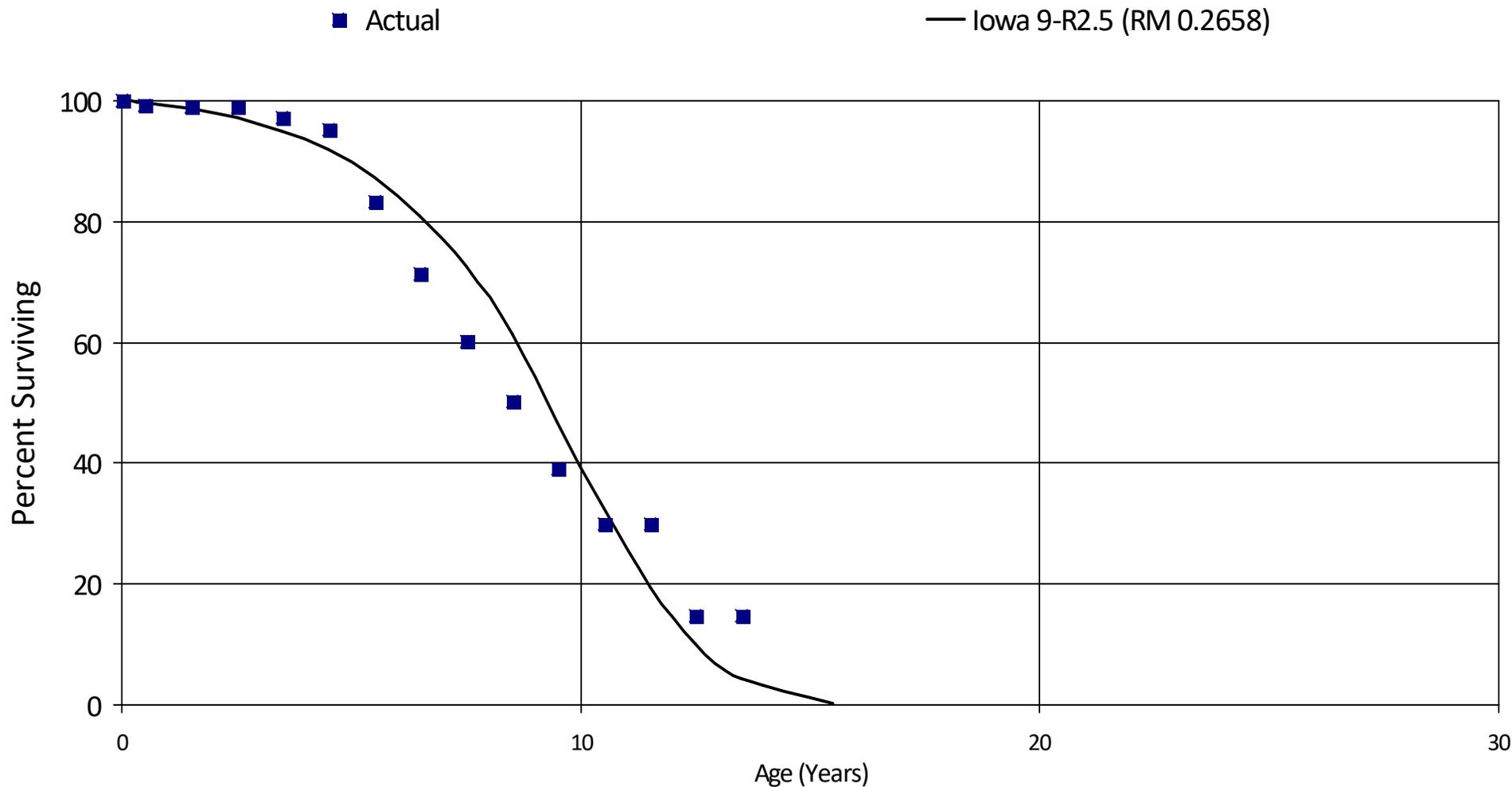
Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	2,224,755	16,329	0.00734	0.99266	100.00
0.5	1,665,346	3,742	0.00225	0.99775	99.27
1.5	1,431,319	0	0.00000	1.00000	99.05
2.5	1,285,971	22,617	0.01759	0.98241	99.05
3.5	957,800	20,482	0.02138	0.97862	97.31
4.5	901,985	114,453	0.12689	0.87311	95.23
5.5	693,720	98,828	0.14246	0.85754	83.15
6.5	508,511	79,018	0.15539	0.84461	71.30
7.5	399,652	66,307	0.16591	0.83409	60.22
8.5	306,457	67,455	0.22011	0.77989	50.23
9.5	211,923	49,313	0.23269	0.76731	39.17
10.5	111,712	0	0.00000	1.00000	30.06
11.5	87,979	44,895	0.51029	0.48971	30.06
12.5	1,604	0	0.00000	1.00000	14.72
13.5	1,604	0	0.00000	1.00000	14.72
Totals:		583,439			

Midwestern Gas Transmission

Account 392.2 - Pickup Trucks and Vans

Placement Band - 2006 - 2020 Experience Band - 2008 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 392.3 - Trucks 3/4 to 3 Ton

Placement Band - 1999 - 2020 Experience Band - 2007 - 2020

RETIREMENT RATE ANALYSIS

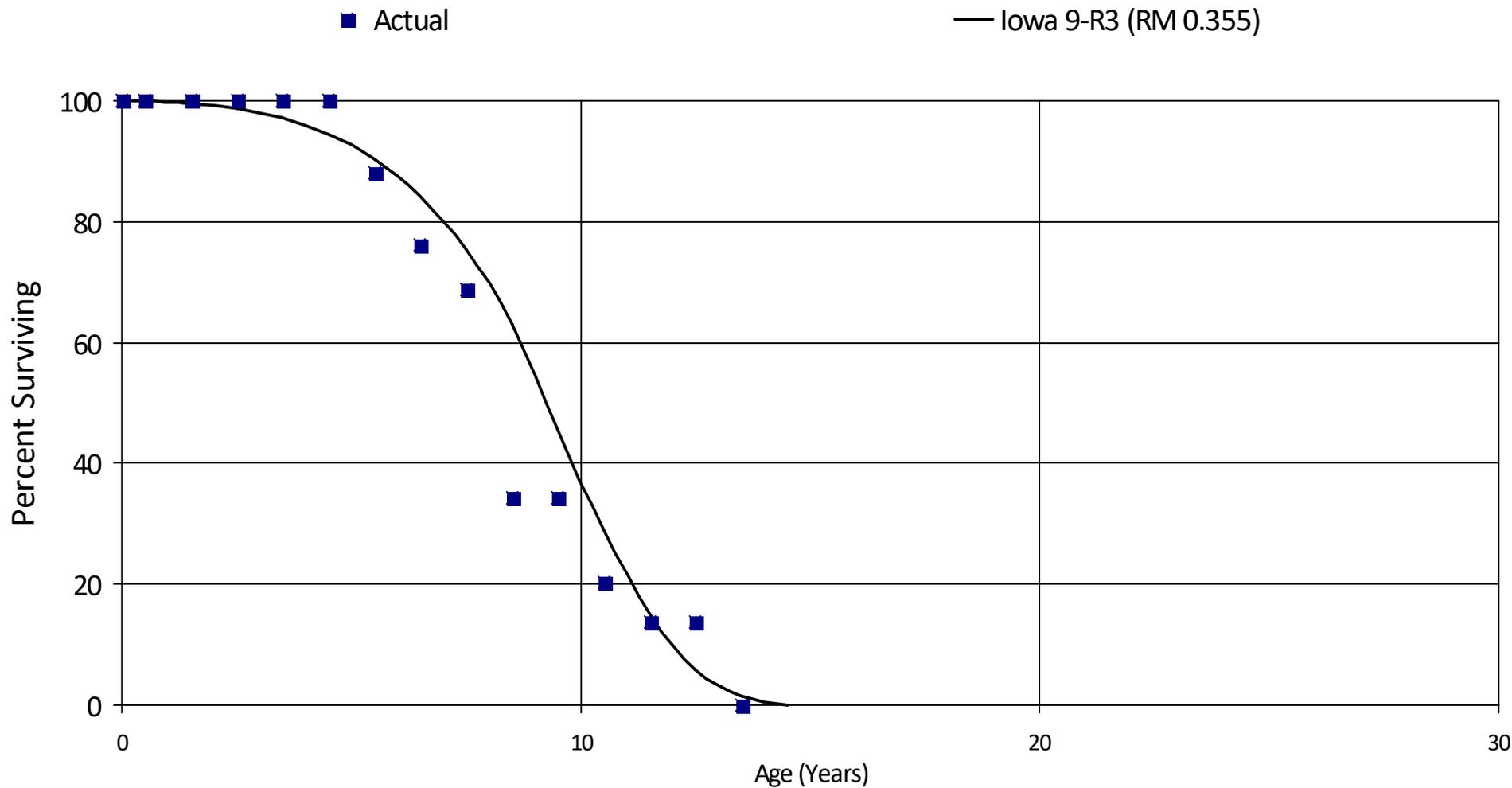
Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	526,021	0	0.00000	1.00000	100.00
0.5	526,021	0	0.00000	1.00000	100.00
1.5	483,533	0	0.00000	1.00000	100.00
2.5	483,533	0	0.00000	1.00000	100.00
3.5	483,533	0	0.00000	1.00000	100.00
4.5	447,675	53,562	0.11964	0.88036	100.00
5.5	361,148	49,297	0.13650	0.86350	88.04
6.5	311,852	29,841	0.09569	0.90431	76.02
7.5	252,170	126,946	0.50341	0.49659	68.75
8.5	125,224	0	0.00000	1.00000	34.14
9.5	125,224	50,742	0.40521	0.59479	34.14
10.5	74,482	24,574	0.32993	0.67007	20.31
11.5	49,907	0	0.00000	1.00000	13.61
12.5	26,107	26,107	1.00001	-0.00001	13.61
13.5	0	0	0.00000	0.00000	0.00
Totals:		361,069			

Midwestern Gas Transmission

Account 392.3 - Trucks 3/4 to 3 Ton

Placement Band - 1999 - 2020 Experience Band - 2007 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 392.51 - Trailers

Placement Band - 2006 - 2020 Experience Band - 2020 - 2020

RETIREMENT RATE ANALYSIS

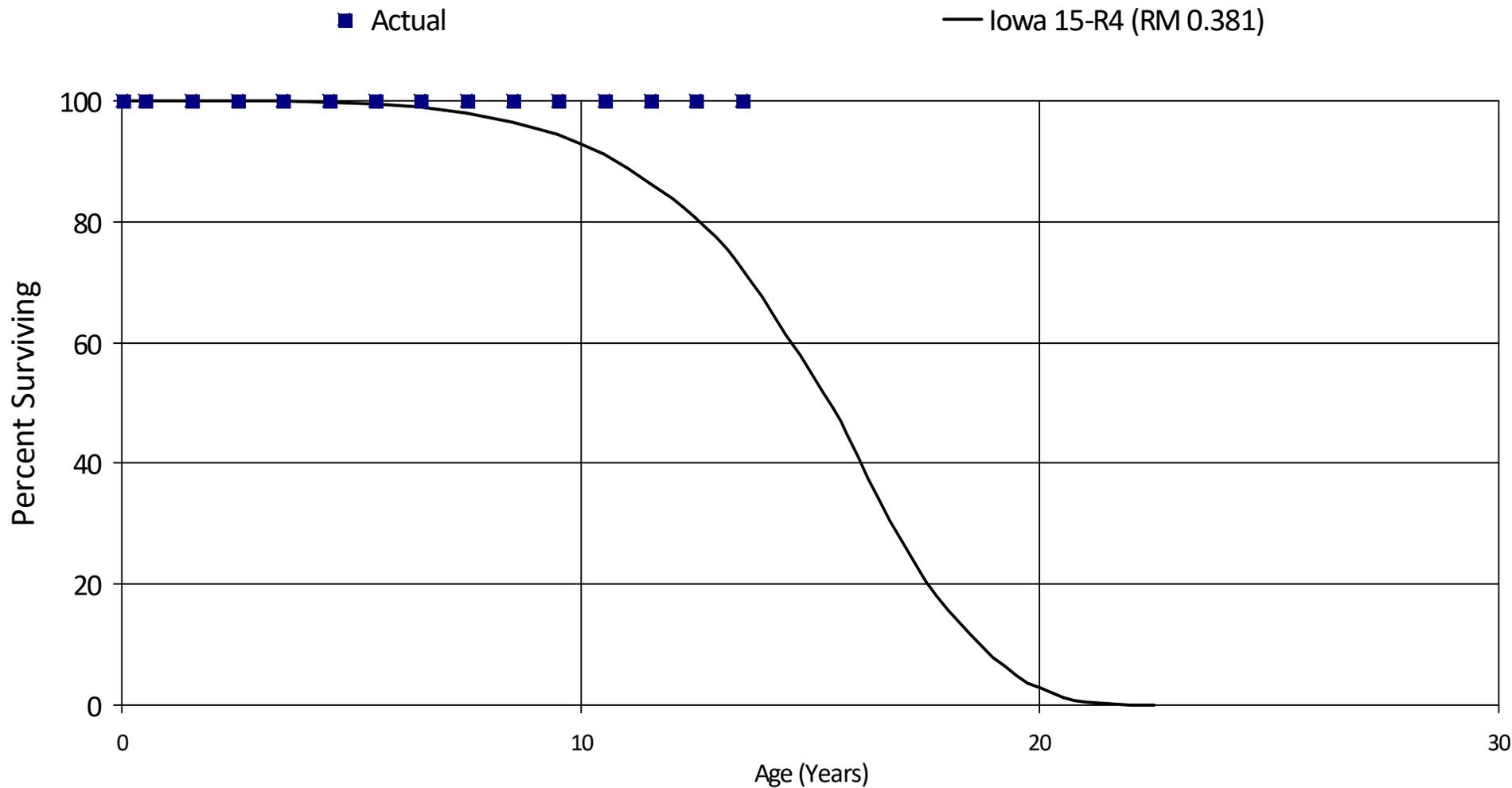
Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	65,077	0	0.00000	1.00000	100.00
0.5	65,077	0	0.00000	1.00000	100.00
1.5	65,077	0	0.00000	1.00000	100.00
2.5	65,077	0	0.00000	1.00000	100.00
3.5	65,077	0	0.00000	1.00000	100.00
4.5	65,077	0	0.00000	1.00000	100.00
5.5	65,077	0	0.00000	1.00000	100.00
6.5	65,077	0	0.00000	1.00000	100.00
7.5	65,077	0	0.00000	1.00000	100.00
8.5	65,077	0	0.00000	1.00000	100.00
9.5	65,077	0	0.00000	1.00000	100.00
10.5	58,926	0	0.00000	1.00000	100.00
11.5	55,167	0	0.00000	1.00000	100.00
12.5	8,800	0	0.00000	1.00000	100.00
13.5	8,800	0	0.00000	1.00000	100.00
Totals:		0			

Midwestern Gas Transmission

Account 392.51 - Trailers

Placement Band - 2006 - 2020 Experience Band - 2020 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 396 - Power Operated Equipment

Placement Band - 1994 - 2020 Experience Band - 2020 - 2020

RETIREMENT RATE ANALYSIS

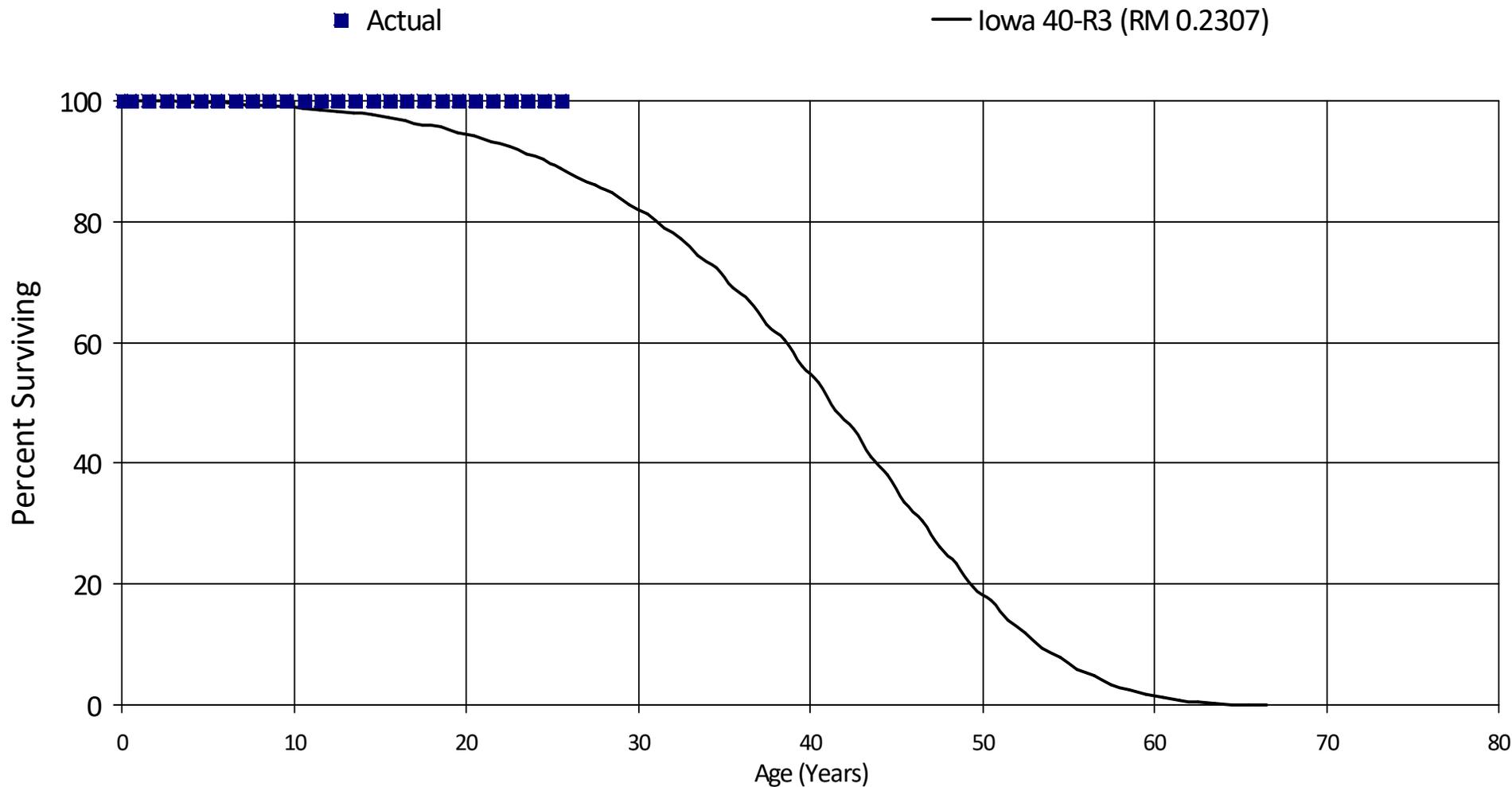
Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	160,955	0	0.00000	1.00000	100.00
0.5	160,955	0	0.00000	1.00000	100.00
1.5	160,955	0	0.00000	1.00000	100.00
2.5	160,955	0	0.00000	1.00000	100.00
3.5	160,955	0	0.00000	1.00000	100.00
4.5	44,760	0	0.00000	1.00000	100.00
5.5	44,760	0	0.00000	1.00000	100.00
6.5	37,288	0	0.00000	1.00000	100.00
7.5	37,288	0	0.00000	1.00000	100.00
8.5	37,288	0	0.00000	1.00000	100.00
9.5	37,288	0	0.00000	1.00000	100.00
10.5	37,288	0	0.00000	1.00000	100.00
11.5	37,288	0	0.00000	1.00000	100.00
12.5	37,288	0	0.00000	1.00000	100.00
13.5	37,288	0	0.00000	1.00000	100.00
14.5	37,288	0	0.00000	1.00000	100.00
15.5	37,288	0	0.00000	1.00000	100.00
16.5	37,288	0	0.00000	1.00000	100.00
17.5	37,288	0	0.00000	1.00000	100.00
18.5	22,190	0	0.00000	1.00000	100.00
19.5	22,190	0	0.00000	1.00000	100.00
20.5	22,190	0	0.00000	1.00000	100.00
21.5	22,190	0	0.00000	1.00000	100.00
22.5	22,190	0	0.00000	1.00000	100.00
23.5	22,190	0	0.00000	1.00000	100.00
24.5	7,500	0	0.00000	1.00000	100.00
25.5	7,500	0	0.00000	1.00000	100.00
Totals:		0			

Midwestern Gas Transmission

Account 396 - Power Operated Equipment

Placement Band - 1994 - 2020 Experience Band - 2020 - 2020

Actual and Smooth Survivor Curves



Midwestern Gas Transmission

Account 396.1 - Power Operated Equipment - Rubber Tires

Placement Band - 2007 - 2020 Experience Band - 2020 - 2020

RETIREMENT RATE ANALYSIS

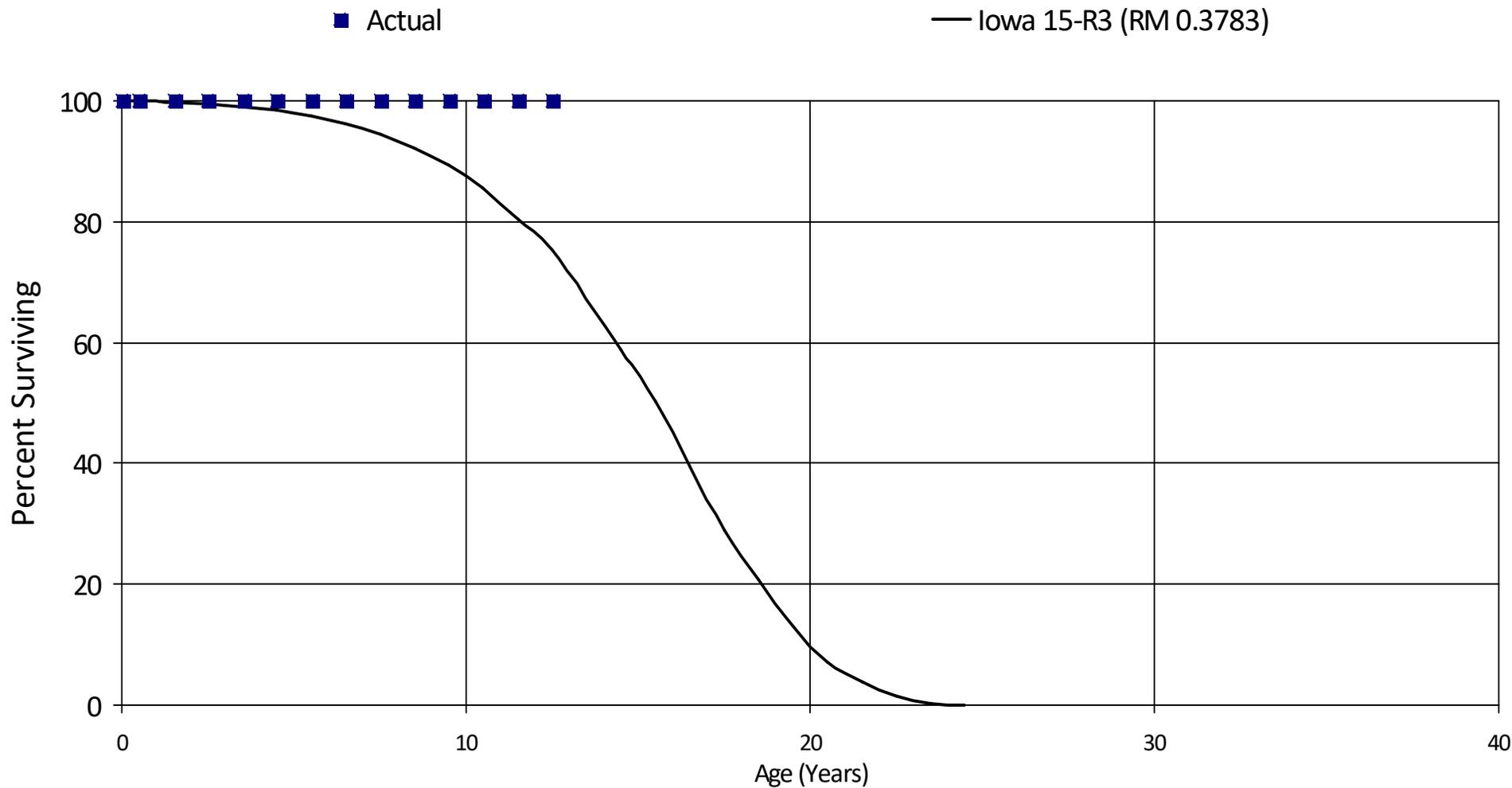
Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	68,594	0	0.00000	1.00000	100.00
0.5	68,594	0	0.00000	1.00000	100.00
1.5	68,594	0	0.00000	1.00000	100.00
2.5	68,594	0	0.00000	1.00000	100.00
3.5	37,633	0	0.00000	1.00000	100.00
4.5	37,633	0	0.00000	1.00000	100.00
5.5	37,633	0	0.00000	1.00000	100.00
6.5	37,633	0	0.00000	1.00000	100.00
7.5	37,633	0	0.00000	1.00000	100.00
8.5	28,171	0	0.00000	1.00000	100.00
9.5	28,171	0	0.00000	1.00000	100.00
10.5	28,171	0	0.00000	1.00000	100.00
11.5	28,171	0	0.00000	1.00000	100.00
12.5	28,171	0	0.00000	1.00000	100.00
Totals:		0			

Midwestern Gas Transmission

Account 396.1 - Power Operated Equipment - Rubber Tires

Placement Band - 2007 - 2020 Experience Band - 2020 - 2020

Actual and Smooth Survivor Curves



SECTION 8

8 DETAILED DEPRECIATION CALCULATIONS

8.1 Calculated Annual and Accrued Depreciation Based on Original Cost as of October 31, 2020

ALG - Remaining Life
 Survivor Curve: R4
 ASL: 60
 Net Salvage: 0%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 365.20 - Rights of Way

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1959	952,924.10	823,987	760,822	0.7984	192,102	8.12	23,662	61.5
1960	566.02	485	448	0.7917	118	8.56	14	60.5
1961	9,070.15	7,706	7,116	0.7845	1,955	9.02	217	59.5
1964	12.63	10	10	0.7606	3	10.58	0	56.5
1965	1,832.03	1,492	1,377	0.7518	455	11.15	41	55.5
1971	2,054.67	1,544	1,426	0.6941	629	14.90	42	49.5
1974	6,520.29	4,691	4,332	0.6643	2,189	16.83	130	46.5
1982	253,656.31	160,190	147,910	0.5831	105,746	21.66	4,881	38.5
1984	558.38	340	314	0.5626	244	22.71	11	36.5
1992	1,170.03	609	562	0.4806	608	25.97	23	28.5
1995	2,089.60	1,015	937	0.4486	1,152	26.80	43	25.5
2001	354,516.12	145,357	134,214	0.3786	220,302	28.01	7,864	19.5
2002	27,952.34	11,074	10,225	0.3658	17,727	28.17	629	18.5
2004	28,114.26	10,323	9,532	0.3390	18,583	28.43	654	16.5
2008	10,428,795.44	3,155,688	2,913,780	0.2794	7,515,015	28.84	260,575	12.5
2009	295,542.52	84,165	77,713	0.2630	217,830	28.92	7,532	11.5
2011	959,259.94	236,669	218,527	0.2278	740,733	29.05	25,496	9.5
2012	11,362.31	2,572	2,374	0.2090	8,988	29.11	309	8.5
2014	525,806.72	95,896	88,544	0.1684	437,262	29.20	14,972	6.5
2016	84,872.42	11,334	10,465	0.1233	74,407	29.28	2,541	4.5
2017	21,030.50	2,250	2,078	0.0988	18,953	29.31	647	3.5
2018	1,527,201.59	120,399	111,170	0.0728	1,416,032	29.34	48,268	2.5

ALG - Remaining Life
 Survivor Curve: R4
 ASL: 60
 Net Salvage: 0%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 365.20 - Rights of Way

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	15,494,908.37	4,877,798	4,503,877		10,991,031		398,552	
COMPOSITE ANNUAL ACCRUAL RATE				2.57%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.29				
COMPOSITE AVERAGE AGE (YEARS)				14.72				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				27.48				

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 50
 Net Salvage: -10%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 366.10 - Compressor Station Structures

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Accrual	Average Age
					Net Book Value	Remaining Life		
1959	267,513.15	259,885	294,264	1.0000	0	5.84	0	61.5
1960	580,818.81	560,513	638,901	1.0000	0	6.13	0	60.5
1961	13,931.11	13,351	15,324	1.0000	0	6.44	0	59.5
1962	675.44	643	743	1.0000	0	6.75	0	58.5
1964	139.82	131	154	1.0000	0	7.43	0	56.5
1965	623.95	579	686	1.0000	0	7.79	0	55.5
1966	2,649.93	2,439	2,915	1.0000	0	8.17	0	54.5
1967	783,096.03	713,878	861,406	1.0000	0	8.56	0	53.5
1968	870,745.59	785,871	957,820	1.0000	0	8.98	0	52.5
1970	1,005.60	888	1,106	1.0000	0	9.86	0	50.5
1971	720,517.38	628,953	792,569	1.0000	0	10.32	0	49.5
1972	514,475.35	443,628	565,923	1.0000	0	10.80	0	48.5
1973	1,459.19	1,242	1,605	1.0000	0	11.30	0	47.5
1974	41,539.97	34,894	45,694	1.0000	0	11.82	0	46.5
1976	2,454.09	2,004	2,699	1.0000	0	12.89	0	44.5
1977	35,288.01	28,385	38,817	1.0000	0	13.44	0	43.5
1978	4,495.50	3,561	4,945	1.0000	0	14.00	0	42.5
1979	88,909.02	69,307	97,800	1.0000	0	14.57	0	41.5
1980	3,199,780.99	2,453,881	3,519,759	1.0000	0	15.14	0	40.5
1981	83,915.13	63,286	92,307	1.0000	0	15.72	0	39.5
1982	3,857.53	2,860	4,243	1.0000	0	16.30	0	38.5
1983	25,345.52	18,467	27,880	1.0000	0	16.88	0	37.5
1984	23,638.36	16,910	25,781	0.9915	221	17.46	13	36.5
1985	169,795.95	119,145	181,645	0.9725	5,131	18.03	285	35.5
1986	37,218.13	25,603	39,034	0.9534	1,906	18.60	102	34.5
1987	103,128.60	69,515	105,980	0.9342	7,462	19.16	389	33.5
1988	36,940.75	24,385	37,177	0.9149	3,458	19.71	175	32.5
1989	376,629.38	243,341	370,990	0.8955	43,302	20.25	2,139	31.5

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 50
 Net Salvage: -10%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 366.10 - Compressor Station Structures

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Accrual	Average Age
					Net Book Value	Remaining Life		
1990	186,154.90	117,653	179,370	0.8760	25,400	20.77	1,223	30.5
1991	219,217.86	135,445	206,495	0.8563	34,645	21.28	1,628	29.5
1992	60,875.55	36,745	56,020	0.8366	10,943	21.77	503	28.5
1993	165,975.20	97,804	149,109	0.8167	33,464	22.24	1,505	27.5
1994	2,090.33	1,202	1,832	0.7967	468	22.69	21	26.5
1995	157,665.73	88,329	134,663	0.7765	38,769	23.13	1,676	25.5
1997	69,340.77	36,789	56,088	0.7353	20,187	23.94	843	23.5
1998	3,271.77	1,686	2,571	0.7143	1,028	24.32	42	22.5
2000	45,889.75	22,226	33,885	0.6713	16,594	25.02	663	20.5
2001	202,071.43	94,633	144,274	0.6491	78,005	25.34	3,079	19.5
2002	635,423.06	287,164	437,800	0.6264	261,165	25.64	10,186	18.5
2005	12,127.25	4,851	7,396	0.5545	5,944	26.44	225	15.5
2007	100,596.80	36,484	55,622	0.5027	55,035	26.90	2,046	13.5
2009	71,673.39	23,115	35,240	0.4470	43,601	27.30	1,597	11.5
2011	36,543.77	10,195	15,543	0.3867	24,655	27.66	892	9.5
2012	90,068.22	23,035	35,119	0.3545	63,956	27.81	2,299	8.5
2017	226,221.36	27,366	41,722	0.1677	207,122	28.45	7,279	3.5
2018	53,105.56	4,747	7,237	0.1239	51,179	28.56	1,792	2.5
TOTAL	10,328,900.98	7,637,013	10,328,151		1,033,640		40,602	

COMPOSITE ANNUAL ACCRUAL RATE 0.39%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 1.00

COMPOSITE AVERAGE AGE (YEARS) 39.93

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 15.29

ALG - Remaining Life
 Survivor Curve: R4
 ASL: 40
 Net Salvage: -35%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 366.20 - Measuring Station Structures

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1959	78,195.72	105,564	102,139	0.9675	3,426			62.5
1960	22,822.45	30,425	29,438	0.9555	1,372	0.50	1,372	60.5
1961	434.69	579	560	0.9548	26	0.53	26	59.5
1962	4,357.44	5,787	5,599	0.9518	283	0.65	283	58.5
1963	2,695.64	3,565	3,449	0.9478	190	0.82	190	57.5
1964	11,485.65	15,115	14,624	0.9431	882	1.01	874	56.5
1965	132,528.78	173,473	167,844	0.9381	11,070	1.22	9,100	55.5
1966	3,825.00	4,978	4,817	0.9328	347	1.44	241	54.5
1967	13,215.17	17,095	16,541	0.9271	1,300	1.67	778	53.5
1968	581.90	748	724	0.9213	62	1.91	32	52.5
1969	6,125.21	7,822	7,568	0.9152	701	2.16	324	51.5
1971	622.73	784	759	0.9027	82	2.68	31	49.5
1972	8,214.04	10,271	9,938	0.8962	1,151	2.95	390	48.5
1973	1,450.07	1,800	1,741	0.8895	216	3.23	67	47.5
1974	2,664.73	3,282	3,175	0.8827	422	3.51	120	46.5
1975	1,047.88	1,280	1,238	0.8755	176	3.81	46	45.5
1976	2,272.67	2,752	2,663	0.8679	405	4.12	98	44.5
1979	4,475.03	5,255	5,084	0.8416	957	5.21	184	41.5
1980	5,121.68	5,940	5,747	0.8313	1,167	5.63	207	40.5
1981	20,329.67	23,260	22,505	0.8200	4,940	6.10	810	39.5
1982	1,082.62	1,220	1,181	0.8078	281	6.60	43	38.5
1983	299,180.67	331,697	320,934	0.7946	82,960	7.15	11,603	37.5
1984	45,660.79	49,722	48,108	0.7804	13,534	7.74	1,750	36.5
1985	17,395.27	18,578	17,975	0.7654	5,508	8.36	659	35.5
1987	6,743.86	6,902	6,678	0.7335	2,426	9.67	251	33.5
1988	195,535.57	195,582	189,235	0.7169	74,738	10.36	7,212	32.5
1989	18,257.22	17,827	17,248	0.6998	7,399	11.07	668	31.5
1990	5,380.41	5,122	4,956	0.6823	2,308	11.79	196	30.5

ALG - Remaining Life
 Survivor Curve: R4
 ASL: 40
 Net Salvage: -35%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 366.20 - Measuring Station Structures

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Accrual	Average Age
					Net Book Value	Remaining Life		
1991	6,448.78	5,978	5,784	0.6644	2,922	12.53	233	29.5
1992	22,667.25	20,430	19,767	0.6460	10,833	13.29	815	28.5
1993	19,156.47	16,763	16,219	0.6272	9,642	14.07	685	27.5
1994	23,025.49	19,531	18,898	0.6079	12,187	14.87	820	26.5
1995	17,157.31	14,086	13,629	0.5884	9,534	15.67	608	25.5
1998	12,484.38	9,208	8,909	0.5286	7,945	18.15	438	22.5
1999	27,305.67	19,379	18,750	0.5087	18,112	18.97	955	21.5
2000	38,351.62	26,161	25,312	0.4889	26,463	19.79	1,337	20.5
2001	46,908.09	30,725	29,728	0.4694	33,598	20.59	1,632	19.5
2005	4,829.09	2,603	2,519	0.3864	4,000	23.55	170	15.5
2012	7,641.64	2,495	2,414	0.2340	7,903	27.08	292	8.5
2017	43,019.53	6,513	6,301	0.1085	51,775	28.37	1,825	3.5
TOTAL	1,180,697.88	1,220,298	1,180,698		413,244		47,364	

COMPOSITE ANNUAL ACCRUAL RATE	4.01%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	1.00
COMPOSITE AVERAGE AGE (YEARS)	37.33
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	9.09

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 50
 Net Salvage: 0%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 366.30 - Other Structures

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1977	4,560.46	3,335	4,560	1.0000	0	13.44	0	43.5
1984	113,123.51	73,569	105,157	0.9296	7,967	17.46	456	36.5
1985	24,862.60	15,860	22,670	0.9118	2,193	18.03	122	35.5
1988	1,157.33	695	993	0.8578	165	19.71	8	32.5
1998	10,580.96	4,958	7,086	0.6697	3,494	24.32	144	22.5
2000	42,168.24	18,567	26,539	0.6294	15,630	25.02	625	20.5
2006	39,357.40	13,656	19,520	0.4960	19,838	26.68	744	14.5
2008	122,674.31	38,249	54,671	0.4457	68,003	27.11	2,508	12.5
TOTAL	358,484.81	168,887	241,196		117,289		4,607	

COMPOSITE ANNUAL ACCRUAL RATE	1.29%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.67
COMPOSITE AVERAGE AGE (YEARS)	23.58
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	22.86

ALG - Remaining Life
 Survivor Curve: R4
 ASL: 65
 Net Salvage: -15%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 367.00 - Mains

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1959	26,408,183.83	25,097,532	25,360,383	0.8351	5,009,028	11.28	443,926	61.5
1960	49,012.66	46,100	46,583	0.8265	9,782	11.84	826	60.5
1961	240,518.30	223,780	226,123	0.8175	50,473	12.41	4,067	59.5
1962	1,100.60	1,013	1,023	0.8084	243	13.00	19	58.5
1963	6,998.57	6,364	6,431	0.7990	1,618	13.60	119	57.5
1965	49,984.29	44,366	44,831	0.7799	12,651	14.83	853	55.5
1967	366,607.15	317,404	320,728	0.7607	100,870	16.06	6,279	53.5
1968	216,622.71	185,204	187,144	0.7512	61,972	16.68	3,716	52.5
1969	30.24	26	26	0.7418	9	17.28	1	51.5
1970	21,090.38	17,574	17,758	0.7322	6,496	17.88	363	50.5
1971	524,726.33	431,365	435,883	0.7223	167,552	18.48	9,069	49.5
1972	912,100.90	739,615	747,361	0.7125	301,555	19.06	15,822	48.5
1973	287,958.07	230,290	232,702	0.7027	98,450	19.63	5,015	47.5
1974	1,186,278.62	935,464	945,261	0.6929	418,960	20.19	20,748	46.5
1975	6,160.75	4,790	4,840	0.6831	2,245	20.74	108	45.5
1976	774.51	594	600	0.6734	291	21.27	14	44.5
1977	227,194.46	171,592	173,389	0.6636	87,885	21.78	4,035	43.5
1978	40,745.63	30,323	30,641	0.6539	16,217	22.28	728	42.5
1979	498,209.54	365,285	369,111	0.6442	203,830	22.75	8,958	41.5
1980	929,245.00	671,101	678,129	0.6346	390,503	23.21	16,825	40.5
1981	239,281.34	170,184	171,967	0.6249	103,207	23.64	4,365	39.5
1982	379,537.51	265,779	268,563	0.6153	167,906	24.06	6,980	38.5
1984	332,452.99	225,516	227,878	0.5960	154,443	24.81	6,224	36.5
1985	505,479.45	337,321	340,854	0.5864	240,448	25.16	9,556	35.5
1986	1,073,408.03	704,454	711,832	0.5767	522,588	25.49	20,504	34.5
1987	5,907.86	3,811	3,851	0.5669	2,943	25.79	114	33.5
1988	55,330.83	35,075	35,443	0.5570	28,188	26.08	1,081	32.5
1990	46,914.55	28,668	28,968	0.5369	24,984	26.60	939	30.5

ALG - Remaining Life
 Survivor Curve: R4
 ASL: 65
 Net Salvage: -15%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 367.00 - Mains

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1992	94,235.49	55,363	55,943	0.5162	52,428	27.05	1,938	28.5
1993	3,998.05	2,300	2,325	0.5056	2,273	27.26	83	27.5
1994	24,962.96	14,055	14,202	0.4947	14,506	27.45	528	26.5
1995	36,161.17	19,902	20,110	0.4836	21,475	27.63	777	25.5
1996	248,875.37	133,748	135,149	0.4722	151,057	27.80	5,434	24.5
1997	457,432.54	239,750	242,261	0.4605	283,787	27.95	10,152	23.5
1999	7,914.14	3,929	3,970	0.4362	5,131	28.23	182	21.5
2000	764,819.69	368,606	372,466	0.4235	507,076	28.36	17,882	20.5
2001	494,386.72	230,892	233,311	0.4104	335,234	28.47	11,774	19.5
2002	48,641.95	21,967	22,197	0.3968	33,741	28.58	1,181	18.5
2004	209,054.03	87,617	88,534	0.3683	151,878	28.76	5,281	16.5
2005	456,367.96	183,437	185,358	0.3532	339,465	28.84	11,770	15.5
2006	1,254,672.86	481,930	486,978	0.3375	955,896	28.91	33,061	14.5
2007	977,851.51	357,439	361,183	0.3212	763,347	28.98	26,341	13.5
2008	61,096,624.16	21,149,632	21,371,137	0.3042	48,889,981	29.04	1,683,582	12.5
2009	3,120,954.13	1,017,240	1,027,894	0.2864	2,561,204	29.09	88,035	11.5
2010	1,066,546.28	325,060	328,464	0.2678	898,064	29.14	30,817	10.5
2011	1,806,577.95	510,547	515,894	0.2483	1,561,670	29.19	53,509	9.5
2012	1,428,150.97	370,366	374,245	0.2279	1,268,128	29.22	43,393	8.5
2013	1,471,000.15	345,485	349,104	0.2064	1,342,546	29.26	45,885	7.5
2014	2,291,566.89	479,155	484,174	0.1837	2,151,128	29.29	73,443	6.5
2015	200,393.81	36,453	36,834	0.1598	193,619	29.32	6,604	5.5
2016	29,250.02	4,480	4,527	0.1346	29,111	29.34	992	4.5
2017	850,581.42	104,386	105,480	0.1078	872,689	29.36	29,721	3.5
2018	18,793,921.19	1,699,370	1,717,168	0.0795	19,895,842	29.38	677,150	2.5
2019	35,298.89	1,979	2,000	0.0493	38,594	29.40	1,313	1.5
2020	897,497.62	17,466	17,649	0.0171	1,014,473	29.41	34,491	0.5

ALG - Remaining Life
 Survivor Curve: R4
 ASL: 65
 Net Salvage: -15%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 367.00 - Mains

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	132,779,593.02	59,553,142	60,176,854		92,519,678		3,486,572	
COMPOSITE ANNUAL ACCRUAL RATE				2.63%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.45				
COMPOSITE AVERAGE AGE (YEARS)				22.50				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				25.09				

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 38
 Net Salvage: -20%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 368.00 - Compressor Station Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Accrual	Average Age
					Net Book Value	Remaining Life		
1959	770,987.75	906,876	811,654	0.8773	113,531	0.75	113,531	61.5
1960	1,700,307.84	1,989,036	1,780,187	0.8725	260,182	0.96	260,182	60.5
1961	4,358.56	5,068	4,536	0.8673	694	1.18	589	59.5
1962	445.18	514	460	0.8617	74	1.42	52	58.5
1963	21,394.54	24,556	21,978	0.8561	3,696	1.65	2,235	57.5
1964	915.52	1,044	934	0.8502	165	1.90	87	56.5
1965	1,975.44	2,236	2,001	0.8442	369	2.16	171	55.5
1966	2,946.29	3,312	2,964	0.8383	572	2.41	238	54.5
1967	2,796,697.56	3,120,855	2,793,166	0.8323	562,871	2.66	211,372	53.5
1968	2,550,607.28	2,825,652	2,528,959	0.8263	531,770	2.92	182,203	52.5
1969	11,630.98	12,792	11,448	0.8203	2,509	3.17	791	51.5
1970	11,470.28	12,521	11,206	0.8142	2,558	3.43	745	50.5
1971	2,169,540.57	2,350,514	2,103,711	0.8080	499,738	3.69	135,363	49.5
1972	513,169.51	551,670	493,745	0.8018	122,059	3.96	30,842	48.5
1973	375,280.02	400,178	358,160	0.7953	92,176	4.23	21,779	47.5
1974	1,004,246.45	1,061,892	950,394	0.7886	254,702	4.52	56,405	46.5
1975	18,709.65	19,608	17,549	0.7816	4,903	4.81	1,019	45.5
1976	93,939.36	97,518	87,279	0.7742	25,448	5.13	4,964	44.5
1977	11,708.64	12,032	10,769	0.7665	3,281	5.46	601	43.5
1978	59,208.27	60,188	53,869	0.7582	17,181	5.81	2,958	42.5
1979	825,793.20	829,747	742,623	0.7494	248,329	6.18	40,171	41.5
1980	8,404,441.13	8,339,671	7,464,007	0.7401	2,621,323	6.58	398,536	40.5
1981	177,279.67	173,566	155,341	0.7302	57,394	7.00	8,203	39.5
1982	81,697.98	78,840	70,562	0.7197	27,476	7.44	3,692	38.5
1983	59,608.26	56,640	50,693	0.7087	20,837	7.91	2,634	37.5
1984	1,570,875.37	1,468,144	1,313,989	0.6971	571,062	8.40	67,949	36.5
1985	1,735,904.20	1,593,889	1,426,531	0.6848	656,554	8.92	73,572	35.5
1986	112,011.53	100,924	90,327	0.6720	44,087	9.47	4,656	34.5

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 38
 Net Salvage: -20%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 368.00 - Compressor Station Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1987	2,070,344.60	1,828,278	1,636,309	0.6586	848,105	10.04	84,508	33.5
1988	635,242.95	549,105	491,449	0.6447	270,842	10.63	25,486	32.5
1989	1,493,733.52	1,262,288	1,129,748	0.6303	662,732	11.24	58,962	31.5
1990	389,094.88	321,026	287,318	0.6154	179,596	11.87	15,126	30.5
1991	731,728.55	588,673	526,862	0.6000	351,212	12.52	28,042	29.5
1992	79,757.55	62,486	55,925	0.5843	39,784	13.19	3,016	28.5
1993	171,615.57	130,764	117,034	0.5683	88,905	13.87	6,409	27.5
1994	1,051,676.80	778,388	696,658	0.5520	565,355	14.56	38,823	26.5
1995	940,997.81	675,701	604,752	0.5356	524,445	15.26	34,365	25.5
1996	168,054.77	116,935	104,657	0.5190	97,009	15.97	6,076	24.5
1997	756,933.44	509,791	456,263	0.5023	452,057	16.67	27,114	23.5
1998	328,666.61	214,022	191,550	0.4857	202,850	17.38	11,672	22.5
1999	190,299.54	119,696	107,128	0.4691	121,232	18.08	6,705	21.5
2000	141,264.63	85,750	76,746	0.4527	92,772	18.78	4,940	20.5
2001	493,679.16	288,109	257,858	0.4353	334,557	19.46	17,189	19.5
2002	2,847,745.58	1,593,178	1,425,894	0.4173	1,991,400	20.14	98,896	18.5
2003	71,980.92	38,515	34,471	0.3991	51,906	20.79	2,496	17.5
2004	28,353.47	14,473	12,953	0.3807	21,071	21.43	983	16.5
2005	5,671,783.85	2,753,761	2,464,616	0.3621	4,341,525	22.04	196,971	15.5
2006	75,522.12	34,762	31,112	0.3433	59,515	22.63	2,630	14.5
2007	1,564,816.33	680,200	608,779	0.3242	1,269,000	23.19	54,719	13.5
2008	2,217,444.05	906,185	811,036	0.3048	1,849,897	23.72	77,976	12.5
2009	927,201.32	354,315	317,112	0.2850	795,529	24.23	32,836	11.5
2010	7,599.50	2,698	2,415	0.2648	6,705	24.70	271	10.5
2011	1,989,058.54	650,915	582,569	0.2441	1,804,302	25.14	71,765	9.5
2012	672,261.97	200,788	179,705	0.2228	627,009	25.55	24,537	8.5
2013	139,159.34	37,463	33,529	0.2008	133,462	25.94	5,146	7.5
2014	1,983,390.06	473,456	423,743	0.1780	1,956,325	26.29	74,414	6.5

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 38
 Net Salvage: -20%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 368.00 - Compressor Station Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2015	1,672,840.60	346,338	309,973	0.1544	1,697,436	26.62	63,776	5.5
2016	45,900,203.32	7,988,346	7,149,570	0.1298	47,930,674	26.92	1,780,810	4.5
2017	820,617.71	114,506	102,483	0.1041	882,258	27.19	32,448	3.5
2018	5,002,777.91	517,015	462,728	0.0771	5,540,605	27.44	201,912	2.5
2019	225,706.99	14,729	13,183	0.0487	257,666	27.67	9,312	1.5
2020	1,218.09	30	27	0.0187	1,434	27.88	51	0.5
TOTAL	106,549,923.08	50,352,169	45,065,196		82,794,712		4,725,926	

COMPOSITE ANNUAL ACCRUAL RATE	4.44%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.42
COMPOSITE AVERAGE AGE (YEARS)	17.83
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	19.91

ALG - Remaining Life
 Survivor Curve: SQ
 ASL: 15
 Net Salvage: 0%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 368.10 - Compressor Station Equipment Overhaul

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2015	287,953.98	105,583	19,727	0.0685	268,227	9.50	28,234	5.5
2016	352,658.13	105,797	19,767	0.0561	332,891	10.50	31,704	4.5
2017	1,823,449.89	425,472	79,495	0.0436	1,743,955	11.50	151,648	3.5
2019	200,907.43	20,091	3,754	0.0187	197,154	13.50	14,604	1.5
TOTAL	2,664,969.43	656,943	122,743		2,542,226		226,191	

COMPOSITE ANNUAL ACCRUAL RATE 8.49%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.05

COMPOSITE AVERAGE AGE (YEARS) 3.70

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 11.30

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 37
 Net Salvage: -7%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 369.00 - Measuring and Regulating Station Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Accrual	Average Age
					Net Book Value	Remaining Life		
1959	114,898.97	121,267	122,942	1.0000	0	0.50	0	61.5
1960	22,423.60	23,590	23,993	1.0000	0	0.62	0	60.5
1961	11,716.91	12,262	12,537	1.0000	0	0.81	0	59.5
1962	25,340.56	26,363	27,114	1.0000	0	1.03	0	58.5
1963	3,703.72	3,829	3,939	0.9939	24	1.25	19	57.5
1964	6,766.80	6,949	7,149	0.9873	92	1.49	62	56.5
1965	73,164.54	74,614	76,754	0.9804	1,532	1.74	883	55.5
1966	19,291.02	19,536	20,096	0.9736	545	1.98	275	54.5
1967	20,724.93	20,836	21,434	0.9665	742	2.23	332	53.5
1969	22,396.52	22,186	22,823	0.9524	1,142	2.75	416	51.5
1970	509.94	501	516	0.9453	30	3.00	10	50.5
1971	376.63	368	378	0.9381	25	3.26	8	49.5
1972	15,222.46	14,740	15,162	0.9309	1,126	3.52	320	48.5
1973	76,075.68	73,085	75,181	0.9236	6,220	3.78	1,646	47.5
1974	2,590.54	2,468	2,539	0.9160	233	4.05	58	46.5
1977	583.44	541	556	0.8914	68	4.94	14	43.5
1979	11,358.65	10,310	10,605	0.8726	1,548	5.61	276	41.5
1980	1,430.58	1,283	1,320	0.8623	211	5.98	35	40.5
1981	74,421.34	65,904	67,794	0.8514	11,836	6.38	1,856	39.5
1982	801,061.40	699,702	719,768	0.8397	137,368	6.80	20,213	38.5
1983	77,403.07	66,616	68,527	0.8274	14,295	7.24	1,975	37.5
1984	110,379.46	93,499	96,181	0.8144	21,925	7.71	2,844	36.5
1985	31,035.56	25,845	26,587	0.8006	6,621	8.20	807	35.5
1986	69,023.99	56,441	58,060	0.7861	15,796	8.72	1,811	34.5
1987	122,891.16	98,548	101,374	0.7709	30,120	9.27	3,249	33.5
1988	52,760.96	41,439	42,628	0.7551	13,827	9.84	1,405	32.5
1989	8,293.01	6,371	6,554	0.7386	2,320	10.44	222	31.5
1990	50,657.46	38,012	39,102	0.7214	15,101	11.05	1,366	30.5

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 37
 Net Salvage: -7%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 369.00 - Measuring and Regulating Station Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1991	102,465.98	74,998	77,149	0.7037	32,490	11.69	2,779	29.5
1992	29,824.57	21,263	21,873	0.6854	10,039	12.35	813	28.5
1993	44,200.83	30,651	31,530	0.6667	15,765	13.02	1,211	27.5
1994	235,197.42	158,416	162,959	0.6475	88,702	13.71	6,470	26.5
1995	2,385,935.47	1,558,759	1,603,460	0.6281	949,490	14.41	65,896	25.5
1996	18,313.63	11,589	11,921	0.6084	7,674	15.12	508	24.5
1997	172,463.18	105,567	108,594	0.5885	75,941	15.83	4,796	23.5
1998	420,942.45	248,917	256,055	0.5685	194,353	16.55	11,742	22.5
1999	354,477.25	202,243	208,043	0.5485	171,248	17.27	9,915	21.5
2000	852,481.55	468,711	482,152	0.5286	430,003	17.99	23,906	20.5
2001	437,288.96	231,451	238,088	0.5088	229,811	18.70	12,291	19.5
2002	824,753.47	419,192	431,214	0.4886	451,273	19.40	23,264	18.5
2003	58,776.05	28,554	29,373	0.4670	33,517	20.09	1,669	17.5
2004	294,492.23	136,389	140,300	0.4452	174,806	20.76	8,422	16.5
2005	2,414,130.60	1,062,727	1,093,203	0.4232	1,489,917	21.41	69,599	15.5
2006	337,670.35	140,812	144,850	0.4009	216,457	22.04	9,823	14.5
2007	2,838,786.49	1,117,072	1,149,107	0.3783	1,888,395	22.64	83,419	13.5
2008	3,476,909.14	1,285,225	1,322,082	0.3554	2,398,211	23.21	103,319	12.5
2009	7,703,747.39	2,660,685	2,736,987	0.3320	5,506,022	23.76	231,771	11.5
2010	1,085,332.39	347,976	357,955	0.3082	803,351	24.27	33,101	10.5
2011	487,677.28	144,011	148,140	0.2839	373,674	24.75	15,097	9.5
2012	6,639,580.89	1,788,227	1,839,508	0.2589	5,264,843	25.20	208,907	8.5
2013	11,358.70	2,756	2,835	0.2332	9,319	25.62	364	7.5
2015	21,580.16	4,022	4,137	0.1792	18,954	26.36	719	5.5
2016	272,760.61	42,715	43,940	0.1506	247,914	26.69	9,288	4.5
2017	2,837.22	356	366	0.1207	2,669	26.99	99	3.5
2018	298,564.28	27,769	28,565	0.0894	290,899	27.27	10,668	2.5
2019	21,499.95	1,265	1,301	0.0565	21,704	27.52	789	1.5

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 37
 Net Salvage: -7%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 369.00 - Measuring and Regulating Station Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	33,670,551.39	13,949,421	14,347,300		21,680,190		990,744	
COMPOSITE ANNUAL ACCRUAL RATE				2.94%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.43				
COMPOSITE AVERAGE AGE (YEARS)				14.96				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				21.50				

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 37
 Net Salvage: 0%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 369.10 - Measuring Station Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2004	896,154.25	387,886	333,735	0.3724	562,419	20.76	27,096	16.5
2005	181,339.47	74,605	64,190	0.3540	117,150	21.41	5,472	15.5
2006	26,700.86	10,406	8,953	0.3353	17,747	22.04	805	14.5
2007	139,551.38	51,321	44,157	0.3164	95,395	22.64	4,214	13.5
2008	510,547.72	176,375	151,753	0.2972	358,795	23.21	15,457	12.5
2009	324,677.17	104,800	90,169	0.2777	234,508	23.76	9,871	11.5
2010	74,629.44	22,362	19,240	0.2578	55,389	24.27	2,282	10.5
TOTAL	2,153,600.29	827,756	712,197		1,441,403		65,199	

COMPOSITE ANNUAL ACCRUAL RATE	3.03%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.33
COMPOSITE AVERAGE AGE (YEARS)	14.29
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	22.10

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 37
 Net Salvage: 0%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 369.20 - Metering Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2004	11,829.93	5,120	3,954	0.3342	7,876	20.76	379	16.5
2005	530,616.33	218,302	168,567	0.3177	362,049	21.41	16,913	15.5
2007	52,779.47	19,410	14,988	0.2840	37,791	22.64	1,669	13.5
TOTAL	595,225.73	242,833	187,509		407,717		18,961	

COMPOSITE ANNUAL ACCRUAL RATE 3.19%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.32

COMPOSITE AVERAGE AGE (YEARS) 15.34

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 21.50

ALG - Remaining Life
 Survivor Curve: R4
 ASL: 25
 Net Salvage: -17%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 370.00 - Communications Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1965	2,700.73	3,160	2,007	0.6353	1,152			56.5
1967	15,837.40	18,530	11,772	0.6353	6,758			54.5
1968	8,978.17	10,504	6,673	0.6353	3,831			53.5
1970	432.05	505	321	0.6353	184			51.5
1971	11,853.82	13,869	8,811	0.6353	5,058			50.5
1980	3,161.90	3,699	2,350	0.6353	1,349			41.5
1983	5,337.28	6,120	3,888	0.6226	2,357	0.50	2,357	37.5
1984	2,658.00	3,044	1,934	0.6219	1,176	0.53	1,176	36.5
1985	43,209.38	49,216	31,266	0.6185	19,289	0.66	19,289	35.5
1986	26,509.15	29,962	19,034	0.6137	11,981	0.85	11,981	34.5
1987	9,914.97	11,106	7,056	0.6082	4,545	1.07	4,266	33.5
1988	34,015.49	37,726	23,966	0.6022	15,832	1.30	12,160	32.5
1989	5,314.51	5,832	3,705	0.5958	2,513	1.55	1,619	31.5
1991	15,878.92	17,029	10,818	0.5823	7,760	2.08	3,722	29.5
1992	9,424.59	9,980	6,340	0.5750	4,687	2.37	1,974	28.5
1993	9,132.87	9,536	6,058	0.5669	4,628	2.69	1,720	27.5
1996	9,348.10	9,227	5,862	0.5359	5,076	3.91	1,298	24.5
1999	21,873.00	19,786	12,570	0.4912	13,022	5.67	2,296	21.5
2000	29,383.18	25,648	16,294	0.4740	18,085	6.35	2,849	20.5
2002	57,713.67	46,489	29,534	0.4374	37,991	7.79	4,878	18.5
2004	3,218.19	2,358	1,498	0.3978	2,268	9.35	243	16.5
2005	32,672.92	22,675	14,405	0.3768	23,822	10.17	2,342	15.5
2006	4,103.17	2,684	1,705	0.3552	3,096	11.02	281	14.5

ALG - Remaining Life
 Survivor Curve: R4
 ASL: 25
 Net Salvage: -17%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 370.00 - Communications Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	362,671.46	358,685	227,866		196,460		74,452	
COMPOSITE ANNUAL ACCRUAL RATE				20.53%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.63				
COMPOSITE AVERAGE AGE (YEARS)				29.16				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				3.87				

ALG - Remaining Life
 Survivor Curve: R3.5
 ASL: 25
 Net Salvage: 0%
 Truncation Year: 2050

Midwestern Gas Transmission

Account #: 371.00 - Other Transmission System Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2008	63,102.62	29,989	16,964	0.2688	46,139	13.12	3,517	12.5
TOTAL	63,102.62	29,989	16,964		46,139		3,517	

COMPOSITE ANNUAL ACCRUAL RATE 5.57%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.27

COMPOSITE AVERAGE AGE (YEARS) 12.50

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 13.12

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 50
 Net Salvage: 0%
 Truncation Year:

Midwestern Gas Transmission

Account #: 390.10 - Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1980	132,047.56	91,409	132,048	1.0000	0	15.39	0	40.5
1981	15,427.70	10,480	15,428	1.0000	0	16.04	0	39.5
1983	881.58	575	882	1.0000	0	17.38	0	37.5
1999	21,110.31	8,503	19,948	0.9449	1,163	29.86	39	21.5
2005	5,368.48	1,590	3,730	0.6948	1,638	35.19	47	15.5
2009	46,531.15	10,335	24,244	0.5210	22,287	38.89	573	11.5
2012	9,167.20	1,515	3,554	0.3877	5,613	41.74	134	8.5
2018	38,773.42	1,904	4,466	0.1152	34,307	47.54	722	2.5
TOTAL	269,307.40	126,312	204,299		65,008		1,515	

COMPOSITE ANNUAL ACCRUAL RATE	0.56%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.76
COMPOSITE AVERAGE AGE (YEARS)	26.87
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	26.55

ALG - Remaining Life
 Survivor Curve: SQ
 ASL: 15
 Net Salvage: 0%
 Truncation Year:

Midwestern Gas Transmission

Account #: 391.10 - Office Furniture and Fixtures

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2007	7,907.09	7,116	7,117	0.9000	791	1.50	527	13.5
2008	9,240.82	7,701	7,701	0.8334	1,540	2.50	616	12.5
2018	16,935.42	2,823	2,823	0.1667	14,113	12.50	1,129	2.5
TOTAL	34,083.33	17,640	17,640		16,443		2,272	

COMPOSITE ANNUAL ACCRUAL RATE 6.67%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.52

COMPOSITE AVERAGE AGE (YEARS) 7.76

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 7.24

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 12
 Net Salvage: 0%
 Truncation Year:

Midwestern Gas Transmission

Account #: 392.10 - Automobiles

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2020	1,048.39	43	1,048	1.0000	0	11.51	0	0.5
TOTAL	1,048.39	43	1,048		0		0	

**** Allocated Booked Amount not equal to summation ****

COMPOSITE ANNUAL ACCRUAL RATE	0.00%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	1.25
COMPOSITE AVERAGE AGE (YEARS)	0.50
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	11.51

ALG - Remaining Life
 Survivor Curve: R2.5
 ASL: 9
 Net Salvage: 0%
 Truncation Year:

Midwestern Gas Transmission

Account #: 392.20 - Pickup Trucks and Vans

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Accrual	Average Age
					Net Book Value	Remaining Life		
2006	1,603.84	1,477	1,604	1.0000	0	0.71	0	14.5
2008	41,480.55	36,428	41,481	1.0000	0	1.10	0	12.5
2009	23,732.44	20,232	23,732	1.0000	0	1.33	0	11.5
2010	50,898.25	41,822	50,898	1.0000	0	1.60	0	10.5
2011	27,079.32	21,184	27,079	1.0000	0	1.96	0	9.5
2012	26,888.53	19,689	26,889	1.0000	0	2.41	0	8.5
2013	29,841.00	20,037	29,841	1.0000	0	2.96	0	7.5
2014	86,380.80	51,943	86,216	0.9981	165	3.59	46	6.5
2015	93,813.09	49,106	81,506	0.8688	12,307	4.29	2,869	5.5
2016	35,332.17	15,512	25,747	0.7287	9,585	5.05	1,899	4.5
2017	305,553.34	106,619	176,967	0.5792	128,586	5.86	21,945	3.5
2018	145,348.08	36,902	61,251	0.4214	84,097	6.71	12,524	2.5
2019	230,285.39	35,622	59,126	0.2568	171,159	7.61	22,498	1.5
2020	543,079.64	28,330	47,023	0.0866	496,057	8.53	58,151	0.5
TOTAL	1,641,316.44	484,903	739,359		901,957		119,931	

COMPOSITE ANNUAL ACCRUAL RATE	7.31%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.45
COMPOSITE AVERAGE AGE (YEARS)	3.26
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	6.34

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 9
 Net Salvage: 0%
 Truncation Year:

Midwestern Gas Transmission

Account #: 392.30 - Trucks 3/4 to 3 Ton

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2008	23,800.74	21,789	23,801	1.0000	0	0.76	0	12.5
2013	29,841.00	21,058	29,841	1.0000	0	2.65	0	7.5
2015	32,964.62	18,150	32,965	1.0000	0	4.04	0	5.5
2016	35,858.69	16,558	35,859	1.0000	0	4.84	0	4.5
2019	42,487.55	6,884	42,488	1.0000	0	7.54	0	1.5
TOTAL	164,952.60	84,439	164,953		0		0	

**** Allocated Booked Amount not equal to summation ****

COMPOSITE ANNUAL ACCRUAL RATE	0.00%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	1.04
COMPOSITE AVERAGE AGE (YEARS)	5.62
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	4.39

ALG - Remaining Life
 Survivor Curve: SQ
 ASL: 15
 Net Salvage: 0%
 Truncation Year:

Midwestern Gas Transmission

Account #: 394.00 - Tools, Shop, & Garage Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2016	18,667.06	5,600	5,600	0.3000	13,067	10.50	1,244	4.5
2018	141,195.98	23,533	23,533	0.1667	117,663	12.50	9,413	2.5
TOTAL	159,863.04	29,133	29,133		130,730		10,658	

COMPOSITE ANNUAL ACCRUAL RATE	6.67%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.18
COMPOSITE AVERAGE AGE (YEARS)	2.73
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	12.27

ALG - Remaining Life
 Survivor Curve: SQ
 ASL: 15
 Net Salvage: 0%
 Truncation Year:

Midwestern Gas Transmission

Account #: 394.10 - Tools

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Accrual	Average Age
					Net Book Value	Remaining Life		
2006	219,467.20	212,152	65,009	0.2962	154,458	0.50	154,458	14.5
2007	382,847.60	344,563	105,583	0.2758	277,264	1.50	184,843	13.5
2008	68,992.50	57,494	17,618	0.2554	51,375	2.50	20,550	12.5
2009	217,468.87	166,726	51,089	0.2349	166,380	3.50	47,537	11.5
2010	176,547.33	123,583	37,869	0.2145	138,678	4.50	30,817	10.5
2011	177,048.47	112,131	34,360	0.1941	142,689	5.50	25,943	9.5
2012	119,126.82	67,505	20,685	0.1736	98,441	6.50	15,145	8.5
2013	72,404.87	36,202	11,093	0.1532	61,311	7.50	8,175	7.5
2017	156,718.02	36,568	11,205	0.0715	145,513	11.50	12,653	3.5
2018	671,253.23	111,876	34,282	0.0511	636,972	12.50	50,958	2.5
2019	391,747.52	39,175	12,004	0.0306	379,743	13.50	28,129	1.5
TOTAL	2,653,622.43	1,307,974	400,798		2,252,824		579,208	

COMPOSITE ANNUAL ACCRUAL RATE	21.83%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.15
COMPOSITE AVERAGE AGE (YEARS)	7.39
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	7.61

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 40
 Net Salvage: 0%
 Truncation Year:

Midwestern Gas Transmission

Account #: 396.00 - Power Operated Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1994	7,500.00	4,425	7,500	1.0000	0	16.40	0	26.5
1996	14,689.63	8,111	14,690	1.0000	0	17.91	0	24.5
2002	15,098.78	6,502	15,099	1.0000	0	22.78	0	18.5
2014	7,471.68	1,181	4,128	0.5525	3,344	33.68	99	6.5
2016	116,195.17	12,776	44,650	0.3843	71,546	35.60	2,010	4.5
TOTAL	160,955.26	32,994	86,066		74,889		2,109	

COMPOSITE ANNUAL ACCRUAL RATE	1.31%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.53
COMPOSITE AVERAGE AGE (YEARS)	8.76
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	31.80

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 15
 Net Salvage: 0%
 Truncation Year:

Midwestern Gas Transmission

Account #: 396.10 - Power Operated Equipment - Rubber Tires

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2007	28,171.21	21,013	28,171	1.0000	0	3.81	0	13.5
2012	9,461.96	4,883	9,462	1.0000	0	7.26	0	8.5
2017	30,961.28	6,973	25,911	0.8369	5,050	11.62	435	3.5
TOTAL	68,594.45	32,869	63,544		5,050		435	

COMPOSITE ANNUAL ACCRUAL RATE 0.63%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.93

COMPOSITE AVERAGE AGE (YEARS) 8.30

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 7.81

ALG - Remaining Life
 Survivor Curve: SQ
 ASL: 10
 Net Salvage: 0%
 Truncation Year:

Midwestern Gas Transmission

Account #: 397.00 - Communication Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2010	4,698.43	4,698	4,698	1.0000	0			11.5
2018	10,002.30	2,501	2,501	0.2500	7,502	7.50	1,000	2.5
2019	26,588.84	3,988	3,988	0.1500	22,601	8.50	2,659	1.5
TOTAL	41,289.57	11,187	11,187		30,103		3,659	

COMPOSITE ANNUAL ACCRUAL RATE 8.86%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.27

COMPOSITE AVERAGE AGE (YEARS) 2.88

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 7.29

SECTION 9

9 ESTIMATION OF SURVIVOR CURVES

9.1 Average Service Life

All assets have a service life, which is defined as “the period of time from its installation until it is retired from service”⁴. All account groups of property are made up of various assets with differing service lives and investment values. To calculate a depreciation rate, one must first calculate an average life for all assets in a single account. This can be done by ascertaining the age at retirement for every asset in an account and plotting it as a percentage of the units surviving at each age interval (a “Survivor Curve”). From the average life for each account, remaining lives can then be found which are then used to calculate the annual depreciation accruals and ultimately depreciation rate. A discussion of the general concept of survivor curves is presented and the Iowa type survivor curves are reviewed.

9.2 Survivor Curves

A survivor curve is defined as “a graph of the percent of units remaining in service expressed as a function of age”⁵. To calculate the average life of the group, the remaining life expectancy, the probable life and the frequency curve, one must first create a survivor curve. Figure 1 shows a typical 40-R4 smoothed survivor curve as well as the accompanying derived curves. The type 40-R4 refers to the Iowa type curve, whose designation will be explained in further detail in the next section

To calculate the average service life, one must calculate the area under the survivor curve and divide by the percent surviving at age zero. The remaining life is equal to the area under the survivor curve and to the right of the current age, divided by the percent surviving at the current age. In Figure 1, for example, the hatched area to the right of age 45 divided by 28.9 percent surviving balance represents the remaining life for an asset that has reached that age. The probable life is “the total life expectancy of the property surviving at any age and is equal to the remaining life plus the current age.”⁶ If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve is calculated by taking the difference between the percent surviving on successive years on the survivor curve⁷. Alternatively, frequency can be empirically determined by finding the amount of retirements at any given age. Plotting retirement frequency from the youngest to oldest ages and then taking the cumulative frequencies will generate percent surviving versus age.

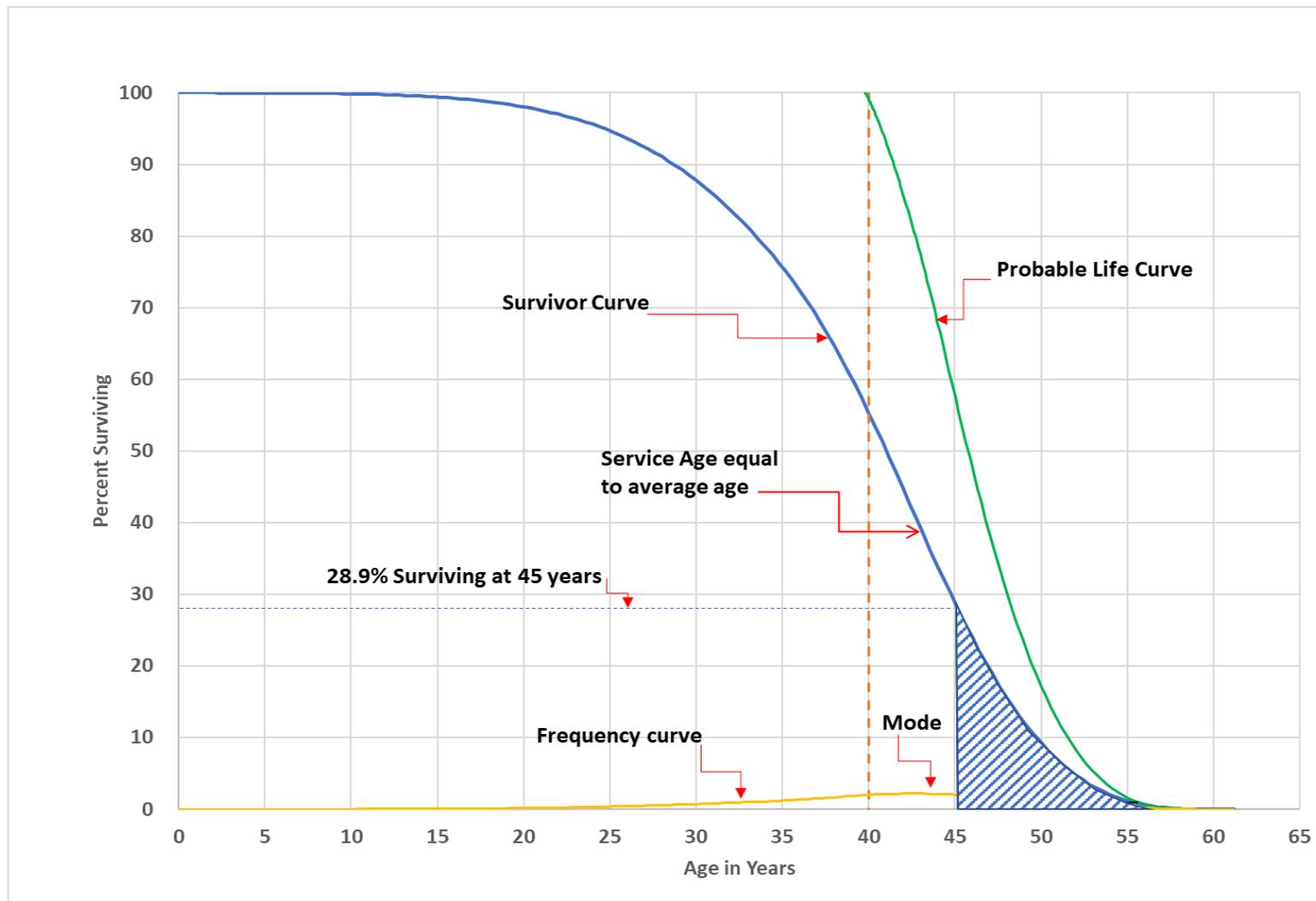
⁴ Wolf, Frank K. and W. Chester Fitch, *Depreciation Systems* (Iowa State University Press, 1994), 21.

⁵ *Ibid*, 23.

⁶ *Ibid*, 29.

⁷ *Ibid*, 23-24.

FIGURE 1: TYPICAL SURVIVOR CURVE (40-R4) AND DERIVED CURVES



9.3 Iowa Type Curves

In 1931, Robley Winfrey and Edwin Kurtz of the Engineering Research Institute at Iowa State University published Bulletin 103, which laid the groundwork for what would eventually be known as the Iowa Curves. “The 13 type curves can be used as valuable aids in forecasting the probable future service lives of individual items and of groups of items of different kinds of physical equipment”⁸. The 13 curves described in Bulletin 103 eventually became a series of 22 generalized survivor curves which are used throughout the regulated utility industry. These 22 curves were described in Bulletin 125, published in 1967 by Harold A. Cowles, which became known as the Iowa curves.

The Iowa curves are organized with three variables: the average life of the plant; the location of the mode; and the variation of the life. All Iowa curves have both a letter and a number to represent the shape and height of the mode. The L curves, or left-moded curves, are used when the mode of the curve should be to the left of the average life. There are six L curves presented in Figure 2. The R curves, or right-moded, are used when the mode of the curve should be to the right of the average life. There are five R curves, which are presented in Figure 3. The S curves, or symmetrically-moded, are used when the mode is equal to the average life. There are seven S curves, which are presented in Figure 4. The O curves, or origin curves, are used when the mode occurs at age 0. There are four O curves, which are presented in Figure 5. There are some occasions where it is appropriate to use a half curve. In these cases, the curve is assumed to be exactly half way between the two curves.

In addition to Bulletin 125, Iowa curves have also been presented in subsequent Experiment Station bulletins and in the text *Engineering Valuation and Depreciation*⁹. In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis¹⁰ presenting his development of the fourth family consisting of the four O-type survivor curves.

⁸ *Ibid*, 21

⁹ Marston, Anson, Robley Winfrey and Jean C. Hempstead, *Engineering Valuation and Depreciation* (The Iowa State University Press, 1953)

¹⁰ Couch, Frank V. B., Jr., *Classification of Type O Retirement Characteristics of Industrial Property* Unpublished M.S. Thesis (Engineering Valuation, Library, Iowa State College, Ames, Iowa, 1957)

FIGURE 2: LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

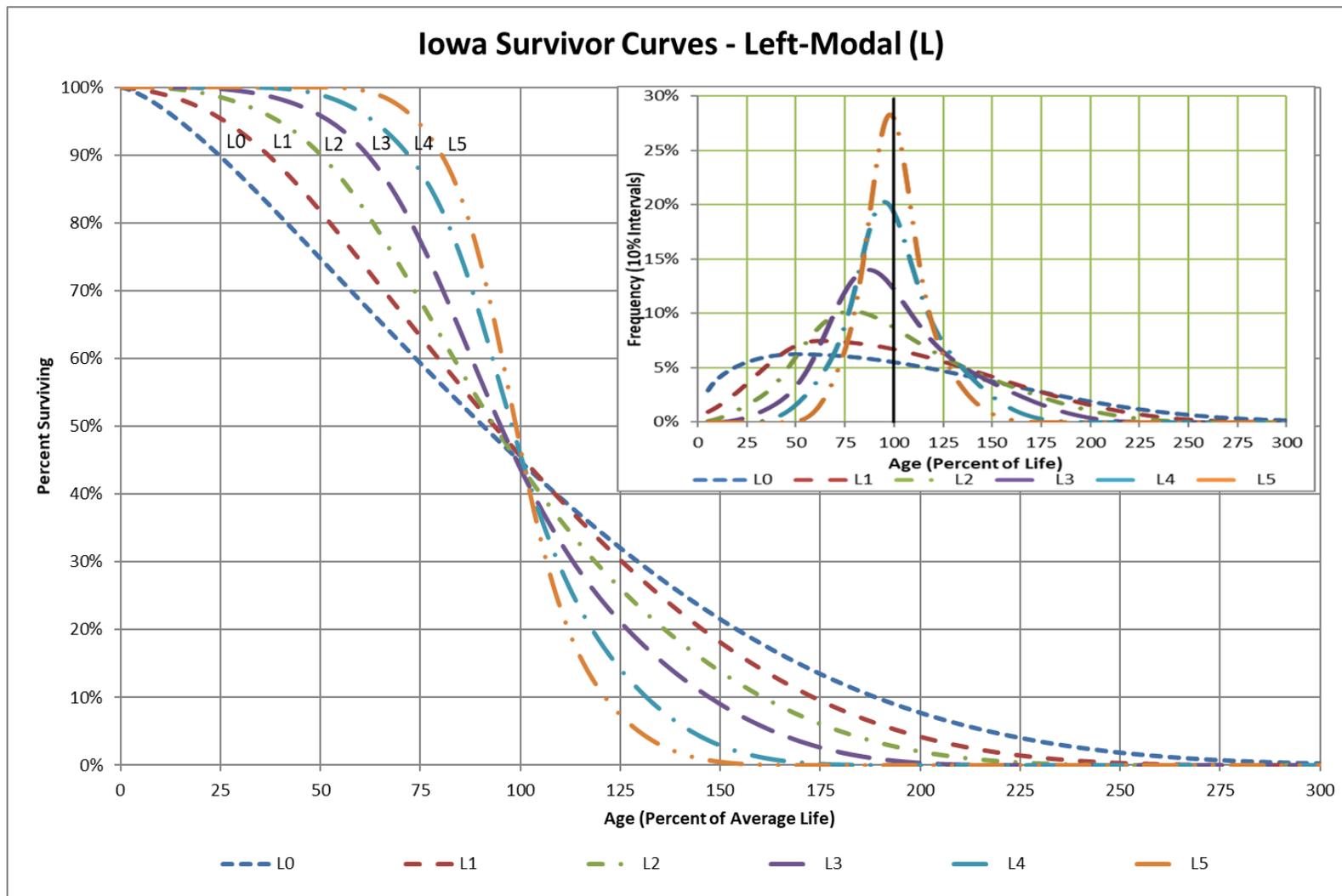


FIGURE 3: RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

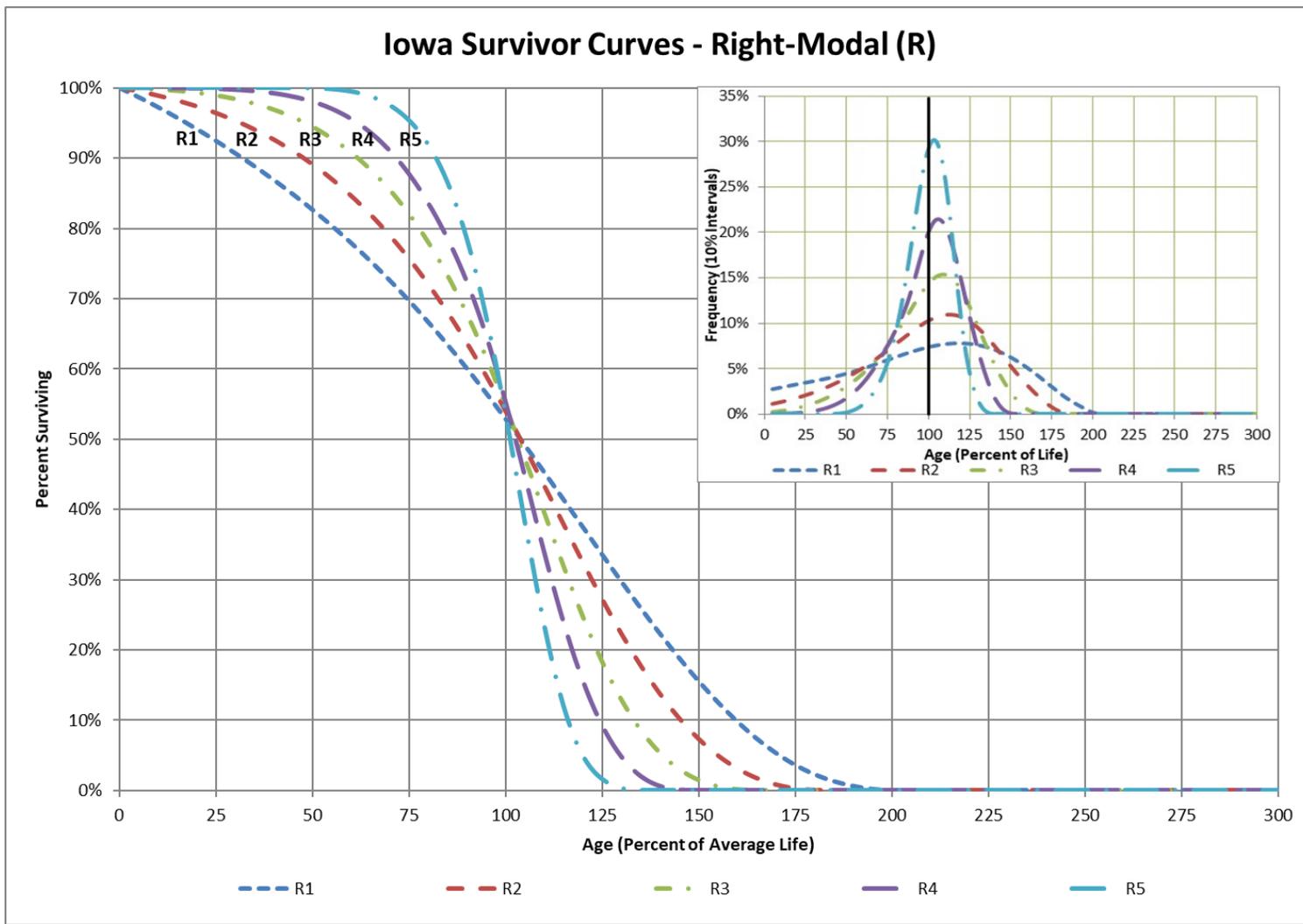


FIGURE 4: SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

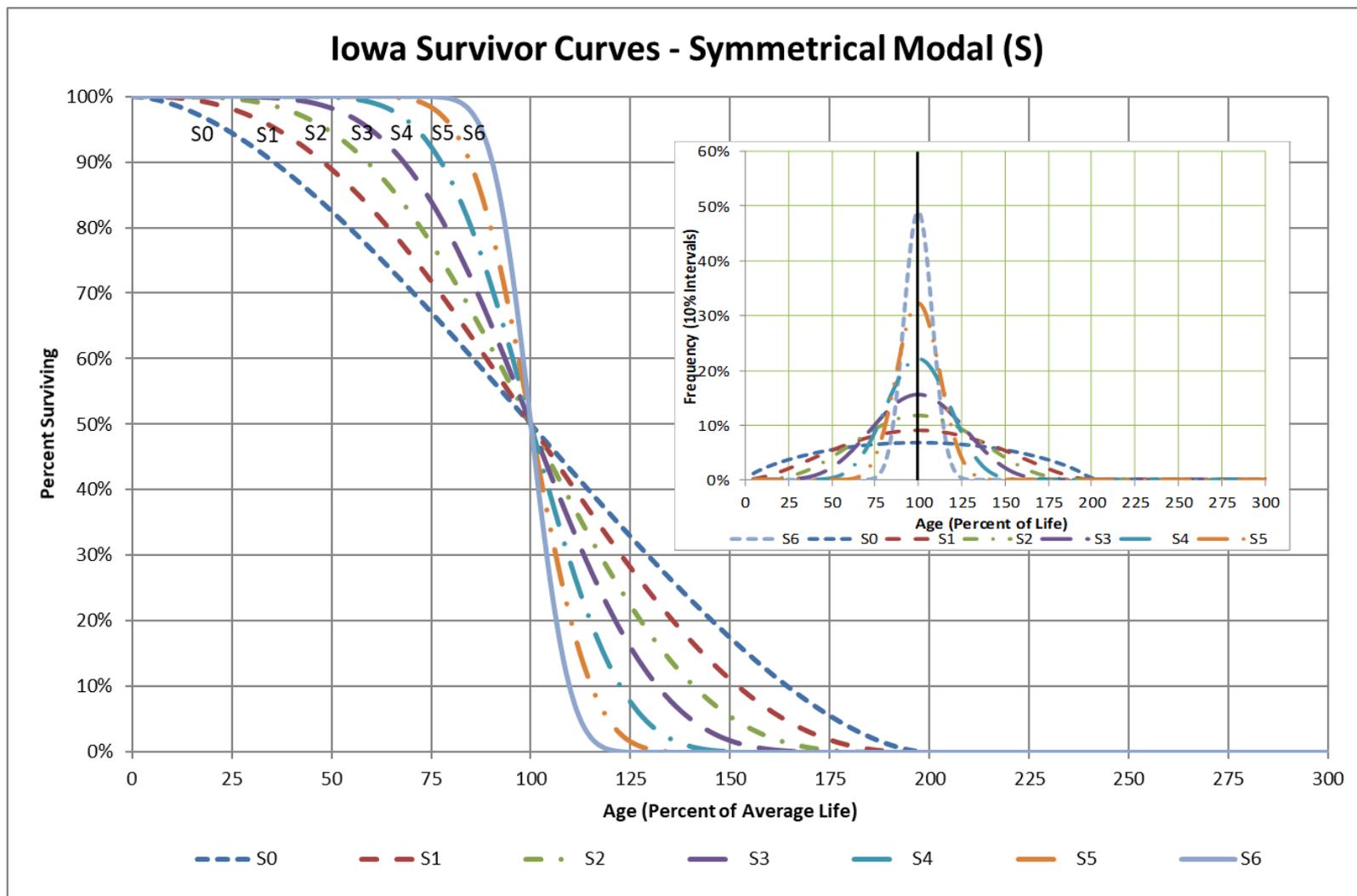
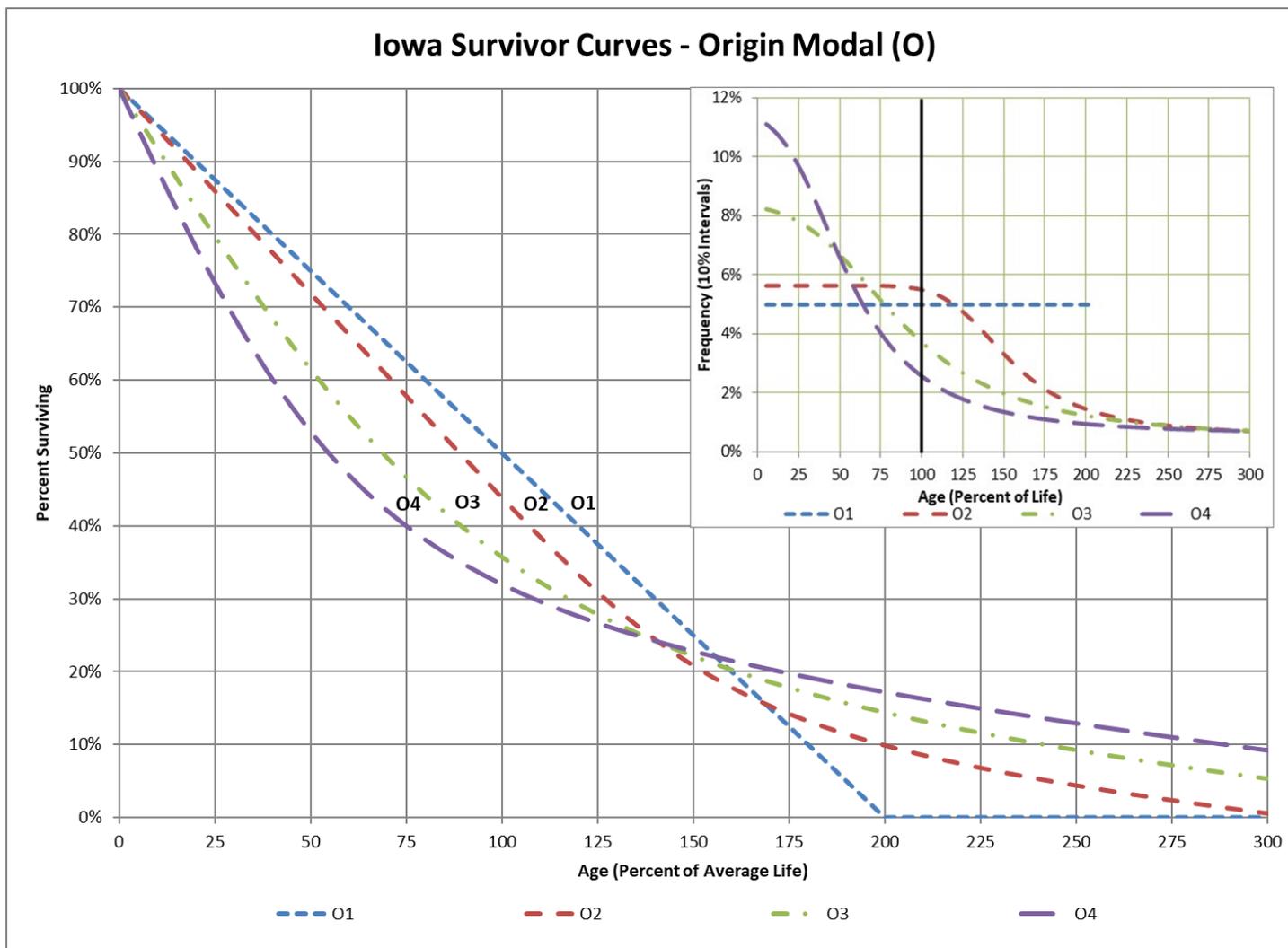


FIGURE 5: ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES



9.4 Retirement Rate Method of Analysis

The retirement rate method is a widely accepted actuarial method used to create survivor curves. This method is also referred to as an original life table. These survivor curves can then be used to determine the average service life of a plant account. The retirement rate method is thoroughly explained in several publications, including Statistical Analyses of Industrial Property Retirements,¹¹ Engineering Valuation and Depreciation¹² and Depreciation Systems.¹³

The retirement rate method is a subgroup of the placement and the experience band methods, as described in “Depreciation Systems”. The placement band method creates a survivor curve which describes the life characteristics of assets placed into service during a selected timeframe. The experience band method creates a survivor curve which describes the life characteristics of assets removed from service during a selected time frame. The retirement rate method creates both placement and experience bands to give the most complete or representative data. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

9.5 Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2008-2017 during which there were placements during the years 2003-2017. In order to illustrate the summation of the aged data by age interval, the data was compiled in the manner presented in Schedules 1 and 2. In Schedule 1 (page 9-10), the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the asset invested in 2003 were retired in 2008. The \$10,000 retirement occurred during the age interval between 4 ½ and 5 ½ years (2008 - 2003) on the basis that approximately one-half of the amount of property was installed prior to and after July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2008 retirements of 2003 installations and ending with the 2016 retirements of the 2011 installations. Thus, the total amount of \$143,000 for age interval 4½-5½ equals the sum of:

$$\$10 + \$12 + \$13 + \$11 + \$13 + \$13 + \$15 + \$17 + \$19 + \$20 = \$143 \text{ k}$$

¹¹ Anson, Winfrey & Hempstead, supra note 8

¹² Anson, Winfrey & Hempstead, supra note 8

¹³ Wolf & Fitch, supra note 3

Other transactions which affect the group are recorded in a similar manner in Schedule 2 (page 9-11). The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements but are used in developing the exposures at the beginning of each age interval.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2008-2017 – SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017

Placement Band 2003-2017

**Retirements (Thousands of Dollars)
 Annual Survivors at the Beginning of the Year**

Year Placed (1)	2008 (2)	2009 (3)	2010 (4)	2011 (5)	2012 (6)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2017 (11)	Total Durring Age Interval (12)	Age Interval (13)
2003	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2004	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2005	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2006	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2007	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2008	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2009		5	11	12	13	14	15	16	18	20	113	7½-8½
2010			6	12	13	15	16	17	19	19	124	6½-7½
2011				6	13	15	16	17	19	19	131	5½-6½
2012					7	14	16	17	19	20	143	4½-5½
2013						8	18	20	22	23	146	3½-4½
2014							9	20	22	25	150	2½-3½
2015								11	23	25	151	1½-2½
2016									11	24	153	½-1½
2017										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2008-2017 – SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017

Placement Band 2003-2017

**Acquisitions, Transfers and Sales (Thousands of Dollars)
 Annual Survivors at the Beginning of the Year**

Year Placed (1)	2008 (2)	2009 (3)	2010 (4)	2011 (5)	2012 (6)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2017 (11)	Total Durring Age Interval (12)	Age Interval (13)
2003	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
2004	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2005	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2006	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2007	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2008	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2009	-	-	-	-	-	-	-	-	-	-	-	7½-8½
2010	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2011	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2012	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2013	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2014	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2015	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2016	-	-	-	-	-	-	-	-	-	-	-	½-1½
2017	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses denote Credit amount.

9.6 Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 (page 9-13). The surviving plant at the beginning of each year from 2007 through 2016 is recorded by year in the portion of the table titled "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition, are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2013 are calculated in the following manner:

Exposures at age 0	=	amount of addition	=	\$750,000
Exposures at age ½	=	\$750,000 - \$ 8,000	=	\$742,000
Exposures at age 1½	=	\$742,000 - \$18,000	=	\$724,000
Exposures at age 2½	=	\$724,000 - \$20,000 - \$19,000	=	\$685,000
Exposures at age 3½	=	\$685,000 - \$22,000	=	\$663,000

For the entire experience band 2008-2018, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$\$255 + \$268 + \$ 284 + \$311 + \$334 + \$374 + \$405 + \$448 + \$501 + \$609 = \$3,789k$$

SCHEDULE 3 – PLANT EXPOSED TO RETIREMENT AT THE BEGINNING OF EACH YEAR, 2008 -2017 – SUMMARIZED BY AGE INTERVAL

Experience Band 2008 - 2017

Placement Band 2003-2017

**Exposures (Thousands of Dollars)
 Annual Survivors at the Beginning of the Year**

Year Placed (1)	2008 (2)	2009 (3)	2010 (4)	2011 (5)	2012 (6)	2013 (7)	2014 (8)	2015 (9)	2016 (10)	2017 (11)	Total at Beginning of Age Interval (12)	Age Interval (13)
2003	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2004	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2005	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2006	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2007	376	367	257	346	334	321	307	267	280	261	1,097	9½-10½
2008	420 ^o	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2009		460 ^o	455	444	432	419	405	390	374	356	1,952	7½-8½
2010			510 ^o	504	492	479	464	448	431	412	2,463	6½-7½
2011				580 ^o	574	561	546	530	501	482	3,057	5½-6½
2012					660 ^o	653	639	623	628	609	3,789	4½-5½
2013						750 ^o	742	724	685	663	4,332	3½-4½
2014							850 ^o	841	821	799	4,955	2½-3½
2015								960 ^o	949	923	5,719	1½-2½
2016									1,080 ^o	1,069	6,579	½-1½
2017										1,220 ^o	7,490	0-½
Total	1,975	2,382	2,724	3,318	3,872	4,494	5,247	5,987	6,852	7,796	44,780	

^o Additions during the year.

1555	1922	2214	2738	3212	3744	4397	5027	5772	6576	44780
420	460	510	580	660	750	850	960	1080	1220	0
1975	2382	2724	3318	3872	4494	5247	5987	6852	7796	44780

9.7 Original Life Tables

The original life table, illustrated in Schedule 4 (page 9-15) is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100 percent at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15		
Exposures at age 4½	=	\$3,789,000		
Retirements from age 4½ to 5½	=	\$143,000		
Retirement Ratio	=	$\$143,000 \div \$3,789,000$	=	0.0377
Survivor Ratio	=	$1.000 - 0.0377$	=	0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless. The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

SCHEDULE 4: ORIGINAL LIFE TABLE - CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2008-2017			Placement Band 2003-2017		
Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	% Surviving at Beginning of Age Interval
0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.6
12.5	323	44	0.1362	0.8638	48.9
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

- Exposure and Retirement Amounts are in Thousands of Dollars
- Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
- Column 3 from Schedule 1, Column 12, Retirements for Each Year.
- Column 4 = Column 3 divided by Column 2.
- Column 5 = 1.0000 minus Column 4.
- Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

9.8 Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100 percent to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percentages surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6: ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH A L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

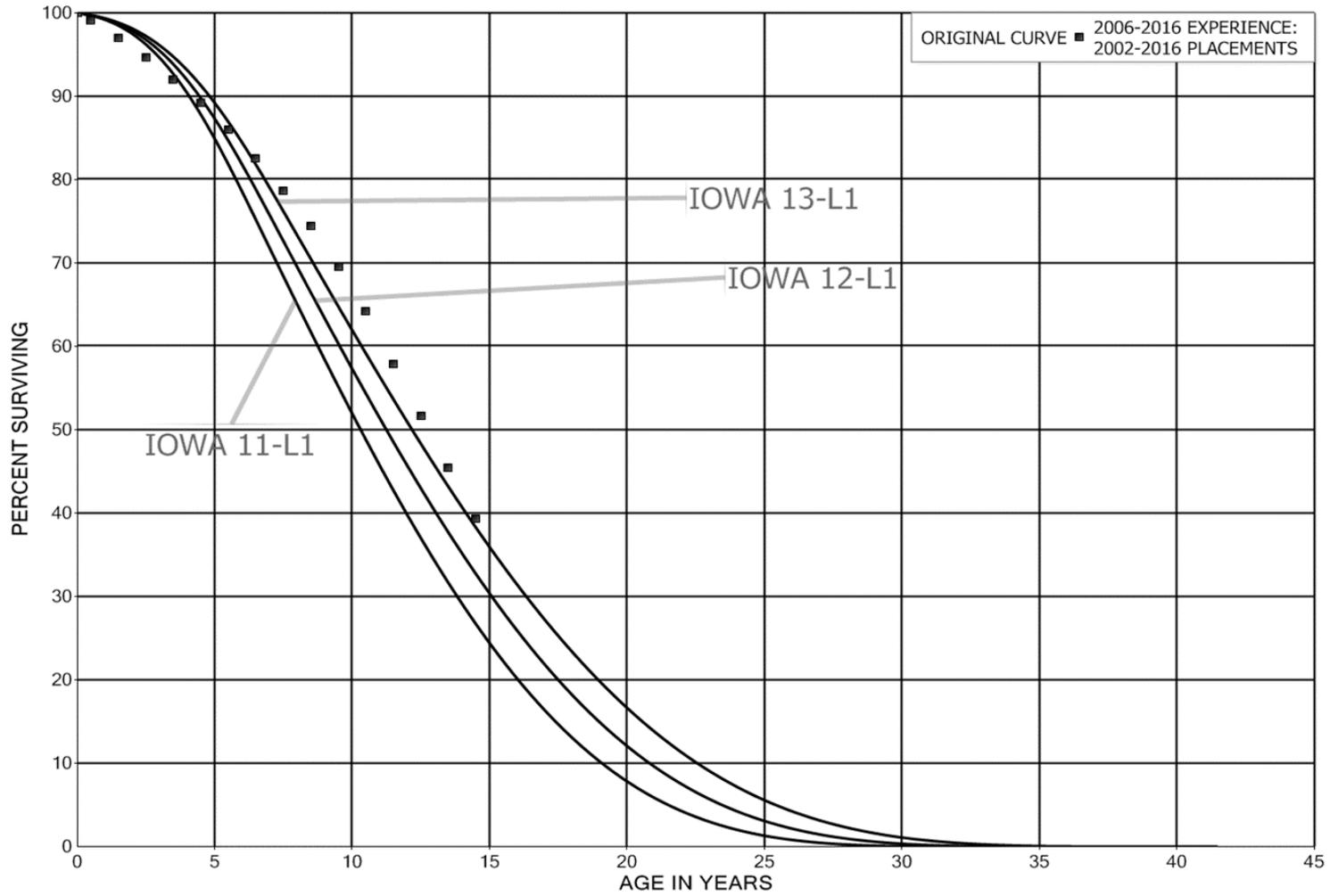


FIGURE 7: ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH A SO IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

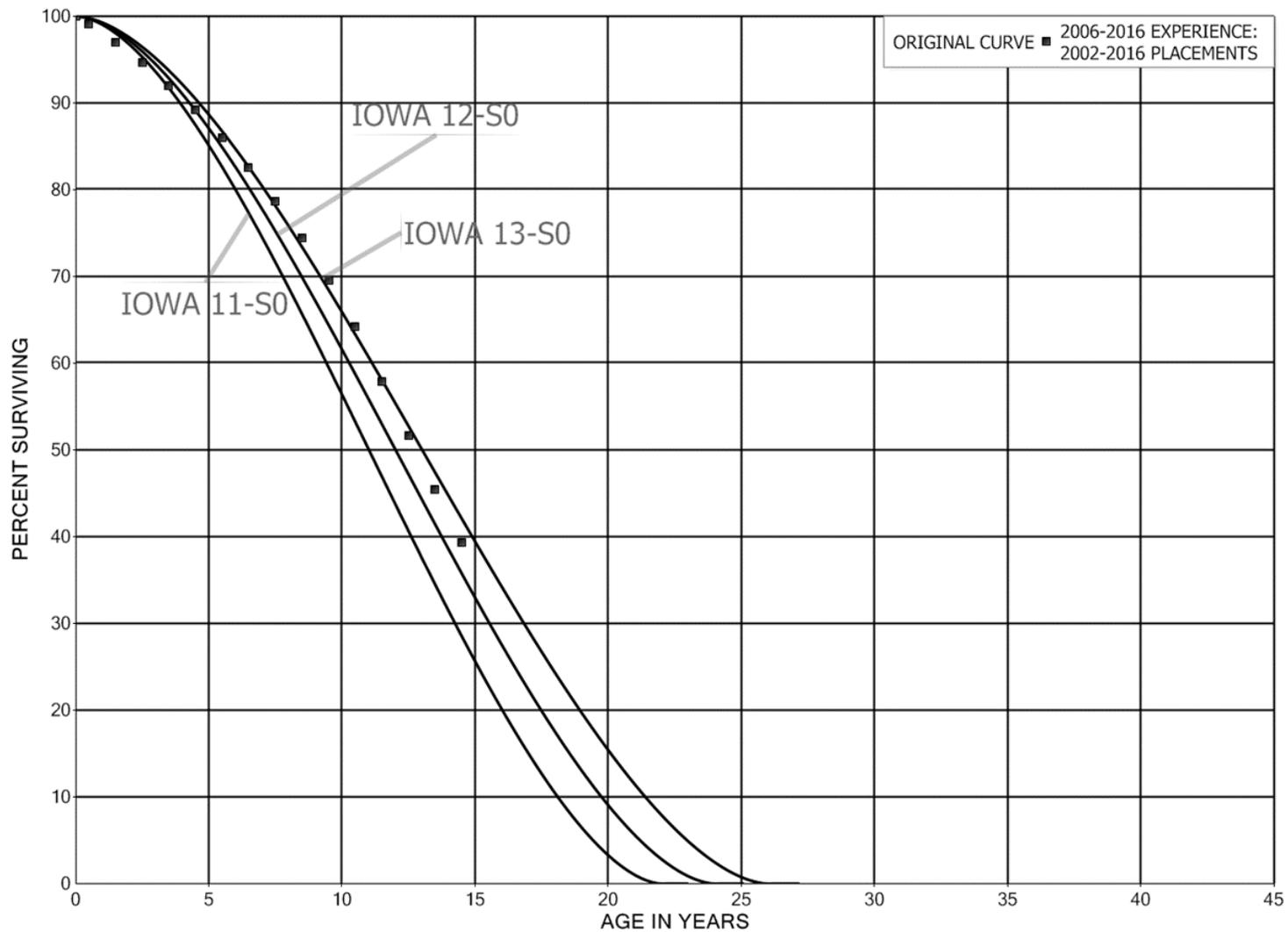


FIGURE 8: ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH A R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

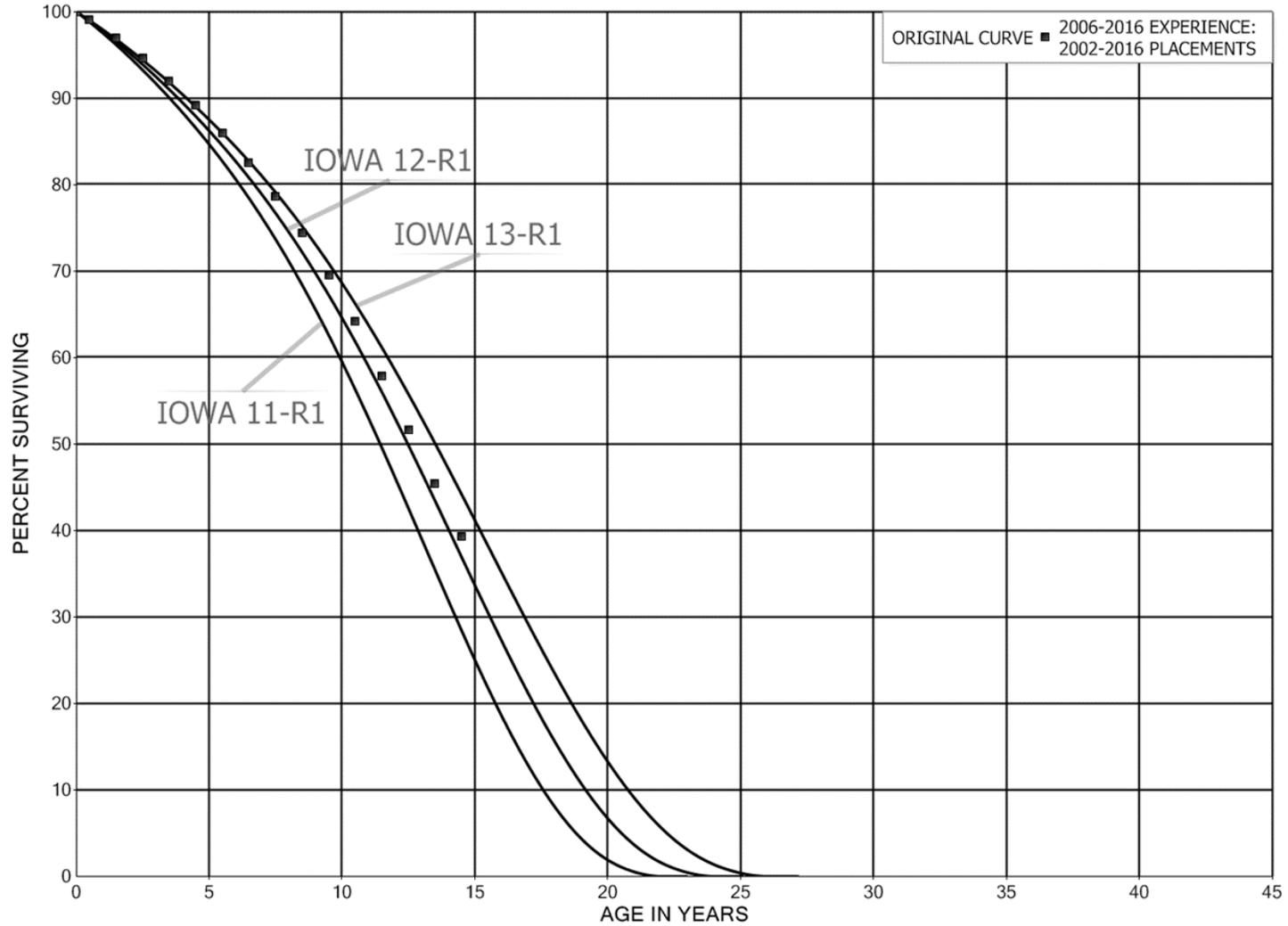
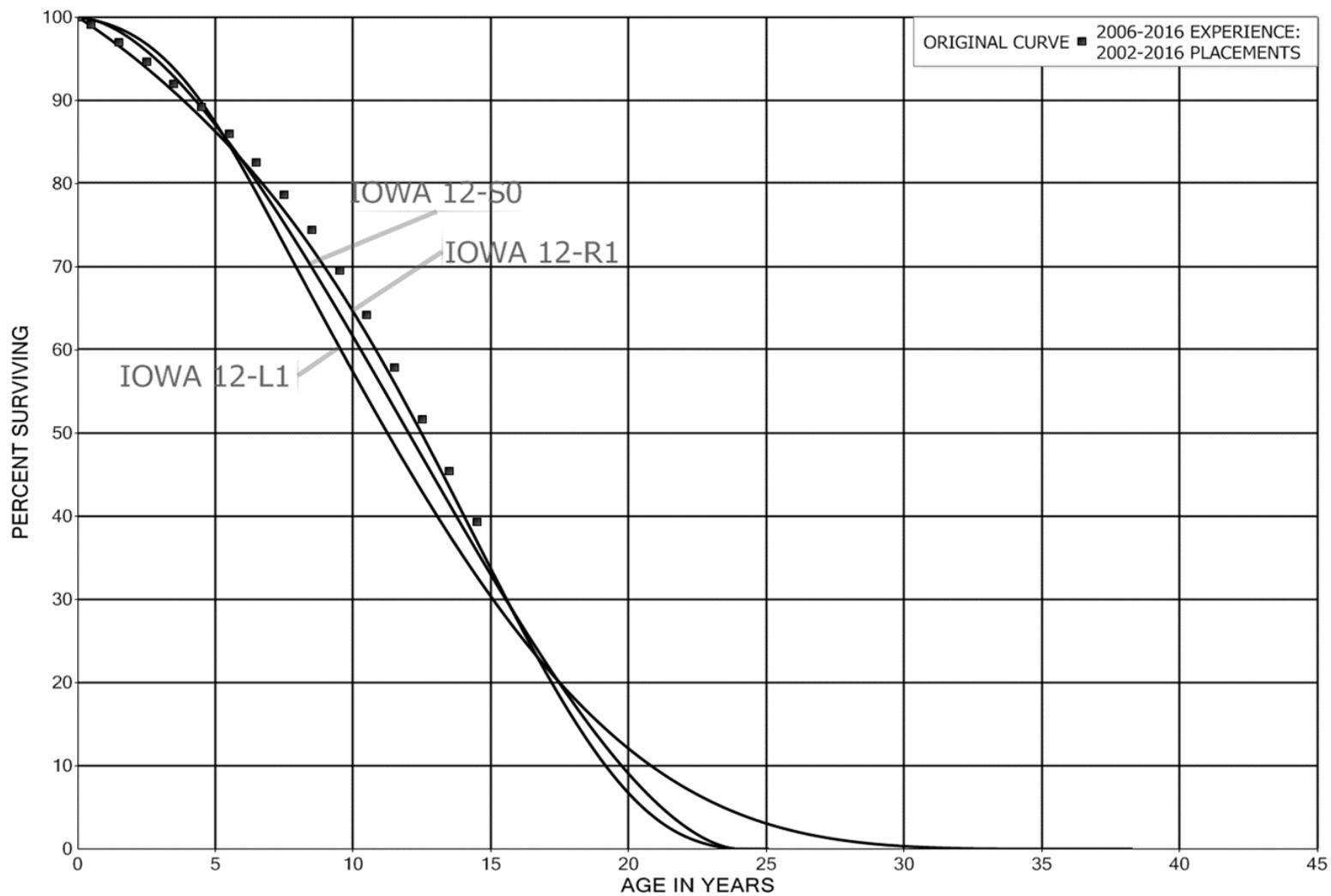


FIGURE 9: ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH A L1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



APPENDICES

APPENDIX “A” Proposed Depreciation Rates

Enbridge Energy, Limited Partnership Lakehead System Table of Proposed Depreciation Rates

Depreciation Rates and Property Plant and Equipment Assets by Project

Project	<u>As of December 31, 2020</u>				<u>Current</u>		<u>Proposed</u>		
	<u>Gross Plant</u>	<u>Accumulated Depreciation</u>	<u>Salvage</u>	<u>Future Accruals</u>	<u>Accrual Amount</u>	<u>Depreciation Rate</u>	<u>Accrual Amount¹</u>	<u>Composite Remaining Life</u>	<u>Depreciation Rate¹</u>
Land	33,621,183								
<u>Facilities Surcharge Assets with Stipulated Depreciation:</u> <small>3,4,5</small>									
Project 5 - Southern Access Mainline Expansion Project	2,131,700,201	878,830,471	-	1,252,869,730	70,985,617	3.33%	70,985,617	17.25	3.33% ⁶
Project 14 - Line 6B Integrity Project	26,010,786	(105,816,984)	-	131,827,770	790,728	3.04%	6,591,388	20.00	25.34%
Project 15 - Line 6B Replacement and Dig Program	390,395,141	101,827,686	-	288,567,455	12,844,000	3.29%	12,825,220	22.50	3.29%
Project 21 - Line 14 Additions (2013)	85,025,464	28,480,619	-	56,544,845	3,766,628	4.43%	3,769,656	15.00	4.43%
Project 22 - Recoverable Legacy Integrity	371,382,003	143,861,023		227,520,980	15,226,662	4.10%	15,168,065	15.00	4.08%
<u>Facilities Surcharge Assets with 20-year Remaining Lives:</u>									
Project 12 - Alberta Clipper	1,246,608,643	399,133,521	-	847,475,122	33,907,755	2.72%	42,373,756	20.00	3.40%
Projects 18, 19 - Eastern Access	2,273,622,621	458,898,980	-	1,814,723,641	72,528,562	3.19%	90,736,182	20.00	3.99%
Projects 20, 24 - US Mainline Expansions	2,215,960,519	372,224,684	-	1,843,735,835	73,348,293	3.31%	92,186,792	20.00	4.16%
Project 21 - Line 14 Additions - Future (2014+)	62,422,897	8,272,768	-	54,150,129	1,991,290	3.19%	2,707,506	20.00	4.34%
Project 23 - Recoverable Future Integrity	352,535,037	53,657,244	-	298,877,793	11,316,375	3.21%	14,943,890	20.00	4.24%
Projects 1, 3, 6-8, 13, 16, 17 - Other FSM Projects	137,139,887	47,815,834	-	89,324,053	3,689,063	2.69%	4,466,203	20.00	3.26%
ARO	204,514,654	(12,273,285)		216,787,939	-	0.00%	10,839,397	20.00	5.30%
Total Facilities Surcharge Assets	9,530,939,036	2,374,912,561	-	7,122,405,292	300,394,973		367,593,672		

Notes:

- Proposed Accrual Amount calculated by dividing Future Accruals by Composite Remaining Life.
- Proposed Depreciation Rate calculated by dividing Proposed Accrual Amount by Gross Plant unless otherwise noted.
- Composite Remaining Life stipulated as determined in the applicable Facilities Surcharge project. Please refer to Table 1 on Page 3 of this filing.
- Depreciation Rate stipulated as determined in the applicable Facilities Surcharge project. Please refer to Table 1 on Page 3 of this filing.
- The following Facilities Surcharge projects are not included as they have either been fully recovered or have no capital component: Projects 2, 4, 9, 10, 11, 21 – Legacy Line 14 and 21 – Line 14 Additions (Legacy).
- Project 5 - Southern Access Mainline Expansion Project has a stipulated depreciation rate of 3.33% pursuant to the terms of the Southern Access Mainline Expansion Project agreement (FERC Docket No. OR06-3-000, at Page 9).

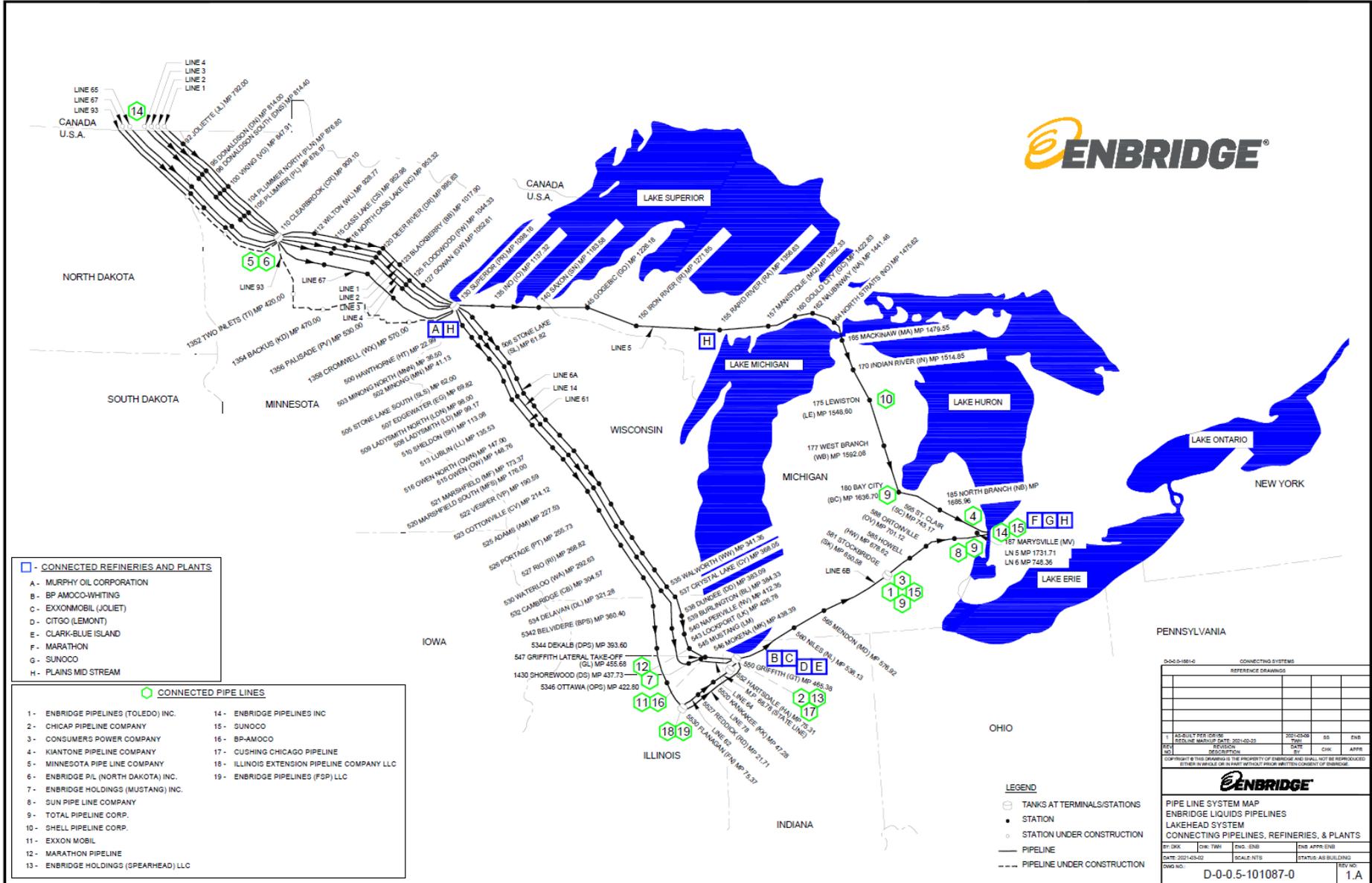
**Depreciation Rates and Property Plant and Equipment
Index Assets by Plant Account**

Number	Description	<u>As of December 31, 2020</u>			<u>Current</u>		<u>Proposed</u>			
		<u>Gross Plant</u>	<u>Accumulated Depreciation</u>	<u>Salvage</u>	<u>Future Accruals</u>	<u>Accrual Amount</u>	<u>Depreciation Rate</u>	<u>Accrual Amount</u>	<u>Composite Remaining Life¹</u>	<u>Depreciation Rate</u>
151	Land	27,086,894								
152	Rights of Way	31,997,295	(6,501,664)	-	38,498,959	1,391,882	4.35%	2,093,472	18.39	6.54%
153	Line Pipe	811,849,277	197,672,959	-	614,176,318	36,776,772	4.53%	33,127,094	18.54	4.08%
154	Line Pipe Fittings	163,989,450	35,266,183	-	128,723,267	4,362,119	2.66%	6,883,597	18.70	4.20%
155	Pipe Line Construction	723,744,952	285,919,575	-	437,825,377	13,389,282	1.85%	23,189,903	18.88	3.20%
156	Buildings	115,760,490	59,368,433	-	56,392,057	2,303,634	1.99%	3,071,463	18.36	2.65%
158	Pumping Equipment	73,214,013	47,184,630	-	26,029,383	1,076,246	1.47%	1,530,240	17.01	2.09%
160	Other Station Equipment	702,018,050	297,072,321	-	404,945,729	15,795,406	2.25%	22,335,672	18.13	3.18%
161	Oil Tanks	207,172,506	73,477,277	-	133,695,229	4,992,857	2.41%	7,014,440	19.06	3.39%
163	Communications Systems	17,164,746	6,862,055	-	10,302,691	399,939	2.33%	663,406	15.53	3.86%
164	Office Furniture & Equipment	32,651,697	28,099,879	-	4,551,818	1,472,592	4.51%	798,565	5.70	2.45%
165	Vehicles and Other Work Equipment	81,352,576	75,709,325	-	5,643,251	12,221,022	15.01%	642,739	8.78	0.79%
166	Other Property ²	11,035,531	9,990,692	-	1,044,839	-	0.00%	53,581	19.50	0.49%
	Total Index Assets	2,999,037,477	1,110,121,665	-	1,861,828,918	94,181,751		101,404,172		
	Total Lakehead System	12,529,976,513	3,485,034,226	-	8,984,234,210	394,576,724		468,997,844		

Notes:

1. Composite Remaining Life based on Appendix "F" – Concentric Advisors Depreciation Study at page 4-2 (Table 1).
2. Due to negative Future Accruals as of December 31, 2015 the Accrual Amount was set to zero.

APPENDIX "B" Pipeline & Connected System Map



APPENDIX “C”

Enbridge Energy, Limited Partnership

Deliveries in Barrels/Day

As Required by Code of Federal Regulations Sec. 347.1 (e)(5)(iv) and (vi)

Particulars	2018	2019	2020
Clearbrook, Superior, Chicago, Stockbridge and Marysville			
Light Crude	336,089	365,155	302,034
Heavy Crude	933,899	891,419	914,955
NGL	5,504	5,694	3,431
US Domestic	34,418	46,238	61,577
Flanagan			
Light Crude	134,358	156,132	165,331
Heavy Crude	597,942	651,960	645,674
US Domestic	9,561	5,265	13,499
Eastern Canada and West Seneca			
Light Crude	340,971	334,004	337,045
Heavy Crude	156,661	142,343	130,201
NGL	76,775	78,208	73,581
US Domestic	148,884	156,881	132,974
	2,775,062	2,833,299	2,780,302

Enbridge Energy, Limited Partnership
Receipts in Barrels/Day
As Required by Code of Federal Regulations Sec. 347.1 (e)(5)(iv) and (vi)

Particulars	2018	2019	2020
Western Canada			
Light Crude	811,206	854,790	804,409
Heavy Crude	1,686,158	1,680,925	1,684,463
NGL	82,279	83,902	77,011
US Domestic	51,303	85,530	56,432
US Receipts			
Light Crude	212	501	-
Heavy Crude	2,345	4,797	6,368
US Domestic	141,559	122,854	151,619
	<u>2,775,062</u>	<u>2,833,299</u>	<u>2,780,302</u>

APPENDIX “D”

Enbridge Energy, Limited Partnership

Volumes by Line Segment

As Required by Code of Federal Regulations Sec. 347.1 (e)(5)(v)

Line Segment	2020 Thousands of barrels per day	
	Average Available Daily Capacity ²	Average Throughput
International border near Neche, North Dakota to Superior	2,890 ²	2,622
Superior to Canadian border near Marysville (through the upper Great Lakes region) and Superior to Chicago Area	2,702	2,439
Chicago area to Canadian border near Marysville	626	439

¹ - Available daily capacity is the capacity made available to shippers. This capacity can either be lower than annual capacity (as a result of operational upsets, for example) or can exceed annual capacity through optimization efforts and efficiencies, such as through maintenance planning or fewer than anticipated unplanned outages.

² - Capacity measured ex-International Border near Neche, North Dakota

³ - Capacity measured ex-Griffith, Indiana

APPENDIX “E”

List of Crude Oil Areas

**CONVENTIONAL CRUDE - OIL
REMAINING ESTABLISHED RESERVES IN CANADA**

2019

Thousand cubic metres

	Remaining Reserves at Previous Year	Remaining Reserves at Current Year	Net Change in Reserves
CRUDE OIL			
British Columbia.....	18,349	16,645	-1,704
Alberta.....	270,671	269,800	-871
Saskatchewan.....	52,790	102,000	49,210
Manitoba.....	36,543	33,865	-2,678
Ontario.....	2,000	1,712	-288
Mainland Territories.....	6,902	6,469	-433
Eastcoast Offshore.....	384,300	267,300	-117,500
Total	626,820	599,517	-27,304
Frontier Areas			
Mackenzie/Beaufort.....	53,950	82,300	28,350
Total Frontier Areas	53,950	82,300	28,350
TOTAL CRUDE OIL	825,505	780,091	-45,414
PENTANES PLUS			
British Columbia.....	48,000	86,000	38,900
Alberta.....	40,400	38,200	-2,200
Eastcoast Offshore.....	4,268	4,268	-
TOTAL PENTANES PLUS	92,668	128,468	35,800
TOTAL CRUDE OIL & EQUIV	918,173	908,559	-9,614

Note: Effective 2010 CAPP Reserves are based on provincial and NEB data. Year ends vary.

Conversion factor of cubic metres to barrels is 6.289811 times.

APPENDIX “E”

List of Crude Oil Areas

**DEVELOPED NON-CONVENTIONAL CRUDE OIL
REMAINING ESTABLISHED RESERVES IN CANADA**

2019

Thousand cubic metres

	Remaining Reserves at Previous Year	Remaining Reserves at Current Year	Net Change in Reserves
MINING – UPGRADED AND BITUMEN			
Alberta.....	4,985,373	4,924,074	-61,299
Total	4,985,373	4,924,074	-61,299

Developed synthetic crude oil reserves are those recoverable from developed commercial projects.

IN-SITU – BITUMEN

Alberta.....	21,002,971	20,895,247	-107,724
Total	21,002,971	20,895,247	-107,724

Developed bitumen reserves are those recoverable from developed experimental/demonstration and commercial projects.

TOTAL CRUDE OIL	25,988,344	25,819,321	-169,023
------------------------	-------------------	-------------------	-----------------

Note: Effective 2010 CAPP Reserves are based on provincial and NEB data. Year ends vary.

Conversion factor of cubic metres to barrels is 6.289811 times.

Source: CAPP Statistical Handbook 2020

List of Crude Oil Areas

CANADIAN CRUDE OIL PRODUCTION BY MAJOR FIELDS

	2019 Production (M3)		Cumulative Production Cubic Metres
	Annual	Daily	
NORTHWEST TERRITORIES			
Norman Wells	435,300	1,193	43,856,580
BRITISH COLUMBIA			
Boundary Lake	254,088	696	38,550,996
Peejay	26,045	71	10,963,302
Milligan Creek	2,930	8	7,405,926
Eagle West	12,924	35	7,099,608
Inga	98	0	6,919,696
Hay River	156,927	430	5,867,331
Rigel	6,416	18	3,805,295
Weasel	9,361	26	3,765,438
ALBERTA			
Pembina	2,991,500	8,196	333,242,900
Swan Hills	673,100	1,844	148,962,300
Judy Creek	348,900	956	145,195,200
Redwater	387,200	1,061	142,636,200
Rainbow	222,500	610	114,953,200
Provost	2,390,600	6,550	111,785,800
Bonnie Glen	3,000	8	82,975,300
Nipisi	228,900	627	79,067,300
Leduc-Woodbend	584,400	1,601	65,089,100
Mitsue	132,600	363	64,471,600
Wizard Lake	5,500	15	54,364,300
Fenn Big Valley	201,500	552	54,109,700
Virginia Hills	103,300	283	36,950,200
Sturgeon Lake South	68,000	186	32,396,400
Willisden Green	780,200	2,138	32,105,700
Grand Forks	121,400	333	31,086,700
Golden Spike	12,900	35	30,994,900
Suffield	459,400	1,259	30,475,000
Carson Creek North	48,500	133	28,796,900
Valhalla	1,024,600	2,807	27,569,200
Lloydminster	232,600	637	27,377,900
Turner Valley	107,900	296	25,961,300
Countess	315,300	864	25,687,300
Kaybob	546,200	1,496	24,571,300
Westerose	29,000	79	23,715,800
Acheson	19,100	52	23,273,500
SASKATCHEWAN			
Weyburn	1,461,680	4,005	94,964,481
Steelman	541,961	1,485	53,799,868
Midale	545,769	1,495	32,888,643
Viewfield North	1,973,370	5,406	36,388,305
Battrum	321,067	880	20,666,299
Dodsland	1,388,056	3,803	22,182,081
Celtic	526,792	1,443	19,747,220
Dollard	57,854	159	17,485,837
MANITOBA			
Virden	177,536	486	17,984,779
Daly Sinclair	1,528,613	4,188	20,145,889
Waskada	293,920	805	7,160,038
Pierson	283,164	776	4,315,396
ONTARIO			
All Fields	48,458	133	14,835,622
EASTCOAST OFFSHORE			
Hibernia	5,916,998	16,211	180,107,399
Terra Nova	1,790,133	4,904	67,575,174
White Rose/North Amethyst	1,003,169	2,748	47,748,457
Hebron	6,474,711	17,739	10,178,620
Cohasset/Panuke	0	0	7,062,019
NEW BRUNSWICK			
All Fields	1,043	3	161,090

APPENDIX "F"

Concentric Depreciation Study



**2021 TECHNICAL DEPRECIATION UPDATE
Enbridge Lakehead System**

**TECHNICAL UPDATE
Calculated Annual Depreciation Accrual Rates Applicable
to Plant in Service as of December 31, 2020**

Prepared May 2021

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May 7, 2021

Enbridge Energy, Limited Partnership
5400 Westheimer Court
Houston, TX USA
77056-5310

Attention: Michael Hrynchyshyn
Director, Regulatory Strategy and Compliance

Dear: Mr. Hrynchyshyn

Pursuant to your request, we have conducted a technical update to the previous depreciation study completed in October 2016 by Gannett Fleming Valuation and Rate Consultants, LLC. The calculated annual depreciation accrual rates presented in this 2021 update are related to the actual plant in service as of December 31, 2020. The depreciation rates are based on the straight-line, average life group procedure, applied on a remaining life basis.

We gratefully acknowledge the assistance of Enbridge personnel in the completion of this update.

Should you have any questions or concerns, please do not hesitate to contact me directly at 587-997-6489

Yours truly,

CONCENTRIC ADVISORS, ULC

A handwritten signature in blue ink, appearing to read "LEK".

Larry E. Kennedy
Senior Vice President

A handwritten signature in blue ink, appearing to read "Amanda Nori".

Amanda Nori
Project Manager

Project: 03911
LEK/ta



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SECTION 1

1 STUDY HIGHLIGHTS

Pursuant to a request from Enbridge Energy, Limited Partnership (“Enbridge” or the “Company”), Concentric Energy Advisors (“Concentric”) completed a Technical Update (“the Update”) to the results of the depreciation study filed by Enbridge in October 2016. The results of the Update contained herein relate to the oil transmission assets as of December 31, 2020. The purpose of the update is to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of plant as of December 31, 2020.

The depreciation rates in this update have been calculated using the same depreciation methods, procedures and techniques employed in the last Enbridge depreciation study.

Additionally, the depreciation rate calculations are based on the average service life and retirement dispersion estimates developed in the last full depreciation study. However, in this technical update, Enbridge Energy has proposed a December 31, 2040 truncation date. Concentric has reviewed the appropriateness of this truncation date for the purpose of calculating depreciation rates for its pipeline assets as of December 31, 2020 and find it appropriate at this time.



SECTION 2

2 BASIS OF THE UPDATE

2.1 Scope

Concentric has been retained to develop a technical update to the depreciation study completed in 2016 for Enbridge. The purpose of the Update was to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the actual surviving original cost as of December 31, 2020 based on an updated estimate of the composite remaining lives for property account. The depreciation accrual rates presented herein are based on generally-accepted methods and procedures for calculating depreciation.

The annual depreciation accrual rates and amounts are based on the broad group straight line method of depreciation using the Average Life Group (“ALG”) procedure and were applied using the remaining life technique. The calculations were based on the actual plant accounting ledger values as of December 31, 2020. Inherent in the application of the depreciation parameters with the remaining life technique, the accumulated depreciation accounts are trued up of any variances between the actual book accumulated depreciation reserve and calculated accrued depreciation requirement are amortized over the composite remaining life of each group of assets.

2.1.1 Purpose of a Technical Update

Concentric notes that the depreciation rates should be reviewed periodically as plant and accumulated depreciation account activity may result in materially different depreciation rates. The survivor curves and amortization periods determined in the Company’s most recent full depreciation study should be the basis for the periodic recalculations. Complete depreciation studies, which re-evaluate these parameters, should be performed periodically.

When depreciation rates are calculated utilizing a remaining life technique, the depreciation rate is established by dividing the undepreciated value of each group of assets (after consideration to the net salvage requirements) by the composite remaining life of the group of assets. This calculation is made for each vintage surviving investment as of the date of the study (or Update), and then composited into a calculation for the account or group as a whole. As follows, this calculation requires two estimates:

- The actual booked accumulated depreciation for each vintage within each account. Enbridge does not track the booked accumulated depreciation reserve by vintage within each account. The depreciation expense is calculated at an account level and booked to accumulated depreciation at the same account level. Concentric notes that this is the practice employed by virtually all regulated utilities and is a continuation of the practice used in the 2016 depreciation study. As such, the accumulated depreciation by account, is allocated within the account, to each vintage on the basis of the calculated accumulated by vintage. The calculated accumulated depreciation is a function of the estimated survivor curve, the average service life estimate, the truncation date and the achieved age of each vintage.



- The estimated remaining life of each vintage with each account. The estimated remaining life of each account is a direct function of the achieved age of each vintage, the estimated survivor curve and the average service life estimate, and the truncation date.

Once the above two estimates are determined (the allocated booked reserve by vintage and the average remaining life of each vintage) an annual accrual requirement for each vintage is determined by dividing the net book value for each vintage (considering the estimated future salvage requirements) by the average remaining life of the vintage. The annual requirement for each vintage is summed at the account level and divided into the sum of the accounts original cost surviving as of the study date to determine a required remaining life depreciation accrual rate for the account.

The calculations as described above are dependent upon the actual total account book depreciation and the estimated remaining life of each vintage. The depreciation rate can vary year over year due to plant addition and retirement activity. Additionally, the age of retirements in any given year can cause a required adjustment to the depreciation rate going forward, resulting in the need for this technical update.

2.2 Information Provided by Enbridge

Enbridge has provided Concentric with the required information as of December 31, 2020 for all accounts being studied in this Update. The information includes the following:

- current balances by vintage year for each account (aged balances). The balances provide the amount of investment sorted by installation year currently in operation. The actual 2020 transaction plant accounting data was forwarded directly from Enbridge to Concentric so that the 2016 files could be updated through December 31, 2020;
- the actual booked accumulated depreciation amounts by account as of December 31, 2020 were forwarded directly from Enbridge to Concentric; and
- the last full depreciation study was provided to Concentric to use in the determination of prior depreciation practices and approved depreciation parameters.

2.3 Data Reconciliation

The above data was reviewed and reconciled to Company control schedules to ensure accuracy and reasonableness in use of the calculations developed in this Update. These checks include:

- that the surviving investment by account equals (or can be reconciled to) the Company's gross plant in service and accumulated depreciation ledger balances; and
- that the surviving investment in each vintage is not negative. In other words, this check confirms that the sum of retirements from any given vintage have not exceeded the amount of plant additions to the vintage.



SECTION 3

3 DEVELOPMENT OF THE REQUIRED DEPRECIATION RATES

3.1 Depreciation

The development of the depreciation calculations requires the input of an Average Service Life, Iowa curve and a Truncation Date (otherwise referred to as Economic Life, Economic Planning Horizon, or Life Spans dates) (the “depreciation parameters”). Additionally, to complete the depreciation calculations, the calculation methods must be established. Specifically, the selection of the depreciation method must establish three types of additional input:

- the choice of a depreciation method;
- a basis upon which to apply the method, and
- in the case of group assets, a procedure to use in grouping the assets.

In this Update, the depreciation rates for Enbridge have been calculated in accordance with the Straight-Line method, the Average Life Group procedure and applied using the Remaining Life technique.

Depreciation in public utility regulation, is the loss in service value not restored by current maintenance, incurred with the consumption or prospective retirement of utility plant in service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are: wear and tear; deterioration; action of the elements; inadequacy; obsolescence; changes in the art; changes in demand; and the requirements of public authorities. When considering the action of the elements, the average service life calculations have considered large catastrophic events that have occurred and impacted the life estimates of utilities across North America. The average service life of utilities has been influenced by events including forest fires, earthquakes, tornadoes, ice storms, windstorms, large scale flooding, fires, intentional actions of third parties and other natural forces of nature.

Depreciation, as used in accounting, is a method of distributing fixed capital costs less net salvage over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing oil utility service. Normally, the time over which the fixed capital cost is allocated to the cost of service, is equal to the time over which an item renders service, that is the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the Straight-Line method of depreciation.

This update uses the average service life and Iowa curve dispersion estimates as approved in the last full Enbridge depreciation study. Imbedded in the remaining life calculations, the variances between the calculated accrued depreciation and the book accumulated depreciation are amortized over the composite remaining life of each account.

The review of the truncation date used in the calculations is discussed in the sections below.



3.2 Truncation Date

Long life assets such as those in the Lakeheads's transmission system are impacted not only by physical forces of retirement such as wear and tear and physical deterioration, but also, and to a much greater extent, by economic forces of retirement. Generally, physical forces of retirement are less likely to occur than the retirement of large portions of the pipeline system due to economic forces. Specifically, the economic exhaustion of crude oil supply, the changing North American marketplace for fossil fuels, and the competitive influences in the Western Canada Sedimentary Basin have a significant impact on the estimated service lives of the Lakehead transmission system. As such, Concentric recommended that the company undertake an internal review of the long-term crude oil supply and demand factors to ensure that the remaining life calculations will be based on the most current estimate of these economic factors.

Long life assets, such as crude oil pipelines, are subject to a number of different forces of economic retirement, including increased competition, changes in either supply or market conditions or other factors that can cause a change in utilization of a pipeline system. The concept referred to with the terms "economic life" or "economic planning horizon" or "truncation date" (which have similar meaning within depreciation literature) is the key parameter used to set appropriate depreciation rates that accurately reflect the annual consumption in service value. Appropriate depreciation rates also help to ensure that both long term generational equity and a reasonable opportunity for the recovery of investment are achievable.

Ultimately the risk of recovery of a pipeline's investment which is its fundamental risk, rests with the pipeline company to manage through such tools as depreciation studies and capitalization policy. Moreover, this fundamental risk is asymmetric. If, in the fullness of time, Enbridge's truncation date turns out to be too short shippers ultimately benefit through a lower future rate base and rates. On the other hand, should the truncation date have been set too long then the pipeline may be unable to charge rates to allow it to recover its remaining investment. Concentric notes that pipelines should be afforded a degree of latitude to manage this risk through the tools at their disposal.

Concentric has reviewed the Enbridge analysis of Crude Oil Supply, Canadian Specific Supply, and the Crude Oil Demand Outlook, which has incorporated both Canadian and United States Demand. Concentric notes the factors considered are all relevant and consistent with the analysis that is required for the determination of a truncation date to use in the development of depreciation rates for a regulated pipeline system.

The December 31, 2040 truncation date is incorporated in the estimated survivor characteristics by truncating the survivor curve which represents the physical life of the facilities in all accounts at the attained age of each vintage as of the truncation date.



SECTION 4

4 RESULTS OF UPDATE

4.1 Qualification of Results

The calculated annual and accrued depreciation are the principal results of the update. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives, and for the change of the composition of property in service. The annual accrual rates and the accrued depreciation were calculated in accordance with the Straight-line method, using the ALG procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

4.2 Description of Detailed Tabulations

The following tables provide summaries by account of the original cost of investment, calculated and booked accumulated depreciation amounts, the required amount of annual depreciation expense, the required depreciation rate to be applied against the original cost of the account and the estimated composite remaining life of the surviving plant in service.

The detailed calculations of annual depreciation applicable to depreciable assets, as of December 31, 2020, are presented in account sequence starting in Section 5. The tables indicate the estimated average survivor curves used in the calculations. The tables set forth (for each installation year) the original cost, calculated accrued depreciation and the calculated annual accrual.

ENBRIDGE ENERGY, LIMITED PARTNERSHIP

**TABLE 1 - ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AS OF DECEMBER 31, 2020
DEPRECIATION RELATED TO RECOVERY OF ORIGINAL COST OF INVESTMENT**

Account	Account Description (1)	Survivor Curve (2)	Net Salvage (3)	Truncation Date (4)	Original Cost as of Dec. 31, 2020 (5)	Book Depreciation Reserve (6)	Future Accruals (7)	Calculated Annual Accrual Amount (8)	Calculated Annual Accrual Rate (9)	Composite Remaining Life (10)
DEPRECIABLE PLANT STUDIED										
152	Rights of Way	70-R4	0	2040	31,997,295	-6,501,664	38,498,959	2,093,434	6.54	18.39
153	Line Pipe	70-R1.5	0	2040	811,849,277	197,672,959	614,176,318	33,126,542	4.08	18.54
154	Pipe Line Fittings	55-R2	0	2040	163,989,450	35,266,183	128,723,267	6,885,374	4.20	18.70
155	Pipe Line Construction	75-R2.5	0	2040	723,744,952	285,919,575	437,825,377	23,189,931	3.20	18.88
156	Buildings	60-R2	0	2040	115,760,490	59,368,433	56,392,057	3,070,867	2.65	18.36
158	Pumping Equipment	45-S0	0	2040	73,214,013	47,184,630	26,029,383	1,530,111	2.09	17.01
160	Other Station Equipment	50-R2	0	2040	702,018,050	297,072,321	404,945,729	22,332,072	3.18	18.13
161	Oil Tanks	60-S2.5	0	2040	207,172,506	73,477,277	133,695,229	7,015,647	3.39	19.06
163	Communication Systems	30-R2	0	2040	17,164,746	6,862,055	10,302,691	663,325	3.86	15.53
164	Office Furniture and Equipment			2040	32,651,697	28,099,879	4,551,818	798,508	2.45	5.70
165	Vehicles and Other Work Equipment			2040	81,352,576	75,709,325	5,643,251	642,922	0.79	8.78
166	Other Property	25-SQ	0	2040	11,035,531	9,990,692	1,044,839	53,581	0.49	19.50
TOTAL PLANT					2,971,950,583	1,110,121,665	1,861,828,918	101,402,313		



Enbridge Lakehead System

SECTION 5

5 DETAILED DEPRECIATION CALCULATIONS

Enbridge Energy, Limited Partnership

Account #: 15200 - Rights of Way

ALG - Remaining Life

Survivor Curve: R4

ASL: 70

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Accrual	Average Age
					Net Book Value	Remaining Life		
1950	304,760.74	262,929	-135,076	-0.4432	439,837	9.61	45,777	70.5
1952	50.00	43	-22	-0.4377	72	10.36	7	68.5
1953	41,814.67	35,393	-18,182	-0.4348	59,997	10.75	5,582	67.5
1954	493,272.11	414,605	-212,998	-0.4318	706,270	11.14	63,383	66.5
1955	1,603.90	1,338	-688	-0.4287	2,291	11.54	198	65.5
1956	24,292.50	20,121	-10,337	-0.4255	34,630	11.95	2,899	64.5
1957	32,963.55	27,098	-13,921	-0.4223	46,885	12.35	3,797	63.5
1958	2,900.24	2,366	-1,215	-0.4191	4,116	12.75	323	62.5
1959	2,944.60	2,384	-1,225	-0.4159	4,169	13.14	317	61.5
1960	6,588.90	5,292	-2,719	-0.4126	9,308	13.52	688	60.5
1962	15,330.35	12,124	-6,229	-0.4063	21,559	14.25	1,513	58.5
1963	173,577.18	136,228	-69,985	-0.4032	243,562	14.59	16,699	57.5
1965	9,780.06	7,561	-3,884	-0.3971	13,664	15.21	899	55.5
1967	56,469.59	43,009	-22,095	-0.3913	78,565	15.76	4,985	53.5
1968	831,332.30	628,509	-322,887	-0.3884	1,154,220	16.01	72,093	52.5
1969	978,055.31	733,975	-377,069	-0.3855	1,355,124	16.25	83,415	51.5
1970	128,511.53	95,729	-49,179	-0.3827	177,691	16.46	10,792	50.5
1971	32,093.75	23,729	-12,191	-0.3798	44,284	16.67	2,656	49.5
1972	20,974.46	15,392	-7,907	-0.3770	28,882	16.86	1,713	48.5
1973	54,022.76	39,345	-20,213	-0.3742	74,236	17.04	4,356	47.5
1974	785,216.13	567,482	-291,536	-0.3713	1,076,752	17.21	62,571	46.5
1975	62,965.60	45,151	-23,196	-0.3684	86,161	17.37	4,962	45.5
1976	1,170,345.00	832,518	-427,694	-0.3654	1,598,039	17.51	91,245	44.5
1977	1,000.00	706	-362	-0.3625	1,362	17.65	77	43.5
1979	33,788.18	23,435	-12,039	-0.3563	45,828	17.91	2,559	41.5
1981	21,568.36	14,690	-7,547	-0.3499	29,115	18.14	1,605	39.5
1986	58,977.11	38,156	-19,602	-0.3324	78,579	18.60	4,224	34.5
1987	30,397.84	19,441	-9,987	-0.3286	40,385	18.68	2,162	33.5

Enbridge Energy, Limited Partnership

Account #: 15200 - Rights of Way

ALG - Remaining Life

Survivor Curve: R4

ASL: 70

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Accrual	Average Age
					Net Book Value	Remaining Life		
1988	118,965.07	75,173	-38,619	-0.3246	157,584	18.75	8,403	32.5
1992	811,613.54	485,861	-249,604	-0.3075	1,061,218	18.99	55,875	28.5
1993	218,987.19	129,107	-66,327	-0.3029	285,314	19.04	14,984	27.5
1994	402,465.86	233,489	-119,951	-0.2980	522,417	19.09	27,370	26.5
1995	8,119.50	4,631	-2,379	-0.2930	10,499	19.13	549	25.5
1997	251,390.99	138,145	-70,970	-0.2823	322,361	19.20	16,788	23.5
1998	3,240,604.13	1,744,828	-896,380	-0.2766	4,136,984	19.23	215,096	22.5
1999	1,351,160.59	711,825	-365,690	-0.2706	1,716,850	19.26	89,131	21.5
2001	1,581.09	794	-408	-0.2579	1,989	19.31	103	19.5
2002	2,047,979.78	1,000,582	-514,035	-0.2510	2,562,014	19.33	132,515	18.5
2003	275,542.11	130,746	-67,169	-0.2438	342,711	19.35	17,708	17.5
2004	124,117.00	57,055	-29,311	-0.2362	153,428	19.37	7,921	16.5
2005	77,403.69	34,371	-17,657	-0.2281	95,061	19.39	4,904	15.5
2007	118,356.91	48,526	-24,929	-0.2106	143,286	19.41	7,381	13.5
2008	1,043,279.09	408,349	-209,784	-0.2011	1,253,063	19.42	64,511	12.5
2011	774,150.70	253,982	-130,480	-0.1685	904,630	19.45	46,510	9.5
2012	2,531,822.06	769,641	-395,392	-0.1562	2,927,214	19.46	150,444	8.5
2014	830,983.86	207,985	-106,849	-0.1286	937,833	19.47	48,172	6.5
2015	5,996,188.49	1,320,571	-678,424	-0.1131	6,674,612	19.47	342,764	5.5
2017	4,100,556.73	624,611	-320,885	-0.0783	4,421,442	19.48	226,970	3.5
2018	1,635,704.86	186,064	-95,588	-0.0584	1,731,292	19.48	88,860	2.5
2019	517,095.56	36,980	-18,998	-0.0367	536,093	19.49	27,512	1.5
2020	143,629.94	3,599	-1,849	-0.0129	145,479	19.49	7,465	0.5

Enbridge Energy, Limited Partnership

Account #: 15200 - Rights of Way

ALG - Remaining Life

Survivor Curve: R4

ASL: 70

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	31,997,295.46	12,655,664	-6,501,664		38,498,959		2,093,434	
COMPOSITE ANNUAL ACCRUAL RATE				6.54%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				-0.20				
COMPOSITE AVERAGE AGE (YEARS)				18.05				
ALG COMPOSITE REMAINING LIFE (YEARS)				18.39				

Enbridge Energy, Limited Partnership

Account #: 15300 - Line Pipe

ALG - Remaining Life
 Survivor Curve: R1.5
 ASL: 70
 Net Salvage: 0%
 Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1950	5,950,355.99	4,626,343	3,254,253	0.5469	2,696,103	14.77	182,479	70.5
1954	15,733,567.55	12,046,203	8,473,515	0.5386	7,260,053	15.28	475,240	66.5
1955	38,069.72	29,031	20,421	0.5364	17,649	15.40	1,146	65.5
1956	1,902,472.86	1,444,829	1,016,319	0.5342	886,154	15.51	57,117	64.5
1957	3,151,438.54	2,383,374	1,676,508	0.5320	1,474,931	15.63	94,363	63.5
1959	30.08	23	16	0.5274	14	15.85	1	61.5
1960	77.07	58	40	0.5251	37	15.96	2	60.5
1962	2,201,312.67	1,628,178	1,145,290	0.5203	1,056,023	16.17	65,297	58.5
1963	6,921,667.04	5,095,258	3,584,096	0.5178	3,337,571	16.27	205,093	57.5
1964	92.24	68	48	0.5153	45	16.37	3	56.5
1965	674,795.11	491,859	345,982	0.5127	328,813	16.47	19,967	55.5
1967	6,543,403.04	4,720,202	3,320,274	0.5074	3,223,129	16.65	193,549	53.5
1968	29,059,033.28	20,849,373	14,665,822	0.5047	14,393,211	16.74	859,750	52.5
1969	6,753,353.84	4,818,524	3,389,436	0.5019	3,363,918	16.83	199,905	51.5
1970	1,339.00	950	668	0.4990	671	16.91	40	50.5
1972	6,526,238.67	4,574,839	3,218,023	0.4931	3,308,215	17.07	193,784	48.5
1973	9,560,568.91	6,660,016	4,684,775	0.4900	4,875,794	17.15	284,333	47.5
1974	49,653.58	34,366	24,174	0.4868	25,480	17.22	1,479	46.5
1977	663.24	450	316	0.4768	347	17.43	20	43.5
1981	218,050.51	143,232	100,752	0.4621	117,299	17.68	6,634	39.5
1982	13,343.60	8,689	6,112	0.4581	7,231	17.74	408	38.5
1983	1,291.80	834	586	0.4540	705	17.79	40	37.5
1985	5,200.64	3,292	2,316	0.4453	2,885	17.90	161	35.5
1986	4,535,018.40	2,841,430	1,998,713	0.4407	2,536,306	17.95	141,301	34.5
1987	1,016.48	630	443	0.4360	573	18.00	32	33.5
1988	4,044,212.06	2,478,579	1,743,477	0.4311	2,300,735	18.04	127,504	32.5
1989	771.12	467	329	0.4260	443	18.09	24	31.5
1991	1,260.17	744	523	0.4152	737	18.17	41	29.5

Enbridge Energy, Limited Partnership

Account #: 15300 - Line Pipe

ALG - Remaining Life
 Survivor Curve: R1.5
 ASL: 70
 Net Salvage: 0%
 Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1993	8,509.56	4,882	3,434	0.4036	5,075	18.25	278	27.5
1994	15,980,467.30	9,027,573	6,350,156	0.3974	9,630,311	18.29	526,523	26.5
1995	104,665.23	58,163	40,913	0.3909	63,753	18.33	3,479	25.5
1997	3,610,972.31	1,935,521	1,361,480	0.3770	2,249,492	18.39	122,292	23.5
1998	83,831,990.94	44,051,357	30,986,513	0.3696	52,845,478	18.43	2,867,909	22.5
1999	38,977,786.65	20,050,936	14,104,187	0.3619	24,873,599	18.46	1,347,615	21.5
2002	16,678,572.98	7,968,875	5,605,449	0.3361	11,073,124	18.54	597,130	18.5
2003	643,050.96	298,547	210,003	0.3266	433,048	18.57	23,319	17.5
2004	6,515,627.56	2,931,925	2,062,369	0.3165	4,453,259	18.60	239,466	16.5
2005	258,847.23	112,569	79,183	0.3059	179,664	18.62	9,648	15.5
2007	6,098,430.40	2,451,173	1,724,199	0.2827	4,374,231	18.67	234,298	13.5
2009	2,282,850.97	832,583	585,654	0.2565	1,697,197	18.71	90,688	11.5
2011	2,452.59	791	556	0.2267	1,897	18.76	101	9.5
2012	58,282,812.38	17,418,207	12,252,279	0.2102	46,030,534	18.78	2,451,368	8.5
2013	262,268,126.55	71,765,519	50,481,151	0.1925	211,786,976	18.80	11,266,826	7.5
2014	25,233,010.48	6,219,016	4,374,567	0.1734	20,858,443	18.82	1,108,503	6.5
2015	96,037.00	20,851	14,667	0.1527	81,370	18.84	4,320	5.5
2016	45,952,891.79	8,514,940	5,989,561	0.1303	39,963,331	18.85	2,119,613	4.5
2017	44,491,322.37	6,705,374	4,716,680	0.1060	39,774,642	18.87	2,107,605	3.5
2018	9,235,243.03	1,043,239	733,833	0.0795	8,501,410	18.89	450,058	2.5
2019	53,662,534.48	3,842,884	2,703,154	0.0504	50,959,381	18.91	2,695,312	1.5
2020	33,744,777.43	881,048	619,745	0.0184	33,125,033	18.92	1,750,478	0.5

Enbridge Energy, Limited Partnership

Account #: 15300 - Line Pipe

ALG - Remaining Life
 Survivor Curve: R1.5
 ASL: 70
 Net Salvage: 0%
 Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	811,849,277.40	281,017,810	197,672,959		614,176,318		33,126,542	

COMPOSITE ANNUAL ACCRUAL RATE 4.08%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.24

COMPOSITE AVERAGE AGE (YEARS) 15.44

ALG COMPOSITE REMAINING LIFE (YEARS) 18.54

Enbridge Energy, Limited Partnership

Account #: 15400 - Pipe Line Fittings

ALG - Remaining Life
 Survivor Curve: R2
 ASL: 55
 Net Salvage: 0%
 Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1950	58,411.05	49,083	44,266	0.7578	14,145	8.78	1,610	70.5
1954	352,772.95	289,754	261,314	0.7407	91,459	9.83	9,309	66.5
1955	1,455.16	1,188	1,072	0.7365	383	10.08	38	65.5
1956	22,023.98	17,884	16,129	0.7323	5,895	10.34	570	64.5
1957	42,153.89	34,034	30,693	0.7281	11,460	10.59	1,082	63.5
1959	2,633.29	2,101	1,895	0.7196	738	11.10	66	61.5
1961	4,816.33	3,795	3,422	0.7106	1,394	11.61	120	59.5
1962	100,270.55	78,497	70,793	0.7060	29,478	11.86	2,486	58.5
1963	91,249.89	70,970	64,005	0.7014	27,245	12.10	2,251	57.5
1964	3,622.16	2,799	2,524	0.6968	1,098	12.35	89	56.5
1965	88,286.41	67,755	61,105	0.6921	27,182	12.59	2,159	55.5
1967	172,494.30	130,566	117,751	0.6826	54,743	13.07	4,189	53.5
1968	155,226.83	116,669	105,218	0.6778	50,009	13.30	3,760	52.5
1969	169,887.59	126,774	114,331	0.6730	55,556	13.53	4,106	51.5
1970	16,392.07	12,143	10,951	0.6681	5,441	13.76	396	50.5
1971	20,607.95	15,153	13,666	0.6631	6,942	13.98	497	49.5
1972	784,606.13	572,563	516,366	0.6581	268,240	14.19	18,901	48.5
1973	676,548.36	489,905	441,821	0.6531	234,728	14.40	16,297	47.5
1974	437,315.99	314,182	283,345	0.6479	153,971	14.61	10,540	46.5
1975	39,484.45	28,139	25,377	0.6427	14,107	14.81	953	45.5
1976	22,677.92	16,029	14,456	0.6374	8,222	15.00	548	44.5
1977	45,136.45	31,635	28,530	0.6321	16,606	15.19	1,093	43.5
1978	447.82	311	281	0.6266	167	15.38	11	42.5
1979	286,447.85	197,278	177,915	0.6211	108,532	15.55	6,978	41.5
1980	59,488.57	40,598	36,613	0.6155	22,875	15.72	1,455	40.5
1981	398,103.13	269,149	242,732	0.6097	155,371	15.89	9,778	39.5
1983	161,529.15	107,079	96,569	0.5978	64,960	16.20	4,009	37.5
1984	82,896.13	54,387	49,049	0.5917	33,847	16.35	2,070	36.5

Enbridge Energy, Limited Partnership

Account #: 15400 - Pipe Line Fittings

ALG - Remaining Life

Survivor Curve: R2

ASL: 55

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1985	831,343.24	539,629	486,665	0.5854	344,679	16.49	20,897	35.5
1986	1,294,907.23	831,247	749,660	0.5789	545,247	16.63	32,785	34.5
1987	391,112.82	248,187	223,828	0.5723	167,285	16.76	9,980	33.5
1988	335,638.27	210,438	189,784	0.5654	145,854	16.89	8,636	32.5
1989	468,848.64	290,291	261,799	0.5584	207,050	17.01	12,172	31.5
1990	361,934.43	221,172	199,464	0.5511	162,471	17.13	9,487	30.5
1991	122,513.82	73,844	66,596	0.5436	55,918	17.24	3,244	29.5
1992	1,014,113.37	602,488	543,354	0.5358	470,760	17.34	27,143	28.5
1993	1,513,261.39	885,488	798,578	0.5277	714,684	17.45	40,966	27.5
1994	1,036,345.95	596,784	538,209	0.5193	498,137	17.54	28,395	26.5
1995	482,841.71	273,380	246,548	0.5106	236,294	17.64	13,398	25.5
1996	1,028,611.36	572,041	515,895	0.5015	512,716	17.73	28,925	24.5
1997	1,597,815.19	871,837	786,266	0.4921	811,549	17.81	45,565	23.5
1998	4,732,247.02	2,530,310	2,281,961	0.4822	2,450,286	17.89	136,946	22.5
1999	955,492.24	499,957	450,886	0.4719	504,606	17.97	28,080	21.5
2000	45,932.65	23,483	21,178	0.4611	24,754	18.04	1,372	20.5
2001	34,232.00	17,071	15,395	0.4497	18,837	18.12	1,040	19.5
2002	3,093,569.44	1,501,823	1,354,419	0.4378	1,739,150	18.18	95,643	18.5
2003	1,700,877.86	802,081	723,357	0.4253	977,521	18.25	53,567	17.5
2004	2,315,326.26	1,057,926	954,091	0.4121	1,361,236	18.31	74,341	16.5
2005	228,251.68	100,763	90,873	0.3981	137,378	18.37	7,478	15.5
2009	273,441.63	101,123	91,198	0.3335	182,244	18.58	9,808	11.5
2010	8,366,455.23	2,919,541	2,632,989	0.3147	5,733,466	18.63	307,770	10.5
2011	12,138.32	3,965	3,576	0.2946	8,562	18.67	458	9.5
2012	2,545,354.87	770,750	695,101	0.2731	1,850,254	18.72	98,853	8.5
2013	3,252,595.21	901,569	813,080	0.2500	2,439,515	18.76	130,050	7.5
2014	19,447,121.00	4,854,016	4,377,596	0.2251	15,069,525	18.80	801,674	6.5
2015	14,589,698.59	3,207,089	2,892,314	0.1982	11,697,384	18.84	621,044	5.5

Enbridge Energy, Limited Partnership

Account #: 15400 - Pipe Line Fittings

ALG - Remaining Life

Survivor Curve: R2

ASL: 55

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2016	26,037,157.17	4,883,440	4,404,131	0.1691	21,633,026	18.87	1,146,371	4.5
2017	25,182,618.64	3,840,252	3,463,331	0.1375	21,719,287	18.91	1,148,860	3.5
2019	16,802,797.10	1,216,132	1,096,769	0.0653	15,706,028	18.97	827,994	1.5
2020	19,597,869.00	515,721	465,103	0.0237	19,132,766	19.00	1,007,073	0.5
TOTAL	163,989,449.68	39,104,259	35,266,183		128,723,267		6,885,374	

COMPOSITE ANNUAL ACCRUAL RATE 4.20%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.22

COMPOSITE AVERAGE AGE (YEARS) 8.25

ALG COMPOSITE REMAINING LIFE (YEARS) 18.70

Enbridge Energy, Limited Partnership

Account #: 15500 - Pipe Line Construction

ALG - Remaining Life
 Survivor Curve: R2.5
 ASL: 75
 Net Salvage: 0%
 Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1950	6,383,913.23	5,106,014	4,261,542	0.6675	2,122,371	14.38	147,599	70.5
1951	1,639.73	1,306	1,090	0.6647	550	14.56	38	69.5
1952	4,817.99	3,821	3,189	0.6618	1,629	14.74	110	68.5
1954	786,911.23	618,511	516,217	0.6560	270,694	15.09	17,937	66.5
1955	4,288.51	3,356	2,801	0.6530	1,488	15.26	98	65.5
1956	750,961.12	584,915	488,177	0.6501	262,784	15.42	17,036	64.5
1957	2,052,847.12	1,591,509	1,328,293	0.6470	724,554	15.59	46,488	63.5
1959	1,424.61	1,094	913	0.6409	512	15.89	32	61.5
1960	2,468.09	1,886	1,574	0.6378	894	16.04	56	60.5
1962	1,913,425.47	1,447,770	1,208,326	0.6315	705,099	16.32	43,205	58.5
1963	4,511,372.54	3,396,030	2,834,368	0.6283	1,677,004	16.45	101,926	57.5
1964	15,179.14	11,367	9,487	0.6250	5,692	16.58	343	56.5
1965	363,580.24	270,832	226,039	0.6217	137,541	16.70	8,234	55.5
1968	300,933.59	220,474	184,010	0.6115	116,923	17.04	6,860	52.5
1969	1,751,932.83	1,276,103	1,065,051	0.6079	686,882	17.15	40,051	51.5
1970	565,788.67	409,681	341,925	0.6043	223,864	17.25	12,977	50.5
1971	76,332.46	54,936	45,851	0.6007	30,482	17.35	1,757	49.5
1972	9,192,495.55	6,574,531	5,487,184	0.5969	3,705,311	17.44	212,468	48.5
1973	10,914,240.58	7,755,895	6,473,166	0.5931	4,441,075	17.53	253,373	47.5
1974	916,372.91	646,901	539,912	0.5892	376,461	17.61	21,375	46.5
1975	48,183.15	33,783	28,195	0.5852	19,988	17.69	1,130	45.5
1976	186,830.78	130,072	108,560	0.5811	78,271	17.77	4,404	44.5
1977	46,225.34	31,949	26,665	0.5768	19,560	17.85	1,096	43.5
1978	36,966.90	25,358	21,164	0.5725	15,803	17.92	882	42.5
1979	486,840.65	331,356	276,554	0.5681	210,287	17.99	11,692	41.5
1980	198,131.86	133,766	111,643	0.5635	86,489	18.05	4,791	40.5
1981	815,303.33	545,826	455,553	0.5588	359,750	18.11	19,860	39.5
1982	100,345.80	66,594	55,580	0.5539	44,766	18.17	2,463	38.5

Enbridge Energy, Limited Partnership

Account #: 15500 - Pipe Line Construction

ALG - Remaining Life
 Survivor Curve: R2.5
 ASL: 75
 Net Salvage: 0%
 Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1983	329,799.31	216,885	181,015	0.5489	148,784	18.23	8,161	37.5
1984	145,129.48	94,538	78,903	0.5437	66,227	18.29	3,622	36.5
1985	866,108.76	558,618	466,229	0.5383	399,879	18.34	21,803	35.5
1986	9,403,190.48	6,002,287	5,009,583	0.5328	4,393,608	18.39	238,901	34.5
1987	719,520.55	454,325	379,185	0.5270	340,335	18.44	18,456	33.5
1988	13,365,081.88	8,343,584	6,963,658	0.5210	6,401,423	18.49	346,267	32.5
1989	1,487,192.37	917,406	765,679	0.5148	721,514	18.53	38,934	31.5
1990	589,959.80	359,383	299,946	0.5084	290,014	18.58	15,613	30.5
1991	571,534.13	343,583	286,759	0.5017	284,775	18.62	15,297	29.5
1992	1,013,384.21	600,767	501,408	0.4948	511,976	18.66	27,442	28.5
1993	1,936,478.49	1,131,196	944,110	0.4875	992,368	18.69	53,082	27.5
1994	39,323,613.06	22,615,181	18,874,909	0.4800	20,448,704	18.73	1,091,667	26.5
1995	4,525,282.61	2,559,797	2,136,439	0.4721	2,388,844	18.77	127,291	25.5
1996	942,874.65	524,047	437,376	0.4639	505,498	18.80	26,887	24.5
1997	8,105,982.39	4,421,654	3,690,367	0.4553	4,415,615	18.83	234,459	23.5
1998	228,526,527.08	122,188,799	101,980,279	0.4463	126,546,248	18.86	6,708,263	22.5
1999	81,758,487.14	42,788,582	35,711,879	0.4368	46,046,609	18.89	2,437,069	21.5
2000	1,810,667.29	926,100	772,934	0.4269	1,037,733	18.92	54,840	20.5
2001	11,667,336.30	5,821,794	4,858,941	0.4165	6,808,395	18.95	359,277	19.5
2002	81,928,213.08	39,803,746	33,220,697	0.4055	48,707,516	18.98	2,566,703	18.5
2003	32,695,292.99	15,431,824	12,879,591	0.3939	19,815,702	19.00	1,042,828	17.5
2004	8,527,792.94	3,900,435	3,255,351	0.3817	5,272,442	19.03	277,119	16.5
2005	2,510,181.58	1,109,330	925,860	0.3688	1,584,321	19.05	83,170	15.5
2007	1,939,388.15	791,758	660,811	0.3407	1,278,578	19.09	66,968	13.5
2009	9,968,730.49	3,690,752	3,080,347	0.3090	6,888,383	19.13	360,046	11.5
2010	11,795,773.07	4,120,642	3,439,139	0.2916	8,356,634	19.15	436,371	10.5
2011	5,893,888.54	1,927,226	1,608,486	0.2729	4,285,402	19.17	223,570	9.5
2012	13,260,139.00	4,018,516	3,353,903	0.2529	9,906,236	19.18	516,358	8.5

Enbridge Energy, Limited Partnership

Account #: 15500 - Pipe Line Construction

ALG - Remaining Life
 Survivor Curve: R2.5
 ASL: 75
 Net Salvage: 0%
 Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2013	5,766,527.28	1,599,345	1,334,833	0.2315	4,431,695	19.20	230,808	7.5
2015	12,934,069.37	2,842,588	2,372,459	0.1834	10,561,610	19.23	549,204	5.5
2016	16,234,967.48	3,042,384	2,539,212	0.1564	13,695,756	19.24	711,667	4.5
2017	27,352,395.84	4,163,034	3,474,519	0.1270	23,877,877	19.26	1,239,900	3.5
2018	27,757,428.89	3,159,023	2,636,560	0.0950	25,120,869	19.27	1,303,592	2.5
2019	9,369,561.28	672,397	561,191	0.0599	8,808,370	19.28	456,808	1.5
2020	6,292,698.19	160,536	133,985	0.0213	6,158,713	19.29	319,205	0.5
TOTAL	723,744,951.58	342,577,700	285,919,575		437,825,377		23,189,931	

COMPOSITE ANNUAL ACCRUAL RATE	3.20%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.40
COMPOSITE AVERAGE AGE (YEARS)	20.59
ALG COMPOSITE REMAINING LIFE (YEARS)	18.88

Enbridge Energy, Limited Partnership

Account #: 15600 - Buildings

ALG - Remaining Life

Survivor Curve: R2

ASL: 60

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Accrual	Average Age
					Net Book Value	Remaining Life		
1951	258,861.00	210,744	232,038	0.8964	26,823	11.14	2,407	69.5
1952	267,267.62	216,486	238,360	0.8918	28,907	11.37	2,542	68.5
1953	26,118.66	21,048	23,174	0.8873	2,944	11.60	254	67.5
1954	428,985.77	343,907	378,656	0.8827	50,330	11.83	4,255	66.5
1955	24,346.25	19,415	21,377	0.8780	2,969	12.05	246	65.5
1957	40,396.48	31,872	35,092	0.8687	5,304	12.50	424	63.5
1958	37,265.83	29,242	32,196	0.8640	5,070	12.72	399	62.5
1959	55,430.63	43,255	47,625	0.8592	7,805	12.93	603	61.5
1960	17,723.48	13,753	15,143	0.8544	2,581	13.15	196	60.5
1961	211,545.85	163,222	179,714	0.8495	31,832	13.36	2,383	59.5
1963	41,299.45	31,496	34,679	0.8397	6,621	13.77	481	57.5
1965	3,446.40	2,597	2,859	0.8297	587	14.17	41	55.5
1967	204,340.05	152,076	167,442	0.8194	36,898	14.55	2,536	53.5
1968	4,801.04	3,550	3,909	0.8142	892	14.74	61	52.5
1969	99,840.73	73,354	80,765	0.8089	19,075	14.92	1,279	51.5
1970	563,167.79	411,030	452,560	0.8036	110,607	15.09	7,329	50.5
1971	764,549.36	554,242	610,243	0.7982	154,306	15.26	10,110	49.5
1972	310,025.31	223,197	245,749	0.7927	64,276	15.43	4,166	48.5
1973	597,111.77	426,849	469,978	0.7871	127,133	15.59	8,155	47.5
1974	270,574.98	192,025	211,427	0.7814	59,148	15.75	3,756	46.5
1975	614,763.22	433,064	476,821	0.7756	137,942	15.90	8,677	45.5
1976	150,281.15	105,059	115,675	0.7697	34,606	16.04	2,157	44.5
1977	233,612.62	162,039	178,411	0.7637	55,201	16.19	3,411	43.5
1978	234,895.00	161,619	177,949	0.7576	56,946	16.32	3,489	42.5
1979	66,456.54	45,346	49,928	0.7513	16,528	16.45	1,004	41.5
1980	436,591.45	295,359	325,202	0.7449	111,389	16.58	6,718	40.5
1981	525,225.84	352,183	387,768	0.7383	137,458	16.70	8,229	39.5
1982	106,084.10	70,483	77,604	0.7315	28,480	16.82	1,693	38.5

Enbridge Energy, Limited Partnership

Account #: 15600 - Buildings

ALG - Remaining Life

Survivor Curve: R2

ASL: 60

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1983	109,854.84	72,296	79,601	0.7246	30,254	16.94	1,786	37.5
1984	101,844.31	66,365	73,071	0.7175	28,773	17.05	1,688	36.5
1985	993,988.47	641,093	705,870	0.7101	288,119	17.15	16,798	35.5
1986	985,103.68	628,595	692,109	0.7026	292,995	17.25	16,982	34.5
1987	916,535.73	578,350	636,787	0.6948	279,748	17.35	16,124	33.5
1988	169,587.02	105,771	116,458	0.6867	53,129	17.44	3,046	32.5
1989	126,276.23	77,802	85,663	0.6784	40,613	17.53	2,316	31.5
1990	3,681,787.64	2,239,596	2,465,887	0.6698	1,215,901	17.62	69,009	30.5
1991	3,237,465.40	1,943,012	2,139,335	0.6608	1,098,130	17.70	62,034	29.5
1992	6,481,317.70	3,835,180	4,222,689	0.6515	2,258,628	17.78	127,022	28.5
1993	3,788,635.09	2,208,647	2,431,811	0.6419	1,356,824	17.86	75,982	27.5
1994	5,877,869.19	3,373,000	3,713,811	0.6318	2,164,058	17.93	120,694	26.5
1995	2,722,002.22	1,536,151	1,691,365	0.6214	1,030,638	18.00	57,257	25.5
1996	9,194,714.02	5,097,916	5,613,014	0.6105	3,581,700	18.07	198,245	24.5
1997	6,998,964.14	3,808,080	4,192,851	0.5991	2,806,113	18.13	154,766	23.5
1998	12,576,837.52	6,706,836	7,384,500	0.5872	5,192,337	18.19	285,404	22.5
1999	1,531,829.50	799,524	880,308	0.5747	651,521	18.25	35,696	21.5
2000	447,443.20	228,223	251,283	0.5616	196,161	18.31	10,714	20.5
2001	274,259.30	136,467	150,256	0.5479	124,004	18.36	6,753	19.5
2002	1,397,146.57	676,873	745,265	0.5334	651,882	18.41	35,400	18.5
2003	3,839,754.00	1,807,196	1,989,797	0.5182	1,849,957	18.46	100,188	17.5
2004	364,348.82	166,173	182,963	0.5022	181,385	18.51	9,798	16.5
2005	3,464,868.68	1,526,943	1,681,227	0.4852	1,783,642	18.56	96,109	15.5
2006	1,195,778.61	507,494	558,772	0.4673	637,007	18.60	34,243	14.5
2007	7,786,576.14	3,170,196	3,490,516	0.4483	4,296,060	18.64	230,417	13.5
2009	2,875,965.80	1,062,048	1,169,358	0.4066	1,706,608	18.72	91,146	11.5
2010	1,075,688.82	374,846	412,721	0.3837	662,968	18.76	35,338	10.5
2011	3,099,566.10	1,011,177	1,113,347	0.3592	1,986,219	18.80	105,669	9.5

Enbridge Energy, Limited Partnership

Account #: 15600 - Buildings

ALG - Remaining Life

Survivor Curve: R2

ASL: 60

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2012	3,268,178.00	988,315	1,088,175	0.3330	2,180,003	18.83	115,769	8.5
2013	953,796.73	264,026	290,704	0.3048	663,093	18.86	35,152	7.5
2015	6,933,384.78	1,521,943	1,675,721	0.2417	5,257,664	18.92	277,819	5.5
2016	7,706,237.52	1,443,177	1,588,997	0.2062	6,117,240	18.95	322,748	4.5
2017	2,945,418.90	448,411	493,719	0.1676	2,451,700	18.98	129,165	3.5
2019	580,209.00	41,866	46,096	0.0794	534,113	19.03	28,063	1.5
2020	1,462,248.00	38,181	42,039	0.0287	1,420,209	19.06	74,524	0.5
TOTAL	115,760,490.04	53,920,282	59,368,433		56,392,057		3,070,866	

COMPOSITE ANNUAL ACCRUAL RATE 2.65%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.51

COMPOSITE AVERAGE AGE (YEARS) 20.38

ALG COMPOSITE REMAINING LIFE (YEARS) 18.36

Enbridge Energy, Limited Partnership

Account #: 15800 - Pumping Equipment

ALG - Remaining Life

Survivor Curve: S0

ASL: 45

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Accrual	Average Age
					Net Book Value	Remaining Life		
1950	71,500.77	59,857	71,501	1.0000	0	7.33	0	70.5
1954	75,005.55	60,302	75,006	1.0000	0	8.82	0	66.5
1957	19,705.88	15,411	19,706	1.0000	0	9.81	0	63.5
1958	709.62	550	710	1.0000	0	10.11	0	62.5
1959	107,929.09	82,993	107,929	1.0000	0	10.40	0	61.5
1961	26,969.60	20,415	26,970	1.0000	0	10.94	0	59.5
1963	609,030.36	454,334	609,030	1.0000	0	11.43	0	57.5
1964	4,516.04	3,346	4,516	1.0000	0	11.66	0	56.5
1965	4,517.59	3,323	4,518	1.0000	0	11.88	0	55.5
1967	748,912.00	542,976	742,936	0.9920	5,976	12.30	486	53.5
1968	10,603.55	7,633	10,444	0.9850	160	12.50	13	52.5
1969	163,352.70	116,757	159,755	0.9780	3,597	12.69	283	51.5
1970	486,278.73	345,117	472,212	0.9711	14,067	12.87	1,093	50.5
1971	962,507.76	678,278	928,066	0.9642	34,442	13.05	2,640	49.5
1972	858,074.16	600,405	821,514	0.9574	36,560	13.22	2,766	48.5
1973	552,657.85	383,949	525,345	0.9506	27,313	13.38	2,041	47.5
1974	513,494.57	354,181	484,614	0.9438	28,881	13.54	2,133	46.5
1975	151,623.36	103,823	142,057	0.9369	9,566	13.69	699	45.5
1976	528,896.82	359,492	491,881	0.9300	37,016	13.84	2,674	44.5
1977	507,749.70	342,536	468,681	0.9231	39,069	13.99	2,793	43.5
1978	1,721.83	1,153	1,577	0.9160	145	14.13	10	42.5
1979	64,419.97	42,791	58,550	0.9089	5,870	14.26	412	41.5
1980	504,911.42	332,710	455,236	0.9016	49,676	14.39	3,452	40.5
1981	592,692.43	387,347	529,995	0.8942	62,698	14.52	4,318	39.5
1982	71,235.96	46,162	63,162	0.8867	8,074	14.65	551	38.5
1984	3,815.64	2,429	3,323	0.8710	492	14.89	33	36.5
1985	1,079,133.13	680,512	931,122	0.8628	148,011	15.00	9,867	35.5
1986	1,436,617.59	897,133	1,227,518	0.8545	209,100	15.11	13,835	34.5

Enbridge Energy, Limited Partnership

Account #: 15800 - Pumping Equipment

ALG - Remaining Life
 Survivor Curve: S0
 ASL: 45
 Net Salvage: 0%
 Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1987	1,183,654.52	731,676	1,001,128	0.8458	182,527	15.22	11,989	33.5
1988	661,195.05	404,396	553,322	0.8369	107,873	15.33	7,036	32.5
1989	205,681.69	124,406	170,221	0.8276	35,460	15.44	2,297	31.5
1990	1,022,040.30	611,009	836,024	0.8180	186,016	15.54	11,968	30.5
1991	1,065,054.09	628,965	860,592	0.8080	204,462	15.64	13,069	29.5
1992	165,187.25	96,299	131,763	0.7977	33,424	15.74	2,123	28.5
1993	1,180,812.31	679,060	929,135	0.7869	251,677	15.84	15,885	27.5
1994	859,907.62	487,433	666,938	0.7756	192,969	15.94	12,105	26.5
1995	2,207,415.43	1,232,260	1,686,061	0.7638	521,355	16.04	32,511	25.5
1996	9,299,083.09	5,107,345	6,988,212	0.7515	2,310,872	16.13	143,256	24.5
1997	5,332,887.65	2,878,662	3,938,778	0.7386	1,394,110	16.22	85,927	23.5
1998	8,240,901.14	4,366,775	5,974,915	0.7250	2,265,986	16.32	138,875	22.5
1999	757,066.98	393,277	538,107	0.7108	218,959	16.41	13,344	21.5
2000	1,330,158.37	676,397	925,492	0.6958	404,666	16.50	24,526	20.5
2001	101,664.44	50,522	69,128	0.6800	32,537	16.59	1,961	19.5
2002	631,981.02	306,347	419,164	0.6633	212,817	16.68	12,760	18.5
2003	52,350.98	24,700	33,797	0.6456	18,554	16.77	1,106	17.5
2004	80,464.00	36,863	50,439	0.6268	30,025	16.86	1,781	16.5
2005	987,326.61	437,981	599,276	0.6070	388,051	16.95	22,899	15.5
2006	759,061.00	324,995	444,680	0.5858	314,381	17.04	18,455	14.5
2007	2,211,479.78	910,454	1,245,745	0.5633	965,735	17.12	56,396	13.5
2009	6,192,691.54	2,324,156	3,180,066	0.5135	3,012,625	17.30	174,099	11.5
2011	6,486,692.71	2,163,163	2,959,785	0.4563	3,526,908	17.49	201,691	9.5
2013	6,225,182.90	1,773,501	2,426,623	0.3898	3,798,560	17.67	214,919	7.5
2016	2,611,079.59	510,276	698,194	0.2674	1,912,886	17.97	106,446	4.5
2017	2.00	0	0	0.2188	2	18.08	0	3.5
2018	1,328,638.00	160,591	219,731	0.1654	1,108,907	18.18	60,981	2.5
2019	1,875,526.00	145,755	199,432	0.1063	1,676,094	18.30	91,595	1.5

Enbridge Energy, Limited Partnership

Account #: 15800 - Pumping Equipment

ALG - Remaining Life
 Survivor Curve: S0
 ASL: 45
 Net Salvage: 0%
 Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2020	243.00	7	10	0.0407	233	18.42	13	0.5
TOTAL	73,214,012.73	34,513,190	47,184,630		26,029,383		1,530,111	

COMPOSITE ANNUAL ACCRUAL RATE	2.09%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.64
COMPOSITE AVERAGE AGE (YEARS)	21.25
ALG COMPOSITE REMAINING LIFE (YEARS)	17.01

Enbridge Energy, Limited Partnership

Account #: 16000 - Other Station Equipment

ALG - Remaining Life

Survivor Curve: R2

ASL: 50

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Accrual	Average Age
					Net Book Value	Remaining Life		
1950	445,072.53	389,481	424,587	0.9540	20,485	6.25	3,280	70.5
1951	317,460.13	275,943	300,816	0.9476	16,644	6.54	2,545	69.5
1952	171,823.44	148,346	161,717	0.9412	10,106	6.83	1,479	68.5
1953	35,790.12	30,691	33,457	0.9348	2,333	7.12	327	67.5
1954	1,118,111.48	952,316	1,038,155	0.9285	79,957	7.41	10,784	66.5
1956	55,647.40	46,754	50,969	0.9159	4,679	7.99	586	64.5
1957	344,793.18	287,719	313,653	0.9097	31,141	8.28	3,763	63.5
1958	3,576.96	2,964	3,232	0.9035	345	8.56	40	62.5
1959	269,832.46	222,092	242,111	0.8973	27,722	8.85	3,134	61.5
1960	95,886.30	78,377	85,442	0.8911	10,445	9.13	1,144	60.5
1961	333,498.51	270,709	295,109	0.8849	38,389	9.41	4,078	59.5
1962	107,200.33	86,410	94,198	0.8787	13,002	9.70	1,341	58.5
1963	1,234,329.21	987,950	1,077,001	0.8725	157,328	9.98	15,764	57.5
1964	20,144.89	16,010	17,453	0.8664	2,692	10.26	262	56.5
1965	7,188.25	5,672	6,183	0.8602	1,005	10.55	95	55.5
1966	188,081.72	147,353	160,635	0.8541	27,447	10.83	2,535	54.5
1967	1,573,020.52	1,222,982	1,333,218	0.8476	239,803	11.11	21,587	53.5
1968	1,339,361.10	1,033,142	1,126,266	0.8409	213,095	11.39	18,712	52.5
1969	1,072,128.24	820,399	894,348	0.8342	177,781	11.67	15,239	51.5
1970	1,498,605.59	1,137,417	1,239,940	0.8274	258,666	11.94	21,659	50.5
1971	408,715.11	307,640	335,369	0.8205	73,346	12.22	6,004	49.5
1972	2,399,280.17	1,790,710	1,952,119	0.8136	447,161	12.49	35,812	48.5
1973	2,717,657.66	2,010,912	2,192,170	0.8066	525,488	12.75	41,204	47.5
1974	1,345,731.45	987,051	1,076,021	0.7996	269,711	13.02	20,721	46.5
1975	2,600,524.28	1,890,386	2,060,780	0.7924	539,745	13.28	40,659	45.5
1976	1,046,813.76	754,031	821,997	0.7852	224,816	13.53	16,618	44.5
1977	1,779,540.76	1,269,919	1,384,386	0.7779	395,155	13.78	28,682	43.5
1978	223,051.46	157,665	171,876	0.7706	51,176	14.02	3,650	42.5

Enbridge Energy, Limited Partnership

Account #: 16000 - Other Station Equipment

ALG - Remaining Life

Survivor Curve: R2

ASL: 50

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Accrual	Average Age
					Net Book Value	Remaining Life		
1979	1,596,434.30	1,117,501	1,218,229	0.7631	378,205	14.26	26,529	41.5
1980	1,023,559.05	709,378	773,320	0.7555	250,239	14.49	17,274	40.5
1981	3,580,601.98	2,456,304	2,677,708	0.7478	902,894	14.71	61,377	39.5
1982	329,993.51	224,015	244,207	0.7400	85,787	14.93	5,747	38.5
1983	470,069.94	315,684	344,139	0.7321	125,931	15.14	8,319	37.5
1984	466,266.99	309,676	337,590	0.7240	128,677	15.34	8,388	36.5
1985	3,170,588.43	2,081,841	2,269,492	0.7158	901,097	15.54	57,999	35.5
1986	7,617,864.89	4,943,250	5,388,820	0.7074	2,229,045	15.73	141,749	34.5
1987	6,081,013.12	3,898,066	4,249,425	0.6988	1,831,588	15.91	115,144	33.5
1988	4,574,412.64	2,895,395	3,156,376	0.6900	1,418,036	16.08	88,178	32.5
1989	5,720,261.60	3,573,337	3,895,426	0.6810	1,824,835	16.25	112,305	31.5
1990	8,867,508.91	5,464,001	5,956,509	0.6717	2,911,000	16.41	177,397	30.5
1991	8,314,989.16	5,050,844	5,506,112	0.6622	2,808,878	16.56	169,584	29.5
1992	10,028,818.90	6,001,519	6,542,478	0.6524	3,486,341	16.71	208,631	28.5
1993	15,027,151.80	8,852,869	9,650,839	0.6422	5,376,312	16.85	319,046	27.5
1994	30,965,490.44	17,944,669	19,562,146	0.6317	11,403,344	16.99	671,352	26.5
1995	15,981,894.09	9,102,344	9,922,801	0.6209	6,059,093	17.11	354,043	25.5
1996	29,943,518.13	16,744,466	18,253,760	0.6096	11,689,758	17.24	678,201	24.5
1997	25,384,780.60	13,922,405	15,177,327	0.5979	10,207,453	17.35	588,217	23.5
1998	44,082,279.86	23,683,865	25,818,656	0.5857	18,263,624	17.46	1,045,756	22.5
1999	21,458,826.22	11,278,626	12,295,247	0.5730	9,163,580	17.57	521,529	21.5
2000	7,325,569.37	3,760,942	4,099,941	0.5597	3,225,628	17.67	182,531	20.5
2001	2,254,910.26	1,128,888	1,230,643	0.5458	1,024,268	17.77	57,647	19.5
2002	11,363,694.81	5,536,985	6,036,072	0.5312	5,327,623	17.86	298,307	18.5
2003	35,554,002.74	16,823,940	18,340,398	0.5158	17,213,604	17.95	959,147	17.5
2004	2,376,217.91	1,089,258	1,187,440	0.4997	1,188,778	18.03	65,934	16.5
2005	22,565,066.86	9,991,850	10,892,485	0.4827	11,672,582	18.11	644,578	15.5
2006	3,533,249.00	1,506,311	1,642,085	0.4648	1,891,164	18.18	104,001	14.5

Enbridge Energy, Limited Partnership

Account #: 16000 - Other Station Equipment

ALG - Remaining Life

Survivor Curve: R2

ASL: 50

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2007	6,868,434.27	2,808,395	3,061,535	0.4457	3,806,899	18.26	208,532	13.5
2009	20,151,533.98	7,470,689	8,144,074	0.4041	12,007,460	18.39	652,983	11.5
2011	4,121,635.26	1,349,498	1,471,138	0.3569	2,650,498	18.51	143,201	9.5
2012	27,180,934.38	8,248,886	8,992,415	0.3308	18,188,519	18.56	979,731	8.5
2013	7,678,537.68	2,133,030	2,325,294	0.3028	5,353,243	18.62	287,532	7.5
2014	41,034,528.52	10,264,581	11,189,799	0.2727	29,844,729	18.67	1,598,675	6.5
2016	184,386,928.53	34,663,687	37,788,165	0.2049	146,598,764	18.76	7,813,562	4.5
2017	41,134,145.89	6,288,948	6,855,814	0.1667	34,278,332	18.81	1,822,783	3.5
2018	12,371,207.29	1,417,805	1,545,602	0.1249	10,825,605	18.85	574,402	2.5
2020	4,678,261.58	124,395	135,608	0.0290	4,542,654	18.92	240,058	0.5
TOTAL	702,018,049.91	272,509,183	297,072,321		404,945,729		22,332,073	

COMPOSITE ANNUAL ACCRUAL RATE	3.18%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.42
COMPOSITE AVERAGE AGE (YEARS)	15.65
ALG COMPOSITE REMAINING LIFE (YEARS)	18.13

Enbridge Energy, Limited Partnership

Account #: 16100 - Oil Tanks

ALG - Remaining Life

Survivor Curve: S2.5

ASL: 60

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1952	2,240,223.98	1,875,926	1,954,400	0.8724	285,824	9.76	29,294	68.5
1953	29,121.92	24,286	25,302	0.8688	3,820	9.96	383	67.5
1954	22,559.30	18,735	19,519	0.8652	3,040	10.17	299	66.5
1958	17,199.55	14,031	14,618	0.8499	2,581	11.00	235	62.5
1959	201,690.60	163,709	170,557	0.8456	31,133	11.23	2,773	61.5
1960	158,124.70	127,716	133,059	0.8415	25,066	11.44	2,190	60.5
1961	457,011.45	367,268	382,632	0.8372	74,380	11.66	6,380	59.5
1962	115,542.43	92,375	96,239	0.8329	19,303	11.88	1,625	58.5
1968	409,518.38	316,451	329,689	0.8051	79,829	13.18	6,055	52.5
1969	202,246.85	155,310	161,807	0.8000	40,440	13.40	3,017	51.5
1970	2,473.25	1,887	1,966	0.7949	507	13.62	37	50.5
1971	2,527,654.28	1,915,759	1,995,899	0.7896	531,755	13.84	38,422	49.5
1972	2,016,111.85	1,517,595	1,581,079	0.7842	435,033	14.06	30,949	48.5
1973	2,624,264.85	1,961,395	2,043,444	0.7787	580,821	14.27	40,695	47.5
1974	259,774.80	192,736	200,798	0.7730	58,976	14.49	4,071	46.5
1975	90,516.24	66,649	69,437	0.7671	21,079	14.70	1,434	45.5
1976	43,239.10	31,588	32,910	0.7611	10,329	14.91	693	44.5
1977	6,323.52	4,582	4,774	0.7549	1,550	15.12	103	43.5
1978	41,641.68	29,921	31,173	0.7486	10,469	15.33	683	42.5
1979	998,669.68	711,312	741,068	0.7421	257,602	15.53	16,585	41.5
1980	66,882.31	47,205	49,180	0.7353	17,702	15.73	1,125	40.5
1981	119,333.38	83,432	86,922	0.7284	32,411	15.93	2,034	39.5
1982	259,163.36	179,420	186,925	0.7213	72,238	16.13	4,479	38.5
1983	418,393.47	286,701	298,694	0.7139	119,699	16.32	7,335	37.5
1984	221,743.04	150,336	156,625	0.7063	65,118	16.50	3,946	36.5
1985	197,924.57	132,704	138,255	0.6985	59,669	16.69	3,576	35.5
1986	163,860.93	108,597	113,140	0.6905	50,721	16.86	3,008	34.5
1988	36,296.23	23,466	24,448	0.6736	11,848	17.20	689	32.5

Enbridge Energy, Limited Partnership

Account #: 16100 - Oil Tanks

ALG - Remaining Life

Survivor Curve: S2.5

ASL: 60

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1990	6,144,344.15	3,866,161	4,027,890	0.6555	2,116,454	17.52	120,799	30.5
1991	1,049,265.15	650,680	677,899	0.6461	371,366	17.67	21,017	29.5
1992	1,955,633.43	1,194,337	1,244,298	0.6363	711,335	17.81	39,932	28.5
1993	151,791.50	91,223	95,039	0.6261	56,752	17.95	3,162	27.5
1994	8,029,486.56	4,744,466	4,942,937	0.6156	3,086,550	18.08	170,708	26.5
1995	2,518,052.26	1,461,490	1,522,627	0.6047	995,425	18.20	54,679	25.5
1996	5,826,535.77	3,318,423	3,457,240	0.5934	2,369,296	18.32	129,315	24.5
1997	2,696,146.81	1,505,088	1,568,049	0.5816	1,128,098	18.43	61,202	23.5
1998	290,465.53	158,733	165,373	0.5693	125,093	18.54	6,749	22.5
1999	8,378,826.34	4,476,249	4,663,499	0.5566	3,715,327	18.63	199,391	21.5
2000	2,533,941.99	1,321,344	1,376,619	0.5433	1,157,323	18.72	61,810	20.5
2001	1,786,093.36	907,535	945,499	0.5294	840,595	18.81	44,693	19.5
2002	1,404,938.00	694,255	723,297	0.5148	681,641	18.89	36,093	18.5
2003	9,170,909.00	4,397,672	4,581,636	0.4996	4,589,273	18.96	242,083	17.5
2004	2,257,502.10	1,047,859	1,091,693	0.4836	1,165,809	19.02	61,284	16.5
2005	5,198,321.00	2,328,966	2,426,391	0.4668	2,771,930	19.08	145,257	15.5
2006	5,812,156.99	2,505,101	2,609,894	0.4490	3,202,263	19.14	167,330	14.5
2009	5,347,345.03	1,999,389	2,083,028	0.3895	3,264,317	19.27	169,398	11.5
2010	7,655,791.21	2,698,585	2,811,472	0.3672	4,844,319	19.31	250,933	10.5
2011	26,412,425.00	8,707,494	9,071,746	0.3435	17,340,679	19.34	896,802	9.5
2012	15,444,673.00	4,715,247	4,912,495	0.3181	10,532,178	19.36	543,926	8.5
2014	8,362,230.83	2,100,004	2,187,851	0.2616	6,174,380	19.41	318,149	6.5
2017	5,601,270.40	855,217	890,992	0.1591	4,710,278	19.45	242,152	3.5
2018	11,087,478.00	1,264,004	1,316,880	0.1188	9,770,598	19.46	502,034	2.5
2019	36,669,853.12	2,628,525	2,738,482	0.0747	33,931,372	19.47	1,742,708	1.5
2020	11,439,523.44	287,849	299,890	0.0262	11,139,633	19.48	571,928	0.5

Enbridge Energy, Limited Partnership

Account #: 16100 - Oil Tanks

ALG - Remaining Life
 Survivor Curve: S2.5
 ASL: 60
 Net Salvage: 0%
 Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	207,172,505.67	70,526,989	73,477,277		133,695,229		7,015,647	
COMPOSITE ANNUAL ACCRUAL RATE				3.39%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.35				
COMPOSITE AVERAGE AGE (YEARS)				13.61				
ALG COMPOSITE REMAINING LIFE (YEARS)				19.06				

Enbridge Energy, Limited Partnership

Account #: 16300 - Communication Systems

ALG - Remaining Life

Survivor Curve: R2

ASL: 30

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Accrual	Average Age
					Net Book Value	Remaining Life		
1957	3,668.84	3,669	3,669	1.0000	0			63.5
1958	1,387.70	1,388	1,388	1.0000	0			62.5
1959	1,872.16	1,872	1,872	1.0000	0			61.5
1960	1,802.17	1,802	1,802	1.0000	0			60.5
1971	3,363.56	3,174	3,307	0.9831	57	1.69	34	49.5
1981	29,485.52	24,951	25,996	0.8817	3,489	4.61	756	39.5
1982	14,674.85	12,260	12,774	0.8705	1,901	4.94	385	38.5
1985	2,448.44	1,960	2,042	0.8341	406	5.98	68	35.5
1986	739.72	583	607	0.8209	132	6.36	21	34.5
1987	44,420.87	34,414	35,855	0.8072	8,565	6.76	1,267	33.5
1989	97,664.26	72,945	76,001	0.7782	21,663	7.59	2,853	31.5
1990	13,557.20	9,929	10,345	0.7630	3,212	8.03	400	30.5
1991	755,202.34	541,845	564,550	0.7475	190,653	8.48	22,495	29.5
1992	424,695.71	298,278	310,776	0.7318	113,920	8.93	12,757	28.5
1993	226,217.88	155,399	161,911	0.7157	64,307	9.39	6,847	27.5
1994	313,654.42	210,589	219,413	0.6995	94,241	9.86	9,560	26.5
1995	217,726.20	142,782	148,765	0.6833	68,962	10.33	6,678	25.5
1996	137,093.28	87,759	91,436	0.6670	45,657	10.80	4,229	24.5
1997	75,622.02	47,231	49,210	0.6507	26,412	11.26	2,345	23.5
1998	129,928.70	78,975	82,284	0.6333	47,644	11.73	4,063	22.5
1999	69,410.54	40,975	42,692	0.6151	26,718	12.18	2,193	21.5
2000	5,954.36	3,409	3,552	0.5965	2,402	12.63	190	20.5
2001	131,479.54	72,900	75,954	0.5777	55,525	13.06	4,251	19.5
2002	737,211.06	395,155	411,712	0.5585	325,499	13.48	24,138	18.5
2003	88,459.00	45,751	47,668	0.5389	40,791	13.89	2,936	17.5
2004	3,900,327.24	1,942,247	2,023,631	0.5188	1,876,697	14.28	131,408	16.5
2005	135,135.00	64,626	67,334	0.4983	67,801	14.65	4,627	15.5
2006	338,776.18	155,140	161,641	0.4771	177,136	15.01	11,802	14.5

Enbridge Energy, Limited Partnership

Account #: 16300 - Communication Systems

ALG - Remaining Life
 Survivor Curve: R2
 ASL: 30
 Net Salvage: 0%
 Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2007	199,778.00	87,303	90,961	0.4553	108,817	15.34	7,092	13.5
2008	407,821.81	169,360	176,456	0.4327	231,365	15.66	14,773	12.5
2009	114,948.89	45,139	47,030	0.4091	67,919	15.96	4,256	11.5
2010	806,338.68	297,603	310,073	0.3845	496,266	16.24	30,559	10.5
2011	346,389.21	119,259	124,256	0.3587	222,133	16.50	13,462	9.5
2012	487,173.54	155,002	161,496	0.3315	325,677	16.75	19,448	8.5
2013	816,771.75	237,274	247,216	0.3027	569,556	16.97	33,556	7.5
2014	1,345,359.62	351,226	365,943	0.2720	979,417	17.19	56,992	6.5
2015	138,005.00	31,688	33,016	0.2392	104,989	17.38	6,040	5.5
2016	958,364.00	187,699	195,564	0.2041	762,800	17.56	43,429	4.5
2017	1,759,317.02	280,490	292,243	0.1661	1,467,074	17.73	82,728	3.5
2018	1,071,448.00	128,535	133,921	0.1250	937,527	17.89	52,405	2.5
2019	416,326.00	32,049	33,391	0.0802	382,935	18.03	21,233	1.5
2020	394,726.00	11,806	12,301	0.0312	382,425	18.17	21,049	0.5
TOTAL	17,164,746.28	6,586,439	6,862,055		10,302,691		663,325	

COMPOSITE ANNUAL ACCRUAL RATE	3.86%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.40
COMPOSITE AVERAGE AGE (YEARS)	12.55
ALG COMPOSITE REMAINING LIFE (YEARS)	15.53

Enbridge Energy, Limited Partnership

Account #: 16410 - Office Furniture and Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: SQ

ASL: 20

Net Salvage: 0%

Truncation Year: 2040

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG			
					Net Book Value	Remaining Life	Annual Accrual	Average Age
1950	3,073.82	3,074	3,074	1.0000	0			71.5
1951	543.38	543	543	1.0000	0			70.5
1952	373.60	374	374	1.0000	0			69.5
1953	1,812.37	1,812	1,812	1.0000	0			68.5
1954	1,733.56	1,734	1,734	1.0000	0			67.5
1955	1,521.79	1,522	1,522	1.0000	0			66.5
1956	568.76	569	569	1.0000	0			65.5
1957	130.72	131	131	1.0000	0			64.5
1958	934.58	935	935	1.0000	0			63.5
1959	700.66	701	701	1.0000	0			62.5
1960	660.96	661	661	1.0000	0			61.5
1961	260.48	260	260	1.0000	0			60.5
1963	1,322.87	1,323	1,323	1.0000	0			58.5
1964	3,070.49	3,070	3,070	1.0000	0			57.5
1965	528.94	529	529	1.0000	0			56.5
1967	1,065.27	1,065	1,065	1.0000	0			54.5
1968	11,655.79	11,656	11,656	1.0000	0			53.5
1969	603.06	603	603	1.0000	0			52.5
1970	1,322.85	1,323	1,323	1.0000	0			51.5
1971	7,386.09	7,386	7,386	1.0000	0			50.5
1972	2,888.03	2,888	2,888	1.0000	0			49.5
1973	2,221.51	2,222	2,222	1.0000	0			48.5
1974	5,088.45	5,088	5,088	1.0000	0			47.5
1975	7,049.65	7,050	7,050	1.0000	0			46.5
1976	8,754.46	8,754	8,754	1.0000	0			45.5
1977	3,826.90	3,827	3,827	1.0000	0			44.5
1978	6,064.44	6,064	6,064	1.0000	0			43.5
1979	7,583.37	7,583	7,583	1.0000	0			42.5

Enbridge Energy, Limited Partnership

Account #: 16410 - Office Furniture and Equipment

ALG - Remaining Life

Survivor Curve: SQ

ASL: 20

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG		Annual Accrual	Average Age
						Remaining Life			
1980	8,873.03	8,873	8,873	1.0000	0				41.5
1981	14,977.60	14,978	14,978	1.0000	0				40.5
1982	34,013.29	34,013	34,013	1.0000	0				39.5
1983	34,024.42	34,024	34,024	1.0000	0				38.5
1984	37,431.60	37,432	37,432	1.0000	0				37.5
1985	364,714.23	364,714	364,714	1.0000	0				36.5
1986	50,637.14	50,637	50,637	1.0000	0				35.5
1987	81,543.02	81,543	81,543	1.0000	0				34.5
1988	112,286.00	112,286	112,286	1.0000	0				33.5
1989	176,645.57	176,646	176,646	1.0000	0				32.5
1990	184,296.36	184,296	184,296	1.0000	0				31.5
1991	273,037.25	273,037	273,037	1.0000	0				30.5
1992	343,376.87	343,377	343,377	1.0000	0				29.5
1993	705,826.69	705,827	705,827	1.0000	0				28.5
1994	612,252.25	612,252	612,252	1.0000	0				27.5
1995	116,459.88	116,460	116,460	1.0000	0				26.5
1996	440,848.36	440,848	440,848	1.0000	0				25.5
1997	257,697.65	257,698	257,698	1.0000	0				24.5
1998	311,489.89	311,490	311,490	1.0000	0				23.5
1999	445,470.65	445,471	445,471	1.0000	0				22.5
2000	328,616.47	328,616	328,616	1.0000	0				21.5
2001	872,125.06	850,322	872,125	1.0000	0	0.50	0		19.5
2002	54,600.22	50,505	54,600	1.0000	0	1.50	0		18.5
2003	692,901.20	606,289	692,901	1.0000	0	2.50	0		17.5
2004	205,477.60	169,519	205,478	1.0000	0	3.50	0		16.5
2005	85,022.40	65,892	85,022	1.0000	0	4.50	0		15.5
2006	48,115.20	34,884	48,115	1.0000	0	5.50	0		14.5
2007	319,832.80	215,887	319,833	1.0000	0	6.50	0		13.5

Enbridge Energy, Limited Partnership

Account #: 16410 - Office Furniture and Equipment

ALG - Remaining Life

Survivor Curve: SQ

ASL: 20

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2008	222,982.00	139,364	222,982	1.0000	0	7.50	0	12.5
2009	241,009.60	138,581	241,010	1.0000	0	8.50	0	11.5
2010	174,654.13	91,693	174,654	1.0000	0	9.50	0	10.5
2012	47,872.40	20,346	47,872	1.0000	0	11.50	0	8.5
2014	1,401,380.56	455,449	1,401,381	1.0000	0	13.50	0	6.5
2015	1,333,943.20	366,834	1,333,943	1.0000	0	14.50	0	5.5
2016	762,499.60	171,562	678,839	0.8903	83,661	15.50	5,397	4.5
2017	203,845.60	35,673	141,151	0.6924	62,695	16.50	3,800	3.5
2018	864,672.00	108,084	427,667	0.4946	437,005	17.50	24,972	2.5
2019	858,624.80	64,397	254,806	0.2968	603,819	18.50	32,639	1.5
2020	895,136.44	22,378	88,547	0.0989	806,589	19.50	41,364	0.5
TOTAL	14,301,959.88	8,624,924	12,308,191		1,993,768		108,171	

COMPOSITE ANNUAL ACCRUAL RATE	0.76%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.86
COMPOSITE AVERAGE AGE (YEARS)	15.04
ALG COMPOSITE REMAINING LIFE (YEARS)	18.43

Enbridge Energy, Limited Partnership

Account #: 16420 - Computer Equipment

ALG - Remaining Life
 Survivor Curve: SQ
 ASL: 5
 Net Salvage: 0%
 Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Accrual	Average Age
					Net Book Value	Remaining Life		
1989	612,821.50	612,822	612,822	1.0000	0			32.5
1990	459,833.84	459,834	459,834	1.0000	0			31.5
1991	226,537.84	226,538	226,538	1.0000	0			30.5
1992	123,556.73	123,557	123,557	1.0000	0			29.5
1993	177,257.96	177,258	177,258	1.0000	0			28.5
1994	71,570.43	71,570	71,570	1.0000	0			27.5
1995	739,642.71	739,643	739,643	1.0000	0			26.5
1996	621,447.77	621,448	621,448	1.0000	0			25.5
1997	453,659.86	453,660	453,660	1.0000	0			24.5
1998	295,025.23	295,025	295,025	1.0000	0			23.5
1999	626,604.17	626,604	626,604	1.0000	0			22.5
2000	368,561.51	368,562	368,562	1.0000	0			21.5
2002	987,545.04	987,545	987,545	1.0000	0			19.5
2003	1,039,351.80	1,039,352	1,039,352	1.0000	0			18.5
2004	308,216.40	308,216	308,216	1.0000	0			17.5
2005	127,533.60	127,534	127,534	1.0000	0			16.5
2006	72,172.80	72,173	72,173	1.0000	0			15.5
2007	479,749.20	479,749	479,749	1.0000	0			14.5
2008	334,473.00	334,473	334,473	1.0000	0			13.5
2009	361,514.40	361,514	361,514	1.0000	0			12.5
2010	312,852.60	312,853	312,853	1.0000	0			11.5
2012	71,808.60	71,809	71,809	1.0000	0			9.5
2014	2,099,918.11	2,099,918	2,099,918	1.0000	0			7.5
2015	2,000,914.80	2,000,915	2,000,915	1.0000	0			6.5
2016	1,143,749.40	1,029,374	1,143,749	1.0000	0	0.50	0	4.5
2017	305,768.40	214,038	279,608	0.9144	26,160	1.50	17,440	3.5
2018	1,297,008.00	648,504	847,173	0.6532	449,835	2.50	179,934	2.5
2019	784,374.00	235,312	307,400	0.3919	476,974	3.50	136,278	1.5

Enbridge Energy, Limited Partnership

Account #: 16420 - Computer Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: SQ

ASL: 5

Net Salvage: 0%

Truncation Year: 2040

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2020	1,846,267.86	184,627	241,187	0.1306	1,605,081	4.50	356,685	0.5
TOTAL	18,349,737.56	15,284,425	15,791,688		2,558,050		690,337	

COMPOSITE ANNUAL ACCRUAL RATE 3.76%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.86

COMPOSITE AVERAGE AGE (YEARS) 12.82

ALG COMPOSITE REMAINING LIFE (YEARS) 3.71

Enbridge Energy, Limited Partnership

Account #: 16510 - Vehicles

ALG - Remaining Life

Survivor Curve: S4

ASL: 6

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1970	231.42	231	231	1.0000	0			51.5
1971	1,621.69	1,622	1,622	1.0000	0			50.5
1973	4,890.38	4,890	4,890	1.0000	0			48.5
1974	6,815.48	6,815	6,815	1.0000	0			47.5
1975	947.20	947	947	1.0000	0			46.5
1976	48,024.00	48,024	48,024	1.0000	0			45.5
1977	23,105.40	23,105	23,105	1.0000	0			44.5
1978	17,481.78	17,482	17,482	1.0000	0			43.5
1979	24,969.38	24,969	24,969	1.0000	0			42.5
1980	1,742.45	1,742	1,742	1.0000	0			41.5
1981	494.00	494	494	1.0000	0			40.5
1983	120,311.20	120,311	120,311	1.0000	0			38.5
1984	15,891.17	15,891	15,891	1.0000	0			37.5
1985	16,085.87	16,086	16,086	1.0000	0			36.5
1986	62,105.77	62,106	62,106	1.0000	0			35.5
1987	69,571.45	69,571	69,571	1.0000	0			34.5
1988	202,670.81	202,671	202,671	1.0000	0			33.5
1989	402,016.33	402,016	402,016	1.0000	0			32.5
1990	368,490.44	368,490	368,490	1.0000	0			31.5
1991	164,907.06	164,907	164,907	1.0000	0			30.5
1992	187,801.29	187,801	187,801	1.0000	0			29.5
1993	352,146.15	352,146	352,146	1.0000	0			28.5
1994	936,954.83	936,955	936,955	1.0000	0			27.5
1995	398,433.16	398,433	398,433	1.0000	0			26.5
1996	22,465.86	22,466	22,466	1.0000	0			25.5
1999	1,154,112.76	1,154,113	1,154,113	1.0000	0			22.5
2000	1,166,349.72	1,166,350	1,166,350	1.0000	0			21.5
2001	639,656.57	639,657	639,657	1.0000	0			20.5

Enbridge Energy, Limited Partnership

Account #: 16510 - Vehicles

ALG - Remaining Life
 Survivor Curve: S4
 ASL: 6
 Net Salvage: 0%
 Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2002	338,712.64	338,713	338,713	1.0000	0			19.5
2003	56,820.27	56,820	56,820	1.0000	0			18.5
2004	406,627.77	406,628	406,628	1.0000	0			17.5
2005	325,689.06	325,689	325,689	1.0000	0			16.5
2006	158,984.73	158,985	158,985	1.0000	0			15.5
2007	100,673.05	100,673	100,673	1.0000	0			14.5
2008	1,326,458.61	1,326,459	1,326,459	1.0000	0			13.5
2009	528,912.03	528,912	528,912	1.0000	0			12.5
2010	1,590,792.91	1,590,793	1,590,793	1.0000	0			11.5
2011	2,243,701.47	2,056,726	2,243,701	1.0000	0	0.50	0	9.5
2012	819,873.42	749,502	819,873	1.0000	0	0.51	0	8.5
2013	1,034,294.86	932,854	1,034,295	1.0000	0	0.59	0	7.5
2014	471,692.53	411,888	471,693	1.0000	0	0.76	0	6.5
2015	5,910,566.51	4,833,236	5,910,567	1.0000	0	1.09	0	5.5
2016	1,119,432.15	807,214	1,119,432	1.0000	0	1.67	0	4.5
2017	2,696,588.06	1,563,893	2,371,316	0.8794	325,272	2.52	129,062	3.5
2018	820,430.54	341,791	518,255	0.6317	302,176	3.50	86,326	2.5
2020	1,493,428.58	124,452	188,706	0.1264	1,304,723	5.50	237,222	0.5
TOTAL	27,853,972.79	23,065,522	25,921,803		1,932,170		452,610	

COMPOSITE ANNUAL ACCRUAL RATE 1.62%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.93

COMPOSITE AVERAGE AGE (YEARS) 11.67

ALG COMPOSITE REMAINING LIFE (YEARS) 4.27

Enbridge Energy, Limited Partnership

Account #: 16520 - Other Work Equipment

ALG - Remaining Life

Survivor Curve: SQ

ASL: 25

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG			
					Net Book Value	Remaining Life	Annual Accrual	Average Age
1950	309.40	309	309	1.0000	0			71.5
1952	1,219.69	1,220	1,220	1.0000	0			69.5
1953	5,394.81	5,395	5,395	1.0000	0			68.5
1954	3,417.65	3,418	3,418	1.0000	0			67.5
1957	904.37	904	904	1.0000	0			64.5
1958	315.47	315	315	1.0000	0			63.5
1959	978.33	978	978	1.0000	0			62.5
1961	358.10	358	358	1.0000	0			60.5
1964	1,203.65	1,204	1,204	1.0000	0			57.5
1965	1,939.13	1,939	1,939	1.0000	0			56.5
1966	226.99	227	227	1.0000	0			55.5
1967	18,415.25	18,415	18,415	1.0000	0			54.5
1968	31,509.82	31,510	31,510	1.0000	0			53.5
1969	18,323.91	18,324	18,324	1.0000	0			52.5
1970	198,769.65	198,770	198,770	1.0000	0			51.5
1971	30,795.22	30,795	30,795	1.0000	0			50.5
1972	143,745.42	143,745	143,745	1.0000	0			49.5
1973	171,834.19	171,834	171,834	1.0000	0			48.5
1974	111,286.07	111,286	111,286	1.0000	0			47.5
1975	33,859.76	33,860	33,860	1.0000	0			46.5
1977	12,401.90	12,402	12,402	1.0000	0			44.5
1978	45,149.87	45,150	45,150	1.0000	0			43.5
1981	145,891.48	145,891	145,891	1.0000	0			40.5
1982	116,957.45	116,957	116,957	1.0000	0			39.5
1983	215,150.26	215,150	215,150	1.0000	0			38.5
1984	20,019.40	20,019	20,019	1.0000	0			37.5
1985	175,925.76	175,926	175,926	1.0000	0			36.5
1986	183,460.05	183,460	183,460	1.0000	0			35.5

Enbridge Energy, Limited Partnership

Account #: 16520 - Other Work Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: SQ

ASL: 25

Net Salvage: 0%

Truncation Year: 2040

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	ALG		Annual Accrual	Average Age
					Net Book Value	Remaining Life		
1987	279,629.83	279,630	279,630	1.0000	0			34.5
1988	454,665.95	454,666	454,666	1.0000	0			33.5
1989	433,104.05	433,104	433,104	1.0000	0			32.5
1990	403,712.58	403,713	403,713	1.0000	0			31.5
1991	1,065,521.18	1,065,521	1,065,521	1.0000	0			30.5
1992	1,061,599.36	1,061,599	1,061,599	1.0000	0			29.5
1993	1,072,654.29	1,072,654	1,072,654	1.0000	0			28.5
1994	1,245,949.02	1,245,949	1,245,949	1.0000	0			27.5
1995	580,633.10	580,633	580,633	1.0000	0			26.5
1996	1,398,554.54	1,370,583	1,398,555	1.0000	0	0.50	0	24.5
1997	574,000.89	539,561	574,001	1.0000	0	1.50	0	23.5
1998	545,629.83	491,067	545,630	1.0000	0	2.50	0	22.5
1999	287,345.28	247,117	287,345	1.0000	0	3.50	0	21.5
2000	727,193.81	596,299	727,194	1.0000	0	4.50	0	20.5
2001	594,346.10	463,590	594,346	1.0000	0	5.50	0	19.5
2002	44,474.18	32,911	44,474	1.0000	0	6.50	0	18.5
2003	171,505.14	120,054	171,505	1.0000	0	7.50	0	17.5
2004	789,336.26	520,962	789,336	1.0000	0	8.50	0	16.5
2005	632,219.94	391,976	632,220	1.0000	0	9.50	0	15.5
2006	308,617.41	178,998	308,617	1.0000	0	10.50	0	14.5
2007	205,578.67	111,012	205,579	1.0000	0	11.50	0	13.5
2008	2,574,890.24	1,287,445	2,574,890	1.0000	0	12.50	0	12.5
2009	1,026,711.58	472,287	1,026,712	1.0000	0	13.50	0	11.5
2010	3,088,009.76	1,296,964	3,088,010	1.0000	0	14.50	0	10.5
2011	4,355,420.51	1,655,060	4,355,421	1.0000	0	15.50	0	9.5
2012	1,591,518.98	541,116	1,591,519	1.0000	0	16.50	0	8.5
2013	2,007,748.84	602,325	2,007,749	1.0000	0	17.50	0	7.5
2014	915,638.43	238,066	915,638	1.0000	0	18.50	0	6.5

Enbridge Energy, Limited Partnership

Account #: 16520 - Other Work Equipment

ALG - Remaining Life

Survivor Curve: SQ

ASL: 25

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2015	11,473,452.65	2,524,160	11,473,453	1.0000	0	19.50	0	5.5
2016	2,173,015.34	407,440	2,173,015	1.0000	0	19.50	0	4.5
2017	5,234,553.30	796,562	4,563,161	0.8717	671,392	19.50	34,430	3.5
2018	1,592,600.46	180,977	1,036,741	0.6510	555,860	19.50	28,506	2.5
2020	2,899,008.42	72,475	415,179	0.1432	2,483,829	19.50	127,376	0.5
TOTAL	53,498,602.98	23,426,241	49,787,522		3,711,081		190,312	

COMPOSITE ANNUAL ACCRUAL RATE 0.36%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.93

COMPOSITE AVERAGE AGE (YEARS) 12.06

ALG COMPOSITE REMAINING LIFE (YEARS) 19.50

Enbridge Energy, Limited Partnership

Account #: 16600 - Other Property

ALG - Remaining Life

Survivor Curve: SQ

ASL: 25

Net Salvage: 0%

Truncation Year: 2040

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1993	1,090,540.89	1,090,541	1,090,541	1.0000	0			28.5
1994	1,577,698.60	1,577,699	1,577,699	1.0000	0			27.5
1995	2,598,926.04	2,598,926	2,598,926	1.0000	0			26.5
1996	328,201.66	321,638	328,202	1.0000	0	0.50	0	24.5
1997	60,685.69	57,045	60,686	1.0000	0	1.50	0	23.5
1998	5,449.00	4,904	5,449	1.0000	0	2.50	0	22.5
1999	9,445.06	8,123	9,445	1.0000	0	3.50	0	21.5
2002	15,203.94	11,251	15,204	1.0000	0	6.50	0	18.5
2003	521,618.00	365,133	521,618	1.0000	0	7.50	0	17.5
2007	1,533,460.00	828,068	1,533,460	1.0000	0	11.50	0	13.5
2008	75,219.00	37,610	75,219	1.0000	0	12.50	0	12.5
2009	1,363.00	627	1,363	1.0000	0	13.50	0	11.5
2011	797,555.00	303,071	797,555	1.0000	0	15.50	0	9.5
2019	1,375,326.00	98,238	1,086,445	0.7900	288,881	19.50	14,814	1.5
2020	1,044,839.00	26,121	288,881	0.2765	755,958	19.50	38,767	0.5
TOTAL	11,035,530.89	7,328,992	9,990,692		1,044,839		53,581	

COMPOSITE ANNUAL ACCRUAL RATE	0.49%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.91
COMPOSITE AVERAGE AGE (YEARS)	17.61
ALG COMPOSITE REMAINING LIFE (YEARS)	19.50

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

Alliance Pipeline L.P.

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Docket No. RP15-1022-000 *et al.*

**INDEX TO EXHIBITS
OF THE PREPARED DIRECT TESTIMONY
OF ALLIANCE PIPELINE L.P.**

Exhibit No.	Description	Date Identified	Admitted or Rejected Date	Protected or CEII
APL-47	Prepared Direct Testimony of Brian Troicuk			No
APL-48	Prepared Direct Testimony of Terry Molik			No
APL-49	Prepared Direct Testimony of Neil Coghlan			No
APL-50	Prepared Direct Testimony of Larry Kennedy			No

Respectfully submitted,

/s/ William A. Williams

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**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

Alliance Pipeline L.P.

Docket No. RP15-1022-000 *et al.*

**PREPARED DIRECT TESTIMONY OF
BRIAN TROICUK
ON BEHALF OF ALLIANCE PIPELINE L.P.**

SUMMARY OF PREPARED DIRECT TESTIMONY OF BRIAN TROICUK

Mr. Troicuk is the Director, Regulatory Affairs at Alliance Pipeline L.P. (“Alliance”). Mr. Troicuk will be testifying regarding the requirement set forth in the Federal Energy Regulatory Commission’s (“Commission” or “FERC”) November 19, 2015 Order on Rehearing, in which the Commission stated that in its June 30, 2015 Order, the mention of certain issues for examination at hearing was not intended to foreclose examination of other aspects of Alliance’s May 29, 2015 filing at hearing, including all issues related to Alliance’s proposed tariff changes.

PREPARED DIRECT TESTIMONY OF BRIAN TROICUK

1 **I. Introduction**

2 **Q. Please state your name, title and business address.**

3 A. My name is Brian Troicuk. My business address is Alliance Pipeline Ltd., 800, 605 – 5th
4 Avenue S.W., Calgary, Alberta T2P 3H5, Canada. I am the Director, Regulatory Affairs
5 for Alliance Pipeline Ltd., on behalf of Alliance Pipeline Inc., Managing General Partner
6 of Alliance Pipeline L.P.

7 **Q. Please briefly describe your education, and professional experience and**
8 **qualifications.**

9 A. I graduated from Carleton University in Ottawa with a Bachelor of Engineering
10 (Mechanical) degree. In addition, I graduated from the University of Ottawa with a
11 Master of Business Administration degree. I am a member of the Association of
12 Professional Engineers and Geoscientists of Alberta. I have been employed by Alliance
13 Pipeline since 2008.

14 **Q. Have you previously testified before the Federal Energy Regulatory Commission**
15 **(“Commission” or “FERC”)?**

16 A. Yes, on December 1, 2015 I submitted testimony in these proceedings.

17 **Q. What is the purpose of this direct testimony?**

18 A. The purpose of this direct testimony in this proceeding is to address the statement in the
19 Commission’s November 19, 2015 Order on Rehearing that the Commission’s prior order
20 of June 30, 2015 was not intended to foreclose examination of other aspects of Alliance’s
21 May 29, 2015 filing at hearing, including all issues related to Alliance’s proposed tariff
22 changes.

1 **Q. Will you address all of Alliance’s May 29, 2015 proposed tariff changes?**

2 A. No. I will not address those changes which were purely housekeeping in nature. I also
3 want to point out that the Commission accepted several of the proposed tariff changes
4 which were contested in this proceeding, as well as others which were uncontested or
5 which the Commission found to be consistent with existing policy or otherwise just and
6 reasonable. For example, FERC found in its November 19, 2015 Order on Rehearing at
7 P 56 that Alliance’s proposal to modify sections 12, 13, and 15 of its General Terms and
8 Conditions (“GT&C”) to remove the scheduling and curtailment priority for AOS service
9 over other interruptible service is consistent with Commission policy and just and
10 reasonable. The Commission also found that Alliance’s proposed modification to GT&C
11 section 39.1, which provides that a shipper and Alliance may agree to a negotiated rate
12 less than the minimum recourse rate, is not unjust or unreasonable as far as it goes.
13 However, if such a rate is negotiated, parties will have the right to object that the rate is
14 unjust and unreasonable. Should Alliance file a negotiated rate with a rate less than the
15 minimum rate, any party is free to protest the filing, and raise arguments that the rates are
16 discriminatory or that the rates may otherwise unreasonably harm other shippers. The
17 Commission approved this proposal in its June 30, 2015 Order at P 48, and subsequently
18 clarified it in its November 19, 2015 Order on Rehearing at P 69.

19 **Q. Please address Section 22 of the GT&C.**

20 A. Alliance’s filing proposed to require that shippers provide audited consolidated financial
21 statements, unaudited consolidated financial statements, and any additional information
22 regarding the business affairs, operations, assets, and financial condition of shippers that
23 Alliance reasonably required from time to time. In its June 30, 2015 Order at P 47, the

1 Commission approved this proposal and subsequently clarified in its November 19, 2015
 2 Order on Rehearing at P 70 that a lack of audited and unaudited consolidated financial
 3 statements is not of itself automatic grounds for a determination of non-creditworthiness,
 4 but rather that Alliance has the right to require additional information and adequate data
 5 to make such determinations. The Commission noted that if a shipper could offer
 6 alternative satisfactory documentation to that requested by Alliance, the shipper should
 7 be permitted to do so.

8 **Q. Please address the removal of Section 34 from the GT&C.**

9 A. A key element in Alliance’s May 29, 2015 filing was the removal of the AOS and IT
 10 revenue crediting provisions from the tariff, reflecting both the termination by legacy
 11 shippers of the original cost-based service framework and Alliance’s status as an “at-risk”
 12 pipeline effective December 1, 2015. The removal of the existing GT&C Section 34
 13 requirement to credit all IT revenues to firm shippers is plainly necessary to allow
 14 Alliance a reasonable opportunity to recover its costs in the post-December 1, 2015 era.
 15 Alliance requires IT revenues to support cost recovery, and has accordingly requested a
 16 waiver of the Commission’s policy to either allocate costs to or credit revenues from all
 17 services provided by a pipeline. That issue is part of the hearing in this case and
 18 Alliance’s September 14, 2015 cost and revenue study fully justifies Alliance’s existing
 19 rates and allocates costs to non-firm services.

20 **Q. Please address Section 20.1 of the GT&C.**

21 A. Intervenor Badlands NGL’s, LLC expressed concerns about the identification of Aux
 22 Sable Liquids Products LP (“ASLP”) as the sole processor of gas in Section 20.1 of the

1 GT&C. , Alliance proposes to revise Section 20.1 to remove the reference to ASLP and
2 replace it with “processor”.

3 **Q. Please address other changes to the Statement of Rates, Rate Schedules, GT&C, and**
4 **Forms of Agreements.**

5 A. In addition to the items described above, Alliance proposed to implement changes to
6 other existing tariff provisions, as summarized below, as well as certain housekeeping
7 modifications and clarifications of NAESB standards. No changes were proposed to the
8 maximum and minimum recourse rates on Sheet No. 10. The footnotes on Sheet No. 10
9 were revised to reflect the applicability of the Fuel Requirement in revised GT&C
10 Section 14. The recourse rates for NomPAL service have been removed from Sheet No.
11 10A, reflecting the elimination of the NomPAL service option, as described below.

12 **Q. Please discuss other applicable changes.**

13 A. Alliance also proposed revisions to Rate Schedule FT-1, Section 2.5, Section 4 and
14 Section 7. Section 2.5, in Second Revised Sheet No. 81, has been revised to authorize
15 shippers to request the “staging” of their contracted capacity in periodic tranche
16 commitments, provided that (1) the term weighted average aggregate Contracted
17 Capacity is at least 50 MMcf/d and (2) the initial term of the Firm Transportation
18 Agreement is at least 5 years. The *pro forma* Rate Schedule FT-1 service agreement has
19 also been revised. The Commission’s June 30, 2015 Order accepted this change.

20 **Q. Please discuss revisions to Section 4 of the GT&C, regarding Primary Delivery**
21 **Point Capacity.**

22 A. A firm shipper’s right to Primary Delivery Point Capacity equal to 150% of Contracted
23 Capacity (included in the original Alliance tariff to accommodate AOS quantities) has

1 been revised in Section 4 so that Primary Delivery Point Capacity matches Contracted
2 Capacity. In addition, the process for a shipper to make changes to its primary receipt
3 and delivery point designation and capacities has been clarified and streamlined.

4 **Q. Please discuss changes to Reservation Charge Credits.**

5 A. In Second Revised Sheet No. 85, Section 7 of Rate Schedule FT-1 (Reservation Charge
6 Credits, or “RCCs”) has been revised. Proposed Section 7.1(a), on First Revised Sheet
7 No. 85, requires Alliance to grant RCCs if its physical capacity to transport gas is
8 reduced, the reduction prevents Alliance from transporting the shipper’s gas in
9 accordance with their Firm Transportation Agreement, and the shipper chooses not to
10 mitigate the reduction through commercial or other means available on Alliance’s
11 system. In such circumstances, Alliance would be required to give full credits when the
12 outage is due to an event within its control (a non-*force majeure* event) and partial credits
13 when the outage is due to a *force majeure* event, using the Safe Harbor Method approved
14 by the Commission. Revised Section 7.1(b) provides that shippers who nominate service
15 from secondary receipt points are not entitled to receive RCCs. Revised Section 7.1(c)
16 provides that a shipper will only be entitled to receive RCCs for capacity that, if it had
17 been nominated and tendered at the shipper’s contracted receipt point, the pipeline would
18 have been able to schedule the gas for transport in accordance with Section 12 of the
19 GT&C. Revised Section 7.1(d) would preclude a shipper from receiving RCCs if the
20 shipper’s gas does not comply with the Quality of Gas Specifications in Section 2 of the
21 GT&C or exceeds the volumes that Alliance is required to transport under the Firm
22 Transportation Agreement. These changes were approved in P 43 of the June 30, 2015
23 Order.

1 **Q. Please discuss revisions to the rate schedule for Park and Loan service.**

2 A. In the Rate Schedule for Park and Loan (“PAL”) service, the NomPAL service option has
3 been eliminated due to lack of demand. No shipper has ever requested the use of
4 NomPAL. Shippers have consistently utilized the TermPAL and AutoPAL service
5 options to meet their park and loan service requirements. In addition, consistent with the
6 assumption of responsibility by Alliance for managing its operational linepack, in the rare
7 instance that a shipper fails to remove any parked quantity it will become part of
8 Alliance’s operational line pack. This change was approved in P 48 of the June 30, 2015
9 Order.

10 **Q. Please address other GT&C changes.**

11 A. In Section 1 (Definitions), on Sheet Nos. 200-207, revisions were made to the list of
12 Definitions in order to modify existing terms to encompass the changes necessary to
13 reflect the new Alliance business model.

14 In a filing dated December 9, 2015, in Docket No. RP16-292-000, Alliance made
15 additional revisions to the AOS-related provisions, but the Commission has not yet acted
16 on that filing, as of the date of this testimony.

17 In Section 2 (Quality of Gas), Alliance modified certain gas quality provisions of
18 the tariff to align with industry standards and changed the hydrocarbon dewpoint
19 specification from 14°F to 23°F. The Commission accepted this subject to the filing of
20 additional information by Alliance, which the Commission, by letter order issued August
21 7, 2015, found that such information adequately justified the proposed revisions to the
22 gas quality provisions.

1 **Q. Please discuss Section 14 – Fuel Requirement.**

2 A. Section 14 was revised to implement a fuel tracking mechanism, with an annual true-up
 3 component. Revised Section 14 requires each firm and interruptible shipper to nominate
 4 and tender to Alliance, in addition to the gas nominated and tendered at the receipt point,
 5 an amount of energy determined on the basis of the applicable Fuel Requirement (fuel
 6 and lost or unaccounted for gas) established by Alliance and set forth in Sheet No. 10.
 7 Operational variance in linepack requirements will no longer be included in the Fuel
 8 Requirement determination. Instead, Alliance will be responsible for the management of
 9 its linepack.

10 The revised Section 14 further provides that the Fuel Requirement will be
 11 expressed as a percentage of a shipper’s nomination. The Fuel Requirement will be
 12 initially set at 2.0%, and its subsequent annual redetermination will be based on the
 13 preceding base year’s annual throughput, adjusted to reflect any differences between the
 14 actual fuel collected and the actual fuel used during the base period. The proposed
 15 revisions also require Alliance to revise the Fuel Requirement on November 1 each year.
 16 The fixing of fuel rates on an annual basis responds to shipper requests for greater
 17 commercial certainty. These changes were approved in P 48 of the June 30, 2015 Order.

18 **Q. Please discuss Section 16 – Unauthorized Volumes and Imbalances.**

19 A. On Substitute First Revised Sheet Nos. 233-234, certain provisions of Section 16 were
 20 revised to clarify the shipper’s responsibility for imbalances and to set forth procedures to
 21 be followed if a shipper does not clear any imbalance. Revised Section 16.3 requires
 22 each shipper to use all reasonable efforts to maintain the balance of the gas that is
 23 received in the shipper’s account and gas that is delivered by Alliance from the shipper’s

1 account at the receipt or entry points. Revised Section 16.5 now provides an imbalance
 2 tolerance for IT-1 shippers in addition to the tolerance currently provided to FT-1
 3 shippers. Consistent with the assumption of responsibility by Alliance for managing its
 4 operational linepack, revised Sections 16.7 and 16.13 provide that if a shipper of firm or
 5 interruptible service, wheeling service, or title transfer service fails to clear an imbalance,
 6 Alliance will retain the shipper’s remaining gas in its system as operational linepack.
 7 Likewise, the proceeds related to any gas effectively loaned as a result of a shipper failure
 8 to clear an imbalance would be retained by Alliance.

9 **Q. Please address Section 22 – Creditworthiness.**

10 A. For shippers who qualify by providing letters of credit, Alliance has reduced the cash
 11 deposit requirement from 12 months to 3 months in Section 22.1(c)(iii) to align the
 12 requirement with Commission policy. In situations where facilities are constructed or
 13 other capital expenditures are required to meet a new shipper’s capacity needs, Alliance
 14 proposes to retain the 12 month requirement. FERC approved this change in its June 30,
 15 2015 Order at P 48.

16 **Q. Please discuss Section 39 – Negotiated Rates.**

17 A. Alliance proposed a revision to GT&C Section 39.1 (a) to allow Alliance and a shipper
 18 to agree to a Negotiated Rate less than the minimum applicable Recourse Rate, currently
 19 set at \$0.00. As one of the new service offerings provided on Alliance Canada, shippers
 20 were invited to submit a single bid for “full path” capacity on both Alliance Canada and
 21 Alliance. To the extent that such a bid is accepted by Alliance in order to generate
 22 additional revenues, and such bid yields a full path negotiated rate which is less than the
 23 rate approved by the NEB for the Alliance Canada portion, a negative Negotiated Rate

1 would be required on Alliance to allow the transaction to be completed. While Alliance
 2 does not expect these circumstances to occur, it was essential to have the necessary tariff
 3 authority in place in advance of the filing of the actual Negotiated Rate. In these limited
 4 circumstances, Alliance submits that the revision to GT&C Section 39.1 (a) is just and
 5 reasonable. FERC approved this change in P 48 of the June 30, 2015 Order, and
 6 subsequently clarified it in its November 19, 2015 Order on Rehearing at P 69.

7 **Q. Please address Section 43 – Operational Purchases and Sales of Gas.**

8 A. On Substitute Original Sheet No. 288, Section 43.1 was revised to provide that
 9 operational sales and/or purchases of gas may also be made at delivery points on
 10 Alliance. Tariffs of other pipelines previously accepted by the Commission have allowed
 11 operational sales and purchases at delivery points. The added flexibility will assist
 12 Alliance in managing imbalance quantities and operational linepack variances.

13 To ensure all operational sales of natural gas are transacted in a fully non-
 14 discriminatory and competitive manner in accordance with Commission policy, Alliance
 15 will conduct such transactions through an industry recognized market exchange or
 16 clearinghouse, or in the alternative, through its existing bidding process. Alliance has also
 17 clarified that the bidding process is applicable to operational sales of natural gas pursuant
 18 to Commission policy.

19 These changes were approved by the Commission at P 48 of the June 30, 2015
 20 Order.

21 **Q. Please address Section 1 of Rate Schedule FT-1 and IT-1.**

22 A. In its motion to place suspended tariff sheets into effect, dated October 30, 2015, in
 23 Docket No. RP15-1022-000, Alliance revised Sections 1 of Rate Schedules FT-1 and IT-1

1 to provide that its acceptance of arrangements made for the processing of natural gas to
2 meet downstream transporters' gas quality specifications "shall not be unreasonably
3 withheld".

4 **Q. Does this conclude your testimony?**

5 A. Yes.

VERIFICATION

Brian Troicuk hereby declares under penalty of the laws of the United States that the foregoing document is true and correct to the best of his knowledge and belief, pursuant to 28 U.S.C. § 1746.

Executed this 7th day of January, 2016.

Handwritten signature of Brian Troicuk in blue ink.

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

Alliance Pipeline L.P.

Docket No. RP15-1022-000 *et al.*

**SUMMARY OF PREPARED DIRECT TESTIMONY OF
TERRY MOLIK
ON BEHALF OF ALLIANCE PIPELINE L.P.**

Terry Molik is employed by Alliance Pipeline L.P. (“Alliance”) and provides Prepared Direct Testimony in this proceeding on behalf of Alliance. In his Prepared Direct Testimony, Terry Molik describes the economic life of Alliance’s pipeline.

1 **Prepared Direct Testimony of Terry Molik**

2 **I. Introduction**

3 **Q. Please state your name, title, and business address.**

4 A. My name is Terry Molik. My title is Specialist, Energy Economics at Alliance Pipeline
5 Ltd. My business address is Alliance Pipeline Ltd., 800, 605 – 5th Avenue S.W., Calgary,
6 Alberta T2P 3H5, Canada.

7 **Q. Please briefly describe your education and professional experience and**
8 **qualifications.**

9 A. I obtained an MA degree in Economics from the University of Calgary in 1999. I have
10 been working in the energy industry for approximately 15 years including working as an
11 Economist with the Alberta Energy and Utilities Board from 2001 to 2005. I have been
12 with Alliance in various economics related roles since 2007.

13 **Q. Have you previously testified before the Federal Energy Regulatory Commission**
14 **(“FERC” or “Commission”)?**

15 A. Yes, in these proceedings.

16 **Q. What is the purpose of your direct testimony?**

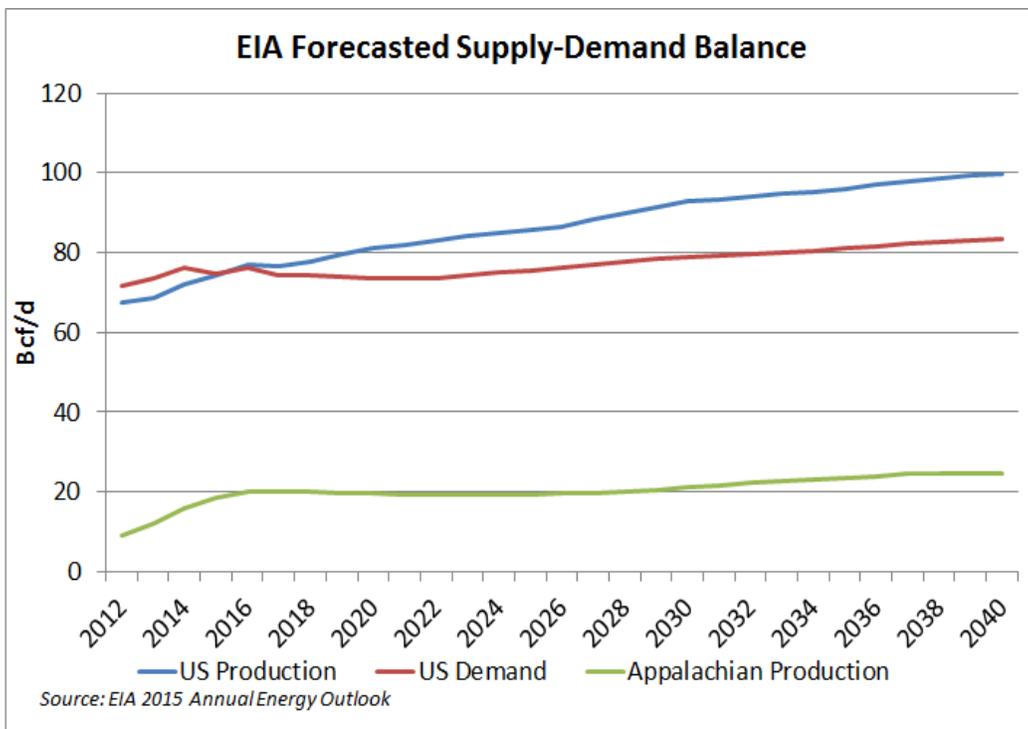
17 A. The purpose of my direct testimony in this proceeding is to explain Alliance’s economic
18 life of pipeline.

19 **II. Economic Life of Pipeline**

20 **Q. Please identify how you have identified Alliance’s life of pipeline.**

21 A. To identify Alliance’s economic life of pipeline, Alliance has used information from the
22 EIA’s 2015 Annual Energy Outlook (2015 AEO) which provides forecast data extending
23 out to 2040. A review of implications from the EIA’s forecast suggests that Alliance may

1 have difficulty maintaining throughput above the 50% utilization level beyond the mid-
 2 point of the 2030's. The 2015 AEO forecasts Canadian export pipeline flows to the
 3 United States. Their forecast suggests that such flows will reach a low point in the mid-
 4 2030's. The reason behind the decline of Canadian imports to the U.S. is primarily the
 5 significant growth of US production relative to demand growth, as shown in the chart
 6 below.



7

8 **Q. Please identify and describe the range of impacts that Alliance may face.**

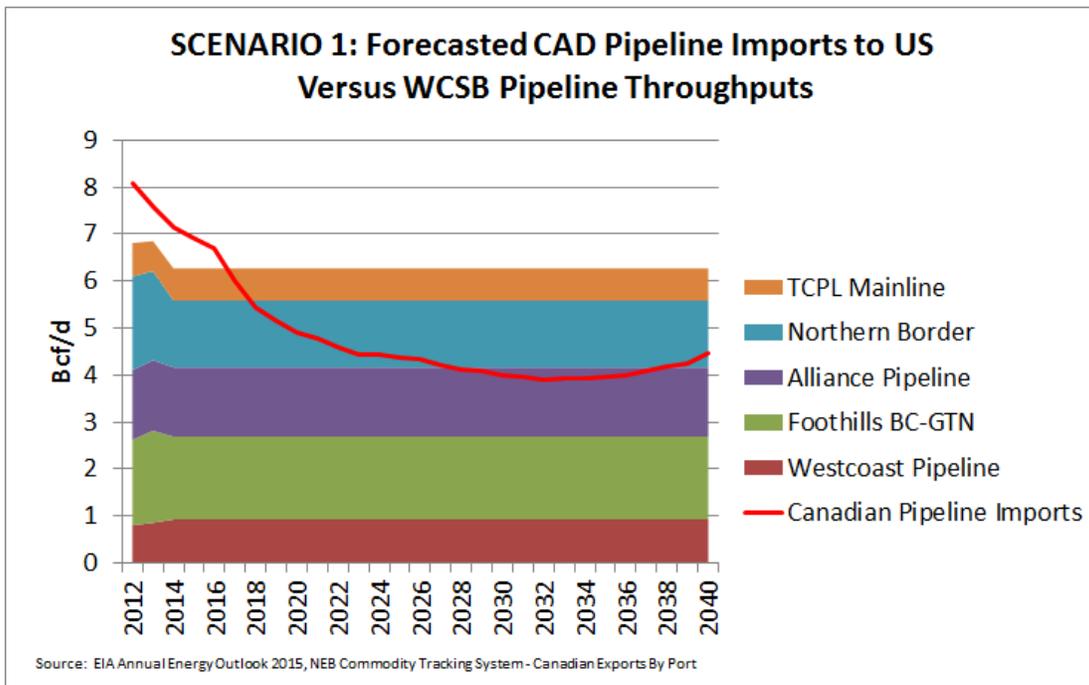
9 A. By making assumptions about the distribution of Canadian imports to the US across the
 10 five major WCSB export pipelines, a range of impacts to Alliance can be estimated. In all
 11 scenarios examined here, current export levels through Huntington and Kingsgate
 12 (Westcoast and GTN) are assumed to remain level as these westbound flows are, in
 13 Alliance's view, among the least likely to experience displacement from growing US

1 supplies of the WCSB export pipelines. The primary reason is that market demand,
2 market access and supply competition appear relatively stable for Western Canadian
3 Sedimentary Basin (WCSB)-sourced Pacific Northwest pipeline flows.

4 In contrast, Canadian deliveries to US markets in the US North-East, Mid-
5 Atlantic and Midwest regions appear vulnerable to potentially significant displacement
6 from growing production from the Marcellus and Utica shale plays generally
7 concentrated in the Mid-Atlantic region. The Appalachian region is expected to grow by
8 approximately 6 Bcf/d over the period from 2015 through 2040. Alliance, Northern
9 Border and the TransCanada Mainline are therefore assumed to have greater risk of
10 displacement as these pipelines deliver to the markets that are among those most
11 impacted by the production growth of the Marcellus and Utica shales.

12 **Q. Please describe the first scenario you consider.**

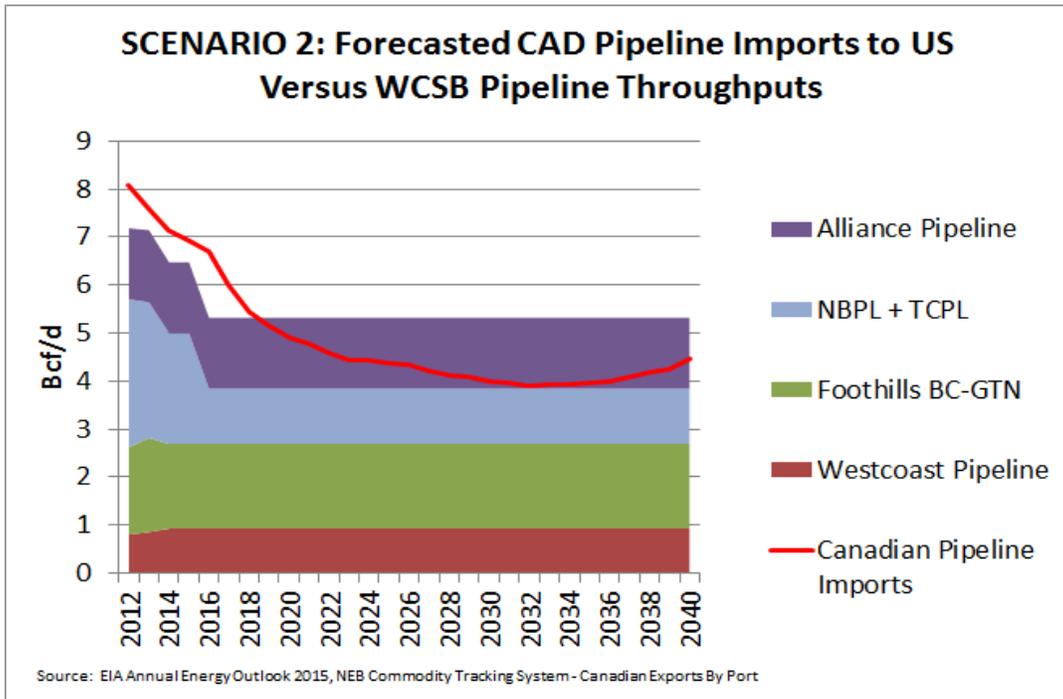
13 A. Scenario 1 shown below assumes that Northern Border and TransCanada experience the
14 greatest risk of displacement and consequently deliver no Canadian volumes to the US by
15 the mid-2030's. Under this assumption, Alliance flows are impacted minimally and there
16 is no significant risk to the continued economic operation of the pipeline.



1

2 **Q. Please describe the second scenario.**

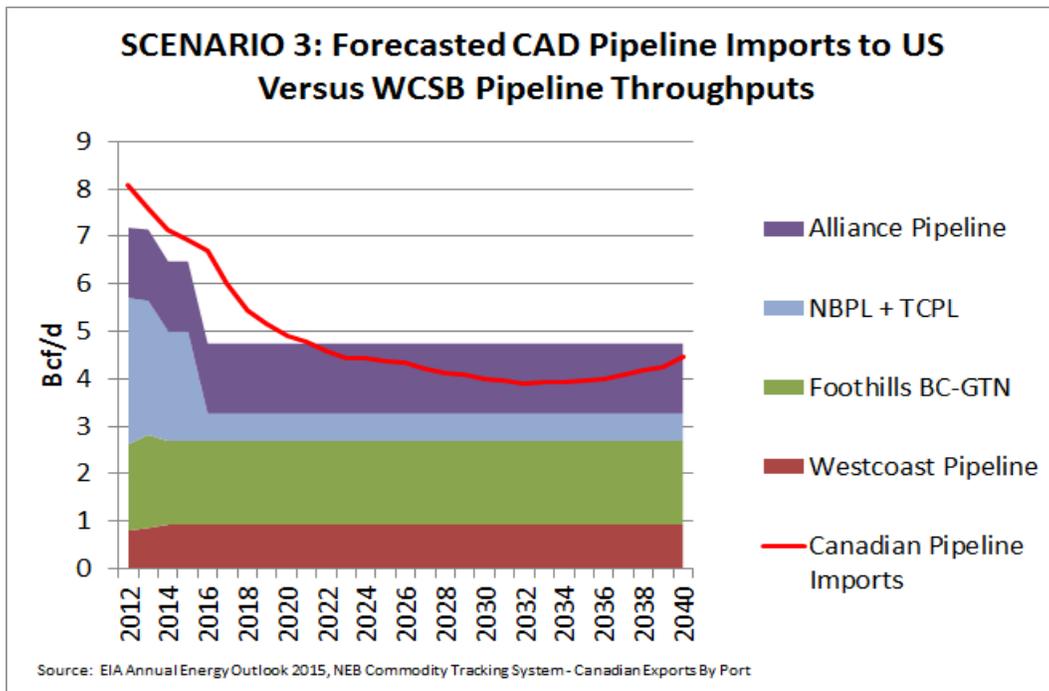
3 A. Scenario 2 assumes that Northern Border and TransCanada Mainline combined flows of
 4 WCSB volumes are reduced to 50% of 2014 levels. With this assumption, WCSB
 5 volumes available to move on Alliance Pipeline fall to virtually nothing by the mid-
 6 2030's.



1

2 **Q. Please describe the third scenario.**

3 A. The most likely impact to Alliance can potentially be determined by looking to the
 4 average of the first two “book-end” scenarios. In this average scenario (labelled Scenario
 5 3), Alliance would potentially lose over half of its throughput for a sustained period in the
 6 middle of the 2030’s. As a result, the Gannett-Fleming determination that economic life
 7 would extend through 2034 but not further, appears a reasonable estimate.



1

2 **Q. Please summarize the above scenarios.**

3 A. Alliance likely faces significant economic challenges to continued existing operations if

4 as little as 500 mmcf/d of Canadian volumes move on Northern Border or the

5 TransCanada Mainline combined, given the total import levels forecasted by the EIA.

6 Alliance believes it is certainly feasible that the TransCanada Mainline and Northern

7 Border would be able to accommodate significantly reduced flows from Canada without

8 shutting in because these systems also are able to move significant volumes of gas from

9 US production. For example, Northern Border has significant receipt capability from

10 Bakken production in North Dakota and also other Rockies production from its

11 interconnect with the 400 mmcf/d Bison Pipeline. Likewise, the TransCanada Mainline is

12 expected to receive significant volumes of Marcellus and Utica production from its

13 infrastructure in Southern Ontario and Quebec, which help to maintain revenue and

14 throughput for the system. These factors support the credibility of a scenario where

1 displacement of Canadian volumes is not an “all or nothing” scenario for these two
2 pipeline systems. It is Alliance’s view that WCSB flows of at least 500 mmcf/d on
3 Northern Border/TransCanada Mainline is a relatively conservative assumption and is
4 supportive of a 20 year economic life for Alliance Pipeline under the EIA’s forecast
5 assumptions.

6 **Q. Does this conclude your testimony on economic life?**

7 A. Yes, it does.

VERIFICATION

Terry Molik hereby declares under penalty of the laws of the United States that the foregoing document is true and correct to the best of his knowledge and belief, pursuant to 28 U.S.C. § 1746.

Executed this 7th day of January, 2016.



**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

Alliance Pipeline L.P.

Docket No. RP15-1022-000 *et al.*

**SUMMARY OF PREPARED DIRECT TESTIMONY OF
NEIL COGHLAN
ON BEHALF OF ALLIANCE PIPELINE L.P.**

Neil Coghlan is employed by Alliance Pipeline L.P. (“Alliance”) and provides Prepared Direct Testimony in this proceeding on behalf of Alliance. In this Prepared Direct Testimony, Neil Coghlan describes negative salvage as it relates to the economic life of Alliance’s pipeline.

1 **Prepared Direct Testimony of Neil Coghlan**

2 **I. Introduction**

3 **Q. Please state your name, title, and business address.**

4 A. My name is Neil Coghlan. My title is Director, Finance Services and Controller. My
5 business address is Alliance Pipeline Ltd., 800, 605 – 5th Avenue S.W., Calgary, Alberta
6 T2P 3H5, Canada.

7 **Q. Please briefly describe your education and professional experience and**
8 **qualifications.**

9 A. I graduated from Carleton University earning a Bachelor of Arts degree. I am a Certified
10 Management Accountant earning that designation in 1985. I am currently registered with
11 the Society of Management Accountants of Alberta.

12 **Q. Have you previously testified before the Federal Energy Regulatory Commission**
13 **(“FERC” or “Commission”)?**

14 A. Yes.

15 **Q. What is the purpose of your direct testimony?**

16 A. The purpose of my direct testimony in this proceeding is to explain negative salvage as it
17 relates to Alliance’s economic life of pipeline.

18 **II. Negative Salvage**

19 **Q. Have you calculated a negative salvage rate for Alliance Pipeline?**

20 A. Yes. Alliance utilized engineering cost data previously used to calculate the cost of
21 pipeline abandonment in a filing with the National Energy Board in Canada. For
22 example, using cost estimates for the removal of meter stations on the Canadian pipeline
23 system, an average total removal cost per meter station was calculated. This average cost

1 per meter station was then applied to calculate the total cost of removing all meter
2 stations on the U.S. pipeline system. There are 13 meter stations on the Mainline system.
3 The Tioga lateral has one meter station, a regulating station and a pump station. The
4 average removal cost of the meter stations was also applied to the removal of the
5 regulating station and the pump station. This methodology was similarly repeated for
6 other types of facilities (compressor stations, block valves, and so forth).

7 **Q. How did you calculate a negative salvage rate for Alliance U.S.?**

8 A. The abandonment cost estimate was initially calculated in Canadian dollars and
9 converted to U.S. dollars based on a 5-year average Bank of Canada exchange rate.
10 Abandonment costs are mainly costs associated with the removal of above ground
11 facilities. The total abandonment cost estimate in U.S. dollars is \$43,010,955. I divided
12 that amount by the Alliance 20 year economic life to yield an annual recovery of
13 \$2,150,548 which when divided by the Alliance U.S. gross plant of \$1,976,927,131
14 yields a negative salvage rate of approximately 0.1%.

15 **Q. Does this conclude your testimony on negative salvage?**

16 A. Yes, it does.

VERIFICATION

Neil Coghlan hereby declares under penalty of the laws of the United States that the foregoing document is true and correct to the best of his knowledge and belief, pursuant to 28 U.S.C. § 1746.

Executed this 7th day of January, 2016.

A handwritten signature in black ink, appearing to read "Neil Coghlan", is written over a horizontal line. The signature is cursive and somewhat stylized.

**UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION**

Alliance Pipeline L.P.

Docket No. RP15-1022-000 *et al.*

**SUMMARY OF PREPARED DIRECT TESTIMONY OF
LARRY E. KENNEDY
ON BEHALF OF ALLIANCE PIPELINE L.P.**

Mr. Kennedy is employed by Gannett Fleming Canada ULC (“Gannett”) and provides Prepared Direct Testimony in this proceeding on behalf of Alliance Pipeline L.P. (“Alliance”). In his Prepared Direct Testimony, Mr. Kennedy describes Gannett’s depreciation study related to natural gas transmission pipeline assets of Alliance as of December 31, 2014. His report presents a description of the methods used in the estimation of depreciation, the analyses undertaken to estimate the equal life group of the asset groups, and the summary and detailed tabulations of annual and accrued depreciation. The calculated annual depreciation accrual rates presented here are applicable to plant in service assets as of December 31, 2014. The depreciation rates are based on the straight-line method, average service life procedure applied on a remaining life basis.

1 **Prepared Direct Testimony of Larry E. Kennedy**

2 **I. Introduction**

3 **Q. Please state your name, title, and business address.**

4 A. My name is Larry E. Kennedy. My title is Vice President at Gannett Fleming Canada
5 ULC. My business address is 200 Rivercrest Drive SE, Calgary, Alberta T2C 2X5,
6 Canada.

7 **Q. Please briefly describe your education and professional experience and**
8 **qualifications.**

9 A. I graduated from the Northern Alberta Institute of Technology with a Diploma of Applied
10 Arts – Business Administration in 1978. I have been a long term member of the Society
11 of Depreciation Professionals (SDP) and served as President of the SDP in the year 2000.
12 I have been accredited with the designation of “Certified Depreciation Professional” by
13 the SDP.

14 Following an 18 year career in the area of Plant Accounting and Depreciation
15 analysis with both Enbridge Pipelines (Then Interprovincial Pipeline) and TransCanada
16 Pipelines Ltd, I joined Gannett Fleming, Inc. in January 1999 and am a Vice President of
17 Gannett Fleming Canada ULC. My responsibilities include the assembly of data, the
18 preparation and review of depreciation studies, advice to clients regarding asset
19 retirement obligation accounting, plant accounting issues, and provision of general
20 regulatory litigation support. In this role I have been accepted as an expert witness in the
21 above areas in 42 oral public hearings. Additionally, I have presented evidence in 49
22 proceedings where oral testimony was not required.

1 **Q. Have you previously testified before the Federal Energy Regulatory Commission**
2 **(“FERC” or “Commission”)?**

3 A. No, however, I have testified on three occasions before the National Energy Board of
4 Canada.

5 **Q. What is the purpose of your direct testimony?**

6 A. The purpose of my direct testimony in this proceeding is to describe the depreciation
7 study related to natural gas transmission pipeline assets of Alliance as of December 31,
8 2014, in which we determined the annual depreciation accrual rates and amounts for
9 regulatory objectives.

10 **Q. Please briefly summarize the methods, scope, and results of the study.**

11 A. The depreciation rates are based on the straight line method using the Average Service
12 Life (“ASL”) procedure and were applied on a remaining life basis. The calculations
13 were based on attained ages and estimated average service life, and forecasting net
14 salvage characteristics for each depreciable group of assets. Variances between the
15 calculated accrued depreciation and the book accumulated depreciation as of
16 December 31, 2014 are amortized over the remaining life of assets.

17 This study has adopted an economic planning horizon ending December 31, 2034,
18 which reflects the current economic parameters representing the constraints impacting the
19 overall pipeline life.

20 Gannett Fleming recommends the calculated annual depreciation accrual rates set
21 forth herein apply specifically to transmission plant in service as of December 31, 2014
22 as summarized by Table 1 of the study by account detail. Supporting data and
23 calculations are provided as well within the study.

1 Finally, this study results in an annual depreciation expense accrual of \$41.6
 2 million when applied to depreciable plant balances as of December 31, 2014. The study
 3 results are summarized at an aggregate functional group level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL PERCENTAGES AND AMOUNTS

<u>PLANT GROUP</u>	<u>\$'s</u>	<u>% 's</u>	<u>\$'s</u>
(1)	(2)	(3)	(4)
TRANSMISSION	1,433,127,701	2.35	33,627,491
TIOGA LATERAL	161,069,833	4.96	7,984,420
TOTAL PLANT IN SERVICE	1,594,197,534	2.61	41,611,911

4

5 **Q. Please describe the scope of the depreciation study.**

6 A. This report sets forth the results of the depreciation study for Alliance Pipeline L.P., to
 7 determine the annual depreciation accrual rates and amounts for regulatory purposes
 8 applicable to the original cost of transmission plant at December 31, 2014. The rates and
 9 amounts are based on the straight line, remaining life method of depreciation. This report
 10 also describes the concepts, methods and judgments which underlie the recommended
 11 annual depreciation accrual rates related to plant in service as of December 31, 2014.

12 The service life estimates resulting from the study were based on: informed
 13 engineering judgment which incorporated analyses of historical plant retirement data as
 14 recorded through December 31, 2014; a review of Company practice and outlook as they
 15 relate to plant operation and retirement; and consideration of current practice in the gas
 16 industry, including knowledge of service lives used for other large diameter transmission
 17 pipeline companies.

1 **Q. Please outline the depreciation study.**

2 A. Part I is the Introduction, which contains statements with respect to the plan of the report,
3 and the basis of the study. Part II is the Development of Depreciation Parameters, which
4 presents descriptions of the methods used in the service life and net salvage studies. Part
5 III is the Calculation of Annual and Accrued Depreciation, which presents the methods
6 and procedures used in the calculation of depreciation. Part IV is the Results of Study,
7 which presents summaries by depreciable group of annual and accrued depreciation. Part
8 V is the Detail Depreciation Calculations, which presents the detailed tabulations of
9 annual and accrued depreciation.

10 **Q. Please describe the basis for the depreciation calculations.**

11 A. For most accounts, the annual and accrued depreciation were calculated by the straight
12 line method using the Average Service Life (“ASL”) procedure applied on a remaining
13 life basis. All types of calculations were based on original cost, attained ages, and
14 estimated service lives.

15 The straight line method, ASL procedure is a commonly used depreciation
16 calculation procedure that has been widely accepted in jurisdictions throughout North
17 America. Gannett Fleming recommends its continued use for regulatory purposes.

18 **Q. Please describe the basis for the service life estimates.**

19 A. The service life used in the depreciation and amortization calculations were based on
20 informed judgment which incorporated a review of management’s plans, policies and
21 outlook, a general knowledge of the gas pipeline industry, and comparisons of the service
22 life estimates from our studies of other large diameter transmission pipelines. The use of
23 survivor curves to reflect the expected dispersion of retirement provides a consistent

1 method of estimating depreciation for gas plant. Iowa type survivor curves were used to
 2 depict the estimated survivor curves for the plant accounts not subject to amortization
 3 accounting.

4 The procedure for estimating service lives consisted of compiling historical data
 5 for the plant accounts or depreciable groups, analyzing this history through the use of
 6 widely accepted techniques, and forecasting the survivor characteristics for each
 7 depreciable group on the basis of interpretations of the historical data analyses and the
 8 probable future. The combination of the historical experience and the estimated future
 9 yielded estimated survivor curves from which the average service lives were derived.

10 The depreciation rates should be reviewed periodically to reflect the changes that result
 11 from plant and accumulated depreciation account activity. A depreciation reserve
 12 deficiency or surplus will develop if future capital expenditures vary significantly from
 13 those anticipated in this study.

14 **II. Development of Depreciation Parameters**

15 **Q. Please explain the concept, application, and calculation of depreciation.**

16 A. Depreciation, in public utility regulation, is the loss in service value not restored by
 17 current maintenance, incurred in connection with the consumption or prospective
 18 retirement of utility plant in the course of service from causes which are known to be in
 19 current operation and against which the utility is not protected by insurance. Among
 20 causes to be given consideration are wear and tear, deterioration, action of the elements,
 21 inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of
 22 public authorities.

1 Depreciation, as used in accounting, is a method of distributing fixed capital
 2 costs, less net salvage, over a period of time by allocating annual amounts to expense.
 3 Each annual amount of such depreciation expense is part of that year’s total cost of
 4 providing gas transportation service. Normally, the period of time over which the fixed
 5 capital cost is allocated to the cost of service is equal to the period of time over which an
 6 item renders service, that is, the item’s service life. The most prevalent method of
 7 allocation is to distribute an equal amount of cost to each year of service life. This
 8 method is known as the straight-line method of depreciation.

9 The calculation of annual and accrued depreciation based on the straight line
 10 method requires the estimation of survivor curves and is described in the following
 11 sections of this report. The development of the proposed depreciation rates also requires
 12 the selection of appropriate depreciation procedures, as discussed in Part III of this report.

13 **Q. Please explain the estimation of survivor curves.**

14 A. The use of an average service life for linear pipelines recognizes that assets within the
 15 property accounts can have different lives. Thus, the average life may be obtained by
 16 determining the separate lives of each of the units, or by constructing a survivor curve by
 17 plotting the number of units which survive at successive ages using the retirement rate
 18 method of analysis.

19 The range of survivor characteristics usually experienced by utility and industrial
 20 properties is encompassed by a system of generalized survivor curves known as the Iowa
 21 type curves. There are four families in the Iowa system, labeled in accordance with the
 22 location of the modes of the retirements in relationship to the average life and relative
 23 height of the modes. The left-moded curves are those in which the greatest frequency of

1 retirement occurs to the left of, or prior to, average service life. The symmetrical-moded
 2 curves are those in which the greatest frequency of retirement occurs at average service
 3 life. The right-moded curves are those in which the greatest frequency occurs to the right
 4 of, or after, the average service life. The origin-moded curves are those in which the
 5 greatest frequency of retirement occurs at the origin, or immediately after age 0. The
 6 letter designation of each family of curves (L, S, R or O) represents the mode of the
 7 associated frequency curve with respect to the average service life. The numerical
 8 subscripts represent the relative heights of the modes of the frequency curves within each
 9 family.

10 A discussion of the general concept of survivor curves and the retirement rate
 11 method is presented in Part V.

12 **Q. Please describe the judgments underlying the survivor curve estimates.**

13 A. The survivor curve estimates were based on judgment which considered a number of
 14 factors. The primary factors were the statistical analysis of data; current policies and
 15 outlook as determined during conversations with management personnel and on the
 16 knowledge Gannett Fleming developed through the completion of numerous electric
 17 utility studies.

18 The following discussion, dealing with a number of accounts which comprise the
 19 majority of the investment analyzed, presents an overview of the factors considered by
 20 Gannett Fleming in the determination of the average service life estimates. The survivor
 21 curve estimates for the remainder of the accounts not discussed in the following sections
 22 were based on similar considerations.

1 **Q. Which companies were reviewed to develop the average service life estimates?**

2 The following were the peer group of companies reviewed in order to develop average
3 service life estimates:

- 4 • TransCanada Pipelines Limited;
- 5 • Kinder Morgan;
- 6 • Enbridge Pipelines Inc.; and
- 7 • FortisBC Energy Inc.

8 **Q. Why were these companies considered as peer companies?**

9 A. The above companies were considered as peer companies on the basis of the following
10 criteria:

- 11 • All have had depreciation studies recently completed by Gannett Fleming. As such
12 Gannett Fleming is familiar with the physical plant, operating circumstances and
13 management policies affecting depreciation for each company;
- 14 • All are large diameter, regulated, long haul pipelines; and
- 15 • All have a significant level of retirement experience for which studies of actual
16 historic retirement transactions were made.

17 **Q. Please discuss the factors considered in the determination of the average service life**
18 **for the accounts with significant amounts of investment, beginning with Account**
19 **320.00.**

20 A. Account 320.00 – Transmission - Mainline Pipe represents 68.2% of the depreciable
21 plant as of December 31, 2014. The average service life indication for this account
22 recognized the indications from the Pipeline Integrity and Corridor Management group

1 which provided information regarding the increased standards of the Alliance pipe as
2 compared to the peer industry installations. The pipeline was built to an increased
3 standard due to the requirement to operate at a higher than normal operating pressure.
4 Alliance, like all new large diameter pipelines, completed a baseline pigging program
5 within five years of being placed into service. Additionally, the pipeline is subjected to a
6 five to seven year inspection pigging cycle in the periods following the baseline
7 inspection. Given the original in-service date of 2000, this aggressive inspection pigging
8 program is very proactive in nature. It is also noted that the inspection program is
9 completed using high resolution inspection tools.

10 The technology and materials employed in the milling of the pipe employed state
11 of the art processes. The testing of the pipe at the time of construction was far more
12 extensive than the testing required of the pipe installed by other peer large diameter
13 pipelines. The increased testing and more aggressive pigging inspection programs are a
14 result of the higher operating pressure of the Alliance system as compared to historic
15 natural gas transmission pipelines.

16 Given the system integrity programs, the increased testing requirements at the
17 time of the Alliance pipe manufacture and the proactive pipe inspection program, Gannett
18 Fleming recommends the use of a 70-year average service life. Additionally, Gannett
19 Fleming views that the Iowa R4 retirement dispersion curve is appropriate. Therefore,
20 Gannett Fleming has incorporated the use of the Iowa 70-R4 curve into the depreciation
21 rate calculations for this account.

1 **Q. Please discuss the factors considered in the determination of the average service life**
 2 **for Account 400.00.**

3 A. Account 400.00 – Transmission - Compressor represents 12.2% of the depreciable plant
 4 as of December 31, 2014. The average service life indication for this account was based
 5 on the comments of the internal operating staff, and on the experience of Gannett
 6 Fleming in the selection of compression average service life estimates for the peer group
 7 of companies. The Alliance system includes a number of “mainline compressors” which
 8 are all driven by turbine engines that run at or above capacity. While this equipment has
 9 shown to be reliable to date, it is subjected to on-going inspections every 4,000 operating
 10 hours, with larger inspections undertaken at 8,000 hours. Additionally, the equipment is
 11 overhauled every 16,000 to 24,000 hours. It is the view of the operating staff that this
 12 mainline compression equipment should have a life expectancy of at least 35 years.
 13 Based on the experience of Gannett Fleming and the views of the internal Alliance
 14 operating staff, an Iowa 35-R2.5 is recommended for this account.

15 **Q. Please discuss the factors considered in the determination of the average service life**
 16 **for Account 360.10.**

17 A. Account 360.10 – Tioga Lateral - Lateral represents 7.2% of the depreciable plant as of
 18 December 31, 2014. The Tioga Lateral was constructed in 2013. This 80- mile 12 inch
 19 lateral connects a natural gas processing facility near Tioga, ND to the Alliance mainline
 20 system near Sherwood, ND.

21 A review of the peer group of pipelines indicates that approved average service
 22 lives are between 35 and 45 years. As a result of the new pipe technology used in this
 23 system Gannett Fleming views that an average service life longer than the peer pipeline

1 group is reasonable. Therefore, Gannett Fleming recommends the Iowa 50-R2 for this
2 account.

3 **Q. Please discuss the factors considered in the determination of the average service life**
4 **for Account 310.00.**

5 A. Account 310.00 – Transmission - Land Rights represents 5.3% of the depreciable plant as
6 of December 31, 2014. It is the view of the operating staff that Land Rights should have
7 a life expectancy of 70 years. Therefore, Gannett Fleming has incorporated the use of the
8 Iowa 70-R4 curve into the depreciation rate calculations for this account.

9 **Q. Please discuss the factors considered in the determination of the average service life**
10 **for Account 500.00.**

11 A. Account 500.00 – Transmission - Meter Stations represents 2.3% of the depreciable plant
12 as of December 31, 2014 and relates to the assets at both the receipt and delivery points.
13 The metering within the Alliance system is completely comprised of ultra-sonic
14 equipment. To date the heads on the ultra-sonic meters have required replacement. The
15 internal Alliance metering staff has indicated an expected life expectancy of 35 years. A
16 review of the peer group of pipelines indicates approved average service life indications
17 of between 20 and 35 years. Given that the entire fleet is comprised of ultra-sonic
18 meters, and that Alliance is subjected to less frequent testing, Gannett Fleming views that
19 an average service life that is on the long side of the peer pipeline group is reasonable.
20 Therefore, Gannett Fleming recommends the Iowa 35-R3 for this account.

1 **Q. Please discuss the factors considered in the determination of the average service life**
2 **for Account 400.10.**

3 A. Account 400.10 – Tioga Lateral - Compressor represents 1.6% of the depreciable plant as
4 of December 31, 2014. The average service life indication for this account was based on
5 the comments of the internal operating staff, and on the experience of Gannett Fleming in
6 the selection of compression average service life estimates for the peer group of
7 companies. Therefore, Gannett Fleming recommends the Iowa 30-R2 for this account.

8 **Q. Please discuss the factors considered in the determination of the average service life**
9 **for the remaining accounts.**

10 A. Regarding the remaining accounts – the above analysis provides the consideration
11 relating to 97% of the depreciable plant. The analysis of the accounts relating to the
12 remaining 3% of the investment as of December 31, 2014 considered a similar review of
13 operational comments, peer reviews and experience of Gannett Fleming.

14 **Q. Please discuss the relevant economic planning horizon.**

15 A. The service life of the Alliance Pipeline L.P. assets is restricted not only by physical
16 forces of retirement such as wear and tear and deterioration, but also, and more
17 significantly, by economic forces of retirement. Generally, physical forces of retirement
18 are less likely to occur than retirement of large portions of the pipeline system due to
19 economic forces. Specifically, the economic exhaustion of natural gas supply, the
20 changing North American marketplace for natural gas demand, and the competitive
21 influences in the Western Canada Sedimentary Basin have a significant impact on the
22 estimated service lives of the Alliance system.

1 The concept referred to with the terms “economic life” or “economic planning
 2 horizon” or “truncation date” (which has similar meaning within depreciation literature)
 3 is the key parameter used to set appropriate depreciation rates that accurately reflect the
 4 annual consumption in service value. Appropriate depreciation rates also help to ensure
 5 that both long term generational equity and a reasonable opportunity for the recovery of
 6 investment are achievable, over the expected useful life of the pipeline assets.

7 The economic planning horizon for a system comprised of one large single asset,
 8 is generally set to a single date that represents the estimated end of the planning horizon
 9 (or economic life) of the entire system. Gannett Fleming views that the determination of
 10 the anticipated economic life of large diameter transmission pipelines can be based on a
 11 number of different factors. While these factors are criteria for the development of an
 12 economic planning horizon from a theoretical standpoint, it is important to note that not
 13 all factors affecting economic life may be relevant to every transmission pipeline.
 14 Generally, the appropriate economic life is developed from the merger of a number of
 15 these factors.

16 **Q. What are the appropriate factors to consider in determining economic planning**
 17 **horizons for large diameter transmission pipelines, and how should they be applied?**

18 A. Gannett Fleming views that the following are appropriate factors to consider in
 19 determining an economic planning horizon for large diameter transmission pipelines:

- 20 1. Availability of supply to the pipeline;
- 21 2. Availability of market demand;
- 22 3. Consumption of service value;
- 23 4. Engineering based retirement studies;

- 1 5. Competitiveness of the pipeline;
- 2 6. Opportunity for the recovery of the investment;
- 3 7. Projected long term use of the pipeline;
- 4 8. Approved economic planning horizons of peer companies; and
- 5 9. Management discretion.

6 When consideration is given to the use of the above factors, whether individually
7 considered or reviewed in combinations, it is critical to note that the overall goal of
8 inclusion of economic life considerations in the development of depreciation rates is to
9 provide for a reasonable assurance of recovery of invested capital proportionally from
10 those using the pipeline system, and over the expected useful life of the pipeline.

11 **Q. Please discuss the application of the above factors to Alliance.**

12 A. The Alliance pipeline system was originally approved by the Federal Energy Regulatory
13 Commission (“FERC”), with an estimated economic life of 25 years. As such, the
14 original contractual agreements and transportation rates were developed on the
15 assumption of a 25-year economic life.

16 A supply and market demand study undertaken by Alliance as part of this
17 depreciation study has not indicated that it is likely that the Alliance system will be
18 uneconomic after the year 2025. It is currently anticipated that the system will be
19 contracted for service through contract renewals and will be competitive with other
20 natural gas pipelines sourcing supply from the Western Canadian Sedimentary Basin for
21 the next 20-year period, however, the contracting circumstances beyond 2034 are not
22 known. Therefore an economic planning horizon extending beyond 2034 is not
23 reasonable.

1 The depreciation rates of most federally regulated North American transmission
 2 pipelines have recognized the economic influences in the determination of the remaining
 3 lives of the systems. Over a period through 1999 most regulators have approved a 25-
 4 year planning horizon into the depreciation rates. Additionally, the concept of planning
 5 horizons was widely used for regulatory purposes.

6 **Q. Please discuss and evaluate the relationship between economic life and depreciation**
 7 **in the case of Alliance.**

8 A. It is the view of Gannett Fleming that recognition of an economic life must be
 9 incorporated into the depreciation rates of Alliance. The planning horizon is meant to
 10 indicate the average date of significant terminal pipeline retirement. As this date is based
 11 on an average of the expected retirement of significant portions of the pipeline system,
 12 the planning horizon is not the expected date of cessation of natural gas transportation
 13 service on the Alliance Pipeline. For example, it may be expected that not all of the
 14 mainline compressors or compression equipment will retire at one time due to economic
 15 conditions. Rather a pattern of rationalization of compression equipment developed in
 16 the future based on the facts and circumstances at that time may be the most reasonable
 17 approach. As such, a significant portion of the compression equipment may terminally
 18 retire prior to the planning horizon date and a significant portion may retire after.

19 However, the planning horizon represents a reasonable average expectation at this time.
 20 Based on the review of the criteria discussed above, Gannett Fleming views that the
 21 economic planning horizon developed internally by Alliance is reasonable. Therefore,
 22 Gannett Fleming recommends the incorporation of a 20-year planning horizon into the
 23 depreciation rate calculations. Additionally, Gannett Fleming recommends that Alliance

1 monitors the recovery of its investment in this line in order that subsequent capital
 2 additions are fully recovered through the period ending over which the investment
 3 provides service to the customer. The planning horizon is incorporated in the estimated
 4 survivor characteristics by truncating the survivor curve which represents the physical
 5 life of the facilities at the attained age of each vintage as of December 31, 2034.

6 **III. Calculation of Annual and Accrued Depreciation**

7 **Q. Please discuss the group depreciation procedures used in the calculation of annual
 8 and accrued depreciation.**

9 A. When more than a single item of property is under consideration, a group procedure for
 10 depreciation is appropriate because normally all of the items within a group do not have
 11 identical service lives, but have lives that are dispersed over a range of time. There are
 12 two primary group procedures, namely, the average service life and equal life group
 13 procedures.

14 In the average service life procedure, the rate of annual depreciation is based on
 15 the average service life of the group, and this rate is applied to the surviving balances of
 16 the group's cost. A characteristic of this procedure is that the cost of plant retired prior to
 17 average life is not fully recouped at the time of retirement, whereas the cost of plant
 18 retired subsequent to the average life is more than fully recouped. Over the entire life
 19 cycle, the portion of cost not recouped prior to average life is balanced by the cost
 20 recouped subsequent to average life.

21 In the Equal Life Group ("ELG") procedure, the property group is subdivided
 22 according to service life. That is, each equal life group includes that portion of the
 23 property which experiences the life of that specific group. The relative size of each equal

1 life group is determined from the property's life dispersion curve. The calculated
 2 depreciation for the property group is the summation of the calculated depreciation based
 3 on the service life of each equal life group.

4 In the determination of the depreciation rates in this study, the use of the average
 5 service life procedure has been used. While the equal life group procedure provides an
 6 enhanced matching of depreciation expense to the consumption of service value, the
 7 average service life procedure is widely used throughout North America and was used in
 8 order to conform to past regulatory practices of this company and by other FERC
 9 regulated transmission pipelines.

10 **Q. Please discuss the monitoring of book accumulated depreciation.**

11 A. For the purposes of calculating remaining life accrual rates, the book depreciation reserve
 12 for each plant account is allocated among vintages in proportion to the calculated accrued
 13 depreciation for the account. The calculated accrued depreciation for each depreciable
 14 property group represents that portion of the depreciable cost of the group which would
 15 not be allocated to expense through future depreciation accruals if current forecasts of
 16 service life characteristics and net salvage materialize, and are used as a basis for
 17 depreciation accounting.

18 In the average life group procedure, the remaining life annual accrual for each
 19 vintage is determined by dividing future book accruals (original cost less book reserve)
 20 by the average remaining life for the surviving original cost of that vintage. The average
 21 remaining life is defined by the estimated future survivor curve.

22 The annual accrual rate for each account is equal to the sum of the remaining life
 23 annual accruals divided by the total original cost. The composite remaining life is

1 calculated by dividing the sum of the future book accruals by the sum of the remaining
 2 life annual accruals.

3 **IV. Results of Study**

4 **Q. Please discuss any applicable qualification of the study's results.**

5 A. The calculated annual and accrued depreciation are the principal results of the study.
 6 Continued surveillance and periodic revisions are normally required to maintain
 7 continued use of appropriate annual depreciation accrual rates. An assumption that
 8 accrual rates can remain unchanged over a long period of time implies a disregard for the
 9 inherent variability in service lives for the change of the composition of property in
 10 service. The annual accrual rates and the accrued depreciation were calculated in
 11 accordance with the straight line method, using the equal life group procedure based on
 12 estimates which reflect considerations of current historical evidence and expected future
 13 conditions.

14 **Q. Please describe the detailed tabulations of the study.**

15 A. The service life estimates were based on judgment that incorporated statistical analysis of
 16 retirement data, discussions with management and consideration of estimates made for
 17 other pipelines.

18 The tables of the calculated annual depreciation applicable to depreciable assets
 19 as of December 31, 2014 are presented in account sequence starting on page V-2 of the
 20 supporting documents. The tables indicate the estimated average survivor curves used in
 21 the calculations. The tables set forth, for each installation year, the original cost,
 22 calculated accrued depreciation, and the calculated annual accrual.

ALLIANCE PIPELINE L.P.

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2014 (\$ U.S.)

ACCOUNT	DEPRECIABLE WORK (1)	SURVIVOR CURVE* (2)	NET SALVAGE (3)	ORIGINAL COST AT DECEMBER 31, 2014 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)
TRANSMISSION PLANT									
310.00	LAND RIGHTS	70-R4	0	85,266,494	47,629,491	37,640,003	1,884,827	2.21	20.0
320.00	MAINLINE PIPE	70-R4	0	1,087,779,309	612,613,808	476,165,503	23,889,988	2.2	19.9
330.00	LINEPACK GAS	25-SQ	0	12,861,488	6,421,588	6,409,910	816,182	4.78	10.5
340.00	BLOCK VALVES	50-R3	0	5,365,000	3,022,284	2,342,716	122,848	2.29	19.1
350.00	SCADA AND COMMUNICATIONS	13-R2	0	4,197,410	1,021,862	3,175,548	418,031	8.98	7.6
400.00	COMPRESSOR	35-R2.5	0	195,190,032	98,833,406	96,546,828	5,580,897	2.88	17.3
450.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	45-R2	0	4,883,147	2,545,590	2,137,597	117,257	2.5	18.2
500.00	METER STATION	35-R3	0	38,913,252	20,104,101	18,609,151	978,824	2.85	17.2
550.00	METER STATIONS AND STRUCTURES	35-R3	0	824,687	463,393	391,574	21,157	2.56	17.1
560.00	MISCELLANEOUS	25-R3	0	23,622	23,622	-	-	-	-
	TOTAL TRANSMISSION PLANT			1,433,127,701	792,479,083	640,648,618	33,627,491	2.35	
TIOGA LATERAL									
310.10	RIGHT OF WAYS	70-R4	0	3,881,321	196,895	3,484,628	174,406	4.74	20.0
330.10	LINEPACK GAS	25-SQ	0	400,932	21,383	379,549	18,977	4.73	20.0
340.10	BLOCK VALVES	50-R3	0	161,801	8,619	152,982	7,742	4.79	19.8
350.10	SCADA AND COMMUNICATIONS	13-R2	0	1,175,894	62,645	1,113,049	95,541	8.13	11.6
360.10	LATERAL	50-R2	0	114,497,488	6,066,778	108,430,690	5,803,853	4.89	19.4
400.10	COMPRESSOR	30-R2	0	26,110,557	1,378,397	24,732,160	1,341,951	5.14	18.4
450.10	COMPRESSOR STRUCTURE	45-R2	0	2,901,173	153,155	2,748,018	142,903	4.93	19.2
500.10	METER STATION	35-R3	0	1,447,328	77,323	1,370,005	70,510	4.87	19.4
550.10	METER STATION STRUCTURE	35-R3	0	39,109	2,086	37,023	1,905	4.87	19.4
600.10	REGULATING STATION	35-R3	0	7,412,138	384,559	7,027,579	361,687	4.88	19.4
620.10	UTILITY EQUIPMENT	25-R3	0	2,918,305	155,421	2,762,884	149,184	5.11	18.5
630.10	UTILITY STRUCTURE	45-R2	0	324,207	17,268	306,939	15,981	4.92	19.2
	TOTAL TIOGA LATERAL			161,069,833	8,524,329	152,545,504	7,984,420	4.96	
	TOTAL TRANSMISSION PLANT AND TIOGA LATERAL			1,594,197,534	801,003,412	793,194,122	41,611,911	2.61	
OTHER ACCOUNTS - TRANSMISSION PLANT									
	AFUDC			274,903,990	154,261,793	120,942,197	6,279,865	2.28	19.2
	CAPITALIZED OH			94,884,942	49,478,003	45,208,939	2,353,290	2.49	19.2
	CAPITAL SPARES			6,901,849	3,615,444	3,286,408	171,069	2.48	19.2
	TOTAL OTHER ACCOUNTS - TRANSMISSION PLANT			376,490,781	207,355,240	169,137,541	8,804,224	2.34	
OTHER ACCOUNTS - TIOGA LATERAL									
	AFUDC			6,238,818	332,737	5,906,079	309,166	4.98	19.1
	TOTAL OTHER ACCOUNTS - TIOGA LATERAL			6,238,818	332,737	5,906,079	309,166	4.96	
	TOTAL OTHER ACCOUNTS			382,729,597	207,688,977	175,043,620	9,113,390	2.38	
	TOTAL NON - DEPRECIABLE PLANT			1,976,927,131	1,008,689,389	968,237,742	50,725,301	2.57	

*Survivor curve used to estimate interim retirement activity. A life span date of December 31, 2034 was used in the depreciation rate calculations.

1

ALLIANCE PIPELINE L.P.

ACCOUNT 310.00 - TRANSMISSION - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 12-2034						
2009	84,676,493.91	18,285,042	47,347,110	37,329,384	19.97	1,869,273
2010	593,000.00	109,053	282,381	310,619	19.97	15,554
	85,269,493.91	18,394,095	47,629,491	37,640,003		1,884,827
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.0 2.21

2

ALLIANCE PIPELINE L.P.

ACCOUNT 310.10 - TIOGA LATERAL - RIGHT OF WAYS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 70-R4 PROBABLE RETIREMENT YEAR.. 12-2034						
2013	3,681,321.04	257,067	196,695	3,484,626	19.98	174,406
	3,681,321.04	257,067	196,695	3,484,626		174,406
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						20.0 4.74

1

ALLIANCE PIPELINE L.P.

ACCOUNT 320.00 - TRANSMISSION - MAINLINE PIPE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 70-R4 PROBABLE RETIREMENT YEAR.. 12-2034						
2000	1,087,779,308.92	458,281,423	612,613,806	475,165,503	19.89	23,889,668
	1,087,779,308.92	458,281,423	612,613,806	475,165,503		23,889,668
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.9 2.20

2

ALLIANCE PIPELINE L.P.

ACCOUNT 330.00 - TRANSMISSION - LINEPACK GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2034						
2000	12,891,468.42	7,477,052	6,421,558	6,469,910	10.50	616,182
	12,891,468.42	7,477,052	6,421,558	6,469,910		616,182
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					10.5	4.78

1

ALLIANCE PIPELINE L.P.

ACCOUNT 330.10 - TIOGA LATERAL - LINEPACK GAS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2034						
2013	400,931.61	27,973	21,383	379,549	20.00	18,977
	400,931.61	27,973	21,383	379,549		18,977
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.0	4.73

2

ALLIANCE PIPELINE L.P.

ACCOUNT 340.00 - TRANSMISSION - BLOCK VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
2000	5,365,000.00	2,285,222	3,022,284	2,342,716	19.07	122,848
	5,365,000.00	2,285,222	3,022,284	2,342,716		122,848
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.1	2.29

1

ALLIANCE PIPELINE L.P.

ACCOUNT 340.10 - TIOGA LATERAL - BLOCK VALVES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
2013	161,600.85	11,331	8,619	152,982	19.76	7,742
	161,600.85	11,331	8,619	152,982		7,742
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.8	4.79

2

ALLIANCE PIPELINE L.P.

ACCOUNT 350.00 - TRANSMISSION - SCADA AND COMMUNICATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 13-R2						
PROBABLE RETIREMENT YEAR.. 12-2034						
2000	1,371,143.30	1,062,115	801,771	569,372	2.93	194,325
2013	2,826,266.49	291,558	220,091	2,606,175	11.65	223,706
	4,197,409.79	1,353,673	1,021,862	3,175,548		418,031
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.6 9.96

1

ALLIANCE PIPELINE L.P.

ACCOUNT 350.10 - TIOGA LATERAL - SCADA AND COMMUNICATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 13-R2						
PROBABLE RETIREMENT YEAR.. 12-2034						
2013	1,175,694.32	121,285	62,645	1,113,049	11.65	95,541
	1,175,694.32	121,285	62,645	1,113,049		95,541
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						11.6 8.13

2

ALLIANCE PIPELINE L.P.

ACCOUNT 360.10 - TIOGA LATERAL - LATERAL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2034						
2013	114,497,467.52	7,930,095	6,066,778	108,430,690	19.35	5,603,653
	114,497,467.52	7,930,095	6,066,778	108,430,690		5,603,653
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.4 4.89

1

ALLIANCE PIPELINE L.P.

ACCOUNT 400.00 - TRANSMISSION - COMPRESSOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
2000	175,140,583.07	76,891,970	96,709,131	78,431,452	16.93	4,632,691
2012	8,822,645.84	991,754	1,247,356	7,575,290	19.03	398,071
2013	5,682,741.25	400,576	503,815	5,178,926	19.12	270,864
2014	5,534,062.00	137,632	173,104	5,360,958	19.21	279,071
	195,180,032.16	78,421,932	98,633,406	96,546,627		5,580,697
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.3 2.86

2

ALLIANCE PIPELINE L.P.

ACCOUNT 400.10 - TIOGA LATERAL - COMPRESSOR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 30-R2						
PROBABLE RETIREMENT YEAR.. 12-2034						
2013	26,110,557.36	1,843,405	1,378,397	24,732,160	18.43	1,341,951
	26,110,557.36	1,843,405	1,378,397	24,732,160		1,341,951
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.4 5.14

1

ALLIANCE PIPELINE L.P.

ACCOUNT 450.00 - TRANSMISSION - COMPRESSOR STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2034						
2000	4,683,147.19	1,969,404	2,545,560	2,137,587	18.23	117,257
	4,683,147.19	1,969,404	2,545,560	2,137,587		117,257
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						18.2 2.50

2

ALLIANCE PIPELINE L.P.

ACCOUNT 450.10 - TIOGA LATERAL - COMPRESSOR STRUCTURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2034						
2013	2,901,173.11	200,819	153,155	2,748,018	19.23	142,903
	2,901,173.11	200,819	153,155	2,748,018		142,903
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.2	4.93

1

ALLIANCE PIPELINE L.P.

ACCOUNT 500.00 - TRANSMISSION - METER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 35-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
2000	35,349,739.58	15,773,407	19,681,321	15,668,419	17.09	916,818
2009	1,330,559.81	295,012	368,103	962,457	18.99	50,682
2010	232,952.86	43,821	54,677	178,275	19.12	9,324
	36,913,252.25	16,112,240	20,104,101	16,809,151		976,824
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.2	2.65

2

ALLIANCE PIPELINE L.P.

ACCOUNT 500.10 - TIOGA LATERAL - METER STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 35-R3 PROBABLE RETIREMENT YEAR.. 12-2034						
2013	1,447,327.60	102,442	77,323	1,370,004	19.43	70,510
	1,447,327.60	102,442	77,323	1,370,004		70,510
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.4	4.87

1

ALLIANCE PIPELINE L.P.

ACCOUNT 550.00 - TRANSMISSION - METER STATIONS AND STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 35-R3 PROBABLE RETIREMENT YEAR.. 12-2034						
2000	824,966.71	368,108	463,393	361,574	17.09	21,157
	824,966.71	368,108	463,393	361,574		21,157
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.1	2.56

2

ALLIANCE PIPELINE L.P.

ACCOUNT 550.10 - TIOGA LATERAL - METER STATION STRUCTURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 35-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
2013	39,109.27	2,768	2,086	37,023	19.43	1,905
	39,109.27	2,768	2,086	37,023		1,905
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.4	4.87

1

ALLIANCE PIPELINE L.P.

ACCOUNT 560.00 - TRANSMISSION - MISCELLANEOUS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 25-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
2000	23,622.34	12,523	23,622			
	23,622.34	12,523	23,622			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

2

ALLIANCE PIPELINE L.P.

ACCOUNT 600.10 - TIOGA LATERAL - REGULATING STATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 35-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
2013	7,412,138.22	524,631	384,559	7,027,579	19.43	361,687
	7,412,138.22	524,631	384,559	7,027,579		361,687
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.4	4.88

1

ALLIANCE PIPELINE L.P.

ACCOUNT 620.10 - TIOGA LATERAL - UTILITY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 25-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
2013	2,918,304.60	215,955	155,421	2,762,883	18.52	149,184
	2,918,304.60	215,955	155,421	2,762,883		149,184
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.5	5.11

2

ALLIANCE PIPELINE L.P.

ACCOUNT 630.10 - TIOGA LATERAL - UTILITY STRUCTURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2034						
2013	324,207.14	22,442	17,268	306,939	19.23	15,961
	324,207.14	22,442	17,268	306,939		15,961
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.2	4.92

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V. Estimation of Survivor Curves

Q. Please explain the concept and application of average service life.

A. The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Q. Please explain and discuss survivor curves.

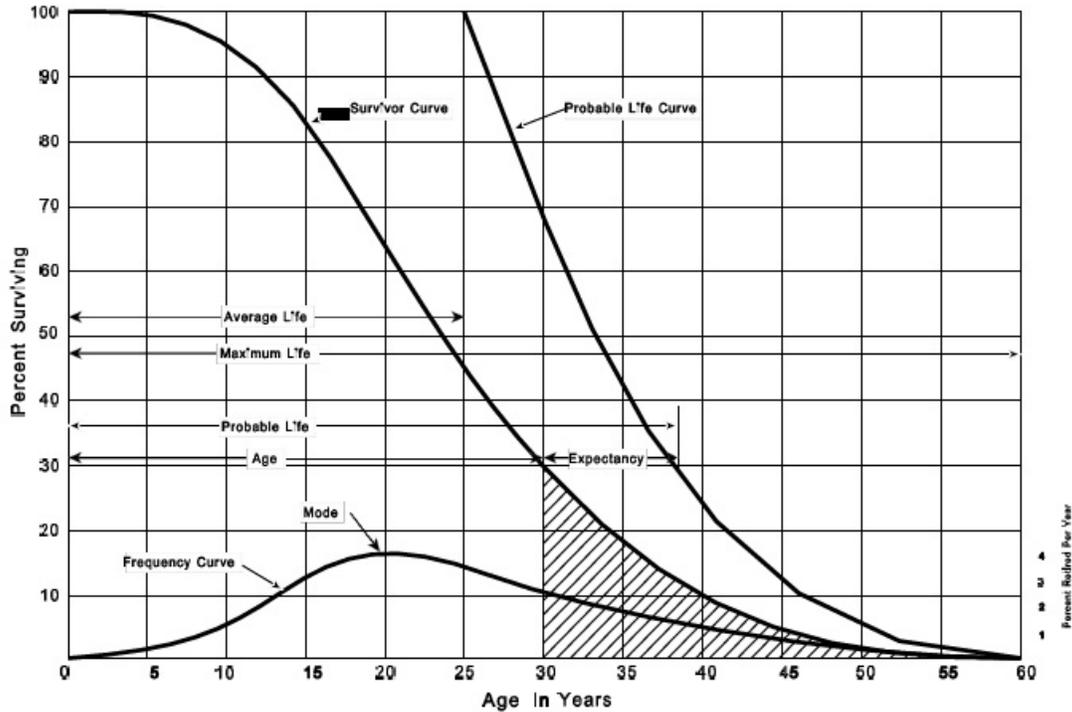
A. The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under

1 the curve, from the observation age to the maximum age, and dividing this area by the
 2 percent surviving at the observation age. For example, in Figure 1, the remaining life at
 3 age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent
 4 surviving at age 30. The probable life at any age is developed by adding the age and
 5 remaining life. If the probable life of the property is calculated for each year of age, the
 6 probable life curve shown in the chart can be developed. The frequency curve presents
 7 the number of units retired in each age interval. It is derived by obtaining the differences
 8 between the amount of property surviving at the beginning and at the end of each
 9 interval.

10 **Q. Please explain “Iowa type curves.”**

11 A. The range of survivor characteristics usually experienced by utility and industrial
 12 properties is encompassed by a system of generalized survivor curves known as the Iowa
 13 type curves. There are four families in the Iowa system, labeled in accordance with the
 14 location of the modes of the retirements in relationship to the average life and the relative
 15 height of the modes. The left moded curves, presented in Figure 2, are those in which the
 16 greatest frequency of retirement occurs to the left of, or prior to, average service life. The
 17 symmetrical moded curves, presented in Figure 3, are those in which the greatest
 18 frequency of retirement occurs at average service life. The right moded curves, presented
 19 in Figure 4, are those in which the greatest frequency occurs to the right of, or after,
 20 average service life. The origin moded curves, presented in Figure 5, are those in which
 21 the greatest frequency of retirement occurs at the origin, or immediately after age zero.
 22 The letter designation of each family of curves (L, S, R or O) represents the location of
 23 the mode of the associated frequency curve with respect to the average service life. The

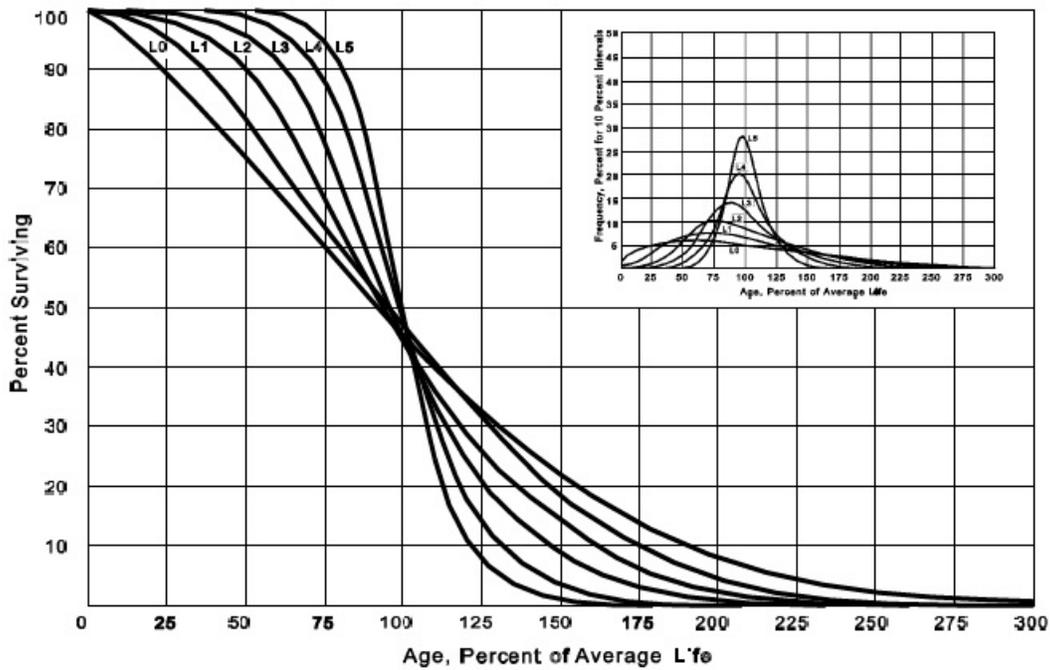
1 numbers represent the relative heights of the modes of the frequency curves within each
 2 family.



3 **Figure 1. A Typical Survivor Curve and Derived Curves**

4 The Iowa curves were developed at the Iowa State College Engineering Experiment
 5 Station through an extensive process of observation and classification of the ages at
 6 which industrial property had been retired. A report of the study which resulted in the
 7 classification of property survivor characteristics into 18 type curves, which constitute
 8 three of the four families, was published in 1935 in the form of the Experiment Station's
 9 Bulletin 125.1 These curve types have also been presented in subsequent Experiment
 10 Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957,
 11 Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis

1 presenting his development of the fourth family consisting of the four O type survivor
2 curves.



3 **Figure 2. Left Modal or "L" Iowa Type Survivor Curves**

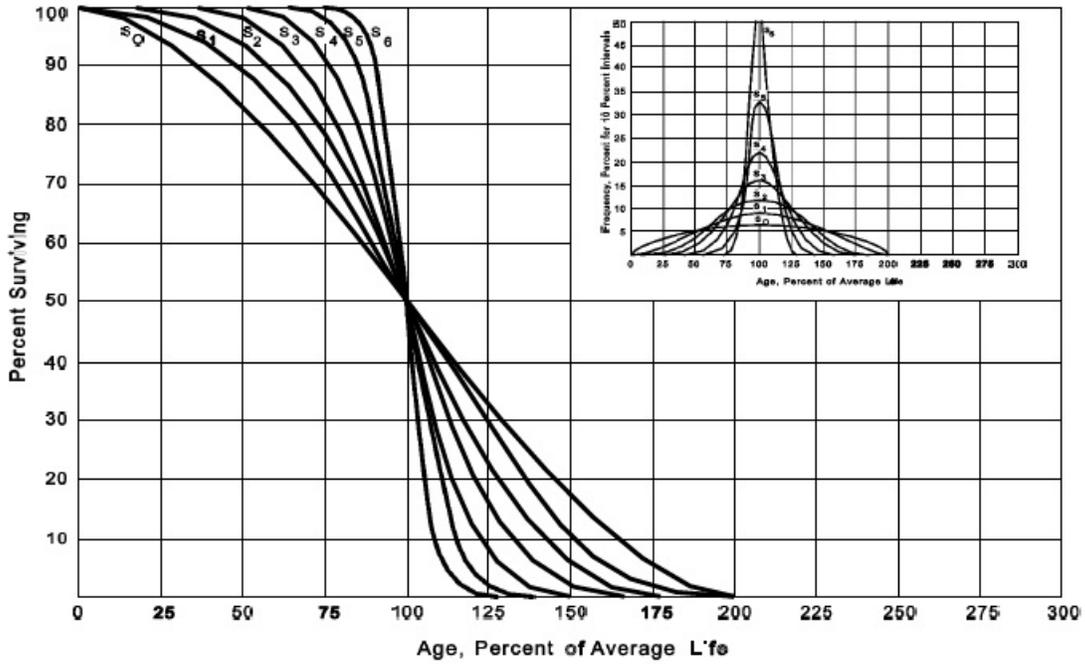


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

1

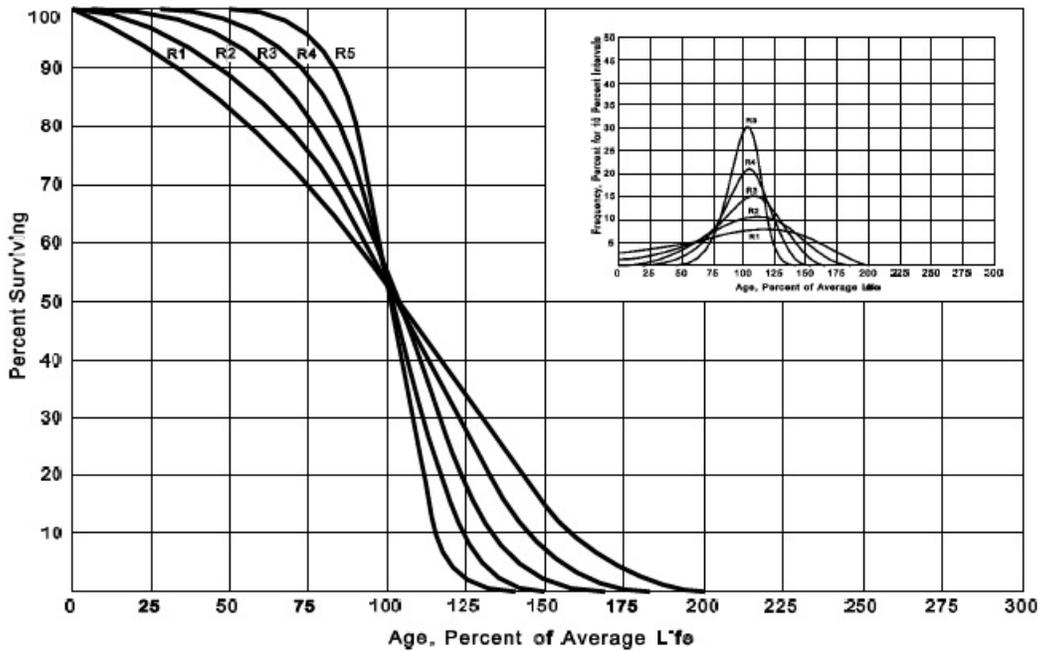


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

2

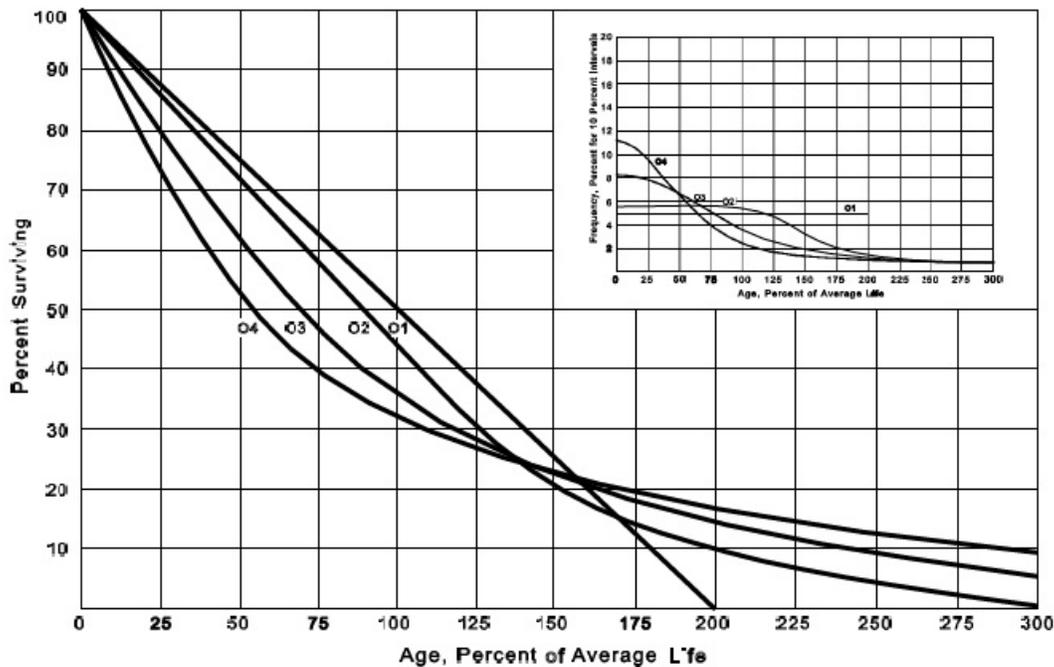


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

1

2 **Q. Please discuss the retirement rate method of analysis.**

3 A. The retirement rate method is an actuarial method of deriving survivor curves using the
 4 average rates at which property of each age group is retired. The method relates to
 5 property groups for which aged accounting experience is available and is the method
 6 used to develop the original stub survivor curves in this study. The method (also known
 7 as the annual rate method) is illustrated through the use of an example in the following
 8 text, and is also explained in several publications, including "Statistical Analyses of
 9 Industrial Property Retirements," 4 "Engineering Valuation and "Depreciation," 5 and
 10 "Depreciation Systems."6

11 The average rate of retirement used in the calculation of the percent surviving for
 12 the survivor curve (life table) requires two sets of data: first, the property retired during a
 13 period of observation, identified by the property's age at retirement; and second, the

1 property exposed to retirement at the beginning of the age intervals during the same
2 period. The period of observation is referred to as the experience band, and the band of
3 years which represent the installation dates of the property exposed to retirement during
4 the experience band is referred to as the placement band. An example of the calculations
5 used in the development of a life table follows. The example includes schedules of
6 annual aged property transactions, a schedule of plant exposed to retirement, a life table
7 and illustrations of smoothing the stub survivor curve.

8 **Q. Please discuss the schedules of annual transactions in plant records.**

9 A. The property group used to illustrate the retirement rate method is observed for the
10 experience band 2005-2014 during which there were placements during the years 2000-
11 2014. In order to illustrate the summation of the aged data by age interval, the data were
12 compiled in the manner presented in Schedules 1 and 2 on the following pages. In
13 Schedule 1, the year of installation (year placed) and the year of retirement are shown.
14 The age interval during which a retirement occurred is determined from this information.
15 In the example which follows, \$10,000 of the dollars invested in 2000 were retired in
16 2005. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years
17 on the basis that approximately one-half of the amount of property was installed prior to
18 and subsequent to July 1 of each year. That is, on the average, property installed during a
19 year is placed in service at the midpoint of the year for the purpose of the analysis. All
20 retirements also are stated as occurring at the midpoint of a one-year age interval of time,
21 except the first age interval which encompasses only one-half year.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2005-2014
SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014											Placement Band 2000-2014	
Year Placed	Retirements, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1999	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2000	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2001	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2002	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2003	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2004	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2005		5	11	12	13	14	15	16	18	20	113	7½-8½
2006			6	12	13	15	16	17	19	19	124	6½-7½
2007				6	13	15	16	17	19	19	131	5½-6½
2008					7	14	16	17	19	20	143	4½-5½
2009						8	18	20	22	23	146	3½-4½
2010							9	20	22	25	150	2½-3½
2011								11	23	25	151	1½-2½
2012									11	24	153	½-1½
2013										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

1

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2005-2014
SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014											Placement Band 2000-2014	
Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval	Age Interval
	During Year											
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1999	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
2000	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2001	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2002	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
2003	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
2004	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2005	-	-	-	-	-	-	-	-	-	-	-	7½-8½
2006	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2007	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2008	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2009	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2010	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2011	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2012	-	-	-	-	-	-	-	-	-	-	-	½-1½
2013	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

2

3

The total retirements occurring in each age interval in a band are determined by summing

4

the amounts for each transaction year-installation year combination for that age interval.

1 For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the
 2 retirements entered on Schedule 1 immediately above the stair step line drawn on the
 3 table beginning with the 2005 retirements of 2000 installations and ending with the 2014
 4 retirements of the 2009 installations. Thus, the total amount of 143 for age interval 4½-
 5 5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

6
 7 In Schedule 2, other transactions which affect the group are recorded in a similar manner.
 8 The entries illustrated include transfers and sales. The entries which are credits to the
 9 plant account are shown in parentheses. The items recorded on this schedule are not
 10 totaled with the retirements, but are used in developing the exposures at the beginning of
 11 each age interval.

12 **Q. Please discuss the schedule of plant exposed to retirement.**

13 A. The development of the amount of plant exposed to retirement at the beginning of each
 14 age interval is illustrated in Schedule 3 on the following page. The surviving plant at the
 15 beginning of each year from 2005 through 2014 is recorded by year in the portion of the
 16 table headed “Annual Survivors at the Beginning of the Year.” The last amount entered
 17 in each column is the amount of new plant added to the group during the year. The
 18 amounts entered in Schedule 3 for each successive year following the beginning balance
 19 or addition, are obtained by adding or subtracting the net entries shown on Schedules 1
 20 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are
 21 considered as being exposed to retirement in this group at the beginning of the year in
 22 which they occurred, and the sales and transfers-out are considered to be removed from
 23 the plant exposed to retirement at the beginning of the following year. Thus, the amounts

1 of plant shown at the beginning of each year are the amounts of plant from each
 2 placement year considered to be exposed to retirement at the beginning of each
 3 successive transaction year. For example, the exposures for the installation year 2006 are
 4 calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

5
 6 For the entire experience band 2005-2014, the total exposures at the beginning of an age
 7 interval are obtained by summing diagonally in a manner similar to the summing of the
 8 retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown
 9 as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT JANUARY 1
 OF EACH YEAR 2005-2014
 SUMMARIZED BY AGE INTERVAL

Year Placed	Experience Band 2005-2014										Placement Band 2000-2014	
	Exposures, Thousands of Dollars										Total at Beginning of Age Interval	Age Interval
	Annual Survivors at the Beginning of the Year											
(1)	2005 (2)	2006 (3)	2007 (4)	2008 (5)	2009 (6)	2010 (7)	2011 (8)	2012 (9)	2013 (10)	2014 (11)	(12)	(13)
1999	255	245	234	222	209	195	239	218	192	167	167	13½-14½
2000	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2001	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2002	338	330	321	311	300	289	278	262	242	226	823	10½-11½
2003	378	367	357	346	334	321	307	287	280	261	1,097	9½-10½
2004	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2005		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2006			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2007				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2008					660 ^a	653	639	623	628	609	3,789	4½-5½
2009						750 ^a	742	724	685	663	4,332	3½-4½
2010							850 ^a	841	821	799	4,955	2½-3½
2011								960 ^a	949	923	5,719	1½-2½
2012									1,080 ^a	1,069	6,579	½-1½
2013										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^aAdditions during the year.

1 **Q. Please discuss the original life table.**

2 A. The original life table, illustrated in Schedule 4 on the following page, is developed from
 3 the totals shown on the schedules of retirements and exposures, Schedules 1 and 3,
 4 respectively. The exposures at the beginning of the age interval are obtained from the
 5 corresponding age interval of the exposure schedule, and the retirements during the age
 6 interval are obtained from the corresponding age interval of the retirement schedule. The
 7 retirement ratio is the result of dividing the retirements during the age interval by the
 8 exposures at the beginning of the age interval. The percent surviving at the beginning of
 9 each age interval is derived from survivor ratios, each of which equals one minus the
 10 retirement ratio. The percent surviving is developed by starting with 100% at age zero
 11 and successively multiplying the percent surviving at the beginning of each interval by
 12 the survivor ratio, i.e., one minus the retirement ratio for that age interval. The
 13 calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	= 88.15
Exposures at age 4½	= 3,789,000
Retirements from age 4½ to 5½	= 143,000
Retirement Ratio	= 143,000 ÷ 3,789,000 = 0.0377
Survivor Ratio	= 1.000 - 0.0377 = 0.9623
Percent surviving at age 5½	= (88.15) x (0.9623) = 84.83

14
 15 The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose
 16 of checking with the respective totals in Schedules 1 and 3. The ratio of the total
 17 retirements to the total exposures, other than for each age interval, is meaningless. The
 18 original survivor curve is plotted from the original life table (column 6, Schedule 4).
 19 When the curve terminates at a percent surviving greater than zero, it is called a stub
 20 survivor curve. Survivor curves developed from retirement rate studies generally are stub
 21 curves.

SCHEDULE 4. ORIGINAL LIFE TABLE

CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2005-2014

Placement Band 2000-2014

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

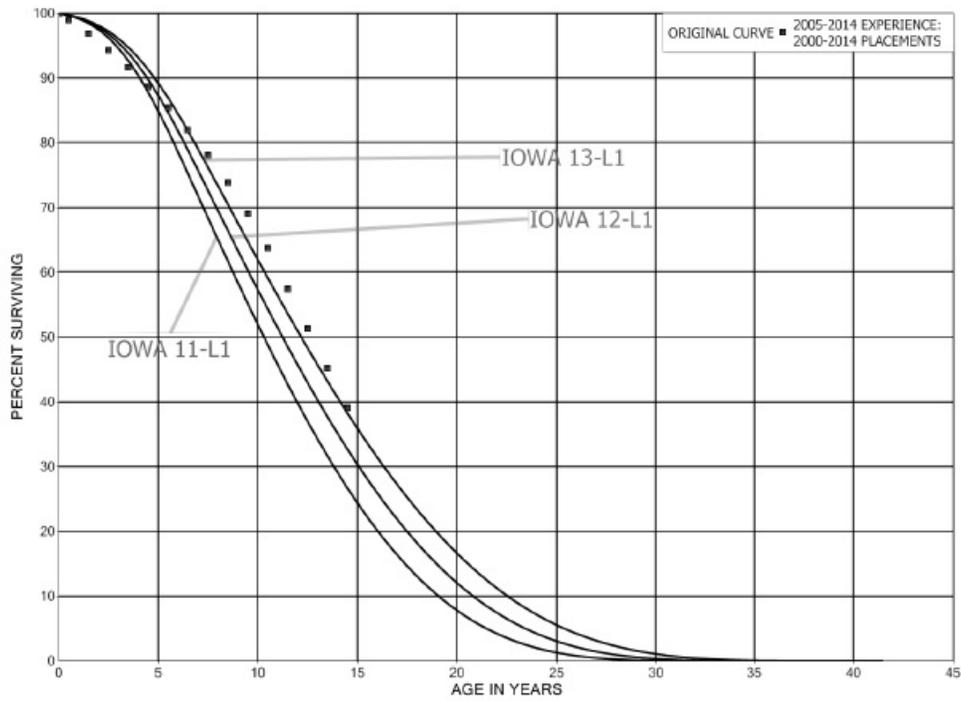
Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement. Column 3 from Schedule 1, Column 12, Retirements for Each Year. Column 4 = Column 3 divided by Column 2. Column 5 = 1.0000 minus Column 4. Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

- 1
- 2 **Q. Please explain the process of smoothing the original survivor curve.**
- 3 A. The smoothing of the original survivor curve eliminates any irregularities and serves as
- 4 the basis for the preliminary extrapolation to zero percent surviving of the original stub
- 5 curve. Even if the original survivor curve is complete from 100% to zero percent, it is
- 6 desirable to eliminate any irregularities, as there is still an extrapolation for the vintages
- 7 which have not yet lived to the age at which the curve reaches zero percent. In this study,
- 8 the smoothing of the original curve with established type curves was used to eliminate
- 9 irregularities in the original curve.

1 The Iowa type curves are used in this study to smooth those original stub curves which
2 are expressed as percents surviving at ages in years. Each original survivor curve was compared
3 to the Iowa curves using visual and mathematical matching in order to determine the better
4 fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is
5 compared with the L, S, and R Iowa type curves which most nearly fit the original survivor
6 curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the
7 best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and
8 appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average
9 life appears to be the best fit and appears to be better than either the L1 or the S0.

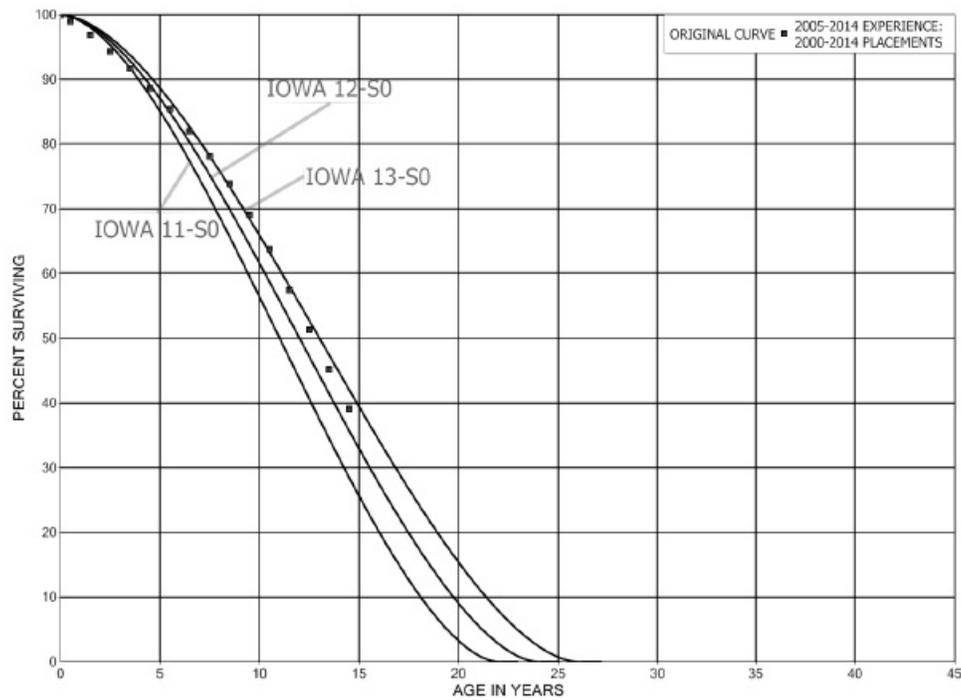
10 In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison
11 purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative
12 of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



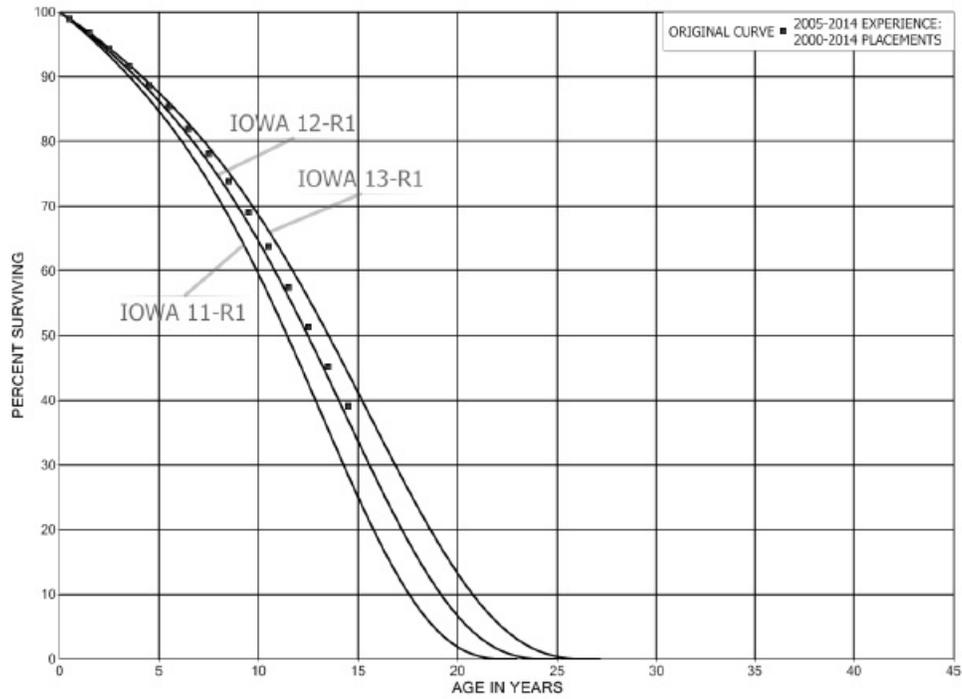
1

FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



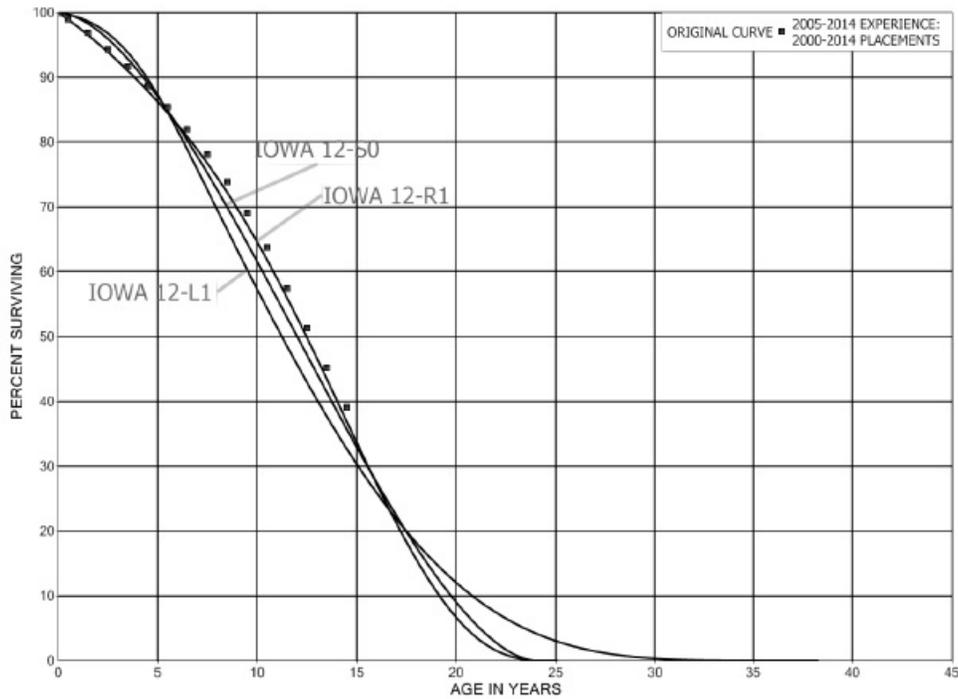
2

FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



1

FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



2

Docket No. RP15-1022-000

Exhibit No. APL-50

Page 45 of 45

1 Q. Does this conclude your testimony?

2 A. Yes.

VERIFICATION

Larry Kennedy hereby declares under penalty of the laws of the United States that the foregoing document is true and correct to the best of his knowledge and belief, pursuant to 28 U.S.C. § 1746.

Executed this 7th day of January, 2016.

A handwritten signature in blue ink is written over a horizontal line. The signature is stylized and appears to be the initials 'LK' followed by a long, sweeping flourish that extends downwards and to the right.

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list compiled by the Secretary in this proceeding.

Dated at Washington, DC this 7th day of January, 2016.

/s/ John T. Hebden

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E-Filed / Signed Original Via Messenger

March 4, 2016

Ms. Sheri Young
Secretary of the Board
National Energy Board
517 10th Avenue SW
Calgary, Alberta
T2R 0A8

**Re: RH-002-2014
Alliance Pipeline Ltd. as General Partner of the Alliance Pipeline Limited Partnership
Application Pursuant to Part IV of the *National Energy Board Act* for Approval of New
Services and related Tolls and Tariffs for Services on the Alliance Pipeline
NEB File Number: OF-Tolls-Group1-A159-2014 01
Depreciation Study Filing and Reserve Account Termination**

Dear Ms. Young

In accordance with Condition 14 of National Energy Board Order TG-012-2015 issued on June 24, 2015 in conjunction with the Board's RH-002-2014 Reasons for Decision, and Board directives contained within that Decision,¹ Alliance Pipeline Ltd., as General Partner of the Alliance Pipeline Limited Partnership, (Alliance) hereby submits for approval a depreciation study, and concurrently requests that its associated reserve account be terminated.

On October 7, 2015, Alliance submitted a report to the Board that established a schedule of baseline distributions in compliance with Condition 13 of Board Order TG-012-2015. Alliance also advised the Board that to the extent that Alliance's pre-tax distributions in any year exceed the applicable baseline pre-tax distribution amount, the variance would be held in a reserve account, pending the filing for Board approval of a depreciation study.

Alliance retained Gannett Fleming Canada ULC (Gannett Fleming) to conduct a depreciation study, which was based on Alliance's natural gas transmission assets as of December 31, 2014 (see Attachment 1). The resulting depreciation rates were based on the straight line method using the average service life procedure, applied on a remaining life basis. The study adopted an economic planning horizon ending December 31, 2034, reflecting current economic parameters representing the constraints impacting the overall pipeline life. Also attached to this submission is a natural gas supply and demand analysis conducted internally by Alliance, which supports this economic planning horizon approach (see Attachment 2). The resultant depreciation rate applicable to Alliance's Total Transmission Plant was 2.77%, with an overall composite depreciation rate of 2.75%.

¹ NEB RH-002-2014 Reasons for Decision, Chapter 8.1.1, page 73.



The results of the Gannett Fleming study were then updated to reflect Alliance's natural gas transmission assets as of December 31, 2015 (see Attachment 3). Utilizing the Original Cost of assets at December, 31, 2015, Future Accruals were adjusted to reflect the net book value of assets as of December 31, 2015. The Composite Remaining Life was adjusted by one year. For each account, the Annual Depreciation amount was calculated by dividing the Future Accruals amount by the corresponding Composite Remaining Life quantity. Likewise, each Annual Accrual Rate was calculated by dividing the Annual Depreciation amount by the corresponding Original Cost. Accordingly, as a result of this analysis, the overall composite depreciation rate applicable to the Alliance system, as of January 1, 2016, is 2.70%.

In its RH-002-2014 Reasons for Decision, the Board noted that Alliance's decrease in its depreciation rate to 2.8% was not supported by a depreciation study. Prior to making any distributions from its reserve account, the Board stated that Alliance must file for approval, a depreciation study to support its proposed depreciation rate. The Board further stated that if the study indicates that the applied-for rate is appropriate, Alliance may distribute any excess returns, including any reserve balances.² The attached depreciation study demonstrates that the applied-for rate is appropriate, and furthermore, substantiates that there certainly is no argument to increase the depreciation rate on a go-forward basis. Consequently, the reserve account no longer serves any purpose, and should be allowed to terminate.

Requested Relief

Alliance Pipeline Ltd., in its capacity as the General Partner of Alliance Pipeline Limited Partnership, hereby applies to the Board for an Order pursuant to Part IV of the *National Energy Board Act* approving its attached depreciation study and the associated composite depreciation rate of 2.70%, as well as the termination of its reserve account.

Please contact the undersigned if you have any questions.

Sincerely,

ALLIANCE PIPELINE LTD.

[Original Signed]

Brian Troicuk
Director, Regulatory Affairs
Alliance Pipeline Ltd.
Phone: 403-517-6354
Fax: 403-233-0735
Email: brian.troicuk@alliancepipeline.com

Attachments

cc: Alliance Pipeline Shipper Task Force

² NEB RH-002-2014 Reasons for Decision, Chapter 8.1.1, pages 72 and 73.

Attachment 1

Depreciation Study

**ALLIANCE PIPELINE
LIMITED PARTNERSHIP**
CALGARY, ALBERTA

DEPRECIATION STUDY

**CALCULATED ANNUAL DEPRECIATION
ACCRUAL RATES RELATED TO
GAS PIPELINE ASSETS**

Prepared by:



Gannett Fleming

*Excellence Delivered **As Promised***

ALLIANCE PIPELINE LIMITED PARTNERSHIP
CALGARY, ALBERTA

DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUAL
RATES RELATED TO GAS PIPELINE ASSETS

GANNETT FLEMING CANADA ULC

Calgary, Alberta



*Excellence Delivered **As Promised***

January 23, 2016

Alliance Pipeline Limited Partnership
800, 605 5th Ave SW
Calgary Alberta
T2P 3H5
Attention: Mr. Neil Coghlan,
Controller

Pursuant to your request, we have conducted a depreciation study related to natural gas transmission pipeline assets of Alliance Pipeline Limited Partnership as of December 31, 2014. Our report presents a description of the methods used in the estimation of depreciation, the analyses undertaken to estimate the equal life group of the asset groups, and the summary and detailed tabulations of annual and accrued depreciation.

The calculated annual depreciation accrual rates presented in the report are applicable to plant in service assets as of December 31, 2014. The depreciation rates are based on the straight-line method, average service life procedure applied on a remaining life basis. An annual review of the depreciation rates using the same estimates and methods is recommended.

Respectfully submitted,

GANNETT FLEMING CANADA ULC

A handwritten signature in blue ink, appearing to read 'LEK', written over a light blue circular stamp.

LARRY E. KENNEDY
Vice President

LEK/hac
Project # 059852

Gannett Fleming Canada ULC

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**ALLIANCE PIPELINE LIMITED PARTNERSHIP
 DEPRECIATION STUDY**

EXECUTIVE SUMMARY

Pursuant to Alliance Pipeline Limited Partnership’s (“Alliance” or the “Company”) request, Gannett Fleming Canada ULC (“Gannett Fleming”) conducted a depreciation study related to the natural gas transmission (“transmission”) assets as of December 31, 2014. The purpose of this study was to determine the annual depreciation accrual rates and amounts for regulatory objectives.

The depreciation rates are based on the straight line method using the Average Service Life (“ASL”) procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasting net salvage characteristic for each depreciable group of assets. Variances between the calculated accrued depreciation and the book accumulated depreciation as of December 31, 2014 are amortized over the remaining life of assets.

This study has adopted an economic planning horizon ending December 31, 2034, which reflects the current economic parameters representing the constraints impacting the overall pipeline life.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to transmission plant in service as of December 31, 2014 as summarized by Table 1 of the study by account detail. Supporting data and calculations are provided as well within the study.

Finally, this study results in an annual depreciation expense accrual of \$63.4 million when applied to depreciable plant balances as of December 31, 2014. The study results are summarized at an aggregate functional group level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL PERCENTAGES AND AMOUNTS

PLANT GROUP (1)	ORIGINAL COST	ANNUAL ACCRUAL	
	\$'s (2)	%'s (3)	\$'s (4)
TRANSMISSION	2,289,058,915	2.77	63,412,367
OTHER ACCOUNTS	458,795,870	2.65	12,163,315
TOTAL PLANT IN SERVICE	2,747,854,785	2.75	75,575,682

PART I. INTRODUCTION

ALLIANCE PIPELINE LIMITED PARTNERSHIP
DEPRECIATION STUDY
PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Alliance Pipeline Limited Partnership, to determine the annual depreciation accrual rates and amounts for regulatory purposes applicable to the original cost of transmission plant at December 31, 2014. The rates and amounts are based on the straight line, remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to plant in service as of December 31, 2014.

The service life estimates resulting from the study were based on: informed engineering judgment which incorporated analyses of historical plant retirement data as recorded through December 31, 2014; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas industry, including knowledge of service lives used for other large diameter transmission pipeline companies.

PLAN OF REPORT

Part I. Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II. Development of Depreciation Parameters, presents descriptions of the methods used in the service life and net salvage studies. Part III. Calculation of Annual and Accrued Depreciation presents the methods and procedures used in the calculation of depreciation. Part IV. Results of Study, presents summaries by depreciable group of annual and accrued depreciation. Part V. Detail Depreciation Calculations presents the detailed tabulations of annual and accrued depreciation.

BASIS OF THE STUDY

Depreciation

For most accounts, the annual and accrued depreciation were calculated by the straight line method using the ASL procedure applied on a remaining life basis. All types

of calculations were based on original cost, attained ages, and estimated service lives as of December 31, 2014.

The straight line method, ASL procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use for regulatory purposes.

Service Life Estimates

The service life estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the natural gas transmission pipeline industry, and comparisons of the service life estimates from our studies of other large diameter transmission pipelines. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for gas plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The depreciation rates should be reviewed periodically to reflect the changes that result from plant and accumulated depreciation account activity. A depreciation reserve deficiency or surplus will develop if future capital expenditures vary significantly from those anticipated in this study.

PART II. DEVELOPMENT OF DEPRECIATIONS PARAMETERS

PART II. DEVELOPMENT OF DEPRECIATION PARAMETERS

DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing gas transportation service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and is described in the following sections of this report. The development of the proposed depreciation rates also requires the selection of appropriate depreciation procedures, as discussed in Part III of this report.

ESTIMATION OF SURVIVOR CURVES

Survivor Curves

The use of an average service life for linear pipelines recognizes that assets within the property accounts that can have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages using the retirement rate method of analysis.

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and relative height of the modes. The left-moded curves are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical-moded curves are those in which the greatest frequency of retirement occurs at average service life. The right-moded curves are those in which the greatest frequency occurs to the right of, or after, the average service life. The origin-moded curves are those in which the greatest frequency of retirement occurs at the origin, or immediately after age 0. The letter designation of each family of curves (L, S, R or O) represents the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

A discussion of the general concept of survivor curves and the retirement rate method is presented in Appendix A of this report.

Survivor Curve Judgments

The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analysis of data; current policies and outlook as determined during conversations with management personnel and on the knowledge Gannett Fleming developed through the completion of numerous electric utility studies.

The following discussion, dealing with a number of accounts which comprise the majority of the investment analyzed, presents an overview of the factors considered by Gannett Fleming in the determination of the average service life estimates. The survivor curve estimates for the remainder of the accounts not discussed in the following sections were based on similar considerations.

The following were the peer group of companies reviewed in order to develop average service life estimates:

- TransCanada Pipelines Limited;

- Kinder Morgan;
- Enbridge Pipelines Inc.; and
- FortisBC Energy Inc.

The above companies were considered as peer companies on the basis of the following criteria:

- All have had depreciation studies recently completed by Gannett Fleming. As such Gannett Fleming is familiar with the physical plant, operating circumstances and management policies affecting depreciation for each company;
- All are large diameter, regulated, long haul pipelines; and
- All have a significant level of retirement experience for which studies of actual historic retirement transactions were made.

Following is a specific discussion of the factors considered in the determination of the average service life for the accounts with significant amounts of investment.

Account 465.00 – Mainline Pipe - This account represents 63.7% of the depreciable plant as of December 31, 2014. The average service life indication for this account recognized the indications from the Pipeline Integrity and Corridor Management group which provided information regarding the increased standards of the Alliance pipe as compared to the peer industry installations. The pipeline was built to an increased standard due to the requirement to operate at a higher than normal operating pressure.

The National Energy Board of Canada (“NEB”) required that Alliance, like all new large diameter pipelines, complete a baseline pigging program within five years of being placed into service. Additionally, the pipeline is subjected to a five to seven year inspection pigging cycle in the periods following the baseline inspection. Given the original in-service date of 2000, this aggressive inspection pigging program is very proactive in nature. It is also noted that the inspection programs are completed using high resolution inspection tools.

The technology and materials employed in the milling of the pipe employed state of the art processes. The testing of the pipe at the time of construction was far more extensive than the testing required of the pipe installed by other peer large diameter pipelines. The increased testing and more aggressive pigging inspection programs are

a result of the higher operating pressure of the Alliance system as compared to historic natural gas transmission pipelines.

Given the system integrity programs, the increased testing requirements at the time of the Alliance pipe manufacture, and the proactive pipe inspection program, Gannett Fleming recommends the use of a 70 average service life. Additionally Gannett Fleming views that the Iowa R4 retirement dispersion curve is appropriate. Therefore, Gannett Fleming has incorporated the use of the Iowa 70-R4 curve into the depreciation rate calculations for this account.

Account 466.00 – Compressor - This account represents 16.2% of the depreciable plant as of December 31, 2014. The average service life indication for this account was based on the comments of the internal operating staff, and on the experience of Gannett Fleming in the selection of compression average service life estimates for the peer group of companies. The Alliance system is comprised of two distinct compressing functions. Firstly, the “field compression” which is comprised of a mix of reciprocating and turbine equipment to bring the receipt pressure up to 1,250 psi. Over the past 15 years of operating history, some of the reciprocating equipment has required replacement. The view of the operating staff is that field compression equipment would have a life expectancy of 30 years.

In addition to the field compression equipment, the Alliance system includes a number of “mainline compressors” which increase the operating pressure from 1,250 psi to 1,760 psi. This equipment is all driven by turbine engines that run at or above capacity. While this equipment has shown to be reliable to date, it is subjected to on-going inspections every 4,000 operating hours, with larger inspections undertaken at 8,000 hours. Additionally, the equipment is overhauled every 16,000 to 24,000 hours. It is the view of the operating staff that this mainline compression equipment should have a life expectancy of at least 35 years. Based on the experience of Gannett Fleming and the views of the internal Alliance operating staff, an Iowa 35-R2.5 is recommended for this account.

Account 469.10 – Lateral Pipe - This account represents 11.7% of the depreciable plant as of December 31, 2014. This pipe is typically smaller in diameter and of shorter length used as receipt and delivery laterals. Most investment in this

account relates to approximately 730 km of lateral pipelines connected to 52 natural gas receipt locations, primarily at gas processing facilities in northwestern Alberta and northeastern British Columbia.

The average service life of laterals is shorter than that used for the mainline pipe. Laterals are subject to the natural gas supply of the specific supply source or delivery market. The smaller diameter lateral pipe is also not internally inspected and subjected to an increased number of forces of retirement.

Given the increased number of forces of future retirement of laterals, combined with the experience of the broader group of peer pipelines, Gannett Fleming views that the lowa 50-R2 is appropriate at this time.

Account 467.00 – Meter Station - This account represents 2.3% of the depreciable plant as of December 31, 2011 and relates to the assets at both the receipt and delivery points. Booster compression equipment is also included in this account at five receipt points. The metering within the Alliance system is completely comprised of ultra-sonic equipment. To date the heads on the ultra-sonic meters have required replacement. Alliance has received a waiver of the requirement of Measurement Canada Standard S.S.06 which will allow for a reduced frequency of testing and proving of the meters. The internal Alliance metering staff has indicated an expected life expectancy of 35 years.

Given that the entire fleet is comprised of ultra-sonic meters, and that Alliance is subjected to less frequent testing, Gannett Fleming view is that an average service life that is on the long side of the peer pipeline group is reasonable. Therefore, Gannett Fleming recommends the lowa 35-R2.5 for this account.

Remaining Accounts - The above analysis provides the consideration relating to almost 94% of the depreciable plant. The analysis of the accounts relating to the remaining 6% of the investment as of December 31, 2014 considered a similar review of operational comments, peer reviews and experience of Gannett Fleming.

Economic Planning Horizon

The service life of the Alliance Pipeline Limited Partnership assets is restricted not only by physical forces of retirement such as wear and tear and deterioration, but

also, and more significantly, by economic forces of retirement. Generally, physical forces of retirement are less likely to occur than retirement of large portions of the pipeline system due to economic forces. Specifically, the economic exhaustion of natural gas supply, the changing North American marketplace for natural gas demand, and the competitive influences in the Western Canada Sedimentary Basin have a significant impact on the estimated service lives of the Alliance system.

The concept referred to with the terms “economic life” or “economic planning horizon” or “truncation date” (which has similar meaning within depreciation literature) is the key parameter used to set appropriate depreciation rates that accurately reflect the annual consumption in service value. Appropriate depreciation rates also help to ensure that both long term generational equity and a reasonable opportunity for the recovery of investment are achievable, over the expected useful life of the pipeline assets.

The economic planning horizon for a system comprised of one large single asset, is generally set to a single date that represents the estimated end of the planning horizon (or economic life) of the entire system. Gannett Fleming views that the determination of the anticipated economic life of large diameter transmission pipelines can be based on a number of different factors. While these factors are criteria for the development of an economic planning horizon from a theoretical standpoint, it is important to note that not all factors affecting economic life may be relevant to every transmission pipeline. Generally, the appropriate economic life is developed from the merger of a number of these factors.

Gannett Fleming views that the following are appropriate factors to consider in determining an economic planning horizon for large diameter transmission pipelines:

1. Availability of supply to the pipeline;
2. Availability of market demand;
3. Consumption of service value;
4. Engineering based retirement studies;
5. Competitiveness of the pipeline;
6. Opportunity for the recovery of the investment;
7. Projected long term use of the pipeline;
8. Approved economic planning horizons of peer companies; and

9. Management discretion.

When consideration is given to the use of the above factors, whether individually considered or reviewed in combinations, it is critical to note that the overall goal of inclusion of economic life considerations in the development of depreciation rates is to provide for a reasonable assurance of recovery of invested capital proportionally from those using the pipeline system, and over the expected useful life of the pipeline.

The Alliance pipeline system was originally approved by the NEB, with an estimated economic life of 25 years. As such, the original contractual agreements and transportation tolls were developed on the assumption of a 25-year economic life.

A supply and market demand study undertaken by Alliance as part of this depreciation study has not indicated that it is likely that the Alliance system will be uneconomic after the year 2025. While it is currently anticipated that the system will be contracted for service through contract renewals and will be competitive with other natural gas pipelines sourcing supply from the Western Canadian Sedimentary Basin for the next 20-year period, however, the contracting circumstances beyond 2034 are not known. Therefore, an economic planning horizon extending beyond 2034 is not reasonable.

The depreciation rates of most federally regulated North American transmission pipelines have recognized the economic influences in the determination of the remaining lives of the systems. Over a period through 1999 most regulators have approved a 25-year planning horizon into the depreciation rates. As such, the concept of planning horizons was widely used for regulatory purposes.

It is the view of Gannett Fleming that recognition of an economic life must be incorporated into the depreciation rates of Alliance. The planning horizon is meant to indicate the average date of significant terminal pipeline retirement. As this date is based on an average of the expected retirement of significant portions of the pipeline system, the planning horizon is not the expected date of cessation of natural gas transportation service on the Alliance Pipeline. For example, it may be expected that not all of the mainline compressors or compression equipment will retire at one time due to economic conditions. Rather a pattern of rationalization of compression equipment developed in the future based on the facts and circumstances at that time may be the

most reasonable approach. As such, a significant portion of the compression equipment may terminally retire prior to the planning horizon date and a significant portion may retire after. However, the planning horizon represents a reasonable average expectation at this time.

Based on the review of the criteria discussed above, Gannett Fleming views that the economic planning horizon developed internally by Alliance is reasonable. Therefore, Gannett Fleming recommends the incorporation of a 20-year planning horizon into the depreciation rate calculations. Additionally, Gannett Fleming recommends that Alliance monitor the recovery of its investment in this line in order that subsequent capital additions are fully recovered through the period ending over which the investment provides service to the customer. The planning horizon is incorporated in the estimated survivor characteristics by truncating the survivor curve which represents the physical life of the facilities at the attained age of each vintage as of December 31, 2034.

PART III. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART III. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, the average service life and equal life group procedures.

In the average service life procedure, the rate of annual depreciation is based on the average service life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to the average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

In the Equal Life Group ("ELG") procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

In the determination of the depreciation rates in this study, the use of the average service life procedure has been used. While the equal life group procedure provides an enhanced matching of depreciation expense to the consumption of service value, the average service life procedure is widely used throughout North America and was used in order to conform to past regulatory practices of this company and by other NEB regulated transmission pipelines.

MONITORING OF BOOK ACCUMULATED DEPRECIATION

For the purposes of calculating remaining life accrual rates, the book depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of service life characteristics and net salvage materialize and are used as a basis for depreciation accounting.

In the average life group procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life for the surviving original cost of that vintage. The average remaining life is defined by the estimated future survivor curve.

The annual accrual rate for each account is equal to the sum of the remaining life annual accruals divided by the total original cost. The composite remaining life is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

PART IV. RESULTS OF STUDY

PART IV. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives for the change of the composition of property in service. The annual accrual rates and the accrued depreciation were calculated in accordance with the straight line method, using the equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

DESCRIPTION OF DETAILED TABULATIONS

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other pipelines.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2014 are presented in account sequence starting on page V-2 of the supporting documents. The tables indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, and the calculated annual accrual.

ALLIANCE PIPELINE LIMITED PARTNERSHIP

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO UTILITY PLANT AT DECEMBER 31, 2014 (\$ CND)

ACCOUNT	DEPRECIABLE WORK (1)	SURVIVOR CURVE (*) (2)	NET SALVAGE (3)	ORIGINAL COST AT DECEMBER 31, 2014 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	ACCUMULATED ACCRUAL AMOUNT (7)	CALCULATED ANNUAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)
	TRANSMISSION PLANT								
461.00	LAND RIGHTS	70-R4	0	49,491,290	24,121,224	25,370,066	1,270,409	2.57	20.0
462.10	COMPRESSOR STRUCTURES AND IMPROVEMENTS	45-R2	0	9,878,661	4,635,271	5,243,389	287,624	2.91	18.2
462.20	COMPRESSOR STRUCTURES BCX	45-L2	0	908,548	424,792	483,756	25,501	2.81	19.0
463.00	METER STATIONS AND STRUCTURES	35-R3	0	1,426,102	710,485	715,616	41,873	2.94	17.1
463.10	BLOCK VALVES	50-R3	0	5,490,060	2,734,989	2,755,071	144,471	2.63	19.1
465.00	MAINLINE PIPE	70-R4	0	1,458,090,839	724,858,199	733,232,640	36,864,386	2.53	19.9
465.10	LINEPACK GAS	40-SQ	0	26,202,208	12,855,517	13,346,691	667,335	2.55	20.0
466.00	COMPRESSOR	35-R2.5	0	370,757,747	174,760,662	195,997,084	11,573,430	3.12	16.9
466.10	COMPRESSOR - BCX	25-R3	0	30,116,989	14,073,357	16,043,631	959,547	3.19	16.7
467.00	METER STATION	35-R2.5	0	52,684,992	25,691,431	26,993,561	1,591,086	3.02	17.0
468.00	SCADA AND COMMUNICATIONS	13-R2	0	16,086,640	8,009,574	8,077,066	2,756,678	17.14	2.9
469.10	LATERAL PIPE	50-R2	0	267,874,556	133,439,161	134,435,395	7,227,709	2.70	18.6
469.20	MISCELLANEOUS	25-R3	0	50,284	23,183	27,101	2,318	4.61	11.7
	TOTAL TRANSMISSION PLANT			2,289,058,915	1,126,337,847	1,162,721,067	63,412,367	2.77	
	OTHER ACCOUNTS								
	AFUDC			299,053,884	149,007,629	150,046,255	7,882,221	2.64	19.0
	AFUDC BCX			574,946	268,665	306,281	16,090	2.80	19.0
	CAPITALIZED OVERHEAD			150,410,528	74,886,056	75,524,472	3,967,447	2.64	19.0
	CAPITAL SPARES			8,756,513	3,092,194	5,664,319	297,558	3.40	19.0
	TOTAL OTHER ACCOUNTS			458,795,870	227,254,543	231,541,327	12,163,315	2.65	
	TOTAL PLANT			2,747,854,786	1,353,592,390	1,394,262,394	75,575,682	2.75	

*Survivor curve used to estimate interim retirement activity. A life span date of December 31, 2034 was used in the depreciation rate calculations.

PART V. DETAILED DEPRECIATION CALCULATIONS

INTERIM SURVIVOR CURVE.. IOWA 70-R4
 PROBABLE RETIREMENT YEAR.. 12-2034
 NET SALVAGE PERCENT.. 0

2009	49,491,289.76	10,687,149	24,121,224	25,370,066	19.97	1,270,409
	49,491,289.76	10,687,149	24,121,224	25,370,066		1,270,409

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.0 2.57

INTERIM SURVIVOR CURVE.. IOWA 45-R2
 PROBABLE RETIREMENT YEAR.. 12-2034
 NET SALVAGE PERCENT.. 0

2000	9,878,660.84	4,154,273	4,635,271	5,243,389	18.23	287,624
	9,878,660.84	4,154,273	4,635,271	5,243,389		287,624

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.2 2.91

INTERIM SURVIVOR CURVE.. IOWA 45-L2
 PROBABLE RETIREMENT YEAR.. 12-2034
 NET SALVAGE PERCENT.. 0

2008	908,547.96	229,999	424,792	483,756	18.97	25,501
	908,547.96	229,999	424,792	483,756		25,501

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 2.81

INTERIM SURVIVOR CURVE.. IOWA 35-R3
 PROBABLE RETIREMENT YEAR.. 12-2034
 NET SALVAGE PERCENT.. 0

2000	1,426,101.54	636,341	710,485	715,616	17.09	41,873
	1,426,101.54	636,341	710,485	715,616		41,873

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 2.94

INTERIM SURVIVOR CURVE.. IOWA 50-R3
 PROBABLE RETIREMENT YEAR.. 12-2034
 NET SALVAGE PERCENT.. 0

2000	5,490,060.00	2,338,491	2,734,989	2,755,071	19.07	144,471
	5,490,060.00	2,338,491	2,734,989	2,755,071		144,471

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 2.63

INTERIM SURVIVOR CURVE.. IOWA 70-R4
 PROBABLE RETIREMENT YEAR.. 12-2034
 NET SALVAGE PERCENT.. 0

2000	1,458,090,839.00	614,293,670	724,858,199	733,232,640	19.89	36,864,386
	1,458,090,839.00	614,293,670	724,858,199	733,232,640		36,864,386
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					19.9	2.53

INTERIM SURVIVOR CURVE.. SQUARE
 PROBABLE RETIREMENT YEAR.. 12-2034
 NET SALVAGE PERCENT.. 0

2000	26,202,208.20	11,012,526	12,855,517	13,346,691	20.00	667,335
	26,202,208.20	11,012,526	12,855,517	13,346,691		667,335

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.0 2.55

INTERIM SURVIVOR CURVE.. IOWA 35-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2034
 NET SALVAGE PERCENT.. 0

2000	370,150,462.50	162,507,158	174,687,281	195,463,182	16.93	11,545,374
2012	607,284.04	68,265	73,381	533,903	19.03	28,056
	370,757,746.54	162,575,423	174,760,662	195,997,084		11,573,430
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.9 3.12

INTERIM SURVIVOR CURVE.. IOWA 25-R3
 PROBABLE RETIREMENT YEAR.. 12-2034
 NET SALVAGE PERCENT.. 0

2008	30,116,988.80	8,213,806	14,073,357	16,043,631	16.72	959,547
	30,116,988.80	8,213,806	14,073,357	16,043,631		959,547

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.7 3.19

INTERIM SURVIVOR CURVE.. IOWA 35-R2.5
 PROBABLE RETIREMENT YEAR.. 12-2034
 NET SALVAGE PERCENT.. 0

2000	52,123,652.28	22,883,847	25,634,513	26,489,139	16.93	1,564,627
2010	228,594.41	42,535	47,648	180,946	18.81	9,620
2014	332,745.43	8,275	9,270	323,476	19.21	16,839
	52,684,992.12	22,934,657	25,691,431	26,993,561		1,591,086

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 3.02

INTERIM SURVIVOR CURVE.. IOWA 13-R2
 PROBABLE RETIREMENT YEAR.. 12-2034
 NET SALVAGE PERCENT.. 0

2000	16,086,640.42	12,461,033	8,009,574	8,077,066	2.93	2,756,678
	16,086,640.42	12,461,033	8,009,574	8,077,066		2,756,678

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9 17.14

INTERIM SURVIVOR CURVE.. IOWA 50-R2
 PROBABLE RETIREMENT YEAR.. 12-2034
 NET SALVAGE PERCENT.. 0

2000	267,874,556.20	112,172,470	133,439,161	134,435,395	18.60	7,227,709
	267,874,556.20	112,172,470	133,439,161	134,435,395		7,227,709
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.6	2.70

INTERIM SURVIVOR CURVE.. IOWA 25-R3
 PROBABLE RETIREMENT YEAR.. 12-2034
 NET SALVAGE PERCENT.. 0

2000	50,283.92	26,658	23,183	27,101	11.69	2,318
	50,283.92	26,658	23,183	27,101		2,318

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 4.61

APPENDIX A

ESTIMATION OF SURIVOR CURVES

ESTIMATION OF SURVIVOR CURVES

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

SURVIVOR CURVES

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the

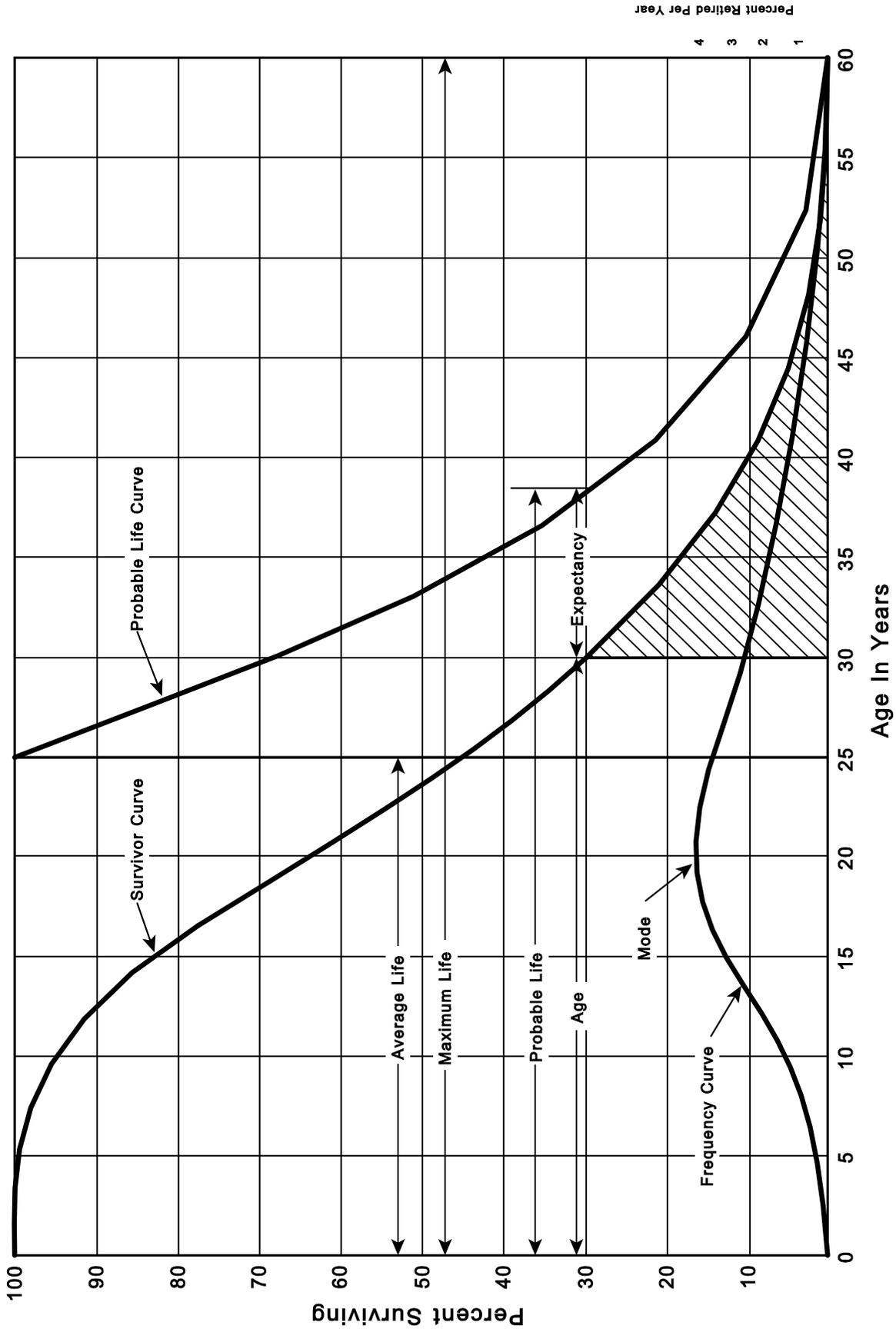


Figure 1. A Typical Survivor Curve and Derived Curves

Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

¹ Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

² Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

³ Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

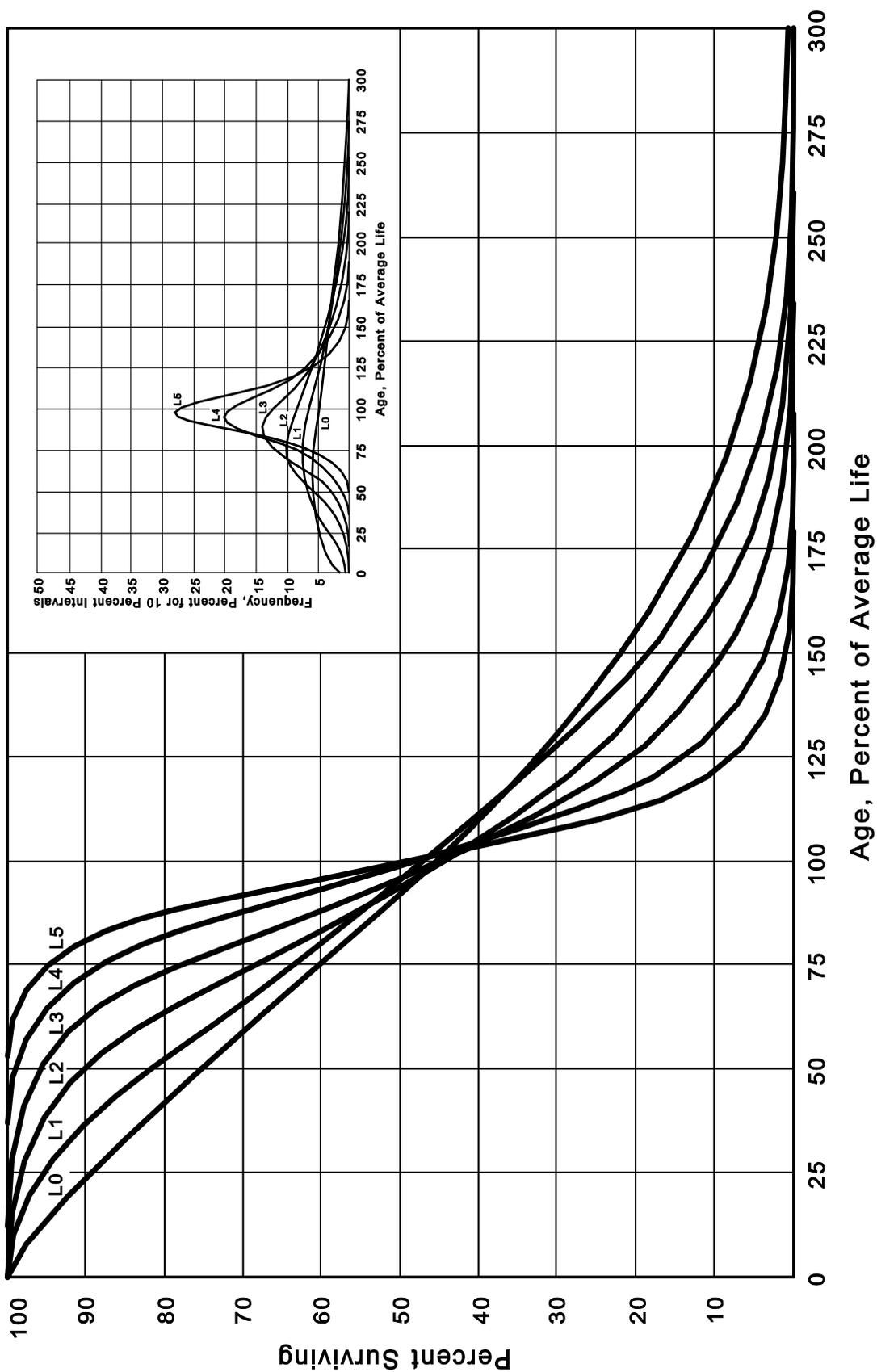


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

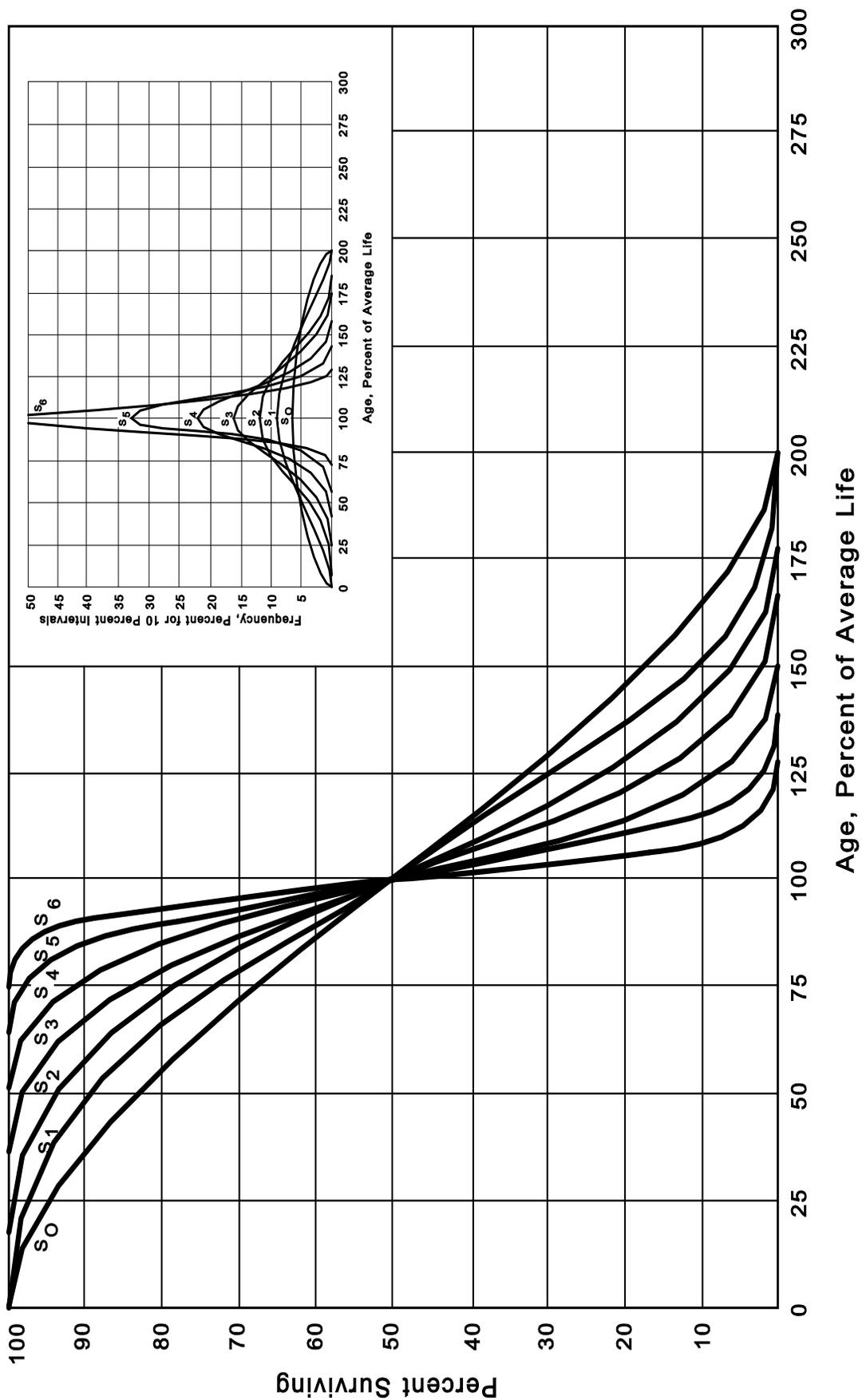


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

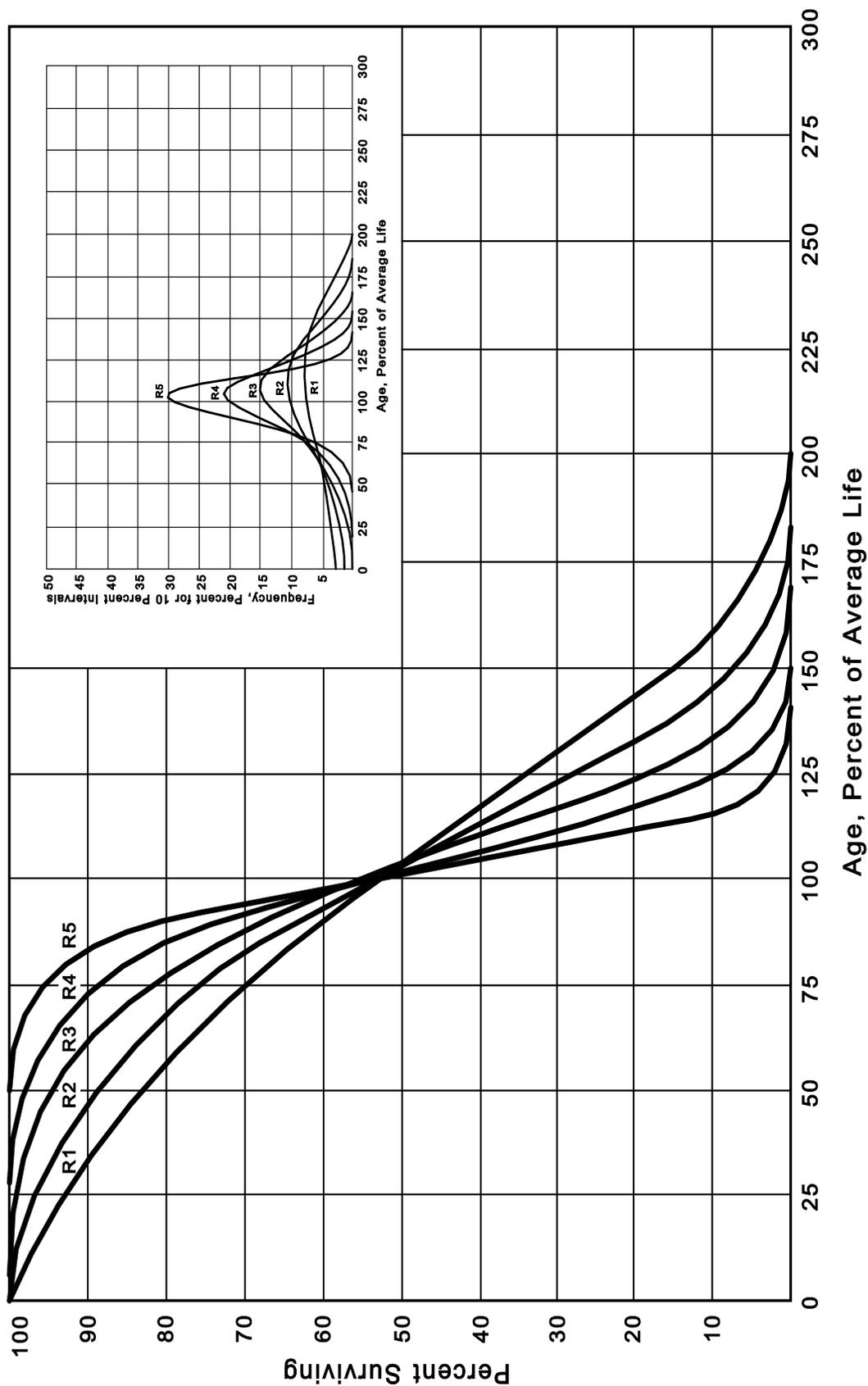


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

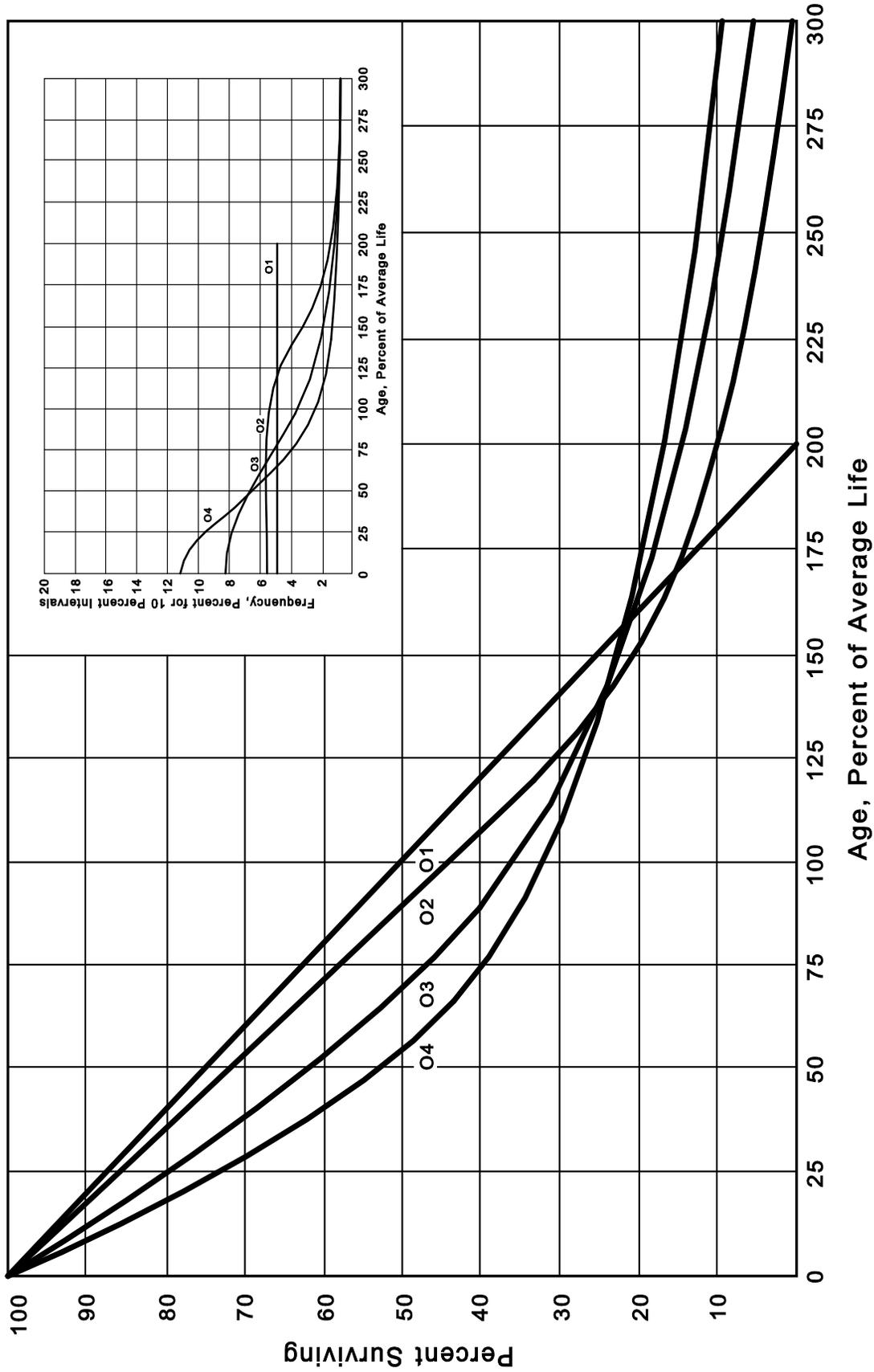


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ "Engineering Valuation and Depreciation,"⁵ and "Depreciation Systems."⁶

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2005-2014 during which there were placements during the years 2000-2014. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on the following pages. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2000 were

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2005-2014
 SUMMARIZED BY AGE INTERVAL

Year Placed	Retirements, Thousands of Dollars														Total During Age Interval		Age Interval
	During Year														Age Interval		
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		(13)		(13)		
1999	10	11	12	13	14	16	23	24	25	26	26		26		13½-14½		
2000	11	12	13	15	16	18	20	21	22	19	19		19		12½-13½		
2001	11	12	13	14	16	17	19	21	22	18	18		18		11½-12½		
2002	8	9	10	11	11	13	14	15	16	17	17		17		10½-11½		
2003	9	10	11	12	13	14	16	17	19	20	20		20		9½-10½		
2004	4	9	10	11	12	13	14	15	16	20	20		20		8½-9½		
2005		5	11	12	13	14	15	16	18	20	20		20		7½-8½		
2006			6	12	13	15	16	17	19	19	19		19		6½-7½		
2007				6	13	15	16	17	19	19	19		19		5½-6½		
2008					7	14	16	17	19	20	20		20		4½-5½		
2009						8	18	20	22	23	23		23		3½-4½		
2010							9	20	22	25	25		25		2½-3½		
2011								11	23	25	25		25		1½-2½		
2012									11	24	24		24		½-1½		
2013										13	13		13		0-½		
Total	53	68	86	106	128	157	196	231	273	308	1,606		1,606				

Experience Band 2005-2014

Placement Band 2000-2014

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2005-2014
 SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014 Placement Band 2000-2014

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars													Total During Age Interval (12)	Age Interval (13)	
	2005 (2)	2006 (3)	2007 (4)	2008 (5)	2009 (6)	2010 (7)	2011 (8)	2012 (9)	2013 (10)	2014 (11)						
1999	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	-	-	13½-14½
2000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2002	-	-	-	-	-	-	-	(5) ^b	-	-	-	-	-	60	-	10½-11½
2003	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	-	-	9½-10½
2004	-	-	-	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2005	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7½-8½
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2007	-	-	-	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2008	-	-	-	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2009	-	-	-	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½
2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2011	-	-	-	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½
2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)					

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

retired in 2005. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2005 retirements of 2000 installations and ending with the 2014 retirements of the 2009 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on the following page. The surviving plant at the beginning of each year from 2005 through 2014 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition, are obtained by adding or subtracting the net entries

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT JANUARY 1
 OF EACH YEAR 2005-2014
 SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Exposures, Thousands of Dollars													Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year														
	2005 (2)	2006 (3)	2007 (4)	2008 (5)	2009 (6)	2010 (7)	2011 (8)	2012 (9)	2013 (10)	2014 (11)					
1999	255	245	234	222	209	195	239	216	192	167	167	167	13½-14½		
2000	279	268	256	243	228	212	194	174	153	131	131	323	12½-13½		
2001	307	296	284	271	257	241	224	205	184	162	162	531	11½-12½		
2002	338	330	321	311	300	289	276	262	242	226	226	823	10½-11½		
2003	376	367	257	346	334	321	307	267	280	261	261	1,097	9½-10½		
2004	420 ^a	416	407	397	386	374	361	347	332	316	316	1,503	8½-9½		
2005		460 ^a	455	444	432	419	405	390	374	356	356	1,952	7½-8½		
2006			510 ^a	504	492	479	464	448	431	412	412	2,463	6½-7½		
2007				580 ^a	574	561	546	530	501	482	482	3,057	5½-6½		
2008					660 ^a	653	639	623	628	609	609	3,789	4½-5½		
2009						750 ^a	742	724	685	663	663	4,332	3½-4½		
2010							850 ^a	841	821	799	799	4,955	2½-3½		
2011								960 ^a	949	923	923	5,719	1½-2½		
2012									1,080 ^a	1,069	1,069	6,579	½-1½		
2013										1,220 ^a	1,220 ^a	7,490	0-½		
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780				

^a Additions during the year.

shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2006 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

For the entire experience band 2005-2014, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on the following page, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent

SCHEDULE 4. ORIGINAL LIFE TABLE

CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2005-2014

Placement Band 2000-2014

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless. The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

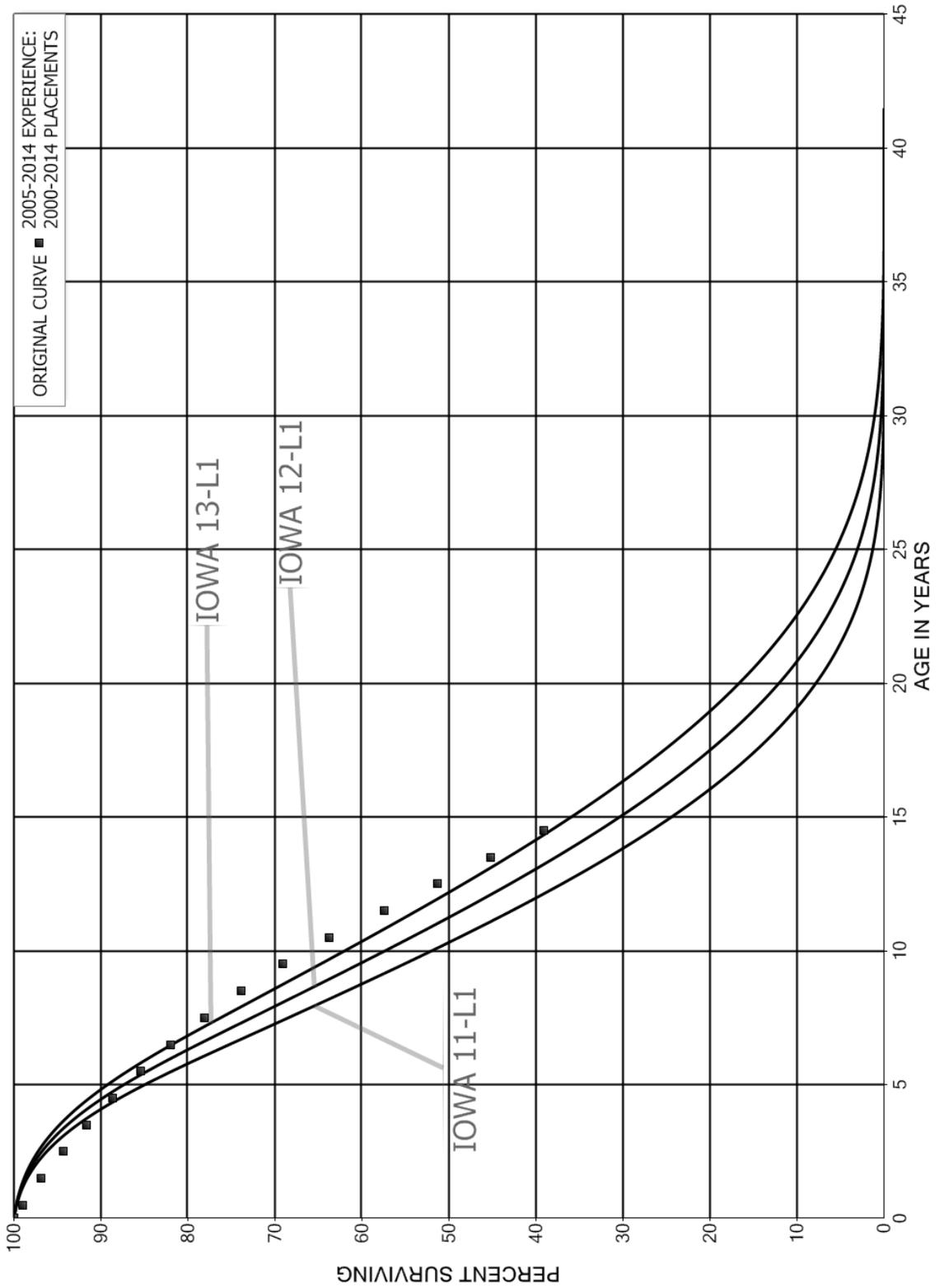
Smoothing the Original Survivor Curve

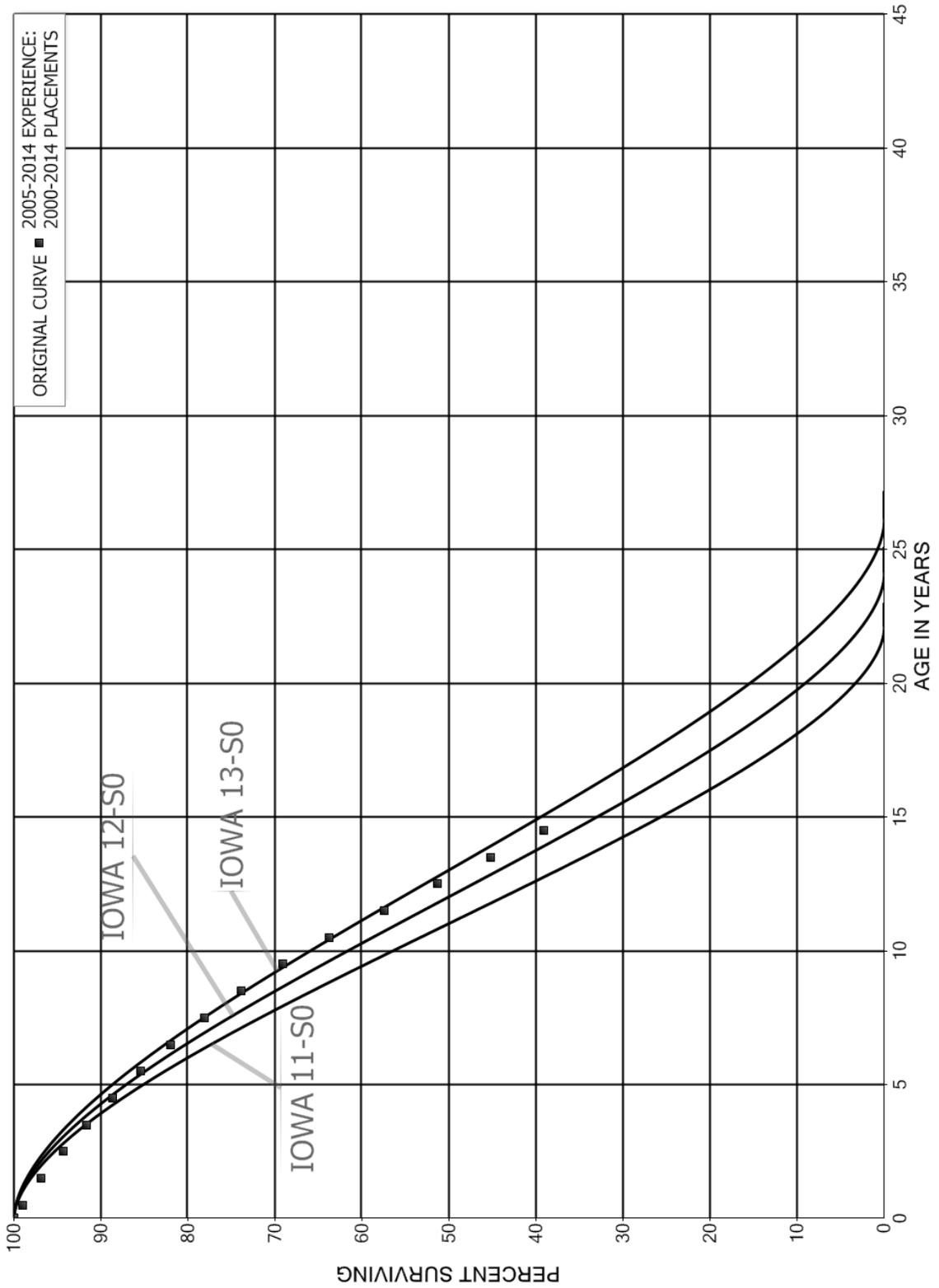
The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

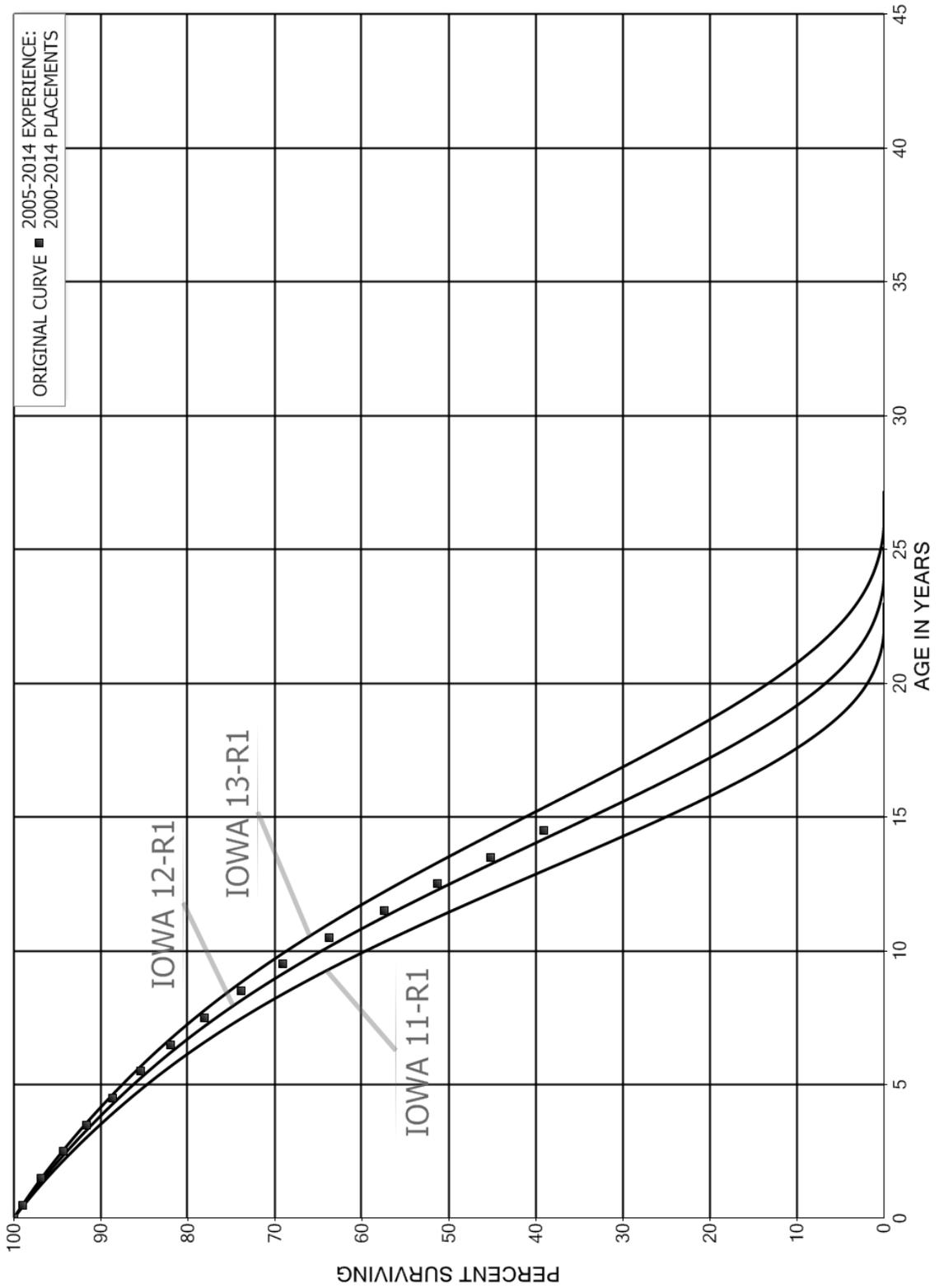
The lowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the lowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an

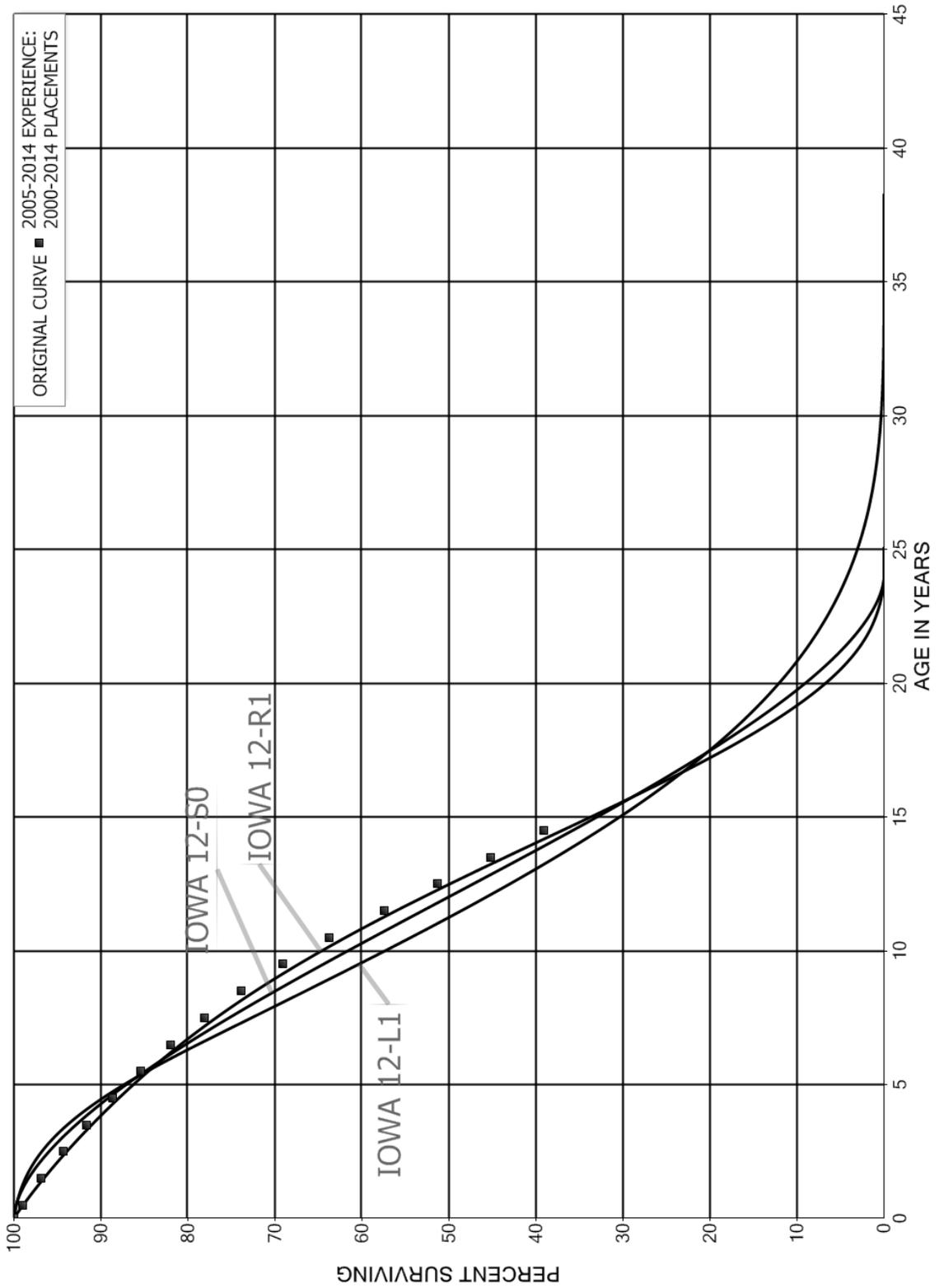
average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group.











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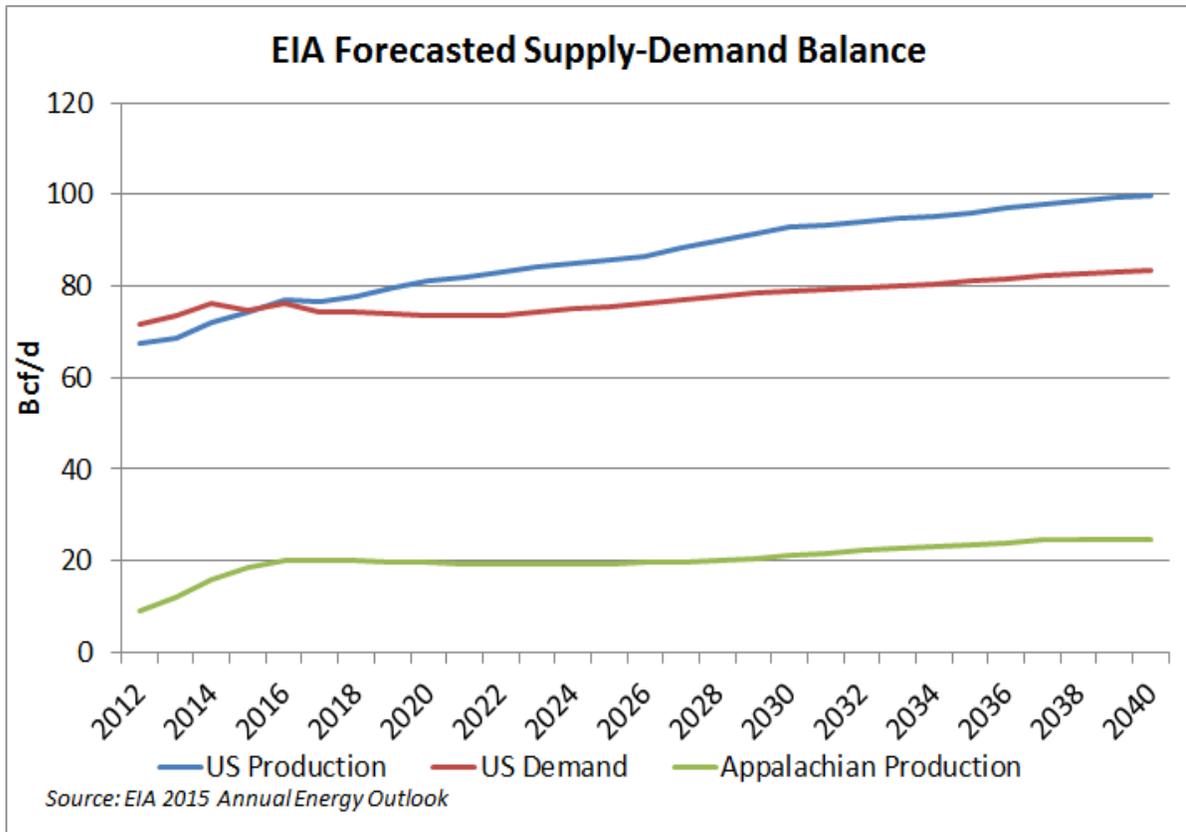
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Attachment 2

Supply and Demand Analysis

1. Economic Life of Pipeline

To identify Alliance’s economic life of pipeline, Alliance has used information from the EIA’s 2015 Annual Energy Outlook (2015 AEO) which provides forecast data extending out to 2040. A review of implications from the EIA’s forecast suggests that Alliance may have difficulty maintaining throughput above the 50% utilization level beyond the mid-point of the 2030’s. The 2015 AEO forecasts Canadian export pipeline flows to the United States. Their forecast suggests that such flows will reach a low point in the mid-2030’s. The reason behind the decline of Canadian imports to the U.S. is primarily the significant growth of US production relative to demand growth, as shown in the chart below.



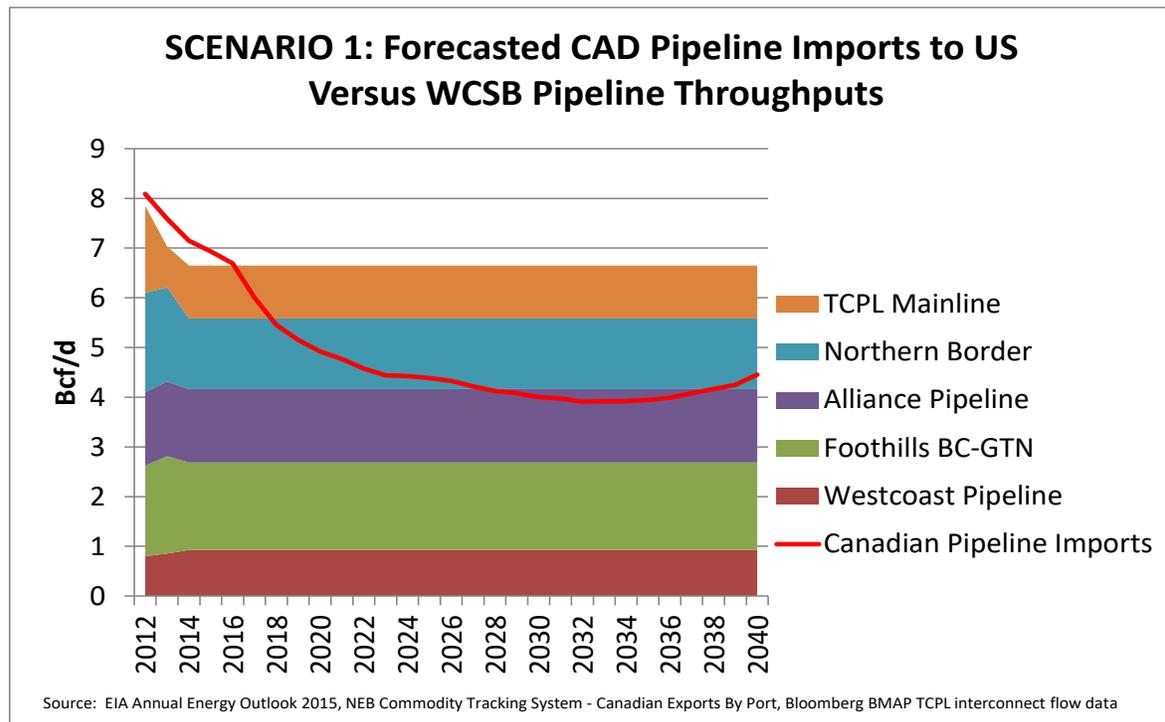
By making assumptions about the distribution of Canadian imports to the US across the five major WCSB export pipelines, a range of impacts to Alliance can be estimated. In all scenarios examined here, current export levels through Huntingdon and Kingsgate (Westcoast and GTN) are assumed to remain level as these westbound flows are, in Alliance’s view, among the least likely to experience displacement from growing US supplies of the WCSB export pipelines. The primary reason is that market demand, market access and supply competition appear relatively stable for Western Canadian Sedimentary Basin (WCSB)-sourced Pacific Northwest pipeline flows.

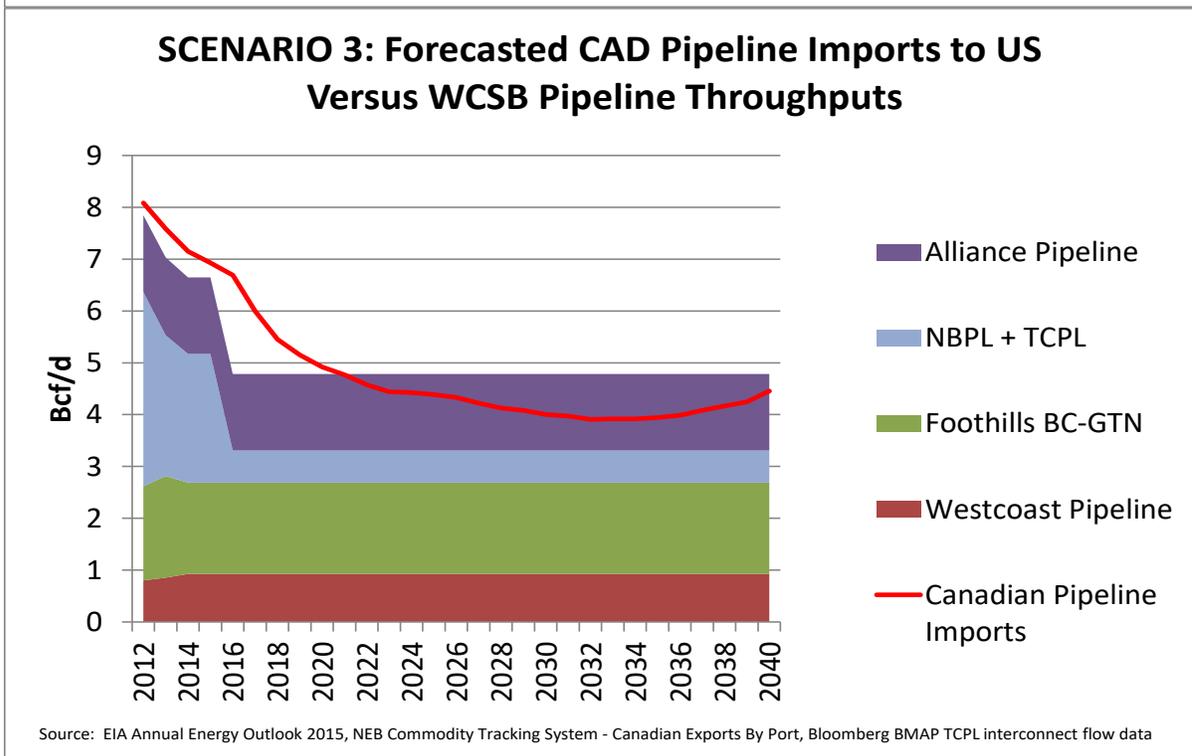
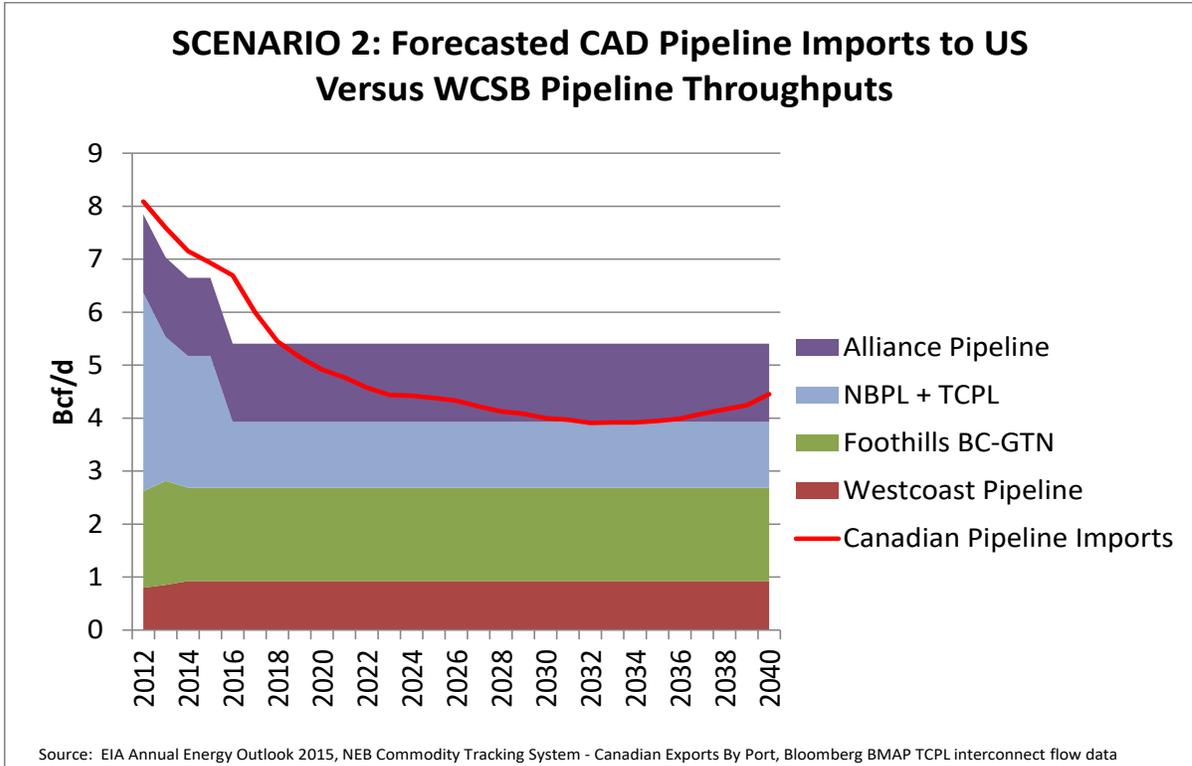
In contrast, Canadian deliveries to US markets in the US North-East, Mid-Atlantic and Midwest regions appear vulnerable to potentially significant displacement from growing production from the Marcellus and Utica shale plays generally concentrated in the Mid-Atlantic region. The Appalachian region is expected to grow by approximately 6 Bcf/d over the period from 2015 through 2040. Alliance, Northern Border and the TransCanada Mainline are therefore assumed to have greater risk of displacement as these pipelines deliver to the markets that are among those most impacted by the production growth of the Marcellus and Utica shales.

Scenario 1 shown below assumes that Northern Border and TransCanada experience the greatest risk of displacement and consequently deliver no Canadian volumes to the US by the mid-2030's. Under this assumption, Alliance flows are impacted minimally and there is no significant risk to the continued economic operation of the pipeline.

Scenario 2 assumes that Northern Border and TransCanada Mainline combined flows of WCSB volumes are reduced to 50% of 2014 levels. With this assumption, WCSB volumes available to move on Alliance Pipeline fall to virtually nothing by the mid-2030's.

The most likely impact to Alliance can potentially be determined by looking to the average of these two "book-end" scenarios. In this average scenario (labelled Scenario 3), Alliance would potentially lose over half of its throughput for a sustained period in the middle of the 2030's. As a result, the Gannett-Fleming determination that economic life would extend through 2034 but not further, appears a reasonable estimate.





To summarize these scenarios, Alliance likely faces significant economic challenges to continued existing operations if as little as 500 mmcf/d of Canadian volumes move on Northern Border or the TransCanada Mainline combined, given the total import levels

forecasted by the EIA. Alliance believes it is certainly feasible that the TransCanada Mainline and Northern Border would be able to accommodate significantly reduced flows from Canada without shutting in because these systems also are able to move significant volumes of gas from US production. For example, Northern Border has significant receipt capability from Bakken production in North Dakota and also other Rockies production from its interconnect with the 400 mmcf/d Bison Pipeline. Likewise, the TransCanada Mainline is expected to receive significant volumes of Marcellus and Utica production from its infrastructure in Southern Ontario and Quebec, which help to maintain revenue and throughput for the system. These factors support the credibility of a scenario where displacement of Canadian volumes is not an “all or nothing” scenario for these two pipeline systems. It is Alliance’s view that WCSB flows of at least 500 mmcf/d on Northern Border/TransCanada Mainline is a relatively conservative assumption and is supportive of a 20-year economic life for Alliance Pipeline under the EIA’s forecast assumptions.

Attachment 3

Updated Depreciation Study Results

ALLIANCE PIPELINE LIMITED PARTNERSHIP
Depreciation Rate Estimated Based on the Results of the Depreciation Study
Deemed implementation date - January 1, 2016

	Original Cost at December 31, 2015	Future Accruals	Composite Remaining Life	Calculated Annual Depreciation	Calculated Annual Accrual Rate
TRANSMISSION PLANT					
461.00 LAND RIGHTS	49,491,289.76	23,072,160.52	19.00	1,214,324.24	2.45%
462.10 COMPRESSOR STRUCTURES AND IMPROVEMENTS	9,878,660.84	4,784,718.19	17.20	278,181.29	2.82%
462.20 COMPRESSOR STRUCTURES BCX	908,547.96	464,827.01	18.00	25,823.72	2.84%
463.00 METER STATIONS AND STRUCTURES	1,426,101.54	649,406.02	16.10	40,335.78	2.83%
463.10 BLOCK VALVES	5,490,060.00	2,500,164.80	18.10	138,130.65	2.52%
465.00 MAINLINE PIPE	1,458,088,608.49	665,532,197.89	18.90	35,213,343.80	2.42%
465.10 LINEPACK GAS	24,167,097.90	11,363,338.97	19.00	598,070.47	2.47%
466.00 COMPRESSOR	380,301,187.18	188,173,956.88	15.90	11,834,840.06	3.11%
466.10 COMPRESSOR BCX	30,116,988.80	15,416,161.51	15.70	981,921.12	3.26%
467.00 METER STATION	53,005,902.07	24,829,896.74	16.00	1,551,868.55	2.93%
468.00 SCADA AND COMMUNICATIONS	16,086,640.42	7,330,155.44	1.90	3,857,976.55	23.98%
469.10 LATERAL PIPE	267,874,556.21	121,997,845.69	17.60	6,931,695.78	2.59%
469.20 MISCELLANEOUS	50,283.92	24,766.05	10.70	2,314.58	4.60%
TOTAL TRANSMISSION PLANT	2,296,885,925.09	1,066,139,595.71		62,668,826.58	2.73%
OTHER ACCOUNTS					
AFUDC	299,053,883.68	136,161,033.59	18.00	7,564,501.87	2.53%
AFUDC BCX	574,946.19	294,302.78	18.00	16,350.15	2.84%
CAPITALIZED OVERHEAD	150,410,527.60	68,540,835.95	18.00	3,807,824.22	2.53%
CAPITAL SPARES	8,756,512.92	5,257,749.38	18.00	292,097.19	3.34%
TOTAL OTHER ACCOUNTS	458,795,870.39	210,253,921.70		11,680,773.43	2.55%
TOTAL PLANT	2,755,681,795.48	1,276,393,517.41		74,349,600.01	2.70%

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, page 5, *Table 2 Summary of Key Depreciation Parameters*

Question(s):

For each of the proposed parameters please provide the amount of increase or decrease in the 2024 depreciation expense compared to the combined EGD and Union depreciation expense using the current parameters.

Response:

The following response was prepared by Concentric Energy Advisors, Inc.:

Concentric has calculated the depreciation rates for all assets as at December 31, 2021 using the currently approved depreciation parameters and included them at Attachment 1. As it is not possible to separate the Union assets from the EGD assets, the depreciation parameters have been applied to the asset base as a whole. Consequently, the depreciation expense has been calculated twice – once with the EGD parameters and once with the Union parameters. In circumstances where EGD or Union did not have a comparable account in the previous study Concentric has selected the currently recommended parameters.

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense - As Filed

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,648,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	3.38%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,380,634,082	560,985,714		3.74%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense - As Filed

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	-	10-SQ	0%	0	0	0	0	-	10.00%
491.04	WAMS	-	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,299,343,283	786,456,273		3.63%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825.39					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense - EGD Approved Lives

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	65-R4	0%	74,762,354	45,841,825	28,920,529	835,331	31.6	1.12%
452.00	STRUCTURES AND IMPROVEMENTS	2040	45-R1.5	-15%	104,433,820	47,148,032	72,950,861	4,957,695	14.6	4.75%
453.00	WELLS	0	45-R3	-6%	143,144,395	50,040,540	101,692,519	3,768,116	26.8	2.63%
454.00	WELL EQUIPMENT	0	25-R4	0%	13,364,517	8,575,936	4,788,581	261,921	11.1	1.96%
455.00	FIELD LINES	0	55-R3	-6%	201,920,080	53,298,115	160,737,170	4,991,731	33.4	2.47%
456.00	COMPRESSOR EQUIPMENT	0	40-R2	-6%	682,328,757	228,311,196	494,957,286	20,770,080	23.1	3.04%
457.00	REGULATING AND MEASURING EQUIPMENT	0	30-R1.5	-6%	77,194,133	51,829,828	29,995,953	1,980,793	12.8	2.57%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	894,042,900	37,565,667		2.90%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-10%	163,351,958	40,353,631	139,333,523	3,661,764	37.7	2.24%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-10%	11,252,284	7,167,268	5,210,244	176,656	26.2	1.57%
464.00	EQUIPMENT	0	50-S4	-10%	2,920,218	523,642	2,688,598	70,260	39.7	2.41%
465.00	MAINS	0	60-R4	-25%	2,783,251,797	919,330,147	2,559,734,599	59,316,643	42.3	2.13%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-10%	1,005,060,039	331,530,582	774,035,461	39,670,580	19.6	3.95%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-25%	395,646,542	119,798,512	374,759,665	13,851,658	27.7	3.50%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,923,333,959	118,255,159		2.66%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	75-R4	0%	63,907,560	12,099,619	51,807,941	857,280	59.1	1.34%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	60-S1.5	20%	220,832,605	64,014,227	112,651,857	2,545,575	38.8	1.15%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	60-S1.5	20%	29,662,115	5,056,171	18,673,521	813,701	22.9	2.74%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	60-S1.5	20%	23,216,546	5,549,955	13,023,282	579,874	22.4	2.50%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	60-S1.5	20%	16,737,576	4,069,504	9,320,557	413,990	22.5	2.47%
473.01	SERVICES - METAL	0	45-L1.5	-22%	549,648,294	268,325,815	402,245,104	16,364,123	23.0	2.98%
473.02	SERVICES - PLASTIC	0	45-L1.5	-22%	4,458,883,265	1,384,833,504	4,055,004,079	167,515,194	24.2	3.76%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	61-R3	-51%	3,320,418,328	1,051,359,036	3,962,472,640	103,579,284	39.9	3.12%
475.30	MAINS - PLASTIC	0	65-R3	-38%	3,480,106,028	928,431,883	3,874,114,436	88,384,034	44.1	2.54%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	16-R3	0%	9,878,703	5,181,735	4,696,968	400,202	8.7	4.05%
477.00	MEASURING AND REGULATING EQUIPMENT	0	33-L1.5	-3%	950,956,098	367,887,432	611,597,349	33,501,085	17.5	3.52%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	5%	1,020,910,894	469,525,898	500,339,451	88,719,642	6.4	8.69%
TOTAL DISTRIBUTION PLANT					14,959,020,600	4,738,175,688	14,257,968,863	562,273,714		3.76%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	11-R0.5	0%	134,722,078	89,525,829	45,196,249	7,244,766	5.5	5.38%
485.00	HEAVY WORK EQUIPMENT	0	15-L2	25%	44,128,921	12,811,266	20,285,425	2,742,003	7.3	6.21%
486.00	TOOLS AND WORK EQUIPMENT	0	25-SQ	0%	79,966,854	26,128,214	53,838,641	2,979,585	17.6	3.73%
487.70	RENTAL - REFUEL APPL	0	20-SQ	0%	864,755	92,164	772,591	54,829	14.3	6.34%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	5-SQ	0%	30,306,679	20,774,567	9,532,112	2,702,455	2.7	8.92%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%						25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%						25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	5-SQ	0%	38,776,288	25,519,357	13,256,930	2,981,808	3.2	7.69%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%						25.00%

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

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491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					902,421,335	424,868,778	466,520,327	65,477,758		7.26%
TOTAL UTILITY PLANT STUDIED					21,641,885,345	7,105,585,250	19,557,315,165	783,963,003		3.62%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					21,962,969,987					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

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CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense - Union Gas Approved Lives

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,116	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	45-L2	0%	74,762,354	45,841,825	28,920,529	1,611,489	17.6	2.16%
452.00	STRUCTURES AND IMPROVEMENTS	2035	200-SQ	-10%	104,433,820	47,148,032	67,729,170	5,016,980	13.5	4.80%
453.00	WELLS	0	45-L4	-20%	143,144,395	50,040,540	121,732,734	4,656,343	28.0	3.25%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-15%	201,920,080	53,298,115	178,909,977	5,616,753	33.4	2.78%
456.00	COMPRESSOR EQUIPMENT	0	35-R2.5	-5%	682,328,757	228,311,196	488,133,999	24,749,307	19.9	3.63%
457.00	REGULATING AND MEASURING EQUIPMENT	0	30-R3	-10%	77,194,133	51,829,828	33,083,719	2,438,223	11.8	3.16%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	923,298,709	44,264,926		3.41%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	88,171,402	20,599,533	67,571,869	1,700,131	39.7	1.93%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-R5	-10%	163,351,958	40,353,631	139,333,523	3,606,088	38.3	2.21%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-10%	11,252,284	7,167,268	5,210,244	176,656	26.2	1.57%
464.00	EQUIPMENT	0	50-S4	-10%	2,920,218	523,642	2,688,598	70,260	39.7	2.41%
465.00	MAINS	0	55-R4	-15%	2,783,251,797	919,330,147	2,281,409,420	58,558,257	37.8	2.10%
466.00	COMPRESSOR EQUIPMENT	0	30-S3	-5%	1,005,060,039	331,530,582	723,782,459	36,624,258	19.4	3.64%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-S1.5	-10%	395,646,542	119,798,512	315,412,684	12,198,807	25.3	3.08%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,535,408,796	112,934,457		2.54%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-L2	0%	63,907,560	12,099,619	51,807,941	1,348,518	38.3	2.11%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R0.5	-5%	220,832,605	64,014,227	167,860,008	8,963,362	18.8	4.06%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-R0.5	-5%	29,662,115	5,056,171	26,089,050	1,477,619	17.7	4.98%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-R0.5	-5%	23,216,546	5,549,955	18,827,419	1,050,843	18.0	4.53%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-R0.5	-5%	16,737,576	4,069,504	13,504,951	748,854	18.0	4.47%
473.01	SERVICES - METAL	0	50-R1.5	-60%	549,648,294	268,325,815	611,111,456	25,736,763	24.5	4.68%
473.02	SERVICES - PLASTIC	0	55-R3	-40%	4,458,883,265	1,384,833,504	4,857,603,067	142,020,095	34.8	3.19%
474.00	REGULATORS	0	20-SQ	0%	488,870,931	59,858,893	429,012,038	92,163,094	10.8	18.85%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R4	-60%	3,320,418,328	1,051,359,036	4,261,310,290	138,820,966	36.7	4.18%
475.30	MAINS - PLASTIC	0	60-L2	-40%	3,480,106,028	928,431,883	3,943,716,556	109,991,208	36.2	3.16%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-L1	-50%	950,956,098	367,887,432	1,058,546,715	48,499,097	21.6	5.10%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	25-L1.5	0%	1,020,910,894	469,525,898	551,384,996	39,185,556	13.0	3.84%
TOTAL DISTRIBUTION PLANT					14,959,020,600	4,738,175,688	16,208,481,094	625,641,163		4.18%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	2040	200-SQ	20%	13,255,572	8,677,610	1,926,848	104,154	18.5	0.79%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2040	200-SQ	20%	53,463,354	19,270,729	23,499,955	2,043,474	11.5	3.82%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2040	200-SQ	20%	36,671,818	6,852,980	22,484,475	1,215,377	18.5	3.31%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2040	200-SQ	20%	69,558,675	11,589,939	44,057,001	31,506,127	5.3	45.29%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	7-L1.5	10%	134,722,078	89,525,829	31,724,041	8,832,449	2.8	6.56%
485.00	HEAVY WORK EQUIPMENT	0	15-L1	0%	44,128,921	12,811,266	31,317,655	4,210,419	7.4	9.54%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	15-SQ	0%	11,224,609	4,990,530	6,234,079	933,971	7.2	8.32%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	#N/A	0%	0	0	0	0	0.0	0.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	#N/A	0%	0	0	0	0	0.0	0.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	#N/A	0%	0	0	0	0	0.0	0.00%

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	#N/A	0%	0	0	0	0	0.0	0.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					883,183,643	423,204,014	411,917,538	98,363,649		11.14%
TOTAL UTILITY PLANT STUDIED					21,622,647,652	7,103,920,486	21,094,555,253	881,594,900		4.08%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					21,943,732,294					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

ACCOUNT	Booked Reserve	TRUNC DATE	ASL	FirstOfCurveType	NET SALVAGE	ORIGINAL COST	CCUMULATED DEPRECIATION	ANNUAL ACCRUAL	COMPOSITE ANNUAL ACCRUAL RATE	REMAINING LIFE	THEORETICAL ACCUMULATED DEPRECIATION FACTOR	Age	Notes
442	2,805,060.39		40	S5	0	6,282,181.09	2362661.52	105928	0.01686166	24.67740934	0.446510591	17.79686	
443.01	4,023,543.84		45	R4	0	5,804,412.46	3267731.1	55594	0.009577886	19.10549812	0.6931871	28.99933	
443.02	11,363,395.92		55	R4	0	21,554,521.93	6402833.95	229183	0.010632711	36.76662468	0.527193132	16.5554	
451.00A	45,841,824.51		65	R4	0	74,762,353.60	37284662.92	835331	0.01117315	31.56537223	0.61316722	32.09977	
452.00A	47,148,031.88	2040	45	R1.5	-0.15	104,433,820.29	60012393.17	4957695	0.047472121	14.63239501	0.45146325	21.27805	
453.00A	50,040,539.74		45	R3	-0.06	143,144,394.64	52321286.33	3768116	0.026323881	26.84516552	0.349580854	16.36301	
454.00A	8,575,935.56		25	R4	0	13,364,517.02	7207321.91	261921	0.019598239	11.0865221	0.641694387	17.35302	
455.00A	53,298,115.35		55	R3	-0.06	201,920,080.43	72158307.22	4991731	0.02472132	33.43550539	0.263956488	18.4224	
456.00A	228,311,195.54		40	R2	-0.06	682,328,176.58	236101226.8	20770080	0.030439989	23.12960095	0.334605853	13.53095	
457.00A	51,829,827.64		30	R1.5	-0.06	77,194,132.88	45951358.93	1980793	0.025659891	12.81276459	0.671421852	20.48107	
461	20,599,533.02		60	R4	0	88,171,401.75	19333589.26	1507598	0.017098492	44.34756701	0.233630549	12.57134	
462	40,353,630.51		50	S4	-0.1	163,351,957.93	39774366.65	3661764	0.022416407	37.72439554	0.247034875	10.83944	
463	7,167,268.35		55	S4	-0.1	11,252,283.90	6321027.64	176656	0.015699568	26.24033301	0.636961208	28.3437	
464	523,641.78		50	S4	-0.1	2,920,217.56	580887.13	70260	0.024059851	39.69626918	0.179316016	9.302437	
465	919,330,147.09		60	R4	-0.25	2,783,251,797.20	892850566.7	59316643	0.021311993	42.32699482	0.330307933	15.26308	
466	331,530,581.56		30	R4	-0.1	1,005,060,038.76	345665195.9	39670580	0.039470856	19.60515881	0.32986147	9.588623	
467	119,798,511.87		40	R4	-0.25	395,646,541.68	134692927	13851658	0.035010183	27.66284313	0.302791758	10.80657	
471.00A	12,099,618.74		75	R4	0	63,907,559.65	10548734.69	857280	0.013414375	59.14454415	0.189330007	11.79658	
472.00A	64,014,227.29		60	S1.5	0.2	220,832,605.09	45159598.93	2545575	0.01152717	38.78925865	0.289876702	15.67941	
472.31A	5,056,170.71	2046	60	S1.5	0.2	29,662,114.81	6494169.17	813701	0.027432333	22.91091371	0.170458875	9.088523	
472.32A	5,549,954.69	2046	60	S1.5	0.2	23,216,545.94	6664340.39	579874	0.024976556	22.43949438	0.239051696	12.80157	
472.33A	9,778,917.49	2026	60	S1.5	0.2	19,789,902.04	10893400.45	858910	0.043401428	4.37236093	0.49413673	26.76713	
472.34A	4,069,504.11	2046	60	S1.5	0.2	16,737,575.95	4750590.97	413990	0.024734167	22.51224356	0.243135811	12.39819	
472.35A	3,958,251.83	2023	60	S1.5	0.2	15,937,296.63	11398682.79	5868750	0.368239993	1.49802835	0.248364068	13.24227	
473.01K	268,325,814.99		45	L1.5	-0.22	549,648,294.42	275757772.9	16364123	0.029771989	22.96585202	0.48817729	23.36027	
473.02A	1,384,833,503.55		45	L1.5	-0.22	4,458,883,264.63	1989062149	167515194	0.037568867	24.15224214	0.310578551	16.26198	
474	59,858,893.21		25	SQ	0	488,870,931.00	184821829.1	43329780	0.088632351	15.54853657	0.122443143	9.451463	
475	59,887,548.43		25	SQ	0	181,264,676.42	92823432.31	10469399	0.057757525	12.1978046	0.330387308	12.8022	
475.21I	1,051,359,035.75		61	R3	-0.51	3,320,418,328.48	1371272642	103579284	0.031194649	39.87823567	0.316634512	16.90721	
475.30I	928,431,883.06		65	R3	-0.38	3,480,106,028.12	1186197974	88384034	0.025396937	44.10260699	0.266782643	15.18088	
476	5,181,734.81		16	R3	0	9,878,702.74	3966227.04	400202	0.040511595	8.678095249	0.524535958	8.664771	
477.00A	367,887,431.83		33	L1.5	-0.03	950,956,097.61	369397144.9	33501085	0.035228845	17.54005264	0.386860585	13.22723	
477.01	52,094,469.16		35	R3	0	143,726,981.14	57416667.25	4800551	0.033400486	19.36115582	0.362454347	14.91796	
478.00B	469,525,897.51		15	S2.5	0.05	1,020,910,893.69	538682292.8	88719642	0.086902434	6.368232546	0.459908794	11.3231	
482	8,677,609.61		40	R1.5	0	13,255,571.99	3407411.24	191336	0.014434383	23.21939295	0.654638639	9.984601	
482.01	19,270,728.51	2033	40	R1.5	0	53,463,354.35	26098479.06	3400629	0.063606727	9.96788704	0.360447427	15.24468	
482.04	6,391,978.16	2022	40	R1.5	0	15,678,639.98	14572514.74	9286663	0.592313046	0.5	0.407687029	7.538148	
482.05	6,852,979.62	2046	40	R1.5	0	36,671,818.30	11418658.28	1544848	0.042126299	19.30251528	0.186873189	8.861006	
482.51	11,589,939.39	2049	40	R1.5	0	69,558,675.16	26196142.88	3906954	0.056167746	16.39262546	0.166621049	18.52897	
482.52	1,664,764.01	2028	40	R1.5	0	19,237,692.27	10612390.61	2814701	0.14631178	6.243041832	0.086536576	9.635459	
483	20,323,395.93		15	SQ	0	29,776,061.72	17837150.38	1200881	0.040330417	6.014350447	0.682541436	8.98565	
484.00A	89,525,828.90		11	R0.5	0	134,722,077.69	65360469.08	7244766	0.05377564	5.495150489	0.66452233	6.499613	
485.00A	12,811,265.76		15	L2	0.25	44,128,920.96	15648097.72	2742003	0.06213619	7.330897494	0.290314503	8.174935	
486	26,128,213.52		25	SQ	0	79,966,854.36	23767173.96	2979585	0.03726025	17.56967961	0.326738043	7.43032	
487.70A	92,163.80		20	SQ	0	864,754.61	246625.64	54829	0.063404114	14.29605501	0.106577981	5.703945	
487.8	2,397,143.13		20	SQ	0	7,774,174.86	640766.77	288265	0.037079819	18.35155042	0.308346953	1.64845	
488	4,990,529.78		10	SQ	0	11,224,609.20	8319312.34	2946627	0.262514886	2.588327847	0.444606105	7.819465	
490.00A	20,774,567.11		5	SQ	0	30,306,678.69	13770315.25	2702455	0.089170279	2.728171505	0.685478185	2.271828	
490.3	2,418,464.59		10	SQ	0	4,680,899.13	2574494.52	502763	0.107407356	4.5	0.516666675	5.5	
491.01	107,550,337.34		4	SQ	0	155,164,785.39	76224300.99	13604128	0.087675357	2.035010308	0.693136249	1.984109	
491.02A	25,519,357.38		5	SQ	0	38,776,287.63	13730902.91	2981808	0.076897717	3.229471702	0.658117601	1.770528	
491.03	20,250,171.19		10	SQ	0	87,626,213.57	13898150.73	7217716	0.08236937	8.413927731	0.231091784	1.586072	
491.04	44,031,317.98		10	SQ	0	85,221,905.36	46872047.95	9153464	0.107407408	4.5	0.516666669	5.5	

ACCOUNT	Booked Reserve	TRUNC DATE	ASL	FirstOfCurveType	NET SALVAGE	ORIGINAL COST	CALCULATED ACCUMULATED DEPRECIATION	ANNUAL ACCRUAL	COMPOSITE ANNUAL ACCRUAL RATE	REMAINING LIFE	THEORETICAL ACCUMULATED DEPRECIATION FACTOR	Age	Notes
442.00A	2,805,060.39	2025	200	SQ	-0.2	6,282,181.09	4792264.55	1352441	0.215282078	3.5	0.446510591	17.79686158	
443.01A	4,023,543.84	2025	200	SQ	-0.2	5,804,412.46	5136591.85	8404999	0.144803459	3.5	0.6931871	28.9993388	
443.02A	11,363,395.92	2025	200	SQ	-0.2	21,554,521.93	18423077.82	4143439	0.192230615	3.5	0.527193132	16.55540421	
451.00A	45,841,824.51		45	L2	0	74,762,355.80	46967733.9	1611489	0.021554819	17.59833482	0.61316722	32.09977418	
452.00A	47,148,031.88	2035	200	SQ	-0.1	104,433,820.29	59394941.1	5016980	0.048039802	13.5	0.45146325	21.27804842	
453.00A	50,040,529.74		45	LA	-0.2	143,144,294.64	59803684.46	4656343	0.032528993	27.97434486	0.349580854	16.36201175	
	454		40	R2	0	13,364,517.02	175831	175831	0.013156555	21.37623809	0.641694387	17.35301653	
	455		55	R3	-0.15	201,920,080.43	78284956.03	5616753	0.027816713	33.43555039	0.263956488	18.42240012	
456.00A	228,311,195.54		35	R2.5	-0.05	682,328,756.58	258826985.5	24749307	0.025721822	19.90768743	0.334605085	13.5309499	
457.00A	51,829,827.64		30	R3	-0.1	77,194,132.88	50492043.28	2438223	0.0315856	11.8342909	0.671421852	20.4810651	
	461		55	R4	0	88,711,401.75	1700131	1700131	0.019282114	39.7046611	0.233630549	12.57133955	
462.00A	40,353,630.51		50	R5	-0.1	163,351,957.93	39450369.97	3606088	0.022075573	38.25656166	0.247034875	10.83944714	
	463		55	S4	-0.1	11,252,283.90	6321027.64	176656	0.01599568	26.24033301	0.636961208	28.34370159	
	464		50	S4	-0.1	2,920,217.56	580887.13	70260	0.024059851	39.69626918	0.179316016	9.302436925	
465.00A	919,330,147.09		55	R4	-0.15	2,783,351,797.29	85333121.3	5858257	0.021039511	37.80011268	0.330307933	15.26308144	
466.00D	331,530,581.56		30	S3	-0.05	1,005,060,038.76	330949960.4	36624258	0.036439871	19.35641824	0.32986147	9.588623285	
467.00A	119,798,511.87		40	S1.5	-0.1	395,646,541.68	119791761.6	12198807	0.030832588	25.25029632	0.302791758	10.80565737	
471.00A	12,099,618.74		60	L2	0	63,907,559.65	14216506.5	1348518	0.021101072	18.89330007	0.189330007	11.79654853	
472.00A	64,014,227.29		40	R0.5	-0.05	220,832,605.09	73794039.44	8963362	0.040588943	18.82502545	0.289876702	15.67941283	
472.31A	5,056,170.71	2046	40	R0.5	-0.05	29,662,114.81	10072007.19	1477619	0.049815025	17.7204191	0.170458875	9.08852567	
472.32A	5,549,954.69	2046	40	R0.5	-0.05	23,216,545.94	10015513.37	1050843	0.045262676	17.95798833	0.239051696	12.80156837	
472.33A	9,778,917.49	2026	40	R0.5	-0.05	19,789,902.04	14405243.71	1262452	0.0132615715	4.169330431	0.49413673	26.6712538	
472.34A	4,069,504.11	2046	40	R0.5	-0.05	16,737,575.95	7148177.84	748854	0.044740887	18.03877122	0.243135811	12.39818872	
472.35A	3,998,251.83	2023	40	R0.5	-0.05	15,937,296.63	14972989.21	8595510	0.0359333	1.48634637	0.248364068	13.24226987	
473.01K	268,325,814.99		50	R1.5	-0.6	549,648,294.42	34812352.3	25736763	0.046824057	24.54958092	0.48817729	23.35027206	
473.02A	1,384,833,503.55		55	R3	-0.4	4,458,883,264.63	1909703101	142020095	0.031851046	34.83987193	0.310578551	16.36198445	
	474		20	SQ	0	488,870,931.00	224988956.1	92163094	0.188522344	10.79556825	0.122443143	9.451463434	
	475		25	SQ	0	181,264,676.42	92823432.31	10469399	0.057757525	12.1978046	0.330837308	12.8021954	
475.21I	1,051,359,035.75		55	R4	-0.6	3,320,418,328.48	1581226708	138820966	0.041808276	36.74377815	0.316634512	16.9027086	
475.30I	928,431,883.06		60	L2	-0.4	3,480,106,028.12	1363014703	109991208	0.031605706	36.20703393	0.266782643	15.18088204	
	476		17	S2.5	0	9,878,702.74	3802076.97	365238	0.036972263	9.671296258	0.524535958	8.664771329	
477.00A	367,887,431.83		40	L1	-0.5	950,956,097.61	474135749.9	48499097	0.051000353	21.56066115	0.386860585	13.22723181	
	477.01		35	R3	0	143,726,981.14	57416667.25	4800551	0.033400486	19.36115582	0.362454347	14.91795962	
478.00B	469,525,897.51		25	L1.5	0	1,020,910,893.69	410690078.8	39185556	0.038382935	12.95141564	0.459908794	11.32310326	
482.00A	8,677,609.61	2040	200	SQ	0.2	13,255,571.99	3047253.45	104154	0.007857375	18.5	0.654638639	9.98460138	
482.01A	19,270,728.51	2040	200	SQ	0.2	53,463,254.35	19755355.32	2043474	0.038221956	11.5	0.360447427	15.24467565	
482.04A	6,391,978.16	2040	200	SQ	0.2	15,678,639.98	3494373.67	332481	0.021025985	18.5	0.407687029	7.53814838	
482.05A	6,852,979.62	2040	200	SQ	0.2	36,571,818.30	9401167.26	1215377	0.033141989	18.5	0.186873189	8.861006319	
482.51A	11,589,939.39	2040	200	SQ	0.2	69,558,675.16	51367735.65	31506127	0.452943172	5.281724723	0.166621049	18.52897199	
482.52A	1,664,764.01	2040	200	SQ	0.2	19,237,692.27	4746419.08	741913	0.038565592	18.5	0.086536576	9.635458624	
	483		15	SQ	0	29,776,061.72	17837150.38	1200881	0.040300417	6.014350447	0.682541436	8.985649554	
484.00A	89,525,828.90		7	L1.5	0.1	134,722,077.69	75632596.9	8832449	0.06560517	2.800571985	0.66452233	6.49961253	
485.00A	12,811,265.76		15	L1	0	44,128,920.96	20197790.46	4210419	0.095411782	7.401532751	0.290314503	8.174934811	
	486		15	SQ	0	79,966,854.36	39611956.58	9529666	0.1191702	7.569679607	0.326738043	7.430320393	
487.7	92,163.80		15	SQ	0	864,754.61	328834.18	86895	0.100485154	9.296055008	0.106577981	5.703944992	
487.8	2,397,143.13		20	SQ	0	7,774,174.86	640766.77	288265	0.037079819	18.35155042	0.308246953	1.648449583	
488.00A	4,990,529.78		15	SQ	0	11,224,609.20	5851362.32	933971	0.08320744	7.180535357	0.444660105	7.819464643	
	490		4	SQ	0	30,306,678.69	17212894.06	4041429	0.133351102	1.728171505	0.685478185	2.271828495	
	490.3		10	SQ	0	4,680,899.13	2574494.52	502763	0.107407356	4.5	0.516666675	5.5	
491.01A	107,550,337.34		4	SQ	0	155,164,785.39	76224300.99	13604128	0.08765357	2.035010308	0.693136249	1.984108778	
	491.02		4	SQ	0	38,776,287.63	17163628.64	3892471	0.100382766	6.58117601	0.658117601	1.770528298	
	491.03		10	SQ	0	87,626,213.57	13898150.73	7217716	0.08236937	8.413927731	0.231097184	1.586072269	
	491.04		10	SQ	0	85,221,905.36	46872047.95	9153464	0.107407408	4.5	0.516666669	5.5	

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, page 25, *Account 456 Underground Storage Compressor Equipment*

Preamble:

“The Tecumseh site consists of eleven slow-speed reciprocating integral compressors.”

Question(s):

In the EB-2022-0086 Decision the OEB approved the retirement of seven of the eleven compressors at Tecumseh. Did Concentric use this information in its study? If the answer is no, please explain why not and how this retirement would affect the results of the study. If the answer is yes, please explain how this affected the results of the study.

Response:

The following response was prepared by Concentric:

Concentric notes that the above referenced decision (EB-2022-0086) was issued in November 2022. The Enbridge Gas Depreciation Study was completed in October 2022, on data as at the end of 2021. As such, the approval of the application for replacement pipeline and retirement of the units was not available at the time study was completed. However, Concentric was made aware during the operating interviews that were conducted in August 2021, that an on-going review of the compression requirements related to the storage fields and transmission operations may result in the retirement of a number of compression units and that a new transmission pipeline may be required in 2023.

While not specifically noted in the depreciation study, the knowledge of the potential retirement was factored into the average service life estimates for Account 456.00 – Underground Storage – Compression Equipment. Specifically, the 40-R4 Iowa curve selected for Account 456.00 as shown in the Concentric report at page 6-30 identifies an expectation of significant retirement activity beginning at approximately 35 through age 55. As such the OEB approval of the project in Decision EB-2022-0086 does not have any impact on the average service life recommendation made by Concentric in Account 456.00.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1, page 4-3.

Preamble:

The following table summarizes the applied for amortization accounts included in the Concentric report.

Account	Title	Investment	Recommended Amortization Period in Years
474.00	Regulators	\$488,870,931	25
475.00	Mains Envision	\$181,264,676	25
483.00	Office Furniture and Equipment	\$29,776,062	15
486.00	Tools and Work Equipment	\$79,966,854	15
487.70	Rental - NGV Appl	\$864,755	15
487.80	Rental – NGV Stations	\$7,774,175	20
488.00	Communication Structures and Equipment	\$11,224,609	10
490.00	Computer Equipment	\$30,306,679	4
490.30	Computer Equipment – WAMS	\$4,680,899	10
491.01	Software Acquired Intangibles	\$155,164,785	4
491.02	Software Developed Intangibles	\$38,776,288	4
491.03	CIS Acquired Software	\$87,626,214	10
491.04	WAMS	\$85,221,905	10

Question(s):

- a) Please provide an explanation for each of the recommended amortization periods listed above, including a comparison to any available peer data.

- b) Please confirm that for assets such as computers and software, Concentric is recommending new asset classes post-2023 with new rates. If not confirmed, please explain.
- c) Further to the response to (b), please calculate the revised depreciation expense if the 2023 amortization rates for the asset classes were not adopted and instead the costs were amortized using the previously approved rates.
- d) Please provide empirical evidence from EGI that an amortization period of 4-years is a reasonable period of time for computer equipment and software.
- e) Regarding computer equipment and software, please provide a listing of all major assets included in the accounts, the expected useful life for the assets, and the basis upon which the expected useful life has been determined (i.e., contractual agreements, management best estimate, past experience, etc.).

Response:

- a) The following response has been provided by Concentric Energy Advisors, Inc.:

Please see response at Exhibit I.4.5-IGUA-26 and its accompanying Attachment 1 for the peer review used by Concentric in completing the depreciation study. The amortization periods in the chart listed are recommended in the study are based on the experience of Concentric, a review of Enbridge Gas policy regarding replacement of the assets within these accounts, and industry trends.

- b) The following response has been provided by Concentric Energy Advisors, Inc.:

Confirmed.

- c) The revised depreciation expense if the 2024 amortization rates for the computer hardware and software asset classes were not adopted and instead the costs were amortized using the previously approved rates is \$935.1 million. Note, this assumes that amortization accounting will still be implemented in 2024.

- c) The following response has been provided by Concentric Energy Advisors, Inc.:

Please see response at Exhibit I.4.5-STAFF-171 Attachment 5 for the operational and management staff interview notes. Further, page 15 of that attachment describes empirical evidence from Enbridge Gas that four years is an appropriate period for computer equipment and software.

d) Please see Table 1 for major software assets:

Table 1
Major Software Assets

Line No.	Asset	Expected useful life (years)	Gross Book Value (\$ million)
		(a)	(b)
1	CIS Replacement	8	9.9
2	Operations Digital system (2019)	8	8.4
3	Extranet Web 2.0 (2018)	2	5.9
4	Extranet Web 3.0 (2019)	2	5.1
5	GIS/GPS Upgrade	2	6.2
6	AWS Program	8	12.2
7	HANA Upgrade	7	14.1
8	WAMS Replacement	3	12.2
9	CIS Integration	8	40.2
10	EAM Software	2	13.6
11	PureConnect Program	2	5.0
12	Dawn Foxboro DCS Upgrade	4	6.6
13	GMAS Upgrade	6	27.0

The decision for the remaining useful life of these assets is based upon the expected use of the asset within the organization. Note the gross book value excludes overheads.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, pages 7 and 8, paragraph 18.

Preamble:

At paragraph 18, Enbridge Gas states:

“Concentric recommended the use of a credit adjusted risk-free (CARF) rate as an appropriate discount rate on the basis that the CARF is consistent with discount rates mandated by accounting standards for asset retirement obligations for financial statement disclosures and estimating the discount rate in securitization calculations. The CARF is also aligned with other pipelines in similar applications to the Canadian Energy Regulator (CER). Enbridge Gas’s CARF was 3.78% at the time the substantive work on the depreciation study was performed, which approximates the discount rate of 3.75% used by Concentric.”

Question(s):

- a) Please provide a summary of all jurisdictions studied by Concentric, and in particular by Mr. Kennedy, where the CDNS method for recovering net salvage costs is used or has been used. Please also provide a brief history of the use of CDNS in the jurisdiction including any relevant facts regarding its implementation or discontinuation as applicable.
- b) For each jurisdiction included in response to (a), please provide the current discount rate used to calculate net salvage under CDNS, if available, the historical discount rate used if CDNS is not currently used, and the discount rate recommended by Concentric. For each discount rate provided please also provide the stated rationale for the discount rate. For example, whether the rate was reflective of a credit adjusted risk-free or some other basis, as well as whether the rate is the approved or applied for rate.
- c) Please provide reference to the US GAAP standard, and a copy of the specific codified guidance, that requires the use of a credit adjusted risk-free rate as the discount rate in a CDNS calculation. Please provide the same information for asset retirement obligation calculations.

- d) Please confirm that the calculation of net salvage collected under CDNS is not equivalent to an asset retirement obligation calculation under US GAAP. If not confirmed, please fully explain and provide in an working Excel file illustrative calculations demonstrating how both calculations are equivalent.

Response:

The following response has been prepared by Concentric Energy Advisors, Inc.:

- a) The CDNS method of net salvage analysis is usually grouped with a more broad category of inflation adjusted net salvage calculations. The following list includes the jurisdictions that use an inflation adjusted calculation for which Concentric is aware:
- The Ontario Energy Board approved the use of the CDNS method for the legacy Enbridge Gas Assets in a 2012 net salvage review (proceeding EB-2012-0459);
 - The CDNS method was approved by the Alberta Utilities Commission (AUC) and its predecessors (Alberta Energy and Utilities Board) from the 1980's through 2004 for TransAlta Utilities Limited and AltaLink. In EUB Decision 2003-061, AltaLink was ordered to revert to the Traditional method of net salvage analysis.
 - The National Energy Board of Canada (now the Canada Energy Regulator) mandated the use of an inflation adjusted net salvage calculation for all NEB regulated group 1 pipelines in NEB Decisions RH-2-2008 (the LMCI Decision). The LMCI net salvage calculations are very similar to the CDNS calculations used in this current proceeding.
 - Mr. Kennedy is aware that the United States Nuclear Regulatory Commission (NRC) regulations require licensees of nuclear power plants to submit data every two years, and annually in some cases, on the status of funds to be put aside to cover the cost of decommissioning their nuclear plants (known as the Decommissioning Funding Status (DFS) Report). The NRC staff independently analyzes each of these reports to determine whether the agency has reasonable assurance the licensees are providing sufficient funding for radiological decommissioning of the reactor when it is permanently shut down. This assurance is referred to as "decommissioning funding assurance (DFA)".
- b) For each of the jurisdictions identified above, Mr. Kennedy is aware of the general practice as outlined in response to part a) of this question but is not aware of the specific deals of each application or the precise discount rates used in an application. However, the following outlines Mr. Kennedy's understanding of the discount rate used, in specific cases where Mr. Kennedy entered evidence on this topic:

- In OEB Decision EB-2012-0459 the OEB mandated that the CDNS calculations be updated in a compliance filing to use a discount rate generally at the mid-point of the proposed 2.38% and 4.3%, however the order was based on the resultant amount of refund of the SRC surplus and a precise rate was identified.
 - Mr. Kennedy is not aware of the discount rate used in the applications filed by TransAlta Utilities Inc. prior to the year 2000 and noted above the EUB mandated the discounted use of the CDNS method in 2003.
 - While Mr. Kennedy is aware that the group 1 pipelines were mandated to use credit adjusted risk-free rates, Mr. Kennedy is not aware of the precise rates used in the NEB (and CER) applications.
 - Mr. Kennedy has not participated in any of the applications before the NRC and is not aware of the discount rates used in the DRS calculations.
- c) USGAAP does not specifically provide guidance related to CDNS calculations. However, USGAAP does provide guidance suggesting the use of a credit adjusted risk-free rate in the calculation of Asset Retirement Obligations. In accordance with the copyright restrictions of Original Pronouncements of the Financial Accounting Standards Board, a copy of the standard cannot be copied and provided. However, Section 8 of FASB 143 states:

8. An expected present value technique will usually be the only appropriate technique with which to estimate the fair value of a liability for an asset retirement obligation. An entity, when using that technique, shall discount the expected cash flows using a credit-adjusted risk-free rate. Thus, the effect of an entity's credit standing is reflected in the discount rate rather than in the expected cash flows. [Emphasis added]

While a copy of the Standard cannot be provided, the fasb.org Website does permit links to the be used. As such, the link to the public website is:

https://fasb.org/Page/ShowPdf?path=aop_FAS143.pdf&title=FAS+143+%28AS+AM+ENDED%29&acceptedDisclaimer=true&Submit=

As noted in the above quote, the discount rate to be used in an ARO calculated is to be the credit adjusted risk-free rate.

- d) Confirmed. However, Concentric notes that the mechanics of the obligation are very similar to the CDNS calculations used in this current application. Concentric also notes that the use of an ARO in compliance with USGAAP is contingent upon requirements resulting from legal obligations, whereas the use of recovery of future net salvage costs in depreciation rates do not require a legal obligation for the removal of assets.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, pages 9 to 15.

Preamble:

Enbridge Gas reports several reclassifications of assets between USA accounts. The IGUA requests further details on the impact of the reclassifications on depreciation and net salvage.

Question(s):

Please prepare a working Excel schedule that separately reports the impact of each transfer on the forecast depreciation and net salvage costs for each account. Please prepare the calculations using both the applied for rates in one Excel file and the previously approved rates in the second file.

Response:

The following response has been provided by Concentric:

Concentric is unable to provide a working Excel schedule that separately reports the impact of each transfer as the data at the account level was provided on a combined basis.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1, page 3-3.

Preamble:

Concentric provides an example in a table comparing the ELG and ALG procedure, and concludes: *First, using the ALG procedure, after the first 5 years, no depreciation has been collected for the asset remaining in service. Essentially, the concept of depreciation expense matching the assets providing service is not met.*

Question(s):

- a) Please confirm that the example may not properly reflect the results of a mass property account where a significant portion of a vintage of assets are retired at or after the average service life, and over a relatively short period of time. For example, if 95% of the vintage of assets are retired at approximately year 50, does Concentric agree that the difference under ELG and ALG would be less significant. If not confirmed, please explain.
- b) Notwithstanding the simplified example provided by Concentric, does Concentric agree that while \$1,000 of accumulated depreciation is removed under the ALG example in year 5, from an accounting perspective both assets were charged \$100 of depreciation per year (i.e, \$500 in total up to year 5), as opposed to just one asset being charged \$1,000 of depreciation expense? For example, the asset that was retired would have in theory been charged \$500 of depreciation expense (\$100 per year) and would have negative accumulated depreciation of \$500 with the retirement of \$1,000 in year 5, whereas the second asset would also have \$500 of depreciation accumulated. If not confirmed, please reconcile the above with the required accounting entries to record mass property depreciation under US GAAP and best practices for regulated utilities.
- c) Please confirm that the determination of depreciation under either ELG or ALG is an estimate. If not confirmed, please explain.

- d) Please confirm that Concentric expects that future updates to the estimated lives of at least some of the asset classes will be required whether an ELG or ALG procedure is applied. If not confirmed, please explain.
- e) Please confirm that adoption of the ELG procedure will increase the depreciation expense for EGI, all else being equal. If not confirmed, please explain.
- f) Concentric has advised that EGI continues to consider the adoption of modified depreciation expense in the future to reflect an economic depreciation expense based on an economic planning horizon. Adoption of an economic planning horizon approach will truncate the lives of the assets and further increase depreciation expense as Concentric's calculations demonstrate. EGI is applying to increase depreciation expense by \$193.9 million in 2024. Please quantify the portion of this increase that is related to the change from the ALG and generation arrangement procedures to ELG. Please also provide the detailed calculations in Excel showing the derivation of the change on an account-by-account basis.

Response:

The following response has been provided by Concentric:

- a) Concentric agrees that the example provided in the depreciation report is a simplified example, used to explain the concept of Average Life Group versus Equal Life Group. For the impact of ALG on the Enbridge Gas depreciation study, please see response to Exhibit I.4.5-STAFF-173 part e).
- b) Confirmed.
- c) All depreciation parameters are an estimate, however the depreciation expense and rate that result from the estimates are based on mathematical formulas. As such, the depreciation expense and rates themselves are mathematically derived figures based on an underlying estimate.
- d) Confirmed.
- e) All straight line depreciation procedures accrue the same amount of depreciation expense over the life of the account. However, the immediate impact of a change to ELG for Enbridge Gas is an increase in the depreciation expense. This increase will lessen in later years, and eventually it is expected that the ELG procedure will result in lower accruals than ALG.
- f) Concentric provided the depreciation expense using the ALG procedure in response at Exhibit I.4.5-STAFF-173 part e). It is expected that the change from the

Generation Arrangement results in minimal depreciation impact as the Generation Arrangement and ELG use very similar calculations. Due to the extraordinary amount of effort to perform the Generation Arrangement calculations for every account, Concentric has not included these calculations as part of this response.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1, page 3-10.

Preamble:

Concentric discusses four alternatives to address the collection of salvage costs

Question(s):

- a) Please prepare a schedule (in a working Excel file) that provides the last ten years of negative net salvage collected by EGD and Union, as well as the last 10 years of actual salvage costs incurred (i.e., 2013 to 2022).
- b) Please also provide a schedule showing the build up of the accumulated net salvage balance using the opening balance at the beginning of the 10-year period for each entity.
- c) Please provide a forecast of the net salvage to be collected and the salvage costs forecast to be incurred for the next 10 years (i.e., 2023 to 2032).

Response:

- a-b) Please see Attachment 1. Enbridge Gas is not able to quantify the actual amounts collected. The attachment is populated based on the site restoration cost provision included within accumulated depreciation, net of costs incurred over time. Please see response at Exhibit I.1.8-Staff-17 for further details.
- c) Please see the 2023 to 2026 forecast in response at Exhibit I.1.8-STAFF-17, part f). Enbridge Gas is only able to provide forecast data for 2023 to 2026 as the data is not available for the 2027 to 2032 period.

Table 1 - Historical Net Salvage by Utility in \$ Million

Year	EGD					Union				EGI			
	Opening Balance	Cost of Removal	Adjustments	Clearance Adjustment	Closing Balance	Opening Balance	Cost of Removal	Adjustments	Closing Balance	Opening Balance	Cost of Removal	Adjustments	Closing Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
2013	859.1	(35.6)	81.0	-	904.5	559.7	(5.4)	38.8	593.1	-	-	-	-
2014	904.5	(25.9)	37.0	(379.8)	535.8	593.1	(8.4)	32.4	617.1	-	-	-	-
2015	535.8	(43.8)	61.2	-	553.2	617.1	(6.4)	30.9	641.6	-	-	-	-
2016	553.2	(18.7)	42.5	-	577.0	641.6	(7.8)	35.8	669.6	-	-	-	-
2017	577.0	(46.1)	71.7	-	602.6	669.6	(8.7)	34.6	695.5	-	-	-	-
2018	602.6	(49.6)	83.1	-	636.1	695.5	(12.1)	39.0	722.4	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	1,358.5	(51.2)	116.6	1,423.8
2020	-	-	-	-	-	-	-	-	-	1,423.8	(48.5)	79.5	1,454.8
2021	-	-	-	-	-	-	-	-	-	1,454.8	(57.4)	145.5	1,542.9
2022	-	-	-	-	-	-	-	-	-	1,542.9	(64.6)	137.2	1,615.5

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1, page 3-12.

Preamble:

Concentric states that for the CDNS calculation it first calculates the historic indications of salvage costs, then escalates these costs at a rate of 2% to the future date the costs are incurred and finally discounts the costs back at an assumed credit adjusted risk-free rate of 3.75%.

Question(s):

- a) Please provide a working Excel model that calculates the CDNS recommended salvage rate for each account. Please ensure that all support related to the determination of the 2% inflation and the credit adjusted risk-free rate are included in the model and that a change to one of the parameters provides for an update of both the CDNS salvage rate and the forecast costs by account.
- b) For each account, please summarize all adjustments made by Concentric to the historic indications of salvage costs that were in addition to applying an escalation rate to the historical costs. Additionally, please explain what escalation rates were applied to the costs, and why those rates are reasonable.
- c) Further to the response to (b), if available, please provide the derivation of the historic indications of salvage costs for each account in a working Excel file showing both the escalation of costs and any adjustments made to reflect current indications of costs.

Response:

The following response was provided by Concentric Energy Advisors, Inc.:

- a) Please see Attachment 1 for a working model of the CDNS calculations. Please note that the support for the inflation rate and credit adjusted risk-free rate are not

included in this model as both inflation rate and the credit adjusted risk-free rate are inputs into the system.

Please see response at Exhibit I.4.5-STAFF-168 for a discussion of the use of the 2% inflation and the 3.75% discount rates.

- b) There was no escalation of historic retirement costs made in the calculation of the CDNS amounts. All amounts used in the historical salvage analysis are included in Section 7 of the depreciation study. There were no changes made to the historic data used in this study.
- c) Please see part b).

Account 452.00
 Cost of Removal Estimate 0.15
 Average Age of Retirements 22.91 23
 Credit Adjusted Risk Free Rate 3.75
 Future Inflation Rate = 2

Age	Vintage	Original Cost	R/L	Net Salvage Requirement	Adjusted Original Cost	Adjusted Net Salvage Rate	Future Salvage Requirement	Discounted Salvage Requirement	CPI Index	Age Adjusted CPI Amount	Inflation Factor
71	1950	1,443,865.83	1.14	\$ 216,579.87	2,723,712.48	0.08	\$221,524.77	\$212,420.22	10.96	5.81	1.886403
69	1952	1,104,878.64	1.60	\$ 165,731.80	2,258,915.02	0.07	\$171,066.95	\$161,281.72	9.65	4.72	2.044492
67	1954	3,098,356.05	2.10	\$ 464,753.41	7,381,377.65	0.06	\$484,487.91	\$448,443.69	9.72	4.08	2.382353
59	1962	8,198.33	4.14	\$ 1,229.75	32,566.64	0.04	\$1,334.82	\$1,146.12	8.62	2.17	3.97235
57	1964	2,143,820.97	4.66	\$ 321,573.15	8,950,452.55	0.04	\$352,660.30	\$297,065.35	8.35	2	4.175
55	1966	257.28	5.22	\$ 38.59	1,100.82	0.04	\$42.79	\$35.31	7.83	1.83	4.278689
54	1967	38,330.34	5.51	\$ 5,749.55	165,806.10	0.03	\$6,412.40	\$5,235.12	7.57	1.75	4.325714
52	1969	42,512.45	6.13	\$ 6,376.87	181,264.74	0.04	\$7,199.90	\$5,745.39	6.95	1.63	4.263804
50	1971	2,063,830.40	6.81	\$ 309,574.56	8,461,704.64	0.04	\$354,268.41	\$275,710.58	6.56	1.6	4.1
49	1972	573,998.86	7.18	\$ 86,099.83	2,303,354.40	0.04	\$99,254.80	\$76,200.34	6.26	1.56	4.012821
48	1973	3,456,139.45	7.57	\$ 518,420.92	13,039,071.56	0.04	\$602,262.49	\$455,780.62	5.81	1.54	3.772727
46	1975	2,056,010.90	8.40	\$ 308,401.64	6,469,580.97	0.05	\$364,215.24	\$267,336.36	4.72	1.5	3.146667
45	1976	159,360.99	8.85	\$ 23,904.15	478,082.97	0.05	\$28,482.94	\$20,563.17	4.41	1.47	3
43	1978	1,112,793.54	9.81	\$ 166,919.03	2,972,748.46	0.06	\$202,709.24	\$141,263.59	3.74	1.4	2.671429
42	1979	48,559.20	10.32	\$ 7,283.88	121,575.22	0.06	\$8,935.45	\$6,111.10	3.43	1.37	2.50365
41	1980	579,814.10	10.86	\$ 86,972.12	1,355,805.90	0.06	\$107,839.51	\$72,301.46	3.11	1.33	2.38346
40	1981	4,316,568.48	11.41	\$ 647,485.27	9,127,400.53	0.07	\$811,629.56	\$533,253.32	2.77	1.31	2.114504
39	1982	4,173,604.86	11.98	\$ 626,040.73	8,151,571.99	0.08	\$793,656.63	\$510,616.85	2.5	1.28	1.953125
38	1983	672,679.40	12.58	\$ 100,901.91	1,259,939.19	0.08	\$129,446.27	\$81,462.77	2.36	1.26	1.873016
37	1984	12,356.58	13.19	\$ 1,853.49	22,703.96	0.08	\$2,406.72	\$1,480.96	2.26	1.23	1.837398
36	1985	6,398,911.12	13.82	\$ 959,836.67	11,571,364.28	0.08	\$1,261,977.79	\$758,745.44	2.17	1.2	1.808333
35	1986	585,015.27	14.47	\$ 87,752.29	1,018,901.60	0.09	\$116,869.97	\$68,604.89	2.09	1.2	1.741667
34	1987	33,151.83	15.13	\$ 4,972.77	56,189.54	0.09	\$6,709.95	\$3,844.32	2	1.18	1.694915
33	1988	438389.99	15.81	\$ 65,758.50	738,341.04	0.09	\$89,933.32	\$50,251.46	1.92	1.14	1.684211
32	1989	7,175,283.09	16.51	\$ 1,076,292.46	11,620,148.72	0.09	\$1,492,516.48	\$812,747.26	1.83	1.13	1.619469
31	1990	384,531.97	17.22	\$ 57,679.80	600,831.20	0.10	\$81,118.27	\$43,033.19	1.75	1.12	1.5625
30	1991	10,690,648.49	17.94	\$ 1,603,597.27	16,183,091.75	0.10	\$2,287,612.13	\$1,181,832.10	1.65	1.09	1.513761
29	1992	4,146,760.66	18.68	\$ 622,014.10	6,258,536.92	0.10	\$900,433.07	\$452,682.42	1.63	1.08	1.509259
28	1993	4,619,528.91	19.44	\$ 692,929.34	6,907,706.78	0.10	\$1,018,301.27	\$497,814.47	1.6	1.07	1.495327
27	1994	1,045,497.63	20.20	\$ 156,824.64	1,593,139.25	0.10	\$233,957.94	\$111,218.76	1.6	1.05	1.52381
26	1995	11,312,195.45	20.98	\$ 1,696,829.32	17,133,033.89	0.10	\$2,570,808.71	\$1,187,515.57	1.56	1.03	1.514563
25	1996	694,194.79	21.77	\$ 104,129.22	1,058,475.22	0.10	\$160,250.11	\$71,901.39	1.54	1.01	1.524752
24	1997	5,399,812.53	22.57	\$ 809,971.88	8,207,715.05	0.10	\$1,266,414.34	\$551,727.05	1.52	1	1.52
23	1998	1,101,112.69	23.38	\$ 165,166.90	1,685,376.57	0.10	\$262,418.86	\$110,966.82	1.5	0.98	1.530612
22	1999	356,921.57	24.21	\$ 53,538.24	535,382.36	0.10	\$86,471.74	\$35,465.18	1.47	0.98	1.5
21	2000	437,532.69	25.04	\$ 65,629.90	642,905.18	0.10	\$107,758.14	\$42,865.50	1.44	0.98	1.469388
20	2001	262,245.39	25.89	\$ 39,336.81	374,636.27	0.11	\$65,683.69	\$25,323.60	1.4	0.98	1.428571
19	2002	1,194,297.35	26.74	\$ 179,144.60	1,669,578.95	0.11	\$304,209.18	\$113,671.18	1.37	0.98	1.397959
18	2003	52,561.38	27.61	\$ 7,884.21	71,333.30	0.11	\$13,620.99	\$4,929.21	1.33	0.98	1.357143
17	2004	5,134.95	28.49	\$ 770.24	6,864.07	0.11	\$1,354.09	\$474.40	1.31	0.98	1.336735
16	2005	120,335.65	29.37	\$ 18,050.35	157,173.09	0.11	\$32,290.34	\$10,952.21	1.28	0.98	1.306122
15	2006	6,134,325.97	30.27	\$ 920,148.90	7,886,990.53	0.12	\$1,675,657.71	\$549,826.11	1.26	0.98	1.285714
14	2007	556,542.31	31.17	\$ 83,481.35	698,517.39	0.12	\$154,759.32	\$49,125.56	1.23	0.98	1.255102
13	2008	2,534,615.49	32.08	\$ 380,192.32	3,103,610.80	0.12	\$717,623.83	\$220,291.85	1.2	0.98	1.22449
12	2009	1,127,927.98	33.00	\$ 169,189.20	1,381,136.30	0.12	\$325,220.79	\$96,509.67	1.2	0.98	1.22449
11	2010	3,472,968.75	33.93	\$ 520,945.31	4,181,737.88	0.12	\$1,019,990.11	\$292,495.74	1.18	0.98	1.204082
10	2011	2,648,624.28	34.86	\$ 397,293.64	3,081,052.73	0.13	\$792,343.69	\$219,567.60	1.14	0.98	1.163265
9	2012	3,093,659.63	35.81	\$ 464,048.94	3,567,178.96	0.13	\$943,052.65	\$252,349.17	1.13	0.98	1.153061
8	2013	448,471.88	36.75	\$ 67,270.78	512,539.29	0.13	\$139,278.09	\$36,001.44	1.12	0.98	1.142857
7	2014	2,896,331.69	37.71	\$ 434,449.75	3,221,430.15	0.13	\$916,752.35	\$228,739.19	1.09	0.98	1.112245
6	2015	5,792,653.65	38.67	\$ 868,898.05	6,383,740.76	0.14	\$1,868,690.87	\$450,067.27	1.08	0.98	1.102041
5	2016	15,595,267.55	39.63	\$ 2,339,290.13	17,027,486.00	0.14	\$5,127,538.10	\$1,192,065.94	1.07	0.98	1.091837
4	2017	7,302,384.67	40.60	\$ 1,095,357.70	7,823,983.58	0.14	\$2,447,501.35	\$549,042.37	1.05	0.98	1.071429
3	2018	2,833,242.95	41.57	\$ 424,986.44	2,977,796.16	0.14	\$968,019.75	\$209,536.01	1.03	0.98	1.05102
2	2019	953,462.49	42.55	\$ 143,019.37	982,650.12	0.15	\$332,148.41	\$69,348.70	1.01	0.98	1.030612
1	2020	518,553.22	43.53	\$ 77,782.98	529,135.94	0.15	\$184,183.22	\$37,092.65	1	0.98	1.020408
0	2021	3,917,154.46	44.51	\$ 587,573.17	3,917,154.46	0.15	\$1,418,585.78	\$275,565.62	0.98	0.98	1
				143,386,187.02	230,825,601.84		36,141,893.48	\$14,437,645.37			
						1.61	0.25	0.10			

Account 453.00
 Cost of Removal Estimate 0.5
 Average Age of Retirements 24.13 24
 Credit Adjusted Risk Free Rate 3.75
 Future Inflation Rate = 2

Age	Vintage	Original Cost	R/L	Net Salvage Requirement	Adjusted Original Cost	Adjusted Net Salvage Rate	Future Salvage Requirement	Discounted Salvage Requirement	CPI Index	Age Adjusted CPI Amount	Inflation Factor
91	1930	104,556.07		\$ 52,278.04	161,889.80	0.32	\$52,278.04	\$52,278.04		15.05	9.72 1.548354
77	1944	136,898.18	1.10	\$ 68,449.09	282,622.44	0.24	\$69,956.47	\$67,180.15		15.05	7.29 2.064472
73	1948	199,945.48	2.64	\$ 99,972.74	370,825.40	0.27	\$105,338.24	\$95,582.29		11.61	6.26 1.854633
70	1951	93,734.88	3.37	\$ 46,867.44	197,200.71	0.24	\$50,101.86	\$44,256.18		9.93	4.72 2.103814
69	1952	77,656.86	3.60	\$ 38,828.43	169,929.41	0.23	\$41,697.54	\$36,521.89		9.65	4.41 2.188209
68	1953	134,260.49	3.82	\$ 67,130.25	322,159.36	0.21	\$72,405.39	\$62,906.62		9.79	4.08 2.39951
67	1954	624,444.06	4.04	\$ 312,222.03	1,622,886.70	0.19	\$338,226.97	\$291,485.05		9.72	3.74 2.59893
66	1955	821,267.15	4.26	\$ 410,633.58	2,327,322.65	0.18	\$446,777.39	\$381,928.32		9.72	3.43 2.838319
64	1957	668,745.36	4.70	\$ 334,372.68	2,235,589.18	0.15	\$366,987.77	\$308,679.29		9.26	2.77 3.34296
62	1959	213,743.90	5.17	\$ 106,871.95	810,596.57	0.13	\$118,393.16	\$97,874.18		8.95	2.36 3.792373
61	1960	56,120.82	5.40	\$ 28,060.41	219,516.84	0.13	\$31,227.34	\$25,597.60		8.84	2.26 3.911504
59	1962	77,124.21	5.89	\$ 38,562.11	318,091.24	0.12	\$43,332.70	\$34,885.57		8.62	2.09 4.124402
58	1963	154,674.29	6.14	\$ 77,337.15	658,139.10	0.12	\$87,335.98	\$69,666.86		8.51	2 4.255
57	1964	383,488.89	6.40	\$ 191,744.45	1,667,777.20	0.11	\$217,652.62	\$171,964.98		8.35	1.92 4.348958
56	1965	34,719.32	6.66	\$ 17,359.66	154,624.29	0.11	\$19,806.98	\$15,500.21		8.15	1.83 4.453552
55	1966	317,634.46	6.94	\$ 158,817.23	1,421,187.33	0.11	\$182,214.45	\$141,131.96		7.83	1.75 4.474286
53	1968	152,156.75	7.53	\$ 76,078.38	680,504.73	0.11	\$88,312.16	\$66,931.43		7.29	1.63 4.472393
52	1969	349,341.25	7.85	\$ 174,670.63	1,517,451.05	0.12	\$204,047.47	\$152,835.62		6.95	1.6 4.34375
51	1970	247,704.72	8.18	\$ 123,852.36	1,045,004.29	0.12	\$145,630.95	\$107,763.33		6.75	1.6 4.21875
50	1971	1,828,882.23	8.52	\$ 914,441.12	7,690,684.25	0.12	\$1,082,503.25	\$791,062.05		6.56	1.56 4.205128
49	1972	181,715.80	8.89	\$ 90,857.90	738,662.93	0.12	\$108,347.33	\$78,105.92		6.26	1.54 4.064935
48	1973	112,820.71	9.27	\$ 56,410.36	431,242.32	0.13	\$67,777.01	\$48,180.65		5.81	1.52 3.822368
47	1974	662,545.00	9.67	\$ 331,272.50	2,310,073.57	0.14	\$401,189.03	\$281,024.42		5.23	1.5 3.886667
46	1975	182,511.82	10.09	\$ 91,255.91	586,024.35	0.16	\$111,438.88	\$76,862.90		4.72	1.47 3.210884
45	1976	56,281.42	10.53	\$ 28,140.71	172,361.85	0.16	\$34,665.29	\$23,525.57		4.41	1.44 3.0625
44	1977	1,081,721.94	10.99	\$ 540,860.97	3,152,446.80	0.17	\$672,359.48	\$448,634.07		4.08	1.4 2.914286
43	1978	291,832.52	11.47	\$ 145,916.26	796,681.48	0.18	\$183,125.01	\$120,050.53		3.74	1.37 2.729927
42	1979	43,794.73	11.96	\$ 21,897.37	112,944.30	0.19	\$27,749.16	\$17,866.20		3.43	1.33 2.578947
41	1980	129,253.29	12.48	\$ 64,626.65	306,853.23	0.21	\$82,745.00	\$52,264.91		3.11	1.31 2.374046
40	1981	98,176.70	13.01	\$ 49,088.35	212,460.51	0.23	\$63,513.59	\$39,342.45		2.77	1.28 2.164063
38	1983	952,280.58	14.14	\$ 476,140.29	1,827,139.97	0.26	\$630,001.18	\$374,342.86		2.36	1.23 1.918699
37	1984	993,563.17	14.73	\$ 496,781.59	1,871,210.64	0.27	\$665,037.32	\$386,670.67		2.26	1.2 1.883333
36	1985	574,551.17	15.33	\$ 287,275.59	1,038,980.03	0.28	\$389,170.00	\$221,330.72		2.17	1.2 1.808333
35	1986	1,017,908.12	15.95	\$ 508,954.06	1,802,905.06	0.28	\$697,993.41	\$388,008.32		2.09	1.18 1.771186
34	1987	2,631,509.87	16.59	\$ 1,315,754.94	4,616,683.98	0.29	\$1,827,476.74	\$992,222.77		2	1.14 1.754386
33	1988	3,063,744.82	17.24	\$ 1,531,872.41	5,205,654.92	0.29	\$2,155,209.81	\$1,142,495.82		1.92	1.13 1.699115
32	1989	2,374,634.32	17.90	\$ 1,187,317.16	3,879,982.86	0.31	\$1,692,426.51	\$875,634.23		1.83	1.12 1.633929
31	1990	4,135,719.57	18.58	\$ 2,067,859.79	6,639,916.74	0.31	\$2,987,530.02	\$1,507,485.98		1.75	1.09 1.605505
30	1991	367,365.07	19.27	\$ 183,682.54	561,252.19	0.33	\$269,025.33	\$132,343.43		1.65	1.08 1.527778
29	1992	2,201,348.50	19.97	\$ 1,100,674.25	3,353,456.13	0.33	\$1,634,572.68	\$783,649.34		1.63	1.07 1.523364
28	1993	2,048,868.33	20.69	\$ 1,024,434.17	3,122,085.07	0.33	\$1,543,197.84	\$720,489.58		1.6	1.05 1.52381
27	1994	465,393.09	21.42	\$ 232,696.55	722,940.72	0.32	\$355,635.92	\$161,636.86		1.6	1.03 1.553398
26	1995	5,219,871.28	22.16	\$ 2,609,935.64	8,062,375.44	0.32	\$4,047,712.00	\$1,790,247.97		1.56	1.01 1.544554
25	1996	5,174,491.35	22.91	\$ 2,587,245.68	7,968,716.68	0.32	\$4,072,561.06	\$1,752,185.61		1.54	1 1.54
24	1997	4,591,763.32	23.67	\$ 2,295,881.66	7,121,918.62	0.32	\$3,668,728.42	\$1,534,889.48		1.52	0.98 1.55102
23	1998	1,032,305.06	24.44	\$ 516,152.53	1,580,058.77	0.33	\$837,464.21	\$340,578.29		1.5	0.98 1.530612
22	1999	2,881,468.81	25.22	\$ 1,440,734.41	4,322,203.22	0.33	\$2,373,997.51	\$938,123.99		1.47	0.98 1.5
21	2000	622,877.47	26.02	\$ 311,438.74	915,248.53	0.34	\$521,373.67	\$200,050.02		1.44	0.98 1.469388
20	2001	535,710.55	26.82	\$ 267,855.28	765,300.79	0.35	\$455,517.78	\$169,728.91		1.4	0.98 1.428571
19	2002	10,356,775.89	27.63	\$ 5,178,387.95	14,478,349.97	0.36	\$8,949,882.40	\$3,236,428.20		1.37	0.98 1.397959
18	2003	1,123,716.54	28.45	\$ 561,858.27	1,525,043.88	0.37	\$986,964.80	\$346,290.09		1.33	0.98 1.357143
17	2004	452,253.93	29.28	\$ 226,126.97	604,543.52	0.37	\$403,799.13	\$137,414.85		1.31	0.98 1.336735
16	2005	1,142,580.98	30.12	\$ 571,290.49	1,492,350.67	0.38	\$1,037,275.61	\$342,241.31		1.28	0.98 1.306122
15	2006	711,682.77	30.97	\$ 355,841.39	915,020.70	0.39	\$657,058.10	\$210,112.63		1.26	0.98 1.285714
14	2007	566,252.74	31.83	\$ 283,126.37	710,704.97	0.40	\$531,769.95	\$164,748.85		1.23	0.98 1.255102
13	2008	1,111,800.96	32.69	\$ 555,900.48	1,361,388.93	0.41	\$1,062,029.70	\$318,775.91		1.2	0.98 1.22449
12	2009	1,683,512.32	33.57	\$ 841,756.16	2,061,443.66	0.41	\$1,636,417.33	\$475,525.02		1.2	0.98 1.22449
11	2010	11,238,464.24	34.45	\$ 5,619,232.12	13,532,028.37	0.42	\$11,116,111.38	\$3,127,250.42		1.18	0.98 1.204082
10	2011	926,645.91	35.33	\$ 463,322.96	1,077,935.04	0.43	\$932,669.74	\$254,020.12		1.14	0.98 1.162365
9	2012	3,576,606.16	36.23	\$ 1,788,303.08	4,124,045.88	0.43	\$3,664,589.62	\$965,553.38		1.13	0.98 1.153061
8	2013	1,161,294.42	37.13	\$ 580,647.21	1,327,193.62	0.44	\$1,211,258.17	\$308,743.89		1.12	0.98 1.142857
7	2014	2,286,760.05	38.03	\$ 1,143,380.03	2,543,437.20	0.45	\$2,438,036.06	\$598,725.13		1.09	0.98 1.112245
6	2015	2,071,232.67	38.94	\$ 1,035,616.34	2,282,582.94	0.45	\$2,239,182.96	\$533,964.96		1.08	0.98 1.102041
5	2016	7,066,060.81	39.86	\$ 3,533,030.41	7,714,984.76	0.46	\$7,779,473.78	\$1,793,347.04		1.07	0.98 1.091837
4	2017	539,683.06	40.79	\$ 269,841.53	578,231.85	0.47	\$605,215.16	\$134,820.20		1.05	0.98 1.071429
3	2018	11,595,682.20	41.71	\$ 5,797,841.10	12,187,298.64	0.48	\$13,242,789.41	\$2,851,777.23		1.03	0.98 1.05102
2	2019	499,285.70	42.65	\$ 249,642.85	514,569.96	0.49	\$580,920.17	\$120,843.63		1.01	0.98 1.030612
1	2020	8,527,709.20	43.59	\$ 4,263,854.60	8,701,744.08	0.49	\$10,108,433.86	\$2,031,245.24		1	0.98 1.020408
0	2021	24,979,214.43	44.53	\$ 12,489,607.22	24,979,214.43	0.50	\$30,165,770.95	\$5,855,501.50		0.98	0.98 1
				142,020,342.73	71,010,171.37	200,783,897.30	135,681,470.21	42,421,333.67			
									1.41	0.96	0.30

Account 455.00
 Cost of Removal Estimate 0.15
 Average Age of Retirements 17.18 17
 Credit Adjusted Risk Free Rate 3.75
 Future Inflation Rate = 2

Age	Vintage	Original Cost	R/L	Net Salvage Requirement	Adjusted Original Cost	Adjusted Net Salvage Rate	Future Salvage Requirement	Discounted Salvage Requirement	CPI In Age	Adjust Inflation Factor
66	1955	272,765.58	6.76	\$ 40,914.84	423,527.39	0.10	\$46,775.45	\$36,470.22	9.72	6.26 1.552715655
64	1957	4,356.45	7.38	\$ 653.47	7,713.33	0.08	\$756.30	\$576.37	9.26	5.23 1.770554493
62	1959	140,235.90	8.05	\$ 21,035.39	284,605.74	0.07	\$24,670.72	\$18,343.31	8.95	4.41 2.029478458
61	1960	4,017.00	8.41	\$ 602.55	8,703.50	0.07	\$711.74	\$522.23	8.84	4.08 2.166666667
60	1961	1,659,538.56	8.78	\$ 248,930.78	3,873,735.73	0.06	\$296,202.09	\$214,393.96	8.73	3.74 2.334224599
58	1963	2,591,713.55	9.56	\$ 388,757.03	7,091,794.96	0.05	\$469,781.49	\$330,407.28	8.51	3.11 2.736334405
57	1964	17,191.07	9.98	\$ 2,578.66	51,821.46	0.05	\$3,142.13	\$2,176.02	8.35	2.77 3.014440433
56	1965	20,038.98	10.42	\$ 3,005.85	65,327.07	0.05	\$3,694.71	\$2,517.59	8.15	2.5 3.26
55	1966	44,018.75	10.87	\$ 6,602.81	146,045.26	0.05	\$8,188.66	\$5,488.10	7.83	2.36 3.31779661
54	1967	29,148.03	11.34	\$ 4,372.20	97,633.00	0.04	\$5,473.01	\$3,605.13	7.57	2.26 3.349557522
53	1968	83,864.48	11.82	\$ 12,579.67	281,738.28	0.04	\$15,897.30	\$10,288.31	7.29	2.17 3.359447005
52	1969	29,046.54	12.33	\$ 4,356.98	96,590.17	0.05	\$5,561.93	\$3,532.58	6.95	2.09 3.325358852
51	1970	40,725.80	12.85	\$ 6,108.87	137,449.58	0.04	\$7,879.04	\$4,909.37	6.75	2 3.375
50	1971	194,925.20	13.39	\$ 29,238.78	665,994.43	0.04	\$38,116.72	\$23,282.78	6.56	1.92 3.416666667
48	1973	57,775.16	14.52	\$ 8,666.27	191,813.53	0.05	\$11,553.32	\$6,769.55	5.81	1.75 3.32
47	1974	50,670.55	15.10	\$ 7,600.58	160,610.29	0.05	\$10,249.66	\$5,878.81	5.23	1.65 3.16969697
46	1975	85,834.18	15.71	\$ 12,875.13	248,550.51	0.05	\$17,573.58	\$9,855.69	4.72	1.63 2.895705521
45	1976	31,378.64	16.33	\$ 4,706.80	86,487.38	0.05	\$6,503.79	\$3,565.17	4.41	1.6 2.75625
44	1977	2,028,929.38	16.96	\$ 304,339.41	5,173,769.92	0.06	\$425,811.22	\$228,065.10	4.08	1.6 2.55
43	1978	17,311.17	17.61	\$ 2,596.68	41,502.42	0.06	\$3,680.16	\$1,924.49	3.74	1.56 2.397435897
42	1979	26912.68	18.27	\$ 4,036.90	59,941.88	0.07	\$5,796.60	\$2,958.49	3.43	1.54 2.227272727
41	1980	4,259.92	18.94	\$ 638.99	8,716.02	0.07	\$929.78	\$462.98	3.11	1.52 2.046052632
39	1982	124,293.39	20.33	\$ 18,644.01	211,383.32	0.09	\$27,885.65	\$13,192.97	2.5	1.47 1.700680272
38	1983	446,656.30	21.04	\$ 66,998.45	732,020.05	0.09	\$101,627.76	\$46,840.62	2.36	1.44 1.638888889
37	1984	164,679.78	21.77	\$ 24,701.97	265,840.22	0.09	\$38,015.20	\$17,056.75	2.26	1.4 1.614285714
36	1985	761,952.26	22.50	\$ 114,292.84	1,206,887.89	0.09	\$178,452.60	\$77,945.40	2.17	1.37 1.583941606
35	1986	22,979.98	23.25	\$ 3,447.00	36,111.40	0.10	\$5,462.54	\$2,320.98	2.09	1.33 1.571428571
34	1987	6,330,534.25	24.01	\$ 949,580.14	9,664,937.79	0.10	\$1,527,642.55	\$631,171.43	2	1.31 1.526717557
33	1988	1,232,367.16	24.78	\$ 184,855.07	1,848,550.74	0.10	\$301,955.98	\$121,271.40	1.92	1.28 1.5
32	1989	205,491.17	25.55	\$ 30,823.68	298,451.46	0.10	\$51,123.29	\$19,958.26	1.83	1.26 1.452380952
31	1990	597,014.44	26.34	\$ 89,552.17	849,410.79	0.11	\$150,870.60	\$57,210.79	1.75	1.23 1.422764228
30	1991	4,306,848.74	27.14	\$ 646,027.31	5,921,917.02	0.11	\$1,105,756.60	\$407,138.68	1.65	1.2 1.375
29	1992	32,053,202.42	27.95	\$ 4,807,980.36	43,538,933.29	0.11	\$8,362,526.09	\$2,988,614.78	1.63	1.2 1.358333333
28	1993	489,237.92	28.76	\$ 73,385.69	663,373.45	0.11	\$129,703.68	\$44,991.91	1.6	1.18 1.355932203
27	1994	1,444,423.00	29.59	\$ 216,663.45	2,027,260.35	0.11	\$389,282.37	\$130,971.47	1.6	1.14 1.403508772
26	1995	20,739.05	30.42	\$ 3,110.86	28,630.90	0.11	\$5,681.95	\$1,854.13	1.56	1.13 1.380530973
25	1996	3,563,541.09	31.26	\$ 534,531.16	4,899,869.00	0.11	\$992,691.72	\$314,069.83	1.54	1.12 1.375
24	1997	8,871,581.69	32.12	\$ 1,330,737.25	12,371,379.97	0.11	\$2,513,794.85	\$770,534.14	1.52	1.09 1.394495413
23	1998	1,316,983.06	32.98	\$ 197,547.46	1,829,143.14	0.11	\$379,581.57	\$112,724.26	1.5	1.08 1.388888889
22	1999	7,563,883.83	33.84	\$ 1,134,582.57	10,391,503.95	0.11	\$2,217,511.71	\$638,011.40	1.47	1.07 1.373831776
21	2000	1,297,580.25	34.72	\$ 194,637.04	1,779,538.63	0.11	\$387,100.25	\$107,824.25	1.44	1.05 1.371428571
20	2001	5,290,704.84	35.60	\$ 793,605.73	7,191,249.30	0.11	\$1,606,093.81	\$433,106.16	1.4	1.03 1.359223301
19	2002	6,565,346.39	36.50	\$ 984,801.96	8,905,469.86	0.11	\$2,028,874.45	\$529,284.68	1.37	1.01 1.356435644
18	2003	2,377,916.74	37.39	\$ 356,687.51	3,162,629.26	0.11	\$747,908.25	\$188,822.21	1.33	1 1.33
17	2004	2,770,988.88	38.30	\$ 415,648.33	3,704,076.97	0.11	\$887,386.10	\$216,654.73	1.31	0.98 1.336734694
16	2005	818,209.01	39.21	\$ 122,731.35	1,068,681.16	0.11	\$266,789.20	\$62,990.44	1.28	0.98 1.306122449
15	2006	3,065,647.87	40.13	\$ 459,847.18	3,941,547.26	0.12	\$1,017,978.07	\$232,346.30	1.26	0.98 1.285714286
14	2007	679,282.81	41.06	\$ 101,892.42	852,569.24	0.12	\$229,754.98	\$50,674.95	1.23	0.98 1.255102041
13	2008	7,248,883.16	41.99	\$ 1,087,332.47	8,876,183.46	0.12	\$2,497,373.91	\$532,283.53	1.2	0.98 1.224489796
12	2009	969,493.90	42.93	\$ 145,424.09	1,187,135.39	0.12	\$340,284.14	\$70,060.36	1.2	0.98 1.224489796
11	2010	269,884.83	43.87	\$ 40,482.72	324,963.37	0.12	\$96,507.10	\$19,193.81	1.18	0.98 1.204081633
10	2011	771,797.29	44.82	\$ 115,769.59	897,805.01	0.13	\$281,225.18	\$54,009.15	1.14	0.98 1.163265306
9	2012	403,584.09	45.77	\$ 60,537.61	465,357.17	0.13	\$149,849.45	\$27,789.43	1.13	0.98 1.153061224
8	2013	6,911,335.55	46.72	\$ 1,036,700.33	7,898,669.20	0.13	\$2,614,889.03	\$468,262.07	1.12	0.98 1.142857143
7	2014	1,734,537.51	47.69	\$ 260,180.63	1,929,230.50	0.13	\$668,986.18	\$115,596.42	1.09	0.98 1.112244898
6	2015	3,695,879.95	48.65	\$ 554,381.99	4,073,010.56	0.14	\$1,452,805.49	\$242,318.26	1.08	0.98 1.102040816
5	2016	4,700,896.80	49.62	\$ 705,134.52	5,132,611.81	0.14	\$1,883,703.30	\$303,167.55	1.07	0.98 1.091836735
4	2017	4,394,903.55	50.59	\$ 659,235.53	4,708,825.23	0.14	\$1,795,243.23	\$278,795.04	1.05	0.98 1.071428571
3	2018	6,619,007.16	51.57	\$ 992,851.07	6,956,711.61	0.14	\$2,756,734.67	\$412,941.35	1.03	0.98 1.051020408
2	2019	3,046,093.03	52.54	\$ 456,913.95	3,139,340.78	0.15	\$1,293,264.77	\$186,927.15	1.01	0.98 1.030612245
1	2020	9,513,160.76	53.52	\$ 1,426,974.11	9,707,306.90	0.15	\$4,118,103.79	\$574,134.82	1	0.98 1.020408163
0	2021	15096270.33	54.51	\$ 2,264,440.55	15,096,270.33	0.15	\$6,664,326.81	\$895,869.31	0.98	0.98 1
		150,096,201.47			216,264,309.56		53,600,784.05	\$13,259,012.56		
						1.44	0.36	0.09		

Account 456.00

Cost of Removal Estimate 0.1
 Average Age of Retirements 31.51 32
 Credit Adjusted Risk Free Rate 3.75
 Future Inflation Rate = 2

Age	Vintage	Original Cost	R/L	Net Salvage Requirement	Adjusted Original Cost	Adjusted Net Salvage Rate	Future Salvage Requirement	Discounted Salvage Requirement	CPI I	Age Adjust	Inflation Factor
57	1964	1,140,124.27	0.82	\$ 114,012.43	6,181,842.63	0.02	\$115,878.89	\$112,433.07	8.4	1.54	5.42208
46	1975	1,589,111.14	3.51	\$ 158,911.11	6,098,052.50	0.03	\$170,349.50	\$149,700.28	4.7	1.23	3.8374
45	1976	869,820.08	3.81	\$ 86,982.01	3,196,588.79	0.03	\$93,798.54	\$81,523.23	4.4	1.2	3.675
39	1982	17,507,279.34	6.10	\$ 1,750,727.93	40,154,310.41	0.04	\$1,975,512.17	\$1,578,164.49	2.5	1.09	2.29358
37	1984	36,826.21	7.15	\$ 3,682.62	77,782.46	0.05	\$4,242.76	\$3,260.87	2.3	1.07	2.11215
36	1985	3,035,927.13	7.74	\$ 303,592.71	6,274,249.40	0.05	\$353,880.53	\$266,139.13	2.2	1.05	2.06667
35	1986	174,742.13	8.36	\$ 17,474.21	354,573.84	0.05	\$20,620.30	\$15,157.74	2.1	1.03	2.02913
34	1987	182,220.97	9.00	\$ 18,222.10	360,833.60	0.05	\$21,777.09	\$15,635.33	2	1.01	1.9802
33	1988	13,449,779.13	9.67	\$ 1,344,977.91	25,823,575.93	0.05	\$1,628,841.45	\$1,140,968.97	1.9	1	1.92
32	1989	1,154,800.08	10.36	\$ 115,480.01	2,156,412.39	0.05	\$141,776.61	\$96,820.61	1.8	0.98	1.86735
31	1990	20,655,614.53	11.07	\$ 2,065,561.45	36,885,025.95	0.06	\$2,571,828.60	\$1,711,014.52	1.8	0.98	1.78571
30	1991	3,067,806.17	11.79	\$ 306,780.62	5,165,183.86	0.06	\$387,457.38	\$251,029.16	1.7	0.98	1.68367
29	1992	31,160,066.90	12.53	\$ 3,116,006.69	51,827,458.21	0.06	\$3,993,544.55	\$2,517,836.78	1.6	0.98	1.66327
28	1993	2,473,866.11	13.29	\$ 247,386.61	4,038,965.08	0.06	\$321,864.05	\$197,328.84	1.6	0.98	1.63265
27	1994	1,776,507.78	14.07	\$ 177,650.78	2,900,420.87	0.06	\$234,731.58	\$139,835.97	1.6	0.98	1.63265
26	1995	1,122,494.48	14.87	\$ 112,249.45	1,786,827.95	0.06	\$150,684.56	\$87,161.69	1.6	0.98	1.59184
25	1996	45,392,248.67	15.69	\$ 4,539,224.87	71,330,676.48	0.06	\$6,193,246.88	\$3,475,881.96	1.5	0.98	1.57143
24	1997	11,812,597.34	16.53	\$ 1,181,259.73	18,321,579.55	0.06	\$1,638,725.60	\$891,708.40	1.5	0.98	1.55102
23	1998	1,391,664.48	17.38	\$ 139,166.45	2,130,098.69	0.07	\$196,338.53	\$103,545.74	1.5	0.98	1.53061
22	1999	4,654,045.40	18.25	\$ 465,404.54	6,981,068.10	0.07	\$668,011.21	\$341,193.56	1.5	0.98	1.5
21	2000	6,216,427.83	19.13	\$ 621,642.78	9,134,342.93	0.07	\$907,950.52	\$448,962.15	1.4	0.98	1.46939
20	2001	1,393,425.54	20.03	\$ 139,342.55	1,990,607.91	0.07	\$207,178.75	\$99,106.80	1.4	0.98	1.42857
19	2002	1,160,036.38	20.94	\$ 116,003.64	1,621,683.51	0.07	\$175,614.03	\$81,239.69	1.4	0.98	1.39796
18	2003	3830111.14	21.86	\$ 383,011.11	5,198,007.98	0.07	\$590,488.07	\$264,065.19	1.3	0.98	1.35714
17	2004	2,422,471.54	22.80	\$ 242,247.15	3,238,201.75	0.07	\$380,489.43	\$164,366.69	1.3	0.98	1.33673
16	2005	2,936,058.69	23.74	\$ 293,605.87	3,834,852.17	0.08	\$469,821.42	\$196,053.77	1.3	0.98	1.30612
15	2006	41,638,746.81	24.69	\$ 4,163,874.68	53,535,531.61	0.08	\$6,789,470.27	\$2,735,832.91	1.3	0.98	1.28571
14	2007	1,982,802.66	25.65	\$ 198,280.27	2,488,619.67	0.08	\$329,514.02	\$128,167.82	1.2	0.98	1.2551
13	2008	4,754,768.56	26.62	\$ 475,476.86	5,822,165.58	0.08	\$805,500.76	\$302,317.01	1.2	0.98	1.22449
12	2009	8,230,265.74	27.60	\$ 823,026.57	10,077,876.42	0.08	\$1,421,603.88	\$514,643.97	1.2	0.98	1.22449
11	2010	18,963,278.98	28.57	\$ 1,896,327.90	22,833,335.91	0.08	\$3,339,030.16	\$1,166,380.29	1.2	0.98	1.20408
10	2011	22,734,383.87	29.56	\$ 2,273,438.39	26,446,120.01	0.09	\$4,082,293.88	\$1,374,978.38	1.1	0.98	1.16327
9	2012	742,894.91	30.54	\$ 74,289.49	856,603.31	0.09	\$136,011.81	\$44,187.55	1.1	0.98	1.15306
8	2013	3,838,998.78	31.53	\$ 383,899.88	4,387,427.18	0.09	\$716,772.59	\$224,531.06	1.1	0.98	1.14286
7	2014	8,802,463.82	32.52	\$ 880,246.38	9,790,495.47	0.09	\$1,676,030.18	\$506,230.90	1.1	0.98	1.11224
6	2015	10,552,699.22	33.52	\$ 1,055,269.92	11,629,505.26	0.09	\$2,049,468.83	\$596,650.52	1.1	0.98	1.10204
5	2016	71,355,004.63	34.51	\$ 7,135,500.46	77,908,015.26	0.09	\$14,132,414.48	\$3,967,042.46	1.1	0.98	1.09184
4	2017	189,165,293.56	35.51	\$ 18,916,529.36	202,677,100.24	0.09	\$38,214,973.08	\$10,339,414.25	1.1	0.98	1.07143
3	2018	13,369,323.73	36.51	\$ 1,336,932.37	14,051,432.08	0.10	\$2,754,873.81	\$718,415.98	1	0.98	1.05102
2	2019	4,246,796.96	37.50	\$ 424,679.70	4,376,800.95	0.10	\$892,417.21	\$224,395.42	1	0.98	1.03061
1	2020	12,480,935.91	38.50	\$ 1,248,093.59	12,735,648.89	0.10	\$2,675,184.66	\$648,353.27	1	0.98	1.02041
0	2021	52,097,290.66	39.50	\$ 5,209,729.07	52,097,290.66	0.10	\$11,389,952.76	\$2,660,674.58	1	0.98	1
		645,562,022.26		64,556,202.23	828,777,191.47		115,020,165.42	40,582,351.00			
				0.10	1.28		0.18	0.06			

Account 457.00
 Cost of Removal Estimate 0.2
 Average Age of Retirements 27.92 28
 Credit Adjusted Risk Free Rate 3.75
 Future Inflation Rate = 2

Age	Vintage	Original Cost	R/L	Net Salvage Requirement	Adjusted Original Cost	Adjusted Net Salvage Rate	Future Salvage Requirement	Discounted Salvage Requirement	CPI	Age	Adjust	Inflation Factor
58	1963	130,385.00	0.50	\$ 26,077.00	672,470.52	0.04	\$26,336.48	\$25,856.14	8.5	1.65	5.157576	
54	1967	523,963.56	1.17	\$ 104,792.71	2,542,566.76	0.04	\$107,249.01	\$102,727.61	7.6	1.56	4.852564	
50	1971	29,834.21	2.14	\$ 5,966.84	133,137.70	0.04	\$6,225.14	\$5,753.53	6.6	1.47	4.462585	
48	1973	1,199,914.00	2.65	\$ 239,982.80	4,979,643.10	0.05	\$252,912.66	\$229,404.58	5.8	1.4	4.15	
46	1975	332,093.69	3.17	\$ 66,418.74	1,178,558.06	0.06	\$70,721.78	\$62,931.90	4.7	1.33	3.548872	
43	1978	2,395,075.78	3.97	\$ 479,015.16	7,109,193.19	0.07	\$518,193.47	\$447,733.05	3.7	1.26	2.968254	
42	1979	10,902.48	4.26	\$ 2,180.50	30,402.85	0.07	\$2,372.42	\$2,028.07	3.4	1.23	2.788618	
37	1984	99,162.31	5.98	\$ 19,832.46	198,324.62	0.10	\$22,325.73	\$17,914.17	2.3	1.13	2	
34	1987	944,986.41	7.31	\$ 188,997.28	1,749,974.83	0.11	\$218,435.30	\$166,897.47	2	1.08	1.851852	
33	1988	1,869,447.09	7.80	\$ 373,889.42	3,354,521.88	0.11	\$436,339.48	\$327,429.11	1.9	1.07	1.794393	
32	1989	980,804.54	8.33	\$ 196,160.91	1,709,402.20	0.11	\$231,340.62	\$170,243.67	1.8	1.05	1.742857	
31	1990	3,532,968.44	8.88	\$ 706,593.69	6,002,616.28	0.12	\$842,440.58	\$607,526.05	1.8	1.03	1.699029	
30	1991	7,023,272.22	9.45	\$ 1,404,654.44	11,473,662.54	0.12	\$1,693,718.07	\$1,196,061.54	1.7	1.01	1.633663	
29	1992	3,495,881.74	10.05	\$ 699,176.35	5,698,287.24	0.12	\$853,136.37	\$589,302.11	1.6	1	1.63	
28	1993	2,347,659.40	10.68	\$ 469,531.88	3,832,913.31	0.12	\$580,116.10	\$391,527.21	1.6	0.98	1.632653	
27	1994	446,474.29	11.33	\$ 89,294.86	728,937.62	0.12	\$111,754.85	\$73,641.25	1.6	0.98	1.632653	
26	1995	605,066.61	11.99	\$ 121,013.32	963,167.26	0.13	\$153,443.76	\$98,685.16	1.6	0.98	1.591837	
25	1996	401,253.74	12.68	\$ 80,250.75	630,541.59	0.13	\$103,157.13	\$64,680.01	1.5	0.98	1.571429	
24	1997	1,144,218.51	13.39	\$ 228,843.70	1,774,706.26	0.13	\$298,328.86	\$182,227.76	1.5	0.98	1.55102	
22	1999	3,202,846.25	14.87	\$ 640,569.25	4,804,269.38	0.13	\$859,905.33	\$497,401.98	1.5	0.98	1.5	
21	2000	9,675,905.27	15.63	\$ 1,935,181.05	14,217,656.72	0.14	\$2,637,195.27	\$1,483,365.59	1.4	0.98	1.469388	
20	2001	4,193,144.09	16.40	\$ 838,628.82	5,990,205.84	0.14	\$1,160,413.04	\$634,465.00	1.4	0.98	1.428571	
19	2002	1,073,800.54	17.20	\$ 214,760.11	1,501,129.33	0.14	\$301,909.35	\$160,280.67	1.4	0.98	1.397959	
18	2003	595307.24	18.01	\$ 119,061.45	807,916.97	0.15	\$170,082.74	\$87,642.44	1.3	0.98	1.357143	
16	2005	871,579.18	19.66	\$ 174,315.84	1,138,389.13	0.15	\$257,286.04	\$124,764.22	1.3	0.98	1.306122	
15	2006	2,373,565.72	20.52	\$ 474,713.14	3,051,727.35	0.16	\$712,700.04	\$334,835.01	1.3	0.98	1.285714	
14	2007	142,651.85	21.38	\$ 28,530.37	179,042.63	0.16	\$43,569.15	\$19,831.40	1.2	0.98	1.255102	
13	2008	196,488.02	22.25	\$ 39,297.60	240,597.58	0.16	\$61,054.81	\$26,914.39	1.2	0.98	1.22449	
12	2009	1,520,178.69	23.14	\$ 304,035.74	1,861,443.29	0.16	\$480,764.74	\$205,101.03	1.2	0.98	1.22449	
11	2010	2,644,373.64	24.04	\$ 528,874.73	3,184,041.73	0.17	\$851,335.89	\$351,355.61	1.2	0.98	1.204082	
10	2011	21,908,472.76	24.95	\$ 4,381,694.55	25,485,366.27	0.17	\$7,181,520.18	\$2,866,243.98	1.1	0.98	1.163265	
9	2012	9,156,599.32	25.87	\$ 1,831,319.86	10,558,119.62	0.17	\$3,056,684.75	\$1,179,338.19	1.1	0.98	1.153061	
8	2013	596,503.55	26.80	\$ 119,300.71	681,718.34	0.18	\$202,827.87	\$75,621.69	1.1	0.98	1.142857	
7	2014	845,386.68	27.74	\$ 169,077.34	940,277.02	0.18	\$292,856.02	\$105,473.68	1.1	0.98	1.112245	
6	2015	7,217,429.75	28.69	\$ 1,443,485.95	7,953,902.17	0.18	\$2,547,718.78	\$886,038.81	1.1	0.98	1.102041	
5	2016	3,130,628.26	29.65	\$ 626,125.65	3,418,134.94	0.18	\$1,126,306.50	\$378,102.25	1.1	0.98	1.091837	
4	2017	2,697,412.08	30.61	\$ 539,482.42	2,890,084.37	0.19	\$989,073.47	\$320,503.40	1.1	0.98	1.071429	
3	2018	598,240.75	31.58	\$ 119,648.15	628,763.24	0.19	\$223,614.22	\$69,918.97	1	0.98	1.05102	
2	2019	1,993,546.54	32.55	\$ 398,709.31	2,054,573.47	0.19	\$759,612.26	\$229,181.28	1	0.98	1.030612	
1	2020	331,510.40	33.53	\$ 66,302.08	338,275.92	0.20	\$128,792.60	\$37,480.88	1	0.98	1.020408	
0	2021	3,954,990.47	34.51	\$ 790,998.09	3,954,990.47	0.20	\$1,566,633.34	\$439,762.15	1	0.98	1	

106,433,925.07

146,688,663.12

30,573,770.86

14,836,430.93

1.38

0.29

0.14

Account 462
 Cost of Removal Estimate 0.1
 Average Age of Retirements 40.76 41
 Credit Adjusted Risk Free Rate 3.75
 Future Inflation Rate = 2

Age	Vintage	Original Cost	R/L	Net Salvage Requirement	Adjusted Original Cost	Adjusted Net Salvage Rate	Future Salvage Requirement	Discounted Salvage Requirement	CPI	Age	Adjust Inflation Factor
50	1971	1,187,168.14	6.81	\$ 118,716.81	6,891,878.76	0.02	\$135,856.18	\$105,730.53	6.6	1.13	5.80531
48	1973	391,089.80	7.59	\$ 39,108.98	2,084,616.27	0.02	\$45,451.87	\$34,371.78	5.8	1.09	5.330275
40	1981	157,038.16	11.76	\$ 15,703.82	443,873.17	0.04	\$19,821.81	\$12,856.51	2.8	0.98	2.826531
39	1982	17,874.86	12.42	\$ 1,787.49	45,599.13	0.04	\$2,285.90	\$1,447.05	2.5	0.98	2.55102
38	1983	30,260.92	13.11	\$ 3,026.09	72,873.24	0.04	\$3,923.11	\$2,421.18	2.4	0.98	2.408163
37	1984	8,255.91	13.84	\$ 825.59	19,039.14	0.04	\$1,085.90	\$652.40	2.3	0.98	2.306122
36	1985	57,902.35	14.60	\$ 5,790.24	128,212.35	0.05	\$7,731.41	\$4,516.82	2.2	0.98	2.214286
35	1986	152,439.49	15.39	\$ 15,243.95	325,100.55	0.05	\$20,675.41	\$11,732.68	2.1	0.98	2.132653
34	1987	118,151.00	16.21	\$ 11,815.10	241,124.49	0.05	\$16,287.19	\$8,967.66	2	0.98	2.040816
33	1988	313,455.17	17.06	\$ 31,345.52	614,116.25	0.05	\$43,943.47	\$23,449.70	1.9	0.98	1.959184
32	1989	12,381,858.66	17.93	\$ 1,238,185.87	23,121,225.87	0.05	\$1,765,984.64	\$912,683.49	1.8	0.98	1.867347
31	1990	1,910.45	18.82	\$ 191.05	3,411.52	0.06	\$277.33	\$138.71	1.8	0.98	1.785714
30	1991	14,827,114.06	19.74	\$ 1,482,711.41	24,964,018.57	0.06	\$2,191,916.57	\$1,059,787.56	1.7	0.98	1.683673
28	1993	60,901.07	21.62	\$ 6,090.11	99,430.32	0.06	\$9,344.60	\$4,215.97	1.6	0.98	1.632653
27	1994	207,433.61	22.58	\$ 20,743.36	338,667.12	0.06	\$32,439.26	\$14,127.31	1.6	0.98	1.632653
26	1995	643,316.05	23.56	\$ 64,331.61	1,024,054.12	0.06	\$102,575.69	\$43,088.83	1.6	0.98	1.591837
25	1996	267,511.09	24.54	\$ 26,751.11	420,374.57	0.06	\$43,490.06	\$17,621.46	1.5	0.98	1.571429
24	1997	227,989.35	25.52	\$ 22,798.94	353,616.13	0.06	\$37,791.22	\$14,769.80	1.5	0.98	1.55102
23	1998	160,773.04	26.51	\$ 16,077.30	246,081.18	0.07	\$27,177.14	\$10,241.39	1.5	0.98	1.530612
22	1999	610,814.76	27.51	\$ 61,081.48	916,222.14	0.07	\$105,317.43	\$38,253.17	1.5	0.98	1.5
21	2000	463,263.49	28.50	\$ 46,326.35	680,713.70	0.07	\$81,457.86	\$28,528.04	1.4	0.98	1.469388
20	2001	67,133.96	29.50	\$ 6,713.40	95,905.66	0.07	\$12,040.58	\$4,064.42	1.4	0.98	1.428571
19	2002	20,357.96	30.50	\$ 2,035.80	28,459.60	0.07	\$3,724.26	\$1,211.72	1.4	0.98	1.397959
17	2004	197385.39	32.50	\$ 19,738.54	263,851.90	0.07	\$37,568.22	\$11,355.52	1.3	0.98	1.336735
16	2005	19,215.94	33.50	\$ 1,921.59	25,098.37	0.08	\$3,730.50	\$1,086.84	1.3	0.98	1.306122
15	2006	218,337.98	34.50	\$ 21,833.80	280,720.26	0.08	\$43,234.98	\$12,140.75	1.3	0.98	1.285714
14	2007	5,416,281.86	35.50	\$ 541,628.19	6,797,986.42	0.08	\$1,093,974.89	\$296,094.00	1.2	0.98	1.255102
13	2008	2,175,036.86	36.50	\$ 217,503.69	2,663,310.44	0.08	\$448,097.88	\$116,897.99	1.2	0.98	1.22449
12	2009	1,492,133.65	37.50	\$ 149,213.37	1,827,102.43	0.08	\$313,555.31	\$78,842.47	1.2	0.98	1.22449
11	2010	310,888.09	38.50	\$ 31,088.81	374,334.64	0.08	\$66,636.27	\$16,149.86	1.2	0.98	1.204082
10	2011	604,639.05	39.50	\$ 60,463.91	703,355.63	0.09	\$132,191.33	\$30,879.68	1.1	0.98	1.163265
9	2012	411,058.05	40.50	\$ 41,105.81	473,975.10	0.09	\$91,666.39	\$20,639.15	1.1	0.98	1.153061
8	2013	1,273,624.43	41.50	\$ 127,362.44	1,455,570.78	0.09	\$289,700.01	\$62,869.81	1.1	0.98	1.142857
7	2014	20,045,894.81	42.50	\$ 2,004,589.48	22,295,944.23	0.09	\$4,650,854.44	\$972,832.94	1.1	0.98	1.112245
6	2015	33,721,081.78	43.50	\$ 3,372,108.18	37,162,008.49	0.09	\$7,980,111.70	\$1,608,890.12	1.1	0.98	1.102041
5	2016	23,462,060.96	44.50	\$ 2,346,206.10	25,616,740.03	0.09	\$5,663,355.22	\$1,100,533.11	1.1	0.98	1.091837
4	2017	34,656,347.50	45.50	\$ 3,465,634.75	37,131,800.89	0.09	\$8,532,781.11	\$1,598,202.52	1.1	0.98	1.071429
3	2018	174,855.13	46.50	\$ 17,485.51	183,776.31	0.10	\$43,912.32	\$7,927.56	1	0.98	1.05102
2	2019	189,237.30	47.50	\$ 18,923.73	195,030.28	0.10	\$48,474.67	\$8,434.90	1	0.98	1.030612
1	2020	286,161.24	48.50	\$ 28,616.12	292,001.27	0.10	\$74,768.58	\$12,539.96	1	0.98	1.020408
0	2021	10,254,031.19	49.50	\$ 1,025,403.12	10,254,031.19	0.10	\$2,732,770.35	\$441,765.63	1	0.98	1
		167,282,284.56			211,155,252.48		\$36,957,983.04	\$8,752,960.98			

1.26

0.22

0.05

Account 463
 Cost of Removal Estimate 0.1
 Average Age of Retirements 31.78 32
 Credit Adjusted Risk Free Rate 3.75
 Future Inflation Rate = 2

Age	Vintage	Original Cost	R/L	Net Salvage Requirement	Adjusted Original Cost	Adjusted Net Salvage Rate	Future Salvage Requirement	Discounted Salvage Requirement	CPI I	Age	Adj Inflation Factor
90	1931	583.35	1.20	\$ 58.34	1,145.45	0.05	\$59.74	\$57.16	17	8.51	1.963572268
67	1954	826.60	4.25	\$ 82.66	3,844.28	0.02	\$89.92	\$76.89	9.7	2.09	4.650717703
63	1958	322,414.22	5.13	\$ 32,241.42	1,659,972.64	0.02	\$35,688.89	\$29,547.05	9.7	1.75	5.148571429
62	1959	3,884.40	5.38	\$ 388.44	21,069.93	0.02	\$432.11	\$354.47	9	1.65	5.424242424
61	1960	170,882.37	5.64	\$ 17,088.24	926,748.56	0.02	\$19,107.43	\$15,524.92	8.8	1.63	5.423312883
60	1961	68,923.58	5.91	\$ 6,892.36	376,064.28	0.02	\$7,748.09	\$6,233.11	8.7	1.6	5.45625
59	1962	19,415.52	6.20	\$ 1,941.55	104,601.11	0.02	\$2,195.18	\$1,747.20	8.6	1.6	5.3875
58	1963	5,480.23	6.50	\$ 548.02	29,895.36	0.02	\$623.30	\$490.66	8.5	1.56	5.455128205
57	1964	82,870.60	6.82	\$ 8,287.06	449,330.85	0.02	\$9,485.36	\$7,379.29	8.4	1.54	5.422077922
56	1965	113,466.20	7.16	\$ 11,346.62	608,387.85	0.02	\$13,075.06	\$10,045.44	8.2	1.52	5.361842105
55	1966	12,889.72	7.51	\$ 1,288.97	67,284.34	0.02	\$1,495.65	\$1,134.38	7.8	1.5	5.22
53	1968	16,260.15	8.28	\$ 1,626.02	82,317.01	0.02	\$1,915.73	\$1,412.38	7.3	1.44	5.0625
52	1969	11,439.49	8.70	\$ 1,143.95	56,788.90	0.02	\$1,359.03	\$986.58	7	1.4	4.964285714
51	1970	3,366.51	9.14	\$ 336.65	16,586.82	0.02	\$403.45	\$288.17	6.8	1.37	4.927007299
50	1971	12,064.50	9.61	\$ 1,206.45	59,506.11	0.02	\$1,459.34	\$1,024.50	6.6	1.33	4.932330827
49	1972	4,526.37	10.10	\$ 452.64	21,629.83	0.02	\$552.86	\$381.18	6.3	1.31	4.778625954
48	1973	7,696.36	10.62	\$ 769.64	34,934.26	0.02	\$949.77	\$642.43	5.8	1.28	4.5390625
47	1974	96,065.03	11.16	\$ 9,606.50	398,746.12	0.02	\$11,982.38	\$7,945.40	5.2	1.26	4.150793651
46	1975	55,403.35	11.73	\$ 5,540.34	212,604.73	0.03	\$6,989.02	\$4,538.12	4.7	1.23	3.837398374
45	1976	12,794.87	12.34	\$ 1,279.49	47,021.15	0.03	\$1,633.66	\$1,037.21	4.4	1.2	3.675
44	1977	88,859.03	12.97	\$ 8,885.90	302,120.70	0.03	\$11,488.04	\$7,126.56	4.1	1.2	3.4
43	1978	80,811.59	13.63	\$ 8,081.16	256,131.65	0.03	\$10,585.08	\$6,408.79	3.7	1.18	3.169491525
42	1979	99,637.42	14.32	\$ 9,963.74	299,786.27	0.03	\$13,230.52	\$7,809.57	3.4	1.14	3.00877193
40	1981	238599.34	15.79	\$ 23,859.93	590,107.30	0.04	\$32,618.65	\$18,239.54	2.8	1.12	2.473214286
39	1982	146,799.48	16.57	\$ 14,679.95	336,696.06	0.04	\$20,381.18	\$11,074.05	2.5	1.09	2.293577982
38	1983	45,243.40	17.38	\$ 4,524.34	98,865.21	0.05	\$6,383.02	\$3,366.30	2.4	1.08	2.185185185
37	1984	229,535.79	18.21	\$ 22,953.58	484,813.91	0.05	\$32,919.98	\$16,838.99	2.3	1.07	2.112149533
36	1985	23,764.54	19.06	\$ 2,376.45	49,113.38	0.05	\$3,466.16	\$1,718.36	2.2	1.05	2.066666667
35	1986	627,855.34	19.94	\$ 62,785.53	1,273,997.73	0.05	\$93,185.22	\$44,724.37	2.1	1.03	2.029126214
34	1987	841,421.49	20.84	\$ 84,142.15	1,666,181.17	0.05	\$127,127.99	\$59,026.78	2	1.01	1.98019802
33	1988	22,839.52	21.76	\$ 2,283.95	43,851.88	0.05	\$3,514.20	\$1,577.34	1.9	1	1.92
32	1989	791,278.65	22.69	\$ 79,127.87	1,477,591.76	0.05	\$124,013.04	\$53,789.47	1.8	0.98	1.867346939
31	1990	785,719.08	23.64	\$ 78,571.91	1,403,069.79	0.06	\$125,480.25	\$52,555.30	1.8	0.98	1.785714286
30	1991	996,030.58	24.60	\$ 99,603.06	1,676,990.26	0.06	\$162,120.11	\$65,543.48	1.7	0.98	1.683673469
29	1992	337,836.22	25.57	\$ 33,783.62	561,911.26	0.06	\$56,054.77	\$21,867.38	1.6	0.98	1.663265306
28	1993	713,832.36	26.55	\$ 71,383.24	1,165,440.59	0.06	\$120,762.14	\$45,440.87	1.6	0.98	1.632653061
27	1994	97,420.36	27.53	\$ 9,742.04	159,053.65	0.06	\$16,803.99	\$6,099.02	1.6	0.98	1.632653061
26	1995	926,577.87	28.52	\$ 92,657.79	1,474,960.69	0.06	\$162,989.20	\$57,039.81	1.6	0.98	1.591836735
24	1997	47,478.23	30.51	\$ 4,747.82	73,639.70	0.06	\$8,687.32	\$2,825.46	1.5	0.98	1.551020408
23	1998	104,058.13	31.50	\$ 10,405.81	159,272.65	0.07	\$19,416.97	\$6,089.14	1.5	0.98	1.530612245
22	1999	5,385.29	32.50	\$ 538.53	8,077.94	0.07	\$1,024.98	\$309.81	1.5	0.98	1.5
21	2000	49,451.57	33.50	\$ 4,945.16	72,663.53	0.07	\$9,600.32	\$2,796.95	1.4	0.98	1.469387755
19	2002	289,511.03	35.50	\$ 28,951.10	404,724.60	0.07	\$58,475.13	\$15,826.81	1.4	0.98	1.397959184
16	2005	125,526.90	38.50	\$ 12,552.69	163,953.50	0.08	\$26,905.65	\$6,520.81	1.3	0.98	1.306122449
15	2006	162,810.09	39.50	\$ 16,281.01	209,327.26	0.08	\$35,594.93	\$8,314.92	1.3	0.98	1.285714286
14	2007	272,875.71	40.50	\$ 27,287.57	342,486.86	0.08	\$60,851.58	\$13,701.04	1.2	0.98	1.255102041
13	2008	432,488.79	41.50	\$ 43,248.88	529,578.11	0.08	\$98,374.37	\$21,348.91	1.2	0.98	1.224489796
12	2009	8,146.72	42.50	\$ 814.67	9,975.58	0.08	\$1,890.12	\$395.36	1.2	0.98	1.224489796
11	2010	20,858.65	43.50	\$ 2,085.87	25,115.52	0.08	\$4,936.21	\$995.20	1.2	0.98	1.204081633
10	2011	84,169.67	44.50	\$ 8,416.97	97,911.66	0.09	\$20,317.17	\$3,948.14	1.1	0.98	1.163265306
9	2012	203,670.58	45.50	\$ 20,367.06	234,844.65	0.09	\$50,145.98	\$9,392.42	1.1	0.98	1.153061224
8	2013	3,000.00	46.50	\$ 300.00	3,428.57	0.09	\$753.41	\$136.01	1.1	0.98	1.142857143
7	2014	16,610.27	47.50	\$ 1,661.03	18,474.69	0.09	\$4,254.86	\$740.37	1.1	0.98	1.112244898
5	2016	210,132.56	49.50	\$ 21,013.26	229,430.45	0.09	\$56,001.78	\$9,052.96	1.1	0.98	1.091836735
4	2017	54,330.04	50.50	\$ 5,433.00	58,210.76	0.09	\$14,768.92	\$2,301.17	1.1	0.98	1.071428571
3	2018	48,913.00	51.50	\$ 4,891.30	51,408.56	0.10	\$13,562.29	\$2,036.79	1	0.98	1.051020408
2	2019	212,068.09	52.50	\$ 21,206.81	218,559.97	0.10	\$59,976.95	\$8,681.78	1	0.98	1.030612245
0	2021	785,483.10	54.50	\$ 78,548.31	785,483.10	0.10	\$231,124.62	\$31,080.96	1	0.98	1
		11,252,283.90			22,195,730.46		\$2,017,033.04	\$717,587.55			
						1.97		\$0.06			

Account 464

Cost of Removal Estimate 0.1
 Average Age of Retirements 53.00 53
 Credit Adjusted Risk Free Rate 3.75
 Future Inflation Rate = 2

Age	Vintage	Original Cost	R/L	Net Salvage Requirement	Adjusted Original Cost	Adjusted Net Salvage Rate	Future Salvage Requirement	Discounted Salvage Requirement	CPI I	Age	Adjust Inflation Factor
90	1931	698.96		\$ 69.90	5,167.97	0.01	\$69.90	\$69.90	17	2.26	7.39380531
73	1948	681.35		\$ 68.14	5,650.34	0.01	\$70.89	\$65.86	12	1.4	8.292857143
71	1950	589.52	2.25	\$ 58.95	4,858.00	0.01	\$61.64	\$56.74	11	1.33	8.240601504
69	1952	892.48	2.51	\$ 89.25	6,728.46	0.01	\$93.80	\$85.52	9.7	1.28	7.5390625
68	1953	5,232.50	2.66	\$ 523.25	40,655.69	0.01	\$551.55	\$500.10	9.8	1.26	7.76984127
67	1954	817.91	2.8	\$ 81.79	6,463.48	0.01	\$86.45	\$77.99	9.7	1.23	7.902439024
66	1955	104.89	2.96	\$ 10.49	849.61	0.01	\$11.12	\$9.97	9.7	1.2	8.1
61	1960	6,978.68	3.84	\$ 697.87	55,081.72	0.01	\$753.01	\$653.74	8.8	1.12	7.892857143
60	1961	49,895.81	4.04	\$ 4,989.58	399,624.24	0.01	\$5,405.16	\$4,658.19	8.7	1.09	8.009174312
59	1962	8,662.20	4.26	\$ 866.22	69,137.19	0.01	\$942.46	\$805.67	8.6	1.08	7.981481481
58	1963	6,687.24	4.48	\$ 668.72	53,185.43	0.01	\$730.76	\$619.65	8.5	1.07	7.953271028
54	1967	16,358.53	5.52	\$ 1,635.85	123,834.07	0.01	\$1,824.81	\$1,489.23	7.6	1	7.57
52	1969	1,290.60	6.13	\$ 129.06	9,152.72	0.01	\$145.72	\$116.28	7	0.98	7.091836735
51	1970	1,257.77	6.46	\$ 125.78	8,663.21	0.01	\$142.94	\$112.69	6.8	0.98	6.887755102
46	1975	5,102.82	8.46	\$ 510.28	24,576.85	0.02	\$603.35	\$441.88	4.7	0.98	4.816326531
40	1981	7,801.40	11.76	\$ 780.14	22,050.90	0.04	\$984.72	\$638.69	2.8	0.98	2.826530612
34	1987	55,785.33	16.21	\$ 5,578.53	113,847.61	0.05	\$7,690.04	\$4,234.10	2	0.98	2.040816327
33	1988	17,757.05	17.06	\$ 1,775.71	34,789.32	0.05	\$2,489.37	\$1,328.41	1.9	0.98	1.959183673
32	1989	17,076.29	17.93	\$ 1,707.63	31,887.36	0.05	\$2,435.54	\$1,258.72	1.8	0.98	1.867346939
30	1991	29,342.88	19.74	\$ 2,934.29	49,403.83	0.06	\$4,337.81	\$2,097.32	1.7	0.98	1.683673469
29	1992	45,070.75	20.67	\$ 4,507.08	74,964.61	0.06	\$6,786.73	\$3,170.93	1.6	0.98	1.663265306
27	1994	14,615.78	22.58	\$ 1,461.58	23,862.50	0.06	\$2,285.67	\$995.41	1.6	0.98	1.632653061
26	1995	76,532.46	23.56	\$ 7,653.25	121,827.18	0.06	\$12,202.97	\$5,126.09	1.6	0.98	1.591836735
25	1996	123181.55	24.54	\$ 12,318.16	193,571.01	0.06	\$20,025.98	\$8,114.20	1.5	0.98	1.571428571
7	2014	9,027.77	42.5	\$ 902.78	10,041.09	0.09	\$2,094.54	\$438.12	1.1	0.98	1.112244898
5	2016	1,316,312.85	44.5	\$ 131,631.29	1,437,198.72	0.09	\$317,736.25	\$61,744.19	1.1	0.98	1.091836735
4	2017	2,606.59	45.5	\$ 260.66	2,792.78	0.09	\$641.77	\$120.20	1.1	0.98	1.071428571
2	2019	927,988.75	47.5	\$ 92,798.88	956,396.57	0.10	\$237,711.87	\$41,363.37	1	0.98	1.030612245
0	2021	171,866.85	49.5	\$ 17,186.69	171,866.85	0.10	\$45,803.71	\$7,404.39	1	0.98	1
					4,058,129.33		\$674,720.52	\$147,797.54			
						1.39	0.23	\$0.05			

Account 465
 Cost of Removal Estimate 0.25
 Average Age of Retirees 26.97 27
 Credit Adjusted Risk Free Rate 3.75
 Future Inflation Rate = 2

Age	Vintage	Original Cost	R/L	Net Salvage Requirement	Adjusted Original Cost	Adjusted Net Salvage Rate	Future Salvage Requirement	Discounted Salvage Requirement	CPI Ind	Age	Adjust Inflation Factor
121	1900	504.57		\$ 126.14	765.40	0.16	\$126.14	\$126.14	22.83	15.05	1.516943522
111	1910	13,248.18		\$ 3,312.05	17,001.46	0.19	\$3,312.05	\$3,312.05	22.83	17.79	1.283305228
100	1921	33,733.67		\$ 8,433.42	39,806.31	0.21	\$8,433.42	\$8,433.42	13.7	11.61	1.180017227
95	1926	7,918.72		\$ 1,979.68	12,043.90	0.16	\$1,979.68	\$1,979.68	14.89	9.79	1.520939734
94	1927	69,978.99		\$ 17,494.75	108,352.24	0.16	\$17,494.75	\$17,494.75	15.05	9.72	1.548353909
93	1928	40,173.58		\$ 10,043.40	62,202.92	0.16	\$10,043.40	\$10,043.40	15.05	9.72	1.548353909
91	1930	61,570.86	0.50	\$ 15,392.72	100,069.27	0.15	\$15,545.88	\$15,262.34	15.05	9.26	1.625269978
90	1931	156,074.83	0.51	\$ 39,018.71	289,457.32	0.13	\$39,414.77	\$38,681.65	16.71	9.01	1.854605993
86	1935	124.68	1.10	\$ 31.17	271.49	0.11	\$31.86	\$30.59	18.77	8.62	1.1774942
85	1936	751,729.53	1.30	\$ 187,932.38	1,635,077.98	0.11	\$192,833.22	\$183,821.92	18.51	8.51	2.175088132
84	1937	408,311.87	1.51	\$ 102,077.97	869,924.33	0.12	\$105,176.39	\$99,489.27	17.79	8.35	2.130538922
83	1938	150,740.66	1.72	\$ 37,685.17	329,040.04	0.11	\$38,990.85	\$36,598.49	17.79	8.15	2.182822086
82	1939	139,371.43	1.94	\$ 34,842.86	316,656.16	0.11	\$36,207.46	\$33,711.74	17.79	7.83	2.272030651
81	1940	166,120.78	2.18	\$ 41,530.20	375,911.36	0.11	\$43,362.30	\$40,018.27	17.13	7.57	2.262879789
80	1941	259,663.51	2.41	\$ 64,915.88	574,180.49	0.11	\$68,089.06	\$62,308.32	16.12	7.29	2.211248285
79	1942	231,275.70	2.65	\$ 57,818.93	518,124.12	0.11	\$60,934.11	\$55,270.32	15.57	6.95	2.24028777
78	1943	63,399.04	2.91	\$ 15,849.76	142,953.09	0.11	\$16,789.94	\$15,084.25	15.22	6.75	2.254814815
76	1945	67,400.64	3.41	\$ 16,850.16	160,318.77	0.11	\$18,027.30	\$15,900.51	14.89	6.26	2.378594249
75	1946	307,753.16	3.67	\$ 76,938.29	771,766.53	0.10	\$82,738.03	\$77,281.78	14.57	5.81	2.507745267
74	1947	639,932.51	3.94	\$ 159,983.13	1,627,361.83	0.10	\$172,965.25	\$149,611.76	13.3	5.23	2.543021033
73	1948	1,858.42	4.20	\$ 464.61	4,571.24	0.10	\$504.90	\$432.57	11.61	4.72	2.459745763
71	1950	49,994.63	4.75	\$ 12,498.66	134,299.30	0.09	\$13,731.38	\$11,528.44	10.96	4.08	2.68627451
70	1951	1,184,149.93	5.03	\$ 296,037.48	3,144,013.05	0.09	\$327,043.53	\$271,759.91	9.93	3.74	2.655080214
69	1952	11672.21	5.22	\$ 2,918.05	32,838.72	0.09	\$3,242.25	\$2,665.57	9.65	3.43	2.813411079
68	1953	1,068,946.00	5.62	\$ 267,236.50	3,364,945.77	0.08	\$298,695.54	\$242,870.96	9.79	3.11	3.147909968
67	1954	167,992.60	5.93	\$ 41,998.15	589,490.28	0.07	\$47,231.22	\$37,968.17	9.72	2.77	3.509025271
66	1955	670,889.45	6.25	\$ 167,722.36	2,608,418.18	0.06	\$189,820.03	\$150,805.22	9.72	2.5	3.888
65	1956	121,386.63	6.59	\$ 30,346.66	492,747.42	0.06	\$34,576.90	\$27,128.41	9.58	2.36	4.059322034
64	1957	17,289,437.66	6.94	\$ 4,322,359.42	70,840,793.24	0.06	\$4,959,136.57	\$3,841,038.12	9.26	2.26	4.097345133
63	1958	19,410,275.93	7.31	\$ 4,852,568.98	80,592,896.83	0.06	\$5,608,399.91	\$4,285,148.96	9.01	2.17	4.152073703
62	1959	3,170,065.01	7.70	\$ 792,516.25	13,575,158.77	0.06	\$923,059.08	\$695,218.13	8.95	2.09	4.282296651
61	1960	973,648.73	8.12	\$ 243,412.18	4,303,527.39	0.06	\$285,874.69	\$212,008.02	8.84	2	4.42
60	1961	842,536.00	8.56	\$ 210,634.00	3,830,905.88	0.05	\$249,543.32	\$182,090.70	8.73	1.92	4.546875
59	1962	2,095,941.04	9.02	\$ 523,985.26	9,872,684.02	0.05	\$626,458.95	\$449,448.47	8.62	1.83	4.710382514
58	1963	2,446,850.59	9.51	\$ 611,712.65	11,898,684.87	0.05	\$738,473.80	\$520,341.20	8.51	1.75	4.862857143
57	1964	10,668,880.18	10.03	\$ 2,667,220.05	53,990,999.70	0.05	\$3,253,258.47	\$2,248,836.45	8.35	1.65	5.060606061
56	1965	5,558,167.09	10.58	\$ 1,389,541.77	27,790,835.45	0.05	\$1,713,410.50	\$1,160,666.02	8.15	1.63	5
55	1966	6,082,507.70	11.15	\$ 1,520,626.93	29,766,272.06	0.05	\$1,896,332.95	\$1,257,903.18	7.83	1.6	4.89375
54	1967	9,103,641.70	11.75	\$ 2,275,910.43	43,071,604.79	0.05	\$2,872,150.44	\$1,863,575.30	7.57	1.6	4.73125
53	1968	3,358,225.53	12.37	\$ 839,556.38	15,693,246.23	0.05	\$1,072,590.61	\$680,238.38	7.29	1.56	4.673076923
52	1969	1,939,472.95	13.01	\$ 484,868.24	8,752,816.24	0.06	\$627,352.99	\$388,603.51	6.95	1.54	4.512987013
51	1970	6,615,568.92	13.67	\$ 1,653,892.23	29,378,348.82	0.06	\$2,168,061.29	\$1,310,732.76	6.75	1.52	4.440789474
50	1971	9,268,739.44	14.34	\$ 2,317,184.86	40,535,287.15	0.06	\$3,078,131.33	\$1,815,589.72	6.56	1.5	4.373333333
49	1972	12,962,889.20	15.02	\$ 3,240,722.30	55,202,507.75	0.06	\$4,363,313.30	\$2,510,007.70	6.26	1.47	4.258503401
48	1973	2,587,292.63	15.72	\$ 646,823.16	10,439,007.07	0.06	\$883,039.76	\$495,047.92	5.81	1.44	4.034722222
47	1974	4,701,695.38	16.42	\$ 1,175,423.85	17,564,190.60	0.07	\$1,627,081.54	\$888,964.93	5.23	1.4	3.75714286
46	1975	26,894,698.08	17.14	\$ 6,723,674.52	92,659,105.79	0.07	\$9,440,904.97	\$5,023,165.64	4.72	1.37	3.44525474
45	1976	8,941,190.04	17.87	\$ 2,235,297.51	29,647,103.82	0.08	\$3,184,347.12	\$1,649,350.52	4.41	1.33	3.315789474
44	1977	1,105,639.75	18.61	\$ 276,409.94	3,443,519.22	0.08	\$399,579.18	\$201,402.20	4.08	1.31	3.114503817
43	1978	3,650,138.28	19.37	\$ 912,534.57	10,665,247.79	0.09	\$1,339,166.74	\$656,364.45	3.74	1.28	2.921875
42	1979	11,045,642.38	20.13	\$ 2,761,410.60	30,068,693.15	0.09	\$4,113,887.82	\$1,960,703.31	3.43	1.26	2.722222222
41	1980	2,363,387.55	20.91	\$ 590,846.89	5,975,719.74	0.10	\$893,932.12	\$413,993.25	3.11	1.23	2.528455885
40	1981	19,253,434.14	21.71	\$ 4,813,358.54	44,443,343.81	0.11	\$7,398,742.99	\$3,327,025.84	2.77	1.2	2.308333333
39	1982	31,736,353.72	22.51	\$ 7,934,088.43	66,117,403.58	0.12	\$12,390,444.96	\$5,408,937.43	2.55	1.2	2.083333333
38	1983	585,609.64	23.33	\$ 146,402.41	1,171,219.28	0.13	\$232,375.44	\$98,443.66	2.36	1.18	2
37	1984	18,409,411.00	24.16	\$ 4,602,352.75	36,495,849.88	0.13	\$7,426,087.33	\$3,051,317.68	2.26	1.14	1.98245614
36	1985	40,319,036.48	25.00	\$ 10,079,759.12	77,426,822.27	0.13	\$16,536,913.24	\$6,587,973.04	2.17	1.13	1.920353982
35	1986	10,355,630.60	25.85	\$ 2,588,907.65	19,324,346.39	0.13	\$4,319,475.34	\$1,667,778.90	2.09	1.12	1.866071429
34	1987	6,381,187.02	26.71	\$ 1,595,296.76	11,708,600.04	0.14	\$2,707,397.79	\$1,012,767.54	2	1.09	1.834862385
33	1988	33,840,488.10	27.59	\$ 8,460,122.03	60,160,867.73	0.14	\$14,610,173.26	\$5,291,070.38	1.92	1.08	1.777777778
32	1989	64,565,346.35	28.47	\$ 16,141,336.59	110,424,844.69	0.15	\$28,365,234.86	\$9,945,005.41	1.83	1.07	1.710280374
31	1990	35,227,934.04	29.36	\$ 8,806,983.51	58,713,223.40	0.15	\$15,751,728.81	\$5,344,627.62	1.75	1.05	1.666666667
30	1991	33,945,460.29	30.27	\$ 8,486,365.07	54,378,649.98	0.16	\$15,454,284.75	\$5,070,945.70	1.65	1.03	1.601941748
29	1992	69,166,629.12	31.18	\$ 17,291,657.28	111,625,351.95	0.15	\$32,061,953.12	\$10,173,745.02	1.63	1.01	1.613861866
28	1993	35,102,013.98	32.10	\$ 8,775,503.50	56,163,222.37	0.16	\$16,570,574.17	\$5,082,991.39	1.6	1	1.6
27	1994	34,556,578.01	33.03	\$ 8,639,144.50	56,418,902.87	0.15	\$16,616,303.33	\$4,925,465.61	1.6	0.98	1.632653061
26	1995	30,037,510.10	33.96	\$ 7,509,377.53	47,814,812.00	0.16	\$14,711,798.62	\$4,214,147.31	1.56	0.98	1.591836735
25	1996	51,558,774.26	34.90	\$ 12,889,693.57	81,020,930.98	0.16	\$25,726,966.87	\$7,118,749.47	1.54	0.98	1.517428571
24	1997	19,704,937.40	35.85	\$ 4,926,234.35	30,562,760.05	0.16	\$10,019,158.01	\$2,677,057.18	1.52	0.98	1.551020408
23	1998	34,226,277.63	36.80	\$ 8,556,569.41	52,387,159.64	0.16	\$17,733,154.52	\$4,575,343.66	1.5	0.98	1.530612245
22	1999	53,916,470.45	37.76	\$ 13,479,117.61	80,874,705.68	0.17	\$28,471,080.45	\$7,090,764.95	1.47	0.98	1.5
21	2000	17,677,659.48	38.72	\$ 4,419,414.87	25,975,336.38	0.17	\$9,514,006.05	\$2,287,199.16	1.44	0.98	1.469387755
20	2001	46,466,250.25	39.69	\$ 11,616,562.56	66,380,357.50	0.18	\$25,492,853.66	\$5,913,581.01	1.4	0.98	1.428571429
19	2002	51,922,238.74	40.66	\$ 12,980,559.69	72,585,170.48	0.18	\$29,038,648.66	\$6,499,800.66	1.37	0.98	1.397959184
18	2003	7,521,099.34	41.64	\$ 1,880,274.84	10,207,206.25	0.18	\$4,288,767.33	\$925,950.52	1.33	0.98	1.357142857
17	2004	4,659,850.83	42.62	\$ 1,164,962.71	6,228,984.27	0.19	\$2,709,264.11	\$564,206.77	1.31	0.98	1.336734694
16	2005	11,997,470.67	43.60	\$ 2,999,367.67	15,670,165.77	0.19	\$7,112,089.19	\$1,428,616.95	1.28	0.98	1.306122449
15	2006	125,125,575.60	44.58	\$ 31,281,393.90	160,875,740.06	0.19	\$75,627,850.00	\$14,653,184.44	1.26	0.98	1.285184286
14	2007	80,961,603.56	45.57	\$ 20,240,400.89	101,615,073.8						

Account 466

Cost of Removal Estimate 0.1
 Average Age of Retirements 23.56 24
 Credit Adjusted Risk Free Rate 3.75
 Future Inflation Rate = 2

Age	Vintage	Original Cost	R/L	Net Salvage Requirement	Adjusted Original Cost	Adjusted Net Salvage Rate	Future Salvage Requirement	Discounted Salvage Requirement	CPI I	Age Adjust	Inflation Factor
51	1970	5,225,157.68		\$ 522,515.77	22,043,633.96	0.02	\$522,515.77	\$522,515.77	6.8	1.6	4.21875
49	1972	6,694,440.19		\$ 669,444.02	27,212,464.67	0.02	\$669,444.02	\$669,444.02	6.3	1.54	4.064935065
33	1988	3,767,639.42	3.06	\$ 376,763.94	6,401,652.82	0.06	\$400,300.25	\$357,653.32	1.9	1.13	1.699115044
31	1990	29,064,577.31	3.76	\$ 2,906,457.73	46,663,312.19	0.06	\$3,131,126.81	\$2,726,373.68	1.8	1.09	1.605504587
28	1993	4,270,487.16	5.16	\$ 427,048.72	6,507,409.01	0.07	\$472,992.56	\$391,161.12	1.6	1.05	1.523809524
27	1994	6,598,676.71	5.73	\$ 659,867.67	10,250,371.59	0.06	\$739,155.54	\$598,582.47	1.6	1.03	1.553398058
26	1995	11,074,974.21	6.35	\$ 1,107,497.42	17,105,900.76	0.06	\$1,255,896.40	\$994,098.33	1.6	1.01	1.544554455
25	1996	41,359,020.59	7.00	\$ 4,135,902.06	63,692,891.71	0.06	\$4,750,851.42	\$3,671,594.50	1.5	1	1.54
20	2001	2,237,627.66	10.66	\$ 223,762.77	3,196,610.94	0.07	\$276,353.93	\$186,651.91	1.4	0.98	1.428571429
17	2004	1,108,053.64	13.14	\$ 110,805.36	1,481,173.74	0.07	\$143,736.49	\$88,610.12	1.3	0.98	1.336734694
15	2006	6,339,908.87	14.91	\$ 633,990.89	8,151,311.40	0.08	\$851,748.89	\$491,959.02	1.3	0.98	1.285714286
14	2007	81,039,112.91	15.82	\$ 8,103,911.29	101,712,356.00	0.08	\$11,085,349.64	\$6,191,809.25	1.2	0.98	1.255102041
13	2008	80,181,083.22	16.75	\$ 8,018,108.32	98,180,918.23	0.08	\$11,171,842.29	\$6,030,093.29	1.2	0.98	1.224489796
12	2009	1,978,036.78	17.69	\$ 197,803.68	2,422,085.85	0.08	\$280,783.38	\$146,400.25	1.2	0.98	1.224489796
11	2010	5,756,021.34	18.64	\$ 575,602.13	6,930,719.57	0.08	\$832,586.95	\$419,190.39	1.2	0.98	1.204081633
10	2011	17,185,515.58	19.60	\$ 1,718,551.56	19,991,314.04	0.09	\$2,533,529.31	\$1,231,286.36	1.1	0.98	1.163265306
9	2012	33,368,237.21	20.58	\$ 3,336,823.72	38,475,620.46	0.09	\$5,015,622.00	\$2,351,200.09	1.1	0.98	1.153061224
8	2013	1,949,552.75	21.55	\$ 194,955.28	2,228,060.29	0.09	\$298,723.02	\$135,121.68	1.1	0.98	1.142857143
7	2014	6,525,504.74	22.54	\$ 652,550.47	7,257,959.35	0.09	\$1,019,675.49	\$444,723.51	1.1	0.98	1.112244898
6	2015	203,461,376.38	23.53	\$ 20,346,137.64	224,222,741.32	0.09	\$32,422,314.91	\$13,634,647.04	1.1	0.98	1.102040816
5	2016	153,100,505.79	24.52	\$ 15,310,050.58	167,160,756.32	0.09	\$24,880,140.99	\$10,088,451.09	1.1	0.98	1.091836735
4	2017	235,646,157.74	25.51	\$ 23,564,615.77	252,478,026.15	0.09	\$39,052,671.16	\$15,268,422.75	1.1	0.98	1.071428571
3	2018	2,388,189.10	26.51	\$ 238,818.91	2,510,035.48	0.10	\$403,700.48	\$152,129.90	1	0.98	1.051020408
2	2019	620131.22	27.50	\$ 62,013.12	639,114.83	0.10	\$106,902.61	\$38,843.24	1	0.98	1.030612245
1	2020	1,757,876.43	28.50	\$ 175,787.64	1,793,751.46	0.10	\$309,095.90	\$108,251.08	1	0.98	1.020408163
0	2021	62,362,174.13	29.50	\$ 6,236,217.41	62,362,174.13	0.10	\$11,184,750.86	\$3,775,523.74	1	0.98	1
		1,005,060,038.76		100,506,003.88	1,201,072,366.28		\$153,811,811.06	\$70,714,737.91			
				0.10	1.20		0.15	\$0.07			

Account 467
 Cost of Removal Estimate 0.25
 Average Age of Retirements 18.47 18
 Credit Adjusted Risk Free Rate 3.75
 Future Inflation Rate = 2

Age	Vintage	Original Cost	R/L	Net Salvage Requirement	Adjusted Original Cost	Adjusted Net Salvage Rate	Future Salvage Requirement	Discounted Salvage Requirement	CPI	Age	Adjust Inflation Factor
62	1959	188,441.62	1.34	\$ 47,110.41	413,370.71	0.11	\$48,377.24	\$46,048.66	9	4.08	2.193627451
55	1966	9,026.68	3.06	\$ 2,256.67	31,273.85	0.07	\$2,397.64	\$2,142.20	7.8	2.26	3.46460177
53	1968	11,759.11	3.61	\$ 2,939.78	41,016.23	0.07	\$3,157.63	\$2,764.67	7.3	2.09	3.488038278
51	1970	18,456.51	4.18	\$ 4,614.13	64,886.17	0.07	\$5,012.31	\$4,297.42	6.8	1.92	3.515625
50	1971	7,194.17	4.49	\$ 1,798.54	25,788.94	0.07	\$1,965.78	\$1,666.28	6.6	1.83	3.584699454
49	1972	11,696.49	4.82	\$ 2,924.12	41,840.02	0.07	\$3,216.98	\$2,693.93	6.3	1.75	3.577142857
48	1973	8,407.17	5.16	\$ 2,101.79	29,603.43	0.07	\$2,327.91	\$1,925.17	5.8	1.65	3.521212121
47	1974	1,862.82	5.54	\$ 465.71	5,977.02	0.08	\$519.70	\$423.82	5.2	1.63	3.208588957
46	1975	59,355.58	5.93	\$ 14,838.90	175,098.96	0.08	\$16,687.86	\$13,415.01	4.7	1.6	2.95
45	1976	31,572.65	6.36	\$ 7,893.16	87,022.12	0.09	\$8,952.58	\$7,083.76	4.4	1.6	2.75625
44	1977	376,455.39	6.83	\$ 94,113.85	984,575.64	0.10	\$107,743.90	\$83,790.34	4.1	1.56	2.615384615
43	1978	178,048.72	7.33	\$ 44,512.18	432,404.03	0.10	\$51,465.73	\$39,293.92	3.7	1.54	2.428571429
42	1979	927,242.77	7.87	\$ 231,810.69	2,092,396.51	0.11	\$270,904.87	\$202,763.80	3.4	1.52	2.256578947
41	1980	479,947.53	8.44	\$ 119,986.88	995,091.21	0.12	\$141,814.04	\$103,939.26	3.1	1.5	2.073333333
40	1981	10,043,353.96	9.04	\$ 2,510,838.49	18,925,231.61	0.13	\$3,003,062.22	\$2,152,939.66	2.8	1.47	1.884353741
39	1982	1,147,488.04	9.68	\$ 286,872.01	1,992,166.74	0.14	\$347,486.42	\$243,317.29	2.5	1.44	1.736111111
38	1983	653,122.36	10.34	\$ 163,280.59	1,100,977.69	0.15	\$200,382.75	\$136,944.10	2.4	1.4	1.685714286
37	1984	536,336.81	11.01	\$ 134,084.20	884,759.99	0.15	\$166,749.87	\$111,182.51	2.3	1.37	1.649635036
36	1985	562,449.81	11.70	\$ 140,612.45	917,681.27	0.15	\$177,274.31	\$115,235.15	2.2	1.33	1.631578947
35	1986	956,125.11	12.41	\$ 239,031.28	1,525,420.98	0.16	\$305,620.77	\$193,539.88	2.1	1.31	1.595419847
34	1987	1,039,879.48	13.13	\$ 259,969.87	1,624,811.69	0.16	\$337,165.61	\$207,931.10	2	1.28	1.5625
33	1988	652,968.90	13.87	\$ 163,242.23	995,000.23	0.16	\$214,840.86	\$128,932.34	1.9	1.26	1.523809524
32	1989	1,272,960.76	14.62	\$ 318,240.19	1,893,917.23	0.17	\$425,098.46	\$248,166.66	1.8	1.23	1.487804878
31	1990	4338754.55	15.39	\$ 1,084,688.64	6,327,350.39	0.17	\$1,471,166.19	\$834,842.97	1.8	1.2	1.458333333
30	1991	4,736,358.91	16.18	\$ 1,184,089.73	6,512,493.50	0.18	\$1,631,305.85	\$899,182.50	1.7	1.2	1.375
29	1992	4,782,231.25	16.99	\$ 1,195,557.81	6,605,963.51	0.18	\$1,673,738.09	\$895,467.01	1.6	1.18	1.381355932
28	1993	6,502,310.58	17.81	\$ 1,625,577.65	9,126,049.94	0.18	\$2,313,006.10	\$1,200,683.72	1.6	1.14	1.403508772
27	1994	20,746,981.35	18.64	\$ 5,186,745.34	29,376,256.78	0.18	\$7,502,433.02	\$3,777,320.56	1.6	1.13	1.415929204
26	1995	27,831,462.08	19.50	\$ 6,957,865.52	38,765,250.75	0.18	\$10,237,157.38	\$4,993,572.10	1.6	1.12	1.392857143
25	1996	10,762,992.54	20.36	\$ 2,690,748.14	15,206,429.83	0.18	\$4,026,915.76	\$1,903,069.81	1.5	1.09	1.412844037
24	1997	3,778,416.95	21.24	\$ 944,604.24	5,317,772.00	0.18	\$1,438,525.41	\$658,158.02	1.5	1.08	1.407407407
23	1998	5,722,275.89	22.14	\$ 1,430,568.97	8,021,882.09	0.18	\$2,217,770.51	\$981,612.21	1.5	1.07	1.401869159
22	1999	6,305,039.14	23.04	\$ 1,576,259.79	8,827,054.80	0.18	\$2,487,572.53	\$1,065,147.63	1.5	1.05	1.4
21	2000	8,589,370.71	23.96	\$ 2,147,342.68	12,008,440.60	0.18	\$3,451,131.21	\$1,428,520.46	1.4	1.03	1.398058252
20	2001	2,475,604.98	24.89	\$ 618,901.25	3,431,531.66	0.18	\$1,013,163.72	\$405,261.82	1.4	1.01	1.386138614
19	2002	3,216,144.89	25.82	\$ 804,036.22	4,406,118.50	0.18	\$1,340,701.36	\$518,225.96	1.4	1	1.37
18	2003	1,376,550.48	26.77	\$ 344,137.62	1,868,175.65	0.18	\$584,734.54	\$218,251.47	1.3	0.98	1.357142857
17	2004	1,076,371.46	27.72	\$ 269,092.87	1,438,823.07	0.19	\$465,906.69	\$167,922.41	1.3	0.98	1.336734694
16	2005	7,462,615.75	28.68	\$ 1,865,653.94	9,747,089.96	0.19	\$3,292,183.36	\$1,145,368.28	1.3	0.98	1.306122449
15	2006	6,507,397.81	29.65	\$ 1,626,849.45	8,366,654.33	0.19	\$2,926,459.10	\$982,415.34	1.3	0.98	1.285714286
14	2007	7,093,542.35	30.62	\$ 1,773,385.59	8,903,119.48	0.20	\$3,251,924.35	\$1,053,378.98	1.2	0.98	1.255102041
13	2008	9,306,136.36	31.60	\$ 2,326,534.09	11,395,269.01	0.20	\$4,349,855.68	\$1,359,097.83	1.2	0.98	1.224489796
12	2009	9,112,981.91	32.58	\$ 2,278,245.48	11,158,753.36	0.20	\$4,343,042.84	\$1,308,885.45	1.2	0.98	1.224489796
11	2010	4,748,047.03	33.56	\$ 1,187,011.76	5,717,036.22	0.21	\$2,307,155.07	\$670,680.95	1.2	0.98	1.204081633
10	2011	9,082,323.76	34.55	\$ 2,270,580.94	10,565,152.13	0.21	\$4,500,625.97	\$1,261,490.20	1.1	0.98	1.163265306
9	2012	8,331,840.06	35.54	\$ 2,082,960.02	9,607,121.70	0.22	\$4,210,474.46	\$1,137,925.35	1.1	0.98	1.153061224
8	2013	9,006,300.41	36.53	\$ 2,251,575.10	10,292,914.75	0.22	\$4,641,418.32	\$1,209,498.19	1.1	0.98	1.142857143
7	2014	27,194,997.69	37.52	\$ 6,798,749.42	30,247,497.43	0.22	\$14,292,476.26	\$3,591,151.82	1.1	0.98	1.112244898
6	2015	30,984,871.21	38.51	\$ 7,746,217.80	34,146,592.76	0.23	\$16,606,660.93	\$4,023,281.13	1.1	0.98	1.102040816
5	2016	33,052,185.97	39.51	\$ 8,263,046.49	36,087,590.80	0.23	\$18,068,952.77	\$4,219,324.61	1.1	0.98	1.091836735
4	2017	73,564,213.37	40.51	\$ 18,391,053.34	78,818,800.04	0.23	\$41,020,368.94	\$9,232,544.57	1.1	0.98	1.071428571
3	2018	17,376,164.38	41.50	\$ 4,344,041.10	18,262,703.38	0.24	\$9,881,003.50	\$2,144,345.10	1	0.98	1.051020408
2	2019	27,572,193.75	42.50	\$ 6,893,048.44	28,416,240.50	0.24	\$15,992,583.62	\$3,345,215.89	1	0.98	1.030612245
1	2020	29,487,812.21	43.50	\$ 7,371,953.05	30,089,604.30	0.25	\$17,445,765.58	\$3,517,284.10	1	0.98	1.020408163
0	2021	43,958,569.88	44.50	\$ 10,989,642.47	43,958,569.88	0.25	\$26,527,187.49	\$5,154,903.24	1	0.98	1
				485,257,212.10	121,314,303.03		\$241,355,592.05	\$69,354,466.59			
					0.25	1.19	0.50	\$0.14			

Account 473.01		Cost of Removal Estimate		Average Age of Retirements		Credit Adjusted Risk Free Rate		Future Inflation Rate =			
		0.5		24.64 25		3.75		2			
Age	Vintage	Original Cost	R/L	Net Salvage Requirement	Adjusted Original Cost	Adjusted Net Salvage Rate	Future Salvage Requirement	Discounted Salvage Requirement	CPI Inflation Factor	Age	Adjusted Inflation Factor
121	1900	2,323,390.77		\$ 1,262,695.39	3,830,875.37	0.33	\$1,262,695.39	\$1,262,695.39	22.8	15.05	1.52
112	1901	28,468.71		\$ 14,234.36	43,649.47	0.33	\$14,234.36	\$14,234.36	22.8	15.05	1.52
112	1909	61.08		\$ 30.54	73.28	0.42	\$30.54	\$30.54	22.8	19.03	1.2
110	1911	1,994.22		\$ 997.11	2,459.65	0.41	\$997.11	\$997.11	22.8	18.51	1.23
109	1912	5,372.22		\$ 2,686.11	6,894.20	0.39	\$2,686.11	\$2,686.11	22.8	17.79	1.28
108	1913	1,947.23		\$ 973.62	2,408.89	0.39	\$973.62	\$973.62	22.8	17.79	1.28
107	1914	1,947.23		\$ 973.62	2,408.89	0.39	\$973.62	\$973.62	22.8	17.79	1.28
106	1915	398.55		\$ 199.28	522.56	0.38	\$199.28	\$199.28	22.5	17.13	1.31
105	1916	492.24		\$ 246.12	624.46	0.39	\$246.12	\$246.12	20.5	16.12	1.27
104	1917	248.91		\$ 124.46	277.21	0.45	\$124.46	\$124.46	17.3	15.57	1.11
103	1918	433.13		\$ 216.57	437.97	0.49	\$216.57	\$216.57	15.4	15.22	1.01
103	1919	361.62		\$ 180.81	335.91	0.54	\$180.81	\$180.81	14	15.05	0.93
102	1920	933.30		\$ 466.65	753.41	0.62	\$466.65	\$466.65	12	14.89	0.81
100	1921	549.45		\$ 274.73	516.64	0.53	\$274.73	\$274.73	13.7	14.57	0.94
99	1922	312.68		\$ 156.34	350.06	0.45	\$156.34	\$156.34	14.9	13.3	1.12
98	1923	382.19		\$ 191.10	490.16	0.39	\$191.10	\$191.10	14.9	11.61	1.28
97	1924	509.56		\$ 254.78	690.61	0.37	\$254.78	\$254.78	15.2	11.23	1.36
96	1925	74.63		\$ 37.32	104.48	0.36	\$37.32	\$37.32	15.1	10.96	1.37
95	1926	93.15		\$ 46.58	139.68	0.33	\$46.58	\$46.58	14.9	9.93	1.5
94	1927	147.94		\$ 73.97	230.73	0.32	\$73.97	\$73.97	15.1	9.65	1.56
93	1928	37,036.47		\$ 18,518.24	56,935.53	0.33	\$18,518.24	\$18,518.24	15.1	9.79	1.54
92	1929	270.46		\$ 135.23	414.32	0.33	\$135.23	\$135.23	14.9	9.72	1.53
91	1930	1,367.06		\$ 683.53	2,116.69	0.32	\$683.53	\$683.53	15.1	9.72	1.55
90	1931	597.08		\$ 298.54	1,041.46	0.29	\$298.54	\$298.54	16.7	9.58	1.74
89	1932	799.42	0.50	\$ 399.71	1,577.26	0.25	\$403.69	\$396.32	18.3	9.26	1.97
88	1933	67.19	0.55	\$ 33.60	143.93	0.23	\$33.96	\$33.28	19.3	9.01	2.14
87	1934	293.99	0.76	\$ 147.00	625.10	0.24	\$149.22	\$145.11	19	8.95	2.13
86	1935	1,444.26	1.00	\$ 722.13	3,075.10	0.24	\$738.61	\$711.92	18.8	8.84	2.12
85	1936	382.70	1.23	\$ 191.35	1,235.38	0.24	\$208.65	\$205.22	18.5	8.73	2.12
84	1937	1,939.37	1.51	\$ 969.69	4,002.48	0.24	\$999.12	\$945.09	17.8	8.62	2.06
83	1938	18,335.41	1.77	\$ 9,167.71	38,329.84	0.24	\$9,494.74	\$8,895.78	17.8	8.51	2.09
82	1939	2,238.77	2.04	\$ 1,119.39	4,769.79	0.23	\$1,165.53	\$1,081.21	17.8	8.35	2.13
81	1940	686.07	2.31	\$ 343.04	1,442.01	0.24	\$359.09	\$329.82	17.1	8.15	2.1
80	1941	961.14	2.59	\$ 480.58	1,978.79	0.24	\$505.87	\$459.87	16.1	7.83	2.06
79	1942	1,596.89	2.86	\$ 798.45	3,288.60	0.24	\$843.03	\$761.48	15.6	7.57	2.06
78	1943	474.52	3.14	\$ 237.26	990.70	0.24	\$252.48	\$224.92	15.2	7.29	2.09
77	1944	64.14	3.43	\$ 32.07	138.89	0.23	\$34.32	\$30.25	15.1	6.95	2.17
76	1945	1,706.25	3.71	\$ 853.13	3,763.86	0.23	\$918.16	\$800.95	14.9	6.75	2.21
75	1946	895.82	4.00	\$ 447.91	1,989.65	0.23	\$484.83	\$418.45	14.6	6.56	2.22
74	1947	332.71	4.29	\$ 166.36	706.36	0.24	\$181.11	\$154.65	13.3	6.24	2.12
73	1948	790.72	4.58	\$ 395.36	1,580.08	0.25	\$432.89	\$365.73	11.6	5.81	2
72	1949	218.37	4.88	\$ 109.19	468.89	0.23	\$120.26	\$100.49	11.2	5.23	2.15
71	1950	10,122.61	5.18	\$ 5,061.31	23,505.04	0.22	\$5,608.04	\$4,634.39	11	4.72	2.32
70	1951	2,523.21	5.48	\$ 1,261.61	5,681.51	0.22	\$1,406.22	\$1,149.31	9.93	4.41	2.25
69	1952	8,423.94	5.78	\$ 4,211.97	20,055.97	0.21	\$4,919.58	\$4,151.65	9.65	4.08	2.37
68	1953	6,722.68	6.08	\$ 3,361.34	17,571.60	0.21	\$4,033.94	\$3,303.94	9.2	3.71	2.42
67	1954	1,360,971.16	6.40	\$ 680,485.58	3,856,746.26	0.18	\$772,431.59	\$610,289.86	9.72	3.43	2.83
66	1955	393,966.77	6.71	\$ 196,983.39	1,231,304.50	0.16	\$224,976.29	\$175,734.31	9.72	3.11	3.13
65	1956	790,277.04	7.03	\$ 395,138.52	2,733,160.30	0.14	\$454,159.68	\$350,600.23	9.58	2.77	3.46
64	1957	1,572,724.59	7.35	\$ 786,362.30	5,825,317.88	0.13	\$909,565.43	\$693,939.12	9.26	2.5	3.7
63	1958	2,958,567.30	7.67	\$ 1,479,283.65	11,295,208.21	0.13	\$1,721,937.15	\$1,298,332.73	9.01	2.36	3.82
62	1959	2,923,507.31	8.00	\$ 1,461,753.66	11,577,036.38	0.14	\$1,712,677.88	\$1,217,757.88	8.95	2.16	3.95
61	1960	4,203,017.94	8.33	\$ 2,101,508.97	17,121,971.70	0.12	\$2,478,395.88	\$1,823,852.70	8.84	2.17	4.07
60	1961	5,504,304.17	8.67	\$ 2,752,152.09	22,991,662.87	0.12	\$3,267,652.90	\$2,374,756.28	8.73	2.09	4.18
59	1962	6,938,872.93	9.01	\$ 3,469,436.47	29,906,542.33	0.12	\$4,147,118.89	\$2,976,416.18	8.62	2	4.31
58	1963	9,952,467.63	9.35	\$ 4,976,233.82	36,383,959.13	0.11	\$5,981,733.30	\$4,386,659.53	8.51	1.92	4.43
57	1964	4,395,501.85	9.69	\$ 2,197,750.93	20,055,978.39	0.11	\$2,662,550.32	\$1,963,757.46	8.35	1.81	4.56
56	1965	4,401,757.23	10.05	\$ 2,200,878.62	20,499,612.24	0.11	\$2,685,516.45	\$1,955,014.71	8.15	1.75	4.66
55	1966	4,454,596.24	10.40	\$ 2,227,298.12	21,139,083.98	0.11	\$2,736,655.54	\$1,966,138.36	7.83	1.65	4.75
54	1967	5,278,397.26	10.76	\$ 2,639,198.63	24,513,783.59	0.11	\$3,265,952.96	\$2,197,748.09	7.57	1.63	4.64
53	1968	6,136,073.38	11.13	\$ 3,078,036.69	28,048,609.34	0.11	\$3,837,016.83	\$2,547,100.56	7.29	1.6	4.56
52	1969	8,793,794.32	11.50	\$ 4,396,897.16	38,198,044.08	0.12	\$5,521,388.21	\$3,615,659.08	6.95	1.6	4.34
51	1970	5,945,925.49	11.87	\$ 2,972,962.75	25,977,652.12	0.12	\$3,760,741.70	\$2,429,375.17	6.75	1.58	4.33
50	1971	7,056,155.79	12.25	\$ 3,528,077.90	30,057,390.90	0.12	\$4,496,662.26	\$2,864,415.26	6.56	1.54	4.26
49	1972	8,494,932.00	12.64	\$ 4,247,466.00	39,104,127.84	0.12	\$5,697,727.81	\$3,828,938.42	6.26	1.52	4.12
48	1973	8,745,454.00	13.03	\$ 4,372,727.00	33,874,058.49	0.13	\$5,659,950.10	\$3,503,382.76	5.81	1.5	3.87
47	1974	8,520,993.48	13.43	\$ 4,260,496.72	30,316,187.51	0.14	\$5,558,537.52	\$3,390,316.84	5.23	1.47	3.56
46	1975	9,236,428.38	13.83	\$ 4,618,214.19	26,997,181.91	0.15	\$5,415,034.00	\$3,215,871.12	4.72	1.44	3.31
45	1976	9,771,902.71	14.24	\$ 4,885,951.36	24,796,993.54	0.16	\$5,218,145.30	\$3,089,196.60	4.41	1.4	3.15
44	1977	8,474,464.88	14.66	\$ 4,237,232.44	25,237,822.42	0.17	\$5,664,489.90	\$3,301,985.65	4.08	1.37	2.98
43	1978	8,925,236.51	15.08	\$ 4,462,618.26	25,098,033.49	0.18	\$6,015,619.08	\$4,452,865.79	3.74	1.33	2.81
42	1979	9,516,026.91	15.51	\$ 4,758,013.46	24,916,009.39	0.19	\$6,468,660.08	\$4,545,911.29	3.43	1.31	2.62
41	1980	10,128,815.66	15.95	\$ 5,064,408.83	26,067,679.02	0.21	\$7,356,497.23	\$4,089,633.68	3.11	1.28	2.43
40	1981	5,905,160.29	16.40	\$ 2,952,580.15	12,982,793.27	0.22	\$4,085,403.39	\$2,213,775.21	2.77	1.25	2.22
39	1982	2,977,540.18	16.85	\$ 1,488,770.09	6,051,910.93	0.25	\$2,078,454.54	\$1,117,740.41	2.5	1.23	2.03
38	1983	2,644,927.33	17.31	\$ 1,322,463.67	5,201,690.42	0.25	\$1,863,171.03	\$985,141.51	2.36	1.2	1.97
37	1984	3,045,016.05	17.78	\$ 1,522,508.03	5,734,780.23	0.27	\$2,165,063.53	\$1,125,128.51	2.26	1.2	1.88
36	1985	2,389,466.91	18.26	\$ 1,194,734.46	4,394,189.15	0.27	\$1,715,181.81	\$875,724.21	2.17	1.18	1.84
35	1986	2,634,530.55	18.75	\$ 1,317,260.78	4,829,889.88	0.27	\$1,909,534.03	\$997,526.87	2.09	1.14	1.83
34	1987	2,666,190.71	19.25	\$ 1,333,095.36	4,718,921.61	0.28	\$1,951,706.56	\$960,823.23	2	1.13	1.77
33	1988	2,808,146.33	19.76	\$ 1,404,073.17	4,813,965.14	0.29	\$2,076,486.60	\$1,003,238.46	1.92	1.12	1.71
32	1989	3,167,397.47	20.27	\$ 1,583,698.74	5,317,740.71	0.30	\$2,365,909.08	\$1,121,809.61	1.83	1.09	1.68
31	1990	3,772,597.28	20.80	\$ 1,836,298.64	5,302,819.67	0.31	\$2,470,279.77	\$1,148,665.43	1.75	1.08	1.62
30	1991	3,641,962.77	21.34	\$ 1,823,981.39	4,700,129.51	0.32	\$2,325,451.72	\$1,060,037.33	1.65	1.07	1.54
29	1992	4,140,255.29	21.89	\$ 2,082,127.65	6,448,201.07	0.32	\$3,208,837.66	\$1,433,402.37	1.63	1.05	1.55
28	1993	5,388,113.83	22.46	\$ 2,694,056.92	8,369,885.56	0.32	\$4,203,070.01	\$1,838,542.94	1.6	1.03	1.55
27	1994	6,039,362.88	23.03	\$ 3,019,681.44	9,567,307.53	0.32	\$4,764,563.13	\$2,040,877.88	1.6	1.01	1.58
26	1995	8,156,115.41	23.62	\$ 4,078,057.71	12,723,540.04	0.32					

Account 473.02
 Cost of Removal Estimate 0.5
 Average Age of Retirements 19.37 19
 Credit Adjusted Risk Free Rate 3.75
 Future Inflation Rate = 2

Age	Vintage	Original Cost	R/L	Net Salvage Requirement	Adjusted Original Cost	Adjusted Net Salvage Rate	Future Salvage Requirement	Discounted Salvage Requirement	CPI Inc	Age Adjust	Inflation Factor
121	1900	149,768.59		\$ 74,884.30	244,579.18	0.31	\$74,884.30	\$74,884.30	22.8	13.98	1.63
93	1928	1,524.06	2.11	\$ 762.03	1,724.59	0.44	\$794.54	\$735.16	15.1	13.3	1.13
63	1958	1,524.06	8.04	\$ 762.03	3,365.63	0.23	\$893.55	\$664.62	9.01	4.08	2.21
62	1959	2,727.43	8.34	\$ 1,363.72	6,526.87	0.21	\$1,608.60	\$1,183.34	8.95	3.74	2.39
60	1961	2,116.75	8.95	\$ 1,058.38	5,941.87	0.18	\$1,263.60	\$908.90	8.73	3.11	2.81
57	1964	47,351.00	9.95	\$ 23,675.50	167,534.26	0.14	\$28,831.74	\$19,988.91	8.35	2.36	3.54
56	1965	148,347.17	10.31	\$ 74,173.59	534,968.78	0.14	\$90,973.95	\$62,241.45	8.15	2.26	3.61
55	1966	156,323.18	10.68	\$ 78,161.59	564,060.14	0.14	\$96,570.22	\$65,176.38	7.83	2.17	3.61
54	1967	197,396.80	11.07	\$ 98,698.40	714,973.10	0.14	\$122,889.28	\$81,757.14	7.57	2.09	3.62
53	1968	815,958.94	11.46	\$ 407,979.47	2,974,170.34	0.14	\$511,913.14	\$325,716.43	7.29	2	3.65
52	1969	4,064.16	11.87	\$ 2,032.08	14,711.41	0.14	\$2,570.54	\$1,660.53	6.95	1.92	3.62
51	1970	1,563,798.64	12.30	\$ 781,899.32	5,768,109.74	0.14	\$997,546.04	\$634,277.42	6.75	1.83	3.69
50	1971	2,450,510.49	12.74	\$ 1,225,255.25	9,185,913.61	0.13	\$1,576,858.63	\$986,516.37	6.56	1.75	3.75
49	1972	96,143.32	13.19	\$ 48,071.66	364,761.93	0.13	\$62,420.23	\$38,409.82	6.26	1.65	3.79
48	1973	4,916,051.66	13.67	\$ 2,458,025.83	17,522,858.98	0.14	\$3,222,187.36	\$1,948,019.90	5.81	1.63	3.56
47	1974	4,021,050.36	14.16	\$ 2,010,525.18	13,143,808.36	0.15	\$2,661,263.94	\$1,580,142.95	5.23	1.6	3.27
46	1975	6,120,880.56	14.66	\$ 3,060,440.28	18,056,597.65	0.17	\$4,091,310.38	\$2,384,936.40	4.72	1.6	2.95
45	1976	6,814,251.96	15.19	\$ 3,407,125.98	19,263,366.12	0.18	\$4,602,828.58	\$2,631,270.40	4.41	1.56	2.83
44	1977	8,258,215.90	15.73	\$ 4,129,107.95	21,878,909.66	0.19	\$5,638,154.06	\$3,159,686.84	4.08	1.54	2.65
43	1978	10,475,227.61	16.30	\$ 5,237,613.81	25,774,573.20	0.20	\$7,232,963.48	\$3,969,265.55	3.74	1.52	2.46
42	1979	17,737,329.70	16.88	\$ 8,868,664.85	40,559,360.58	0.22	\$12,388,797.16	\$6,655,028.56	3.43	1.5	2.29
41	1980	22,226,662.80	17.48	\$ 11,113,331.40	47,023,755.99	0.24	\$15,709,966.81	\$8,254,735.95	3.11	1.47	2.12
40	1981	30,598,391.49	18.11	\$ 15,299,195.75	58,859,405.85	0.26	\$21,898,668.63	\$11,242,764.75	2.77	1.44	1.92
39	1982	28850610.66	18.75	\$ 14,425,305.33	51,518,947.61	0.28	\$20,911,165.29	\$10,485,792.49	2.5	1.4	1.79
38	1983	32,788,041.96	19.41	\$ 16,394,020.98	56,481,590.53	0.29	\$24,077,690.10	\$11,783,809.01	2.36	1.37	1.72
37	1984	45,051,817.04	20.10	\$ 22,525,908.52	76,554,215.42	0.29	\$33,538,664.76	\$16,002,389.99	2.26	1.33	1.7
36	1985	44,178,902.73	20.81	\$ 22,089,451.37	73,181,846.51	0.30	\$33,354,505.30	\$15,503,938.28	2.17	1.31	1.66
35	1986	45,656,546.02	21.54	\$ 22,828,273.01	74,548,579.05	0.31	\$34,972,023.18	\$15,824,754.00	2.09	1.28	1.63
34	1987	48,183,301.68	22.28	\$ 24,091,650.84	76,481,431.24	0.32	\$37,452,290.83	\$16,491,623.04	2	1.26	1.59
33	1988	52,722,048.58	23.05	\$ 26,361,024.29	82,297,831.93	0.32	\$41,609,858.64	\$17,810,266.23	1.92	1.23	1.56
32	1989	53,099,568.05	23.84	\$ 26,549,784.03	80,976,841.28	0.33	\$42,568,572.56	\$17,698,344.93	1.83	1.2	1.53
31	1990	61,581,712.67	24.65	\$ 30,790,856.34	89,806,664.31	0.34	\$50,166,754.01	\$20,444,600.16	1.75	1.2	1.46
30	1991	68,045,080.48	25.48	\$ 34,022,540.24	95,147,782.03	0.36	\$56,350,673.74	\$22,055,768.14	1.65	1.18	1.4
29	1992	86,254,726.77	26.33	\$ 43,127,362.39	123,329,126.87	0.35	\$72,643,277.55	\$27,556,789.32	1.63	1.14	1.43
28	1993	100,416,338.86	27.19	\$ 50,208,169.43	142,182,426.70	0.35	\$86,022,697.62	\$31,615,239.22	1.6	1.13	1.42
27	1994	114,613,463.09	28.07	\$ 57,306,731.55	163,733,518.70	0.35	\$99,910,805.60	\$35,548,914.40	1.6	1.12	1.43
26	1995	144,689,462.64	28.97	\$ 72,344,731.32	207,078,496.99	0.35	\$128,396,706.56	\$44,195,542.68	1.56	1.09	1.43
25	1996	122,662,528.22	29.88	\$ 61,331,264.11	174,907,679.13	0.35	\$110,829,416.91	\$36,891,852.15	1.54	1.08	1.43
24	1997	111,013,734.49	30.80	\$ 55,506,867.25	157,701,753.67	0.35	\$102,148,503.18	\$32,869,898.37	1.52	1.07	1.42
23	1998	106,872,602.30	31.74	\$ 53,436,301.15	152,675,146.14	0.35	\$100,185,723.88	\$31,141,775.93	1.5	1.05	1.43
22	1999	112,351,680.12	32.68	\$ 56,175,840.06	160,346,572.60	0.35	\$107,300,856.55	\$32,218,988.72	1.47	1.03	1.43
21	2000	128,015,893.22	33.64	\$ 64,007,946.61	182,517,709.15	0.35	\$124,607,353.78	\$36,116,346.26	1.44	1.01	1.43
20	2001	115,289,893.04	34.61	\$ 57,644,946.52	161,405,850.26	0.36	\$114,396,618.01	\$31,993,728.71	1.4	1	1.4
19	2002	96,249,612.37	35.58	\$ 48,124,806.19	134,553,029.54	0.36	\$97,356,085.80	\$26,272,797.30	1.37	0.98	1.4
18	2003	115,205,243.80	36.56	\$ 57,602,621.90	156,349,973.73	0.37	\$118,813,155.78	\$30,927,114.23	1.33	0.98	1.36
17	2004	69,353,793.26	37.54	\$ 34,676,896.63	92,707,621.60	0.37	\$72,927,390.15	\$18,310,373.18	1.31	0.98	1.34
16	2005	97,395,107.31	38.53	\$ 48,697,553.66	127,209,936.08	0.38	\$104,441,178.27	\$25,284,249.21	1.28	0.98	1.31
15	2006	109,704,171.83	39.52	\$ 54,852,085.92	141,048,220.92	0.39	\$119,969,800.21	\$28,004,125.21	1.26	0.98	1.29
14	2007	105,430,196.90	40.51	\$ 52,715,098.45	132,325,655.29	0.40	\$117,578,517.49	\$26,463,655.29	1.23	0.98	1.26
13	2008	113,170,328.99	41.51	\$ 56,585,164.50	138,575,913.05	0.41	\$128,734,725.87	\$27,927,332.65	1.2	0.98	1.22
12	2009	78,061,869.45	42.50	\$ 39,030,934.73	95,585,962.59	0.41	\$90,555,795.89	\$18,941,822.96	1.2	0.98	1.22
11	2010	126,426,207.82	43.50	\$ 63,213,103.91	152,227,474.72	0.42	\$149,594,142.06	\$30,160,046.25	1.18	0.98	1.2
10	2011	115,922,136.62	44.50	\$ 57,961,068.31	134,848,199.74	0.43	\$139,908,475.70	\$27,187,754.23	1.14	0.98	1.16
9	2012	138,256,592.59	45.50	\$ 69,128,296.30	159,418,315.95	0.43	\$170,201,611.89	\$31,879,013.51	1.13	0.98	1.15
8	2013	138,646,957.73	46.50	\$ 69,323,478.87	158,453,665.98	0.44	\$174,095,816.72	\$31,429,786.82	1.12	0.98	1.14
7	2014	132,102,041.38	47.50	\$ 66,051,020.69	146,929,821.53	0.45	\$169,195,065.11	\$29,441,008.74	1.09	0.98	1.11
6	2015	150,761,600.30	48.50	\$ 75,380,800.15	166,145,437.07	0.45	\$196,955,935.59	\$33,032,843.70	1.08	0.98	1.1
5	2016	148,370,557.88	49.50	\$ 74,185,278.94	161,996,425.44	0.46	\$197,708,907.46	\$31,960,607.06	1.07	0.98	1.09
4	2017	142,742,100.37	50.50	\$ 71,371,050.19	152,937,964.68	0.47	\$194,012,968.74	\$30,229,533.09	1.05	0.98	1.07
3	2018	151,710,925.20	51.50	\$ 75,855,462.60	159,451,278.53	0.48	\$210,327,329.15	\$31,586,992.67	1.03	0.98	1.05
2	2019	180,792,374.68	52.50	\$ 90,396,187.34	186,326,835.13	0.49	\$255,657,849.24	\$37,006,975.99	1.01	0.98	1.03
1	2020	164,306,151.39	53.50	\$ 82,153,075.70	167,659,338.15	0.49	\$265,991,634.75	\$33,065,064.84	1	0.98	1.02
0	2021	345,114,099.71	54.50	\$ 172,557,049.86	345,114,099.71	0.50	\$507,740,806.14	\$68,279,498.83	0.98	0.98	1
				4,458,865,638.83	2,229,432,819.42	5,775,373,157.38	\$4,955,227,508.82	\$1,165,570,929.85			
					0.50	1.30	1.11	\$0.26			
Discounte EPH		1,738,957,599.14									
No EPH		1,516,014,317.20									
Discounte		222,943,281.94	9,568,381	5,532,091	4,036,290						
Undiscour EPH		4,955,227,508.82									
No EPH		4,146,745,044.11									
Undiscour		808,482,464.71	34,698,818	20,061,600	14,637,219						

Account 475.21
 Cost of Removal Estimate
 Average Age of Retirements
 Credit Adjusted Risk Free Rate
 Future Inflation Rate =

0.8
 24.39 24
 3.75
 2

Age	Vintage	Original Cost	R/L	Net Salvage Requirement	Adjusted Original Cost	Adjusted Net Salvage Rate	Future Salvage Requirement	Discounted Salvage Requirement	CPI Inc	Age Adjus	Inflation Factor
127	1894	31.00		\$ 24.80	45.99	0.54	\$24.80	\$24.80	22.83	15.39	1.483430799
121	1900	24.14		\$ 19.31	36.21	0.53	\$19.31	\$19.31	22.83	15.22	1.05
120	1901	882.13		\$ 705.70	1,338.14	0.53	\$705.70	\$705.70	22.83	15.05	1.516943522
117	1904	475.41		\$ 380.33	721.17	0.53	\$380.33	\$380.33	22.83	15.05	1.516943522
116	1905	2,239.37		\$ 1,791.50	3,433.50	0.52	\$1,791.50	\$1,791.50	22.83	14.89	1.533243788
112	1909	2,557.09		\$ 2,045.67	3,024.79	0.68	\$2,045.67	\$2,045.67	22.83	19.3	1.182901554
111	1910	11,960.68		\$ 9,568.54	14,349.04	0.67	\$9,568.54	\$9,568.54	22.83	19.03	1.199684708
110	1911	3,720.56		\$ 39.14	59.50	0.60	\$39.14	\$39.14	22.83	18.77	1.216302611
109	1912	295.91		\$ 236.73	364.97	0.65	\$236.73	\$236.73	22.83	18.51	1.23387358
107	1914	18,551.62		\$ 14,841.30	23,807.39	0.62	\$14,841.30	\$14,841.30	22.83	17.79	1.283305228
106	1915	10.33		\$ 8.26	13.04	0.63	\$8.26	\$8.26	22.46	17.79	1.262507026
104	1917	20.67		\$ 16.54	22.23	0.74	\$16.54	\$16.54	17.34	16.12	1.075682382
103	1918	5,722.35		\$ 4,577.88	5,656.20	0.81	\$4,577.88	\$4,577.88	15.39	15.57	0.988483906
102	1919	2,272.46		\$ 1,817.97	2,087.32	0.87	\$1,817.97	\$1,817.97	13.98	15.22	0.918528252
101	1920	2,640.01		\$ 2,112.01	2,108.50	1.00	\$2,112.01	\$2,112.01	12.02	15.05	0.798671096
100	1921	4,778.59		\$ 3,822.87	4,396.69	0.87	\$3,822.87	\$3,822.87	13.7	14.89	0.920080591
97	1924	3,720.56		\$ 2,976.45	4,877.43	0.61	\$2,976.45	\$2,976.45	15.22	11.61	1.310938846
96	1925	229,889.97		\$ 183,911.98	308,089.41	0.60	\$183,911.98	\$183,911.98	15.05	11.23	1.340160285
95	1926	5,925.59		\$ 4,740.47	8,050.37	0.59	\$4,740.47	\$4,740.47	14.89	10.96	1.358576642
94	1927	265,632.65		\$ 212,506.12	402,595.31	0.53	\$212,506.12	\$212,506.12	15.05	9.93	1.515609265
93	1928	208,696.81		\$ 166,957.45	325,480.52	0.51	\$166,957.45	\$166,957.45	15.05	9.65	1.559858492
92	1929	11,693.67	0.50	\$ 9,354.94	17,785.37	0.53	\$9,448.02	\$9,275.70	14.89	9.79	1.520939734
91	1930	32,004.54	0.55	\$ 25,603.63	49,554.35	0.52	\$25,884.02	\$25,365.20	15.05	9.72	1.548353909
90	1931	299587.7	0.71	\$ 239,670.16	515,031.94	0.47	\$243,063.69	\$236,792.82	16.71	9.72	1.719135802
89	1932	807.04	0.91	\$ 645.63	1,539.10	0.42	\$657.37	\$635.71	18.27	9.58	1.907908121
88	1933	4,300.46	1.13	\$ 3,440.37	8,963.16	0.38	\$3,518.22	\$3,374.87	19.3	9.26	2.084233261
87	1934	4,519.92	1.35	\$ 3,615.94	9,546.51	0.38	\$3,713.91	\$3,533.84	19.03	9.01	2.112097669
86	1935	37,459.72	1.57	\$ 29,994.98	78,632.08	0.38	\$30,942.17	\$29,204.48	18.77	8.95	2.097206704
85	1936	49,203.14	1.81	\$ 39,362.51	103,026.03	0.38	\$40,798.96	\$38,168.99	18.51	8.84	2.093891403
84	1937	98,402.01	2.05	\$ 78,721.61	200,523.68	0.39	\$81,983.09	\$76,023.65	17.79	8.73	2.037800687
83	1938	49,373.63	2.30	\$ 39,498.90	101,897.55	0.39	\$41,339.52	\$37,983.31	17.79	8.62	2.063805104
82	1939	118,259.02	2.55	\$ 94,607.22	247,218.33	0.38	\$99,507.24	\$90,591.00	17.79	8.51	2.090481786
81	1940	46,288.16	2.80	\$ 37,030.53	94,960.02	0.39	\$39,141.76	\$35,308.05	17.13	8.35	2.051497006
80	1941	92,337.02	3.05	\$ 73,869.62	182,634.69	0.40	\$78,468.68	\$70,134.65	16.12	8.15	1.97791411
79	1942	3,659.02	3.31	\$ 2,927.22	7,275.98	0.40	\$3,125.51	\$2,766.95	15.57	7.83	1.988805747
78	1943	10,116.06	3.56	\$ 8,092.85	20,339.03	0.40	\$8,683.96	\$7,617.29	15.22	7.57	2.010568032
77	1944	10,215.69	3.82	\$ 8,188.55	21,131.29	0.39	\$8,832.01	\$7,673.35	15.05	7.29	2.064471879
76	1945	3,439.76	4.08	\$ 2,751.81	7,365.50	0.37	\$2,983.37	\$2,567.29	14.89	6.95	2.140466043
75	1946	76,543.83	4.33	\$ 61,251.06	165,264.44	0.37	\$66,734.80	\$56,901.52	14.57	6.75	2.158518519
74	1947	4,547.68	4.59	\$ 3,638.14	9,220.14	0.39	\$3,984.32	\$3,364.88	13.3	6.56	2.027439024
73	1948	19,057.29	4.85	\$ 15,245.83	35,344.27	0.43	\$16,782.71	\$14,038.47	11.61	6.26	1.854632588
72	1949	5,248.90	5.11	\$ 4,199.12	10,145.46	0.41	\$4,646.28	\$3,849.51	11.23	5.81	1.932874355
71	1950	33,682.36	5.37	\$ 26,945.89	70,584.83	0.38	\$29,969.22	\$24,593.44	10.96	5.23	2.095602294
70	1951	187,806.18	5.64	\$ 150,244.94	395,109.19	0.38	\$167,998.28	\$136,499.77	9.93	4.72	2.103813559
69	1952	96,014.69	5.91	\$ 76,811.75	210,100.17	0.37	\$86,348.48	\$69,464.83	9.65	4.41	2.188208617
68	1953	340,239.03	6.18	\$ 272,191.22	816,406.89	0.33	\$307,626.10	\$245,028.55	9.79	4.08	2.399509804
67	1954	10,809,621.82	6.47	\$ 8,647,859.06	24,011,473.38	0.31	\$268,078.70	\$211,260.97	9.72	3.74	2.598930481
66	1955	438,970.93	6.76	\$ 351,176.74	1,243,964.27	0.28	\$401,879.07	\$313,028.09	9.72	3.43	2.833813242
65	1956	1,541,821.69	7.07	\$ 1,235,473.35	4,749,405.72	0.26	\$1,418,820.17	\$1,093,682.96	9.58	3.11	2.808385852
64	1957	10,729,456.30	7.38	\$ 8,583,565.04	35,868,146.33	0.24	\$9,934,293.11	\$7,570,851.93	9.26	2.77	3.342962089
63	1958	30,571,577.15	7.71	\$ 24,457,261.72	110,179,964.05	0.22	\$28,491,489.57	\$21,450,966.41	9.01	2.5	3.604
62	1959	36,689,474.62	8.05	\$ 29,351,579.70	139,140,168.58	0.21	\$34,424,121.23	\$25,595,205.11	8.95	2.26	3.792372881
61	1960	14,236,454.72	8.41	\$ 11,389,163.78	55,685,955.63	0.20	\$13,453,004.35	\$9,870,958.28	8.84	2.26	3.911504425
60	1961	16,556,259.61	8.78	\$ 13,246,607.69	66,614,565.16	0.20	\$15,762,103.77	\$11,408,764.55	8.73	2.17	4.023041475
59	1962	22,326,935.42	9.16	\$ 17,861,548.34	92,085,255.18	0.19	\$21,413,944.69	\$15,284,302.74	8.62	2.09	4.124001914
58	1963	17,939,644.78	9.56	\$ 14,351,715.82	76,333,188.54	0.19	\$17,342,889.96	\$12,197,622.29	8.51	2	4.255
57	1964	10,809,621.82	10.42	\$ 8,647,859.06	47,011,473.38	0.18	\$10,537,517.70	\$7,297,549.09	8.35	1.92	4.348958333
56	1965	11,552,779.81	10.87	\$ 9,242,223.85	51,450,904.62	0.18	\$11,360,312.36	\$7,740,949.15	8.15	1.83	4.455351913
55	1966	13,155,954.88	11.08	\$ 10,524,763.90	58,863,500.98	0.18	\$13,022,575.96	\$8,747,934.53	7.83	1.75	4.474285714
54	1967	21,089,710.60	11.34	\$ 16,871,768.48	96,757,038.40	0.17	\$21,112,642.14	\$13,911,739.60	7.57	1.65	4.587878788
53	1968	16,570,366.48	11.82	\$ 13,256,293.18	74,109,185.05	0.18	\$16,752,365.16	\$10,841,683.51	7.29	1.63	4.472392638
52	1969	19,069,384.95	12.33	\$ 15,255,507.96	82,832,640.88	0.18	\$19,474,521.28	\$12,368,967.58	6.95	1.6	4.34375
51	1970	18,144,678.96	12.85	\$ 14,515,743.17	76,547,864.36	0.19	\$18,721,967.31	\$11,665,526.07	6.75	1.6	4.21875
50	1971	19,086,666.42	13.39	\$ 15,270,949.14	80,270,373.66	0.19	\$19,907,756.98	\$12,160,224.68	6.56	1.56	4.205128205
49	1972	18,547,822.32	13.94	\$ 14,838,257.86	75,395,693.33	0.20	\$19,555,517.28	\$11,705,638.81	6.26	1.54	4.064935065
48	1973	20,175,254.05	14.52	\$ 16,400,204.24	77,117,257.97	0.21	\$21,517,087.86	\$12,607,709.77	5.81	1.52	3.822368421
47	1974	19,756,390.79	15.10	\$ 15,805,112.63	68,883,949.22	0.23	\$21,313,765.77	\$12,224,744.68	5.23	1.5	3.486666667
46	1975	13,208,700.90	15.71	\$ 10,566,960.72	42,411,611.05	0.26	\$14,423,005.87	\$8,088,829.03	4.72	1.47	3.210884354
45	1976	16,540,071.96	16.33	\$ 12,052,057.57	50,623,970.38	0.26	\$18,024,126.17	\$10,022,646.79	4.41	1.44	3.0625
44	1977	16,981,103.98	16.96	\$ 13,584,883.18	49,487,788.74	0.27	\$19,007,054.56	\$10,180,205.72	4.08	1.4	2.914285714
43	1978	14,997,558.70	17.61	\$ 11,998,046.96	40,942,240.54	0.29	\$17,004,332.25	\$8,892,196.40	3.74	1.37	2.729270077
42	1979	16,758,008.25	18.27	\$ 13,406,406.60	43,218,021.28	0.31	\$19,250,301.02	\$9,825,051.59	3.43	1.33	2.578947368
41	1980	14,731,887.84	18.94	\$ 11,785,510.27	34,974,176.48	0.34	\$17,148,875.36	\$8,539,273.59	3.11	1.31	2.374048082
40	1981	14,323,398.40	19.63	\$ 11,458,178.72	30,996,729.35	0.37	\$16,902,752.43	\$8,205,610.95	2.77	1.28	2.1640625
39	1982	13,332,728.51	20.33	\$ 10,666,182.81	26,453,826.41	0.40	\$15,953,299.36	\$7,547,660.07	2.5	1.26	1.984126984
38	1983	21,426,118.42	21.04	\$ 17,140,894.74	41,110,275.99	0.42	\$26,000,464.20	\$11,983,710.23	2.36	1.23	1.918699133
37	1984	19,519,404.65	21.77	\$ 15,615,683.24	36,761,920.96	0.42	\$24,031,823.75	\$10,782,654.16	2.26	1.2	1.883333333
36	1985	14,617,325.80	22.50	\$ 11,693,860.64	26,432,997.49	0.44	\$18,258,360.57	\$7,974,976.42	2.17	1.17	1.800333333
35	1986	14,706,593.66	23.25	\$ 11,655,274.93	26,048,119.28	0.45	\$18,644,738.95	\$7,921,959.60	2.09	1.14	1.771186414
34	1987	31,059,337.62	24.01	\$ 24,847,710.10	54,490,592.32	0.46	\$39,973,897.58	\$16,515,893.93	2	1.14	1.754385965
33	1988	19,343,553.30	24.78	\$ 15,474,842.64	32,866,922.42	0.					

Account 475.30
 Cost of Removal Estimate 0.8
 Average Age of Retirements 9.62 10
 Credit Adjusted Risk Free Rate 3.75
 Future Inflation Rate = 2

Age	Vintage	Original Cost	R/L	Net Salvage Requirement	Adjusted Original Cost	Adjusted Net Salvage Rate	Future Salvage Requirement	Discounted Salvage Requirement	CPI In Age	Adjust Inflation Factor
63	1958	807.98	7.31	\$ 646.38	998.61	0.65	\$747.06	\$570.80	9.01	7.29 1.235939643
54	1967	46.86	11.75	\$ 37.49	86.94	0.43	\$47.31	\$30.70	7.57	4.08 1.855392157
53	1968	156,584.48	12.37	\$ 125,267.58	305,214.13	0.41	\$160,037.89	\$101,496.24	7.29	3.74 1.949197861
51	1970	9,247.98	13.67	\$ 7,398.38	20,071.98	0.37	\$9,698.43	\$5,863.32	6.75	3.11 2.170418006
50	1971	138,390.05	14.34	\$ 110,712.04	327,739.61	0.34	\$147,069.06	\$86,746.48	6.56	2.77 2.368231047
49	1972	343,888.32	15.02	\$ 275,110.66	861,096.35	0.32	\$370,409.39	\$213,079.00	6.26	2.5 2.504
48	1973	2,440,656.75	15.72	\$ 1,952,525.40	6,008,565.98	0.32	\$2,665,577.98	\$1,494,370.81	5.81	2.36 2.461864407
47	1974	4,605,656.70	16.42	\$ 3,684,525.36	10,658,223.25	0.35	\$5,100,307.61	\$2,786,581.05	5.23	2.26 2.314159292
46	1975	4,675,574.02	17.14	\$ 3,740,459.22	10,169,912.15	0.37	\$5,252,086.47	\$2,794,446.13	4.72	2.17 2.175115207
45	1976	6,423,773.65	17.87	\$ 5,139,018.92	13,554,469.76	0.38	\$7,320,913.68	\$3,791,908.44	4.41	2.09 2.110047847
44	1977	8,224,377.01	18.61	\$ 6,579,501.61	16,777,729.10	0.39	\$9,511,350.67	\$4,794,060.97	4.08	2 2.04
43	1978	11,301,973.90	19.37	\$ 9,041,579.12	22,015,303.33	0.41	\$13,268,737.86	\$6,503,393.20	3.74	1.92 1.947916667
42	1979	18,397,967.81	20.13	\$ 14,718,374.25	34,483,622.73	0.43	\$21,927,105.15	\$10,450,588.27	3.43	1.83 1.87431694
41	1980	34,491,240.57	20.91	\$ 27,592,992.46	61,295,861.81	0.45	\$41,747,300.09	\$19,333,795.04	3.11	1.75 1.777142857
40	1981	25,464,108.56	21.71	\$ 20,371,286.85	42,748,836.79	0.48	\$31,313,253.44	\$14,080,770.67	2.77	1.65 1.678787879
39	1982	25,607,426.94	22.51	\$ 20,485,941.55	39,275,194.69	0.52	\$31,992,324.46	\$13,968,621.30	2.5	1.63 1.533742331
38	1983	25,357,560.44	23.33	\$ 20,286,048.35	37,402,401.65	0.54	\$32,198,783.47	\$13,640,709.65	2.36	1.6 1.475
37	1984	31,785,627.19	24.16	\$ 25,428,501.75	44,897,198.41	0.57	\$41,029,943.80	\$16,858,863.56	2.26	1.6 1.4125
36	1985	25,074,148.58	25.00	\$ 20,059,318.86	34,878,783.60	0.58	\$32,909,438.77	\$13,110,457.33	2.17	1.56 1.391025641
35	1986	25,595,652.42	25.85	\$ 20,476,521.94	34,736,956.86	0.59	\$34,164,150.87	\$13,191,011.74	2.09	1.54 1.357142857
34	1987	31,498,975.80	26.71	\$ 25,199,180.64	41,446,020.79	0.61	\$42,765,840.07	\$15,997,595.55	2	1.52 1.315789474
33	1988	29,513,727.35	27.59	\$ 23,610,981.88	37,777,571.01	0.63	\$40,774,888.94	\$14,766,615.25	1.92	1.5 1.28
32	1989	43,234,172.45	28.47	\$ 34,587,337.96	53,822,133.05	0.64	\$60,780,466.29	\$21,309,961.61	1.83	1.47 1.244897959
31	1990	33573751.34	29.36	\$ 26,859,001.07	40,801,433.92	0.66	\$48,038,661.65	\$16,299,719.30	1.75	1.44 1.215277778
30	1991	44,329,393.44	30.27	\$ 35,463,514.75	52,245,356.55	0.68	\$64,581,625.98	\$21,190,881.61	1.65	1.4 1.178571429
29	1992	42,316,315.53	31.18	\$ 33,853,052.42	50,347,149.13	0.67	\$62,769,864.23	\$19,917,831.93	1.63	1.37 1.189781022
28	1993	45,660,367.03	32.10	\$ 36,528,293.62	54,929,764.85	0.67	\$68,975,506.57	\$21,158,102.46	1.6	1.33 1.203007519
27	1994	71,406,330.17	33.03	\$ 57,125,064.14	87,213,838.38	0.66	\$109,872,845.98	\$32,568,912.18	1.6	1.31 1.221374046
26	1995	84,083,522.93	33.96	\$ 67,266,818.34	102,476,793.57	0.66	\$131,784,010.34	\$37,749,105.11	1.56	1.28 1.21875
25	1996	80,697,145.79	34.90	\$ 64,557,716.63	98,629,844.85	0.65	\$128,852,887.65	\$35,654,083.55	1.54	1.26 1.222222222
24	1997	81,189,401.12	35.85	\$ 64,951,520.90	100,331,617.64	0.65	\$132,100,810.61	\$35,296,521.27	1.52	1.23 1.235772358
23	1998	87,155,125.69	36.80	\$ 69,724,100.55	108,943,907.11	0.64	\$144,500,463.91	\$37,282,666.26	1.5	1.2 1.25
22	1999	88,130,303.58	37.76	\$ 70,504,242.86	107,959,621.89	0.65	\$148,921,615.52	\$37,089,149.93	1.47	1.2 1.225
21	2000	83,554,050.58	38.72	\$ 66,843,240.46	101,964,265.11	0.66	\$143,898,460.06	\$34,593,675.39	1.44	1.18 1.220338983
20	2001	86,814,041.80	39.69	\$ 69,451,233.44	106,613,735.54	0.65	\$152,412,567.92	\$35,355,165.75	1.4	1.14 1.228070175
19	2002	70,173,181.01	40.66	\$ 56,138,544.81	85,077,219.45	0.66	\$125,586,840.53	\$28,110,448.18	1.37	1.13 1.212389381
18	2003	69,467,695.34	41.64	\$ 55,574,156.27	82,492,888.22	0.67	\$126,760,525.26	\$27,367,764.36	1.33	1.12 1.1875
17	2004	49,483,656.96	42.62	\$ 39,586,925.57	59,471,184.05	0.67	\$92,064,266.00	\$19,172,468.97	1.31	1.09 1.201834862
16	2005	71,346,819.36	43.60	\$ 57,077,455.49	84,559,193.32	0.68	\$135,341,845.09	\$27,186,337.13	1.28	1.08 1.185185185
15	2006	130,542,562.61	44.58	\$ 104,434,050.09	153,723,017.65	0.68	\$252,486,276.67	\$48,920,179.28	1.26	1.07 1.177570093
14	2007	117,078,848.28	45.57	\$ 93,663,078.62	137,149,507.99	0.68	\$230,928,883.46	\$43,142,001.88	1.23	1.05 1.171428571
13	2008	100,171,111.97	46.56	\$ 80,136,889.58	116,704,208.12	0.69	\$201,491,383.56	\$36,295,291.80	1.2	1.03 1.165048544
12	2009	111,486,378.79	47.55	\$ 89,189,103.03	132,459,063.91	0.67	\$228,691,468.67	\$39,720,577.36	1.2	1.01 1.188118812
11	2010	101,185,681.78	48.54	\$ 80,948,545.42	119,399,104.50	0.68	\$211,671,012.20	\$35,448,572.52	1.18	1 1.18
10	2011	79,567,412.20	49.53	\$ 63,653,929.76	92,558,010.11	0.69	\$169,742,943.09	\$27,409,484.54	1.14	0.98 1.163265306
9	2012	92,279,144.86	50.52	\$ 73,823,315.89	106,403,503.77	0.69	\$200,758,631.10	\$31,257,564.91	1.13	0.98 1.153061224
8	2013	97,943,602.25	51.52	\$ 78,354,881.80	111,935,545.43	0.70	\$217,343,626.37	\$32,616,677.51	1.12	0.98 1.142857143
7	2014	94,463,784.26	52.51	\$ 75,571,027.41	105,066,862.09	0.72	\$213,771,766.39	\$30,932,493.63	1.09	0.98 1.112244898
6	2015	88,837,469.15	53.51	\$ 71,069,975.32	97,902,517.02	0.73	\$205,060,190.08	\$28,599,460.23	1.08	0.98 1.102040816
5	2016	118,935,839.98	54.51	\$ 95,148,671.98	129,858,519.16	0.73	\$280,025,830.44	\$37,643,194.30	1.07	0.98 1.091836735
4	2017	134,545,796.71	55.51	\$ 107,636,637.37	144,156,210.76	0.75	\$323,113,911.09	\$41,865,465.68	1.05	0.98 1.071428571
3	2018	123,856,432.62	56.50	\$ 99,085,146.10	130,175,638.37	0.76	\$303,332,020.95	\$37,895,732.35	1.03	0.98 1.051020408
2	2019	121,471,600.43	57.50	\$ 97,177,280.34	125,190,118.81	0.78	\$303,441,248.65	\$36,539,159.84	1.01	0.98 1.030612245
1	2020	143,054,172.92	58.50	\$ 114,443,338.34	145,973,645.84	0.78	\$364,502,545.75	\$42,305,457.98	1	0.98 1.020408163
0	2021	380,935,199.57	59.50	\$ 304,748,159.66	380,935,199.57	0.80	\$990,036,740.05	\$110,753,903.33	0.98	0.98 1
				3,480,077,725.86	2,784,062,180.69	4,097,112,479.28	\$6,968,271,754.59	\$1,316,619,587.60		
					0.80	1.18	2.00	\$0.38		

Account 475.30
 Cost of Removal Estimate 0.15
 Average Age of Retirements 15.77 16
 Credit Adjusted Risk Free Rate 3.75
 Future Inflation Rate = 2

Age	Vintage	Original Cost	R/L	Net Salvage Requirement	Adjusted Original Cost	Adjusted Net Salvage Rate	Future Salvage Requirement	Discounted Salvage Requirement	CPI In Age A	Inflation Factor	
62	1959	196,007.64	5.67	\$ 29,401.15	371,667.03	0.08	\$32,894.80	\$26,697.75	8.95	4.72	1.896186441
52	1969	1,064,832.45	9.24	\$ 159,724.87	3,410,408.08	0.05	\$191,795.37	\$136,492.26	6.95	2.17	3.202764977
51	1970	88,206.37	9.64	\$ 13,230.96	284,877.03	0.05	\$16,013.89	\$11,229.79	6.75	2.09	3.229665072
50	1971	344,685.94	10.04	\$ 51,702.89	1,130,569.88	0.05	\$63,075.48	\$43,585.29	6.56	2	3.28
49	1972	754,596.00	10.44	\$ 113,189.40	2,460,297.38	0.05	\$139,184.72	\$94,771.06	6.26	1.92	3.260416667
48	1973	69,280.80	10.86	\$ 10,392.12	219,957.08	0.05	\$12,885.52	\$8,639.15	5.81	1.83	3.174863388
47	1974	247,133.72	11.28	\$ 37,070.06	738,576.77	0.05	\$46,348.24	\$30,597.60	5.23	1.75	2.988571429
46	1975	283,648.09	11.71	\$ 42,547.21	811,405.45	0.05	\$53,651.16	\$34,862.49	4.72	1.65	2.860606061
45	1976	380,725.77	12.15	\$ 57,108.87	1,030,061.75	0.06	\$72,643.31	\$46,445.13	4.41	1.63	2.705521472
44	1977	762,226.98	12.59	\$ 114,334.05	1,943,678.80	0.06	\$146,707.30	\$92,291.45	4.08	1.6	2.55
43	1978	504,535.60	13.04	\$ 75,680.34	1,179,351.97	0.06	\$97,978.17	\$60,623.98	3.74	1.6	2.3375
42	1979	266,809.17	13.5	\$ 40,021.38	586,638.11	0.07	\$52,287.07	\$31,809.36	3.43	1.56	2.198717949
41	1980	484,791.63	13.97	\$ 72,718.74	979,027.25	0.07	\$95,893.85	\$57,337.26	3.11	1.54	2.019480519
40	1981	8,863,665.69	14.45	\$ 1,329,549.85	16,152,864.45	0.08	\$1,770,015.66	\$1,039,798.02	2.77	1.52	1.822368421
39	1982	908,788.22	14.94	\$ 136,318.23	1,514,647.03	0.09	\$183,248.54	\$105,725.13	2.5	1.5	1.666666667
38	1983	936,430.85	15.43	\$ 140,464.63	1,503,385.58	0.09	\$190,663.53	\$108,036.66	2.36	1.47	1.605442177
37	1984	3,178,310.20	15.93	\$ 476,746.53	4,988,181.29	0.10	\$653,564.23	\$363,578.14	2.26	1.44	1.569444444
36	1985	1,817,139.45	16.45	\$ 272,570.92	2,816,566.15	0.10	\$377,530.76	\$206,038.32	2.17	1.4	1.55
35	1986	1,035,491.47	16.97	\$ 155,323.72	1,579,691.37	0.10	\$217,361.54	\$116,376.30	2.09	1.37	1.525547445
34	1987	4,060,748.13	17.5	\$ 609,112.22	6,106,388.17	0.10	\$861,390.98	\$452,281.14	2	1.33	1.503759398
33	1988	2,904,996.58	18.03	\$ 435,749.49	4,257,704.91	0.10	\$622,727.41	\$320,650.88	1.92	1.31	1.465648855
32	1989	2,613,600.82	18.58	\$ 392,040.12	3,736,632.42	0.10	\$566,398.00	\$285,800.32	1.83	1.28	1.4296875
31	1990	7,035,543.18	19.14	\$ 1,055,331.48	9,771,587.75	0.11	\$1,541,686.89	\$762,050.66	1.75	1.26	1.388888889
30	1991	7320628.79	19.7	\$ 1,098,094.32	9,820,355.69	0.11	\$1,622,045.48	\$785,411.67	1.65	1.23	1.341463415
29	1992	3,779,520.13	20.27	\$ 566,928.02	5,133,848.18	0.11	\$846,941.48	\$401,582.25	1.63	1.2	1.358333333
28	1993	5,740,183.66	20.85	\$ 861,027.55	7,653,578.21	0.11	\$1,301,159.77	\$603,918.91	1.6	1.2	1.333333333
27	1994	8,291,278.64	21.44	\$ 1,243,691.80	11,242,411.72	0.11	\$1,901,518.05	\$863,605.65	1.6	1.18	1.355932203
26	1995	8,867,550.72	22.04	\$ 1,330,132.61	12,134,543.09	0.11	\$2,057,987.47	\$914,249.82	1.56	1.14	1.368421053
25	1996	11,641,415.72	22.65	\$ 1,746,212.36	15,865,292.22	0.11	\$2,734,581.98	\$1,187,846.61	1.54	1.13	1.362831858
24	1997	5,821,934.69	23.26	\$ 873,290.20	7,901,197.08	0.11	\$1,384,199.17	\$587,915.96	1.52	1.12	1.357142857
23	1998	12,240,484.44	23.88	\$ 1,836,072.67	16,844,703.36	0.11	\$2,946,198.25	\$1,223,111.39	1.5	1.09	1.376146789
22	1999	13,626,257.22	24.51	\$ 2,043,938.58	18,546,850.11	0.11	\$3,320,917.23	\$1,347,068.21	1.47	1.08	1.361111111
21	2000	13,985,971.85	25.14	\$ 2,097,895.78	18,822,242.49	0.11	\$3,451,375.62	\$1,367,890.26	1.44	1.07	1.345794393
20	2001	8,913,332.75	25.79	\$ 1,336,999.91	11,884,443.67	0.11	\$2,228,075.01	\$862,177.27	1.4	1.05	1.333333333
19	2002	8,190,283.72	26.43	\$ 1,228,542.56	10,893,872.52	0.11	\$2,073,446.08	\$783,658.99	1.37	1.03	1.330097087
18	2003	9,900,479.11	27.09	\$ 1,485,071.87	13,037,264.57	0.11	\$2,539,370.81	\$936,716.89	1.33	1.01	1.316831683
17	2004	11,414,086.56	27.75	\$ 1,712,112.98	14,952,453.39	0.11	\$2,966,109.55	\$1,067,867.24	1.31	1	1.31
16	2005	9,708,718.25	28.41	\$ 1,456,307.74	12,680,774.86	0.11	\$2,556,136.47	\$898,177.07	1.28	0.98	1.306122449
15	2006	13,075,914.34	29.08	\$ 1,961,387.15	16,811,889.87	0.12	\$3,488,641.32	\$1,195,975.32	1.26	0.98	1.285714286
14	2007	11,148,634.94	29.75	\$ 1,672,295.24	13,992,674.47	0.12	\$3,014,172.23	\$1,008,142.51	1.23	0.98	1.255102041
13	2008	13,925,651.87	30.43	\$ 2,088,847.78	17,051,818.62	0.12	\$3,816,014.53	\$1,244,778.20	1.2	0.98	1.224489796
12	2009	17,539,617.94	31.11	\$ 2,630,942.69	21,477,083.19	0.12	\$4,871,500.28	\$1,549,789.71	1.2	0.98	1.224489796
11	2010	11,532,803.97	31.8	\$ 1,729,920.60	13,886,437.43	0.12	\$3,247,219.39	\$1,007,140.08	1.18	0.98	1.204081633
10	2011	15,710,091.37	32.49	\$ 2,356,513.71	18,275,004.25	0.13	\$4,484,247.25	\$1,355,926.06	1.14	0.98	1.163265306
9	2012	21,181,575.41	33.18	\$ 3,177,236.31	24,423,653.28	0.13	\$6,129,191.86	\$1,806,832.44	1.13	0.98	1.153061224
8	2013	16,291,186.74	33.88	\$ 2,443,678.01	18,618,499.13	0.13	\$4,779,888.88	\$1,373,222.12	1.12	0.98	1.142857143
7	2014	29,529,072.87	34.58	\$ 4,429,360.93	32,843,560.64	0.13	\$8,784,863.35	\$2,459,610.43	1.09	0.98	1.112244898
6	2015	31,298,059.19	35.29	\$ 4,694,708.88	34,491,738.70	0.14	\$9,442,972.57	\$2,575,659.74	1.08	0.98	1.102040816
5	2016	107,537,951.67	36	\$ 16,130,692.75	117,413,886.01	0.14	\$32,904,795.99	\$8,743,542.16	1.07	0.98	1.091836735
4	2017	19,259,277.14	36.71	\$ 2,888,891.57	20,634,939.79	0.14	\$5,976,453.53	\$1,547,106.46	1.05	0.98	1.071428571
3	2018	17,309,547.69	37.43	\$ 2,596,432.15	18,192,687.88	0.14	\$5,448,555.86	\$1,373,556.80	1.03	0.98	1.051020408
2	2019	18,551,674.82	38.16	\$ 2,782,751.22	19,119,583.23	0.15	\$5,924,571.39	\$1,453,954.56	1.01	0.98	1.030612245
1	2020	40,882,706.61	38.89	\$ 6,132,405.99	41,717,047.56	0.15	\$13,246,208.27	\$3,164,566.02	1	0.98	1.020408163
0	2021	52,975,740.67	39.63	\$ 7,946,361.10	52,975,740.67	0.15	\$17,417,792.14	\$4,049,342.27	0.98	0.98	1

615,993,828.24 92,399,074.24 736,914,241.54 \$174,913,097.66 \$54,176,061.20

0.15 1.20 0.28 \$0.09

107	1914 All-items	6	22.83
106	1915 All-items	6.1	22.46
105	1916 All-items	6.7	20.45
104	1917 All-items	7.9	17.34
103	1918 All-items	8.9	15.39
102	1919 All-items	9.8	13.98
101	1920 All-items	11.4	12.02
100	1921 All-items	10	13.7
99	1922 All-items	9.2	14.89
98	1923 All-items	9.2	14.89
97	1924 All-items	9	15.22
96	1925 All-items	9.1	15.05
95	1926 All-items	9.2	14.89
94	1927 All-items	9.1	15.05
93	1928 All-items	9.1	15.05
92	1929 All-items	9.2	14.89
91	1930 All-items	9.1	15.05
90	1931 All-items	8.2	16.71
89	1932 All-items	7.5	18.27
88	1933 All-items	7.1	19.3
87	1934 All-items	7.2	19.03
86	1935 All-items	7.3	18.77
85	1936 All-items	7.4	18.51
84	1937 All-items	7.7	17.79
83	1938 All-items	7.7	17.79
82	1939 All-items	7.7	17.79
81	1940 All-items	8	17.13
80	1941 All-items	8.5	16.12
79	1942 All-items	8.8	15.57
78	1943 All-items	9	15.22
77	1944 All-items	9.1	15.05
76	1945 All-items	9.2	14.89
75	1946 All-items	9.4	14.57
74	1947 All-items	10.3	13.3
73	1948 All-items	11.8	11.61
72	1949 All-items	12.2	11.23
71	1950 All-items	12.5	10.96
70	1951 All-items	13.8	9.93
69	1952 All-items	14.2	9.65
68	1953 All-items	14	9.79
67	1954 All-items	14.1	9.72
66	1955 All-items	14.1	9.72
65	1956 All-items	14.3	9.58
64	1957 All-items	14.8	9.26
63	1958 All-items	15.2	9.01
62	1959 All-items	15.3	8.95
61	1960 All-items	15.5	8.84
60	1961 All-items	15.7	8.73
59	1962 All-items	15.9	8.62
58	1963 All-items	16.1	8.51
57	1964 All-items	16.4	8.35
56	1965 All-items	16.8	8.15
55	1966 All-items	17.5	7.83
54	1967 All-items	18.1	7.57
53	1968 All-items	18.8	7.29
52	1969 All-items	19.7	6.95
51	1970 All-items	20.3	6.75
50	1971 All-items	20.9	6.56
49	1972 All-items	21.9	6.26
48	1973 All-items	23.6	5.81
47	1974 All-items	26.2	5.23
46	1975 All-items	29	4.72
45	1976 All-items	31.1	4.41
44	1977 All-items	33.6	4.08
43	1978 All-items	36.6	3.74
42	1979 All-items	40	3.43
41	1980 All-items	44	3.11
40	1981 All-items	49.5	2.77
39	1982 All-items	54.9	2.5
38	1983 All-items	58.1	2.36
37	1984 All-items	60.6	2.26
36	1985 All-items	63	2.17
35	1986 All-items	65.6	2.09
34	1987 All-items	68.5	2
33	1988 All-items	71.2	1.92
32	1989 All-items	74.8	1.83
31	1990 All-items	78.4	1.75
30	1991 All-items	82.8	1.65
29	1992 All-items	84	1.63
28	1993 All-items	85.6	1.6
27	1994 All-items	85.7	1.6
26	1995 All-items	87.6	1.56
25	1996 All-items	88.9	1.54
24	1997 All-items	90.4	1.52
23	1998 All-items	91.3	1.5
22	1999 All-items	92.9	1.47
21	2000 All-items	95.4	1.44
20	2001 All-items	97.8	1.4
19	2002 All-items	100	1.37
18	2003 All-items	102.8	1.33
17	2004 All-items	104.7	1.31
16	2005 All-items	107	1.28
15	2006 All-items	109.1	1.26
14	2007 All-items	111.5	1.23
13	2008 All-items	114.1	1.2
12	2009 All-items	114.4	1.2
11	2010 All-items	116.5	1.18
10	2011 All-items	119.9	1.14
9	2012 All-items	121.7	1.13
8	2013 All-items	122.8	1.12
7	2014 All-items	125.2	1.09
6	2015 All-items	126.6	1.08
5	2016 All-items	128.4	1.07
4	2017 All-items	130.4	1.05
3	2018 All-items	133.4	1.03
2	2019 All-items	136	1.01
1	2020 All-items	137	1
0	2021 All-items	139.6	0.98

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1, Section 6.

Question(s):

- a) For all accounts included in Section 6, please provide revised lowa curves that reflect the actual retirement experience, the recommended curve, the historically approved curves for each of EGD and Union Gas, if different, and all other lowa curves studied by Concentric, including the residual measure of each of those curves.
- b) Please provide an illustrative calculation in a working Excel file for Account 466 demonstrating how Concentric has calculated its residual measures as between the reported retirements and the retirement curve for each of the curves studied. Please also outline any judgment applied by Concentric to its calculations or formulas used in the analysis and determination of residual measures.
- c) For each account, please provide the information included in each "Retirement Rate Analysis", for example at page 6-72, in an Excel file, including the age at the beginning of the interval, exposures at beginning of age interval, retirement during age interval, retirement ratio, survivor ratio, and % surviving. Please include a separate tab for each account.

Response:

The following response has been provided by Concentric:

- a) Please see Exhibit I.4.5 STAFF-171 Attachment 4 for all curves considered by Concentric in the completion of the depreciation study and their related residual measures.
- b) Concentric calculates its residual measure as described in the Depreciation Study, at Exhibit 4, Tab 5, Schedule 1, Attachment 1, pages 3 to 8, as below:

“The program that is used by Concentric for statistical smooth curve fitting utilizes an internal “goodness-of-fit” criterion known as the Residual Measure. This Residual Measure is based on a least squares solution of the differences between the stub curve (or original data points) and smooth survivor curve which also requires a balancing of the differences above and below the stub curve.

The criterion of goodness-of-fit is the mean square of the differences between the points on the stub and fitted smooth survivor curves. The residual measure, or standard error of estimate, shown in the output format is the square root of this mean square. As such, the lower the Residual Measure the better the statistical fit between the analyzed lowa curve and the observed data points. Concentric follows the widely used practice of fitting lowa curves up to one percent of the maximum exposures. This standard practice is utilized to minimize the influence of typically small retirements applied to similarly small exposures which may unduly affect the lowa curve fitting process. However, Concentric will recognize the observed data points beyond the one percent of maximum exposures if it is determined that the additional data is a valid consideration for life recommendation.”

- c) The “Retirement Rate Analysis” calculations provided in Section 6 of the Concentric Report are directly output in a PDF format from the proprietorial and copyrighted software package used by Concentric. As such, these pages are not able to be provided in an Excel format.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1, page 3-15.

Preamble:

Concentric states for Account 466 that Canadian gas distribution utility peers have a range of lives between 35 and 37 years. Concentric recommends a 30-R4 curve (as compared to 30-S3 previously approved) for Account 466 which has a residual measure of 3.3601.

Question(s):

- a) Please provide revised IOWA curves and residual measures for Account 466 using the following curves:
 - i. IOWA 35-R4.
 - ii. IOWA 37-R4.
 - iii. IOWA 40-R4.
- b) Please calculate, using the ELG and ALG procedures, the impact on depreciation and net salvage of the above changes in IOWA curve and provide all supporting calculations.
- c) From a review of observed retirement data on page 6-58, it appears that the compressor equipment has a significantly longer average service life than Concentric estimates. For example, approximately 80% of the investment is surviving beyond age 45. Please explain in detail the underlying characteristics of this account that are leading to the resulting retirement pattern and why, based on this information, the recommended survivor curve is reasonable as compared to a longer life curve. For example, please explain in detail what assets are included, why the observed life characteristics are occurring and why the results should be considered reasonable.
- d) Please comment on whether the compressor equipment undergoes routine maintenance over time to extend the useful life of the assets or whether the compressor equipment generally is replaced after a fixed period of time with or

without replacement. Please reconcile this discussion with the observed retirement pattern on page 6-58.

Please provide a detailed explanation of the characteristics of the assets in this account, the approach to maintenance, expected operational lives, and other considerations that are relevant to the useful life of the physical assets. Please also describe the normal life cycle of the assets, including any maintenance or refurbishment.

Response:

a) The following response has been provided by Concentric Energy Advisors, Inc.:

- i. The calculated Residual Measure for Account 466 using an Iowa 35-R4 is 2.5281.
- ii. The calculated Residual Measure for Account 466 using an Iowa 37-R4 is 2.1554.
- iii. The calculated Residual Measure for Account 466 using an Iowa 40-R4 is 1.6014.

Please see Attachment 1 for the revised Iowa Curves using the life parameters above.

b) The following response has been provided by Concentric Energy Advisors, Inc.:

Please see Attachment 2 for the calculations of the impact on depreciation using the above changes in Iowa curves. Please see Attachment 3 for the supporting calculations for each curve and life parameter.

c) The following response has been provided by Concentric Energy Advisors, Inc.:

The graph shown on page 6-58 is related to the actuarial analysis located on pages 6-59 through 6-60. When reviewing the actuarial analysis, it is noted that the exposures decrease rapidly from 1 billion dollars at age 0 to \$356 million at age 6.5 without any retirement activity. Further, by age 14.5 the exposures drop to 126 million with only 1.4 million dollars in retirements. That indicates that Enbridge Gas has invested a large amount of money in very recent years. As such, it is expected that the historical data indications may not be representative of the future retirement patterns. Therefore, it is appropriate to place less weighting on the actuarial analysis for this account.

d) Please see Exhibit 2, Tab 6, Schedule 2, page 180, Table 5.3.4-1 under Maintenance Strategies which outlines the maintenance approach taken to extend

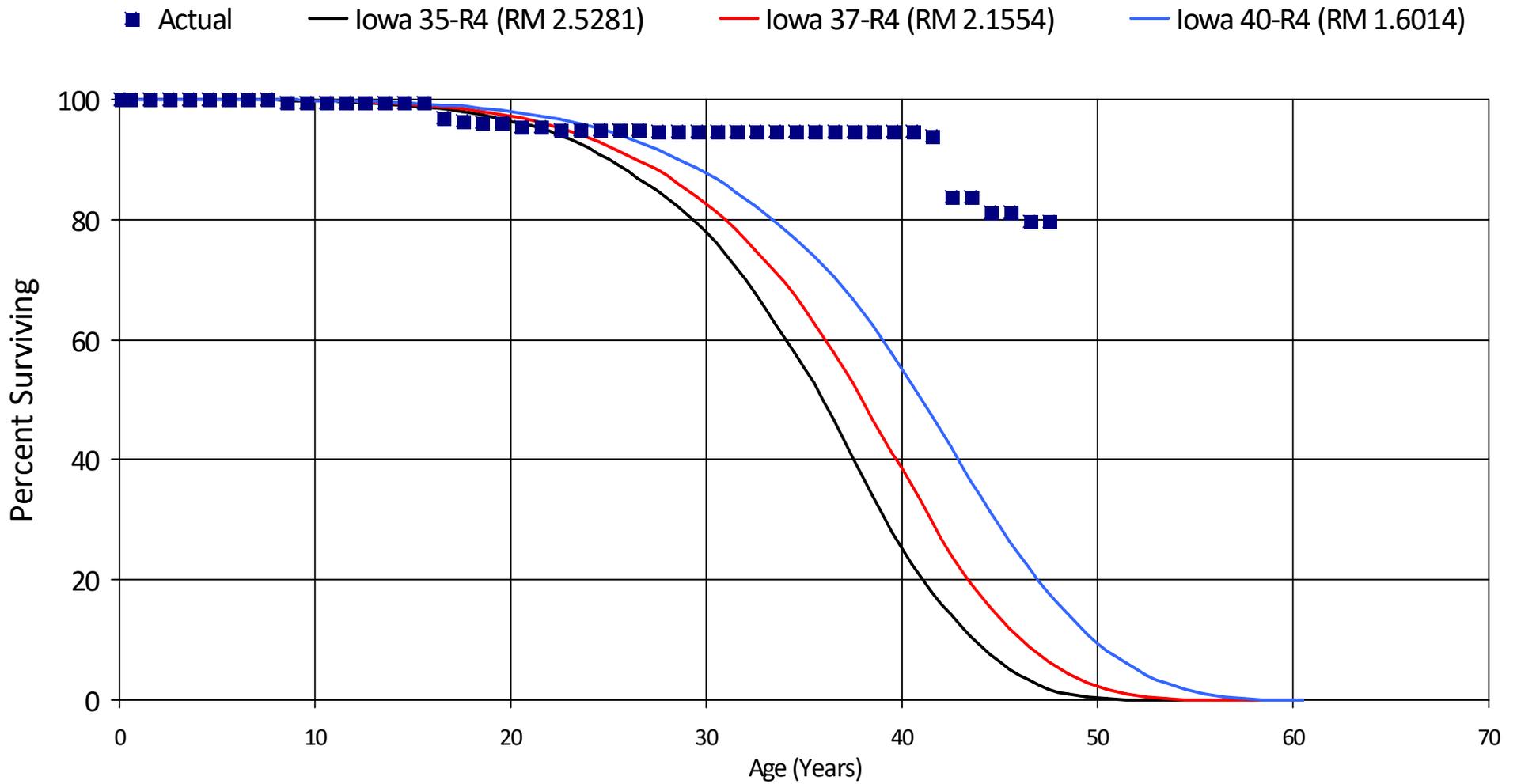
the useful life of compression station assets, and Section 5.3.5.1 on pages 182 to 184 which outlines the condition assessment methodology employed. Additionally, please see Section 5.3.5.4.1 on pages 187 to 190 which discusses the compressor modernization strategy that supports decision-making around asset renewal. Characteristics of the asset class are described in Section 5.3.5 on pages 181 to 288. While some smaller components within compressor stations are replaced within a fixed period of time through time-based replacement strategies outlined in Section 5.3.5.4.7 on page 191, replacement of major compression equipment is largely driven by discontinuation of Original Equipment Manufacturer (OEM) support and equipment reliability concerns as described in Section 5.3.5.4.1. While each OEM may support their product lines for different lengths of time, prior discussions with the OEM's for several of Enbridge Gas's most critical compressor equipment have suggested availability for equipment support will become limited after 40 years (See. EB-2020-0191, Exhibit C, Tab 2, Schedule 1, page 194, Section 5.5.5.2). However, Enbridge Gas continues to explore opportunities to extend equipment life through modernization of components at overhauls as provided at Exhibit 2, Tab 6, Schedule 2, Section 5.3.5.4.1.

Enbridge Gas Inc.

Account 466.00 - Transmission Plant - Company NGV Compressor Stations

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 466.00 - Transmission Plant - Company NGV Compressor Stations

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	1,014,971,579	0	0.00000	1.00000	100.00
0.5	952,609,404	0	0.00000	1.00000	100.00
1.5	950,851,528	0	0.00000	1.00000	100.00
2.5	950,231,397	0	0.00000	1.00000	100.00
3.5	947,843,208	0	0.00000	1.00000	100.00
4.5	712,197,050	0	0.00000	1.00000	100.00
5.5	559,096,544	0	0.00000	1.00000	100.00
6.5	355,635,168	0	0.00000	1.00000	100.00
7.5	349,109,663	1,432,718	0.00410	0.99590	100.00
8.5	345,727,392	0	0.00000	1.00000	99.59
9.5	312,359,155	0	0.00000	1.00000	99.59
10.5	295,173,640	0	0.00000	1.00000	99.59
11.5	289,417,618	0	0.00000	1.00000	99.59
12.5	287,439,582	0	0.00000	1.00000	99.59
13.5	207,258,498	0	0.00000	1.00000	99.59
14.5	126,219,385	61,532	0.00049	0.99951	99.59
15.5	119,817,945	3,151,799	0.02630	0.97370	99.54
16.5	116,666,146	609,978	0.00523	0.99477	96.92
17.5	114,948,115	203,337	0.00177	0.99823	96.41
18.5	114,744,778	100,000	0.00087	0.99913	96.24
19.5	114,644,778	915,862	0.00799	0.99201	96.16
20.5	111,491,288	0	0.00000	1.00000	95.39
21.5	111,491,288	537,959	0.00483	0.99517	95.39
22.5	110,953,329	0	0.00000	1.00000	94.93
23.5	110,953,329	14,546	0.00013	0.99987	94.93
24.5	110,938,783	0	0.00000	1.00000	94.92
25.5	69,579,763	0	0.00000	1.00000	94.92
26.5	58,504,789	199,097	0.00340	0.99660	94.92

Enbridge Gas Inc.

Account 466.00 - Transmission Plant - Company NGV Compressor Stations

Placement Band - 1900 - 2021 Experience Band - 2010 - 2021

27.5	51,707,015	0	0.00000	1.00000	94.60
28.5	47,436,528	0	0.00000	1.00000	94.60
29.5	47,436,528	0	0.00000	1.00000	94.60
30.5	47,436,528	0	0.00000	1.00000	94.60
31.5	18,371,951	0	0.00000	1.00000	94.60
32.5	18,371,951	0	0.00000	1.00000	94.60
33.5	14,604,311	0	0.00000	1.00000	94.60
34.5	14,604,311	0	0.00000	1.00000	94.60
35.5	14,604,311	0	0.00000	1.00000	94.60
36.5	14,604,311	0	0.00000	1.00000	94.60
37.5	14,604,311	0	0.00000	1.00000	94.60
38.5	14,604,311	0	0.00000	1.00000	94.60
39.5	14,604,311	0	0.00000	1.00000	94.60
40.5	14,604,311	100,000	0.00685	0.99315	94.60
41.5	14,504,311	1,567,118	0.10804	0.89196	93.95
42.5	12,937,193	0	0.00000	1.00000	83.80
43.5	12,937,193	402,980	0.03115	0.96885	83.80
44.5	12,534,213	0	0.00000	1.00000	81.19
45.5	12,534,213	238,956	0.01906	0.98094	81.19
46.5	12,295,257	0	0.00000	1.00000	79.64
47.5	12,295,257	0	0.00000	1.00000	79.64
Totals:		9,535,882			

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00D	COMPRESSOR EQUIPMENT	0	35-R4	-6%	1,005,060,039	331,530,582	733,833,060	28,932,114	24.1	2.88%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,472,980,470	95,354,163		2.14%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00 *	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,648,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	3.38%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,380,634,082	560,985,714		3.74%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,289,292,682	777,970,931		3.59%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00E	COMPRESSOR EQUIPMENT	0	37-R4	-6%	1,005,060,039	331,530,582	733,833,060	26,794,079	25.9	2.67%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,472,980,470	93,216,128		2.09%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00 *	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,648,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	3.38%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,380,634,082	560,985,714		3.74%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,289,292,682	775,832,896		3.58%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00F	COMPRESSOR EQUIPMENT	0	40-R4	-6%	1,005,060,039	331,530,582	733,833,060	24,169,809	28.7	2.40%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,472,980,470	90,591,858		2.04%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00 *	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,648,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	3.38%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,380,634,082	560,985,714		3.74%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%

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CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,289,292,682	773,208,626		3.56%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

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Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00A	COMPRESSOR EQUIPMENT	0	35-R4	-6%	1,005,060,039	331,530,582	733,833,060	26,831,308	25.9	2.67%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,472,980,470	93,253,357		2.10%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00 *	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,648,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	3.38%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,380,634,082	560,985,714		3.74%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	46,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%

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Related to Total Expense

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,289,292,682	775,870,125		3.58%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLead Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00B	COMPRESSOR EQUIPMENT	0	37-R4	-6%	1,005,060,039	331,530,582	733,833,060	24,885,998	27.8	2.48%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,472,980,470	91,308,047		2.05%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,648,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	3.38%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,380,634,082	560,985,714		3.74%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%

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CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,289,292,682	773,924,815		3.57%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

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Related to Total Expense

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00C	COMPRESSOR EQUIPMENT	0	40-R4	-6%	1,005,060,039	331,530,582	733,833,060	22,481,573	30.8	2.24%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,472,980,470	88,903,622		2.00%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00 *	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,648,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	3.38%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,380,634,082	560,985,714		3.74%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,289,292,682	771,520,390		3.56%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLead Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021
 Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate	Method
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
466.00A	COMPRESSOR EQUIPMENT	0	35-R4	-6%	1,005,060,039	331,530,582	733,833,060	26,831,308	25.9	2.67%	ALG
466.00B	COMPRESSOR EQUIPMENT	0	37-R4	-6%	1,005,060,039	331,530,582	733,833,060	24,885,998	27.8	2.48%	ALG
466.00C	COMPRESSOR EQUIPMENT	0	40-R4	-6%	1,005,060,039	331,530,582	733,833,060	22,481,573	30.8	2.24%	ALG
466.00D	COMPRESSOR EQUIPMENT	0	35-R4	-6%	1,005,060,039	331,530,582	733,833,060	28,932,114	24.1	2.88%	ELG
466.00E	COMPRESSOR EQUIPMENT	0	37-R4	-6%	1,005,060,039	331,530,582	733,833,060	26,794,079	25.9	2.67%	ELG
466.00F	COMPRESSOR EQUIPMENT	0	40-R4	-6%	1,005,060,039	331,530,582	733,833,060	24,169,809	28.7	2.40%	ELG

ACCOUNT	Booked Reserve	TRUNC DATE	ASL	Curve	NET SALVAGE	ORIGINAL COST	CALCULATED ACCUMULATED DEPRECIATION	ANNUAL ACCRUAL	COMPOSITE ANNUAL ACCRUAL RATE	REMAINING LIFE	THEORETICAL ACCUMULATED DEPRECIATION FACTOR	Age	Notes
466.00A	331,530,581.56		35	R4	-0.06	1,005,060,038.76	277441824.5	26831308	0.026696224	25.88530575	0.32986147	9.58862	
466.00B	331,530,581.56		37	R4	-0.06	1,005,060,038.76	263951779.1	24885998	0.024760708	27.83297435	0.32986147	9.58862	
466.00C	331,530,581.56		40	R4	-0.06	1,005,060,038.76	245904774.5	22481573	0.022368388	30.76729241	0.32986147	9.58862	

ACCOUNT	Booked Reserve	TRUNC DATE	ASL	Curve Type	NET SALVAGE	ORIGINAL COST	CALCULATED ACCUMULATED DEPRECIATION	ANNUAL ACCRUAL	COMPOSITE ANNUAL ACCRUAL RATE	REMAINING LIFE	THEORETICAL ACCUMULATED DEPRECIATION FACTOR	Age	Notes
466.00D	331,530,581.56		35	R4	-0.06	1,005,060,038.76	292058783.9	28932114	0.028786453	24.11047512	0.32986147	9.58862	
466.00E	331,530,581.56		37	R4	-0.06	1,005,060,038.76	278105927.9	26794079	0.026659183	25.93295726	0.32986147	9.58862	
466.00F	331,530,581.56		40	R4	-0.06	1,005,060,038.76	259391252.4	24169809	0.024048125	28.67907653	0.32986147	9.58862	

ACCOUNT	Booked Reserve	RUNC DAT	ASL	FirstOfCurveType	NET SALVAGE	ORIGINAL COST	CALCULATED ACCUMULATED DEPRECIATION	ANNUAL ACCRUAL	COMPOSITE ANNUAL ACCRUAL RATE	REMAINING LIFE	THEORETICAL ACCUMULATED DEPRECIATION FACTOR	Age
442	2,805,060.39		40	S5	0	6,282,181.09	2362661.52	105928	0.01686166	24.67740934	0.446510591	17.79686158
443.01	4,023,543.84		45	R4	0	5,804,412.46	3267731.1	55594	0.009577886	19.10549812	0.6931871	28.99933383
443.02	11,363,395.92		55	R4	0	21,554,521.93	6402833.95	229183	0.010632711	36.76662468	0.527193132	16.55540421
451	45,841,824.51		55	R4	0	74,762,353.60	42905753.37	1102904	0.014752131	22.97350136	0.61316722	32.09977418
452	47,148,031.88		40	R3	-0.1	104,433,820.29	54196797.38	4114129	0.039394604	19.81158924	0.45146325	21.27804842
453	50,040,539.74		45	R2.5	-0.3	143,144,294.64	63662025.7	5515551	0.03852138	25.86784621	0.349580854	16.36301175
454	8,575,935.56		40	R2	0	13,364,517.02	5256233.29	175831	0.013155655	21.37623809	0.641694387	17.25301613
455	53,298,115.35		55	R3	-0.08	201,920,080.43	73519784.79	5130627	0.025409196	33.43550539	0.263956488	18.42240012
456	228,311,195.54		40	R4	-0.06	682,328,756.58	239307733.9	19661453	0.02881522	25.52385839	0.334605853	13.5309549
457	51,829,827.64		35	R3	-0.14	77,194,132.88	47333312.75	2003634	0.025955781	15.56700774	0.671421852	20.48106531
461	20,599,533.02		60	R4	0	88,171,401.75	19333589.26	1507598	0.017098492	44.34756701	0.233630549	12.57133955
462	40,353,630.51		50	S4	-0.05	163,351,957.93	37966440.95	3377914	0.020678748	37.72439554	0.247034875	10.83944174
463	7,167,268.35		55	S4	-0.06	11,252,283.90	6091172.08	157646	0.014010134	26.24033301	0.636961208	28.34370159
464	523,641.78		50	S4	-0.05	2,920,217.56	554483.17	65185	0.022321967	39.69626918	0.179316016	9.302436925
465	919,330,147.09		60	R4	-0.12	2,783,251,797.20	799994107.8	49201674	0.017677766	42.32699482	0.330307933	15.26308144
466	331,530,581.56		30	R4	-0.07	1,005,060,038.76	336237963.3	37417456	0.037229075	19.60515881	0.32986147	9.588623385
467	119,798,511.87		40	R4	-0.15	395,646,541.68	123917492.8	12112032	0.030613264	27.66284313	0.302791758	10.80656737
471	12,099,618.74		60	R4	0	63,907,559.65	13063532.74	1150753	0.018006524	45.1744558	0.189330007	11.79658458
472	64,014,227.29		40	S0.5	0	220,832,605.09	72010537.12	7005487	0.031723065	21.68644511	0.289876702	15.67941283
472.31	5,056,170.71	2046	40	S0.5	0	29,662,114.81	9379387.26	1325428	0.044684204	18.55448023	0.170458875	9.088523567
472.32	5,549,954.69	2046	40	S0.5	0	23,216,545.94	9567161.82	991735	0.042716733	17.88025371	0.239051696	12.80156837
472.33	9,778,917.49	2026	40	S0.5	0	19,789,902.04	13708093.74	2365393	0.0119525251	4.159202467	0.49413673	26.76712538
472.34	4,069,504.11	2046	40	S0.5	0	16,737,575.95	6824520.76	704663	0.04210066	17.97628253	0.243135811	12.39818872
472.35	3,958,251.83	2023	40	S0.5	0	15,937,296.63	14257282.86	8045939	0.0504849673	1.48881443	0.248364068	13.24226987
473.01	268,325,814.99		55	S1	-0.32	549,648,294.42	307569546.1	19924844	0.03625017	23.01021643	0.48817729	23.36027206
473.02	1,384,833,503.55		45	S3	-0.26	4,458,883,264.63	1731773793	121567634	0.027264144	35.74801737	0.310578551	16.26198445
474	59,858,893.21		25	SQ	0	488,870,931.00	184821829.1	43329780	0.088632351	15.5483657	0.122443143	9.634463434
475	59,887,548.43		25	SQ	0	181,264,676.42	92823432.31	10469399	0.057757525	12.1978046	0.330387308	12.8021954
475.21	1,051,359,035.75		55	R3	-0.42	3,320,418,328.48	1396363922	112249761	0.038059099	34.943175	0.316634512	16.90720786
475.3	928,431,883.06		60	R4	-0.38	3,480,106,028.12	1258008275	94562548	0.027172318	42.02653279	0.266782643	15.18088204
476	5,181,734.81		17	S2.5	0	9,878,702.74	3802076.97	365238	0.056972263	9.671296258	0.524535958	8.664771329
477	367,887,431.83		40	R2	-0.09	950,956,097.61	338973143.9	27440188	0.028853568	23.25203249	0.386860585	13.22723181
477.01	52,094,469.16		35	R3	0	143,726,981.14	57416667.25	4800551	0.033400486	19.36115582	0.362454347	14.91795962
478	469,525,897.51		15	S2.5	0	1,020,910,893.69	567033992.3	104686373	0.102542126	6.368232546	0.459908794	11.32310326
482	8,677,609.61		40	R1.5	0	13,255,571.99	3407411.24	191336	0.014434383	23.21939295	0.654638639	9.98460138
482.01	19,270,728.51	2033	40	R1.5	0	53,463,354.35	26098479.06	3400629	0.06306727	9.96788704	0.360447427	15.24467565
482.04	6,391,978.16	2022	40	R1.5	0	15,678,639.98	14572514.74	9286663	0.592313046	0.5	0.407687029	7.53814838
482.05	6,852,979.62	2046	40	R1.5	0	36,671,818.30	11418658.28	1544848	0.042126299	19.30251528	0.186873189	8.861006312
482.51	11,589,939.39	2049	40	R1.5	0	69,558,675.16	26196142.88	3906954	0.056167746	16.39262546	0.166621049	18.52897199
482.52	1,664,764.01	2028	40	R1.5	0	19,237,692.27	10612390.61	2814701	0.14631178	6.243041832	0.086536576	9.63548624
483	20,323,395.93		15	SQ	0	29,776,061.72	17837150.38	1200881	0.040330417	6.682541436	0.898549553	8.98549553
484	89,525,828.90		12	L2.5	0	134,722,077.69	66324100.74	6268747	0.046530955	5.717868182	0.66452233	6.49961254
485	12,811,265.76		17	L1.5	0	44,128,920.96	1920055.33	3658037	0.082894322	8.570374725	0.290314503	8.174934811
486	26,128,213.52		15	SQ	0	79,966,854.36	39511956.58	9529666	0.1101702	7.569679607	0.326738043	7.430320393
487.7	92,163.80		15	SQ	0	864,754.61	328834.18	86895	0.100485154	9.296055008	0.106577981	5.702944992
487.8	2,397,143.13		20	SQ	0	7,774,174.86	640766.77	288265	0.037079819	18.35155042	0.308346953	1.64844583
488	4,990,529.78		10	SQ	0	11,224,609.20	8319312.34	2946627	0.262514886	2.588327847	0.444606105	7.819464643
490	20,774,567.11		4	SQ	0	30,306,678.69	17212894.06	4041429	0.133351102	1.728171505	0.685478185	2.271828495
490.3	2,418,464.59		10	SQ	0	4,680,899.13	2574494.52	502763	0.107407356	4.5	0.516666675	5.5
491.01	107,550,337.34		4	SQ	0	155,164,785.39	76224300.99	13604128	0.087675357	2.035010308	0.693136249	1.984108778
491.02	25,519,357.38		4	SQ	0	38,776,287.63	17163628.64	3892471	0.100382766	2.229471702	0.658117601	1.770528298
491.03	20,250,171.19		10	SQ	0	87,626,213.57	13898150.73	7217716	0.08236937	8.413927731	0.231097184	1.586072269
491.04	44,031,317.98		10	SQ	0	85,221,905.36	46872047.95	9153464	0.107407408	4.5	0.516666669	5.5

Enbridge Gas Inc.

Account #: 466.00 - Transmission Plant - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 35

Net Salvage: -6%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1970	5,225,157.68	5,450,974	5,538,667	1.0000	0	0.55	0	51.5
1972	6,694,440.19	6,916,278	7,096,107	1.0000	0	0.89	0	49.5
1988	3,767,639.42	3,322,831	3,993,698	1.0000	0	5.88	0	33.5
1990	29,064,577.31	24,614,600	29,612,753	0.9612	1,195,699	7.04	169,927	31.5
1993	4,270,487.16	3,359,454	4,041,612	0.8928	485,104	9.03	53,750	28.5
1994	6,598,676.71	5,049,994	6,075,427	0.8686	919,170	9.73	94,462	27.5
1995	11,074,974.21	8,232,273	9,903,888	0.8436	1,835,584	10.46	175,547	26.5
1996	41,359,020.59	29,807,337	35,859,908	0.8180	7,980,654	11.20	712,343	25.5
2001	2,237,627.66	1,337,812	1,609,464	0.6786	762,422	15.26	49,965	20.5
2004	1,108,053.64	573,137	689,516	0.5871	485,021	17.92	27,064	17.5
2006	6,339,908.87	2,924,071	3,517,822	0.5235	3,202,482	19.77	161,977	15.5
2007	81,039,112.91	35,062,130	42,181,720	0.4910	43,719,740	20.71	2,110,621	14.5
2008	80,181,083.22	32,376,464	38,950,712	0.4583	46,041,236	21.67	2,124,923	13.5
2009	1,978,036.78	741,096	891,580	0.4252	1,205,139	22.63	53,256	12.5
2010	5,756,021.34	1,987,590	2,391,183	0.3919	3,710,199	23.60	157,223	11.5
2011	17,185,515.58	5,426,491	6,528,375	0.3584	11,688,272	24.57	475,636	10.5
2012	33,368,237.21	9,545,029	11,483,208	0.3247	23,887,123	25.55	934,737	9.5
2013	1,949,552.75	499,502	600,929	0.2908	1,465,597	26.54	55,222	8.5
2014	6,525,504.74	1,476,532	1,776,352	0.2568	5,140,684	27.53	186,738	7.5
2015	203,461,376.38	39,928,144	48,035,809	0.2227	167,633,250	28.52	5,877,695	6.5
2016	153,100,505.79	25,437,893	30,603,220	0.1886	131,683,316	29.51	4,461,745	5.5
2017	235,646,157.74	32,049,626	38,557,508	0.1544	211,227,419	30.51	6,923,403	4.5
2018	2,388,189.10	252,728	304,045	0.1201	2,227,435	31.51	70,699	3.5
2019	620,131.22	46,888	56,409	0.0858	600,930	32.50	18,488	2.5
2020	1,757,876.43	79,764	95,961	0.0515	1,767,388	33.50	52,755	1.5
2021	62,362,174.13	943,188	1,134,709	0.0172	64,969,196	34.50	1,883,132	0.5

Enbridge Gas Inc.

Account #: 466.00 - Transmission Plant - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 35

Net Salvage: -6%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	1,005,060,038.76	277,441,824	331,530,582		733,833,060		26,831,308	
COMPOSITE ANNUAL ACCRUAL RATE				2.67%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.33				
COMPOSITE AVERAGE AGE (YEARS)				9.59				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				25.89				

ALG - Remaining Life

Survivor Curve: R4

ASL: 37

Net Salvage: -6%

Truncation Year:

Enbridge Gas Inc.

Account #: 466.00 - Transmission Plant - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1970	5,225,157.68	5,374,168	5,538,667	1.0000	0	1.10	0	51.5
1972	6,694,440.19	6,799,075	7,096,107	1.0000	0	1.55	0	49.5
1988	3,767,639.42	3,204,068	3,993,698	1.0000	0	7.32	0	33.5
1990	29,064,577.31	23,644,642	29,953,791	0.9723	854,661	8.60	99,339	31.5
1993	4,270,487.16	3,217,895	4,076,533	0.9005	450,183	10.70	42,081	28.5
1994	6,598,676.71	4,832,863	6,122,426	0.8753	872,172	11.44	76,271	27.5
1995	11,074,974.21	7,871,058	9,971,309	0.8494	1,768,164	12.19	145,023	26.5
1996	41,359,020.59	28,473,084	36,070,616	0.8228	7,769,946	12.97	599,087	25.5
2001	2,237,627.66	1,272,368	1,611,876	0.6796	760,009	17.15	44,311	20.5
2004	1,108,053.64	543,988	689,141	0.5867	485,395	19.86	24,437	17.5
2006	6,339,908.87	2,772,533	3,512,333	0.5226	3,207,970	21.74	147,593	15.5
2007	81,039,112.91	33,230,825	42,097,875	0.4901	43,803,585	22.69	1,930,812	14.5
2008	80,181,083.22	30,673,970	38,858,769	0.4572	46,133,179	23.65	1,950,949	13.5
2009	1,978,036.78	701,906	889,197	0.4241	1,207,522	24.61	49,059	12.5
2010	5,756,021.34	1,881,987	2,384,161	0.3908	3,717,222	25.59	145,276	11.5
2011	17,185,515.58	5,136,994	6,507,709	0.3572	11,708,937	26.57	440,746	10.5
2012	33,368,237.21	9,034,239	11,444,864	0.3236	23,925,468	27.55	868,453	9.5
2013	1,949,552.75	472,707	598,840	0.2898	1,467,686	28.54	51,432	8.5
2014	6,525,504.74	1,397,159	1,769,966	0.2559	5,147,069	29.53	174,321	7.5
2015	203,461,376.38	37,778,294	47,858,754	0.2219	167,810,305	30.52	5,498,590	6.5
2016	153,100,505.79	24,066,609	30,488,352	0.1879	131,798,184	31.51	4,182,342	5.5
2017	235,646,157.74	30,320,266	38,410,686	0.1538	211,374,241	32.51	6,502,075	4.5
2018	2,388,189.10	239,080	302,875	0.1196	2,228,606	33.51	66,514	3.5
2019	620,131.22	44,355	56,191	0.0855	601,148	34.50	17,423	2.5
2020	1,757,876.43	75,454	95,587	0.0513	1,767,762	35.50	49,794	1.5
2021	62,362,174.13	892,193	1,130,259	0.0171	64,973,645	36.50	1,780,070	0.5

Enbridge Gas Inc.

Account #: 466.00 - Transmission Plant - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 37

Net Salvage: -6%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	1,005,060,038.76	263,951,779	331,530,582		733,833,060		24,885,998	

COMPOSITE ANNUAL ACCRUAL RATE 2.48%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.33

COMPOSITE AVERAGE AGE (YEARS) 9.59

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 27.83

ALG - Remaining Life

Survivor Curve: R4

ASL: 40

Net Salvage: -6%

Truncation Year:

Enbridge Gas Inc.

Account #: 466.00 - Transmission Plant - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1970	5,225,157.68	5,239,064	5,538,667	1.0000	0	2.16	0	51.5
1972	6,694,440.19	6,620,268	7,096,107	1.0000	0	2.68	0	49.5
1988	3,767,639.42	3,027,737	3,993,698	1.0000	0	9.67	0	33.5
1990	29,064,577.31	22,283,135	30,374,322	0.9859	434,130	11.07	39,221	31.5
1993	4,270,487.16	3,022,167	4,119,540	0.9101	407,177	13.29	30,627	28.5
1994	6,598,676.71	4,533,447	6,179,578	0.8835	815,019	14.07	57,907	27.5
1995	11,074,974.21	7,374,404	10,052,110	0.8563	1,687,362	14.87	113,450	26.5
1996	41,359,020.59	26,643,972	36,318,615	0.8284	7,521,947	15.69	479,407	25.5
2001	2,237,627.66	1,184,323	1,614,361	0.6806	757,524	20.03	37,825	20.5
2004	1,108,053.64	505,150	688,574	0.5863	485,963	22.80	21,317	17.5
2006	6,339,908.87	2,571,508	3,505,243	0.5216	3,215,060	24.69	130,195	15.5
2007	81,039,112.91	30,806,503	41,992,595	0.4888	43,908,865	25.65	1,711,516	14.5
2008	80,181,083.22	28,424,379	38,745,502	0.4559	46,246,446	26.62	1,737,115	13.5
2009	1,978,036.78	650,194	886,284	0.4227	1,210,435	27.60	43,863	12.5
2010	5,756,021.34	1,742,803	2,375,629	0.3894	3,725,754	28.57	130,388	11.5
2011	17,185,515.58	4,755,919	6,482,831	0.3559	11,733,815	29.56	396,990	10.5
2012	33,368,237.21	8,362,325	11,398,753	0.3223	23,971,578	30.54	784,844	9.5
2013	1,949,552.75	437,474	596,325	0.2886	1,470,201	31.53	46,625	8.5
2014	6,525,504.74	1,292,857	1,762,304	0.2548	5,154,731	32.52	158,492	7.5
2015	203,461,376.38	34,954,386	47,646,607	0.2209	168,022,452	33.52	5,013,047	6.5
2016	153,100,505.79	22,265,764	30,350,644	0.1870	131,935,892	34.51	3,822,900	5.5
2017	235,646,157.74	28,049,735	38,234,822	0.1531	211,550,105	35.51	5,957,785	4.5
2018	2,388,189.10	221,167	301,474	0.1191	2,230,006	36.51	61,087	3.5
2019	620,131.22	41,030	55,929	0.0851	601,410	37.50	16,036	2.5
2020	1,757,876.43	69,796	95,139	0.0511	1,768,210	38.50	45,925	1.5
2021	62,362,174.13	825,267	1,124,929	0.0170	64,978,976	39.50	1,645,011	0.5

Enbridge Gas Inc.

Account #: 466.00 - Transmission Plant - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R4

ASL: 40

Net Salvage: -6%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	1,005,060,038.76	245,904,774	331,530,582		733,833,060		22,481,573	
COMPOSITE ANNUAL ACCRUAL RATE				2.24%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.33				
COMPOSITE AVERAGE AGE (YEARS)				9.59				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				30.77				

Enbridge Gas Inc.

Account #: 466.00 - Transmission Plant - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: R4

ASL: 35

Net Salvage: -6%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1970	5,225,157.68	5,479,806	5,538,667	1.0000	0	0.55	0	51.5
1972	6,694,440.19	6,972,204	7,096,107	1.0000	0	0.88	0	49.5
1988	3,767,639.42	3,428,107	3,909,809	0.9790	83,889	5.53	15,178	33.5
1990	29,064,577.31	25,478,451	29,058,564	0.9432	1,749,888	6.59	265,550	31.5
1993	4,270,487.16	3,495,311	3,986,455	0.8807	540,261	8.41	64,241	28.5
1994	6,598,676.71	5,262,673	6,002,159	0.8581	992,438	9.05	109,660	27.5
1995	11,074,974.21	8,592,172	9,799,503	0.8347	1,939,969	9.71	199,854	26.5
1996	41,359,020.59	31,156,118	35,534,030	0.8105	8,306,532	10.38	800,113	25.5
2001	2,237,627.66	1,407,172	1,604,901	0.6766	766,984	14.05	54,573	20.5
2004	1,108,053.64	604,631	689,591	0.5871	484,946	16.49	29,400	17.5
2006	6,339,908.87	3,089,826	3,523,993	0.5244	3,196,310	18.21	175,504	15.5
2007	81,039,112.91	37,076,823	42,286,684	0.4923	43,614,775	19.09	2,284,174	14.5
2008	80,181,083.22	34,260,008	39,074,064	0.4597	45,917,884	19.99	2,296,963	13.5
2009	1,978,036.78	784,699	894,962	0.4268	1,201,757	20.90	57,500	12.5
2010	5,756,021.34	2,105,746	2,401,636	0.3936	3,699,747	21.82	169,549	11.5
2011	17,185,515.58	5,752,136	6,560,399	0.3601	11,656,248	22.75	512,299	10.5
2012	33,368,237.21	10,122,817	11,545,228	0.3264	23,825,103	23.69	1,005,528	9.5
2013	1,949,552.75	529,982	604,452	0.2925	1,462,074	24.64	59,329	8.5
2014	6,525,504.74	1,567,305	1,787,536	0.2584	5,129,499	25.60	200,371	7.5
2015	203,461,376.38	42,400,167	48,358,040	0.2242	167,311,019	26.56	6,298,805	6.5
2016	153,100,505.79	27,023,488	30,820,702	0.1899	131,465,834	27.53	4,775,430	5.5
2017	235,646,157.74	34,060,726	38,846,780	0.1555	210,938,147	28.50	7,401,123	4.5
2018	2,388,189.10	268,695	306,451	0.1211	2,225,029	29.47	75,489	3.5
2019	620,131.22	49,874	56,882	0.0865	600,458	30.45	19,719	2.5
2020	1,757,876.43	84,892	96,821	0.0520	1,766,528	31.42	56,215	1.5
2021	62,362,174.13	1,004,953	1,146,165	0.0173	64,957,740	32.39	2,005,547	0.5

Enbridge Gas Inc.

Account #: 466.00 - Transmission Plant - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: R4

ASL: 35

Net Salvage: -6%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
TOTAL	1,005,060,038.76	292,058,784	331,530,582		733,833,060		28,932,114	
COMPOSITE ANNUAL ACCRUAL RATE				2.88%				
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR				0.33				
COMPOSITE AVERAGE AGE (YEARS)				9.59				
DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS)				24.11				

Enbridge Gas Inc.

Account #: 466.00 - Transmission Plant - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: R4

ASL: 37

Net Salvage: -6%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1970	5,225,157.68	5,424,196	5,538,667	1.0000	0	1.09	0	51.5
1972	6,694,440.19	6,884,338	7,096,107	1.0000	0	1.52	0	49.5
1988	3,767,639.42	3,315,436	3,977,761	0.9960	15,937	6.85	2,325	33.5
1990	29,064,577.31	24,546,914	29,450,657	0.9559	1,357,795	8.04	168,982	31.5
1993	4,270,487.16	3,356,210	4,026,681	0.8895	500,035	9.94	50,307	28.5
1994	6,598,676.71	5,047,770	6,056,164	0.8658	938,433	10.61	88,480	27.5
1995	11,074,974.21	8,232,240	9,876,797	0.8413	1,862,676	11.29	164,985	26.5
1996	41,359,020.59	29,818,176	35,774,961	0.8160	8,065,601	11.99	672,598	25.5
2001	2,237,627.66	1,339,879	1,607,548	0.6778	764,338	15.79	48,408	20.5
2004	1,108,053.64	574,341	689,077	0.5867	485,459	18.29	26,546	17.5
2006	6,339,908.87	2,931,485	3,517,109	0.5234	3,203,195	20.03	159,895	15.5
2007	81,039,112.91	35,158,812	42,182,496	0.4911	43,718,963	20.93	2,089,118	14.5
2008	80,181,083.22	32,473,167	38,960,340	0.4584	46,031,608	21.83	2,108,300	13.5
2009	1,978,036.78	743,491	892,018	0.4254	1,204,701	22.75	52,951	12.5
2010	5,756,021.34	1,994,517	2,392,963	0.3922	3,708,420	23.68	156,610	11.5
2011	17,185,515.58	5,446,772	6,534,876	0.3587	11,681,771	24.62	474,539	10.5
2012	33,368,237.21	9,583,328	11,497,792	0.3251	23,872,539	25.56	933,879	9.5
2013	1,949,552.75	501,648	601,862	0.2912	1,464,664	26.52	55,238	8.5
2014	6,525,504.74	1,483,288	1,779,605	0.2573	5,137,430	27.47	186,987	7.5
2015	203,461,376.38	40,122,454	48,137,727	0.2232	167,531,332	28.44	5,890,847	6.5
2016	153,100,505.79	25,569,454	30,677,471	0.1890	131,609,066	29.41	4,475,296	5.5
2017	235,646,157.74	32,225,649	38,663,376	0.1548	211,121,552	30.38	6,949,349	4.5
2018	2,388,189.10	254,204	304,987	0.1205	2,226,494	31.35	71,010	3.5
2019	620,131.22	47,182	56,608	0.0861	600,732	32.33	18,581	2.5
2020	1,757,876.43	80,308	96,352	0.0517	1,766,997	33.30	53,057	1.5
2021	62,362,174.13	950,666	1,140,581	0.0173	64,963,323	34.27	1,895,791	0.5

Enbridge Gas Inc.

Account #: 466.00 - Transmission Plant - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: R4

ASL: 37

Net Salvage: -6%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
TOTAL	1,005,060,038.76	278,105,928	331,530,582		733,833,060		26,794,078	
COMPOSITE ANNUAL ACCRUAL RATE				2.67%				
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR				0.33				
COMPOSITE AVERAGE AGE (YEARS)				9.59				
DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS)				25.93				

Enbridge Gas Inc.

Account #: 466.00 - Transmission Plant - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: R4

ASL: 40

Net Salvage: -6%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1970	5,225,157.68	5,320,214	5,538,667	1.0000	0	2.11	0	51.5
1972	6,694,440.19	6,741,268	7,096,107	1.0000	0	2.61	0	49.5
1988	3,767,639.42	3,145,875	3,993,698	1.0000	0	9.03	0	33.5
1990	29,064,577.31	23,219,081	29,943,570	0.9719	864,881	10.30	84,001	31.5
1993	4,270,487.16	3,161,405	4,076,981	0.9006	449,735	12.31	36,539	28.5
1994	6,598,676.71	4,747,970	6,123,032	0.8754	871,566	13.01	66,980	27.5
1995	11,074,974.21	7,732,159	9,971,473	0.8494	1,767,999	13.73	128,731	26.5
1996	41,359,020.59	27,966,874	36,066,374	0.8227	7,774,188	14.47	537,132	25.5
2001	2,237,627.66	1,248,898	1,610,592	0.6790	761,293	18.43	41,300	20.5
2004	1,108,053.64	533,854	688,463	0.5862	486,073	21.00	23,144	17.5
2006	6,339,908.87	2,720,958	3,508,975	0.5221	3,211,328	22.78	140,957	15.5
2007	81,039,112.91	32,614,874	42,060,483	0.4896	43,840,977	23.69	1,850,589	14.5
2008	80,181,083.22	30,108,379	38,828,081	0.4568	46,163,868	24.61	1,875,916	13.5
2009	1,978,036.78	689,044	888,599	0.4238	1,208,120	25.54	47,309	12.5
2010	5,756,021.34	1,847,766	2,382,899	0.3906	3,718,484	26.47	140,461	11.5
2011	17,185,515.58	5,044,466	6,505,396	0.3571	11,711,251	27.42	427,141	10.5
2012	33,368,237.21	8,873,175	11,442,940	0.3235	23,927,391	28.37	843,435	9.5
2013	1,949,552.75	464,373	598,860	0.2898	1,467,666	29.33	50,046	8.5
2014	6,525,504.74	1,372,840	1,770,429	0.2560	5,146,606	30.29	169,919	7.5
2015	203,461,376.38	37,129,715	47,882,869	0.2220	167,786,190	31.26	5,368,223	6.5
2016	153,100,505.79	23,659,545	30,511,597	0.1880	131,774,939	32.23	4,089,109	5.5
2017	235,646,157.74	29,815,981	38,451,001	0.1539	211,333,926	33.20	6,365,675	4.5
2018	2,388,189.10	235,181	303,291	0.1198	2,228,189	34.17	65,201	3.5
2019	620,131.22	43,649	56,290	0.0856	601,049	35.15	17,100	2.5
2020	1,757,876.43	74,292	95,807	0.0514	1,767,542	36.12	48,932	1.5
2021	62,362,174.13	879,419	1,134,108	0.0172	64,969,797	37.08	1,751,969	0.5

Enbridge Gas Inc.

Account #: 466.00 - Transmission Plant - Compressor Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: R4

ASL: 40

Net Salvage: -6%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
TOTAL	1,005,060,038.76	259,391,252	331,530,582		733,833,060		24,169,811	
COMPOSITE ANNUAL ACCRUAL RATE				2.40%				
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR				0.33				
COMPOSITE AVERAGE AGE (YEARS)				9.59				
DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS)				28.68				

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2020	2005 -	270.00	
472.00	2020	2016 -	774.68	
472.00	2020	2004 -	1,710.79	
472.00	2020	2005 -	14,245.00	
472.00	2020	2005 -	15,634.80	
472.00	2019	2010 -	31.70	
472.00	2019	2008 -	577.50	
472.00	2019	2005 -	662.02	
472.00	2019	2005 -	1,009.00	
472.00	2019	2011 -	1,188.44	
472.00	2019	2008 -	1,315.88	
472.00	2019	2008 -	1,351.85	
472.00	2019	2015 -	1,997.00	
472.00	2019	2015 -	2,458.74	
472.00	2019	2015 -	2,500.00	
472.00	2019	2008 -	2,535.60	
472.00	2019	2015 -	2,541.41	
472.00	2019	2008 -	2,790.78	
472.00	2019	2008 -	3,000.00	
472.00	2019	2009 -	3,300.00	
472.00	2019	2006 -	3,944.50	
472.00	2019	2015 -	4,377.75	
472.00	2019	2008 -	4,521.50	
472.00	2019	2009 -	5,334.83	
472.00	2019	2009 -	6,995.00	
472.00	2019	2015 -	7,063.99	
472.00	2019	2012 -	7,375.22	
472.00	2019	2009 -	7,500.00	
472.00	2019	2008 -	8,058.67	
472.00	2019	2015 -	9,834.97	
472.00	2019	2010 -	11,400.00	
472.00	2019	2015 -	11,460.00	
472.00	2019	2007 -	15,810.00	
472.00	2019	2011 -	18,018.86	
472.00	2019	2008 -	70,718.44	
472.00	2018	2004	44,579.21	
472.00	2018	2011	41,451.64	
472.00	2018	2012	22,769.76	
472.00	2018	2011	19,033.98	
472.00	2018	2011	13,600.69	
472.00	2018	2008	11,532.49	
472.00	2018	2008	9,850.47	
472.00	2018	2009	9,064.86	
472.00	2018	2012	6,747.43	
472.00	2018	2008	6,108.53	
472.00	2018	2008	4,987.38	
472.00	2018	2011	3,461.58	
472.00	2018	2011	1,937.00	
472.00	2018	2011	140.54	
472.00	2018	2011	125.99	
472.00	2018	2006 -	32.46	
472.00	2018	2002 -	90.00	
472.00	2018	2005 -	111.60	
472.00	2018	1960 -	126.63	
472.00	2018	2010 -	137.70	
472.00	2018	2009 -	144.00	
472.00	2018	2009 -	144.00	
472.00	2018	2008 -	161.25	
472.00	2018	2008 -	209.63	
472.00	2018	2008 -	245.77	
472.00	2018	2008 -	251.48	
472.00	2018	1958 -	267.75	
472.00	2018	2008 -	268.40	
472.00	2018	2008 -	274.34	
472.00	2018	2007 -	288.00	
472.00	2018	2003 -	303.08	
472.00	2018	2007 -	313.02	
472.00	2018	2006 -	344.25	
472.00	2018	2008 -	357.33	
472.00	2018	2009 -	360.00	
472.00	2018	2007 -	379.24	
472.00	2018	2007 -	379.24	
472.00	2018	1964 -	384.90	
472.00	2018	1983 -	399.90	
472.00	2018	2012 -	426.25	
472.00	2018	2007 -	442.45	
472.00	2018	2010 -	505.21	
472.00	2018	2004 -	600.09	
472.00	2018	2008 -	608.63	
472.00	2018	2013 -	611.50	
472.00	2018	1972 -	629.64	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2018	2006 -	649.16	
472.00	2018	2005 -	669.73	
472.00	2018	2007 -	737.42	
472.00	2018	2003 -	740.88	
472.00	2018	1937 -	788.99	
472.00	2018	2010 -	822.00	
472.00	2018	1984 -	866.95	
472.00	2018	2006 -	917.97	
472.00	2018	2010 -	949.05	
472.00	2018	1984 -	958.51	
472.00	2018	2007 -	960.00	
472.00	2018	2013 -	973.09	
472.00	2018	2008 -	983.62	
472.00	2018	1976 -	1,027.80	
472.00	2018	2009 -	1,044.00	
472.00	2018	1976 -	1,081.78	
472.00	2018	2005 -	1,092.50	
472.00	2018	2004 -	1,110.17	
472.00	2018	2009 -	1,166.82	
472.00	2018	2013 -	1,249.96	
472.00	2018	1976 -	1,250.81	
472.00	2018	1976 -	1,292.82	
472.00	2018	2006 -	1,298.48	
472.00	2018	1982 -	1,317.08	
472.00	2018	1976 -	1,318.68	
472.00	2018	2006 -	1,322.21	
472.00	2018	2007 -	1,358.93	
472.00	2018	1989 -	1,384.39	
472.00	2018	2007 -	1,390.54	
472.00	2018	2007 -	1,412.31	
472.00	2018	1976 -	1,412.41	
472.00	2018	1981 -	1,415.59	
472.00	2018	1974 -	1,435.44	
472.00	2018	2013 -	1,459.26	
472.00	2018	2010 -	1,475.00	
472.00	2018	1976 -	1,519.07	
472.00	2018	1976 -	1,554.55	
472.00	2018	1976 -	1,570.78	
472.00	2018	1976 -	1,592.11	
472.00	2018	1976 -	1,617.32	
472.00	2018	2004 -	1,636.28	
472.00	2018	2013 -	1,641.21	
472.00	2018	1984 -	1,644.74	
472.00	2018	1984 -	1,644.74	
472.00	2018	2003 -	1,659.74	
472.00	2018	2006 -	1,674.19	
472.00	2018	1976 -	1,675.50	
472.00	2018	2005 -	1,683.73	
472.00	2018	1976 -	1,693.60	
472.00	2018	1976 -	1,729.15	
472.00	2018	2010 -	1,740.13	
472.00	2018	1976 -	1,748.78	
472.00	2018	1976 -	1,759.15	
472.00	2018	1976 -	1,784.10	
472.00	2018	1976 -	1,785.32	
472.00	2018	2004 -	1,833.70	
472.00	2018	1996 -	1,933.29	
472.00	2018	2006 -	1,940.54	
472.00	2018	1976 -	1,945.70	
472.00	2018	2013 -	1,995.00	
472.00	2018	2015 -	2,000.00	
472.00	2018	1976 -	2,023.92	
472.00	2018	1968 -	2,033.39	
472.00	2018	1976 -	2,063.15	
472.00	2018	2006 -	2,124.32	
472.00	2018	1976 -	2,133.16	
472.00	2018	1983 -	2,133.75	
472.00	2018	1983 -	2,171.09	
472.00	2018	2011 -	2,194.50	
472.00	2018	1981 -	2,230.14	
472.00	2018	1981 -	2,230.14	
472.00	2018	1981 -	2,230.14	
472.00	2018	1981 -	2,230.15	
472.00	2018	1981 -	2,230.16	
472.00	2018	1981 -	2,230.17	
472.00	2018	1976 -	2,280.53	
472.00	2018	1976 -	2,294.39	
472.00	2018	1976 -	2,294.76	
472.00	2018	1976 -	2,300.31	
472.00	2018	1976 -	2,307.69	
472.00	2018	1976 -	2,317.06	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2018	1976 -	2,325.22	
472.00	2018	1976 -	2,327.08	
472.00	2018	2004 -	2,329.67	
472.00	2018	2015 -	2,345.00	
472.00	2018	1985 -	2,356.06	
472.00	2018	1959 -	2,360.96	
472.00	2018	1993 -	2,386.19	
472.00	2018	2010 -	2,422.14	
472.00	2018	1976 -	2,424.05	
472.00	2018	1976 -	2,452.61	
472.00	2018	1976 -	2,467.36	
472.00	2018	1976 -	2,548.16	
472.00	2018	2010 -	2,550.00	
472.00	2018	1976 -	2,615.87	
472.00	2018	2008 -	2,617.96	
472.00	2018	2003 -	2,636.36	
472.00	2018	1976 -	2,674.50	
472.00	2018	1976 -	2,676.15	
472.00	2018	2015 -	2,700.00	
472.00	2018	1988 -	2,772.75	
472.00	2018	1976 -	2,797.39	
472.00	2018	2015 -	2,800.00	
472.00	2018	1976 -	2,800.26	
472.00	2018	1994 -	2,814.02	
472.00	2018	1976 -	2,816.31	
472.00	2018	1961 -	2,821.25	
472.00	2018	2013 -	2,859.28	
472.00	2018	2004 -	2,866.87	
472.00	2018	1976 -	2,918.55	
472.00	2018	2005 -	2,964.37	
472.00	2018	1976 -	2,971.82	
472.00	2018	1976 -	2,973.50	
472.00	2018	1985 -	2,980.84	
472.00	2018	2011 -	2,999.93	
472.00	2018	1996 -	3,021.42	
472.00	2018	2009 -	3,148.78	
472.00	2018	1969 -	3,171.32	
472.00	2018	1976 -	3,180.35	
472.00	2018	1976 -	3,219.13	
472.00	2018	2006 -	3,229.64	
472.00	2018	1976 -	3,232.06	
472.00	2018	2007 -	3,236.29	
472.00	2018	1976 -	3,255.33	
472.00	2018	1976 -	3,270.20	
472.00	2018	1976 -	3,326.41	
472.00	2018	2004 -	3,404.41	
472.00	2018	2010 -	3,500.00	
472.00	2018	2008 -	3,507.50	
472.00	2018	2002 -	3,599.51	
472.00	2018	1976 -	3,619.91	
472.00	2018	1976 -	3,658.69	
472.00	2018	1976 -	3,768.48	
472.00	2018	2006 -	3,802.51	
472.00	2018	2004 -	3,813.33	
472.00	2018	1976 -	3,840.33	
472.00	2018	2008 -	3,850.00	
472.00	2018	1976 -	3,855.64	
472.00	2018	1976 -	3,878.47	
472.00	2018	1995 -	3,883.28	
472.00	2018	1959 -	3,973.62	
472.00	2018	1976 -	3,985.57	
472.00	2018	2009 -	4,087.86	
472.00	2018	1976 -	4,103.89	
472.00	2018	2007 -	4,108.83	
472.00	2018	1994 -	4,120.87	
472.00	2018	1976 -	4,122.85	
472.00	2018	1976 -	4,122.85	
472.00	2018	1976 -	4,126.54	
472.00	2018	1976 -	4,241.11	
472.00	2018	1976 -	4,402.07	
472.00	2018	1976 -	4,407.24	
472.00	2018	1997 -	4,454.29	
472.00	2018	1995 -	4,465.70	
472.00	2018	1976 -	4,504.65	
472.00	2018	1976 -	4,524.89	
472.00	2018	2004 -	4,558.33	
472.00	2018	1976 -	4,560.72	
472.00	2018	2012 -	4,653.25	
472.00	2018	1976 -	4,661.60	
472.00	2018	1976 -	4,704.59	
472.00	2018	1976 -	4,762.09	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2018	2010 -	4,847.00	
472.00	2018	2006 -	4,963.68	
472.00	2018	2011 -	5,000.00	
472.00	2018	1972 -	5,022.05	
472.00	2018	2004 -	5,225.00	
472.00	2018	1976 -	5,232.06	
472.00	2018	1976 -	5,237.33	
472.00	2018	2015 -	5,254.83	
472.00	2018	1976 -	5,456.24	
472.00	2018	1976 -	5,475.11	
472.00	2018	1976 -	5,522.89	
472.00	2018	2014 -	5,555.00	
472.00	2018	1976 -	5,589.53	
472.00	2018	2005 -	5,602.06	
472.00	2018	2013 -	5,744.14	
472.00	2018	2008 -	5,898.50	
472.00	2018	1977 -	5,928.11	
472.00	2018	1976 -	5,995.47	
472.00	2018	2007 -	6,013.78	
472.00	2018	1976 -	6,108.60	
472.00	2018	2010 -	6,293.12	
472.00	2018	2007 -	6,301.14	
472.00	2018	2011 -	6,350.00	
472.00	2018	1976 -	6,352.29	
472.00	2018	2006 -	6,417.49	
472.00	2018	1980 -	6,445.58	
472.00	2018	1976 -	6,478.60	
472.00	2018	1976 -	6,510.66	
472.00	2018	1976 -	6,520.68	
472.00	2018	2008 -	6,545.83	
472.00	2018	2011 -	6,556.25	
472.00	2018	2005 -	6,624.00	
472.00	2018	2003 -	6,726.92	
472.00	2018	1976 -	6,789.59	
472.00	2018	2007 -	6,798.21	
472.00	2018	2010 -	6,845.00	
472.00	2018	2008 -	7,000.00	
472.00	2018	2008 -	7,015.00	
472.00	2018	1976 -	7,023.66	
472.00	2018	1976 -	7,143.50	
472.00	2018	1976 -	7,192.63	
472.00	2018	1976 -	7,225.11	
472.00	2018	1976 -	7,258.08	
472.00	2018	1976 -	7,343.24	
472.00	2018	1969 -	7,666.39	
472.00	2018	2007 -	8,051.26	
472.00	2018	1976 -	8,054.30	
472.00	2018	2008 -	8,209.14	
472.00	2018	2006 -	8,222.41	
472.00	2018	1976 -	8,293.95	
472.00	2018	1976 -	8,434.19	
472.00	2018	1981 -	8,603.24	
472.00	2018	1976 -	8,772.46	
472.00	2018	1976 -	8,793.40	
472.00	2018	2007 -	8,904.44	
472.00	2018	1969 -	8,914.29	
472.00	2018	1976 -	9,164.83	
472.00	2018	2012 -	9,260.00	
472.00	2018	1976 -	9,301.87	
472.00	2018	2009 -	9,442.50	
472.00	2018	2004 -	9,487.50	
472.00	2018	1969 -	9,513.97	
472.00	2018	2012 -	9,673.75	
472.00	2018	1988 -	9,721.44	
472.00	2018	2011 -	9,778.11	
472.00	2018	2012 -	10,195.44	
472.00	2018	2005 -	10,204.36	
472.00	2018	1976 -	10,318.53	
472.00	2018	2010 -	10,450.00	
472.00	2018	2010 -	10,909.00	
472.00	2018	1976 -	11,241.11	
472.00	2018	2008 -	12,050.00	
472.00	2018	1969 -	12,736.74	
472.00	2018	1969 -	13,037.67	
472.00	2018	1969 -	13,057.33	
472.00	2018	2004 -	13,695.00	
472.00	2018	2010 -	14,743.90	
472.00	2018	2006 -	14,793.02	
472.00	2018	1969 -	14,975.70	
472.00	2018	2006 -	15,000.00	
472.00	2018	2008 -	17,000.00	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2018	2008 -	17,000.00	
472.00	2018	1997 -	17,421.01	
472.00	2018	2012 -	17,578.10	
472.00	2018	1983 -	18,059.34	
472.00	2018	2008 -	18,725.00	
472.00	2018	2016 -	19,548.00	
472.00	2018	2009 -	20,074.01	
472.00	2018	2008 -	20,470.00	
472.00	2018	2007 -	22,754.43	
472.00	2018	1981 -	23,712.59	
472.00	2018	2008 -	24,729.72	
472.00	2018	2009 -	24,793.00	
472.00	2018	2014 -	25,237.74	
472.00	2018	1990 -	25,282.39	
472.00	2018	1985 -	25,406.87	
472.00	2018	2005 -	25,592.55	
472.00	2018	1968 -	26,357.23	
472.00	2018	2008 -	26,574.18	
472.00	2018	1980 -	28,216.59	
472.00	2018	2008 -	28,900.00	
472.00	2018	2008 -	30,336.80	
472.00	2018	1990 -	31,763.71	
472.00	2018	2013 -	33,091.22	
472.00	2018	2005 -	34,114.78	
472.00	2018	2008 -	34,750.00	
472.00	2018	2011 -	37,566.80	
472.00	2018	2009 -	38,456.88	
472.00	2018	2007 -	39,968.85	
472.00	2018	2009 -	41,941.30	
472.00	2018	2008 -	42,229.98	
472.00	2018	1990 -	52,376.02	
472.00	2018	1995 -	53,651.32	
472.00	2018	1966 -	60,449.99	
472.00	2018	2013 -	68,199.74	
472.00	2018	2008 -	76,892.53	
472.00	2018	2009 -	84,892.01	
472.00	2018	2007 -	86,648.84	
472.00	2018	1992 -	88,724.88	
472.00	2018	1989 -	125,458.31	
472.00	2018	2008 -	125,746.96	
472.00	2018	1992 -	156,283.35	
472.00	2018	1995 -	163,827.41	
472.00	2018	2010 -	242,590.05	
472.00	2018	2004 -	256,913.50	
472.00	2017	2009	15,705.48	
472.00	2017	2005	14,862.00	
472.00	2017	2015	12,252.95	
472.00	2017	2012	9,888.28	
472.00	2017	2015	4,649.58	
472.00	2017	2015	4,114.69	
472.00	2017	2009	1,852.73	
472.00	2017	2013	1,066.12	
472.00	2017	2013	1,066.12	
472.00	2017	2015	594.62	
472.00	2017	2015	537.91	
472.00	2017	2010 -	27.86	
472.00	2017	2007 -	99.15	
472.00	2017	2009 -	215.12	
472.00	2017	2008 -	234.33	
472.00	2017	2005 -	241.65	
472.00	2017	2008 -	250.61	
472.00	2017	2005 -	270.49	
472.00	2017	2005 -	300.55	
472.00	2017	2005 -	435.16	
472.00	2017	2006 -	479.57	
472.00	2017	2007 -	537.26	
472.00	2017	2005 -	631.15	
472.00	2017	2002 -	662.39	
472.00	2017	2009 -	663.00	
472.00	2017	2002 -	718.14	
472.00	2017	1969 -	723.00	
472.00	2017	2010 -	743.00	
472.00	2017	2006 -	810.99	
472.00	2017	2006 -	917.97	
472.00	2017	2006 -	987.00	
472.00	2017	1985 -	1,119.02	
472.00	2017	2006 -	1,195.47	
472.00	2017	2010 -	1,200.00	
472.00	2017	2006 -	1,293.06	
472.00	2017	2007 -	1,476.00	
472.00	2017	2007 -	1,606.36	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2017	2009 -	1,650.00	
472.00	2017	2009 -	1,898.64	
472.00	2017	1976 -	1,938.46	
472.00	2017	1974 -	2,005.00	
472.00	2017	2013 -	2,085.76	
472.00	2017	2007 -	2,100.00	
472.00	2017	1984 -	2,182.72	
472.00	2017	1995 -	2,496.04	
472.00	2017	1976 -	2,506.79	
472.00	2017	2005 -	2,550.00	
472.00	2017	2008 -	2,587.50	
472.00	2017	2008 -	2,707.82	
472.00	2017	1976 -	2,723.08	
472.00	2017	2005 -	2,824.00	
472.00	2017	2007 -	2,917.98	
472.00	2017	1969 -	3,180.00	
472.00	2017	2009 -	3,240.00	
472.00	2017	1969 -	3,379.00	
472.00	2017	2008 -	3,471.12	
472.00	2017	1992 -	3,475.00	
472.00	2017	2008 -	3,604.57	
472.00	2017	2012 -	3,740.00	
472.00	2017	2010 -	3,763.18	
472.00	2017	2010 -	3,916.00	
472.00	2017	2006 -	4,218.70	
472.00	2017	2009 -	4,350.00	
472.00	2017	2009 -	4,437.13	
472.00	2017	2009 -	5,370.00	
472.00	2017	2008 -	5,429.31	
472.00	2017	2010 -	5,557.00	
472.00	2017	2005 -	6,649.45	
472.00	2017	2011 -	6,950.00	
472.00	2017	1997 -	7,500.00	
472.00	2017	2010 -	7,630.14	
472.00	2017	2005 -	8,208.19	
472.00	2017	2011 -	8,256.30	
472.00	2017	2007 -	8,670.00	
472.00	2017	2002 -	8,964.02	
472.00	2017	2002 -	9,195.00	
472.00	2017	2009 -	9,442.50	
472.00	2017	1988 -	9,721.44	
472.00	2017	2008 -	10,051.32	
472.00	2017	2006 -	10,281.00	
472.00	2017	2008 -	10,592.55	
472.00	2017	2010 -	11,502.00	
472.00	2017	1995 -	12,788.00	
472.00	2017	2007 -	13,105.00	
472.00	2017	2008 -	13,292.39	
472.00	2017	2009 -	13,875.00	
472.00	2017	2009 -	14,630.00	
472.00	2017	2006 -	15,082.00	
472.00	2017	1988 -	15,688.00	
472.00	2017	2015 -	15,833.44	
472.00	2017	2009 -	16,911.19	
472.00	2017	2010 -	17,141.27	
472.00	2017	2009 -	21,090.00	
472.00	2017	2006 -	21,254.03	
472.00	2017	2002 -	21,756.00	
472.00	2017	2002 -	28,156.00	
472.00	2017	2012 -	29,492.84	472.04
472.00	2017	2011 -	30,690.00	
472.00	2017	1998 -	31,862.57	
472.00	2017	2005 -	34,434.81	
472.00	2017	2011 -	34,870.00	
472.00	2017	2010 -	42,096.00	
472.00	2017	2011 -	45,957.00	
472.00	2017	2009 -	47,513.10	
472.00	2017	1972 -	52,211.78	
472.00	2017	1988 -	52,353.55	
472.00	2017	2008 -	52,625.54	
472.00	2017	2015 -	61,980.85	
472.00	2017	2011 -	64,596.25	
472.00	2017	1990 -	64,779.00	
472.00	2017	2007 -	71,644.00	
472.00	2017	2011 -	125,770.85	
472.00	2017	1998 -	157,735.91	
472.00	2017	1998 -	182,569.81	
472.00	2017	1968 -	227,655.00	
472.00	2017	2011 -	390,690.36	
472.00	2016	2008	110,481.55	C#003-100156 VPC METER SHOP CR-08-0002-08 PROGRESS DRAW NOVEMBER PROJECT COSTS
472.00	2016	2008	94,722.73	C#003-100156 VPC METER SHOP CR-08-0002-08 PROGRESS DRAW NOVEMBER PROJECT COSTS

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2016	2012	81,092.54	GENERAL CONSTR VPC ANNEX
472.00	2016	2005	33,750.00	SECURITY CAMERAS-THOROLD BALANCE DUE ON COMPLETION OF ACCESS CONTROL SYSTEM
472.00	2016	2008	18,013.30	C#003-100037 VPC CR-08-0073-08 RETROFIT PAINT LINE OPEING FROM METER SHOP INTO P
472.00	2016	2008	17,112.34	BCONT5-VPC meter shop renov'ns
472.00	2016	2003	10,195.00	HVAC-SERVICE CALL 4TH FLOOR TO RUN 3/4" COPPER LINE CONDENSING UNIT TO DRAIN 470
472.00	2016	2009	6,443.10	C#003-100037 VPC METER SHOP CR -08-0002-08 INSTALLED MATERIAL FOR RELOCATION OF
472.00	2016	2003	2,840.55	GENERAL CONSTRUCTION-PREPARE HVAC & LIFE SAFETY DRAWING VPC 472040.2433.04
472.00	2016	2015	2,510.80	Replace compressor for Carrier unit #9 in Thorold
472.00	2016	2008	2,496.49	C#003-100217 VPC CR-08-0073-08 METER SHOP SUPPLY & INSTALL 18.5 ' OF ADDITIONAL
472.00	2016	2009	1,149.00	C#003-100436 VPC ANNEX IT CR# MISC ISC LAB DUCKWORK REPACMENT
472.00	2016	2009	807.89	C#003-100436 VPC CR-08-0002-08 METER PLANT MECHANICAL ENGINEERING SERVICE
472.00	2016	1964 -	2.37	CONSTRUCTION COST
472.00	2016	1990 -	5.65	BCARPT ADHESIVE FOR CARPET
472.00	2016	1990 -	8.37	LABOUR CHARGES WAREHOUSE REPAI
472.00	2016	1964 -	9.34	RENOVATIONS
472.00	2016	1990 -	10.36	WAREHOUSE REPAIRS
472.00	2016	1964 -	14.17	AIR CONDITIONING SYSTEM
472.00	2016	1990 -	26.15	LEGAL FEES ONT CORP CERTIFICAT
472.00	2016	2008 -	27.78	C#003-100454 VPC ANNEX 3 FACILITIES PLANNING & DESIGN
472.00	2016	1964 -	30.02	AIR CONDITIONING SYSTEM
472.00	2016	1990 -	31.38	BPLAN1 CR#02-0003-02 PLANNING
472.00	2016	1990 -	35.32	OUTSIDE SERVICES
472.00	2016	1990 -	41.94	BSIGNA SUPPLY/INSTALLALUMALITE
472.00	2016	1964 -	48.47	BUILDING
472.00	2016	1990 -	50.20	BUILD AND INSTALL STAIRS
472.00	2016	1990 -	50.99	BPARK1 EXTRA TRENCHING
472.00	2016	1974 -	64.83	RENOVATIONS
472.00	2016	1990 -	76.24	BCARPT ADHESIVE FOR CARPET
472.00	2016	1990 -	77.16	BGENRL - TRANS FROM 00-5989-08
472.00	2016	1990 -	77.16	BGENRL - C/O OF 00.5989.08
472.00	2016	1990 -	85.26	DOORS & KICKPLATE RE SINK R80-
472.00	2016	2014 -	100.00	Meter shop estimate at VPC, North York
472.00	2016	1990 -	112.95	LABOUR CHARGES WAREHOUSE REPAI
472.00	2016	1990 -	121.32	OHANDS CR#02-0050-02 THOROLD H
472.00	2016	1964 -	121.93	PARKING LOT
472.00	2016	2004 -	125.60	GENERAL CONSTRUCTION-VPC 4TH KITCHEN CR 05-0001-05 COFFEE STATIONS
472.00	2016	1990 -	139.76	WAREHOUSE REPAIRS
472.00	2016	1990 -	139.85	WAREHOUSE REPAIRS
472.00	2016	1990 -	144.33	OFFICE RENOVATIONS
472.00	2016	1990 -	150.60	MIRRORS AND SHELF IN BATHROOM
472.00	2016	2007 -	153.63	C#003-100454 VPC ANNEX 3 FACILITIES PLANNING & DESIGN
472.00	2016	1990 -	156.88	BPLAN1 PLANNING & DESIGN WASHR
472.00	2016	1990 -	168.25	BCPTRY - TRANS FROM 00-5989-08
472.00	2016	1990 -	168.25	BCPTRY - C/O OF 00.5989.08
472.00	2016	1990 -	169.43	10 FT CANTILEVER
472.00	2016	2008 -	177.37	C#003-100481 METER SHOP CR-08-0005-08
472.00	2016	2008 -	193.50	C#003-100481 CR-08-0005-08 METER SHOP
472.00	2016	1990 -	214.61	PRECAST CONCRETE ASHURN CR80-1
472.00	2016	1974 -	215.34	AIR CONDITIONING SYSTEM
472.00	2016	2008 -	217.19	C#003-100481 VPC METER SHOP PLANNING DESIGN
472.00	2016	2008 -	225.76	C#003-100481 VPC CR-08-0005-08 METER SHOP
472.00	2016	2009 -	252.00	C#003-100481 VPC ANNEX CR# MISC
472.00	2016	2003 -	270.00	PLANNING-FACILITIES PLANNING & DESIGN KENNEDY
472.00	2016	1990 -	271.09	LABOUR RACKING
472.00	2016	2005 -	271.86	PLANNING-ANNEX FACILITIES PLANNING & DESIGN
472.00	2016	1990 -	271.93	CARD ACCESS
472.00	2016	1990 -	282.38	BHVACX TSF. FR. 721.50
472.00	2016	2008 -	306.37	C#003-100481CR-08-0005-08 METER SHOP
472.00	2016	1990 -	309.01	INST. 2 RECEPICAL ON S WALL O
472.00	2016	1990 -	322.06	EXTERIOR LIGHT STANDARD
472.00	2016	2008 -	322.50	C#003-100481 VPC CR008-0005-08 METER SHOP
472.00	2016	1990 -	323.57	UNICAN DOOR GUARD & DIGITAL LO
472.00	2016	1929 -	355.77	South
472.00	2016	1990 -	357.16	INSTALLATION FEES/ALARM SYS. C
472.00	2016	2008 -	370.88	C#003-100481 VPC METER SHOP CR-08-0002-08
472.00	2016	1990 -	376.51	BHVACX WASHROOM RENOVATIONS
472.00	2016	2006 -	380.00	C#003-100381 VPC ANNEX DESKTOP SPACE
472.00	2016	2004 -	384.12	GENERAL CONSTRUCTION-VPC ANNEX 2 ENTRAC MEETING RM INSTALL LOCK SET
472.00	2016	2006 -	386.04	VPC CR06-0001-06 ANNEX DESKTOP INSTALLED 38 SQ YRD CARPET TILE
472.00	2016	2007 -	396.00	C#003-100481 VPC 3RD/2ND FL FACILITIES PLANNING
472.00	2016	2009 -	396.00	C#003-100481 VPC ANNEX 1 & 2 AFE AFE 472040.4331.09-4
472.00	2016	2005 -	400.00	FLOORING-ARNPRIOR CR05-5010-05 INSTALLING WAX TO NEW FLOOR
472.00	2016	2009 -	432.00	C#003-100481 ANNEX 1 CR# MISC
472.00	2016	2008 -	434.37	C#003-100481 VPC METER SHOP
472.00	2016	2008 -	435.37	C#003-100481 VPC CR-08-0005-08 METER SHOP
472.00	2016	1990 -	445.38	LACE HPS LAMPS TO COV LAMPS
472.00	2016	2008 -	467.62	C#003-100481 METER SHOP CR-08-0002-08
472.00	2016	2007 -	468.00	C#003-100481 METER SHOP
472.00	2016	2009 -	468.00	C#003-100481 VPC ANNEX 1/2 AFE MISC
472.00	2016	2009 -	468.00	C#003-100481 ANNEX
472.00	2016	2009 -	468.00	C#003-100481 METER SHOP AFE 472040 MISC

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2016	1990 -	470.64	CNSLT CHGES COMP ROOM ALTER
472.00	2016	1990 -	472.91	BGENRL - TRANS FROM 00-5989-08
472.00	2016	1990 -	472.91	BGENRL - C/O OF 00.5989.08
472.00	2016	2008 -	474.38	C#003-100481 VPC METER SHOP PLANNING DESIGN
472.00	2016	2006 -	492.00	VPC CR06-0028-06 GABS ROOM ANNEX INSTALLED CARPET TILE & 4 INCH CARPET BASE
472.00	2016	1990 -	496.43	BPARK1 THOROLD PARKING LOT
472.00	2016	2015 -	550.00	Camera lines udner floor for oil interceptor project AFE.472040.5244.15-0
472.00	2016	1990 -	550.65	OUTSIDE SERVICES
472.00	2016	1990 -	559.54	BGENRL COMP RM ALTER
472.00	2016	2008 -	564.38	C#003-100481 METER SHOP CR-08-0002-08
472.00	2016	1990 -	564.77	BPLAN1 PLAN & DESIGN-THOROLD W
472.00	2016	1990 -	566.18	BSIGNA SUPPLY/INSTALLALUMALITE
472.00	2016	1990 -	566.55	FAB SHEET METAL, LABOUR CHGS
472.00	2016	2009 -	576.00	C#003-100481 VPC ANNEX AFE472040.4333.09-01
472.00	2016	1990 -	579.45	BCONT5 ENGINEERING SERVICES
472.00	2016	2008 -	610.36	C#003-100520 VPC CR-08-0002-08 METER SHOP ADD NEW MECH UNIT TO EXISTING MEZZ
472.00	2016	2005 -	613.29	ELECTRICAL-VPC ANNEX PC TRAINING RM #2 ELECTRICAL WIRING & ROUGH IN BOX FOR A/V
472.00	2016	1990 -	614.45	INST. OVERHEAD DOOR
472.00	2016	1990 -	627.52	SUP/INST AIR METER-OUTSIDE WAL
472.00	2016	2005 -	631.15	PLANNING-VPC ANNEX 1 FACILITIES PLANNING & DESIGN
472.00	2016	1990 -	632.64	1WATER WATER FILTER/FOUNTAINST
472.00	2016	2009 -	634.84	C#003-100037 CR-08-0076-08 METER SHOP SPRAY PAINT BOOTH INSTALLED TECK CABLE FRO
472.00	2016	2008 -	645.00	C#003-100481 METER SHOP CR-08-0002-08
472.00	2016	1995 -	650.76	South
472.00	2016	2005 -	651.12	GENERAL CONSTRUCTION-VPC 3RD RM 301 CR05-5055-05 EXTEND PARTITION BETWEEN CEILIN
472.00	2016	2005 -	651.18	ELECTRICAL-VPC ANNEX 3 CR05-5063-05 ELECTRICAL ENGINEERING SERVICES
472.00	2016	1990 -	677.59	TRANS FROM 721.50 SEP 00
472.00	2016	1990 -	677.72	BUILD AND INSTALL STAIRS
472.00	2016	2009 -	684.00	C#003-100481 ANNEX AFE MISC
472.00	2016	2003 -	685.44	ELECTRICAL-VPC4TH WAR ROOM RE-ROUTED & INSTALLED CABLE TV COAX CABLE CR03-0109-0
472.00	2016	1990 -	688.31	BPARK1 EXTRA TRENCHING
472.00	2016	1990 -	692.57	BELCTR REPLACE POLE BASE IN PA
472.00	2016	1990 -	705.96	BPLAN1 PLAN & DESIGN FOR WASHR
472.00	2016	2004 -	721.95	HVAC-THOROLD CR05-0004-05 COMPUTER ROOM LAN RM DRAWING
472.00	2016	2005 -	724.96	PLANNING-VPC ANNEX FACILITIES PLANNING & DESIGN
472.00	2016	1990 -	739.95	VCT FLOORING & RUBBER BASE LAN
472.00	2016	1990 -	747.90	OUTSIDE SERVICES
472.00	2016	2005 -	748.28	FLOOD DAMAGE COSTS-VPC CR05-5129-05 ANNEX WALLS NEW OFFICES/ HALLWAY,OFFICES W/C
472.00	2016	2006 -	750.61	C#003-100158 VPC CR06-0057-06 LINK/ANNEX NEW HALLWAY VESTIBULE DOORS
472.00	2016	2008 -	760.15	C#003-100481 METER SHOP FACILITIES PLANNING & DESIGN
472.00	2016	2005 -	760.93	GENERAL REPAIRS-OTTAWA CR05-5045-05 FABRICATION OF 1 MIROWAVE STAND/GARBAGE CAB
472.00	2016	1990 -	762.45	ELECTRICAL WORK-CR#80-0002-96
472.00	2016	1990 -	777.33	BCONT5 - C/O OF 00.5989.08
472.00	2016	1990 -	784.40	WORK RE GSC 12289 CR80-1-95
472.00	2016	2006 -	786.12	HVAC-VPC CR05-5129-05 ANNEX FIELD VISION
472.00	2016	2009 -	792.00	C#003-100481 METER SHOP
472.00	2016	2008 -	805.00	C#003-100037 VPC CR-08-0002-08 INSTALLED WIRING & CONTROLS ON THE METER SHOP EX
472.00	2016	2004 -	842.84	ELECTRICAL-VPC 4TH CR03-0109-03 UPDATED FLOOR PLAN FURNITURE DRAWINGS FOR 4TH
472.00	2016	2005 -	851.42	ELECTRICAL-VPC 4TH CR05-0001-05 COFFEE STATION INSTALLED CIRCUITS & EXTC.
472.00	2016	1990 -	871.70	CABLES & CONNECTORS CR80-1-95
472.00	2016	2008 -	879.52	VPC METER SHOP CR-08-0001-08 PRE-START LETTER FOR RACK RE-CONFIGURATION
472.00	2016	1990 -	881.17	ELECTRICAL WORK-CR#80-002-96
472.00	2016	2005 -	910.00	PLUMBING-OTTAWA CR05-5082-05 SUPPLY WATER & DRAIN FOR ICE MACHINE IN KITCHEN
472.00	2016	2008 -	964.82	C#003-100494 VPC CR-07-0129-07 TINTING 5 WINDOWS IN METER SHOP
472.00	2016	1990 -	972.52	VISUALTECH SIGNS
472.00	2016	1990 -	988.34	BCONT5 REDECORATE NEW OFFICE M
472.00	2016	2003 -	1,000.00	PLANNING-FACILITIES PLANNING & DESIGN VPC 4TH
472.00	2016	1976 -	1,001.94	EXTRA DEVICES RE: FIRE ALARM S
472.00	2016	1976 -	1,034.26	DISPATCH AREA 4TH FL CR#64
472.00	2016	1976 -	1,040.79	BLIGHT VPC ANNEX ENERGY AVE CO
472.00	2016	1990 -	1,041.91	BKEYSS - TRANS FROM 00-5989-08
472.00	2016	1990 -	1,041.91	BKEYSS - C/O OF 00.5989.08
472.00	2016	1976 -	1,067.52	VALVE REPAIRS VPC
472.00	2016	1976 -	1,078.52	(3)20" WALL BRACKET FANS
472.00	2016	2005 -	1,085.20	GENERAL CONSTRUCTION-VPC 3RD RM 3004 CR05-5055-05 EXTEND PARTITIONS FROM CEILING
472.00	2016	1972 -	1,101.84	South
472.00	2016	2005 -	1,102.00	ELECTRICAL-VPC ANNEX 1 CR05-5063-05 ELECTRICAL ENGINEERING SERVICES
472.00	2016	2013 -	1,115.00	Relocate card reader on door for Annex south single entrance at VPC Annex, North
472.00	2016	1976 -	1,120.23	WASHROOM DRS FRAMES/4THFL
472.00	2016	1976 -	1,135.46	VPC 4TH FLOOR EAST ELECT CLOSE
472.00	2016	1990 -	1,155.43	BEQUIP CREDIT ADJUSTMENT ESI
472.00	2016	1976 -	1,192.63	ERECT OFFICE/4TH FL CR#498
472.00	2016	1990 -	1,208.72	BSECU1 ADD TO SECURITY CONTRAC
472.00	2016	1974 -	1,209.44	HVAC
472.00	2016	2002 -	1,250.00	HVAC-VPC LINK TELEPHONE AREA
472.00	2016	2005 -	1,261.53	GENERAL CONSTRUCTION-VPC METER SHOP OFFICE METRATIC ROOM TAKE DOWN & INSTALL
472.00	2016	1976 -	1,292.82	WATER-PROOF LOADING DOCK CR123
472.00	2016	2013 -	1,309.10	To fire protection services at Baskin Dr, Arnprior
472.00	2016	2013 -	1,320.97	Install mullion mount card reader at VPC Annex, North York AFE.472040.433A.13-0
472.00	2016	2004 -	1,350.21	HVAC-VPCANNEX 2 PROVIDE MECHANICAL & ELECTRICAL DESIGN FOR OFFICE RETROFIT
472.00	2016	2007 -	1,368.00	C#003-100481 VPC METER SHOP PLANNING DESIGN

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2016	2011 -	1,388.08	C#003-100156 3401 SCHMON PKY AFE 472040.5244.10-16 50 TON HYDRAULIC TRUCK CRANE
472.00	2016	2009 -	1,420.00	C#003-100436 VPC AFE 472040.4333.09-1 ANNEX 2 OFFICE MECHANICAL & ELECTRICAL ENG
472.00	2016	1964 -	1,439.73	PARKING LOT
472.00	2016	2009 -	1,440.00	C#003-100481 VPC ANNEX AFE 472040.4333.09-01
472.00	2016	2008 -	1,476.00	BPLAN C#003-100481 METER SHOP FACILITIES PLANNING & DESIGN
472.00	2016	2013 -	1,477.00	carpet install for Desktop services VPC-Annex AFE.472040.433A.13-0
472.00	2016	1990 -	1,488.79	BCONT5 - CUST PAY DROP BOX
472.00	2016	1976 -	1,493.21	SUP & INST 2 COMPRESSORS 1 TAN
472.00	2016	1976 -	1,498.81	VPC 2 - TELEPHONE RISER CLOSET
472.00	2016	2013 -	1,500.00	Meter Shop Study, WalerFedy. AFE.472040.433A.13-1
472.00	2016	1976 -	1,506.14	CARPENTRY COSTS VPC
472.00	2016	1976 -	1,518.42	CHAIN LINK FENCE AND GATE
472.00	2016	2007 -	1,550.00	BCONT5 OTTAWA FACILITIES PLANNING & DESIGN MAR-07
472.00	2016	1990 -	1,558.34	WORK RE GSC 12284 CR80-32-95
472.00	2016	2002 -	1,600.00	PARKING LOT-EMPLOYEE GATE COMPOUND & PARKING 3157 KENNEDY FOR 3157 KENNEDY
472.00	2016	1976 -	1,616.03	GALVANIZED FENCING CAGE - 33 G
472.00	2016	2006 -	1,637.98	VPC CR05-5129-05 ELECTRICAL SUBCONTRACTOR BILLING FOR LIGHTING IN ANNEX 3B
472.00	2016	2015 -	1,646.71	Meter shop- VPC AFE472040.2433.15
472.00	2016	2008 -	1,651.17	VPC 4th flr. washrms vanities/plumbing
472.00	2016	1976 -	1,656.83	PVB90T WATER SOFTNER CR223
472.00	2016	1976 -	1,711.05	BPLBMG ADD FIXTURES 4TH FLOOR
472.00	2016	2004 -	1,755.13	GENERAL CONSTRUCTION-VPC4TH N/W AREA CR05-0036-05 CONSTRUCT NEW MPO WITHIN GIS
472.00	2016	2009 -	1,781.04	C#003-100217 VPC AFE 472040.433A.09-3 METER SHOP WINDOW REPLACEMENT TRIPLE GLAZE
472.00	2016	1990 -	1,804.12	OFFICE RENOVATIONS
472.00	2016	1990 -	1,814.20	DOOR LOCKS/EXIT BUTTONS TO SEC
472.00	2016	1990 -	1,854.84	FENCING-SCHMON PKWY
472.00	2016	1976 -	1,856.85	RELOCATION OF FAC SERVICES - L
472.00	2016	1968 -	1,866.92	South
472.00	2016	2005 -	1,869.22	ELECTRICAL-VPC METER SHOP CR05-5062-05 INSTLLED 2 8' TAK LIGHT FIXTURE
472.00	2016	1976 -	1,870.48	VPC PENTHOUSE & 4TH FLOOR WEST
472.00	2016	1990 -	1,873.72	BHANDS EYEWASH & SHOWER STN
472.00	2016	1990 -	1,886.75	WAREHOUSE REPAIRS
472.00	2016	2010 -	1,890.50	C#003-100522 3401 SCHMON PKY AFE 472040.5244.10-15 SUPPLY & INSTALL PLYMOVENT HO
472.00	2016	1974 -	1,895.88	CONSTRUCTION COST
472.00	2016	2010 -	1,919.81	C#003-100116 VPC AFE 472040.2433.10-09-8 METER SHOP CONTROLS
472.00	2016	1976 -	1,939.24	REAR PARKING AREA - ENG SERV.
472.00	2016	1976 -	1,939.24	BCONT5 NEW MTG ANNEX 1 & ALTER
472.00	2016	2004 -	1,942.80	GENERAL CONSTRUCTION-VPC 4TH D7 CR05-0001-05 NEW COFFEE STATION
472.00	2016	1990 -	1,958.38	2AIR COMPRESSORS C/O 5918
472.00	2016	2010 -	2,062.00	South
472.00	2016	2008 -	2,074.95	C#003-100109 VPC CR-08-0051-08 METER SHOP INSTALLED 3 DOOR CLOSURES & 3 PANIC BA
472.00	2016	1990 -	2,138.80	BSIGNA SCRAP EXIST FACES & INS
472.00	2016	1976 -	2,154.50	BLIGHT REPLACE LAMPS BALLASTS
472.00	2016	2015 -	2,158.40	Required to maintain Thorold bldg - Interceptor Study CC1690 - AFE.472040.5244.1
472.00	2016	1990 -	2,160.76	OHANDS CR#02-0050-02 THOROLD H
472.00	2016	2004 -	2,172.74	PAINTING-VPC 3RD CR04-0171.04 WALLS & CLOUMNS G11 G7 G14 A12 & NEW DOOR & B10 AR
472.00	2016	1990 -	2,173.30	BPARK1 PLAN & ENGINEER SERVICE
472.00	2016	1990 -	2,198.08	CR201 STORAGE PLATFORM & MESH
472.00	2016	2010 -	2,217.52	C#003-100156 VPC472040.4330.10-7 TELECONFERENCE ROOM TEMPORANITY RUN INSULATED F
472.00	2016	1976 -	2,236.59	#82 PROGRESS BILL:4TH FLOOR
472.00	2016	2013 -	2,242.00	CARPET VPC 472040.2433.13 STR & IMPRV
472.00	2016	2003 -	2,252.95	ROOFING-SUPPLY INSTALL PATIO STONES VPC
472.00	2016	2007 -	2,257.65	C#003-100037 3401 SCHMON PKY CR-06-0107-06 DATA CENTRE UPGRADES
472.00	2016	1976 -	2,271.75	GARAGE HEAVY EQUIPMENT MOVE -
472.00	2016	1990 -	2,275.28	26 GAUGE STEEL WALL CLADDING &
472.00	2016	2015 -	2,290.60	HVAC services- VPC 472040.2433.15
472.00	2016	1974 -	2,292.28	AIR CONDITIONING SYSTEM
472.00	2016	1976 -	2,327.08	INTERIOR DECORATING RE:5944
472.00	2016	2008 -	2,330.00	CR # 08-0002-08 C#003-100436 VPC METER SHOP MECHANICAL & ELECTRICAL ENGINEERING
472.00	2016	2007 -	2,387.35	C#003-100037 3401 SCHMON LAN ROOM RENOVATION
472.00	2016	1976 -	2,407.53	4 BAY MOBILE UNIT
472.00	2016	2004 -	2,449.09	ELECTRICAL-VPC 3RD E INSTALLED EQUIP & WIRING TO SWITCH WKT RECEPTACLES
472.00	2016	2007 -	2,472.46	C#003-100381 3401 SCHMON CR-06-0107-06 DATA CENTRE ELECTRICAL REVIEW & CONTRACTO
472.00	2016	2015 -	2,500.00	OVERHEAD DOOR VPC Annex Structures & Imprv
472.00	2016	2006 -	2,503.71	LIGHTING MATERIAL
472.00	2016	1990 -	2,510.08	LABOUR, MATL, & EQUIP-WREHSE A
472.00	2016	1976 -	2,511.31	WAREHOUSE NEW OFFICES
472.00	2016	2012 -	2,540.00	Vpc-4 sound proofing for EOC breakout AFE.472040.4335.12-0
472.00	2016	2009 -	2,560.46	C#003-100141 VPC CR-08-0030-08 JULY 11 ANNEX 2 LOADING DOCK 1 PHASE 2 SPRINKER W
472.00	2016	2008 -	2,591.55	C#003-100156 VPC CR-07-0116-07 METERSHOP TRADES & EQUIPMENT
472.00	2016	1976 -	2,623.83	12-HAND FREE DRYERS-VPC WSHRMS
472.00	2016	2004 -	2,630.94	PLUMBING-THOROLD 1 OASIS WATER COOLER MODEL PLF85
472.00	2016	2003 -	2,643.46	HVAC-VPC 4TH FL PROFESSIONAL SERVICES
472.00	2016	1976 -	2,682.61	INST CARPET CR # 248
472.00	2016	2015 -	2,712.50	After hours 4th floor copier room project- AFE.472040.2433.15-0
472.00	2016	2015 -	2,712.50	4th floor copier room project- AFE472040.2433.15 Oct. 5
472.00	2016	2007 -	2,736.00	C#003-100481 VPC METER SHOP
472.00	2016	1976 -	2,766.64	CARPET & COVE BASE - LINK AREA
472.00	2016	1976 -	2,779.44	MATERIAL HYDRO STATIC TESTER
472.00	2016	2004 -	2,794.45	HVAC-RETROFIT VAV CONTROLS ON 2 BOXES & INSTALL 1 ROOM SENSOR ON 3RD & 4TH FL VP
472.00	2016	1976 -	2,809.63	VPC WAREHOUSE CONVERSION

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472.00	2016	2004 -	2,855.00	ELECTRICAL- VPC 4TH FL RENOVATIONS LIGHTING CR03-0109-03 472040.2433.04
472.00	2016	2004 -	2,856.60	ELECTRICAL-VPC 3RD W ONSTALLED EQUIP & WIRING FOR RECEPTACLES
472.00	2016	2007 -	2,885.00	CR#06-0090-06 C#003-100369 VPC CEILING GRID MAIN ENTR ANNEX AREA HALLWAYS & HEAL
472.00	2016	1990 -	2,913.78	BPART1 - TRANS FROM 00-5989-08
472.00	2016	1990 -	2,913.78	BPART1 - C/O OF 00.5989.08
472.00	2016	2007 -	2,988.00	C#003-100481 VPC METER SHOP PLANNING DESIGN
472.00	2016	2008 -	3,184.81	C#003-100156 VPC CR-07-0110-07 HEAT RECOVERY BOILER ENERGY METERS MANUFACTURER ON
472.00	2016	1976 -	3,233.72	MATERIAL HYDRO STATIC TESTER
472.00	2016	2007 -	3,282.47	C#003-100037 3401 SCHMON LAN ROOM GENERATOR SWITCH
472.00	2016	1976 -	3,324.74	POST CONSTR SERVICES FOR ENERG
472.00	2016	2005 -	3,325.00	GENERAL CONSTRUCTION-VPC 4 CR05-5134-05 NEW MPO
472.00	2016	1976 -	3,371.69	BCONT5 PERMIT OLD W.HOUSE/MAIL
472.00	2016	2006 -	3,375.66	VPC 4 N/E TAKE DOWN & RE-INSTALL PC PARTITION, GLASS & DOOR
472.00	2016	2005 -	3,400.00	PAINTING-VPC ANNEX 3 CR05-5063-05 CLEAN DOWN CEILING REPAIR WALLS COLUMMS DOORS
472.00	2016	1976 -	3,413.06	COLDMATIC WALK-IN COOLER-CR#00
472.00	2016	1974 -	3,420.00	South
472.00	2016	2005 -	3,436.64	HVAC-VPC CR05-5039-05 INSTALL VAV CONTROLS FOR OFFICE #3219
472.00	2016	1976 -	3,466.34	CHEMICALS RE:5944
472.00	2016	1992 -	3,524.00	South
472.00	2016	1976 -	3,548.51	CEILING TILES CR#358
472.00	2016	1976 -	3,558.80	KITCHEN RENOVATIONS
472.00	2016	2003 -	3,586.60	ELECTRICAL-VPC METER SHOP INSTALL 7 NEW EXIT FIXTURE METER SHOP
472.00	2016	1990 -	3,590.38	BELCTR ELECT SYSTEM UPGRADES
472.00	2016	2005 -	3,615.00	FLOOD DAMAGE COSTS-VPC 4TH CR05-5158-05 CARD READER BFLOOD
472.00	2016	1976 -	3,665.16	PARKING LOT REPAIRS
472.00	2016	1976 -	3,701.25	BELCTR ELEC WORK 4TH FLOOR WAS
472.00	2016	2012 -	3,712.03	VPC-4 Smart board instalation AFE.472040.4335.11-0
472.00	2016	1976 -	3,781.51	ALTERATIONS IN NEW TELEMETRY A
472.00	2016	2009 -	3,800.00	BOVHDD VPC4 CONSUMERS RD STRUCTURE & IMPROVEMENT JUN-09
472.00	2016	2004 -	3,940.85	GENERAL REPAIRS-THOROLD SUPPLY & INSTALL OF RUBBER STARI TREADS TO DIRECT ENGERY
472.00	2016	2010 -	3,961.00	VPC 4TH FL AFE 472040.4330.10-9 CORRIDOR INSTALLED INTERFACEFLOR CARPET & BOUND
472.00	2016	2004 -	3,987.34	ELECTRICAL-VPC 3RD CR04-0176.04 INSTLLED 2 TRANSIENT VOLT SURGE SUPPRESSORS
472.00	2016	1990 -	3,995.21	BSECUI APT SEC SERV ACCESS CON
472.00	2016	1960 -	4,126.72	South
472.00	2016	2003 -	4,210.75	HVAC-WORK DONE VPC 4TH FL
472.00	2016	2010 -	4,248.69	C#003-100314 VPC 3RD FL AFE 4333.10-1 #3115 REMOVED ALL VINYL PANELS RIGHT HAND
472.00	2016	1976 -	4,251.39	PROFESSIONAL FEES - INT RENOVA
472.00	2016	1976 -	4,284.52	BSECUI4 ANNEX- ACCESS CONTROL S
472.00	2016	1990 -	4,348.71	INST RAMP C/O 5918
472.00	2016	1976 -	4,377.50	ACCESS CONT SYS - PARKING LOT
472.00	2016	2013 -	4,500.00	Enbridge Meter Shop study, Walterfedy. VPC-Link. AFE.472040.433A.13-1
472.00	2016	1976 -	4,723.46	INSTALL WOOD PERIMETER TRIM 3-
472.00	2016	1990 -	4,775.95	BRANDING COSTS
472.00	2016	1990 -	4,775.95	BSIGNA/JV69 1/31/99 124
472.00	2016	1990 -	4,796.34	REP 20 FRAMED WINDOWS
472.00	2016	1990 -	4,840.64	BCONT5 - C/O OF 00.5989.08
472.00	2016	1976 -	4,843.24	PROF SERVICES LAB SERVICES
472.00	2016	2007 -	4,844.12	C#003-100381 3401 SCHMON PKY CR-06-0107-06 THOROLD DATA CENTRE ELECTRICAL ENGINE
472.00	2016	2008 -	4,953.52	VPC 4TH CR-08-0055-08 FLOOR MILLWORK- CORIAN WASHROOM AREA #403ALE W/CA
472.00	2016	2005 -	4,953.99	GENERAL CONSTRUCTION-VPC 1,2&4TH FL CR05-5079-05 INSTALLED (3) BRONZE TINTED TH
472.00	2016	1976 -	5,032.78	INSTALL PA SYSTEM IN MECH SER
472.00	2016	1976 -	5,054.94	WEST PERIMETER SECURITY - CANT
472.00	2016	1976 -	5,071.05	LOADING DOCK ENCL. CR123
472.00	2016	2006 -	5,079.58	C#003-100037 VPC CR06-0059-06 ANNEX RENOVATED FORMER EVIDENCE RM FOR DESKTOP SER
472.00	2016	1976 -	5,171.30	INSTALL EQUIP IN METER SHOP
472.00	2016	2015 -	5,199.17	HVAC services- VPC 472040.2433.15.-0
472.00	2016	2003 -	5,225.00	ELECTRICAL-VPC4TH ISOLATED LIGHTING FIXTURE CIRCUIT VPC CR03-0109-03
472.00	2016	1976 -	5,268.26	SUPPLY & INST. FM200 FOR GAS S
472.00	2016	1976 -	5,344.54	WALL COVERING RE:5944
472.00	2016	2007 -	5,506.09	C#003-100037 3401 SCHMON PKY CR06-0107-06 DATAC CENTRE UPGRADE REVISED PRICING F
472.00	2016	2005 -	5,537.91	ELECTRICAL-VPC ANNEX 1 CR05-5095-05 INSTALLATION OF NEW TVSS FILTERING ELECT PAN
472.00	2016	1976 -	5,559.14	ASHPHALT PAVING
472.00	2016	2014 -	5,563.26	Computer animation for Enbrdige RE:TECUMSEH AFE.472040.5244.13-4
472.00	2016	1976 -	5,565.61	CARPET REPLACEMENT
472.00	2016	1976 -	5,565.61	REPLACE CARPETING VPC
472.00	2016	1976 -	5,597.93	BPART1 VPC4: TAKE DOWN SUPPLY/
472.00	2016	1990 -	5,617.97	BCONT5 - TRANS FROM 00-5989-08
472.00	2016	1976 -	5,837.10	FRONT STEPS /VPC CR#2 C/O5988
472.00	2016	2008 -	5,941.54	C#003-100381 CR #08-0002-08 VPC METER PLANT MECHANICAL & ELECTRICAL ENGINEERING
472.00	2016	2011 -	5,990.23	C#003-100330 VPC METER SHOP AFE472040.4331.11-19 ADD 2 FANS IN PAINT RM DURING T
472.00	2016	1990 -	6,532.64	BGENRL - TRANS FROM 00-5989-08
472.00	2016	1990 -	6,532.64	BGENRL - C/O OF 00.5989.08
472.00	2016	1976 -	6,609.56	CARPET TILES
472.00	2016	2013 -	6,700.00	CONSTRUCTION VPC ANNEX STR & IMPR
472.00	2016	1976 -	6,709.76	18 GUAGE METAL CABLE TRAY - BA
472.00	2016	1990 -	6,714.99	BCONT5 INTERIOR RENOVATIONS
472.00	2016	2006 -	6,730.00	South
472.00	2016	2006 -	6,757.00	North
472.00	2016	1990 -	6,788.20	WOOD STRAPNG & CLADDING CR80-3
472.00	2016	1990 -	6,865.01	BFLOOR - TRANS FROM 00-5989-08
472.00	2016	1990 -	6,865.01	BFLOOR - C/O OF 00.5989.08

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2016	2008 -	6,895.00	C#003-100037 VPC ANNEX 1 NO CR LIST SPREAD SHEET RELAMPED APPROXIMATELY 350 FLUO
472.00	2016	2013 -	6,988.24	To access control system - add card reader in Annex3 at VPC, North York AFE.4720
472.00	2016	1976 -	7,104.07	1 AIR CONDITIONING UNIT-3RD FL
472.00	2016	1974 -	7,372.35	RENOVATIONS
472.00	2016	1990 -	7,386.43	BHVACX - TRANS FROM 00-5989-08
472.00	2016	1990 -	7,386.43	BHVACX - C/O OF 00.5989.08
472.00	2016	2004 -	7,445.00	ELECTRICAL-VPC ANNEX L& L TRNSFERED POWER FOR L& L FROM NORMAL EMERG DISTRIBUTIO
472.00	2016	2009 -	7,665.83	C#003-100116 400 COVENTRY RD AFE 472040.7017.09-4 AHU REPLACEMENT REMOVAL OF YAZ
472.00	2016	2009 -	7,677.91	C#003-100037 3401 SCHMON PKY CR # MISC ELECTRICAL WORK SNORKLE LIFT ON STAND BY
472.00	2016	2010 -	7,717.28	C#003-100330 VPC CR-08-0108-08 ANNEX LOADING DOCK #1 INSTALLED 2 LED LIGHTING FI
472.00	2016	2008 -	7,743.97	C#003-100381 VPC CR-08-0002-08 Meter shop HVAC replacements
472.00	2016	1990 -	7,844.00	BFIREX - TRANS FROM 00-5989-08
472.00	2016	1990 -	7,844.00	BFIREX - C/O OF 00.5989.08
472.00	2016	2003 -	7,998.25	ELECTRICAL-VPC 4TH ISOLATE LIGHTING FIXTURE CIRCUITS IN PRIVATE OFFICES CR03-010
472.00	2016	2013 -	8,026.00	Tecumseh animation video RCA, AFE472040.5244.13-4
472.00	2016	1976 -	8,039.43	SUPPLY/INST CARPET/PATCH TILE
472.00	2016	2008 -	8,134.79	C#003-100494 VPC CR-0022-08 EXTRA PNEUMATICS WORK METER SHOP FITTING FOR COMMERI
472.00	2016	2010 -	8,278.00	VPC 4TH FL AFE 472040.4330.10-9 CORRIDOR ENTRANCES INSTALLED INTERFACEFLOR CARPE
472.00	2016	1990 -	8,355.43	BCONT5 CONSTRUCTION RECEPTIONI
472.00	2016	2007 -	8,383.50	C#003-100381 3401 SCHMON PKWY CR-06-0108--06 DATE CENTRE
472.00	2016	2010 -	8,385.44	VPC AFE 472040.2433.09-6 CARPET TILE ACCENT COMMON ALL CORRIDORS 4TH FL
472.00	2016	2009 -	8,685.77	C#003-100217 VPC METER SHOP CR-08-0073-08 SUPPLY & INSTALL THE OPEN WED STEEL J
472.00	2016	1990 -	8,832.97	LOCKER UNITS C/O OF 5918
472.00	2016	1990 -	8,887.77	WD & MTL STRAPNG/WINDW/DRYWLL
472.00	2016	1990 -	8,893.17	BELCTR - C/O OF 00.5989.08
472.00	2016	2010 -	9,045.26	C#003-100217 VPCAFE 472040.4331.09-8 METER SHOPNEW DOOR INSULATION INTO BLOCK WA
472.00	2016	2013 -	9,075.55	VPC meter shop mechan ducts
472.00	2016	1976 -	9,091.04	ACCESS CONTROL - NE EMP ENTRAN
472.00	2016	1990 -	9,131.89	BUILDING C/O 5918 01
472.00	2016	2008 -	9,360.00	C#003-100436 VPC CR-08-0002-08 METER PLANT
472.00	2016	1974 -	9,419.34	LIGHTING AROUND BLDG &P/L
472.00	2016	1964 -	9,631.72	BUILDING
472.00	2016	2006 -	9,762.65	HVAC-VPC 4TH CR05-5156-05 13 NEW RETURN AIR ELBOWS FOR MPO SOUNDPROOFING
472.00	2016	1988 -	10,140.00	North
472.00	2016	2005 -	10,204.36	GENERAL CONSTRUCTION-VPC 3RD CR05-0047-05 LABOUR TO INSTALL 1ST PHASE OF CEILING
472.00	2016	1976 -	10,533.39	BELCTR VPC WAREHOUSE LIGHTING/
472.00	2016	2009 -	10,617.75	C#003-100037 VPC METER SHOP CR-0076-08 COMPLETION OF HEAT TRACE INSTALLATION FOR
472.00	2016	1990 -	10,772.42	SUP/INST 49 LIGHT FIXTURES-WRE
472.00	2016	1976 -	11,609.56	BOVHDD RAPID ROLL DOOR/WARNING
472.00	2016	2007 -	11,617.13	C#003-100481 METER SHOP FACILITIES PLANNING & DESIGN
472.00	2016	2009 -	11,629.24	VPC AFE 472404 MISC PROJECT #08-02 INTERIOR ALTERATIONS TO METERSHOP & PAINT ROO
472.00	2016	2008 -	11,741.68	C#003-100217 VPC CR-08-0073-08 METERSHOP TIE IN OVERHEAD VENT PIPE TO NEWONE RO
472.00	2016	2006 -	11,938.23	HVAC-VPC 4TH CR05-5136-05 2 NEW PO & 9 RETURN AIR ELOWS
472.00	2016	2010 -	12,110.20	C#003-100314 VPC 3RD FL AFE 472040.4333.10-2 N/E CONSTRUCT 2 NEW MPO'S 60.0 FT P
472.00	2016	1976 -	12,217.19	HANDICOPPED WASHROOM INSTALLAT
472.00	2016	1990 -	12,644.52	8RADIANT HTRS C/O OF 5918
472.00	2016	1990 -	12,706.79	BURGLAR FIRE ALARM
472.00	2016	2003 -	12,959.59	HVAC-PROFESSIONAL SERVICES 500 CONSUMERS RD 4TH FL
472.00	2016	2007 -	13,500.00	BPAINT VPC VPC METER SHOP RENOVATIONS
472.00	2016	2008 -	13,665.12	C#003-100156 VPC CR-08-0002-08 METER SHOP INGERSOLL-RAND COMPRESSOR & PROJECT MA
472.00	2016	1976 -	14,255.32	BELCTR REPLACE MCC#1 METER SHO
472.00	2016	2002 -	14,448.00	PARKING LOT-ASPHALT PAVING CR03-0017-03 3157 KENNEDY RD
472.00	2016	1964 -	14,635.30	BUILDING
472.00	2016	2004 -	14,696.78	HVAC-THOROLD CR05-0008-05 CARRIER ROOF TOP
472.00	2016	2004 -	14,972.15	HVAC-THOROLD CR05-0004-05 CIVIL WORK IN LAN ROOM
472.00	2016	2008 -	15,365.47	C#003-100381 VPC CR# MISC? METER PLANT MECHANICAL & ELECTRICAL ENGINEERING SERVI
472.00	2016	2010 -	15,452.00	VPC 4TH FL AFE472040.4334.09-1 INSTALLED INSTALL INTERFACEFLOR FRESH START COLOR
472.00	2016	1974 -	16,327.39	HVAC
472.00	2016	1964 -	16,558.51	BUILDING
472.00	2016	2004 -	18,204.60	HVAC-VPC ANNEX 2 INSTALL SPIRAL DUCT DIILLES & TRANSFER AIR DUCKWORK
472.00	2016	2008 -	19,005.06	C#003-100156 VPC METERSHOP CR-8-002-08 TRADES & EQUIPMENT
472.00	2016	2005 -	19,159.76	ELECTRICAL-VPC ANNEX 3 RENOVATIONS 33 NEW WORKSTATIONS 2 PRIVATE OFFICES
472.00	2016	2004 -	19,865.00	HVAC-THOROLD CR05-0018-05 1 CARRIER ROOFTOP UNIT 48TFE014A1HQ
472.00	2016	2008 -	20,000.00	C#003-100037 VPC METER SHOP CR -08-0015-08 LIGHTING PROGRESS INVOICE #3 INSTALL
472.00	2016	2008 -	20,460.00	C#003-100436 VPC METER SHOP CR-08-0002-08
472.00	2016	1974 -	20,630.55	AIR CONDITIONING SYSTEM
472.00	2016	2009 -	20,986.57	C#003-100314 VPC ANNEX 2 AFE472040.4333.09-1 ANNEX 2 ALTERATIONS
472.00	2016	2008 -	23,683.09	C#003-100156 VPC CR-08-0015-08 METER SHOP LIGHTING
472.00	2016	2005 -	24,245.57	GENERAL CONSTRUCTION-VPC 3RD CR05-0047-05 SUPPLY 180 CATONS OF #2989 CEILING TIL
472.00	2016	1990 -	26,253.14	BELCTR - C/O OF 00.5989.08
472.00	2016	1990 -	26,454.97	BUILDING C/O 5918 00
472.00	2016	2011 -	27,644.57	VPC ANNEX CORRIDER AFE472040.433A.11-0 SUPPLY & INSTALL ENBRIDGE STANDARD CARPE
472.00	2016	2003 -	28,064.01	ELECTRICAL-VPC 4TH RENOVATIONS
472.00	2016	2008 -	28,360.00	C#003-100217 VPC CR-08-0073-08 PAINTING WORK IN RESIDENTIAL METER SHOP AREA
472.00	2016	1990 -	28,941.21	ELEVATOR C/O OF 5918
472.00	2016	2004 -	29,874.49	GENERAL CONSTRUCTION-VPC ANNEX2 CR04-0142-04 NEW CONSTRUCTION BILLING 1
472.00	2016	2009 -	30,510.90	C#003-100156 VPC CR-08-0073-08 METER SHOP INSTALLED 9 NEW TROFFERS TO REDUCE TEM
472.00	2016	1990 -	31,255.18	BELCTR - TRANS FROM 00-5989-08
472.00	2016	2004 -	31,436.67	GENERAL CONSTRUCTION-THOROLD CR04-0140-04 LABOUR MATERIAL & EQUIP DONINION RM AL
472.00	2016	2003 -	32,792.91	GENERAL REPAIRS-SUPPLY & INSTALL CR03-0117-03 VPC
472.00	2016	2004 -	34,962.49	SECURITY CAMERAS-THOROLD BALANCE DUE ON COMPLETION OF ACCESS CONTROL SYSTEM

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2016	2004 -	37,195.00	HVAC-THOROLD CR05-0017-05 CARRIER ROOFTOP UNIT MODEL S # 48TFE014A1HQ /48TFE012A
472.00	2016	2008 -	38,806.59	C#003-100156 VPC CR-08-0024-08 METER SHOPTRADES & EQUIPEMT
472.00	2016	2011 -	39,733.93	To installation of HVAC equipment for the Meter Shop redevelopment AFE 08-0002-0
472.00	2016	2003 -	42,096.03	ELECTRICAL-VPC 4TH RENOVATIONS PART 3
472.00	2016	2004 -	43,003.01	GENERAL CONSTRUCTION-VPC 3RD CR04-0171-04 NEW CONSTRUCTION BILLING #1
472.00	2016	1964 -	46,348.91	BUILDING
472.00	2016	2002 -	49,458.79	LIGHTING-COVENTRY RD RELAMPING
472.00	2016	1990 -	49,629.16	BUILDING C/O 5918 00
472.00	2016	2004 -	50,456.84	HVAC-VPC 3RD CR04-006-05 DUCKWORK MODIFICATION
472.00	2016	2008 -	53,108.79	C#003-100381 VPC CR-08-0005-08 METER SHOP MECHANICAL & ELECTRICAL ENGINEERING SE
472.00	2016	1990 -	57,522.38	PROG BILLING 2 BLDG RENOVATION
472.00	2016	1998 -	57,960.28	South
472.00	2016	2009 -	59,177.00	C#003-100217 VPC AFE 472040.2433.09-7 METERSHOP TO PATCH WEST CONCRETE BLOCK & P
472.00	2016	2003 -	59,378.69	ROOFING-ROOF REPAIR VPC CR 03-0007-03
472.00	2016	2004 -	65,735.33	ELECTRICAL-THOROLD CR04-0088-04 1 CATERPILLAR SET/600A 600V/30 TRANSFER SWITCH
472.00	2016	1990 -	66,020.32	ROOFTOP A/C UNITS C/O 5918
472.00	2016	1969 -	66,284.00	North
472.00	2016	1990 -	82,331.39	BPARK1 THOROLD PARKING LOT
472.00	2016	2012 -	87,137.73	GEN CONSTR VPC ANNEX NOV-12
472.00	2016	1994 -	93,958.00	North
472.00	2016	1974 -	112,019.76	COST AT CONVERSION
472.00	2016	2015 -	147,541.04	Thorold Roof top unit #7 heat exchanger and blow motor Schmon Pkwy, Thorold AFE.
472.00	2016	2009 -	159,832.29	C#003-100217 VPC CR-08-0073-08 METER SHOP CUSTOM MANUFACTURED METAL CHECKERED
472.00	2016	1974 -	186,525.73	SUMMARY C/O 5931
472.00	2016	2007 -	231,048.26	BCONT5-VPC meter shop renov'ns
472.00	2016	2002 -	330,249.34	Sarnia Leasehold Improvements - 15 years - South
472.00	2016	1990 -	1,805,569.51	CONST OF STRUCTURE C/O5918
472.00	2016	1990 -	1,805,569.51	CLOSE OUT OF A C 5918
472.00	2016	1990 -	2,206,738.34	CONST OF STRUCTUREC/O 5918
472.00	2016	1990 -	2,463,715.86	CLOSE OUT OF A C 5918
472.00	2015	2015	423,770.00	
472.00	2015	2015	227,813.37	
472.00	2015	2012	217,972.16	
472.00	2015	2003	152,399.86	
472.00	2015	2012	106,225.50	
472.00	2015	2013	106,114.55	
472.00	2015	2009	52,000.00	
472.00	2015	2011	44,289.84	
472.00	2015	2004	43,970.00	
472.00	2015	2007	41,336.14	
472.00	2015	2008	39,095.04	
472.00	2015	2015	36,764.91	
472.00	2015	2008	34,997.32	
472.00	2015	2015	34,773.47	
472.00	2015	2015	30,024.67	
472.00	2015	2004	23,412.54	
472.00	2015	2004	23,155.00	
472.00	2015	2015	23,119.00	
472.00	2015	2004	17,092.77	
472.00	2015	2008	16,509.11	
472.00	2015	2015	14,312.59	
472.00	2015	2013	13,460.00	
472.00	2015	2007	12,646.00	
472.00	2015	2006	12,276.13	
472.00	2015	2011	11,072.46	
472.00	2015	2006	9,406.07	
472.00	2015	2013	8,880.42	
472.00	2015	2012	7,878.27	
472.00	2015	2011	7,269.75	
472.00	2015	2012	7,037.54	
472.00	2015	2012	6,972.00	
472.00	2015	2011	6,665.61	
472.00	2015	2007	6,368.23	
472.00	2015	2012	6,219.35	
472.00	2015	2007	5,949.30	
472.00	2015	2013	5,390.00	
472.00	2015	2012	5,271.00	
472.00	2015	2007	5,000.00	
472.00	2015	2005	4,616.00	
472.00	2015	2013	4,214.90	
472.00	2015	2004	4,012.20	
472.00	2015	2013	3,675.00	
472.00	2015	2008	3,600.00	
472.00	2015	2014	3,180.00	
472.00	2015	2004	2,672.00	
472.00	2015	2005	2,467.04	
472.00	2015	2008	2,122.97	
472.00	2015	2004	2,062.50	
472.00	2015	2005	1,913.00	
472.00	2015	2010	1,771.80	
472.00	2015	2011	1,771.80	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	2007	1,674.63	
472.00	2015	2003	1,260.00	
472.00	2015	2012	1,022.76	
472.00	2015	2006	980.00	
472.00	2015	2008	865.76	
472.00	2015	2008	783.29	
472.00	2015	2009	780.45	
472.00	2015	2008	774.66	
472.00	2015	2008	751.87	
472.00	2015	2015	749.49	
472.00	2015	2008	720.12	
472.00	2015	2008	652.81	
472.00	2015	2008	644.46	
472.00	2015	2008	621.03	
472.00	2015	2008	612.35	
472.00	2015	2008	609.97	
472.00	2015	2008	602.53	
472.00	2015	2013	590.60	
472.00	2015	2008	580.84	
472.00	2015	2008	580.22	
472.00	2015	2008	574.58	
472.00	2015	2008	544.79	
472.00	2015	2008	504.08	
472.00	2015	2002	409.98	
472.00	2015	2008	399.48	
472.00	2015	2008	399.43	
472.00	2015	2008	378.70	
472.00	2015	2008	368.15	
472.00	2015	2008	360.97	
472.00	2015	2008	357.31	
472.00	2015	2008	329.53	
472.00	2015	2008	324.09	
472.00	2015	2008	322.23	
472.00	2015	2008	311.02	
472.00	2015	2008	303.03	
472.00	2015	2008	256.83	
472.00	2015	2008	225.24	
472.00	2015	2008	185.59	
472.00	2015	2008	177.95	
472.00	2015	2008	170.72	
472.00	2015	2008	149.89	
472.00	2015	2008	145.17	
472.00	2015	2008	128.59	
472.00	2015	2008	126.78	
472.00	2015	2008	121.49	
472.00	2015	2008	100.89	
472.00	2015	2008	100.86	
472.00	2015	2008	96.76	
472.00	2015	2003	91.49	
472.00	2015	2008	88.79	
472.00	2015	2008	84.47	
472.00	2015	2008	69.78	
472.00	2015	2008	67.93	
472.00	2015	2008	60.56	
472.00	2015	2008	54.32	
472.00	2015	2008	46.80	
472.00	2015	2008	41.81	
472.00	2015	2008	41.01	
472.00	2015	2008	33.65	
472.00	2015	2008	30.75	
472.00	2015	2008	30.03	
472.00	2015	2008	25.46	
472.00	2015	2008	25.46	
472.00	2015	2008	24.37	
472.00	2015	2008	23.38	
472.00	2015	2008	22.41	
472.00	2015	2008	21.07	
472.00	2015	2008	20.65	
472.00	2015	2008	18.91	
472.00	2015	2008	18.77	
472.00	2015	2008	17.85	
472.00	2015	2008	17.73	
472.00	2015	2008	17.46	
472.00	2015	2008	17.40	
472.00	2015	2008	16.54	
472.00	2015	2008	16.33	
472.00	2015	2008	16.19	
472.00	2015	2008	16.05	
472.00	2015	2008	14.15	
472.00	2015	2008	13.84	
472.00	2015	2008	11.76	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	2008	11.45	
472.00	2015	2008	11.43	
472.00	2015	2008	11.26	
472.00	2015	2008	9.96	
472.00	2015	2008	9.86	
472.00	2015	2008	8.87	
472.00	2015	2008	8.46	
472.00	2015	2008	8.01	
472.00	2015	2008	7.84	
472.00	2015	2008	7.70	
472.00	2015	2008	7.70	
472.00	2015	2008	6.19	
472.00	2015	2008	5.68	
472.00	2015	2008	4.51	
472.00	2015	2008	3.75	
472.00	2015	2008	3.43	
472.00	2015	2008	3.40	
472.00	2015	2008	3.38	
472.00	2015	2008	1.69	
472.00	2015	2008	1.25	
472.00	2015	2013	0.26	
472.00	2015	2008	0.19	
472.00	2015	2014	0.02	
472.00	2015	1976 -	0.01	
472.00	2015	1974 -	0.02	
472.00	2015	1976 -	0.07	
472.00	2015	1976 -	0.13	
472.00	2015	2008 -	0.21	
472.00	2015	1964 -	0.31	
472.00	2015	1974 -	0.32	
472.00	2015	1962 -	0.35	
472.00	2015	1959 -	0.45	
472.00	2015	1974 -	0.51	
472.00	2015	1976 -	0.65	
472.00	2015	1976 -	0.78	
472.00	2015	1976 -	0.87	
472.00	2015	1974 -	0.98	
472.00	2015	1969 -	1.00	
472.00	2015	1962 -	1.07	
472.00	2015	1964 -	1.12	
472.00	2015	1976 -	1.16	
472.00	2015	1976 -	1.19	
472.00	2015	1976 -	1.21	
472.00	2015	1977 -	1.39	
472.00	2015	1964 -	1.43	
472.00	2015	1964 -	1.46	
472.00	2015	1977 -	1.46	
472.00	2015	1959 -	1.47	
472.00	2015	1964 -	1.48	
472.00	2015	1962 -	1.55	
472.00	2015	1964 -	1.74	
472.00	2015	1962 -	1.92	
472.00	2015	1976 -	2.02	
472.00	2015	1964 -	2.04	
472.00	2015	1964 -	2.22	
472.00	2015	1964 -	2.25	
472.00	2015	1964 -	2.29	
472.00	2015	1977 -	2.34	
472.00	2015	1974 -	2.65	
472.00	2015	1964 -	2.78	
472.00	2015	1977 -	2.79	
472.00	2015	1962 -	2.81	
472.00	2015	1962 -	2.81	
472.00	2015	1976 -	2.86	
472.00	2015	1976 -	3.06	
472.00	2015	1969 -	3.14	
472.00	2015	1964 -	3.18	
472.00	2015	1964 -	3.46	
472.00	2015	1974 -	3.73	
472.00	2015	1974 -	3.74	
472.00	2015	1964 -	3.84	
472.00	2015	1977 -	3.93	
472.00	2015	1959 -	4.14	
472.00	2015	1962 -	4.23	
472.00	2015	1976 -	4.27	
472.00	2015	1959 -	4.30	
472.00	2015	1964 -	4.50	
472.00	2015	1959 -	4.63	
472.00	2015	1962 -	4.66	
472.00	2015	1962 -	4.69	
472.00	2015	1962 -	4.69	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1959 -	4.73	
472.00	2015	1964 -	4.75	
472.00	2015	1964 -	4.76	
472.00	2015	1976 -	4.93	
472.00	2015	1964 -	5.11	
472.00	2015	1962 -	5.12	
472.00	2015	1962 -	5.15	
472.00	2015	1964 -	5.36	
472.00	2015	1964 -	5.40	
472.00	2015	1964 -	5.41	
472.00	2015	1964 -	5.43	
472.00	2015	1969 -	5.58	
472.00	2015	1977 -	5.58	
472.00	2015	2009 -	5.72	
472.00	2015	1964 -	5.79	
472.00	2015	1964 -	6.07	
472.00	2015	1959 -	6.08	
472.00	2015	1962 -	6.14	
472.00	2015	1964 -	6.15	
472.00	2015	1962 -	6.20	
472.00	2015	1964 -	6.24	
472.00	2015	1964 -	6.47	
472.00	2015	1959 -	6.71	
472.00	2015	1962 -	6.87	
472.00	2015	1962 -	6.89	
472.00	2015	1964 -	6.89	
472.00	2015	1964 -	6.91	
472.00	2015	1962 -	7.24	
472.00	2015	1976 -	7.35	
472.00	2015	1964 -	7.42	
472.00	2015	1964 -	7.50	
472.00	2015	1964 -	7.86	
472.00	2015	1964 -	7.92	
472.00	2015	1964 -	7.94	
472.00	2015	1964 -	8.02	
472.00	2015	1969 -	8.02	
472.00	2015	1964 -	8.09	
472.00	2015	1976 -	8.13	
472.00	2015	1959 -	8.27	
472.00	2015	1977 -	8.37	
472.00	2015	1964 -	8.44	
472.00	2015	1964 -	8.56	
472.00	2015	1964 -	8.62	
472.00	2015	1976 -	8.77	
472.00	2015	1976 -	8.80	
472.00	2015	1964 -	8.85	
472.00	2015	1964 -	8.97	
472.00	2015	1959 -	8.99	
472.00	2015	1964 -	9.03	
472.00	2015	1962 -	9.35	
472.00	2015	1962 -	9.39	
472.00	2015	1964 -	9.43	
472.00	2015	1964 -	9.61	
472.00	2015	1964 -	9.65	
472.00	2015	1976 -	9.68	
472.00	2015	1959 -	10.10	
472.00	2015	1964 -	10.14	
472.00	2015	1964 -	10.24	
472.00	2015	1964 -	10.30	
472.00	2015	1976 -	10.60	
472.00	2015	1976 -	10.60	
472.00	2015	1976 -	10.60	
472.00	2015	1964 -	10.63	
472.00	2015	1964 -	10.64	
472.00	2015	1964 -	10.89	
472.00	2015	1976 -	10.99	
472.00	2015	1964 -	11.02	
472.00	2015	1974 -	11.03	
472.00	2015	1964 -	11.46	
472.00	2015	1964 -	11.48	
472.00	2015	1962 -	11.57	
472.00	2015	1959 -	11.68	
472.00	2015	1964 -	11.70	
472.00	2015	1976 -	11.70	
472.00	2015	1962 -	11.72	
472.00	2015	1962 -	11.72	
472.00	2015	1977 -	11.83	
472.00	2015	1959 -	12.02	
472.00	2015	1959 -	12.13	
472.00	2015	1964 -	12.15	
472.00	2015	1959 -	12.41	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1964 -	12.41	
472.00	2015	1959 -	12.54	
472.00	2015	1990 -	12.55	
472.00	2015	1976 -	12.93	
472.00	2015	1976 -	12.93	
472.00	2015	1964 -	12.94	
472.00	2015	1976 -	13.07	
472.00	2015	1959 -	13.14	
472.00	2015	1962 -	13.15	
472.00	2015	1976 -	13.32	
472.00	2015	1964 -	13.49	
472.00	2015	1964 -	13.50	
472.00	2015	1964 -	13.50	
472.00	2015	1964 -	13.65	
472.00	2015	1962 -	13.78	
472.00	2015	1976 -	14.05	
472.00	2015	1959 -	14.22	
472.00	2015	1964 -	14.32	
472.00	2015	1976 -	14.53	
472.00	2015	1969 -	14.63	
472.00	2015	1964 -	14.78	
472.00	2015	1964 -	14.85	
472.00	2015	1964 -	15.00	
472.00	2015	1964 -	15.12	
472.00	2015	1976 -	15.20	
472.00	2015	1959 -	15.39	
472.00	2015	1962 -	15.45	
472.00	2015	1959 -	15.61	
472.00	2015	1959 -	15.77	
472.00	2015	1964 -	15.86	
472.00	2015	1962 -	16.08	
472.00	2015	1976 -	16.16	
472.00	2015	1964 -	16.21	
472.00	2015	1959 -	16.51	
472.00	2015	1962 -	16.56	
472.00	2015	1964 -	16.61	
472.00	2015	1962 -	16.73	
472.00	2015	1976 -	17.01	
472.00	2015	1964 -	17.10	
472.00	2015	2008 -	17.14	
472.00	2015	2008 -	17.14	
472.00	2015	1964 -	17.16	
472.00	2015	1962 -	17.23	
472.00	2015	1964 -	17.46	
472.00	2015	1964 -	17.66	
472.00	2015	1959 -	17.98	
472.00	2015	1964 -	18.03	
472.00	2015	1964 -	18.25	
472.00	2015	1964 -	18.44	
472.00	2015	1964 -	18.64	
472.00	2015	1964 -	18.75	
472.00	2015	1990 -	18.83	
472.00	2015	1976 -	19.22	
472.00	2015	1964 -	19.32	
472.00	2015	1964 -	19.38	
472.00	2015	1976 -	19.39	
472.00	2015	1976 -	19.51	
472.00	2015	1976 -	19.63	
472.00	2015	2013 -	19.72	
472.00	2015	1964 -	19.91	
472.00	2015	1964 -	19.98	
472.00	2015	1962 -	20.22	
472.00	2015	2003 -	20.34	
472.00	2015	1974 -	20.38	
472.00	2015	1974 -	20.41	
472.00	2015	1962 -	20.69	
472.00	2015	1964 -	20.99	
472.00	2015	1959 -	21.14	
472.00	2015	1976 -	21.33	
472.00	2015	1964 -	21.73	
472.00	2015	1976 -	21.80	
472.00	2015	1974 -	22.02	
472.00	2015	1964 -	22.09	
472.00	2015	1962 -	22.33	
472.00	2015	1964 -	22.50	
472.00	2015	1964 -	22.58	
472.00	2015	1964 -	22.74	
472.00	2015	1964 -	22.79	
472.00	2015	1962 -	22.85	
472.00	2015	2008 -	22.86	
472.00	2015	2008 -	22.86	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1964 -	23.10	
472.00	2015	1964 -	23.25	
472.00	2015	1964 -	23.27	
472.00	2015	1976 -	23.27	
472.00	2015	1976 -	23.36	
472.00	2015	1964 -	23.40	
472.00	2015	1977 -	23.98	
472.00	2015	1964 -	24.07	
472.00	2015	1962 -	24.17	
472.00	2015	1964 -	24.23	
472.00	2015	2008 -	24.24	
472.00	2015	1964 -	24.28	
472.00	2015	1962 -	24.67	
472.00	2015	1964 -	24.68	
472.00	2015	1964 -	24.72	
472.00	2015	1964 -	24.75	
472.00	2015	1974 -	24.77	
472.00	2015	1964 -	24.78	
472.00	2015	1962 -	25.00	
472.00	2015	1974 -	25.03	
472.00	2015	1976 -	25.19	
472.00	2015	1976 -	25.25	
472.00	2015	1964 -	25.27	
472.00	2015	1964 -	25.33	
472.00	2015	1976 -	25.77	
472.00	2015	1976 -	25.86	
472.00	2015	1964 -	25.87	
472.00	2015	1959 -	26.18	
472.00	2015	1964 -	26.22	
472.00	2015	1964 -	26.23	
472.00	2015	1976 -	26.89	
472.00	2015	1974 -	27.04	
472.00	2015	1964 -	27.11	
472.00	2015	1962 -	27.18	
472.00	2015	1964 -	27.27	
472.00	2015	1974 -	27.55	
472.00	2015	1969 -	27.73	
472.00	2015	1962 -	27.90	
472.00	2015	1976 -	28.01	
472.00	2015	1976 -	28.08	
472.00	2015	1959 -	28.24	
472.00	2015	2008 -	28.58	
472.00	2015	2008 -	28.58	
472.00	2015	1977 -	28.70	
472.00	2015	1977 -	28.70	
472.00	2015	1976 -	28.96	
472.00	2015	1959 -	29.03	
472.00	2015	1964 -	29.06	
472.00	2015	1976 -	29.09	
472.00	2015	1976 -	29.09	
472.00	2015	1962 -	29.10	
472.00	2015	1959 -	29.19	
472.00	2015	1964 -	29.24	
472.00	2015	1976 -	29.42	
472.00	2015	1964 -	30.09	
472.00	2015	2008 -	30.29	
472.00	2015	1962 -	30.33	
472.00	2015	1962 -	30.34	
472.00	2015	1990 -	30.36	
472.00	2015	1974 -	30.92	
472.00	2015	1976 -	31.03	
472.00	2015	1959 -	31.08	
472.00	2015	1959 -	31.13	
472.00	2015	1974 -	31.56	
472.00	2015	1977 -	31.63	
472.00	2015	1964 -	31.89	
472.00	2015	1974 -	32.09	
472.00	2015	1976 -	32.13	
472.00	2015	1964 -	32.29	
472.00	2015	1964 -	32.35	
472.00	2015	1964 -	32.39	
472.00	2015	1962 -	32.56	
472.00	2015	1962 -	32.64	
472.00	2015	1962 -	32.83	
472.00	2015	1977 -	32.83	
472.00	2015	1977 -	32.95	
472.00	2015	1964 -	33.11	
472.00	2015	1964 -	33.52	
472.00	2015	1964 -	33.80	
472.00	2015	2015 -	33.91	
472.00	2015	1974 -	33.97	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1977 -	33.98	
472.00	2015	1964 -	33.99	
472.00	2015	1959 -	34.28	
472.00	2015	2008 -	34.29	
472.00	2015	1962 -	34.45	
472.00	2015	1964 -	34.48	
472.00	2015	1977 -	34.52	
472.00	2015	1976 -	34.63	
472.00	2015	1959 -	34.75	
472.00	2015	1976 -	35.06	
472.00	2015	2009 -	35.07	
472.00	2015	1977 -	35.15	
472.00	2015	1969 -	35.29	
472.00	2015	1962 -	35.78	
472.00	2015	1964 -	35.99	
472.00	2015	1976 -	36.23	
472.00	2015	1964 -	36.35	
472.00	2015	1959 -	36.60	
472.00	2015	1977 -	36.61	
472.00	2015	1962 -	36.91	
472.00	2015	1964 -	36.97	
472.00	2015	1976 -	37.27	
472.00	2015	1976 -	37.71	
472.00	2015	1976 -	37.75	
472.00	2015	1977 -	38.35	
472.00	2015	1962 -	38.75	
472.00	2015	1974 -	38.95	
472.00	2015	1969 -	39.27	
472.00	2015	1964 -	39.37	
472.00	2015	1964 -	39.48	
472.00	2015	1964 -	39.52	
472.00	2015	1959 -	39.73	
472.00	2015	2008 -	40.01	
472.00	2015	2008 -	40.01	
472.00	2015	1976 -	40.16	
472.00	2015	1959 -	40.23	
472.00	2015	1976 -	40.47	
472.00	2015	1959 -	41.30	
472.00	2015	1974 -	41.68	
472.00	2015	1964 -	41.82	
472.00	2015	1977 -	41.84	
472.00	2015	1976 -	42.02	
472.00	2015	1964 -	42.40	
472.00	2015	1976 -	42.44	
472.00	2015	1964 -	42.99	
472.00	2015	1964 -	43.34	
472.00	2015	1964 -	43.40	
472.00	2015	1977 -	43.41	
472.00	2015	1959 -	43.66	
472.00	2015	1976 -	43.83	
472.00	2015	1964 -	43.93	
472.00	2015	1976 -	43.99	
472.00	2015	1977 -	44.15	
472.00	2015	1962 -	44.49	
472.00	2015	1974 -	44.50	
472.00	2015	1964 -	44.60	
472.00	2015	1962 -	44.78	
472.00	2015	1964 -	44.90	
472.00	2015	1962 -	44.94	
472.00	2015	1964 -	45.01	
472.00	2015	1964 -	45.05	
472.00	2015	1977 -	45.07	
472.00	2015	1962 -	45.17	
472.00	2015	1959 -	45.23	
472.00	2015	1976 -	45.25	
472.00	2015	1977 -	45.40	
472.00	2015	1959 -	45.53	
472.00	2015	1962 -	45.72	
472.00	2015	2008 -	45.72	
472.00	2015	1976 -	45.77	
472.00	2015	1976 -	45.77	
472.00	2015	1969 -	45.92	
472.00	2015	1990 -	46.44	
472.00	2015	1964 -	46.57	
472.00	2015	1974 -	46.58	
472.00	2015	1974 -	46.73	
472.00	2015	1974 -	46.77	
472.00	2015	1976 -	46.83	
472.00	2015	1962 -	46.87	
472.00	2015	1962 -	46.87	
472.00	2015	1976 -	46.88	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1964 -	47.24	
472.00	2015	1964 -	47.33	
472.00	2015	1976 -	47.52	
472.00	2015	1964 -	47.53	
472.00	2015	1976 -	47.58	
472.00	2015	1964 -	47.69	
472.00	2015	1959 -	47.80	
472.00	2015	2008 -	48.39	
472.00	2015	2008 -	48.39	
472.00	2015	1976 -	48.48	
472.00	2015	1976 -	48.48	
472.00	2015	1976 -	48.48	
472.00	2015	1964 -	48.59	
472.00	2015	1959 -	48.98	
472.00	2015	1977 -	49.07	
472.00	2015	1976 -	49.11	
472.00	2015	1964 -	49.14	
472.00	2015	1964 -	49.49	
472.00	2015	1976 -	49.49	
472.00	2015	1964 -	49.57	
472.00	2015	1976 -	49.71	
472.00	2015	1962 -	49.87	
472.00	2015	1976 -	50.03	
472.00	2015	1962 -	50.39	
472.00	2015	1964 -	50.41	
472.00	2015	1976 -	50.42	
472.00	2015	1990 -	50.59	
472.00	2015	1974 -	50.85	
472.00	2015	1964 -	50.93	
472.00	2015	2008 -	51.44	
472.00	2015	1964 -	51.50	
472.00	2015	1976 -	51.66	
472.00	2015	1962 -	51.67	
472.00	2015	1964 -	52.00	
472.00	2015	1964 -	52.28	
472.00	2015	1977 -	52.30	
472.00	2015	1964 -	52.33	
472.00	2015	1976 -	52.36	
472.00	2015	1990 -	52.71	
472.00	2015	1962 -	52.81	
472.00	2015	2013 -	53.12	
472.00	2015	1967 -	54.15	
472.00	2015	1976 -	54.76	
472.00	2015	1964 -	54.80	
472.00	2015	1959 -	55.15	
472.00	2015	1964 -	55.23	
472.00	2015	1964 -	55.92	
472.00	2015	1976 -	56.31	
472.00	2015	1959 -	56.47	
472.00	2015	1962 -	56.58	
472.00	2015	1962 -	56.77	
472.00	2015	1976 -	56.88	
472.00	2015	2008 -	57.15	
472.00	2015	2008 -	57.15	
472.00	2015	2008 -	57.15	
472.00	2015	1974 -	57.65	
472.00	2015	1964 -	57.82	
472.00	2015	1977 -	58.10	
472.00	2015	1976 -	58.18	
472.00	2015	1976 -	58.18	
472.00	2015	1959 -	58.34	
472.00	2015	1959 -	58.37	
472.00	2015	1976 -	59.06	
472.00	2015	1959 -	59.23	
472.00	2015	1962 -	59.54	
472.00	2015	2008 -	59.97	
472.00	2015	1964 -	60.33	
472.00	2015	1977 -	60.58	
472.00	2015	1959 -	60.67	
472.00	2015	1962 -	60.90	
472.00	2015	1962 -	60.90	
472.00	2015	1976 -	61.00	
472.00	2015	1962 -	61.12	
472.00	2015	1976 -	62.06	
472.00	2015	1976 -	62.94	
472.00	2015	1976 -	63.03	
472.00	2015	1976 -	63.09	
472.00	2015	1974 -	63.18	
472.00	2015	1959 -	63.24	
472.00	2015	1976 -	63.35	
472.00	2015	1977 -	63.73	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1964 -	63.78	
472.00	2015	1974 -	64.00	
472.00	2015	1964 -	64.18	
472.00	2015	1964 -	64.35	
472.00	2015	2008 -	64.51	
472.00	2015	2008 -	64.51	
472.00	2015	1976 -	64.64	
472.00	2015	1976 -	64.64	
472.00	2015	1976 -	64.64	
472.00	2015	1964 -	64.79	
472.00	2015	1962 -	64.90	
472.00	2015	1976 -	65.20	
472.00	2015	1964 -	65.22	
472.00	2015	2008 -	65.39	
472.00	2015	2008 -	65.85	
472.00	2015	1959 -	65.88	
472.00	2015	1964 -	65.92	
472.00	2015	1976 -	65.92	
472.00	2015	1959 -	66.05	
472.00	2015	1976 -	66.52	
472.00	2015	1962 -	66.62	
472.00	2015	1977 -	66.94	
472.00	2015	1962 -	66.97	
472.00	2015	1976 -	67.87	
472.00	2015	1977 -	67.92	
472.00	2015	1977 -	68.58	
472.00	2015	2008 -	68.59	
472.00	2015	2008 -	68.59	
472.00	2015	2008 -	68.59	
472.00	2015	1969 -	68.77	
472.00	2015	1964 -	68.96	
472.00	2015	1976 -	69.17	
472.00	2015	1974 -	69.46	
472.00	2015	1976 -	69.81	
472.00	2015	1962 -	70.15	
472.00	2015	2013 -	70.21	
472.00	2015	1974 -	70.39	
472.00	2015	1964 -	71.10	
472.00	2015	1976 -	71.11	
472.00	2015	1976 -	71.18	
472.00	2015	1974 -	71.30	
472.00	2015	1964 -	71.34	
472.00	2015	2009 -	71.49	
472.00	2015	2009 -	72.00	
472.00	2015	2009 -	72.00	
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472.00	2015	2009 -	72.00	
472.00	2015	2009 -	72.00	
472.00	2015	1974 -	72.10	
472.00	2015	1962 -	72.25	
472.00	2015	1962 -	72.30	
472.00	2015	1959 -	72.80	
472.00	2015	1964 -	73.21	
472.00	2015	1990 -	73.21	
472.00	2015	1959 -	73.41	
472.00	2015	1974 -	73.83	
472.00	2015	1974 -	74.05	
472.00	2015	2008 -	74.30	
472.00	2015	1964 -	74.32	
472.00	2015	1964 -	74.60	
472.00	2015	1974 -	74.64	
472.00	2015	1976 -	74.66	
472.00	2015	1976 -	74.85	
472.00	2015	1964 -	74.89	
472.00	2015	1977 -	74.89	
472.00	2015	1974 -	75.06	
472.00	2015	1962 -	75.11	
472.00	2015	1964 -	75.36	
472.00	2015	1964 -	75.71	
472.00	2015	1977 -	76.70	
472.00	2015	1962 -	76.73	
472.00	2015	1976 -	77.57	
472.00	2015	1976 -	77.57	
472.00	2015	1962 -	78.05	
472.00	2015	1976 -	78.28	
472.00	2015	1964 -	78.74	
472.00	2015	1977 -	78.75	
472.00	2015	1977 -	78.76	
472.00	2015	1974 -	79.09	
472.00	2015	1976 -	79.30	
472.00	2015	2008 -	80.01	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1976 -	80.23	
472.00	2015	1959 -	80.25	
472.00	2015	1976 -	80.54	
472.00	2015	2008 -	80.63	
472.00	2015	1976 -	81.08	
472.00	2015	1964 -	81.33	
472.00	2015	1962 -	81.55	
472.00	2015	1974 -	82.54	
472.00	2015	1974 -	82.99	
472.00	2015	1977 -	83.63	
472.00	2015	1964 -	83.76	
472.00	2015	1976 -	83.83	
472.00	2015	1962 -	83.96	
472.00	2015	1976 -	84.03	
472.00	2015	1964 -	84.13	
472.00	2015	1977 -	84.23	
472.00	2015	1964 -	84.34	
472.00	2015	1959 -	84.57	
472.00	2015	1974 -	85.14	
472.00	2015	1976 -	85.39	
472.00	2015	1964 -	85.48	
472.00	2015	1976 -	85.54	
472.00	2015	2008 -	85.67	
472.00	2015	2008 -	85.73	
472.00	2015	1962 -	87.02	
472.00	2015	1977 -	87.16	
472.00	2015	1976 -	87.20	
472.00	2015	1976 -	87.27	
472.00	2015	1976 -	87.27	
472.00	2015	1976 -	87.40	
472.00	2015	2008 -	87.72	
472.00	2015	1962 -	88.05	
472.00	2015	1959 -	88.14	
472.00	2015	1976 -	88.14	
472.00	2015	1964 -	88.17	
472.00	2015	1973 -	88.56	
472.00	2015	1964 -	89.07	
472.00	2015	1977 -	89.08	
472.00	2015	1976 -	89.15	
472.00	2015	1974 -	89.19	
472.00	2015	1976 -	89.77	
472.00	2015	1962 -	89.84	
472.00	2015	1964 -	89.98	
472.00	2015	1964 -	89.98	
472.00	2015	1964 -	89.98	
472.00	2015	1976 -	90.56	
472.00	2015	1977 -	90.65	
472.00	2015	2008 -	91.45	
472.00	2015	1964 -	91.46	
472.00	2015	1964 -	91.46	
472.00	2015	1959 -	91.66	
472.00	2015	1976 -	92.46	
472.00	2015	1974 -	92.62	
472.00	2015	1959 -	92.82	
472.00	2015	1962 -	92.84	
472.00	2015	1976 -	93.08	
472.00	2015	1976 -	93.12	
472.00	2015	1964 -	93.13	
472.00	2015	1976 -	93.55	
472.00	2015	2007 -	93.55	
472.00	2015	1977 -	94.17	
472.00	2015	1962 -	94.63	
472.00	2015	1974 -	94.77	
472.00	2015	1976 -	95.15	
472.00	2015	1976 -	96.32	
472.00	2015	2008 -	96.74	
472.00	2015	2008 -	96.74	
472.00	2015	1964 -	96.76	
472.00	2015	1976 -	96.83	
472.00	2015	1976 -	96.96	
472.00	2015	1976 -	96.96	
472.00	2015	1976 -	96.96	
472.00	2015	1976 -	96.96	
472.00	2015	1976 -	96.96	
472.00	2015	1962 -	97.14	
472.00	2015	2008 -	97.16	
472.00	2015	1959 -	97.25	
472.00	2015	1974 -	97.88	
472.00	2015	1976 -	98.25	
472.00	2015	1962 -	98.38	
472.00	2015	1959 -	98.59	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1964 -	98.64	
472.00	2015	1976 -	99.28	
472.00	2015	1969 -	99.31	
472.00	2015	1974 -	99.43	
472.00	2015	1959 -	99.54	
472.00	2015	1964 -	100.25	
472.00	2015	1977 -	100.41	
472.00	2015	1962 -	100.48	
472.00	2015	1964 -	100.91	
472.00	2015	1964 -	101.23	
472.00	2015	2008 -	101.37	
472.00	2015	1974 -	101.88	
472.00	2015	1977 -	102.11	
472.00	2015	1976 -	102.18	
472.00	2015	1964 -	102.58	
472.00	2015	1964 -	102.58	
472.00	2015	2008 -	102.88	
472.00	2015	1976 -	103.15	
472.00	2015	1974 -	103.20	
472.00	2015	1976 -	103.27	
472.00	2015	1976 -	103.43	
472.00	2015	1976 -	103.43	
472.00	2015	1976 -	103.43	
472.00	2015	1962 -	103.95	
472.00	2015	1959 -	104.36	
472.00	2015	1964 -	104.47	
472.00	2015	1977 -	104.59	
472.00	2015	2006 -	105.00	
472.00	2015	2009 -	105.00	
472.00	2015	2008 -	105.41	
472.00	2015	1974 -	105.58	
472.00	2015	1977 -	105.76	
472.00	2015	1962 -	105.88	
472.00	2015	1976 -	106.17	
472.00	2015	1962 -	106.37	
472.00	2015	1976 -	106.48	
472.00	2015	1974 -	106.51	
472.00	2015	1977 -	106.84	
472.00	2015	1962 -	106.91	
472.00	2015	1974 -	107.71	
472.00	2015	2007 -	108.00	
472.00	2015	2007 -	108.00	
472.00	2015	2007 -	108.00	
472.00	2015	2008 -	108.00	
472.00	2015	2009 -	108.00	
472.00	2015	2009 -	108.00	
472.00	2015	1976 -	108.14	
472.00	2015	1962 -	108.24	
472.00	2015	1976 -	108.56	
472.00	2015	2008 -	108.59	
472.00	2015	1964 -	108.64	
472.00	2015	1977 -	108.71	
472.00	2015	1976 -	108.77	
472.00	2015	1977 -	109.47	
472.00	2015	1959 -	110.04	
472.00	2015	1976 -	111.69	
472.00	2015	1962 -	111.71	
472.00	2015	2007 -	112.29	
472.00	2015	1964 -	112.37	
472.00	2015	1977 -	112.57	
472.00	2015	2008 -	112.87	
472.00	2015	2008 -	112.87	
472.00	2015	1976 -	113.12	
472.00	2015	1964 -	113.38	
472.00	2015	2007 -	113.40	
472.00	2015	1959 -	113.62	
472.00	2015	1977 -	113.66	
472.00	2015	1964 -	114.18	
472.00	2015	2008 -	114.31	
472.00	2015	2008 -	114.31	
472.00	2015	1973 -	115.34	
472.00	2015	1962 -	115.46	
472.00	2015	1974 -	115.77	
472.00	2015	1974 -	115.77	
472.00	2015	1959 -	115.82	
472.00	2015	1976 -	115.87	
472.00	2015	1964 -	116.01	
472.00	2015	1964 -	116.24	
472.00	2015	1976 -	116.35	
472.00	2015	1976 -	116.35	
472.00	2015	1976 -	116.35	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1976 -	117.32	
472.00	2015	1974 -	117.36	
472.00	2015	1974 -	117.36	
472.00	2015	1977 -	117.41	
472.00	2015	1976 -	117.55	
472.00	2015	1964 -	117.76	
472.00	2015	2007 -	117.87	
472.00	2015	1977 -	117.92	
472.00	2015	2007 -	118.05	
472.00	2015	1976 -	118.11	
472.00	2015	1964 -	118.22	
472.00	2015	1976 -	118.42	
472.00	2015	1964 -	118.62	
472.00	2015	1976 -	119.43	
472.00	2015	1977 -	119.48	
472.00	2015	1964 -	119.53	
472.00	2015	1962 -	121.85	
472.00	2015	1976 -	122.01	
472.00	2015	1962 -	122.27	
472.00	2015	1964 -	122.38	
472.00	2015	1990 -	122.63	
472.00	2015	1976 -	122.82	
472.00	2015	1976 -	122.82	
472.00	2015	1976 -	122.82	
472.00	2015	1962 -	122.98	
472.00	2015	1976 -	123.11	
472.00	2015	1964 -	123.12	
472.00	2015	1959 -	124.10	
472.00	2015	1976 -	124.10	
472.00	2015	1976 -	124.11	
472.00	2015	1976 -	124.71	
472.00	2015	2005 -	125.20	
472.00	2015	1977 -	125.39	
472.00	2015	2007 -	126.41	
472.00	2015	1977 -	126.56	
472.00	2015	1964 -	127.36	
472.00	2015	1974 -	127.71	
472.00	2015	1976 -	127.99	
472.00	2015	2008 -	128.52	
472.00	2015	1977 -	129.00	
472.00	2015	2008 -	129.00	
472.00	2015	1976 -	129.28	
472.00	2015	1976 -	129.28	
472.00	2015	1976 -	129.28	
472.00	2015	1959 -	129.64	
472.00	2015	1962 -	129.75	
472.00	2015	1976 -	129.79	
472.00	2015	1976 -	129.90	
472.00	2015	1962 -	129.94	
472.00	2015	1964 -	130.17	
472.00	2015	1976 -	130.37	
472.00	2015	1990 -	130.84	
472.00	2015	1969 -	130.92	
472.00	2015	1976 -	131.09	
472.00	2015	1976 -	131.87	
472.00	2015	2008 -	132.50	
472.00	2015	1962 -	132.53	
472.00	2015	1974 -	133.06	
472.00	2015	1976 -	133.16	
472.00	2015	2008 -	133.36	
472.00	2015	1974 -	133.37	
472.00	2015	1976 -	133.75	
472.00	2015	1962 -	133.88	
472.00	2015	1962 -	134.04	
472.00	2015	1976 -	135.09	
472.00	2015	1964 -	135.43	
472.00	2015	1964 -	136.00	
472.00	2015	1964 -	136.18	
472.00	2015	2008 -	137.17	
472.00	2015	1976 -	138.67	
472.00	2015	1974 -	138.93	
472.00	2015	1977 -	139.08	
472.00	2015	1964 -	139.23	
472.00	2015	1962 -	139.32	
472.00	2015	1977 -	139.46	
472.00	2015	1977 -	139.53	
472.00	2015	1976 -	139.63	
472.00	2015	1976 -	139.77	
472.00	2015	2006 -	140.00	
472.00	2015	2006 -	140.00	
472.00	2015	1976 -	140.14	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1974 -	162.08	
472.00	2015	1964 -	162.49	
472.00	2015	2008 -	162.79	
472.00	2015	1962 -	163.00	
472.00	2015	1964 -	163.04	
472.00	2015	1976 -	163.39	
472.00	2015	1976 -	163.54	
472.00	2015	1976 -	164.08	
472.00	2015	1964 -	164.67	
472.00	2015	1976 -	164.76	
472.00	2015	1976 -	164.84	
472.00	2015	1976 -	164.84	
472.00	2015	2009 -	165.00	
472.00	2015	1974 -	165.32	
472.00	2015	1959 -	165.46	
472.00	2015	1959 -	166.35	
472.00	2015	1976 -	166.74	
472.00	2015	1962 -	167.11	
472.00	2015	1959 -	168.22	
472.00	2015	1964 -	168.72	
472.00	2015	1977 -	168.92	
472.00	2015	1976 -	169.68	
472.00	2015	1962 -	170.04	
472.00	2015	1976 -	170.65	
472.00	2015	1976 -	171.15	
472.00	2015	1977 -	171.21	
472.00	2015	1976 -	171.88	
472.00	2015	1976 -	172.09	
472.00	2015	1976 -	172.54	
472.00	2015	1962 -	173.03	
472.00	2015	1959 -	173.50	
472.00	2015	1962 -	174.54	
472.00	2015	1976 -	175.10	
472.00	2015	1976 -	175.63	
472.00	2015	1974 -	175.97	
472.00	2015	1976 -	176.33	
472.00	2015	1959 -	176.49	
472.00	2015	1959 -	176.71	
472.00	2015	1964 -	176.91	
472.00	2015	1964 -	176.98	
472.00	2015	1976 -	177.76	
472.00	2015	1976 -	177.76	
472.00	2015	1976 -	177.85	
472.00	2015	2009 -	178.50	
472.00	2015	1990 -	178.79	
472.00	2015	1962 -	178.93	
472.00	2015	1962 -	179.35	
472.00	2015	1964 -	179.97	
472.00	2015	1964 -	179.97	
472.00	2015	2004 -	180.00	
472.00	2015	2009 -	180.00	
472.00	2015	2009 -	180.00	
472.00	2015	2013 -	180.00	
472.00	2015	1976 -	180.12	
472.00	2015	2007 -	180.37	
472.00	2015	1977 -	180.78	
472.00	2015	1976 -	181.00	
472.00	2015	1977 -	181.29	
472.00	2015	1976 -	182.29	
472.00	2015	1974 -	182.33	
472.00	2015	1976 -	182.81	
472.00	2015	1976 -	183.66	
472.00	2015	1959 -	184.64	
472.00	2015	1962 -	185.13	
472.00	2015	1962 -	185.94	
472.00	2015	2012 -	186.12	
472.00	2015	1977 -	188.24	
472.00	2015	1977 -	188.50	
472.00	2015	2008 -	188.61	
472.00	2015	1976 -	188.90	
472.00	2015	1974 -	188.94	
472.00	2015	1964 -	188.96	
472.00	2015	1977 -	189.66	
472.00	2015	1976 -	189.75	
472.00	2015	1964 -	189.81	
472.00	2015	1962 -	189.90	
472.00	2015	1976 -	190.17	
472.00	2015	1976 -	190.92	
472.00	2015	1964 -	191.21	
472.00	2015	1990 -	191.67	
472.00	2015	1964 -	191.88	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1976 -	191.98	
472.00	2015	1977 -	192.14	
472.00	2015	1964 -	192.37	
472.00	2015	1976 -	192.60	
472.00	2015	1974 -	193.25	
472.00	2015	1964 -	193.46	
472.00	2015	1976 -	193.67	
472.00	2015	1976 -	193.77	
472.00	2015	1976 -	193.92	
472.00	2015	1976 -	193.92	
472.00	2015	1976 -	193.92	
472.00	2015	1976 -	194.36	
472.00	2015	1976 -	194.86	
472.00	2015	1971 -	195.00	
472.00	2015	1973 -	195.00	
472.00	2015	1973 -	195.00	
472.00	2015	1976 -	195.13	
472.00	2015	1976 -	195.15	
472.00	2015	1976 -	195.21	
472.00	2015	1976 -	195.38	
472.00	2015	1990 -	196.10	
472.00	2015	1976 -	196.17	
472.00	2015	1990 -	196.20	
472.00	2015	1970 -	196.37	
472.00	2015	1970 -	196.37	
472.00	2015	1962 -	196.58	
472.00	2015	1976 -	197.28	
472.00	2015	1976 -	199.09	
472.00	2015	1973 -	200.00	
472.00	2015	1976 -	200.39	
472.00	2015	1976 -	200.48	
472.00	2015	1976 -	202.40	
472.00	2015	1964 -	202.46	
472.00	2015	1964 -	202.46	
472.00	2015	1976 -	202.46	
472.00	2015	1962 -	202.61	
472.00	2015	1976 -	202.71	
472.00	2015	1976 -	202.84	
472.00	2015	1964 -	203.47	
472.00	2015	1969 -	204.95	
472.00	2015	1959 -	204.97	South
472.00	2015	1976 -	205.25	
472.00	2015	2003 -	205.98	
472.00	2015	1976 -	206.01	
472.00	2015	1962 -	206.05	
472.00	2015	1959 -	206.31	
472.00	2015	1976 -	206.85	
472.00	2015	1976 -	207.21	
472.00	2015	1976 -	207.40	
472.00	2015	1964 -	207.97	
472.00	2015	1964 -	207.97	
472.00	2015	1974 -	208.39	
472.00	2015	1976 -	208.50	
472.00	2015	1976 -	208.84	
472.00	2015	1990 -	209.17	
472.00	2015	1964 -	209.22	
472.00	2015	1976 -	209.44	
472.00	2015	1976 -	210.08	
472.00	2015	1976 -	210.08	
472.00	2015	1976 -	210.18	
472.00	2015	1973 -	210.36	
472.00	2015	1964 -	210.86	
472.00	2015	1976 -	211.09	
472.00	2015	2008 -	211.47	
472.00	2015	1964 -	211.60	
472.00	2015	1976 -	211.87	
472.00	2015	1976 -	212.02	
472.00	2015	1964 -	212.63	
472.00	2015	1974 -	212.78	
472.00	2015	1976 -	213.32	
472.00	2015	1976 -	213.32	
472.00	2015	1976 -	213.32	
472.00	2015	1976 -	214.40	
472.00	2015	1976 -	214.93	
472.00	2015	1959 -	215.10	
472.00	2015	1962 -	215.26	
472.00	2015	1962 -	215.58	
472.00	2015	2006 -	215.64	
472.00	2015	1976 -	216.97	
472.00	2015	1990 -	217.58	
472.00	2015	1974 -	217.65	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1974 -	217.65	
472.00	2015	1976 -	217.87	
472.00	2015	1976 -	218.16	
472.00	2015	1974 -	218.51	
472.00	2015	1959 -	219.66	
472.00	2015	1976 -	219.78	
472.00	2015	1990 -	220.26	
472.00	2015	2005 -	220.35	
472.00	2015	2005 -	220.37	
472.00	2015	1962 -	220.83	
472.00	2015	1977 -	220.85	
472.00	2015	2006 -	221.00	
472.00	2015	1976 -	221.07	
472.00	2015	2007 -	221.22	
472.00	2015	1976 -	221.55	
472.00	2015	1959 -	221.72	
472.00	2015	1969 -	222.43	
472.00	2015	1976 -	224.45	
472.00	2015	1964 -	224.96	
472.00	2015	1964 -	224.96	
472.00	2015	1976 -	225.51	
472.00	2015	1962 -	225.85	
472.00	2015	1959 -	226.02	
472.00	2015	1964 -	226.21	
472.00	2015	1976 -	226.24	
472.00	2015	1959 -	226.50	
472.00	2015	1962 -	226.65	
472.00	2015	1976 -	226.99	
472.00	2015	1977 -	227.07	
472.00	2015	2004 -	227.09	
472.00	2015	2005 -	228.00	
472.00	2015	1976 -	228.18	
472.00	2015	2003 -	228.36	
472.00	2015	1976 -	228.91	
472.00	2015	1976 -	229.68	
472.00	2015	1976 -	229.68	
472.00	2015	1974 -	229.69	
472.00	2015	1976 -	230.38	
472.00	2015	1976 -	231.01	
472.00	2015	1976 -	231.35	
472.00	2015	1976 -	231.43	
472.00	2015	1976 -	232.71	
472.00	2015	1976 -	232.71	
472.00	2015	1976 -	232.95	
472.00	2015	2005 -	233.19	
472.00	2015	1962 -	234.34	
472.00	2015	1964 -	234.39	
472.00	2015	1973 -	235.00	
472.00	2015	1976 -	235.49	
472.00	2015	1976 -	235.80	
472.00	2015	1976 -	237.36	
472.00	2015	1976 -	237.36	
472.00	2015	1976 -	237.36	
472.00	2015	1964 -	237.56	
472.00	2015	1976 -	238.43	
472.00	2015	1976 -	239.46	
472.00	2015	1977 -	239.64	
472.00	2015	1964 -	240.88	
472.00	2015	1976 -	242.40	
472.00	2015	1976 -	243.17	
472.00	2015	1976 -	244.03	
472.00	2015	1974 -	245.44	
472.00	2015	1974 -	245.55	
472.00	2015	1976 -	245.64	
472.00	2015	1976 -	245.64	
472.00	2015	1964 -	245.77	
472.00	2015	1976 -	245.86	
472.00	2015	1976 -	246.47	
472.00	2015	1964 -	247.45	
472.00	2015	1973 -	247.50	
472.00	2015	1976 -	248.45	
472.00	2015	1976 -	248.87	
472.00	2015	1977 -	248.93	
472.00	2015	1964 -	249.70	
472.00	2015	1970 -	251.15	
472.00	2015	1964 -	251.30	
472.00	2015	1976 -	251.33	
472.00	2015	1976 -	252.10	
472.00	2015	1964 -	252.77	
472.00	2015	1977 -	253.11	
472.00	2015	1977 -	253.11	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1976 -	253.39	
472.00	2015	2009 -	253.73	
472.00	2015	1962 -	254.09	
472.00	2015	1990 -	254.15	
472.00	2015	1974 -	254.70	
472.00	2015	1964 -	255.39	
472.00	2015	1976 -	255.98	
472.00	2015	1969 -	256.17	
472.00	2015	1962 -	256.38	
472.00	2015	2004 -	258.03	
472.00	2015	1976 -	258.56	
472.00	2015	1976 -	258.56	
472.00	2015	1976 -	258.56	
472.00	2015	1976 -	258.56	
472.00	2015	1964 -	258.70	
472.00	2015	1976 -	258.80	
472.00	2015	1964 -	259.08	
472.00	2015	1976 -	259.86	
472.00	2015	1973 -	260.00	
472.00	2015	1976 -	260.39	
472.00	2015	1990 -	261.06	
472.00	2015	1976 -	261.45	
472.00	2015	1976 -	261.86	
472.00	2015	1976 -	262.12	
472.00	2015	2003 -	263.40	
472.00	2015	1962 -	263.86	
472.00	2015	1976 -	264.56	
472.00	2015	1959 -	264.74	
472.00	2015	1976 -	265.97	
472.00	2015	1977 -	267.29	
472.00	2015	1964 -	267.44	
472.00	2015	1976 -	268.58	
472.00	2015	1964 -	269.68	
472.00	2015	1964 -	269.95	
472.00	2015	2005 -	270.00	
472.00	2015	2007 -	270.15	
472.00	2015	1976 -	270.20	
472.00	2015	1976 -	270.64	
472.00	2015	1976 -	270.70	
472.00	2015	1964 -	270.92	
472.00	2015	1990 -	271.19	
472.00	2015	1976 -	271.49	
472.00	2015	1974 -	272.30	
472.00	2015	1974 -	272.37	
472.00	2015	1962 -	272.45	
472.00	2015	1976 -	273.04	
472.00	2015	1964 -	273.44	
472.00	2015	1964 -	273.44	
472.00	2015	1964 -	273.44	
472.00	2015	1976 -	273.65	
472.00	2015	1990 -	273.91	
472.00	2015	2008 -	274.18	
472.00	2015	1977 -	274.55	
472.00	2015	1976 -	274.73	
472.00	2015	1976 -	274.73	
472.00	2015	1976 -	274.73	
472.00	2015	1964 -	274.74	
472.00	2015	1974 -	275.07	
472.00	2015	1974 -	275.57	
472.00	2015	1976 -	276.16	
472.00	2015	1964 -	276.18	
472.00	2015	1969 -	276.27	
472.00	2015	1976 -	276.66	
472.00	2015	1964 -	276.70	
472.00	2015	1976 -	277.10	
472.00	2015	1976 -	277.10	
472.00	2015	1977 -	277.65	
472.00	2015	1974 -	277.85	
472.00	2015	1974 -	277.85	
472.00	2015	1976 -	278.22	
472.00	2015	1964 -	278.46	
472.00	2015	1977 -	278.72	
472.00	2015	1977 -	278.91	
472.00	2015	1976 -	279.15	
472.00	2015	1976 -	279.20	
472.00	2015	1973 -	280.00	
472.00	2015	2006 -	280.00	
472.00	2015	1990 -	280.75	
472.00	2015	1976 -	280.81	
472.00	2015	1976 -	281.34	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1974 -	281.56	
472.00	2015	1977 -	281.82	
472.00	2015	1959 -	281.84	
472.00	2015	1977 -	282.02	
472.00	2015	1976 -	282.18	
472.00	2015	1964 -	283.91	
472.00	2015	1976 -	284.23	
472.00	2015	1976 -	284.25	
472.00	2015	1976 -	284.37	
472.00	2015	1976 -	284.42	
472.00	2015	1990 -	285.00	
472.00	2015	2005 -	285.45	
472.00	2015	1962 -	285.92	
472.00	2015	1959 -	289.56	
472.00	2015	2004 -	289.94	
472.00	2015	1976 -	290.89	
472.00	2015	1976 -	290.89	
472.00	2015	1976 -	290.89	
472.00	2015	1962 -	291.06	
472.00	2015	1974 -	291.06	
472.00	2015	1976 -	292.37	
472.00	2015	1990 -	292.42	
472.00	2015	1964 -	292.45	
472.00	2015	1964 -	292.45	
472.00	2015	1974 -	292.69	
472.00	2015	2007 -	294.51	
472.00	2015	1964 -	294.57	
472.00	2015	1976 -	294.76	
472.00	2015	1964 -	295.62	
472.00	2015	1976 -	295.87	
472.00	2015	1976 -	297.35	
472.00	2015	1962 -	297.88	
472.00	2015	1976 -	298.11	
472.00	2015	2003 -	299.07	
472.00	2015	2003 -	300.01	
472.00	2015	1974 -	300.19	
472.00	2015	1976 -	300.58	
472.00	2015	1962 -	300.75	
472.00	2015	1976 -	300.87	
472.00	2015	1974 -	301.23	
472.00	2015	1976 -	301.78	
472.00	2015	1976 -	302.04	
472.00	2015	1976 -	302.60	
472.00	2015	1964 -	302.80	
472.00	2015	1976 -	303.56	
472.00	2015	1964 -	303.72	
472.00	2015	1976 -	304.10	
472.00	2015	1964 -	305.94	
472.00	2015	1977 -	306.80	
472.00	2015	1976 -	307.08	
472.00	2015	1976 -	307.33	
472.00	2015	1959 -	307.54	
472.00	2015	1976 -	308.34	
472.00	2015	2008 -	308.44	
472.00	2015	2003 -	309.30	
472.00	2015	1976 -	310.28	
472.00	2015	1969 -	310.93	
472.00	2015	1976 -	311.57	
472.00	2015	1962 -	311.67	
472.00	2015	1962 -	311.93	
472.00	2015	2006 -	313.34	
472.00	2015	1976 -	313.51	
472.00	2015	1976 -	314.16	
472.00	2015	1976 -	314.61	
472.00	2015	1976 -	315.13	
472.00	2015	1976 -	316.19	
472.00	2015	1976 -	316.27	
472.00	2015	2007 -	317.02	
472.00	2015	1964 -	317.37	
472.00	2015	1976 -	317.74	
472.00	2015	1976 -	318.16	
472.00	2015	1976 -	318.35	
472.00	2015	1976 -	318.98	
472.00	2015	1976 -	320.26	
472.00	2015	1976 -	320.79	
472.00	2015	1964 -	321.00	
472.00	2015	1964 -	321.44	
472.00	2015	1976 -	321.91	
472.00	2015	1976 -	323.21	
472.00	2015	1976 -	323.21	
472.00	2015	1976 -	323.21	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1976 -	323.21	
472.00	2015	1976 -	323.21	
472.00	2015	1976 -	323.21	
472.00	2015	1964 -	323.94	
472.00	2015	2007 -	324.00	
472.00	2015	2007 -	324.00	
472.00	2015	1974 -	324.09	
472.00	2015	1964 -	324.12	
472.00	2015	1964 -	325.29	
472.00	2015	2002 -	325.61	
472.00	2015	2009 -	326.00	
472.00	2015	1964 -	326.19	
472.00	2015	1976 -	326.60	
472.00	2015	1974 -	326.81	
472.00	2015	1976 -	328.54	
472.00	2015	1971 -	330.00	
472.00	2015	2006 -	330.42	
472.00	2015	1976 -	330.82	
472.00	2015	2004 -	331.16	
472.00	2015	1964 -	332.02	
472.00	2015	1990 -	332.25	
472.00	2015	1964 -	332.30	
472.00	2015	1974 -	333.42	
472.00	2015	1974 -	333.42	
472.00	2015	1976 -	333.55	
472.00	2015	2003 -	333.96	
472.00	2015	1964 -	334.06	
472.00	2015	1976 -	334.41	
472.00	2015	1976 -	334.76	
472.00	2015	1964 -	335.19	
472.00	2015	1976 -	335.57	
472.00	2015	1976 -	336.31	
472.00	2015	1977 -	336.78	
472.00	2015	1964 -	337.16	
472.00	2015	1962 -	337.19	
472.00	2015	1974 -	338.05	
472.00	2015	2004 -	338.43	
472.00	2015	1976 -	338.54	
472.00	2015	1976 -	338.72	
472.00	2015	1974 -	340.09	
472.00	2015	2005 -	340.61	
472.00	2015	1976 -	342.55	
472.00	2015	1976 -	342.87	
472.00	2015	1976 -	345.83	
472.00	2015	2007 -	345.87	
472.00	2015	1976 -	346.08	
472.00	2015	1976 -	346.24	
472.00	2015	1964 -	346.43	
472.00	2015	1976 -	346.84	
472.00	2015	1976 -	347.12	
472.00	2015	1976 -	347.15	
472.00	2015	1976 -	347.86	
472.00	2015	1977 -	348.64	
472.00	2015	1976 -	348.83	
472.00	2015	1976 -	349.06	
472.00	2015	1964 -	351.56	
472.00	2015	1976 -	351.65	
472.00	2015	1977 -	351.69	
472.00	2015	1976 -	353.59	
472.00	2015	1976 -	354.16	
472.00	2015	1976 -	354.75	
472.00	2015	1976 -	354.85	
472.00	2015	1976 -	355.53	
472.00	2015	1976 -	355.53	
472.00	2015	1959 -	355.81	
472.00	2015	1976 -	355.94	
472.00	2015	1976 -	356.21	
472.00	2015	1964 -	356.33	
472.00	2015	1969 -	357.56	
472.00	2015	1962 -	358.53	
472.00	2015	1962 -	358.53	
472.00	2015	1964 -	359.93	
472.00	2015	2007 -	360.00	
472.00	2015	2007 -	360.00	
472.00	2015	1977 -	360.15	
472.00	2015	1964 -	360.19	
472.00	2015	1964 -	361.51	
472.00	2015	1976 -	361.99	
472.00	2015	1976 -	362.06	
472.00	2015	1976 -	362.25	
472.00	2015	2005 -	362.63	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1976 -	363.03	
472.00	2015	1964 -	363.76	
472.00	2015	1964 -	363.90	
472.00	2015	1974 -	364.65	
472.00	2015	1976 -	365.22	
472.00	2015	1962 -	365.56	
472.00	2015	1976 -	365.87	
472.00	2015	1962 -	367.10	
472.00	2015	1974 -	368.37	
472.00	2015	1976 -	368.45	
472.00	2015	1969 -	368.92	
472.00	2015	2008 -	369.00	
472.00	2015	1974 -	369.54	
472.00	2015	2009 -	370.00	
472.00	2015	1962 -	371.34	
472.00	2015	1964 -	371.73	
472.00	2015	1977 -	373.64	
472.00	2015	1977 -	375.84	
472.00	2015	1977 -	377.58	
472.00	2015	1977 -	377.92	
472.00	2015	1964 -	379.73	
472.00	2015	1974 -	379.73	
472.00	2015	1959 -	380.56	
472.00	2015	1974 -	381.70	
472.00	2015	1976 -	381.95	
472.00	2015	1974 -	382.22	
472.00	2015	1964 -	382.43	
472.00	2015	1977 -	383.50	
472.00	2015	1962 -	383.59	
472.00	2015	1976 -	383.87	
472.00	2015	1977 -	384.17	
472.00	2015	2011 -	385.00	
472.00	2015	1976 -	385.46	
472.00	2015	2007 -	385.92	
472.00	2015	1974 -	386.03	
472.00	2015	1974 -	386.67	
472.00	2015	1974 -	386.68	
472.00	2015	1962 -	387.53	
472.00	2015	1976 -	387.60	
472.00	2015	1976 -	387.85	
472.00	2015	1976 -	387.85	
472.00	2015	1976 -	387.85	
472.00	2015	1976 -	387.85	
472.00	2015	1976 -	387.85	
472.00	2015	1976 -	387.85	
472.00	2015	1976 -	387.85	
472.00	2015	1976 -	387.85	
472.00	2015	1976 -	387.85	
472.00	2015	1976 -	387.95	
472.00	2015	2004 -	390.49	
472.00	2015	2004 -	390.49	
472.00	2015	1976 -	390.95	
472.00	2015	1965 -	391.12	
472.00	2015	1976 -	391.70	
472.00	2015	1964 -	392.13	
472.00	2015	1990 -	392.20	
472.00	2015	1964 -	393.68	
472.00	2015	1976 -	394.31	
472.00	2015	1974 -	394.55	
472.00	2015	1974 -	394.55	
472.00	2015	1976 -	396.17	
472.00	2015	1974 -	396.40	
472.00	2015	1976 -	396.54	
472.00	2015	1963 -	397.17	
472.00	2015	1964 -	397.73	
472.00	2015	1974 -	398.26	
472.00	2015	2008 -	398.60	
472.00	2015	1974 -	399.32	
472.00	2015	2005 -	400.00	
472.00	2015	1974 -	401.18	
472.00	2015	1976 -	401.19	
472.00	2015	1962 -	402.52	
472.00	2015	2005 -	402.54	
472.00	2015	1964 -	402.67	
472.00	2015	2005 -	403.28	
472.00	2015	1974 -	403.34	
472.00	2015	1976 -	404.01	
472.00	2015	1959 -	404.22	
472.00	2015	1964 -	404.92	
472.00	2015	1976 -	406.59	
472.00	2015	1964 -	406.65	
472.00	2015	1977 -	407.14	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1976 -	407.24	
472.00	2015	1976 -	407.89	
472.00	2015	1976 -	408.51	
472.00	2015	1976 -	408.53	
472.00	2015	1964 -	409.42	
472.00	2015	2005 -	412.92	
472.00	2015	1976 -	414.94	
472.00	2015	1964 -	416.17	
472.00	2015	1974 -	416.78	
472.00	2015	1964 -	418.20	
472.00	2015	1977 -	418.37	
472.00	2015	1976 -	419.15	
472.00	2015	1962 -	419.27	
472.00	2015	2007 -	419.63	
472.00	2015	2005 -	420.00	
472.00	2015	1974 -	420.60	
472.00	2015	1974 -	420.71	
472.00	2015	2012 -	421.75	
472.00	2015	1976 -	422.97	
472.00	2015	1962 -	423.21	
472.00	2015	1974 -	423.63	
472.00	2015	2009 -	425.00	
472.00	2015	1974 -	426.11	
472.00	2015	1969 -	427.73	
472.00	2015	2010 -	428.28	
472.00	2015	1969 -	429.78	
472.00	2015	1976 -	429.86	
472.00	2015	1976 -	430.78	
472.00	2015	1964 -	431.24	
472.00	2015	1964 -	431.92	
472.00	2015	2007 -	432.00	
472.00	2015	1974 -	432.52	
472.00	2015	1959 -	432.71	
472.00	2015	1976 -	433.10	
472.00	2015	1962 -	433.13	
472.00	2015	1976 -	433.52	
472.00	2015	1974 -	433.58	
472.00	2015	1976 -	433.77	
472.00	2015	1976 -	435.68	
472.00	2015	1977 -	435.80	
472.00	2015	1976 -	436.28	
472.00	2015	1976 -	436.33	
472.00	2015	1976 -	436.33	
472.00	2015	1976 -	436.79	
472.00	2015	1976 -	437.03	
472.00	2015	1976 -	437.27	
472.00	2015	1990 -	437.70	
472.00	2015	1976 -	438.42	
472.00	2015	1964 -	438.67	
472.00	2015	2004 -	438.96	
472.00	2015	1976 -	440.09	
472.00	2015	1976 -	441.96	
472.00	2015	2003 -	442.10	
472.00	2015	1977 -	442.74	
472.00	2015	1962 -	444.25	
472.00	2015	1976 -	444.67	
472.00	2015	1976 -	445.38	
472.00	2015	1964 -	445.42	
472.00	2015	2003 -	446.18	
472.00	2015	1962 -	447.58	
472.00	2015	1962 -	448.04	
472.00	2015	1976 -	449.58	
472.00	2015	1964 -	449.92	
472.00	2015	1964 -	449.92	
472.00	2015	1964 -	449.92	
472.00	2015	1976 -	451.20	
472.00	2015	1962 -	451.53	
472.00	2015	2004 -	451.58	
472.00	2015	1976 -	452.35	
472.00	2015	1976 -	452.49	
472.00	2015	1976 -	452.49	
472.00	2015	1976 -	452.49	
472.00	2015	1976 -	452.49	
472.00	2015	1976 -	452.49	
472.00	2015	1962 -	455.92	
472.00	2015	1964 -	456.21	
472.00	2015	1974 -	458.62	
472.00	2015	1964 -	459.62	
472.00	2015	1976 -	460.89	
472.00	2015	1976 -	461.14	
472.00	2015	1976 -	461.23	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1976 -	462.23	
472.00	2015	1974 -	463.09	
472.00	2015	1976 -	463.12	
472.00	2015	1976 -	463.35	
472.00	2015	1976 -	464.72	
472.00	2015	2005 -	465.00	
472.00	2015	1976 -	465.42	
472.00	2015	1976 -	465.47	
472.00	2015	1976 -	465.49	
472.00	2015	1976 -	466.12	
472.00	2015	1976 -	467.12	
472.00	2015	1977 -	467.18	
472.00	2015	1974 -	467.35	
472.00	2015	1976 -	468.66	
472.00	2015	1962 -	468.67	
472.00	2015	1959 -	469.13	
472.00	2015	1962 -	469.56	
472.00	2015	1962 -	469.63	
472.00	2015	1977 -	469.73	
472.00	2015	1976 -	469.74	
472.00	2015	1976 -	470.59	
472.00	2015	1976 -	470.59	
472.00	2015	1976 -	471.88	
472.00	2015	1962 -	472.23	
472.00	2015	1962 -	472.51	
472.00	2015	2003 -	473.17	
472.00	2015	1976 -	473.33	
472.00	2015	1976 -	474.38	
472.00	2015	1962 -	474.46	
472.00	2015	1977 -	474.99	
472.00	2015	1973 -	475.00	
472.00	2015	1969 -	476.39	
472.00	2015	1976 -	476.41	
472.00	2015	1962 -	477.20	
472.00	2015	1977 -	478.38	
472.00	2015	1969 -	478.96	
472.00	2015	1977 -	479.05	
472.00	2015	1962 -	479.12	
472.00	2015	1976 -	479.25	
472.00	2015	1976 -	479.25	
472.00	2015	1976 -	479.31	
472.00	2015	1974 -	480.64	
472.00	2015	1977 -	481.36	
472.00	2015	1962 -	481.80	
472.00	2015	1976 -	483.43	
472.00	2015	1976 -	483.85	
472.00	2015	1976 -	484.11	
472.00	2015	1976 -	484.22	
472.00	2015	1976 -	484.23	
472.00	2015	1964 -	484.56	
472.00	2015	1976 -	484.60	
472.00	2015	1976 -	484.81	
472.00	2015	1976 -	484.81	
472.00	2015	1976 -	484.81	
472.00	2015	1976 -	484.81	
472.00	2015	1976 -	484.81	
472.00	2015	2005 -	485.66	
472.00	2015	1976 -	488.04	
472.00	2015	1976 -	488.04	
472.00	2015	1962 -	491.17	
472.00	2015	1976 -	491.20	
472.00	2015	1976 -	491.43	
472.00	2015	1974 -	493.35	
472.00	2015	2015 -	493.42	
472.00	2015	1964 -	493.71	
472.00	2015	1976 -	495.80	
472.00	2015	1959 -	496.38	
472.00	2015	1990 -	496.79	
472.00	2015	1964 -	497.30	
472.00	2015	1976 -	497.63	
472.00	2015	1974 -	498.28	
472.00	2015	1974 -	498.28	
472.00	2015	1974 -	498.28	
472.00	2015	2012 -	499.57	
472.00	2015	1973 -	500.00	
472.00	2015	2006 -	500.00	
472.00	2015	1964 -	500.36	
472.00	2015	1976 -	500.97	
472.00	2015	1976 -	500.97	
472.00	2015	1974 -	502.61	
472.00	2015	1976 -	503.43	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1974 -	503.47	
472.00	2015	1976 -	503.54	
472.00	2015	1964 -	503.77	
472.00	2015	2008 -	504.00	
472.00	2015	1976 -	505.79	
472.00	2015	1976 -	506.14	
472.00	2015	1977 -	507.62	
472.00	2015	1977 -	508.31	
472.00	2015	1964 -	508.40	
472.00	2015	1976 -	509.15	
472.00	2015	1976 -	510.67	
472.00	2015	2003 -	510.67	
472.00	2015	1976 -	510.90	
472.00	2015	1962 -	511.11	
472.00	2015	1976 -	512.93	
472.00	2015	2003 -	513.09	
472.00	2015	1990 -	513.65	
472.00	2015	1976 -	513.87	
472.00	2015	1976 -	516.66	
472.00	2015	1976 -	517.13	
472.00	2015	1976 -	517.13	
472.00	2015	1976 -	517.13	
472.00	2015	1976 -	517.13	
472.00	2015	1976 -	517.13	
472.00	2015	1976 -	517.13	
472.00	2015	1964 -	517.30	
472.00	2015	1964 -	517.40	
472.00	2015	1976 -	517.55	
472.00	2015	1976 -	518.10	
472.00	2015	1977 -	518.41	
472.00	2015	1964 -	522.35	
472.00	2015	1990 -	522.93	
472.00	2015	1977 -	522.96	
472.00	2015	1977 -	523.75	
472.00	2015	1964 -	524.60	
472.00	2015	1959 -	525.17	
472.00	2015	1974 -	525.86	
472.00	2015	2005 -	526.85	
472.00	2015	1976 -	527.24	
472.00	2015	1962 -	527.41	
472.00	2015	1976 -	527.47	
472.00	2015	2005 -	527.56	
472.00	2015	1974 -	527.92	
472.00	2015	1974 -	528.34	
472.00	2015	1974 -	528.34	
472.00	2015	1962 -	528.97	
472.00	2015	1967 -	529.20	
472.00	2015	1964 -	531.46	
472.00	2015	1959 -	531.49	
472.00	2015	1976 -	532.36	
472.00	2015	2005 -	532.64	
472.00	2015	1976 -	533.29	
472.00	2015	1964 -	533.53	
472.00	2015	1976 -	533.78	
472.00	2015	1976 -	534.08	
472.00	2015	1976 -	534.18	
472.00	2015	1964 -	534.50	
472.00	2015	1976 -	534.58	
472.00	2015	1969 -	534.92	
472.00	2015	2005 -	535.60	
472.00	2015	2014 -	536.00	
472.00	2015	1976 -	536.88	
472.00	2015	1969 -	537.23	
472.00	2015	1976 -	539.11	
472.00	2015	2007 -	539.43	
472.00	2015	1976 -	539.75	
472.00	2015	1964 -	539.90	
472.00	2015	1964 -	539.90	
472.00	2015	1976 -	540.40	
472.00	2015	1964 -	541.39	
472.00	2015	1952 -	542.42	South
472.00	2015	1976 -	543.49	
472.00	2015	1976 -	543.94	
472.00	2015	1964 -	544.04	
472.00	2015	1976 -	546.00	
472.00	2015	1976 -	547.60	
472.00	2015	1976 -	548.16	
472.00	2015	1976 -	549.45	
472.00	2015	1976 -	549.45	
472.00	2015	1976 -	549.45	
472.00	2015	1976 -	549.45	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1962 -	550.00	
472.00	2015	1964 -	550.67	
472.00	2015	1976 -	551.00	
472.00	2015	1976 -	551.64	
472.00	2015	1962 -	553.27	
472.00	2015	1976 -	553.33	
472.00	2015	1976 -	553.89	
472.00	2015	1976 -	554.19	
472.00	2015	1976 -	554.62	
472.00	2015	1976 -	556.10	
472.00	2015	1964 -	556.89	
472.00	2015	1976 -	557.35	
472.00	2015	1976 -	558.50	
472.00	2015	1976 -	559.15	
472.00	2015	1976 -	559.88	
472.00	2015	1976 -	560.12	
472.00	2015	1976 -	560.14	
472.00	2015	1976 -	560.76	
472.00	2015	1962 -	560.77	
472.00	2015	1976 -	562.38	
472.00	2015	1976 -	562.81	
472.00	2015	1964 -	563.02	
472.00	2015	1976 -	565.61	
472.00	2015	1976 -	566.65	
472.00	2015	1976 -	566.65	
472.00	2015	2005 -	568.42	
472.00	2015	1973 -	568.44	
472.00	2015	1964 -	568.67	
472.00	2015	1976 -	568.84	
472.00	2015	1976 -	569.08	
472.00	2015	2004 -	570.24	
472.00	2015	2002 -	571.20	
472.00	2015	1976 -	571.30	
472.00	2015	2004 -	571.32	
472.00	2015	2003 -	571.37	
472.00	2015	1974 -	571.45	
472.00	2015	1976 -	572.07	
472.00	2015	1964 -	572.62	
472.00	2015	1962 -	574.76	
472.00	2015	2015 -	575.12	
472.00	2015	1964 -	575.89	
472.00	2015	2007 -	576.00	
472.00	2015	1976 -	577.25	
472.00	2015	1974 -	578.86	
472.00	2015	2007 -	578.89	
472.00	2015	1976 -	580.22	
472.00	2015	1964 -	580.39	
472.00	2015	2009 -	580.80	
472.00	2015	2005 -	581.05	
472.00	2015	1964 -	581.51	
472.00	2015	1976 -	581.77	
472.00	2015	1976 -	581.77	
472.00	2015	1976 -	581.77	
472.00	2015	1976 -	582.77	
472.00	2015	1964 -	584.89	
472.00	2015	1976 -	585.15	
472.00	2015	1976 -	585.15	
472.00	2015	2009 -	585.74	
472.00	2015	1976 -	586.77	
472.00	2015	1964 -	589.39	
472.00	2015	1976 -	591.70	
472.00	2015	1976 -	593.41	
472.00	2015	1969 -	593.51	
472.00	2015	1964 -	595.69	
472.00	2015	1959 -	597.50	
472.00	2015	1964 -	598.16	
472.00	2015	1964 -	598.98	
472.00	2015	1976 -	599.19	
472.00	2015	2002 -	599.58	
472.00	2015	2013 -	600.00	
472.00	2015	1964 -	603.59	
472.00	2015	1962 -	603.72	
472.00	2015	1976 -	603.75	
472.00	2015	1964 -	603.90	
472.00	2015	2009 -	605.80	
472.00	2015	1976 -	606.01	
472.00	2015	1976 -	606.14	
472.00	2015	1977 -	608.47	
472.00	2015	1976 -	610.90	
472.00	2015	2006 -	613.01	
472.00	2015	1959 -	613.53	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1974 -	614.05	
472.00	2015	1976 -	614.09	
472.00	2015	1976 -	614.09	
472.00	2015	1962 -	615.44	
472.00	2015	1962 -	617.31	
472.00	2015	1976 -	617.84	
472.00	2015	1964 -	617.85	
472.00	2015	1959 -	617.87	
472.00	2015	2007 -	618.03	
472.00	2015	1962 -	618.46	
472.00	2015	1976 -	618.61	
472.00	2015	1976 -	620.56	
472.00	2015	1976 -	620.56	
472.00	2015	2005 -	620.73	
472.00	2015	1959 -	622.90	
472.00	2015	1992 -	623.84	
472.00	2015	1964 -	625.49	
472.00	2015	1976 -	626.10	
472.00	2015	1990 -	626.89	
472.00	2015	1976 -	627.02	
472.00	2015	1976 -	627.02	
472.00	2015	1990 -	627.52	
472.00	2015	1977 -	627.55	
472.00	2015	1977 -	627.55	
472.00	2015	1974 -	628.22	
472.00	2015	2004 -	628.55	
472.00	2015	1976 -	628.62	
472.00	2015	1974 -	628.69	
472.00	2015	2005 -	629.01	
472.00	2015	1974 -	629.80	
472.00	2015	2005 -	630.76	
472.00	2015	2006 -	631.10	
472.00	2015	1976 -	631.46	
472.00	2015	2007 -	632.07	
472.00	2015	2007 -	632.07	
472.00	2015	1976 -	633.48	
472.00	2015	1974 -	635.41	
472.00	2015	1977 -	636.40	
472.00	2015	1964 -	636.63	
472.00	2015	1964 -	636.63	
472.00	2015	1976 -	637.90	
472.00	2015	1969 -	638.93	
472.00	2015	1964 -	638.97	
472.00	2015	2005 -	639.17	
472.00	2015	1962 -	640.06	
472.00	2015	2005 -	641.17	
472.00	2015	1969 -	641.60	
472.00	2015	1974 -	642.26	
472.00	2015	1976 -	642.28	
472.00	2015	1974 -	645.17	
472.00	2015	2004 -	645.76	
472.00	2015	1976 -	646.41	
472.00	2015	1976 -	646.41	
472.00	2015	1976 -	646.41	
472.00	2015	1976 -	646.41	
472.00	2015	1976 -	646.41	
472.00	2015	2007 -	646.80	
472.00	2015	1964 -	647.29	
472.00	2015	1974 -	648.32	
472.00	2015	1964 -	649.12	
472.00	2015	1976 -	649.62	
472.00	2015	2015 -	649.88	
472.00	2015	1976 -	651.58	
472.00	2015	1964 -	651.93	
472.00	2015	1964 -	652.51	
472.00	2015	1974 -	652.88	
472.00	2015	1976 -	653.52	
472.00	2015	1962 -	655.00	
472.00	2015	1976 -	656.11	
472.00	2015	1974 -	657.00	
472.00	2015	1964 -	658.23	
472.00	2015	1977 -	658.93	
472.00	2015	2004 -	660.00	
472.00	2015	1977 -	663.67	
472.00	2015	1990 -	664.38	
472.00	2015	1962 -	665.52	
472.00	2015	1962 -	665.52	
472.00	2015	1962 -	665.52	
472.00	2015	1964 -	665.87	
472.00	2015	1974 -	666.61	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	2002 -	667.11	
472.00	2015	1976 -	668.11	
472.00	2015	1976 -	671.95	
472.00	2015	1976 -	672.27	
472.00	2015	1976 -	672.27	
472.00	2015	1976 -	672.27	
472.00	2015	1962 -	672.55	
472.00	2015	1976 -	673.69	
472.00	2015	1976 -	673.83	
472.00	2015	1964 -	674.87	
472.00	2015	1964 -	674.87	
472.00	2015	1974 -	676.11	
472.00	2015	1974 -	676.19	
472.00	2015	1962 -	678.23	
472.00	2015	1976 -	678.73	
472.00	2015	1976 -	678.73	
472.00	2015	1976 -	678.73	
472.00	2015	1974 -	679.31	
472.00	2015	1964 -	681.62	
472.00	2015	1976 -	683.58	
472.00	2015	1959 -	683.90	
472.00	2015	1962 -	685.01	
472.00	2015	1974 -	685.18	
472.00	2015	1976 -	685.20	
472.00	2015	1962 -	685.52	
472.00	2015	1974 -	685.62	
472.00	2015	1974 -	685.62	
472.00	2015	1976 -	686.13	
472.00	2015	2004 -	687.79	
472.00	2015	1977 -	687.97	
472.00	2015	1974 -	688.15	
472.00	2015	1974 -	688.15	
472.00	2015	1976 -	688.43	
472.00	2015	1976 -	689.01	
472.00	2015	1976 -	689.11	
472.00	2015	2010 -	690.00	
472.00	2015	1976 -	690.97	
472.00	2015	1976 -	691.98	
472.00	2015	2005 -	692.78	
472.00	2015	1974 -	693.20	
472.00	2015	1977 -	693.29	
472.00	2015	1976 -	693.92	
472.00	2015	1959 -	694.01	
472.00	2015	1964 -	696.03	
472.00	2015	1976 -	696.32	
472.00	2015	1977 -	697.28	
472.00	2015	1962 -	698.54	
472.00	2015	1977 -	700.00	
472.00	2015	1976 -	700.72	
472.00	2015	1976 -	703.62	
472.00	2015	1974 -	703.89	
472.00	2015	1977 -	704.07	
472.00	2015	1976 -	704.59	
472.00	2015	1976 -	704.59	
472.00	2015	1976 -	707.61	
472.00	2015	1976 -	708.18	
472.00	2015	1976 -	709.80	
472.00	2015	1977 -	709.83	
472.00	2015	1974 -	710.77	
472.00	2015	1974 -	710.84	
472.00	2015	1976 -	711.05	
472.00	2015	1976 -	711.05	
472.00	2015	1974 -	711.30	
472.00	2015	1974 -	711.30	
472.00	2015	1990 -	711.61	
472.00	2015	1969 -	716.45	
472.00	2015	1974 -	716.86	
472.00	2015	1976 -	718.94	
472.00	2015	1964 -	719.86	
472.00	2015	1964 -	719.86	
472.00	2015	1964 -	719.86	
472.00	2015	1976 -	720.75	
472.00	2015	2004 -	720.91	
472.00	2015	2005 -	721.19	
472.00	2015	2005 -	722.37	
472.00	2015	1974 -	722.42	
472.00	2015	2013 -	724.85	
472.00	2015	1976 -	725.27	
472.00	2015	1964 -	725.94	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1977 -	727.73	
472.00	2015	1974 -	727.97	
472.00	2015	2006 -	730.00	
472.00	2015	2005 -	731.24	
472.00	2015	2007 -	733.26	
472.00	2015	1990 -	734.08	
472.00	2015	1976 -	735.40	
472.00	2015	1977 -	736.64	
472.00	2015	1976 -	736.91	
472.00	2015	1976 -	736.91	
472.00	2015	1974 -	740.94	
472.00	2015	1974 -	740.94	
472.00	2015	1977 -	742.60	
472.00	2015	1976 -	744.96	
472.00	2015	1976 -	745.18	
472.00	2015	2005 -	745.52	
472.00	2015	2005 -	746.36	
472.00	2015	1964 -	747.84	
472.00	2015	1962 -	748.36	
472.00	2015	1969 -	748.53	
472.00	2015	1959 -	753.82	
472.00	2015	2005 -	757.52	
472.00	2015	1974 -	757.96	
472.00	2015	1977 -	760.03	
472.00	2015	1976 -	760.38	
472.00	2015	1976 -	760.83	
472.00	2015	1976 -	760.83	
472.00	2015	1976 -	761.25	
472.00	2015	1976 -	761.85	
472.00	2015	1976 -	762.77	
472.00	2015	1976 -	762.77	
472.00	2015	2004 -	763.89	
472.00	2015	1976 -	764.06	
472.00	2015	1976 -	764.34	
472.00	2015	1964 -	764.86	
472.00	2015	1976 -	765.35	
472.00	2015	1990 -	765.89	
472.00	2015	1976 -	766.00	
472.00	2015	1964 -	766.66	
472.00	2015	1962 -	767.43	
472.00	2015	1976 -	768.04	
472.00	2015	1977 -	768.73	
472.00	2015	1974 -	769.50	
472.00	2015	1976 -	770.52	
472.00	2015	1976 -	772.24	
472.00	2015	1990 -	773.17	
472.00	2015	1964 -	773.66	
472.00	2015	1976 -	773.76	
472.00	2015	1976 -	774.14	
472.00	2015	1964 -	774.42	
472.00	2015	1976 -	775.69	
472.00	2015	1976 -	775.69	
472.00	2015	1976 -	775.69	
472.00	2015	1976 -	775.69	
472.00	2015	1976 -	775.69	
472.00	2015	1976 -	775.69	
472.00	2015	1976 -	775.69	
472.00	2015	1976 -	775.69	
472.00	2015	1976 -	775.69	
472.00	2015	1974 -	776.21	
472.00	2015	1976 -	777.58	
472.00	2015	1976 -	779.57	
472.00	2015	1964 -	780.60	
472.00	2015	2005 -	781.00	
472.00	2015	1977 -	781.15	
472.00	2015	1990 -	781.79	
472.00	2015	1976 -	782.16	
472.00	2015	2004 -	782.73	
472.00	2015	1964 -	782.85	
472.00	2015	1969 -	783.01	
472.00	2015	2012 -	784.99	
472.00	2015	2002 -	785.03	
472.00	2015	2002 -	789.11	
472.00	2015	1964 -	790.09	
472.00	2015	1990 -	794.15	
472.00	2015	1976 -	796.38	
472.00	2015	1974 -	796.51	
472.00	2015	1976 -	796.70	
472.00	2015	1962 -	796.74	
472.00	2015	1962 -	798.89	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	2014 -	801.00	
472.00	2015	1976 -	801.55	
472.00	2015	1962 -	802.16	
472.00	2015	1976 -	802.33	
472.00	2015	1964 -	803.41	
472.00	2015	2002 -	803.52	
472.00	2015	1964 -	804.66	
472.00	2015	2008 -	805.00	
472.00	2015	1962 -	807.02	
472.00	2015	2005 -	807.30	
472.00	2015	1976 -	808.02	
472.00	2015	1976 -	808.02	
472.00	2015	1976 -	808.02	
472.00	2015	1976 -	808.02	
472.00	2015	1962 -	808.35	
472.00	2015	1964 -	809.85	
472.00	2015	2004 -	810.00	
472.00	2015	2010 -	810.00	
472.00	2015	1974 -	810.40	
472.00	2015	2004 -	811.02	
472.00	2015	1976 -	813.90	
472.00	2015	1976 -	814.48	
472.00	2015	1976 -	814.48	
472.00	2015	1976 -	814.48	
472.00	2015	2005 -	816.43	
472.00	2015	1976 -	818.03	
472.00	2015	2003 -	820.00	
472.00	2015	1976 -	822.04	
472.00	2015	1976 -	823.53	
472.00	2015	1976 -	824.18	
472.00	2015	1976 -	824.18	
472.00	2015	1976 -	824.91	
472.00	2015	1990 -	826.64	
472.00	2015	1964 -	829.19	
472.00	2015	2002 -	829.70	
472.00	2015	1976 -	829.99	
472.00	2015	1976 -	834.79	
472.00	2015	1977 -	836.52	
472.00	2015	1977 -	836.52	
472.00	2015	1990 -	836.69	
472.00	2015	1977 -	836.73	
472.00	2015	1974 -	838.19	
472.00	2015	1964 -	839.37	
472.00	2015	2006 -	840.00	
472.00	2015	1976 -	840.34	
472.00	2015	1976 -	840.34	
472.00	2015	1976 -	840.34	
472.00	2015	1976 -	841.02	
472.00	2015	2005 -	844.50	
472.00	2015	1969 -	844.77	
472.00	2015	1959 -	844.92	
472.00	2015	1976 -	845.82	
472.00	2015	1964 -	846.32	
472.00	2015	1974 -	846.55	
472.00	2015	1964 -	847.08	
472.00	2015	1976 -	847.22	
472.00	2015	1976 -	848.42	
472.00	2015	1976 -	850.03	
472.00	2015	1974 -	850.23	
472.00	2015	1974 -	850.47	
472.00	2015	1964 -	850.55	
472.00	2015	1964 -	851.03	
472.00	2015	2012 -	851.28	
472.00	2015	1974 -	852.08	
472.00	2015	1959 -	852.11	
472.00	2015	1974 -	852.98	
472.00	2015	1976 -	853.26	
472.00	2015	1964 -	855.80	
472.00	2015	1959 -	856.90	
472.00	2015	1976 -	858.31	
472.00	2015	1976 -	858.71	
472.00	2015	1974 -	858.87	
472.00	2015	1977 -	861.42	
472.00	2015	1974 -	862.58	
472.00	2015	1976 -	862.96	
472.00	2015	2007 -	864.00	
472.00	2015	2007 -	864.00	
472.00	2015	1976 -	865.22	
472.00	2015	1969 -	866.16	
472.00	2015	2005 -	866.92	
472.00	2015	1969 -	867.23	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1969 -	867.23	
472.00	2015	1955 -	867.63	South
472.00	2015	2004 -	868.62	
472.00	2015	1976 -	868.78	
472.00	2015	1969 -	868.83	
472.00	2015	1974 -	869.23	
472.00	2015	2004 -	870.00	
472.00	2015	1976 -	872.34	
472.00	2015	1964 -	873.12	
472.00	2015	1964 -	873.12	
472.00	2015	1964 -	874.64	
472.00	2015	2006 -	875.00	
472.00	2015	1976 -	875.64	
472.00	2015	1976 -	875.99	
472.00	2015	1977 -	878.80	
472.00	2015	1976 -	879.12	
472.00	2015	1974 -	879.87	
472.00	2015	2004 -	879.93	
472.00	2015	2002 -	880.71	
472.00	2015	1959 -	882.45	
472.00	2015	1976 -	886.23	
472.00	2015	1974 -	887.51	
472.00	2015	1964 -	887.54	
472.00	2015	2013 -	887.63	
472.00	2015	1976 -	889.92	
472.00	2015	1976 -	890.59	
472.00	2015	1976 -	892.05	
472.00	2015	1976 -	894.63	
472.00	2015	2005 -	895.16	
472.00	2015	1959 -	895.50	
472.00	2015	1964 -	895.56	
472.00	2015	1964 -	895.56	
472.00	2015	1974 -	898.39	
472.00	2015	1959 -	899.00	
472.00	2015	1976 -	899.16	
472.00	2015	1964 -	899.83	
472.00	2015	1976 -	901.21	
472.00	2015	1977 -	902.76	
472.00	2015	1974 -	903.95	
472.00	2015	1976 -	904.98	
472.00	2015	1976 -	904.98	
472.00	2015	1976 -	904.98	
472.00	2015	1974 -	905.15	
472.00	2015	1977 -	906.46	
472.00	2015	1976 -	908.23	
472.00	2015	1964 -	908.90	
472.00	2015	1969 -	909.21	
472.00	2015	1976 -	909.86	
472.00	2015	1976 -	909.89	
472.00	2015	1964 -	913.46	
472.00	2015	1976 -	914.38	
472.00	2015	2009 -	920.00	
472.00	2015	1962 -	921.21	
472.00	2015	2004 -	922.91	
472.00	2015	1977 -	924.80	
472.00	2015	1974 -	926.17	
472.00	2015	1974 -	926.17	
472.00	2015	1976 -	929.63	
472.00	2015	1976 -	930.83	
472.00	2015	1976 -	936.00	
472.00	2015	2007 -	936.00	
472.00	2015	1962 -	936.33	
472.00	2015	1984 -	937.80	North
472.00	2015	1976 -	939.88	
472.00	2015	1974 -	942.85	
472.00	2015	1976 -	942.97	
472.00	2015	1976 -	943.02	
472.00	2015	1976 -	944.12	
472.00	2015	1976 -	945.05	
472.00	2015	2008 -	945.23	
472.00	2015	1976 -	947.35	
472.00	2015	1976 -	951.47	
472.00	2015	1976 -	953.07	
472.00	2015	2006 -	955.00	
472.00	2015	1976 -	955.08	
472.00	2015	1976 -	955.35	
472.00	2015	2011 -	960.00	
472.00	2015	1977 -	961.89	
472.00	2015	1974 -	962.30	
472.00	2015	1974 -	962.30	
472.00	2015	1969 -	962.40	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1974 -	962.51	
472.00	2015	1976 -	962.71	
472.00	2015	1976 -	963.23	
472.00	2015	1964 -	966.09	
472.00	2015	1976 -	969.62	
472.00	2015	1976 -	969.62	
472.00	2015	1976 -	969.62	
472.00	2015	1976 -	969.62	
472.00	2015	1976 -	969.62	
472.00	2015	1974 -	972.48	
472.00	2015	1990 -	972.52	
472.00	2015	1976 -	974.47	
472.00	2015	1962 -	974.84	
472.00	2015	1962 -	974.84	
472.00	2015	1962 -	974.84	
472.00	2015	2006 -	975.03	
472.00	2015	1974 -	977.49	
472.00	2015	2010 -	980.00	
472.00	2015	1962 -	980.09	
472.00	2015	1976 -	981.79	
472.00	2015	1976 -	983.06	
472.00	2015	1974 -	984.73	
472.00	2015	2004 -	984.82	
472.00	2015	1976 -	984.93	
472.00	2015	1973 -	985.00	
472.00	2015	1976 -	985.78	
472.00	2015	2007 -	987.61	
472.00	2015	1962 -	991.24	
472.00	2015	1976 -	991.60	
472.00	2015	1976 -	991.73	
472.00	2015	1977 -	993.00	
472.00	2015	1976 -	995.47	
472.00	2015	1976 -	995.47	
472.00	2015	1976 -	996.68	
472.00	2015	1977 -	1,000.91	
472.00	2015	1964 -	1,001.06	
472.00	2015	1976 -	1,001.94	
472.00	2015	2005 -	1,004.88	
472.00	2015	2013 -	1,010.18	
472.00	2015	1976 -	1,010.44	
472.00	2015	2004 -	1,013.72	
472.00	2015	1959 -	1,013.85	
472.00	2015	1974 -	1,015.60	
472.00	2015	2005 -	1,017.78	
472.00	2015	1974 -	1,018.79	
472.00	2015	1979 -	1,020.00	
472.00	2015	1959 -	1,025.52	
472.00	2015	1964 -	1,027.70	
472.00	2015	1959 -	1,029.16	
472.00	2015	1976 -	1,030.57	
472.00	2015	1990 -	1,030.78	
472.00	2015	2012 -	1,031.94	
472.00	2015	2003 -	1,032.99	
472.00	2015	1976 -	1,034.26	
472.00	2015	1976 -	1,034.26	
472.00	2015	1976 -	1,034.26	
472.00	2015	1976 -	1,034.26	
472.00	2015	1976 -	1,034.26	
472.00	2015	1976 -	1,034.26	
472.00	2015	1976 -	1,034.26	
472.00	2015	1976 -	1,034.26	
472.00	2015	1976 -	1,034.39	
472.00	2015	1964 -	1,034.81	
472.00	2015	1959 -	1,036.16	
472.00	2015	1964 -	1,036.16	
472.00	2015	1974 -	1,036.38	
472.00	2015	1959 -	1,036.88	
472.00	2015	1964 -	1,037.95	
472.00	2015	1974 -	1,041.95	
472.00	2015	1974 -	1,041.95	
472.00	2015	2007 -	1,042.57	
472.00	2015	2007 -	1,042.91	
472.00	2015	1974 -	1,042.99	
472.00	2015	2007 -	1,044.00	
472.00	2015	1962 -	1,044.77	
472.00	2015	1990 -	1,044.82	
472.00	2015	1977 -	1,045.91	
472.00	2015	1976 -	1,046.93	
472.00	2015	1976 -	1,047.86	
472.00	2015	1974 -	1,049.28	
472.00	2015	1976 -	1,049.68	
472.00	2015	2002 -	1,050.58	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1962 -	1,050.81	
472.00	2015	1986 -	1,052.76	North
472.00	2015	1976 -	1,053.65	
472.00	2015	2004 -	1,054.96	
472.00	2015	1977 -	1,056.56	
472.00	2015	1976 -	1,057.61	
472.00	2015	1976 -	1,060.12	
472.00	2015	1974 -	1,060.93	
472.00	2015	1976 -	1,063.35	
472.00	2015	1974 -	1,065.10	
472.00	2015	1974 -	1,065.10	
472.00	2015	1976 -	1,066.58	
472.00	2015	1962 -	1,069.19	
472.00	2015	2006 -	1,070.88	
472.00	2015	1977 -	1,071.68	
472.00	2015	1964 -	1,076.20	
472.00	2015	1964 -	1,078.00	
472.00	2015	1964 -	1,079.80	
472.00	2015	2006 -	1,080.00	
472.00	2015	1977 -	1,081.26	
472.00	2015	2003 -	1,081.41	
472.00	2015	2005 -	1,085.06	
472.00	2015	1977 -	1,087.75	
472.00	2015	1977 -	1,087.75	
472.00	2015	2007 -	1,088.65	
472.00	2015	1976 -	1,089.20	
472.00	2015	1964 -	1,089.50	
472.00	2015	2003 -	1,091.12	
472.00	2015	1974 -	1,091.27	
472.00	2015	1976 -	1,094.21	
472.00	2015	1976 -	1,096.64	
472.00	2015	1964 -	1,097.09	
472.00	2015	1976 -	1,098.90	
472.00	2015	1976 -	1,098.90	
472.00	2015	1974 -	1,100.30	
472.00	2015	1962 -	1,101.38	
472.00	2015	1976 -	1,103.36	
472.00	2015	1964 -	1,103.67	
472.00	2015	1977 -	1,107.28	
472.00	2015	1974 -	1,107.84	
472.00	2015	1974 -	1,108.50	
472.00	2015	1976 -	1,109.58	
472.00	2015	1976 -	1,109.75	
472.00	2015	1974 -	1,111.41	
472.00	2015	1976 -	1,111.83	
472.00	2015	1964 -	1,113.79	
472.00	2015	1990 -	1,116.46	
472.00	2015	1976 -	1,119.91	
472.00	2015	2007 -	1,120.00	
472.00	2015	2003 -	1,121.91	
472.00	2015	1964 -	1,126.70	
472.00	2015	1964 -	1,126.99	
472.00	2015	1976 -	1,131.05	
472.00	2015	1962 -	1,132.31	
472.00	2015	1974 -	1,133.96	
472.00	2015	1976 -	1,134.09	
472.00	2015	1976 -	1,135.10	
472.00	2015	1974 -	1,137.17	
472.00	2015	1990 -	1,137.38	
472.00	2015	2004 -	1,140.56	
472.00	2015	1976 -	1,142.47	
472.00	2015	1976 -	1,143.58	
472.00	2015	1990 -	1,145.22	
472.00	2015	1976 -	1,150.61	
472.00	2015	1962 -	1,152.08	
472.00	2015	1976 -	1,154.49	
472.00	2015	1962 -	1,157.19	
472.00	2015	1959 -	1,158.13	
472.00	2015	1976 -	1,158.26	
472.00	2015	1974 -	1,159.01	
472.00	2015	1974 -	1,159.01	
472.00	2015	1974 -	1,159.02	
472.00	2015	1974 -	1,159.02	
472.00	2015	1976 -	1,159.82	
472.00	2015	1976 -	1,163.54	
472.00	2015	1976 -	1,163.54	
472.00	2015	1990 -	1,166.25	
472.00	2015	1977 -	1,167.94	
472.00	2015	1969 -	1,170.11	
472.00	2015	2005 -	1,171.40	
472.00	2015	1977 -	1,172.73	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1973 -	1,175.00	
472.00	2015	1964 -	1,175.54	
472.00	2015	1973 -	1,176.07	
472.00	2015	1974 -	1,176.24	
472.00	2015	1974 -	1,177.62	
472.00	2015	1974 -	1,179.02	
472.00	2015	1977 -	1,181.19	
472.00	2015	2008 -	1,188.00	
472.00	2015	1990 -	1,189.56	
472.00	2015	2006 -	1,190.00	
472.00	2015	1969 -	1,194.88	
472.00	2015	1976 -	1,195.86	
472.00	2015	2005 -	1,199.21	
472.00	2015	1959 -	1,199.84	
472.00	2015	2002 -	1,200.00	
472.00	2015	2005 -	1,200.00	
472.00	2015	2006 -	1,200.00	
472.00	2015	1969 -	1,201.00	North
472.00	2015	1977 -	1,202.49	
472.00	2015	1974 -	1,204.03	
472.00	2015	1974 -	1,204.03	
472.00	2015	1977 -	1,204.89	
472.00	2015	1976 -	1,204.91	
472.00	2015	1976 -	1,209.02	
472.00	2015	1976 -	1,209.05	
472.00	2015	2010 -	1,210.00	
472.00	2015	1977 -	1,215.51	
472.00	2015	1962 -	1,216.33	
472.00	2015	1964 -	1,218.60	
472.00	2015	1977 -	1,220.23	
472.00	2015	2011 -	1,224.60	
472.00	2015	2006 -	1,225.00	
472.00	2015	1962 -	1,227.45	
472.00	2015	1962 -	1,227.92	
472.00	2015	1962 -	1,227.92	
472.00	2015	1976 -	1,228.18	
472.00	2015	1976 -	1,230.77	
472.00	2015	1976 -	1,231.16	
472.00	2015	2003 -	1,232.05	
472.00	2015	2003 -	1,232.05	
472.00	2015	1959 -	1,232.99	
472.00	2015	1976 -	1,234.61	
472.00	2015	2007 -	1,234.97	
472.00	2015	1976 -	1,235.46	
472.00	2015	1964 -	1,237.27	
472.00	2015	1964 -	1,237.27	
472.00	2015	1976 -	1,238.69	
472.00	2015	2005 -	1,244.08	
472.00	2015	2005 -	1,248.08	
472.00	2015	1976 -	1,248.25	
472.00	2015	1977 -	1,248.42	
472.00	2015	1959 -	1,249.60	
472.00	2015	1962 -	1,251.87	
472.00	2015	2007 -	1,254.00	
472.00	2015	1976 -	1,254.04	
472.00	2015	1977 -	1,255.10	
472.00	2015	1977 -	1,255.10	
472.00	2015	1977 -	1,255.10	
472.00	2015	1964 -	1,255.26	
472.00	2015	1964 -	1,255.26	
472.00	2015	1976 -	1,257.27	
472.00	2015	1959 -	1,259.26	
472.00	2015	1964 -	1,260.45	
472.00	2015	1976 -	1,260.50	
472.00	2015	1976 -	1,262.91	
472.00	2015	1976 -	1,263.41	
472.00	2015	1974 -	1,265.15	
472.00	2015	1976 -	1,267.40	
472.00	2015	1962 -	1,267.76	
472.00	2015	2007 -	1,268.72	
472.00	2015	1976 -	1,270.59	
472.00	2015	1974 -	1,271.37	
472.00	2015	2006 -	1,272.50	
472.00	2015	1976 -	1,274.04	
472.00	2015	2007 -	1,277.00	
472.00	2015	1964 -	1,279.07	
472.00	2015	1974 -	1,279.35	
472.00	2015	1976 -	1,280.54	
472.00	2015	1976 -	1,281.84	
472.00	2015	1976 -	1,284.55	
472.00	2015	1990 -	1,285.33	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1976 -	1,286.44	
472.00	2015	1964 -	1,287.28	
472.00	2015	1974 -	1,289.00	South
472.00	2015	1976 -	1,289.59	
472.00	2015	1976 -	1,292.82	
472.00	2015	1976 -	1,292.82	
472.00	2015	1976 -	1,292.82	
472.00	2015	1976 -	1,292.82	
472.00	2015	1976 -	1,293.53	
472.00	2015	1964 -	1,294.99	
472.00	2015	1977 -	1,303.21	
472.00	2015	1976 -	1,305.41	
472.00	2015	1959 -	1,310.44	
472.00	2015	2005 -	1,314.79	
472.00	2015	1977 -	1,324.82	
472.00	2015	2005 -	1,327.39	
472.00	2015	1974 -	1,328.43	
472.00	2015	1974 -	1,328.54	
472.00	2015	1959 -	1,337.30	
472.00	2015	1977 -	1,338.77	
472.00	2015	2004 -	1,341.56	
472.00	2015	1974 -	1,345.73	
472.00	2015	1962 -	1,346.03	
472.00	2015	1974 -	1,347.58	
472.00	2015	1976 -	1,348.42	
472.00	2015	1977 -	1,350.15	
472.00	2015	2004 -	1,354.74	
472.00	2015	1977 -	1,355.50	
472.00	2015	1976 -	1,357.47	
472.00	2015	1976 -	1,357.47	
472.00	2015	1976 -	1,361.34	
472.00	2015	1976 -	1,362.72	
472.00	2015	1964 -	1,366.62	
472.00	2015	1976 -	1,367.13	
472.00	2015	2002 -	1,370.00	
472.00	2015	1959 -	1,371.77	
472.00	2015	1976 -	1,373.63	
472.00	2015	1976 -	1,376.86	
472.00	2015	1990 -	1,380.00	
472.00	2015	2013 -	1,380.00	
472.00	2015	1976 -	1,381.25	
472.00	2015	1974 -	1,382.65	
472.00	2015	1962 -	1,383.73	
472.00	2015	1976 -	1,384.77	
472.00	2015	1976 -	1,387.20	
472.00	2015	2007 -	1,389.34	
472.00	2015	1976 -	1,389.79	
472.00	2015	2003 -	1,389.93	
472.00	2015	1976 -	1,391.66	
472.00	2015	1977 -	1,394.55	
472.00	2015	1974 -	1,398.52	
472.00	2015	1959 -	1,398.93	
472.00	2015	2006 -	1,399.92	
472.00	2015	2004 -	1,400.21	
472.00	2015	1976 -	1,402.71	
472.00	2015	1974 -	1,402.88	
472.00	2015	1976 -	1,405.95	
472.00	2015	1977 -	1,411.77	
472.00	2015	2005 -	1,413.15	
472.00	2015	2006 -	1,420.00	
472.00	2015	1974 -	1,420.89	
472.00	2015	2005 -	1,424.00	
472.00	2015	1964 -	1,424.27	
472.00	2015	1974 -	1,425.01	
472.00	2015	1976 -	1,429.22	
472.00	2015	1962 -	1,429.69	
472.00	2015	2002 -	1,429.70	
472.00	2015	1964 -	1,432.49	
472.00	2015	1976 -	1,434.83	
472.00	2015	1976 -	1,435.04	
472.00	2015	1974 -	1,435.57	
472.00	2015	1964 -	1,439.73	
472.00	2015	2004 -	1,442.06	
472.00	2015	2004 -	1,443.94	
472.00	2015	1976 -	1,444.04	
472.00	2015	1976 -	1,446.19	
472.00	2015	1959 -	1,446.93	
472.00	2015	1976 -	1,448.61	
472.00	2015	2005 -	1,450.53	
472.00	2015	1964 -	1,452.10	
472.00	2015	1976 -	1,452.49	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1976 -	1,452.49	
472.00	2015	1976 -	1,454.43	
472.00	2015	1976 -	1,454.43	
472.00	2015	2002 -	1,458.38	
472.00	2015	1964 -	1,461.11	
472.00	2015	2003 -	1,464.17	
472.00	2015	1964 -	1,464.56	
472.00	2015	2005 -	1,464.61	
472.00	2015	1974 -	1,466.69	
472.00	2015	2005 -	1,471.01	
472.00	2015	1964 -	1,472.91	
472.00	2015	2007 -	1,476.59	
472.00	2015	1976 -	1,476.94	
472.00	2015	1976 -	1,478.99	
472.00	2015	1974 -	1,481.88	
472.00	2015	1976 -	1,482.62	
472.00	2015	1964 -	1,484.72	
472.00	2015	1974 -	1,486.48	
472.00	2015	1974 -	1,486.51	
472.00	2015	1990 -	1,486.66	
472.00	2015	1976 -	1,489.32	
472.00	2015	1990 -	1,490.36	
472.00	2015	1964 -	1,492.61	
472.00	2015	1962 -	1,494.28	
472.00	2015	2007 -	1,497.60	
472.00	2015	1977 -	1,499.14	
472.00	2015	2009 -	1,499.25	
472.00	2015	1977 -	1,509.60	
472.00	2015	2008 -	1,512.00	
472.00	2015	1959 -	1,516.72	
472.00	2015	1959 -	1,516.72	
472.00	2015	1964 -	1,518.47	
472.00	2015	1964 -	1,518.47	
472.00	2015	1976 -	1,525.01	
472.00	2015	2012 -	1,527.57	
472.00	2015	1976 -	1,529.37	
472.00	2015	1990 -	1,531.04	
472.00	2015	2011 -	1,540.00	
472.00	2015	1974 -	1,541.53	
472.00	2015	1974 -	1,541.89	
472.00	2015	1964 -	1,543.97	
472.00	2015	1962 -	1,544.18	
472.00	2015	2007 -	1,551.00	
472.00	2015	1976 -	1,551.39	
472.00	2015	1964 -	1,563.01	
472.00	2015	1962 -	1,568.53	
472.00	2015	1974 -	1,574.50	
472.00	2015	1974 -	1,574.50	
472.00	2015	1964 -	1,582.35	
472.00	2015	2009 -	1,584.35	
472.00	2015	1974 -	1,584.43	
472.00	2015	1974 -	1,584.43	
472.00	2015	1962 -	1,586.46	
472.00	2015	1962 -	1,586.46	
472.00	2015	1962 -	1,586.46	
472.00	2015	1964 -	1,588.88	
472.00	2015	1962 -	1,590.70	
472.00	2015	1976 -	1,599.22	
472.00	2015	1964 -	1,601.92	
472.00	2015	1976 -	1,603.10	
472.00	2015	1976 -	1,604.07	
472.00	2015	1976 -	1,606.50	
472.00	2015	1976 -	1,607.72	
472.00	2015	1976 -	1,611.51	
472.00	2015	2006 -	1,612.56	
472.00	2015	1973 -	1,614.65	
472.00	2015	1962 -	1,614.83	
472.00	2015	1976 -	1,614.89	
472.00	2015	1976 -	1,616.03	
472.00	2015	1976 -	1,616.03	
472.00	2015	1974 -	1,616.18	
472.00	2015	1976 -	1,617.32	
472.00	2015	1974 -	1,622.02	
472.00	2015	2004 -	1,622.47	
472.00	2015	1976 -	1,625.65	
472.00	2015	1976 -	1,626.96	
472.00	2015	1976 -	1,627.93	
472.00	2015	1976 -	1,629.27	
472.00	2015	2005 -	1,629.75	
472.00	2015	1977 -	1,630.93	
472.00	2015	1964 -	1,632.35	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1976 -	1,632.84	
472.00	2015	1976 -	1,634.61	
472.00	2015	1974 -	1,635.44	
472.00	2015	1974 -	1,635.62	
472.00	2015	2005 -	1,640.00	
472.00	2015	1990 -	1,642.06	
472.00	2015	1976 -	1,645.72	
472.00	2015	1976 -	1,648.35	
472.00	2015	1976 -	1,650.77	
472.00	2015	1976 -	1,650.94	
472.00	2015	1964 -	1,654.00	
472.00	2015	1969 -	1,655.51	
472.00	2015	1964 -	1,655.69	
472.00	2015	1976 -	1,663.12	
472.00	2015	1976 -	1,663.86	
472.00	2015	1974 -	1,667.11	
472.00	2015	1974 -	1,668.00	South
472.00	2015	1976 -	1,675.31	
472.00	2015	1976 -	1,675.43	
472.00	2015	2005 -	1,685.00	
472.00	2015	1964 -	1,685.98	
472.00	2015	1964 -	1,689.09	
472.00	2015	2012 -	1,693.22	
472.00	2015	1990 -	1,696.92	
472.00	2015	1962 -	1,704.41	
472.00	2015	2005 -	1,713.23	
472.00	2015	1977 -	1,731.40	
472.00	2015	1974 -	1,733.27	
472.00	2015	1976 -	1,736.26	
472.00	2015	1974 -	1,736.58	
472.00	2015	1976 -	1,736.65	
472.00	2015	2003 -	1,739.86	
472.00	2015	1962 -	1,740.66	
472.00	2015	2004 -	1,742.34	
472.00	2015	2013 -	1,750.00	
472.00	2015	1976 -	1,753.69	
472.00	2015	1974 -	1,754.18	
472.00	2015	1976 -	1,758.59	
472.00	2015	1976 -	1,759.97	
472.00	2015	1976 -	1,761.47	
472.00	2015	1959 -	1,762.15	
472.00	2015	1976 -	1,764.19	
472.00	2015	1976 -	1,769.75	
472.00	2015	2004 -	1,773.90	
472.00	2015	1976 -	1,774.23	
472.00	2015	1976 -	1,777.63	
472.00	2015	2009 -	1,780.00	
472.00	2015	1962 -	1,785.54	
472.00	2015	1974 -	1,790.72	
472.00	2015	1964 -	1,792.91	
472.00	2015	1958 -	1,794.00	South
472.00	2015	2007 -	1,800.00	
472.00	2015	2008 -	1,800.00	
472.00	2015	1974 -	1,800.48	
472.00	2015	1974 -	1,806.04	
472.00	2015	2011 -	1,806.89	
472.00	2015	1977 -	1,812.92	
472.00	2015	1962 -	1,820.79	
472.00	2015	1990 -	1,830.27	
472.00	2015	1962 -	1,831.84	
472.00	2015	2004 -	1,835.00	
472.00	2015	1976 -	1,835.16	
472.00	2015	2006 -	1,835.56	
472.00	2015	1976 -	1,836.13	
472.00	2015	1964 -	1,837.45	
472.00	2015	1976 -	1,837.70	
472.00	2015	1976 -	1,837.70	
472.00	2015	1962 -	1,838.95	
472.00	2015	1976 -	1,842.20	
472.00	2015	1973 -	1,846.00	
472.00	2015	1964 -	1,846.45	
472.00	2015	2002 -	1,846.98	
472.00	2015	1974 -	1,848.65	
472.00	2015	1976 -	1,851.06	
472.00	2015	1976 -	1,852.62	
472.00	2015	1976 -	1,855.04	
472.00	2015	2013 -	1,855.05	
472.00	2015	1974 -	1,862.55	
472.00	2015	1976 -	1,864.03	
472.00	2015	1962 -	1,866.17	
472.00	2015	1976 -	1,869.75	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1962 -	1,870.00	
472.00	2015	1962 -	1,874.69	
472.00	2015	1976 -	1,875.89	
472.00	2015	1976 -	1,877.01	
472.00	2015	1976 -	1,879.20	
472.00	2015	1976 -	1,884.94	
472.00	2015	1976 -	1,891.92	
472.00	2015	1964 -	1,895.04	
472.00	2015	1976 -	1,896.38	
472.00	2015	1977 -	1,899.02	
472.00	2015	1977 -	1,900.08	
472.00	2015	2007 -	1,902.00	
472.00	2015	1976 -	1,906.92	
472.00	2015	1976 -	1,906.92	
472.00	2015	1977 -	1,910.54	
472.00	2015	1976 -	1,913.54	
472.00	2015	1977 -	1,915.61	
472.00	2015	2004 -	1,917.81	
472.00	2015	1976 -	1,917.90	
472.00	2015	1973 -	1,919.12	
472.00	2015	1977 -	1,921.13	
472.00	2015	1977 -	1,921.13	
472.00	2015	1959 -	1,930.37	
472.00	2015	1964 -	1,934.64	
472.00	2015	2013 -	1,935.00	
472.00	2015	1977 -	1,935.53	
472.00	2015	1976 -	1,939.24	
472.00	2015	1976 -	1,939.24	
472.00	2015	1977 -	1,942.89	
472.00	2015	1973 -	1,945.00	
472.00	2015	1973 -	1,950.00	
472.00	2015	1962 -	1,954.37	
472.00	2015	1942 -	1,957.09	South
472.00	2015	1959 -	1,957.94	
472.00	2015	2005 -	1,963.50	
472.00	2015	1976 -	1,967.83	
472.00	2015	1964 -	1,971.53	
472.00	2015	1976 -	1,971.98	
472.00	2015	1969 -	1,978.90	
472.00	2015	2006 -	1,979.94	
472.00	2015	2005 -	1,983.86	
472.00	2015	2006 -	1,985.00	
472.00	2015	1976 -	1,987.10	
472.00	2015	1976 -	1,990.79	
472.00	2015	1976 -	1,990.95	
472.00	2015	1962 -	1,991.77	
472.00	2015	1964 -	1,993.04	
472.00	2015	1964 -	1,999.31	
472.00	2015	1977 -	2,004.67	
472.00	2015	1959 -	2,007.95	
472.00	2015	1959 -	2,008.23	
472.00	2015	1976 -	2,010.34	
472.00	2015	1990 -	2,013.29	
472.00	2015	1977 -	2,021.24	
472.00	2015	1964 -	2,023.27	
472.00	2015	1976 -	2,028.56	
472.00	2015	2002 -	2,028.80	
472.00	2015	2006 -	2,030.00	
472.00	2015	1962 -	2,030.71	
472.00	2015	1976 -	2,036.20	
472.00	2015	1974 -	2,037.58	
472.00	2015	1974 -	2,037.58	
472.00	2015	1974 -	2,039.36	
472.00	2015	1977 -	2,041.62	
472.00	2015	1962 -	2,045.15	
472.00	2015	1977 -	2,055.06	
472.00	2015	2004 -	2,058.33	
472.00	2015	1974 -	2,060.74	
472.00	2015	1964 -	2,068.05	
472.00	2015	1976 -	2,068.52	
472.00	2015	1976 -	2,072.40	
472.00	2015	1976 -	2,075.71	
472.00	2015	1976 -	2,076.11	
472.00	2015	1962 -	2,076.96	
472.00	2015	2003 -	2,077.72	
472.00	2015	1977 -	2,079.97	
472.00	2015	1973 -	2,083.00	
472.00	2015	1976 -	2,084.23	
472.00	2015	1974 -	2,093.16	
472.00	2015	1976 -	2,095.02	
472.00	2015	2010 -	2,100.00	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1962 -	2,106.17	
472.00	2015	1969 -	2,111.02	
472.00	2015	2004 -	2,116.85	
472.00	2015	1990 -	2,117.88	
472.00	2015	2009 -	2,124.00	
472.00	2015	2005 -	2,125.38	
472.00	2015	2005 -	2,126.47	
472.00	2015	1974 -	2,130.20	
472.00	2015	1976 -	2,130.25	
472.00	2015	2003 -	2,135.08	
472.00	2015	1962 -	2,136.72	
472.00	2015	1964 -	2,137.10	
472.00	2015	1973 -	2,145.00	
472.00	2015	1962 -	2,149.08	
472.00	2015	1962 -	2,151.46	
472.00	2015	2005 -	2,157.58	
472.00	2015	1964 -	2,158.44	
472.00	2015	1977 -	2,159.01	
472.00	2015	2011 -	2,168.00	
472.00	2015	1976 -	2,173.88	
472.00	2015	2005 -	2,175.22	
472.00	2015	1990 -	2,185.14	
472.00	2015	1977 -	2,186.83	
472.00	2015	2002 -	2,186.89	
472.00	2015	1974 -	2,189.06	
472.00	2015	2004 -	2,189.39	
472.00	2015	1974 -	2,189.47	
472.00	2015	1974 -	2,195.96	
472.00	2015	1969 -	2,200.15	
472.00	2015	2005 -	2,204.15	
472.00	2015	1974 -	2,214.48	
472.00	2015	1962 -	2,218.78	
472.00	2015	1962 -	2,222.21	
472.00	2015	1974 -	2,222.82	
472.00	2015	2005 -	2,224.03	
472.00	2015	1974 -	2,228.28	
472.00	2015	1977 -	2,245.60	
472.00	2015	1969 -	2,250.95	
472.00	2015	2002 -	2,266.93	
472.00	2015	1964 -	2,276.57	
472.00	2015	1962 -	2,287.44	
472.00	2015	1974 -	2,292.28	
472.00	2015	1964 -	2,297.51	
472.00	2015	1977 -	2,301.01	
472.00	2015	2004 -	2,311.13	
472.00	2015	1974 -	2,311.50	
472.00	2015	2002 -	2,311.88	
472.00	2015	1976 -	2,319.78	
472.00	2015	1977 -	2,322.84	
472.00	2015	1973 -	2,325.12	
472.00	2015	1959 -	2,325.18	
472.00	2015	1976 -	2,327.08	
472.00	2015	1976 -	2,328.32	
472.00	2015	1990 -	2,329.35	
472.00	2015	2013 -	2,343.47	
472.00	2015	1964 -	2,345.19	
472.00	2015	2006 -	2,351.52	
472.00	2015	1974 -	2,351.56	
472.00	2015	1976 -	2,352.94	
472.00	2015	1964 -	2,354.14	
472.00	2015	1974 -	2,357.12	
472.00	2015	1974 -	2,361.75	
472.00	2015	2004 -	2,370.00	
472.00	2015	1977 -	2,370.74	
472.00	2015	1974 -	2,374.71	
472.00	2015	1977 -	2,376.92	
472.00	2015	1977 -	2,383.45	
472.00	2015	2007 -	2,385.00	
472.00	2015	2008 -	2,385.00	
472.00	2015	2011 -	2,386.19	
472.00	2015	1976 -	2,391.73	
472.00	2015	1977 -	2,393.18	
472.00	2015	1964 -	2,402.13	
472.00	2015	1969 -	2,406.00	
472.00	2015	2010 -	2,408.44	
472.00	2015	1990 -	2,410.72	
472.00	2015	1977 -	2,413.97	
472.00	2015	2005 -	2,429.64	
472.00	2015	2013 -	2,446.60	
472.00	2015	1964 -	2,447.30	
472.00	2015	1977 -	2,447.70	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1974 -	2,464.39	
472.00	2015	1977 -	2,467.68	
472.00	2015	1962 -	2,479.54	
472.00	2015	2006 -	2,503.71	
472.00	2015	2006 -	2,503.71	
472.00	2015	1993 -	2,515.19	North
472.00	2015	1962 -	2,523.17	
472.00	2015	1974 -	2,530.53	
472.00	2015	2008 -	2,544.35	
472.00	2015	1977 -	2,545.74	
472.00	2015	2004 -	2,550.39	
472.00	2015	1962 -	2,552.98	
472.00	2015	1977 -	2,554.64	
472.00	2015	1974 -	2,558.04	
472.00	2015	1969 -	2,566.40	
472.00	2015	2004 -	2,571.67	
472.00	2015	2010 -	2,574.30	
472.00	2015	1974 -	2,574.77	
472.00	2015	1969 -	2,577.09	
472.00	2015	1976 -	2,585.65	
472.00	2015	1974 -	2,593.29	
472.00	2015	1974 -	2,595.33	
472.00	2015	1974 -	2,595.89	
472.00	2015	1964 -	2,596.94	
472.00	2015	1964 -	2,599.57	
472.00	2015	1977 -	2,611.30	
472.00	2015	1964 -	2,611.31	
472.00	2015	1990 -	2,630.68	
472.00	2015	2008 -	2,630.80	
472.00	2015	1976 -	2,652.88	
472.00	2015	2006 -	2,657.98	
472.00	2015	1977 -	2,666.46	
472.00	2015	1990 -	2,666.96	
472.00	2015	1974 -	2,682.20	
472.00	2015	2006 -	2,685.00	
472.00	2015	1962 -	2,686.53	
472.00	2015	1962 -	2,693.71	
472.00	2015	1964 -	2,712.11	
472.00	2015	2005 -	2,724.56	
472.00	2015	1964 -	2,733.24	
472.00	2015	1977 -	2,734.72	
472.00	2015	1974 -	2,743.47	
472.00	2015	1973 -	2,745.37	
472.00	2015	2007 -	2,745.62	
472.00	2015	1977 -	2,750.75	
472.00	2015	1964 -	2,776.76	
472.00	2015	1974 -	2,787.79	
472.00	2015	1977 -	2,789.10	
472.00	2015	1977 -	2,789.66	
472.00	2015	2007 -	2,800.00	
472.00	2015	1959 -	2,800.87	
472.00	2015	1969 -	2,802.84	
472.00	2015	2005 -	2,816.89	
472.00	2015	1977 -	2,834.84	
472.00	2015	2004 -	2,836.63	
472.00	2015	1976 -	2,840.08	
472.00	2015	1973 -	2,842.92	
472.00	2015	1990 -	2,843.95	
472.00	2015	1976 -	2,848.55	
472.00	2015	2004 -	2,851.80	
472.00	2015	1962 -	2,855.59	
472.00	2015	1976 -	2,857.14	
472.00	2015	1974 -	2,858.24	
472.00	2015	1977 -	2,859.09	
472.00	2015	2005 -	2,859.37	
472.00	2015	2005 -	2,862.00	
472.00	2015	2005 -	2,887.66	
472.00	2015	2003 -	2,896.20	
472.00	2015	2005 -	2,903.00	
472.00	2015	1964 -	2,906.45	
472.00	2015	1974 -	2,917.45	
472.00	2015	1976 -	2,939.24	
472.00	2015	2002 -	2,949.10	
472.00	2015	1977 -	2,956.42	
472.00	2015	1974 -	2,963.76	
472.00	2015	1974 -	2,963.76	
472.00	2015	1964 -	2,964.94	
472.00	2015	1962 -	2,976.81	
472.00	2015	1977 -	2,984.34	
472.00	2015	1974 -	2,985.93	
472.00	2015	2004 -	2,990.09	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	2005 -	2,990.58	
472.00	2015	2010 -	2,993.00	
472.00	2015	1990 -	2,997.21	
472.00	2015	1974 -	2,998.92	
472.00	2015	2004 -	3,001.47	
472.00	2015	2008 -	3,003.39	
472.00	2015	2002 -	3,011.17	
472.00	2015	1964 -	3,017.95	
472.00	2015	1990 -	3,033.01	
472.00	2015	1964 -	3,036.93	
472.00	2015	1964 -	3,036.93	
472.00	2015	1964 -	3,036.93	
472.00	2015	2011 -	3,037.42	
472.00	2015	2015 -	3,044.97	
472.00	2015	1990 -	3,059.16	
472.00	2015	1964 -	3,059.42	
472.00	2015	1959 -	3,061.01	
472.00	2015	2006 -	3,063.81	
472.00	2015	2008 -	3,080.00	
472.00	2015	1974 -	3,083.21	
472.00	2015	2006 -	3,084.82	
472.00	2015	1962 -	3,089.27	
472.00	2015	1976 -	3,089.85	
472.00	2015	2005 -	3,100.00	
472.00	2015	1990 -	3,103.10	
472.00	2015	1962 -	3,103.59	
472.00	2015	2005 -	3,105.00	
472.00	2015	1974 -	3,111.02	
472.00	2015	1964 -	3,127.41	
472.00	2015	1977 -	3,134.87	
472.00	2015	2006 -	3,140.95	
472.00	2015	1974 -	3,148.99	
472.00	2015	1964 -	3,149.41	
472.00	2015	2005 -	3,151.16	
472.00	2015	1962 -	3,151.51	
472.00	2015	2003 -	3,155.72	
472.00	2015	1964 -	3,170.97	
472.00	2015	1977 -	3,186.55	
472.00	2015	2004 -	3,198.35	
472.00	2015	1964 -	3,198.90	
472.00	2015	2010 -	3,204.00	
472.00	2015	2010 -	3,210.00	
472.00	2015	1976 -	3,214.96	
472.00	2015	1964 -	3,218.64	
472.00	2015	2007 -	3,220.03	
472.00	2015	1962 -	3,228.37	
472.00	2015	1964 -	3,230.54	
472.00	2015	1976 -	3,232.06	
472.00	2015	1964 -	3,239.65	
472.00	2015	1976 -	3,250.81	
472.00	2015	1974 -	3,250.87	
472.00	2015	1962 -	3,252.93	
472.00	2015	1974 -	3,270.54	
472.00	2015	2011 -	3,271.70	
472.00	2015	1976 -	3,274.94	
472.00	2015	1976 -	3,280.54	
472.00	2015	1962 -	3,280.71	
472.00	2015	1976 -	3,286.05	
472.00	2015	1976 -	3,287.02	
472.00	2015	1990 -	3,291.96	
472.00	2015	1976 -	3,298.59	
472.00	2015	1964 -	3,315.43	
472.00	2015	1964 -	3,315.43	
472.00	2015	2004 -	3,322.20	
472.00	2015	1974 -	3,334.23	
472.00	2015	1977 -	3,340.99	
472.00	2015	2012 -	3,348.37	
472.00	2015	1959 -	3,353.32	
472.00	2015	2005 -	3,370.00	
472.00	2015	1974 -	3,371.28	
472.00	2015	2004 -	3,375.00	
472.00	2015	2012 -	3,380.00	
472.00	2015	1976 -	3,389.20	
472.00	2015	1976 -	3,393.66	
472.00	2015	1990 -	3,396.91	
472.00	2015	2006 -	3,400.00	
472.00	2015	1990 -	3,406.11	
472.00	2015	1964 -	3,411.77	
472.00	2015	1973 -	3,412.61	
472.00	2015	1964 -	3,416.55	
472.00	2015	2004 -	3,420.00	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
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472.00	2015	1974 -	3,426.69	
472.00	2015	2002 -	3,428.28	
472.00	2015	1974 -	3,431.86	
472.00	2015	2005 -	3,432.05	
472.00	2015	1988 -	3,450.00	
472.00	2015	1964 -	3,451.51	
472.00	2015	1989 -	3,452.54	
472.00	2015	1962 -	3,470.05	
472.00	2015	2005 -	3,475.59	
472.00	2015	1964 -	3,482.18	
472.00	2015	2005 -	3,486.32	
472.00	2015	1977 -	3,486.38	
472.00	2015	1977 -	3,486.38	
472.00	2015	1964 -	3,492.47	
472.00	2015	1959 -	3,498.81	
472.00	2015	2005 -	3,500.00	
472.00	2015	1964 -	3,502.97	
472.00	2015	2005 -	3,510.30	
472.00	2015	1976 -	3,516.48	
472.00	2015	1976 -	3,522.95	
472.00	2015	1964 -	3,532.95	
472.00	2015	1977 -	3,540.82	
472.00	2015	1990 -	3,544.41	
472.00	2015	1990 -	3,555.95	
472.00	2015	1977 -	3,556.11	
472.00	2015	1977 -	3,556.11	
472.00	2015	1974 -	3,556.51	
472.00	2015	1964 -	3,558.95	
472.00	2015	1977 -	3,563.47	
472.00	2015	2010 -	3,584.00	
472.00	2015	1976 -	3,585.88	
472.00	2015	1974 -	3,602.61	
472.00	2015	1976 -	3,605.69	
472.00	2015	1959 -	3,607.03	
472.00	2015	1962 -	3,607.42	
472.00	2015	1976 -	3,616.02	
472.00	2015	1990 -	3,637.00	
472.00	2015	2004 -	3,640.00	
472.00	2015	2006 -	3,640.00	
472.00	2015	2007 -	3,640.00	
472.00	2015	1990 -	3,643.80	
472.00	2015	1962 -	3,658.07	
472.00	2015	1977 -	3,660.70	
472.00	2015	1974 -	3,676.99	
472.00	2015	1974 -	3,708.30	
472.00	2015	1976 -	3,710.41	
472.00	2015	1976 -	3,713.53	
472.00	2015	1974 -	3,713.96	
472.00	2015	1977 -	3,726.97	
472.00	2015	1964 -	3,766.24	
472.00	2015	1976 -	3,802.49	
472.00	2015	2004 -	3,815.00	
472.00	2015	1976 -	3,825.47	
472.00	2015	1977 -	3,835.02	
472.00	2015	1990 -	3,841.58	
472.00	2015	1964 -	3,851.28	
472.00	2015	1964 -	3,902.71	
472.00	2015	1976 -	3,905.14	
472.00	2015	1959 -	3,910.23	
472.00	2015	1974 -	3,917.72	
472.00	2015	1974 -	3,919.16	
472.00	2015	2005 -	3,920.00	
472.00	2015	1962 -	3,944.26	
472.00	2015	1976 -	3,949.58	
472.00	2015	1962 -	3,949.65	
472.00	2015	2005 -	3,956.89	
472.00	2015	1974 -	3,963.10	
472.00	2015	1974 -	3,980.70	
472.00	2015	1976 -	3,980.99	
472.00	2015	1974 -	3,991.81	
472.00	2015	2009 -	4,000.56	
472.00	2015	1977 -	4,011.95	
472.00	2015	1977 -	4,057.69	
472.00	2015	1974 -	4,066.55	
472.00	2015	1962 -	4,067.64	
472.00	2015	2009 -	4,068.65	
472.00	2015	1976 -	4,075.63	
472.00	2015	1974 -	4,088.53	
472.00	2015	2010 -	4,100.00	
472.00	2015	2012 -	4,100.00	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1974 -	4,132.11	
472.00	2015	2003 -	4,144.10	
472.00	2015	2003 -	4,148.90	
472.00	2015	1977 -	4,163.13	
472.00	2015	1964 -	4,175.78	
472.00	2015	1977 -	4,183.66	
472.00	2015	1974 -	4,223.36	
472.00	2015	1974 -	4,227.99	
472.00	2015	2014 -	4,260.00	
472.00	2015	1977 -	4,262.84	
472.00	2015	2010 -	4,306.00	
472.00	2015	1964 -	4,327.63	
472.00	2015	1976 -	4,328.38	
472.00	2015	1977 -	4,340.84	
472.00	2015	1964 -	4,355.18	
472.00	2015	2006 -	4,356.00	
472.00	2015	1976 -	4,356.29	
472.00	2015	1964 -	4,361.03	
472.00	2015	1974 -	4,366.91	
472.00	2015	1974 -	4,384.53	
472.00	2015	1977 -	4,392.84	
472.00	2015	1962 -	4,397.31	
472.00	2015	1959 -	4,412.27	
472.00	2015	1964 -	4,427.62	
472.00	2015	1964 -	4,431.67	
472.00	2015	1990 -	4,444.93	
472.00	2015	1976 -	4,446.67	
472.00	2015	1976 -	4,448.45	
472.00	2015	1976 -	4,453.78	
472.00	2015	2006 -	4,476.00	
472.00	2015	1976 -	4,476.40	
472.00	2015	1976 -	4,476.40	
472.00	2015	1976 -	4,476.40	
472.00	2015	1974 -	4,482.82	
472.00	2015	2013 -	4,498.50	
472.00	2015	1964 -	4,520.63	
472.00	2015	2013 -	4,533.91	
472.00	2015	1974 -	4,561.41	
472.00	2015	1976 -	4,565.93	
472.00	2015	1976 -	4,565.93	
472.00	2015	2005 -	4,567.24	
472.00	2015	1977 -	4,571.32	
472.00	2015	1976 -	4,585.71	
472.00	2015	2005 -	4,595.05	
472.00	2015	2003 -	4,600.00	
472.00	2015	1974 -	4,600.78	
472.00	2015	2003 -	4,638.40	
472.00	2015	1974 -	4,639.25	
472.00	2015	1977 -	4,640.02	
472.00	2015	1976 -	4,645.11	
472.00	2015	1974 -	4,648.47	
472.00	2015	1974 -	4,674.40	
472.00	2015	1964 -	4,689.38	
472.00	2015	1962 -	4,698.15	
472.00	2015	1977 -	4,714.15	
472.00	2015	2011 -	4,727.38	
472.00	2015	1977 -	4,734.51	
472.00	2015	2004 -	4,750.44	
472.00	2015	1974 -	4,779.06	
472.00	2015	1974 -	4,794.29	
472.00	2015	2012 -	4,794.50	
472.00	2015	1974 -	4,807.75	
472.00	2015	1977 -	4,873.96	
472.00	2015	1977 -	4,880.93	
472.00	2015	1976 -	4,901.42	
472.00	2015	1976 -	4,903.36	
472.00	2015	2003 -	4,908.70	
472.00	2015	1962 -	4,917.57	
472.00	2015	2004 -	4,930.81	
472.00	2015	1976 -	4,935.36	
472.00	2015	2004 -	4,956.65	
472.00	2015	1964 -	4,963.07	
472.00	2015	1974 -	4,986.53	
472.00	2015	1964 -	4,994.06	
472.00	2015	1964 -	4,994.06	
472.00	2015	1976 -	5,009.69	
472.00	2015	1974 -	5,015.00	
472.00	2015	1976 -	5,016.65	
472.00	2015	1962 -	5,025.10	
472.00	2015	1976 -	5,031.81	
472.00	2015	1977 -	5,033.53	
472.00	2015	1977 -	5,033.53	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1974 -	5,033.76	
472.00	2015	1976 -	5,042.02	
472.00	2015	1976 -	5,042.02	
472.00	2015	1977 -	5,048.29	
472.00	2015	1969 -	5,052.60	
472.00	2015	2004 -	5,060.00	
472.00	2015	2005 -	5,061.61	
472.00	2015	1976 -	5,087.26	
472.00	2015	2013 -	5,100.00	
472.00	2015	1976 -	5,108.60	
472.00	2015	1964 -	5,129.04	
472.00	2015	1974 -	5,130.48	
472.00	2015	1976 -	5,138.98	
472.00	2015	2010 -	5,154.00	
472.00	2015	1976 -	5,158.37	
472.00	2015	1962 -	5,176.18	
472.00	2015	1977 -	5,186.31	
472.00	2015	2007 -	5,212.90	
472.00	2015	2004 -	5,215.00	
472.00	2015	2009 -	5,225.22	
472.00	2015	2005 -	5,250.00	
472.00	2015	2007 -	5,257.43	
472.00	2015	1964 -	5,291.41	
472.00	2015	1959 -	5,327.81	
472.00	2015	2004 -	5,352.25	
472.00	2015	1964 -	5,358.84	
472.00	2015	2005 -	5,368.63	
472.00	2015	2004 -	5,409.28	
472.00	2015	1964 -	5,431.59	
472.00	2015	1974 -	5,445.86	
472.00	2015	2005 -	5,447.29	
472.00	2015	1959 -	5,497.17	
472.00	2015	1959 -	5,515.59	
472.00	2015	1990 -	5,588.38	
472.00	2015	2010 -	5,600.00	
472.00	2015	1977 -	5,606.98	
472.00	2015	1995 -	5,610.00	South
472.00	2015	1974 -	5,611.51	
472.00	2015	2010 -	5,614.87	
472.00	2015	1977 -	5,647.94	
472.00	2015	1974 -	5,668.19	
472.00	2015	1974 -	5,669.12	
472.00	2015	1964 -	5,694.25	
472.00	2015	1974 -	5,716.11	
472.00	2015	1964 -	5,729.67	
472.00	2015	1977 -	5,739.72	
472.00	2015	2004 -	5,740.80	
472.00	2015	1964 -	5,770.17	
472.00	2015	1964 -	5,770.17	
472.00	2015	1974 -	5,771.92	
472.00	2015	1974 -	5,771.92	
472.00	2015	1962 -	5,777.04	
472.00	2015	2015 -	5,789.51	
472.00	2015	1974 -	5,845.07	
472.00	2015	1969 -	5,863.15	
472.00	2015	1959 -	5,888.56	
472.00	2015	2015 -	5,916.87	
472.00	2015	1964 -	5,922.02	
472.00	2015	1997 -	5,946.00	North
472.00	2015	1964 -	5,978.96	
472.00	2015	1962 -	5,984.95	
472.00	2015	1974 -	6,006.34	
472.00	2015	1964 -	6,017.56	
472.00	2015	2011 -	6,048.00	
472.00	2015	1964 -	6,073.86	
472.00	2015	1974 -	6,084.97	
472.00	2015	1974 -	6,112.75	
472.00	2015	2006 -	6,169.66	
472.00	2015	2007 -	6,174.00	
472.00	2015	1974 -	6,205.37	
472.00	2015	1977 -	6,212.73	
472.00	2015	2005 -	6,220.00	
472.00	2015	1964 -	6,226.83	
472.00	2015	1962 -	6,271.39	
472.00	2015	2005 -	6,300.00	
472.00	2015	1969 -	6,320.59	
472.00	2015	2012 -	6,333.93	
472.00	2015	2006 -	6,335.86	
472.00	2015	2003 -	6,336.47	
472.00	2015	1964 -	6,339.31	
472.00	2015	1964 -	6,388.80	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1990 -	6,391.37	
472.00	2015	2002 -	6,392.30	
472.00	2015	1974 -	6,394.31	
472.00	2015	1974 -	6,394.31	
472.00	2015	1977 -	6,421.91	
472.00	2015	1962 -	6,463.82	
472.00	2015	1980 -	6,467.35	South
472.00	2015	1969 -	6,480.16	
472.00	2015	1974 -	6,483.22	
472.00	2015	2010 -	6,496.00	
472.00	2015	1974 -	6,546.20	
472.00	2015	2006 -	6,576.32	
472.00	2015	1974 -	6,633.83	
472.00	2015	2004 -	6,643.27	
472.00	2015	2004 -	6,670.14	
472.00	2015	1990 -	6,686.40	
472.00	2015	1962 -	6,686.72	
472.00	2015	1990 -	6,714.46	
472.00	2015	1964 -	6,748.73	
472.00	2015	1962 -	6,750.97	
472.00	2015	1959 -	6,754.44	
472.00	2015	1962 -	6,790.31	
472.00	2015	1974 -	6,809.15	
472.00	2015	1974 -	6,828.98	
472.00	2015	1977 -	6,843.07	
472.00	2015	1964 -	6,885.15	
472.00	2015	1977 -	6,897.51	
472.00	2015	1964 -	6,905.30	
472.00	2015	1974 -	6,922.00	South
472.00	2015	1974 -	6,946.31	
472.00	2015	1977 -	6,949.72	
472.00	2015	2013 -	6,955.00	
472.00	2015	1990 -	6,955.01	
472.00	2015	2005 -	6,962.80	
472.00	2015	2004 -	6,970.44	
472.00	2015	1977 -	6,972.76	
472.00	2015	1977 -	6,972.76	
472.00	2015	1976 -	6,981.25	
472.00	2015	1976 -	6,981.25	
472.00	2015	2004 -	7,067.53	
472.00	2015	2005 -	7,097.82	
472.00	2015	2004 -	7,101.24	
472.00	2015	1962 -	7,153.72	
472.00	2015	1962 -	7,154.06	
472.00	2015	1977 -	7,219.95	
472.00	2015	1977 -	7,253.07	
472.00	2015	1976 -	7,268.57	
472.00	2015	1976 -	7,297.99	
472.00	2015	1976 -	7,341.63	
472.00	2015	1976 -	7,348.45	
472.00	2015	1976 -	7,355.80	
472.00	2015	1976 -	7,369.10	
472.00	2015	1974 -	7,396.29	
472.00	2015	1974 -	7,405.44	
472.00	2015	1990 -	7,407.32	
472.00	2015	1974 -	7,423.29	
472.00	2015	1990 -	7,430.92	
472.00	2015	1962 -	7,436.63	
472.00	2015	1964 -	7,441.57	
472.00	2015	1964 -	7,468.60	
472.00	2015	1976 -	7,468.97	
472.00	2015	1964 -	7,476.03	
472.00	2015	1977 -	7,478.68	
472.00	2015	1976 -	7,497.39	
472.00	2015	1964 -	7,531.13	
472.00	2015	2002 -	7,554.42	
472.00	2015	1976 -	7,575.95	
472.00	2015	1964 -	7,589.29	
472.00	2015	1976 -	7,589.49	
472.00	2015	1976 -	7,595.34	
472.00	2015	1972 -	7,621.00	South
472.00	2015	1974 -	7,627.98	
472.00	2015	1974 -	7,639.28	
472.00	2015	2009 -	7,644.90	
472.00	2015	2009 -	7,644.91	
472.00	2015	2009 -	7,644.91	
472.00	2015	1962 -	7,645.57	
472.00	2015	1977 -	7,656.09	
472.00	2015	1974 -	7,722.59	
472.00	2015	1974 -	7,735.69	
472.00	2015	1974 -	7,756.72	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1976 -	7,810.88	
472.00	2015	1976 -	7,815.58	
472.00	2015	1964 -	7,819.85	
472.00	2015	1990 -	7,824.80	
472.00	2015	1959 -	7,844.35	
472.00	2015	2005 -	7,851.65	
472.00	2015	1964 -	7,853.63	
472.00	2015	2006 -	7,905.12	
472.00	2015	1976 -	7,947.00	
472.00	2015	1976 -	7,989.65	
472.00	2015	1976 -	8,015.51	
472.00	2015	2011 -	8,050.00	
472.00	2015	1968 -	8,055.00	North
472.00	2015	1974 -	8,077.17	
472.00	2015	1977 -	8,081.43	
472.00	2015	1974 -	8,086.62	
472.00	2015	1973 -	8,090.00	
472.00	2015	1962 -	8,095.15	
472.00	2015	1962 -	8,095.15	
472.00	2015	2002 -	8,125.17	
472.00	2015	1976 -	8,144.79	
472.00	2015	2002 -	8,194.54	
472.00	2015	1976 -	8,214.27	
472.00	2015	2010 -	8,238.88	
472.00	2015	1974 -	8,261.48	
472.00	2015	1964 -	8,296.44	
472.00	2015	2002 -	8,300.43	
472.00	2015	2004 -	8,327.27	
472.00	2015	1976 -	8,356.49	
472.00	2015	1976 -	8,451.70	
472.00	2015	1969 -	8,478.74	
472.00	2015	1962 -	8,493.22	
472.00	2015	1976 -	8,545.57	
472.00	2015	1976 -	8,557.59	
472.00	2015	1962 -	8,569.80	
472.00	2015	2005 -	8,591.59	
472.00	2015	1977 -	8,632.28	
472.00	2015	1974 -	8,644.49	
472.00	2015	1976 -	8,655.12	
472.00	2015	1976 -	8,685.42	
472.00	2015	1976 -	8,691.25	
472.00	2015	1974 -	8,706.04	
472.00	2015	1974 -	8,706.04	
472.00	2015	1976 -	8,710.73	
472.00	2015	2011 -	8,719.08	
472.00	2015	1976 -	8,733.03	
472.00	2015	1977 -	8,886.35	
472.00	2015	2003 -	8,886.63	
472.00	2015	1977 -	8,916.59	
472.00	2015	1974 -	8,963.52	
472.00	2015	2010 -	8,980.00	
472.00	2015	1976 -	9,048.57	
472.00	2015	1976 -	9,051.06	
472.00	2015	1964 -	9,098.65	
472.00	2015	1976 -	9,207.40	
472.00	2015	2007 -	9,240.00	
472.00	2015	1977 -	9,249.30	
472.00	2015	1974 -	9,261.75	
472.00	2015	1974 -	9,304.66	
472.00	2015	1976 -	9,311.81	
472.00	2015	1976 -	9,335.75	
472.00	2015	1962 -	9,405.20	
472.00	2015	1976 -	9,408.06	
472.00	2015	2002 -	9,449.43	
472.00	2015	2004 -	9,483.64	
472.00	2015	1990 -	9,498.04	
472.00	2015	1962 -	9,526.10	
472.00	2015	1976 -	9,536.60	
472.00	2015	1969 -	9,545.76	
472.00	2015	1977 -	9,552.68	
472.00	2015	1974 -	9,553.27	
472.00	2015	1990 -	9,555.92	
472.00	2015	1974 -	9,603.84	
472.00	2015	1976 -	9,612.15	
472.00	2015	1969 -	9,640.03	
472.00	2015	1974 -	9,672.80	
472.00	2015	1962 -	9,681.04	
472.00	2015	2004 -	9,704.12	
472.00	2015	2004 -	9,704.77	
472.00	2015	2013 -	9,738.58	
472.00	2015	2005 -	9,740.57	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1969 -	9,749.64	
472.00	2015	1969 -	9,749.64	
472.00	2015	2013 -	9,752.33	
472.00	2015	1977 -	9,761.87	
472.00	2015	1974 -	9,771.07	
472.00	2015	2002 -	9,774.33	
472.00	2015	1976 -	9,774.81	
472.00	2015	2004 -	9,784.12	
472.00	2015	1962 -	9,804.94	
472.00	2015	2010 -	9,806.00	
472.00	2015	1976 -	9,820.29	
472.00	2015	1976 -	9,849.38	
472.00	2015	1964 -	9,870.03	
472.00	2015	1974 -	9,909.48	
472.00	2015	1976 -	9,916.53	
472.00	2015	1976 -	9,930.47	
472.00	2015	1976 -	10,005.43	
472.00	2015	1976 -	10,019.39	
472.00	2015	1976 -	10,032.80	
472.00	2015	2007 -	10,149.57	
472.00	2015	2005 -	10,260.00	
472.00	2015	1976 -	10,266.50	
472.00	2015	1974 -	10,310.23	
472.00	2015	1976 -	10,314.31	
472.00	2015	1976 -	10,366.84	
472.00	2015	1962 -	10,408.05	
472.00	2015	1962 -	10,408.05	
472.00	2015	1974 -	10,418.54	
472.00	2015	1976 -	10,442.60	
472.00	2015	1976 -	10,474.95	
472.00	2015	1976 -	10,504.20	
472.00	2015	1977 -	10,688.20	
472.00	2015	1976 -	10,705.80	
472.00	2015	1964 -	10,742.46	
472.00	2015	2006 -	10,754.14	
472.00	2015	1962 -	10,796.93	
472.00	2015	1976 -	10,859.72	
472.00	2015	1976 -	10,909.14	
472.00	2015	2005 -	10,923.14	
472.00	2015	1976 -	10,925.01	
472.00	2015	2005 -	10,937.12	
472.00	2015	1976 -	10,964.27	
472.00	2015	1961 -	10,983.57	South
472.00	2015	2004 -	11,070.00	
472.00	2015	1964 -	11,157.90	
472.00	2015	1974 -	11,187.91	
472.00	2015	1976 -	11,284.00	
472.00	2015	1973 -	11,295.80	
472.00	2015	1977 -	11,295.87	
472.00	2015	1964 -	11,417.49	
472.00	2015	1976 -	11,435.03	
472.00	2015	2009 -	11,519.82	
472.00	2015	1962 -	11,564.50	
472.00	2015	1977 -	11,621.50	
472.00	2015	1962 -	11,635.62	
472.00	2015	1959 -	11,651.14	
472.00	2015	1969 -	11,668.35	
472.00	2015	1964 -	11,787.49	
472.00	2015	1976 -	11,878.47	
472.00	2015	1977 -	11,882.91	
472.00	2015	1990 -	11,891.81	
472.00	2015	1976 -	11,982.63	
472.00	2015	2005 -	11,998.15	
472.00	2015	1976 -	11,999.03	
472.00	2015	1976 -	12,044.62	
472.00	2015	1976 -	12,164.68	
472.00	2015	1976 -	12,199.78	
472.00	2015	1974 -	12,205.86	
472.00	2015	1990 -	12,224.09	
472.00	2015	2013 -	12,227.28	
472.00	2015	1976 -	12,268.90	
472.00	2015	2010 -	12,269.00	
472.00	2015	1976 -	12,319.00	
472.00	2015	1976 -	12,352.29	
472.00	2015	1976 -	12,389.39	
472.00	2015	1976 -	12,442.03	
472.00	2015	1974 -	12,503.36	
472.00	2015	1974 -	12,505.96	
472.00	2015	1977 -	12,547.49	
472.00	2015	1992 -	12,565.00	South
472.00	2015	1976 -	12,571.68	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1976 -	12,580.80	
472.00	2015	1976 -	12,705.88	
472.00	2015	1976 -	12,765.35	
472.00	2015	2005 -	12,812.00	
472.00	2015	1964 -	12,813.57	
472.00	2015	1976 -	12,844.21	
472.00	2015	2004 -	12,880.40	
472.00	2015	1976 -	12,883.45	
472.00	2015	2003 -	12,917.62	
472.00	2015	1976 -	12,928.24	
472.00	2015	1976 -	12,928.24	
472.00	2015	2007 -	12,998.00	
472.00	2015	1976 -	13,028.44	
472.00	2015	2004 -	13,028.64	
472.00	2015	1976 -	13,038.13	
472.00	2015	1976 -	13,043.86	
472.00	2015	2008 -	13,108.35	
472.00	2015	2006 -	13,124.82	
472.00	2015	1964 -	13,126.08	
472.00	2015	1964 -	13,259.01	
472.00	2015	1977 -	13,274.43	
472.00	2015	1974 -	13,293.24	
472.00	2015	1962 -	13,307.96	
472.00	2015	1974 -	13,383.23	
472.00	2015	1976 -	13,413.05	
472.00	2015	1964 -	13,421.64	
472.00	2015	1976 -	13,424.51	
472.00	2015	1964 -	13,510.98	
472.00	2015	1976 -	13,525.07	
472.00	2015	1976 -	13,555.26	
472.00	2015	1964 -	13,610.63	
472.00	2015	1990 -	13,620.06	
472.00	2015	1990 -	13,620.06	
472.00	2015	1976 -	13,624.59	
472.00	2015	1976 -	13,679.83	
472.00	2015	1976 -	13,683.25	
472.00	2015	1964 -	13,688.36	
472.00	2015	1976 -	13,765.99	
472.00	2015	1964 -	13,945.13	
472.00	2015	1964 -	13,999.49	
472.00	2015	1976 -	14,059.82	
472.00	2015	2009 -	14,082.00	
472.00	2015	1976 -	14,133.54	
472.00	2015	1964 -	14,158.84	
472.00	2015	1976 -	14,166.80	
472.00	2015	2012 -	14,182.00	
472.00	2015	2004 -	14,209.91	
472.00	2015	2008 -	14,230.00	
472.00	2015	1959 -	14,257.14	
472.00	2015	1976 -	14,273.94	
472.00	2015	2009 -	14,285.71	
472.00	2015	2004 -	14,289.75	
472.00	2015	1964 -	14,328.60	
472.00	2015	1976 -	14,332.76	
472.00	2015	1976 -	14,515.19	
472.00	2015	1976 -	14,544.27	
472.00	2015	2004 -	14,550.00	
472.00	2015	1974 -	14,604.67	
472.00	2015	1977 -	14,688.07	
472.00	2015	2005 -	14,734.21	
472.00	2015	1976 -	14,773.75	
472.00	2015	1974 -	14,792.36	
472.00	2015	1974 -	14,818.80	
472.00	2015	1964 -	14,855.33	
472.00	2015	2004 -	14,862.00	
472.00	2015	1976 -	14,877.82	
472.00	2015	1990 -	14,903.60	
472.00	2015	2003 -	14,913.31	
472.00	2015	1962 -	14,934.79	
472.00	2015	2009 -	14,970.00	
472.00	2015	1974 -	15,033.20	
472.00	2015	1962 -	15,200.89	
472.00	2015	2004 -	15,319.84	
472.00	2015	1990 -	15,332.40	
472.00	2015	2007 -	15,365.55	
472.00	2015	1976 -	15,411.76	
472.00	2015	1976 -	15,674.85	
472.00	2015	1962 -	15,690.50	
472.00	2015	1976 -	15,707.82	
472.00	2015	1974 -	15,841.91	
472.00	2015	1977 -	16,037.35	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1976 -	16,160.30	
472.00	2015	1974 -	16,167.12	
472.00	2015	1976 -	16,228.27	
472.00	2015	1976 -	16,376.59	
472.00	2015	1976 -	16,496.87	
472.00	2015	1964 -	16,511.90	
472.00	2015	1974 -	16,540.07	
472.00	2015	1974 -	16,627.56	
472.00	2015	1976 -	16,660.76	
472.00	2015	1976 -	16,735.61	
472.00	2015	1976 -	16,742.08	
472.00	2015	1976 -	16,776.38	
472.00	2015	1976 -	16,784.10	
472.00	2015	1974 -	16,784.14	
472.00	2015	2004 -	16,850.00	
472.00	2015	1976 -	16,875.72	
472.00	2015	1962 -	16,877.70	
472.00	2015	1974 -	16,906.91	
472.00	2015	2004 -	16,938.34	
472.00	2015	1976 -	17,009.37	
472.00	2015	1974 -	17,045.31	
472.00	2015	1977 -	17,053.98	
472.00	2015	1976 -	17,146.73	
472.00	2015	1974 -	17,224.08	
472.00	2015	1962 -	17,282.31	
472.00	2015	1974 -	17,569.54	
472.00	2015	1976 -	17,628.07	
472.00	2015	1976 -	17,632.00	
472.00	2015	1974 -	17,682.10	
472.00	2015	1974 -	17,722.37	
472.00	2015	1962 -	17,767.34	
472.00	2015	2009 -	18,113.00	
472.00	2015	1976 -	18,261.14	
472.00	2015	1976 -	18,292.82	
472.00	2015	1976 -	18,292.82	
472.00	2015	1974 -	18,347.68	
472.00	2015	1976 -	18,616.73	
472.00	2015	1969 -	18,736.85	
472.00	2015	1964 -	18,829.86	
472.00	2015	1962 -	18,876.98	
472.00	2015	1964 -	18,882.12	
472.00	2015	2005 -	19,061.75	
472.00	2015	1974 -	19,074.57	
472.00	2015	1976 -	19,392.37	
472.00	2015	1976 -	19,411.76	
472.00	2015	1977 -	19,523.73	
472.00	2015	1976 -	19,688.53	
472.00	2015	1976 -	19,712.34	
472.00	2015	2008 -	19,791.00	
472.00	2015	1976 -	19,928.23	
472.00	2015	2013 -	19,970.48	
472.00	2015	2003 -	20,010.39	
472.00	2015	1964 -	20,019.14	
472.00	2015	1976 -	20,135.74	
472.00	2015	1976 -	20,157.49	
472.00	2015	1964 -	20,308.03	
472.00	2015	1976 -	20,447.85	
472.00	2015	1976 -	20,449.25	
472.00	2015	1976 -	20,528.37	
472.00	2015	1976 -	20,555.91	
472.00	2015	1976 -	20,655.99	
472.00	2015	2004 -	20,795.70	
472.00	2015	2005 -	20,863.33	
472.00	2015	1976 -	20,888.16	
472.00	2015	2007 -	21,271.35	
472.00	2015	1964 -	21,271.60	
472.00	2015	1969 -	21,386.65	
472.00	2015	2008 -	21,708.00	
472.00	2015	1976 -	21,897.08	
472.00	2015	1974 -	21,913.16	
472.00	2015	1974 -	21,951.47	
472.00	2015	1976 -	21,952.16	
472.00	2015	1976 -	22,024.88	
472.00	2015	1976 -	22,307.68	
472.00	2015	1976 -	22,340.01	
472.00	2015	1976 -	22,356.17	
472.00	2015	1976 -	22,426.26	
472.00	2015	2004 -	22,549.55	
472.00	2015	1976 -	22,610.27	
472.00	2015	1976 -	22,863.60	
472.00	2015	1977 -	22,905.52	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1976 -	22,993.73	
472.00	2015	1976 -	23,366.12	
472.00	2015	2005 -	23,559.92	
472.00	2015	1976 -	23,785.80	
472.00	2015	2006 -	23,925.00	
472.00	2015	1976 -	23,998.59	
472.00	2015	1976 -	24,187.79	
472.00	2015	1976 -	24,203.58	
472.00	2015	2007 -	24,254.00	
472.00	2015	2004 -	24,343.00	
472.00	2015	1976 -	24,353.58	
472.00	2015	1976 -	24,442.46	
472.00	2015	1976 -	24,498.90	
472.00	2015	1974 -	24,612.17	
472.00	2015	1964 -	24,745.35	
472.00	2015	1964 -	24,902.83	
472.00	2015	1974 -	25,006.72	
472.00	2015	1974 -	25,006.72	
472.00	2015	1974 -	25,006.72	
472.00	2015	1976 -	25,323.20	
472.00	2015	1974 -	25,448.74	
472.00	2015	1976 -	25,522.00	
472.00	2015	2004 -	25,532.23	
472.00	2015	1976 -	25,548.59	
472.00	2015	1976 -	25,649.64	
472.00	2015	1974 -	25,878.87	
472.00	2015	1976 -	26,207.62	
472.00	2015	2013 -	26,209.00	South
472.00	2015	2004 -	26,462.16	
472.00	2015	2006 -	27,061.77	
472.00	2015	2008 -	27,177.13	
472.00	2015	1976 -	27,216.76	
472.00	2015	1976 -	27,285.06	
472.00	2015	1976 -	27,411.88	
472.00	2015	2004 -	27,546.04	
472.00	2015	1964 -	27,756.79	
472.00	2015	1974 -	27,785.25	
472.00	2015	1959 -	28,128.21	
472.00	2015	1974 -	28,178.22	
472.00	2015	1962 -	28,257.16	
472.00	2015	1976 -	28,378.79	
472.00	2015	1976 -	28,904.32	
472.00	2015	1976 -	28,992.60	
472.00	2015	1976 -	29,088.55	
472.00	2015	1976 -	29,088.55	
472.00	2015	1974 -	29,173.10	
472.00	2015	1990 -	29,921.15	
472.00	2015	1976 -	29,948.28	
472.00	2015	1976 -	29,948.28	
472.00	2015	1976 -	30,023.26	
472.00	2015	1977 -	30,691.00	
472.00	2015	1976 -	30,848.06	
472.00	2015	2013 -	30,892.50	
472.00	2015	1976 -	31,305.74	
472.00	2015	1976 -	31,868.12	
472.00	2015	2004 -	31,898.23	
472.00	2015	1976 -	32,320.61	
472.00	2015	1976 -	32,320.61	
472.00	2015	1976 -	32,336.77	
472.00	2015	2006 -	32,458.26	
472.00	2015	1976 -	33,547.82	
472.00	2015	1976 -	33,936.64	
472.00	2015	1976 -	34,906.26	
472.00	2015	1964 -	35,076.55	
472.00	2015	1976 -	35,633.47	
472.00	2015	1974 -	35,657.74	
472.00	2015	1964 -	35,667.24	
472.00	2015	1976 -	35,683.43	
472.00	2015	2005 -	36,058.94	
472.00	2015	1976 -	36,804.58	
472.00	2015	1976 -	36,830.95	
472.00	2015	1974 -	37,296.62	
472.00	2015	1977 -	37,537.68	
472.00	2015	1974 -	37,952.80	
472.00	2015	1976 -	38,784.73	
472.00	2015	1976 -	39,000.74	
472.00	2015	1976 -	39,188.09	
472.00	2015	2002 -	39,430.37	
472.00	2015	1976 -	39,996.75	
472.00	2015	2004 -	40,085.05	
472.00	2015	1976 -	41,234.65	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1974 -	41,664.37	
472.00	2015	1962 -	42,485.18	
472.00	2015	1974 -	42,643.28	
472.00	2015	1976 -	44,076.92	
472.00	2015	1959 -	44,456.31	
472.00	2015	1976 -	44,664.29	
472.00	2015	2003 -	45,058.96	
472.00	2015	2004 -	45,163.87	
472.00	2015	1976 -	45,484.49	
472.00	2015	1976 -	45,843.55	
472.00	2015	1976 -	45,895.27	
472.00	2015	1974 -	46,023.25	
472.00	2015	1976 -	46,051.24	
472.00	2015	2008 -	46,164.00	
472.00	2015	1976 -	46,541.68	
472.00	2015	1976 -	46,541.68	
472.00	2015	1990 -	46,881.13	
472.00	2015	1964 -	48,103.46	
472.00	2015	1976 -	48,261.78	
472.00	2015	2008 -	48,300.00	
472.00	2015	1976 -	49,127.33	
472.00	2015	1976 -	49,225.58	
472.00	2015	1976 -	49,328.94	
472.00	2015	1976 -	49,376.54	
472.00	2015	1964 -	49,385.38	
472.00	2015	1990 -	50,039.48	
472.00	2015	1974 -	51,022.21	
472.00	2015	1976 -	51,149.39	
472.00	2015	1976 -	51,664.49	
472.00	2015	1976 -	52,201.64	
472.00	2015	1969 -	53,346.85	
472.00	2015	1976 -	53,465.02	
472.00	2015	1976 -	53,636.31	
472.00	2015	1976 -	54,078.84	
472.00	2015	1959 -	54,789.33	
472.00	2015	2004 -	54,913.11	
472.00	2015	1976 -	54,917.43	
472.00	2015	1976 -	54,945.04	
472.00	2015	1976 -	55,035.53	
472.00	2015	1976 -	55,341.64	
472.00	2015	1976 -	55,547.07	
472.00	2015	1964 -	55,658.79	
472.00	2015	1977 -	56,191.83	
472.00	2015	1976 -	56,645.10	
472.00	2015	2005 -	57,272.95	
472.00	2015	1974 -	58,284.83	
472.00	2015	1974 -	58,559.45	
472.00	2015	2009 -	58,704.53	
472.00	2015	2005 -	58,965.00	
472.00	2015	1974 -	59,020.50	
472.00	2015	1974 -	59,505.95	
472.00	2015	1969 -	60,577.69	
472.00	2015	1962 -	62,622.41	
472.00	2015	2013 -	63,446.86	
472.00	2015	2003 -	63,699.75	
472.00	2015	1990 -	63,778.32	
472.00	2015	1962 -	65,248.61	
472.00	2015	1976 -	65,707.80	
472.00	2015	1976 -	65,812.26	
472.00	2015	1964 -	66,888.41	
472.00	2015	1976 -	67,301.44	
472.00	2015	1976 -	67,598.43	
472.00	2015	1974 -	69,463.12	
472.00	2015	1974 -	69,463.12	
472.00	2015	1976 -	70,678.06	
472.00	2015	1974 -	70,741.74	
472.00	2015	1974 -	71,083.11	
472.00	2015	1976 -	71,568.66	
472.00	2015	1962 -	74,215.90	
472.00	2015	1976 -	74,696.48	
472.00	2015	1976 -	74,696.48	
472.00	2015	1976 -	75,638.35	
472.00	2015	1977 -	76,386.61	
472.00	2015	1976 -	77,310.90	
472.00	2015	1973 -	77,551.96	
472.00	2015	1962 -	80,281.11	
472.00	2015	1976 -	80,961.83	
472.00	2015	1977 -	81,441.86	
472.00	2015	1976 -	84,455.03	
472.00	2015	1976 -	85,880.56	
472.00	2015	1976 -	87,661.25	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2015	1962 -	88,713.53	
472.00	2015	1976 -	88,929.51	
472.00	2015	2003 -	90,426.24	
472.00	2015	1980 -	93,329.00	South
472.00	2015	1976 -	97,984.10	
472.00	2015	2002 -	98,354.07	
472.00	2015	1976 -	103,555.23	
472.00	2015	1976 -	106,455.85	
472.00	2015	1976 -	107,643.95	
472.00	2015	1959 -	108,474.51	
472.00	2015	1959 -	117,366.32	
472.00	2015	1959 -	121,458.00	South
472.00	2015	1960 -	121,703.00	South
472.00	2015	1976 -	124,791.17	
472.00	2015	1976 -	124,963.76	
472.00	2015	1976 -	130,116.24	
472.00	2015	1984 -	130,569.00	South
472.00	2015	1976 -	133,873.18	
472.00	2015	1976 -	134,061.36	
472.00	2015	1962 -	136,479.13	
472.00	2015	1976 -	143,547.33	
472.00	2015	1976 -	145,004.00	
472.00	2015	1977 -	146,428.00	
472.00	2015	1970 -	151,362.80	South
472.00	2015	1976 -	155,572.67	
472.00	2015	2003 -	157,239.71	
472.00	2015	1992 -	178,358.00	South
472.00	2015	1962 -	178,472.91	
472.00	2015	1962 -	182,541.30	
472.00	2015	1962 -	184,114.79	
472.00	2015	1995 -	193,445.00	South
472.00	2015	1959 -	220,312.18	
472.00	2015	1976 -	223,777.14	
472.00	2015	1962 -	238,524.62	
472.00	2015	1976 -	242,562.41	
472.00	2015	1976 -	245,636.66	
472.00	2015	1976 -	254,267.04	
472.00	2015	1976 -	256,874.07	
472.00	2015	1976 -	257,745.43	
472.00	2015	2010 -	260,403.15	
472.00	2015	1976 -	267,801.54	
472.00	2015	1962 -	276,684.53	
472.00	2015	1962 -	280,978.04	
472.00	2015	1959 -	447,140.65	South
472.00	2015	1997 -	666,978.00	North
472.00	2015	1966 -	806,228.08	South
472.00	2014	1959 -	4.24	South
472.00	2014	1968 -	1,171.00	South
472.00	2014	1969 -	1,262.00	North
472.00	2014	1983 -	1,604.02	North
472.00	2014	1983 -	1,656.59	North
472.00	2014	1986 -	1,789.67	North
472.00	2014	1985 -	2,468.17	North
472.00	2014	1990 -	2,585.23	North
472.00	2014	1968 -	2,829.00	North
472.00	2014	2010 -	3,167.10	North
472.00	2014	1974 -	3,315.00	North
472.00	2014	2009 -	3,680.00	North
472.00	2014	1969 -	3,704.00	North
472.00	2014	1996 -	4,115.00	North
472.00	2014	1982 -	4,517.00	South
472.00	2014	1998 -	5,345.00	North
472.00	2014	1969 -	6,191.00	North
472.00	2014	1996 -	8,714.92	North
472.00	2014	2002 -	10,817.00	North
472.00	2014	1969 -	11,382.00	North
472.00	2014	1997 -	12,006.00	North
472.00	2014	2009 -	12,071.00	South
472.00	2014	1988 -	26,588.00	North
472.00	2014	1982 -	28,388.00	South
472.00	2014	1974 -	35,774.00	South
472.00	2014	1997 -	37,791.00	North
472.00	2014	1994 -	47,551.00	North
472.00	2014	1995 -	66,344.45	South
472.00	2014	1995 -	84,331.71	South
472.00	2014	1995 -	151,096.44	South
472.00	2014	1960 -	151,684.92	South
472.00	2014	2003 -	192,962.19	North
472.00	2014	1972 -	803,844.00	South
472.00	2013	2006	20,246.12	1.50-S1.5 - Retirement
472.00	2013	1960 -	75.98	South

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2013	1960 -	135.40	South
472.00	2013	1960 -	414.00	South
472.00	2013	1984 -	446.28	North
472.00	2013	1984 -	446.28	North
472.00	2013	1968 -	478.00	South
472.00	2013	1960 -	480.14	South
472.00	2013	1983 -	676.69	North
472.00	2013	1984 -	870.73	North
472.00	2013	1984 -	937.80	North
472.00	2013	1984 -	937.80	North
472.00	2013	1984 -	937.80	North
472.00	2013	1984 -	937.80	North
472.00	2013	1984 -	955.91	North
472.00	2013	1994 -	1,166.12	North
472.00	2013	1984 -	1,166.54	North
472.00	2013	1981 -	1,197.53	North
472.00	2013	1989 -	1,251.34	North
472.00	2013	1989 -	1,307.48	North
472.00	2013	1984 -	1,313.96	North
472.00	2013	1989 -	1,384.39	North
472.00	2013	1988 -	1,385.94	North
472.00	2013	1987 -	1,452.35	North
472.00	2013	1986 -	1,558.54	North
472.00	2013	1990 -	1,575.96	North
472.00	2013	1982 -	1,633.34	North
472.00	2013	1994 -	1,635.58	North
472.00	2013	1988 -	1,638.58	North
472.00	2013	1929 -	1,762.88	South
472.00	2013	1996 -	1,899.23	North
472.00	2013	1993 -	1,924.85	North
472.00	2013	1988 -	2,019.80	North
472.00	2013	1992 -	2,071.84	North
472.00	2013	1986 -	2,082.29	North
472.00	2013	1993 -	2,166.20	North
472.00	2013	1998 -	2,260.83	North
472.00	2013	1982 -	2,334.49	North
472.00	2013	1981 -	2,464.06	North
472.00	2013	1983 -	3,155.32	North
472.00	2013	1995 -	3,294.71	North
472.00	2013	1959 -	3,369.00	South
472.00	2013	1996 -	3,615.61	North
472.00	2013	2008 -	3,631.16	South
472.00	2013	2009 -	5,214.25	South
472.00	2013	2005 -	5,976.10	South
472.00	2013	2005 -	7,958.63	South
472.00	2013	1998 -	9,017.34	1.50-S1.5 - Retirement
472.00	2013	1983 -	9,175.94	North
472.00	2013	1988 -	9,463.58	North
472.00	2013	1985 -	10,038.81	South
472.00	2013	2008 -	10,606.51	South
472.00	2013	1988 -	12,601.61	North
472.00	2013	1988 -	14,315.84	North
472.00	2013	2009 -	15,761.59	South
472.00	2013	1984 -	19,147.79	South
472.00	2013	1997 -	21,869.90	South
472.00	2013	1999 -	23,894.73	1.50-S1.5 - Retirement
472.00	2013	2006 -	25,731.51	South
472.00	2013	2006 -	25,731.51	South
472.00	2013	2001 -	26,353.41	1.50-S1.5 - Retirement
472.00	2013	2002 -	26,927.02	1.50-S1.5 - Retirement
472.00	2013	2006 -	33,982.66	South
472.00	2013	1990 -	34,145.51	North
472.00	2013	2009 -	34,385.68	South
472.00	2013	2003 -	35,726.02	1.50-S1.5 - Retirement
472.00	2013	1983 -	42,891.66	South
472.00	2013	2000 -	43,094.32	1.50-S1.5 - Retirement
472.00	2013	2005 -	47,242.86	1.50-S1.5 - Retirement
472.00	2013	2004 -	47,364.27	1.50-S1.5 - Retirement
472.00	2013	2008 -	50,305.10	1.50-S1.5 - Retirement
472.00	2013	2009 -	51,870.12	1.50-S1.5 - Retirement
472.00	2013	2008 -	54,313.16	South
472.00	2013	1979 -	55,493.96	South
472.00	2013	1996 -	59,154.02	North
472.00	2013	1998 -	61,014.56	South
472.00	2013	1996 -	71,767.04	South
472.00	2013	2007 -	72,491.53	1.50-S1.5 - Retirement
472.00	2013	2006 -	82,758.02	South
472.00	2013	2010 -	100,475.85	1.50-S1.5 - Retirement
472.00	2013	1997 -	136,826.17	South
472.00	2013	1982 -	256,757.46	South

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2013	1997 -	400,474.91	South
472.00	2013	2002 -	462,886.51	South
472.00	2013	1995 -	605,331.00	South
472.00	2013	1959 -	734,747.93	South
472.00	2013	1982 -	1,194,680.95	South
472.00	2013	1959 -	6,579,059.55	South
472.00	2012	2006	3,322.51	7.90-S1.5 - Retirement
472.00	2012	1963 -	1,025.00	South
472.00	2012	2010 -	1,740.39	7.90-S1.5 - Retirement
472.00	2012	2009 -	2,004.55	7.90-S1.5 - Retirement
472.00	2012	1989 -	2,879.27	7.90-S1.5 - Retirement
472.00	2012	1988 -	3,145.44	7.90-S1.5 - Retirement
472.00	2012	2008 -	3,506.99	7.90-S1.5 - Retirement
472.00	2012	1981 -	5,426.89	North
472.00	2012	2007 -	8,063.76	7.90-S1.5 - Retirement
472.00	2012	1995 -	8,484.11	7.90-S1.5 - Retirement
472.00	2012	2005 -	10,889.14	7.90-S1.5 - Retirement
472.00	2012	1994 -	12,709.34	7.90-S1.5 - Retirement
472.00	2012	2004 -	14,891.23	7.90-S1.5 - Retirement
472.00	2012	2003 -	15,120.28	7.90-S1.5 - Retirement
472.00	2012	2002 -	15,377.25	7.90-S1.5 - Retirement
472.00	2012	1990 -	15,432.41	7.90-S1.5 - Retirement
472.00	2012	2000 -	15,432.44	North
472.00	2012	1992 -	16,908.58	7.90-S1.5 - Retirement
472.00	2012	2001 -	20,724.77	7.90-S1.5 - Retirement
472.00	2012	1998 -	37,714.19	7.90-S1.5 - Retirement
472.00	2012	1999 -	44,274.09	7.90-S1.5 - Retirement
472.00	2012	2000 -	49,119.18	7.90-S1.5 - Retirement
472.00	2012	1997 -	52,549.60	7.90-S1.5 - Retirement
472.00	2012	2001 -	57,165.20	North - 472.03
472.00	2012	1996 -	65,637.85	7.90-S1.5 - Retirement
472.00	2012	2002 -	66,043.77	North
472.00	2012	1991 -	98,778.50	7.90-S1.5 - Retirement
472.00	2012	1993 -	130,260.80	7.90-S1.5 - Retirement
472.00	2012	2001 -	214,972.58	North
472.00	2011	2006	610.34	12.64-S1.5 - Retirement
472.00	2011	1961 -	4.11	12.64-S1.5 - Retirement
472.00	2011	1960 -	72.74	12.64-S1.5 - Retirement
472.00	2011	1973 -	88.98	12.64-S1.5 - Retirement
472.00	2011	2010 -	129.86	12.64-S1.5 - Retirement
472.00	2011	2009 -	235.25	12.64-S1.5 - Retirement
472.00	2011	2008 -	505.72	12.64-S1.5 - Retirement
472.00	2011	1955 -	511.79	12.64-S1.5 - Retirement
472.00	2011	1971 -	1,021.56	12.64-S1.5 - Retirement
472.00	2011	2007 -	1,331.65	12.64-S1.5 - Retirement
472.00	2011	1978 -	1,530.35	12.64-S1.5 - Retirement
472.00	2011	1965 -	1,580.40	12.64-S1.5 - Retirement
472.00	2011	1976 -	1,601.73	12.64-S1.5 - Retirement
472.00	2011	2005 -	2,183.79	12.64-S1.5 - Retirement
472.00	2011	1995 -	2,762.26	12.64-S1.5 - Retirement
472.00	2011	1996 -	3,139.00	South
472.00	2011	2004 -	3,211.10	12.64-S1.5 - Retirement
472.00	2011	2003 -	3,456.73	12.64-S1.5 - Retirement
472.00	2011	2002 -	3,675.13	12.64-S1.5 - Retirement
472.00	2011	1989 -	4,111.95	12.64-S1.5 - Retirement
472.00	2011	1972 -	4,587.55	12.64-S1.5 - Retirement
472.00	2011	1974 -	4,588.00	South
472.00	2011	1975 -	4,704.96	12.64-S1.5 - Retirement
472.00	2011	1994 -	4,952.99	12.64-S1.5 - Retirement
472.00	2011	2001 -	5,104.51	12.64-S1.5 - Retirement
472.00	2011	1987 -	5,707.73	12.64-S1.5 - Retirement
472.00	2011	1970 -	5,756.45	12.64-S1.5 - Retirement
472.00	2011	1984 -	5,855.35	South
472.00	2011	1969 -	5,986.52	12.64-S1.5 - Retirement
472.00	2011	1986 -	6,025.85	12.64-S1.5 - Retirement
472.00	2011	1974 -	6,583.65	12.64-S1.5 - Retirement
472.00	2011	1980 -	6,937.02	12.64-S1.5 - Retirement
472.00	2011	1984 -	6,991.34	12.64-S1.5 - Retirement
472.00	2011	1963 -	7,247.34	12.64-S1.5 - Retirement
472.00	2011	1988 -	8,509.22	12.64-S1.5 - Retirement
472.00	2011	1998 -	9,011.90	12.64-S1.5 - Retirement
472.00	2011	1984 -	9,212.82	South
472.00	2011	1992 -	9,804.93	12.64-S1.5 - Retirement
472.00	2011	1977 -	10,327.94	12.64-S1.5 - Retirement
472.00	2011	1999 -	10,965.47	12.64-S1.5 - Retirement
472.00	2011	1968 -	11,191.40	12.64-S1.5 - Retirement
472.00	2011	1985 -	11,392.38	12.64-S1.5 - Retirement
472.00	2011	1982 -	11,781.81	12.64-S1.5 - Retirement
472.00	2011	1997 -	12,080.43	12.64-S1.5 - Retirement
472.00	2011	2000 -	12,258.63	12.64-S1.5 - Retirement
472.00	2011	1966 -	12,512.41	12.64-S1.5 - Retirement

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2011	1990 -	15,084.94	12.64-S1.5 - Retirement
472.00	2011	1967 -	16,510.51	12.64-S1.5 - Retirement
472.00	2011	1996 -	17,946.57	12.64-S1.5 - Retirement
472.00	2011	1981 -	20,689.51	12.64-S1.5 - Retirement
472.00	2011	1983 -	29,219.68	12.64-S1.5 - Retirement
472.00	2011	1979 -	48,796.69	12.64-S1.5 - Retirement
472.00	2011	1993 -	61,386.75	12.64-S1.5 - Retirement
472.00	2011	1991 -	72,545.66	12.64-S1.5 - Retirement
472.00	2010	1984 -	15.55	72.58-R1 - Retirement
472.00	2010	1961 -	24.26	72.58-R1 - Retirement
472.00	2010	1978 -	33.92	72.58-R1 - Retirement
472.00	2010	1958 -	48.65	72.58-R1 - Retirement
472.00	2010	2001 -	62.45	72.58-R1 - Retirement
472.00	2010	1982 -	124.86	72.58-R1 - Retirement
472.00	2010	1979 -	130.92	72.58-R1 - Retirement
472.00	2010	2000 -	192.01	72.58-R1 - Retirement
472.00	2010	1998 -	202.65	72.58-R1 - Retirement
472.00	2010	1975 -	217.25	72.58-R1 - Retirement
472.00	2010	1967 -	287.75	72.58-R1 - Retirement
472.00	2010	1970 -	335.54	72.58-R1 - Retirement
472.00	2010	1971 -	369.31	72.58-R1 - Retirement
472.00	2010	1966 -	384.46	72.58-R1 - Retirement
472.00	2010	1963 -	427.45	72.58-R1 - Retirement
472.00	2010	1994 -	442.88	72.58-R1 - Retirement
472.00	2010	1997 -	447.45	72.58-R1 - Retirement
472.00	2010	1983 -	460.65	72.58-R1 - Retirement
472.00	2010	1986 -	475.70	72.58-R1 - Retirement
472.00	2010	1999 -	559.94	72.58-R1 - Retirement
472.00	2010	1981 -	570.44	72.58-R1 - Retirement
472.00	2010	1988 -	703.28	72.58-R1 - Retirement
472.00	2010	1968 -	791.65	72.58-R1 - Retirement
472.00	2010	1965 -	840.57	72.58-R1 - Retirement
472.00	2010	1993 -	907.47	72.58-R1 - Retirement
472.00	2010	1989 -	977.93	72.58-R1 - Retirement
472.00	2010	1972 -	1,037.33	72.58-R1 - Retirement
472.00	2010	1991 -	1,187.60	72.58-R1 - Retirement
472.00	2010	1973 -	1,631.32	72.58-R1 - Retirement
472.00	2010	1972 -	1,771.00	South
472.00	2010	1992 -	2,057.52	72.58-R1 - Retirement
472.00	2010	1958 -	2,236.00	South
472.00	2010	2006 -	2,802.29	72.58-R1 - Retirement
472.00	2010	1996 -	2,840.25	72.58-R1 - Retirement
472.00	2010	1956 -	2,863.00	72.58-R1 - Retirement
472.00	2010	1954 -	3,032.04	72.58-R1 - Retirement
472.00	2010	1960 -	3,662.75	72.58-R1 - Retirement
472.00	2010	1987 -	3,873.40	72.58-R1 - Retirement
472.00	2010	1985 -	4,211.34	72.58-R1 - Retirement
472.00	2010	1980 -	4,778.20	72.58-R1 - Retirement
472.00	2010	2003 -	6,173.08	72.58-R1 - Retirement
472.00	2010	1969 -	6,944.82	72.58-R1 - Retirement
472.00	2010	2009 -	8,359.39	72.58-R1 - Retirement
472.00	2010	2010 -	9,088.95	72.58-R1 - Retirement
472.00	2010	2008 -	9,370.38	72.58-R1 - Retirement
472.00	2010	2002 -	9,554.82	72.58-R1 - Retirement
472.00	2010	2005 -	11,282.19	72.58-R1 - Retirement
472.00	2010	1959 -	11,811.90	72.58-R1 - Retirement
472.00	2010	1977 -	12,205.53	72.58-R1 - Retirement
472.00	2010	2004 -	13,007.73	72.58-R1 - Retirement
472.00	2010	1982 -	13,596.00	South
472.00	2010	2007 -	14,021.59	72.58-R1 - Retirement
472.00	2010	1995 -	14,672.90	72.58-R1 - Retirement
472.00	2010	1964 -	16,630.27	72.58-R1 - Retirement
472.00	2010	1990 -	51,020.67	72.58-R1 - Retirement
472.00	2010	1962 -	69,500.78	72.58-R1 - Retirement
472.00	2010	1974 -	77,734.57	72.58-R1 - Retirement
472.00	2010	1976 -	114,608.40	72.58-R1 - Retirement
472.00	2009	2008	6,769.00	Changed install year from 2009
472.00	2009	1972 -	215.00	SIM RET
472.00	2009	1971 -	361.00	SIM RET
472.00	2009	1970 -	431.00	SIM RET
472.00	2009	1973 -	794.00	SIM RET
472.00	2009	1976 -	878.00	SIM RET
472.00	2009	1977 -	2,397.00	SIM RET
472.00	2009	1981 -	3,499.00	SIM RET
472.00	2009	1974 -	3,802.00	SIM RET
472.00	2009	1986 -	3,830.00	SIM RET
472.00	2009	1982 -	4,481.00	SIM RET
472.00	2009	1985 -	5,701.00	SIM RET
472.00	2009	1984 -	6,013.00	SIM RET
472.00	2009	1980 -	7,208.00	SIM RET
472.00	2009	1975 -	7,938.00	SIM RET

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2009	1983 -	8,248.00	SIM RET
472.00	2009	1987 -	10,017.00	SIM RET
472.00	2009	2006 -	11,027.00	SIM RET
472.00	2009	1994 -	12,978.00	SIM RET
472.00	2009	2002 -	15,047.00	SIM RET
472.00	2009	1988 -	15,252.00	SIM RET
472.00	2009	2003 -	15,658.00	SIM RET
472.00	2009	1995 -	16,825.00	SIM RET
472.00	2009	1993 -	16,829.00	SIM RET
472.00	2009	2005 -	17,621.00	SIM RET
472.00	2009	1998 -	19,004.00	SIM RET
472.00	2009	2001 -	20,310.00	SIM RET
472.00	2009	2004 -	21,579.00	SIM RET
472.00	2009	2007 -	23,983.00	SIM RET
472.00	2009	1989 -	24,281.00	SIM RET
472.00	2009	1997 -	26,240.00	SIM RET
472.00	2009	1996 -	31,157.00	SIM RET
472.00	2009	2000 -	31,812.00	SIM RET
472.00	2009	1979 -	33,586.00	SIM RET
472.00	2009	1999 -	33,588.00	SIM RET
472.00	2009	1978 -	37,934.00	SIM RET
472.00	2009	1990 -	40,156.00	SIM RET
472.00	2009	2008 -	44,829.00	SIM RET
472.00	2009	1992 -	58,587.00	SIM RET
472.00	2009	1991 -	74,516.00	SIM RET
472.00	2008	1972 -	9,430.00	SIM RET
472.00	2008	1976 -	17,977.00	SIM RET
472.00	2008	1971 -	25,602.00	SIM RET
472.00	2008	1973 -	27,000.00	SIM RET
472.00	2008	2006 -	27,833.00	SIM RET
472.00	2008	1986 -	31,832.00	SIM RET
472.00	2008	1981 -	42,559.00	SIM RET
472.00	2008	1977 -	43,234.00	SIM RET
472.00	2008	2002 -	44,638.00	SIM RET
472.00	2008	2003 -	44,735.00	SIM RET
472.00	2008	2005 -	46,466.00	SIM RET
472.00	2008	1982 -	50,216.00	SIM RET
472.00	2008	1985 -	50,910.00	SIM RET
472.00	2008	2008 -	52,375.00	SIM RET
472.00	2008	2007 -	57,787.00	SIM RET
472.00	2008	1984 -	57,789.00	SIM RET
472.00	2008	2004 -	59,320.00	SIM RET
472.00	2008	1994 -	60,816.00	SIM RET
472.00	2008	2001 -	62,696.00	SIM RET
472.00	2008	1998 -	68,215.00	SIM RET
472.00	2008	1995 -	73,439.00	SIM RET
472.00	2008	1987 -	77,575.00	SIM RET
472.00	2008	1993 -	84,760.00	SIM RET
472.00	2008	1983 -	85,476.00	SIM RET
472.00	2008	1980 -	95,542.00	SIM RET
472.00	2008	1997 -	100,081.00	SIM RET
472.00	2008	2000 -	102,675.00	SIM RET
472.00	2008	1970 -	103,091.00	SIM RET
472.00	2008	1974 -	106,064.00	SIM RET
472.00	2008	1988 -	110,002.00	SIM RET
472.00	2008	1999 -	114,005.00	SIM RET
472.00	2008	1996 -	126,934.00	SIM RET
472.00	2008	1989 -	163,047.00	SIM RET
472.00	2008	1975 -	187,521.00	SIM RET
472.00	2008	1990 -	251,006.00	SIM RET
472.00	2008	1969 -	293,120.00	SIM RET
472.00	2008	1992 -	317,102.00	SIM RET
472.00	2008	1991 -	433,422.00	SIM RET
472.00	2008	1979 -	488,886.00	SIM RET
472.00	2008	1978 -	611,439.00	SIM RET
472.00	2007	1972 -	1,659.00	SIM RET
472.00	2007	1971 -	3,825.00	SIM RET
472.00	2007	1976 -	4,251.00	SIM RET
472.00	2007	1973 -	5,210.00	SIM RET
472.00	2007	1977 -	10,785.00	SIM RET
472.00	2007	1986 -	10,909.00	SIM RET
472.00	2007	1970 -	11,309.00	SIM RET
472.00	2007	1981 -	12,534.00	SIM RET
472.00	2007	1982 -	15,289.00	SIM RET
472.00	2007	1985 -	16,964.00	SIM RET
472.00	2007	2006 -	17,500.00	SIM RET
472.00	2007	1984 -	18,701.00	SIM RET
472.00	2007	2007 -	18,798.00	SIM RET
472.00	2007	1974 -	22,074.00	SIM RET
472.00	2007	2002 -	26,145.00	SIM RET
472.00	2007	2003 -	26,618.00	SIM RET

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2007	1983 -	26,853.00	SIM RET
472.00	2007	1980 -	27,155.00	SIM RET
472.00	2007	1994 -	27,159.00	SIM RET
472.00	2007	1987 -	27,377.00	SIM RET
472.00	2007	2005 -	28,645.00	SIM RET
472.00	2007	1969 -	31,387.00	SIM RET
472.00	2007	1995 -	34,142.00	SIM RET
472.00	2007	1998 -	35,803.00	SIM RET
472.00	2007	2004 -	35,919.00	SIM RET
472.00	2007	2001 -	36,009.00	SIM RET
472.00	2007	1993 -	36,415.00	SIM RET
472.00	2007	1988 -	39,944.00	SIM RET
472.00	2007	1975 -	41,747.00	SIM RET
472.00	2007	1997 -	50,496.00	SIM RET
472.00	2007	2000 -	57,596.00	SIM RET
472.00	2007	1989 -	61,079.00	SIM RET
472.00	2007	1996 -	61,489.00	SIM RET
472.00	2007	1999 -	61,995.00	SIM RET
472.00	2007	1990 -	96,993.00	SIM RET
472.00	2007	1992 -	131,242.00	SIM RET
472.00	2007	1979 -	133,600.00	SIM RET
472.00	2007	1978 -	160,066.00	SIM RET
472.00	2007	1991 -	173,253.00	SIM RET
472.00	2006	1972 -	5,337.00	SIM RET
472.00	2006	2006 -	11,040.00	SIM RET
472.00	2006	1976 -	11,084.00	SIM RET
472.00	2006	1971 -	13,196.00	SIM RET
472.00	2006	1973 -	15,742.00	SIM RET
472.00	2006	1986 -	21,018.00	SIM RET
472.00	2006	1977 -	27,040.00	SIM RET
472.00	2006	1981 -	27,579.00	SIM RET
472.00	2006	1982 -	32,709.00	SIM RET
472.00	2006	1985 -	33,513.00	SIM RET
472.00	2006	2002 -	34,853.00	SIM RET
472.00	2006	2003 -	34,918.00	SIM RET
472.00	2006	2005 -	36,248.00	SIM RET
472.00	2006	1984 -	37,938.00	SIM RET
472.00	2006	1994 -	42,295.00	SIM RET
472.00	2006	1970 -	42,412.00	SIM RET
472.00	2006	2004 -	46,305.00	SIM RET
472.00	2006	2001 -	48,777.00	SIM RET
472.00	2006	1998 -	50,795.00	SIM RET
472.00	2006	1987 -	51,364.00	SIM RET
472.00	2006	1995 -	51,791.00	SIM RET
472.00	2006	1983 -	55,911.00	SIM RET
472.00	2006	1993 -	58,212.00	SIM RET
472.00	2006	1980 -	61,530.00	SIM RET
472.00	2006	1974 -	63,134.00	SIM RET
472.00	2006	1988 -	73,067.00	SIM RET
472.00	2006	1997 -	73,128.00	SIM RET
472.00	2006	2000 -	79,098.00	SIM RET
472.00	2006	1999 -	86,504.00	SIM RET
472.00	2006	1996 -	91,048.00	SIM RET
472.00	2006	1989 -	108,786.00	SIM RET
472.00	2006	1975 -	113,778.00	SIM RET
472.00	2006	1969 -	131,310.00	SIM RET
472.00	2006	1990 -	168,215.00	SIM RET
472.00	2006	1992 -	215,647.00	SIM RET
472.00	2006	1991 -	292,426.00	SIM RET
472.00	2006	1979 -	312,362.00	SIM RET
472.00	2006	1978 -	386,917.00	SIM RET
472.00	2005	1972 -	18,581.00	SIM RET
472.00	2005	2005 -	20,427.00	SIM RET
472.00	2005	1976 -	25,329.00	SIM RET
472.00	2005	1986 -	32,765.00	SIM RET
472.00	2005	1964 -	37,221.00	SIM RET
472.00	2005	1963 -	37,856.00	SIM RET
472.00	2005	2003 -	39,890.00	SIM RET
472.00	2005	2002 -	40,379.00	SIM RET
472.00	2005	1973 -	47,659.00	SIM RET
472.00	2005	1981 -	49,408.00	SIM RET
472.00	2005	1967 -	50,116.00	SIM RET
472.00	2005	2004 -	52,034.00	SIM RET
472.00	2005	1985 -	53,522.00	SIM RET
472.00	2005	1994 -	55,448.00	SIM RET
472.00	2005	1971 -	56,265.00	SIM RET
472.00	2005	1982 -	56,714.00	SIM RET
472.00	2005	2001 -	57,320.00	SIM RET
472.00	2005	1977 -	57,921.00	SIM RET
472.00	2005	1998 -	62,048.00	SIM RET
472.00	2005	1984 -	62,137.00	SIM RET

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2005	1995 -	66,575.00	SIM RET
472.00	2005	1965 -	69,206.00	SIM RET
472.00	2005	1968 -	77,637.00	SIM RET
472.00	2005	1993 -	77,927.00	SIM RET
472.00	2005	1987 -	78,259.00	SIM RET
472.00	2005	1997 -	90,659.00	SIM RET
472.00	2005	1983 -	94,116.00	SIM RET
472.00	2005	2000 -	94,152.00	SIM RET
472.00	2005	1999 -	104,221.00	SIM RET
472.00	2005	1988 -	108,872.00	SIM RET
472.00	2005	1980 -	114,326.00	SIM RET
472.00	2005	1996 -	114,872.00	SIM RET
472.00	2005	1989 -	158,578.00	SIM RET
472.00	2005	1974 -	170,568.00	SIM RET
472.00	2005	1990 -	240,016.00	SIM RET
472.00	2005	1970 -	276,049.00	SIM RET
472.00	2005	1975 -	280,399.00	SIM RET
472.00	2005	1992 -	294,769.00	SIM RET
472.00	2005	1991 -	408,387.00	SIM RET
472.00	2005	1966 -	447,281.00	SIM RET
472.00	2005	1979 -	604,672.00	SIM RET
472.00	2005	1978 -	785,418.00	SIM RET
472.00	2005	1969 -	2,931,002.00	SIM RET
472.00	2004	1964 -	48.00	SIM RET
472.00	2004	1963 -	49.00	SIM RET
472.00	2004	1972 -	56.00	SIM RET
472.00	2004	1967 -	64.00	SIM RET
472.00	2004	1965 -	89.00	SIM RET
472.00	2004	1968 -	98.00	SIM RET
472.00	2004	1976 -	131.00	SIM RET
472.00	2004	1971 -	143.00	SIM RET
472.00	2004	1973 -	167.00	SIM RET
472.00	2004	1977 -	338.00	SIM RET
472.00	2004	1981 -	443.00	SIM RET
472.00	2004	1986 -	481.00	SIM RET
472.00	2004	1970 -	556.00	SIM RET
472.00	2004	1982 -	561.00	SIM RET
472.00	2004	1966 -	570.00	SIM RET
472.00	2004	1974 -	683.00	SIM RET
472.00	2004	1985 -	712.00	SIM RET
472.00	2004	1984 -	747.00	SIM RET
472.00	2004	1980 -	925.00	SIM RET
472.00	2004	1983 -	1,032.00	SIM RET
472.00	2004	1987 -	1,260.00	SIM RET
472.00	2004	1975 -	1,286.00	SIM RET
472.00	2004	1994 -	1,751.00	SIM RET
472.00	2004	2004 -	1,755.00	SIM RET
472.00	2004	1988 -	1,942.00	SIM RET
472.00	2004	1993 -	2,252.00	SIM RET
472.00	2004	1995 -	2,301.00	SIM RET
472.00	2004	2002 -	2,316.00	SIM RET
472.00	2004	2003 -	2,476.00	SIM RET
472.00	2004	1998 -	2,727.00	SIM RET
472.00	2004	2001 -	3,088.00	SIM RET
472.00	2004	1989 -	3,103.00	SIM RET
472.00	2004	1997 -	3,682.00	SIM RET
472.00	2004	1969 -	4,232.00	SIM RET
472.00	2004	1996 -	4,335.00	SIM RET
472.00	2004	1979 -	4,389.00	SIM RET
472.00	2004	2000 -	4,720.00	SIM RET
472.00	2004	1999 -	4,892.00	SIM RET
472.00	2004	1978 -	5,147.00	SIM RET
472.00	2004	1990 -	5,189.00	SIM RET
472.00	2004	1992 -	7,709.00	SIM RET
472.00	2004	1991 -	9,749.00	SIM RET
472.00	2003	1964 -	262.00	SIM RET
472.00	2003	1972 -	272.00	SIM RET
472.00	2003	1963 -	325.00	SIM RET
472.00	2003	1967 -	332.00	SIM RET
472.00	2003	1965 -	477.00	SIM RET
472.00	2003	1968 -	503.00	SIM RET
472.00	2003	1976 -	607.00	SIM RET
472.00	2003	1971 -	705.00	SIM RET
472.00	2003	1973 -	798.00	SIM RET
472.00	2003	1977 -	1,543.00	SIM RET
472.00	2003	1981 -	1,928.00	SIM RET
472.00	2003	1986 -	1,974.00	SIM RET
472.00	2003	1982 -	2,420.00	SIM RET
472.00	2003	1970 -	2,775.00	SIM RET
472.00	2003	1985 -	2,959.00	SIM RET
472.00	2003	1966 -	3,023.00	SIM RET

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2003	1984 -	3,156.00	SIM RET
472.00	2003	1974 -	3,243.00	SIM RET
472.00	2003	2003 -	4,074.00	SIM RET
472.00	2003	1980 -	4,077.00	SIM RET
472.00	2003	1983 -	4,385.00	SIM RET
472.00	2003	1987 -	5,136.00	SIM RET
472.00	2003	1975 -	6,001.00	SIM RET
472.00	2003	1994 -	6,525.00	SIM RET
472.00	2003	2002 -	7,719.00	SIM RET
472.00	2003	1988 -	7,770.00	SIM RET
472.00	2003	1995 -	8,438.00	SIM RET
472.00	2003	1993 -	8,467.00	SIM RET
472.00	2003	1998 -	9,578.00	SIM RET
472.00	2003	2001 -	10,378.00	SIM RET
472.00	2003	1989 -	12,323.00	SIM RET
472.00	2003	1997 -	13,198.00	SIM RET
472.00	2003	1996 -	15,641.00	SIM RET
472.00	2003	2000 -	16,170.00	SIM RET
472.00	2003	1999 -	16,985.00	SIM RET
472.00	2003	1979 -	19,625.00	SIM RET
472.00	2003	1990 -	20,327.00	SIM RET
472.00	2003	1969 -	21,497.00	SIM RET
472.00	2003	1978 -	23,113.00	SIM RET
472.00	2003	1992 -	29,492.00	SIM RET
472.00	2003	1991 -	37,605.00	SIM RET
472.00	2002	1972 -	489.00	SIM RET
472.00	2002	1964 -	525.00	SIM RET
472.00	2002	1967 -	637.00	SIM RET
472.00	2002	1963 -	664.00	SIM RET
472.00	2002	1965 -	942.00	SIM RET
472.00	2002	1968 -	954.00	SIM RET
472.00	2002	1976 -	1,036.00	SIM RET
472.00	2002	1971 -	1,285.00	SIM RET
472.00	2002	1973 -	1,416.00	SIM RET
472.00	2002	1977 -	2,606.00	SIM RET
472.00	2002	1986 -	3,079.00	SIM RET
472.00	2002	1981 -	3,126.00	SIM RET
472.00	2002	1982 -	3,888.00	SIM RET
472.00	2002	1985 -	4,652.00	SIM RET
472.00	2002	1984 -	4,991.00	SIM RET
472.00	2002	1970 -	5,115.00	SIM RET
472.00	2002	2002 -	5,380.00	SIM RET
472.00	2002	1974 -	5,683.00	SIM RET
472.00	2002	1966 -	5,883.00	SIM RET
472.00	2002	1980 -	6,667.00	SIM RET
472.00	2002	1983 -	6,986.00	SIM RET
472.00	2002	1987 -	7,957.00	SIM RET
472.00	2002	1994 -	9,634.00	SIM RET
472.00	2002	1975 -	10,383.00	SIM RET
472.00	2002	1988 -	11,978.00	SIM RET
472.00	2002	1995 -	12,389.00	SIM RET
472.00	2002	1993 -	12,599.00	SIM RET
472.00	2002	1998 -	13,714.00	SIM RET
472.00	2002	2001 -	14,479.00	SIM RET
472.00	2002	1989 -	18,869.00	SIM RET
472.00	2002	1997 -	19,030.00	SIM RET
472.00	2002	2000 -	22,760.00	SIM RET
472.00	2002	1996 -	22,773.00	SIM RET
472.00	2002	1999 -	24,128.00	SIM RET
472.00	2002	1990 -	30,897.00	SIM RET
472.00	2002	1979 -	32,455.00	SIM RET
472.00	2002	1978 -	38,651.00	SIM RET
472.00	2002	1969 -	40,187.00	SIM RET
472.00	2002	1992 -	44,226.00	SIM RET
472.00	2002	1991 -	56,771.00	SIM RET
472.00	2001	1972 -	754.00	SIM RET
472.00	2001	1964 -	884.00	SIM RET
472.00	2001	1963 -	1,005.00	SIM RET
472.00	2001	1967 -	1,039.00	SIM RET
472.00	2001	1976 -	1,530.00	SIM RET
472.00	2001	1968 -	1,539.00	SIM RET
472.00	2001	1965 -	1,572.00	SIM RET
472.00	2001	1971 -	2,006.00	SIM RET
472.00	2001	1973 -	2,161.00	SIM RET
472.00	2001	1977 -	3,805.00	SIM RET
472.00	2001	1986 -	4,126.00	SIM RET
472.00	2001	1981 -	4,375.00	SIM RET
472.00	2001	1982 -	5,387.00	SIM RET
472.00	2001	1985 -	6,279.00	SIM RET
472.00	2001	1984 -	6,790.00	SIM RET
472.00	2001	1970 -	8,085.00	SIM RET

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2001	1974 -	8,581.00	SIM RET
472.00	2001	2001 -	8,859.00	SIM RET
472.00	2001	1980 -	9,422.00	SIM RET
472.00	2001	1983 -	9,586.00	SIM RET
472.00	2001	1966 -	9,709.00	SIM RET
472.00	2001	1987 -	10,590.00	SIM RET
472.00	2001	1994 -	12,292.00	SIM RET
472.00	2001	1975 -	15,497.00	SIM RET
472.00	2001	1995 -	15,707.00	SIM RET
472.00	2001	1988 -	15,848.00	SIM RET
472.00	2001	1993 -	16,195.00	SIM RET
472.00	2001	1998 -	17,030.00	SIM RET
472.00	2001	1997 -	23,823.00	SIM RET
472.00	2001	1989 -	24,828.00	SIM RET
472.00	2001	2000 -	27,848.00	SIM RET
472.00	2001	1996 -	28,682.00	SIM RET
472.00	2001	1999 -	29,746.00	SIM RET
472.00	2001	1990 -	40,390.00	SIM RET
472.00	2001	1979 -	46,315.00	SIM RET
472.00	2001	1978 -	55,799.00	SIM RET
472.00	2001	1992 -	57,199.00	SIM RET
472.00	2001	1969 -	64,197.00	SIM RET
472.00	2001	1991 -	73,818.00	SIM RET
472.00	2000	1959 -	4,158.00	SIM RET
472.00	2000	1962 -	4,677.00	SIM RET
472.00	2000	1958 -	6,444.00	SIM RET
472.00	2000	1957 -	6,819.00	SIM RET
472.00	2000	1972 -	9,554.00	SIM RET
472.00	2000	1960 -	10,085.00	SIM RET
472.00	2000	1976 -	14,046.00	SIM RET
472.00	2000	1986 -	18,638.00	SIM RET
472.00	2000	1967 -	23,777.00	SIM RET
472.00	2000	1973 -	25,070.00	SIM RET
472.00	2000	1971 -	27,928.00	SIM RET
472.00	2000	1981 -	28,191.00	SIM RET
472.00	2000	1968 -	30,362.00	SIM RET
472.00	2000	1985 -	30,457.00	SIM RET
472.00	2000	2000 -	31,512.00	SIM RET
472.00	2000	1982 -	32,363.00	SIM RET
472.00	2000	1977 -	32,481.00	SIM RET
472.00	2000	1994 -	35,199.00	SIM RET
472.00	2000	1984 -	35,390.00	SIM RET
472.00	2000	1964 -	40,020.00	SIM RET
472.00	2000	1998 -	41,586.00	SIM RET
472.00	2000	1995 -	43,325.00	SIM RET
472.00	2000	1987 -	44,588.00	SIM RET
472.00	2000	1961 -	47,788.00	SIM RET
472.00	2000	1993 -	48,190.00	SIM RET
472.00	2000	1965 -	52,828.00	SIM RET
472.00	2000	1983 -	53,664.00	SIM RET
472.00	2000	1997 -	60,699.00	SIM RET
472.00	2000	1956 -	61,154.00	SIM RET
472.00	2000	1988 -	62,282.00	SIM RET
472.00	2000	1980 -	65,137.00	SIM RET
472.00	2000	1999 -	69,375.00	SIM RET
472.00	2000	1996 -	76,107.00	SIM RET
472.00	2000	1963 -	89,180.00	SIM RET
472.00	2000	1989 -	91,350.00	SIM RET
472.00	2000	1974 -	91,703.00	SIM RET
472.00	2000	1970 -	124,740.00	SIM RET
472.00	2000	1990 -	139,859.00	SIM RET
472.00	2000	1975 -	153,362.00	SIM RET
472.00	2000	1992 -	177,940.00	SIM RET
472.00	2000	1955 -	179,761.00	SIM RET
472.00	2000	1991 -	241,605.00	SIM RET
472.00	2000	1966 -	264,223.00	SIM RET
472.00	2000	1979 -	343,529.00	SIM RET
472.00	2000	1978 -	443,681.00	SIM RET
472.00	2000	1969 -	1,112,033.00	SIM RET
472.00	1999	1962 -	200.00	SIM RET
472.00	1999	1959 -	211.00	SIM RET
472.00	1999	1958 -	347.00	SIM RET
472.00	1999	1957 -	389.00	SIM RET
472.00	1999	1960 -	483.00	SIM RET
472.00	1999	1972 -	1,383.00	SIM RET
472.00	1999	1961 -	2,164.00	SIM RET
472.00	1999	1967 -	2,452.00	SIM RET
472.00	1999	1976 -	2,491.00	SIM RET
472.00	1999	1964 -	3,016.00	SIM RET
472.00	1999	1968 -	3,390.00	SIM RET
472.00	1999	1956 -	3,696.00	SIM RET

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	1999	1971 -	3,817.00	SIM RET
472.00	1999	1973 -	3,828.00	SIM RET
472.00	1999	1965 -	4,518.00	SIM RET
472.00	1999	1963 -	5,217.00	SIM RET
472.00	1999	1986 -	5,558.00	SIM RET
472.00	1999	1977 -	6,041.00	SIM RET
472.00	1999	1981 -	6,380.00	SIM RET
472.00	1999	1982 -	7,712.00	SIM RET
472.00	1999	1985 -	8,569.00	SIM RET
472.00	1999	1984 -	9,406.00	SIM RET
472.00	1999	1955 -	11,822.00	SIM RET
472.00	1999	1983 -	13,493.00	SIM RET
472.00	1999	1980 -	14,012.00	SIM RET
472.00	1999	1987 -	14,085.00	SIM RET
472.00	1999	1974 -	14,741.00	SIM RET
472.00	1999	1994 -	15,213.00	SIM RET
472.00	1999	1970 -	16,026.00	SIM RET
472.00	1999	1999 -	17,612.00	SIM RET
472.00	1999	1995 -	19,237.00	SIM RET
472.00	1999	1998 -	20,183.00	SIM RET
472.00	1999	1993 -	20,227.00	SIM RET
472.00	1999	1988 -	20,832.00	SIM RET
472.00	1999	1966 -	24,948.00	SIM RET
472.00	1999	1975 -	25,910.00	SIM RET
472.00	1999	1997 -	28,532.00	SIM RET
472.00	1999	1989 -	32,289.00	SIM RET
472.00	1999	1996 -	34,752.00	SIM RET
472.00	1999	1990 -	52,037.00	SIM RET
472.00	1999	1979 -	70,328.00	SIM RET
472.00	1999	1992 -	72,172.00	SIM RET
472.00	1999	1978 -	86,534.00	SIM RET
472.00	1999	1991 -	94,155.00	SIM RET
472.00	1999	1969 -	133,582.00	SIM RET
472.00	1998	1959 -	7.00	SIM RET
472.00	1998	1962 -	8.00	SIM RET
472.00	1998	1957 -	12.00	SIM RET
472.00	1998	1958 -	12.00	SIM RET
472.00	1998	1960 -	18.00	SIM RET
472.00	1998	1961 -	83.00	SIM RET
472.00	1998	1972 -	89.00	SIM RET
472.00	1998	1956 -	112.00	SIM RET
472.00	1998	1967 -	125.00	SIM RET
472.00	1998	1964 -	133.00	SIM RET
472.00	1998	1968 -	181.00	SIM RET
472.00	1998	1976 -	192.00	SIM RET
472.00	1998	1965 -	210.00	SIM RET
472.00	1998	1963 -	221.00	SIM RET
472.00	1998	1971 -	235.00	SIM RET
472.00	1998	1973 -	259.00	SIM RET
472.00	1998	1955 -	335.00	SIM RET
472.00	1998	1977 -	490.00	SIM RET
472.00	1998	1981 -	610.00	SIM RET
472.00	1998	1986 -	632.00	SIM RET
472.00	1998	1982 -	764.00	SIM RET
472.00	1998	1970 -	938.00	SIM RET
472.00	1998	1985 -	947.00	SIM RET
472.00	1998	1984 -	1,001.00	SIM RET
472.00	1998	1974 -	1,039.00	SIM RET
472.00	1998	1966 -	1,211.00	SIM RET
472.00	1998	1980 -	1,282.00	SIM RET
472.00	1998	1983 -	1,392.00	SIM RET
472.00	1998	1987 -	1,658.00	SIM RET
472.00	1998	1998 -	1,707.00	SIM RET
472.00	1998	1975 -	1,921.00	SIM RET
472.00	1998	1994 -	2,218.00	SIM RET
472.00	1998	1988 -	2,520.00	SIM RET
472.00	1998	1993 -	2,858.00	SIM RET
472.00	1998	1995 -	2,903.00	SIM RET
472.00	1998	1979 -	6,208.00	2002.25102.GP100.483203.AR00483.02
472.00	1998	1969 -	7,500.00	2002.25102.GP100.483211.AR00483.02
472.00	1998	1992 -	9,859.00	2004.25102.GP100.483238.AR00483.02
472.00	1998	1991 -	12,482.00	2ND Floor Project - Furniture, Job#143490483.02
472.00	1997	1955 -	2,297.00	SIM RET
472.00	1996	1955 -	5,307.00	SIM RET
472.00	1995	1959 -	11.00	SIM RET
472.00	1995	1962 -	12.00	SIM RET
472.00	1995	1958 -	17.00	SIM RET
472.00	1995	1957 -	18.00	SIM RET
472.00	1995	1960 -	26.00	SIM RET
472.00	1995	1961 -	122.00	SIM RET
472.00	1995	1972 -	128.00	SIM RET

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	1995	1956 -	166.00	SIM RET
472.00	1995	1967 -	181.00	SIM RET
472.00	1995	1964 -	195.00	SIM RET
472.00	1995	1968 -	262.00	SIM RET
472.00	1995	1976 -	273.00	SIM RET
472.00	1995	1965 -	306.00	SIM RET
472.00	1995	1963 -	323.00	SIM RET
472.00	1995	1971 -	337.00	SIM RET
472.00	1995	1973 -	369.00	SIM RET
472.00	1995	1955 -	518.00	SIM RET
472.00	1995	1977 -	691.00	SIM RET
472.00	1995	1981 -	853.00	SIM RET
472.00	1995	1986 -	873.00	SIM RET
472.00	1995	1982 -	1,066.00	SIM RET
472.00	1995	1985 -	1,305.00	SIM RET
472.00	1995	1970 -	1,353.00	SIM RET
472.00	1995	1984 -	1,393.00	SIM RET
472.00	1995	1974 -	1,485.00	SIM RET
472.00	1995	1966 -	1,764.00	SIM RET
472.00	1995	1980 -	1,804.00	SIM RET
472.00	1995	1983 -	1,933.00	SIM RET
472.00	1995	1995 -	1,960.00	SIM RET
472.00	1995	1987 -	2,280.00	SIM RET
472.00	1995	1975 -	2,724.00	SIM RET
472.00	1995	1994 -	2,980.00	SIM RET
472.00	1995	1988 -	3,453.00	SIM RET
472.00	1995	1993 -	3,864.00	SIM RET
472.00	1995	1989 -	5,506.00	SIM RET
472.00	1995	1979 -	8,695.00	SIM RET
472.00	1995	1990 -	9,127.00	SIM RET
472.00	1995	1978 -	10,309.00	SIM RET
472.00	1995	1969 -	10,801.00	SIM RET
472.00	1995	1992 -	13,364.00	SIM RET
472.00	1995	1991 -	16,906.00	SIM RET
472.00	1994	1954 -	3,899.00	SIM RET
472.00	1994	1955 -	9,724.00	SIM RET
472.00	1993	1959 -	15.00	SIM RET
472.00	1993	1962 -	16.00	SIM RET
472.00	1993	1954 -	19.00	SIM RET
472.00	1993	1958 -	23.00	SIM RET
472.00	1993	1957 -	25.00	SIM RET
472.00	1993	1960 -	35.00	SIM RET
472.00	1993	1961 -	164.00	SIM RET
472.00	1993	1972 -	167.00	SIM RET
472.00	1993	1956 -	226.00	SIM RET
472.00	1993	1967 -	241.00	SIM RET
472.00	1993	1964 -	260.00	SIM RET
472.00	1993	1968 -	347.00	SIM RET
472.00	1993	1976 -	355.00	SIM RET
472.00	1993	1965 -	407.00	SIM RET
472.00	1993	1963 -	432.00	SIM RET
472.00	1993	1971 -	443.00	SIM RET
472.00	1993	1973 -	483.00	SIM RET
472.00	1993	1955 -	737.00	SIM RET
472.00	1993	1977 -	894.00	SIM RET
472.00	1993	1981 -	1,092.00	SIM RET
472.00	1993	1986 -	1,104.00	SIM RET
472.00	1993	1982 -	1,366.00	SIM RET
472.00	1993	1985 -	1,657.00	SIM RET
472.00	1993	1984 -	1,768.00	SIM RET
472.00	1993	1970 -	1,784.00	SIM RET
472.00	1993	1974 -	1,938.00	SIM RET
472.00	1993	1980 -	2,318.00	SIM RET
472.00	1993	1966 -	2,346.00	SIM RET
472.00	1993	1993 -	2,404.00	SIM RET
472.00	1993	1983 -	2,464.00	SIM RET
472.00	1993	1987 -	2,871.00	SIM RET
472.00	1993	1975 -	3,547.00	SIM RET
472.00	1993	1988 -	4,351.00	SIM RET
472.00	1993	1989 -	6,906.00	SIM RET
472.00	1993	1979 -	11,221.00	SIM RET
472.00	1993	1990 -	11,377.00	SIM RET
472.00	1993	1978 -	13,303.00	SIM RET
472.00	1993	1969 -	14,275.00	SIM RET
472.00	1993	1992 -	16,593.00	SIM RET
472.00	1993	1991 -	21,090.00	SIM RET
472.00	1992	1959 -	8.00	SIM RET
472.00	1992	1962 -	8.00	SIM RET
472.00	1992	1954 -	10.00	SIM RET
472.00	1992	1958 -	12.00	SIM RET
472.00	1992	1957 -	13.00	SIM RET

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	1992	1960 -	18.00	SIM RET
472.00	1992	1961 -	86.00	SIM RET
472.00	1992	1972 -	91.00	SIM RET
472.00	1992	1956 -	115.00	SIM RET
472.00	1992	1967 -	128.00	SIM RET
472.00	1992	1964 -	138.00	SIM RET
472.00	1992	1968 -	186.00	SIM RET
472.00	1992	1976 -	197.00	SIM RET
472.00	1992	1965 -	216.00	SIM RET
472.00	1992	1963 -	227.00	SIM RET
472.00	1992	1971 -	240.00	SIM RET
472.00	1992	1973 -	264.00	SIM RET
472.00	1992	1955 -	376.00	SIM RET
472.00	1992	1977 -	497.00	SIM RET
472.00	1992	1981 -	619.00	SIM RET
472.00	1992	1986 -	644.00	SIM RET
472.00	1992	1982 -	781.00	SIM RET
472.00	1992	1985 -	959.00	SIM RET
472.00	1992	1970 -	967.00	SIM RET
472.00	1992	1984 -	1,022.00	SIM RET
472.00	1992	1974 -	1,069.00	SIM RET
472.00	1992	1966 -	1,249.00	SIM RET
472.00	1992	1980 -	1,314.00	SIM RET
472.00	1992	1983 -	1,411.00	SIM RET
472.00	1992	1987 -	1,678.00	SIM RET
472.00	1992	1975 -	1,955.00	SIM RET
472.00	1992	1988 -	2,561.00	SIM RET
472.00	1992	1989 -	4,078.00	SIM RET
472.00	1992	1992 -	5,023.00	SIM RET
472.00	1992	1979 -	6,300.00	SIM RET
472.00	1992	1990 -	6,773.00	SIM RET
472.00	1992	1978 -	7,480.00	SIM RET
472.00	1992	1969 -	7,674.00	SIM RET
472.00	1992	1991 -	12,615.00	SIM RET
472.00	1991	1962 -	1,232.00	SIM RET
472.00	1991	1959 -	1,826.00	SIM RET
472.00	1991	1958 -	3,490.00	SIM RET
472.00	1991	1960 -	3,678.00	SIM RET
472.00	1991	1972 -	4,412.00	SIM RET
472.00	1991	1957 -	4,696.00	SIM RET
472.00	1991	1976 -	6,417.00	SIM RET
472.00	1991	1986 -	9,285.00	SIM RET
472.00	1991	1967 -	10,394.00	SIM RET
472.00	1991	1973 -	11,576.00	SIM RET
472.00	1991	1981 -	12,769.00	SIM RET
472.00	1991	1971 -	12,855.00	SIM RET
472.00	1991	1968 -	13,528.00	SIM RET
472.00	1991	1961 -	14,714.00	SIM RET
472.00	1991	1977 -	14,757.00	SIM RET
472.00	1991	1985 -	14,775.00	SIM RET
472.00	1991	1982 -	14,791.00	SIM RET
472.00	1991	1964 -	15,699.00	SIM RET
472.00	1991	1984 -	16,750.00	SIM RET
472.00	1991	1954 -	17,511.00	SIM RET
472.00	1991	1965 -	21,854.00	SIM RET
472.00	1991	1987 -	22,741.00	SIM RET
472.00	1991	1983 -	24,888.00	SIM RET
472.00	1991	1980 -	29,396.00	SIM RET
472.00	1991	1963 -	29,409.00	SIM RET
472.00	1991	1988 -	32,373.00	SIM RET
472.00	1991	1974 -	42,248.00	SIM RET
472.00	1991	1989 -	48,101.00	SIM RET
472.00	1991	1956 -	56,362.00	SIM RET
472.00	1991	1970 -	57,029.00	SIM RET
472.00	1991	1991 -	65,114.00	SIM RET
472.00	1991	1975 -	70,392.00	SIM RET
472.00	1991	1990 -	74,091.00	SIM RET
472.00	1991	1966 -	112,711.00	SIM RET
472.00	1991	1979 -	154,983.00	SIM RET
472.00	1991	1978 -	200,698.00	SIM RET
472.00	1991	1955 -	287,397.00	SIM RET
472.00	1991	1969 -	502,968.00	SIM RET
472.00	1990	1962 -	36.00	SIM RET
472.00	1990	1959 -	39.00	SIM RET
472.00	1990	1958 -	66.00	SIM RET
472.00	1990	1957 -	78.00	SIM RET
472.00	1990	1960 -	88.00	SIM RET
472.00	1990	1954 -	156.00	SIM RET
472.00	1990	1972 -	309.00	SIM RET
472.00	1990	1961 -	393.00	SIM RET
472.00	1990	1967 -	482.00	SIM RET

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	1990	1964 -	560.00	SIM RET
472.00	1990	1976 -	624.00	SIM RET
472.00	1990	1968 -	682.00	SIM RET
472.00	1990	1956 -	812.00	SIM RET
472.00	1990	1971 -	830.00	SIM RET
472.00	1990	1965 -	852.00	SIM RET
472.00	1990	1973 -	882.00	SIM RET
472.00	1990	1963 -	956.00	SIM RET
472.00	1990	1977 -	1,553.00	SIM RET
472.00	1990	1986 -	1,754.00	SIM RET
472.00	1990	1981 -	1,820.00	SIM RET
472.00	1990	1982 -	2,255.00	SIM RET
472.00	1990	1985 -	2,664.00	SIM RET
472.00	1990	1984 -	2,867.00	SIM RET
472.00	1990	1955 -	3,397.00	SIM RET
472.00	1990	1970 -	3,398.00	SIM RET
472.00	1990	1974 -	3,486.00	SIM RET
472.00	1990	1980 -	3,898.00	SIM RET
472.00	1990	1983 -	4,026.00	SIM RET
472.00	1990	1987 -	4,523.00	SIM RET
472.00	1990	1966 -	4,800.00	SIM RET
472.00	1990	1975 -	6,306.00	SIM RET
472.00	1990	1988 -	6,795.00	SIM RET
472.00	1990	1990 -	8,779.00	SIM RET
472.00	1990	1989 -	10,655.00	SIM RET
472.00	1990	1979 -	19,110.00	SIM RET
472.00	1990	1978 -	22,885.00	SIM RET
472.00	1990	1969 -	27,583.00	SIM RET
472.00	1989	1959 -	9.00	SIM RET
472.00	1989	1962 -	9.00	SIM RET
472.00	1989	1958 -	16.00	SIM RET
472.00	1989	1957 -	18.00	SIM RET
472.00	1989	1960 -	21.00	SIM RET
472.00	1989	1954 -	34.00	SIM RET
472.00	1989	1972 -	86.00	SIM RET
472.00	1989	1961 -	97.00	SIM RET
472.00	1989	1967 -	128.00	SIM RET
472.00	1989	1964 -	143.00	SIM RET
472.00	1989	1968 -	182.00	SIM RET
472.00	1989	1976 -	182.00	SIM RET
472.00	1989	1956 -	188.00	SIM RET
472.00	1989	1965 -	221.00	SIM RET
472.00	1989	1971 -	229.00	SIM RET
472.00	1989	1963 -	242.00	SIM RET
472.00	1989	1973 -	249.00	SIM RET
472.00	1989	1977 -	458.00	SIM RET
472.00	1989	1981 -	562.00	SIM RET
472.00	1989	1986 -	582.00	SIM RET
472.00	1989	1982 -	710.00	SIM RET
472.00	1989	1955 -	773.00	SIM RET
472.00	1989	1985 -	867.00	SIM RET
472.00	1989	1970 -	926.00	SIM RET
472.00	1989	1984 -	926.00	SIM RET
472.00	1989	1974 -	996.00	SIM RET
472.00	1989	1980 -	1,199.00	SIM RET
472.00	1989	1966 -	1,252.00	SIM RET
472.00	1989	1983 -	1,278.00	SIM RET
472.00	1989	1987 -	1,515.00	SIM RET
472.00	1989	1975 -	1,818.00	SIM RET
472.00	1989	1989 -	1,852.00	SIM RET
472.00	1989	1988 -	2,309.00	SIM RET
472.00	1989	1979 -	5,762.00	SIM RET
472.00	1989	1978 -	6,856.00	SIM RET
472.00	1989	1969 -	7,462.00	SIM RET
472.00	1988	1962 -	52.00	SIM RET
472.00	1988	1959 -	57.00	SIM RET
472.00	1988	1958 -	97.00	SIM RET
472.00	1988	1957 -	115.00	SIM RET
472.00	1988	1960 -	127.00	SIM RET
472.00	1988	1954 -	226.00	SIM RET
472.00	1988	1972 -	413.00	SIM RET
472.00	1988	1961 -	560.00	SIM RET
472.00	1988	1967 -	660.00	SIM RET
472.00	1988	1964 -	782.00	SIM RET
472.00	1988	1976 -	816.00	SIM RET
472.00	1988	1968 -	930.00	SIM RET
472.00	1988	1971 -	1,115.00	SIM RET
472.00	1988	1973 -	1,170.00	SIM RET
472.00	1988	1965 -	1,183.00	SIM RET
472.00	1988	1956 -	1,209.00	SIM RET
472.00	1988	1963 -	1,344.00	SIM RET

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	1988	1977 -	2,026.00	SIM RET
472.00	1988	1986 -	2,173.00	SIM RET
472.00	1988	1981 -	2,323.00	SIM RET
472.00	1988	1982 -	2,855.00	SIM RET
472.00	1988	1985 -	3,314.00	SIM RET
472.00	1988	1984 -	3,595.00	SIM RET
472.00	1988	1988 -	4,177.00	SIM RET
472.00	1988	1970 -	4,575.00	SIM RET
472.00	1988	1974 -	4,615.00	SIM RET
472.00	1988	1980 -	5,005.00	SIM RET
472.00	1988	1983 -	5,081.00	SIM RET
472.00	1988	1955 -	5,102.00	SIM RET
472.00	1988	1987 -	5,566.00	SIM RET
472.00	1988	1966 -	6,610.00	SIM RET
472.00	1988	1975 -	8,299.00	SIM RET
472.00	1988	1979 -	24,605.00	SIM RET
472.00	1988	1978 -	29,676.00	SIM RET
472.00	1988	1969 -	37,326.00	SIM RET
472.00	1987	1962 -	396.00	SIM RET
472.00	1987	1959 -	519.00	SIM RET
472.00	1987	1958 -	939.00	SIM RET
472.00	1987	1960 -	1,094.00	SIM RET
472.00	1987	1957 -	1,188.00	SIM RET
472.00	1987	1972 -	1,772.00	SIM RET
472.00	1987	1976 -	2,878.00	SIM RET
472.00	1987	1954 -	3,281.00	SIM RET
472.00	1987	1967 -	3,783.00	SIM RET
472.00	1987	1961 -	4,558.00	SIM RET
472.00	1987	1973 -	4,761.00	SIM RET
472.00	1987	1968 -	5,020.00	SIM RET
472.00	1987	1971 -	5,055.00	SIM RET
472.00	1987	1964 -	5,344.00	SIM RET
472.00	1987	1986 -	5,406.00	SIM RET
472.00	1987	1987 -	6,740.00	SIM RET
472.00	1987	1977 -	6,856.00	SIM RET
472.00	1987	1981 -	6,884.00	SIM RET
472.00	1987	1965 -	7,623.00	SIM RET
472.00	1987	1982 -	8,205.00	SIM RET
472.00	1987	1985 -	8,568.00	SIM RET
472.00	1987	1984 -	9,633.00	SIM RET
472.00	1987	1963 -	9,742.00	SIM RET
472.00	1987	1956 -	13,236.00	SIM RET
472.00	1987	1983 -	14,109.00	SIM RET
472.00	1987	1980 -	15,304.00	SIM RET
472.00	1987	1974 -	17,833.00	SIM RET
472.00	1987	1970 -	21,987.00	SIM RET
472.00	1987	1975 -	30,581.00	SIM RET
472.00	1987	1966 -	40,195.00	SIM RET
472.00	1987	1955 -	59,402.00	SIM RET
472.00	1987	1979 -	77,681.00	SIM RET
472.00	1987	1978 -	96,796.00	SIM RET
472.00	1987	1969 -	190,226.00	SIM RET
472.00	1986	1962 -	34.00	SIM RET
472.00	1986	1959 -	37.00	SIM RET
472.00	1986	1958 -	63.00	SIM RET
472.00	1986	1957 -	75.00	SIM RET
472.00	1986	1960 -	84.00	SIM RET
472.00	1986	1954 -	158.00	SIM RET
472.00	1986	1972 -	283.00	SIM RET
472.00	1986	1961 -	371.00	SIM RET
472.00	1986	1967 -	446.00	SIM RET
472.00	1986	1964 -	524.00	SIM RET
472.00	1986	1976 -	565.00	SIM RET
472.00	1986	1968 -	630.00	SIM RET
472.00	1986	1971 -	760.00	SIM RET
472.00	1986	1956 -	786.00	SIM RET
472.00	1986	1986 -	791.00	SIM RET
472.00	1986	1965 -	795.00	SIM RET
472.00	1986	1973 -	803.00	SIM RET
472.00	1986	1963 -	897.00	SIM RET
472.00	1986	1977 -	1,406.00	SIM RET
472.00	1986	1981 -	1,637.00	SIM RET
472.00	1986	1982 -	2,025.00	SIM RET
472.00	1986	1985 -	2,382.00	SIM RET
472.00	1986	1984 -	2,572.00	SIM RET
472.00	1986	1970 -	3,115.00	SIM RET
472.00	1986	1974 -	3,169.00	SIM RET
472.00	1986	1955 -	3,309.00	SIM RET
472.00	1986	1980 -	3,519.00	SIM RET
472.00	1986	1983 -	3,620.00	SIM RET
472.00	1986	1966 -	4,460.00	SIM RET

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	1986	1975 -	5,722.00	SIM RET
472.00	1986	1979 -	17,227.00	SIM RET
472.00	1986	1978 -	20,659.00	SIM RET
472.00	1986	1969 -	25,406.00	SIM RET
472.00	1985	1962 -	15.00	SIM RET
472.00	1985	1959 -	16.00	SIM RET
472.00	1985	1958 -	28.00	SIM RET
472.00	1985	1957 -	33.00	SIM RET
472.00	1985	1960 -	37.00	SIM RET
472.00	1985	1954 -	63.00	SIM RET
472.00	1985	1972 -	137.00	SIM RET
472.00	1985	1961 -	166.00	SIM RET
472.00	1985	1967 -	208.00	SIM RET
472.00	1985	1964 -	239.00	SIM RET
472.00	1985	1976 -	282.00	SIM RET
472.00	1985	1968 -	295.00	SIM RET
472.00	1985	1956 -	339.00	SIM RET
472.00	1985	1971 -	364.00	SIM RET
472.00	1985	1965 -	365.00	SIM RET
472.00	1985	1973 -	391.00	SIM RET
472.00	1985	1963 -	407.00	SIM RET
472.00	1985	1985 -	647.00	SIM RET
472.00	1985	1977 -	705.00	SIM RET
472.00	1985	1981 -	850.00	SIM RET
472.00	1985	1982 -	1,062.00	SIM RET
472.00	1985	1984 -	1,370.00	SIM RET
472.00	1985	1955 -	1,411.00	SIM RET
472.00	1985	1970 -	1,484.00	SIM RET
472.00	1985	1974 -	1,553.00	SIM RET
472.00	1985	1980 -	1,811.00	SIM RET
472.00	1985	1983 -	1,916.00	SIM RET
472.00	1985	1966 -	2,066.00	SIM RET
472.00	1985	1975 -	2,828.00	SIM RET
472.00	1985	1979 -	8,806.00	SIM RET
472.00	1985	1978 -	10,462.00	SIM RET
472.00	1985	1969 -	12,006.00	SIM RET
472.00	1984	1962 -	11.00	SIM RET
472.00	1984	1959 -	12.00	SIM RET
472.00	1984	1958 -	20.00	SIM RET
472.00	1984	1957 -	23.00	SIM RET
472.00	1984	1960 -	27.00	SIM RET
472.00	1984	1954 -	45.00	SIM RET
472.00	1984	1972 -	100.00	SIM RET
472.00	1984	1961 -	119.00	SIM RET
472.00	1984	1967 -	151.00	SIM RET
472.00	1984	1964 -	172.00	SIM RET
472.00	1984	1976 -	209.00	SIM RET
472.00	1984	1968 -	215.00	SIM RET
472.00	1984	1956 -	240.00	SIM RET
472.00	1984	1965 -	265.00	SIM RET
472.00	1984	1971 -	267.00	SIM RET
472.00	1984	1973 -	288.00	SIM RET
472.00	1984	1963 -	294.00	SIM RET
472.00	1984	1984 -	523.00	SIM RET
472.00	1984	1977 -	524.00	SIM RET
472.00	1984	1981 -	639.00	SIM RET
472.00	1984	1982 -	801.00	SIM RET
472.00	1984	1955 -	1,000.00	SIM RET
472.00	1984	1970 -	1,086.00	SIM RET
472.00	1984	1974 -	1,151.00	SIM RET
472.00	1984	1980 -	1,360.00	SIM RET
472.00	1984	1983 -	1,445.00	SIM RET
472.00	1984	1966 -	1,494.00	SIM RET
472.00	1984	1975 -	2,090.00	SIM RET
472.00	1984	1979 -	6,562.00	SIM RET
472.00	1984	1978 -	7,827.00	SIM RET
472.00	1984	1969 -	8,761.00	SIM RET
472.00	1983	1954 -	976.00	SIM RET
472.00	1982	1962 -	45.00	SIM RET
472.00	1982	1959 -	50.00	SIM RET
472.00	1982	1958 -	85.00	SIM RET
472.00	1982	1957 -	101.00	SIM RET
472.00	1982	1960 -	111.00	SIM RET
472.00	1982	1954 -	230.00	SIM RET
472.00	1982	1972 -	352.00	SIM RET
472.00	1982	1961 -	488.00	SIM RET
472.00	1982	1967 -	571.00	SIM RET
472.00	1982	1964 -	679.00	SIM RET
472.00	1982	1976 -	689.00	SIM RET
472.00	1982	1968 -	803.00	SIM RET
472.00	1982	1971 -	954.00	SIM RET

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	1982	1973 -	996.00	SIM RET
472.00	1982	1965 -	1,026.00	SIM RET
472.00	1982	1956 -	1,066.00	SIM RET
472.00	1982	1963 -	1,170.00	SIM RET
472.00	1982	1982 -	1,198.00	SIM RET
472.00	1982	1977 -	1,704.00	SIM RET
472.00	1982	1981 -	1,937.00	SIM RET
472.00	1982	1974 -	3,914.00	SIM RET
472.00	1982	1970 -	3,927.00	SIM RET
472.00	1982	1980 -	4,179.00	SIM RET
472.00	1982	1955 -	4,514.00	SIM RET
472.00	1982	1966 -	5,737.00	SIM RET
472.00	1982	1975 -	7,014.00	SIM RET
472.00	1982	1979 -	20,639.00	SIM RET
472.00	1982	1978 -	24,901.00	SIM RET
472.00	1982	1969 -	32,158.00	SIM RET
472.00	1981	1954 -	1,200.00	SIM RET
472.00	1980	1954 -	253.00	SIM RET
472.00	1978	1954 -	128.00	SIM RET
472.00	1977	1962 -	10.00	SIM RET
472.00	1977	1959 -	11.00	SIM RET
472.00	1977	1958 -	19.00	SIM RET
472.00	1977	1957 -	22.00	SIM RET
472.00	1977	1960 -	25.00	SIM RET
472.00	1977	1954 -	47.00	SIM RET
472.00	1977	1972 -	93.00	SIM RET
472.00	1977	1961 -	111.00	SIM RET
472.00	1977	1967 -	142.00	SIM RET
472.00	1977	1964 -	161.00	SIM RET
472.00	1977	1976 -	195.00	SIM RET
472.00	1977	1968 -	201.00	SIM RET
472.00	1977	1956 -	225.00	SIM RET
472.00	1977	1977 -	247.00	SIM RET
472.00	1977	1965 -	248.00	SIM RET
472.00	1977	1971 -	250.00	SIM RET
472.00	1977	1973 -	269.00	SIM RET
472.00	1977	1963 -	275.00	SIM RET
472.00	1977	1955 -	937.00	SIM RET
472.00	1977	1970 -	1,011.00	SIM RET
472.00	1977	1974 -	1,070.00	SIM RET
472.00	1977	1966 -	1,395.00	SIM RET
472.00	1977	1975 -	1,954.00	SIM RET
472.00	1977	1969 -	8,200.00	SIM RET
472.00	1976	1954 -	299.00	SIM RET
472.00	1974	1962 -	36.00	SIM RET
472.00	1974	1959 -	40.00	SIM RET
472.00	1974	1958 -	68.00	SIM RET
472.00	1974	1957 -	81.00	SIM RET
472.00	1974	1960 -	89.00	SIM RET
472.00	1974	1954 -	185.00	SIM RET
472.00	1974	1972 -	279.00	SIM RET
472.00	1974	1961 -	392.00	SIM RET
472.00	1974	1967 -	457.00	SIM RET
472.00	1974	1964 -	545.00	SIM RET
472.00	1974	1968 -	639.00	SIM RET
472.00	1974	1971 -	757.00	SIM RET
472.00	1974	1973 -	787.00	SIM RET
472.00	1974	1965 -	822.00	SIM RET
472.00	1974	1956 -	849.00	SIM RET
472.00	1974	1963 -	939.00	SIM RET
472.00	1974	1974 -	1,554.00	SIM RET
472.00	1974	1970 -	3,118.00	SIM RET
472.00	1974	1955 -	3,583.00	SIM RET
472.00	1974	1966 -	4,585.00	SIM RET
472.00	1974	1969 -	25,623.00	SIM RET
472.00	1973	1962 -	19.00	SIM RET
472.00	1973	1959 -	21.00	SIM RET
472.00	1973	1958 -	35.00	SIM RET
472.00	1973	1957 -	42.00	SIM RET
472.00	1973	1960 -	47.00	SIM RET
472.00	1973	1954 -	92.00	SIM RET
472.00	1973	1972 -	163.00	SIM RET
472.00	1973	1961 -	208.00	SIM RET
472.00	1973	1973 -	233.00	SIM RET
472.00	1973	1967 -	254.00	SIM RET
472.00	1973	1964 -	296.00	SIM RET
472.00	1973	1968 -	360.00	SIM RET
472.00	1973	1956 -	434.00	SIM RET
472.00	1973	1971 -	437.00	SIM RET
472.00	1973	1965 -	451.00	SIM RET
472.00	1973	1963 -	506.00	SIM RET

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	1973	1970 -	1,786.00	SIM RET
472.00	1973	1955 -	1,819.00	SIM RET
472.00	1973	1966 -	2,533.00	SIM RET
472.00	1973	1969 -	14,516.00	SIM RET
472.00	1970	1962 -	768.00	SIM RET
472.00	1970	1959 -	1,556.00	SIM RET
472.00	1970	1960 -	2,825.00	SIM RET
472.00	1970	1958 -	3,307.00	SIM RET
472.00	1970	1967 -	4,233.00	SIM RET
472.00	1970	1957 -	4,991.00	SIM RET
472.00	1970	1968 -	5,248.00	SIM RET
472.00	1970	1964 -	7,967.00	SIM RET
472.00	1970	1970 -	10,055.00	SIM RET
472.00	1970	1965 -	10,122.00	SIM RET
472.00	1970	1961 -	10,191.00	SIM RET
472.00	1970	1963 -	16,523.00	SIM RET
472.00	1970	1954 -	34,060.00	SIM RET
472.00	1970	1966 -	48,468.00	SIM RET
472.00	1970	1956 -	68,206.00	SIM RET
472.00	1970	1948 -	152,549.00	SIM RET
472.00	1970	1969 -	183,937.00	SIM RET
472.00	1970	1955 -	391,990.00	SIM RET
472.00	1969	1962 -	14.00	SIM RET
472.00	1969	1959 -	16.00	SIM RET
472.00	1969	1958 -	28.00	SIM RET
472.00	1969	1960 -	34.00	SIM RET
472.00	1969	1957 -	35.00	SIM RET
472.00	1969	1954 -	122.00	SIM RET
472.00	1969	1961 -	150.00	SIM RET
472.00	1969	1967 -	172.00	SIM RET
472.00	1969	1964 -	203.00	SIM RET
472.00	1969	1968 -	241.00	SIM RET
472.00	1969	1965 -	305.00	SIM RET
472.00	1969	1948 -	313.00	SIM RET
472.00	1969	1963 -	350.00	SIM RET
472.00	1969	1956 -	398.00	SIM RET
472.00	1969	1966 -	1,709.00	SIM RET
472.00	1969	1955 -	1,873.00	SIM RET
472.00	1969	1969 -	4,909.00	SIM RET
472.00	1968	1962 -	436.00	SIM RET
472.00	1968	1959 -	859.00	SIM RET
472.00	1968	1960 -	1,561.00	SIM RET
472.00	1968	1968 -	1,805.00	SIM RET
472.00	1968	1958 -	1,828.00	SIM RET
472.00	1968	1957 -	2,763.00	SIM RET
472.00	1968	1967 -	2,847.00	SIM RET
472.00	1968	1964 -	4,889.00	SIM RET
472.00	1968	1961 -	5,674.00	SIM RET
472.00	1968	1965 -	6,539.00	SIM RET
472.00	1968	1963 -	9,679.00	SIM RET
472.00	1968	1943 -	15,277.00	SIM RET
472.00	1968	1947 -	15,760.00	SIM RET
472.00	1968	1954 -	17,304.00	SIM RET
472.00	1968	1966 -	32,413.00	SIM RET
472.00	1968	1956 -	37,724.00	SIM RET
472.00	1968	1955 -	216,085.00	SIM RET
472.00	1968	1948 -	438,306.00	SIM RET
472.00	1966	1962 -	18.00	SIM RET
472.00	1966	1959 -	23.00	SIM RET
472.00	1966	1958 -	41.00	SIM RET
472.00	1966	1947 -	44.00	SIM RET
472.00	1966	1943 -	45.00	SIM RET
472.00	1966	1960 -	48.00	SIM RET
472.00	1966	1957 -	53.00	SIM RET
472.00	1966	1954 -	204.00	SIM RET
472.00	1966	1961 -	205.00	SIM RET
472.00	1966	1964 -	268.00	SIM RET
472.00	1966	1965 -	401.00	SIM RET
472.00	1966	1963 -	469.00	SIM RET
472.00	1966	1956 -	613.00	SIM RET
472.00	1966	1966 -	1,123.00	SIM RET
472.00	1966	1948 -	1,620.00	SIM RET
472.00	1966	1955 -	2,993.00	SIM RET
472.00	1965	1943 -	385.00	SIM RET
472.00	1964	1943 -	821.00	SIM RET
472.00	1963	1943 -	91.00	SIM RET
472.00	1963	1937 -	737.00	SIM RET
472.00	1962	1937 -	21.00	SIM RET
472.00	1962	1962 -	30.00	SIM RET
472.00	1962	1959 -	82.00	SIM RET
472.00	1962	1958 -	153.00	SIM RET

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	1962	1960 -	169.00	SIM RET
472.00	1962	1957 -	203.00	SIM RET
472.00	1962	1947 -	224.00	SIM RET
472.00	1962	1943 -	287.00	SIM RET
472.00	1962	1961 -	695.00	SIM RET
472.00	1962	1954 -	857.00	SIM RET
472.00	1962	1956 -	2,431.00	SIM RET
472.00	1962	1948 -	8,041.00	SIM RET
472.00	1962	1955 -	12,222.00	SIM RET
472.00	1960	1937 -	302.00	SIM RET
472.00	1959	1937 -	552.00	SIM RET
472.00	1958	1958 -	123.00	SIM RET
472.00	1958	1937 -	188.00	SIM RET
472.00	1958	1957 -	335.00	SIM RET
472.00	1958	1947 -	570.00	SIM RET
472.00	1958	1943 -	921.00	SIM RET
472.00	1958	1954 -	1,600.00	SIM RET
472.00	1958	1956 -	4,196.00	SIM RET
472.00	1958	1948 -	19,352.00	SIM RET
472.00	1958	1955 -	21,961.00	SIM RET
472.00	1948	1937 -	1.00	SIM RET
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2018	-	
472.00	2021	2019	-	
472.00	2021	2020	-	
472.00	2021	2020	-	
472.00	2021	2020	-	
472.00	2021	2021	-	
472.00	2021	2020	-	
472.00	2021	1949	-	
472.00	2021	2015	-	
472.00	2021	2005 -	581.05	
472.00	2021	2005	-	
472.00	2021	2005 -	2,053.73	
472.00	2021	2005	-	
472.00	2021	2005 -	4,953.99	
472.00	2021	2005 -	8,591.59	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	1,862.03	
472.00	2021	2005 -	895.16	
472.00	2021	2005 -	851.42	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	19,159.76	
472.00	2021	2005 -	2,224.03	
472.00	2021	2005	-	
472.00	2021	2005 -	651.18	
472.00	2021	2005 -	1,102.00	
472.00	2021	2005 -	21,038.17	
472.00	2021	2005 -	746.36	
472.00	2021	2005 -	3,486.32	
472.00	2021	2005 -	631.15	
472.00	2021	2005 -	270.49	
472.00	2021	2005 -	631.15	
472.00	2021	2005 -	300.55	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	5,447.29	
472.00	2021	2005 -	1,004.88	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	9,945.08	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2005	-	
472.00	2021	2005 -	676.63	
472.00	2021	2005 -	694.76	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	530.64	
472.00	2021	2005 -	2,204.09	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	5,537.91	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	8,208.19	
472.00	2021	2005 -	2,125.38	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	271.86	
472.00	2021	2005 -	724.96	
472.00	2021	2005 -	241.65	
472.00	2021	2005 -	412.92	
472.00	2021	2005 -	10,937.12	
472.00	2021	2005 -	10,923.14	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	4,567.24	
472.00	2021	2005 -	5,368.63	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	2,903.00	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	3,420.00	
472.00	2021	2005 -	383.22	
472.00	2021	2005 -	988.23	
472.00	2021	2005 -	1,629.75	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	1,869.22	
472.00	2021	2005 -	1,978.98	
472.00	2021	2005 -	2,824.00	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	2,175.22	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	1,092.50	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	3,325.00	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	7,750.00	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	748.28	
472.00	2021	2005	-	
472.00	2021	2005 -	1,450.53	
472.00	2021	2005 -	1,695.62	
472.00	2021	2005 -	435.16	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	318.61	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	3,151.16	
472.00	2021	2005 -	4,001.47	
472.00	2021	2005 -	5,602.06	
472.00	2021	2005 -	5,149.90	
472.00	2021	2005 -	1,390.51	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	6,649.45	
472.00	2021	2005	-	
472.00	2021	2005 -	3,615.00	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	1,261.53	
472.00	2021	2005 -	613.29	
472.00	2021	2005	-	
472.00	2021	2005 -	1,983.86	
472.00	2021	2005 -	692.78	
472.00	2021	2005 -	630.76	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	6,962.80	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	594.17	
472.00	2021	2006 -	0.02	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	786.12	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	9,762.65	
472.00	2021	2006 -	11,938.23	
472.00	2021	2006 -	5,155.58	
472.00	2021	2006 -	8,684.01	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	479.57	
472.00	2021	2006 -	1,195.47	
472.00	2021	2006	-	
472.00	2021	2006 -	1,741.36	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	8,222.41	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	141.60	
472.00	2021	2006	-	
472.00	2021	2006 -	1,293.06	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	2,657.98	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2006	-	
472.00	2021	2006 -	917.97	
472.00	2021	2006	-	
472.00	2021	2006 -	917.97	
472.00	2021	2006 -	1,940.54	
472.00	2021	2006	-	
472.00	2021	2006 -	667.88	
472.00	2021	2006 -	386.04	
472.00	2021	2006	-	
472.00	2021	2006 -	631.10	
472.00	2021	2006 -	1,674.19	
472.00	2021	2006	-	
472.00	2021	2006 -	344.25	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	810.99	
472.00	2021	2006	-	
472.00	2021	2006 -	4,476.00	
472.00	2021	2006 -	32,458.26	
472.00	2021	2006 -	492.00	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	6,335.86	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	3,375.66	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	6,169.66	
472.00	2021	2006 -	13,124.82	
472.00	2021	2006	-	
472.00	2021	2006 -	1,637.98	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	32.46	
472.00	2021	2006 -	649.16	
472.00	2021	2006 -	4,963.68	
472.00	2021	2006	-	
472.00	2021	2006 -	4,356.00	
472.00	2021	2006 -	23,925.00	
472.00	2021	2006 -	1,200.00	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	980.00	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	3,400.00	
472.00	2021	2006	-	
472.00	2021	2006 -	1,707.85	
472.00	2021	2006 -	40,334.00	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	15,000.00	
472.00	2021	2006 -	1,420.00	
472.00	2021	2006 -	1,800.00	
472.00	2021	2006	-	
472.00	2021	2006 -	105.00	
472.00	2021	2006 -	380.00	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	6,417.49	
472.00	2021	2006	-	
472.00	2021	2006 -	1,979.94	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2006 -	5,079.58	
472.00	2021	2006 -	750.61	
472.00	2021	2006 -	14,793.02	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	500.00	
472.00	2021	2006 -	3,802.51	
472.00	2021	2006 -	27,061.77	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	987.00	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	21,254.03	
472.00	2021	2006	-	
472.00	2021	2007 -	345.87	
472.00	2021	2007 -	1,188.04	
472.00	2021	2007	41,336.14	
472.00	2021	2007	12,646.00	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	1,606.36	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	379.24	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	1,358.93	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	379.24	
472.00	2021	2007 -	8,670.00	
472.00	2021	2007	-	
472.00	2021	2007 -	313.02	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	442.45	
472.00	2021	2007	-	
472.00	2021	2007 -	488.95	
472.00	2021	2007 -	632.07	
472.00	2021	2007 -	632.07	
472.00	2021	2007 -	221.22	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	1,042.91	
472.00	2021	2007 -	537.26	
472.00	2021	2007 -	126.41	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2007 -	1,268.72	
472.00	2021	2007	-	
472.00	2021	2007 -	1,390.54	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	1,042.57	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	153.63	
472.00	2021	2007 -	737.42	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	1,937.26	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	4,108.83	
472.00	2021	2007	-	
472.00	2021	2007 -	1,088.65	
472.00	2021	2007	-	
472.00	2021	2007 -	1,412.31	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	113.40	
472.00	2021	2007 -	864.00	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	288.00	
472.00	2021	2007 -	360.00	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	2,885.00	
472.00	2021	2007	-	
472.00	2021	2007 -	5,257.43	
472.00	2021	2007 -	15,365.55	
472.00	2021	2007 -	3,220.03	
472.00	2021	2007 -	396.00	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	118.05	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	6,013.78	
472.00	2021	2007	-	
472.00	2021	2007	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2007	-	
472.00	2021	2007 -	9,240.00	
472.00	2021	2007 -	99.15	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	108.00	
472.00	2021	2007 -	468.00	
472.00	2021	2007 -	1,902.00	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	936.00	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	108.00	
472.00	2021	2007 -	360.00	
472.00	2021	2007 -	2,736.00	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	324.00	
472.00	2021	2007 -	1,476.00	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	1,368.00	
472.00	2021	2007	-	
472.00	2021	2007 -	2,988.00	
472.00	2021	2007	-	
472.00	2021	2007	5,000.00	
472.00	2021	2007	-	
472.00	2021	2007 -	11,617.13	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	13,500.00	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2007	231,048.26	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2008	324.09	
472.00	2021	2008	783.29	
472.00	2021	2008	-	
472.00	2021	2008	2,131.85	
472.00	2021	2008	399.43	
472.00	2021	2008	67.93	
472.00	2021	2008	17,112.34	
472.00	2021	2008	574.58	
472.00	2021	2008	105.41	
472.00	2021	2008	8.46	
472.00	2021	2008	14.15	
472.00	2021	2008	8.01	
472.00	2021	2008	9.96	
472.00	2021	2008	46.80	
472.00	2021	2008	23.38	
472.00	2021	2008	11.45	
472.00	2021	2008	22.41	
472.00	2021	2008	128.59	
472.00	2021	2008	602.53	
472.00	2021	2008	-	
472.00	2021	2008	652.81	
472.00	2021	2008	-	
472.00	2021	2008	11.43	
472.00	2021	2008	256.83	
472.00	2021	2008	865.76	
472.00	2021	2008	7.70	
472.00	2021	2008	5.68	
472.00	2021	2008	357.33	
472.00	2021	2008	7.70	
472.00	2021	2008	100.89	
472.00	2021	2008	88.79	
472.00	2021	2008	311.02	
472.00	2021	2008	8.87	
472.00	2021	2008	0.19	
472.00	2021	2008	1.25	
472.00	2021	2008	170.72	
472.00	2021	2008	-	
472.00	2021	2008	69.78	
472.00	2021	2008	399.48	
472.00	2021	2008	644.46	
472.00	2021	2008	18.91	
472.00	2021	2008	11.26	
472.00	2021	2008	-	
472.00	2021	2008	126.78	
472.00	2021	2008	303.03	
472.00	2021	2008	609.97	
472.00	2021	2008	580.84	
472.00	2021	2008	149.89	
472.00	2021	2008	185.59	
472.00	2021	2008	-	
472.00	2021	2008	504.08	
472.00	2021	2008	322.23	
472.00	2021	2008	621.03	
472.00	2021	2008	378.70	
472.00	2021	2008	-	
472.00	2021	2008	17.46	
472.00	2021	2008	16.54	
472.00	2021	2008	16.33	
472.00	2021	2008	3.75	
472.00	2021	2008	30.03	
472.00	2021	2008	16.19	
472.00	2021	2008	13.84	
472.00	2021	2008	4.51	
472.00	2021	2008	1.69	
472.00	2021	2008	100.86	
472.00	2021	2008	24.37	
472.00	2021	2008	720.12	
472.00	2021	2008	580.22	
472.00	2021	2008	-	
472.00	2021	2008	-	
472.00	2021	2008	-	
472.00	2021	2008	357.31	
472.00	2021	2008	121.49	
472.00	2021	2008	25.46	
472.00	2021	2008	3.43	
472.00	2021	2008	20.65	
472.00	2021	2008	544.79	
472.00	2021	2008	368.15	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2008	612.35	
472.00	2021	2008	-	
472.00	2021	2008	-	
472.00	2021	2008	18.77	
472.00	2021	2008	25.46	
472.00	2021	2008	329.53	
472.00	2021	2008	3.38	
472.00	2021	2008	54.32	
472.00	2021	2008	360.97	
472.00	2021	2008	751.87	
472.00	2021	2008	145.17	
472.00	2021	2008	3.40	
472.00	2021	2008	6.19	
472.00	2021	2008	30.75	
472.00	2021	2008	60.56	
472.00	2021	2008	41.81	
472.00	2021	2008	17.40	
472.00	2021	2008	33.65	
472.00	2021	2008	11.76	
472.00	2021	2008	96.76	
472.00	2021	2008	16.05	
472.00	2021	2008	774.66	
472.00	2021	2008	17.73	
472.00	2021	2008	177.95	
472.00	2021	2008	17.85	
472.00	2021	2008	9.86	
472.00	2021	2008	84.47	
472.00	2021	2008	21.07	
472.00	2021	2008	225.24	
472.00	2021	2008 -	760.15	
472.00	2021	2008 -	102.88	
472.00	2021	2008 -	217.19	
472.00	2021	2008 -	474.38	
472.00	2021	2008 -	68.59	
472.00	2021	2008 -	245.77	
472.00	2021	2008 -	68.59	
472.00	2021	2008 -	80.01	
472.00	2021	2008 -	114.31	
472.00	2021	2008 -	114.31	
472.00	2021	2008 -	40.01	
472.00	2021	2008 -	188.61	
472.00	2021	2008 -	97.16	
472.00	2021	2008 -	22.86	
472.00	2021	2008 -	85.73	
472.00	2021	2008 -	40.01	
472.00	2021	2008 -	251.48	
472.00	2021	2008 -	27.78	
472.00	2021	2008 -	133.36	
472.00	2021	2008 -	211.47	
472.00	2021	2008 -	108.59	
472.00	2021	2008 -	274.34	
472.00	2021	2008 -	137.17	
472.00	2021	2008 -	45.72	
472.00	2021	2008 -	57.15	
472.00	2021	2008 -	28.58	
472.00	2021	2008 -	91.45	
472.00	2021	2008 -	34.29	
472.00	2021	2008	-	
472.00	2021	2008 -	68.59	
472.00	2021	2008 -	57.15	
472.00	2021	2008 -	30.29	
472.00	2021	2008	-	
472.00	2021	2008 -	24.24	
472.00	2021	2008 -	17.14	
472.00	2021	2008 -	74.30	
472.00	2021	2008 -	28.58	
472.00	2021	2008 -	22.86	
472.00	2021	2008 -	148.60	
472.00	2021	2008 -	17.14	
472.00	2021	2008 -	57.15	
472.00	2021	2008 -	434.37	
472.00	2021	2008 -	51.44	
472.00	2021	2008 -	234.33	
472.00	2021	2008	-	
472.00	2021	2008	-	
472.00	2021	2008	-	
472.00	2021	2008	-	
472.00	2021	2008	-	
472.00	2021	2008	-	
472.00	2021	2008 -	0.21	
472.00	2021	2008	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	807.89	
472.00	2021	2009	1,149.00	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	1,780.00	
472.00	2021	2009	-	
472.00	2021	2009 -	576.00	
472.00	2021	2009 -	1,440.00	
472.00	2021	2009 -	20,986.57	
472.00	2021	2009 -	1,420.00	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	4,970.09	
472.00	2021	2009	-	
472.00	2021	2009 -	1,166.82	
472.00	2021	2009 -	16,911.19	
472.00	2021	2009 -	4,437.13	
472.00	2021	2009	-	
472.00	2021	2009 -	1,765.00	
472.00	2021	2009 -	151,690.92	
472.00	2021	2009 -	3,490.00	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	7,059.68	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	1,898.64	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	9,442.50	
472.00	2021	2009 -	9,442.50	
472.00	2021	2009 -	14,630.00	
472.00	2021	2009	-	
472.00	2021	2009 -	8,685.77	
472.00	2021	2009 -	14,970.00	
472.00	2021	2009 -	663.00	
472.00	2021	2009 -	13,875.00	
472.00	2021	2009 -	425.00	
472.00	2021	2009 -	3,800.00	
472.00	2021	2009 -	10,617.75	
472.00	2021	2009	-	
472.00	2021	2009 -	634.84	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	21,090.00	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	30,510.90	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	2,560.46	
472.00	2021	2009	-	
472.00	2021	2009 -	108.00	
472.00	2021	2009 -	144.00	
472.00	2021	2009 -	360.00	
472.00	2021	2009	-	
472.00	2021	2009 -	180.00	
472.00	2021	2009 -	72.00	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	144.00	
472.00	2021	2009 -	468.00	
472.00	2021	2009 -	144.00	
472.00	2021	2009 -	144.00	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2009 -	792.00	
472.00	2021	2009 -	180.00	
472.00	2021	2009 -	468.00	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	360.00	
472.00	2021	2009 -	684.00	
472.00	2021	2009	-	
472.00	2021	2009 -	72.00	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	432.00	
472.00	2021	2009 -	432.00	
472.00	2021	2009 -	252.00	
472.00	2021	2009 -	396.00	
472.00	2021	2009	-	
472.00	2021	2009 -	252.00	
472.00	2021	2009 -	72.00	
472.00	2021	2009	-	
472.00	2021	2009 -	396.00	
472.00	2021	2009 -	108.00	
472.00	2021	2009 -	144.00	
472.00	2021	2009	-	
472.00	2021	2009 -	468.00	
472.00	2021	2009 -	792.00	
472.00	2021	2009 -	360.00	
472.00	2021	2009 -	47,513.10	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	11,629.24	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	59,177.00	
472.00	2021	2009 -	144.00	
472.00	2021	2009 -	105.00	
472.00	2021	2009	-	
472.00	2021	2009 -	144.00	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	24,793.00	
472.00	2021	2009	-	
472.00	2021	2009 -	141.14	
472.00	2021	2009	-	
472.00	2021	2009 -	5,370.00	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	165.00	
472.00	2021	2009 -	178.50	
472.00	2021	2009	-	
472.00	2021	2009 -	72.00	
472.00	2021	2009	-	
472.00	2021	2009 -	71.49	
472.00	2021	2009	-	
472.00	2021	2009 -	144.00	
472.00	2021	2009 -	144.00	
472.00	2021	2009	-	
472.00	2021	2009 -	11,519.82	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	9,064.86	
472.00	2021	2009 -	1,008.00	
472.00	2021	2009	-	
472.00	2021	2009 -	215.12	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	15,705.48	
472.00	2021	2009	1,852.73	
472.00	2021	2009	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2009	-	
472.00	2021	2009 -	14,082.00	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	144.00	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	3,240.00	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	4,350.00	
472.00	2021	2009 -	41,941.30	
472.00	2021	2009 -	38,456.88	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	72.00	
472.00	2021	2009 -	1,044.00	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009 -	1,781.04	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2010	-	
472.00	2021	2010 -	143.92	
472.00	2021	2010	-	
472.00	2021	2010 -	9,806.00	
472.00	2021	2010 -	12,269.00	
472.00	2021	2010	-	
472.00	2021	2010 -	3,916.00	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010 -	9,045.26	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010 -	5,154.00	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010 -	4,306.00	
472.00	2021	2010 -	4,847.00	
472.00	2021	2010 -	144.00	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010 -	3,584.00	
472.00	2021	2010	-	
472.00	2021	2010 -	6,845.00	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010 -	1,188.00	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010 -	15,452.00	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010 -	743.00	
472.00	2021	2010	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2010 -	42,096.00	
472.00	2021	2010	-	
472.00	2021	2010 -	1,919.81	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010 -	7,630.14	
472.00	2021	2010 -	4,248.69	
472.00	2021	2010 -	12,110.20	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010 -	27.86	
472.00	2021	2010 -	832.09	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010 -	2,541.00	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010 -	1,475.00	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010 -	949.05	
472.00	2021	2010 -	2,550.00	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010 -	260,403.15	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	41,451.64	
472.00	2021	2011	-	
472.00	2021	2011	13,600.69	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	19,033.98	
472.00	2021	2011	-	
472.00	2021	2011 -	37,566.80	
472.00	2021	2011	-	
472.00	2021	2011	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017 -	835,986.93	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017 -	38,261.00	
472.00	2021	2017	-	
472.00	2021	2017 -	4,804.99	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2018	-	
472.00	2021	2018	-	
472.00	2021	2018	-	
472.00	2021	2018	-	
472.00	2021	2018	-	
472.00	2021	2018	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017 -	2,880.83	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2018	-	
472.00	2021	2020	-	
472.00	2021	2005	54.37	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	1949	-	
472.00	2021	1987	-	
472.00	2021	1989 -	3,452.54	
472.00	2021	1962	-	
472.00	2021	1962 -	1,866.17	
472.00	2021	1962 -	4,917.57	
472.00	2021	1962 -	3,470.05	
472.00	2021	1962 -	15,690.50	
472.00	2021	1962 -	182,541.30	
472.00	2021	1962 -	1,101.38	
472.00	2021	1962 -	767.43	
472.00	2021	1962 -	81.55	
472.00	2021	1962 -	665.52	
472.00	2021	1962 -	6,750.97	
472.00	2021	1962 -	94.63	
472.00	2021	1962 -	477.20	
472.00	2021	1962 -	89.84	
472.00	2021	1962 -	280,978.04	
472.00	2021	1962 -	66.62	
472.00	2021	1962 -	6.87	
472.00	2021	1962 -	108.24	
472.00	2021	1962 -	469.63	
472.00	2021	1962 -	665.52	
472.00	2021	1962 -	13,307.96	
472.00	2021	1962 -	61.12	
472.00	2021	1962 -	3,089.27	
472.00	2021	1962 -	5,984.95	
472.00	2021	1962 -	1,216.33	
472.00	2021	1962 -	6,686.72	
472.00	2021	1962 -	276,684.53	
472.00	2021	1962 -	87.02	
472.00	2021	1962 -	9.35	
472.00	2021	1962 -	455.92	
472.00	2021	1962 -	665.52	
472.00	2021	1962 -	146.46	
472.00	2021	1962 -	2,136.72	
472.00	2021	1962 -	419.27	
472.00	2021	1962 -	80,281.11	
472.00	2021	1962 -	1,586.46	
472.00	2021	1962 -	16.73	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1962 -	9,681.04	
472.00	2021	1962 -	1,544.18	
472.00	2021	1962 -	139.32	
472.00	2021	1962 -	617.31	
472.00	2021	1962 -	468.67	
472.00	2021	1962 -	2,693.71	
472.00	2021	1962 -	3,658.07	
472.00	2021	1962 -	163.00	
472.00	2021	1962 -	2.81	
472.00	2021	1962 -	29.10	
472.00	2021	1962 -	423.21	
472.00	2021	1962 -	13.78	
472.00	2021	1962 -	106.37	
472.00	2021	1962 -	9.39	
472.00	2021	1962 -	1,157.19	
472.00	2021	1962 -	1,586.46	
472.00	2021	1962 -	10,408.05	
472.00	2021	1962 -	132.53	
472.00	2021	1962 -	88.05	
472.00	2021	1962 -	7.24	
472.00	2021	1962 -	4,698.15	
472.00	2021	1962 -	238,524.62	
472.00	2021	1962 -	678.23	
472.00	2021	1962 -	24.17	
472.00	2021	1962 -	802.16	
472.00	2021	1962 -	1,954.37	
472.00	2021	1962 -	991.24	
472.00	2021	1962 -	11.72	
472.00	2021	1962 -	6,271.39	
472.00	2021	1962 -	60.90	
472.00	2021	1962 -	3,228.37	
472.00	2021	1962 -	5,777.04	
472.00	2021	1962 -	179.35	
472.00	2021	1962 -	1,831.84	
472.00	2021	1962 -	1,838.95	
472.00	2021	1962 -	74,215.90	
472.00	2021	1962 -	2.81	
472.00	2021	1962 -	24.67	
472.00	2021	1962 -	615.44	
472.00	2021	1962 -	7,153.72	
472.00	2021	1962 -	134.04	
472.00	2021	1962 -	178.93	
472.00	2021	1962 -	528.97	
472.00	2021	1962 -	1,586.46	
472.00	2021	1962 -	220.83	
472.00	2021	1962 -	185.13	
472.00	2021	1962 -	618.46	
472.00	2021	1962 -	1,785.54	
472.00	2021	1962 -	2,552.98	
472.00	2021	1962 -	16,877.70	
472.00	2021	1962 -	798.89	
472.00	2021	1962 -	8,095.15	
472.00	2021	1962 -	56.58	
472.00	2021	1962 -	2,976.81	
472.00	2021	1962 -	640.06	
472.00	2021	1962 -	9,526.10	
472.00	2021	1962 -	1,429.69	
472.00	2021	1962 -	2,222.21	
472.00	2021	1962 -	167.11	
472.00	2021	1962 -	32.64	
472.00	2021	1962 -	1,227.92	
472.00	2021	1962 -	433.13	
472.00	2021	1962 -	451.53	
472.00	2021	1962 -	4,067.64	
472.00	2021	1962 -	4.69	
472.00	2021	1962 -	10,796.93	
472.00	2021	1962 -	3,949.65	
472.00	2021	1962 -	254.09	
472.00	2021	1962 -	1,568.53	
472.00	2021	1962 -	1,346.03	
472.00	2021	1962 -	4,397.31	
472.00	2021	1962 -	103.95	
472.00	2021	1962 -	8,095.15	
472.00	2021	1962 -	196.58	
472.00	2021	1962 -	32.56	
472.00	2021	1962 -	371.34	
472.00	2021	1962 -	1,227.92	
472.00	2021	1962 -	402.52	
472.00	2021	1962 -	980.09	
472.00	2021	1962 -	70.15	
472.00	2021	1962 -	748.36	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1962 -	974.84	
472.00	2021	1962 -	2,218.78	
472.00	2021	1962 -	387.53	
472.00	2021	1962 -	256.38	
472.00	2021	1962 -	2,855.59	
472.00	2021	1962 -	129.75	
472.00	2021	1962 -	285.92	
472.00	2021	1962 -	111.71	
472.00	2021	1962 -	1,044.77	
472.00	2021	1962 -	121.85	
472.00	2021	1962 -	3,252.93	
472.00	2021	1962 -	122.27	
472.00	2021	1962 -	10,408.05	
472.00	2021	1962 -	479.12	
472.00	2021	1962 -	796.74	
472.00	2021	1962 -	11,564.50	
472.00	2021	1962 -	66.97	
472.00	2021	1962 -	1,267.76	
472.00	2021	1962 -	448.04	
472.00	2021	1962 -	225.85	
472.00	2021	1962 -	3,944.26	
472.00	2021	1962 -	2,287.44	
472.00	2021	1962 -	9,804.94	
472.00	2021	1962 -	472.23	
472.00	2021	1962 -	173.03	
472.00	2021	1962 -	46.87	
472.00	2021	1962 -	4.23	
472.00	2021	1962 -	28,257.16	
472.00	2021	1962 -	574.76	
472.00	2021	1962 -	11.57	
472.00	2021	1962 -	1,874.69	
472.00	2021	1962 -	383.59	
472.00	2021	1962 -	75.11	
472.00	2021	1962 -	974.84	
472.00	2021	1962 -	1,132.31	
472.00	2021	1962 -	527.41	
472.00	2021	1962 -	337.19	
472.00	2021	1962 -	2,151.46	
472.00	2021	1962 -	49.87	
472.00	2021	1962 -	603.72	
472.00	2021	1962 -	98.38	
472.00	2021	1962 -	1,614.83	
472.00	2021	1962 -	15,200.89	
472.00	2021	1962 -	206.05	
472.00	2021	1962 -	215.26	
472.00	2021	1962 -	2,149.08	
472.00	2021	1962 -	1,991.77	
472.00	2021	1962 -	9,405.20	
472.00	2021	1962 -	83.96	
472.00	2021	1962 -	1.07	
472.00	2021	1962 -	30.34	
472.00	2021	1962 -	44.49	
472.00	2021	1962 -	36.91	
472.00	2021	1962 -	974.84	
472.00	2021	1962 -	444.25	
472.00	2021	1962 -	122.98	
472.00	2021	1962 -	1,050.81	
472.00	2021	1962 -	100.48	
472.00	2021	1962 -	27.18	
472.00	2021	1962 -	72.25	
472.00	2021	1962 -	655.00	
472.00	2021	1962 -	4.69	
472.00	2021	1962 -	129.94	
472.00	2021	1962 -	44.78	
472.00	2021	1962 -	17,767.34	
472.00	2021	1962 -	170.04	
472.00	2021	1962 -	59.54	
472.00	2021	1962 -	140.24	
472.00	2021	1962 -	185.94	
472.00	2021	1962 -	184,114.79	
472.00	2021	1962 -	136,479.13	
472.00	2021	1962 -	672.55	
472.00	2021	1962 -	291.06	
472.00	2021	1962 -	27.90	
472.00	2021	1962 -	46.87	
472.00	2021	1962 -	1,740.66	
472.00	2021	1962 -	15.45	
472.00	2021	1962 -	64.90	
472.00	2021	1962 -	22.33	
472.00	2021	1962 -	25.00	
472.00	2021	1962 -	56.77	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1962 -	16.56	
472.00	2021	1962 -	807.02	
472.00	2021	1962 -	22.85	
472.00	2021	1962 -	1.55	
472.00	2021	1962 -	808.35	
472.00	2021	1962 -	11,635.62	
472.00	2021	1962 -	154.39	
472.00	2021	1962 -	2,523.17	
472.00	2021	1962 -	5.15	
472.00	2021	1962 -	2,686.53	
472.00	2021	1962 -	234.34	
472.00	2021	1962 -	3,103.59	
472.00	2021	1962 -	72.30	
472.00	2021	1962 -	11.72	
472.00	2021	1962 -	1.92	
472.00	2021	1962 -	20.22	
472.00	2021	1962 -	52.81	
472.00	2021	1962 -	297.88	
472.00	2021	1962 -	6.89	
472.00	2021	1962 -	4.66	
472.00	2021	1962 -	105.88	
472.00	2021	1962 -	92.84	
472.00	2021	1962 -	13.15	
472.00	2021	1962 -	263.86	
472.00	2021	1962 -	6.20	
472.00	2021	1962 -	1,494.28	
472.00	2021	1962 -	8,493.22	
472.00	2021	1962 -	1,870.00	
472.00	2021	1962 -	35.78	
472.00	2021	1962 -	17.23	
472.00	2021	1962 -	34.45	
472.00	2021	1962 -	511.11	
472.00	2021	1962 -	553.27	
472.00	2021	1962 -	0.35	
472.00	2021	1962 -	2,030.71	
472.00	2021	1962 -	157.01	
472.00	2021	1962 -	38.75	
472.00	2021	1962 -	5.12	
472.00	2021	1962 -	481.80	
472.00	2021	1962 -	358.53	
472.00	2021	1962 -	1,820.79	
472.00	2021	1962 -	20.69	
472.00	2021	1962 -	97.14	
472.00	2021	1962 -	3,280.71	
472.00	2021	1962 -	32.83	
472.00	2021	1962 -	311.93	
472.00	2021	1962 -	78.05	
472.00	2021	1962 -	215.58	
472.00	2021	1962 -	155.68	
472.00	2021	1962 -	45.72	
472.00	2021	1962 -	5,025.10	
472.00	2021	1962 -	189.90	
472.00	2021	1962 -	1,590.70	
472.00	2021	1962 -	30.33	
472.00	2021	1962 -	145.19	
472.00	2021	1962 -	685.01	
472.00	2021	1962 -	550.00	
472.00	2021	1962 -	174.54	
472.00	2021	1962 -	8,569.80	
472.00	2021	1962 -	60.90	
472.00	2021	1962 -	1,704.41	
472.00	2021	1962 -	1,069.19	
472.00	2021	1962 -	178,472.91	
472.00	2021	1962 -	51.67	
472.00	2021	1962 -	-	
472.00	2021	1962 -	1,227.45	
472.00	2021	1962 -	6.14	
472.00	2021	1962 -	16.08	
472.00	2021	1962 -	115.46	
472.00	2021	1962 -	226.65	
472.00	2021	1962 -	50.39	
472.00	2021	1962 -	365.56	
472.00	2021	1962 -	921.21	
472.00	2021	1962 -	158.41	
472.00	2021	1962 -	1,383.73	
472.00	2021	1962 -	65,248.61	
472.00	2021	1962 -	7,154.06	
472.00	2021	1962 -	560.77	
472.00	2021	1962 -	1,251.87	
472.00	2021	1962 -	698.54	
472.00	2021	1962 -	140.60	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1962 -	62,622.41	
472.00	2021	1962 -	14,934.79	
472.00	2021	1962 -	685.52	
472.00	2021	1962 -	5,176.18	
472.00	2021	1962 -	474.46	
472.00	2021	1962 -	472.51	
472.00	2021	1962 -	311.67	
472.00	2021	1962 -	3,607.42	
472.00	2021	1962 -	17,282.31	
472.00	2021	1962 -	2,106.17	
472.00	2021	1962 -	491.17	
472.00	2021	1962 -	6,463.82	
472.00	2021	1962 -	447.58	
472.00	2021	1962 -	300.75	
472.00	2021	1962 -	42,485.18	
472.00	2021	1962 -	2,045.15	
472.00	2021	1962 -	133.88	
472.00	2021	1962 -	44.94	
472.00	2021	1962 -	2,076.96	
472.00	2021	1962 -	1,152.08	
472.00	2021	1962 -	76.73	
472.00	2021	1962 -	6,790.31	
472.00	2021	1962 -	18,876.98	
472.00	2021	1962 -	88,713.53	
472.00	2021	1962 -	665.52	
472.00	2021	1962 -	45.17	
472.00	2021	1962 -	936.33	
472.00	2021	1962 -	7,645.57	
472.00	2021	1962 -	7,436.63	
472.00	2021	1962 -	106.91	
472.00	2021	1962 -	358.53	
472.00	2021	1962 -	367.10	
472.00	2021	1962 -	2,479.54	
472.00	2021	1962 -	469.56	
472.00	2021	1962 -	3,151.51	
472.00	2021	1962 -	202.61	
472.00	2021	1962 -	272.45	
472.00	2021	1976	-	
472.00	2021	1976 -	10,925.01	
472.00	2021	1976 -	500.97	
472.00	2021	1976 -	1,967.83	
472.00	2021	1976 -	951.47	
472.00	2021	1976 -	16,496.87	
472.00	2021	1976 -	1,987.10	
472.00	2021	1976 -	8,793.40	
472.00	2021	1976 -	673.83	
472.00	2021	1976 -	1,034.26	
472.00	2021	1976 -	452.49	
472.00	2021	1976 -	4,661.60	
472.00	2021	1976 -	1,034.26	
472.00	2021	1976 -	19,688.53	
472.00	2021	1976 -	1,089.20	
472.00	2021	1976 -	1,250.81	
472.00	2021	1976 -	518.10	
472.00	2021	1976 -	962.71	
472.00	2021	1976 -	1,869.75	
472.00	2021	1976 -	6,520.68	
472.00	2021	1976 -	385.46	
472.00	2021	1976 -	12,217.19	
472.00	2021	1976 -	8,039.43	
472.00	2021	1976 -	7,104.07	
472.00	2021	1976 -	232.71	
472.00	2021	1976	-	
472.00	2021	1976 -	2,652.88	
472.00	2021	1976 -	1,736.65	
472.00	2021	1976 -	5,344.54	
472.00	2021	1976 -	51.66	
472.00	2021	1976 -	251.33	
472.00	2021	1976 -	2,133.16	
472.00	2021	1976	-	
472.00	2021	1976 -	16,660.76	
472.00	2021	1976 -	5,032.78	
472.00	2021	1976 -	396.54	
472.00	2021	1976 -	1,777.63	
472.00	2021	1976 -	12,352.29	
472.00	2021	1976 -	479.31	
472.00	2021	1976 -	242,562.41	
472.00	2021	1976 -	2,623.83	
472.00	2021	1976 -	516.66	
472.00	2021	1976 -	223,777.14	
472.00	2021	1976 -	69.17	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	46.88	
472.00	2021	1976 -	16,875.72	
472.00	2021	1976 -	1,292.82	
472.00	2021	1976 -	1,656.83	
472.00	2021	1976 -	1,078.52	
472.00	2021	1976 -	5,071.05	
472.00	2021	1976 -	408.53	
472.00	2021	1976 -	3,413.06	
472.00	2021	1976 -	1,518.42	
472.00	2021	1976 -	6,709.76	
472.00	2021	1976 -	11,241.11	
472.00	2021	1976 -	3,466.34	
472.00	2021	1976 -	1,616.03	
472.00	2021	1976 -	2,076.11	
472.00	2021	1976 -	3,287.02	
472.00	2021	1976 -	12,580.80	
472.00	2021	1976 -	2,391.73	
472.00	2021	1976 -	182.81	
472.00	2021	1976 -	2,676.15	
472.00	2021	1976 -	488.04	
472.00	2021	1976 -	2,028.56	
472.00	2021	1976 -	5,054.94	
472.00	2021	1976 -	2,766.64	
472.00	2021	1976 -	19.22	
472.00	2021	1976 -	4.27	
472.00	2021	1976 -	245.86	
472.00	2021	1976 -	517.13	
472.00	2021	1976 -	4,377.50	
472.00	2021	1976 -	484.81	
472.00	2021	1976 -	320.26	
472.00	2021	1976 -	2,809.63	
472.00	2021	1976 -	1,939.24	
472.00	2021	1976 -	10.99	
472.00	2021	1976 -	16,742.08	
472.00	2021	1976 -	2,095.02	
472.00	2021	1976 -	133.75	
472.00	2021	1976 -	84,455.03	
472.00	2021	1976 -	88,929.51	
472.00	2021	1976 -	43.99	
472.00	2021	1976 -	483.85	
472.00	2021	1976 -	9,612.15	
472.00	2021	1976 -	4,843.24	
472.00	2021	1976 -	181.00	
472.00	2021	1976 -	1,478.99	
472.00	2021	1976 -	2,328.32	
472.00	2021	1976 -	5,559.14	
472.00	2021	1976 -	-	
472.00	2021	1976 -	4,126.54	
472.00	2021	1976 -	-	
472.00	2021	1976 -	131.09	
472.00	2021	1976 -	1,769.75	
472.00	2021	1976 -	4,251.39	
472.00	2021	1976 -	6,609.56	
472.00	2021	1976 -	-	
472.00	2021	1976 -	939.88	
472.00	2021	1976 -	9,091.04	
472.00	2021	1976 -	-	
472.00	2021	1976 -	12,928.24	
472.00	2021	1976 -	-	
472.00	2021	1976 -	1,498.81	
472.00	2021	1976 -	1,870.48	
472.00	2021	1976 -	0.65	
472.00	2021	1976 -	45,895.27	
472.00	2021	1976 -	-	
472.00	2021	1976 -	1,856.85	
472.00	2021	1976 -	1,228.18	
472.00	2021	1976 -	116.35	
472.00	2021	1976 -	200.48	
472.00	2021	1976 -	7,815.58	
472.00	2021	1976 -	0.13	
472.00	2021	1976 -	2,271.75	
472.00	2021	1976 -	7,355.80	
472.00	2021	1976 -	307.33	
472.00	2021	1976 -	116.35	
472.00	2021	1976 -	117.32	
472.00	2021	1976 -	3,324.74	
472.00	2021	1976 -	1,158.26	
472.00	2021	1976 -	284.23	
472.00	2021	1976 -	3,781.51	
472.00	2021	1976 -	7,297.99	
472.00	2021	1976 -	2,506.79	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	3,393.66	
472.00	2021	1976	-	
472.00	2021	1976 -	255.98	
472.00	2021	1976 -	211.87	
472.00	2021	1976 -	770.52	
472.00	2021	1976 -	3,605.69	
472.00	2021	1976 -	452.49	
472.00	2021	1976 -	1,852.62	
472.00	2021	1976 -	31.03	
472.00	2021	1976 -	96.96	
472.00	2021	1976 -	262.12	
472.00	2021	1976 -	491.43	
472.00	2021	1976	-	
472.00	2021	1976 -	53,465.02	
472.00	2021	1976 -	1,135.46	
472.00	2021	1976 -	1,384.77	
472.00	2021	1976 -	1,753.69	
472.00	2021	1976 -	129.90	
472.00	2021	1976 -	25.86	
472.00	2021	1976	-	
472.00	2021	1976 -	3,089.85	
472.00	2021	1976 -	904.98	
472.00	2021	1976 -	7.35	
472.00	2021	1976 -	106.17	
472.00	2021	1976 -	512.93	
472.00	2021	1976 -	130,116.24	
472.00	2021	1976 -	12,883.45	
472.00	2021	1976 -	16,228.27	
472.00	2021	1976 -	12,044.62	
472.00	2021	1976 -	268.58	
472.00	2021	1976 -	8,655.12	
472.00	2021	1976 -	206.01	
472.00	2021	1976 -	387.95	
472.00	2021	1976 -	5,237.33	
472.00	2021	1976 -	848.42	
472.00	2021	1976 -	24,187.79	
472.00	2021	1976 -	208.84	
472.00	2021	1976 -	678.73	
472.00	2021	1976 -	1,645.72	
472.00	2021	1976 -	1,163.54	
472.00	2021	1976 -	433.52	
472.00	2021	1976 -	256,874.07	
472.00	2021	1976 -	914.38	
472.00	2021	1976	-	
472.00	2021	1976 -	3,558.80	
472.00	2021	1976 -	2,779.44	
472.00	2021	1976 -	3,233.72	
472.00	2021	1976 -	261.86	
472.00	2021	1976 -	212.02	
472.00	2021	1976 -	362.25	
472.00	2021	1976 -	26,207.62	
472.00	2021	1976 -	3,878.47	
472.00	2021	1976 -	947.35	
472.00	2021	1976 -	3,232.06	
472.00	2021	1976 -	433.10	
472.00	2021	1976 -	936.00	
472.00	2021	1976 -	6,108.60	
472.00	2021	1976 -	452.49	
472.00	2021	1976 -	7,023.66	
472.00	2021	1976 -	69.81	
472.00	2021	1976 -	45.77	
472.00	2021	1976 -	617.84	
472.00	2021	1976 -	554.62	
472.00	2021	1976 -	1,376.86	
472.00	2021	1976 -	2,072.40	
472.00	2021	1976 -	5,565.61	
472.00	2021	1976	-	
472.00	2021	1976 -	5,158.37	
472.00	2021	1976 -	177.85	
472.00	2021	1976 -	1,785.32	
472.00	2021	1976 -	1,736.26	
472.00	2021	1976	-	
472.00	2021	1976 -	1,348.42	
472.00	2021	1976 -	1,650.94	
472.00	2021	1976 -	2,407.53	
472.00	2021	1976 -	192.60	
472.00	2021	1976 -	5,565.61	
472.00	2021	1976	-	
472.00	2021	1976 -	39,000.74	
472.00	2021	1976 -	2,857.14	
472.00	2021	1976 -	17.01	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	229.68	
472.00	2021	1976 -	30,023.26	
472.00	2021	1976 -	193.92	
472.00	2021	1976 -	773.76	
472.00	2021	1976 -	2,173.88	
472.00	2021	1976 -	491.20	
472.00	2021	1976 -	1,693.60	
472.00	2021	1976 -	2,511.31	
472.00	2021	1976 -	96.32	
472.00	2021	1976 -	-	
472.00	2021	1976 -	704.59	
472.00	2021	1976 -	209.44	
472.00	2021	1976 -	148.34	
472.00	2021	1976 -	1,748.78	
472.00	2021	1976 -	1,913.54	
472.00	2021	1976 -	93.08	
472.00	2021	1976 -	4,723.46	
472.00	2021	1976 -	4,476.40	
472.00	2021	1976 -	1,067.52	
472.00	2021	1976 -	0.07	
472.00	2021	1976 -	963.23	
472.00	2021	1976 -	138.67	
472.00	2021	1976 -	1,570.78	
472.00	2021	1976 -	237.36	
472.00	2021	1976 -	363.03	
472.00	2021	1976 -	26.89	
472.00	2021	1976 -	12.93	
472.00	2021	1976 -	3,516.48	
472.00	2021	1976 -	6,981.25	
472.00	2021	1976 -	445.38	
472.00	2021	1976 -	1,096.64	
472.00	2021	1976 -	-	
472.00	2021	1976 -	2,327.08	
472.00	2021	1976 -	7,595.34	
472.00	2021	1976 -	175.10	
472.00	2021	1976 -	1,493.21	
472.00	2021	1976 -	685.20	
472.00	2021	1976 -	102.18	
472.00	2021	1976 -	-	
472.00	2021	1976 -	3,949.58	
472.00	2021	1976 -	3,665.16	
472.00	2021	1976 -	1,506.14	
472.00	2021	1976 -	258.56	
472.00	2021	1976 -	7,947.00	
472.00	2021	1976 -	10,909.14	
472.00	2021	1976 -	868.78	
472.00	2021	1976 -	-	
472.00	2021	1976 -	6,789.59	
472.00	2021	1976 -	8,691.25	
472.00	2021	1976 -	534.08	
472.00	2021	1976 -	-	
472.00	2021	1976 -	557.35	
472.00	2021	1976 -	1,318.68	
472.00	2021	1976 -	-	
472.00	2021	1976 -	673.69	
472.00	2021	1976 -	627.02	
472.00	2021	1976 -	1,111.83	
472.00	2021	1976 -	532.36	
472.00	2021	1976 -	176.33	
472.00	2021	1976 -	7,348.45	
472.00	2021	1976 -	80.23	
472.00	2021	1976 -	1,758.59	
472.00	2021	1976 -	111.69	
472.00	2021	1976 -	942.97	
472.00	2021	1976 -	35,633.47	
472.00	2021	1976 -	1,629.27	
472.00	2021	1976 -	930.83	
472.00	2021	1976 -	-	
472.00	2021	1976 -	626.10	
472.00	2021	1976 -	768.04	
472.00	2021	1976 -	52.36	
472.00	2021	1976 -	3,825.47	
472.00	2021	1976 -	14,544.27	
472.00	2021	1976 -	8,214.27	
472.00	2021	1976 -	-	
472.00	2021	1976 -	7,575.95	
472.00	2021	1976 -	37.27	
472.00	2021	1976 -	4,565.93	
472.00	2021	1976 -	29,948.28	
472.00	2021	1976 -	67,598.43	
472.00	2021	1976 -	224.45	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976	-	
472.00	2021	1976 -	59.06	
472.00	2021	1976	-	
472.00	2021	1976 -	510.67	
472.00	2021	1976 -	307.08	
472.00	2021	1976 -	164.84	
472.00	2021	1976 -	5,268.26	
472.00	2021	1976 -	1,001.94	
472.00	2021	1976 -	823.53	
472.00	2021	1976 -	1,087.27	
472.00	2021	1976 -	1,917.90	
472.00	2021	1976	-	
472.00	2021	1976 -	5,171.30	
472.00	2021	1976 -	872.34	
472.00	2021	1976 -	25.19	
472.00	2021	1976 -	45.77	
472.00	2021	1976 -	637.90	
472.00	2021	1976 -	277.10	
472.00	2021	1976	-	
472.00	2021	1976 -	277.10	
472.00	2021	1976 -	124.10	
472.00	2021	1976 -	1,675.43	
472.00	2021	1976 -	8.80	
472.00	2021	1976 -	1,617.32	
472.00	2021	1976 -	2,063.15	
472.00	2021	1976 -	1,616.03	
472.00	2021	1976 -	21.80	
472.00	2021	1976 -	509.15	
472.00	2021	1976 -	4,328.38	
472.00	2021	1976 -	3,980.99	
472.00	2021	1976 -	195.13	
472.00	2021	1976 -	1,663.12	
472.00	2021	1976	-	
472.00	2021	1976 -	39,996.75	
472.00	2021	1976 -	175.63	
472.00	2021	1976 -	2,300.31	
472.00	2021	1976	-	
472.00	2021	1976 -	678.73	
472.00	2021	1976	-	
472.00	2021	1976 -	172.09	
472.00	2021	1976 -	4,565.93	
472.00	2021	1976 -	387.85	
472.00	2021	1976 -	1,990.79	
472.00	2021	1976 -	131.87	
472.00	2021	1976	-	
472.00	2021	1976 -	1,281.84	
472.00	2021	1976 -	29,948.28	
472.00	2021	1976 -	551.00	
472.00	2021	1976 -	48.48	
472.00	2021	1976 -	214.93	
472.00	2021	1976 -	74,696.48	
472.00	2021	1976 -	280.81	
472.00	2021	1976	-	
472.00	2021	1976 -	8,710.73	
472.00	2021	1976 -	30,848.06	
472.00	2021	1976 -	49.49	
472.00	2021	1976 -	668.11	
472.00	2021	1976 -	479.25	
472.00	2021	1976 -	10.60	
472.00	2021	1976 -	1,150.61	
472.00	2021	1976 -	321.91	
472.00	2021	1976 -	74,696.48	
472.00	2021	1976	-	
472.00	2021	1976 -	614.09	
472.00	2021	1976	-	
472.00	2021	1976 -	1,761.47	
472.00	2021	1976 -	464.72	
472.00	2021	1976 -	1,142.47	
472.00	2021	1976	-	
472.00	2021	1976 -	1,159.82	
472.00	2021	1976 -	1,434.83	
472.00	2021	1976 -	1,238.07	
472.00	2021	1976 -	449.58	
472.00	2021	1976 -	543.94	
472.00	2021	1976 -	2,816.31	
472.00	2021	1976 -	4,122.85	
472.00	2021	1976 -	4,122.85	
472.00	2021	1976 -	614.09	
472.00	2021	1976 -	123.11	
472.00	2021	1976 -	28.08	
472.00	2021	1976 -	118.11	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	764.06	
472.00	2021	1976 -	7,192.63	
472.00	2021	1976 -	865.22	
472.00	2021	1976 -	1,842.20	
472.00	2021	1976 -	65,707.80	
472.00	2021	1976 -	1,891.92	
472.00	2021	1976 -	1,387.20	
472.00	2021	1976 -	1,625.65	
472.00	2021	1976 -	80,961.83	
472.00	2021	1976 -	87,661.25	
472.00	2021	1976 -	4,524.89	
472.00	2021	1976 -	3,855.64	
472.00	2021	1976 -	19,411.76	
472.00	2021	1976 -	22,356.17	
472.00	2021	1976 -	77,310.90	
472.00	2021	1976 -	3,985.57	
472.00	2021	1976 -	22,307.68	
472.00	2021	1976 -	62.06	
472.00	2021	1976 -	61.00	
472.00	2021	1976 -	408.51	
472.00	2021	1976 -	42.44	
472.00	2021	1976 -	593.41	
472.00	2021	1976 -	117.55	
472.00	2021	1976 -	1,877.01	
472.00	2021	1976 -	2,325.22	
472.00	2021	1976 -	16,735.61	
472.00	2021	1976 -	9,301.87	
472.00	2021	1976 -	8,144.79	
472.00	2021	1976 -	5,042.02	
472.00	2021	1976 -	5,042.02	
472.00	2021	1976 -	2,084.23	
472.00	2021	1976 -	8,434.19	
472.00	2021	1976 -	24,498.90	
472.00	2021	1976 -	55,341.64	
472.00	2021	1976 -	3,522.95	
472.00	2021	1976 -	6,981.25	
472.00	2021	1976 -	8,557.59	
472.00	2021	1976 -	34,906.26	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	4,504.65	
472.00	2021	1976 -	124,963.76	
472.00	2021	1976 -	10,032.80	
472.00	2021	1976 -	4,476.40	
472.00	2021	1976 -	20,447.85	
472.00	2021	1976 -	67,301.44	
472.00	2021	1976 -	-	
472.00	2021	1976 -	12,844.21	
472.00	2021	1976 -	943.02	
472.00	2021	1976 -	-	
472.00	2021	1976 -	718.94	
472.00	2021	1976 -	22,340.01	
472.00	2021	1976 -	834.79	
472.00	2021	1976 -	25,548.59	
472.00	2021	1976 -	-	
472.00	2021	1976 -	1,554.55	
472.00	2021	1976 -	55,035.53	
472.00	2021	1976 -	13,624.59	
472.00	2021	1976 -	1,879.20	
472.00	2021	1976 -	-	
472.00	2021	1976 -	539.75	
472.00	2021	1976 -	2,036.20	
472.00	2021	1976 -	79.30	
472.00	2021	1976 -	63.03	
472.00	2021	1976 -	559.15	
472.00	2021	1976 -	161.60	
472.00	2021	1976 -	1,529.37	
472.00	2021	1976 -	-	
472.00	2021	1976 -	9,207.40	
472.00	2021	1976 -	284.42	
472.00	2021	1976 -	1,784.10	
472.00	2021	1976 -	1,027.80	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	1,135.10	
472.00	2021	1976 -	-	
472.00	2021	1976 -	693.92	
472.00	2021	1976 -	-	
472.00	2021	1976 -	12,389.39	
472.00	2021	1976 -	24,203.58	
472.00	2021	1976 -	18,292.82	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	6,478.60	
472.00	2021	1976 -	129.79	
472.00	2021	1976 -	2,178.57	
472.00	2021	1976 -	7,761.89	
472.00	2021	1976 -	12,199.78	
472.00	2021	1976 -	22,610.27	
472.00	2021	1976 -	19,928.23	
472.00	2021	1976 -	24,353.58	
472.00	2021	1976 -	39,188.09	
472.00	2021	1976 -	22,993.73	
472.00	2021	1976 -	1,837.70	
472.00	2021	1976 -	317.74	
472.00	2021	1976 -	16,376.59	
472.00	2021	1976 -	582.77	
472.00	2021	1976 -	610.90	
472.00	2021	1976 -	9,774.81	
472.00	2021	1976 -	232.71	
472.00	2021	1976 -	-	
472.00	2021	1976 -	107,643.95	
472.00	2021	1976 -	42.02	
472.00	2021	1976 -	774.14	
472.00	2021	1976 -	904.98	
472.00	2021	1976 -	-	
472.00	2021	1976 -	14,773.75	
472.00	2021	1976 -	540.40	
472.00	2021	1976 -	-	
472.00	2021	1976 -	49,127.33	
472.00	2021	1976 -	10,266.50	
472.00	2021	1976 -	3,326.41	
472.00	2021	1976 -	235.49	
472.00	2021	1976 -	483.43	
472.00	2021	1976 -	700.72	
472.00	2021	1976 -	12,928.24	
472.00	2021	1976 -	5,456.24	
472.00	2021	1976 -	777.58	
472.00	2021	1976 -	11,878.47	
472.00	2021	1976 -	122.82	
472.00	2021	1976 -	13,038.13	
472.00	2021	1976 -	-	
472.00	2021	1976 -	346.24	
472.00	2021	1976 -	16,160.30	
472.00	2021	1976 -	760.83	
472.00	2021	1976 -	13,525.07	
472.00	2021	1976 -	-	
472.00	2021	1976 -	119.43	
472.00	2021	1976 -	124.71	
472.00	2021	1976 -	-	
472.00	2021	1976 -	760.83	
472.00	2021	1976 -	14,059.82	
472.00	2021	1976 -	14,332.76	
472.00	2021	1976 -	2,294.76	
472.00	2021	1976 -	270.70	
472.00	2021	1976 -	302.04	
472.00	2021	1976 -	745.18	
472.00	2021	1976 -	3,250.81	
472.00	2021	1976 -	571.30	
472.00	2021	1976 -	-	
472.00	2021	1976 -	527.47	
472.00	2021	1976 -	202.84	
472.00	2021	1976 -	18,292.82	
472.00	2021	1976 -	396.17	
472.00	2021	1976 -	-	
472.00	2021	1976 -	479.25	
472.00	2021	1976 -	10.60	
472.00	2021	1976 -	10.60	
472.00	2021	1976 -	1,109.58	
472.00	2021	1976 -	29.42	
472.00	2021	1976 -	1,551.39	
472.00	2021	1976 -	879.12	
472.00	2021	1976 -	862.96	
472.00	2021	1976 -	558.50	
472.00	2021	1976 -	672.27	
472.00	2021	1976 -	8,451.70	
472.00	2021	1976 -	237.36	
472.00	2021	1976 -	-	
472.00	2021	1976 -	2,307.69	
472.00	2021	1976 -	139.63	
472.00	2021	1976 -	1,361.34	
472.00	2021	1976 -	13,765.99	
472.00	2021	1976 -	766.00	
472.00	2021	1976 -	672.27	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	1,231.16	
472.00	2021	1976 -	38,784.73	
472.00	2021	1976 -	2,317.06	
472.00	2021	1976 -	2,548.16	
472.00	2021	1976 -	704.59	
472.00	2021	1976 -	182.29	
472.00	2021	1976 -	80.54	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	20,449.25	
472.00	2021	1976 -	703.62	
472.00	2021	1976	-	
472.00	2021	1976 -	81.08	
472.00	2021	1976 -	311.57	
472.00	2021	1976 -	211.09	
472.00	2021	1976 -	17,632.00	
472.00	2021	1976 -	5,016.65	
472.00	2021	1976 -	49,225.58	
472.00	2021	1976 -	279.20	
472.00	2021	1976 -	549.45	
472.00	2021	1976 -	17,146.73	
472.00	2021	1976 -	238.43	
472.00	2021	1976 -	463.35	
472.00	2021	1976	-	
472.00	2021	1976 -	10,005.43	
472.00	2021	1976 -	346.84	
472.00	2021	1976	-	
472.00	2021	1976 -	31,868.12	
472.00	2021	1976 -	3,701.25	
472.00	2021	1976 -	92.46	
472.00	2021	1976 -	1,835.16	
472.00	2021	1976 -	562.38	
472.00	2021	1976	-	
472.00	2021	1976 -	98.25	
472.00	2021	1976	-	
472.00	2021	1976 -	1,248.25	
472.00	2021	1976 -	1,209.05	
472.00	2021	1976 -	8.77	
472.00	2021	1976 -	118.42	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	24,442.46	
472.00	2021	1976	-	
472.00	2021	1976 -	53,636.31	
472.00	2021	1976	-	
472.00	2021	1976 -	1,267.40	
472.00	2021	1976	-	
472.00	2021	1976 -	10,964.27	
472.00	2021	1976 -	78.28	
472.00	2021	1976 -	40.47	
472.00	2021	1976 -	15,674.85	
472.00	2021	1976 -	775.69	
472.00	2021	1976 -	97,984.10	
472.00	2021	1976 -	7,258.08	
472.00	2021	1976 -	103.43	
472.00	2021	1976 -	171.15	
472.00	2021	1976 -	1,711.05	
472.00	2021	1976 -	48,261.78	
472.00	2021	1976 -	539.11	
472.00	2021	1976 -	314.16	
472.00	2021	1976 -	23.27	
472.00	2021	1976 -	1,435.04	
472.00	2021	1976	-	
472.00	2021	1976 -	7,989.65	
472.00	2021	1976 -	189.75	
472.00	2021	1976 -	14.05	
472.00	2021	1976 -	12.93	
472.00	2021	1976 -	10,366.84	
472.00	2021	1976 -	21,952.16	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	983.06	
472.00	2021	1976 -	1,409.18	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	1,143.58	
472.00	2021	1976 -	796.70	
472.00	2021	1976 -	5,475.11	
472.00	2021	1976 -	808.02	
472.00	2021	1976	-	
472.00	2021	1976 -	259.86	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	438.42	
472.00	2021	1976 -	89.15	
472.00	2021	1976 -	28,378.79	
472.00	2021	1976 -	2,918.55	
472.00	2021	1976 -	10,318.53	
472.00	2021	1976 -	764.34	
472.00	2021	1976 -	4,560.72	
472.00	2021	1976 -	1,109.75	
472.00	2021	1976 -	-	
472.00	2021	1976 -	200.39	
472.00	2021	1976 -	5,031.81	
472.00	2021	1976 -	316.27	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	50.42	
472.00	2021	1976 -	348.83	
472.00	2021	1976 -	260.39	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	11,999.03	
472.00	2021	1976 -	33,547.82	
472.00	2021	1976 -	-	
472.00	2021	1976 -	103,555.23	
472.00	2021	1976 -	335.57	
472.00	2021	1976 -	969.62	
472.00	2021	1976 -	653.52	
472.00	2021	1976 -	13,683.25	
472.00	2021	1976 -	-	
472.00	2021	1976 -	15,411.76	
472.00	2021	1976 -	-	
472.00	2021	1976 -	10,314.31	
472.00	2021	1976 -	17,628.07	
472.00	2021	1976 -	689.11	
472.00	2021	1976 -	-	
472.00	2021	1976 -	9,051.06	
472.00	2021	1976 -	7,225.11	
472.00	2021	1976 -	166.74	
472.00	2021	1976 -	549.45	
472.00	2021	1976 -	404.01	
472.00	2021	1976 -	2,720.10	
472.00	2021	1976 -	1,357.47	
472.00	2021	1976 -	148.75	
472.00	2021	1976 -	1,836.13	
472.00	2021	1976 -	562.81	
472.00	2021	1976 -	8,293.95	
472.00	2021	1976 -	-	
472.00	2021	1976 -	8,356.49	
472.00	2021	1976 -	985.78	
472.00	2021	1976 -	122.82	
472.00	2021	1976 -	390.95	
472.00	2021	1976 -	4,356.29	
472.00	2021	1976 -	484.22	
472.00	2021	1976 -	779.57	
472.00	2021	1976 -	691.98	
472.00	2021	1976 -	310.28	
472.00	2021	1976 -	28.96	
472.00	2021	1976 -	2,973.50	
472.00	2021	1976 -	229.68	
472.00	2021	1976 -	230.38	
472.00	2021	1976 -	239.46	
472.00	2021	1976 -	708.18	
472.00	2021	1976 -	387.60	
472.00	2021	1976 -	54,917.43	
472.00	2021	1976 -	1,047.86	
472.00	2021	1976 -	435.68	
472.00	2021	1976 -	-	
472.00	2021	1976 -	148.67	
472.00	2021	1976 -	143,547.33	
472.00	2021	1976 -	9,916.53	
472.00	2021	1976 -	133,873.18	
472.00	2021	1976 -	27,411.88	
472.00	2021	1976 -	75,638.35	
472.00	2021	1976 -	-	
472.00	2021	1976 -	8,772.46	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	3.06	
472.00	2021	1976 -	295.87	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	12,765.35	
472.00	2021	1976 -	19,712.34	
472.00	2021	1976 -	202.46	
472.00	2021	1976 -	65,812.26	
472.00	2021	1976 -	20,528.37	
472.00	2021	1976 -	6,352.29	
472.00	2021	1976 -	22,863.60	
472.00	2021	1976 -	899.16	
472.00	2021	1976 -	10,533.39	
472.00	2021	1976 -	-	
472.00	2021	1976 -	463.12	
472.00	2021	1976 -	-	
472.00	2021	1976 -	3,371.69	
472.00	2021	1976 -	195.38	
472.00	2021	1976 -	429.86	
472.00	2021	1976 -	11,609.56	
472.00	2021	1976 -	205.25	
472.00	2021	1976 -	-	
472.00	2021	1976 -	1,270.59	
472.00	2021	1976 -	135.09	
472.00	2021	1976 -	278.22	
472.00	2021	1976 -	765.35	
472.00	2021	1976 -	15.20	
472.00	2021	1976 -	27,216.76	
472.00	2021	1976 -	484.81	
472.00	2021	1976 -	106,455.85	
472.00	2021	1976 -	2,154.50	
472.00	2021	1976 -	2,280.53	
472.00	2021	1976 -	909.89	
472.00	2021	1976 -	32,336.77	
472.00	2021	1976 -	1,760.18	
472.00	2021	1976 -	7,468.97	
472.00	2021	1976 -	-	
472.00	2021	1976 -	12,319.00	
472.00	2021	1976 -	245,636.66	
472.00	2021	1976 -	29,088.55	
472.00	2021	1976 -	4,903.36	
472.00	2021	1976 -	894.63	
472.00	2021	1976 -	1,990.95	
472.00	2021	1976 -	342.87	
472.00	2021	1976 -	-	
472.00	2021	1976 -	559.88	
472.00	2021	1976 -	633.48	
472.00	2021	1976 -	5,009.69	
472.00	2021	1976 -	762.77	
472.00	2021	1976 -	1,971.98	
472.00	2021	1976 -	944.12	
472.00	2021	1976 -	31,305.74	
472.00	2021	1976 -	-	
472.00	2021	1976 -	338.72	
472.00	2021	1976 -	-	
472.00	2021	1976 -	41,234.65	
472.00	2021	1976 -	2,971.82	
472.00	2021	1976 -	2,800.26	
472.00	2021	1976 -	23,366.12	
472.00	2021	1976 -	4.93	
472.00	2021	1976 -	-	
472.00	2021	1976 -	231.35	
472.00	2021	1976 -	313.51	
472.00	2021	1976 -	49,328.94	
472.00	2021	1976 -	197.28	
472.00	2021	1976 -	1,119.91	
472.00	2021	1976 -	113.12	
472.00	2021	1976 -	711.05	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	14,273.94	
472.00	2021	1976 -	-	
472.00	2021	1976 -	11,387.93	
472.00	2021	1976 -	-	
472.00	2021	1976 -	194.86	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	808.02	
472.00	2021	1976 -	534.58	
472.00	2021	1976 -	470.59	
472.00	2021	1976 -	5,522.89	
472.00	2021	1976 -	-	
472.00	2021	1976 -	1,906.92	
472.00	2021	1976 -	9,311.81	
472.00	2021	1976 -	953.07	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	10,705.80	
472.00	2021	1976 -	46,541.68	
472.00	2021	1976 -	264.56	
472.00	2021	1976	-	
472.00	2021	1976 -	510.90	
472.00	2021	1976 -	908.23	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	995.47	
472.00	2021	1976 -	308.34	
472.00	2021	1976 -	1,305.41	
472.00	2021	1976 -	1,001.94	
472.00	2021	1976	-	
472.00	2021	1976 -	628.62	
472.00	2021	1976 -	4,901.42	
472.00	2021	1976	-	
472.00	2021	1976 -	8,850.97	
472.00	2021	1976 -	1,402.71	
472.00	2021	1976 -	16,784.10	
472.00	2021	1976 -	8,733.03	
472.00	2021	1976 -	353.59	
472.00	2021	1976 -	323.21	
472.00	2021	1976 -	9,820.29	
472.00	2021	1976 -	248.45	
472.00	2021	1976 -	3,354.05	
472.00	2021	1976 -	103.27	
472.00	2021	1976 -	1,394.16	
472.00	2021	1976 -	193.77	
472.00	2021	1976 -	1,614.89	
472.00	2021	1976 -	2,615.87	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	1.21	
472.00	2021	1976 -	87.40	
472.00	2021	1976 -	0.78	
472.00	2021	1976 -	88.14	
472.00	2021	1976 -	7,369.10	
472.00	2021	1976 -	468.66	
472.00	2021	1976 -	63.35	
472.00	2021	1976 -	231.01	
472.00	2021	1976 -	560.12	
472.00	2021	1976 -	2,391.73	
472.00	2021	1976 -	484.81	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	2,674.50	
472.00	2021	1976 -	134,061.36	
472.00	2021	1976 -	85,880.56	
472.00	2021	1976 -	9,930.47	
472.00	2021	1976 -	462.23	
472.00	2021	1976 -	476.41	
472.00	2021	1976 -	840.34	
472.00	2021	1976 -	452.49	
472.00	2021	1976 -	1,040.79	
472.00	2021	1976 -	221.07	
472.00	2021	1976 -	4,446.67	
472.00	2021	1976 -	1,632.84	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	25,649.64	
472.00	2021	1976 -	945.05	
472.00	2021	1976	-	
472.00	2021	1976 -	172.54	
472.00	2021	1976	-	
472.00	2021	1976 -	1,292.82	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	1,896.38	
472.00	2021	1976 -	12,705.88	
472.00	2021	1976 -	1,448.61	
472.00	2021	1976 -	847.22	
472.00	2021	1976	-	
472.00	2021	1976 -	1,663.86	
472.00	2021	1976 -	7,143.50	
472.00	2021	1976 -	153.76	
472.00	2021	1976 -	2,075.71	
472.00	2021	1976 -	407.89	
472.00	2021	1976 -	461.23	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	12,442.03	
472.00	2021	1976 -	55,547.07	
472.00	2021	1976 -	103.43	
472.00	2021	1976 -	346.08	
472.00	2021	1976 -	96.96	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	13.32	
472.00	2021	1976 -	6,510.66	
472.00	2021	1976 -	-	
472.00	2021	1976 -	2,840.08	
472.00	2021	1976 -	63.09	
472.00	2021	1976 -	3,585.88	
472.00	2021	1976 -	-	
472.00	2021	1976 -	7,589.49	
472.00	2021	1976 -	290.89	
472.00	2021	1976 -	276.16	
472.00	2021	1976 -	58.18	
472.00	2021	1976 -	689.01	
472.00	2021	1976 -	163.39	
472.00	2021	1976 -	13.07	
472.00	2021	1976 -	323.21	
472.00	2021	1976 -	581.77	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	1,855.04	
472.00	2021	1976 -	387.85	
472.00	2021	1976 -	904.98	
472.00	2021	1976 -	1,648.35	
472.00	2021	1976 -	-	
472.00	2021	1976 -	45,843.55	
472.00	2021	1976 -	808.02	
472.00	2021	1976 -	-	
472.00	2021	1976 -	775.69	
472.00	2021	1976 -	15,707.82	
472.00	2021	1976 -	-	
472.00	2021	1976 -	955.35	
472.00	2021	1976 -	1,884.94	
472.00	2021	1976 -	1,599.22	
472.00	2021	1976 -	-	
472.00	2021	1976 -	22,024.88	
472.00	2021	1976 -	14,166.80	
472.00	2021	1976 -	3,270.20	
472.00	2021	1976 -	4,704.59	
472.00	2021	1976 -	-	
472.00	2021	1976 -	199.09	
472.00	2021	1976 -	4,284.52	
472.00	2021	1976 -	-	
472.00	2021	1976 -	5,589.53	
472.00	2021	1976 -	-	
472.00	2021	1976 -	270.64	
472.00	2021	1976 -	7,341.63	
472.00	2021	1976 -	1,759.15	
472.00	2021	1976 -	484.81	
472.00	2021	1976 -	1,412.41	
472.00	2021	1976 -	387.85	
472.00	2021	1976 -	-	
472.00	2021	1976 -	29,088.55	
472.00	2021	1976 -	387.85	
472.00	2021	1976 -	8,054.30	
472.00	2021	1976 -	18,261.14	
472.00	2021	1976 -	16,776.38	
472.00	2021	1976 -	-	
472.00	2021	1976 -	6,761.72	
472.00	2021	1976 -	-	
472.00	2021	1976 -	1,454.43	
472.00	2021	1976 -	5,597.93	
472.00	2021	1976 -	108.56	
472.00	2021	1976 -	32,320.61	
472.00	2021	1976 -	955.08	
472.00	2021	1976 -	1,284.55	
472.00	2021	1976 -	95.15	
472.00	2021	1976 -	-	
472.00	2021	1976 -	28,904.32	
472.00	2021	1976 -	3,894.63	
472.00	2021	1976 -	46,541.68	
472.00	2021	1976 -	2.86	
472.00	2021	1976 -	735.40	
472.00	2021	1976 -	170.65	
472.00	2021	1976 -	27,285.06	
472.00	2021	1976 -	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	2,268.91	
472.00	2021	1976 -	326.60	
472.00	2021	1976 -	1,502.91	
472.00	2021	1976 -	886.23	
472.00	2021	1976 -	270.20	
472.00	2021	1976 -	5,108.60	
472.00	2021	1976 -	323.21	
472.00	2021	1976 -	17,009.37	
472.00	2021	1976 -	20,135.74	
472.00	2021	1976 -	2,452.61	
472.00	2021	1976 -	40.16	
472.00	2021	1976 -	599.19	
472.00	2021	1976 -	122.01	
472.00	2021	1976 -	207.40	
472.00	2021	1976 -	2,023.92	
472.00	2021	1976 -	1,230.77	
472.00	2021	1976 -	3,280.54	
472.00	2021	1976 -	13,028.44	
472.00	2021	1976 -	2,294.39	
472.00	2021	1976 -	4,402.07	
472.00	2021	1976 -	1,429.22	
472.00	2021	1976 -	164.08	
472.00	2021	1976 -	451.20	
472.00	2021	1976 -	11,435.03	
472.00	2021	1976 -	1,939.24	
472.00	2021	1976 -	-	
472.00	2021	1976 -	4,744.67	
472.00	2021	1976 -	5,817.71	
472.00	2021	1976 -	991.60	
472.00	2021	1976 -	8,015.51	
472.00	2021	1976 -	4,418.23	
472.00	2021	1976 -	3,252.23	
472.00	2021	1976 -	19.39	
472.00	2021	1976 -	2,327.08	
472.00	2021	1976 -	1,396.25	
472.00	2021	1976 -	672.27	
472.00	2021	1976 -	1,837.70	
472.00	2021	1976 -	646.41	
472.00	2021	1976 -	818.03	
472.00	2021	1976 -	21,897.08	
472.00	2021	1976 -	52,201.64	
472.00	2021	1976 -	775.69	
472.00	2021	1976 -	93.55	
472.00	2021	1976 -	3,572.18	
472.00	2021	1976 -	2,792.50	
472.00	2021	1976 -	1,262.91	
472.00	2021	1976 -	1,134.09	
472.00	2021	1976 -	1,257.27	
472.00	2021	1976 -	3,866.81	
472.00	2021	1976 -	890.59	
472.00	2021	1976 -	265.97	
472.00	2021	1976 -	-	
472.00	2021	1976 -	258.56	
472.00	2021	1976 -	3,298.59	
472.00	2021	1976 -	649.62	
472.00	2021	1976 -	195.21	
472.00	2021	1976 -	-	
472.00	2021	1976 -	9,849.38	
472.00	2021	1976 -	298.11	
472.00	2021	1976 -	1,606.50	
472.00	2021	1976 -	-	
472.00	2021	1976 -	430.78	
472.00	2021	1976 -	124.11	
472.00	2021	1976 -	1,675.50	
472.00	2021	1976 -	473.33	
472.00	2021	1976 -	35.06	
472.00	2021	1976 -	517.55	
472.00	2021	1976 -	46.83	
472.00	2021	1976 -	1,871.36	
472.00	2021	1976 -	627.02	
472.00	2021	1976 -	533.29	
472.00	2021	1976 -	1,102.95	
472.00	2021	1976 -	1,352.29	
472.00	2021	1976 -	14,515.19	
472.00	2021	1976 -	683.58	
472.00	2021	1976 -	87.27	
472.00	2021	1976 -	29.09	
472.00	2021	1976 -	164.84	
472.00	2021	1976 -	218.16	
472.00	2021	1976 -	761.85	
472.00	2021	1976 -	54.76	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	193.92	
472.00	2021	1976 -	581.77	
472.00	2021	1976 -	465.42	
472.00	2021	1976 -	1,812.22	
472.00	2021	1976 -	814.48	
472.00	2021	1976 -	1,066.58	
472.00	2021	1976 -	551.64	
472.00	2021	1976 -	-	
472.00	2021	1976 -	235.80	
472.00	2021	1976 -	3,905.14	
472.00	2021	1976 -	0.01	
472.00	2021	1976 -	12,164.68	
472.00	2021	1976 -	354.75	
472.00	2021	1976 -	4,434.39	
472.00	2021	1976 -	14,133.54	
472.00	2021	1976 -	1,046.93	
472.00	2021	1976 -	-	
472.00	2021	1976 -	8,685.42	
472.00	2021	1976 -	-	
472.00	2021	1976 -	62.94	
472.00	2021	1976 -	1,081.78	
472.00	2021	1976 -	47.52	
472.00	2021	1976 -	-	
472.00	2021	1976 -	841.02	
472.00	2021	1976 -	772.24	
472.00	2021	1976 -	586.77	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	3,180.35	
472.00	2021	1976 -	1,627.93	
472.00	2021	1976 -	14,255.32	
472.00	2021	1976 -	1,292.82	
472.00	2021	1976 -	401.19	
472.00	2021	1976 -	103.15	
472.00	2021	1976 -	560.14	
472.00	2021	1976 -	163.54	
472.00	2021	1976 -	161.60	
472.00	2021	1976 -	169.68	
472.00	2021	1976 -	67.87	
472.00	2021	1976 -	974.47	
472.00	2021	1976 -	193.92	
472.00	2021	1976 -	2,585.65	
472.00	2021	1976 -	-	
472.00	2021	1976 -	8,545.57	
472.00	2021	1976 -	-	
472.00	2021	1976 -	437.03	
472.00	2021	1976 -	-	
472.00	2021	1976 -	387.85	
472.00	2021	1976 -	761.25	
472.00	2021	1976 -	-	
472.00	2021	1976 -	351.65	
472.00	2021	1976 -	37.71	
472.00	2021	1976 -	3,878.47	
472.00	2021	1976 -	20,157.49	
472.00	2021	1976 -	35,683.43	
472.00	2021	1976 -	-	
472.00	2021	1976 -	1,729.15	
472.00	2021	1976 -	2.02	
472.00	2021	1976 -	71.18	
472.00	2021	1976 -	4,103.89	
472.00	2021	1976 -	161.60	
472.00	2021	1976 -	-	
472.00	2021	1976 -	4,241.11	
472.00	2021	1976 -	3,658.69	
472.00	2021	1976 -	4,075.63	
472.00	2021	1976 -	323.21	
472.00	2021	1976 -	-	
472.00	2021	1976 -	577.25	
472.00	2021	1976 -	-	
472.00	2021	1976 -	228.91	
472.00	2021	1976 -	-	
472.00	2021	1976 -	474.38	
472.00	2021	1976 -	228.18	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	1,759.97	
472.00	2021	1976 -	130.37	
472.00	2021	1976 -	-	
472.00	2021	1976 -	44,076.92	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	13,413.05	
472.00	2021	1976 -	304.10	
472.00	2021	1976 -	50.03	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	3,619.91	
472.00	2021	1976 -	566.65	
472.00	2021	1976 -	294.76	
472.00	2021	1976 -	-	
472.00	2021	1976 -	19,392.37	
472.00	2021	1976 -	355.94	
472.00	2021	1976 -	4,407.24	
472.00	2021	1976 -	3,840.33	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	54,945.04	
472.00	2021	1976 -	149.13	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	32,320.61	
472.00	2021	1976 -	2,467.36	
472.00	2021	1976 -	-	
472.00	2021	1976 -	440.09	
472.00	2021	1976 -	-	
472.00	2021	1976 -	301.78	
472.00	2021	1976 -	969.62	
472.00	2021	1976 -	2,700.86	
472.00	2021	1976 -	47.58	
472.00	2021	1976 -	642.28	
472.00	2021	1976 -	207.21	
472.00	2021	1976 -	2,797.39	
472.00	2021	1976 -	1,580.48	
472.00	2021	1976 -	2,327.08	
472.00	2021	1976 -	387.85	
472.00	2021	1976 -	1,567.55	
472.00	2021	1976 -	87.27	
472.00	2021	1976 -	10,474.95	
472.00	2021	1976 -	969.62	
472.00	2021	1976 -	282.18	
472.00	2021	1976 -	323.21	
472.00	2021	1976 -	1,367.13	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	18,616.73	
472.00	2021	1976 -	1,280.54	
472.00	2021	1976 -	1,154.49	
472.00	2021	1976 -	1,650.77	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	3,255.33	
472.00	2021	1976 -	51,664.49	
472.00	2021	1976 -	245.64	
472.00	2021	1976 -	10,504.20	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	1,885.13	
472.00	2021	1976 -	115.87	
472.00	2021	1976 -	49,376.54	
472.00	2021	1976 -	3,710.41	
472.00	2021	1976 -	22,426.26	
472.00	2021	1976 -	210.18	
472.00	2021	1976 -	4,712.25	
472.00	2021	1976 -	44,664.29	
472.00	2021	1976 -	-	
472.00	2021	1976 -	1,938.46	
472.00	2021	1976 -	345.83	
472.00	2021	1976 -	853.26	
472.00	2021	1976 -	536.88	
472.00	2021	1976 -	-	
472.00	2021	1976 -	1,452.49	
472.00	2021	1976 -	1,604.07	
472.00	2021	1976 -	762.77	
472.00	2021	1976 -	-	
472.00	2021	1976 -	651.58	
472.00	2021	1976 -	2,379.44	
472.00	2021	1976 -	7,343.24	
472.00	2021	1976 -	548.16	
472.00	2021	1976 -	37.75	
472.00	2021	1976 -	-	
472.00	2021	1976 -	471.88	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	1,289.59	
472.00	2021	1976 -	77.57	
472.00	2021	1976 -	1,260.50	
472.00	2021	1976 -	368.45	
472.00	2021	1976 -	5,995.47	
472.00	2021	1976 -	155.14	
472.00	2021	1976 -	1.16	
472.00	2021	1976 -	858.31	
472.00	2021	1976 -	775.69	
472.00	2021	1976 -	1,054.94	
472.00	2021	1976 -	2,319.78	
472.00	2021	1976 -	1,167.42	
472.00	2021	1976 -	527.24	
472.00	2021	1976 -	83.83	
472.00	2021	1976 -	2,163.98	
472.00	2021	1976 -	2,302.52	
472.00	2021	1976 -	16.16	
472.00	2021	1976 -	45.25	
472.00	2021	1976 -	444.67	
472.00	2021	1976 -	-	
472.00	2021	1976 -	433.77	
472.00	2021	1976 -	144.12	
472.00	2021	1976 -	1,945.67	
472.00	2021	1976 -	467.12	
472.00	2021	1976 -	775.69	
472.00	2021	1976 -	1,829.35	
472.00	2021	1976 -	553.89	
472.00	2021	1976 -	108.77	
472.00	2021	1976 -	470.59	
472.00	2021	1976 -	387.85	
472.00	2021	1976 -	1,373.63	
472.00	2021	1976 -	253.39	
472.00	2021	1976 -	2,723.08	
472.00	2021	1976 -	290.89	
472.00	2021	1976 -	4,935.36	
472.00	2021	1976 -	4,822.23	
472.00	2021	1976 -	58.18	
472.00	2021	1976 -	196.17	
472.00	2021	1976 -	365.87	
472.00	2021	1976 -	14.53	
472.00	2021	1976 -	569.08	
472.00	2021	1976 -	20,555.91	
472.00	2021	1976 -	484.11	
472.00	2021	1976 -	271.49	
472.00	2021	1976 -	407.24	
472.00	2021	1976 -	3,219.13	
472.00	2021	1976 -	-	
472.00	2021	1976 -	495.80	
472.00	2021	1976 -	315.13	
472.00	2021	1976 -	74.66	
472.00	2021	1976 -	74.85	
472.00	2021	1976 -	808.02	
472.00	2021	1976 -	1,010.44	
472.00	2021	1976 -	1,292.82	
472.00	2021	1976 -	656.11	
472.00	2021	1976 -	-	
472.00	2021	1976 -	65.92	
472.00	2021	1976 -	889.92	
472.00	2021	1976 -	252.10	
472.00	2021	1976 -	219.78	
472.00	2021	1976 -	534.18	
472.00	2021	1976 -	7,211.44	
472.00	2021	1976 -	-	
472.00	2021	1976 -	620.56	
472.00	2021	1976 -	279.15	
472.00	2021	1976 -	3,768.48	
472.00	2021	1976 -	10,859.72	
472.00	2021	1976 -	1,592.11	
472.00	2021	1976 -	775.69	
472.00	2021	1976 -	25,323.20	
472.00	2021	1976 -	-	
472.00	2021	1976 -	0.87	
472.00	2021	1976 -	1.19	
472.00	2021	1976 -	56,645.10	
472.00	2021	1976 -	1,476.94	
472.00	2021	1976 -	297.35	
472.00	2021	1976 -	248.87	
472.00	2021	1976 -	-	
472.00	2021	1976 -	3,616.02	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976	-	
472.00	2021	1976 -	1,098.90	
472.00	2021	1976 -	422.97	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	991.73	
472.00	2021	1976 -	43.83	
472.00	2021	1976 -	328.54	
472.00	2021	1976 -	549.45	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	9.68	
472.00	2021	1976 -	1,286.44	
472.00	2021	1976 -	48.48	
472.00	2021	1976 -	1,204.91	
472.00	2021	1976 -	143.34	
472.00	2021	1976 -	484.23	
472.00	2021	1976 -	547.60	
472.00	2021	1976 -	801.55	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	155.62	
472.00	2021	1976 -	258.80	
472.00	2021	1976	-	
472.00	2021	1976 -	488.04	
472.00	2021	1976 -	273.65	
472.00	2021	1976	-	
472.00	2021	1976 -	744.96	
472.00	2021	1976 -	245.64	
472.00	2021	1976 -	4,448.45	
472.00	2021	1976 -	460.89	
472.00	2021	1976 -	671.95	
472.00	2021	1976 -	214.40	
472.00	2021	1976 -	208.50	
472.00	2021	1976 -	1,034.39	
472.00	2021	1976 -	3,286.05	
472.00	2021	1976 -	89.77	
472.00	2021	1976 -	566.65	
472.00	2021	1976 -	6,006.46	
472.00	2021	1976 -	506.14	
472.00	2021	1976 -	678.73	
472.00	2021	1976	-	
472.00	2021	1976 -	1,617.32	
472.00	2021	1976 -	84.03	
472.00	2021	1976 -	64.64	
472.00	2021	1976 -	901.21	
472.00	2021	1976 -	9,164.83	
472.00	2021	1976 -	909.86	
472.00	2021	1976 -	646.41	
472.00	2021	1976	-	
472.00	2021	1976 -	441.96	
472.00	2021	1976 -	414.94	
472.00	2021	1976 -	254,267.04	
472.00	2021	1976 -	103.43	
472.00	2021	1976 -	775.69	
472.00	2021	1976 -	1,875.89	
472.00	2021	1976 -	7,066.58	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	64.64	
472.00	2021	1976 -	19.51	
472.00	2021	1976	-	
472.00	2021	1976 -	202.71	
472.00	2021	1976 -	244.03	
472.00	2021	1976 -	503.43	
472.00	2021	1976 -	49.71	
472.00	2021	1976	-	
472.00	2021	1976 -	108.14	
472.00	2021	1976 -	28.01	
472.00	2021	1976 -	543.49	
472.00	2021	1976 -	139.77	
472.00	2021	1976 -	436.28	
472.00	2021	1976 -	106.48	
472.00	2021	1976 -	21.33	
472.00	2021	1976 -	840.34	
472.00	2021	1976 -	365.22	
472.00	2021	1976 -	65.20	
472.00	2021	1976 -	603.75	
472.00	2021	1976 -	646.41	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	96.96	
472.00	2021	1976	-	
472.00	2021	1976 -	466.12	
472.00	2021	1976 -	258.56	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	13,555.26	
472.00	2021	1976 -	96.96	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	775.69	
472.00	2021	1976 -	1,634.61	
472.00	2021	1976 -	355.53	
472.00	2021	1976 -	56.88	
472.00	2021	1976 -	19.63	
472.00	2021	1976	-	
472.00	2021	1976 -	242.40	
472.00	2021	1976 -	1,234.61	
472.00	2021	1976 -	48.48	
472.00	2021	1976 -	1,034.26	
472.00	2021	1976 -	858.71	
472.00	2021	1976 -	93.12	
472.00	2021	1976 -	1,238.69	
472.00	2021	1976 -	206.85	
472.00	2021	1976 -	87.20	
472.00	2021	1976 -	64.64	
472.00	2021	1976 -	1,034.26	
472.00	2021	1976 -	190.92	
472.00	2021	1976 -	1,454.43	
472.00	2021	1976 -	177.76	
472.00	2021	1976 -	1,034.26	
472.00	2021	1976 -	171.88	
472.00	2021	1976 -	347.86	
472.00	2021	1976 -	875.99	
472.00	2021	1976 -	1,482.62	
472.00	2021	1976 -	1,525.01	
472.00	2021	1976	-	
472.00	2021	1976 -	210.08	
472.00	2021	1976 -	631.46	
472.00	2021	1976 -	183.66	
472.00	2021	1976 -	71.11	
472.00	2021	1976 -	25.77	
472.00	2021	1976 -	320.79	
472.00	2021	1976 -	36.23	
472.00	2021	1976 -	1,263.41	
472.00	2021	1976 -	2,848.55	
472.00	2021	1976	-	
472.00	2021	1976 -	51,149.39	
472.00	2021	1976 -	696.32	
472.00	2021	1976 -	161.60	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	323.21	
472.00	2021	1976 -	2,352.94	
472.00	2021	1976 -	77.57	
472.00	2021	1976 -	1,235.46	
472.00	2021	1976 -	503.54	
472.00	2021	1976 -	11.70	
472.00	2021	1976 -	1,254.04	
472.00	2021	1976 -	129.28	
472.00	2021	1976	-	
472.00	2021	1976 -	129.28	
472.00	2021	1976 -	54,078.84	
472.00	2021	1976	-	
472.00	2021	1976 -	565.61	
472.00	2021	1976 -	355.53	
472.00	2021	1976	-	
472.00	2021	1976 -	4,645.11	
472.00	2021	1976 -	1,626.96	
472.00	2021	1976 -	513.87	
472.00	2021	1976 -	191.98	
472.00	2021	1976	-	
472.00	2021	1976 -	1,939.24	
472.00	2021	1976 -	646.41	
472.00	2021	1976 -	129.28	
472.00	2021	1976	-	
472.00	2021	1976 -	500.97	
472.00	2021	1976 -	46,051.24	
472.00	2021	1976 -	391.70	
472.00	2021	1976	-	
472.00	2021	1976 -	452.35	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	620.56	
472.00	2021	1976 -	568.84	
472.00	2021	1976 -	96.96	
472.00	2021	1976 -	549.45	
472.00	2021	1976	-	
472.00	2021	1976 -	210.08	
472.00	2021	1976 -	1,292.82	
472.00	2021	1976 -	1,103.36	
472.00	2021	1976	-	
472.00	2021	1976 -	300.58	
472.00	2021	1976 -	437.27	
472.00	2021	1976 -	845.82	
472.00	2021	1976 -	7,497.39	
472.00	2021	1976	-	
472.00	2021	1976 -	274.73	
472.00	2021	1976 -	484.81	
472.00	2021	1976	-	
472.00	2021	1976 -	436.33	
472.00	2021	1976 -	153.59	
472.00	2021	1976 -	484.60	
472.00	2021	1976 -	29.09	
472.00	2021	1976 -	36,804.58	
472.00	2021	1976 -	1,611.51	
472.00	2021	1976 -	1,051.71	
472.00	2021	1976 -	2,010.34	
472.00	2021	1976 -	1,098.90	
472.00	2021	1976 -	318.98	
472.00	2021	1976	-	
472.00	2021	1976 -	85.39	
472.00	2021	1976 -	302.60	
472.00	2021	1976 -	1,357.47	
472.00	2021	1976 -	25.25	
472.00	2021	1976 -	2,327.08	
472.00	2021	1976	-	
472.00	2021	1976 -	330.82	
472.00	2021	1976 -	274.73	
472.00	2021	1976 -	814.48	
472.00	2021	1976 -	4,585.71	
472.00	2021	1976 -	1,131.05	
472.00	2021	1976 -	243.17	
472.00	2021	1976 -	814.48	
472.00	2021	1976 -	274.73	
472.00	2021	1976	-	
472.00	2021	1976 -	585.15	
472.00	2021	1976 -	349.06	
472.00	2021	1976 -	461.14	
472.00	2021	1976 -	246.47	
472.00	2021	1976 -	216.97	
472.00	2021	1976 -	5,138.98	
472.00	2021	1976 -	7,810.88	
472.00	2021	1976 -	736.91	
472.00	2021	1976 -	465.47	
472.00	2021	1976 -	585.15	
472.00	2021	1976 -	533.78	
472.00	2021	1976 -	452.49	
472.00	2021	1976 -	560.76	
472.00	2021	1976 -	736.91	
472.00	2021	1976 -	146.44	
472.00	2021	1976 -	155,572.67	
472.00	2021	1976 -	1,053.65	
472.00	2021	1976 -	257,745.43	
472.00	2021	1976	-	
472.00	2021	1976 -	7,268.57	
472.00	2021	1976 -	361.99	
472.00	2021	1976 -	25,522.00	
472.00	2021	1976 -	23,998.59	
472.00	2021	1976 -	124,791.17	
472.00	2021	1976 -	3,389.20	
472.00	2021	1976 -	1,391.66	
472.00	2021	1976 -	276.66	
472.00	2021	1976 -	318.16	
472.00	2021	1976 -	347.15	
472.00	2021	1976	-	
472.00	2021	1976 -	231.43	
472.00	2021	1976	-	
472.00	2021	1976 -	13,424.51	
472.00	2021	1976 -	981.79	
472.00	2021	1976 -	354.16	
472.00	2021	1976 -	34.63	
472.00	2021	1976 -	1,675.31	
472.00	2021	1976 -	347.12	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	1,034.26	
472.00	2021	1976 -	153.73	
472.00	2021	1976 -	517.13	
472.00	2021	1976 -	3,274.94	
472.00	2021	1976 -	338.54	
472.00	2021	1976 -	2,130.25	
472.00	2021	1976 -	517.13	
472.00	2021	1976 -	1,381.25	
472.00	2021	1976 -	66.52	
472.00	2021	1976 -	20,888.16	
472.00	2021	1976 -	387.85	
472.00	2021	1976 -	775.69	
472.00	2021	1976 -	-	
472.00	2021	1976 -	1,195.86	
472.00	2021	1976 -	1,163.54	
472.00	2021	1976 -	-	
472.00	2021	1976 -	226.24	
472.00	2021	1976 -	1,405.95	
472.00	2021	1976 -	517.13	
472.00	2021	1976 -	1,906.92	
472.00	2021	1976 -	221.55	
472.00	2021	1976 -	177.76	
472.00	2021	1976 -	5,232.06	
472.00	2021	1976 -	36,830.95	
472.00	2021	1976 -	-	
472.00	2021	1976 -	336.31	
472.00	2021	1976 -	824.91	
472.00	2021	1976 -	45,484.49	
472.00	2021	1976 -	4,762.09	
472.00	2021	1976 -	618.61	
472.00	2021	1976 -	406.59	
472.00	2021	1976 -	580.22	
472.00	2021	1976 -	725.27	
472.00	2021	1976 -	127.99	
472.00	2021	1976 -	-	
472.00	2021	1976 -	2,236.59	
472.00	2021	1976 -	-	
472.00	2021	1976 -	122.82	
472.00	2021	1976 -	1,389.79	
472.00	2021	1976 -	202.40	
472.00	2021	1976 -	226.99	
472.00	2021	1976 -	469.74	
472.00	2021	1976 -	90.56	
472.00	2021	1976 -	892.05	
472.00	2021	1976 -	929.63	
472.00	2021	1976 -	2,436.18	
472.00	2021	1976 -	314.61	
472.00	2021	1976 -	49.11	
472.00	2021	1976 -	273.04	
472.00	2021	1976 -	1,764.19	
472.00	2021	1976 -	802.33	
472.00	2021	1976 -	190.17	
472.00	2021	1976 -	300.87	
472.00	2021	1976 -	606.01	
472.00	2021	1976 -	646.41	
472.00	2021	1976 -	1,593.41	
472.00	2021	1976 -	1,373.63	
472.00	2021	1976 -	145.99	
472.00	2021	1976 -	517.13	
472.00	2021	1976 -	161.60	
472.00	2021	1976 -	-	
472.00	2021	1976 -	606.14	
472.00	2021	1976 -	333.55	
472.00	2021	1976 -	1,192.63	
472.00	2021	1976 -	-	
472.00	2021	1976 -	155.14	
472.00	2021	1976 -	1,063.35	
472.00	2021	1976 -	840.34	
472.00	2021	1976 -	2,068.52	
472.00	2021	1976 -	465.49	
472.00	2021	1976 -	556.10	
472.00	2021	1976 -	116.35	
472.00	2021	1976 -	-	
472.00	2021	1976 -	153.55	
472.00	2021	1976 -	96.83	
472.00	2021	1976 -	-	
472.00	2021	1976 -	1,274.04	
472.00	2021	1976 -	383.87	
472.00	2021	1976 -	1,209.02	
472.00	2021	1976 -	984.93	
472.00	2021	1976 -	1,452.49	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	686.13	
472.00	2021	1976 -	1,489.32	
472.00	2021	1976 -	193.67	
472.00	2021	1976 -	-	
472.00	2021	1976 -	261.45	
472.00	2021	1976 -	334.76	
472.00	2021	1976 -	690.97	
472.00	2021	1976 -	875.64	
472.00	2021	1976 -	356.21	
472.00	2021	1976 -	13,679.83	
472.00	2021	1976 -	1,864.03	
472.00	2021	1976 -	1,094.21	
472.00	2021	1976 -	292.37	
472.00	2021	1976 -	-	
472.00	2021	1976 -	996.68	
472.00	2021	1976 -	829.99	
472.00	2021	1976 -	419.15	
472.00	2021	1976 -	1,034.26	
472.00	2021	1976 -	1,603.10	
472.00	2021	1976 -	3,232.06	
472.00	2021	1976 -	9,408.06	
472.00	2021	1976 -	720.75	
472.00	2021	1976 -	1,292.82	
472.00	2021	1976 -	2,327.08	
472.00	2021	1976 -	436.33	
472.00	2021	1976 -	-	
472.00	2021	1976 -	497.63	
472.00	2021	1976 -	10,019.39	
472.00	2021	1976 -	362.06	
472.00	2021	1976 -	553.33	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	711.05	
472.00	2021	1976 -	13,043.86	
472.00	2021	1976 -	133.16	
472.00	2021	1976 -	-	
472.00	2021	1976 -	23.36	
472.00	2021	1976 -	969.62	
472.00	2021	1976 -	517.13	
472.00	2021	1976 -	-	
472.00	2021	1976 -	4,453.78	
472.00	2021	1976 -	1,060.12	
472.00	2021	1976 -	2,939.24	
472.00	2021	1976 -	581.77	
472.00	2021	1976 -	-	
472.00	2021	1976 -	281.34	
472.00	2021	1976 -	505.79	
472.00	2021	1976 -	-	
472.00	2021	1976 -	394.31	
472.00	2021	1976 -	232.95	
472.00	2021	1976 -	3,214.96	
472.00	2021	1976 -	822.04	
472.00	2021	1976 -	572.07	
472.00	2021	1976 -	70,678.06	
472.00	2021	1976 -	-	
472.00	2021	1976 -	-	
472.00	2021	1976 -	71,568.66	
472.00	2021	1976 -	-	
472.00	2021	1976 -	796.38	
472.00	2021	1976 -	267,801.54	
472.00	2021	1976 -	-	
472.00	2021	1976 -	850.03	
472.00	2021	1976 -	284.25	
472.00	2021	1976 -	217.87	
472.00	2021	1976 -	316.19	
472.00	2021	1976 -	258.56	
472.00	2021	1976 -	213.32	
472.00	2021	1976 -	3,548.51	
472.00	2021	1976 -	824.18	
472.00	2021	1976 -	436.79	
472.00	2021	1976 -	1,607.72	
472.00	2021	1976 -	824.18	
472.00	2021	1976 -	213.32	
472.00	2021	1976 -	213.32	
472.00	2021	1976 -	258.56	
472.00	2021	1976 -	8.13	
472.00	2021	1976 -	995.47	
472.00	2021	1976 -	775.69	
472.00	2021	1976 -	782.16	
472.00	2021	1976 -	-	
472.00	2021	1976 -	237.36	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1976 -	225.51	
472.00	2021	1976 -	2,424.05	
472.00	2021	1976 -	688.43	
472.00	2021	1976 -	1,945.70	
472.00	2021	1976 -	2,682.61	
472.00	2021	1976 -	5,087.26	
472.00	2021	1976 -	23,785.80	
472.00	2021	1976 -	-	
472.00	2021	1976 -	195.15	
472.00	2021	1976 -	1,034.26	
472.00	2021	1976 -	334.41	
472.00	2021	1976 -	1,939.24	
472.00	2021	1976 -	290.89	
472.00	2021	1976 -	1,120.23	
472.00	2021	1976 -	1,057.61	
472.00	2021	1976 -	969.62	
472.00	2021	1976 -	813.90	
472.00	2021	1976 -	678.73	
472.00	2021	1976 -	32.13	
472.00	2021	1976 -	20,655.99	
472.00	2021	1976 -	5,837.10	
472.00	2021	1976 -	303.56	
472.00	2021	1976 -	-	
472.00	2021	1976 -	145,004.00	
472.00	2021	1976 -	33,936.64	
472.00	2021	1976 -	1,519.07	
472.00	2021	1976 -	1,616.03	
472.00	2021	1976 -	188.90	
472.00	2021	1976 -	14,877.82	
472.00	2021	1976 -	4,525.27	
472.00	2021	1976 -	56.31	
472.00	2021	1959 -	-	
472.00	2021	1959 -	1,025.52	
472.00	2021	1959 -	58.34	
472.00	2021	1959 -	168.22	
472.00	2021	1959 -	1,013.85	
472.00	2021	1959 -	8.99	
472.00	2021	1959 -	110.04	
472.00	2021	1959 -	2,800.87	
472.00	2021	1959 -	852.11	
472.00	2021	1959 -	165.46	
472.00	2021	1959 -	899.00	
472.00	2021	1959 -	206.31	
472.00	2021	1959 -	469.13	
472.00	2021	1959 -	55.15	
472.00	2021	1959 -	882.45	
472.00	2021	1959 -	307.54	
472.00	2021	1959 -	92.82	
472.00	2021	1959 -	355.81	
472.00	2021	1959 -	1,259.26	
472.00	2021	1959 -	1,516.72	
472.00	2021	1959 -	6,754.44	
472.00	2021	1959 -	220,312.18	
472.00	2021	1959 -	142.08	
472.00	2021	1959 -	5,515.59	
472.00	2021	1959 -	3,910.23	
472.00	2021	1959 -	531.49	
472.00	2021	1959 -	44,456.31	
472.00	2021	1959 -	108,474.51	
472.00	2021	1959 -	613.53	
472.00	2021	1959 -	264.74	
472.00	2021	1959 -	65.88	
472.00	2021	1959 -	3,498.81	
472.00	2021	1959 -	753.82	
472.00	2021	1959 -	157.74	
472.00	2021	1959 -	3,607.03	
472.00	2021	1959 -	12.54	
472.00	2021	1959 -	59.23	
472.00	2021	1959 -	683.90	
472.00	2021	1959 -	219.66	
472.00	2021	1959 -	895.50	
472.00	2021	1959 -	617.87	
472.00	2021	1959 -	11,651.14	
472.00	2021	1959 -	115.82	
472.00	2021	1959 -	380.56	
472.00	2021	1959 -	84.57	
472.00	2021	1959 -	215.10	
472.00	2021	1959 -	47.80	
472.00	2021	1959 -	73.41	
472.00	2021	1959 -	10.10	
472.00	2021	1959 -	39.73	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1959 -	496.38	
472.00	2021	1959 -	1,249.60	
472.00	2021	1959 -	844.92	
472.00	2021	1959 -	289.56	
472.00	2021	1959 -	60.67	
472.00	2021	1959 -	14.22	
472.00	2021	1959 -	173.50	
472.00	2021	1959 -	15.77	
472.00	2021	1959 -	12.02	
472.00	2021	1959 -	72.80	
472.00	2021	1959 -	226.02	
472.00	2021	1959 -	166.35	
472.00	2021	1959 -	40.23	
472.00	2021	1959 -	1,158.13	
472.00	2021	1959 -	4.30	
472.00	2021	1959 -	432.71	
472.00	2021	1959 -	45.23	
472.00	2021	1959 -	176.49	
472.00	2021	1959 -	45.53	
472.00	2021	1959 -	58.37	
472.00	2021	1959 -	63.24	
472.00	2021	1959 -	1.47	
472.00	2021	1959 -	31.08	
472.00	2021	1959 -	98.59	
472.00	2021	1959 -	1,036.16	
472.00	2021	1959 -	41.30	
472.00	2021	1959 -	34.28	
472.00	2021	1959 -	1,371.77	
472.00	2021	1959 -	184.64	
472.00	2021	1959 -	4,412.27	
472.00	2021	1959 -	29.03	
472.00	2021	1959 -	43.66	
472.00	2021	1959 -	48.98	
472.00	2021	1959 -	28.24	
472.00	2021	1959 -	12.13	
472.00	2021	1959 -	1,446.93	
472.00	2021	1959 -	14,257.14	
472.00	2021	1959 -	28,128.21	
472.00	2021	1959 -	8.27	
472.00	2021	1959 -	1,232.99	
472.00	2021	1959 -	31.13	
472.00	2021	1959 -	124.10	
472.00	2021	1959 -	36.60	
472.00	2021	1959 -	26.18	
472.00	2021	1959 -	12.41	
472.00	2021	1959 -	17.98	
472.00	2021	1959 -	1,310.44	
472.00	2021	1959 -	404.22	
472.00	2021	1959 -	1,199.84	
472.00	2021	1959 -	88.14	
472.00	2021	1959 -	13.14	
472.00	2021	1959 -	694.01	
472.00	2021	1959 -	4.14	
472.00	2021	1959 -	5,497.17	
472.00	2021	1959 -	113.62	
472.00	2021	1959 -	6.71	
472.00	2021	1959 -	15.61	
472.00	2021	1959 -	1,029.16	
472.00	2021	1959 -	597.50	
472.00	2021	1959 -	56.47	
472.00	2021	1959 -	11.68	
472.00	2021	1959 -	221.72	
472.00	2021	1959 -	2,008.23	
472.00	2021	1959 -	21.14	
472.00	2021	1959 -	97.25	
472.00	2021	1959 -	129.64	
472.00	2021	1959 -	80.25	
472.00	2021	1959 -	1,762.15	
472.00	2021	1959 -	176.71	
472.00	2021	1959 -	1,516.72	
472.00	2021	1959 -	15.39	
472.00	2021	1959 -	6.08	
472.00	2021	1959 -	29.19	
472.00	2021	1959 -	34.75	
472.00	2021	1959 -	4.73	
472.00	2021	1959 -	226.50	
472.00	2021	1959 -	4.63	
472.00	2021	1959 -	104.36	
472.00	2021	1959 -	66.05	
472.00	2021	1959 -	16.51	
472.00	2021	1959 -	0.45	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1959 -	5,888.56	
472.00	2021	1959 -	2,007.95	
472.00	2021	1959 -	3,061.01	
472.00	2021	1959 -	99.54	
472.00	2021	1959 -	525.17	
472.00	2021	1959 -	91.66	
472.00	2021	1959 -	5,327.81	
472.00	2021	1959 -	54,789.33	
472.00	2021	1959 -	856.90	
472.00	2021	1959 -	7,844.35	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	9,048.57	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1976 -	164.76	
472.00	2021	1976 -	9,536.60	
472.00	2021	1976 -	194.36	
472.00	2021	1976 -	342.55	
472.00	2021	1976 -	1,446.19	
472.00	2021	1976	-	
472.00	2021	1976 -	180.12	
472.00	2021	1976 -	760.38	
472.00	2021	1976 -	354.85	
472.00	2021	1976	-	
472.00	2021	1976 -	1,774.23	
472.00	2021	1976 -	318.35	
472.00	2021	1976 -	99.28	
472.00	2021	1976 -	591.70	
472.00	2021	1976 -	11,982.63	
472.00	2021	1976 -	1,851.06	
472.00	2021	1976 -	12,571.68	
472.00	2021	1976 -	10,442.60	
472.00	2021	1976 -	28,992.60	
472.00	2021	1976	-	
472.00	2021	1980	-	
472.00	2021	1980	-	
472.00	2021	1980	-	
472.00	2021	1980	-	
472.00	2021	1980	-	
472.00	2021	1981	-	
472.00	2021	1981	-	
472.00	2021	1996 -	533,433.50	
472.00	2021	1980 -	1,395.00	
472.00	2021	1980	-	
472.00	2021	1989	-	
472.00	2021	1989	-	
472.00	2021	1989	-	
472.00	2021	1959 -	622.90	
472.00	2021	1978	-	
472.00	2021	1980	-	
472.00	2021	1980	-	
472.00	2021	1981	-	
472.00	2021	1981	-	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002 -	1,250.00	
472.00	2021	2002 -	90.00	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002 -	1,050.58	
472.00	2021	2002	-	
472.00	2021	2002 -	8,194.54	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002 -	6,392.30	
472.00	2021	2002 -	667.11	
472.00	2021	2002	-	
472.00	2021	2002	409.98	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002 -	1,663.68	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2002 -	785.03	
472.00	2021	2002 -	2,186.89	
472.00	2021	2002 -	8,964.02	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002 -	98,354.07	
472.00	2021	2002	-	
472.00	2021	2002 -	3,011.17	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002 -	39,430.37	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002 -	2,311.88	
472.00	2021	2002 -	684.43	
472.00	2021	2002 -	2,949.10	
472.00	2021	2002 -	325.61	
472.00	2021	2002 -	880.71	
472.00	2021	2002 -	789.11	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002 -	718.14	
472.00	2021	2002 -	20,175.97	
472.00	2021	2002 -	2,720.20	
472.00	2021	2002 -	8,125.17	
472.00	2021	2002	-	
472.00	2021	2002 -	803.52	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002 -	1,458.38	
472.00	2021	2002 -	571.20	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002 -	2,266.93	
472.00	2021	2002 -	4,538.89	
472.00	2021	2002 -	8,300.43	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002 -	599.58	
472.00	2021	2002 -	2,028.80	
472.00	2021	2002 -	1,846.98	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003 -	442.10	
472.00	2021	2003 -	228.36	
472.00	2021	2002	-	
472.00	2021	2003 -	14,913.31	
472.00	2021	2003 -	299.07	
472.00	2021	2003 -	20.34	
472.00	2021	2003	-	
472.00	2021	2003 -	571.37	
472.00	2021	2003 -	309.30	
472.00	2021	2003 -	300.01	
472.00	2021	2003 -	6,336.47	
472.00	2021	2003 -	3,155.72	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003 -	29,002.53	
472.00	2021	2003 -	4,638.40	
472.00	2021	2003 -	1,172.13	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003 -	1,032.99	
472.00	2021	2003 -	4,148.90	
472.00	2021	2003 -	1,464.17	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003 -	1,659.74	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003 -	2,636.36	
472.00	2021	2003 -	1,000.00	
472.00	2021	2003	-	
472.00	2021	2003 -	333.96	
472.00	2021	2003	-	
472.00	2021	2003 -	1,121.91	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003 -	12,959.59	
472.00	2021	2003	-	
472.00	2021	2003 -	90,426.24	
472.00	2021	2003 -	510.67	
472.00	2021	2003 -	1,081.41	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003 -	63,699.75	
472.00	2021	2003 -	32,792.91	
472.00	2021	2003 -	2,643.46	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003 -	2,077.72	
472.00	2021	2003 -	2,252.95	
472.00	2021	2003	-	
472.00	2021	2003 -	59,378.69	
472.00	2021	2003 -	45,058.96	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003 -	740.88	
472.00	2021	2003 -	303.08	
472.00	2021	2003 -	6,726.92	
472.00	2021	2003 -	1,091.12	
472.00	2021	2003 -	7,998.25	
472.00	2021	2003 -	3,586.60	
472.00	2021	2003 -	28,064.01	
472.00	2021	2003 -	42,096.03	
472.00	2021	2003 -	2,896.20	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003 -	4,210.75	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003 -	263.40	
472.00	2021	2003 -	205.98	
472.00	2021	2003	-	
472.00	2021	2003 -	473.17	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003 -	8,886.63	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003 -	685.44	
472.00	2021	2003 -	5,225.00	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003 -	4,144.10	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003 -	12,917.62	
472.00	2021	2004 -	1,835.00	
472.00	2021	2004 -	628.55	
472.00	2021	2004 -	3,375.00	
472.00	2021	2004 -	15,319.84	
472.00	2021	2004 -	6,643.27	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	570.24	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	227.09	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	9,704.12	
472.00	2021	2004	-	
472.00	2021	2004 -	2,058.33	
472.00	2021	2004	-	
472.00	2021	2004 -	1,833.70	
472.00	2021	2004 -	1,792.85	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	14,550.00	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	1,140.56	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	3,001.47	
472.00	2021	2004 -	9,704.77	
472.00	2021	2003	-	
472.00	2021	2004	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2004 -	2,625.00	
472.00	2021	2004	6,025.00	
472.00	2021	2004 -	1,275.00	
472.00	2021	2004 -	2,794.45	
472.00	2021	2003	-	
472.00	2021	2004	-	
472.00	2021	2004 -	180.00	
472.00	2021	2004	-	
472.00	2021	2003	10,195.00	
472.00	2021	2003	-	
472.00	2021	2003 -	4,600.00	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	11,070.00	
472.00	2021	2003	-	
472.00	2021	2003	2,840.55	
472.00	2021	2003	-	
472.00	2021	2004 -	14,289.75	
472.00	2021	2004	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2004 -	2,855.00	
472.00	2021	2004	44,579.21	
472.00	2021	2004	-	
472.00	2021	2004 -	3,640.00	
472.00	2021	2004	-	
472.00	2021	2004 -	289.94	
472.00	2021	2004 -	5,740.80	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	13,695.00	
472.00	2021	2004 -	9,487.50	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2004 -	2,836.63	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	1,350.21	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	2,550.39	
472.00	2021	2004	-	
472.00	2021	2004 -	8,327.27	
472.00	2021	2004 -	1,110.17	
472.00	2021	2004 -	1,400.21	
472.00	2021	2004 -	600.09	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	7,445.00	
472.00	2021	2004	-	
472.00	2021	2004 -	29,874.49	
472.00	2021	2004 -	384.12	
472.00	2021	2004 -	5,225.00	
472.00	2021	2004 -	203.44	
472.00	2021	2004	-	
472.00	2021	2004 -	14,862.00	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	1,317.31	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	50,456.84	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	18,204.60	
472.00	2021	2004	-	
472.00	2021	2004 -	43,003.01	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	842.84	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	9,483.64	
472.00	2021	2004 -	2,866.87	
472.00	2021	2004 -	4,558.33	
472.00	2021	2004 -	3,404.41	
472.00	2021	2004 -	258.03	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	125.60	
472.00	2021	2004 -	14,209.91	
472.00	2021	2004 -	949.44	
472.00	2021	2004	-	
472.00	2021	2004 -	2,172.74	
472.00	2021	2004 -	338.43	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	3,987.34	
472.00	2021	2004 -	2,449.09	
472.00	2021	2004 -	2,856.60	
472.00	2021	2004	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2004 -	1,942.44	
472.00	2021	2004 -	31,898.23	
472.00	2021	2004 -	16,938.34	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	630.79	
472.00	2021	2004	-	
472.00	2021	2004 -	450.57	
472.00	2021	2004 -	390.49	
472.00	2021	2004 -	390.49	
472.00	2021	2004 -	811.02	
472.00	2021	2004 -	720.91	
472.00	2021	2004 -	660.84	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	201.70	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	3,813.33	
472.00	2021	2004	-	
472.00	2021	2004 -	3,853.47	
472.00	2021	2004 -	7,827.38	
472.00	2021	2004	-	
472.00	2021	2004 -	280.98	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	645.76	
472.00	2021	2004 -	1,942.80	
472.00	2021	2004 -	920.62	
472.00	2021	2004 -	1,755.13	
472.00	2021	2004	-	
472.00	2021	2004 -	1,442.06	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	2,329.67	
472.00	2021	2004 -	1,636.28	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	451.58	
472.00	2021	2004 -	782.73	
472.00	2021	2004 -	1,354.74	
472.00	2021	2004 -	90.32	
472.00	2021	2004 -	331.16	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	19,061.75	
472.00	2021	2005	-	
472.00	2021	2005 -	2,724.56	
472.00	2021	2005	-	
472.00	2021	2005 -	1,683.73	
472.00	2021	2005 -	2,964.37	
472.00	2021	2005	-	
472.00	2021	2005 -	10,204.36	
472.00	2021	2005 -	25,592.55	
472.00	2021	2005 -	10,204.36	
472.00	2021	2005 -	24,245.57	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	3,510.30	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	16,704.00	
472.00	2021	2005	660.00	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	1,100.00	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	3,782.73	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	3,436.64	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	14,734.21	
472.00	2021	2005	-	
472.00	2021	2005 -	651.12	
472.00	2021	2005 -	2,816.89	
472.00	2021	2005 -	1,085.20	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	233.19	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	2,874.27	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	620.73	
472.00	2021	2005 -	111.60	
472.00	2021	2005 -	669.73	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	3,400.00	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	662.02	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	3,944.50	
472.00	2021	2006	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	15,810.00	
472.00	2021	2007	-	
472.00	2021	2008 -	577.50	
472.00	2021	2008	-	
472.00	2021	2008	-	
472.00	2021	2008 -	2,535.60	
472.00	2021	2008	-	
472.00	2021	2008 -	1,351.85	
472.00	2021	2009 -	7,500.00	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1977 -	658.93	
472.00	2021	1977 -	2,159.01	
472.00	2021	1977 -	281.82	
472.00	2021	1977 -	33.98	
472.00	2021	1977 -	1,935.53	
472.00	2021	1977 -	146,428.00	
472.00	2021	1977 -	49.07	
472.00	2021	1977 -	467.18	
472.00	2021	1977 -	1,255.10	
472.00	2021	1977 -	1,921.13	
472.00	2021	1977 -	1,255.10	
472.00	2021	1977 -	1,921.13	
472.00	2021	1977 -	139.46	
472.00	2021	1977 -	5,606.98	
472.00	2021	1977 -	902.76	
472.00	2021	1977 -	2,376.92	
472.00	2021	1977 -	2,447.70	
472.00	2021	1977 -	267.29	
472.00	2021	1977 -	636.40	
472.00	2021	1977 -	687.97	
472.00	2021	1977 -	2,041.62	
472.00	2021	1977 -	760.03	
472.00	2021	1977 -	1,215.51	
472.00	2021	1977 -	3,340.99	
472.00	2021	1977 -	94.17	
472.00	2021	1977 -	2,413.97	
472.00	2021	1977 -	2,750.75	
472.00	2021	1977 -	139.08	
472.00	2021	1977 -	76,386.61	
472.00	2021	1977 -	81,441.86	
472.00	2021	1977 -	11,295.87	
472.00	2021	1977 -	627.55	
472.00	2021	1977 -	188.50	
472.00	2021	1977 -	4,340.84	
472.00	2021	1977 -	993.00	
472.00	2021	1977 -	2,734.72	
472.00	2021	1977 -	112.57	
472.00	2021	1977 -	360.15	
472.00	2021	1977 -	274.55	
472.00	2021	1977 -	1,899.02	
472.00	2021	1977 -	3,540.82	
472.00	2021	1977 -	1,499.14	
472.00	2021	1977 -	150.49	
472.00	2021	1977 -	74.89	
472.00	2021	1977 -	3,556.11	
472.00	2021	1977 -	28.70	
472.00	2021	1977 -	3,556.11	
472.00	2021	1977 -	28.70	
472.00	2021	1977 -	1,411.77	
472.00	2021	1977 -	189.66	
472.00	2021	1977 -	1,324.82	
472.00	2021	1977 -	373.64	
472.00	2021	1977 -	37,537.68	
472.00	2021	1977 -	663.67	
472.00	2021	1977 -	1,107.28	
472.00	2021	1977 -	14,688.07	
472.00	2021	1977 -	1,045.91	
472.00	2021	1977 -	1,338.77	
472.00	2021	1977 -	3,835.02	
472.00	2021	1977 -	2,467.68	
472.00	2021	1977 -	36.61	
472.00	2021	1977 -	781.15	
472.00	2021	1977 -	4,880.93	
472.00	2021	1977 -	3,486.38	
472.00	2021	1977 -	6,972.76	
472.00	2021	1977 -	4,714.15	
472.00	2021	1977 -	1,942.89	
472.00	2021	1977 -	90.65	
472.00	2021	1977 -	76.70	
472.00	2021	1977 -	52.30	
472.00	2021	1977 -	41.84	
472.00	2021	1977 -	1,202.49	
472.00	2021	1977 -	1,255.10	
472.00	2021	1977 -	8,632.28	
472.00	2021	1977 -	56,191.83	
472.00	2021	1977 -	3,486.38	
472.00	2021	1977 -	508.31	
472.00	2021	1977 -	68.58	
472.00	2021	1977 -	2,984.34	
472.00	2021	1977 -	17,053.98	
472.00	2021	1977 -	4,640.02	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1977 -	522.96	
472.00	2021	1977 -	248.93	
472.00	2021	1977 -	7,219.95	
472.00	2021	1977 -	10,688.20	
472.00	2021	1977 -	1,731.40	
472.00	2021	1977 -	13,274.43	
472.00	2021	1977 -	6,212.73	
472.00	2021	1977 -	2.34	
472.00	2021	1977 -	31.63	
472.00	2021	1977 -	1,355.50	
472.00	2021	1977 -	100.41	
472.00	2021	1977 -	2,370.74	
472.00	2021	1977 -	181.29	
472.00	2021	1977 -	377.92	
472.00	2021	1977 -	7,656.09	
472.00	2021	1977 -	5,048.29	
472.00	2021	1977 -	2,301.01	
472.00	2021	1977 -	2,554.64	
472.00	2021	1977 -	19,523.73	
472.00	2021	1977 -	9,761.87	
472.00	2021	1977 -	478.38	
472.00	2021	1977 -	704.07	
472.00	2021	1977 -	180.78	
472.00	2021	1977 -	253.11	
472.00	2021	1977 -	66.94	
472.00	2021	1977 -	16,037.35	
472.00	2021	1977 -	102.11	
472.00	2021	1977 -	2,079.97	
472.00	2021	1977 -	6,972.76	
472.00	2021	1977 -	12,547.49	
472.00	2021	1977 -	836.52	
472.00	2021	1977 -	1,812.92	
472.00	2021	1977 -	2,004.67	
472.00	2021	1977 -	861.42	
472.00	2021	1977 -	5,739.72	
472.00	2021	1977 -	836.73	
472.00	2021	1977 -	253.11	
472.00	2021	1977 -	4,571.32	
472.00	2021	1977 -	2,956.42	
472.00	2021	1977 -	2,859.09	
472.00	2021	1977 -	481.36	
472.00	2021	1977 -	105.76	
472.00	2021	1977 -	117.41	
472.00	2021	1977 -	2,383.45	
472.00	2021	1977 -	1,900.08	
472.00	2021	1977 -	1,248.42	
472.00	2021	1977 -	239.64	
472.00	2021	1977 -	836.52	
472.00	2021	1977 -	11,882.91	
472.00	2021	1977 -	2,186.83	
472.00	2021	1977 -	518.41	
472.00	2021	1977 -	22,905.52	
472.00	2021	1977 -	2,789.10	
472.00	2021	1977 -	383.50	
472.00	2021	1977 -	8,886.35	
472.00	2021	1977 -	727.73	
472.00	2021	1977 -	3,660.70	
472.00	2021	1977 -	2.79	
472.00	2021	1977 -	278.91	
472.00	2021	1977 -	3.93	
472.00	2021	1977 -	469.73	
472.00	2021	1977 -	278.72	
472.00	2021	1977 -	8,081.43	
472.00	2021	1977 -	45.07	
472.00	2021	1977 -	608.47	
472.00	2021	1977 -	84.23	
472.00	2021	1977 -	2,789.66	
472.00	2021	1977 -	351.69	
472.00	2021	1977 -	227.07	
472.00	2021	1977 -	30,691.00	
472.00	2021	1977 -	1,204.89	
472.00	2021	1977 -	6,897.51	
472.00	2021	1977 -	4,392.84	
472.00	2021	1977 -	384.17	
472.00	2021	1977 -	5,186.31	
472.00	2021	1977 -	5,647.94	
472.00	2021	1977 -	906.46	
472.00	2021	1977 -	1,394.55	
472.00	2021	1977 -	43.41	
472.00	2021	1977 -	277.65	
472.00	2021	1977 -	6,843.07	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1977 -	67.92	
472.00	2021	1977 -	7,253.07	
472.00	2021	1977 -	220.85	
472.00	2021	1977 -	45.40	
472.00	2021	1977 -	139.53	
472.00	2021	1977 -	32.83	
472.00	2021	1977 -	1,303.21	
472.00	2021	1977 -	336.78	
472.00	2021	1977 -	158.98	
472.00	2021	1977 -	168.92	
472.00	2021	1977 -	1.46	
472.00	2021	1977 -	32.95	
472.00	2021	1977 -	2,611.30	
472.00	2021	1977 -	109.47	
472.00	2021	1977 -	961.89	
472.00	2021	1977 -	38.35	
472.00	2021	1977 -	5.58	
472.00	2021	1977 -	306.80	
472.00	2021	1977 -	6,421.91	
472.00	2021	1977 -	113.66	
472.00	2021	1977 -	126.56	
472.00	2021	1977 -	23.98	
472.00	2021	1977 -	5,033.53	
472.00	2021	1977 -	768.73	
472.00	2021	1977 -	924.80	
472.00	2021	1977 -	2,322.84	
472.00	2021	1977 -	83.63	
472.00	2021	1977 -	11.83	
472.00	2021	1977 -	4,873.96	
472.00	2021	1977 -	2,055.06	
472.00	2021	1977 -	87.16	
472.00	2021	1977 -	9,249.30	
472.00	2021	1977 -	1,056.56	
472.00	2021	1977 -	1,220.23	
472.00	2021	1977 -	3,134.87	
472.00	2021	1977 -	1,630.93	
472.00	2021	1977 -	1.39	
472.00	2021	1977 -	108.71	
472.00	2021	1977 -	8,916.59	
472.00	2021	1977 -	742.60	
472.00	2021	1977 -	104.59	
472.00	2021	1977 -	188.24	
472.00	2021	1977 -	117.92	
472.00	2021	1977 -	5,033.53	
472.00	2021	1977 -	171.21	
472.00	2021	1977 -	4,734.51	
472.00	2021	1977 -	523.75	
472.00	2021	1977 -	60.58	
472.00	2021	1977 -	34.52	
472.00	2021	1977 -	4,057.69	
472.00	2021	1977 -	143.25	
472.00	2021	1977 -	282.02	
472.00	2021	1977 -	143.40	
472.00	2021	1977 -	78.76	
472.00	2021	1977 -	3,726.97	
472.00	2021	1977 -	129.00	
472.00	2021	1977 -	4,011.95	
472.00	2021	1977 -	44.15	
472.00	2021	1977 -	78.75	
472.00	2021	1977 -	878.80	
472.00	2021	1977 -	1,071.68	
472.00	2021	1977 -	442.74	
472.00	2021	1977 -	1,509.60	
472.00	2021	1977 -	407.14	
472.00	2021	1977 -	35.15	
472.00	2021	1977 -	9,552.68	
472.00	2021	1977 -	11,621.50	
472.00	2021	1977 -	377.58	
472.00	2021	1977 -	4,183.66	
472.00	2021	1977 -	1,910.54	
472.00	2021	1977 -	106.84	
472.00	2021	1977 -	627.55	
472.00	2021	1977 -	1,081.26	
472.00	2021	1977 -	479.05	
472.00	2021	1977 -	348.64	
472.00	2021	1977 -	435.80	
472.00	2021	1977 -	63.73	
472.00	2021	1977 -	89.08	
472.00	2021	1970 -	251.15	
472.00	2021	1965 -	391.12	
472.00	2021	1971 -	330.00	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	2,467.04	
472.00	2021	2005	-	
472.00	2021	2005 -	270.00	
472.00	2021	2005 -	1,248.08	
472.00	2021	2005 -	910.00	
472.00	2021	2005	-	
472.00	2021	2005 -	228.00	
472.00	2021	2005 -	2,862.00	
472.00	2021	2005 -	3,100.00	
472.00	2021	2005 -	731.24	
472.00	2021	2005 -	807.30	
472.00	2021	2005 -	10,260.00	
472.00	2021	2005 -	400.00	
472.00	2021	2005	-	
472.00	2021	2005 -	270.00	
472.00	2021	2005 -	757.52	
472.00	2021	2005 -	844.50	
472.00	2021	2005 -	1,314.79	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	1,017.78	
472.00	2021	2005 -	308.47	
472.00	2021	2005 -	403.28	
472.00	2021	2005	-	
472.00	2021	2005 -	745.52	
472.00	2021	2005 -	1,413.15	
472.00	2021	2005 -	285.45	
472.00	2021	2005 -	160.27	
472.00	2021	2005 -	125.20	
472.00	2021	2005 -	220.35	
472.00	2021	2005 -	57,272.95	
472.00	2021	2005 -	220.37	
472.00	2021	2005 -	485.66	
472.00	2021	2005 -	568.42	
472.00	2021	2005 -	1,171.40	
472.00	2021	2005 -	781.00	
472.00	2021	2005 -	6,220.00	
472.00	2021	2005 -	2,903.00	
472.00	2021	2005 -	12,812.00	
472.00	2021	2005 -	9,740.57	
472.00	2021	2005	-	
472.00	2021	2005 -	2,204.15	
472.00	2021	2005 -	1,713.23	
472.00	2021	2005 -	36,058.94	
472.00	2021	2005 -	362.63	
472.00	2021	2006 -	1,190.00	
472.00	2021	2006 -	2,503.71	
472.00	2021	2006 -	1,985.00	
472.00	2021	2006 -	1,272.50	
472.00	2021	2006 -	1,399.92	
472.00	2021	2006 -	1,835.56	
472.00	2021	2006 -	330.42	
472.00	2021	2006 -	313.34	
472.00	2021	2006	-	
472.00	2021	2006 -	971.40	
472.00	2021	2006 -	1,315.40	
472.00	2021	2006 -	1,400.63	
472.00	2021	2006	-	
472.00	2021	2006 -	215.64	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	3,063.81	
472.00	2021	2006	-	
472.00	2021	2006 -	2,351.52	
472.00	2021	2006	-	
472.00	2021	2006 -	7,905.12	
472.00	2021	2006 -	730.00	
472.00	2021	2006 -	1,070.88	
472.00	2021	2006 -	2,503.71	
472.00	2021	2006 -	3,140.95	
472.00	2021	2006 -	1,080.00	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2006 -	3,640.00	
472.00	2021	2006 -	2,685.00	
472.00	2021	2006 -	140.00	
472.00	2021	2006 -	2,503.71	
472.00	2021	2006 -	221.00	
472.00	2021	2006 -	1,225.00	
472.00	2021	2006 -	613.01	
472.00	2021	2006 -	280.00	
472.00	2021	2006 -	955.00	
472.00	2021	2007 -	1,550.00	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	646.80	
472.00	2021	2007 -	317.02	
472.00	2021	2007 -	2,745.62	
472.00	2021	2007	-	
472.00	2021	2007 -	39,968.85	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	21,271.35	
472.00	2021	2007	-	
472.00	2021	2007 -	3,236.29	
472.00	2021	2007 -	93.55	
472.00	2021	2007 -	294.51	
472.00	2021	2007 -	733.26	
472.00	2021	2007 -	1,234.97	
472.00	2021	2007 -	1,389.34	
472.00	2021	2007 -	270.15	
472.00	2021	2007 -	578.89	
472.00	2021	2007 -	385.92	
472.00	2021	2007 -	1,476.59	
472.00	2021	2007 -	22,754.43	
472.00	2021	2007 -	10,149.57	
472.00	2021	2007 -	1,254.00	
472.00	2021	2007	-	
472.00	2021	2007 -	86,648.84	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	3,640.00	
472.00	2021	2007	-	
472.00	2021	2007 -	960.00	
472.00	2021	2007 -	12,998.00	
472.00	2021	2007	-	
472.00	2021	2007 -	112.29	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	2,800.00	
472.00	2021	2007 -	1,551.00	
472.00	2021	2007 -	1,120.00	
472.00	2021	2007 -	1,800.00	
472.00	2021	2008 -	14,230.00	
472.00	2021	2008 -	21,708.00	
472.00	2021	2008 -	1,800.00	
472.00	2021	2008 -	65.39	
472.00	2021	2008 -	162.79	
472.00	2021	2008 -	274.18	
472.00	2021	2008 -	308.44	
472.00	2021	2008 -	59.97	
472.00	2021	2008 -	128.52	
472.00	2021	2008 -	85.67	
472.00	2021	2008	16,509.11	
472.00	2021	2008 -	46,164.00	
472.00	2021	2008	-	
472.00	2021	2008	2,122.97	
472.00	2021	2008	-	
472.00	2021	2008 -	13,108.35	
472.00	2021	2008 -	2,630.80	
472.00	2021	2008 -	805.00	
472.00	2021	2008	-	
472.00	2021	2008 -	369.00	
472.00	2021	2008 -	3,003.39	
472.00	2021	2008	-	
472.00	2021	2008 -	19,791.00	
472.00	2021	2008 -	3,080.00	
472.00	2021	2008 -	132.50	
472.00	2021	2008	-	
472.00	2021	2008	-	
472.00	2021	2008	-	
472.00	2021	2008	-	
472.00	2021	2008	34,997.32	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1964 -	6,905.30	
472.00	2021	1964 -	6,748.73	
472.00	2021	1964 -	6,388.80	
472.00	2021	1964 -	74.60	
472.00	2021	1964 -	409.42	
472.00	2021	1964 -	8,296.44	
472.00	2021	1964 -	589.39	
472.00	2021	1964 -	2,906.45	
472.00	2021	1964 -	52.00	
472.00	2021	1964 -	2,611.31	
472.00	2021	1964 -	18,829.86	
472.00	2021	1964 -	3,149.41	
472.00	2021	1964 -	517.30	
472.00	2021	1964 -	158.15	
472.00	2021	1964 -	43.40	
472.00	2021	1964 -	719.86	
472.00	2021	1964 -	7,468.60	
472.00	2021	1964 -	276.70	
472.00	2021	1964 -	7.86	
472.00	2021	1964 -	517.40	
472.00	2021	1964 -	48.47	
472.00	2021	1964 -	139.23	
472.00	2021	1964 -	18.64	
472.00	2021	1964 -	52.28	
472.00	2021	1964 -	46,348.91	
472.00	2021	1964 -	3.46	
472.00	2021	1964 -	647.29	
472.00	2021	1964 -	191.88	
472.00	2021	1964 -	764.86	
472.00	2021	1964 -	1,034.81	
472.00	2021	1964 -	550.67	
472.00	2021	1964 -	24.78	
472.00	2021	1964 -	17.66	
472.00	2021	1964 -	503.77	
472.00	2021	1964 -	16,558.51	
472.00	2021	1964 -	210.86	
472.00	2021	1964 -	42.40	
472.00	2021	1964 -	406.65	
472.00	2021	1964 -	136.18	
472.00	2021	1964 -	10.89	
472.00	2021	1964 -	46.57	
472.00	2021	1964 -	45.05	
472.00	2021	1964 -	5.79	
472.00	2021	1964 -	44.90	
472.00	2021	1964 -	2.78	
472.00	2021	1964 -	75.71	
472.00	2021	1964 -	47.24	
472.00	2021	1964 -	14,328.60	
472.00	2021	1964 -	84.13	
472.00	2021	1964 -	155.66	
472.00	2021	1964 -	674.87	
472.00	2021	1964 -	5,729.67	
472.00	2021	1964 -	1,079.80	
472.00	2021	1964 -	19.32	
472.00	2021	1964 -	5.11	
472.00	2021	1964 -	8.44	
472.00	2021	1964 -	27.27	
472.00	2021	1964 -	14.32	
472.00	2021	1964 -	8.09	
472.00	2021	1964 -	29.24	
472.00	2021	1964 -	240.88	
472.00	2021	1964 -	3,451.51	
472.00	2021	1964 -	4.50	
472.00	2021	1964 -	15.86	
472.00	2021	1964 -	13.49	
472.00	2021	1964 -	5.36	
472.00	2021	1964 -	22.50	
472.00	2021	1964 -	23.25	
472.00	2021	1964 -	22.74	
472.00	2021	1964 -	11.48	
472.00	2021	1964 -	9,631.72	
472.00	2021	1964 -	1.46	
472.00	2021	1964 -	4.75	
472.00	2021	1964 -	7.50	
472.00	2021	1964 -	1,126.70	
472.00	2021	1964 -	855.80	
472.00	2021	1964 -	16.21	
472.00	2021	1964 -	10.24	
472.00	2021	1964 -	8.02	
472.00	2021	1964 -	9.43	
472.00	2021	1964 -	55.23	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1964 -	5.43	
472.00	2021	1964 -	5,291.41	
472.00	2021	1964 -	9.65	
472.00	2021	1964 -	1,484.72	
472.00	2021	1964 -	47.53	
472.00	2021	1964 -	24.72	
472.00	2021	1964 -	13,510.98	
472.00	2021	1964 -	50.41	
472.00	2021	1964 -	2.29	
472.00	2021	1964 -	5.41	
472.00	2021	1964 -	2.22	
472.00	2021	1964 -	18.03	
472.00	2021	1964 -	71.10	
472.00	2021	1964 -	8.56	
472.00	2021	1964 -	151.17	
472.00	2021	1964 -	18.25	
472.00	2021	1964 -	75.36	
472.00	2021	1964 -	6.89	
472.00	2021	1964 -	10.64	
472.00	2021	1964 -	12.94	
472.00	2021	1964 -	136.00	
472.00	2021	1964 -	252.77	
472.00	2021	1964 -	150.82	
472.00	2021	1964 -	43.34	
472.00	2021	1964 -	1.12	
472.00	2021	1964 -	22.79	
472.00	2021	1964 -	9.34	
472.00	2021	1964 -	14,635.30	
472.00	2021	1964 -	50.93	
472.00	2021	1964 -	54.80	
472.00	2021	1964 -	5,358.84	
472.00	2021	1964 -	91.46	
472.00	2021	1964 -	29.06	
472.00	2021	1964 -	851.03	
472.00	2021	1964 -	30.09	
472.00	2021	1964 -	11.46	
472.00	2021	1964 -	1,424.27	
472.00	2021	1964 -	33.11	
472.00	2021	1964 -	89.98	
472.00	2021	1964 -	11,157.90	
472.00	2021	1964 -	78.74	
472.00	2021	1964 -	6.47	
472.00	2021	1964 -	3,502.97	
472.00	2021	1964 -	211.60	
472.00	2021	1964 -	247.45	
472.00	2021	1964 -	371.73	
472.00	2021	1964 -	42.99	
472.00	2021	1964 -	3,558.95	
472.00	2021	1964 -	32.29	
472.00	2021	1964 -	3.84	
472.00	2021	1964 -	5.40	
472.00	2021	1964 -	63.78	
472.00	2021	1964 -	114.18	
472.00	2021	1964 -	2,402.13	
472.00	2021	1964 -	14.17	
472.00	2021	1964 -	30.02	
472.00	2021	1964 -	6.24	
472.00	2021	1964 -	164.67	
472.00	2021	1964 -	26.23	
472.00	2021	1964 -	22.58	
472.00	2021	1964 -	12.15	
472.00	2021	1964 -	1,792.91	
472.00	2021	1964 -	361.51	
472.00	2021	1964 -	143.79	
472.00	2021	1964 -	234.39	
472.00	2021	1964 -	2,297.51	
472.00	2021	1964 -	15.12	
472.00	2021	1964 -	269.95	
472.00	2021	1964 -	26.22	
472.00	2021	1964 -	64.18	
472.00	2021	1964 -	89.07	
472.00	2021	1964 -	118.62	
472.00	2021	1964 -	6,017.56	
472.00	2021	1964 -	21.73	
472.00	2021	1964 -	47.69	
472.00	2021	1964 -	157.47	
472.00	2021	1964 -	1,439.73	
472.00	2021	1964 -	27,756.79	
472.00	2021	1964 -	188.96	
472.00	2021	1964 -	179.97	
472.00	2021	1964 -	17.16	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1964 -	113.38	
472.00	2021	1964 -	255.39	
472.00	2021	1964 -	500.36	
472.00	2021	1964 -	270.92	
472.00	2021	1964 -	48.59	
472.00	2021	1964 -	404.92	
472.00	2021	1964 -	212.63	
472.00	2021	1964 -	143.43	
472.00	2021	1964 -	98.64	
472.00	2021	1964 -	393.68	
472.00	2021	1964 -	13,126.08	
472.00	2021	1964 -	913.46	
472.00	2021	1964 -	15.00	
472.00	2021	1964 -	4,520.63	
472.00	2021	1964 -	13,610.63	
472.00	2021	1964 -	176.98	
472.00	2021	1964 -	346.43	
472.00	2021	1964 -	803.41	
472.00	2021	1964 -	96.76	
472.00	2021	1964 -	162.49	
472.00	2021	1964 -	1,076.20	
472.00	2021	1964 -	1,934.64	
472.00	2021	1964 -	1,237.27	
472.00	2021	1964 -	224.96	
472.00	2021	1964 -	93.13	
472.00	2021	1964 -	68.96	
472.00	2021	1964 -	636.63	
472.00	2021	1964 -	719.86	
472.00	2021	1964 -	3,315.43	
472.00	2021	1964 -	524.60	
472.00	2021	1964 -	191.21	
472.00	2021	1964 -	237.56	
472.00	2021	1964 -	32.35	
472.00	2021	1964 -	13.50	
472.00	2021	1964 -	121.93	
472.00	2021	1964 -	71.34	
472.00	2021	1964 -	24.07	
472.00	2021	1964 -	397.73	
472.00	2021	1964 -	294.57	
472.00	2021	1964 -	251.30	
472.00	2021	1964 -	326.19	
472.00	2021	1964 -	2,596.94	
472.00	2021	1964 -	1,971.53	
472.00	2021	1964 -	1,218.60	
472.00	2021	1964 -	202.46	
472.00	2021	1964 -	89.98	
472.00	2021	1964 -	33.80	
472.00	2021	1964 -	85.48	
472.00	2021	1964 -	49.49	
472.00	2021	1964 -	766.66	
472.00	2021	1964 -	273.44	
472.00	2021	1964 -	273.44	
472.00	2021	1964 -	273.44	
472.00	2021	1964 -	104.47	
472.00	2021	1964 -	1,993.04	
472.00	2021	1964 -	163.04	
472.00	2021	1964 -	681.62	
472.00	2021	1964 -	6.15	
472.00	2021	1964 -	1,078.00	
472.00	2021	1964 -	360.19	
472.00	2021	1964 -	379.73	
472.00	2021	1964 -	13,421.64	
472.00	2021	1964 -	22.09	
472.00	2021	1964 -	283.91	
472.00	2021	1964 -	1,999.31	
472.00	2021	1964 -	493.71	
472.00	2021	1964 -	176.91	
472.00	2021	1964 -	108.64	
472.00	2021	1964 -	33.99	
472.00	2021	1964 -	3,902.71	
472.00	2021	1964 -	179.97	
472.00	2021	1964 -	649.12	
472.00	2021	1964 -	48,103.46	
472.00	2021	1964 -	13.50	
472.00	2021	1964 -	2,023.27	
472.00	2021	1964 -	4,431.67	
472.00	2021	1964 -	332.30	
472.00	2021	1964 -	402.67	
472.00	2021	1964 -	100.25	
472.00	2021	1964 -	10.30	
472.00	2021	1964 -	245.77	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1964 -	91.46	
472.00	2021	1964 -	249.70	
472.00	2021	1964 -	595.69	
472.00	2021	1964 -	449.92	
472.00	2021	1964 -	89.98	
472.00	2021	1964 -	88.17	
472.00	2021	1964 -	123.12	
472.00	2021	1964 -	258.70	
472.00	2021	1964 -	24.28	
472.00	2021	1964 -	83.76	
472.00	2021	1964 -	36.97	
472.00	2021	1964 -	209.22	
472.00	2021	1964 -	3,315.43	
472.00	2021	1964 -	325.29	
472.00	2021	1964 -	418.20	
472.00	2021	1964 -	65.22	
472.00	2021	1964 -	34.48	
472.00	2021	1964 -	25.87	
472.00	2021	1964 -	1,126.99	
472.00	2021	1964 -	157.47	
472.00	2021	1964 -	112.37	
472.00	2021	1964 -	1.74	
472.00	2021	1964 -	652.51	
472.00	2021	1964 -	337.16	
472.00	2021	1964 -	556.89	
472.00	2021	1964 -	32.39	
472.00	2021	1964 -	4.76	
472.00	2021	1964 -	81.33	
472.00	2021	1964 -	36.35	
472.00	2021	1964 -	74.32	
472.00	2021	1964 -	449.92	
472.00	2021	1964 -	64.35	
472.00	2021	1964 -	16.61	
472.00	2021	1964 -	19.38	
472.00	2021	1964 -	51.50	
472.00	2021	1964 -	226.21	
472.00	2021	1964 -	102.58	
472.00	2021	1964 -	1,237.27	
472.00	2021	1964 -	49.14	
472.00	2021	1964 -	44.60	
472.00	2021	1964 -	24.23	
472.00	2021	1964 -	7.42	
472.00	2021	1964 -	55.92	
472.00	2021	1964 -	73.21	
472.00	2021	1964 -	207.97	
472.00	2021	1964 -	6.91	
472.00	2021	1964 -	10.63	
472.00	2021	1964 -	11.02	
472.00	2021	1964 -	39.37	
472.00	2021	1964 -	74.89	
472.00	2021	1964 -	276.18	
472.00	2021	1964 -	41.82	
472.00	2021	1964 -	9.61	
472.00	2021	1964 -	321.44	
472.00	2021	1964 -	49.57	
472.00	2021	1964 -	207.97	
472.00	2021	1964 -	43.93	
472.00	2021	1964 -	14.78	
472.00	2021	1964 -	295.62	
472.00	2021	1964 -	7.92	
472.00	2021	1964 -	625.49	
472.00	2021	1964 -	1,601.92	
472.00	2021	1964 -	13,259.01	
472.00	2021	1964 -	2,964.94	
472.00	2021	1964 -	27.11	
472.00	2021	1964 -	52.33	
472.00	2021	1964 -	142.40	
472.00	2021	1964 -	636.63	
472.00	2021	1964 -	572.62	
472.00	2021	1964 -	2,447.30	
472.00	2021	1964 -	21,271.60	
472.00	2021	1964 -	539.90	
472.00	2021	1964 -	152.07	
472.00	2021	1964 -	143.97	
472.00	2021	1964 -	575.89	
472.00	2021	1964 -	25.33	
472.00	2021	1964 -	45.01	
472.00	2021	1964 -	303.72	
472.00	2021	1964 -	4,963.07	
472.00	2021	1964 -	696.03	
472.00	2021	1964 -	617.85	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1964 -	100.91	
472.00	2021	1964 -	603.90	
472.00	2021	1964 -	24,745.35	
472.00	2021	1964 -	1,837.45	
472.00	2021	1964 -	809.85	
472.00	2021	1964 -	3,482.18	
472.00	2021	1964 -	23.40	
472.00	2021	1964 -	563.02	
472.00	2021	1964 -	382.43	
472.00	2021	1964 -	2,137.10	
472.00	2021	1964 -	790.09	
472.00	2021	1964 -	846.32	
472.00	2021	1964 -	1,001.06	
472.00	2021	1964 -	0.31	
472.00	2021	1964 -	122.38	
472.00	2021	1964 -	47.33	
472.00	2021	1964 -	638.97	
472.00	2021	1964 -	142.17	
472.00	2021	1964 -	1,655.69	
472.00	2021	1964 -	202.46	
472.00	2021	1964 -	305.94	
472.00	2021	1964 -	192.37	
472.00	2021	1964 -	39.52	
472.00	2021	1964 -	533.53	
472.00	2021	1964 -	8.85	
472.00	2021	1964 -	119.53	
472.00	2021	1964 -	351.56	
472.00	2021	1964 -	580.39	
472.00	2021	1964 -	2.37	
472.00	2021	1964 -	2,776.76	
472.00	2021	1964 -	3,127.41	
472.00	2021	1964 -	193.46	
472.00	2021	1964 -	1,846.45	
472.00	2021	1964 -	101.23	
472.00	2021	1964 -	598.98	
472.00	2021	1964 -	3,411.77	
472.00	2021	1964 -	16,511.90	
472.00	2021	1964 -	1,260.45	
472.00	2021	1964 -	302.80	
472.00	2021	1964 -	19.91	
472.00	2021	1964 -	6,885.15	
472.00	2021	1964 -	64.79	
472.00	2021	1964 -	874.64	
472.00	2021	1964 -	356.33	
472.00	2021	1964 -	2,712.11	
472.00	2021	1964 -	57.82	
472.00	2021	1964 -	1,103.67	
472.00	2021	1964 -	782.85	
472.00	2021	1964 -	363.76	
472.00	2021	1964 -	168.72	
472.00	2021	1964 -	3.18	
472.00	2021	1964 -	13,688.36	
472.00	2021	1964 -	725.94	
472.00	2021	1964 -	1,294.99	
472.00	2021	1964 -	7,853.63	
472.00	2021	1964 -	274.74	
472.00	2021	1964 -	1,037.95	
472.00	2021	1964 -	4,427.62	
472.00	2021	1964 -	544.04	
472.00	2021	1964 -	203.47	
472.00	2021	1964 -	1,654.00	
472.00	2021	1964 -	416.17	
472.00	2021	1964 -	1,036.16	
472.00	2021	1964 -	1,543.97	
472.00	2021	1964 -	392.13	
472.00	2021	1964 -	1,563.01	
472.00	2021	1964 -	4,361.03	
472.00	2021	1964 -	484.56	
472.00	2021	1964 -	895.56	
472.00	2021	1964 -	541.39	
472.00	2021	1964 -	1,689.09	
472.00	2021	1964 -	2,068.05	
472.00	2021	1964 -	18.44	
472.00	2021	1964 -	4,994.06	
472.00	2021	1964 -	19.98	
472.00	2021	1964 -	804.66	
472.00	2021	1964 -	534.50	
472.00	2021	1964 -	278.46	
472.00	2021	1964 -	1,287.28	
472.00	2021	1964 -	3,218.64	
472.00	2021	1964 -	269.68	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1964 -	1,588.88	
472.00	2021	1964 -	335.19	
472.00	2021	1964 -	14.85	
472.00	2021	1964 -	780.60	
472.00	2021	1964 -	323.94	
472.00	2021	1964 -	2,354.14	
472.00	2021	1964 -	1,452.10	
472.00	2021	1964 -	1,027.70	
472.00	2021	1964 -	20,019.14	
472.00	2021	1964 -	1,279.07	
472.00	2021	1964 -	14,855.33	
472.00	2021	1964 -	895.56	
472.00	2021	1964 -	1,582.35	
472.00	2021	1964 -	20.99	
472.00	2021	1964 -	847.08	
472.00	2021	1964 -	829.19	
472.00	2021	1964 -	456.21	
472.00	2021	1964 -	658.23	
472.00	2021	1964 -	674.87	
472.00	2021	1964 -	17.10	
472.00	2021	1964 -	118.22	
472.00	2021	1964 -	1.48	
472.00	2021	1964 -	1.43	
472.00	2021	1964 -	10.14	
472.00	2021	1964 -	33.52	
472.00	2021	1964 -	2.25	
472.00	2021	1964 -	2.04	
472.00	2021	1964 -	12.41	
472.00	2021	1964 -	224.96	
472.00	2021	1964 -	259.08	
472.00	2021	1964 -	9.03	
472.00	2021	1964 -	24.75	
472.00	2021	1964 -	292.45	
472.00	2021	1964 -	23.10	
472.00	2021	1964 -	127.36	
472.00	2021	1964 -	292.45	
472.00	2021	1964 -	116.01	
472.00	2021	1964 -	84.34	
472.00	2021	1964 -	651.93	
472.00	2021	1964 -	10,742.46	
472.00	2021	1964 -	18.75	
472.00	2021	1964 -	116.24	
472.00	2021	1964 -	4,355.18	
472.00	2021	1964 -	3,059.42	
472.00	2021	1964 -	31.89	
472.00	2021	1964 -	3,851.28	
472.00	2021	1964 -	359.93	
472.00	2021	1964 -	1,255.26	
472.00	2021	1964 -	141.72	
472.00	2021	1964 -	152.21	
472.00	2021	1964 -	598.16	
472.00	2021	1964 -	130.17	
472.00	2021	1964 -	5,431.59	
472.00	2021	1964 -	438.67	
472.00	2021	1964 -	449.92	
472.00	2021	1964 -	3,766.24	
472.00	2021	1964 -	2,276.57	
472.00	2021	1964 -	584.89	
472.00	2021	1964 -	13.65	
472.00	2021	1964 -	25.27	
472.00	2021	1964 -	11.70	
472.00	2021	1964 -	5,129.04	
472.00	2021	1964 -	1,439.73	
472.00	2021	1964 -	102.58	
472.00	2021	1964 -	7.94	
472.00	2021	1964 -	8.97	
472.00	2021	1964 -	1,255.26	
472.00	2021	1964 -	6,339.31	
472.00	2021	1964 -	65.92	
472.00	2021	1964 -	332.02	
472.00	2021	1964 -	665.87	
472.00	2021	1964 -	539.90	
472.00	2021	1964 -	719.86	
472.00	2021	1964 -	14,158.84	
472.00	2021	1974 -	112,019.76	
472.00	2021	1974 -	22.02	
472.00	2021	1974 -	740.94	
472.00	2021	1974 -	229.69	
472.00	2021	1974 -	1,176.24	
472.00	2021	1974 -	142.71	
472.00	2021	1974 -	1,754.18	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1974 -	75.06	
472.00	2021	1974 -	4,600.78	
472.00	2021	1974 -	13,293.24	
472.00	2021	1974 -	338.05	
472.00	2021	1974 -	30.92	
472.00	2021	1974 -	105.58	
472.00	2021	1974 -	153.67	
472.00	2021	1974 -	24.77	
472.00	2021	1974 -	245.55	
472.00	2021	1974 -	79.09	
472.00	2021	1974 -	115.77	
472.00	2021	1974 -	300.19	
472.00	2021	1974 -	94.77	
472.00	2021	1974 -	74.05	
472.00	2021	1974 -	2,037.58	
472.00	2021	1974 -	926.17	
472.00	2021	1974 -	5,669.12	
472.00	2021	1974 -	869.23	
472.00	2021	1974 -	37,296.62	
472.00	2021	1974 -	2,464.39	
472.00	2021	1974 -	9,771.07	
472.00	2021	1974 -	46.73	
472.00	2021	1974 -	4,648.47	
472.00	2021	1974 -	292.69	
472.00	2021	1974 -	46,023.25	
472.00	2021	1974 -	37,952.80	
472.00	2021	1974 -	127.71	
472.00	2021	1974 -	133.06	
472.00	2021	1974 -	905.15	
472.00	2021	1974 -	64.00	
472.00	2021	1974 -	44.50	
472.00	2021	1974 -	386.03	
472.00	2021	1974 -	175.97	
472.00	2021	1974 -	115.77	
472.00	2021	1974 -	5,668.19	
472.00	2021	1974 -	710.84	
472.00	2021	1974 -	277.85	
472.00	2021	1974 -	850.47	
472.00	2021	1974 -	2.65	
472.00	2021	1974 -	898.39	
472.00	2021	1974 -	1,177.62	
472.00	2021	1974 -	25.03	
472.00	2021	1974 -	657.00	
472.00	2021	1974 -	107.71	
472.00	2021	1974 -	1,345.73	
472.00	2021	1974 -	850.23	
472.00	2021	1974 -	1,347.58	
472.00	2021	1974 -	645.17	
472.00	2021	1974 -	685.18	
472.00	2021	1974 -	32.09	
472.00	2021	1974 -	70.39	
472.00	2021	1974 -	82.99	
472.00	2021	1974 -	972.48	
472.00	2021	1974 -	2,214.48	
472.00	2021	1974 -	498.28	
472.00	2021	1974 -	21,951.47	
472.00	2021	1974 -	1,635.44	
472.00	2021	1974 -	769.50	
472.00	2021	1974 -	6,394.31	
472.00	2021	1974 -	85.14	
472.00	2021	1974 -	2,093.16	
472.00	2021	1974 -	3,083.21	
472.00	2021	1974 -	21,913.16	
472.00	2021	1974 -	277.85	
472.00	2021	1974 -	6,394.31	
472.00	2021	1974 -	1,271.37	
472.00	2021	1974 -	722.42	
472.00	2021	1974 -	498.28	
472.00	2021	1974 -	92.62	
472.00	2021	1974 -	186,525.73	
472.00	2021	1974 -	-	
472.00	2021	1974 -	208.39	
472.00	2021	1974 -	3,371.28	
472.00	2021	1974 -	3,250.87	
472.00	2021	1974 -	679.31	
472.00	2021	1974 -	648.32	
472.00	2021	1974 -	5,611.51	
472.00	2021	1974 -	1,049.28	
472.00	2021	1974 -	5,845.07	
472.00	2021	1974 -	-	
472.00	2021	1974 -	1,159.01	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1974 -	1,159.01	
472.00	2021	1974 -	4,384.53	
472.00	2021	1974 -	1,159.02	
472.00	2021	1974 -	1,159.02	
472.00	2021	1974 -	6,809.15	
472.00	2021	1974 -	926.17	
472.00	2021	1974 -	1,111.41	
472.00	2021	1974 -	1,574.50	
472.00	2021	1974 -	688.15	
472.00	2021	1974 -	3,431.86	
472.00	2021	1974 -	1,402.88	
472.00	2021	1974 -	4,807.75	
472.00	2021	1974 -	858.87	
472.00	2021	1974 -	1,435.57	
472.00	2021	1974 -	6,828.98	
472.00	2021	1974 -	9,261.75	
472.00	2021	1974 -	340.09	
472.00	2021	1974 -	38.95	
472.00	2021	1974 -	1,736.58	
472.00	2021	1974 -	432.52	
472.00	2021	1974 -	324.09	
472.00	2021	1974 -	6,483.22	
472.00	2021	1974 -	138.93	
472.00	2021	1974 -	153.80	
472.00	2021	1974 -	480.64	
472.00	2021	1974 -	676.11	
472.00	2021	1974 -	977.49	
472.00	2021	1974 -	716.86	
472.00	2021	1974 -	396.40	
472.00	2021	1974 -	188.94	
472.00	2021	1974 -	5,033.76	
472.00	2021	1974 -	903.95	
472.00	2021	1974 -	162.08	
472.00	2021	1974 -	416.78	
472.00	2021	1974 -	1,100.30	
472.00	2021	1974 -	5,771.92	
472.00	2021	1974 -	4,639.25	
472.00	2021	1974 -	628.69	
472.00	2021	1974 -	6,633.83	
472.00	2021	1974 -	740.94	
472.00	2021	1974 -	71.30	
472.00	2021	1974 -	962.51	
472.00	2021	1974 -	63.18	
472.00	2021	1974 -	852.98	
472.00	2021	1974 -	2,595.33	
472.00	2021	1974 -	50.85	
472.00	2021	1974 -	46.77	
472.00	2021	1974 -	1,179.02	
472.00	2021	1974 -	27.55	
472.00	2021	1974 -	962.30	
472.00	2021	1974 -	1,667.11	
472.00	2021	1974 -	2,130.20	
472.00	2021	1974 -	3,334.23	
472.00	2021	1974 -	879.87	
472.00	2021	1974 -	3,713.96	
472.00	2021	1974 -	984.73	
472.00	2021	1974 -	5,716.11	
472.00	2021	1974 -	212.78	
472.00	2021	1974 -	301.23	
472.00	2021	1974 -	4,066.55	
472.00	2021	1974 -	1,041.95	
472.00	2021	1974 -	4,132.11	
472.00	2021	1974 -	1,622.02	
472.00	2021	1974 -	2,222.82	
472.00	2021	1974 -	0.98	
472.00	2021	1974 -	291.06	
472.00	2021	1974 -	5,771.92	
472.00	2021	1974 -	1,137.17	
472.00	2021	1974 -	72.10	
472.00	2021	1974 -	525.86	
472.00	2021	1974 -	133.37	
472.00	2021	1974 -	1,800.48	
472.00	2021	1974 -	1,015.60	
472.00	2021	1974 -	776.21	
472.00	2021	1974 -	1,541.89	
472.00	2021	1974 -	5,445.86	
472.00	2021	1974 -	4,088.53	
472.00	2021	1974 -	326.81	
472.00	2021	1974 -	10,418.54	
472.00	2021	1974 -	3,919.16	
472.00	2021	1974 -	1,042.99	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1974 -	727.97	
472.00	2021	1974 -	3,991.81	
472.00	2021	1974 -	3,556.51	
472.00	2021	1974 -	1,574.50	
472.00	2021	1974 -	1,036.38	
472.00	2021	1974 -	12,503.36	
472.00	2021	1974 -	15,841.91	
472.00	2021	1974 -	16,540.07	
472.00	2021	1974 -	2,743.47	
472.00	2021	1974 -	41.68	
472.00	2021	1974 -	685.62	
472.00	2021	1974 -	685.62	
472.00	2021	1974 -	8,963.52	
472.00	2021	1974 -	9,603.84	
472.00	2021	1974 -	3.74	
472.00	2021	1974 -	467.35	
472.00	2021	1974 -	379.73	
472.00	2021	1974 -	2,985.93	
472.00	2021	1974 -	7,396.29	
472.00	2021	1974 -	25,006.72	
472.00	2021	1974 -	838.19	
472.00	2021	1974 -	8,706.04	
472.00	2021	1974 -	18,347.68	
472.00	2021	1974 -	5,015.00	
472.00	2021	1974 -	14,818.80	
472.00	2021	1974 -	69,463.12	
472.00	2021	1974 -	27,785.25	
472.00	2021	1974 -	9,672.80	
472.00	2021	1974 -	8,706.04	
472.00	2021	1974 -	69,463.12	
472.00	2021	1974 -	2,361.75	
472.00	2021	1974 -	1,486.51	
472.00	2021	1974 -	117.36	
472.00	2021	1974 -	1,584.43	
472.00	2021	1974 -	25,006.72	
472.00	2021	1974 -	757.96	
472.00	2021	1974 -	117.36	
472.00	2021	1974 -	1,584.43	
472.00	2021	1974 -	51,022.21	
472.00	2021	1974 -	29,173.10	
472.00	2021	1974 -	17,569.54	
472.00	2021	1974 -	12,205.86	
472.00	2021	1974 -	46.58	
472.00	2021	1974 -	103.20	
472.00	2021	1974 -	9,304.66	
472.00	2021	1974 -	2,189.47	
472.00	2021	1974 -	42,643.28	
472.00	2021	1974 -	71,083.11	
472.00	2021	1974 -	10,310.23	
472.00	2021	1974 -	2,858.24	
472.00	2021	1974 -	1,848.65	
472.00	2021	1974 -	-	
472.00	2021	1974 -	1,209.44	
472.00	2021	1974 -	571.45	
472.00	2021	1974 -	394.55	
472.00	2021	1974 -	16,327.39	
472.00	2021	1974 -	6,006.34	
472.00	2021	1974 -	25,006.72	
472.00	2021	1974 -	1,108.50	
472.00	2021	1974 -	676.19	
472.00	2021	1974 -	2,351.56	
472.00	2021	1974 -	101.88	
472.00	2021	1974 -	1,265.15	
472.00	2021	1974 -	629.80	
472.00	2021	1974 -	1,107.84	
472.00	2021	1974 -	394.55	
472.00	2021	1974 -	1,065.10	
472.00	2021	1974 -	0.32	
472.00	2021	1974 -	635.41	
472.00	2021	1974 -	666.61	
472.00	2021	1974 -	1,425.01	
472.00	2021	1974 -	1,204.03	
472.00	2021	1974 -	810.40	
472.00	2021	1974 -	6,205.37	
472.00	2021	1974 -	28,178.22	
472.00	2021	1974 -	12,505.96	
472.00	2021	1974 -	7,372.35	
472.00	2021	1974 -	25,448.74	
472.00	2021	1974 -	1,091.27	
472.00	2021	1974 -	7,722.59	
472.00	2021	1974 -	14,792.36	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1974 -	24,612.17	
472.00	2021	1974 -	35,657.74	
472.00	2021	1974 -	58,284.83	
472.00	2021	1974 -	59,020.50	
472.00	2021	1974 -	59,505.95	
472.00	2021	1974 -	70,741.74	
472.00	2021	1974 -	2,593.29	
472.00	2021	1974 -	58,559.45	
472.00	2021	1974 -	503.47	
472.00	2021	1974 -	628.22	
472.00	2021	1974 -	165.32	
472.00	2021	1974 -	2,787.79	
472.00	2021	1974 -	2,595.89	
472.00	2021	1974 -	369.54	
472.00	2021	1974 -	11,187.91	
472.00	2021	1974 -	4,227.99	
472.00	2021	1974 -	2,292.28	
472.00	2021	1974 -	962.30	
472.00	2021	1974 -	245.44	
472.00	2021	1974 -	16,906.91	
472.00	2021	1974 -	17,682.10	
472.00	2021	1974 -	710.77	
472.00	2021	1974 -	16,167.12	
472.00	2021	1974 -	3.73	
472.00	2021	1974 -	217.65	
472.00	2021	1974 -	2,060.74	
472.00	2021	1974 -	6,112.75	
472.00	2021	1974 -	20,630.55	
472.00	2021	1974 -	420.71	
472.00	2021	1974 -	8,644.49	
472.00	2021	1974 -	1,420.89	
472.00	2021	1974 -	15,033.20	
472.00	2021	1974 -	106.51	
472.00	2021	1974 -	7,405.44	
472.00	2021	1974 -	386.68	
472.00	2021	1974 -	217.65	
472.00	2021	1974 -	1,541.53	
472.00	2021	1974 -	1,133.96	
472.00	2021	1974 -	64.83	
472.00	2021	1974 -	4,794.29	
472.00	2021	1974 -	3,676.99	
472.00	2021	1974 -	272.37	
472.00	2021	1974 -	2,311.50	
472.00	2021	1974 -	426.11	
472.00	2021	1974 -	31.56	
472.00	2021	1974 -	275.57	
472.00	2021	1974 -	20.41	
472.00	2021	1974 -	458.62	
472.00	2021	1974 -	33.97	
472.00	2021	1974 -	463.09	
472.00	2021	1974 -	275.07	
472.00	2021	1974 -	20.38	
472.00	2021	1974 -	578.86	
472.00	2021	1974 -	2,917.45	
472.00	2021	1974 -	498.28	
472.00	2021	1974 -	4,366.91	
472.00	2021	1974 -	2,195.96	
472.00	2021	1974 -	17,224.08	
472.00	2021	1974 -	17,045.31	
472.00	2021	1974 -	2,039.36	
472.00	2021	1974 -	1,018.79	
472.00	2021	1974 -	333.42	
472.00	2021	1974 -	527.92	
472.00	2021	1974 -	7,756.72	
472.00	2021	1974 -	1,065.10	
472.00	2021	1974 -	2,374.71	
472.00	2021	1974 -	272.30	
472.00	2021	1974 -	1,635.62	
472.00	2021	1974 -	381.70	
472.00	2021	1974 -	2,530.53	
472.00	2021	1974 -	1,862.55	
472.00	2021	1974 -	1,204.03	
472.00	2021	1974 -	218.51	
472.00	2021	1974 -	4,674.40	
472.00	2021	1974 -	74.64	
472.00	2021	1974 -	2,682.20	
472.00	2021	1974 -	862.58	
472.00	2021	1974 -	254.70	
472.00	2021	1974 -	942.85	
472.00	2021	1974 -	0.51	
472.00	2021	1974 -	141.20	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1974 -	3,426.69	
472.00	2021	1974 -	796.51	
472.00	2021	1974 -	89.19	
472.00	2021	1974 -	642.26	
472.00	2021	1974 -	423.63	
472.00	2021	1974 -	2,998.92	
472.00	2021	1974 -	57.65	
472.00	2021	1974 -	2,574.77	
472.00	2021	1974 -	1,041.95	
472.00	2021	1974 -	0.02	
472.00	2021	1974 -	1,279.35	
472.00	2021	1974 -	703.89	
472.00	2021	1974 -	401.18	
472.00	2021	1974 -	3,917.72	
472.00	2021	1974 -	99.43	
472.00	2021	1974 -	420.60	
472.00	2021	1974 -	27.04	
472.00	2021	1974 -	6,946.31	
472.00	2021	1974 -	2,963.76	
472.00	2021	1974 -	4,779.06	
472.00	2021	1974 -	1,481.88	
472.00	2021	1974 -	1,382.65	
472.00	2021	1974 -	5,130.48	
472.00	2021	1974 -	2,292.28	
472.00	2021	1974 -	693.20	
472.00	2021	1974 -	3,148.99	
472.00	2021	1974 -	1,328.54	
472.00	2021	1974 -	41,664.37	
472.00	2021	1974 -	19,074.57	
472.00	2021	1974 -	1,806.04	
472.00	2021	1974 -	82.54	
472.00	2021	1974 -	8,086.62	
472.00	2021	1974 -	8,077.17	
472.00	2021	1974 -	4,986.53	
472.00	2021	1974 -	1,328.43	
472.00	2021	1974 -	6,084.97	
472.00	2021	1974 -	3,963.10	
472.00	2021	1974 -	14,604.67	
472.00	2021	1974 -	7,639.28	
472.00	2021	1974 -	852.08	
472.00	2021	1974 -	614.05	
472.00	2021	1974 -	333.42	
472.00	2021	1974 -	688.15	
472.00	2021	1974 -	1,486.48	
472.00	2021	1974 -	1,398.52	
472.00	2021	1974 -	148.65	
472.00	2021	1974 -	4,482.82	
472.00	2021	1974 -	193.25	
472.00	2021	1974 -	69.46	
472.00	2021	1974 -	502.61	
472.00	2021	1974 -	1,790.72	
472.00	2021	1974 -	281.56	
472.00	2021	1974 -	399.32	
472.00	2021	1974 -	1,895.88	
472.00	2021	1974 -	368.37	
472.00	2021	1974 -	398.26	
472.00	2021	1974 -	493.35	
472.00	2021	1974 -	1,616.18	
472.00	2021	1974 -	1,733.27	
472.00	2021	1974 -	386.67	
472.00	2021	1974 -	97.88	
472.00	2021	1974 -	7,735.69	
472.00	2021	1974 -	215.34	
472.00	2021	1974 -	846.55	
472.00	2021	1974 -	3,111.02	
472.00	2021	1974 -	7,627.98	
472.00	2021	1974 -	2,228.28	
472.00	2021	1974 -	3,270.54	
472.00	2021	1974 -	1,466.69	
472.00	2021	1974 -	652.88	
472.00	2021	1974 -	528.34	
472.00	2021	1974 -	8,261.48	
472.00	2021	1974 -	528.34	
472.00	2021	1974 -	887.51	
472.00	2021	1974 -	711.30	
472.00	2021	1974 -	711.30	
472.00	2021	1974 -	3,602.61	
472.00	2021	1974 -	2,558.04	
472.00	2021	1974 -	9,553.27	
472.00	2021	1974 -	4,561.41	
472.00	2021	1974 -	4,223.36	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1974 -	3,980.70	
472.00	2021	1974 -	73.83	
472.00	2021	1974 -	433.58	
472.00	2021	1974 -	3,708.30	
472.00	2021	1974 -	17,722.37	
472.00	2021	1974 -	16,784.14	
472.00	2021	1974 -	13,383.23	
472.00	2021	1974 -	7,423.29	
472.00	2021	1974	-	
472.00	2021	1974	-	
472.00	2021	1974 -	1,060.93	
472.00	2021	1974 -	9,909.48	
472.00	2021	1974 -	2,357.12	
472.00	2021	1974 -	403.34	
472.00	2021	1974 -	25,878.87	
472.00	2021	1974 -	182.33	
472.00	2021	1974 -	364.65	
472.00	2021	1974 -	11.03	
472.00	2021	1974 -	6,546.20	
472.00	2021	1974 -	2,037.58	
472.00	2021	1974 -	2,963.76	
472.00	2021	1974 -	9,419.34	
472.00	2021	1974 -	382.22	
472.00	2021	2002 -	1,200.00	
472.00	2021	2002 -	9,774.33	
472.00	2021	2002 -	3,428.28	
472.00	2021	2002 -	49,458.79	
472.00	2021	2002	-	
472.00	2021	2002 -	1,370.00	
472.00	2021	2002	-	
472.00	2021	2002	-	
472.00	2021	2002 -	662.39	
472.00	2021	2002 -	28,156.00	
472.00	2021	2002 -	21,756.00	
472.00	2021	2002 -	9,195.00	
472.00	2021	2002 -	7,554.42	
472.00	2021	2002	-	
472.00	2021	2003 -	1,739.86	
472.00	2021	2003 -	1,389.93	
472.00	2021	2003 -	1,232.05	
472.00	2021	2003 -	446.18	
472.00	2021	2003 -	1,232.05	
472.00	2021	2003 -	513.09	
472.00	2021	2003 -	2,135.08	
472.00	2021	2003	-	
472.00	2021	2003 -	820.00	
472.00	2021	2003	-	
472.00	2021	2003	152,399.86	
472.00	2021	2003 -	157,239.71	
472.00	2021	2003	-	
472.00	2021	2003 -	4,908.70	
472.00	2021	2003 -	20,010.39	
472.00	2021	2004 -	1,742.34	
472.00	2021	2004 -	2,189.39	
472.00	2021	2004 -	25,532.23	
472.00	2021	2004 -	1,622.47	
472.00	2021	2004 -	12,880.40	
472.00	2021	2004 -	5,215.00	
472.00	2021	2004	-	
472.00	2021	2004 -	4,956.65	
472.00	2021	2004	-	
472.00	2021	2004 -	27,546.04	
472.00	2021	2004	-	
472.00	2021	2004 -	3,815.00	
472.00	2021	2004	2,062.50	
472.00	2021	2004 -	810.00	
472.00	2021	2004 -	984.82	
472.00	2021	2004 -	5,060.00	
472.00	2021	2004 -	1,341.56	
472.00	2021	2004 -	3,198.35	
472.00	2021	2004 -	1,917.81	
472.00	2021	2004 -	9,784.12	
472.00	2021	2004 -	687.79	
472.00	2021	2004 -	5,352.25	
472.00	2021	2004 -	54,913.11	
472.00	2021	2004	-	
472.00	2021	2004 -	5,409.28	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2004 -	868.62	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	40,085.05	
472.00	2021	2004 -	4,750.44	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	7,101.24	
472.00	2021	2004 -	1,443.94	
472.00	2021	2004 -	7,067.53	
472.00	2021	2004 -	22,549.55	
472.00	2021	2004 -	13,028.64	
472.00	2021	2004 -	879.93	
472.00	2021	2004 -	26,462.16	
472.00	2021	2004 -	20,795.70	
472.00	2021	2004 -	1,773.90	
472.00	2021	2004 -	438.96	
472.00	2021	2004 -	2,990.09	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	2,571.67	
472.00	2021	2004	-	
472.00	2021	2004 -	6,970.44	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	23,155.00	
472.00	2021	2004 -	16,850.00	
472.00	2021	2004	-	
472.00	2021	2004 -	3,322.20	
472.00	2021	2004 -	1,054.96	
472.00	2021	2004 -	24,343.00	
472.00	2021	2004 -	763.89	
472.00	2021	2004 -	870.00	
472.00	2021	2004 -	4,930.81	
472.00	2021	2004 -	922.91	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	3,420.00	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	2,370.00	
472.00	2021	2004 -	660.00	
472.00	2021	2004 -	6,670.14	
472.00	2021	2005 -	639.17	
472.00	2021	2005 -	532.64	
472.00	2021	2005	-	
472.00	2021	2005 -	5,061.61	
472.00	2021	2005 -	629.01	
472.00	2021	2005 -	527.56	
472.00	2021	2005 -	760.93	
472.00	2021	2005 -	7,851.65	
472.00	2021	2005	-	
472.00	2021	2005 -	721.19	
472.00	2021	2005 -	11,998.15	
472.00	2021	2005 -	1,085.06	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	402.54	
472.00	2021	2005	-	
472.00	2021	2005 -	1,327.39	
472.00	2021	2005 -	3,475.59	
472.00	2021	2005 -	20,863.33	
472.00	2021	2005 -	4,595.05	
472.00	2021	2005 -	2,859.37	
472.00	2021	2005 -	1,244.08	
472.00	2021	2005 -	722.37	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	2,990.58	
472.00	2021	2005 -	866.92	
472.00	2021	2005 -	34,114.78	
472.00	2021	2005 -	1,199.21	
472.00	2021	2005 -	526.85	
472.00	2021	2005 -	2,157.58	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2005 -	1,471.01	
472.00	2021	2005 -	2,126.47	
472.00	2021	2005 -	3,956.89	
472.00	2021	2005 -	3,432.05	
472.00	2021	2005 -	1,963.50	
472.00	2021	2005 -	3,500.00	
472.00	2021	2005	-	
472.00	2021	2005 -	58,965.00	
472.00	2021	2005	-	
472.00	2021	2005 -	3,105.00	
472.00	2021	2005 -	1,685.00	
472.00	2021	2005 -	535.60	
472.00	2021	2005 -	3,920.00	
472.00	2021	2005 -	6,300.00	
472.00	2021	2005 -	7,097.82	
472.00	2021	2005 -	5,250.00	
472.00	2021	2005 -	23,559.92	
472.00	2021	2006 -	3,084.82	
472.00	2021	2006 -	10,754.14	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006 -	840.00	
472.00	2021	2006 -	875.00	
472.00	2021	2006 -	2,030.00	
472.00	2021	2006 -	975.03	
472.00	2021	2006 -	1,612.56	
472.00	2021	2006 -	140.00	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	9,406.07	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	12,276.13	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2006	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	2,387.35	
472.00	2021	2007 -	3,282.47	
472.00	2021	2007 -	618.03	
472.00	2021	2007 -	180.37	
472.00	2021	2007	-	
472.00	2021	2007 -	576.00	
472.00	2021	2007 -	419.63	
472.00	2021	2007	-	
472.00	2021	2007 -	8,383.50	
472.00	2021	2007 -	2,472.46	
472.00	2021	2007	1,674.63	
472.00	2021	2007	5,949.30	
472.00	2021	2007	-	
472.00	2021	2007 -	117.87	
472.00	2021	2007 -	108.00	
472.00	2021	2007 -	324.00	
472.00	2021	2007 -	864.00	
472.00	2021	2007 -	432.00	
472.00	2021	2007	6,368.23	
472.00	2021	2007 -	1,044.00	
472.00	2021	2007	-	
472.00	2021	2007 -	2,257.65	
472.00	2021	2007 -	5,506.09	
472.00	2021	2007	-	
472.00	2021	2007 -	987.61	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	4,844.12	
472.00	2021	2007	-	
472.00	2021	2007	-	
472.00	2021	2007 -	1,497.60	
472.00	2021	2007 -	6,174.00	
472.00	2021	2007 -	2,385.00	
472.00	2021	2007 -	24,254.00	
472.00	2021	2007 -	539.43	
472.00	2021	2007	-	
472.00	2021	2007	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2007	-	
472.00	2021	2008	-	
472.00	2021	2008	-	
472.00	2021	2008	-	
472.00	2021	2008 -	504.00	
472.00	2021	2008	-	
472.00	2021	2008	3,600.00	
472.00	2021	2008 -	2,385.00	
472.00	2021	2008	-	
472.00	2021	2008 -	945.23	
472.00	2021	2008 -	1,188.00	
472.00	2021	2008	-	
472.00	2021	2008 -	108.00	
472.00	2021	2008	-	
472.00	2021	2009 -	7,677.91	
472.00	2021	2009	-	
472.00	2021	2009 -	253.73	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2009	780.45	
472.00	2021	2009 -	585.74	
472.00	2021	2009 -	2,124.00	
472.00	2021	2009	52,000.00	
472.00	2021	2009 -	5.72	
472.00	2021	2009	-	
472.00	2021	2009	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010	1,771.80	
472.00	2021	2010 -	810.00	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010 -	5,600.00	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2010 -	2,574.30	
472.00	2021	2010 -	1,890.50	
472.00	2021	2010	-	
472.00	2021	2010 -	4,100.00	
472.00	2021	2010	-	
472.00	2021	2010 -	3,204.00	
472.00	2021	2010 -	8,980.00	
472.00	2021	2010 -	6,496.00	
472.00	2021	2010	-	
472.00	2021	2010 -	1,210.00	
472.00	2021	2010 -	2,993.00	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2011	-	
472.00	2021	2011 -	1,540.00	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011 -	385.00	
472.00	2021	2011	-	
472.00	2021	2011 -	960.00	
472.00	2021	2011	1,771.80	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011 -	1,806.89	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011 -	1,388.08	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	6,665.61	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011 -	6,048.00	
472.00	2021	2011	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2016	-	
472.00	2021	2016	-	
472.00	2021	2016	-	
472.00	2021	2018	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	1949	-	
472.00	2021	1967 -	54.15	
472.00	2021	1990 -	220.26	
472.00	2021	1990 -	7,430.92	
472.00	2021	1990 -	196.10	
472.00	2021	1990 -	2,997.21	
472.00	2021	1990 -	1,145.22	
472.00	2021	1990 -	3,103.10	
472.00	2021	1990 -	147.80	
472.00	2021	1990 -	1,285.33	
472.00	2021	1990 -	513.65	
472.00	2021	1990 -	6,391.37	
472.00	2021	1990 -	445.38	
472.00	2021	1990 -	309.01	
472.00	2021	1990 -	7,407.32	
472.00	2021	1990 -	470.64	
472.00	2021	1990 -	77.16	
472.00	2021	1990 -	5,617.97	
472.00	2021	1990 -	31,255.18	
472.00	2021	1990 -	1,041.91	
472.00	2021	1990 -	472.91	
472.00	2021	1990 -	6,532.64	
472.00	2021	1990 -	168.25	
472.00	2021	1990 -	2,913.78	
472.00	2021	1990 -	6,865.01	
472.00	2021	1990 -	972.52	
472.00	2021	1990 -	7,386.43	
472.00	2021	1990 -	7,844.00	
472.00	2021	1990 -	1,030.78	
472.00	2021	1990 -	13,620.06	
472.00	2021	1990 -	77.16	
472.00	2021	1990 -	777.33	
472.00	2021	1990 -	26,253.14	
472.00	2021	1990 -	1,041.91	
472.00	2021	1990 -	472.91	
472.00	2021	1990 -	6,532.64	
472.00	2021	1990 -	2,198.08	
472.00	2021	1990 -	4,840.64	
472.00	2021	1990 -	168.25	
472.00	2021	1990 -	2,913.78	
472.00	2021	1990 -	6,865.01	
472.00	2021	1990 -	7,386.43	
472.00	2021	1990 -	7,844.00	
472.00	2021	1990 -	8,893.17	
472.00	2021	1990 -	73.21	
472.00	2021	1990 -	1,854.84	
472.00	2021	1990 -	271.09	
472.00	2021	1990 -	7,824.80	
472.00	2021	1990 -	191.67	
472.00	2021	1990 -	18.83	
472.00	2021	1990 -	254.15	
472.00	2021	1990 -	12.55	
472.00	2021	1990 -	169.43	
472.00	2021	1990 -	8.37	
472.00	2021	1990 -	112.95	
472.00	2021	1990 -	139.76	
472.00	2021	1990 -	1,886.75	
472.00	2021	1990 -	10.36	
472.00	2021	1990 -	9,131.89	
472.00	2021	1990 -	139.85	
472.00	2021	1990 -	794.15	
472.00	2021	1990 -	1,531.04	
472.00	2021	1990 -	50.20	
472.00	2021	1990 -	677.72	
472.00	2021	1990 -	13,620.06	
472.00	2021	1990 -	4,775.95	
472.00	2021	1990 -	559.54	
472.00	2021	1990 -	2,666.96	
472.00	2021	1990 -	4,775.95	
472.00	2021	1990 -	26,454.97	
472.00	2021	1990 -	50.59	
472.00	2021	1990 -	146.16	
472.00	2021	1990 -	292.42	
472.00	2021	1990 -	46.44	
472.00	2021	1990 -	626.89	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1990 -	130.84	
472.00	2021	1990 -	12,706.79	
472.00	2021	1990 -	285.00	
472.00	2021	1990 -	46,881.13	
472.00	2021	1990 -	1,486.66	
472.00	2021	1990 -	49,629.16	
472.00	2021	1990 -	273.91	
472.00	2021	1990 -	1,488.79	
472.00	2021	1990 -	3,590.38	
472.00	2021	1990 -	1,873.72	
472.00	2021	1990 -	2,138.80	
472.00	2021	1990 -	3,995.21	
472.00	2021	1990 -	1,208.72	
472.00	2021	1990 -	988.34	
472.00	2021	1990 -	677.59	
472.00	2021	1990 -	2,206,738.34	
472.00	2021	1990 -	6,955.01	
472.00	2021	1990 -	144.33	
472.00	2021	1990 -	1,804.12	
472.00	2021	1990 -	1,155.43	
472.00	2021	1990 -	8,355.43	
472.00	2021	1990 -	632.64	
472.00	2021	1990 -	41.94	
472.00	2021	1990 -	566.18	
472.00	2021	1990 -	1,166.25	
472.00	2021	1990 -	2,410.72	
472.00	2021	1990 -	1,805,569.51	
472.00	2021	1990 -	2,185.14	
472.00	2021	1990 -	3,291.96	
472.00	2021	1990 -	522.93	
472.00	2021	1990 -	3,396.91	
472.00	2021	1990 -	4,444.93	
472.00	2021	1990 -	3,544.41	
472.00	2021	1990 -	692.57	
472.00	2021	1990 -	3,643.80	
472.00	2021	1990 -	6,714.99	
472.00	2021	1990 -	705.96	
472.00	2021	1990 -	2,463,715.86	
472.00	2021	1990 -	178.79	
472.00	2021	1990 -	564.77	
472.00	2021	1990 -	82,331.39	
472.00	2021	1990 -	496.43	
472.00	2021	1990 -	2,173.30	
472.00	2021	1990 -	50.99	
472.00	2021	1990 -	688.31	
472.00	2021	1990 -	579.45	
472.00	2021	1990 -	156.88	
472.00	2021	1990 -	76.24	
472.00	2021	1990 -	5.65	
472.00	2021	1990 -	734.08	
472.00	2021	1990 -	376.51	
472.00	2021	1990 -	282.38	
472.00	2021	1990 -	2,160.76	
472.00	2021	1990 -	121.32	
472.00	2021	1990 -	31.38	
472.00	2021	1990 -	747.90	
472.00	2021	1990 -	35.32	
472.00	2021	1990 -	550.65	
472.00	2021	1990 -	496.79	
472.00	2021	1990 -	3,033.01	
472.00	2021	1990 -	3,637.00	
472.00	2021	1990 -	6,714.46	
472.00	2021	1990 -	12,644.52	
472.00	2021	1990 -	1,958.38	
472.00	2021	1990 -	50,039.48	
472.00	2021	1990 -	1,830.27	
472.00	2021	1990 -	1,805,569.51	
472.00	2021	1990 -	627.52	
472.00	2021	1990 -	28,941.21	
472.00	2021	1990 -	66,020.32	
472.00	2021	1990 -	8,832.97	
472.00	2021	1990 -	3,406.11	
472.00	2021	1990 -	5,588.38	
472.00	2021	1990 -	3,059.16	
472.00	2021	1990 -	1,642.06	
472.00	2021	1990 -	29,921.15	
472.00	2021	1990 -	11,891.81	
472.00	2021	1990 -	30.36	
472.00	2021	1990 -	3,555.95	
472.00	2021	1990 -	12,224.09	
472.00	2021	1990 -	1,814.20	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2004	-	
472.00	2021	2004 -	3,940.85	
472.00	2021	2004	4,012.20	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	1,710.79	
472.00	2021	2004	-	
472.00	2021	2004	23,412.54	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	2,672.00	
472.00	2021	2003	-	
472.00	2021	2003	1,260.00	
472.00	2021	2004	-	
472.00	2021	2004 -	2,630.94	
472.00	2021	2004 -	2,116.85	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	14,696.78	
472.00	2021	2004	-	
472.00	2021	2004 -	721.95	
472.00	2021	2004 -	14,972.15	
472.00	2021	2004 -	31,436.67	
472.00	2021	2004 -	65,735.33	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	45,163.87	
472.00	2021	2004	-	
472.00	2021	2004 -	34,962.49	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004	17,092.77	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2004 -	19,865.00	
472.00	2021	2004 -	37,195.00	
472.00	2021	2004	-	
472.00	2021	2004	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	14,245.00	
472.00	2021	2005	-	
472.00	2021	2005 -	2,887.66	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005 -	15,634.80	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	
472.00	2021	2005	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2007	-	
472.00	2021	2008	-	
472.00	2021	2009	-	
472.00	2021	2010	-	
472.00	2021	2010	-	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011 -	1,224.60	
472.00	2021	2013	0.26	
472.00	2021	2014	-	
472.00	2021	2014	-	
472.00	2021	2015	-	
472.00	2021	2016 -	774.68	
472.00	2021	2016	-	
472.00	2021	2016	-	
472.00	2021	2016	-	
472.00	2021	1949	-	
472.00	2021	1967 -	529.20	
472.00	2021	1973	-	
472.00	2021	1973 -	156.19	
472.00	2021	1973 -	1,176.07	
472.00	2021	1973 -	985.00	
472.00	2021	1973 -	8,090.00	
472.00	2021	1973 -	115.34	
472.00	2021	1973 -	1,950.00	
472.00	2021	1973 -	475.00	
472.00	2021	1973 -	1,846.00	
472.00	2021	1973 -	2,145.00	
472.00	2021	1973 -	195.00	
472.00	2021	1973 -	3,412.61	
472.00	2021	1973 -	77,551.96	
472.00	2021	1973 -	2,745.37	
472.00	2021	1973 -	1,919.12	
472.00	2021	1973 -	11,295.80	
472.00	2021	1973 -	210.36	
472.00	2021	1973 -	568.44	
472.00	2021	1973 -	1,614.65	
472.00	2021	1973 -	2,083.00	
472.00	2021	1973 -	88.56	
472.00	2021	1973 -	2,842.92	
472.00	2021	1973 -	1,945.00	
472.00	2021	1973 -	247.50	
472.00	2021	1973 -	2,325.12	
472.00	2021	1973 -	1,175.00	
472.00	2021	2003	-	
472.00	2021	2003	-	
472.00	2021	2005 -	420.00	
472.00	2021	2005	-	
472.00	2021	2005 -	2,429.64	
472.00	2021	2005 -	1,464.61	
472.00	2021	2005 -	340.61	
472.00	2021	2005 -	1,424.00	
472.00	2021	2005 -	641.17	
472.00	2021	2006 -	6,576.32	
472.00	2021	2007 -	5,212.90	
472.00	2021	2008 -	48,300.00	
472.00	2021	2009 -	58,704.53	
472.00	2021	2009 -	1,499.25	
472.00	2021	2010 -	5,614.87	
472.00	2021	2011 -	3,271.70	
472.00	2021	2011	-	
472.00	2021	2011	-	
472.00	2021	2011	44,289.84	
472.00	2021	2011	11,072.46	
472.00	2021	2011 -	2,168.00	
472.00	2021	2011 -	8,719.08	
472.00	2021	2011	7,269.75	
472.00	2021	2012 -	14,182.00	
472.00	2021	2012	-	
472.00	2021	2012	-	
472.00	2021	2012	-	
472.00	2021	2013	-	
472.00	2021	2013 -	1,380.00	
472.00	2021	2013 -	1,309.10	
472.00	2021	2013	-	
472.00	2021	2013	13,460.00	
472.00	2021	2013	-	
472.00	2021	2015	-	
472.00	2021	2017	-	
472.00	2021	2016	-	
472.00	2021	2016	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2016	-	
472.00	2021	2015	-	
472.00	2021	2017	-	
472.00	2021	2017	-	
472.00	2021	2018	-	
472.00	2021	1949	-	
472.00	2021	1977	-	
472.00	2021	1977 -	7,478.68	
472.00	2021	1977 -	4,163.13	
472.00	2021	1977 -	2,393.18	
472.00	2021	1977 -	4,262.84	
472.00	2021	1977 -	2,545.74	
472.00	2021	1977 -	2,021.24	
472.00	2021	1977 -	2,834.84	
472.00	2021	1977 -	1,915.61	
472.00	2021	1977 -	1,350.15	
472.00	2021	1977 -	2,245.60	
472.00	2021	1977 -	736.64	
472.00	2021	1977 -	1,172.73	
472.00	2021	1977 -	192.14	
472.00	2021	1977 -	58.10	
472.00	2021	1977 -	474.99	
472.00	2021	2002 -	829.70	
472.00	2021	2004 -	2,851.80	
472.00	2021	2004 -	1,013.72	
472.00	2021	2004 -	571.32	
472.00	2021	2005 -	3,370.00	
472.00	2021	2005 -	6,624.00	
472.00	2021	2005 -	400.00	
472.00	2021	2005 -	2,430.52	
472.00	2021	2005 -	1,009.00	
472.00	2021	2005 -	4,375.00	
472.00	2021	2005 -	30,987.19	
472.00	2021	2005 -	1,078.01	
472.00	2021	2005 -	4,003.87	
472.00	2021	2006 -	1,489.90	
472.00	2021	2007 -	3,500.00	
472.00	2021	2007 -	7,510.38	
472.00	2021	2007 -	9,129.05	
472.00	2021	2007 -	43,000.00	
472.00	2021	2008 -	0.01	
472.00	2021	2008 -	47,162.50	
472.00	2021	2008	39,095.04	
472.00	2021	2009 -	4,601.50	
472.00	2021	2009 -	5,688.91	
472.00	2021	2009 -	10,500.00	
472.00	2021	2009 -	4,253.16	
472.00	2021	2009 -	3,300.00	
472.00	2021	2009 -	576.00	
472.00	2021	2009 -	6,870.00	
472.00	2021	2009 -	12,087.50	
472.00	2021	2009 -	2,160.54	
472.00	2021	2011 -	1,635.85	
472.00	2021	2011 -	14,400.00	
472.00	2021	2011 -	1,600.00	
472.00	2021	2011 -	3,500.00	
472.00	2021	2012 -	4,214.90	
472.00	2021	2013	4,214.90	
472.00	2021	2013 -	2,643.57	
472.00	2021	2013 -	2,643.58	
472.00	2021	2013 -	36,210.30	
472.00	2021	2013 -	7,660.30	
472.00	2021	2013 -	10,906.38	
472.00	2021	2013	8,880.42	
472.00	2021	2014 -	11,509.76	
472.00	2021	2014 -	24,954.66	
472.00	2021	2014	3,180.00	
472.00	2021	2014 -	165,779.90	
472.00	2021	2014 -	29,874.05	
472.00	2021	2014 -	182.14	
472.00	2021	2014 -	43,916.94	
472.00	2021	2015 -	10,198.26	
472.00	2021	2015 -	15,792.63	
472.00	2021	2015 -	77,800.55	
472.00	2021	2015 -	2,700.00	
472.00	2021	2015 -	830.23	
472.00	2021	2015 -	6,430.78	
472.00	2021	2015 -	23,454.06	
472.00	2021	2015 -	4,550.00	
472.00	2021	2015 -	17,290.27	
472.00	2021	2015 -	17,700.00	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2015 -	5,163.00	
472.00	2021	2015 -	698.85	
472.00	2021	2015 -	49,615.93	
472.00	2021	2015 -	537.97	
472.00	2021	2015 -	860.04	
472.00	2021	2015 -	971.54	
472.00	2021	2015 -	10,707.61	
472.00	2021	2015 -	38,583.65	
472.00	2021	2015 -	3,001.90	
472.00	2021	2015	32,871.00	
472.00	2021	2015 -	4,352.93	
472.00	2021	2015 -	1,319.00	
472.00	2021	2015 -	2,588.00	
472.00	2021	2015 -	8,500.00	
472.00	2021	2015 -	23,233.00	
472.00	2021	2015 -	3,832.72	
472.00	2021	2015 -	304.09	
472.00	2021	2015 -	504.00	
472.00	2021	2015 -	882.00	
472.00	2021	2015 -	1,700.00	
472.00	2021	2015 -	58.18	
472.00	2021	2015 -	99.35	
472.00	2021	2016 -	13,498.48	
472.00	2021	2018	-	
472.00	2021	2017 -	627.91	
472.00	2021	2017 -	66,175.96	
472.00	2021	1949	-	
472.00	2021	1969 -	53,346.85	
472.00	2021	1969 -	9,640.03	
472.00	2021	1969 -	1,655.51	
472.00	2021	1969 -	18,736.85	
472.00	2021	1969 -	537.23	
472.00	2021	1969 -	9,749.64	
472.00	2021	1969 -	866.16	
472.00	2021	1969 -	2,111.02	
472.00	2021	1969 -	2,802.84	
472.00	2021	1969 -	204.95	
472.00	2021	1969 -	357.56	
472.00	2021	1969 -	427.73	
472.00	2021	1969 -	783.01	
472.00	2021	1969 -	5,863.15	
472.00	2021	1969 -	27.73	
472.00	2021	1969 -	45.92	
472.00	2021	1969 -	68.77	
472.00	2021	1969 -	909.21	
472.00	2021	1969 -	39.27	
472.00	2021	1969 -	3.14	
472.00	2021	1969 -	5,052.60	
472.00	2021	1969 -	6,320.59	
472.00	2021	1969 -	962.40	
472.00	2021	1969 -	21,386.65	
472.00	2021	1969 -	8,478.74	
472.00	2021	1969 -	593.51	
472.00	2021	1969 -	1,170.11	
472.00	2021	1969 -	716.45	
472.00	2021	1969 -	844.77	
472.00	2021	1969 -	11,668.35	
472.00	2021	1969 -	6,480.16	
472.00	2021	1969 -	1.00	
472.00	2021	1969 -	9,545.76	
472.00	2021	1969 -	1,978.90	
472.00	2021	1969 -	222.43	
472.00	2021	1969 -	638.93	
472.00	2021	1969 -	2,577.09	
472.00	2021	1969 -	867.23	
472.00	2021	1969 -	35.29	
472.00	2021	1969 -	476.39	
472.00	2021	1969 -	867.23	
472.00	2021	1969 -	748.53	
472.00	2021	1969 -	2,406.00	
472.00	2021	1969 -	5.58	
472.00	2021	1969 -	99.31	
472.00	2021	1969 -	478.96	
472.00	2021	1969 -	60,577.69	
472.00	2021	1969 -	2,200.15	
472.00	2021	1969 -	2,250.95	
472.00	2021	1969 -	1,194.88	
472.00	2021	1969 -	534.92	
472.00	2021	1969 -	2,566.40	
472.00	2021	1969 -	868.83	
472.00	2021	1969 -	160.40	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1969 -	641.60	
472.00	2021	1969 -	14.63	
472.00	2021	1969 -	368.92	
472.00	2021	1969 -	310.93	
472.00	2021	1969 -	9,749.64	
472.00	2021	1969 -	8.02	
472.00	2021	1976 -	9,335.75	
472.00	2021	1976 -	284.37	
472.00	2021	1976 -	707.61	
472.00	2021	1976 -	546.00	
472.00	2021	1976 -	161.98	
472.00	2021	1976 -	140.14	
472.00	2021	1976 -	1,293.53	
472.00	2021	1976 -	3,802.49	
472.00	2021	1976 -	554.19	
472.00	2021	1976 -	11,284.00	
472.00	2021	1976 -	381.95	
472.00	2021	1976 -	1,030.57	
472.00	2021	1976 -	85.54	
472.00	2021	1976 -	1,049.68	
472.00	2021	1976 -	1,444.04	
472.00	2021	1976 -	709.80	
472.00	2021	1976 -	1,362.72	
472.00	2021	1959 -	2,325.18	
472.00	2021	1959 -	1,398.93	
472.00	2021	1959 -	3,353.32	
472.00	2021	1959 -	281.84	
472.00	2021	1959 -	1,036.88	
472.00	2021	1959 -	1,957.94	
472.00	2021	1959 -	1,930.37	
472.00	2021	1959 -	1,337.30	
472.00	2021	1959 -	117,366.32	
472.00	2021	1969 -	429.78	
472.00	2021	1973 -	280.00	
472.00	2021	1973 -	200.00	
472.00	2021	1973 -	235.00	
472.00	2021	1973 -	260.00	
472.00	2021	1973 -	195.00	
472.00	2021	1974 -	16,627.56	
472.00	2021	1977 -	2,666.46	
472.00	2021	1989 -	2,290.00	
472.00	2021	1990 -	1,380.00	
472.00	2021	1992 -	1,400.00	
472.00	2021	1993 -	1,200.00	
472.00	2021	1969 -	276.27	
472.00	2021	1969 -	256.17	
472.00	2021	1971 -	195.00	
472.00	2021	1973 -	500.00	
472.00	2021	1986 -	5,925.00	
472.00	2021	1990 -	891.12	
472.00	2021	1992 -	15,161.26	
472.00	2021	1993 -	4,541.44	
472.00	2021	2002 -	8,439.70	
472.00	2021	2002 -	88,106.65	
472.00	2021	2002 -	102,998.85	
472.00	2021	2002 -	19,095.00	
472.00	2021	2002 -	31,974.00	
472.00	2021	2002 -	26,654.00	
472.00	2021	2002 -	32,306.00	
472.00	2021	2002 -	3,780.00	
472.00	2021	2002 -	80,168.46	
472.00	2021	2002 -	44,901.00	
472.00	2021	2002 -	4,989.00	
472.00	2021	2002 -	201.81	
472.00	2021	2002 -	986.00	
472.00	2021	2002 -	1,000.00	
472.00	2021	2002 -	90.00	
472.00	2021	2002 -	870.00	
472.00	2021	2003 -	240.00	
472.00	2021	2002 -	2,029.63	
472.00	2021	2003 -	210.00	
472.00	2021	2003 -	8,412.51	
472.00	2021	2003 -	7,101.67	
472.00	2021	2003 -	15,402.19	
472.00	2021	2003 -	1,800.00	
472.00	2021	2003 -	2,500.00	
472.00	2021	2003 -	5,210.00	
472.00	2021	2003 -	2,954.64	
472.00	2021	2003 -	2,499.50	
472.00	2021	2003 -	85,587.00	
472.00	2021	2003 -	38,105.00	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1964 -	49,385.38	
472.00	2021	1964 -	60.33	
472.00	2021	1964 -	887.54	
472.00	2021	1964 -	603.59	
472.00	2021	1964 -	155.76	
472.00	2021	1964 -	8.62	
472.00	2021	1964 -	6.07	
472.00	2021	1964 -	145.20	
472.00	2021	1964 -	35,076.55	
472.00	2021	1964 -	1,685.98	
472.00	2021	1964 -	155.16	
472.00	2021	1964 -	3,036.93	
472.00	2021	1964 -	135.43	
472.00	2021	1964 -	774.42	
472.00	2021	1964 -	747.84	
472.00	2021	1964 -	24.68	
472.00	2021	1964 -	39.48	
472.00	2021	1964 -	497.30	
472.00	2021	1964 -	531.46	
472.00	2021	1964 -	324.12	
472.00	2021	1964 -	3,017.95	
472.00	2021	1964 -	1,366.62	
472.00	2021	1964 -	1,632.35	
472.00	2021	1964 -	1,518.47	
472.00	2021	1964 -	773.66	
472.00	2021	1964 -	189.81	
472.00	2021	1964 -	3,036.93	
472.00	2021	1964 -	3,036.93	
472.00	2021	1964 -	966.09	
472.00	2021	1964 -	1,089.50	
472.00	2021	1964 -	1,464.56	
472.00	2021	1964 -	873.12	
472.00	2021	1964 -	459.62	
472.00	2021	1964 -	1,492.61	
472.00	2021	1964 -	873.12	
472.00	2021	1964 -	334.06	
472.00	2021	1964 -	568.67	
472.00	2021	1964 -	2,733.24	
472.00	2021	1964 -	7,476.03	
472.00	2021	1964 -	2,599.57	
472.00	2021	1964 -	2,345.19	
472.00	2021	1964 -	4,689.38	
472.00	2021	1964 -	3,532.95	
472.00	2021	1964 -	908.90	
472.00	2021	1964 -	1,461.11	
472.00	2021	1964 -	7,589.29	
472.00	2021	1964 -	1,097.09	
472.00	2021	1964 -	55,658.79	
472.00	2021	1964 -	9,870.03	
472.00	2021	1964 -	-	
472.00	2021	1964 -	3,492.47	
472.00	2021	1964 -	5,922.02	
472.00	2021	1964 -	24,902.83	
472.00	2021	1964 -	4,327.63	
472.00	2021	1964 -	66,888.41	
472.00	2021	1964 -	117.76	
472.00	2021	1964 -	1,472.91	
472.00	2021	1964 -	3,170.97	
472.00	2021	1964 -	522.35	
472.00	2021	1964 -	1,895.04	
472.00	2021	1964 -	35,667.24	
472.00	2021	1964 -	850.55	
472.00	2021	1964 -	5,770.17	
472.00	2021	1964 -	839.37	
472.00	2021	1964 -	11,787.49	
472.00	2021	1964 -	9,098.65	
472.00	2021	1964 -	1,175.54	
472.00	2021	1964 -	12,813.57	
472.00	2021	1964 -	267.44	
472.00	2021	1964 -	1,113.79	
472.00	2021	1964 -	3,239.65	
472.00	2021	1964 -	5,978.96	
472.00	2021	1964 -	11,417.49	
472.00	2021	1964 -	2,158.44	
472.00	2021	1964 -	3,230.54	
472.00	2021	1964 -	20,308.03	
472.00	2021	1964 -	18,882.12	
472.00	2021	1964 -	1,432.49	
472.00	2021	1964 -	5,770.17	
472.00	2021	1964 -	5,694.25	
472.00	2021	1964 -	1,518.47	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1966	-	
472.00	2021	1963	-	
472.00	2021	1965	-	
472.00	2021	1971	-	
472.00	2021	1970	-	
472.00	2021	1963	-	
472.00	2021	1970	-	
472.00	2021	1968	-	
472.00	2021	1969	-	
472.00	2021	1967	-	
472.00	2021	1971	-	
472.00	2021	1970	-	
472.00	2021	1965	-	
472.00	2021	1962	-	
472.00	2021	1963	-	
472.00	2021	1954	-	
472.00	2021	1972	-	
472.00	2021	1971	-	
472.00	2021	1972	-	
472.00	2021	1972	-	
472.00	2021	1962	-	
472.00	2021	1972	-	
472.00	2021	1972	-	
472.00	2021	1964	-	
472.00	2021	1964	-	
472.00	2021	1967	-	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1972	-	
472.00	2021	1965	-	
472.00	2021	1965	-	
472.00	2021	1968	-	
472.00	2021	1970	-	
472.00	2021	1972	-	
472.00	2021	1966	-	
472.00	2021	1954	-	
472.00	2021	1966	-	
472.00	2021	1967	-	
472.00	2021	1967	-	
472.00	2021	1967	-	
472.00	2021	1966	-	
472.00	2021	1969	-	
472.00	2021	1968	-	
472.00	2021	1965	-	
472.00	2021	1964	-	
472.00	2021	1969	-	
472.00	2021	1971	-	
472.00	2021	1971	-	
472.00	2021	1971	-	
472.00	2021	1967	-	
472.00	2021	1967	-	
472.00	2021	1967	-	
472.00	2021	1970	-	
472.00	2021	1967	-	
472.00	2021	1971	-	
472.00	2021	1971	-	
472.00	2021	1963	-	
472.00	2021	1966	-	
472.00	2021	1969	-	
472.00	2021	1968	-	
472.00	2021	1969	-	
472.00	2021	1965	-	
472.00	2021	1972	-	
472.00	2021	1964	-	
472.00	2021	1971	-	
472.00	2021	1971	-	
472.00	2021	1954	-	
472.00	2021	1967	-	
472.00	2021	1967	-	
472.00	2021	1966	-	
472.00	2021	1967	-	
472.00	2021	1967	-	
472.00	2021	1967	-	
472.00	2021	1965	-	
472.00	2021	1963	-	
472.00	2021	1954	-	
472.00	2021	1972	-	
472.00	2021	1969	-	
472.00	2021	1969	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1968	-	
472.00	2021	1965	-	
472.00	2021	1969	-	
472.00	2021	1966	-	
472.00	2021	1970	-	
472.00	2021	1965	-	
472.00	2021	1954	-	
472.00	2021	1964	-	
472.00	2021	1968	-	
472.00	2021	1971	-	
472.00	2021	1962	-	
472.00	2021	1954	-	
472.00	2021	1970	-	
472.00	2021	1967	-	
472.00	2021	1971	-	
472.00	2021	1969	-	
472.00	2021	1967	-	
472.00	2021	1964	-	
472.00	2021	1972	-	
472.00	2021	1971	-	
472.00	2021	1969	-	
472.00	2021	1967	-	
472.00	2021	1968	-	
472.00	2021	1968	-	
472.00	2021	1968	-	
472.00	2021	1954	-	
472.00	2021	1954	-	
472.00	2021	1967	-	
472.00	2021	1972	-	
472.00	2021	1954	-	
472.00	2021	1969	-	
472.00	2021	1971	-	
472.00	2021	1970	-	
472.00	2021	1971	-	
472.00	2021	1971	-	
472.00	2021	1971	-	
472.00	2021	1970	-	
472.00	2021	1970	-	
472.00	2021	1970	-	
472.00	2021	1969	-	
472.00	2021	1964	-	
472.00	2021	1967	-	
472.00	2021	1965	-	
472.00	2021	1969	-	
472.00	2021	1954	-	
472.00	2021	1954	-	
472.00	2021	1970	-	
472.00	2021	1970	-	
472.00	2021	1960	-	
472.00	2021	1968	-	
472.00	2021	1970	-	
472.00	2021	1970	-	
472.00	2021	1968	-	
472.00	2021	1969	-	
472.00	2021	1966	-	
472.00	2021	1962	-	
472.00	2021	1967	-	
472.00	2021	1970	-	
472.00	2021	1969	-	
472.00	2021	1967	-	
472.00	2021	1954	-	
472.00	2021	1969	-	
472.00	2021	1967	-	
472.00	2021	1965	-	
472.00	2021	1970	-	
472.00	2021	1972	-	
472.00	2021	1967	-	
472.00	2021	1971	-	
472.00	2021	1963	-	
472.00	2021	1969	-	
472.00	2021	1966	-	
472.00	2021	1967	-	
472.00	2021	1967	-	
472.00	2021	1968	-	
472.00	2021	1967	-	
472.00	2021	1969	-	
472.00	2021	1962	-	
472.00	2021	1971	-	
472.00	2021	1970	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1969	-	
472.00	2021	1965	-	
472.00	2021	1964	-	
472.00	2021	1962	-	
472.00	2021	1971	-	
472.00	2021	1962	-	
472.00	2021	1954	-	
472.00	2021	1965	-	
472.00	2021	1964	-	
472.00	2021	1963	-	
472.00	2021	1970	-	
472.00	2021	1970	-	
472.00	2021	1962	-	
472.00	2021	1963	-	
472.00	2021	1967	-	
472.00	2021	1962	-	
472.00	2021	1954	-	
472.00	2021	1954	-	
472.00	2021	1954	-	
472.00	2021	1963	-	
472.00	2021	1969	-	
472.00	2021	1966	-	
472.00	2021	1970	-	
472.00	2021	1967	-	
472.00	2021	1963	-	
472.00	2021	1967	-	
472.00	2021	1962	-	
472.00	2021	1970	-	
472.00	2021	1968	-	
472.00	2021	1967	-	
472.00	2021	1967	-	
472.00	2021	1971	-	
472.00	2021	1954	-	
472.00	2021	1970	-	
472.00	2021	1962	-	
472.00	2021	1970	-	
472.00	2021	1967	-	
472.00	2021	1954	-	
472.00	2021	1972	-	
472.00	2021	1970	-	
472.00	2021	1967	-	
472.00	2021	1970	-	
472.00	2021	1967	-	
472.00	2021	1966	-	
472.00	2021	1968	-	
472.00	2021	1965	-	
472.00	2021	1963	-	
472.00	2021	1965	-	
472.00	2021	1962	-	
472.00	2021	1970	-	
472.00	2021	1970	-	
472.00	2021	1970	-	
472.00	2021	1964	-	
472.00	2021	1968	-	
472.00	2021	1969	-	
472.00	2021	1970	-	
472.00	2021	1970	-	
472.00	2021	1964	-	
472.00	2021	1967	-	
472.00	2021	1967	-	
472.00	2021	1969	-	
472.00	2021	1965	-	
472.00	2021	1967	-	
472.00	2021	1970	-	
472.00	2021	1971	-	
472.00	2021	1970	-	
472.00	2021	1972	-	
472.00	2021	1972	-	
472.00	2021	1968	-	
472.00	2021	1972	-	
472.00	2021	1964	-	
472.00	2021	1965	-	
472.00	2021	1972	-	
472.00	2021	1954	-	
472.00	2021	1971	-	
472.00	2021	1967	-	
472.00	2021	1971	-	
472.00	2021	1971	-	
472.00	2021	1972	-	
472.00	2021	1970	-	
472.00	2021	1965	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1972	-	
472.00	2021	1966	-	
472.00	2021	1969	-	
472.00	2021	1969	-	
472.00	2021	1954	-	
472.00	2021	1965	-	
472.00	2021	1969	-	
472.00	2021	1967	-	
472.00	2021	1967	-	
472.00	2021	1963	-	
472.00	2021	1969	-	
472.00	2021	1964	-	
472.00	2021	1971	-	
472.00	2021	1968	-	
472.00	2021	1967	-	
472.00	2021	1967	-	
472.00	2021	1970	-	
472.00	2021	1972	-	
472.00	2021	1964	-	
472.00	2021	1966	-	
472.00	2021	1968	-	
472.00	2021	1965	-	
472.00	2021	1969	-	
472.00	2021	1969	-	
472.00	2021	1965	-	
472.00	2021	1963	-	
472.00	2021	1964	-	
472.00	2021	1970	-	
472.00	2021	1969	-	
472.00	2021	1969	-	
472.00	2021	1954	-	
472.00	2021	1967	-	
472.00	2021	1967	-	
472.00	2021	1965	-	
472.00	2021	1954	-	
472.00	2021	1963	-	
472.00	2021	1963	-	
472.00	2021	1971	-	
472.00	2021	1965	-	
472.00	2021	1972	-	
472.00	2021	1966	-	
472.00	2021	1970	-	
472.00	2021	1964	-	
472.00	2021	1972	-	
472.00	2021	1972	-	
472.00	2021	1969	-	
472.00	2021	1964	-	
472.00	2021	1967	-	
472.00	2021	1969	-	
472.00	2021	1964	-	
472.00	2021	1967	-	
472.00	2021	1954	-	
472.00	2021	1968	-	
472.00	2021	1967	-	
472.00	2021	1954	-	
472.00	2021	1962	-	
472.00	2021	1954	-	
472.00	2021	1964	-	
472.00	2021	1962	-	
472.00	2021	1970	-	
472.00	2021	1954	-	
472.00	2021	1970	-	
472.00	2021	1965	-	
472.00	2021	1970	-	
472.00	2021	1972	-	
472.00	2021	1967	-	
472.00	2021	1963	-	
472.00	2021	1967	-	
472.00	2021	1966	-	
472.00	2021	1965	-	
472.00	2021	1970	-	
472.00	2021	1968	-	
472.00	2021	1968	-	
472.00	2021	1965	-	
472.00	2021	1969	-	
472.00	2021	1960	-	
472.00	2021	1954	-	
472.00	2021	1967	-	
472.00	2021	1970	-	
472.00	2021	1969	-	
472.00	2021	1965	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1997	-	
472.00	2021	1997	-	
472.00	2021	1998	-	
472.00	2021	1998	-	
472.00	2021	1998	-	
472.00	2021	1999	-	
472.00	2021	1999	-	
472.00	2021	2000	-	
472.00	2021	2001	-	
472.00	2021	2001	-	
472.00	2021	1972	-	
472.00	2021	1965	-	
472.00	2021	1972	-	
472.00	2021	1966	-	
472.00	2021	1970	-	
472.00	2021	1971	-	
472.00	2021	1971	-	
472.00	2021	1972	-	
472.00	2021	1972	-	
472.00	2021	1968	-	
472.00	2021	1972	-	
472.00	2021	1967	-	
472.00	2021	1971	-	
472.00	2021	1963	-	
472.00	2021	1966	-	
472.00	2021	1971	-	
472.00	2021	1962	-	
472.00	2021	1960	-	
472.00	2021	1969	-	
472.00	2021	1968	-	
472.00	2021	1972	-	
472.00	2021	1962	-	
472.00	2021	1963	-	
472.00	2021	1971	-	
472.00	2021	1969	-	
472.00	2021	1972	-	
472.00	2021	1966	-	
472.00	2021	1968	-	
472.00	2021	1972	-	
472.00	2021	1972	-	
472.00	2021	1962	-	
472.00	2021	1972	-	
472.00	2021	1965	-	
472.00	2021	1964	-	
472.00	2021	1972	-	
472.00	2021	1970	-	
472.00	2021	1963	-	
472.00	2021	1970	-	
472.00	2021	1966	-	
472.00	2021	1970	-	
472.00	2021	1963	-	
472.00	2021	1971	-	
472.00	2021	1963	-	
472.00	2021	1970	-	
472.00	2021	1972	-	
472.00	2021	1972	-	
472.00	2021	1968	-	
472.00	2021	1972	-	
472.00	2021	1971	-	
472.00	2021	1972	-	
472.00	2021	1971	-	
472.00	2021	1963	-	
472.00	2021	1968	-	
472.00	2021	1969	-	
472.00	2021	1972	-	
472.00	2021	1972	-	
472.00	2021	1969	-	
472.00	2021	1970	-	
472.00	2021	1968	-	
472.00	2021	1963	-	
472.00	2021	1971	-	
472.00	2021	1966	-	
472.00	2021	1962	-	
472.00	2021	1965	-	
472.00	2021	1968	-	
472.00	2021	1970	-	
472.00	2021	1970	-	
472.00	2021	1969	-	
472.00	2021	1970	-	
472.00	2021	1971	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1998	-	
472.00	2021	1998	-	
472.00	2021	1998	-	
472.00	2021	1998	-	
472.00	2021	1998	-	
472.00	2021	1998	-	
472.00	2021	1999	-	
472.00	2021	1999	-	
472.00	2021	1999	-	
472.00	2021	1999	-	
472.00	2021	1999	-	
472.00	2021	1999	-	
472.00	2021	1999	-	
472.00	2021	1999	-	
472.00	2021	2001	-	
472.00	2021	2001	-	
472.00	2021	1971	-	
472.00	2021	1964	-	
472.00	2021	1971	-	
472.00	2021	1967	-	
472.00	2021	1966	-	
472.00	2021	1971	-	
472.00	2021	1969	-	
472.00	2021	1971	-	
472.00	2021	1963	-	
472.00	2021	1969	-	
472.00	2021	1971	-	
472.00	2021	1969	-	
472.00	2021	1967	-	
472.00	2021	1962	-	
472.00	2021	1969	-	
472.00	2021	1966	-	
472.00	2021	1963	-	
472.00	2021	1965	-	
472.00	2021	1971	-	
472.00	2021	1963	-	
472.00	2021	1970	-	
472.00	2021	1959	-	
472.00	2021	1963	-	
472.00	2021	1963	-	
472.00	2021	1963	-	
472.00	2021	1963	-	
472.00	2021	1962	-	
472.00	2021	1971	-	
472.00	2021	1965	-	
472.00	2021	1962	-	
472.00	2021	1971	-	
472.00	2021	1969	-	
472.00	2021	1971	-	
472.00	2021	1973	-	
472.00	2021	1977	-	
472.00	2021	1980	-	
472.00	2021	1980	-	
472.00	2021	1985	-	
472.00	2021	1985	-	
472.00	2021	1985	-	
472.00	2021	1985	-	
472.00	2021	1988	-	
472.00	2021	1989	-	
472.00	2021	1989	-	
472.00	2021	1999	-	
472.00	2021	1970	-	
472.00	2021	1971	-	
472.00	2021	1965	-	
472.00	2021	1963	-	
472.00	2021	1963	-	
472.00	2021	1962	-	
472.00	2021	1972	-	
472.00	2021	1966	-	
472.00	2021	1966	-	
472.00	2021	1971	-	
472.00	2021	1965	-	
472.00	2021	1972	-	
472.00	2021	1968	-	
472.00	2021	1968	-	
472.00	2021	1965	-	
472.00	2021	1969	-	
472.00	2021	1968	-	
472.00	2021	1963	-	
472.00	2021	1964	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	1963	-	
472.00	2021	1960	-	
472.00	2021	1965	-	
472.00	2021	1963	-	
472.00	2021	1971	-	
472.00	2021	1968	-	
472.00	2021	1971	-	
472.00	2021	1963	-	
472.00	2021	1971	-	
472.00	2021	1966	-	
472.00	2021	1970	-	
472.00	2021	1966	-	
472.00	2021	1959	-	
472.00	2021	1962	-	
472.00	2021	1969	-	
472.00	2021	1963	-	
472.00	2021	1967	-	
472.00	2021	1970	-	
472.00	2021	1965	-	
472.00	2021	1963	-	
472.00	2021	1963	-	
472.00	2021	1969	-	
472.00	2021	1967	-	
472.00	2021	1962	-	
472.00	2021	1972	-	
472.00	2021	1965	-	
472.00	2021	1963	-	
472.00	2021	1968	-	
472.00	2021	1969	-	
472.00	2021	1971	-	
472.00	2021	1972	-	
472.00	2021	1974	-	
472.00	2021	1975	-	
472.00	2021	1979	-	
472.00	2021	1979	-	
472.00	2021	1983	-	
472.00	2021	1987	-	
472.00	2021	1987	-	
472.00	2021	1988	-	
472.00	2021	1989	-	
472.00	2021	1991	-	
472.00	2021	1996	-	
472.00	2021	1996	-	
472.00	2021	1998	-	
472.00	2021	1998	-	
472.00	2021	1962	-	
472.00	2021	1963	-	
472.00	2021	1966	-	
472.00	2021	1970	-	
472.00	2021	1963	-	
472.00	2021	1962	-	
472.00	2021	1962	-	
472.00	2021	1964	-	
472.00	2021	1966	-	
472.00	2021	1958	-	
472.00	2021	1966	-	
472.00	2021	1967	-	
472.00	2021	1972	-	
472.00	2021	1970	-	
472.00	2021	1966	-	
472.00	2021	1965	-	
472.00	2021	1971	-	
472.00	2021	1972	-	
472.00	2021	1962	-	
472.00	2021	1965	-	
472.00	2021	1970	-	
472.00	2021	1960	-	
472.00	2021	1960	-	
472.00	2021	1971	-	
472.00	2021	1966	-	
472.00	2021	1973	-	
472.00	2021	1973	-	
472.00	2021	1974	-	
472.00	2021	1985	-	
472.00	2021	1986	-	
472.00	2021	1986	-	
472.00	2021	1990	-	
472.00	2021	1991	-	
472.00	2021	1991	-	
472.00	2021	1993	-	
472.00	2021	2000	-	

AccountNumber	TransactionYear	InstallationYear	Amount	Comments
472.00	2021	2000	-	
472.00	2021	1997	-	
472.00	2021	1966	-	
472.00	2021	1963	-	
472.00	2021	1966	-	
472.00	2021	1967	-	
472.00	2021	1963	-	
472.00	2021	1963	-	
472.00	2021	1962	-	
472.00	2021	1967	-	
472.00	2021	1965	-	
472.00	2021	1962	-	
472.00	2021	1962	-	
472.00	2021	1956	-	
472.00	2021	1962	-	
472.00	2021	1962	-	
472.00	2021	1966	-	
472.00	2021	1960	-	
472.00	2021	1965	-	
472.00	2021	1963	-	
472.00	2021	1956	-	
472.00	2021	1962	-	
472.00	2021	1962	-	
472.00	2021	1962	-	
472.00	2021	1968	-	
472.00	2021	1960	-	
472.00	2021	1971	-	
472.00	2021	1962	-	
472.00	2021	1965	-	
472.00	2021	1963	-	
472.00	2021	1963	-	
472.00	2021	1962	-	
472.00	2021	1967	-	
472.00	2021	1962	-	
472.00	2021	1961	-	
472.00	2021	1974	-	
472.00	2021	1976	-	
472.00	2021	1976	-	
472.00	2021	1977	-	
472.00	2021	1978	-	
472.00	2021	1978	-	
472.00	2021	1979	-	
472.00	2021	1979	-	
472.00	2021	1980	-	
472.00	2021	1981	-	
472.00	2021	1981	-	
472.00	2021	1982	-	
472.00	2021	1982	-	
472.00	2021	1982	-	
472.00	2021	1983	-	
472.00	2021	1983	-	
472.00	2021	1985	-	
472.00	2021	1985	-	
472.00	2021	1985	-	
472.00	2021	1985	-	
472.00	2021	1985	-	
472.00	2021	1986	-	
472.00	2021	1987	-	
472.00	2021	1989	-	
472.00	2021	1989	-	
472.00	2021	1990	-	
472.00	2021	1991	-	
472.00	2021	1991	-	
472.00	2021	1992	-	
472.00	2021	1993	-	
472.00	2021	1993	-	
472.00	2021	1993	-	
472.00	2021	1993	-	
472.00	2021	1993	-	
472.00	2021	1995	-	
472.00	2021	1995	-	
472.00	2021	1995	-	
472.00	2021	1995	-	
472.00	2021	1995	-	
472.00	2021	1995	-	
472.00	2021	1997	-	
472.00	2021	1960	-	
472.00	2021	1974	-	
472.00	2021	1967	-	
472.00	2021	1970	-	
472.00	2021	1963	-	
472.00	2021	1954	-	

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 2.

Preamble:

Concentric is proposing an increase in depreciation related to account 472.35 of \$8.9 million, with a proposed rate of 50.48% compared to the current rate of 2.32%. Concentric also reports that there is a truncation date (page 5-2) of 2023 for the Mainway assets.

Question(s):

- a) Please provide a further explanation for the truncation of these assets in 2023. Please advise when it became known to EGI that the life of the assets would be truncated in 2023. Further, please provide any evidence from the previous depreciation study that supports the previously used lives.
- b) If available, please provide the historical retirement data for this account.
- c) The surviving original cost for these assets in December 31, 2021 (Page 5-2) was \$15.9 million. The calculated accrual appears to result in a true up of depreciation in 2024. Please provide a schedule showing the actual depreciation charged to account 472.35 historically, as well as the forecast depreciation to be claimed.
- d) For account 482.04 the truncation date was 2022 and that there was no further depreciation forecast in 2024. Given this approach, please fully explain why a truncation of 2023, would result in forecast depreciation in 2024 for account 472.35, whereas a truncation of 2022 does not.
- e) Please provide the actual retirement date for the assets, and explain whether the assets have been retired. If the assets have not been retired, please explain when the assets will be retired.

Response:

- a) The Mainway assets in account 472.35 are expected to be retired once the new Greater Toronto Area (GTA) West site is constructed. At the time of the study, the forecasted retirement date was 2023 however this was subsequently updated for budget purposes to 2024. The GTA West Project will consolidate the Mainway, Burlington and Milton assets into one central location and as described at Exhibit 1, Tab 9, Schedule 1, page 23. The previous depreciation study completed by Fosters Associates did not have a truncation date for the Mainway assets. All structures and improvements for Union in the South rate zone used a common life assumption of 35 years. Please see EB-2011-0210, Exhibit D2, page 28.
- b) Please see Attachment 1. Note that Enbridge Gas is not able to identify the retirements specifically for Mainway since the related retirement transactions are grouped within the overall structures and improvement account.
- c) Please see Table 1.

Table 1
472.35 Accrued Depreciation

Account	Actual Depreciation 2021 LTD	Forecasted Depreciation 2022	Forecasted Depreciation 2023	Forecasted Depreciation 2024
472.35 Structures and Improvements – Mainway	\$3,958,252	\$369,745	\$369,745	\$9,075,267

- d) For account 482.04, it was assumed in our forecast that the building would be disposed of in 2022 and therefore no depreciation would be calculated on this asset in 2024. Account 472.35 had a calculated depreciation value in 2024 as the expected disposal date was updated to 2024 during the budget cycle.
- e) The forecasted disposal year for the Mainway assets is 2024.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1, page 3-17 and 3-18.

Preamble:

Concentric is proposing an increase in depreciation related to account 473.01 of \$48.1 million, with a proposed rate of 3.63% compared to the current rate of 2.27% for EGD and 3.02% for Union. No peer analysis appears to have been considered and the selected curve results in a worse residual measure than other alternatives.

Question(s):

- a) Please provide revised lowa curves and residual measures for Account 473.01 using the following curves:
 - i. lowa 45-L1.0.
 - ii. lowa 45-L0.5.
 - iii. lowa 50-L1.0.
 - iv. lowa 50-L0.5.
- b) Please calculate, using the EGL and ALG procedures, the impact on depreciation and net salvage of the above changes in lowa curve and provide all supporting calculations.
- c) From a review of retirement data on page 6-71, it appears that the assets in this account have an unusual life with rapid retirements through age 40.5 and then a stabilization of retirements thereafter with another increase in retirements after approximately age 60.5. Please explain in detail the underlying characteristics of this account that are leading to the resulting retirement pattern and why, based on this information, the recommended survivor curve is reasonable as compared to a longer life curve. For example, please explain in detail what assets are included, why the observed life characteristics are occurring and why the results are considered reasonable.
- d) Please provide a detailed explanation of the characteristics of the assets in this account, the approach to maintenance, expected operational lives, and other considerations that are relevant to the useful life of the physical assets. Please also

describe the normal life cycle of the assets, including any maintenance or refurbishment.

- e) Please comment on whether the assets in this account undergo routine maintenance over time to extend the useful life of the assets or whether the assets are generally replaced after a fixed period of time with or without replacement. Please reconcile this discussion with the observed staged retirement pattern on page 6-71.
- f) Given the long apparent life of the assets in this account, has Concentric attempted to model an O curve (i.e., an O4 curve) against the observed retirement data. If not, why not?
- g) Please provide the curve fit for this account that results in the best residual measure for the observed retirement data both through age 50.5 and through the entirety of the observed data. If the result is achieved by two different curves, please provide both. Please also provide the lowa curve and the calculated depreciation expense (including net salvage), using each curve.

Response:

- a) The following response has been provided by Concentric Energy Advisors, Inc.:
 - i. The calculated Residual Measure for Account 473.01 using an Iowa 45-L1 is 0.9574.
 - ii. The calculated Residual Measure for Account 473.01 using an Iowa 45-L0.5 is 0.8171.
 - iii. The calculated Residual Measure for Account 473.01 using an Iowa 50-L1 is 1.1223.
 - iv. The calculated Residual Measure for Account 473.01 using an Iowa 50-L0.5 is 0.9796.

Please see Attachment 1 for the revised Iowa Curves using the life parameters above.

- b) The following response has been provided by Concentric Energy Advisors, Inc.

Please see Attachment 2 for the impact on depreciation and net salvage with the above changes to the Iowa curves. Please see Attachment 3 for the supporting calculations.

- c) The following response has been provided by Concentric Energy Advisors, Inc.:

The retirement data graphed on page 6-71 relates to the actuarial analysis shown on pages 6-72 through 6-76. Concentric follows the widely-used practice of fitting lowa curves up to 1% of the maximum exposures. This standard practice is utilized to minimize the influence of typically small retirements applied to similarly small exposures which may unduly affect the lowa curve fitting process. Concentric does however recognize the observed data points beyond the 1% of maximum exposures, if it is determined that the additional data is a valid consideration for life recommendation. Account 473.01 reaches the one percent point at age 65.5. As such, minimal weighting is placed on data points beyond age 65.5.

Concentric does not solely rely on historical results in its recommendations. Concentric begins analyses on historical retirement patterns and then discusses the historical indications through operational and management interviews with knowledgeable Enbridge Gas personnel. These operational and management interviews also discuss any future expectations that Company personnel may view as life parameter influencing factors. Concentric also performs a peer comparison analyses, which is combined with knowledge of other utility company practices and recommendations, to evaluate life and net salvage parameters. Concentric then performs a visual analysis of the recommendations to the observed data. Lastly, through the knowledge and experience in each jurisdiction and regulator, Concentric must make considerations in the parameter selections. With the above analyses and considerations, Concentric will qualitatively base the life parameter recommendations to ensure the best possible life and net salvage predictions. In the circumstances of Account 473.01, the currently approved lives of 50-R1.5 and 45-L1.5 were considered, along with results from the peer analysis, included in response at Exhibit I.4.5-IGUA-26 Attachment 1. Concentric placed highest weighting on the retirements through age 52.5 as these were the years of the highest retirement activity and largest exposures. Of the total retirement experience of 413 million dollars, 400 million dollars occurred before age 53.5, representing 98 percent of the total retirement activity. These retirements indicate that a life shortening may be appropriate. However, the historical data from age 53.5 through age 65.5, combined with the peer analysis, discussions with Enbridge Gas operations and management staff, and the professional judgement of Concentric indicated that a life shortening was not reasonable at this time. As such, Concentric recommends a slight change to the mode of the lowa curve from an L1.5 to an S1 and to maintain the currently approved average service life of 45 years.

- d) Characteristics and expected operational life for steel services are similar to those described for steel mains under Exhibit 2, Tab 6, Schedule 2, pages 85 to 94 Sections 5.2.3.4, 5.2.3.4.1, 5.2.3.4.1.2.1, page 96, and pages 96 to 98, Section

5.2.3.4.2. Approach to maintenance includes corrosion control, cathodic protection surveys, and leak management as described on page 82, Table 5.2.3-2.

- e) The assets are not replaced after a fixed period of time. Their condition is monitored through maintenance activities provided in part d). Upon discovery of leaks or damage, or at the request of third parties wishing to construct new infrastructure which conflicts with the asset location, assets are typically replaced under the service replacement program described in Exhibit 2, Tab 6, Schedule 2, Section 5.2.3.6.2.4.
- f) The following response has been provided by Concentric Energy Advisors, Inc.:

The O family of Iowa curves are not a good fit to the historical data for this account as the maximum life indications are unreasonably long. The O4 curve, as suggested in this question, results in a maximum life of 440 percent of the average life. For this account, with an average life of 45 years, that would result in some metal services remaining in service for 198 years, far beyond the expected maximum life of these assets. In comparison, the maximum life as indicated by the S1 curve, as recommended by Concentric is 200 percent of the average life, or 90 years. This is a more reasonable estimate for the assets in this account. Additionally, the remaining life increases in the O4 curve through 110 percent of life. This is contrary to the nature of most utility assets, including metal services.

Further, the O4 curve will result in an increase in the depreciation expense in the newest vintages due to the assumption that the highest retirement ratio occurs in year one. As this account has had over 100 million dollars installed in 2021, this results in a large increase in overall depreciation expense for this account.

Concentric always considers all curve shapes when selecting life parameters. However, Concentric rarely views an O4 or any O curve to be realistic of the expected retirement patterns for natural gas or electric assets as an O curve assumes the highest retirement ration occurs in the first years of the accounts life. As such, an O shape curve was not modelled when selecting a life parameter for this account.

- g) The following response has been provided by Concentric Energy Advisors, Inc.:

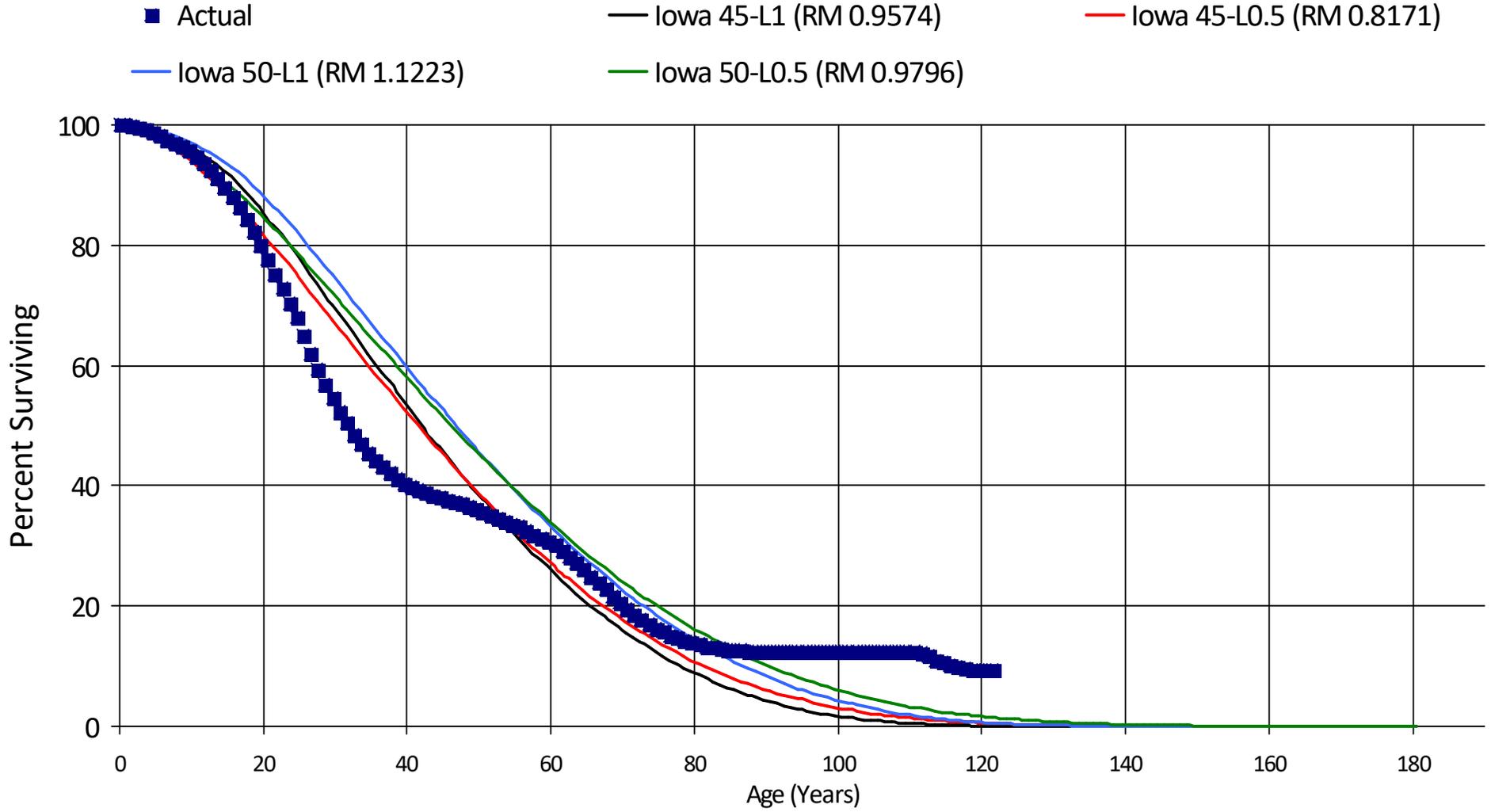
The curve that provides the best residual measure for the data through age 50.5 is an Iowa 38-L0.5 with a RM of 0.2688. The curve that provides the best residual measure through the entirety of the observed data is an Iowa 44-L0.5 with a RM of 0.8098. Please see Attachment 4 for the Iowa Curves. The calculated Depreciation Expense including Net Salvage using an Iowa 38-L0.5 is \$24,441,262. The calculated Depreciation Expense including Net Salvage using an Iowa 44-L0.5 is \$19,836,140.

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	962,637,166	527,581	0.00055	0.99945	100.00
0.5	849,884,886	1,281,405	0.00151	0.99849	99.94
1.5	835,901,505	1,829,425	0.00219	0.99781	99.79
2.5	820,383,536	3,742,647	0.00456	0.99544	99.57
3.5	806,297,735	3,905,759	0.00484	0.99516	99.12
4.5	791,005,065	4,163,156	0.00526	0.99474	98.64
5.5	776,684,101	4,373,339	0.00563	0.99437	98.12
6.5	758,900,133	4,660,206	0.00614	0.99386	97.57
7.5	739,819,057	4,496,343	0.00608	0.99392	96.97
8.5	720,434,677	5,681,940	0.00789	0.99211	96.38
9.5	702,441,556	6,699,733	0.00954	0.99046	95.62
10.5	689,210,961	8,410,216	0.01220	0.98780	94.71
11.5	672,721,820	8,600,676	0.01278	0.98722	93.55
12.5	660,315,521	8,898,877	0.01348	0.98652	92.35
13.5	643,456,027	9,809,957	0.01525	0.98475	91.11
14.5	623,620,473	11,100,331	0.01780	0.98220	89.72
15.5	601,663,629	12,591,924	0.02093	0.97907	88.12
16.5	579,007,759	13,257,955	0.02290	0.97710	86.28
17.5	561,181,428	14,024,635	0.02499	0.97501	84.30
18.5	541,857,715	14,910,063	0.02752	0.97248	82.19
19.5	521,014,446	15,191,739	0.02916	0.97084	79.93
20.5	500,181,922	15,199,426	0.03039	0.96961	77.60
21.5	480,584,644	15,258,788	0.03175	0.96825	75.24
22.5	460,289,809	15,567,951	0.03382	0.96618	72.85
23.5	439,711,190	15,459,133	0.03516	0.96484	70.39
24.5	421,187,683	18,690,989	0.04438	0.95562	67.92
25.5	395,218,406	17,673,692	0.04472	0.95528	64.91
26.5	369,388,598	16,257,720	0.04401	0.95599	62.01

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

27.5	347,091,514	14,530,376	0.04186	0.95814	59.28
28.5	327,173,025	13,338,403	0.04077	0.95923	56.80
29.5	309,674,366	12,145,991	0.03922	0.96078	54.48
30.5	294,480,412	10,857,620	0.03687	0.96313	52.34
31.5	280,350,194	10,334,644	0.03686	0.96314	50.41
32.5	266,848,153	8,732,035	0.03272	0.96728	48.55
33.5	255,307,972	7,856,702	0.03077	0.96923	46.96
34.5	244,785,079	6,767,640	0.02765	0.97235	45.52
35.5	235,382,899	5,956,960	0.02531	0.97469	44.26
36.5	227,036,472	5,395,752	0.02377	0.97623	43.14
37.5	218,595,705	4,554,231	0.02083	0.97917	42.11
38.5	211,396,546	3,864,398	0.01828	0.98172	41.23
39.5	204,554,608	2,965,883	0.01450	0.98550	40.48
40.5	195,683,565	2,579,414	0.01318	0.98682	39.89
41.5	182,375,331	2,167,610	0.01189	0.98811	39.36
42.5	170,691,694	2,023,477	0.01185	0.98815	38.89
43.5	159,742,980	1,656,886	0.01037	0.98963	38.43
44.5	149,611,630	1,373,545	0.00918	0.99082	38.03
45.5	140,366,182	1,168,228	0.00832	0.99168	37.68
46.5	130,961,526	1,392,908	0.01064	0.98936	37.37
47.5	121,047,624	1,495,524	0.01235	0.98765	36.97
48.5	110,806,646	1,463,080	0.01320	0.98680	36.51
49.5	99,848,635	1,374,743	0.01377	0.98623	36.03
50.5	91,417,736	1,015,373	0.01111	0.98889	35.53
51.5	84,456,438	1,225,383	0.01451	0.98549	35.14
52.5	74,437,260	1,211,170	0.01627	0.98373	34.63
53.5	67,070,016	999,654	0.01490	0.98510	34.07
54.5	60,791,965	775,722	0.01276	0.98724	33.56
55.5	55,561,647	1,269,058	0.02284	0.97716	33.13
56.5	49,890,831	836,380	0.01676	0.98324	32.37
57.5	44,658,950	723,170	0.01619	0.98381	31.83

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

58.5	37,983,111	622,526	0.01639	0.98361	31.31
59.5	30,421,713	657,190	0.02160	0.97840	30.80
60.5	24,260,219	761,313	0.03138	0.96862	30.13
61.5	19,295,888	646,103	0.03348	0.96652	29.18
62.5	15,726,277	552,581	0.03514	0.96486	28.20
63.5	12,215,129	504,302	0.04129	0.95871	27.21
64.5	10,138,102	441,393	0.04354	0.95646	26.09
65.5	8,906,432	383,358	0.04304	0.95696	24.95
66.5	8,129,108	355,336	0.04371	0.95629	23.88
67.5	6,412,801	331,843	0.05175	0.94825	22.84
68.5	6,074,235	312,794	0.05150	0.94850	21.66
69.5	5,758,017	287,967	0.05001	0.94999	20.54
70.5	5,467,527	257,569	0.04711	0.95289	19.51
71.5	5,199,835	239,332	0.04603	0.95397	18.59
72.5	4,960,285	218,045	0.04396	0.95604	17.73
73.5	4,741,449	191,668	0.04042	0.95958	16.95
74.5	4,549,448	181,847	0.03997	0.96003	16.26
75.5	4,366,705	149,132	0.03415	0.96585	15.61
76.5	4,215,867	127,721	0.03030	0.96970	15.08
77.5	4,088,082	113,708	0.02781	0.97219	14.62
78.5	3,973,899	93,185	0.02345	0.97655	14.21
79.5	3,879,116	82,910	0.02137	0.97863	13.88
80.5	3,795,245	73,388	0.01934	0.98066	13.58
81.5	3,721,171	57,298	0.01540	0.98460	13.32
82.5	3,661,634	48,618	0.01328	0.98672	13.11
83.5	3,594,681	38,623	0.01074	0.98926	12.94
84.5	3,554,119	30,321	0.00853	0.99147	12.80
85.5	3,523,215	20,708	0.00588	0.99412	12.69
86.5	3,501,058	18,488	0.00528	0.99472	12.62
87.5	3,482,276	9,329	0.00268	0.99732	12.55
88.5	3,472,881	6,435	0.00185	0.99815	12.52

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

89.5	3,465,646	1,133	0.00033	0.99967	12.50
90.5	3,463,915	211	0.00006	0.99994	12.50
91.5	3,462,338	82	0.00002	0.99998	12.50
92.5	3,461,985	48	0.00001	0.99999	12.50
93.5	3,424,900	0	0.00000	1.00000	12.50
94.5	3,424,752	19	0.00001	0.99999	12.50
95.5	3,424,640	90	0.00003	0.99997	12.50
96.5	3,424,542	41	0.00001	0.99999	12.50
97.5	3,423,991	342	0.00010	0.99990	12.50
98.5	3,423,267	1,006	0.00029	0.99971	12.50
99.5	3,421,948	447	0.00013	0.99987	12.50
100.5	3,420,951	1,428	0.00042	0.99958	12.50
101.5	3,418,590	1,364	0.00040	0.99960	12.49
102.5	3,416,864	1,118	0.00033	0.99967	12.49
103.5	3,415,313	247	0.00007	0.99993	12.49
104.5	3,414,818	657	0.00019	0.99981	12.49
105.5	3,413,668	0	0.00000	1.00000	12.49
106.5	3,413,269	0	0.00000	1.00000	12.49
107.5	3,411,322	0	0.00000	1.00000	12.49
108.5	3,409,324	0	0.00000	1.00000	12.49
109.5	3,403,952	23,159	0.00680	0.99320	12.49
110.5	3,378,799	47,124	0.01395	0.98605	12.41
111.5	3,331,675	166,277	0.04991	0.95009	12.24
112.5	3,165,337	161,334	0.05097	0.94903	11.63
113.5	3,004,003	133,346	0.04439	0.95561	11.04
114.5	2,870,657	98,344	0.03426	0.96574	10.55
115.5	2,772,314	74,036	0.02671	0.97329	10.19
116.5	2,698,278	73,807	0.02735	0.97265	9.92
117.5	2,624,471	70,612	0.02691	0.97309	9.65
118.5	2,553,859	0	0.00000	1.00000	9.39
119.5	2,553,859	0	0.00000	1.00000	9.39

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

120.5	2,525,391	0	0.00000	1.00000	9.39
121.5	0	0	0.00000	0.00000	9.39
Totals:		412,988,869			

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01E	SERVICES - METAL	0	45-L1	-30%	549,648,294	268,325,815	446,216,968	18,871,100	22.5	3.43%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	3.38%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,369,641,116	559,931,970		3.73%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

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CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,288,350,317	785,402,529		3.62%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

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CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,115	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01F	SERVICES - METAL	0	45-L0.5	-29%	549,648,294	268,325,815	440,720,485	19,338,119	22.0	3.52%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	3.38%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,364,144,633	560,398,989		3.74%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
491.02	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
491.03	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
491.04	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,282,853,834	785,869,548		3.62%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLead Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01G	SERVICES - METAL	0	50-L1	-27%	549,648,294	268,325,815	429,727,519	15,916,221	25.5	2.90%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	3.38%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,353,151,667	556,977,091		3.71%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

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CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
491.02	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
491.03	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,271,860,868	782,447,650		3.61%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

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CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01H	SERVICES - METAL	0	50-L0.5	-27%	549,648,294	268,325,815	429,727,519	16,726,163	24.8	3.04%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	3.38%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,353,151,667	557,787,033		3.72%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%

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491.02	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
491.03	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
491.04	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,271,860,868	783,257,592		3.61%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

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Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01A	SERVICES - METAL	0	45-L1	-30%	549,648,294	268,325,815	446,216,968	13,278,563	31.7	2.42%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	3.38%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,369,641,116	554,339,433		3.70%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

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Related to Total Expense

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
491.02	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
491.03	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
491.04	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,288,350,317	779,809,992		3.59%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

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Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01B	SERVICES - METAL	0	45-L0.5	-29%	549,648,294	268,325,815	440,720,485	12,456,938	33.1	2.27%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	3.38%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,364,144,633	553,517,808		3.69%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

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Related to Total Expense

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
491.02	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
491.03	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
491.04	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,282,853,834	778,988,367		3.59%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

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Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01C	SERVICES - METAL	0	50-L1	-27%	549,648,294	268,325,815	429,727,519	11,077,890	36.2	2.02%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	3.38%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,353,151,667	552,138,760		3.68%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

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CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
491.02	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
491.03	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,271,860,868	777,609,319		3.58%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

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Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01D	SERVICES - METAL	0	50-L0.5	-27%	549,648,294	268,325,815	429,727,519	10,620,045	37.7	1.93%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	3.38%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,353,151,667	551,680,915		3.68%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

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Related to Total Expense

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
491.02	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
491.03	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,271,860,868	777,151,474		3.58%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

**TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021
Related to Total Expense**

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate	Method
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
473.01A	SERVICES - METAL	0	45-L1	-30%	549,648,294	268,325,815	446,216,968	13,278,563	31.7	2.42%	ALG
473.01B	SERVICES - METAL	0	45-L0.5	-29%	549,648,294	268,325,815	440,720,485	12,456,938	33.1	2.27%	ALG
473.01C	SERVICES - METAL	0	50-L1	-27%	549,648,294	268,325,815	429,727,519	11,077,890	36.2	2.02%	ALG
473.01D	SERVICES - METAL	0	50-L0.5	-27%	549,648,294	268,325,815	429,727,519	10,620,045	37.7	1.93%	ALG
473.01E	SERVICES - METAL	0	45-L1	-30%	549,648,294	268,325,815	446,216,968	18,871,100	22.5	3.43%	ELG
473.01F	SERVICES - METAL	0	45-L0.5	-29%	549,648,294	268,325,815	440,720,485	19,338,119	22.0	3.52%	ELG
473.01G	SERVICES - METAL	0	50-L1	-27%	549,648,294	268,325,815	429,727,519	15,916,221	25.5	2.90%	ELG
473.01H	SERVICES - METAL	0	50-L0.5	-27%	549,648,294	268,325,815	429,727,519	16,726,163	24.8	3.04%	ELG

ACCOUNT	Booked Reserve	TRUNC DATE	ASL	Curve	NET SALVAGE	ORIGINAL COST	CALCULATED ACCUMULATED DEPRECIATION	ANNUAL ACCRUAL	COMPOSITE ANNUAL ACCRUAL RATE	REMAINING LIFE	THEORETICAL ACCUMULATED DEPRECIATION FACTOR	Age	Notes
473.01A	268,325,814.99		45	L1	-0.3	549,648,294.42	211263138.2	13278563	0.02415829	31.69521063	0.48817729	23.36027	
473.01B	268,325,814.99		45	L0.5	-0.29	549,648,294.42	187325480.6	12456938	0.022663471	33.11128888	0.48817729	23.36027	
473.01C	268,325,814.99		50	L1	-0.27	549,648,294.42	192906887.4	11077890	0.020154506	36.18251085	0.48817729	23.36027	
473.01D	268,325,814.99		50	L0.5	-0.27	549,648,294.42	172050677.6	10620045	0.019321528	37.67639454	0.48817729	23.36027	

ACCOUNT	Booked Reserve	TRUNC DATE	ASL	Curve Type	NET SALVAGE	ORIGINAL COST	CALCULATED ACCUMULATED DEPRECIATION	ANNUAL ACCRUAL	COMPOSITE ANNUAL ACCRUAL RATE	REMAINING LIFE	THEORETICAL ACCUMULATED DEPRECIATION FACTOR	Age	Notes
473.01E	268,325,814.99		45	L1	-0.3	549,648,294.42	290451993.6	18871100	0.034333046	22.50030007	0.48817729	23.3603	
473.01F	268,325,814.99		45	L0.5	-0.29	549,648,294.42	283904753	19338119	0.035182714	22.01442412	0.48817729	23.3603	
473.01G	268,325,814.99		50	L1	-0.27	549,648,294.42	268669001.2	15916221	0.028957101	25.52723488	0.48817729	23.3603	
473.01H	268,325,814.99		50	L0.5	-0.27	549,648,294.42	264981014.2	16726163	0.030430665	24.84115604	0.48817729	23.3603	

ACCOUNT	Booked Reserve	TRUNC DATE	ASL	FirstOfCurveType	NET SALVAGE	ORIGINAL COST	CALCULATED ACCUMULATED DEPRECIATION	ANNUAL ACCRUAL	COMPOSITE ANNUAL ACCRUAL RATE	REMAINING LIFE	THEORETICAL	Age
442	2,805,060.39			40 S5	0	6,282,181.09	2362661.52	105928	0.01686166	24.67740934	0.446510591	17.79686158
443.01	4,023,543.84			45 R4	0	5,804,412.46	3267731.1	55594	0.009577886	19.10549812	0.6931871	28.9993383
443.02	11,363,395.92			55 R4	0	21,554,521.93	6402833.95	229183	0.010632711	36.76662468	0.527193132	16.55540421
451	45,841,824.51			55 R4	0	74,762,353.60	42905753.37	1102904	0.014752131	22.97350136	0.61316722	32.09977418
452	47,148,031.88			40 R3	-0.1	104,433,820.29	54196797.38	4114129	0.039394604	19.81158924	0.45146325	21.27804842
453	50,040,539.74			45 R2.5	-0.3	143,144,394.64	63662025.7	5515551	0.03853138	25.86784621	0.349580854	16.36301175
454	8,575,935.56			40 R2	0	13,364,517.02	5256233.29	175831	0.013156555	21.37623809	0.641694387	17.35301613
455	53,298,115.35			55 R3	-0.08	201,920,080.43	73519784.79	5130627	0.025409196	33.43550539	0.263956488	18.42240012
456	228,311,195.54			40 R4	-0.06	682,328,756.58	239307733.9	19661453	0.02881522	25.52385839	0.334605853	13.5309549
457	51,829,827.64			35 R3	-0.14	77,194,132.88	47333312.75	2003634	0.025955781	15.56700774	0.671421852	20.48106531
461	20,599,533.02			60 R4	0	88,171,401.75	1933389.26	1507598	0.017098492	44.34756701	0.233630549	12.57133955
462	40,353,630.51			50 S4	-0.05	163,351,957.93	37966440.95	3377914	0.020678748	37.72439554	0.247034875	10.83944174
463	7,167,268.35			55 S4	-0.06	11,252,283.90	6091172.08	157646	0.014010134	26.24033301	0.636961208	28.34370159
464	523,641.78			50 S4	-0.05	2,920,217.56	554483.17	65185	0.022321967	39.69626918	0.179316016	9.302436925
465	919,330,147.09			60 R4	-0.12	2,783,251,797.20	799994107.8	49201674	0.017677766	42.32699482	0.330307933	15.26308144
466	331,530,581.56			30 R4	-0.07	1,005,060,038.76	336237963.3	37417456	0.037229075	19.60515881	0.32986147	9.588623385
467	119,798,511.87			40 R4	-0.15	395,646,541.68	123917492.8	12112032	0.030613264	27.66284313	0.302791758	10.80656737
471	12,099,618.74			60 R4	0	63,907,559.65	13063532.74	1150753	0.018006524	45.1744588	0.189330007	11.79658458
472	64,014,227.29			40 S0.5	0	220,832,605.09	72010537.12	7005487	0.031723065	21.68644511	0.289876702	15.67941283
472.31	5,056,170.71	2046		40 S0.5	0	29,662,114.81	9379387.26	1325428	0.044684204	18.55448023	0.170458875	9.088522567
472.32	5,549,954.69	2046		40 S0.5	0	23,216,545.94	9567161.82	991735	0.042716733	17.88025371	0.239051696	12.80156837
472.33	9,778,917.49	2026		40 S0.5	0	19,789,902.04	13708093.74	2365393	0.119525251	4.159202467	0.49413673	26.76712538
472.34	4,069,504.11	2046		40 S0.5	0	16,737,575.95	6824520.76	704663	0.04210066	17.97628253	0.243135811	12.39818872
472.35	3,958,251.83	2023		40 S0.5	0	15,937,296.63	14257282.86	8045939	0.504849673	1.48881443	0.248364068	13.24226987
473.01	268,325,814.99			45 S1	-0.32	549,648,294.42	307569546.1	19924844	0.03625017	23.01021643	0.48817729	23.36027206
473.02	1,384,833,503.55			55 S3	-0.26	4,458,883,264.63	1731773793	121567634	0.027264144	35.74801737	0.310578551	16.26198445
474	59,858,893.21			25 SQ	0	488,870,931.00	184821829.1	43329780	0.088632351	15.54853657	0.122443143	9.451463434
475	59,887,548.43			25 SQ	0	181,264,676.42	92823432.31	10469399	0.057757525	12.1978046	0.330387308	12.80211954
475.21	1,051,359,035.75			55 R3	-0.42	3,320,418,328.48	1396363922	112249761	0.033805909	34.943175	0.316634512	16.90720786
475.3	928,431,883.06			60 R4	-0.38	3,480,106,028.12	1258008275	94562548	0.027172318	42.02653279	0.266782643	15.18088204
476	5,181,734.81			17 S2.5	0	9,878,702.74	3802076.97	365238	0.036972263	9.671296258	0.524535958	8.664771329
477	367,887,431.83			40 R2	-0.09	950,956,097.61	338973143.9	27440188	0.028855368	23.25203249	0.386860585	13.22723181
477.01	52,094,469.16			35 R3	0	143,726,981.14	57416667.25	4800551	0.033400486	19.36115582	0.362454347	14.91795962
478	469,525,897.51			15 S2.5	0	1,020,910,893.69	567033992.3	104686373	0.02542126	6.368232546	0.459908794	11.32310326
482	8,677,609.61			40 R1.5	0	13,255,571.99	3407411.24	191336	0.014434383	23.21939295	0.654638639	9.98460138
482.01	19,270,728.51	2033		40 R1.5	0	53,463,354.35	26098479.06	3400629	0.063606727	9.96788704	0.360447427	15.24467565
482.04	6,391,978.16	2022		40 R1.5	0	15,678,639.98	14572514.74	9286663	0.592313046	0.5	0.407687029	7.53814838
482.05	6,852,979.62	2046		40 R1.5	0	36,671,818.30	11418658.28	1544848	0.042126299	19.30251528	0.186873189	8.861006312
482.51	11,589,939.39	2049		40 R1.5	0	69,558,675.16	26196142.88	3906954	0.056167746	16.39262546	0.166621049	18.52897199
482.52	1,664,764.01	2028		40 R1.5	0	19,237,692.27	10612390.61	2814701	0.146311178	6.243041832	0.086536576	9.635458624
483	20,323,395.93			15 SQ	0	29,776,061.72	17837150.38	1200881	0.040330417	6.014350447	0.682541436	8.985649553
484	89,525,828.90			12 L2.5	0	134,722,077.69	66324100.74	6268747	0.046530955	5.717868182	0.66452233	6.49961254
485	12,811,265.76			17 L1.5	0	44,128,920.96	19200053.33	3658037	0.082894322	8.570374725	0.290314503	8.174934811
486	26,128,213.52			15 SQ	0	79,966,854.36	39611956.58	9529666	0.1191702	7.569679607	0.326738043	7.430320393
487.7	92,163.80			15 SQ	0	864,754.61	328834.18	86895	0.100485154	9.296055008	0.106577981	5.703944992
487.8	2,397,143.13			20 SQ	0	7,774,174.86	640766.77	288265	0.037079819	18.35155042	0.308346953	1.648449583
488	4,990,529.78			10 SQ	0	11,224,609.20	8319312.34	2946627	0.262514886	2.588327847	0.444606105	7.819464643
490	20,774,567.11			4 SQ	0	30,306,678.69	17212894.06	4041429	0.133351102	1.728171505	0.685478185	2.271828495
490.3	2,418,464.59			10 SQ	0	4,680,899.13	2574494.52	502763	0.107407356	4.5	0.516666675	5.5
491.01	107,550,337.34			4 SQ	0	155,164,785.39	76224300.99	13604128	0.087675357	2.035010308	0.693136249	1.984108778
491.02	25,519,357.38			4 SQ	0	38,776,287.63	17163628.64	3892471	0.100382766	2.229471702	0.658117601	1.770528298
491.03	20,250,171.19			10 SQ	0	87,626,213.57	13898150.73	7217716	0.08236937	8.413927731	0.231097184	1.586072269
491.04	44,031,317.98			10 SQ	0	85,221,905.36	46872047.95	9153464	0.107407408	4.5	0.516666669	5.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life
Survivor Curve: L1
ASL: 45
Net Salvage: -30%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1900	2,525,390.77	3,001,623	3,283,008	1.0000	0	3.86	0	121.5
1901	28,468.71	33,702	37,009	1.0000	0	4.02	0	120.5
1909	61.08	70	79	0.9999	0	5.40	0	112.5
1911	1,994.22	2,261	2,592	1.0000	0	5.75	0	110.5
1912	5,372.22	6,064	6,984	1.0000	0	5.93	0	109.5
1913	1,997.63	2,244	2,597	1.0000	0	6.11	0	108.5
1914	1,947.23	2,177	2,531	1.0000	0	6.29	0	107.5
1915	398.55	444	518	1.0000	0	6.47	0	106.5
1916	492.24	545	640	1.0000	0	6.66	0	105.5
1917	248.91	274	324	1.0000	0	6.84	0	104.5
1918	433.13	475	563	1.0000	0	7.03	0	103.5
1919	361.62	395	470	1.0000	0	7.22	0	102.5
1920	933.30	1,014	1,213	1.0000	0	7.40	0	101.5
1921	549.45	594	714	1.0000	0	7.59	0	100.5
1922	312.68	336	406	1.0000	0	7.79	0	99.5
1923	382.19	409	497	1.0000	0	7.98	0	98.5
1924	509.56	542	662	1.0000	0	8.17	0	97.5
1925	7.63	8	10	1.0001	0	8.37	0	96.5
1926	93.15	98	121	1.0000	0	8.57	0	95.5
1927	147.94	155	192	1.0000	0	8.76	0	94.5
1928	37,036.47	38,557	48,147	1.0000	0	8.96	0	93.5
1929	270.46	280	352	1.0000	0	9.16	0	92.5
1930	1,367.06	1,407	1,777	1.0000	0	9.37	0	91.5
1931	597.08	611	776	1.0000	0	9.57	0	90.5
1932	799.42	813	1,035	0.9961	4	9.78	0	89.5
1933	67.19	68	87	0.9903	1	9.99	0	88.5
1934	293.99	296	376	0.9843	6	10.20	1	87.5
1935	1,448.26	1,447	1,842	0.9784	41	10.41	4	86.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life
 Survivor Curve: L1
 ASL: 45
 Net Salvage: -30%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1936	582.70	579	737	0.9723	21	10.62	2	85.5
1937	1,939.37	1,914	2,436	0.9663	85	10.83	8	84.5
1938	18,335.41	17,983	22,887	0.9602	949	11.05	86	83.5
1939	2,238.77	2,182	2,777	0.9540	134	11.27	12	82.5
1940	686.07	664	845	0.9478	47	11.49	4	81.5
1941	961.16	924	1,176	0.9415	73	11.71	6	80.5
1942	1,598.89	1,527	1,944	0.9352	135	11.93	11	79.5
1943	474.52	450	573	0.9289	44	12.16	4	78.5
1944	64.14	60	77	0.9224	6	12.38	1	77.5
1945	1,706.25	1,596	2,032	0.9159	186	12.61	15	76.5
1946	895.82	832	1,059	0.9094	105	12.84	8	75.5
1947	332.71	307	390	0.9028	42	13.08	3	74.5
1948	790.72	724	921	0.8962	107	13.31	8	73.5
1949	218.37	198	253	0.8895	31	13.55	2	72.5
1950	10,122.61	9,127	11,615	0.8827	1,544	13.79	112	71.5
1951	2,523.21	2,257	2,873	0.8758	407	14.03	29	70.5
1952	3,423.94	3,039	3,868	0.8689	583	14.28	41	69.5
1953	6,722.68	5,919	7,533	0.8620	1,206	14.52	83	68.5
1954	1,360,971.16	1,188,501	1,512,589	0.8549	256,674	14.77	17,377	67.5
1955	393,966.77	341,190	434,227	0.8478	77,929	15.02	5,188	66.5
1956	790,277.04	678,629	863,681	0.8407	163,679	15.27	10,715	65.5
1957	1,572,724.59	1,338,910	1,704,012	0.8334	340,530	15.53	21,926	64.5
1958	2,958,567.30	2,496,625	3,177,420	0.8261	668,717	15.79	42,352	63.5
1959	2,923,507.31	2,445,014	3,111,735	0.8188	688,824	16.05	42,917	62.5
1960	4,203,017.94	3,483,155	4,432,963	0.8113	1,030,960	16.31	63,198	61.5
1961	5,504,304.17	4,519,273	5,751,616	0.8038	1,403,980	16.58	84,683	60.5
1962	6,938,872.93	5,643,229	7,182,060	0.7962	1,838,475	16.85	109,121	59.5
1963	5,952,667.63	4,794,450	6,101,831	0.7885	1,636,637	17.12	95,599	58.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life
 Survivor Curve: L1
 ASL: 45
 Net Salvage: -30%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1964	4,395,501.85	3,505,487	4,461,385	0.7808	1,252,768	17.39	72,024	57.5
1965	4,401,757.23	3,475,267	4,422,924	0.7729	1,299,361	17.67	73,533	56.5
1966	4,454,596.24	3,480,962	4,430,172	0.7650	1,360,803	17.95	75,809	55.5
1967	5,278,397.26	4,081,555	5,194,539	0.7570	1,667,377	18.23	91,446	54.5
1968	6,156,073.38	4,709,403	5,993,592	0.7489	2,009,304	18.52	108,498	53.5
1969	8,793,794.32	6,653,931	8,468,367	0.7408	2,963,566	18.81	157,571	52.5
1970	5,945,925.49	4,448,920	5,662,079	0.7325	2,067,624	19.10	108,254	51.5
1971	7,056,155.79	5,219,463	6,642,739	0.7242	2,530,263	19.39	130,460	50.5
1972	9,494,932.00	6,941,571	8,834,442	0.7157	3,508,970	19.69	178,181	49.5
1973	8,745,454.00	6,317,511	8,040,209	0.7072	3,328,881	19.99	166,489	48.5
1974	8,520,993.43	6,080,341	7,738,366	0.6986	3,338,926	20.30	164,484	47.5
1975	8,236,428.38	5,803,934	7,386,587	0.6899	3,320,770	20.61	161,142	46.5
1976	7,871,902.71	5,476,159	6,969,433	0.6810	3,264,041	20.92	156,029	45.5
1977	8,474,464.88	5,818,173	7,404,709	0.6721	3,612,095	21.23	170,104	44.5
1978	8,925,236.51	6,045,486	7,694,007	0.6631	3,908,801	21.55	181,355	43.5
1979	9,516,026.91	6,357,026	8,090,500	0.6540	4,280,335	21.88	195,666	42.5
1980	10,728,819.66	7,066,117	8,992,950	0.6448	4,954,515	22.20	223,157	41.5
1981	5,905,160.29	3,832,908	4,878,089	0.6354	2,798,619	22.53	124,207	40.5
1982	2,977,540.18	1,903,957	2,423,140	0.6260	1,447,662	22.87	63,312	39.5
1983	2,644,927.33	1,665,475	2,119,627	0.6165	1,318,779	23.20	56,836	38.5
1984	3,045,016.05	1,887,352	2,402,006	0.6068	1,556,514	23.54	66,109	37.5
1985	2,389,466.91	1,457,165	1,854,514	0.5970	1,251,793	23.89	52,397	36.5
1986	2,634,539.55	1,579,994	2,010,836	0.5871	1,414,065	24.24	58,335	35.5
1987	2,666,190.71	1,571,712	2,000,296	0.5771	1,465,752	24.59	59,597	34.5
1988	2,808,146.33	1,626,328	2,069,805	0.5670	1,580,785	24.95	63,351	33.5
1989	3,167,397.47	1,801,202	2,292,365	0.5567	1,825,252	25.32	72,101	32.5
1990	3,272,597.28	1,826,318	2,324,330	0.5463	1,930,047	25.68	75,151	31.5
1991	3,047,962.77	1,668,242	2,123,148	0.5358	1,839,204	26.05	70,592	30.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life

Survivor Curve: L1

ASL: 45

Net Salvage: -30%

Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1992	4,160,255.29	2,231,822	2,840,409	0.5252	2,567,922	26.43	97,159	29.5
1993	5,388,113.83	2,831,241	3,603,281	0.5144	3,401,267	26.81	126,861	28.5
1994	6,039,362.88	3,106,169	3,953,179	0.5035	3,897,993	27.20	143,327	27.5
1995	8,156,115.41	4,102,850	5,221,640	0.4925	5,381,310	27.59	195,066	26.5
1996	7,278,287.86	3,577,801	4,553,418	0.4812	4,908,356	27.98	175,398	25.5
1997	3,064,373.85	1,470,407	1,871,367	0.4698	2,112,319	28.39	74,403	24.5
1998	5,010,668.70	2,343,835	2,982,967	0.4579	3,530,902	28.81	122,567	23.5
1999	5,036,046.49	2,292,880	2,918,117	0.4457	3,628,744	29.24	124,103	22.5
2000	4,397,851.29	1,945,314	2,475,774	0.4330	3,241,433	29.69	109,181	21.5
2001	5,640,785.37	2,419,028	3,078,663	0.4198	4,254,358	30.16	141,081	20.5
2002	5,933,206.55	2,461,008	3,132,091	0.4061	4,581,078	30.64	149,503	19.5
2003	5,299,077.25	2,120,208	2,698,359	0.3917	4,190,441	31.15	134,524	18.5
2004	4,568,376.31	1,757,741	2,237,053	0.3767	3,701,836	31.68	116,846	17.5
2005	10,063,946.09	3,710,716	4,722,577	0.3610	8,360,553	32.24	259,348	16.5
2006	10,856,512.94	3,820,973	4,862,899	0.3446	9,250,568	32.82	281,883	15.5
2007	10,025,595.87	3,353,137	4,267,492	0.3274	8,765,783	33.42	262,271	14.5
2008	7,960,617.67	2,517,271	3,203,696	0.3096	7,145,107	34.05	209,816	13.5
2009	3,805,622.42	1,130,948	1,439,342	0.2909	3,507,967	34.71	101,056	12.5
2010	8,078,925.95	2,240,937	2,852,010	0.2716	7,650,594	35.40	216,128	11.5
2011	6,530,861.42	1,677,285	2,134,658	0.2514	6,355,462	36.11	176,003	10.5
2012	12,311,181.31	2,899,499	3,690,152	0.2306	12,314,383	36.85	334,199	9.5
2013	14,888,036.99	3,177,910	4,044,483	0.2090	15,309,965	37.61	407,059	8.5
2014	14,420,870.07	2,749,401	3,499,124	0.1866	15,248,007	38.40	397,079	7.5
2015	13,410,628.90	2,241,744	2,853,037	0.1636	14,580,780	39.21	371,829	6.5
2016	10,157,808.29	1,452,622	1,848,732	0.1400	11,356,419	40.05	283,557	5.5
2017	11,386,910.26	1,346,152	1,713,230	0.1157	13,089,754	40.91	319,982	4.5
2018	10,343,154.30	959,964	1,221,733	0.0909	12,224,368	41.79	292,538	3.5
2019	13,688,543.27	915,291	1,164,878	0.0655	16,630,228	42.69	389,600	2.5

Enbridge Gas Inc.

ALG - Remaining Life
 Survivor Curve: L1
 ASL: 45
 Net Salvage: -30%
 Truncation Year:

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2020	12,701,976.85	513,393	653,388	0.0396	15,859,182	43.60	363,735	1.5
2021	112,224,699.54	1,517,463	1,931,254	0.0132	143,960,856	44.53	3,232,755	0.5
TOTAL	549,648,294.42	211,263,138	268,325,815		446,216,968		13,278,563	

COMPOSITE ANNUAL ACCRUAL RATE	2.42%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.49
COMPOSITE AVERAGE AGE (YEARS)	23.36
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	31.70

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life
 Survivor Curve: L0.5
 ASL: 45
 Net Salvage: -29%
 Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1900	2,525,390.77	2,548,944	3,257,754	1.0000	0	9.79	0	121.5
1901	28,468.71	28,686	36,725	1.0000	0	9.85	0	120.5
1909	61.08	60	79	1.0000	0	10.46	0	112.5
1911	1,994.22	1,965	2,573	1.0000	0	10.63	0	110.5
1912	5,372.22	5,278	6,930	1.0000	0	10.73	0	109.5
1913	1,997.63	1,957	2,577	1.0000	0	10.83	0	108.5
1914	1,947.23	1,902	2,512	1.0000	0	10.93	0	107.5
1915	398.55	388	514	1.0000	0	11.04	0	106.5
1916	492.24	478	635	1.0000	0	11.14	0	105.5
1917	248.91	241	321	1.0000	0	11.26	0	104.5
1918	433.13	418	559	1.0000	0	11.37	0	103.5
1919	361.62	347	466	1.0000	0	11.49	0	102.5
1920	933.30	893	1,204	1.0000	0	11.61	0	101.5
1921	549.45	524	709	1.0000	0	11.73	0	100.5
1922	312.68	297	403	1.0000	0	11.86	0	99.5
1923	382.19	362	493	1.0000	0	11.99	0	98.5
1924	509.56	480	657	1.0000	0	12.13	0	97.5
1925	7.63	7	10	0.9997	0	12.26	0	96.5
1926	93.15	87	120	1.0000	0	12.40	0	95.5
1927	147.94	138	191	1.0000	0	12.55	0	94.5
1928	37,036.47	34,299	47,777	1.0000	0	12.69	0	93.5
1929	270.46	249	349	1.0000	0	12.84	0	92.5
1930	1,367.06	1,254	1,764	1.0000	0	13.00	0	91.5
1931	597.08	545	770	1.0000	0	13.15	0	90.5
1932	799.42	726	1,031	1.0000	0	13.31	0	89.5
1933	67.19	61	87	1.0001	0	13.48	0	88.5
1934	293.99	264	379	0.9997	0	13.64	0	87.5
1935	1,448.26	1,295	1,858	0.9943	11	13.81	1	86.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life
 Survivor Curve: L0.5
 ASL: 45
 Net Salvage: -29%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1936	582.70	518	743	0.9888	8	13.98	1	85.5
1937	1,939.37	1,715	2,460	0.9833	42	14.16	3	84.5
1938	18,335.41	16,119	23,124	0.9777	528	14.33	37	83.5
1939	2,238.77	1,957	2,807	0.9719	81	14.51	6	82.5
1940	686.07	596	855	0.9661	30	14.70	2	81.5
1941	961.16	830	1,190	0.9601	49	14.88	3	80.5
1942	1,598.89	1,372	1,968	0.9541	95	15.07	6	79.5
1943	474.52	405	580	0.9480	32	15.26	2	78.5
1944	64.14	54	78	0.9417	5	15.46	0	77.5
1945	1,706.25	1,435	2,059	0.9354	142	15.66	9	76.5
1946	895.82	748	1,074	0.9291	82	15.86	5	75.5
1947	332.71	276	396	0.9226	33	16.06	2	74.5
1948	790.72	651	934	0.9160	86	16.27	5	73.5
1949	218.37	179	256	0.9093	26	16.48	2	72.5
1950	10,122.61	8,215	11,785	0.9025	1,273	16.69	76	71.5
1951	2,523.21	2,032	2,915	0.8957	340	16.90	20	70.5
1952	3,423.94	2,736	3,925	0.8887	492	17.12	29	69.5
1953	6,722.68	5,330	7,646	0.8816	1,026	17.34	59	68.5
1954	1,360,971.16	1,070,204	1,535,288	0.8745	220,365	17.57	12,543	67.5
1955	393,966.77	307,235	440,752	0.8673	67,465	17.80	3,791	66.5
1956	790,277.04	611,087	876,649	0.8599	142,808	18.03	7,922	65.5
1957	1,572,724.59	1,205,602	1,729,527	0.8525	299,288	18.26	16,391	64.5
1958	2,958,567.30	2,247,891	3,224,768	0.8449	591,784	18.50	31,996	63.5
1959	2,923,507.31	2,201,201	3,157,787	0.8373	613,538	18.73	32,748	62.5
1960	4,203,017.94	3,135,413	4,497,983	0.8296	923,910	18.98	48,686	61.5
1961	5,504,304.17	4,067,438	5,835,043	0.8218	1,265,509	19.22	65,835	60.5
1962	6,938,872.93	5,078,054	7,284,848	0.8138	1,666,298	19.47	85,578	59.5
1963	5,952,667.63	4,313,328	6,187,790	0.8058	1,491,151	19.72	75,604	58.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life
 Survivor Curve: L0.5
 ASL: 45
 Net Salvage: -29%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1964	4,395,501.85	3,152,920	4,523,099	0.7977	1,147,098	19.98	57,419	57.5
1965	4,401,757.23	3,124,858	4,482,841	0.7895	1,195,426	20.24	59,075	56.5
1966	4,454,596.24	3,128,997	4,488,780	0.7811	1,257,649	20.50	61,358	55.5
1967	5,278,397.26	3,667,595	5,261,439	0.7727	1,547,693	20.76	74,546	54.5
1968	6,156,073.38	4,230,167	6,068,490	0.7642	1,872,845	21.03	89,058	53.5
1969	8,793,794.32	5,974,366	8,570,674	0.7555	2,773,321	21.30	130,200	52.5
1970	5,945,925.49	3,992,778	5,727,938	0.7468	1,942,306	21.58	90,026	51.5
1971	7,056,155.79	4,682,076	6,716,788	0.7379	2,385,653	21.85	109,168	50.5
1972	9,494,932.00	6,223,677	8,928,330	0.7289	3,320,133	22.13	149,997	49.5
1973	8,745,454.00	5,661,046	8,121,193	0.7199	3,160,442	22.42	140,970	48.5
1974	8,520,993.43	5,445,326	7,811,726	0.7107	3,180,355	22.71	140,057	47.5
1975	8,236,428.38	5,194,538	7,451,952	0.7014	3,173,041	23.00	137,961	46.5
1976	7,871,902.71	4,897,921	7,026,433	0.6919	3,128,321	23.30	134,290	45.5
1977	8,474,464.88	5,200,152	7,460,006	0.6824	3,472,054	23.59	147,156	44.5
1978	8,925,236.51	5,399,283	7,745,675	0.6727	3,767,880	23.90	157,670	43.5
1979	9,516,026.91	5,673,032	8,138,388	0.6630	4,137,287	24.20	170,935	42.5
1980	10,728,819.66	6,300,549	9,038,608	0.6531	4,801,570	24.51	195,868	41.5
1981	5,905,160.29	3,414,612	4,898,516	0.6430	2,719,141	24.83	109,516	40.5
1982	2,977,540.18	1,694,590	2,431,015	0.6329	1,410,012	25.15	56,071	39.5
1983	2,644,927.33	1,480,871	2,124,419	0.6226	1,287,537	25.47	50,553	38.5
1984	3,045,016.05	1,676,407	2,404,931	0.6122	1,523,140	25.80	59,048	37.5
1985	2,389,466.91	1,292,879	1,854,732	0.6017	1,227,681	26.13	46,992	36.5
1986	2,634,539.55	1,400,235	2,008,741	0.5911	1,389,815	26.46	52,526	35.5
1987	2,666,190.71	1,391,192	1,995,768	0.5803	1,443,618	26.80	53,870	34.5
1988	2,808,146.33	1,437,676	2,062,454	0.5693	1,560,055	27.14	57,480	33.5
1989	3,167,397.47	1,590,094	2,281,109	0.5583	1,804,834	27.49	65,660	32.5
1990	3,272,597.28	1,609,943	2,309,584	0.5471	1,912,067	27.84	68,683	31.5
1991	3,047,962.77	1,468,358	2,106,469	0.5357	1,825,403	28.19	64,743	30.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life
 Survivor Curve: L0.5
 ASL: 45
 Net Salvage: -29%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1992	4,160,255.29	1,961,250	2,813,560	0.5243	2,553,169	28.55	89,413	29.5
1993	5,388,113.83	2,483,760	3,563,138	0.5126	3,387,528	28.92	117,136	28.5
1994	6,039,362.88	2,720,025	3,902,079	0.5009	3,888,699	29.29	132,770	27.5
1995	8,156,115.41	3,585,929	5,144,283	0.4889	5,377,106	29.66	181,273	26.5
1996	7,278,287.86	3,120,784	4,476,998	0.4768	4,911,994	30.04	163,501	25.5
1997	3,064,373.85	1,279,971	1,836,214	0.4645	2,116,828	30.43	69,566	24.5
1998	5,010,668.70	2,036,151	2,921,011	0.4519	3,542,751	30.82	114,933	23.5
1999	5,036,046.49	1,987,977	2,851,901	0.4390	3,644,599	31.23	116,703	22.5
2000	4,397,851.29	1,683,530	2,415,150	0.4257	3,258,078	31.65	102,953	21.5
2001	5,640,785.37	2,089,958	2,998,201	0.4120	4,278,412	32.08	133,387	20.5
2002	5,933,206.55	2,123,004	3,045,608	0.3979	4,608,229	32.52	141,713	19.5
2003	5,299,077.25	1,826,607	2,620,403	0.3833	4,215,406	32.98	127,835	18.5
2004	4,568,376.31	1,512,712	2,170,098	0.3682	3,723,107	33.45	111,307	17.5
2005	10,063,946.09	3,190,908	4,577,595	0.3526	8,404,895	33.94	247,642	16.5
2006	10,856,512.94	3,284,108	4,711,298	0.3364	9,293,603	34.45	269,789	15.5
2007	10,025,595.87	2,881,586	4,133,850	0.3196	8,799,169	34.97	251,594	14.5
2008	7,960,617.67	2,163,800	3,104,133	0.3023	7,165,064	35.52	201,730	13.5
2009	3,805,622.42	972,838	1,395,609	0.2843	3,513,644	36.08	97,378	12.5
2010	8,078,925.95	1,930,005	2,768,736	0.2657	7,653,078	36.67	208,721	11.5
2011	6,530,861.42	1,447,170	2,076,074	0.2464	6,348,737	37.27	170,344	10.5
2012	12,311,181.31	2,507,906	3,597,779	0.2265	12,283,645	37.89	324,159	9.5
2013	14,888,036.99	2,757,706	3,956,134	0.2060	15,249,433	38.54	395,693	8.5
2014	14,420,870.07	2,395,854	3,437,031	0.1848	15,165,892	39.20	386,841	7.5
2015	13,410,628.90	1,963,796	2,817,211	0.1628	14,482,500	39.89	363,045	6.5
2016	10,157,808.29	1,280,934	1,837,596	0.1402	11,265,977	40.60	277,480	5.5
2017	11,386,910.26	1,196,911	1,717,059	0.1169	12,972,056	41.33	313,841	4.5
2018	10,343,154.30	862,434	1,237,226	0.0927	12,105,443	42.09	287,599	3.5
2019	13,688,543.27	833,332	1,195,477	0.0677	16,462,744	42.88	383,959	2.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life
 Survivor Curve: L0.5
 ASL: 45
 Net Salvage: -29%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2020	12,701,976.85	475,959	682,798	0.0417	15,702,752	43.69	359,389	1.5
2021	112,224,699.54	1,447,669	2,076,789	0.0143	142,693,073	44.55	3,202,986	0.5
TOTAL	549,648,294.42	187,325,481	268,325,815		440,720,485		12,456,938	

COMPOSITE ANNUAL ACCRUAL RATE	2.27%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.49
COMPOSITE AVERAGE AGE (YEARS)	23.36
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	33.11

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life

Survivor Curve: L1

ASL: 50

Net Salvage: -27%

Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1900	2,525,390.77	2,782,931	3,207,246	1.0000	0	6.61	0	121.5
1901	28,468.71	31,242	36,155	1.0000	0	6.80	0	120.5
1909	61.08	65	78	1.0000	0	8.28	0	112.5
1911	1,994.22	2,094	2,533	1.0000	0	8.66	0	110.5
1912	5,372.22	5,615	6,823	1.0000	0	8.85	0	109.5
1913	1,997.63	2,078	2,537	1.0000	0	9.05	0	108.5
1914	1,947.23	2,016	2,473	1.0000	0	9.24	0	107.5
1915	398.55	411	506	1.0000	0	9.44	0	106.5
1916	492.24	505	625	1.0000	0	9.64	0	105.5
1917	248.91	254	316	1.0000	0	9.84	0	104.5
1918	433.13	440	550	1.0000	0	10.04	0	103.5
1919	361.62	365	459	1.0000	0	10.24	0	102.5
1920	933.30	938	1,185	1.0000	0	10.44	0	101.5
1921	549.45	549	698	1.0000	0	10.65	0	100.5
1922	312.68	311	397	1.0000	0	10.85	0	99.5
1923	382.19	378	485	1.0000	0	11.06	0	98.5
1924	509.56	501	647	1.0000	0	11.27	0	97.5
1925	7.63	7	10	1.0000	0	11.48	0	96.5
1926	93.15	91	118	1.0000	0	11.69	0	95.5
1927	147.94	143	188	1.0000	0	11.90	0	94.5
1928	37,036.47	35,636	47,036	1.0000	0	12.12	0	93.5
1929	270.46	259	343	1.0000	0	12.34	0	92.5
1930	1,367.06	1,300	1,736	1.0000	0	12.55	0	91.5
1931	597.08	565	758	1.0000	0	12.77	0	90.5
1932	799.42	751	1,015	1.0000	0	13.00	0	89.5
1933	67.19	63	85	1.0000	0	13.22	0	88.5
1934	293.99	273	373	1.0000	0	13.44	0	87.5
1935	1,448.26	1,336	1,839	1.0000	0	13.67	0	86.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life

Survivor Curve: L1

ASL: 50

Net Salvage: -27%

Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1936	582.70	534	740	1.0000	0	13.90	0	85.5
1937	1,939.37	1,767	2,463	1.0000	0	14.13	0	84.5
1938	18,335.41	16,598	23,146	0.9940	140	14.36	10	83.5
1939	2,238.77	2,013	2,808	0.9875	36	14.59	2	82.5
1940	686.07	613	855	0.9809	17	14.83	1	81.5
1941	961.16	853	1,189	0.9743	31	15.07	2	80.5
1942	1,598.89	1,409	1,965	0.9676	66	15.31	4	79.5
1943	474.52	415	579	0.9608	24	15.55	2	78.5
1944	64.14	56	78	0.9541	4	15.79	0	77.5
1945	1,706.25	1,472	2,053	0.9472	114	16.04	7	76.5
1946	895.82	767	1,070	0.9403	68	16.29	4	75.5
1947	332.71	283	394	0.9333	28	16.54	2	74.5
1948	790.72	667	930	0.9263	74	16.79	4	73.5
1949	218.37	183	255	0.9192	22	17.04	1	72.5
1950	10,122.61	8,408	11,725	0.9121	1,130	17.30	65	71.5
1951	2,523.21	2,079	2,900	0.9049	305	17.56	17	70.5
1952	3,423.94	2,799	3,903	0.8976	445	17.82	25	69.5
1953	6,722.68	5,450	7,601	0.8902	937	18.08	52	68.5
1954	1,360,971.16	1,094,232	1,525,928	0.8828	202,505	18.35	11,038	67.5
1955	393,966.77	314,072	437,979	0.8754	62,358	18.61	3,350	66.5
1956	790,277.04	624,586	870,997	0.8678	132,655	18.88	7,025	65.5
1957	1,572,724.59	1,232,086	1,718,168	0.8602	279,192	19.16	14,574	64.5
1958	2,958,567.30	2,297,078	3,203,320	0.8525	554,060	19.43	28,512	63.5
1959	2,923,507.31	2,249,224	3,136,586	0.8448	576,268	19.71	29,237	62.5
1960	4,203,017.94	3,203,683	4,467,599	0.8370	870,233	19.99	43,532	61.5
1961	5,504,304.17	4,155,987	5,795,605	0.8291	1,194,862	20.27	58,936	60.5
1962	6,938,872.93	5,188,778	7,235,852	0.8211	1,576,516	20.56	76,680	59.5
1963	5,952,667.63	4,407,685	6,146,603	0.8131	1,413,285	20.85	67,789	58.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life

Survivor Curve: L1

ASL: 50

Net Salvage: -27%

Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1964	4,395,501.85	3,222,151	4,493,353	0.8049	1,088,934	21.14	51,512	57.5
1965	4,401,757.23	3,193,853	4,453,890	0.7967	1,136,341	21.43	53,017	56.5
1966	4,454,596.24	3,198,590	4,460,496	0.7884	1,196,842	21.73	55,076	55.5
1967	5,278,397.26	3,749,906	5,229,318	0.7801	1,474,247	22.03	66,918	54.5
1968	6,156,073.38	4,326,073	6,032,793	0.7716	1,785,420	22.33	79,944	53.5
1969	8,793,794.32	6,111,364	8,522,417	0.7631	2,645,702	22.64	116,864	52.5
1970	5,945,925.49	4,085,543	5,697,370	0.7545	1,853,955	22.95	80,789	51.5
1971	7,056,155.79	4,792,474	6,683,199	0.7458	2,278,119	23.26	97,941	50.5
1972	9,494,932.00	6,372,849	8,887,063	0.7370	3,171,501	23.58	134,526	49.5
1973	8,745,454.00	5,799,079	8,086,929	0.7281	3,019,797	23.89	126,384	48.5
1974	8,520,993.43	5,580,616	7,782,278	0.7191	3,039,384	24.22	125,514	47.5
1975	8,236,428.38	5,326,252	7,427,563	0.7101	3,032,701	24.54	123,579	46.5
1976	7,871,902.71	5,024,866	7,007,274	0.7009	2,990,043	24.87	120,232	45.5
1977	8,474,464.88	5,338,075	7,444,050	0.6917	3,318,521	25.20	131,683	44.5
1978	8,925,236.51	5,546,003	7,734,010	0.6823	3,601,040	25.54	141,018	43.5
1979	9,516,026.91	5,831,210	8,131,737	0.6729	3,953,617	25.87	152,797	42.5
1980	10,728,819.66	6,481,063	9,037,969	0.6633	4,587,632	26.22	174,985	41.5
1981	5,905,160.29	3,515,274	4,902,119	0.6537	2,597,434	26.56	97,782	40.5
1982	2,977,540.18	1,746,039	2,434,885	0.6439	1,346,591	26.91	50,034	39.5
1983	2,644,927.33	1,527,238	2,129,764	0.6340	1,229,294	27.27	45,084	38.5
1984	3,045,016.05	1,730,612	2,413,373	0.6241	1,453,798	27.62	52,627	37.5
1985	2,389,466.91	1,336,105	1,863,224	0.6140	1,171,398	27.99	41,857	36.5
1986	2,634,539.55	1,448,695	2,020,234	0.6038	1,325,631	28.35	46,758	35.5
1987	2,666,190.71	1,441,088	2,009,626	0.5935	1,376,437	28.72	47,926	34.5
1988	2,808,146.33	1,491,181	2,079,481	0.5831	1,486,865	29.09	51,106	33.5
1989	3,167,397.47	1,651,573	2,303,151	0.5726	1,719,444	29.47	58,343	32.5
1990	3,272,597.28	1,674,690	2,335,389	0.5619	1,820,810	29.85	60,992	31.5
1991	3,047,962.77	1,529,848	2,133,402	0.5511	1,737,510	30.24	57,459	30.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life

Survivor Curve: L1

ASL: 50

Net Salvage: -27%

Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1992	4,160,255.29	2,046,873	2,854,404	0.5402	2,429,120	30.63	79,306	29.5
1993	5,388,113.83	2,596,777	3,621,257	0.5292	3,221,648	31.03	103,838	28.5
1994	6,039,362.88	2,848,672	3,972,529	0.5179	3,697,462	31.43	117,642	27.5
1995	8,156,115.41	3,761,337	5,245,258	0.5064	5,113,009	31.84	160,565	26.5
1996	7,278,287.86	3,277,743	4,570,877	0.4945	4,672,549	32.27	144,796	25.5
1997	3,064,373.85	1,345,784	1,876,722	0.4822	2,015,033	32.71	61,603	24.5
1998	5,010,668.70	2,142,571	2,987,857	0.4695	3,375,692	33.17	101,784	23.5
1999	5,036,046.49	2,092,979	2,918,700	0.4563	3,477,079	33.64	103,368	22.5
2000	4,397,851.29	1,772,905	2,472,351	0.4427	3,112,920	34.13	91,211	21.5
2001	5,640,785.37	2,200,821	3,069,088	0.4284	4,094,709	34.64	118,210	20.5
2002	5,933,206.55	2,234,858	3,116,554	0.4136	4,418,619	35.17	125,634	19.5
2003	5,299,077.25	1,921,600	2,679,709	0.3982	4,050,119	35.72	113,375	18.5
2004	4,568,376.31	1,589,894	2,217,138	0.3821	3,584,700	36.30	98,757	17.5
2005	10,063,946.09	3,349,597	4,671,078	0.3655	8,110,133	36.90	219,808	16.5
2006	10,856,512.94	3,442,016	4,799,958	0.3481	8,987,813	37.52	239,561	15.5
2007	10,025,595.87	3,014,275	4,203,466	0.3301	8,529,041	38.16	223,489	14.5
2008	7,960,617.67	2,258,125	3,149,000	0.3115	6,960,985	38.83	179,258	13.5
2009	3,805,622.42	1,012,514	1,411,970	0.2921	3,421,170	39.53	86,556	12.5
2010	8,078,925.95	2,002,335	2,792,295	0.2721	7,467,941	40.24	185,575	11.5
2011	6,530,861.42	1,495,804	2,085,928	0.2515	6,208,266	40.98	151,485	10.5
2012	12,311,181.31	2,580,871	3,599,076	0.2302	12,036,125	41.75	288,314	9.5
2013	14,888,036.99	2,823,677	3,937,673	0.2083	14,970,134	42.53	351,965	8.5
2014	14,420,870.07	2,438,957	3,401,173	0.1857	14,913,332	43.34	344,089	7.5
2015	13,410,628.90	1,985,516	2,768,841	0.1626	14,262,658	44.17	322,896	6.5
2016	10,157,808.29	1,284,664	1,791,490	0.1389	11,108,927	45.02	246,751	5.5
2017	11,386,910.26	1,188,789	1,657,790	0.1146	12,803,586	45.89	279,007	4.5
2018	10,343,154.30	846,822	1,180,909	0.0899	11,954,897	46.78	255,574	3.5
2019	13,688,543.27	806,560	1,124,763	0.0647	16,259,687	47.68	341,015	2.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life
 Survivor Curve: L1
 ASL: 50
 Net Salvage: -27%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2020	12,701,976.85	451,970	630,282	0.0391	15,501,229	48.60	318,961	1.5
2021	112,224,699.54	1,334,378	1,860,816	0.0131	140,664,552	49.53	2,839,879	0.5
TOTAL	549,648,294.42	192,906,887	268,325,815		429,727,519		11,077,890	

COMPOSITE ANNUAL ACCRUAL RATE	2.02%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.49
COMPOSITE AVERAGE AGE (YEARS)	23.36
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	36.18

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life
 Survivor Curve: L0.5
 ASL: 50
 Net Salvage: -27%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1900	2,525,390.77	2,441,520	3,207,246	1.0000	0	11.94	0	121.5
1901	28,468.71	27,452	36,155	1.0000	0	12.04	0	120.5
1909	61.08	58	78	1.0000	0	12.93	0	112.5
1911	1,994.22	1,865	2,533	1.0000	0	13.18	0	110.5
1912	5,372.22	5,006	6,823	1.0000	0	13.32	0	109.5
1913	1,997.63	1,855	2,537	1.0000	0	13.45	0	108.5
1914	1,947.23	1,801	2,473	1.0000	0	13.59	0	107.5
1915	398.55	367	506	1.0000	0	13.73	0	106.5
1916	492.24	452	625	1.0000	0	13.87	0	105.5
1917	248.91	228	316	1.0000	0	14.01	0	104.5
1918	433.13	394	550	1.0000	0	14.16	0	103.5
1919	361.62	328	459	1.0000	0	14.31	0	102.5
1920	933.30	842	1,185	1.0000	0	14.47	0	101.5
1921	549.45	494	698	1.0000	0	14.62	0	100.5
1922	312.68	280	397	1.0000	0	14.78	0	99.5
1923	382.19	340	485	1.0000	0	14.94	0	98.5
1924	509.56	452	647	1.0000	0	15.11	0	97.5
1925	7.63	7	10	1.0000	0	15.28	0	96.5
1926	93.15	82	118	1.0000	0	15.45	0	95.5
1927	147.94	129	188	1.0000	0	15.62	0	94.5
1928	37,036.47	32,177	47,036	1.0000	0	15.80	0	93.5
1929	270.46	234	343	1.0000	0	15.97	0	92.5
1930	1,367.06	1,175	1,736	1.0000	0	16.15	0	91.5
1931	597.08	511	758	1.0000	0	16.34	0	90.5
1932	799.42	680	1,015	1.0000	0	16.52	0	89.5
1933	67.19	57	85	1.0000	0	16.71	0	88.5
1934	293.99	247	373	1.0000	0	16.90	0	87.5
1935	1,448.26	1,210	1,839	1.0000	0	17.10	0	86.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life
 Survivor Curve: L0.5
 ASL: 50
 Net Salvage: -27%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1936	582.70	484	740	1.0000	0	17.30	0	85.5
1937	1,939.37	1,601	2,463	1.0000	0	17.49	0	84.5
1938	18,335.41	15,044	23,286	1.0000	0	17.70	0	83.5
1939	2,238.77	1,825	2,843	1.0000	0	17.90	0	82.5
1940	686.07	556	869	0.9971	3	18.11	0	81.5
1941	961.16	773	1,209	0.9905	12	18.32	1	80.5
1942	1,598.89	1,278	1,998	0.9838	33	18.53	2	79.5
1943	474.52	377	589	0.9771	14	18.75	1	78.5
1944	64.14	51	79	0.9703	2	18.96	0	77.5
1945	1,706.25	1,336	2,088	0.9634	79	19.18	4	76.5
1946	895.82	696	1,088	0.9565	50	19.41	3	75.5
1947	332.71	257	401	0.9494	21	19.63	1	74.5
1948	790.72	605	946	0.9423	58	19.86	3	73.5
1949	218.37	166	259	0.9350	18	20.09	1	72.5
1950	10,122.61	7,630	11,927	0.9277	929	20.33	46	71.5
1951	2,523.21	1,887	2,949	0.9203	255	20.56	12	70.5
1952	3,423.94	2,539	3,969	0.9128	379	20.80	18	69.5
1953	6,722.68	4,944	7,729	0.9053	809	21.04	38	68.5
1954	1,360,971.16	992,506	1,551,479	0.8976	176,954	21.29	8,312	67.5
1955	393,966.77	284,828	445,241	0.8899	55,097	21.54	2,558	66.5
1956	790,277.04	566,322	885,271	0.8821	118,381	21.79	5,434	65.5
1957	1,572,724.59	1,116,916	1,745,955	0.8741	251,405	22.04	11,407	64.5
1958	2,958,567.30	2,081,863	3,254,354	0.8661	503,026	22.30	22,561	63.5
1959	2,923,507.31	2,037,957	3,185,721	0.8580	527,133	22.56	23,371	62.5
1960	4,203,017.94	2,901,930	4,536,279	0.8498	801,554	22.82	35,129	61.5
1961	5,504,304.17	3,763,356	5,882,853	0.8416	1,107,613	23.08	47,986	60.5
1962	6,938,872.93	4,696,979	7,342,288	0.8332	1,470,081	23.35	62,958	59.5
1963	5,952,667.63	3,988,458	6,234,731	0.8247	1,325,157	23.62	56,101	58.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life
 Survivor Curve: L0.5
 ASL: 50
 Net Salvage: -27%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1964	4,395,501.85	2,914,536	4,555,984	0.8161	1,026,304	23.89	42,951	57.5
1965	4,401,757.23	2,887,722	4,514,069	0.8075	1,076,163	24.17	44,522	56.5
1966	4,454,596.24	2,890,705	4,518,731	0.7987	1,138,606	24.45	46,565	55.5
1967	5,278,397.26	3,387,333	5,295,058	0.7899	1,408,507	24.73	56,944	54.5
1968	6,156,073.38	3,905,806	6,105,531	0.7809	1,712,682	25.02	68,449	53.5
1969	8,793,794.32	5,514,692	8,620,532	0.7719	2,547,587	25.31	100,653	52.5
1970	5,945,925.49	3,684,559	5,759,680	0.7627	1,791,646	25.60	69,977	51.5
1971	7,056,155.79	4,319,508	6,752,228	0.7535	2,209,090	25.90	85,296	50.5
1972	9,494,932.00	5,740,273	8,973,159	0.7441	3,085,405	26.20	117,771	49.5
1973	8,745,454.00	5,219,964	8,159,814	0.7347	2,946,913	26.50	111,201	48.5
1974	8,520,993.43	5,019,780	7,846,889	0.7251	2,974,773	26.81	110,971	47.5
1975	8,236,428.38	4,787,433	7,483,684	0.7154	2,976,580	27.12	109,772	46.5
1976	7,871,902.71	4,513,019	7,054,722	0.7057	2,942,594	27.43	107,281	45.5
1977	8,474,464.88	4,790,402	7,488,326	0.6958	3,274,245	27.75	118,012	44.5
1978	8,925,236.51	4,972,721	7,773,326	0.6858	3,561,724	28.06	126,911	43.5
1979	9,516,026.91	5,223,731	8,165,703	0.6757	3,919,651	28.39	138,073	42.5
1980	10,728,819.66	5,800,386	9,067,126	0.6654	4,558,475	28.72	158,748	41.5
1981	5,905,160.29	3,142,954	4,913,046	0.6551	2,586,507	29.05	89,050	40.5
1982	2,977,540.18	1,559,479	2,437,767	0.6447	1,343,709	29.38	45,735	39.5
1983	2,644,927.33	1,362,563	2,129,950	0.6341	1,229,108	29.72	41,359	38.5
1984	3,045,016.05	1,542,233	2,410,809	0.6234	1,456,362	30.06	48,449	37.5
1985	2,389,466.91	1,189,231	1,858,999	0.6126	1,175,624	30.41	38,665	36.5
1986	2,634,539.55	1,287,810	2,013,097	0.6017	1,332,768	30.76	43,335	35.5
1987	2,666,190.71	1,279,341	1,999,858	0.5906	1,386,204	31.11	44,560	34.5
1988	2,808,146.33	1,321,957	2,066,475	0.5794	1,499,871	31.47	47,666	33.5
1989	3,167,397.47	1,461,990	2,285,373	0.5681	1,737,222	31.83	54,582	32.5
1990	3,272,597.28	1,480,154	2,313,768	0.5567	1,842,431	32.19	57,230	31.5
1991	3,047,962.77	1,349,927	2,110,197	0.5451	1,760,715	32.56	54,071	30.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life
 Survivor Curve: L0.5
 ASL: 50
 Net Salvage: -27%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1992	4,160,255.29	1,803,036	2,818,494	0.5334	2,465,030	32.94	74,840	29.5
1993	5,388,113.83	2,283,327	3,569,282	0.5216	3,273,623	33.32	98,259	28.5
1994	6,039,362.88	2,500,230	3,908,343	0.5096	3,761,648	33.70	111,618	27.5
1995	8,156,115.41	3,295,220	5,151,067	0.4973	5,207,200	34.09	152,732	26.5
1996	7,278,287.86	2,866,412	4,480,756	0.4848	4,762,669	34.49	138,069	25.5
1997	3,064,373.85	1,174,879	1,836,563	0.4719	2,055,192	34.91	58,879	24.5
1998	5,010,668.70	1,867,472	2,919,220	0.4587	3,444,329	35.33	97,499	23.5
1999	5,036,046.49	1,821,550	2,847,435	0.4452	3,548,344	35.76	99,227	22.5
2000	4,397,851.29	1,540,935	2,408,780	0.4313	3,176,491	36.21	87,735	21.5
2001	5,640,785.37	1,910,647	2,986,710	0.4169	4,177,087	36.66	113,927	20.5
2002	5,933,206.55	1,938,326	3,029,979	0.4021	4,505,193	37.14	121,309	19.5
2003	5,299,077.25	1,665,390	2,603,327	0.3868	4,126,501	37.63	109,669	18.5
2004	4,568,376.31	1,377,221	2,152,863	0.3711	3,648,975	38.13	95,695	17.5
2005	10,063,946.09	2,900,881	4,534,639	0.3548	8,246,573	38.65	213,356	16.5
2006	10,856,512.94	2,981,164	4,660,136	0.3380	9,127,635	39.19	232,913	15.5
2007	10,025,595.87	2,611,809	4,082,763	0.3207	8,649,744	39.74	217,639	14.5
2008	7,960,617.67	1,958,212	3,061,065	0.3028	7,048,919	40.32	174,844	13.5
2009	3,805,622.42	879,134	1,374,257	0.2843	3,458,883	40.91	84,559	12.5
2010	8,078,925.95	1,741,597	2,722,453	0.2653	7,537,783	41.51	181,577	11.5
2011	6,530,861.42	1,304,022	2,038,440	0.2458	6,255,754	42.14	148,455	10.5
2012	12,311,181.31	2,256,596	3,527,496	0.2256	12,107,704	42.78	282,999	9.5
2013	14,888,036.99	2,477,990	3,873,579	0.2049	15,034,228	43.45	346,035	8.5
2014	14,420,870.07	2,150,105	3,361,030	0.1835	14,953,475	44.13	338,850	7.5
2015	13,410,628.90	1,760,119	2,751,407	0.1615	14,280,091	44.83	318,519	6.5
2016	10,157,808.29	1,146,590	1,792,343	0.1389	11,108,074	45.56	243,833	5.5
2017	11,386,910.26	1,069,899	1,672,459	0.1157	12,788,917	46.30	276,213	4.5
2018	10,343,154.30	770,062	1,203,756	0.0916	11,932,050	47.07	253,502	3.5
2019	13,688,543.27	743,186	1,161,743	0.0668	16,222,707	47.86	338,944	2.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

ALG - Remaining Life
 Survivor Curve: L0.5
 ASL: 50
 Net Salvage: -27%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2020	12,701,976.85	423,913	662,658	0.0411	15,468,852	48.69	317,726	1.5
2021	112,224,699.54	1,287,140	2,012,050	0.0141	140,513,319	49.55	2,835,877	0.5
TOTAL	549,648,294.42	172,050,678	268,325,815		429,727,519		10,620,045	

COMPOSITE ANNUAL ACCRUAL RATE	1.93%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.49
COMPOSITE AVERAGE AGE (YEARS)	23.36
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	37.68

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: L1

ASL: 45

Net Salvage: -30%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1900	2,525,390.77	3,184,062	2,941,505	0.8960	341,503	3.78	90,449	121.5
1901	28,468.71	35,840	33,110	0.8946	3,900	3.93	992	120.5
1909	61.08	76	70	0.8828	9	5.23	2	112.5
1911	1,994.22	2,468	2,280	0.8796	312	5.56	56	110.5
1912	5,372.22	6,637	6,131	0.8779	853	5.73	149	109.5
1913	1,997.63	2,463	2,275	0.8762	321	5.89	55	108.5
1914	1,947.23	2,396	2,214	0.8745	318	6.06	52	107.5
1915	398.55	489	452	0.8728	66	6.23	11	106.5
1916	492.24	603	557	0.8710	83	6.40	13	105.5
1917	248.91	304	281	0.8692	42	6.57	6	104.5
1918	433.13	529	488	0.8674	75	6.74	11	103.5
1919	361.62	440	407	0.8655	63	6.91	9	102.5
1920	933.30	1,134	1,048	0.8636	165	7.08	23	101.5
1921	549.45	666	615	0.8617	99	7.25	14	100.5
1922	312.68	378	349	0.8597	57	7.42	8	99.5
1923	382.19	461	426	0.8577	71	7.60	9	98.5
1924	509.56	614	567	0.8557	96	7.77	12	97.5
1925	7.63	9	8	0.8539	1	7.94	0	96.5
1926	93.15	112	103	0.8515	18	8.12	2	95.5
1927	147.94	177	163	0.8493	29	8.29	3	94.5
1928	37,036.47	44,149	40,785	0.8471	7,362	8.47	869	93.5
1929	270.46	322	297	0.8449	55	8.65	6	92.5
1930	1,367.06	1,621	1,497	0.8426	280	8.82	32	91.5
1931	597.08	706	652	0.8402	124	9.00	14	90.5
1932	799.42	943	871	0.8379	168	9.18	18	89.5
1933	67.19	79	73	0.8355	14	9.36	2	88.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: L1

ASL: 45

Net Salvage: -30%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1934	293.99	345	318	0.8330	64	9.54	7	87.5
1935	1,448.26	1,693	1,564	0.8305	319	9.72	33	86.5
1936	582.70	679	627	0.8279	130	9.90	13	85.5
1937	1,939.37	2,252	2,081	0.8253	440	10.08	44	84.5
1938	18,335.41	21,226	19,609	0.8227	4,227	10.27	412	83.5
1939	2,238.77	2,583	2,386	0.8200	524	10.45	50	82.5
1940	686.07	789	729	0.8172	163	10.63	15	81.5
1941	961.16	1,101	1,018	0.8144	232	10.82	21	80.5
1942	1,598.89	1,826	1,687	0.8115	392	11.00	36	79.5
1943	474.52	540	499	0.8086	118	11.19	11	78.5
1944	64.14	73	67	0.8056	16	11.38	1	77.5
1945	1,706.25	1,927	1,780	0.8025	438	11.57	38	76.5
1946	895.82	1,008	931	0.7994	234	11.75	20	75.5
1947	332.71	373	344	0.7962	88	11.94	7	74.5
1948	790.72	882	815	0.7930	213	12.13	18	73.5
1949	218.37	243	224	0.7896	60	12.32	5	72.5
1950	10,122.61	11,200	10,347	0.7862	2,813	12.51	225	71.5
1951	2,523.21	2,779	2,568	0.7828	712	12.70	56	70.5
1952	3,423.94	3,755	3,469	0.7793	983	12.89	76	69.5
1953	6,722.68	7,338	6,779	0.7756	1,961	13.09	150	68.5
1954	1,360,971.16	1,478,425	1,365,801	0.7720	403,462	13.28	30,384	67.5
1955	393,966.77	425,882	393,439	0.7682	118,718	13.47	8,812	66.5
1956	790,277.04	850,021	785,267	0.7644	242,093	13.67	17,716	65.5
1957	1,572,724.59	1,682,919	1,554,716	0.7604	489,826	13.86	35,342	64.5
1958	2,958,567.30	3,149,123	2,909,228	0.7564	936,910	14.05	66,661	63.5
1959	2,923,507.31	3,094,911	2,859,146	0.7523	941,414	14.25	66,063	62.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: L1

ASL: 45

Net Salvage: -30%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1960	4,203,017.94	4,424,623	4,087,562	0.7481	1,376,361	14.45	95,278	61.5
1961	5,504,304.17	5,761,274	5,322,389	0.7438	1,833,206	14.64	125,202	60.5
1962	6,938,872.93	7,219,941	6,669,937	0.7394	2,350,598	14.84	158,409	59.5
1963	5,952,667.63	6,156,157	5,687,191	0.7349	2,051,277	15.04	136,423	58.5
1964	4,395,501.85	4,517,377	4,173,251	0.7303	1,540,902	15.23	101,154	57.5
1965	4,401,757.23	4,494,715	4,152,315	0.7256	1,569,970	15.43	101,742	56.5
1966	4,454,596.24	4,518,535	4,174,320	0.7208	1,616,655	15.63	103,439	55.5
1967	5,278,397.26	5,317,609	4,912,522	0.7159	1,949,395	15.83	123,165	54.5
1968	6,156,073.38	6,158,192	5,689,071	0.7109	2,313,825	16.03	144,379	53.5
1969	8,793,794.32	8,733,067	8,067,796	0.7057	3,364,137	16.22	207,348	52.5
1970	5,945,925.49	5,860,717	5,414,257	0.7004	2,315,447	16.42	140,985	51.5
1971	7,056,155.79	6,901,373	6,375,638	0.6950	2,797,365	16.62	168,289	50.5
1972	9,494,932.00	9,212,681	8,510,874	0.6895	3,832,538	16.82	227,836	49.5
1973	8,745,454.00	8,415,746	7,774,648	0.6838	3,594,443	17.02	211,188	48.5
1974	8,520,993.43	8,130,113	7,510,774	0.6780	3,566,517	17.22	207,129	47.5
1975	8,236,428.38	7,789,614	7,196,214	0.6721	3,511,143	17.42	201,588	46.5
1976	7,871,902.71	7,377,273	6,815,284	0.6660	3,418,190	17.62	194,040	45.5
1977	8,474,464.88	7,867,398	7,268,072	0.6597	3,748,732	17.81	210,439	44.5
1978	8,925,236.51	8,205,361	7,580,289	0.6533	4,022,518	18.01	223,333	43.5
1979	9,516,026.91	8,660,443	8,000,704	0.6467	4,370,131	18.21	240,008	42.5
1980	10,728,819.66	9,662,342	8,926,280	0.6400	5,021,186	18.40	272,821	41.5
1981	5,905,160.29	5,260,648	4,859,900	0.6331	2,816,809	18.60	151,438	40.5
1982	2,977,540.18	2,622,806	2,423,005	0.6260	1,447,797	18.80	77,031	39.5
1983	2,644,927.33	2,302,687	2,127,272	0.6187	1,311,134	18.99	69,048	38.5
1984	3,045,016.05	2,618,931	2,419,425	0.6112	1,539,096	19.18	80,239	37.5
1985	2,389,466.91	2,029,261	1,874,675	0.6035	1,231,632	19.37	63,576	36.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: L1

ASL: 45

Net Salvage: -30%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1986	2,634,539.55	2,208,113	2,039,902	0.5956	1,384,999	19.56	70,799	35.5
1987	2,666,190.71	2,204,199	2,036,287	0.5875	1,429,761	19.75	72,392	34.5
1988	2,808,146.33	2,288,599	2,114,257	0.5792	1,536,333	19.94	77,061	33.5
1989	3,167,397.47	2,543,162	2,349,428	0.5706	1,768,189	20.12	87,880	32.5
1990	3,272,597.28	2,587,012	2,389,938	0.5618	1,864,439	20.30	91,834	31.5
1991	3,047,962.77	2,370,523	2,189,940	0.5527	1,772,411	20.48	86,539	30.5
1992	4,160,255.29	3,180,931	2,938,612	0.5433	2,469,720	20.66	119,559	29.5
1993	5,388,113.83	4,046,857	3,738,573	0.5337	3,265,975	20.83	156,795	28.5
1994	6,039,362.88	4,451,839	4,112,705	0.5238	3,738,467	21.00	178,036	27.5
1995	8,156,115.41	5,895,068	5,445,991	0.5136	5,156,959	21.16	243,675	26.5
1996	7,278,287.86	5,152,636	4,760,116	0.5031	4,701,658	21.33	220,470	25.5
1997	3,064,373.85	2,122,276	1,960,604	0.4922	2,023,082	21.49	94,147	24.5
1998	5,010,668.70	3,390,023	3,131,776	0.4808	3,382,093	21.65	156,182	23.5
1999	5,036,046.49	3,323,122	3,069,972	0.4689	3,476,888	21.83	159,292	22.5
2000	4,397,851.29	2,825,194	2,609,976	0.4565	3,107,231	22.01	141,183	21.5
2001	5,640,785.37	3,520,520	3,252,332	0.4435	4,080,689	22.20	183,813	20.5
2002	5,933,206.55	3,589,332	3,315,902	0.4299	4,397,266	22.40	196,273	19.5
2003	5,299,077.25	3,099,232	2,863,137	0.4156	4,025,663	22.62	177,963	18.5
2004	4,568,376.31	2,575,533	2,379,333	0.4006	3,559,557	22.85	155,759	17.5
2005	10,063,946.09	5,451,071	5,035,817	0.3849	8,047,313	23.10	348,343	16.5
2006	10,856,512.94	5,628,462	5,199,695	0.3684	8,913,772	23.37	381,476	15.5
2007	10,025,595.87	4,953,934	4,576,551	0.3511	8,456,723	23.65	357,609	14.5
2008	7,960,617.67	3,730,917	3,446,702	0.3331	6,902,101	23.95	288,233	13.5
2009	3,805,622.42	1,682,119	1,553,978	0.3141	3,393,331	24.26	139,851	12.5
2010	8,078,925.95	3,345,871	3,090,988	0.2943	7,411,616	24.60	301,307	11.5
2011	6,530,861.42	2,514,823	2,323,247	0.2736	6,166,872	24.95	247,186	10.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: L1
 ASL: 45
 Net Salvage: -30%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2012	12,311,181.31	4,367,396	4,034,694	0.2521	11,969,841	25.31	472,869	9.5
2013	14,888,036.99	4,811,325	4,444,806	0.2297	14,909,642	25.69	580,304	8.5
2014	14,420,870.07	4,186,537	3,867,613	0.2063	14,879,518	26.08	570,431	7.5
2015	13,410,628.90	3,435,687	3,173,961	0.1821	14,259,856	26.48	538,450	6.5
2016	10,157,808.29	2,242,831	2,071,975	0.1569	11,133,175	26.88	414,143	5.5
2017	11,386,910.26	2,096,541	1,936,829	0.1308	12,866,154	27.27	471,754	4.5
2018	10,343,154.30	1,511,101	1,395,988	0.1038	12,050,113	27.64	435,907	3.5
2019	13,688,543.27	1,460,747	1,349,470	0.0758	16,445,637	27.96	588,279	2.5
2020	12,701,976.85	835,928	772,248	0.0468	15,740,322	28.13	559,549	1.5
2021	112,224,699.54	2,572,082	2,376,145	0.0163	143,515,964	27.86	5,151,197	0.5
TOTAL	549,648,294.42	290,451,994	268,325,815		446,216,968		18,871,099	

COMPOSITE ANNUAL ACCRUAL RATE	3.43%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.49
COMPOSITE AVERAGE AGE (YEARS)	23.36
DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS)	22.50

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: L0.5
 ASL: 45
 Net Salvage: -29%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1900	2,525,390.77	3,028,638	2,862,446	0.8787	395,309	9.19	43,008	121.5
1901	28,468.71	34,109	32,237	0.8778	4,488	9.24	486	120.5
1909	61.08	73	69	0.8697	10	9.76	1	112.5
1911	1,994.22	2,361	2,231	0.8673	341	9.91	34	110.5
1912	5,372.22	6,351	6,002	0.8661	928	9.99	93	109.5
1913	1,997.63	2,358	2,229	0.8648	348	10.08	35	108.5
1914	1,947.23	2,295	2,169	0.8635	343	10.16	34	107.5
1915	398.55	469	443	0.8621	71	10.25	7	106.5
1916	492.24	578	547	0.8607	88	10.34	9	105.5
1917	248.91	292	276	0.8593	45	10.44	4	104.5
1918	433.13	507	479	0.8578	79	10.54	8	103.5
1919	361.62	423	399	0.8563	67	10.63	6	102.5
1920	933.30	1,089	1,029	0.8547	175	10.74	16	101.5
1921	549.45	640	605	0.8531	104	10.84	10	100.5
1922	312.68	363	343	0.8515	60	10.95	5	99.5
1923	382.19	443	419	0.8497	74	11.06	7	98.5
1924	509.56	590	557	0.8480	100	11.17	9	97.5
1925	7.63	9	8	0.8463	2	11.28	0	96.5
1926	93.15	107	101	0.8443	19	11.40	2	95.5
1927	147.94	170	161	0.8424	30	11.52	3	94.5
1928	37,036.47	42,488	40,157	0.8405	7,620	11.64	655	93.5
1929	270.46	310	293	0.8385	56	11.76	5	92.5
1930	1,367.06	1,561	1,475	0.8365	288	11.89	24	91.5
1931	597.08	680	643	0.8343	128	12.02	11	90.5
1932	799.42	908	858	0.8322	173	12.15	14	89.5
1933	67.19	76	72	0.8300	15	12.28	1	88.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: L0.5

ASL: 45

Net Salvage: -29%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1934	293.99	332	314	0.8277	65	12.41	5	87.5
1935	1,448.26	1,632	1,542	0.8254	326	12.55	26	86.5
1936	582.70	655	619	0.8230	133	12.68	10	85.5
1937	1,939.37	2,172	2,053	0.8206	449	12.82	35	84.5
1938	18,335.41	20,474	19,350	0.8181	4,302	12.96	332	83.5
1939	2,238.77	2,492	2,355	0.8156	533	13.11	41	82.5
1940	686.07	761	719	0.8129	166	13.25	12	81.5
1941	961.16	1,063	1,005	0.8103	235	13.40	18	80.5
1942	1,598.89	1,762	1,666	0.8075	397	13.55	29	79.5
1943	474.52	521	493	0.8047	120	13.70	9	78.5
1944	64.14	70	66	0.8019	16	13.85	1	77.5
1945	1,706.25	1,861	1,758	0.7989	443	14.00	32	76.5
1946	895.82	973	920	0.7959	236	14.15	17	75.5
1947	332.71	360	340	0.7929	89	14.31	6	74.5
1948	790.72	852	806	0.7897	214	14.46	15	73.5
1949	218.37	234	222	0.7865	60	14.62	4	72.5
1950	10,122.61	10,821	10,227	0.7832	2,831	14.78	192	71.5
1951	2,523.21	2,686	2,538	0.7798	717	14.94	48	70.5
1952	3,423.94	3,628	3,429	0.7764	988	15.10	65	69.5
1953	6,722.68	7,092	6,703	0.7729	1,970	15.27	129	68.5
1954	1,360,971.16	1,428,964	1,350,552	0.7693	405,101	15.43	26,251	67.5
1955	393,966.77	411,667	389,078	0.7656	119,139	15.60	7,639	66.5
1956	790,277.04	821,714	776,623	0.7618	242,834	15.76	15,406	65.5
1957	1,572,724.59	1,626,995	1,537,716	0.7579	491,099	15.93	30,829	64.5
1958	2,958,567.30	3,044,691	2,877,617	0.7540	938,935	16.10	58,326	63.5
1959	2,923,507.31	2,992,475	2,828,266	0.7499	943,058	16.27	57,974	62.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: L0.5

ASL: 45

Net Salvage: -29%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1960	4,203,017.94	4,278,443	4,043,668	0.7458	1,378,225	16.44	83,852	61.5
1961	5,504,304.17	5,571,265	5,265,549	0.7416	1,835,004	16.61	110,496	60.5
1962	6,938,872.93	6,982,220	6,599,079	0.7372	2,352,067	16.78	140,183	59.5
1963	5,952,667.63	5,953,784	5,627,077	0.7328	2,051,864	16.95	121,048	58.5
1964	4,395,501.85	4,369,098	4,129,349	0.7283	1,540,849	17.12	89,986	57.5
1965	4,401,757.23	4,347,390	4,108,833	0.7236	1,569,434	17.30	90,737	56.5
1966	4,454,596.24	4,370,634	4,130,800	0.7188	1,615,629	17.47	92,478	55.5
1967	5,278,397.26	5,143,781	4,861,522	0.7140	1,947,610	17.64	110,378	54.5
1968	6,156,073.38	5,957,141	5,630,250	0.7090	2,311,084	17.82	129,693	53.5
1969	8,793,794.32	8,448,300	7,984,709	0.7039	3,359,285	17.99	186,683	52.5
1970	5,945,925.49	5,669,836	5,358,711	0.6986	2,311,533	18.17	127,217	51.5
1971	7,056,155.79	6,676,859	6,310,474	0.6933	2,791,967	18.35	152,186	50.5
1972	9,494,932.00	8,913,315	8,424,208	0.6878	3,824,255	18.52	206,474	49.5
1973	8,745,454.00	8,142,579	7,695,764	0.6821	3,585,871	18.70	191,785	48.5
1974	8,520,993.43	7,866,509	7,434,843	0.6764	3,557,238	18.87	188,483	47.5
1975	8,236,428.38	7,537,328	7,123,726	0.6705	3,501,266	19.05	183,806	46.5
1976	7,871,902.71	7,138,608	6,746,886	0.6644	3,407,869	19.22	177,269	45.5
1977	8,474,464.88	7,613,164	7,195,401	0.6582	3,736,659	19.40	192,617	44.5
1978	8,925,236.51	7,940,511	7,504,785	0.6518	4,008,770	19.57	204,801	43.5
1979	9,516,026.91	8,381,238	7,921,327	0.6453	4,354,347	19.75	220,494	42.5
1980	10,728,819.66	9,351,222	8,838,085	0.6386	5,002,092	19.92	251,088	41.5
1981	5,905,160.29	5,091,478	4,812,089	0.6317	2,805,567	20.09	139,619	40.5
1982	2,977,540.18	2,538,578	2,399,277	0.6246	1,441,750	20.27	71,141	39.5
1983	2,644,927.33	2,228,846	2,106,541	0.6174	1,305,415	20.44	63,877	38.5
1984	3,045,016.05	2,535,079	2,395,969	0.6100	1,532,101	20.61	74,353	37.5
1985	2,389,466.91	1,964,396	1,856,602	0.6023	1,225,810	20.77	59,008	36.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: L0.5
 ASL: 45
 Net Salvage: -29%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1986	2,634,539.55	2,137,657	2,020,355	0.5945	1,378,201	20.94	65,818	35.5
1987	2,666,190.71	2,134,003	2,016,902	0.5864	1,422,484	21.10	67,404	34.5
1988	2,808,146.33	2,215,867	2,094,274	0.5781	1,528,235	21.27	71,863	33.5
1989	3,167,397.47	2,462,522	2,327,394	0.5696	1,758,548	21.43	82,077	32.5
1990	3,272,597.28	2,505,184	2,367,715	0.5609	1,853,936	21.58	85,899	31.5
1991	3,047,962.77	2,295,744	2,169,768	0.5518	1,762,104	21.74	81,066	30.5
1992	4,160,255.29	3,080,882	2,911,822	0.5426	2,454,907	21.89	112,161	29.5
1993	5,388,113.83	3,919,981	3,704,877	0.5330	3,245,790	22.03	147,305	28.5
1994	6,039,362.88	4,312,757	4,076,100	0.5232	3,714,678	22.18	167,499	27.5
1995	8,156,115.41	5,711,615	5,398,197	0.5131	5,123,192	22.32	229,577	26.5
1996	7,278,287.86	4,993,075	4,719,086	0.5026	4,669,906	22.45	208,011	25.5
1997	3,064,373.85	2,057,023	1,944,146	0.4918	2,008,896	22.58	88,959	24.5
1998	5,010,668.70	3,286,894	3,106,530	0.4806	3,357,233	22.71	147,809	23.5
1999	5,036,046.49	3,223,589	3,046,698	0.4690	3,449,802	22.84	151,014	22.5
2000	4,397,851.29	2,742,447	2,591,958	0.4569	3,081,270	22.98	134,105	21.5
2001	5,640,785.37	3,420,515	3,232,818	0.4443	4,043,795	23.11	174,976	20.5
2002	5,933,206.55	3,491,449	3,299,860	0.4311	4,353,976	23.25	187,290	19.5
2003	5,299,077.25	3,019,132	2,853,461	0.4174	3,982,349	23.39	170,280	18.5
2004	4,568,376.31	2,513,506	2,375,580	0.4031	3,517,625	23.53	149,490	17.5
2005	10,063,946.09	5,331,479	5,038,920	0.3881	7,943,570	23.68	335,475	16.5
2006	10,856,512.94	5,519,424	5,216,552	0.3725	8,788,349	23.83	368,802	15.5
2007	10,025,595.87	4,873,047	4,605,644	0.3561	8,327,374	23.98	347,222	14.5
2008	7,960,617.67	3,683,381	3,481,260	0.3390	6,787,937	24.14	281,217	13.5
2009	3,805,622.42	1,667,794	1,576,275	0.3211	3,332,978	24.29	137,191	12.5
2010	8,078,925.95	3,333,857	3,150,915	0.3023	7,270,899	24.45	297,383	11.5
2011	6,530,861.42	2,520,201	2,381,908	0.2827	6,042,903	24.60	245,641	10.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: L0.5
 ASL: 45
 Net Salvage: -29%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2012	12,311,181.31	4,405,806	4,164,042	0.2622	11,717,382	24.74	473,539	9.5
2013	14,888,036.99	4,890,902	4,622,520	0.2407	14,583,048	24.88	586,188	8.5
2014	14,420,870.07	4,293,540	4,057,937	0.2181	14,544,985	25.00	581,898	7.5
2015	13,410,628.90	3,559,659	3,364,327	0.1945	13,935,384	25.09	555,425	6.5
2016	10,157,808.29	2,351,474	2,222,439	0.1696	10,881,134	25.15	432,671	5.5
2017	11,386,910.26	2,228,809	2,106,505	0.1434	12,582,609	25.16	500,152	4.5
2018	10,343,154.30	1,633,035	1,543,424	0.1157	11,799,245	25.10	470,152	3.5
2019	13,688,543.27	1,610,213	1,521,854	0.0862	16,136,367	24.92	647,631	2.5
2020	12,701,976.85	944,687	892,849	0.0545	15,492,701	24.52	631,906	1.5
2021	112,224,699.54	3,007,166	2,842,151	0.0196	141,927,711	23.57	6,021,333	0.5
TOTAL	549,648,294.42	283,904,753	268,325,815		440,720,485		19,338,121	

COMPOSITE ANNUAL ACCRUAL RATE	3.52%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.49
COMPOSITE AVERAGE AGE (YEARS)	23.36
DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS)	22.01

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: L1

ASL: 50

Net Salvage: -27%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1900	2,525,390.77	3,047,063	3,043,170	0.9488	164,076	6.39	25,688	121.5
1901	28,468.71	34,290	34,246	0.9472	1,909	6.55	291	120.5
1909	61.08	72	72	0.9331	5	7.91	1	112.5
1911	1,994.22	2,357	2,354	0.9293	179	8.25	22	110.5
1912	5,372.22	6,335	6,327	0.9274	496	8.43	59	109.5
1913	1,997.63	2,351	2,348	0.9254	189	8.60	22	108.5
1914	1,947.23	2,286	2,283	0.9234	190	8.77	22	107.5
1915	398.55	467	466	0.9213	40	8.95	4	106.5
1916	492.24	575	575	0.9192	50	9.12	6	105.5
1917	248.91	290	290	0.9171	26	9.30	3	104.5
1918	433.13	504	503	0.9149	47	9.48	5	103.5
1919	361.62	420	419	0.9128	40	9.65	4	102.5
1920	933.30	1,081	1,079	0.9105	106	9.83	11	101.5
1921	549.45	635	634	0.9083	64	10.01	6	100.5
1922	312.68	360	360	0.9060	37	10.19	4	99.5
1923	382.19	439	439	0.9036	47	10.37	5	98.5
1924	509.56	584	583	0.9012	64	10.55	6	97.5
1925	7.63	9	9	0.8989	1	10.73	0	96.5
1926	93.15	106	106	0.8964	12	10.91	1	95.5
1927	147.94	168	168	0.8938	20	11.09	2	94.5
1928	37,036.47	41,975	41,921	0.8913	5,115	11.27	454	93.5
1929	270.46	306	305	0.8887	38	11.46	3	92.5
1930	1,367.06	1,540	1,538	0.8860	198	11.64	17	91.5
1931	597.08	671	670	0.8833	88	11.82	7	90.5
1932	799.42	895	894	0.8806	121	12.01	10	89.5
1933	67.19	75	75	0.8778	10	12.19	1	88.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: L1

ASL: 50

Net Salvage: -27%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1934	293.99	327	327	0.8749	47	12.38	4	87.5
1935	1,448.26	1,606	1,604	0.8720	235	12.57	19	86.5
1936	582.70	644	643	0.8691	97	12.75	8	85.5
1937	1,939.37	2,136	2,133	0.8661	330	12.94	25	84.5
1938	18,335.41	20,122	20,096	0.8630	3,190	13.13	243	83.5
1939	2,238.77	2,448	2,445	0.8599	398	13.32	30	82.5
1940	686.07	747	746	0.8567	125	13.51	9	81.5
1941	961.16	1,043	1,042	0.8535	179	13.70	13	80.5
1942	1,598.89	1,729	1,726	0.8502	304	13.89	22	79.5
1943	474.52	511	510	0.8468	92	14.08	7	78.5
1944	64.14	69	69	0.8434	13	14.27	1	77.5
1945	1,706.25	1,822	1,820	0.8399	347	14.46	24	76.5
1946	895.82	953	952	0.8364	186	14.66	13	75.5
1947	332.71	352	352	0.8327	71	14.85	5	74.5
1948	790.72	834	833	0.8291	172	15.04	11	73.5
1949	218.37	229	229	0.8253	48	15.24	3	72.5
1950	10,122.61	10,574	10,560	0.8214	2,295	15.43	149	71.5
1951	2,523.21	2,623	2,620	0.8175	585	15.63	37	70.5
1952	3,423.94	3,542	3,538	0.8135	811	15.82	51	69.5
1953	6,722.68	6,920	6,911	0.8095	1,627	16.02	102	68.5
1954	1,360,971.16	1,393,679	1,391,899	0.8053	336,535	16.21	20,757	67.5
1955	393,966.77	401,310	400,797	0.8011	99,541	16.41	6,066	66.5
1956	790,277.04	800,656	799,633	0.7967	204,019	16.61	12,285	65.5
1957	1,572,724.59	1,584,545	1,582,521	0.7923	414,839	16.80	24,687	64.5
1958	2,958,567.30	2,963,840	2,960,055	0.7878	797,326	17.00	46,897	63.5
1959	2,923,507.31	2,911,608	2,907,889	0.7832	804,965	17.20	46,802	62.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: L1

ASL: 50

Net Salvage: -27%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1960	4,203,017.94	4,160,800	4,155,485	0.7785	1,182,348	17.40	67,961	61.5
1961	5,504,304.17	5,415,437	5,408,520	0.7737	1,581,947	17.60	89,904	60.5
1962	6,938,872.93	6,783,622	6,774,957	0.7688	2,037,412	17.79	114,497	59.5
1963	5,952,667.63	5,781,613	5,774,227	0.7638	1,785,660	17.99	99,241	58.5
1964	4,395,501.85	4,240,632	4,235,215	0.7587	1,347,072	18.19	74,048	57.5
1965	4,401,757.23	4,217,449	4,212,061	0.7535	1,378,170	18.39	74,938	56.5
1966	4,454,596.24	4,237,865	4,232,452	0.7481	1,424,886	18.59	76,649	55.5
1967	5,278,397.26	4,985,007	4,978,639	0.7427	1,724,925	18.79	91,807	54.5
1968	6,156,073.38	5,770,300	5,762,929	0.7371	2,055,284	18.99	108,244	53.5
1969	8,793,794.32	8,179,069	8,168,621	0.7314	2,999,498	19.19	156,336	52.5
1970	5,945,925.49	5,486,278	5,479,270	0.7256	2,072,056	19.38	106,891	51.5
1971	7,056,155.79	6,457,292	6,449,044	0.7197	2,512,274	19.58	128,288	50.5
1972	9,494,932.00	8,615,621	8,604,616	0.7136	3,453,947	19.78	174,609	49.5
1973	8,745,454.00	7,866,344	7,856,296	0.7073	3,250,431	19.98	162,696	48.5
1974	8,520,993.43	7,595,468	7,585,766	0.7010	3,235,896	20.18	160,385	47.5
1975	8,236,428.38	7,273,595	7,264,304	0.6945	3,195,960	20.37	156,877	46.5
1976	7,871,902.71	6,884,966	6,876,172	0.6878	3,121,145	20.57	151,746	45.5
1977	8,474,464.88	7,338,472	7,329,099	0.6810	3,433,472	20.76	165,361	44.5
1978	8,925,236.51	7,649,566	7,639,795	0.6740	3,695,255	20.96	176,318	43.5
1979	9,516,026.91	8,069,400	8,059,092	0.6668	4,026,262	21.15	190,356	42.5
1980	10,728,819.66	8,997,933	8,986,439	0.6595	4,639,162	21.34	217,356	41.5
1981	5,905,160.29	4,896,161	4,889,907	0.6520	2,609,647	21.53	121,183	40.5
1982	2,977,540.18	2,439,684	2,436,567	0.6443	1,344,909	21.72	61,908	39.5
1983	2,644,927.33	2,140,672	2,137,937	0.6365	1,221,120	21.91	55,727	38.5
1984	3,045,016.05	2,433,234	2,430,126	0.6284	1,437,044	22.10	65,027	37.5
1985	2,389,466.91	1,884,253	1,881,846	0.6201	1,152,777	22.28	51,731	36.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: L1

ASL: 50

Net Salvage: -27%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1986	2,634,539.55	2,049,084	2,046,467	0.6116	1,299,398	22.47	57,837	35.5
1987	2,666,190.71	2,044,195	2,041,584	0.6029	1,344,479	22.65	59,367	34.5
1988	2,808,146.33	2,121,146	2,118,437	0.5940	1,447,909	22.82	63,437	33.5
1989	3,167,397.47	2,355,595	2,352,586	0.5848	1,670,009	23.00	72,611	32.5
1990	3,272,597.28	2,394,676	2,391,617	0.5754	1,764,581	23.17	76,153	31.5
1991	3,047,962.77	2,192,851	2,190,050	0.5658	1,680,862	23.34	72,017	30.5
1992	4,160,255.29	2,940,571	2,936,814	0.5558	2,346,710	23.50	99,840	29.5
1993	5,388,113.83	3,738,433	3,733,658	0.5456	3,109,246	23.67	131,375	28.5
1994	6,039,362.88	4,109,238	4,103,989	0.5351	3,566,002	23.83	149,647	27.5
1995	8,156,115.41	5,436,127	5,429,184	0.5241	4,929,083	23.99	205,426	26.5
1996	7,278,287.86	4,746,023	4,739,961	0.5128	4,503,465	24.16	186,369	25.5
1997	3,064,373.85	1,952,225	1,949,732	0.5010	1,942,023	24.34	79,785	24.5
1998	5,010,668.70	3,113,825	3,109,847	0.4887	3,253,702	24.53	132,665	23.5
1999	5,036,046.49	3,047,504	3,043,612	0.4759	3,352,167	24.72	135,602	22.5
2000	4,397,851.29	2,586,501	2,583,197	0.4625	3,002,074	24.93	120,435	21.5
2001	5,640,785.37	3,217,339	3,213,229	0.4485	3,950,568	25.15	157,107	20.5
2002	5,933,206.55	3,274,116	3,269,934	0.4340	4,265,238	25.38	168,068	19.5
2003	5,299,077.25	2,821,601	2,817,997	0.4187	3,911,831	25.62	152,660	18.5
2004	4,568,376.31	2,340,211	2,337,222	0.4028	3,464,616	25.89	133,842	17.5
2005	10,063,946.09	4,943,205	4,936,891	0.3863	7,844,321	26.16	299,830	16.5
2006	10,856,512.94	5,093,813	5,087,306	0.3690	8,700,466	26.45	328,879	15.5
2007	10,025,595.87	4,474,267	4,468,552	0.3510	8,263,955	26.76	308,784	14.5
2008	7,960,617.67	3,362,808	3,358,513	0.3322	6,751,472	27.09	249,255	13.5
2009	3,805,622.42	1,513,176	1,511,243	0.3127	3,321,898	27.43	121,125	12.5
2010	8,078,925.95	3,003,959	3,000,121	0.2924	7,260,114	27.78	261,352	11.5
2011	6,530,861.42	2,253,483	2,250,604	0.2713	6,043,590	28.15	214,720	10.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: L1
 ASL: 50
 Net Salvage: -27%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2012	12,311,181.31	3,906,116	3,901,126	0.2495	11,734,074	28.53	411,345	9.5
2013	14,888,036.99	4,295,379	4,289,892	0.2269	14,617,915	28.92	505,528	8.5
2014	14,420,870.07	3,731,208	3,726,442	0.2035	14,588,063	29.31	497,657	7.5
2015	13,410,628.90	3,056,964	3,053,059	0.1793	13,978,440	29.71	470,433	6.5
2016	10,157,808.29	1,992,427	1,989,882	0.1542	10,910,534	30.11	362,344	5.5
2017	11,386,910.26	1,859,631	1,857,256	0.1284	12,604,120	30.49	413,329	4.5
2018	10,343,154.30	1,338,623	1,336,913	0.1018	11,798,893	30.85	382,519	3.5
2019	13,688,543.27	1,292,390	1,290,739	0.0742	16,093,711	31.13	517,009	2.5
2020	12,701,976.85	738,705	737,762	0.0457	15,393,749	31.26	492,500	1.5
2021	112,224,699.54	2,270,133	2,267,234	0.0159	140,258,135	30.89	4,540,361	0.5
TOTAL	549,648,294.42	268,669,001	268,325,815		429,727,519		15,916,223	

COMPOSITE ANNUAL ACCRUAL RATE	2.90%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.49
COMPOSITE AVERAGE AGE (YEARS)	23.36
DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS)	25.53

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: L0.5

ASL: 50

Net Salvage: -27%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1900	2,525,390.77	2,938,432	2,938,432	0.9162	268,814	11.12	24,185	121.5
1901	28,468.71	33,081	33,081	0.9150	3,074	11.20	275	120.5
1909	61.08	70	70	0.9039	7	11.96	1	112.5
1911	1,994.22	2,281	2,281	0.9008	251	12.17	21	110.5
1912	5,372.22	6,135	6,135	0.8992	688	12.28	56	109.5
1913	1,997.63	2,277	2,277	0.8975	260	12.39	21	108.5
1914	1,947.23	2,215	2,215	0.8958	258	12.50	21	107.5
1915	398.55	453	453	0.8941	54	12.62	4	106.5
1916	492.24	558	558	0.8923	67	12.74	5	105.5
1917	248.91	281	281	0.8905	35	12.86	3	104.5
1918	433.13	489	489	0.8886	61	12.98	5	103.5
1919	361.62	407	407	0.8867	52	13.10	4	102.5
1920	933.30	1,049	1,049	0.8847	137	13.23	10	101.5
1921	549.45	616	616	0.8827	82	13.36	6	100.5
1922	312.68	350	350	0.8807	47	13.49	4	99.5
1923	382.19	426	426	0.8785	59	13.62	4	98.5
1924	509.56	567	567	0.8764	80	13.75	6	97.5
1925	7.63	8	8	0.8741	1	13.89	0	96.5
1926	93.15	103	103	0.8719	15	14.02	1	95.5
1927	147.94	163	163	0.8697	24	14.16	2	94.5
1928	37,036.47	40,796	40,796	0.8673	6,240	14.30	436	93.5
1929	270.46	297	297	0.8650	46	14.44	3	92.5
1930	1,367.06	1,497	1,497	0.8625	239	14.59	16	91.5
1931	597.08	652	652	0.8600	106	14.73	7	90.5
1932	799.42	871	871	0.8575	145	14.88	10	89.5
1933	67.19	73	73	0.8549	12	15.02	1	88.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: L0.5
 ASL: 50
 Net Salvage: -27%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1934	293.99	318	318	0.8522	55	15.17	4	87.5
1935	1,448.26	1,562	1,562	0.8495	277	15.32	18	86.5
1936	582.70	627	627	0.8467	113	15.48	7	85.5
1937	1,939.37	2,079	2,079	0.8439	384	15.63	25	84.5
1938	18,335.41	19,584	19,584	0.8410	3,702	15.78	235	83.5
1939	2,238.77	2,383	2,383	0.8381	460	15.94	29	82.5
1940	686.07	728	728	0.8351	144	16.10	9	81.5
1941	961.16	1,016	1,016	0.8320	205	16.26	13	80.5
1942	1,598.89	1,683	1,683	0.8289	348	16.41	21	79.5
1943	474.52	498	498	0.8257	105	16.57	6	78.5
1944	64.14	67	67	0.8224	14	16.74	1	77.5
1945	1,706.25	1,775	1,775	0.8191	392	16.90	23	76.5
1946	895.82	928	928	0.8157	210	17.06	12	75.5
1947	332.71	343	343	0.8122	79	17.23	5	74.5
1948	790.72	812	812	0.8086	192	17.39	11	73.5
1949	218.37	223	223	0.8050	54	17.56	3	72.5
1950	10,122.61	10,302	10,302	0.8013	2,554	17.73	144	71.5
1951	2,523.21	2,556	2,556	0.7976	649	17.89	36	70.5
1952	3,423.94	3,451	3,451	0.7937	897	18.06	50	69.5
1953	6,722.68	6,743	6,743	0.7898	1,795	18.23	98	68.5
1954	1,360,971.16	1,358,140	1,360,971	0.7874	367,462	18.40	19,967	67.5
1955	393,966.77	391,096	393,967	0.7874	106,371	18.57	5,727	66.5
1956	790,277.04	780,318	790,277	0.7874	213,375	18.75	11,382	65.5
1957	1,572,724.59	1,544,368	1,572,725	0.7874	424,636	18.92	22,445	64.5
1958	2,958,567.30	2,888,821	2,958,567	0.7874	798,813	19.09	41,840	63.5
1959	2,923,507.31	2,838,034	2,923,507	0.7874	789,347	19.27	40,972	62.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: L0.5

ASL: 50

Net Salvage: -27%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1960	4,203,017.94	4,055,827	4,203,018	0.7874	1,134,815	19.44	58,377	61.5
1961	5,504,304.17	5,279,021	5,504,304	0.7874	1,486,162	19.61	75,771	60.5
1962	6,938,872.93	6,612,996	6,938,873	0.7874	1,873,496	19.79	94,675	59.5
1963	5,952,667.63	5,636,400	5,952,668	0.7874	1,607,220	19.96	80,507	58.5
1964	4,395,501.85	4,134,272	4,395,502	0.7874	1,186,785	20.14	58,929	57.5
1965	4,401,757.23	4,111,815	4,401,757	0.7874	1,188,474	20.31	58,503	56.5
1966	4,454,596.24	4,131,862	4,454,596	0.7874	1,202,741	20.49	58,698	55.5
1967	5,278,397.26	4,860,481	5,278,397	0.7874	1,425,167	20.67	68,961	54.5
1968	6,156,073.38	5,626,345	6,156,073	0.7874	1,662,140	20.84	79,749	53.5
1969	8,793,794.32	7,975,287	8,284,682	0.7418	2,883,437	21.02	137,190	52.5
1970	5,945,925.49	5,349,765	5,349,765	0.7085	2,201,560	21.19	103,879	51.5
1971	7,056,155.79	6,296,830	6,296,830	0.7027	2,664,488	21.37	124,690	50.5
1972	9,494,932.00	8,401,811	8,401,811	0.6968	3,656,753	21.54	169,734	49.5
1973	8,745,454.00	7,671,393	7,671,393	0.6907	3,435,333	21.72	158,173	48.5
1974	8,520,993.43	7,407,494	7,407,494	0.6845	3,414,168	21.89	155,947	47.5
1975	8,236,428.38	7,093,847	7,093,847	0.6782	3,366,417	22.07	152,556	46.5
1976	7,871,902.71	6,715,078	6,715,078	0.6717	3,282,238	22.24	147,584	45.5
1977	8,474,464.88	7,157,679	7,157,679	0.6651	3,604,891	22.41	160,847	44.5
1978	8,925,236.51	7,461,420	7,461,420	0.6583	3,873,631	22.58	171,527	43.5
1979	9,516,026.91	7,871,274	7,871,274	0.6513	4,214,080	22.75	185,206	42.5
1980	10,728,819.66	8,777,418	8,777,418	0.6442	4,848,183	22.92	211,504	41.5
1981	5,905,160.29	4,776,407	4,776,407	0.6369	2,723,147	23.09	117,936	40.5
1982	2,977,540.18	2,380,138	2,380,138	0.6294	1,401,338	23.26	60,257	39.5
1983	2,644,927.33	2,088,542	2,088,542	0.6218	1,270,516	23.42	54,248	38.5
1984	3,045,016.05	2,374,124	2,374,124	0.6139	1,493,046	23.58	63,310	37.5
1985	2,389,466.91	1,838,599	1,838,599	0.6059	1,196,024	23.74	50,373	36.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: L0.5

ASL: 50

Net Salvage: -27%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1986	2,634,539.55	1,999,577	1,999,577	0.5976	1,346,288	23.90	56,326	35.5
1987	2,666,190.71	1,994,957	1,994,957	0.5892	1,391,106	24.06	57,825	34.5
1988	2,808,146.33	2,070,224	2,070,224	0.5805	1,496,122	24.21	61,798	33.5
1989	3,167,397.47	2,299,247	2,299,247	0.5716	1,723,348	24.36	70,746	32.5
1990	3,272,597.28	2,337,617	2,337,617	0.5624	1,818,582	24.51	74,210	31.5
1991	3,047,962.77	2,140,823	2,140,823	0.5531	1,730,090	24.65	70,191	30.5
1992	4,160,255.29	2,871,125	2,871,125	0.5434	2,412,400	24.79	97,326	29.5
1993	5,388,113.83	3,650,643	3,650,643	0.5335	3,192,262	24.92	128,093	28.5
1994	6,039,362.88	4,013,493	4,013,493	0.5233	3,656,497	25.05	145,945	27.5
1995	8,156,115.41	5,310,895	5,310,895	0.5127	5,047,371	25.19	200,411	26.5
1996	7,278,287.86	4,638,449	4,638,449	0.5018	4,604,977	25.32	181,900	25.5
1997	3,064,373.85	1,908,968	1,908,968	0.4905	1,982,787	25.45	77,917	24.5
1998	5,010,668.70	3,046,928	3,046,928	0.4788	3,316,621	25.58	129,657	23.5
1999	5,036,046.49	2,984,669	2,984,669	0.4667	3,411,110	25.71	132,652	22.5
2000	4,397,851.29	2,535,969	2,535,969	0.4540	3,049,303	25.85	117,952	21.5
2001	5,640,785.37	3,158,744	3,158,744	0.4409	4,005,053	25.99	154,085	20.5
2002	5,933,206.55	3,219,721	3,219,721	0.4273	4,315,452	26.14	165,114	19.5
2003	5,299,077.25	2,780,096	2,780,096	0.4131	3,949,732	26.28	150,275	18.5
2004	4,568,376.31	2,311,044	2,311,044	0.3983	3,490,794	26.43	132,060	17.5
2005	10,063,946.09	4,894,587	4,894,587	0.3830	7,886,625	26.59	296,642	16.5
2006	10,856,512.94	5,059,277	5,059,277	0.3669	8,728,494	26.74	326,405	15.5
2007	10,025,595.87	4,459,744	4,459,744	0.3503	8,272,763	26.90	307,569	14.5
2008	7,960,617.67	3,365,582	3,365,582	0.3329	6,744,403	27.05	249,302	13.5
2009	3,805,622.42	1,521,498	1,521,498	0.3148	3,311,642	27.21	121,720	12.5
2010	8,078,925.95	3,036,579	3,036,579	0.2960	7,223,657	27.36	264,050	11.5
2011	6,530,861.42	2,291,782	2,291,782	0.2763	6,002,412	27.50	218,265	10.5

Enbridge Gas Inc.

Account #: 473.01 - Distribution - Services - Metal

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: L0.5
 ASL: 50
 Net Salvage: -27%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2012	12,311,181.31	3,999,951	3,999,951	0.2558	11,635,250	27.63	421,047	9.5
2013	14,888,036.99	4,433,163	4,433,163	0.2345	14,474,644	27.75	521,549	8.5
2014	14,420,870.07	3,885,432	3,885,432	0.2122	14,429,073	27.85	518,058	7.5
2015	13,410,628.90	3,215,965	3,215,965	0.1888	13,815,534	27.92	494,764	6.5
2016	10,157,808.29	2,120,770	2,120,770	0.1644	10,779,647	27.96	385,595	5.5
2017	11,386,910.26	2,006,463	2,006,463	0.1387	12,454,914	27.93	445,881	4.5
2018	10,343,154.30	1,467,483	1,467,483	0.1117	11,668,322	27.83	419,281	3.5
2019	13,688,543.27	1,444,058	1,444,058	0.0831	15,940,392	27.60	577,623	2.5
2020	12,701,976.85	845,192	845,192	0.0524	15,286,319	27.13	563,461	1.5
2021	112,224,699.54	2,681,574	2,681,574	0.0188	139,843,795	26.07	5,363,147	0.5
TOTAL	549,648,294.42	264,981,014	268,325,815		429,727,519		16,726,156	

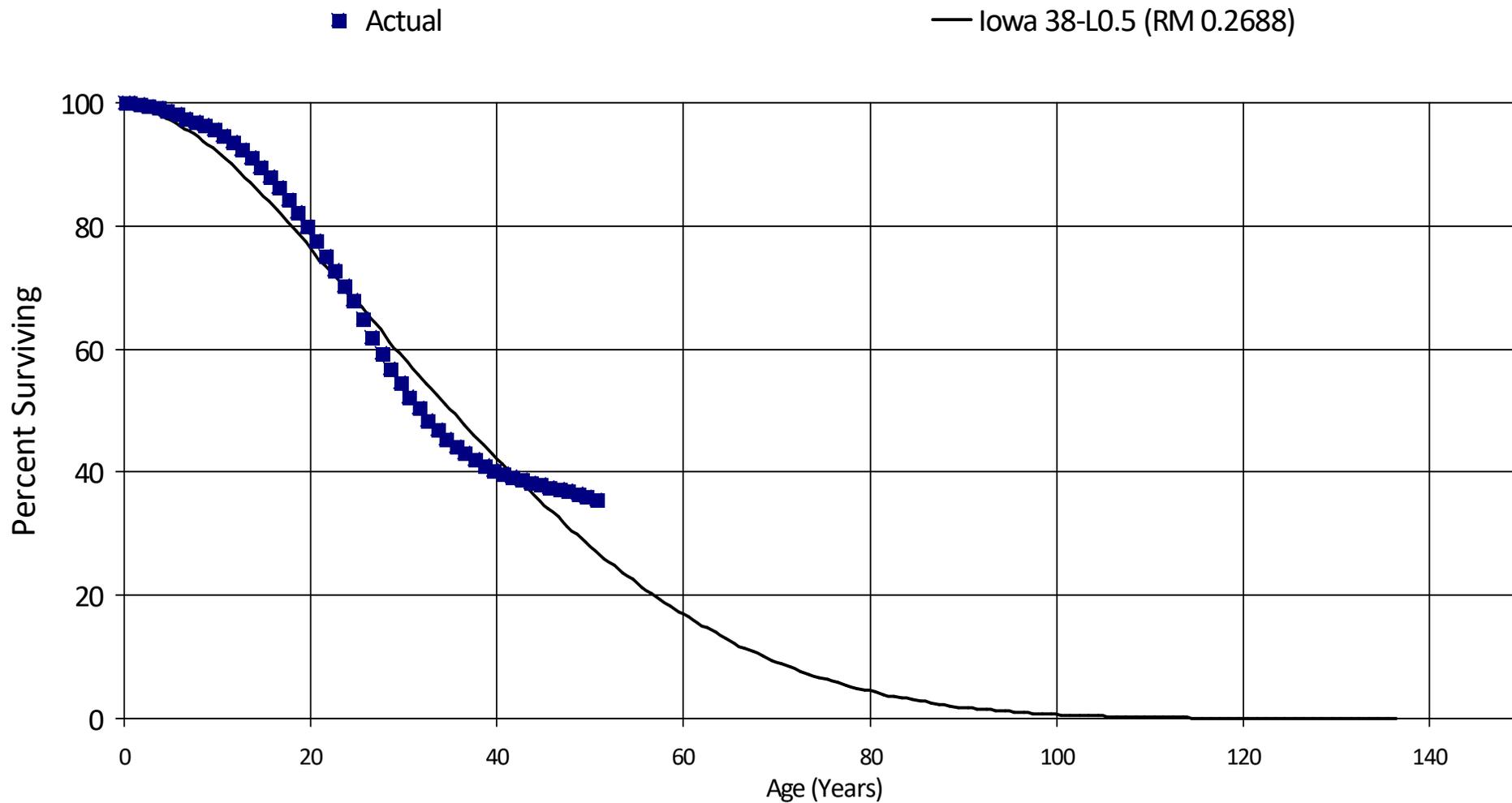
COMPOSITE ANNUAL ACCRUAL RATE	3.04%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.49
COMPOSITE AVERAGE AGE (YEARS)	23.36
DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS)	24.84

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	962,637,166	527,581	0.00055	0.99945	100.00
0.5	849,884,886	1,281,405	0.00151	0.99849	99.94
1.5	835,901,505	1,829,425	0.00219	0.99781	99.79
2.5	820,383,536	3,742,647	0.00456	0.99544	99.57
3.5	806,297,735	3,905,759	0.00484	0.99516	99.12
4.5	791,005,065	4,163,156	0.00526	0.99474	98.64
5.5	776,684,101	4,373,339	0.00563	0.99437	98.12
6.5	758,900,133	4,660,206	0.00614	0.99386	97.57
7.5	739,819,057	4,496,343	0.00608	0.99392	96.97
8.5	720,434,677	5,681,940	0.00789	0.99211	96.38
9.5	702,441,556	6,699,733	0.00954	0.99046	95.62
10.5	689,210,961	8,410,216	0.01220	0.98780	94.71
11.5	672,721,820	8,600,676	0.01278	0.98722	93.55
12.5	660,315,521	8,898,877	0.01348	0.98652	92.35
13.5	643,456,027	9,809,957	0.01525	0.98475	91.11
14.5	623,620,473	11,100,331	0.01780	0.98220	89.72
15.5	601,663,629	12,591,924	0.02093	0.97907	88.12
16.5	579,007,759	13,257,955	0.02290	0.97710	86.28
17.5	561,181,428	14,024,635	0.02499	0.97501	84.30
18.5	541,857,715	14,910,063	0.02752	0.97248	82.19
19.5	521,014,446	15,191,739	0.02916	0.97084	79.93
20.5	500,181,922	15,199,426	0.03039	0.96961	77.60
21.5	480,584,644	15,258,788	0.03175	0.96825	75.24
22.5	460,289,809	15,567,951	0.03382	0.96618	72.85
23.5	439,711,190	15,459,133	0.03516	0.96484	70.39
24.5	421,187,683	18,690,989	0.04438	0.95562	67.92
25.5	395,218,406	17,673,692	0.04472	0.95528	64.91
26.5	369,388,598	16,257,720	0.04401	0.95599	62.01

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

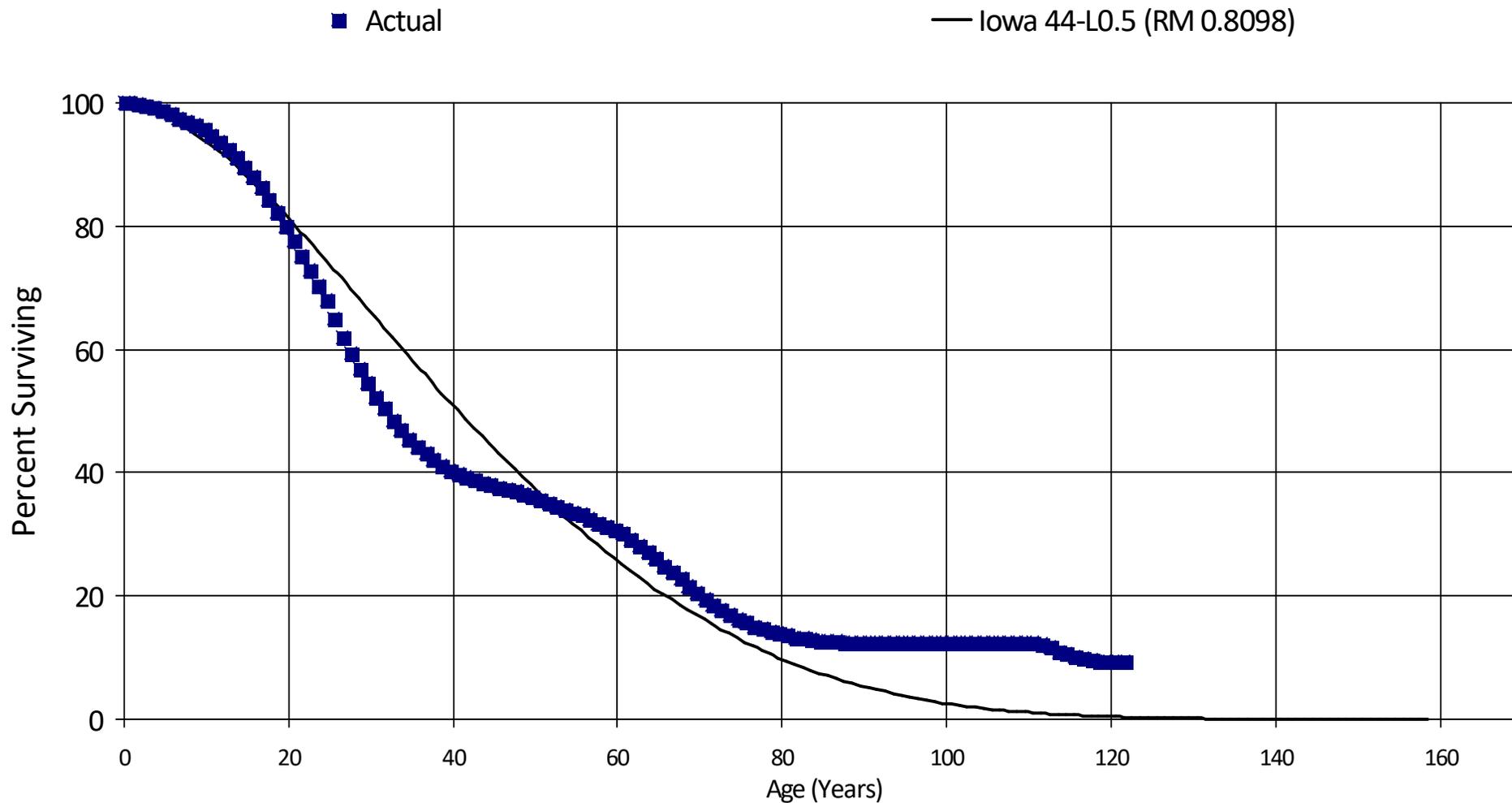
27.5	347,091,514	14,530,376	0.04186	0.95814	59.28
28.5	327,173,025	13,338,403	0.04077	0.95923	56.80
29.5	309,674,366	12,145,991	0.03922	0.96078	54.48
30.5	294,480,412	10,857,620	0.03687	0.96313	52.34
31.5	280,350,194	10,334,644	0.03686	0.96314	50.41
32.5	266,848,153	8,732,035	0.03272	0.96728	48.55
33.5	255,307,972	7,856,702	0.03077	0.96923	46.96
34.5	244,785,079	6,767,640	0.02765	0.97235	45.52
35.5	235,382,899	5,956,960	0.02531	0.97469	44.26
36.5	227,036,472	5,395,752	0.02377	0.97623	43.14
37.5	218,595,705	4,554,231	0.02083	0.97917	42.11
38.5	211,396,546	3,864,398	0.01828	0.98172	41.23
39.5	204,554,608	2,965,883	0.01450	0.98550	40.48
40.5	195,683,565	2,579,414	0.01318	0.98682	39.89
41.5	182,375,331	2,167,610	0.01189	0.98811	39.36
42.5	170,691,694	2,023,477	0.01185	0.98815	38.89
43.5	159,742,980	1,656,886	0.01037	0.98963	38.43
44.5	149,611,630	1,373,545	0.00918	0.99082	38.03
45.5	140,366,182	1,168,228	0.00832	0.99168	37.68
46.5	130,961,526	1,392,908	0.01064	0.98936	37.37
47.5	121,047,624	1,495,524	0.01235	0.98765	36.97
48.5	110,806,646	1,463,080	0.01320	0.98680	36.51
49.5	99,848,635	1,374,743	0.01377	0.98623	36.03
50.5	91,417,736	1,015,373	0.01111	0.98889	35.53
Totals:		397,277,029			

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	962,637,166	527,581	0.00055	0.99945	100.00
0.5	849,884,886	1,281,405	0.00151	0.99849	99.94
1.5	835,901,505	1,829,425	0.00219	0.99781	99.79
2.5	820,383,536	3,742,647	0.00456	0.99544	99.57
3.5	806,297,735	3,905,759	0.00484	0.99516	99.12
4.5	791,005,065	4,163,156	0.00526	0.99474	98.64
5.5	776,684,101	4,373,339	0.00563	0.99437	98.12
6.5	758,900,133	4,660,206	0.00614	0.99386	97.57
7.5	739,819,057	4,496,343	0.00608	0.99392	96.97
8.5	720,434,677	5,681,940	0.00789	0.99211	96.38
9.5	702,441,556	6,699,733	0.00954	0.99046	95.62
10.5	689,210,961	8,410,216	0.01220	0.98780	94.71
11.5	672,721,820	8,600,676	0.01278	0.98722	93.55
12.5	660,315,521	8,898,877	0.01348	0.98652	92.35
13.5	643,456,027	9,809,957	0.01525	0.98475	91.11
14.5	623,620,473	11,100,331	0.01780	0.98220	89.72
15.5	601,663,629	12,591,924	0.02093	0.97907	88.12
16.5	579,007,759	13,257,955	0.02290	0.97710	86.28
17.5	561,181,428	14,024,635	0.02499	0.97501	84.30
18.5	541,857,715	14,910,063	0.02752	0.97248	82.19
19.5	521,014,446	15,191,739	0.02916	0.97084	79.93
20.5	500,181,922	15,199,426	0.03039	0.96961	77.60
21.5	480,584,644	15,258,788	0.03175	0.96825	75.24
22.5	460,289,809	15,567,951	0.03382	0.96618	72.85
23.5	439,711,190	15,459,133	0.03516	0.96484	70.39
24.5	421,187,683	18,690,989	0.04438	0.95562	67.92
25.5	395,218,406	17,673,692	0.04472	0.95528	64.91
26.5	369,388,598	16,257,720	0.04401	0.95599	62.01

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

27.5	347,091,514	14,530,376	0.04186	0.95814	59.28
28.5	327,173,025	13,338,403	0.04077	0.95923	56.80
29.5	309,674,366	12,145,991	0.03922	0.96078	54.48
30.5	294,480,412	10,857,620	0.03687	0.96313	52.34
31.5	280,350,194	10,334,644	0.03686	0.96314	50.41
32.5	266,848,153	8,732,035	0.03272	0.96728	48.55
33.5	255,307,972	7,856,702	0.03077	0.96923	46.96
34.5	244,785,079	6,767,640	0.02765	0.97235	45.52
35.5	235,382,899	5,956,960	0.02531	0.97469	44.26
36.5	227,036,472	5,395,752	0.02377	0.97623	43.14
37.5	218,595,705	4,554,231	0.02083	0.97917	42.11
38.5	211,396,546	3,864,398	0.01828	0.98172	41.23
39.5	204,554,608	2,965,883	0.01450	0.98550	40.48
40.5	195,683,565	2,579,414	0.01318	0.98682	39.89
41.5	182,375,331	2,167,610	0.01189	0.98811	39.36
42.5	170,691,694	2,023,477	0.01185	0.98815	38.89
43.5	159,742,980	1,656,886	0.01037	0.98963	38.43
44.5	149,611,630	1,373,545	0.00918	0.99082	38.03
45.5	140,366,182	1,168,228	0.00832	0.99168	37.68
46.5	130,961,526	1,392,908	0.01064	0.98936	37.37
47.5	121,047,624	1,495,524	0.01235	0.98765	36.97
48.5	110,806,646	1,463,080	0.01320	0.98680	36.51
49.5	99,848,635	1,374,743	0.01377	0.98623	36.03
50.5	91,417,736	1,015,373	0.01111	0.98889	35.53
51.5	84,456,438	1,225,383	0.01451	0.98549	35.14
52.5	74,437,260	1,211,170	0.01627	0.98373	34.63
53.5	67,070,016	999,654	0.01490	0.98510	34.07
54.5	60,791,965	775,722	0.01276	0.98724	33.56
55.5	55,561,647	1,269,058	0.02284	0.97716	33.13
56.5	49,890,831	836,380	0.01676	0.98324	32.37
57.5	44,658,950	723,170	0.01619	0.98381	31.83

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

58.5	37,983,111	622,526	0.01639	0.98361	31.31
59.5	30,421,713	657,190	0.02160	0.97840	30.80
60.5	24,260,219	761,313	0.03138	0.96862	30.13
61.5	19,295,888	646,103	0.03348	0.96652	29.18
62.5	15,726,277	552,581	0.03514	0.96486	28.20
63.5	12,215,129	504,302	0.04129	0.95871	27.21
64.5	10,138,102	441,393	0.04354	0.95646	26.09
65.5	8,906,432	383,358	0.04304	0.95696	24.95
66.5	8,129,108	355,336	0.04371	0.95629	23.88
67.5	6,412,801	331,843	0.05175	0.94825	22.84
68.5	6,074,235	312,794	0.05150	0.94850	21.66
69.5	5,758,017	287,967	0.05001	0.94999	20.54
70.5	5,467,527	257,569	0.04711	0.95289	19.51
71.5	5,199,835	239,332	0.04603	0.95397	18.59
72.5	4,960,285	218,045	0.04396	0.95604	17.73
73.5	4,741,449	191,668	0.04042	0.95958	16.95
74.5	4,549,448	181,847	0.03997	0.96003	16.26
75.5	4,366,705	149,132	0.03415	0.96585	15.61
76.5	4,215,867	127,721	0.03030	0.96970	15.08
77.5	4,088,082	113,708	0.02781	0.97219	14.62
78.5	3,973,899	93,185	0.02345	0.97655	14.21
79.5	3,879,116	82,910	0.02137	0.97863	13.88
80.5	3,795,245	73,388	0.01934	0.98066	13.58
81.5	3,721,171	57,298	0.01540	0.98460	13.32
82.5	3,661,634	48,618	0.01328	0.98672	13.11
83.5	3,594,681	38,623	0.01074	0.98926	12.94
84.5	3,554,119	30,321	0.00853	0.99147	12.80
85.5	3,523,215	20,708	0.00588	0.99412	12.69
86.5	3,501,058	18,488	0.00528	0.99472	12.62
87.5	3,482,276	9,329	0.00268	0.99732	12.55
88.5	3,472,881	6,435	0.00185	0.99815	12.52

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

89.5	3,465,646	1,133	0.00033	0.99967	12.50
90.5	3,463,915	211	0.00006	0.99994	12.50
91.5	3,462,338	82	0.00002	0.99998	12.50
92.5	3,461,985	48	0.00001	0.99999	12.50
93.5	3,424,900	0	0.00000	1.00000	12.50
94.5	3,424,752	19	0.00001	0.99999	12.50
95.5	3,424,640	90	0.00003	0.99997	12.50
96.5	3,424,542	41	0.00001	0.99999	12.50
97.5	3,423,991	342	0.00010	0.99990	12.50
98.5	3,423,267	1,006	0.00029	0.99971	12.50
99.5	3,421,948	447	0.00013	0.99987	12.50
100.5	3,420,951	1,428	0.00042	0.99958	12.50
101.5	3,418,590	1,364	0.00040	0.99960	12.49
102.5	3,416,864	1,118	0.00033	0.99967	12.49
103.5	3,415,313	247	0.00007	0.99993	12.49
104.5	3,414,818	657	0.00019	0.99981	12.49
105.5	3,413,668	0	0.00000	1.00000	12.49
106.5	3,413,269	0	0.00000	1.00000	12.49
107.5	3,411,322	0	0.00000	1.00000	12.49
108.5	3,409,324	0	0.00000	1.00000	12.49
109.5	3,403,952	23,159	0.00680	0.99320	12.49
110.5	3,378,799	47,124	0.01395	0.98605	12.41
111.5	3,331,675	166,277	0.04991	0.95009	12.24
112.5	3,165,337	161,334	0.05097	0.94903	11.63
113.5	3,004,003	133,346	0.04439	0.95561	11.04
114.5	2,870,657	98,344	0.03426	0.96574	10.55
115.5	2,772,314	74,036	0.02671	0.97329	10.19
116.5	2,698,278	73,807	0.02735	0.97265	9.92
117.5	2,624,471	70,612	0.02691	0.97309	9.65
118.5	2,553,859	0	0.00000	1.00000	9.39
119.5	2,553,859	0	0.00000	1.00000	9.39

Enbridge Gas Inc.

Account 473.01 - Distribution - Services - Metal

Placement Band - 1884 - 2021 Experience Band - 1956 - 2021

120.5	2,525,391	0	0.00000	1.00000	9.39
121.5	0	0	0.00000	0.00000	9.39
Totals:		412,988,869			

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1, page 3-18 and 3-19.

Preamble:

For Account 474 - regulators - Concentric is proposing an increase in the depreciation rate to 8.86% (from 5.00%) despite no collection of net salvage and a proposed extension of the life from 20-SQ to 25-SQ.

Question(s):

- a) Please provide a detailed calculation of the 8.86% depreciation rate and reconcile this rate with the previously approved rate of 5.00% for Union under the generation arrangement procedure.
- b) Concentric states the “investment in this account is more heavily weighted towards the historic Union assets” but it is noted in Attachment 2 that \$315.9 million of the historical investment was in EGD and only \$192.5 million is in Union. Please reconcile this information with Concentric’s statement.
- c) No Iowa curve was provided for the assets in Account 474. Please fully explain why this is the case and if retirement data exists, please provide the previously approved and applied for Iowa curves mapped against that data.
- d) Please provide a detailed explanation of the characteristics of the assets in this account, the approach to maintenance, expected operational lives, and other considerations that are relevant to the useful life of the physical assets. Please describe the normal life cycle of the assets, including any maintenance or refurbishment.

Response:

The following response has been provided by Concentric.

- a) Concentric has recreated the depreciation calculations for Account 474 in Excel format at Attachment 1 in order to respond to this request.
- Columns A and B (Year and Original Cost) are from the Enbridge Gas accounting records;
 - Column C (Calculated Accumulated Depreciation) is based on the widely accepted ELG calculations and can not be created in Excel;
 - Column D (Allocated Actual Booked Amount) allocates the booked accumulated depreciation amount on the basis of the calculated accumulated depreciation;
 - Column E (Accumulated Depreciation Factor) is provided for informational purposes and is not used in the depreciation calculations;
 - Column F (Net Book Value) is calculated as Column B (Original Cost) less Column D (Allocated Actual Booked Amount);
 - Column G (ELG Remaining Life) is based on the widely accepted ELG calculations as published in Iowa State Bulletin 155 and are calculated within Concentric's proprietary software. The calculations cannot be re-created in Excel without a significant amount of modelling;
 - Column H (Annual Accrual) is Column F (Net Book Value) divided by Column G (ELG Remaining Life) with a minimum remaining life of 1 year;
 - Columns I, J, and K (Average Age, Composite Average Age Calculation, and Direct Weighted ELG Composite R/L Calculation) are provided for informational purposes and are not used in the depreciation calculations.

The whole life depreciation rate for Account 474 is 4% based on the selection of the Iowa 25-SQ. This account has an accumulated depreciation amount of \$59,858,893, compared to the calculated (theoretical) accumulated depreciation amount of \$184,821,830. This means that Enbridge Gas is under-accrued by \$124,962,937. This is recovered over the remaining life of each vintage in order to ensure that each vintage has been fully accrued at the time of retirement. As such, the true up of the accumulated depreciation variance results in a depreciation rate that is higher than the whole life rate.

The currently approved depreciation rate for this account is based on the whole life rate of 5 percent. This does not allow for the true up of the accumulated depreciation variance. As such, Concentric recommends the theoretically correct depreciation rate of 8.86 percent be used for this account.

b) The following response has been provided by Concentric.

Concentric notes that the table included in Exhibit 4, Tab 5, Schedule 1, Attachment 2 is as at 2024, while the depreciation study is as at 2021.

c) The following response has been provided by Concentric.

There is no lowa curve provided for this account as it is an amortized account as seen in the table on page 4-3 of the Depreciation Study. For the amortized account there is no lowa curve provided as the retirement patterns are based primarily on company policy and how the assets live in the specific utility.

d) Please see Exhibit 2, Tab 6, Schedule 2, page 123 under pressure control, page 126 Table 5.2.4-3 under Pressure Control, and pages 154-168 for a description of the function and characteristics, expected operational lives and other considerations relevant to the useful lives of the assets in this account, and page 125, Table 5.2.4-2 and page 150, Table 5.2.5-3 for maintenance strategies.

Enbridge Gas Inc.

Account #: 474.00 - Distribution - Regulators

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: SQ

ASL: 25

Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated		ELG		Composite		Direct Weighted
				Factor	Net Book Value	Remaining Life	Annual Accrual	Average Age	Average Age Calculation	ELG Composite R/L Calculation
1997	7,933,012.78	7,774,353	2,517,907	0.3174	5,415,106	0.5	5,415,106	24.5	194,358,813.11	3,966,506.39
1998	9,189,350.75	8,637,990	2,797,616	0.3044	6,391,735	1.5	4,261,156	23.5	215,949,742.63	13,784,026.13
1999	10,501,133.78	9,451,020	3,060,935	0.2915	7,440,199	2.5	2,976,080	22.5	236,275,510.05	26,252,834.45
2000	12,787,095.65	10,996,902	3,561,605	0.2785	9,225,491	3.5	2,635,854	21.5	274,922,556.48	44,754,834.78
2001	14,943,687.85	12,253,824	3,968,689	0.2656	10,974,999	4.5	2,438,889	20.5	306,345,600.93	67,246,595.33
2002	12,164,610.21	9,488,396	3,073,040	0.2526	9,091,570	5.5	1,653,013	19.5	237,209,899.10	66,905,356.16
2003	14,508,078.70	10,735,978	3,477,099	0.2397	11,030,980	6.5	1,697,074	18.5	268,399,455.95	94,302,511.55
2004	7,119,777.11	4,983,844	1,614,135	0.2267	5,505,642	7.5	734,086	17.5	124,596,099.43	53,398,328.33
2005	13,256,161.50	8,749,067	2,833,591	0.2138	10,422,571	8.5	1,226,185	16.5	218,726,664.75	112,677,372.75
2006	15,434,123.63	9,569,157	3,099,196	0.2008	12,334,927	9.5	1,298,413	15.5	239,228,916.27	146,624,174.49
2007	15,300,290.99	8,874,169	2,874,108	0.1878	12,426,183	10.5	1,183,446	14.5	221,854,219.36	160,653,055.40
2008	15,283,142.09	8,252,897	2,672,895	0.1749	12,610,247	11.5	1,096,543	13.5	206,322,418.22	175,756,134.04
2009	16,523,613.11	8,261,807	2,675,780	0.1619	13,847,833	12.5	1,107,827	12.5	206,545,163.88	206,545,163.88
2010	16,711,002.41	7,687,061	2,489,635	0.149	14,221,367	13.5	1,053,435	11.5	192,176,527.72	225,598,532.54
2011	19,593,594.55	8,229,310	2,665,255	0.136	16,928,339	14.5	1,167,472	10.5	205,732,742.78	284,107,120.98
2012	21,890,642.77	8,318,444	2,694,124	0.1231	19,196,519	15.5	1,238,485	9.5	207,961,106.32	339,304,962.94
2013	24,710,279.37	8,401,495	2,721,022	0.1101	21,989,258	16.5	1,332,682	8.5	210,037,374.65	407,719,609.61
2014	22,900,250.01	6,870,075	2,225,035	0.0972	20,675,215	17.5	1,181,441	7.5	171,751,875.08	400,754,375.18
2015	26,425,603.78	6,870,657	2,225,224	0.0842	24,200,380	18.5	1,308,129	6.5	171,766,424.57	488,873,669.93
2016	29,212,083.62	6,426,658	2,081,424	0.0713	27,130,659	19.5	1,391,316	5.5	160,666,459.91	569,635,630.59
2017	25,297,702.47	4,553,586	1,474,786	0.0583	23,822,917	20.5	1,162,093	4.5	113,839,661.12	518,602,900.64
2018	25,759,823.63	3,606,375	1,168,009	0.0453	24,591,814	21.5	1,143,805	3.5	90,159,382.71	553,836,208.05
2019	28,900,291.78	2,890,029	936,004	0.0324	27,964,288	22.5	1,242,857	2.5	72,250,729.45	650,256,565.05
2020	32,205,594.49	1,932,336	625,832	0.0194	31,579,762	23.5	1,343,820	1.5	48,308,391.74	756,831,470.52
2021	50,319,983.97	1,006,400	325,946	0.0065	49,994,038	24.5	2,040,573	0.5	25,159,991.99	1,232,839,607.27
TOTAL	488,870,931	184,821,830	59,858,893		429,012,038		43,329,779		9.45	15.55

Composite Annual Accrual Rate	8.86%
Theoretical Accumulated Depreciation Factor	0.12
Composite Average Age (Years)	9.45
Direct Weighted ALG Composite Remaining Life (Years)	15.55

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1, page 3-19.

Preamble:

Concentric states for Account 475.21 that Canadian peers have a range of lives between 55 and 80 years. Concentric recommends a 55-R3 curve (as compared to 61-R3 previously approved for EGD or other curves) for Account 475.21. The calculated residual measure for the 55-R3 curve is inferior to other residual measures.

Question(s):

- a) Please provide revised lowa curves and residual measures for Account 475.21 using the following curves:
 - i. lowa 60-R3.
 - ii. lowa 61-R3.
 - iii. lowa 70-R3.
 - iv. lowa 80-R3
- b) Please calculate, using the ELG and ALG procedures, the impact on depreciation and net salvage of the above changes in lowa curve and provide all supporting calculations.
- c) Has Concentric modeled whether an R2 or R2.5 curve may have a better visual fit to the observed retirement data through age 40.5? If not, why not. Please provide a revised lowa curve and residual measure using a 60-R2 and 60-R2.5 curve. Further, please provide the same information for a 65 and 70 year life.
- d) From a review of retirement data on page 6-83, it appears that there is a relatively consistent retirement of assets at each age, as depicted by the actual retirement pattern. However, a significant portion of the assets continues to survive well beyond the average life. Please explain in detail the underlying characteristics of this account that are leading to the resulting retirement pattern and why, based on this information, the recommended survivor curve is reasonable as compared to a longer life curve. For example, please explain in detail what assets are included, why the

observed life characteristics are occurring and why the results are considered reasonable.

- e) Please provide a detailed explanation of the characteristics of the assets in this account, the approach to maintenance, expected operational lives, and other considerations that are relevant to the useful life of the physical assets. Please also describe the normal life cycle of the assets, including any maintenance or refurbishment.

Response:

The following response has been provided by Concentric:

- a)
- i. The calculated Residual Measure for Account 475.21 using an Iowa 60-R3 is 3.3526.
 - ii. The calculated Residual Measure for Account 475.21 using an Iowa 61-R3 is 3.2601.
 - iii. The calculated Residual Measure for Account 475.21 using an Iowa 70-R3 is 2.4246.
 - iv. The calculated Residual Measure for Account 475.21 using an Iowa 80-R3 is 1.5254.

Please see Attachment 1 for the revised Iowa Curves using the life parameters above.

- b) Please see Attachment 2 for the impact on depreciation and net salvage with the above changes to the Iowa curves. Please see Attachment 3 for the supporting calculations.
- c) Concentric included R2 and R2.5 shaped curves in the actuarial analysis, however, Concentric did not perform a T-cut analysis at age 40.5 when analyzing any curve selection. All curves considered included the data points beyond age 40.5 as those points were deemed to be relevant to the historical retirement experience.

The calculated Residual Measure for Account 475.21 using an Iowa 60-R2 is 0.0988.

The calculated Residual Measure for Account 475.21 using an Iowa 60-R2.5 is 0.0705.

The calculated Residual Measure for Account 475.21 using an Iowa 70-R2 is 0.0669.

The calculated Residual Measure for Account 475.21 using an Iowa 70-R2.5 is 0.1727.

The calculated Residual Measure for Account 475.21 using an Iowa 80-R2 is 0.1505.

The calculated Residual Measure for Account 475.21 using an Iowa 80-R2.5 is 0.2470.

Please see Attachment 4 for the Iowa curves through age 40.5 that produce the Residual Measures listed above.

- d) Please see the response at Exhibit I.4.5-STAFF-178 part h) for the response to this question.

The following response has been provided by Enbridge Gas:

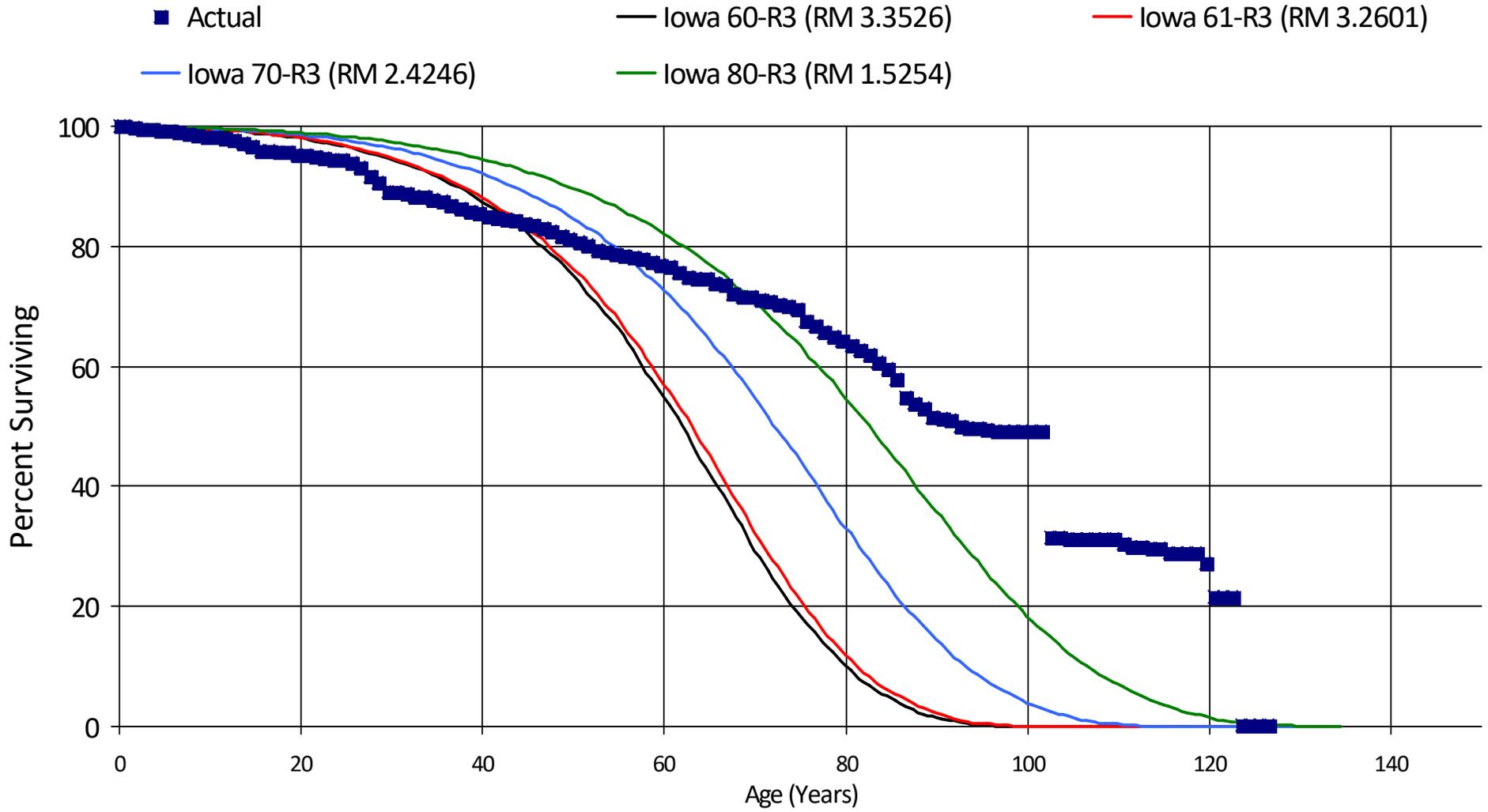
- e) Please see Exhibit 2, Tab 6, Schedule 2, pages 119-120, Table 5.2.3-4 and page 85, Section 5.2.3.4

Enbridge Gas Inc.

Account 475.21 - Distribution - Mains - Coated & Wrapped

Placement Band - 1894 - 2021 Experience Band - 1957 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 475.21 - Distribution - Mains - Coated & Wrapped

Placement Band - 1894 - 2021 Experience Band - 1957 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	3,530,236,877	3,852,951	0.00109	0.99891	100.00
0.5	3,162,572,043	4,806,315	0.00152	0.99848	99.89
1.5	2,978,913,938	6,682,874	0.00224	0.99776	99.74
2.5	2,830,411,525	3,509,572	0.00124	0.99876	99.52
3.5	2,630,147,548	2,527,670	0.00096	0.99904	99.40
4.5	2,518,191,135	3,808,987	0.00151	0.99849	99.30
5.5	2,055,621,467	4,889,146	0.00238	0.99762	99.15
6.5	1,982,496,419	3,525,588	0.00178	0.99822	98.91
7.5	1,831,750,927	2,884,273	0.00157	0.99843	98.73
8.5	1,749,955,598	4,190,510	0.00239	0.99761	98.57
9.5	1,716,647,977	2,462,518	0.00143	0.99857	98.33
10.5	1,657,456,162	2,446,387	0.00148	0.99852	98.19
11.5	1,626,403,660	5,999,047	0.00369	0.99631	98.04
12.5	1,574,302,799	7,947,775	0.00505	0.99495	97.68
13.5	1,516,111,924	7,740,749	0.00511	0.99489	97.19
14.5	1,421,898,400	9,283,349	0.00653	0.99347	96.69
15.5	1,358,213,159	2,130,926	0.00157	0.99843	96.06
16.5	1,315,695,456	1,671,700	0.00127	0.99873	95.91
17.5	1,288,309,360	1,725,891	0.00134	0.99866	95.79
18.5	1,266,040,555	4,903,782	0.00387	0.99613	95.66
19.5	1,216,640,574	1,682,377	0.00138	0.99862	95.29
20.5	1,172,861,655	1,767,601	0.00151	0.99849	95.16
21.5	1,136,666,286	3,869,456	0.00340	0.99660	95.02
22.5	1,088,966,220	2,284,535	0.00210	0.99790	94.70
23.5	1,051,084,081	1,792,275	0.00171	0.99829	94.50
24.5	1,022,493,945	3,634,681	0.00355	0.99645	94.34
25.5	982,406,733	9,811,877	0.00999	0.99001	94.01
26.5	933,095,065	15,134,844	0.01622	0.98378	93.07

Enbridge Gas Inc.

Account 475.21 - Distribution - Mains - Coated & Wrapped

Placement Band - 1894 - 2021 Experience Band - 1957 - 2021

27.5	874,027,838	9,076,681	0.01038	0.98962	91.56
28.5	838,947,197	13,279,346	0.01583	0.98417	90.61
29.5	798,179,959	1,579,866	0.00198	0.99802	89.18
30.5	722,076,647	2,366,691	0.00328	0.99672	89.00
31.5	679,032,600	1,976,410	0.00291	0.99709	88.71
32.5	637,807,695	1,673,801	0.00262	0.99738	88.45
33.5	616,790,341	2,875,598	0.00466	0.99534	88.22
34.5	582,855,105	1,652,350	0.00283	0.99717	87.81
35.5	566,496,162	5,552,130	0.00980	0.99020	87.56
36.5	546,326,705	1,747,863	0.00320	0.99680	86.70
37.5	525,059,238	4,496,748	0.00856	0.99144	86.42
38.5	499,136,372	1,596,957	0.00320	0.99680	85.68
39.5	484,206,686	1,567,308	0.00324	0.99676	85.41
40.5	468,315,980	2,091,416	0.00447	0.99553	85.13
41.5	451,492,677	1,291,416	0.00286	0.99714	84.75
42.5	433,443,253	1,330,143	0.00307	0.99693	84.51
43.5	417,115,552	1,958,738	0.00470	0.99530	84.25
44.5	398,175,710	1,756,771	0.00441	0.99559	83.85
45.5	379,878,867	1,940,091	0.00511	0.99489	83.48
46.5	364,730,075	2,188,022	0.00600	0.99400	83.05
47.5	342,785,662	2,994,352	0.00874	0.99126	82.55
48.5	319,616,056	2,071,972	0.00648	0.99352	81.83
49.5	298,996,263	2,309,680	0.00772	0.99228	81.30
50.5	277,597,896	1,980,783	0.00714	0.99286	80.67
51.5	257,472,435	1,715,960	0.00666	0.99334	80.09
52.5	236,687,090	1,431,597	0.00605	0.99395	79.56
53.5	218,685,126	924,697	0.00423	0.99577	79.08
54.5	196,670,718	727,759	0.00370	0.99630	78.75
55.5	182,787,004	797,861	0.00436	0.99564	78.46
56.5	170,436,363	667,408	0.00392	0.99608	78.12
57.5	158,959,131	749,986	0.00472	0.99528	77.81

Enbridge Gas Inc.

Account 475.21 - Distribution - Mains - Coated & Wrapped

Placement Band - 1894 - 2021 Experience Band - 1957 - 2021

58.5	140,269,500	947,087	0.00675	0.99325	77.44
59.5	116,995,478	572,083	0.00489	0.99511	76.92
60.5	99,865,135	1,317,136	0.01319	0.98681	76.54
61.5	84,311,545	723,740	0.00858	0.99142	75.53
62.5	46,898,330	96,009	0.00205	0.99795	74.88
63.5	16,230,744	47,679	0.00294	0.99706	74.73
64.5	5,453,608	43,648	0.00800	0.99200	74.51
65.5	3,868,139	19,221	0.00497	0.99503	73.91
66.5	3,409,947	66,618	0.01954	0.98046	73.54
67.5	3,048,528	18,303	0.00600	0.99400	72.10
68.5	2,689,986	5,549	0.00206	0.99794	71.67
69.5	2,588,423	12,666	0.00489	0.99511	71.52
70.5	2,387,950	14,124	0.00591	0.99409	71.17
71.5	2,340,144	12,188	0.00521	0.99479	70.75
72.5	2,322,707	12,469	0.00537	0.99463	70.38
73.5	2,291,181	11,604	0.00506	0.99494	70.00
74.5	2,275,029	69,889	0.03072	0.96928	69.65
75.5	2,128,577	27,006	0.01269	0.98731	67.51
76.5	2,098,131	32,314	0.01540	0.98460	66.65
77.5	2,055,581	17,644	0.00858	0.99142	65.62
78.5	2,027,822	22,668	0.01118	0.98882	65.06
79.5	2,001,494	30,533	0.01526	0.98474	64.33
80.5	1,878,624	17,151	0.00913	0.99087	63.35
81.5	1,815,185	21,502	0.01185	0.98815	62.77
82.5	1,675,423	34,763	0.02075	0.97925	62.03
83.5	1,591,287	27,732	0.01743	0.98257	60.74
84.5	1,465,153	47,206	0.03222	0.96778	59.68
85.5	1,368,744	70,371	0.05141	0.94859	57.76
86.5	1,260,880	21,543	0.01709	0.98291	54.79
87.5	1,234,817	15,632	0.01266	0.98734	53.85
88.5	1,214,885	36,564	0.03010	0.96990	53.17

Enbridge Gas Inc.

Account 475.21 - Distribution - Mains - Coated & Wrapped

Placement Band - 1894 - 2021 Experience Band - 1957 - 2021

89.5	1,177,513	6,480	0.00550	0.99450	51.57
90.5	871,446	5,565	0.00639	0.99361	51.29
91.5	833,877	16,937	0.02031	0.97969	50.96
92.5	805,246	2,916	0.00362	0.99638	49.93
93.5	593,633	0	0.00000	1.00000	49.75
94.5	328,001	2,246	0.00685	0.99315	49.75
95.5	319,828	789	0.00247	0.99753	49.41
96.5	89,149	0	0.00000	1.00000	49.29
97.5	85,429	52	0.00061	0.99939	49.29
98.5	85,377	0	0.00000	1.00000	49.26
99.5	85,377	8	0.00009	0.99991	49.26
100.5	80,590	0	0.00000	1.00000	49.26
101.5	77,950	28,306	0.36313	0.63687	49.26
102.5	47,371	0	0.00000	1.00000	31.37
103.5	41,649	154	0.00370	0.99630	31.37
104.5	41,474	0	0.00000	1.00000	31.25
105.5	41,474	0	0.00000	1.00000	31.25
106.5	41,464	0	0.00000	1.00000	31.25
107.5	22,912	0	0.00000	1.00000	31.25
108.5	22,912	75	0.00327	0.99673	31.25
109.5	22,541	496	0.02200	0.97800	31.15
110.5	21,997	312	0.01418	0.98582	30.46
111.5	9,724	0	0.00000	1.00000	30.03
112.5	7,167	93	0.01298	0.98702	30.03
113.5	7,074	0	0.00000	1.00000	29.64
114.5	7,074	140	0.01979	0.98021	29.64
115.5	6,933	0	0.00000	1.00000	29.05
116.5	4,694	0	0.00000	1.00000	29.05
117.5	4,219	0	0.00000	1.00000	29.05
118.5	4,219	291	0.06898	0.93102	29.05
119.5	3,928	810	0.20621	0.79379	27.05

Enbridge Gas Inc.

Account 475.21 - Distribution - Mains - Coated & Wrapped

Placement Band - 1894 - 2021 Experience Band - 1957 - 2021

120.5	2,236	0	0.00000	1.00000	21.47
121.5	2,212	0	0.00000	1.00000	21.47
122.5	2,212	2,181	0.98614	0.01386	21.47
123.5	31	0	0.00000	1.00000	0.30
124.5	31	0	0.00000	1.00000	0.30
125.5	31	0	0.00000	1.00000	0.30
126.5	31	0	0.00000	1.00000	0.30
Totals:		209,818,550			

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,648,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21E	MAINS - COATED & WRAPPED	0	60-R3	-39%	3,320,418,328	1,051,359,036	3,564,022,441	93,966,256	39.1	2.83%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,281,021,532	542,702,209		3.62%

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,199,730,733	768,172,768		3.54%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021
 Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-55	0%	4,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	143,351,958	40,353,631	131,145,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,442	2,542,587	45,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,448,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,667,434	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,888,893	429,012,038	43,329,780	15.5	8.84%
475.00	MAINS - ENVISION	0	25-SQ	0%	811,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21F	MAINS - COATED & WRAPPED	0	61-R3	-38%	3,320,418,328	1,051,359,036	3,530,818,258	90,544,078	39.9	2.73%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,247,817,349	539,280,031		3.60%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,644,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,964	9,452,664	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,248,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	GIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
**	SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,166,526,549	764,750,590		3.53%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLead Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
***	Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

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 Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-55	0%	4,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-84	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-84	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-84	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-83	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-82	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-83	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-84	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-83	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-84	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-54	-5%	143,351,958	40,353,631	131,145,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-54	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-54	-5%	2,920,218	523,442	2,542,587	45,185	39.7	2.23%
465.00	MAINS	0	60-84	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-84	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-84	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-84	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-50.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-50.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-50.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-50.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-50.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-50.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-51	-32%	549,448,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-53	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,667,434	35.7	2.73%
474.00	REGULATORS	0	25-50	0%	488,870,931	59,888,893	429,012,038	43,329,780	15.5	8.84%
475.00	MAINS - ENVISION	0	25-50	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21G	MAINS - COATED & WRAPPED	0	70-83	-33%	3,320,418,328	1,051,359,036	3,364,797,341	70,073,131	47.4	2.11%
475.30	MAINS - PLASTIC	0	60-84	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-25.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-82	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-83	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-52.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,081,796,432	518,809,084		3.46%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,644,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-50	0%	29,776,062	20,323,396	9,452,664	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-12.5	0%	134,722,078	89,525,829	45,196,249	6,248,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-11.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-50	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-50	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-50	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-50	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-50	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-50	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-50	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-50	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-50	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-50	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-50	0%	0	0	0	0	0.0	25.00%
491.03	GIS ACQUIRED SOFTWARE	0	10-50	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-50	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-50	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,000,505,633	744,279,643		3.43%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLead Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021
 Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-55	0%	4,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	143,351,958	40,353,631	131,145,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,442	2,542,587	45,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,448,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,667,434	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,888,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	81,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21H	MAINS - COATED & WRAPPED	0	80-R3	-28%	3,320,418,328	1,051,359,036	3,198,776,425	55,535,812	55.8	1.67%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	13,915,775,516	504,271,765		3.36%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,644,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,664	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,248,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	GIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
**	SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	18,834,484,717	729,742,324		3.36%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLead Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
***	Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

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 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021
 Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-55	0%	4,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	143,351,958	40,353,631	131,145,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,442	2,542,587	45,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,448,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,667,434	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,888,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21A	MAINS - COATED & WRAPPED	0	40-R3	-39%	3,320,418,328	1,051,359,036	3,564,022,441	81,736,484	44.9	2.46%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,281,021,532	530,472,437		3.54%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,644,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,964	9,452,664	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,248,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	GIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
**	SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,199,730,733	755,942,996		3.48%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLead Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
***	Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

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 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021
 Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-55	0%	4,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-84	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-84	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-84	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-83	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-82	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-83	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-84	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-83	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-84	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-54	-5%	143,351,958	40,353,631	131,145,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-54	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-54	-5%	2,920,218	523,442	2,542,587	45,185	39.7	2.23%
465.00	MAINS	0	60-84	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-84	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-84	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-84	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-50.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-50.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-50.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-50.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-50.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-50.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-51	-32%	549,448,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-53	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,667,434	35.7	2.73%
474.00	REGULATORS	0	25-50	0%	488,870,931	59,888,893	429,012,038	43,329,780	15.5	8.84%
475.00	MAINS - ENVISION	0	25-50	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.218	MAINS - COATED & WRAPPED	0	61-83	-38%	3,320,418,328	1,051,359,036	3,530,818,258	78,719,290	45.9	2.37%
475.30	MAINS - PLASTIC	0	60-84	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-52.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-82	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-83	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-52.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,247,817,349	527,455,243		3.52%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,644,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-50	0%	29,776,062	20,323,396	9,452,664	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-12.5	0%	134,722,078	89,525,829	45,196,249	6,248,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-11.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-50	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-50	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-50	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-50	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-50	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-50	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-50	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-50	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-50	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-50	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-50	0%	0	0	0	0	0.0	25.00%
491.03	GIS ACQUIRED SOFTWARE	0	10-50	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
**	SOFTWARE INTANGIBLES - 10 YEAR	0	10-50	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-50	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,166,526,549	752,925,802		3.47%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLead Property)				177,293,391					
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 Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-55	0%	4,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-84	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-84	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-84	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-83	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-82	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-83	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-84	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-83	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-84	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-54	-5%	143,351,958	40,353,631	131,145,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-54	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-54	-5%	2,920,218	523,442	2,542,587	45,185	39.7	2.23%
465.00	MAINS	0	60-84	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-84	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-84	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-84	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-50.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-50.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-50.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-50.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-50.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-50.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-51	-32%	549,448,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-53	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,667,434	35.7	2.73%
474.00	REGULATORS	0	25-50	0%	488,870,931	59,888,893	429,012,038	43,329,780	15.5	8.84%
475.00	MAINS - ENVISION	0	25-50	0%	181,264,676	59,887,548	121,377,128	10,489,399	12.2	5.78%
475.21C	MAINS - COATED & WRAPPED	0	70-83	-33%	3,320,418,328	1,051,359,036	3,364,797,341	60,470,457	54.6	1.83%
475.30	MAINS - PLASTIC	0	60-84	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-25.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-82	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-83	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-52.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,081,796,432	509,476,410		3.40%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,644,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-50	0%	29,776,062	20,323,396	9,452,664	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-12.5	0%	134,722,078	89,525,829	45,196,249	6,248,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-11.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-50	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-50	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-50	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-50	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-50	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-50	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-50	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-50	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-50	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-50	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-50	0%	0	0	0	0	0.0	25.00%
491.03	GIS ACQUIRED SOFTWARE	0	10-50	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
**	SOFTWARE INTANGIBLES - 10 YEAR	0	10-50	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-50	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,000,505,633	734,946,969		3.39%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLead Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
***	Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021
 Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-55	0%	4,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	143,351,958	40,353,631	131,145,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,442	2,542,587	45,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,448,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,667,434	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,888,893	429,012,038	43,329,780	15.5	8.84%
475.00	MAINS - ENVISION	0	25-SQ	0%	81,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21D	MAINS - COATED & WRAPPED	0	80-R3	-28%	3,320,418,328	1,051,359,036	3,198,776,425	48,038,296	64.3	1.45%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	13,915,775,516	496,774,249		3.31%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MAREHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,644,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,964	9,452,664	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,248,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	GIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	18,834,484,717	722,244,808		3.33%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLead Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

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** New depreciation rate for major longer term intangible asset additions post 2023

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TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021
 Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate	Method
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
475.21A	MAINS - COATED & WRAPPED	0	60-R3	-39%	3,320,418,328	1,051,359,036	3,564,022,441	81,736,484	44.9	2.46%	ALG
475.21B	MAINS - COATED & WRAPPED	0	61-R3	-38%	3,320,418,328	1,051,359,036	3,530,818,258	78,719,290	45.9	2.37%	ALG
475.21C	MAINS - COATED & WRAPPED	0	70-R3	-33%	3,320,418,328	1,051,359,036	3,364,797,341	60,740,457	54.6	1.83%	ALG
475.21D	MAINS - COATED & WRAPPED	0	80-R3	-28%	3,320,418,328	1,051,359,036	3,198,776,425	48,038,296	64.3	1.45%	ALG
475.21E	MAINS - COATED & WRAPPED	0	60-R3	-39%	3,320,418,328	1,051,359,036	3,564,022,441	93,966,256	39.1	2.83%	ELG
475.21F	MAINS - COATED & WRAPPED	0	61-R3	-38%	3,320,418,328	1,051,359,036	3,530,818,258	90,544,078	39.9	2.73%	ELG
475.21G	MAINS - COATED & WRAPPED	0	70-R3	-33%	3,320,418,328	1,051,359,036	3,364,797,341	70,073,131	47.4	2.11%	ELG
475.21H	MAINS - COATED & WRAPPED	0	80-R3	-28%	3,320,418,328	1,051,359,036	3,198,776,425	55,535,812	55.8	1.67%	ELG

ACCOUNT	Booked Reserve	TRUNC DA' ASL	Curve	NET SALVA	ORIGINAL COST	CALCULATED ACC	ANNUAL ACC	COMPOSITE ANNU	REMAINING	THEORETIC	Age	Notes
475.21A	1,051,359,035.75		60 R3	-0.39	3,320,418,328.48	1161360896	81736484	0.024616321	44.9023	0.316635	16.90722	
475.21B	1,051,359,035.75		61 R3	-0.38	3,320,418,328.48	1137262446	78719290	0.023707642	45.86025	0.316635	16.90722	
475.21C	1,051,359,035.75		70 R3	-0.33	3,320,418,328.48	974339809.1	60740457	0.018293013	54.55585	0.316635	16.90721	
475.21D	1,051,359,035.75		80 R3	-0.28	3,320,418,328.48	832750725.1	48038296	0.014467543	64.32519	0.316635	16.90721	

ACCOUNT	Booked Reserve	TRUNC DA' ASL	Curve Type	NET SALVA	ORIGINAL COST	CALCULATED AC	ANNUAL ACC	COMPOSIT	REMAININ	THEORETIC	Age	Notes
475.21E	1,051,359,035.75		60 R3	-0.39	3,320,418,328.48	1278762321	93966256	0.0283	39.05152	0.316635	16.90721	
475.21F	1,051,359,035.75		61 R3	-0.38	3,320,418,328.48	1253216057	90544078	0.027269	39.87824	0.316635	16.90721	
475.21G	1,051,359,035.75		70 R3	-0.33	3,320,418,328.48	1080606484	70073131	0.021104	47.37497	0.316635	16.90721	
475.21H	1,051,359,035.75		80 R3	-0.28	3,320,418,328.48	928987386	55535812	0.016726	55.78274	0.316635	16.90721	

ACCOUNT	Booked Reserve	TRUNC DA ASL	FirstOfCun	NET SALVA	ORIGINAL COST	CALCULATED ACCUMULATED DEPRECIATION	ANNUAL ACCRUAL	COMPOSITE ANNUAL ACCRUAL RATE	REMAINING LIFE	THEORETICAL	Age	
442	2,805,060.39		40	S5	0	6,282,181.09	2362661.52	105928	0.01686166	24.67740934	0.44651059	17.7968616
443.01	4,023,543.84		45	R4	0	5,804,412.46	3267731.1	55594	0.009577886	19.10549812	0.6931871	28.9993338
443.02	11,363,395.92		55	R4	0	21,554,521.93	6402833.95	229183	0.010632711	36.76662468	0.52719313	16.5554042
451	45,841,824.51		55	R4	0	74,762,353.60	42905752.37	1102904	0.014752131	22.97350136	0.61316722	32.0997742
452	47,148,031.88		40	R3	-0.1	104,433,820.29	5196797.38	4114129	0.039394604	19.81158924	0.45146325	21.2780484
453	50,040,539.74		45	R2.5	-0.3	143,144,394.64	63662025.7	5515551	0.03853138	25.86784621	0.34958085	16.3630117
454	8,575,935.56		40	R2	0	13,364,517.02	5256233.29	175831	0.013156555	21.37623809	0.64169439	17.3530161
455	53,298,115.35		55	R3	-0.08	201,920,080.43	73519784.79	5130627	0.025409196	33.43550539	0.26395649	18.4224001
456	228,311,195.54		40	R4	-0.06	682,328,756.58	239307733.9	19661453	0.02881522	25.52385839	0.33460585	13.5309549
457	51,829,827.64		35	R3	-0.14	77,194,132.88	47333312.75	2003634	0.025955781	15.56700774	0.67142185	20.4810653
461	20,599,533.02		60	R4	0	88,171,401.75	19333589.26	1507598	0.017098492	44.34756701	0.23363055	12.5713396
462	40,353,630.51		50	S4	-0.05	163,351,957.93	37966440.95	3377914	0.020678748	37.72439554	0.24703488	10.8394417
463	7,167,268.35		55	S4	-0.06	11,252,283.90	6091172.08	157646	0.014010134	26.24033301	0.63696121	28.3437016
464	523,641.78		50	S4	-0.05	2,920,217.56	554483.17	65185	0.022321967	39.69626918	0.17931602	9.30243693
465	919,330,147.09		60	R4	-0.12	2,783,251,797.20	799994107.8	49201674	0.017677766	42.32699482	0.33030793	15.2630814
466	331,530,581.56		30	R4	-0.07	1,005,060,038.76	336237963.3	37417456	0.037229075	19.60515881	0.32986147	9.58862338
467	119,798,511.87		40	R4	-0.15	395,646,541.68	123917492.8	12112032	0.030613264	27.66284313	0.30279176	10.8065674
471	12,099,618.74		60	R4	0	63,907,559.65	13063532.74	1150753	0.018006524	45.1744588	0.18933001	11.7965846
472	64,014,227.29		40	S0.5	0	220,832,605.09	72010537.12	7005487	0.031723065	21.68844511	0.26896765	15.6794128
472.31	5,056,170.71	2046	40	S0.5	0	29,662,114.81	9379387.26	1325428	0.044684204	18.55448023	0.17045887	9.0852257
472.32	5,549,954.69	2046	40	S0.5	0	23,216,545.94	9567161.82	991735	0.042716733	17.88025371	0.2390517	12.8015684
472.33	9,778,917.49	2046	40	S0.5	0	19,789,902.04	13708093.74	2365393	0.0119525251	41.59202467	0.49413673	26.7671254
472.34	4,069,504.11	2046	40	S0.5	0	16,737,575.95	6824520.76	704663	0.04210066	17.97628255	0.33681582	12.3981887
472.35	3,958,251.83	2023	40	S0.5	0	15,937,296.63	14257282.86	8045939	0.050489673	1.48881443	0.24836407	13.2422699
473.01	268,325,814.99		45	S1	-0.32	549,648,294.42	30756954.1	19924844	0.03625017	23.01021643	0.48817729	23.3602721
473.02	1,384,833,503.55		55	S3	-0.26	4,458,883,264.63	173177393	121567634	0.027264144	35.74801737	0.31057855	16.2619845
474	59,858,893.21		25	SQ	0	488,870,931.00	184821829.1	43329780	0.088632351	15.54853657	0.12244314	9.45146343
475	59,887,548.43		25	SQ	0	181,264,676.42	92823432.31	10469399	0.057757525	12.1978046	0.33683751	12.8021954
475.21	1,051,359,035.75		55	R3	-0.42	3,320,418,328.48	1396363922	112249761	0.033805909	34.943175	0.31603451	16.9072079
475.3	928,431,883.06		60	R4	-0.38	3,480,106,028.12	1258008275	94562548	0.027172318	42.02653279	0.26678264	15.180882
476	5,181,734.81		17	S2.5	0	9,878,702.74	380206.97	365238	0.036972263	9.671296258	0.52453596	8.66477133
477	367,887,431.83		40	R2	-0.09	950,956,097.61	338973143.9	27440188	0.028855368	23.25203249	0.38686058	13.2272318
477.01	52,094,469.16		35	R3	0	143,726,981.14	57416667.25	4800551	0.033400486	19.36115582	0.36245435	14.9179596
478	469,525,897.51		15	S2.5	0	1,020,910,893.69	567033992.3	104686373	0.012542126	6.368232546	0.45990879	11.3231033
482	8,677,609.61		40	R1.5	0	13,255,571.99	3407411.24	191336	0.014434383	23.21939295	0.65463864	9.98460138
482.01	19,270,728.51	2033	40	R1.5	0	53,463,354.35	26098479.06	3400629	0.063606727	9.96788704	0.36044743	15.2446756
482.04	6,391,978.16	2022	40	R1.5	0	15,678,639.98	14572514.74	9286663	0.592313046	0.5	0.40768703	7.53814838
482.05	6,852,979.62	2046	40	R1.5	0	36,671,818.30	11418658.28	1544848	0.042126299	19.30251528	0.18687319	8.86100631
482.51	11,589,939.39	2049	40	R1.5	0	69,558,675.16	26196142.88	3906954	0.056167746	16.39262546	0.16662105	18.528972
482.52	1,664,764.01	2028	40	R1.5	0	19,237,692.27	10612390.61	2814701	0.14631178	6.243041832	0.08653658	9.63545862
483	20,323,395.93		15	SQ	0	29,776,061.72	17837100.38	1200881	0.040390417	6.014350447	0.68254144	8.98564955
484	89,525,828.90		12	L2.5	0	134,722,077.69	66324100.74	6268747	0.046530955	5.717868182	0.66452233	6.49961254
485	12,811,265.76		17	L1.5	0	44,128,920.96	19200053.33	3658037	0.082894322	8.570374725	0.2903145	8.17493481
486	26,128,213.52		15	SQ	0	79,966,854.36	39611956.58	9529666	0.1191702	7.569679607	0.32673804	7.43032039
487.7	92,163.80		15	SQ	0	864,754.61	32834.18	86895	0.100485154	9.296055008	0.10657798	5.70394499
487.8	2,397,143.13		20	SQ	0	7,774,174.86	64076.77	288265	0.037079819	18.35155042	0.30834695	1.64844958
488	4,990,529.78		10	SQ	0	11,224,609.20	8319312.34	2946627	0.262514886	2.588327847	0.44460611	7.81946464
490	20,774,567.11		4	SQ	0	30,306,678.69	17212894.06	4041429	0.133351102	1.728171505	0.68547819	2.2718285
490.3	2,418,464.59		10	SQ	0	4,680,899.13	2574490.52	502763	0.107407356	4.5	0.51666667	5.5
491.01	107,550,337.34		4	SQ	0	155,164,785.39	76224300.99	13604128	0.087675357	2.035010308	0.69313625	1.98410878
491.02	25,519,357.38		4	SQ	0	38,776,287.63	17163628.64	3892471	0.100382766	2.229471702	0.6581176	1.7705283
491.03	20,250,171.19		10	SQ	0	87,626,213.57	13898150.73	7217716	0.08236937	8.413927731	0.23109718	1.58607227
491.04	44,031,317.98		10	SQ	0	85,221,905.36	46872047.95	9153464	0.107407408	4.5	0.51666667	5.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 60
 Net Salvage: -39%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1894	31.00	43	39	0.9053	4		4	128.5
1900	24.14	34	30	0.9054	3		3	122.5
1901	882.13	1,226	1,110	0.9053	116		116	121.5
1904	475.41	661	598	0.9053	63		63	118.5
1905	2,239.37	3,113	2,818	0.9053	295		295	117.5
1909	2,557.09	3,554	3,218	0.9053	337		337	113.5
1910	11,960.68	16,625	15,051	0.9053	1,575		1,575	112.5
1911	48.92	68	62	0.9053	6		6	111.5
1912	295.91	411	372	0.9053	39		39	110.5
1914	18,551.62	25,787	23,344	0.9053	2,442		2,442	108.5
1915	10.33	14	13	0.9054	1		1	107.5
1917	20.67	29	26	0.9053	3		3	105.5
1918	5,722.35	7,954	7,201	0.9053	753		753	104.5
1919	2,272.46	3,159	2,860	0.9053	299		299	103.5
1920	2,640.01	3,670	3,322	0.9053	348		348	102.5
1921	4,778.59	6,587	5,963	0.8977	679	0.50	679	100.5
1924	3,720.56	5,085	4,604	0.8902	568	1.00	567	97.5
1925	229,889.97	313,015	283,367	0.8868	36,181	1.23	29,498	96.5
1926	5,925.59	8,038	7,276	0.8834	960	1.45	663	95.5
1927	265,632.65	358,917	324,921	0.8800	44,308	1.68	26,441	94.5
1928	208,696.81	280,822	254,223	0.8764	35,866	1.92	18,712	93.5
1929	11,693.67	15,670	14,186	0.8727	2,069	2.16	959	92.5
1930	32,004.54	42,708	38,663	0.8691	5,824	2.40	2,428	91.5
1931	299,587.70	398,037	360,335	0.8653	56,092	2.65	21,169	90.5
1932	807.04	1,068	966	0.8615	155	2.90	54	89.5
1933	4,300.46	5,664	5,127	0.8577	850	3.15	270	88.5
1934	4,519.92	5,926	5,365	0.8539	918	3.41	269	87.5
1935	37,493.72	48,934	44,299	0.8500	7,817	3.66	2,134	86.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 60
 Net Salvage: -39%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1936	49,203.14	63,926	57,871	0.8462	10,521	3.92	2,685	85.5
1937	98,402.01	127,258	115,204	0.8423	21,574	4.18	5,166	84.5
1938	49,373.63	63,559	57,539	0.8384	11,091	4.43	2,502	83.5
1939	118,259.02	151,536	137,183	0.8345	27,197	4.69	5,801	82.5
1940	46,288.16	59,036	53,444	0.8306	10,896	4.95	2,203	81.5
1941	92,337.02	117,216	106,114	0.8268	22,235	5.20	4,273	80.5
1942	3,659.02	4,623	4,185	0.8229	901	5.46	165	79.5
1943	10,116.06	12,720	11,515	0.8189	2,546	5.72	445	78.5
1944	10,235.69	12,808	11,595	0.8149	2,633	5.99	440	77.5
1945	3,439.76	4,283	3,877	0.8109	904	6.26	145	76.5
1946	76,563.83	94,842	85,859	0.8068	20,565	6.53	3,150	75.5
1947	4,547.68	5,604	5,073	0.8026	1,248	6.81	183	74.5
1948	19,057.29	23,357	21,145	0.7982	5,345	7.09	753	73.5
1949	5,248.90	6,397	5,791	0.7938	1,505	7.39	204	72.5
1950	33,682.36	40,815	36,949	0.7892	9,870	7.69	1,283	71.5
1951	187,806.18	226,208	204,782	0.7845	56,268	8.01	7,026	70.5
1952	96,014.69	114,923	104,037	0.7795	29,423	8.33	3,530	69.5
1953	340,239.03	404,582	366,260	0.7744	106,672	8.67	12,301	68.5
1954	294,801.17	348,160	315,183	0.7692	94,591	9.02	10,485	67.5
1955	438,970.93	514,725	465,971	0.7637	144,199	9.39	15,364	66.5
1956	1,541,821.69	1,794,408	1,624,445	0.7580	518,687	9.76	53,128	65.5
1957	10,729,456.30	12,389,703	11,216,175	0.7521	3,697,770	10.16	364,125	64.5
1958	30,571,577.15	35,013,876	31,697,430	0.7459	10,797,063	10.56	1,022,232	63.5
1959	36,689,474.62	41,661,778	37,715,655	0.7395	13,282,715	10.98	1,209,215	62.5
1960	14,236,454.72	16,021,340	14,503,829	0.7329	5,284,843	11.42	462,662	61.5
1961	16,558,259.61	18,460,297	16,711,773	0.7261	6,304,207	11.88	530,830	60.5
1962	22,326,935.42	24,648,760	22,314,077	0.7190	8,720,363	12.35	706,350	59.5
1963	17,939,644.78	19,603,344	17,746,553	0.7117	7,189,553	12.83	560,308	58.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 60
 Net Salvage: -39%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1964	10,809,823.82	11,686,837	10,579,882	0.7041	4,445,773	13.33	333,455	57.5
1965	11,552,779.81	12,351,651	11,181,727	0.6963	4,876,637	13.85	352,113	56.5
1966	13,155,954.88	13,903,170	12,586,289	0.6883	5,700,489	14.38	396,339	55.5
1967	21,089,710.60	22,019,805	19,934,132	0.6800	9,380,566	14.93	628,267	54.5
1968	16,570,366.48	17,084,798	15,466,559	0.6715	7,566,251	15.49	488,320	53.5
1969	19,069,384.95	19,405,650	17,567,584	0.6628	8,938,861	16.07	556,129	52.5
1970	18,144,678.96	18,215,465	16,490,131	0.6538	8,730,973	16.67	523,875	51.5
1971	19,088,686.42	18,894,532	17,104,879	0.6447	9,428,395	17.27	545,828	50.5
1972	18,547,822.32	18,092,034	16,378,391	0.6353	9,403,082	17.90	525,451	49.5
1973	20,175,254.05	19,382,940	17,547,025	0.6257	10,496,578	18.53	566,473	48.5
1974	19,756,390.79	18,683,974	16,914,264	0.6159	10,547,119	19.18	549,970	47.5
1975	13,208,700.90	12,289,446	11,125,413	0.6060	7,234,681	19.84	364,677	46.5
1976	16,540,071.96	15,131,260	13,698,056	0.5958	9,292,644	20.51	453,053	45.5
1977	16,981,103.98	15,265,309	13,819,409	0.5855	9,784,326	21.20	461,611	44.5
1978	14,997,558.70	13,240,116	11,986,038	0.5750	8,860,569	21.89	404,726	43.5
1979	16,758,008.25	14,519,708	13,144,429	0.5643	10,149,203	22.60	449,080	42.5
1980	14,731,887.84	12,519,018	11,333,241	0.5535	9,144,083	23.32	392,140	41.5
1981	14,323,398.40	11,929,903	10,799,926	0.5425	9,109,598	24.05	378,814	40.5
1982	13,332,728.51	10,876,556	9,846,350	0.5313	8,686,143	24.79	350,438	39.5
1983	21,426,118.42	17,107,102	15,486,750	0.5200	14,295,554	25.54	559,826	38.5
1984	19,519,604.05	15,241,596	13,797,942	0.5085	13,334,308	26.29	507,107	37.5
1985	14,617,325.80	11,153,618	10,097,169	0.4970	10,220,914	27.06	377,671	36.5
1986	14,706,593.66	10,956,772	9,918,968	0.4852	10,523,197	27.84	377,979	35.5
1987	31,059,637.62	22,573,879	20,435,724	0.4733	22,737,172	28.63	794,237	34.5
1988	19,343,553.30	13,702,275	12,404,422	0.4613	14,483,117	29.42	492,236	33.5
1989	39,248,495.27	27,070,759	24,506,669	0.4492	30,048,740	30.23	994,083	32.5
1990	40,677,356.96	27,289,883	24,705,038	0.4369	31,836,488	31.04	1,025,631	31.5
1991	74,523,446.21	48,578,942	43,977,638	0.4245	59,609,952	31.86	1,870,873	30.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 60

Net Salvage: -39%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1992	27,487,891.82	17,389,892	15,742,755	0.4120	22,465,415	32.69	687,187	29.5
1993	26,003,959.82	15,946,199	14,435,806	0.3994	21,709,698	33.53	647,471	28.5
1994	43,932,383.15	26,079,631	23,609,419	0.3866	37,456,593	34.38	1,089,626	27.5
1995	39,499,790.13	22,667,102	20,520,118	0.3737	34,384,591	35.23	976,022	26.5
1996	36,452,530.54	20,190,851	18,278,412	0.3607	32,390,605	36.09	897,473	25.5
1997	26,797,860.90	14,303,916	12,949,077	0.3476	24,299,950	36.96	657,474	24.5
1998	35,597,604.06	18,278,401	16,547,106	0.3344	32,933,563	37.84	870,436	23.5
1999	43,830,609.47	21,608,732	19,561,995	0.3211	41,362,552	38.72	1,068,270	22.5
2000	34,427,768.62	16,263,191	14,722,773	0.3077	33,131,826	39.61	836,467	21.5
2001	42,096,541.71	19,011,035	17,210,347	0.2941	41,303,846	40.51	1,019,691	20.5
2002	44,496,198.90	19,163,195	17,348,094	0.2805	44,501,622	41.41	1,074,661	19.5
2003	20,542,914.89	8,414,302	7,617,316	0.2668	20,937,336	42.32	494,743	18.5
2004	25,714,395.59	9,986,880	9,040,942	0.2529	26,702,067	43.24	617,596	17.5
2005	40,386,777.13	14,822,704	13,418,726	0.2390	42,718,894	44.16	967,422	16.5
2006	54,401,891.70	18,797,843	17,017,348	0.2250	58,601,282	45.08	1,299,803	15.5
2007	86,472,776.23	28,010,782	25,357,655	0.2110	94,839,504	46.02	2,060,941	14.5
2008	50,243,100.21	15,183,136	13,745,019	0.1968	56,092,891	46.96	1,194,592	13.5
2009	46,101,813.60	12,924,775	11,700,566	0.1826	52,380,955	47.90	1,093,584	12.5
2010	28,606,114.10	7,391,862	6,691,719	0.1683	33,070,780	48.85	677,042	11.5
2011	56,729,296.73	13,407,722	12,137,769	0.1539	66,715,954	49.80	1,339,731	10.5
2012	29,117,111.47	6,236,826	5,646,086	0.1395	34,826,699	50.75	686,186	9.5
2013	78,911,056.58	15,147,530	13,712,785	0.1250	95,973,583	51.71	1,855,850	8.5
2014	147,219,903.94	24,972,751	22,607,380	0.1105	182,028,287	52.68	3,455,497	7.5
2015	68,235,901.61	10,046,025	9,094,485	0.0959	85,753,418	53.64	1,598,536	6.5
2016	458,760,681.23	57,227,883	51,807,369	0.0812	585,869,978	54.62	10,727,205	5.5
2017	109,428,743.25	11,182,911	10,123,687	0.0666	141,982,266	55.59	2,554,154	4.5
2018	196,754,404.11	15,657,982	14,174,889	0.0518	259,313,733	56.56	4,584,363	3.5
2019	141,819,538.75	8,070,752	7,306,306	0.0371	189,822,853	57.54	3,298,771	2.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

ALG - Remaining Life
Survivor Curve: R3
ASL: 60
Net Salvage: -39%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2020	178,851,789.99	6,113,196	5,534,166	0.0223	243,069,822	58.52	4,153,294	1.5
2021	363,811,882.15	4,148,990	3,756,006	0.0074	501,942,511	59.51	8,434,913	0.5
TOTAL	3,320,418,328.48	1,161,360,896	1,051,359,036		3,564,022,441		81,736,484	

COMPOSITE ANNUAL ACCRUAL RATE	2.46%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.32
COMPOSITE AVERAGE AGE (YEARS)	16.91
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	44.90

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 61
 Net Salvage: -38%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1894	31.00	43	40	0.9245	3		3	128.5
1900	24.14	33	31	0.9246	3		3	122.5
1901	882.13	1,217	1,125	0.9245	92		92	121.5
1904	475.41	656	607	0.9245	50		50	118.5
1905	2,239.37	3,090	2,857	0.9245	233		233	117.5
1909	2,557.09	3,529	3,262	0.9245	267		267	113.5
1910	11,960.68	16,506	15,259	0.9245	1,247		1,247	112.5
1911	48.92	68	62	0.9245	5		5	111.5
1912	295.91	408	378	0.9245	31		31	110.5
1914	18,551.62	25,601	23,667	0.9245	1,934		1,934	108.5
1915	10.33	14	13	0.9246	1		1	107.5
1917	20.67	29	26	0.9245	2		2	105.5
1918	5,722.35	7,897	7,300	0.9245	596		596	104.5
1919	2,272.46	3,110	2,875	0.9169	261	0.50	261	102.5
1920	2,640.01	3,610	3,337	0.9160	306	0.56	306	101.5
1921	4,778.59	6,514	6,022	0.9132	573	0.75	573	100.5
1924	3,720.56	5,018	4,639	0.9035	495	1.38	359	97.5
1925	229,889.97	308,891	285,559	0.9001	31,689	1.61	19,720	96.5
1926	5,925.59	7,931	7,332	0.8966	845	1.84	460	95.5
1927	265,632.65	354,055	327,311	0.8929	39,262	2.08	18,848	94.5
1928	208,696.81	277,040	256,114	0.8893	31,888	2.32	13,735	93.5
1929	11,693.67	15,458	14,290	0.8855	1,847	2.57	719	92.5
1930	32,004.54	42,122	38,941	0.8817	5,226	2.82	1,851	91.5
1931	299,587.70	392,628	362,971	0.8779	50,460	3.07	16,440	90.5
1932	807.04	1,053	973	0.8741	140	3.32	42	89.5
1933	4,300.46	5,586	5,164	0.8702	770	3.58	215	88.5
1934	4,519.92	5,845	5,404	0.8663	834	3.83	217	87.5
1935	37,493.72	48,270	44,623	0.8624	7,118	4.09	1,739	86.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

ALG - Remaining Life
Survivor Curve: R3
ASL: 61
Net Salvage: -38%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1936	49,203.14	63,058	58,295	0.8585	9,605	4.35	2,208	85.5
1937	98,402.01	125,543	116,060	0.8547	19,734	4.60	4,285	84.5
1938	49,373.63	62,703	57,966	0.8508	10,169	4.86	2,091	83.5
1939	118,259.02	149,500	138,207	0.8469	24,990	5.12	4,881	82.5
1940	46,288.16	58,247	53,847	0.8430	10,031	5.38	1,865	81.5
1941	92,337.02	115,645	106,909	0.8390	20,516	5.64	3,638	80.5
1942	3,659.02	4,561	4,217	0.8351	833	5.90	141	79.5
1943	10,116.06	12,549	11,601	0.8310	2,359	6.16	383	78.5
1944	10,235.69	12,635	11,681	0.8269	2,445	6.44	380	77.5
1945	3,439.76	4,225	3,906	0.8228	841	6.71	125	76.5
1946	76,563.83	93,550	86,484	0.8185	19,174	6.99	2,743	75.5
1947	4,547.68	5,527	5,109	0.8142	1,166	7.28	160	74.5
1948	19,057.29	23,033	21,293	0.8097	5,006	7.57	661	73.5
1949	5,248.90	6,308	5,831	0.8050	1,412	7.88	179	72.5
1950	33,682.36	40,235	37,196	0.8002	9,286	8.20	1,133	71.5
1951	187,806.18	222,952	206,112	0.7953	53,061	8.52	6,224	70.5
1952	96,014.69	113,245	104,691	0.7901	27,809	8.86	3,137	69.5
1953	340,239.03	398,589	368,482	0.7848	101,048	9.22	10,964	68.5
1954	294,801.17	342,923	317,020	0.7793	89,806	9.58	9,373	67.5
1955	438,970.93	506,861	468,575	0.7735	137,205	9.96	13,774	66.5
1956	1,541,821.69	1,766,553	1,633,116	0.7675	494,598	10.35	47,768	65.5
1957	10,729,456.30	12,194,294	11,273,195	0.7614	3,533,455	10.76	328,318	64.5
1958	30,571,577.15	34,452,820	31,850,417	0.7550	10,338,359	11.19	924,282	63.5
1959	36,689,474.62	40,983,271	37,887,589	0.7483	12,743,886	11.62	1,096,342	62.5
1960	14,236,454.72	15,756,421	14,566,256	0.7414	5,080,051	12.08	420,613	61.5
1961	16,558,259.61	18,150,229	16,779,247	0.7343	6,071,151	12.55	483,862	60.5
1962	22,326,935.42	24,228,306	22,398,215	0.7270	8,412,956	13.03	645,524	59.5
1963	17,939,644.78	19,264,310	17,809,176	0.7194	6,947,534	13.53	513,371	58.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 61
 Net Salvage: -38%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1964	10,809,823.82	11,481,654	10,614,384	0.7115	4,303,173	14.05	306,278	57.5
1965	11,552,779.81	12,131,745	11,215,371	0.7035	4,727,465	14.58	324,201	56.5
1966	13,155,954.88	13,652,648	12,621,392	0.6952	5,533,826	15.13	365,794	55.5
1967	21,089,710.60	21,617,403	19,984,527	0.6867	9,119,274	15.69	581,175	54.5
1968	16,570,366.48	16,768,763	15,502,130	0.6779	7,364,976	16.27	452,732	53.5
1969	19,069,384.95	19,042,843	17,604,437	0.6690	8,711,315	16.86	516,727	52.5
1970	18,144,678.96	17,870,670	16,520,805	0.6598	8,518,852	17.46	487,778	51.5
1971	19,088,686.42	18,533,199	17,133,289	0.6504	9,209,099	18.08	509,256	50.5
1972	18,547,822.32	17,742,761	16,402,557	0.6408	9,193,437	18.72	491,215	49.5
1973	20,175,254.05	19,004,799	17,569,267	0.6310	10,272,584	19.36	530,567	48.5
1974	19,756,390.79	18,316,369	16,932,837	0.6211	10,330,982	20.02	516,059	47.5
1975	13,208,700.90	12,045,618	11,135,749	0.6109	7,092,258	20.69	342,797	46.5
1976	16,540,071.96	14,828,399	13,708,332	0.6006	9,116,967	21.37	426,595	45.5
1977	16,981,103.98	14,957,646	13,827,816	0.5901	9,606,108	22.06	435,369	44.5
1978	14,997,558.70	12,971,257	11,991,470	0.5794	8,705,161	22.77	382,320	43.5
1979	16,758,008.25	14,222,691	13,148,377	0.5686	9,977,675	23.48	424,861	42.5
1980	14,731,887.84	12,261,419	11,335,250	0.5576	8,994,756	24.21	371,535	41.5
1981	14,323,398.40	11,682,792	10,800,330	0.5464	8,965,960	24.95	359,412	40.5
1982	13,332,728.51	10,649,864	9,845,424	0.5351	8,553,741	25.69	332,937	39.5
1983	21,426,118.42	16,748,609	15,483,499	0.5237	14,084,545	26.45	532,558	38.5
1984	19,519,604.05	14,920,391	13,793,375	0.5121	13,143,678	27.21	483,007	37.5
1985	14,617,325.80	10,917,316	10,092,673	0.5003	10,079,236	27.99	360,153	36.5
1986	14,706,593.66	10,723,435	9,913,437	0.4885	10,381,662	28.77	360,862	35.5
1987	31,059,637.62	22,090,798	20,422,164	0.4765	22,440,136	29.56	759,107	34.5
1988	19,343,553.30	13,407,699	12,394,945	0.4643	14,299,158	30.36	470,965	33.5
1989	39,248,495.27	26,485,827	24,485,213	0.4521	29,677,710	31.17	952,099	32.5
1990	40,677,356.96	26,697,723	24,681,104	0.4397	31,453,649	31.99	983,284	31.5
1991	74,523,446.21	47,520,628	43,931,145	0.4272	58,911,211	32.81	1,795,330	30.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 61

Net Salvage: -38%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1992	27,487,891.82	17,009,133	15,724,344	0.4145	22,208,947	33.65	660,041	29.5
1993	26,003,959.82	15,595,772	14,417,741	0.4018	21,467,723	34.49	622,443	28.5
1994	43,932,383.15	25,504,231	23,577,763	0.3889	37,048,926	35.34	1,048,395	27.5
1995	39,499,790.13	22,164,754	20,490,533	0.3759	34,019,177	36.20	939,856	26.5
1996	36,452,530.54	19,741,990	18,250,773	0.3628	32,053,719	37.06	864,901	25.5
1997	26,797,860.90	13,984,657	12,928,323	0.3496	24,052,726	37.93	634,095	24.5
1998	35,597,604.06	17,868,837	16,519,110	0.3363	32,605,584	38.81	840,099	23.5
1999	43,830,609.47	21,123,310	19,527,755	0.3228	40,958,486	39.70	1,031,771	22.5
2000	34,427,768.62	15,896,398	14,695,659	0.3093	32,814,661	40.59	808,440	21.5
2001	42,096,541.71	18,580,838	17,177,330	0.2957	40,915,898	41.49	986,176	20.5
2002	44,496,198.90	18,728,700	17,314,023	0.2820	44,090,732	42.39	1,040,004	19.5
2003	20,542,914.89	8,222,766	7,601,657	0.2681	20,747,565	43.31	479,083	18.5
2004	25,714,395.59	9,758,925	9,021,782	0.2542	26,464,084	44.22	598,404	17.5
2005	40,386,777.13	14,483,791	13,389,754	0.2402	42,343,998	45.15	937,900	16.5
2006	54,401,891.70	18,366,502	16,979,184	0.2262	58,095,427	46.08	1,260,840	15.5
2007	86,472,776.23	27,366,666	25,299,518	0.2120	94,032,913	47.01	2,000,241	14.5
2008	50,243,100.21	14,833,419	13,712,973	0.1978	55,622,505	47.95	1,160,014	13.5
2009	46,101,813.60	12,626,184	11,672,462	0.1835	51,948,040	48.89	1,062,465	12.5
2010	28,606,114.10	7,220,835	6,675,408	0.1691	32,801,030	49.84	658,098	11.5
2011	56,729,296.73	13,097,005	12,107,720	0.1547	66,178,710	50.79	1,302,860	10.5
2012	29,117,111.47	6,091,940	5,631,783	0.1402	34,549,830	51.75	667,607	9.5
2013	78,911,056.58	14,795,338	13,677,768	0.1256	95,219,490	52.71	1,806,402	8.5
2014	147,219,903.94	24,391,166	22,548,773	0.1110	180,614,695	53.68	3,364,873	7.5
2015	68,235,901.61	9,811,619	9,070,496	0.0963	85,095,048	54.64	1,557,260	6.5
2016	458,760,681.23	55,892,247	51,670,412	0.0816	581,419,328	55.61	10,454,433	5.5
2017	109,428,743.25	10,921,477	10,096,520	0.0669	140,915,146	56.59	2,490,179	4.5
2018	196,754,404.11	15,291,400	14,136,360	0.0521	257,384,718	57.56	4,471,230	3.5
2019	141,819,538.75	7,881,774	7,286,422	0.0372	188,424,541	58.54	3,218,546	2.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

ALG - Remaining Life
Survivor Curve: R3
ASL: 61
Net Salvage: -38%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2020	178,851,789.99	5,969,873	5,518,937	0.0224	241,296,533	59.52	4,053,731	1.5
2021	363,811,882.15	4,051,616	3,745,576	0.0075	498,314,821	60.51	8,235,556	0.5
TOTAL	3,320,418,328.48	1,137,262,446	1,051,359,036		3,530,818,257		78,719,290	

COMPOSITE ANNUAL ACCRUAL RATE	2.37%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.32
COMPOSITE AVERAGE AGE (YEARS)	16.91
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	45.86

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 70
 Net Salvage: -33%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1894	31.00	41	41	1.0000	0		0	128.5
1900	24.14	32	32	1.0001	0		0	122.5
1901	882.13	1,173	1,173	1.0000	0		0	121.5
1904	475.41	628	632	1.0000	0	0.50	0	117.5
1905	2,239.37	2,952	2,978	1.0000	0	0.61	0	116.5
1909	2,557.09	3,332	3,401	1.0000	0	1.42	0	112.5
1910	11,960.68	15,532	15,908	1.0000	0	1.65	0	111.5
1911	48.92	63	65	0.9999	0	1.89	0	110.5
1912	295.91	382	394	1.0000	0	2.12	0	109.5
1914	18,551.62	23,756	24,674	1.0000	0	2.60	0	107.5
1915	10.33	13	14	1.0001	0	2.86	0	106.5
1917	20.67	26	27	1.0000	0	3.35	0	104.5
1918	5,722.35	7,218	7,611	1.0000	0	3.61	0	103.5
1919	2,272.46	2,856	3,022	1.0000	0	3.86	0	102.5
1920	2,640.01	3,304	3,511	1.0000	0	4.12	0	101.5
1921	4,778.59	5,958	6,356	1.0000	0	4.37	0	100.5
1924	3,720.56	4,585	4,947	0.9997	1	5.14	0	97.5
1925	229,889.97	282,155	304,459	0.9958	1,294	5.40	240	96.5
1926	5,925.59	7,244	7,817	0.9918	64	5.66	11	95.5
1927	265,632.65	323,418	348,985	0.9878	4,307	5.92	728	94.5
1928	208,696.81	253,087	273,093	0.9839	4,473	6.17	725	93.5
1929	11,693.67	14,123	15,239	0.9799	313	6.44	49	92.5
1930	32,004.54	38,494	41,537	0.9758	1,029	6.70	154	91.5
1931	299,587.70	358,834	387,200	0.9718	11,252	6.96	1,617	90.5
1932	807.04	963	1,039	0.9676	35	7.23	5	89.5
1933	4,300.46	5,107	5,511	0.9635	209	7.50	28	88.5
1934	4,519.92	5,344	5,766	0.9592	246	7.78	32	87.5
1935	37,493.72	44,126	47,614	0.9548	2,252	8.06	280	86.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 70

Net Salvage: -33%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1936	49,203.14	57,636	62,192	0.9504	3,248	8.35	389	85.5
1937	98,402.01	114,714	123,782	0.9458	7,092	8.64	821	84.5
1938	49,373.63	57,273	61,800	0.9411	3,867	8.95	432	83.5
1939	118,259.02	136,475	147,264	0.9363	10,021	9.26	1,082	82.5
1940	46,288.16	53,135	57,335	0.9313	4,228	9.58	441	81.5
1941	92,337.02	105,411	113,744	0.9262	9,064	9.92	914	80.5
1942	3,659.02	4,153	4,482	0.9209	385	10.26	38	79.5
1943	10,116.06	11,414	12,317	0.9155	1,138	10.61	107	78.5
1944	10,235.69	11,478	12,386	0.9098	1,228	10.98	112	77.5
1945	3,439.76	3,833	4,136	0.9040	439	11.36	39	76.5
1946	76,563.83	84,742	91,441	0.8980	10,389	11.75	884	75.5
1947	4,547.68	4,999	5,394	0.8918	655	12.15	54	74.5
1948	19,057.29	20,797	22,441	0.8854	2,906	12.56	231	73.5
1949	5,248.90	5,685	6,135	0.8787	847	12.99	65	72.5
1950	33,682.36	36,199	39,060	0.8719	5,737	13.44	427	71.5
1951	187,806.18	200,208	216,034	0.8649	33,748	13.89	2,429	70.5
1952	96,014.69	101,498	109,522	0.8577	18,178	14.36	1,266	69.5
1953	340,239.03	356,548	384,734	0.8502	67,784	14.85	4,566	68.5
1954	294,801.17	306,147	330,348	0.8425	61,737	15.34	4,024	67.5
1955	438,970.93	451,615	487,315	0.8347	96,516	15.85	6,088	66.5
1956	1,541,821.69	1,570,856	1,695,033	0.8266	355,590	16.38	21,712	65.5
1957	10,729,456.30	10,822,050	11,677,537	0.8183	2,592,640	16.91	153,282	64.5
1958	30,571,577.15	30,515,400	32,927,655	0.8098	7,732,543	17.47	442,742	63.5
1959	36,689,474.62	36,229,147	39,093,077	0.8011	9,703,925	18.03	538,247	62.5
1960	14,236,454.72	13,901,993	15,000,951	0.7923	3,933,534	18.60	211,424	61.5
1961	16,558,259.61	15,983,774	17,247,298	0.7832	4,775,187	19.19	248,779	60.5
1962	22,326,935.42	21,297,596	22,981,180	0.7739	6,713,644	19.79	339,160	59.5
1963	17,939,644.78	16,903,133	18,239,332	0.7644	5,620,395	20.41	275,383	58.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 70

Net Salvage: -33%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1964	10,809,823.82	10,056,937	10,851,942	0.7548	3,525,124	21.03	167,591	57.5
1965	11,552,779.81	10,608,308	11,446,899	0.7450	3,918,298	21.67	180,807	56.5
1966	13,155,954.88	11,918,454	12,860,613	0.7350	4,636,807	22.32	207,750	55.5
1967	21,089,710.60	18,842,046	20,331,517	0.7248	7,717,798	22.98	335,882	54.5
1968	16,570,366.48	14,593,435	15,747,053	0.7145	6,291,535	23.65	266,053	53.5
1969	19,069,384.95	16,548,322	17,856,474	0.7041	7,505,808	24.33	308,544	52.5
1970	18,144,678.96	15,507,732	16,733,625	0.6934	7,398,798	25.02	295,747	51.5
1971	19,088,686.42	16,060,956	17,330,581	0.6826	8,057,372	25.72	313,315	50.5
1972	18,547,822.32	15,355,869	16,569,757	0.6717	8,098,847	26.43	306,473	49.5
1973	20,175,254.05	16,427,834	17,726,461	0.6606	9,106,627	27.14	335,488	48.5
1974	19,756,390.79	15,813,798	17,063,886	0.6494	9,212,114	27.87	330,520	47.5
1975	13,208,700.90	10,387,879	11,209,045	0.6381	6,358,527	28.61	222,262	46.5
1976	16,540,071.96	12,773,943	13,783,729	0.6266	8,214,567	29.35	279,859	45.5
1977	16,981,103.98	12,871,237	13,888,714	0.6150	8,696,155	30.11	288,845	44.5
1978	14,997,558.70	11,150,833	12,032,311	0.6032	7,914,442	30.87	256,397	43.5
1979	16,758,008.25	12,214,581	13,180,148	0.5914	9,108,003	31.64	287,883	42.5
1980	14,731,887.84	10,520,100	11,351,719	0.5794	8,241,692	32.42	254,251	41.5
1981	14,323,398.40	10,014,690	10,806,355	0.5673	8,243,765	33.20	248,300	40.5
1982	13,332,728.51	9,121,014	9,842,034	0.5550	7,890,495	33.99	232,112	39.5
1983	21,426,118.42	14,332,049	15,465,004	0.5427	13,031,733	34.79	374,535	38.5
1984	19,519,604.05	12,756,806	13,765,237	0.5302	12,195,837	35.60	342,548	37.5
1985	14,617,325.80	9,326,586	10,063,857	0.5177	9,377,186	36.42	257,485	36.5
1986	14,706,593.66	9,153,610	9,877,207	0.5050	9,682,563	37.24	259,995	35.5
1987	31,059,637.62	18,842,321	20,331,815	0.4922	20,977,503	38.07	551,009	34.5
1988	19,343,553.30	11,427,307	12,330,641	0.4793	13,396,285	38.91	344,310	33.5
1989	39,248,495.27	22,556,939	24,340,074	0.4663	27,860,424	39.75	700,864	32.5
1990	40,677,356.96	22,721,338	24,517,470	0.4532	29,583,415	40.60	728,632	31.5
1991	74,523,446.21	40,412,654	43,607,291	0.4400	55,508,892	41.46	1,338,890	30.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 70

Net Salvage: -33%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1992	27,487,891.82	14,455,310	15,598,009	0.4267	20,960,887	42.32	495,270	29.5
1993	26,003,959.82	13,245,056	14,292,083	0.4132	20,293,183	43.19	469,834	28.5
1994	43,932,383.15	21,645,500	23,356,586	0.3997	35,073,484	44.07	795,887	27.5
1995	39,499,790.13	18,799,524	20,285,634	0.3861	32,249,087	44.95	717,435	26.5
1996	36,452,530.54	16,733,823	18,056,639	0.3724	30,425,227	45.84	663,740	25.5
1997	26,797,860.90	11,846,746	12,783,237	0.3587	22,857,918	46.73	489,120	24.5
1998	35,597,604.06	15,128,027	16,323,904	0.3448	31,020,910	47.63	651,248	23.5
1999	43,830,609.47	17,873,048	19,285,920	0.3308	39,008,790	48.54	803,673	22.5
2000	34,427,768.62	13,442,981	14,505,655	0.3168	31,283,278	49.45	632,637	21.5
2001	42,096,541.71	15,704,799	16,946,270	0.3027	39,042,130	50.36	775,185	20.5
2002	44,496,198.90	15,821,516	17,072,213	0.2885	42,107,731	51.29	821,041	19.5
2003	20,542,914.89	6,943,000	7,491,847	0.2742	19,830,230	52.21	379,803	18.5
2004	25,714,395.59	8,236,360	8,887,447	0.2599	25,312,699	53.14	476,322	17.5
2005	40,386,777.13	12,218,167	13,184,018	0.2454	40,530,395	54.08	749,488	16.5
2006	54,401,891.70	15,487,299	16,711,577	0.2310	55,642,939	55.02	1,011,383	15.5
2007	86,472,776.23	23,066,917	24,890,366	0.2164	90,118,426	55.96	1,610,398	14.5
2008	50,243,100.21	12,497,981	13,485,952	0.2018	53,337,371	56.91	937,258	13.5
2009	46,101,813.60	10,634,606	11,475,276	0.1872	49,840,136	57.86	861,405	12.5
2010	28,606,114.10	6,079,656	6,560,255	0.1724	31,485,877	58.81	535,345	11.5
2011	56,729,296.73	11,023,919	11,895,364	0.1577	63,554,600	59.77	1,063,277	10.5
2012	29,117,111.47	5,126,048	5,531,264	0.1428	33,194,494	60.73	546,553	9.5
2013	78,911,056.58	12,445,962	13,429,820	0.1280	91,521,885	61.70	1,483,364	8.5
2014	147,219,903.94	20,512,900	22,134,454	0.1130	173,668,018	62.67	2,771,302	7.5
2015	68,235,901.61	8,249,580	8,901,713	0.0981	81,852,037	63.64	1,286,234	6.5
2016	458,760,681.23	46,983,064	50,697,095	0.0831	559,454,611	64.61	8,658,969	5.5
2017	109,428,743.25	9,178,835	9,904,426	0.0681	135,635,803	65.59	2,068,083	4.5
2018	196,754,404.11	12,849,569	13,865,332	0.0530	247,818,025	66.56	3,723,073	3.5
2019	141,819,538.75	6,621,624	7,145,067	0.0379	181,474,920	67.54	2,686,821	2.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 70

Net Salvage: -33%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2020	178,851,789.99	5,014,992	5,411,430	0.0227	232,461,451	68.52	3,392,399	1.5
2021	363,811,882.15	3,402,765	3,671,755	0.0076	480,198,048	69.51	6,908,556	0.5
TOTAL	3,320,418,328.48	974,339,809	1,051,359,036		3,364,797,341		60,740,457	

COMPOSITE ANNUAL ACCRUAL RATE	1.83%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.32
COMPOSITE AVERAGE AGE (YEARS)	16.91
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	54.56

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 80
 Net Salvage: -28%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1894	31.00	39	40	1.0000	0	1.86	0	127.5
1900	24.14	30	31	1.0000	0	3.31	0	121.5
1901	882.13	1,079	1,129	1.0000	0	3.56	0	120.5
1904	475.41	576	609	1.0000	0	4.32	0	117.5
1905	2,239.37	2,703	2,866	1.0000	0	4.57	0	116.5
1909	2,557.09	3,044	3,273	1.0000	0	5.60	0	112.5
1910	11,960.68	14,189	15,310	1.0000	0	5.86	0	111.5
1911	48.92	58	63	1.0000	0	6.12	0	110.5
1912	295.91	349	379	1.0000	0	6.37	0	109.5
1914	18,551.62	21,702	23,746	1.0000	0	6.89	0	107.5
1915	10.33	12	13	0.9998	0	7.15	0	106.5
1917	20.67	24	26	1.0001	0	7.67	0	104.5
1918	5,722.35	6,598	7,325	1.0000	0	7.93	0	103.5
1919	2,272.46	2,611	2,909	1.0000	0	8.20	0	102.5
1920	2,640.01	3,021	3,379	1.0000	0	8.47	0	101.5
1921	4,778.59	5,448	6,117	1.0000	0	8.75	0	100.5
1924	3,720.56	4,191	4,762	1.0000	0	9.60	0	97.5
1925	229,889.97	257,851	294,259	1.0000	0	9.90	0	96.5
1926	5,925.59	6,617	7,585	1.0000	0	10.20	0	95.5
1927	265,632.65	295,320	340,010	1.0000	0	10.52	0	94.5
1928	208,696.81	230,952	267,132	1.0000	0	10.84	0	93.5
1929	11,693.67	12,879	14,968	1.0000	0	11.16	0	92.5
1930	32,004.54	35,077	40,966	1.0000	0	11.50	0	91.5
1931	299,587.70	326,679	383,472	1.0000	0	11.85	0	90.5
1932	807.04	875	1,033	1.0000	0	12.21	0	89.5
1933	4,300.46	4,640	5,505	1.0000	0	12.57	0	88.5
1934	4,519.92	4,849	5,786	1.0000	0	12.95	0	87.5
1935	37,493.72	39,990	47,992	1.0000	0	13.34	0	86.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 80
 Net Salvage: -28%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1936	49,203.14	52,164	62,980	1.0000	0	13.74	0	85.5
1937	98,402.01	103,677	125,955	1.0000	0	14.15	0	84.5
1938	49,373.63	51,687	63,198	1.0000	0	14.57	0	83.5
1939	118,259.02	122,978	151,372	1.0000	0	15.01	0	82.5
1940	46,288.16	47,805	59,249	1.0000	0	15.45	0	81.5
1941	92,337.02	94,686	118,191	1.0000	0	15.91	0	80.5
1942	3,659.02	3,725	4,684	1.0000	0	16.38	0	79.5
1943	10,116.06	10,220	12,904	0.9966	44	16.86	3	78.5
1944	10,235.69	10,260	12,955	0.9888	147	17.35	8	77.5
1945	3,439.76	3,420	4,318	0.9808	85	17.86	5	76.5
1946	76,563.83	75,489	95,320	0.9726	2,682	18.38	146	75.5
1947	4,547.68	4,445	5,613	0.9643	208	18.91	11	74.5
1948	19,057.29	18,464	23,314	0.9558	1,079	19.45	55	73.5
1949	5,248.90	5,039	6,363	0.9470	356	20.00	18	72.5
1950	33,682.36	32,032	40,446	0.9381	2,667	20.56	130	71.5
1951	187,806.18	176,876	223,340	0.9291	17,052	21.14	807	70.5
1952	96,014.69	89,526	113,045	0.9198	9,854	21.72	454	69.5
1953	340,239.03	313,994	396,480	0.9104	39,026	22.32	1,748	68.5
1954	294,801.17	269,196	339,913	0.9008	37,432	22.93	1,633	67.5
1955	438,970.93	396,508	500,669	0.8911	61,213	23.55	2,600	66.5
1956	1,541,821.69	1,377,178	1,738,961	0.8811	234,571	24.17	9,703	65.5
1957	10,729,456.30	9,474,057	11,962,873	0.8711	1,770,831	24.81	71,368	64.5
1958	30,571,577.15	26,677,603	33,685,757	0.8608	5,445,862	25.46	213,892	63.5
1959	36,689,474.62	31,630,574	39,939,863	0.8505	7,022,664	26.12	268,885	62.5
1960	14,236,454.72	12,121,567	15,305,879	0.8399	2,916,783	26.78	108,898	61.5
1961	16,558,259.61	13,919,227	17,575,781	0.8293	3,618,792	27.46	131,779	60.5
1962	22,326,935.42	18,523,841	23,390,017	0.8184	5,188,460	28.15	184,341	59.5
1963	17,939,644.78	14,684,933	18,542,636	0.8075	4,420,109	28.84	153,268	58.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 80
 Net Salvage: -28%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1964	10,809,823.82	8,727,217	11,019,840	0.7964	2,816,734	29.54	95,349	57.5
1965	11,552,779.81	9,195,642	11,611,319	0.7852	3,176,239	30.25	104,993	56.5
1966	13,155,954.88	10,320,489	13,031,662	0.7739	3,807,960	30.97	122,955	55.5
1967	21,089,710.60	16,299,359	20,581,169	0.7624	6,413,661	31.70	202,347	54.5
1968	16,570,366.48	12,611,906	15,925,029	0.7508	5,285,040	32.43	162,965	53.5
1969	19,069,384.95	14,287,488	18,040,782	0.7391	6,368,030	33.17	191,966	52.5
1970	18,144,678.96	13,377,164	16,891,318	0.7273	6,333,871	33.92	186,719	51.5
1971	19,088,686.42	13,842,214	17,478,536	0.7154	6,954,983	34.68	200,559	50.5
1972	18,547,822.32	13,223,366	16,697,118	0.7033	7,044,095	35.44	198,752	49.5
1973	20,175,254.05	14,134,677	17,847,829	0.6911	7,976,496	36.21	220,267	48.5
1974	19,756,390.79	13,595,392	17,166,875	0.6788	8,121,306	36.99	219,551	47.5
1975	13,208,700.90	8,923,869	11,268,152	0.6665	5,638,985	37.77	149,280	46.5
1976	16,540,071.96	10,965,155	13,845,679	0.6540	7,325,613	38.57	189,950	45.5
1977	16,981,103.98	11,040,635	13,940,988	0.6414	7,794,825	39.36	198,018	44.5
1978	14,997,558.70	9,557,950	12,068,805	0.6287	7,128,070	40.17	177,453	43.5
1979	16,758,008.25	10,462,553	13,211,046	0.6159	8,239,205	40.98	201,058	42.5
1980	14,731,887.84	9,004,938	11,370,517	0.6030	7,486,299	41.80	179,113	41.5
1981	14,323,398.40	8,566,421	10,816,803	0.5900	7,517,147	42.62	176,374	40.5
1982	13,332,728.51	7,796,920	9,845,155	0.5769	7,220,737	43.45	166,184	39.5
1983	21,426,118.42	12,243,458	15,459,791	0.5637	11,965,641	44.29	270,191	38.5
1984	19,519,604.05	10,891,081	13,752,147	0.5504	11,232,946	45.13	248,914	37.5
1985	14,617,325.80	7,957,454	10,047,862	0.5370	8,662,315	45.98	188,410	36.5
1986	14,706,593.66	7,805,169	9,855,571	0.5236	8,968,869	46.83	191,521	35.5
1987	31,059,637.62	16,057,191	20,275,384	0.5100	19,480,953	47.69	408,502	34.5
1988	19,343,553.30	9,732,460	12,289,158	0.4963	12,470,590	48.55	256,840	33.5
1989	39,248,495.27	19,200,403	24,244,311	0.4826	25,993,762	49.42	525,924	32.5
1990	40,677,356.96	19,329,156	24,406,887	0.4688	27,660,130	50.30	549,891	31.5
1991	74,523,446.21	34,361,422	43,388,100	0.4548	52,001,911	51.18	1,016,012	30.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 80

Net Salvage: -28%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1992	27,487,891.82	12,284,149	15,511,171	0.4409	19,673,331	52.07	377,831	29.5
1993	26,003,959.82	11,249,767	14,205,058	0.4268	19,080,010	52.96	360,263	28.5
1994	43,932,383.15	18,375,405	23,202,588	0.4126	33,030,863	53.86	613,291	27.5
1995	39,499,790.13	15,951,556	20,141,998	0.3984	30,417,733	54.76	555,473	26.5
1996	36,452,530.54	14,192,120	17,920,362	0.3841	28,738,877	55.67	516,266	25.5
1997	26,797,860.90	10,042,377	12,680,489	0.3697	21,620,773	56.58	382,138	24.5
1998	35,597,604.06	12,818,355	16,185,712	0.3552	29,379,221	57.49	510,993	23.5
1999	43,830,609.47	15,137,694	19,114,336	0.3407	36,988,844	58.41	633,213	22.5
2000	34,427,768.62	11,380,910	14,370,652	0.3261	29,696,891	59.34	500,460	21.5
2001	42,096,541.71	13,290,271	16,781,599	0.3114	37,101,974	60.27	615,615	20.5
2002	44,496,198.90	13,383,747	16,899,631	0.2967	40,055,504	61.20	654,491	19.5
2003	20,542,914.89	5,871,155	7,413,496	0.2819	18,881,435	62.14	303,865	18.5
2004	25,714,395.59	6,962,224	8,791,187	0.2671	24,123,239	63.08	382,435	17.5
2005	40,386,777.13	10,324,638	13,036,900	0.2522	38,658,175	64.02	603,824	16.5
2006	54,401,891.70	13,082,748	16,519,560	0.2372	53,114,861	64.97	817,532	15.5
2007	86,472,776.23	19,479,879	24,597,205	0.2222	86,087,949	65.92	1,305,936	14.5
2008	50,243,100.21	10,551,384	13,323,212	0.2072	50,987,956	66.87	762,441	13.5
2009	46,101,813.60	8,975,578	11,333,444	0.1921	47,676,877	67.83	702,869	12.5
2010	28,606,114.10	5,129,925	6,477,546	0.1769	30,138,280	68.79	438,108	11.5
2011	56,729,296.73	9,299,430	11,742,372	0.1617	60,871,128	69.75	872,647	10.5
2012	29,117,111.47	4,323,273	5,458,988	0.1465	31,810,915	70.72	449,814	9.5
2013	78,911,056.58	10,494,310	13,251,144	0.1312	87,755,008	71.69	1,224,121	8.5
2014	147,219,903.94	17,292,900	21,835,711	0.1159	166,605,766	72.66	2,292,996	7.5
2015	68,235,901.61	6,953,405	8,780,050	0.1005	78,561,904	73.63	1,066,966	6.5
2016	458,760,681.23	39,593,799	49,995,011	0.0851	537,218,661	74.61	7,200,755	5.5
2017	109,428,743.25	7,733,970	9,765,668	0.0697	130,303,123	75.58	1,723,979	4.5
2018	196,754,404.11	10,824,831	13,668,493	0.0543	238,177,144	76.56	3,110,928	3.5
2019	141,819,538.75	5,577,875	7,043,172	0.0388	174,485,838	77.54	2,250,216	2.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ALG - Remaining Life

Survivor Curve: R3

ASL: 80

Net Salvage: -28%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2020	178,851,789.99	4,223,858	5,333,458	0.0233	223,596,833	78.52	2,847,498	1.5
2021	363,811,882.15	2,865,476	3,618,231	0.0078	462,060,978	79.51	5,811,522	0.5
TOTAL	3,320,418,328.48	832,750,725	1,051,359,036		3,198,776,425		48,038,296	

COMPOSITE ANNUAL ACCRUAL RATE	1.45%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.32
COMPOSITE AVERAGE AGE (YEARS)	16.91
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	64.33

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: R3

ASL: 60

Net Salvage: -39%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1894	31.00	43	35	0.8222	8	0.00	8	127.5
1900	24.14	34	28	0.8222	6	0.00	6	121.5
1901	882.13	1,226	1,008	0.8222	218	0.00	218	120.5
1904	475.41	661	543	0.8222	118	0.00	118	117.5
1905	2,239.37	3,113	2,559	0.8222	554	0.00	554	116.5
1909	2,557.09	3,554	2,922	0.8222	632	0.00	632	112.5
1910	11,960.68	16,625	13,669	0.8222	2,956	0.00	2,956	111.5
1911	48.92	68	56	0.8222	12	0.00	12	110.5
1912	295.91	411	338	0.8222	73	0.00	73	109.5
1914	18,551.62	25,787	21,201	0.8222	4,586	0.00	4,586	107.5
1915	10.33	14	12	0.8225	3	0.00	3	106.5
1917	20.67	29	24	0.8221	5	0.00	5	104.5
1918	5,722.35	7,954	6,540	0.8222	1,414	0.00	1,414	103.5
1919	2,272.46	3,159	2,597	0.8222	562	0.00	562	102.5
1920	2,640.01	3,670	3,017	0.8222	653	0.00	653	101.5
1921	4,778.59	6,609	5,434	0.8181	1,208	0.50	1,208	100.5
1924	3,720.56	5,119	4,209	0.8139	963	1.00	963	97.5
1925	229,889.97	315,563	259,446	0.8119	60,101	1.22	49,330	96.5
1926	5,925.59	8,114	6,671	0.8100	1,565	1.44	1,089	95.5
1927	265,632.65	362,859	298,332	0.8080	70,898	1.66	42,734	94.5
1928	208,696.81	284,327	233,765	0.8058	56,324	1.89	29,728	93.5
1929	11,693.67	15,889	13,063	0.8037	3,191	2.13	1,499	92.5
1930	32,004.54	43,366	35,654	0.8015	8,832	2.36	3,737	91.5
1931	299,587.70	404,770	332,789	0.7992	83,638	2.61	32,090	90.5
1932	807.04	1,087	894	0.7968	228	2.85	80	89.5
1933	4,300.46	5,776	4,749	0.7944	1,229	3.09	398	88.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 60
 Net Salvage: -39%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1934	4,519.92	6,052	4,976	0.7920	1,307	3.33	392	87.5
1935	37,493.72	50,046	41,146	0.7895	10,970	3.58	3,066	86.5
1936	49,203.14	65,467	53,825	0.7870	14,567	3.82	3,813	85.5
1937	98,402.01	130,502	107,294	0.7844	29,484	4.06	7,254	84.5
1938	49,373.63	65,264	53,658	0.7819	14,971	4.31	3,477	83.5
1939	118,259.02	155,797	128,092	0.7792	36,288	4.54	7,985	82.5
1940	46,288.16	60,772	49,965	0.7766	14,376	4.79	3,004	81.5
1941	92,337.02	120,807	99,324	0.7739	29,025	5.03	5,776	80.5
1942	3,659.02	4,770	3,922	0.7711	1,164	5.26	221	79.5
1943	10,116.06	13,140	10,803	0.7683	3,258	5.51	592	78.5
1944	10,235.69	13,245	10,890	0.7654	3,338	5.75	581	77.5
1945	3,439.76	4,434	3,646	0.7625	1,136	5.99	190	76.5
1946	76,563.83	98,298	80,817	0.7594	25,606	6.24	4,103	75.5
1947	4,547.68	5,814	4,780	0.7562	1,541	6.49	237	74.5
1948	19,057.29	24,260	19,946	0.7530	6,543	6.75	969	73.5
1949	5,248.90	6,652	5,469	0.7496	1,827	7.02	260	72.5
1950	33,682.36	42,484	34,929	0.7461	11,889	7.29	1,630	71.5
1951	187,806.18	235,717	193,799	0.7424	67,251	7.58	8,876	70.5
1952	96,014.69	119,885	98,566	0.7385	34,894	7.87	4,434	69.5
1953	340,239.03	422,524	347,386	0.7345	125,546	8.17	15,363	68.5
1954	294,801.17	364,013	299,280	0.7304	110,493	8.49	13,021	67.5
1955	438,970.93	538,785	442,973	0.7260	167,197	8.81	18,977	66.5
1956	1,541,821.69	1,880,504	1,546,092	0.7214	597,040	9.15	65,267	65.5
1957	10,729,456.30	12,999,808	10,688,042	0.7166	4,225,902	9.50	444,963	64.5
1958	30,571,577.15	36,783,258	30,242,063	0.7117	12,252,430	9.86	1,242,707	63.5
1959	36,689,474.62	43,822,119	36,029,198	0.7065	14,969,172	10.23	1,462,559	62.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 60
 Net Salvage: -39%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1960	14,236,454.72	16,873,776	13,873,099	0.7011	5,915,573	10.62	556,815	61.5
1961	16,558,259.61	19,467,977	16,005,971	0.6954	7,010,009	11.03	635,770	60.5
1962	22,326,935.42	26,029,040	21,400,276	0.6896	9,634,164	11.44	842,008	59.5
1963	17,939,644.78	20,729,392	17,043,069	0.6835	7,893,038	11.87	664,863	58.5
1964	10,809,823.82	12,375,327	10,174,613	0.6771	4,851,042	12.31	393,935	57.5
1965	11,552,779.81	13,097,843	10,768,643	0.6706	5,289,721	12.77	414,206	56.5
1966	13,155,954.88	14,764,378	12,138,817	0.6638	6,147,960	13.24	464,317	55.5
1967	21,089,710.60	23,418,003	19,253,561	0.6568	10,061,136	13.72	733,148	54.5
1968	16,570,366.48	18,196,663	14,960,737	0.6495	8,072,073	14.22	567,706	53.5
1969	19,069,384.95	20,699,773	17,018,716	0.6421	9,487,729	14.73	644,230	52.5
1970	18,144,678.96	19,459,862	15,999,300	0.6344	9,221,804	15.25	604,829	51.5
1971	19,088,686.42	20,216,520	16,621,401	0.6264	9,911,873	15.78	628,169	50.5
1972	18,547,822.32	19,388,149	15,940,340	0.6183	9,841,133	16.32	602,906	49.5
1973	20,175,254.05	20,804,245	17,104,610	0.6099	10,938,993	16.88	648,168	48.5
1974	19,756,390.79	20,085,908	16,514,016	0.6014	10,947,368	17.44	627,650	47.5
1975	13,208,700.90	13,232,756	10,879,565	0.5926	7,480,530	18.02	415,181	46.5
1976	16,540,071.96	16,318,925	13,416,918	0.5836	9,573,782	18.60	514,662	45.5
1977	16,981,103.98	16,490,167	13,557,708	0.5744	10,046,026	19.20	523,326	44.5
1978	14,997,558.70	14,325,776	11,778,212	0.5650	9,068,394	19.80	457,990	43.5
1979	16,758,008.25	15,735,918	12,937,588	0.5554	10,356,044	20.41	507,349	42.5
1980	14,731,887.84	13,589,864	11,173,168	0.5456	9,304,156	21.03	442,369	41.5
1981	14,323,398.40	12,971,633	10,664,878	0.5357	9,244,646	21.66	426,778	40.5
1982	13,332,728.51	11,845,726	9,739,191	0.5255	8,793,301	22.30	394,367	39.5
1983	21,426,118.42	18,662,106	15,343,410	0.5152	14,438,895	22.94	629,392	38.5
1984	19,519,604.05	16,654,428	13,692,758	0.5047	13,439,491	23.59	569,653	37.5
1985	14,617,325.80	12,207,558	10,036,678	0.4940	10,281,404	24.25	423,974	36.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 60
 Net Salvage: -39%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1986	14,706,593.66	12,011,852	9,875,776	0.4831	10,566,390	24.92	424,096	35.5
1987	31,059,637.62	24,788,390	20,380,251	0.4721	22,792,645	25.59	890,783	34.5
1988	19,343,553.30	15,071,201	12,391,078	0.4608	14,496,461	26.27	551,928	33.5
1989	39,248,495.27	29,824,209	24,520,547	0.4495	30,034,862	26.95	1,114,464	32.5
1990	40,677,356.96	30,115,063	24,759,679	0.4379	31,781,848	27.64	1,149,776	31.5
1991	74,523,446.21	53,696,022	44,147,218	0.4262	59,440,373	28.34	2,097,474	30.5
1992	27,487,891.82	19,253,219	15,829,405	0.4143	22,378,765	29.04	770,539	29.5
1993	26,003,959.82	17,683,847	14,539,115	0.4022	21,606,389	29.75	726,179	28.5
1994	43,932,383.15	28,968,973	23,817,398	0.3900	37,248,615	30.47	1,222,491	27.5
1995	39,499,790.13	25,219,758	20,734,909	0.3777	34,169,799	31.19	1,095,472	26.5
1996	36,452,530.54	22,501,657	18,500,170	0.3651	32,168,848	31.92	1,007,775	25.5
1997	26,797,860.90	15,967,246	13,127,778	0.3524	24,121,249	32.65	738,679	24.5
1998	35,597,604.06	20,437,658	16,803,213	0.3396	32,677,456	33.39	978,520	23.5
1999	43,830,609.47	24,201,566	19,897,783	0.3266	41,026,764	34.14	1,201,684	22.5
2000	34,427,768.62	18,244,987	15,000,467	0.3135	32,854,132	34.89	941,591	21.5
2001	42,096,541.71	21,363,493	17,564,407	0.3002	40,949,786	35.65	1,148,691	20.5
2002	44,496,198.90	21,570,958	17,734,978	0.2867	44,114,739	36.41	1,211,553	19.5
2003	20,542,914.89	9,487,687	7,800,484	0.2732	20,754,167	37.18	558,229	18.5
2004	25,714,395.59	11,280,333	9,274,342	0.2595	26,468,667	37.95	697,448	17.5
2005	40,386,777.13	16,771,826	13,789,279	0.2456	42,348,341	38.73	1,093,487	16.5
2006	54,401,891.70	21,307,532	17,518,397	0.2317	58,100,232	39.51	1,470,587	15.5
2007	86,472,776.23	31,808,147	26,151,680	0.2176	94,045,479	40.29	2,334,049	14.5
2008	50,243,100.21	17,273,562	14,201,791	0.2034	55,636,118	41.08	1,354,296	13.5
2009	46,101,813.60	14,732,350	12,112,485	0.1890	51,969,036	41.87	1,241,157	12.5
2010	28,606,114.10	8,442,278	6,940,981	0.1746	32,821,518	42.66	769,300	11.5
2011	56,729,296.73	15,344,490	12,615,767	0.1600	66,237,955	43.46	1,524,169	10.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 60
 Net Salvage: -39%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2012	29,117,111.47	7,153,094	5,881,054	0.1453	34,591,731	44.25	781,703	9.5
2013	78,911,056.58	17,412,420	14,315,956	0.1305	95,370,413	45.04	2,117,263	8.5
2014	147,219,903.94	28,776,686	23,659,306	0.1156	180,976,361	45.83	3,948,542	7.5
2015	68,235,901.61	11,606,875	9,542,815	0.1006	85,305,088	46.62	1,829,951	6.5
2016	458,760,681.23	66,313,160	54,520,640	0.0855	583,156,707	47.39	12,305,784	5.5
2017	109,428,743.25	13,001,572	10,689,493	0.0703	141,416,461	48.15	2,937,261	4.5
2018	196,754,404.11	18,276,475	15,026,355	0.0549	258,462,266	48.87	5,288,350	3.5
2019	141,819,538.75	9,467,564	7,783,940	0.0395	189,345,219	49.55	3,821,001	2.5
2020	178,851,789.99	7,222,293	5,937,947	0.0239	242,666,041	50.13	4,840,481	1.5
2021	363,811,882.15	4,967,920	4,084,471	0.0081	501,614,045	50.40	9,953,369	0.5
TOTAL	3,320,418,328.48	1,278,762,321	1,051,359,036		3,564,022,441		93,966,255	

COMPOSITE ANNUAL ACCRUAL RATE	2.83%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.32
COMPOSITE AVERAGE AGE (YEARS)	16.91
DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS)	39.05

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 61
 Net Salvage: -38%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1894	31.00	43	36	0.8389	7	0.00	7	127.5
1900	24.14	33	28	0.8390	5	0.00	5	121.5
1901	882.13	1,217	1,021	0.8389	196	0.00	196	120.5
1904	475.41	656	550	0.8389	106	0.00	106	117.5
1905	2,239.37	3,090	2,593	0.8389	498	0.00	498	116.5
1909	2,557.09	3,529	2,960	0.8389	568	0.00	568	112.5
1910	11,960.68	16,506	13,847	0.8389	2,659	0.00	2,659	111.5
1911	48.92	68	57	0.8390	11	0.00	11	110.5
1912	295.91	408	343	0.8389	66	0.00	66	109.5
1914	18,551.62	25,601	21,478	0.8389	4,124	0.00	4,124	107.5
1915	10.33	14	12	0.8390	2	0.00	2	106.5
1917	20.67	29	24	0.8389	5	0.00	5	104.5
1918	5,722.35	7,897	6,625	0.8389	1,272	0.00	1,272	103.5
1919	2,272.46	3,121	2,618	0.8349	518	0.50	518	102.5
1920	2,640.01	3,623	3,040	0.8344	603	0.56	603	101.5
1921	4,778.59	6,546	5,492	0.8328	1,103	0.74	1,103	100.5
1924	3,720.56	5,063	4,248	0.8273	887	1.37	647	97.5
1925	229,889.97	312,099	261,829	0.8253	55,419	1.59	34,810	96.5
1926	5,925.59	8,025	6,732	0.8233	1,445	1.82	795	95.5
1927	265,632.65	358,763	300,976	0.8211	65,597	2.06	31,884	94.5
1928	208,696.81	281,119	235,839	0.8189	52,163	2.29	22,787	93.5
1929	11,693.67	15,708	13,178	0.8166	2,959	2.53	1,171	92.5
1930	32,004.54	42,866	35,962	0.8142	8,204	2.77	2,957	91.5
1931	299,587.70	400,117	335,670	0.8119	77,761	3.01	25,823	90.5
1932	807.04	1,075	902	0.8095	212	3.26	65	89.5
1933	4,300.46	5,709	4,789	0.8070	1,145	3.50	327	88.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: R3

ASL: 61

Net Salvage: -38%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1934	4,519.92	5,982	5,018	0.8045	1,219	3.74	326	87.5
1935	37,493.72	49,461	41,494	0.8020	10,247	3.99	2,570	86.5
1936	49,203.14	64,699	54,278	0.7994	13,622	4.23	3,220	85.5
1937	98,402.01	128,973	108,199	0.7968	27,596	4.47	6,174	84.5
1938	49,373.63	64,496	54,108	0.7941	14,028	4.71	2,977	83.5
1939	118,259.02	153,959	129,161	0.7914	34,037	4.95	6,876	82.5
1940	46,288.16	60,054	50,381	0.7887	13,497	5.19	2,601	81.5
1941	92,337.02	119,371	100,144	0.7859	27,281	5.43	5,023	80.5
1942	3,659.02	4,713	3,954	0.7831	1,095	5.67	193	79.5
1943	10,116.06	12,982	10,891	0.7802	3,069	5.91	519	78.5
1944	10,235.69	13,085	10,977	0.7772	3,148	6.16	511	77.5
1945	3,439.76	4,380	3,674	0.7741	1,072	6.41	167	76.5
1946	76,563.83	97,088	81,450	0.7709	24,208	6.66	3,632	75.5
1947	4,547.68	5,742	4,817	0.7676	1,459	6.93	211	74.5
1948	19,057.29	23,955	20,096	0.7641	6,203	7.19	862	73.5
1949	5,248.90	6,567	5,509	0.7606	1,734	7.47	232	72.5
1950	33,682.36	41,934	35,180	0.7569	11,302	7.75	1,458	71.5
1951	187,806.18	232,620	195,151	0.7530	64,021	8.05	7,956	70.5
1952	96,014.69	118,286	99,233	0.7489	33,267	8.35	3,983	69.5
1953	340,239.03	416,797	349,663	0.7447	119,867	8.67	13,831	68.5
1954	294,801.17	358,996	301,172	0.7403	105,653	8.99	11,748	67.5
1955	438,970.93	531,236	445,669	0.7357	160,110	9.33	17,158	66.5
1956	1,541,821.69	1,853,707	1,555,128	0.7309	572,586	9.68	59,140	65.5
1957	10,729,456.30	12,811,414	10,747,864	0.7259	4,058,785	10.05	404,054	64.5
1958	30,571,577.15	36,241,160	30,403,753	0.7207	11,785,023	10.42	1,130,878	63.5
1959	36,689,474.62	43,165,149	36,212,486	0.7152	14,418,989	10.81	1,333,770	62.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 61
 Net Salvage: -38%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1960	14,236,454.72	16,616,664	13,940,198	0.7096	5,706,109	11.21	508,882	61.5
1961	16,558,259.61	19,166,367	16,079,218	0.7037	6,771,181	11.63	582,272	60.5
1962	22,326,935.42	25,619,116	21,492,614	0.6976	9,318,556	12.06	772,781	59.5
1963	17,939,644.78	20,397,984	17,112,456	0.6912	7,644,254	12.50	611,515	58.5
1964	10,809,823.82	12,174,284	10,213,357	0.6847	4,704,199	12.96	363,072	57.5
1965	11,552,779.81	12,881,826	10,806,934	0.6779	5,135,902	13.43	382,544	56.5
1966	13,155,954.88	14,517,574	12,179,211	0.6708	5,976,007	13.91	429,726	55.5
1967	21,089,710.60	23,020,584	19,312,631	0.6636	9,791,170	14.40	679,863	54.5
1968	16,570,366.48	17,883,667	15,003,124	0.6561	7,863,982	14.91	527,492	53.5
1969	19,069,384.95	20,339,359	17,063,274	0.6484	9,252,477	15.43	599,787	52.5
1970	18,144,678.96	19,116,415	16,037,311	0.6405	9,002,346	15.96	564,151	51.5
1971	19,088,686.42	19,855,508	16,657,358	0.6323	9,685,029	16.50	587,023	50.5
1972	18,547,822.32	19,038,093	15,971,605	0.6240	9,624,390	17.05	564,451	49.5
1973	20,175,254.05	20,424,152	17,134,409	0.6154	10,707,442	17.61	607,881	48.5
1974	19,756,390.79	19,715,220	16,539,666	0.6067	10,724,153	18.19	589,664	47.5
1975	13,208,700.90	12,986,099	10,894,412	0.5977	7,333,595	18.77	390,709	46.5
1976	16,540,071.96	16,011,610	13,432,601	0.5885	9,392,699	19.36	485,100	45.5
1977	16,981,103.98	16,176,939	13,571,300	0.5791	9,862,624	19.96	494,052	44.5
1978	14,997,558.70	14,051,178	11,787,938	0.5696	8,908,693	20.57	433,025	43.5
1979	16,758,008.25	15,431,600	12,946,013	0.5598	10,180,038	21.19	480,390	42.5
1980	14,731,887.84	13,325,044	11,178,763	0.5499	9,151,242	21.82	419,464	41.5
1981	14,323,398.40	12,716,781	10,668,474	0.5397	9,097,816	22.45	405,229	40.5
1982	13,332,728.51	11,611,179	9,740,953	0.5294	8,658,213	23.09	374,944	39.5
1983	21,426,118.42	18,289,970	15,343,982	0.5189	14,224,061	23.74	599,157	38.5
1984	19,519,604.05	16,319,923	13,691,253	0.5083	13,245,801	24.40	542,948	37.5
1985	14,617,325.80	11,960,677	10,034,156	0.4974	10,137,753	25.06	404,572	36.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: R3

ASL: 61

Net Salvage: -38%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1986	14,706,593.66	11,767,289	9,871,918	0.4864	10,423,182	25.73	405,145	35.5
1987	31,059,637.62	24,280,445	20,369,564	0.4752	22,492,736	26.40	851,904	34.5
1988	19,343,553.30	14,760,472	12,382,985	0.4639	14,311,118	27.08	528,392	33.5
1989	39,248,495.27	29,205,301	24,501,168	0.4524	29,661,756	27.77	1,068,002	32.5
1990	40,677,356.96	29,486,527	24,737,097	0.4407	31,397,656	28.47	1,102,915	31.5
1991	74,523,446.21	52,569,153	44,101,776	0.4288	58,740,580	29.17	2,013,876	30.5
1992	27,487,891.82	18,846,600	15,810,955	0.4168	22,122,336	29.88	740,477	29.5
1993	26,003,959.82	17,308,459	14,520,565	0.4046	21,364,900	30.59	698,455	28.5
1994	43,932,383.15	28,350,731	23,784,244	0.3923	36,842,444	31.31	1,176,795	27.5
1995	39,499,790.13	24,678,450	20,703,463	0.3798	33,806,248	32.03	1,055,352	26.5
1996	36,452,530.54	22,016,514	18,470,288	0.3672	31,834,204	32.76	971,629	25.5
1997	26,797,860.90	15,621,191	13,105,067	0.3544	23,875,981	33.50	712,707	24.5
1998	35,597,604.06	19,992,465	16,772,255	0.3414	32,352,439	34.24	944,782	23.5
1999	43,830,609.47	23,672,342	19,859,410	0.3283	40,626,831	34.99	1,161,074	22.5
2000	34,427,768.62	17,844,001	14,969,846	0.3151	32,540,474	35.74	910,362	21.5
2001	42,096,541.71	20,891,889	17,526,807	0.3017	40,566,421	36.50	1,111,302	20.5
2002	44,496,198.90	21,093,238	17,695,725	0.2882	43,709,030	37.27	1,172,872	19.5
2003	20,542,914.89	9,276,542	7,782,359	0.2745	20,566,864	38.04	540,718	18.5
2004	25,714,395.59	11,028,351	9,252,001	0.2607	26,233,865	38.81	675,962	17.5
2005	40,386,777.13	16,396,109	13,755,168	0.2468	41,978,584	39.59	1,060,416	16.5
2006	54,401,891.70	20,828,107	17,473,299	0.2327	57,601,311	40.37	1,426,851	15.5
2007	86,472,776.23	31,090,252	26,082,507	0.2186	93,249,924	41.15	2,265,836	14.5
2008	50,243,100.21	16,882,677	14,163,364	0.2043	55,172,114	41.94	1,315,402	13.5
2009	46,101,813.60	14,397,726	12,078,667	0.1899	51,541,836	42.73	1,206,084	12.5
2010	28,606,114.10	8,250,065	6,921,217	0.1753	32,555,221	43.53	747,926	11.5
2011	56,729,296.73	14,994,268	12,579,124	0.1607	65,707,306	44.32	1,482,517	10.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 61
 Net Salvage: -38%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2012	29,117,111.47	6,989,327	5,863,548	0.1459	34,318,066	45.12	760,672	9.5
2013	78,911,056.58	17,013,095	14,272,775	0.1311	94,624,483	45.91	2,061,234	8.5
2014	147,219,903.94	28,115,191	23,586,643	0.1161	179,576,824	46.70	3,845,672	7.5
2015	68,235,901.61	11,339,399	9,512,948	0.1010	84,652,596	47.48	1,782,992	6.5
2016	458,760,681.23	64,783,394	54,348,655	0.0858	578,741,085	48.25	11,995,071	5.5
2017	109,428,743.25	12,700,956	10,655,198	0.0706	140,356,468	49.00	2,864,181	4.5
2018	196,754,404.11	17,853,067	14,977,452	0.0552	256,543,625	49.73	5,158,701	3.5
2019	141,819,538.75	9,248,045	7,758,452	0.0396	187,952,512	50.41	3,728,770	2.5
2020	178,851,789.99	7,054,523	5,918,242	0.0240	240,897,228	50.98	4,725,304	1.5
2021	363,811,882.15	4,852,350	4,070,776	0.0081	497,989,621	51.23	9,719,955	0.5
TOTAL	3,320,418,328.48	1,253,216,057	1,051,359,036		3,530,818,258		90,544,080	

COMPOSITE ANNUAL ACCRUAL RATE	2.73%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.32
COMPOSITE AVERAGE AGE (YEARS)	16.91
DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS)	39.88

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 70
 Net Salvage: -33%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1894	31.00	41	40	0.9728	1	0.00	1	127.5
1900	24.14	32	31	0.9730	1	0.00	1	121.5
1901	882.13	1,173	1,141	0.9729	32	0.00	32	120.5
1904	475.41	630	613	0.9688	20	0.50	20	117.5
1905	2,239.37	2,963	2,883	0.9679	96	0.61	96	116.5
1909	2,557.09	3,359	3,268	0.9609	133	1.41	94	112.5
1910	11,960.68	15,677	15,253	0.9588	655	1.64	399	111.5
1911	48.92	64	62	0.9568	3	1.87	2	110.5
1912	295.91	386	376	0.9546	18	2.10	9	109.5
1914	18,551.62	24,098	23,446	0.9502	1,228	2.57	478	107.5
1915	10.33	13	13	0.9477	1	2.81	0	106.5
1917	20.67	27	26	0.9432	2	3.29	0	104.5
1918	5,722.35	7,359	7,160	0.9408	451	3.54	127	103.5
1919	2,272.46	2,915	2,836	0.9383	186	3.78	49	102.5
1920	2,640.01	3,377	3,286	0.9358	225	4.03	56	101.5
1921	4,778.59	6,097	5,932	0.9333	424	4.27	99	100.5
1924	3,720.56	4,707	4,580	0.9255	369	5.00	74	97.5
1925	229,889.97	290,007	282,158	0.9228	23,596	5.24	4,503	96.5
1926	5,925.59	7,454	7,252	0.9202	629	5.48	115	95.5
1927	265,632.65	333,124	324,108	0.9174	29,184	5.72	5,101	94.5
1928	208,696.81	260,942	253,880	0.9147	23,687	5.96	3,976	93.5
1929	11,693.67	14,576	14,181	0.9118	1,371	6.20	221	92.5
1930	32,004.54	39,768	38,692	0.9090	3,875	6.44	602	91.5
1931	299,587.70	371,060	361,017	0.9060	37,435	6.68	5,603	90.5
1932	807.04	996	969	0.9030	104	6.93	15	89.5
1933	4,300.46	5,291	5,148	0.9000	572	7.17	80	88.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 70
 Net Salvage: -33%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1934	4,519.92	5,541	5,391	0.8968	620	7.43	84	87.5
1935	37,493.72	45,800	44,560	0.8936	5,306	7.68	691	86.5
1936	49,203.14	59,878	58,257	0.8902	7,183	7.94	904	85.5
1937	98,402.01	119,285	116,057	0.8868	14,818	8.21	1,805	84.5
1938	49,373.63	59,610	57,997	0.8832	7,670	8.48	904	83.5
1939	118,259.02	142,177	138,329	0.8795	18,955	8.77	2,162	82.5
1940	46,288.16	55,407	53,907	0.8756	7,656	9.06	845	81.5
1941	92,337.02	110,023	107,045	0.8716	15,763	9.35	1,685	80.5
1942	3,659.02	4,339	4,222	0.8675	645	9.66	67	79.5
1943	10,116.06	11,937	11,614	0.8632	1,840	9.98	184	78.5
1944	10,235.69	12,016	11,691	0.8588	1,923	10.30	187	77.5
1945	3,439.76	4,016	3,907	0.8541	667	10.64	63	76.5
1946	76,563.83	88,891	86,485	0.8493	15,345	10.99	1,396	75.5
1947	4,547.68	5,249	5,107	0.8443	942	11.35	83	74.5
1948	19,057.29	21,861	21,269	0.8392	4,077	11.72	348	73.5
1949	5,248.90	5,983	5,821	0.8338	1,160	12.10	96	72.5
1950	33,682.36	38,135	37,103	0.8282	7,695	12.49	616	71.5
1951	187,806.18	211,155	205,440	0.8225	44,342	12.90	3,438	70.5
1952	96,014.69	107,171	104,270	0.8165	23,429	13.31	1,760	69.5
1953	340,239.03	376,915	366,714	0.8104	85,804	13.74	6,245	68.5
1954	294,801.17	324,019	315,250	0.8040	76,836	14.18	5,419	67.5
1955	438,970.93	478,554	465,601	0.7975	118,230	14.63	8,082	66.5
1956	1,541,821.69	1,666,601	1,621,493	0.7907	429,130	15.09	28,433	65.5
1957	10,729,456.30	11,495,898	11,184,752	0.7838	3,085,425	15.57	198,220	64.5
1958	30,571,577.15	32,456,328	31,577,873	0.7766	9,082,325	16.05	565,853	63.5
1959	36,689,474.62	38,582,629	37,538,360	0.7693	11,258,641	16.55	680,434	62.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 70
 Net Salvage: -33%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1960	14,236,454.72	14,824,162	14,422,935	0.7617	4,511,550	17.05	264,573	61.5
1961	16,558,259.61	17,066,313	16,604,400	0.7540	5,418,085	17.57	308,378	60.5
1962	22,326,935.42	22,769,905	22,153,620	0.7460	7,541,204	18.10	416,745	59.5
1963	17,939,644.78	18,095,783	17,606,007	0.7379	6,253,720	18.63	335,614	58.5
1964	10,809,823.82	10,780,964	10,489,169	0.7296	3,887,897	19.18	202,709	57.5
1965	11,552,779.81	11,387,433	11,079,224	0.7211	4,285,973	19.74	217,164	56.5
1966	13,155,954.88	12,811,237	12,464,491	0.7124	5,032,929	20.30	247,913	55.5
1967	21,089,710.60	20,281,200	19,732,273	0.7035	8,317,042	20.87	398,428	54.5
1968	16,570,366.48	15,729,773	15,304,034	0.6944	6,734,553	21.46	313,855	53.5
1969	19,069,384.95	17,861,517	17,378,081	0.6852	7,984,201	22.05	362,147	52.5
1970	18,144,678.96	16,761,706	16,308,037	0.6758	7,824,386	22.65	345,503	51.5
1971	19,088,686.42	17,383,865	16,913,358	0.6662	8,474,595	23.25	364,470	50.5
1972	18,547,822.32	16,643,995	16,193,513	0.6564	8,475,091	23.87	355,118	49.5
1973	20,175,254.05	17,830,874	17,348,267	0.6465	9,484,821	24.49	387,356	48.5
1974	19,756,390.79	17,188,508	16,723,288	0.6364	9,552,712	25.11	380,388	47.5
1975	13,208,700.90	11,306,829	11,000,801	0.6262	6,566,771	25.75	255,043	46.5
1976	16,540,071.96	13,923,519	13,546,668	0.6158	8,451,627	26.39	320,293	45.5
1977	16,981,103.98	14,049,408	13,669,150	0.6052	8,915,718	27.04	329,782	44.5
1978	14,997,558.70	12,188,677	11,858,781	0.5945	8,087,972	27.69	292,114	43.5
1979	16,758,008.25	13,370,286	13,008,409	0.5836	9,279,742	28.35	327,361	42.5
1980	14,731,887.84	11,531,727	11,219,611	0.5726	8,373,799	29.01	288,631	41.5
1981	14,323,398.40	10,993,185	10,695,645	0.5614	8,354,474	29.68	281,461	40.5
1982	13,332,728.51	10,026,324	9,754,954	0.5501	7,977,575	30.36	262,770	39.5
1983	21,426,118.42	15,776,729	15,349,719	0.5386	13,147,018	31.04	423,542	38.5
1984	19,519,604.05	14,062,524	13,681,911	0.5270	12,279,162	31.73	386,996	37.5
1985	14,617,325.80	10,295,663	10,017,003	0.5153	9,424,041	32.42	290,668	36.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 70
 Net Salvage: -33%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1986	14,706,593.66	10,118,944	9,845,067	0.5033	9,714,702	33.12	293,310	35.5
1987	31,059,637.62	20,858,730	20,294,173	0.4913	21,015,146	33.82	621,291	34.5
1988	19,343,553.30	12,667,983	12,325,114	0.4791	13,401,812	34.53	388,077	33.5
1989	39,248,495.27	25,041,205	24,363,445	0.4667	27,837,053	35.25	789,726	32.5
1990	40,677,356.96	25,259,143	24,575,485	0.4543	29,525,400	35.97	820,885	31.5
1991	74,523,446.21	44,989,910	43,772,223	0.4416	55,343,960	36.69	1,508,264	30.5
1992	27,487,891.82	16,115,249	15,679,077	0.4289	20,879,819	37.42	557,935	29.5
1993	26,003,959.82	14,786,915	14,386,695	0.4160	20,198,571	38.16	529,327	28.5
1994	43,932,383.15	24,199,517	23,544,539	0.4030	34,885,531	38.90	896,820	27.5
1995	39,499,790.13	21,047,605	20,477,936	0.3898	32,056,785	39.64	808,619	26.5
1996	36,452,530.54	18,761,669	18,253,870	0.3765	30,227,996	40.39	748,323	25.5
1997	26,797,860.90	13,301,382	12,941,370	0.3631	22,699,785	41.15	551,663	24.5
1998	35,597,604.06	17,010,135	16,549,743	0.3496	30,795,070	41.91	734,821	23.5
1999	43,830,609.47	20,125,859	19,581,137	0.3359	38,713,573	42.67	907,248	22.5
2000	34,427,768.62	15,159,614	14,749,307	0.3221	31,039,625	43.44	714,544	21.5
2001	42,096,541.71	17,736,489	17,256,437	0.3082	38,731,963	44.21	876,053	20.5
2002	44,496,198.90	17,895,055	17,410,711	0.2942	41,769,233	44.99	928,461	19.5
2003	20,542,914.89	7,864,875	7,652,006	0.2801	19,670,071	45.77	429,779	18.5
2004	25,714,395.59	9,344,326	9,091,415	0.2658	25,108,731	46.55	539,395	17.5
2005	40,386,777.13	13,883,592	13,507,822	0.2515	40,206,591	47.34	849,368	16.5
2006	54,401,891.70	17,626,548	17,149,472	0.2370	55,205,044	48.13	1,147,110	15.5
2007	86,472,776.23	26,296,339	25,584,609	0.2225	89,424,184	48.92	1,828,090	14.5
2008	50,243,100.21	14,271,842	13,885,563	0.2078	52,937,760	49.71	1,064,944	13.5
2009	46,101,813.60	12,165,221	11,835,960	0.1930	49,479,452	50.50	979,737	12.5
2010	28,606,114.10	6,967,341	6,778,765	0.1782	31,267,367	51.30	609,532	11.5
2011	56,729,296.73	12,657,483	12,314,898	0.1632	63,135,066	52.09	1,212,051	10.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 70
 Net Salvage: -33%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2012	29,117,111.47	5,897,457	5,737,838	0.1482	32,987,920	52.88	623,803	9.5
2013	78,911,056.58	14,349,446	13,961,067	0.1330	90,990,638	53.67	1,695,407	8.5
2014	147,219,903.94	23,704,488	23,062,908	0.1178	172,739,564	54.45	3,172,381	7.5
2015	68,235,901.61	9,557,075	9,298,405	0.1025	81,455,344	55.22	1,475,003	6.5
2016	458,760,681.23	54,581,952	53,104,650	0.0870	557,047,056	55.98	9,950,380	5.5
2017	109,428,743.25	10,697,700	10,408,158	0.0715	135,132,070	56.72	2,382,371	4.5
2018	196,754,404.11	15,033,220	14,626,335	0.0559	247,057,023	57.42	4,302,291	3.5
2019	141,819,538.75	7,784,806	7,574,104	0.0402	181,045,883	58.07	3,117,551	2.5
2020	178,851,789.99	5,937,185	5,776,491	0.0243	232,096,390	58.60	3,960,866	1.5
2021	363,811,882.15	4,082,523	3,972,026	0.0082	479,897,777	58.76	8,166,926	0.5
TOTAL	3,320,418,328.48	1,080,606,484	1,051,359,036		3,364,797,341		70,073,136	

COMPOSITE ANNUAL ACCRUAL RATE	2.11%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.32
COMPOSITE AVERAGE AGE (YEARS)	16.91
DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS)	47.37

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 80
 Net Salvage: -28%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1894	31.00	39	40	1.0000	0	1.85	0	127.5
1900	24.14	30	31	1.0000	0	3.26	0	121.5
1901	882.13	1,097	1,129	1.0000	0	3.50	0	120.5
1904	475.41	587	609	1.0000	0	4.23	0	117.5
1905	2,239.37	2,760	2,866	1.0000	0	4.47	0	116.5
1909	2,557.09	3,122	3,273	1.0000	0	5.45	0	112.5
1910	11,960.68	14,566	15,310	1.0000	0	5.69	0	111.5
1911	48.92	59	63	1.0000	0	5.93	0	110.5
1912	295.91	359	379	1.0000	0	6.17	0	109.5
1914	18,551.62	22,362	23,746	1.0000	0	6.65	0	107.5
1915	10.33	12	13	0.9998	0	6.89	0	106.5
1917	20.67	25	26	1.0001	0	7.37	0	104.5
1918	5,722.35	6,823	7,325	1.0000	0	7.62	0	103.5
1919	2,272.46	2,702	2,909	1.0000	0	7.86	0	102.5
1920	2,640.01	3,129	3,379	1.0000	0	8.11	0	101.5
1921	4,778.59	5,647	6,117	1.0000	0	8.36	0	100.5
1924	3,720.56	4,354	4,762	1.0000	0	9.13	0	97.5
1925	229,889.97	268,139	294,259	1.0000	0	9.40	0	96.5
1926	5,925.59	6,887	7,585	1.0000	0	9.67	0	95.5
1927	265,632.65	307,603	340,010	1.0000	0	9.96	0	94.5
1928	208,696.81	240,756	267,132	1.0000	0	10.24	0	93.5
1929	11,693.67	13,437	14,968	1.0000	0	10.54	0	92.5
1930	32,004.54	36,626	40,966	1.0000	0	10.84	0	91.5
1931	299,587.70	341,403	383,472	1.0000	0	11.15	0	90.5
1932	807.04	916	1,033	1.0000	0	11.47	0	89.5
1933	4,300.46	4,857	5,497	0.9986	8	11.80	1	88.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 80
 Net Salvage: -28%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1934	4,519.92	5,081	5,750	0.9939	35	12.14	3	87.5
1935	37,493.72	41,940	47,466	0.9890	526	12.48	42	86.5
1936	49,203.14	54,758	61,972	0.9840	1,008	12.84	78	85.5
1937	98,402.01	108,932	123,285	0.9788	2,670	13.20	202	84.5
1938	49,373.63	54,358	61,520	0.9734	1,679	13.58	124	83.5
1939	118,259.02	129,457	146,514	0.9679	4,857	13.97	348	82.5
1940	46,288.16	50,373	57,010	0.9622	2,239	14.36	156	81.5
1941	92,337.02	99,870	113,029	0.9563	5,162	14.77	350	80.5
1942	3,659.02	3,932	4,451	0.9503	233	15.18	15	79.5
1943	10,116.06	10,801	12,224	0.9440	725	15.61	46	78.5
1944	10,235.69	10,854	12,285	0.9376	817	16.05	51	77.5
1945	3,439.76	3,622	4,099	0.9310	304	16.49	18	76.5
1946	76,563.83	80,034	90,580	0.9243	7,422	16.95	438	75.5
1947	4,547.68	4,718	5,340	0.9173	481	17.42	28	74.5
1948	19,057.29	19,618	22,203	0.9102	2,191	17.89	122	73.5
1949	5,248.90	5,360	6,066	0.9029	652	18.38	36	72.5
1950	33,682.36	34,110	38,604	0.8954	4,510	18.87	239	71.5
1951	187,806.18	188,562	213,407	0.8877	26,985	19.38	1,393	70.5
1952	96,014.69	95,550	108,140	0.8799	14,759	19.89	742	69.5
1953	340,239.03	335,508	379,714	0.8719	55,792	20.42	2,733	68.5
1954	294,801.17	287,973	325,917	0.8637	51,429	20.95	2,455	67.5
1955	438,970.93	424,660	480,613	0.8554	81,270	21.49	3,782	66.5
1956	1,541,821.69	1,476,695	1,671,264	0.8468	302,268	22.04	13,716	65.5
1957	10,729,456.30	10,170,727	11,510,816	0.8381	2,222,889	22.60	98,378	64.5
1958	30,571,577.15	28,673,471	32,451,470	0.8293	6,680,149	23.16	288,428	63.5
1959	36,689,474.62	34,037,677	38,522,460	0.8203	8,440,068	23.73	355,632	62.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 80
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 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1960	14,236,454.72	13,059,739	14,780,482	0.8111	3,442,180	24.31	141,578	61.5
1961	16,558,259.61	15,014,712	16,993,041	0.8018	4,201,531	24.90	168,729	60.5
1962	22,326,935.42	20,005,997	22,641,974	0.7923	5,936,503	25.50	232,845	59.5
1963	17,939,644.78	15,879,224	17,971,461	0.7826	4,991,285	26.10	191,265	58.5
1964	10,809,823.82	9,448,517	10,693,448	0.7728	3,143,127	26.70	117,702	57.5
1965	11,552,779.81	9,967,877	11,281,238	0.7629	3,506,320	27.32	128,348	56.5
1966	13,155,954.88	11,200,926	12,676,753	0.7528	4,162,870	27.94	148,996	55.5
1967	21,089,710.60	17,711,574	20,045,240	0.7426	6,949,589	28.57	243,287	54.5
1968	16,570,366.48	13,721,509	15,529,446	0.7322	5,680,623	29.20	194,556	53.5
1969	19,069,384.95	15,563,703	17,614,367	0.7216	6,794,446	29.84	227,722	52.5
1970	18,144,678.96	14,590,043	16,512,418	0.7110	6,712,771	30.48	220,233	51.5
1971	19,088,686.42	15,115,864	17,107,521	0.7002	7,325,998	31.13	235,343	50.5
1972	18,547,822.32	14,457,899	16,362,863	0.6892	7,378,350	31.78	232,143	49.5
1973	20,175,254.05	15,473,398	17,512,163	0.6781	8,312,162	32.44	256,200	48.5
1974	19,756,390.79	14,901,407	16,864,807	0.6669	8,423,373	33.11	254,413	47.5
1975	13,208,700.90	9,793,176	11,083,519	0.6556	5,823,618	33.78	172,406	46.5
1976	16,540,071.96	12,048,154	13,635,611	0.6441	7,535,681	34.45	218,719	45.5
1977	16,981,103.98	12,146,069	13,746,428	0.6324	7,989,385	35.13	227,396	44.5
1978	14,997,558.70	10,527,893	11,915,041	0.6207	7,281,834	35.82	203,294	43.5
1979	16,758,008.25	11,538,473	13,058,776	0.6088	8,391,475	36.51	229,851	42.5
1980	14,731,887.84	9,943,193	11,253,302	0.5968	7,603,515	37.20	204,380	41.5
1981	14,323,398.40	9,470,648	10,718,495	0.5846	7,615,455	37.90	200,921	40.5
1982	13,332,728.51	8,630,533	9,767,687	0.5724	7,298,205	38.61	189,040	39.5
1983	21,426,118.42	13,569,136	15,356,997	0.5600	12,068,434	39.31	306,970	38.5
1984	19,519,604.05	12,085,188	13,677,524	0.5474	11,307,569	40.03	282,491	37.5
1985	14,617,325.80	8,840,805	10,005,664	0.5348	8,704,513	40.75	213,626	36.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: R3

ASL: 80

Net Salvage: -28%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1986	14,706,593.66	8,682,303	9,826,278	0.5220	8,998,162	41.47	216,986	35.5
1987	31,059,637.62	17,883,683	20,240,025	0.5091	19,516,311	42.20	462,524	34.5
1988	19,343,553.30	10,852,908	12,282,880	0.4961	12,476,868	42.93	290,655	33.5
1989	39,248,495.27	21,437,379	24,261,955	0.4829	25,976,119	43.66	594,921	32.5
1990	40,677,356.96	21,607,903	24,454,946	0.4697	27,612,071	44.40	621,847	31.5
1991	74,523,446.21	38,460,063	43,527,536	0.4563	51,862,475	45.15	1,148,742	30.5
1992	27,487,891.82	13,766,563	15,580,436	0.4428	19,604,065	45.90	427,142	29.5
1993	26,003,959.82	12,623,172	14,286,394	0.4292	18,998,675	46.65	407,265	28.5
1994	43,932,383.15	20,644,694	23,364,826	0.4155	32,868,624	47.41	693,337	27.5
1995	39,499,790.13	17,944,172	20,308,485	0.4017	30,251,246	48.17	628,053	26.5
1996	36,452,530.54	15,985,298	18,091,510	0.3877	28,567,729	48.93	583,830	25.5
1997	26,797,860.90	11,325,778	12,818,055	0.3737	21,483,207	49.70	432,251	24.5
1998	35,597,604.06	14,475,254	16,382,505	0.3595	29,182,428	50.47	578,181	23.5
1999	43,830,609.47	17,116,734	19,372,024	0.3453	36,731,156	51.25	716,736	22.5
2000	34,427,768.62	12,885,836	14,583,666	0.3309	29,483,878	52.03	566,707	21.5
2001	42,096,541.71	15,067,885	17,053,220	0.3165	36,830,354	52.81	697,424	20.5
2002	44,496,198.90	15,194,527	17,196,548	0.3019	39,758,586	53.59	741,851	19.5
2003	20,542,914.89	6,674,726	7,554,184	0.2873	18,740,747	54.38	344,624	18.5
2004	25,714,395.59	7,926,303	8,970,667	0.2725	23,943,759	55.17	434,002	17.5
2005	40,386,777.13	11,771,308	13,322,288	0.2577	38,372,787	55.96	685,698	16.5
2006	54,401,891.70	14,937,966	16,906,183	0.2428	52,728,238	56.75	929,060	15.5
2007	86,472,776.23	22,276,100	25,211,185	0.2278	85,473,969	57.55	1,485,280	14.5
2008	50,243,100.21	12,084,961	13,677,268	0.2127	50,633,901	58.34	867,889	13.5
2009	46,101,813.60	10,296,936	11,653,654	0.1975	47,356,667	59.14	800,812	12.5
2010	28,606,114.10	5,895,178	6,671,924	0.1822	29,943,903	59.93	499,663	11.5
2011	56,729,296.73	10,705,803	12,116,392	0.1669	60,497,107	60.72	996,368	10.5

Enbridge Gas Inc.

Account #: 475.21 - Distribution - Mains - Coated & Wrapped
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 80
 Net Salvage: -28%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2012	29,117,111.47	4,986,535	5,643,558	0.1514	31,626,345	61.50	514,216	9.5
2013	78,911,056.58	12,128,907	13,727,004	0.1359	87,279,149	62.29	1,401,273	8.5
2014	147,219,903.94	20,030,375	22,669,565	0.1203	165,771,912	63.06	2,628,864	7.5
2015	68,235,901.61	8,073,563	9,137,331	0.1046	78,204,623	63.82	1,225,418	6.5
2016	458,760,681.23	46,096,608	52,170,269	0.0888	535,043,403	64.56	8,287,128	5.5
2017	109,428,743.25	9,032,332	10,222,427	0.0730	129,846,365	65.28	1,988,955	4.5
2018	196,754,404.11	12,689,524	14,361,487	0.0570	237,484,150	65.96	3,600,231	3.5
2019	141,819,538.75	6,570,084	7,435,754	0.0410	174,093,255	66.57	2,615,030	2.5
2020	178,851,789.99	5,009,560	5,669,617	0.0248	223,260,675	67.05	3,329,862	1.5
2021	363,811,882.15	3,443,869	3,897,631	0.0084	461,781,578	67.11	6,880,977	0.5
TOTAL	3,320,418,328.48	928,987,386	1,051,359,036		3,198,776,425		55,535,813	

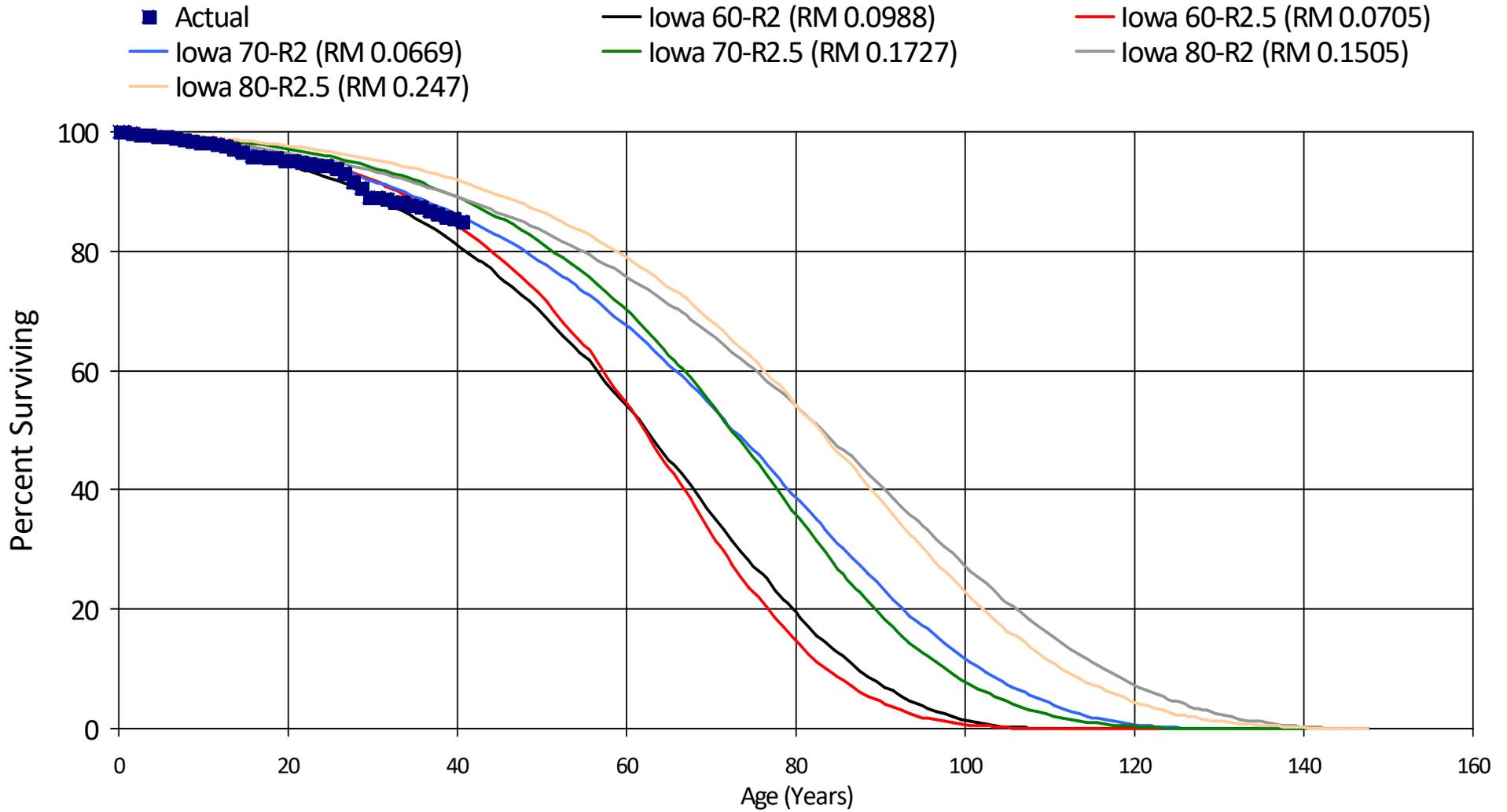
COMPOSITE ANNUAL ACCRUAL RATE	1.67%
COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR	0.32
COMPOSITE AVERAGE AGE (YEARS)	16.91
DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS)	55.78

Enbridge Gas Inc.

Account 475.21 - Distribution - Mains - Coated & Wrapped

Placement Band - 1894 - 2021 Experience Band - 1957 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 475.21 - Distribution - Mains - Coated & Wrapped

Placement Band - 1894 - 2021 Experience Band - 1957 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	3,530,236,877	3,852,951	0.00109	0.99891	100.00
0.5	3,162,572,043	4,806,315	0.00152	0.99848	99.89
1.5	2,978,913,938	6,682,874	0.00224	0.99776	99.74
2.5	2,830,411,525	3,509,572	0.00124	0.99876	99.52
3.5	2,630,147,548	2,527,670	0.00096	0.99904	99.40
4.5	2,518,191,135	3,808,987	0.00151	0.99849	99.30
5.5	2,055,621,467	4,889,146	0.00238	0.99762	99.15
6.5	1,982,496,419	3,525,588	0.00178	0.99822	98.91
7.5	1,831,750,927	2,884,273	0.00157	0.99843	98.73
8.5	1,749,955,598	4,190,510	0.00239	0.99761	98.57
9.5	1,716,647,977	2,462,518	0.00143	0.99857	98.33
10.5	1,657,456,162	2,446,387	0.00148	0.99852	98.19
11.5	1,626,403,660	5,999,047	0.00369	0.99631	98.04
12.5	1,574,302,799	7,947,775	0.00505	0.99495	97.68
13.5	1,516,111,924	7,740,749	0.00511	0.99489	97.19
14.5	1,421,898,400	9,283,349	0.00653	0.99347	96.69
15.5	1,358,213,159	2,130,926	0.00157	0.99843	96.06
16.5	1,315,695,456	1,671,700	0.00127	0.99873	95.91
17.5	1,288,309,360	1,725,891	0.00134	0.99866	95.79
18.5	1,266,040,555	4,903,782	0.00387	0.99613	95.66
19.5	1,216,640,574	1,682,377	0.00138	0.99862	95.29
20.5	1,172,861,655	1,767,601	0.00151	0.99849	95.16
21.5	1,136,666,286	3,869,456	0.00340	0.99660	95.02
22.5	1,088,966,220	2,284,535	0.00210	0.99790	94.70
23.5	1,051,084,081	1,792,275	0.00171	0.99829	94.50
24.5	1,022,493,945	3,634,681	0.00355	0.99645	94.34
25.5	982,406,733	9,811,877	0.00999	0.99001	94.01
26.5	933,095,065	15,134,844	0.01622	0.98378	93.07

Enbridge Gas Inc.

Account 475.21 - Distribution - Mains - Coated & Wrapped

Placement Band - 1894 - 2021 Experience Band - 1957 - 2021

27.5	874,027,838	9,076,681	0.01038	0.98962	91.56
28.5	838,947,197	13,279,346	0.01583	0.98417	90.61
29.5	798,179,959	1,579,866	0.00198	0.99802	89.18
30.5	722,076,647	2,366,691	0.00328	0.99672	89.00
31.5	679,032,600	1,976,410	0.00291	0.99709	88.71
32.5	637,807,695	1,673,801	0.00262	0.99738	88.45
33.5	616,790,341	2,875,598	0.00466	0.99534	88.22
34.5	582,855,105	1,652,350	0.00283	0.99717	87.81
35.5	566,496,162	5,552,130	0.00980	0.99020	87.56
36.5	546,326,705	1,747,863	0.00320	0.99680	86.70
37.5	525,059,238	4,496,748	0.00856	0.99144	86.42
38.5	499,136,372	1,596,957	0.00320	0.99680	85.68
39.5	484,206,686	1,567,308	0.00324	0.99676	85.41
40.5	468,315,980	2,091,416	0.00447	0.99553	85.13
Totals:		178,500,821			

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1, page 3-20.

Preamble:

Concentric is proposing an increase in the depreciation rate related to account 475.3 to 2.72% from 1.85% (EGD) and 2.35% (Union). The increase occurs despite holding net salvage largely unchanged, and results in a \$27.0 million increase in the depreciation provision per Attachment 2. The proposed 60-R4 Iowa curve is also on the low end of the peer range of 60-80 years for this asset class, and has a higher residual measure than other curves.

Question(s):

- a) Please provide revised Iowa curves and residual measures for Account 475.3 using the following curves:
 - i. Iowa 65-R3.5.
 - ii. Iowa 65-R3.0.
 - iii. Iowa 65-R4.0.
 - iv. Iowa 70-R2.0
- b) Please calculate, using the ELG and ALG procedures, the impact on depreciation and net salvage of the above changes in Iowa curve and provide all supporting calculations.
- c) Please provide a detailed explanation of the characteristics of the assets in this account, the approach to maintenance, expected operational lives, and other considerations that are relevant to the useful life of the physical assets. Please also describe the normal life cycle of the assets, including any maintenance or refurbishment.

Response:

The following response was provided by Concentric.

- a)
- i. The calculated Residual Measure for Account 475.30 using an Iowa 65-R3.5 is 0.3989.
 - ii. The calculated Residual Measure for Account 475.30 using an Iowa 65-R3 is 0.3571.
 - iii. The calculated Residual Measure for Account 475.30 using an Iowa 65-R4 is 0.4813.
 - iv. The calculated Residual Measure for Account 475.30 using an Iowa 70-R2 is 0.3116.

Please see Attachment 1 for the revised Iowa curves using the life parameters above.

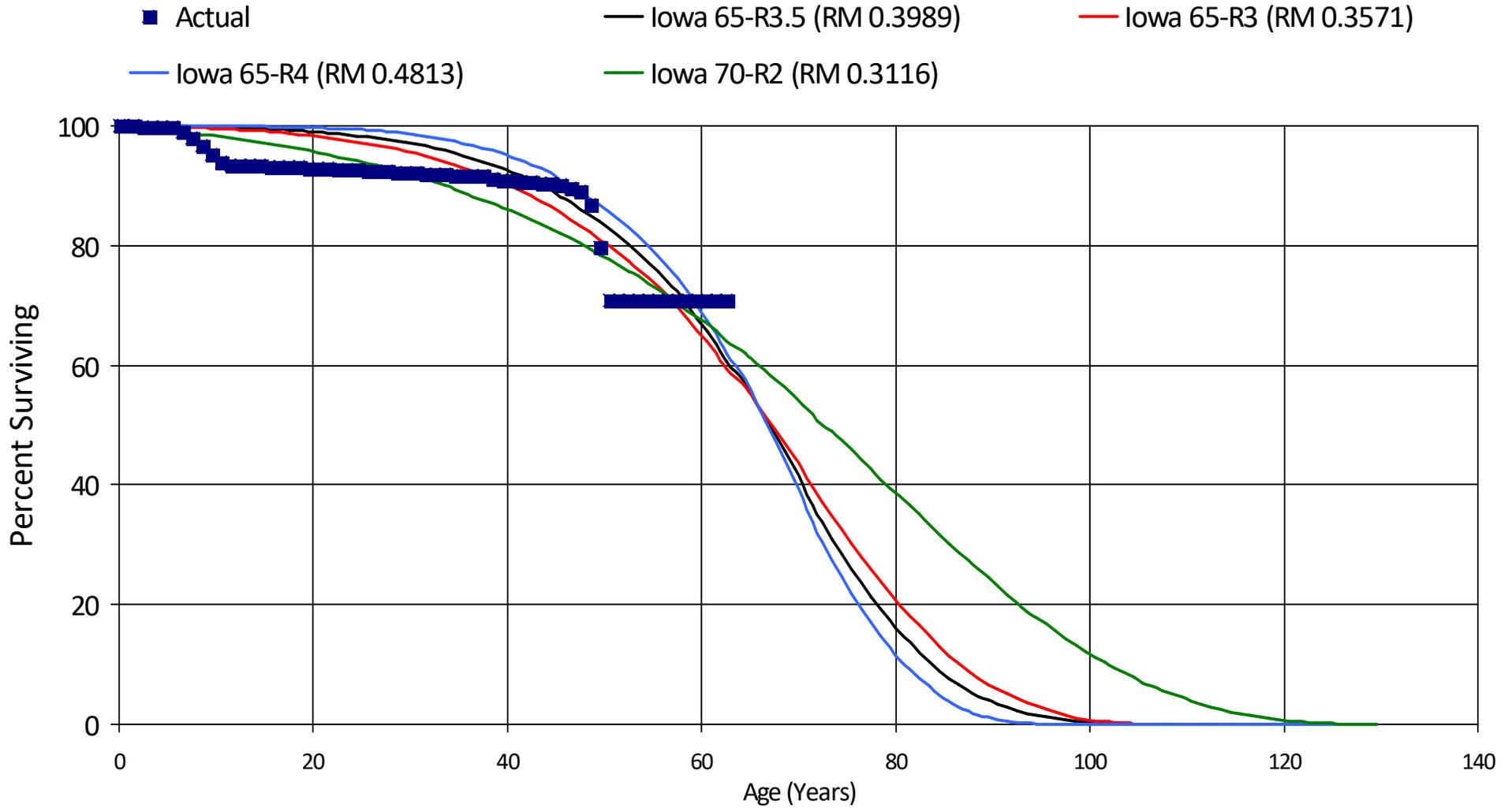
- b) Please see Attachment 2 for the impact on depreciation and net salvage with the above changes to the Iowa curves. Please see Attachment 3 for the supporting calculations.
- c) Please see Exhibit 2, Tab 6, Schedule 2, pages 98-107 for characteristics of assets, expected operational lives and considerations relevant to the useful life of physical assets in this account; and page 82, Table 5.2.3-2 for maintenance strategies.

Enbridge Gas Inc.

Account 475.30 - Distribution - Mains - Plastic

Placement Band - 1958 - 2021 Experience Band - 1971 - 2021

Actual and Smooth Survivor Curves



Enbridge Gas Inc.

Account 475.30 - Distribution - Mains - Plastic

Placement Band - 1958 - 2021 Experience Band - 1971 - 2021

RETIREMENT RATE ANALYSIS

Age at Begin of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retmt Ratio	Survivor Ratio	% Surviving
0	3,659,693,969	937,528	0.00026	0.99974	100.00
0.5	3,277,821,241	2,421,787	0.00074	0.99926	99.97
1.5	3,132,345,282	1,719,695	0.00055	0.99945	99.90
2.5	3,009,125,684	1,343,907	0.00045	0.99955	99.85
3.5	2,883,925,344	1,004,750	0.00035	0.99965	99.81
4.5	2,748,374,798	3,661,922	0.00133	0.99867	99.78
5.5	2,625,777,036	19,399,522	0.00739	0.99261	99.65
6.5	2,517,540,045	25,025,257	0.00994	0.99006	98.91
7.5	2,398,051,004	31,678,784	0.01321	0.98679	97.93
8.5	2,268,428,618	35,523,959	0.01566	0.98434	96.64
9.5	2,140,625,513	29,501,059	0.01378	0.98622	95.13
10.5	2,031,557,042	6,927,627	0.00341	0.99659	93.82
11.5	1,923,443,733	582,716	0.00030	0.99970	93.50
12.5	1,811,374,639	2,255,542	0.00125	0.99875	93.47
13.5	1,708,947,985	837,259	0.00049	0.99951	93.35
14.5	1,591,031,878	993,070	0.00062	0.99938	93.30
15.5	1,459,496,245	1,166,062	0.00080	0.99920	93.24
16.5	1,386,983,364	956,404	0.00069	0.99931	93.17
17.5	1,336,543,304	954,634	0.00071	0.99929	93.11
18.5	1,266,120,974	912,060	0.00072	0.99928	93.04
19.5	1,195,035,733	1,453,156	0.00122	0.99878	92.97
20.5	1,106,768,535	879,770	0.00079	0.99921	92.86
21.5	1,022,334,714	1,044,200	0.00102	0.99898	92.79
22.5	933,160,210	1,055,045	0.00113	0.99887	92.70
23.5	844,950,040	760,912	0.00090	0.99910	92.60
24.5	762,999,726	786,365	0.00103	0.99897	92.52
25.5	681,516,216	633,598	0.00093	0.99907	92.42
26.5	596,799,094	408,972	0.00069	0.99931	92.33

Enbridge Gas Inc.

Account 475.30 - Distribution - Mains - Plastic

Placement Band - 1958 - 2021 Experience Band - 1971 - 2021

27.5	524,983,792	518,997	0.00099	0.99901	92.27
28.5	478,804,428	465,849	0.00097	0.99903	92.18
29.5	436,022,264	339,128	0.00078	0.99922	92.09
30.5	391,353,742	288,712	0.00074	0.99926	92.02
31.5	357,491,279	234,300	0.00066	0.99934	91.95
32.5	314,022,807	403,507	0.00128	0.99872	91.89
33.5	284,105,572	235,530	0.00083	0.99917	91.77
34.5	252,371,067	176,041	0.00070	0.99930	91.69
35.5	226,599,373	172,676	0.00076	0.99924	91.63
36.5	201,352,549	92,760	0.00046	0.99954	91.56
37.5	169,474,161	973,353	0.00574	0.99426	91.52
38.5	143,143,248	121,415	0.00085	0.99915	90.99
39.5	117,414,406	78,597	0.00067	0.99933	90.91
40.5	91,871,700	146,079	0.00159	0.99841	90.85
41.5	57,234,381	78,850	0.00138	0.99862	90.71
42.5	38,757,563	44,081	0.00114	0.99886	90.58
43.5	27,411,508	45,435	0.00166	0.99834	90.48
44.5	19,141,695	34,216	0.00179	0.99821	90.33
45.5	12,683,705	71,071	0.00560	0.99440	90.17
46.5	7,937,061	57,112	0.00720	0.99280	89.67
47.5	3,274,292	85,923	0.02624	0.97376	89.02
48.5	747,712	59,742	0.07990	0.92010	86.68
49.5	344,082	38,957	0.11322	0.88678	79.75
50.5	166,735	48	0.00029	0.99971	70.72
51.5	157,439	0	0.00000	1.00000	70.70
52.5	157,439	0	0.00000	1.00000	70.70
53.5	855	0	0.00000	1.00000	70.70
54.5	808	0	0.00000	1.00000	70.70
55.5	808	0	0.00000	1.00000	70.70
56.5	808	0	0.00000	1.00000	70.70
57.5	808	0	0.00000	1.00000	70.70

Enbridge Gas Inc.

Account 475.30 - Distribution - Mains - Plastic

Placement Band - 1958 - 2021 Experience Band - 1971 - 2021

58.5	808	0	0.00000	1.00000	70.70
59.5	808	0	0.00000	1.00000	70.70
60.5	808	0	0.00000	1.00000	70.70
61.5	808	0	0.00000	1.00000	70.70
62.5	808	0	0.00000	1.00000	70.70
Totals:		179,587,941			

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,648,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	2.83%
475.30E	MAINS - PLASTIC	0	65-R3.5	-35%	3,480,106,028	928,431,883	3,769,711,255	83,918,606	45.3	2.41%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,276,230,901	550,341,772		3.67%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,194,940,102	775,812,331		3.58%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

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 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021
 Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	4,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	143,351,958	40,353,431	131,145,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,442	2,542,587	45,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,448,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,667,434	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,888,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,643,634,991	112,249,761	34.9	2.73%
475.30F	MAINS - PLASTIC	0	65-R3	-34%	3,480,106,028	928,431,883	3,734,910,195	85,073,445	44.1	2.44%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,241,429,841	551,496,611		3.68%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,644,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,664	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,248,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	GIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,160,139,041	776,967,170		3.58%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
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	*** Post Study Adjustments				5,005,525					
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TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

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Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	4,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	143,351,958	40,353,431	131,145,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,442	2,542,587	45,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,448,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,667,434	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,888,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,643,634,991	112,249,761	34.9	2.11%
475.30G	MAINS - PLASTIC	0	65-R4	-35%	3,480,106,028	928,431,883	3,769,711,255	81,941,253	46.6	2.35%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	345,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,276,230,901	548,364,419		3.66%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,644,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,664	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,248,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	GIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,194,940,102	773,834,978		3.57%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLead Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021
 Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	4,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	143,351,958	40,353,431	131,145,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,442	2,542,587	45,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,448,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,667,434	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,888,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,643,634,991	112,249,761	34.9	1.67%
475.30H	MAINS - PLASTIC	0	70-R2	-31%	3,480,106,028	928,431,883	3,630,502,014	81,480,263	44.3	2.34%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	345,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,137,026,660	547,903,429		3.65%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,644,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,964	9,452,664	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,248,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	GIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
**	SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,055,735,861	773,373,988		3.57%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
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	Plant Held for Future Use				1,670,861					
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***	Post Study Adjustments				5,005,525					
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TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

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 Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	4,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	143,351,958	40,353,431	131,145,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,442	2,542,587	45,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,448,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,667,434	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,888,893	429,012,038	43,329,780	15.5	8.84%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,643,634,991	11,229,761	34.9	2.46%
475.30A	MAINS - PLASTIC	0	65-R3.5	-35%	3,480,106,028	928,431,883	3,769,711,255	75,523,780	50.4	2.17%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	345,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,276,230,901	541,946,946		3.61%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,644,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,964	9,452,664	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,248,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	GIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,194,940,102	767,417,505		3.54%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLead Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021
 Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	4,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	143,351,958	40,353,431	131,145,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,442	2,542,587	45,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,448,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,667,434	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,888,893	429,012,038	43,329,780	15.5	8.84%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,643,634,991	112,249,761	34.9	2.37%
475.30B	MAINS - PLASTIC	0	65-R3	-34%	3,480,106,028	928,431,883	3,734,910,195	74,166,086	50.7	2.13%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,241,429,841	540,589,252		3.61%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MAREHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,644,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,964	9,452,664	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,248,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	GIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,160,139,041	766,059,811		3.53%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
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TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

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 Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	4,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	143,351,958	40,353,431	131,145,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,442	2,542,587	45,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,448,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,667,434	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,888,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	81,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,643,634,991	112,249,761	34.9	1.83%
475.30C	MAINS - PLASTIC	0	65-R4	-35%	3,480,106,028	928,431,883	3,769,711,255	76,145,456	50.1	2.19%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,276,230,901	542,588,622		3.62%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,644,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,964	9,452,664	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,248,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	GIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,194,940,102	768,059,181		3.54%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLead Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND
 CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021
 Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-55	0%	4,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	143,351,958	40,353,431	131,145,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,442	2,542,587	45,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,448,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,667,434	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,888,893	429,012,038	43,329,780	15.5	8.84%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,643,634,991	112,249,761	34.9	1.45%
475.30D	MAINS - PLASTIC	0	70-R2	-31%	3,480,106,028	928,431,883	3,630,502,014	63,426,055	57.0	1.82%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,137,026,660	529,849,221		3.53%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MAREHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,644,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,964	9,452,664	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,248,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	GIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,055,735,861	755,319,780		3.48%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLead Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

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 Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate	Method
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
475.30A	MAINS - PLASTIC	0	65-R3.5	-35%	3,480,106,028	928,431,883	3,769,711,255	75,523,780	50.4	2.17%	ALG
475.30B	MAINS - PLASTIC	0	65-R3	-34%	3,480,106,028	928,431,883	3,734,910,195	74,166,086	50.7	2.13%	ALG
475.30C	MAINS - PLASTIC	0	65-R4	-35%	3,480,106,028	928,431,883	3,769,711,255	76,165,456	50.1	2.19%	ALG
475.30D	MAINS - PLASTIC	0	70-R2	-31%	3,480,106,028	928,431,883	3,630,507,014	63,426,055	57.0	1.82%	ALG
475.30E	MAINS - PLASTIC	0	65-R3.5	-35%	3,480,106,028	928,431,883	3,769,711,255	83,918,606	45.3	2.41%	ELG
475.30F	MAINS - PLASTIC	0	65-R3	-34%	3,480,106,028	928,431,883	3,734,910,195	85,073,445	44.1	2.44%	ELG
475.30G	MAINS - PLASTIC	0	65-R4	-35%	3,480,106,028	928,431,883	3,769,711,255	81,941,253	46.6	2.35%	ELG
475.30H	MAINS - PLASTIC	0	70-R2	-31%	3,480,106,028	928,431,883	3,630,507,014	81,480,263	44.3	2.34%	ELG

ACCOUNT	Booked Reserve	TRUNC DA' ASL	Curve	NET SALVA ORIGINAL COST	CALCULATED ACC	ANNUAL ACC	COMPOSITE ANNU	REMAINING	THEORETIC	Age	Notes
475.30A	928,431,883.06		65 R3.5	-0.35 3,480,106,028.12	1056999813	75523780	0.021701574	50.37614	0.266783	15.18088	
475.30B	928,431,883.06		65 R3	-0.34 3,480,106,028.12	1026506037	74166086	0.021311444	50.69204	0.266783	15.18088	
475.30C	928,431,883.06		65 R4	-0.35 3,480,106,028.12	1079144846	76165456	0.021885958	50.06976	0.266783	15.18088	
475.30D	928,431,883.06		70 R2	-0.31 3,480,106,028.12	846323386.5	63426055	0.018225323	57.00517	0.266783	15.18088	

ACCOUNT	Booked Reserve	TRUNC DA' ASL	Curve Type	NET SALVA	ORIGINAL COST	CALCULATED AC	ANNUAL ACC	COMPOSIT	REMAININ'	THEORETIC	Age	Notes
475.30E	928,431,883.06		65 R3.5	-0.35	3,480,106,028.12	1150904119	83918606	0.024114	45.32762	0.266783	15.18088	
475.30F	928,431,883.06		65 R3	-0.34	3,480,106,028.12	1151815424	85073445	0.024446	44.10261	0.266783	15.18088	
475.30G	928,431,883.06		65 R4	-0.35	3,480,106,028.12	1141358824	81941253	0.023546	46.64429	0.266783	15.18088	
475.30H	928,431,883.06		70 R2	-0.31	3,480,106,028.12	1073866582	81480263	0.023413	44.28561	0.266783	15.18088	

ACCOUNT	Booked Reserve	TRUNC DA ASL	FirstOfCun	NET SALVA	ORIGINAL COST	CALCULATED ACCUMULATED DEPRECIATION	ANNUAL ACCRUAL	COMPOSITE ANNUAL ACCRUAL RATE	REMAINING LIFE	THEORETICAL	Age	
442	2,805,060.39		40	S5	0	6,282,181.09	2362661.52	105928	0.01686166	24.67740934	0.44651059	17.7968616
443.01	4,023,543.84		45	R4	0	5,804,412.46	3267731.1	55594	0.009577886	19.10549812	0.6931871	28.9993338
443.02	11,363,395.92		55	R4	0	21,554,521.93	6402833.95	229183	0.010632711	36.76662468	0.52719313	16.5554042
451	45,841,824.51		55	R4	0	74,762,353.60	42905752.37	1102904	0.014752131	22.97350136	0.61316722	32.0997742
452	47,148,031.88		40	R3	-0.1	104,433,820.29	5196797.38	4114129	0.039394604	19.81158924	0.45146325	21.2780484
453	50,040,539.74		45	R2.5	-0.3	143,144,394.64	63662025.7	5515551	0.03853138	25.86784621	0.34958085	16.3630117
454	8,575,935.56		40	R2	0	13,364,517.02	5256233.29	175831	0.013156555	21.37623809	0.64169439	17.3530161
455	53,298,115.35		55	R3	-0.08	201,920,080.43	73519784.79	5130627	0.025409196	33.43550539	0.26395649	18.4224001
456	228,311,195.54		40	R4	-0.06	682,328,756.58	239307733.9	19661453	0.02881522	25.52385839	0.37462085	13.5309549
457	51,829,827.64		35	R3	-0.14	77,194,132.88	47333312.75	2003634	0.025955781	15.56700774	0.67142185	20.4810653
461	20,599,533.02		60	R4	0	88,171,401.75	19333589.26	1507598	0.017098492	44.34756701	0.23363055	12.5713396
462	40,353,630.51		50	S4	-0.05	163,351,957.93	37966440.95	3377914	0.020678748	37.72439554	0.24703488	10.8394417
463	7,167,268.35		55	S4	-0.06	11,252,283.90	6091172.08	157646	0.014010134	26.24033301	0.63696121	28.3437016
464	523,641.78		50	S4	-0.05	2,920,217.56	554483.17	65185	0.022321967	39.69626918	0.17931602	9.30243693
465	919,330,147.09		60	R4	-0.12	2,783,251,797.20	799994107.8	49201674	0.017677766	42.32699482	0.33030793	15.2630814
466	331,530,581.56		30	R4	-0.07	1,005,060,038.76	336237963.3	37417456	0.037229075	19.60515881	0.32986147	9.58862338
467	119,798,511.87		40	R4	-0.15	395,646,541.68	123917492.8	12112032	0.030613264	27.66284313	0.30279176	10.8065674
471	12,099,618.74		60	R4	0	63,907,559.65	13063532.74	1150753	0.018006524	45.1744588	0.18933001	11.7965846
472	64,014,227.29		40	S0.5	0	220,832,605.09	72010537.12	7005487	0.031723065	21.68844511	0.28967675	15.6794128
472.31	5,056,170.71	2046	40	S0.5	0	29,662,114.81	9379387.26	1325428	0.044684204	18.55448023	0.17045887	9.0852257
472.32	5,549,954.69	2046	40	S0.5	0	23,216,545.94	9567161.82	991735	0.042716733	17.88025371	0.2390517	12.8015684
472.33	9,778,917.49	2046	40	S0.5	0	19,789,902.04	13708093.74	2365393	0.0119525251	41.59202467	0.49413673	26.7671254
472.34	4,069,504.11	2046	40	S0.5	0	16,737,575.95	6824520.76	704663	0.04210066	17.97628253	0.36245356	12.3981887
472.35	3,958,251.83	2023	40	S0.5	0	15,937,296.63	14257282.86	8045939	0.050489673	1.48881443	0.24836407	13.2422699
473.01	268,325,814.99		45	S1	-0.32	549,648,294.42	30756954.1	19924844	0.03625017	23.01021643	0.48817729	23.3602721
473.02	1,384,833,503.55		55	S3	-0.26	4,458,883,264.63	173177393	121567634	0.027264144	35.74801737	0.31057855	16.2619845
474	59,858,893.21		25	SQ	0	488,870,931.00	184821829.1	43329780	0.088632351	15.54853657	0.12244314	9.45146343
475	59,887,548.43		25	SQ	0	181,264,676.42	92823432.31	10469399	0.057757525	12.1978046	0.33063751	12.8021954
475.21	1,051,359,035.75		55	R3	-0.42	3,320,418,328.48	1396363922	112249761	0.033805909	34.943175	0.31663451	16.9072079
475.3	928,431,883.06		60	R4	-0.38	3,480,106,028.12	1258008275	94562548	0.027172318	42.02653279	0.26678264	15.180882
476	5,181,734.81		17	S2.5	0	9,878,702.74	380206.97	365238	0.036972263	9.671296258	0.52453596	8.66477133
477	367,887,431.83		40	R2	-0.09	950,956,097.61	338973143.9	27440188	0.028855368	23.25203249	0.38686058	13.2272318
477.01	52,094,469.16		35	R3	0	143,726,981.14	57416667.25	4800551	0.033400486	19.36115582	0.36245435	14.9179596
478	469,525,897.51		15	S2.5	0	1,020,910,893.69	56703992.3	104686373	0.012542126	6.368232546	0.45990879	11.3231033
482	8,677,609.61		40	R1.5	0	13,255,571.99	3407411.24	191336	0.014434383	23.21939295	0.65463864	9.98460138
482.01	19,270,728.51	2033	40	R1.5	0	53,463,354.35	26098479.06	3400629	0.063606727	9.96788704	0.36044743	15.2446756
482.04	6,391,978.16	2022	40	R1.5	0	15,678,639.98	14572514.74	9286663	0.592313046	0.5	0.40768703	7.53814838
482.05	6,852,979.62	2046	40	R1.5	0	36,671,818.30	11418658.28	1544848	0.042126299	19.30251528	0.18687319	8.86100631
482.51	11,589,939.39	2049	40	R1.5	0	69,558,675.16	26196142.88	3906954	0.056167746	16.39262546	0.16662105	18.528972
482.52	1,664,764.01	2028	40	R1.5	0	19,237,692.27	10612390.61	2814701	0.14631178	6.243041832	0.08653658	9.63545862
483	20,323,395.93		15	SQ	0	29,776,061.72	17837100.38	1200881	0.040390417	6.014350447	0.68254144	8.98564955
484	89,525,828.90		12	L2.5	0	134,722,077.69	66324100.74	6268747	0.046530955	5.717868182	0.66452233	6.49961254
485	12,811,265.76		17	L1.5	0	44,128,920.96	19200053.33	3658037	0.082894322	8.570374725	0.2903145	8.17493481
486	26,128,213.52		15	SQ	0	79,966,854.36	39611956.58	9529666	0.1191702	7.569679607	0.32673804	7.43032039
487.7	92,163.80		15	SQ	0	864,754.61	32834.18	86895	0.100485154	9.296055008	0.10657798	5.70394499
487.8	2,397,143.13		20	SQ	0	7,774,174.86	640766.77	288265	0.037079819	18.35155042	0.30834695	1.64844958
488	4,990,529.78		10	SQ	0	11,224,609.20	8319312.34	2946627	0.262514886	2.588327847	0.44460611	7.81946464
490	20,774,567.11		4	SQ	0	30,306,678.69	17212894.06	4041429	0.133351102	1.728171505	0.68547819	2.2718285
490.3	2,418,464.59		10	SQ	0	4,680,899.13	2574490.52	502763	0.107407356	4.5	0.51666667	5.5
491.01	107,550,337.34		4	SQ	0	155,164,785.39	76224300.99	13604128	0.087675357	2.035010308	0.69313625	1.98410878
491.02	25,519,357.38		4	SQ	0	38,776,287.63	17163628.64	3892471	0.100382766	2.229471702	0.6581176	1.7705283
491.03	20,250,171.19		10	SQ	0	87,626,213.57	13898150.73	7217716	0.08236937	8.413927731	0.23109718	1.58607227
491.04	44,031,317.98		10	SQ	0	85,221,905.36	46872047.95	9153464	0.107407408	4.5	0.51666667	5.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

ALG - Remaining Life
 Survivor Curve: R3.5
 ASL: 65
 Net Salvage: -35%
 Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1958	807.98	889	781	0.7161	310	12.01	26	63.5
1967	46.86	47	41	0.6459	22	17.20	1	54.5
1968	156,584.48	153,310	134,662	0.6370	76,727	17.86	4,296	53.5
1970	9,247.98	8,796	7,726	0.6189	4,758	19.20	248	51.5
1971	138,390.05	129,649	113,879	0.6095	72,947	19.89	3,667	50.5
1972	343,888.32	317,164	278,586	0.6001	185,663	20.59	9,016	49.5
1973	2,440,656.75	2,214,866	1,945,461	0.5904	1,349,426	21.31	63,335	48.5
1974	4,605,656.70	4,110,427	3,610,456	0.5807	2,607,180	22.03	118,352	47.5
1975	4,675,574.02	4,101,429	3,602,552	0.5707	2,709,473	22.76	119,023	46.5
1976	6,423,773.65	5,535,590	4,862,270	0.5607	3,809,825	23.51	162,058	45.5
1977	8,224,377.01	6,957,875	6,111,555	0.5504	4,991,353	24.27	205,690	44.5
1978	11,301,973.90	9,381,615	8,240,485	0.5401	7,017,180	25.03	280,319	43.5
1979	18,397,967.81	14,974,588	13,153,158	0.5296	11,684,099	25.81	452,680	42.5
1980	34,491,240.57	27,509,241	24,163,161	0.5189	22,400,014	26.60	842,157	41.5
1981	25,464,108.56	19,887,402	17,468,402	0.5081	16,908,144	27.40	617,166	40.5
1982	25,607,426.94	19,569,912	17,189,530	0.4972	17,380,496	28.20	616,246	39.5
1983	25,357,560.44	18,948,656	16,643,840	0.4862	17,588,866	29.02	606,076	38.5
1984	31,785,627.19	23,206,544	20,383,821	0.4750	22,526,776	29.85	754,735	37.5
1985	25,074,148.58	17,871,650	15,697,836	0.4637	18,152,264	30.68	591,620	36.5
1986	25,595,652.42	17,794,550	15,630,114	0.4523	18,924,017	31.53	600,256	35.5
1987	31,498,975.80	21,341,244	18,745,407	0.4408	23,778,210	32.38	734,381	34.5
1988	29,513,727.35	19,468,427	17,100,389	0.4292	22,743,142	33.24	684,219	33.5
1989	43,234,172.45	27,739,650	24,365,544	0.4175	34,000,589	34.11	996,866	32.5
1990	33,573,751.34	20,930,142	18,384,309	0.4056	26,940,255	34.98	770,072	31.5
1991	44,329,393.44	26,822,335	23,559,807	0.3937	36,284,875	35.87	1,011,649	30.5
1992	42,316,315.53	24,821,457	21,802,305	0.3816	35,324,721	36.76	961,014	29.5
1993	45,660,367.03	25,932,397	22,778,115	0.3695	38,863,380	37.65	1,032,099	28.5
1994	71,406,330.17	39,214,296	34,444,474	0.3573	61,954,072	38.56	1,606,758	27.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

ALG - Remaining Life
 Survivor Curve: R3.5
 ASL: 65
 Net Salvage: -35%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1995	84,083,522.93	44,587,592	39,164,190	0.3450	74,348,566	39.47	1,883,762	26.5
1996	80,697,145.79	41,257,181	36,238,874	0.3326	72,702,273	40.38	1,800,283	25.5
1997	81,189,401.12	39,955,228	35,095,283	0.3202	74,510,409	41.31	1,803,901	24.5
1998	87,155,125.69	41,213,906	36,200,862	0.3077	81,458,558	42.23	1,928,848	23.5
1999	88,130,303.58	39,969,281	35,107,627	0.2951	83,868,283	43.16	1,943,032	22.5
2000	83,554,050.58	36,268,844	31,857,292	0.2824	80,940,676	44.10	1,835,389	21.5
2001	86,814,041.80	35,986,504	31,609,294	0.2697	85,589,663	45.04	1,900,243	20.5
2002	70,173,181.01	27,710,786	24,340,191	0.2569	70,393,603	45.99	1,530,738	19.5
2003	69,467,695.34	26,061,668	22,891,663	0.2441	70,889,726	46.94	1,510,329	18.5
2004	49,483,656.96	17,584,619	15,445,718	0.2312	51,357,219	47.89	1,072,400	17.5
2005	71,346,819.36	23,935,384	21,024,009	0.2183	75,294,197	48.85	1,541,420	16.5
2006	130,542,562.61	41,190,158	36,180,003	0.2053	140,052,457	49.81	2,811,858	15.5
2007	117,078,848.28	34,598,139	30,389,802	0.1923	127,666,643	50.77	2,514,525	14.5
2008	100,171,111.97	27,590,307	24,234,366	0.1792	110,996,635	51.74	2,145,340	13.5
2009	111,486,378.79	28,461,675	24,999,745	0.1661	125,506,866	52.71	2,381,167	12.5
2010	101,185,681.78	23,788,634	20,895,109	0.1530	115,705,562	53.68	2,155,452	11.5
2011	79,567,412.20	17,095,471	15,016,067	0.1398	92,399,939	54.66	1,690,600	10.5
2012	92,279,144.86	17,954,003	15,770,172	0.1266	108,806,674	55.63	1,955,822	9.5
2013	97,943,602.25	17,064,453	14,988,822	0.1134	117,235,041	56.61	2,070,878	8.5
2014	94,463,784.26	14,533,120	12,765,387	0.1001	114,760,722	57.59	1,992,634	7.5
2015	88,837,469.15	11,854,097	10,412,227	0.0868	109,518,356	58.58	1,869,702	6.5
2016	118,935,839.98	13,437,826	11,803,319	0.0735	148,760,065	59.56	2,497,649	5.5
2017	134,545,796.71	12,445,901	10,932,047	0.0602	170,704,778	60.55	2,819,416	4.5
2018	123,856,432.62	8,916,457	7,831,906	0.0468	159,374,278	61.53	2,590,028	3.5
2019	121,499,902.69	6,251,444	5,491,051	0.0335	158,533,818	62.52	2,535,621	2.5
2020	143,054,172.92	4,418,662	3,881,199	0.0201	189,241,935	63.51	2,979,587	1.5
2021	380,935,199.57	3,924,326	3,446,992	0.0067	510,815,528	64.50	7,919,131	0.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

ALG - Remaining Life
 Survivor Curve: R3.5
 ASL: 65
 Net Salvage: -35%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	3,480,106,028.12	1,056,999,813	928,431,883		3,769,711,255		75,523,780	

COMPOSITE ANNUAL ACCRUAL RATE 2.17%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.27

COMPOSITE AVERAGE AGE (YEARS) 15.18

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 50.38

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

ALG - Remaining Life

Survivor Curve: R3

ASL: 65

Net Salvage: -34%

Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1958	807.98	852	771	0.7120	312	13.84	23	63.5
1967	46.86	45	40	0.6423	22	18.84	1	54.5
1968	156,584.48	146,990	132,946	0.6336	76,877	19.46	3,950	53.5
1970	9,247.98	8,437	7,631	0.6157	4,762	20.75	229	51.5
1971	138,390.05	124,366	112,484	0.6066	72,959	21.41	3,408	50.5
1972	343,888.32	304,284	275,212	0.5972	185,598	22.08	8,406	49.5
1973	2,440,656.75	2,125,235	1,922,187	0.5877	1,348,293	22.76	59,236	48.5
1974	4,605,656.70	3,944,703	3,567,819	0.5781	2,603,761	23.45	111,017	47.5
1975	4,675,574.02	3,936,739	3,560,616	0.5683	2,704,653	24.16	111,958	46.5
1976	6,423,773.65	5,314,308	4,806,570	0.5584	3,801,287	24.87	152,844	45.5
1977	8,224,377.01	6,681,154	6,042,825	0.5483	4,977,840	25.59	194,489	44.5
1978	11,301,973.90	9,010,626	8,149,735	0.5381	6,994,910	26.33	265,695	43.5
1979	18,397,967.81	14,386,259	13,011,771	0.5278	11,641,506	27.07	430,057	42.5
1980	34,491,240.57	26,436,277	23,910,509	0.5173	22,307,753	27.82	801,837	41.5
1981	25,464,108.56	19,118,024	17,291,455	0.5068	16,830,450	28.58	588,860	40.5
1982	25,607,426.94	18,819,657	17,021,595	0.4961	17,292,357	29.35	589,169	39.5
1983	25,357,560.44	18,229,480	16,487,804	0.4852	17,491,327	30.13	580,565	38.5
1984	31,785,627.19	22,335,440	20,201,473	0.4743	22,391,267	30.91	724,301	37.5
1985	25,074,148.58	17,208,851	15,564,688	0.4632	18,034,671	31.71	568,766	36.5
1986	25,595,652.42	17,143,207	15,505,315	0.4521	18,792,859	32.51	578,044	35.5
1987	31,498,975.80	20,571,079	18,605,682	0.4408	23,602,945	33.32	708,347	34.5
1988	29,513,727.35	18,776,460	16,982,524	0.4294	22,565,870	34.14	660,984	33.5
1989	43,234,172.45	26,769,663	24,212,043	0.4179	33,721,748	34.97	964,437	32.5
1990	33,573,751.34	20,210,827	18,279,850	0.4063	26,708,977	35.80	746,075	31.5
1991	44,329,393.44	25,917,347	23,441,159	0.3946	35,960,228	36.64	981,449	30.5
1992	42,316,315.53	24,000,053	21,707,046	0.3828	34,996,817	37.49	933,533	29.5
1993	45,660,367.03	25,091,602	22,694,307	0.3709	38,490,585	38.34	1,003,827	28.5
1994	71,406,330.17	37,969,760	34,342,064	0.3589	61,342,419	39.21	1,564,597	27.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

ALG - Remaining Life

Survivor Curve: R3

ASL: 65

Net Salvage: -34%

Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1995	84,083,522.93	43,203,823	39,076,055	0.3468	73,595,866	40.08	1,836,413	26.5
1996	80,697,145.79	40,006,228	36,183,964	0.3346	71,950,212	40.95	1,756,938	25.5
1997	81,189,401.12	38,772,651	35,068,245	0.3223	73,725,553	41.83	1,762,299	24.5
1998	87,155,125.69	40,024,246	36,200,260	0.3100	80,587,608	42.72	1,886,241	23.5
1999	88,130,303.58	38,844,867	35,133,561	0.2975	82,961,045	43.62	1,901,924	22.5
2000	83,554,050.58	35,275,383	31,905,112	0.2850	80,057,316	44.52	1,798,200	21.5
2001	86,814,041.80	35,027,165	31,680,609	0.2723	84,650,207	45.43	1,863,371	20.5
2002	70,173,181.01	26,992,547	24,413,632	0.2596	69,618,430	46.34	1,502,298	19.5
2003	69,467,695.34	25,405,021	22,977,781	0.2468	70,108,931	47.26	1,483,462	18.5
2004	49,483,656.96	17,154,320	15,515,367	0.2340	50,792,734	48.18	1,054,139	17.5
2005	71,346,819.36	23,366,630	21,134,142	0.2211	74,470,596	49.11	1,516,298	16.5
2006	130,542,562.61	40,240,394	36,395,757	0.2081	138,531,277	50.05	2,768,005	15.5
2007	117,078,848.28	33,824,100	30,592,487	0.1950	126,293,170	50.99	2,477,008	14.5
2008	100,171,111.97	26,991,672	24,412,842	0.1819	109,816,448	51.93	2,114,726	13.5
2009	111,486,378.79	27,862,865	25,200,799	0.1687	124,190,949	52.88	2,348,679	12.5
2010	101,185,681.78	23,303,368	21,076,924	0.1554	114,511,890	53.83	2,127,343	11.5
2011	79,567,412.20	16,757,434	15,156,400	0.1422	91,463,932	54.78	1,669,537	10.5
2012	92,279,144.86	17,609,763	15,927,296	0.1288	107,726,758	55.74	1,932,552	9.5
2013	97,943,602.25	16,747,333	15,147,264	0.1154	116,097,163	56.71	2,047,362	8.5
2014	94,463,784.26	14,271,115	12,907,628	0.1020	113,673,843	57.67	1,971,049	7.5
2015	88,837,469.15	11,646,950	10,534,181	0.0885	108,508,028	58.64	1,850,395	6.5
2016	118,935,839.98	13,209,826	11,947,737	0.0750	147,426,289	59.61	2,473,080	5.5
2017	134,545,796.71	12,241,036	11,071,507	0.0614	169,219,861	60.59	2,793,017	4.5
2018	123,856,432.62	8,773,795	7,935,531	0.0478	158,032,089	61.56	2,566,964	3.5
2019	121,499,902.69	6,154,250	5,566,263	0.0342	157,243,607	62.54	2,514,169	2.5
2020	143,054,172.92	4,351,697	3,935,929	0.0205	187,756,663	63.52	2,955,662	1.5
2021	380,935,199.57	3,865,837	3,496,488	0.0068	506,956,679	64.51	7,858,851	0.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 65
 Net Salvage: -34%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	3,480,106,028.12	1,026,506,037	928,431,883		3,734,910,195		74,166,086	
COMPOSITE ANNUAL ACCRUAL RATE				2.13%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.27				
COMPOSITE AVERAGE AGE (YEARS)				15.18				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				50.69				

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

ALG - Remaining Life

Survivor Curve: R4

ASL: 65

Net Salvage: -35%

Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1958	807.98	919	791	0.7249	300	10.24	29	63.5
1967	46.86	48	41	0.6529	22	15.68	1	54.5
1968	156,584.48	158,180	136,089	0.6438	75,300	16.36	4,602	53.5
1970	9,247.98	9,073	7,806	0.6252	4,679	17.76	263	51.5
1971	138,390.05	133,715	115,040	0.6158	71,786	18.48	3,885	50.5
1972	343,888.32	327,075	281,396	0.6061	182,853	19.21	9,521	49.5
1973	2,440,656.75	2,283,840	1,964,880	0.5963	1,330,007	19.95	66,682	48.5
1974	4,605,656.70	4,237,983	3,646,108	0.5864	2,571,529	20.70	124,255	47.5
1975	4,675,574.02	4,228,222	3,637,710	0.5763	2,674,315	21.46	124,627	46.5
1976	6,423,773.65	5,706,006	4,909,108	0.5661	3,762,987	22.23	169,262	45.5
1977	8,224,377.01	7,171,058	6,169,551	0.5557	4,933,358	23.02	214,323	44.5
1978	11,301,973.90	9,667,508	8,317,348	0.5451	6,940,317	23.81	291,427	43.5
1979	18,397,967.81	15,428,079	13,273,400	0.5344	11,563,857	24.62	469,614	42.5
1980	34,491,240.57	28,336,423	24,378,969	0.5236	22,184,206	25.44	871,894	41.5
1981	25,464,108.56	20,480,555	17,620,248	0.5126	16,756,298	26.27	637,731	40.5
1982	25,607,426.94	20,148,245	17,334,348	0.5014	17,235,678	27.12	635,617	39.5
1983	25,357,560.44	19,502,850	16,779,089	0.4901	17,453,617	27.97	624,043	38.5
1984	31,785,627.19	23,877,444	20,542,729	0.4787	22,367,868	28.83	775,827	37.5
1985	25,074,148.58	18,381,706	15,814,524	0.4672	18,035,577	29.70	607,199	36.5
1986	25,595,652.42	18,295,241	15,740,135	0.4555	18,813,996	30.58	615,144	35.5
1987	31,498,975.80	21,932,436	18,869,360	0.4437	23,654,257	31.47	751,528	34.5
1988	29,513,727.35	19,998,659	17,205,654	0.4318	22,637,878	32.37	699,249	33.5
1989	43,234,172.45	28,481,326	24,503,634	0.4198	33,862,498	33.28	1,017,457	32.5
1990	33,573,751.34	21,478,753	18,479,038	0.4077	26,845,526	34.20	785,019	31.5
1991	44,329,393.44	27,510,489	23,668,384	0.3955	36,176,297	35.12	1,030,088	30.5
1992	42,316,315.53	25,443,909	21,890,422	0.3832	35,236,604	36.05	977,450	29.5
1993	45,660,367.03	26,567,030	22,856,689	0.3708	38,784,807	36.99	1,048,650	28.5
1994	71,406,330.17	40,149,489	34,542,226	0.3583	61,856,319	37.93	1,630,895	27.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

ALG - Remaining Life

Survivor Curve: R4

ASL: 65

Net Salvage: -35%

Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1995	84,083,522.93	45,622,199	39,250,620	0.3458	74,262,136	38.88	1,910,246	26.5
1996	80,697,145.79	42,187,264	36,295,406	0.3332	72,645,740	39.83	1,823,947	25.5
1997	81,189,401.12	40,829,040	35,126,872	0.3205	74,478,820	40.79	1,826,045	24.5
1998	87,155,125.69	42,086,938	36,209,092	0.3077	81,450,328	41.75	1,950,934	23.5
1999	88,130,303.58	40,788,279	35,091,804	0.2949	83,884,106	42.72	1,963,755	22.5
2000	83,554,050.58	36,986,514	31,820,991	0.2821	80,976,977	43.69	1,853,594	21.5
2001	86,814,041.80	36,673,396	31,551,604	0.2692	85,647,353	44.66	1,917,744	20.5
2002	70,173,181.01	28,220,056	24,278,854	0.2563	70,454,940	45.64	1,543,802	19.5
2003	69,467,695.34	26,522,454	22,818,338	0.2433	70,963,051	46.62	1,522,249	18.5
2004	49,483,656.96	17,883,161	15,385,606	0.2303	51,417,331	47.60	1,080,208	17.5
2005	71,346,819.36	24,325,253	20,927,997	0.2173	75,390,209	48.58	1,551,744	16.5
2006	130,542,562.61	41,832,747	35,990,402	0.2042	140,242,058	49.57	2,829,127	15.5
2007	117,078,848.28	35,114,611	30,210,517	0.1911	127,845,928	50.56	2,528,635	14.5
2008	100,171,111.97	27,983,837	24,075,625	0.1780	111,155,376	51.55	2,156,292	13.5
2009	111,486,378.79	28,849,130	24,820,071	0.1649	125,686,540	52.54	2,392,171	12.5
2010	101,185,681.78	24,097,383	20,731,952	0.1518	115,868,719	53.53	2,164,415	11.5
2011	79,567,412.20	17,306,711	14,889,662	0.1386	92,526,345	54.53	1,696,881	10.5
2012	92,279,144.86	18,165,093	15,628,163	0.1254	108,948,682	55.52	1,962,259	9.5
2013	97,943,602.25	17,254,992	14,845,166	0.1123	117,378,697	56.52	2,076,852	8.5
2014	94,463,784.26	14,687,243	12,636,028	0.0991	114,890,081	57.51	1,997,605	7.5
2015	88,837,469.15	11,973,165	10,300,998	0.0859	109,629,586	58.51	1,873,665	6.5
2016	118,935,839.98	13,565,811	11,671,215	0.0727	148,892,169	59.51	2,502,043	5.5
2017	134,545,796.71	12,557,893	10,804,063	0.0595	170,832,763	60.51	2,823,399	4.5
2018	123,856,432.62	8,992,299	7,736,438	0.0463	159,469,746	61.50	2,592,822	3.5
2019	121,499,902.69	6,301,421	5,421,367	0.0331	158,603,502	62.50	2,537,540	2.5
2020	143,054,172.92	4,451,659	3,829,942	0.0198	189,293,192	63.50	2,980,916	1.5
2021	380,935,199.57	3,950,035	3,398,375	0.0066	510,864,145	64.50	7,920,284	0.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

ALG - Remaining Life
 Survivor Curve: R4
 ASL: 65
 Net Salvage: -35%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	3,480,106,028.12	1,079,144,846	928,431,883		3,769,711,255		76,165,456	
COMPOSITE ANNUAL ACCRUAL RATE				2.19%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.27				
COMPOSITE AVERAGE AGE (YEARS)				15.18				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				50.07				

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

ALG - Remaining Life

Survivor Curve: R2

ASL: 70

Net Salvage: -31%

Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1958	807.98	716	786	0.7423	273	22.64	12	63.5
1967	46.86	37	41	0.6622	21	27.75	1	54.5
1968	156,584.48	122,022	133,861	0.6526	71,265	28.36	2,513	53.5
1970	9,247.98	6,992	7,671	0.6331	4,444	29.60	150	51.5
1971	138,390.05	102,998	112,991	0.6233	68,300	30.23	2,259	50.5
1972	343,888.32	251,830	276,262	0.6132	174,231	30.87	5,644	49.5
1973	2,440,656.75	1,757,781	1,928,317	0.6031	1,268,943	31.52	40,264	48.5
1974	4,605,656.70	3,260,718	3,577,066	0.5929	2,456,344	32.17	76,358	47.5
1975	4,675,574.02	3,252,373	3,567,912	0.5825	2,557,090	32.83	77,889	46.5
1976	6,423,773.65	4,388,220	4,813,956	0.5721	3,601,187	33.50	107,507	45.5
1977	8,224,377.01	5,514,278	6,049,261	0.5615	4,724,673	34.17	138,258	44.5
1978	11,301,973.90	7,433,593	8,154,785	0.5508	6,650,801	34.85	190,817	43.5
1979	18,397,967.81	11,863,622	13,014,605	0.5400	11,086,733	35.54	311,922	42.5
1980	34,491,240.57	21,792,218	23,906,453	0.5291	21,277,072	36.24	587,137	41.5
1981	25,464,108.56	15,754,231	17,282,673	0.5181	16,075,309	36.94	435,167	40.5
1982	25,607,426.94	15,503,162	17,007,246	0.5070	16,538,483	37.65	439,275	39.5
1983	25,357,560.44	15,012,807	16,469,317	0.4958	16,749,087	38.36	436,583	38.5
1984	31,785,627.19	18,388,990	20,173,051	0.4845	21,466,121	39.09	549,201	37.5
1985	25,074,148.58	14,164,808	15,539,048	0.4731	17,308,087	39.81	434,728	36.5
1986	25,595,652.42	14,107,739	15,476,442	0.4616	18,053,863	40.55	445,249	35.5
1987	31,498,975.80	16,925,229	18,567,278	0.4500	22,696,380	41.29	549,710	34.5
1988	29,513,727.35	15,446,476	16,945,061	0.4383	21,717,922	42.03	516,677	33.5
1989	43,234,172.45	22,018,536	24,154,728	0.4265	32,482,038	42.79	759,170	32.5
1990	33,573,751.34	16,622,695	18,235,393	0.4146	25,746,221	43.54	591,272	31.5
1991	44,329,393.44	21,313,852	23,381,677	0.4026	34,689,829	44.31	782,924	30.5
1992	42,316,315.53	19,736,762	21,651,580	0.3906	33,782,793	45.08	749,441	29.5
1993	45,660,367.03	20,633,952	22,635,814	0.3784	37,179,267	45.85	810,843	28.5
1994	71,406,330.17	31,225,292	34,254,703	0.3662	59,287,589	46.63	1,271,356	27.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

ALG - Remaining Life

Survivor Curve: R2

ASL: 70

Net Salvage: -31%

Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2021**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1995	84,083,522.93	35,532,025	38,979,266	0.3539	71,170,149	47.42	1,500,866	26.5
1996	80,697,145.79	32,905,169	36,097,559	0.3415	69,615,702	48.21	1,443,973	25.5
1997	81,189,401.12	31,895,713	34,990,167	0.3290	71,367,949	49.01	1,456,259	24.5
1998	87,155,125.69	32,930,182	36,124,998	0.3164	78,048,217	49.81	1,566,906	23.5
1999	88,130,303.58	31,967,371	35,068,778	0.3038	80,381,920	50.62	1,588,024	22.5
2000	83,554,050.58	29,036,708	31,853,787	0.2910	77,602,019	51.43	1,508,880	21.5
2001	86,814,041.80	28,841,357	31,639,484	0.2782	82,086,910	52.25	1,571,108	20.5
2002	70,173,181.01	22,232,934	24,389,926	0.2653	67,536,941	53.07	1,272,597	19.5
2003	69,467,695.34	20,933,439	22,964,357	0.2523	68,038,324	53.90	1,262,357	18.5
2004	49,483,656.96	14,141,094	15,513,033	0.2393	49,310,557	54.73	900,984	17.5
2005	71,346,819.36	19,270,861	21,140,478	0.2262	72,323,855	55.57	1,301,559	16.5
2006	130,542,562.61	33,203,870	36,425,239	0.2130	134,585,518	56.41	2,385,903	15.5
2007	117,078,848.28	27,924,729	30,633,927	0.1997	122,739,364	57.26	2,143,729	14.5
2008	100,171,111.97	22,296,970	24,460,174	0.1864	106,763,983	58.11	1,837,402	13.5
2009	111,486,378.79	23,031,314	25,265,764	0.1730	120,781,393	58.96	2,048,491	12.5
2010	101,185,681.78	19,275,001	21,145,021	0.1595	111,408,222	59.82	1,862,358	11.5
2011	79,567,412.20	13,870,810	15,216,526	0.1460	89,016,784	60.68	1,466,872	10.5
2012	92,279,144.86	14,586,687	16,001,857	0.1324	104,883,823	61.55	1,703,947	9.5
2013	97,943,602.25	13,883,150	15,230,064	0.1187	113,076,055	62.43	1,811,368	8.5
2014	94,463,784.26	11,840,034	12,988,729	0.1050	110,758,828	63.30	1,749,676	7.5
2015	88,837,469.15	9,670,761	10,608,998	0.0912	105,768,087	64.18	1,647,912	6.5
2016	118,935,839.98	10,978,558	12,043,674	0.0773	143,762,276	65.07	2,209,430	5.5
2017	134,545,796.71	10,181,951	11,169,782	0.0634	165,085,211	65.96	2,502,951	4.5
2018	123,856,432.62	7,305,503	8,014,268	0.0494	154,237,659	66.85	2,307,282	3.5
2019	121,499,902.69	5,128,500	5,626,057	0.0353	153,538,816	67.74	2,266,439	2.5
2020	143,054,172.92	3,630,120	3,982,306	0.0213	183,418,660	68.64	2,672,026	1.5
2021	380,935,199.57	3,226,644	3,539,686	0.0071	495,485,425	69.55	7,124,429	0.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

ALG - Remaining Life

Survivor Curve: R2

ASL: 70

Net Salvage: -31%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	3,480,106,028.12	846,323,387	928,431,883		3,630,507,014		63,426,055	
COMPOSITE ANNUAL ACCRUAL RATE				1.82%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.27				
COMPOSITE AVERAGE AGE (YEARS)				15.18				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				57.01				

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3.5
 ASL: 65
 Net Salvage: -35%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1958	807.98	928	748	0.6861	342	11.17	31	63.5
1967	46.86	49	40	0.6250	24	15.85	1	54.5
1968	156,584.48	161,706	130,448	0.6171	80,941	16.44	4,924	53.5
1970	9,247.98	9,300	7,502	0.6009	4,983	17.64	282	51.5
1971	138,390.05	137,225	110,699	0.5925	76,128	18.25	4,170	50.5
1972	343,888.32	336,081	271,116	0.5840	193,134	18.88	10,231	49.5
1973	2,440,656.75	2,349,651	1,895,458	0.5753	1,399,428	19.51	71,725	48.5
1974	4,605,656.70	4,365,508	3,521,646	0.5664	2,695,991	20.15	133,779	47.5
1975	4,675,574.02	4,360,882	3,517,914	0.5573	2,794,110	20.80	134,300	46.5
1976	6,423,773.65	5,892,360	4,753,354	0.5481	3,918,740	21.46	182,566	45.5
1977	8,224,377.01	7,414,608	5,981,349	0.5387	5,121,560	22.14	231,368	44.5
1978	11,301,973.90	10,008,524	8,073,855	0.5292	7,183,810	22.81	314,882	43.5
1979	18,397,967.81	15,992,892	12,901,432	0.5194	11,935,825	23.50	507,836	42.5
1980	34,491,240.57	29,412,079	23,726,661	0.5096	22,836,513	24.20	943,660	41.5
1981	25,464,108.56	21,286,193	17,171,526	0.4995	17,205,020	24.91	690,791	40.5
1982	25,607,426.94	20,968,998	16,915,646	0.4893	17,654,381	25.62	689,067	39.5
1983	25,357,560.44	20,325,110	16,396,223	0.4790	17,836,484	26.34	677,063	38.5
1984	31,785,627.19	24,918,818	20,101,957	0.4685	22,808,639	27.08	842,406	37.5
1985	25,074,148.58	19,210,565	15,497,121	0.4578	18,352,979	27.82	659,822	36.5
1986	25,595,652.42	19,147,782	15,446,475	0.4470	19,107,656	28.56	668,956	35.5
1987	31,498,975.80	22,988,072	18,544,429	0.4361	23,979,189	29.32	817,885	34.5
1988	29,513,727.35	20,992,457	16,934,570	0.4250	22,908,962	30.08	761,531	33.5
1989	43,234,172.45	29,941,795	24,153,981	0.4138	34,212,151	30.85	1,108,880	32.5
1990	33,573,751.34	22,614,786	18,243,299	0.4025	27,081,265	31.63	856,127	31.5
1991	44,329,393.44	29,010,522	23,402,726	0.3911	36,441,956	32.42	1,124,153	30.5
1992	42,316,315.53	26,873,450	21,678,755	0.3795	35,448,271	33.21	1,067,382	29.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life

Survivor Curve: R3.5

ASL: 65

Net Salvage: -35%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1993	45,660,367.03	28,104,268	22,671,653	0.3678	38,969,843	34.01	1,145,853	28.5
1994	71,406,330.17	42,540,813	34,317,583	0.3560	62,080,963	34.82	1,783,132	27.5
1995	84,083,522.93	48,417,736	39,058,484	0.3441	74,454,272	35.63	2,089,780	26.5
1996	80,697,145.79	44,845,344	36,176,643	0.3321	72,764,504	36.45	1,996,490	25.5
1997	81,189,401.12	43,472,772	35,069,392	0.3200	74,536,300	37.27	1,999,868	24.5
1998	87,155,125.69	44,886,096	36,209,517	0.3077	81,449,902	38.10	2,137,777	23.5
1999	88,130,303.58	43,573,121	35,150,343	0.2954	83,825,567	38.94	2,152,907	22.5
2000	83,554,050.58	39,577,581	31,927,150	0.2830	80,870,819	39.78	2,033,156	21.5
2001	86,814,041.80	39,307,903	31,709,601	0.2706	85,489,355	40.62	2,104,508	20.5
2002	70,173,181.01	30,297,972	24,441,309	0.2580	70,292,486	41.47	1,694,964	19.5
2003	69,467,695.34	28,522,973	23,009,421	0.2454	70,771,967	42.33	1,672,044	18.5
2004	49,483,656.96	19,264,383	15,540,536	0.2326	51,262,401	43.18	1,187,053	17.5
2005	71,346,819.36	26,248,047	21,174,243	0.2198	75,143,963	44.05	1,705,980	16.5
2006	130,542,562.61	45,215,679	36,475,391	0.2070	139,757,068	44.91	3,111,747	15.5
2007	117,078,848.28	38,018,473	30,669,421	0.1940	127,387,025	45.78	2,782,487	14.5
2008	100,171,111.97	30,349,615	24,482,969	0.1810	110,748,032	46.65	2,373,870	13.5
2009	111,486,378.79	31,341,727	25,283,304	0.1680	125,223,307	47.53	2,634,813	12.5
2010	101,185,681.78	26,224,775	21,155,470	0.1549	115,445,201	48.40	2,385,149	11.5
2011	79,567,412.20	18,867,756	15,220,578	0.1417	92,195,428	49.28	1,870,942	10.5
2012	92,279,144.86	19,839,014	16,004,090	0.1285	108,572,755	50.15	2,164,780	9.5
2013	97,943,602.25	18,879,844	15,230,329	0.1152	116,993,534	51.03	2,292,676	8.5
2014	94,463,784.26	16,100,891	12,988,554	0.1019	114,537,555	51.90	2,206,750	7.5
2015	88,837,469.15	13,152,013	10,609,701	0.0885	109,320,883	52.77	2,071,562	6.5
2016	118,935,839.98	14,933,241	12,046,613	0.0750	148,516,771	53.64	2,768,953	5.5
2017	134,545,796.71	13,856,305	11,177,852	0.0615	170,458,974	54.49	3,128,335	4.5
2018	123,856,432.62	9,948,489	8,025,425	0.0480	159,180,759	55.33	2,877,185	3.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3.5
 ASL: 65
 Net Salvage: -35%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2019	121,499,902.69	6,994,141	5,642,158	0.0344	158,382,710	56.13	2,821,743	2.5
2020	143,054,172.92	4,962,859	4,003,528	0.0207	189,119,606	56.87	3,325,442	1.5
2021	380,935,199.57	4,439,947	3,581,696	0.0070	510,680,824	57.41	8,894,842	0.5
TOTAL	3,480,106,028.12	1,150,904,119	928,431,883		3,769,711,255		83,918,608	

COMPOSITE ANNUAL ACCRUAL RATE 2.41%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.27

COMPOSITE AVERAGE AGE (YEARS) 15.18

DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 45.33

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 65
 Net Salvage: -34%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1958	807.98	901	726	0.6708	356	12.81	28	63.5
1967	46.86	48	38	0.6127	24	17.21	1	54.5
1968	156,584.48	157,548	126,993	0.6052	82,830	17.75	4,666	53.5
1970	9,247.98	9,069	7,310	0.5899	5,082	18.87	269	51.5
1971	138,390.05	133,887	107,921	0.5820	77,522	19.45	3,987	50.5
1972	343,888.32	328,065	264,440	0.5739	196,371	20.03	9,804	49.5
1973	2,440,656.75	2,294,755	1,849,709	0.5656	1,420,771	20.62	68,896	48.5
1974	4,605,656.70	4,265,730	3,438,432	0.5571	2,733,147	21.22	128,788	47.5
1975	4,675,574.02	4,263,539	3,436,666	0.5485	2,828,603	21.83	129,564	46.5
1976	6,423,773.65	5,764,130	4,646,232	0.5398	3,961,625	22.45	176,485	45.5
1977	8,224,377.01	7,257,664	5,850,110	0.5308	5,170,555	23.07	224,099	44.5
1978	11,301,973.90	9,802,953	7,901,765	0.5218	7,242,880	23.70	305,563	43.5
1979	18,397,967.81	15,675,073	12,635,043	0.5125	12,018,233	24.34	493,710	42.5
1980	34,491,240.57	28,848,313	23,253,460	0.5031	22,964,803	24.99	919,044	41.5
1981	25,464,108.56	20,894,073	16,841,868	0.4936	17,280,038	25.64	673,944	40.5
1982	25,607,426.94	20,599,233	16,604,210	0.4839	17,709,742	26.30	673,410	39.5
1983	25,357,560.44	19,983,567	16,107,946	0.4741	17,871,185	26.96	662,789	38.5
1984	31,785,627.19	24,521,816	19,766,045	0.4641	22,826,695	27.63	826,008	37.5
1985	25,074,148.58	18,922,058	15,252,306	0.4539	18,347,053	28.31	648,031	36.5
1986	25,595,652.42	18,878,511	15,217,205	0.4437	19,080,969	29.00	658,059	35.5
1987	31,498,975.80	22,687,671	18,287,615	0.4333	23,921,013	29.68	805,841	34.5
1988	29,513,727.35	20,739,843	16,717,550	0.4227	22,830,845	30.38	751,497	33.5
1989	43,234,172.45	29,613,574	23,870,305	0.4120	34,063,486	31.08	1,095,973	32.5
1990	33,573,751.34	22,391,903	18,049,209	0.4012	26,939,618	31.79	847,467	31.5
1991	44,329,393.44	28,757,697	23,180,418	0.3902	36,220,969	32.50	1,114,483	30.5
1992	42,316,315.53	26,670,717	21,498,187	0.3791	35,205,675	33.22	1,059,801	29.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 65
 Net Salvage: -34%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1993	45,660,367.03	27,926,008	22,510,027	0.3679	38,674,865	33.94	1,139,423	28.5
1994	71,406,330.17	42,323,182	34,115,008	0.3565	61,569,475	34.67	1,775,762	27.5
1995	84,083,522.93	48,230,669	38,876,794	0.3450	73,795,127	35.41	2,084,208	26.5
1996	80,697,145.79	44,729,223	36,054,420	0.3334	72,079,756	36.15	1,994,074	25.5
1997	81,189,401.12	43,416,459	34,996,254	0.3217	73,797,544	36.89	2,000,336	24.5
1998	87,155,125.69	44,886,890	36,181,509	0.3098	80,606,359	37.64	2,141,343	23.5
1999	88,130,303.58	43,631,705	35,169,755	0.2978	82,924,852	38.40	2,159,556	22.5
2000	83,554,050.58	39,684,002	31,987,671	0.2857	79,974,757	39.16	2,042,308	21.5
2001	86,814,041.80	39,466,745	31,812,549	0.2735	84,518,267	39.93	2,116,921	20.5
2002	70,173,181.01	30,461,904	24,554,111	0.2611	69,477,952	40.69	1,707,325	19.5
2003	69,467,695.34	28,716,423	23,147,149	0.2487	69,939,563	41.47	1,686,538	18.5
2004	49,483,656.96	19,421,787	15,655,118	0.2361	50,652,982	42.25	1,198,975	17.5
2005	71,346,819.36	26,499,033	21,359,800	0.2234	74,244,938	43.03	1,725,437	16.5
2006	130,542,562.61	45,711,622	36,846,291	0.2106	138,080,742	43.81	3,151,474	15.5
2007	117,078,848.28	38,489,174	31,024,568	0.1978	125,861,088	44.60	2,821,781	14.5
2008	100,171,111.97	30,768,697	24,801,404	0.1848	109,427,886	45.39	2,410,618	13.5
2009	111,486,378.79	31,819,693	25,648,569	0.1717	123,743,179	46.19	2,679,188	12.5
2010	101,185,681.78	26,662,988	21,491,958	0.1585	114,096,856	46.98	2,428,588	11.5
2011	79,567,412.20	19,211,094	15,485,287	0.1452	91,135,045	47.77	1,907,616	10.5
2012	92,279,144.86	20,230,069	16,306,641	0.1319	107,347,413	48.57	2,210,264	9.5
2013	97,943,602.25	19,281,547	15,542,076	0.1184	115,702,351	49.36	2,344,181	8.5
2014	94,463,784.26	16,469,443	13,275,353	0.1049	113,306,118	50.14	2,259,624	7.5
2015	88,837,469.15	13,475,565	10,862,109	0.0912	108,180,100	50.92	2,124,488	6.5
2016	118,935,839.98	15,327,607	12,354,965	0.0775	147,019,060	51.69	2,844,349	5.5
2017	134,545,796.71	14,249,916	11,486,282	0.0637	168,805,086	52.43	3,219,355	4.5
2018	123,856,432.62	10,253,479	8,264,915	0.0498	157,702,704	53.15	2,966,978	3.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R3
 ASL: 65
 Net Salvage: -34%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2019	121,499,902.69	7,227,676	5,825,937	0.0358	156,983,932	53.81	2,917,118	2.5
2020	143,054,172.92	5,146,789	4,148,619	0.0216	187,543,973	54.37	3,449,553	1.5
2021	380,935,199.57	4,633,696	3,735,035	0.0073	506,718,132	54.58	9,283,857	0.5
TOTAL	3,480,106,028.12	1,151,815,424	928,431,883		3,734,910,195		85,073,439	

COMPOSITE ANNUAL ACCRUAL RATE 2.44%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.27

COMPOSITE AVERAGE AGE (YEARS) 15.18

DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 44.10

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R4
 ASL: 65
 Net Salvage: -35%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1958	807.98	947	770	0.7062	320	9.64	33	63.5
1967	46.86	50	41	0.6413	23	14.63	2	54.5
1968	156,584.48	164,488	133,802	0.6330	77,587	15.25	5,086	53.5
1970	9,247.98	9,452	7,688	0.6158	4,796	16.53	290	51.5
1971	138,390.05	139,409	113,401	0.6070	73,425	17.18	4,275	50.5
1972	343,888.32	341,284	277,615	0.5980	186,634	17.83	10,464	49.5
1973	2,440,656.75	2,384,975	1,940,045	0.5888	1,354,842	18.50	73,220	48.5
1974	4,605,656.70	4,429,116	3,602,839	0.5795	2,614,797	19.18	136,323	47.5
1975	4,675,574.02	4,422,301	3,597,295	0.5699	2,714,730	19.87	136,623	46.5
1976	6,423,773.65	5,972,337	4,858,164	0.5602	3,813,930	20.57	185,430	45.5
1977	8,224,377.01	7,511,220	6,109,959	0.5503	4,992,950	21.28	234,644	44.5
1978	11,301,973.90	10,133,188	8,242,785	0.5402	7,014,880	22.00	318,880	43.5
1979	18,397,967.81	16,182,310	13,163,408	0.5300	11,673,848	22.73	513,572	42.5
1980	34,491,240.57	29,741,351	24,192,934	0.5196	22,370,241	23.47	953,038	41.5
1981	25,464,108.56	21,509,804	17,497,028	0.5090	16,879,518	24.23	696,743	40.5
1982	25,607,426.94	21,173,942	17,223,824	0.4982	17,346,203	24.99	694,115	39.5
1983	25,357,560.44	20,508,023	16,682,135	0.4873	17,550,571	25.77	681,164	38.5
1984	31,785,627.19	25,122,693	20,435,913	0.4762	22,474,684	26.55	846,455	37.5
1985	25,074,148.58	19,351,195	15,741,120	0.4650	18,108,981	27.35	662,176	36.5
1986	25,595,652.42	19,270,626	15,675,582	0.4537	18,878,549	28.15	670,522	35.5
1987	31,498,975.80	23,113,777	18,801,771	0.4421	23,721,846	28.97	818,801	34.5
1988	29,513,727.35	21,086,479	17,152,677	0.4305	22,690,855	29.80	761,457	33.5
1989	43,234,172.45	30,045,054	24,439,979	0.4187	33,926,154	30.64	1,107,425	32.5
1990	33,573,751.34	22,668,607	18,439,650	0.4068	26,884,914	31.48	853,966	31.5
1991	44,329,393.44	29,047,449	23,628,483	0.3948	36,216,198	32.34	1,119,952	30.5
1992	42,316,315.53	26,876,988	21,862,934	0.3827	35,264,092	33.20	1,062,100	29.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R4
 ASL: 65
 Net Salvage: -35%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1993	45,660,367.03	28,074,925	22,837,389	0.3705	38,804,106	34.07	1,138,792	28.5
1994	71,406,330.17	42,445,100	34,526,727	0.3582	61,871,819	34.96	1,769,981	27.5
1995	84,083,522.93	48,248,996	39,247,873	0.3458	74,264,883	35.85	2,071,829	26.5
1996	80,697,145.79	44,632,490	36,306,047	0.3333	72,635,100	36.74	1,976,915	25.5
1997	81,189,401.12	43,210,572	35,149,395	0.3207	74,456,296	37.65	1,977,831	24.5
1998	87,155,125.69	44,556,661	36,244,364	0.3080	81,415,056	38.56	2,111,620	23.5
1999	88,130,303.58	43,195,581	35,137,201	0.2953	83,838,709	39.47	2,123,953	22.5
2000	83,554,050.58	39,181,375	31,871,868	0.2826	80,926,100	40.40	2,003,337	21.5
2001	86,814,041.80	38,861,062	31,611,311	0.2697	85,587,645	41.32	2,071,095	20.5
2002	70,173,181.01	29,911,819	24,331,600	0.2568	70,402,194	42.26	1,665,989	19.5
2003	69,467,695.34	28,120,029	22,874,078	0.2439	70,907,310	43.20	1,641,441	18.5
2004	49,483,656.96	18,965,242	15,427,169	0.2309	51,375,768	44.14	1,163,881	17.5
2005	71,346,819.36	25,803,560	20,989,760	0.2179	75,328,446	45.09	1,670,611	16.5
2006	130,542,562.61	44,385,664	36,105,268	0.2049	140,127,192	46.04	3,043,434	15.5
2007	117,078,848.28	37,266,189	30,313,971	0.1918	127,742,474	47.00	2,718,006	14.5
2008	100,171,111.97	29,705,173	24,163,505	0.1787	111,067,496	47.96	2,315,936	13.5
2009	111,486,378.79	30,630,405	24,916,130	0.1655	125,590,481	48.92	2,567,240	12.5
2010	101,185,681.78	25,590,760	20,816,659	0.1524	115,784,012	49.89	2,320,984	11.5
2011	79,567,412.20	18,383,138	14,953,660	0.1392	92,462,347	50.85	1,818,214	10.5
2012	92,279,144.86	19,298,970	15,698,638	0.1260	108,878,207	51.82	2,100,944	9.5
2013	97,943,602.25	18,335,924	14,915,254	0.1128	117,308,609	52.80	2,221,959	8.5
2014	94,463,784.26	15,610,673	12,698,414	0.0996	114,827,695	53.77	2,135,586	7.5
2015	88,837,469.15	12,728,775	10,354,150	0.0863	109,576,434	54.74	2,001,651	6.5
2016	118,935,839.98	14,425,325	11,734,199	0.0731	148,829,185	55.72	2,671,085	5.5
2017	134,545,796.71	13,356,978	10,865,158	0.0598	170,771,667	56.69	3,012,169	4.5
2018	123,856,432.62	9,567,322	7,782,484	0.0465	159,423,700	57.67	2,764,471	3.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R4
 ASL: 65
 Net Salvage: -35%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2019	121,499,902.69	6,706,830	5,455,633	0.0333	158,569,236	58.64	2,704,068	2.5
2020	143,054,172.92	4,740,585	3,856,202	0.0200	189,266,931	59.61	3,175,227	1.5
2021	380,935,199.57	4,211,636	3,425,931	0.0067	510,836,588	60.55	8,436,248	0.5
TOTAL	3,480,106,028.12	1,141,358,824	928,431,883		3,769,711,255		81,941,251	

COMPOSITE ANNUAL ACCRUAL RATE 2.35%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.27

COMPOSITE AVERAGE AGE (YEARS) 15.18

DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 46.64

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R2
 ASL: 70
 Net Salvage: -31%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1958	807.98	801	693	0.6545	366	20.38	18	63.5
1967	46.86	42	37	0.5957	25	24.59	1	54.5
1968	156,584.48	139,654	120,740	0.5886	84,386	25.08	3,364	53.5
1970	9,247.98	8,042	6,953	0.5739	5,162	26.08	198	51.5
1971	138,390.05	118,758	102,674	0.5664	78,617	26.59	2,956	50.5
1972	343,888.32	291,101	251,677	0.5587	198,817	27.10	7,335	49.5
1973	2,440,656.75	2,037,135	1,761,244	0.5509	1,436,016	27.62	51,992	48.5
1974	4,605,656.70	3,788,809	3,275,687	0.5429	2,757,723	28.14	97,999	47.5
1975	4,675,574.02	3,789,154	3,275,985	0.5349	2,849,017	28.67	99,389	46.5
1976	6,423,773.65	5,126,207	4,431,960	0.5267	3,983,183	29.19	136,446	45.5
1977	8,224,377.01	6,459,276	5,584,490	0.5183	5,189,444	29.73	174,581	44.5
1978	11,301,973.90	8,731,641	7,549,107	0.5099	7,256,479	30.26	239,807	43.5
1979	18,397,967.81	13,974,504	12,081,924	0.5013	12,019,413	30.80	390,263	42.5
1980	34,491,240.57	25,743,095	22,256,685	0.4926	22,926,840	31.34	731,562	41.5
1981	25,464,108.56	18,664,464	16,136,720	0.4837	17,221,263	31.88	540,132	40.5
1982	25,607,426.94	18,421,284	15,926,473	0.4748	17,619,256	32.43	543,289	39.5
1983	25,357,560.44	17,892,063	15,468,925	0.4657	17,749,479	32.98	538,204	38.5
1984	31,785,627.19	21,982,749	19,005,606	0.4564	22,633,566	33.53	674,993	37.5
1985	25,074,148.58	16,985,564	14,685,194	0.4471	18,161,941	34.08	532,848	36.5
1986	25,595,652.42	16,970,626	14,672,279	0.4376	18,858,026	34.64	544,395	35.5
1987	31,498,975.80	20,425,406	17,659,175	0.4280	23,604,483	35.20	670,633	34.5
1988	29,513,727.35	18,701,954	16,169,132	0.4182	22,493,851	35.76	629,105	33.5
1989	43,234,172.45	26,748,380	23,125,823	0.4083	33,510,942	36.32	922,780	32.5
1990	33,573,751.34	20,262,256	17,518,121	0.3983	26,463,493	36.87	717,665	31.5
1991	44,329,393.44	26,071,254	22,540,401	0.3881	35,531,104	37.44	949,112	30.5
1992	42,316,315.53	24,228,082	20,946,852	0.3779	34,487,522	38.00	907,647	29.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R2
 ASL: 70
 Net Salvage: -31%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1993	45,660,367.03	25,421,795	21,978,899	0.3674	37,836,182	38.56	981,285	28.5
1994	71,406,330.17	38,614,281	33,384,715	0.3569	60,157,578	39.12	1,537,842	27.5
1995	84,083,522.93	44,108,122	38,134,520	0.3462	72,014,895	39.68	1,815,012	26.5
1996	80,697,145.79	41,007,714	35,454,003	0.3354	70,259,258	40.24	1,746,174	25.5
1997	81,189,401.12	39,909,769	34,504,754	0.3244	71,853,361	40.79	1,761,473	24.5
1998	87,155,125.69	41,375,434	35,771,923	0.3133	78,401,292	41.35	1,896,181	23.5
1999	88,130,303.58	40,337,369	34,874,444	0.3021	80,576,254	41.90	1,923,159	22.5
2000	83,554,050.58	36,801,225	31,817,202	0.2907	77,638,604	42.45	1,829,105	21.5
2001	86,814,041.80	36,720,552	31,747,455	0.2792	81,978,939	42.99	1,906,927	20.5
2002	70,173,181.01	28,440,643	24,588,901	0.2675	67,337,966	43.53	1,546,982	19.5
2003	69,467,695.34	26,910,023	23,265,575	0.2557	67,737,106	44.06	1,537,307	18.5
2004	49,483,656.96	18,271,323	15,796,821	0.2437	49,026,769	44.59	1,099,574	17.5
2005	71,346,819.36	25,032,605	21,642,417	0.2316	71,821,916	45.11	1,592,288	16.5
2006	130,542,562.61	43,372,702	37,498,699	0.2193	133,512,058	45.61	2,927,016	15.5
2007	117,078,848.28	36,691,605	31,722,429	0.2068	121,650,863	46.11	2,638,221	14.5
2008	100,171,111.97	29,479,099	25,486,719	0.1942	105,737,438	46.59	2,269,321	13.5
2009	111,486,378.79	30,650,623	26,499,582	0.1814	119,547,574	47.06	2,540,255	12.5
2010	101,185,681.78	25,832,162	22,333,689	0.1685	110,219,554	47.51	2,319,911	11.5
2011	79,567,412.20	18,729,677	16,193,101	0.1554	88,040,209	47.93	1,836,697	10.5
2012	92,279,144.86	19,857,509	17,168,189	0.1420	103,717,490	48.33	2,145,906	9.5
2013	97,943,602.25	19,068,391	16,485,942	0.1285	111,820,177	48.69	2,296,374	8.5
2014	94,463,784.26	16,422,790	14,198,637	0.1147	109,548,921	49.01	2,235,084	7.5
2015	88,837,469.15	13,562,492	11,725,711	0.1008	104,651,373	49.28	2,123,813	6.5
2016	118,935,839.98	15,591,663	13,480,071	0.0865	142,325,880	49.46	2,877,540	5.5
2017	134,545,796.71	14,676,035	12,688,447	0.0720	163,566,547	49.54	3,301,459	4.5
2018	123,856,432.62	10,721,499	9,269,477	0.0571	152,982,450	49.47	3,092,639	3.5

Enbridge Gas Inc.

Account #: 475.30 - Distribution - Mains - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2021

ELG - Remaining Life
 Survivor Curve: R2
 ASL: 70
 Net Salvage: -31%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2019	121,499,902.69	7,705,157	6,661,641	0.0419	152,503,232	49.14	3,103,297	2.5
2020	143,054,172.92	5,642,143	4,878,023	0.0260	182,522,944	48.32	3,777,242	1.5
2021	380,935,199.57	5,349,881	4,625,342	0.0093	494,399,770	46.14	10,715,465	0.5
TOTAL	3,480,106,028.12	1,073,866,582	928,431,883		3,630,507,014		81,480,259	

COMPOSITE ANNUAL ACCRUAL RATE 2.34%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.27

COMPOSITE AVERAGE AGE (YEARS) 15.18

DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 44.29

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1, pages 3-21.

Preamble:

For Account 478, Concentric recommends a 15-S2.5 curve, which does not appear to fit the retirement data well either visually or mathematically as per page 6-100. Further, Concentric's evidence refers to a potential advanced metering infrastructure program as apparent support for the recommended life.

Question(s):

- a) Please confirm that the average life of the meters based on the retirement data occurs at approximately age 27.5 to 28.5. If not confirmed, please explain.
- b) Has Concentric considered using an amortization account for these assets as opposed to the 15-S2.5 curve? Please fully explain why an amortization account would not be appropriate.
- c) Please calculate the impact on depreciation and net salvage costs of using a 30 year amortization account for Account 478 as opposed to the 15-S2.5 curve recommended by Concentric.
- d) Please provide a detailed explanation of the characteristics of the assets in this account, the approach to maintenance, expected operational lives, and other considerations that are relevant to the useful life of the physical assets. Please also describe the normal life cycle of the assets, including any maintenance or refurbishment.
- e) Please further expand on the relevance of an advanced metering initiative for this account, and why that initiative would impact the lives of the assets in this account.

Response:

- a) The following response was provided by Concentric Energy Advisors, Inc.:

Not confirmed. The historical retirements cross the 50 percent surviving between ages 27.5 and 28.5, however this should not be understood as the average age of the assets in this account. As the percent surviving is calculated based on varying levels of exposures, each vintage is not equally weighted when calculating the average age at retirement. A more accurate calculation of average age at retirement is obtained by multiplying the dollars retired by the age at retirement, divided by the total dollars of retirement. This calculation produces an average age at retirement of 19.6 years. Please see Attachment 1. Concentric recommends a life shorter than this to recognize the technical changes in meters installed today as compared to those installed historically, the influence of updated Measurement Canada testing requirements, and the potential upcoming AMI replacement program.

b) The following response was provided by Concentric Energy Advisors, Inc.:

Concentric considers all Iowa curves when recommending lives for each account. However, in this case, the characteristics of Account 478 do not align with amortization accounting where all assets will get retired at the end of the amortization period. There will be interim retirements, and some assets within the account that will live longer than the average life.

c) The following response was provided by Concentric Energy Advisors, Inc.:

Please see Attachment 2 for the impact on depreciation and net salvage when using 30-year amortization for this account.

d) Please see Exhibit 2, Tab 6, Schedule 2, pages 144 to 145 "Natural Gas Meters" for characteristics of assets, expected operational lives and considerations relevant to the useful life of physical assets in this account; and page 150, Table 5.2.5-3 for maintenance strategies.

e) General information on the Advanced Metering Infrastructure (AMI) pilot can be found at Exhibit 2, Tab 6, Schedule 2, page 170, Section 5.2.5.9.3 Advanced Meter Infrastructure Pilot. Further information on the benefits and future plans for advanced metering assets can be found at Exhibit 2, Tab 7, Schedule 2, Advanced Metering Infrastructure.

The following response was provided by Concentric Energy Advisors, Inc.:

AMI meters are subject to a differing set of forces of retirement as compared to analogue meters, and as such, it is the experience of Concentric that they generally have a shorter expected life. AMI meters may be retired due to changes in AMI technology (ie. AMI meters using cellular technology may need to be retired if the

underlying cellular technology changes), battery constraints, necessary upgrades to encoder receiver transmitters, and a variety of other technological limitations. As such, it is necessary to assign a shorter average life to ensure all technological changes are considered.

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2020	1977	-			43.5	-
478.00			0	2020	1984	-			36.5	-
478.00			0	2020	1987	(79.08)			33.5	(2,649.18)
478.00			0	2020	1999	(193.29)			21.5	(4,155.74)
478.00			0	2020	1998	(344.70)			22.5	(7,755.75)
478.00			0	2020	1989	(456.34)			31.5	(14,374.71)
478.00			0	2020	1996	(745.76)			24.5	(18,271.12)
478.00			0	2020	1989	(764.45)			31.5	(24,080.18)
478.00			0	2020	1995	(781.83)			25.5	(19,936.67)
478.00			0	2020	1995	(1,022.10)			25.5	(26,063.55)
478.00			0	2020	1991	(1,040.00)			29.5	(30,680.00)
478.00			0	2020	1983	(1,047.82)			37.5	(39,293.25)
478.00			0	2020	1994	(1,526.24)			26.5	(40,445.36)
478.00			0	2020	1993	(1,866.88)			27.5	(51,339.20)
478.00			0	2020	1994	(2,054.04)			26.5	(54,432.06)
478.00			0	2020	1982	(2,250.34)			38.5	(86,638.09)
478.00			0	2020	1996	(2,251.62)			24.5	(55,164.69)
478.00			0	2020	1988	(2,401.50)			32.5	(78,048.75)
478.00			0	2020	1991	(2,407.70)			29.5	(71,027.15)
478.00			0	2020	1988	(2,427.65)			32.5	(78,898.63)
478.00			0	2020	1982	(2,699.84)			38.5	(103,943.84)
478.00			0	2020	1982	(3,237.85)			38.5	(124,657.23)
478.00			0	2020	1985	(3,876.00)			35.5	(137,598.00)
478.00			0	2020	1995	(4,097.90)			25.5	(104,496.45)
478.00			0	2020	1982	(4,687.26)			38.5	(180,459.51)
478.00			0	2020	1997	(6,184.72)			23.5	(145,340.92)
478.00			0	2020	1978	(7,037.69)			42.5	(299,101.83)
478.00			0	2020	1996	(7,930.06)			24.5	(194,286.47)
478.00			0	2020	1990	(8,838.57)			30.5	(269,576.39)
478.00			0	2020	1985	(10,084.05)			35.5	(357,983.78)
478.00			0	2020	1993	(11,316.50)			27.5	(311,203.75)
478.00			0	2020	1989	(11,535.86)			31.5	(363,379.59)
478.00			0	2020	1999	(14,180.22)			21.5	(304,874.73)
478.00			0	2020	1990	(14,243.68)			30.5	(434,432.24)
478.00			0	2020	2015	(17,780.88)			5.5	(97,794.84)
478.00			0	2020	2003	(19,150.40)			17.5	(335,132.00)
478.00			0	2020	2008	(22,368.62)			12.5	(279,607.75)
478.00			0	2020	2016	(22,706.32)			4.5	(102,178.44)
478.00			0	2020	2002	(23,249.74)			18.5	(430,120.19)
478.00			0	2020	1992	(23,967.45)			28.5	(683,072.33)
478.00			0	2020	2017	(28,200.32)			3.5	(98,701.12)
478.00			0	2020	2016	(29,006.10)			4.5	(130,527.45)
478.00			0	2020	2012	(29,100.11)			8.5	(247,350.94)
478.00			0	2020	2007	(29,952.06)			13.5	(404,352.81)
478.00			0	2020	1995	(32,478.67)			25.5	(828,206.09)
478.00			0	2020	2001	(33,373.34)			19.5	(650,780.13)
478.00			0	2020	2002	(40,013.80)			18.5	(740,255.30)
478.00			0	2020	2010	(42,052.84)			10.5	(441,554.82)
478.00			0	2020	2013	(42,719.41)			7.5	(320,395.58)
478.00			0	2020	1980	(43,403.76)			40.5	(1,757,852.28)
478.00			0	2020	2009	(43,693.08)			11.5	(502,470.42)
478.00			0	2020	1987	(43,828.98)			33.5	(1,468,270.83)
478.00			0	2020	2006	(44,627.80)			14.5	(647,103.10)
478.00			0	2020	2005	(44,682.61)			15.5	(692,580.46)
478.00			0	2020	2015	(45,848.32)			5.5	(252,165.76)
478.00			0	2020	2004	(45,850.24)			16.5	(756,528.96)
478.00			0	2020	2000	(47,927.04)			20.5	(982,504.32)
478.00			0	2020	2003	(48,010.95)			17.5	(840,191.63)
478.00			0	2020	2017	(58,230.15)			3.5	(203,805.53)
478.00			0	2020	1988	(58,945.59)			32.5	(1,915,731.68)
478.00			0	2020	1995	(59,660.16)			25.5	(1,521,334.08)
478.00			0	2020	2014	(60,847.38)			6.5	(395,507.97)
478.00			0	2020	2013	(61,454.19)			7.5	(460,906.43)
478.00			0	2020	1984	(62,529.20)			36.5	(2,282,315.80)
478.00			0	2020	1982	(65,370.16)			38.5	(2,516,751.16)
478.00			0	2020	2005	(68,808.12)			15.5	(1,066,525.86)
478.00			0	2020	2011	(71,438.40)			9.5	(678,664.80)
478.00			0	2020	2007	(73,546.89)			13.5	(992,883.02)
478.00			0	2020	2008	(75,531.98)			12.5	(944,149.75)
478.00			0	2020	2009	(77,059.88)			11.5	(886,188.62)
478.00			0	2020	2014	(77,635.00)			6.5	(504,627.50)
478.00			0	2020	2012	(80,109.12)			8.5	(680,927.52)
478.00			0	2020	2004	(91,053.99)			16.5	(1,502,390.84)
478.00			0	2020	2001	(94,651.48)			19.5	(1,845,703.86)
478.00			0	2020	2000	(96,462.48)			20.5	(1,977,480.84)
478.00			0	2020	1990	(99,999.80)			30.5	(3,049,993.90)
478.00			0	2020	2006	(110,000.26)			14.5	(1,595,003.77)
478.00			0	2020	1979	(119,589.15)			41.5	(4,962,949.73)
478.00			0	2020	1994	(154,199.36)			26.5	(4,086,283.04)
478.00			0	2020	1992	(158,536.00)			28.5	(4,518,276.00)
478.00			0	2020	1994	(166,502.28)			26.5	(4,412,310.42)
478.00			0	2020	1996	(187,127.84)			24.5	(4,584,632.08)
478.00			0	2020	1989	(198,777.72)			31.5	(6,261,498.18)
478.00			0	2020	1995	(200,144.67)			25.5	(5,103,689.09)
478.00			0	2020	2010	(203,463.96)			10.5	(2,136,371.58)
478.00			0	2020	1991	(203,702.88)			29.5	(6,009,234.96)
478.00			0	2020	1997	(204,933.73)			23.5	(4,815,942.66)
478.00			0	2020	2011	(220,000.75)			9.5	(2,090,007.13)
478.00			0	2020	1997	(227,324.24)			23.5	(5,342,119.64)
478.00			0	2020	1993	(229,217.45)			27.5	(6,303,479.88)
478.00			0	2020	1998	(335,338.42)			22.5	(7,545,114.45)
478.00			0	2020	1999	(388,796.22)			21.5	(8,359,118.73)
478.00			0	2019	2017	2,390.41			2.5	5,976.03
478.00			0	2019	2017	-			2.5	-
478.00			0	2019	1982	-			37.5	-
478.00			0	2019	1983	-			36.5	-
478.00			0	2019	2004	(6.23)			15.5	(96.57)
478.00			0	2019	1985	(33.58)			34.5	(1,158.51)
478.00			0	2019	1985	(33.58)			34.5	(1,158.51)
478.00			0	2019	1971	(38.57)			48.5	(1,870.65)
478.00			0	2019	1971	(38.57)			48.5	(1,870.65)
478.00			0	2019	1971	(39.05)			48.5	(1,893.93)
478.00			0	2019	1971	(39.05)			48.5	(1,893.93)
478.00			0	2019	1971	(39.05)			48.5	(1,893.93)
478.00			0	2019	1971	(39.05)			48.5	(1,893.93)
478.00			0	2019	1971	(39.05)			48.5	(1,893.93)
478.00			0	2019	1969	(42.39)			50.5	(2,140.70)
478.00			0	2019	1976	(48.47)			43.5	(2,108.45)
478.00			0	2019	1976	(48.78)			43.5	(2,121.93)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2019	1976	(48.78)			43.5	(2,121.93)
478.00			0	2019	1976	(48.78)			43.5	(2,121.93)
478.00			0	2019	1976	(48.78)			43.5	(2,121.93)
478.00			0	2019	1976	(48.78)			43.5	(2,121.93)
478.00			0	2019	1978	(52.08)			41.5	(2,161.32)
478.00			0	2019	1978	(52.08)			41.5	(2,161.32)
478.00			0	2019	1978	(52.08)			41.5	(2,161.32)
478.00			0	2019	1978	(52.56)			41.5	(2,181.24)
478.00			0	2019	1978	(52.56)			41.5	(2,181.24)
478.00			0	2019	1978	(52.56)			41.5	(2,181.24)
478.00			0	2019	1978	(52.56)			41.5	(2,181.24)
478.00			0	2019	1977	(53.27)			42.5	(2,263.98)
478.00			0	2019	1977	(53.27)			42.5	(2,263.98)
478.00			0	2019	1977	(53.27)			42.5	(2,263.98)
478.00			0	2019	1977	(53.27)			42.5	(2,263.98)
478.00			0	2019	1979	(54.15)			40.5	(2,193.08)
478.00			0	2019	1975	(54.25)			44.5	(2,414.13)
478.00			0	2019	1975	(54.25)			44.5	(2,414.13)
478.00			0	2019	1975	(54.25)			44.5	(2,414.13)
478.00			0	2019	1980	(56.83)			39.5	(2,244.79)
478.00			0	2019	1980	(56.83)			39.5	(2,244.79)
478.00			0	2019	1980	(56.83)			39.5	(2,244.79)
478.00			0	2019	1980	(56.83)			39.5	(2,244.79)
478.00			0	2019	1980	(56.83)			39.5	(2,244.79)
478.00			0	2019	1980	(56.83)			39.5	(2,244.79)
478.00			0	2019	1980	(56.83)			39.5	(2,244.79)
478.00			0	2019	1980	(56.83)			39.5	(2,244.79)
478.00			0	2019	1980	(56.83)			39.5	(2,244.79)
478.00			0	2019	1980	(56.83)			39.5	(2,244.79)
478.00			0	2019	2006	(58.77)			13.5	(793.40)
478.00			0	2019	1982	(67.22)			37.5	(2,520.75)
478.00			0	2019	1982	(67.22)			37.5	(2,520.75)
478.00			0	2019	1982	(67.22)			37.5	(2,520.75)
478.00			0	2019	1982	(67.22)			37.5	(2,520.75)
478.00			0	2019	1981	(67.45)			38.5	(2,596.83)
478.00			0	2019	1981	(67.45)			38.5	(2,596.83)
478.00			0	2019	1984	(69.38)			35.5	(2,462.99)
478.00			0	2019	1976	(69.64)			43.5	(3,029.34)
478.00			0	2019	1976	(69.64)			43.5	(3,029.34)
478.00			0	2019	1976	(69.64)			43.5	(3,029.34)
478.00			0	2019	1976	(69.64)			43.5	(3,029.34)
478.00			0	2019	1976	(69.64)			43.5	(3,029.34)
478.00			0	2019	1976	(69.64)			43.5	(3,029.34)
478.00			0	2019	1971	(77.14)			48.5	(3,741.29)
478.00			0	2019	1971	(77.14)			48.5	(3,741.29)
478.00			0	2019	1971	(77.14)			48.5	(3,741.29)
478.00			0	2019	1971	(77.14)			48.5	(3,741.29)
478.00			0	2019	1971	(77.14)			48.5	(3,741.29)
478.00			0	2019	1971	(77.14)			48.5	(3,741.29)
478.00			0	2019	1971	(78.10)			48.5	(3,787.85)
478.00			0	2019	1986	(83.86)			33.5	(2,809.31)
478.00			0	2019	1992	(87.55)			27.5	(2,407.63)
478.00			0	2019	1992	(87.55)			27.5	(2,407.63)
478.00			0	2019	1992	(87.55)			27.5	(2,407.63)
478.00			0	2019	1994	(93.34)			25.5	(2,380.17)
478.00			0	2019	1994	(93.34)			25.5	(2,380.17)
478.00			0	2019	1994	(93.34)			25.5	(2,380.17)
478.00			0	2019	1994	(93.34)			25.5	(2,380.17)
478.00			0	2019	2015	(95.51)			4.5	(429.80)
478.00			0	2019	2015	(95.51)			4.5	(429.80)
478.00			0	2019	1991	(96.01)			28.5	(2,736.29)
478.00			0	2019	1998	(100.09)			21.5	(2,151.94)
478.00			0	2019	2008	(100.79)			11.5	(1,159.09)
478.00			0	2019	2008	(100.79)			11.5	(1,159.09)
478.00			0	2019	1988	(101.19)			31.5	(3,187.49)
478.00			0	2019	1988	(101.19)			31.5	(3,187.49)
478.00			0	2019	1988	(101.19)			31.5	(3,187.49)
478.00			0	2019	1988	(101.19)			31.5	(3,187.49)
478.00			0	2019	1988	(101.19)			31.5	(3,187.49)
478.00			0	2019	1988	(101.19)			31.5	(3,187.49)
478.00			0	2019	1999	(107.42)			20.5	(2,202.11)
478.00			0	2019	1999	(107.42)			20.5	(2,202.11)
478.00			0	2019	1999	(107.42)			20.5	(2,202.11)
478.00			0	2019	1999	(107.42)			20.5	(2,202.11)
478.00			0	2019	1999	(107.42)			20.5	(2,202.11)
478.00			0	2019	1999	(107.42)			20.5	(2,202.11)
478.00			0	2019	1999	(107.42)			20.5	(2,202.11)
478.00			0	2019	1999	(107.42)			20.5	(2,202.11)
478.00			0	2019	1979	(108.30)			40.5	(4,386.15)
478.00			0	2019	1979	(108.30)			40.5	(4,386.15)
478.00			0	2019	1979	(108.30)			40.5	(4,386.15)
478.00			0	2019	1997	(109.49)			22.5	(2,463.53)
478.00			0	2019	2016	(110.18)			3.5	(385.63)
478.00			0	2019	2016	(110.18)			3.5	(385.63)
478.00			0	2019	1980	(113.65)			39.5	(4,489.18)
478.00			0	2019	1980	(113.65)			39.5	(4,489.18)
478.00			0	2019	1980	(113.65)			39.5	(4,489.18)
478.00			0	2019	1980	(113.65)			39.5	(4,489.18)
478.00			0	2019	1980	(113.65)			39.5	(4,489.18)
478.00			0	2019	1980	(113.65)			39.5	(4,489.18)
478.00			0	2019	1980	(113.65)			39.5	(4,489.18)
478.00			0	2019	1980	(113.65)			39.5	(4,489.18)
478.00			0	2019	1980	(113.65)			39.5	(4,489.18)
478.00			0	2019	1980	(113.65)			39.5	(4,489.18)
478.00			0	2019	1971	(115.71)			48.5	(5,611.94)
478.00			0	2019	1971	(115.71)			48.5	(5,611.94)
478.00			0	2019	1971	(115.71)			48.5	(5,611.94)
478.00			0	2019	1971	(115.71)			48.5	(5,611.94)
478.00			0	2019	2011	(116.56)			8.5	(990.76)
478.00			0	2019	2011	(116.56)			8.5	(990.76)
478.00			0	2019	1971	(117.15)			48.5	(5,681.78)
478.00			0	2019	1971	(117.15)			48.5	(5,681.78)
478.00			0	2019	2006	(117.54)			13.5	(1,586.79)
478.00			0	2019	2006	(117.54)			13.5	(1,586.79)
478.00			0	2019	1993	(117.85)			26.5	(3,123.03)
478.00			0	2019	1993	(117.85)			26.5	(3,123.03)
478.00			0	2019	1993	(117.85)			26.5	(3,123.03)
478.00			0	2019	1975	(118.58)			44.5	(5,276.81)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2019	1978	(123.76)			41.5	(5,136.04)
478.00			0	2019	1978	(123.76)			41.5	(5,136.04)
478.00			0	2019	1978	(123.76)			41.5	(5,136.04)
478.00			0	2019	1986	(125.79)			33.5	(4,213.97)
478.00			0	2019	1982	(134.44)			37.5	(5,041.50)
478.00			0	2019	1982	(134.44)			37.5	(5,041.50)
478.00			0	2019	1982	(134.44)			37.5	(5,041.50)
478.00			0	2019	1983	(137.84)			36.5	(5,031.16)
478.00			0	2019	1983	(137.84)			36.5	(5,031.16)
478.00			0	2019	1976	(139.28)			43.5	(6,058.68)
478.00			0	2019	1976	(139.28)			43.5	(6,058.68)
478.00			0	2019	1980	(139.84)			39.5	(5,523.68)
478.00			0	2019	1980	(139.84)			39.5	(5,523.68)
478.00			0	2019	1980	(139.84)			39.5	(5,523.68)
478.00			0	2019	1980	(139.84)			39.5	(5,523.68)
478.00			0	2019	1980	(139.84)			39.5	(5,523.68)
478.00			0	2019	2015	(140.86)			4.5	(633.87)
478.00			0	2019	1985	(150.50)			34.5	(5,192.25)
478.00			0	2019	1981	(150.53)			38.5	(5,795.41)
478.00			0	2019	1981	(150.53)			38.5	(5,795.41)
478.00			0	2019	1981	(150.53)			38.5	(5,795.41)
478.00			0	2019	1981	(150.53)			38.5	(5,795.41)
478.00			0	2019	1981	(150.53)			38.5	(5,795.41)
478.00			0	2019	1971	(154.28)			48.5	(7,482.58)
478.00			0	2019	1971	(154.28)			48.5	(7,482.58)
478.00			0	2019	1971	(154.28)			48.5	(7,482.58)
478.00			0	2019	1971	(154.28)			48.5	(7,482.58)
478.00			0	2019	2018	(157.52)			1.5	(236.28)
478.00			0	2019	1991	(159.67)			28.5	(4,550.60)
478.00			0	2019	1991	(159.67)			28.5	(4,550.60)
478.00			0	2019	1991	(159.67)			28.5	(4,550.60)
478.00			0	2019	1991	(159.67)			28.5	(4,550.60)
478.00			0	2019	1979	(162.44)			40.5	(6,578.82)
478.00			0	2019	1975	(162.75)			44.5	(7,242.38)
478.00			0	2019	1975	(162.75)			44.5	(7,242.38)
478.00			0	2019	1975	(162.75)			44.5	(7,242.38)
478.00			0	2019	1975	(162.75)			44.5	(7,242.38)
478.00			0	2019	1975	(162.75)			44.5	(7,242.38)
478.00			0	2019	1984	(163.90)			35.5	(5,818.45)
478.00			0	2019	1984	(163.90)			35.5	(5,818.45)
478.00			0	2019	1984	(163.90)			35.5	(5,818.45)
478.00			0	2019	1979	(164.13)			40.5	(6,647.27)
478.00			0	2019	2006	(165.64)			13.5	(2,236.14)
478.00			0	2019	2009	(165.75)			10.5	(1,740.38)
478.00			0	2019	2009	(165.75)			10.5	(1,740.38)
478.00			0	2019	1984	(167.27)			35.5	(5,938.09)
478.00			0	2019	1986	(167.72)			33.5	(5,618.62)
478.00			0	2019	2014	(167.84)			5.5	(923.12)
478.00			0	2019	1980	(170.48)			39.5	(6,733.96)
478.00			0	2019	1980	(170.48)			39.5	(6,733.96)
478.00			0	2019	1980	(170.48)			39.5	(6,733.96)
478.00			0	2019	2005	(170.66)			14.5	(2,474.57)
478.00			0	2019	1992	(170.76)			27.5	(4,695.90)
478.00			0	2019	1992	(175.10)			27.5	(4,815.25)
478.00			0	2019	1992	(175.10)			27.5	(4,815.25)
478.00			0	2019	2003	(177.27)			16.5	(2,924.96)
478.00			0	2019	2003	(177.27)			16.5	(2,924.96)
478.00			0	2019	1975	(177.87)			44.5	(7,915.22)
478.00			0	2019	1985	(178.61)			34.5	(6,162.05)
478.00			0	2019	1985	(178.61)			34.5	(6,162.05)
478.00			0	2019	1985	(178.61)			34.5	(6,162.05)
478.00			0	2019	2013	(182.34)			6.5	(1,185.21)
478.00			0	2019	1980	(182.52)			39.5	(7,209.54)
478.00			0	2019	1995	(186.21)			24.5	(4,562.15)
478.00			0	2019	2011	(189.20)			8.5	(1,608.20)
478.00			0	2019	2011	(189.20)			8.5	(1,608.20)
478.00			0	2019	2015	(191.01)			4.5	(859.55)
478.00			0	2019	2015	(191.01)			4.5	(859.55)
478.00			0	2019	2015	(191.01)			4.5	(859.55)
478.00			0	2019	1991	(192.03)			28.5	(5,472.86)
478.00			0	2019	1991	(192.03)			28.5	(5,472.86)
478.00			0	2019	1971	(192.85)			48.5	(9,353.23)
478.00			0	2019	1971	(192.85)			48.5	(9,353.23)
478.00			0	2019	1998	(201.64)			21.5	(4,335.26)
478.00			0	2019	1998	(201.64)			21.5	(4,335.26)
478.00			0	2019	1998	(201.64)			21.5	(4,335.26)
478.00			0	2019	1998	(201.64)			21.5	(4,335.26)
478.00			0	2019	1998	(201.64)			21.5	(4,335.26)
478.00			0	2019	1982	(201.66)			37.5	(7,562.25)
478.00			0	2019	2016	(202.06)			3.5	(707.21)
478.00			0	2019	2016	(202.06)			3.5	(707.21)
478.00			0	2019	2016	(202.06)			3.5	(707.21)
478.00			0	2019	1988	(202.38)			31.5	(6,374.97)
478.00			0	2019	1988	(202.38)			31.5	(6,374.97)
478.00			0	2019	1988	(202.38)			31.5	(6,374.97)
478.00			0	2019	1988	(202.38)			31.5	(6,374.97)
478.00			0	2019	1988	(202.38)			31.5	(6,374.97)
478.00			0	2019	1988	(202.38)			31.5	(6,374.97)
478.00			0	2019	1988	(202.38)			31.5	(6,374.97)
478.00			0	2019	1988	(202.38)			31.5	(6,374.97)
478.00			0	2019	1988	(202.38)			31.5	(6,374.97)
478.00			0	2019	1988	(202.38)			31.5	(6,374.97)
478.00			0	2019	1986	(203.78)			33.5	(6,826.63)
478.00			0	2019	1986	(203.78)			33.5	(6,826.63)
478.00			0	2019	1986	(203.78)			33.5	(6,826.63)
478.00			0	2019	1986	(203.78)			33.5	(6,826.63)
478.00			0	2019	1994	(205.54)			25.5	(5,241.27)
478.00			0	2019	1994	(205.54)			25.5	(5,241.27)
478.00			0	2019	1983	(206.76)			36.5	(7,546.74)
478.00			0	2019	1983	(206.76)			36.5	(7,546.74)
478.00			0	2019	1976	(208.92)			43.5	(9,088.02)
478.00			0	2019	1986	(211.08)			33.5	(7,071.18)
478.00			0	2019	1986	(211.08)			33.5	(7,071.18)
478.00			0	2019	1986	(211.08)			33.5	(7,071.18)
478.00			0	2019	1988	(212.08)			31.5	(6,680.52)
478.00			0	2019	1988	(212.08)			31.5	(6,680.52)
478.00			0	2019	1994	(212.12)			25.5	(5,409.06)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2019	1994	(212.12)			25.5	(5,409.06)
478.00			0	2019	1994	(212.12)			25.5	(5,409.06)
478.00			0	2019	1994	(212.13)			25.5	(5,409.32)
478.00			0	2019	1994	(212.13)			25.5	(5,409.32)
478.00			0	2019	1994	(212.13)			25.5	(5,409.32)
478.00			0	2019	1994	(212.13)			25.5	(5,409.32)
478.00			0	2019	1994	(212.13)			25.5	(5,409.32)
478.00			0	2019	1994	(212.13)			25.5	(5,409.32)
478.00			0	2019	2013	(212.74)			6.5	(1,382.81)
478.00			0	2019	1977	(213.08)			42.5	(9,055.90)
478.00			0	2019	1999	(214.84)			20.5	(4,404.22)
478.00			0	2019	1999	(214.84)			20.5	(4,404.22)
478.00			0	2019	1999	(214.84)			20.5	(4,404.22)
478.00			0	2019	1999	(214.84)			20.5	(4,404.22)
478.00			0	2019	1999	(214.84)			20.5	(4,404.22)
478.00			0	2019	2017	(215.80)			2.5	(539.50)
478.00			0	2019	2017	(215.80)			2.5	(539.50)
478.00			0	2019	2017	(215.80)			2.5	(539.50)
478.00			0	2019	1975	(217.00)			44.5	(9,656.50)
478.00			0	2019	1975	(217.00)			44.5	(9,656.50)
478.00			0	2019	1992	(218.92)			27.5	(6,020.30)
478.00			0	2019	1997	(218.98)			22.5	(4,927.05)
478.00			0	2019	2016	(220.36)			3.5	(771.26)
478.00			0	2019	1987	(221.87)			32.5	(7,210.78)
478.00			0	2019	1987	(221.87)			32.5	(7,210.78)
478.00			0	2019	2015	(222.19)			4.5	(999.86)
478.00			0	2019	1980	(227.30)			39.5	(8,978.35)
478.00			0	2019	1980	(227.30)			39.5	(8,978.35)
478.00			0	2019	1980	(227.30)			39.5	(8,978.35)
478.00			0	2019	1980	(227.30)			39.5	(8,978.35)
478.00			0	2019	1980	(227.30)			39.5	(8,978.35)
478.00			0	2019	1980	(227.30)			39.5	(8,978.35)
478.00			0	2019	1980	(227.30)			39.5	(8,978.35)
478.00			0	2019	1980	(227.30)			39.5	(8,978.35)
478.00			0	2019	1980	(227.30)			39.5	(8,978.35)
478.00			0	2019	2011	(233.13)			8.5	(1,981.61)
478.00			0	2019	2011	(233.13)			8.5	(1,981.61)
478.00			0	2019	2011	(233.13)			8.5	(1,981.61)
478.00			0	2019	1971	(234.30)			48.5	(11,363.55)
478.00			0	2019	2015	(234.56)			4.5	(1,055.52)
478.00			0	2019	2015	(234.56)			4.5	(1,055.52)
478.00			0	2019	1993	(235.70)			26.5	(6,246.05)
478.00			0	2019	1978	(247.52)			41.5	(10,272.08)
478.00			0	2019	1978	(247.52)			41.5	(10,272.08)
478.00			0	2019	2006	(248.46)			13.5	(3,354.21)
478.00			0	2019	2009	(248.62)			10.5	(2,610.51)
478.00			0	2019	1999	(254.76)			20.5	(5,222.58)
478.00			0	2019	1999	(254.76)			20.5	(5,222.58)
478.00			0	2019	1999	(254.76)			20.5	(5,222.58)
478.00			0	2019	2015	(256.46)			4.5	(1,154.07)
478.00			0	2019	2015	(256.46)			4.5	(1,154.07)
478.00			0	2019	1992	(262.65)			27.5	(7,222.88)
478.00			0	2019	1992	(262.65)			27.5	(7,222.88)
478.00			0	2019	1982	(268.88)			37.5	(10,083.00)
478.00			0	2019	1993	(269.88)			26.5	(7,151.82)
478.00			0	2019	1993	(269.88)			26.5	(7,151.82)
478.00			0	2019	1971	(269.99)			48.5	(13,094.52)
478.00			0	2019	1971	(269.99)			48.5	(13,094.52)
478.00			0	2019	2012	(271.73)			7.5	(2,037.98)
478.00			0	2019	1983	(275.68)			36.5	(10,062.32)
478.00			0	2019	1983	(275.68)			36.5	(10,062.32)
478.00			0	2019	1984	(277.52)			35.5	(9,851.96)
478.00			0	2019	1976	(278.56)			43.5	(12,117.36)
478.00			0	2019	1995	(279.32)			24.5	(6,843.34)
478.00			0	2019	1995	(279.32)			24.5	(6,843.34)
478.00			0	2019	1980	(279.68)			39.5	(11,047.36)
478.00			0	2019	1980	(279.68)			39.5	(11,047.36)
478.00			0	2019	2015	(281.73)			4.5	(1,267.79)
478.00			0	2019	2015	(281.73)			4.5	(1,267.79)
478.00			0	2019	1980	(284.13)			39.5	(11,223.14)
478.00			0	2019	1980	(284.13)			39.5	(11,223.14)
478.00			0	2019	1980	(284.13)			39.5	(11,223.14)
478.00			0	2019	1980	(284.13)			39.5	(11,223.14)
478.00			0	2019	1980	(284.13)			39.5	(11,223.14)
478.00			0	2019	1980	(284.13)			39.5	(11,223.14)
478.00			0	2019	2018	(286.61)			1.5	(429.92)
478.00			0	2019	2018	(286.61)			1.5	(429.92)
478.00			0	2019	2018	(286.61)			1.5	(429.92)
478.00			0	2019	1991	(288.04)			28.5	(8,209.14)
478.00			0	2019	1974	(288.12)			45.5	(13,109.46)
478.00			0	2019	1974	(288.12)			45.5	(13,109.46)
478.00			0	2019	2010	(288.47)			9.5	(2,740.47)
478.00			0	2019	1995	(288.94)			24.5	(7,079.03)
478.00			0	2019	2013	(289.37)			6.5	(1,880.91)
478.00			0	2019	2013	(289.37)			6.5	(1,880.91)
478.00			0	2019	2006	(293.86)			13.5	(3,967.11)
478.00			0	2019	2006	(293.86)			13.5	(3,967.11)
478.00			0	2019	1981	(301.06)			38.5	(11,590.81)
478.00			0	2019	1981	(301.06)			38.5	(11,590.81)
478.00			0	2019	2008	(302.38)			11.5	(3,477.37)
478.00			0	2019	1988	(303.57)			31.5	(9,562.46)
478.00			0	2019	1988	(303.57)			31.5	(9,562.46)
478.00			0	2019	1980	(304.20)			39.5	(12,015.90)
478.00			0	2019	1980	(304.20)			39.5	(12,015.90)
478.00			0	2019	2005	(305.64)			14.5	(4,431.78)
478.00			0	2019	2016	(307.94)			3.5	(1,077.79)
478.00			0	2019	2018	(315.04)			1.5	(472.56)
478.00			0	2019	1991	(319.34)			28.5	(9,101.19)
478.00			0	2019	1991	(319.34)			28.5	(9,101.19)
478.00			0	2019	1991	(319.34)			28.5	(9,101.19)
478.00			0	2019	1991	(319.34)			28.5	(9,101.19)
478.00			0	2019	1991	(319.34)			28.5	(9,101.19)
478.00			0	2019	1999	(322.26)			20.5	(6,606.33)
478.00			0	2019	1999	(322.26)			20.5	(6,606.33)
478.00			0	2019	1999	(322.26)			20.5	(6,606.33)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2019	1999	(322.26)			20.5	(6,606.33)
478.00			0	2019	2000	(325.01)			19.5	(6,337.70)
478.00			0	2019	2000	(325.01)			19.5	(6,337.70)
478.00			0	2019	1975	(325.50)			44.5	(14,484.75)
478.00			0	2019	1975	(325.50)			44.5	(14,484.75)
478.00			0	2019	1975	(325.50)			44.5	(14,484.75)
478.00			0	2019	2013	(327.69)			6.5	(2,129.99)
478.00			0	2019	1984	(327.80)			35.5	(11,636.90)
478.00			0	2019	1984	(327.80)			35.5	(11,636.90)
478.00			0	2019	2015	(333.28)			4.5	(1,499.76)
478.00			0	2019	2015	(333.28)			4.5	(1,499.76)
478.00			0	2019	1980	(340.95)			39.5	(13,467.53)
478.00			0	2019	1980	(340.95)			39.5	(13,467.53)
478.00			0	2019	1976	(341.46)			43.5	(14,853.51)
478.00			0	2019	1992	(341.52)			27.5	(9,391.80)
478.00			0	2019	1992	(341.52)			27.5	(9,391.80)
478.00			0	2019	1992	(341.52)			27.5	(9,391.80)
478.00			0	2019	1983	(344.60)			36.5	(12,577.90)
478.00			0	2019	1984	(346.90)			35.5	(12,314.95)
478.00			0	2019	1984	(346.90)			35.5	(12,314.95)
478.00			0	2019	1992	(350.20)			27.5	(9,630.50)
478.00			0	2019	1971	(351.45)			48.5	(17,045.33)
478.00			0	2019	2003	(354.55)			16.5	(5,850.08)
478.00			0	2019	2013	(365.02)			6.5	(2,372.63)
478.00			0	2019	1978	(371.28)			41.5	(15,408.12)
478.00			0	2019	1975	(379.75)			44.5	(16,898.88)
478.00			0	2019	2015	(382.03)			4.5	(1,719.14)
478.00			0	2019	2015	(382.03)			4.5	(1,719.14)
478.00			0	2019	2005	(382.05)			14.5	(5,539.73)
478.00			0	2019	1991	(384.05)			28.5	(10,945.43)
478.00			0	2019	1976	(387.76)			43.5	(16,867.56)
478.00			0	2019	1976	(387.76)			43.5	(16,867.56)
478.00			0	2019	2014	(394.67)			5.5	(2,170.69)
478.00			0	2019	1980	(397.78)			39.5	(15,712.31)
478.00			0	2019	1980	(397.78)			39.5	(15,712.31)
478.00			0	2019	1980	(397.78)			39.5	(15,712.31)
478.00			0	2019	1980	(397.78)			39.5	(15,712.31)
478.00			0	2019	1980	(397.78)			39.5	(15,712.31)
478.00			0	2019	1980	(397.78)			39.5	(15,712.31)
478.00			0	2019	1980	(397.78)			39.5	(15,712.31)
478.00			0	2019	1998	(403.28)			21.5	(8,670.52)
478.00			0	2019	1998	(403.28)			21.5	(8,670.52)
478.00			0	2019	1998	(403.28)			21.5	(8,670.52)
478.00			0	2019	1982	(403.32)			37.5	(15,124.50)
478.00			0	2019	1982	(403.32)			37.5	(15,124.50)
478.00			0	2019	2016	(404.13)			3.5	(1,414.46)
478.00			0	2019	1988	(404.76)			31.5	(12,749.94)
478.00			0	2019	1988	(404.76)			31.5	(12,749.94)
478.00			0	2019	1988	(404.76)			31.5	(12,749.94)
478.00			0	2019	1988	(404.76)			31.5	(12,749.94)
478.00			0	2019	1988	(404.76)			31.5	(12,749.94)
478.00			0	2019	1986	(407.56)			33.5	(13,653.26)
478.00			0	2019	1986	(407.56)			33.5	(13,653.26)
478.00			0	2019	1986	(407.56)			33.5	(13,653.26)
478.00			0	2019	2016	(410.59)			3.5	(1,437.07)
478.00			0	2019	2009	(414.37)			10.5	(4,350.89)
478.00			0	2019	1977	(416.56)			42.5	(17,703.80)
478.00			0	2019	2008	(418.34)			11.5	(4,810.91)
478.00			0	2019	2008	(418.34)			11.5	(4,810.91)
478.00			0	2019	2008	(418.34)			11.5	(4,810.91)
478.00			0	2019	2008	(418.34)			11.5	(4,810.91)
478.00			0	2019	2008	(418.34)			11.5	(4,810.91)
478.00			0	2019	2008	(418.34)			11.5	(4,810.91)
478.00			0	2019	1986	(419.30)			33.5	(14,046.55)
478.00			0	2019	1980	(419.52)			39.5	(16,571.04)
478.00			0	2019	1986	(422.16)			33.5	(14,142.36)
478.00			0	2019	1986	(422.16)			33.5	(14,142.36)
478.00			0	2019	1988	(424.16)			31.5	(13,361.04)
478.00			0	2019	1994	(424.26)			25.5	(10,818.63)
478.00			0	2019	2013	(425.46)			6.5	(2,765.49)
478.00			0	2019	2013	(425.48)			6.5	(2,765.62)
478.00			0	2019	2013	(425.48)			6.5	(2,765.62)
478.00			0	2019	2013	(425.48)			6.5	(2,765.62)
478.00			0	2019	1977	(426.16)			42.5	(18,111.80)
478.00			0	2019	2005	(426.65)			14.5	(6,186.43)
478.00			0	2019	1999	(429.68)			20.5	(8,808.44)
478.00			0	2019	1988	(432.20)			31.5	(13,614.30)
478.00			0	2019	1975	(434.00)			44.5	(19,313.00)
478.00			0	2019	1992	(437.75)			27.5	(12,038.13)
478.00			0	2019	2016	(440.72)			3.5	(1,542.52)
478.00			0	2019	2016	(447.51)			3.5	(1,566.29)
478.00			0	2019	1979	(452.60)			40.5	(18,330.30)
478.00			0	2019	2008	(453.11)			11.5	(5,210.77)
478.00			0	2019	1980	(454.60)			39.5	(17,956.70)
478.00			0	2019	1980	(454.60)			39.5	(17,956.70)
478.00			0	2019	1980	(454.60)			39.5	(17,956.70)
478.00			0	2019	1980	(454.60)			39.5	(17,956.70)
478.00			0	2019	1980	(454.60)			39.5	(17,956.70)
478.00			0	2019	1980	(454.60)			39.5	(17,956.70)
478.00			0	2019	1980	(454.60)			39.5	(17,956.70)
478.00			0	2019	1980	(454.60)			39.5	(17,956.70)
478.00			0	2019	1980	(454.60)			39.5	(17,956.70)
478.00			0	2019	1980	(454.60)			39.5	(17,956.70)
478.00			0	2019	2013	(458.76)			6.5	(2,981.94)
478.00			0	2019	2013	(458.76)			6.5	(2,981.94)
478.00			0	2019	2008	(461.07)			11.5	(5,302.31)
478.00			0	2019	1982	(462.55)			37.5	(17,345.63)
478.00			0	2019	2010	(462.62)			9.5	(4,394.89)
478.00			0	2019	1971	(462.84)			48.5	(22,447.74)
478.00			0	2019	1981	(467.67)			38.5	(18,005.30)
478.00			0	2019	2006	(470.18)			13.5	(6,347.43)
478.00			0	2019	1982	(470.54)			37.5	(17,645.25)
478.00			0	2019	1982	(470.54)			37.5	(17,645.25)
478.00			0	2019	1982	(470.54)			37.5	(17,645.25)
478.00			0	2019	2014	(473.60)			5.5	(2,604.80)
478.00			0	2019	2014	(473.60)			5.5	(2,604.80)
478.00			0	2019	1980	(477.63)			39.5	(18,866.39)
478.00			0	2019	1991	(479.01)			28.5	(13,651.79)
478.00			0	2019	2010	(480.78)			9.5	(4,567.41)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2019	1983	(482.44)			36.5	(17,609.06)
478.00			0	2019	1979	(487.33)			40.5	(19,736.87)
478.00			0	2019	1984	(489.02)			35.5	(17,360.21)
478.00			0	2019	1984	(491.70)			35.5	(17,455.35)
478.00			0	2019	1988	(505.95)			31.5	(15,937.43)
478.00			0	2019	1988	(505.95)			31.5	(15,937.43)
478.00			0	2019	1999	(509.52)			20.5	(10,445.16)
478.00			0	2019	1999	(509.52)			20.5	(10,445.16)
478.00			0	2019	1999	(509.52)			20.5	(10,445.16)
478.00			0	2019	1980	(511.43)			39.5	(20,201.49)
478.00			0	2019	2015	(512.92)			4.5	(2,308.14)
478.00			0	2019	2015	(512.92)			4.5	(2,308.14)
478.00			0	2019	2015	(512.92)			4.5	(2,308.14)
478.00			0	2019	2016	(513.24)			3.5	(1,796.34)
478.00			0	2019	2016	(513.24)			3.5	(1,796.34)
478.00			0	2019	1992	(525.30)			27.5	(14,445.75)
478.00			0	2019	1992	(525.30)			27.5	(14,445.75)
478.00			0	2019	1992	(525.30)			27.5	(14,445.75)
478.00			0	2019	2008	(528.63)			11.5	(6,079.25)
478.00			0	2019	2008	(528.63)			11.5	(6,079.25)
478.00			0	2019	2003	(531.82)			16.5	(8,775.03)
478.00			0	2019	1985	(535.83)			34.5	(18,486.14)
478.00			0	2019	1999	(536.18)			20.5	(10,991.69)
478.00			0	2019	1993	(539.76)			26.5	(14,303.64)
478.00			0	2019	2016	(550.90)			3.5	(1,928.15)
478.00			0	2019	1983	(551.36)			36.5	(20,124.64)
478.00			0	2019	1994	(560.19)			25.5	(14,284.85)
478.00			0	2019	1995	(560.75)			24.5	(13,738.38)
478.00			0	2019	1995	(560.75)			24.5	(13,738.38)
478.00			0	2019	2011	(567.59)			8.5	(4,824.52)
478.00			0	2019	1980	(568.26)			39.5	(22,446.27)
478.00			0	2019	1980	(568.26)			39.5	(22,446.27)
478.00			0	2019	1980	(568.26)			39.5	(22,446.27)
478.00			0	2019	1980	(568.26)			39.5	(22,446.27)
478.00			0	2019	2015	(573.04)			4.5	(2,578.68)
478.00			0	2019	1971	(578.55)			48.5	(28,059.68)
478.00			0	2019	2013	(578.74)			6.5	(3,761.81)
478.00			0	2019	1992	(589.50)			27.5	(16,211.25)
478.00			0	2019	1992	(589.50)			27.5	(16,211.25)
478.00			0	2019	1992	(589.50)			27.5	(16,211.25)
478.00			0	2019	1992	(589.50)			27.5	(16,211.25)
478.00			0	2019	2016	(596.68)			3.5	(2,088.38)
478.00			0	2019	2016	(596.68)			3.5	(2,088.38)
478.00			0	2019	2016	(596.68)			3.5	(2,088.38)
478.00			0	2019	1975	(596.75)			44.5	(26,555.38)
478.00			0	2019	1979	(601.81)			40.5	(24,373.31)
478.00			0	2019	1979	(601.81)			40.5	(24,373.31)
478.00			0	2019	1981	(602.12)			38.5	(23,181.62)
478.00			0	2019	2008	(604.15)			11.5	(6,947.73)
478.00			0	2019	1993	(605.22)			26.5	(16,038.33)
478.00			0	2019	1993	(605.22)			26.5	(16,038.33)
478.00			0	2019	1993	(605.22)			26.5	(16,038.33)
478.00			0	2019	1988	(607.14)			31.5	(19,124.91)
478.00			0	2019	1988	(607.14)			31.5	(19,124.91)
478.00			0	2019	2013	(607.80)			6.5	(3,950.70)
478.00			0	2019	2013	(607.80)			6.5	(3,950.70)
478.00			0	2019	1992	(612.85)			27.5	(16,853.38)
478.00			0	2019	1984	(624.42)			35.5	(22,166.91)
478.00			0	2019	1980	(625.08)			39.5	(24,690.66)
478.00			0	2019	1980	(625.08)			39.5	(24,690.66)
478.00			0	2019	2008	(627.51)			11.5	(7,216.37)
478.00			0	2019	1994	(636.39)			25.5	(16,227.95)
478.00			0	2019	1994	(636.39)			25.5	(16,227.95)
478.00			0	2019	2013	(638.79)			6.5	(4,152.14)
478.00			0	2019	2013	(638.79)			6.5	(4,152.14)
478.00			0	2019	2013	(638.79)			6.5	(4,152.14)
478.00			0	2019	1977	(639.24)			42.5	(27,167.70)
478.00			0	2019	1977	(639.24)			42.5	(27,167.70)
478.00			0	2019	1984	(646.28)			35.5	(22,942.94)
478.00			0	2019	2006	(646.49)			13.5	(8,727.62)
478.00			0	2019	2006	(646.49)			13.5	(8,727.62)
478.00			0	2019	1995	(651.74)			24.5	(15,967.63)
478.00			0	2019	2013	(655.37)			6.5	(4,259.91)
478.00			0	2019	1971	(655.69)			48.5	(31,800.97)
478.00			0	2019	2011	(657.29)			8.5	(5,586.97)
478.00			0	2019	2015	(668.55)			4.5	(3,008.48)
478.00			0	2019	2013	(668.58)			6.5	(4,345.77)
478.00			0	2019	1977	(676.91)			42.5	(28,768.68)
478.00			0	2019	1977	(676.91)			42.5	(28,768.68)
478.00			0	2019	1980	(681.91)			39.5	(26,935.45)
478.00			0	2019	1978	(683.28)			41.5	(28,356.12)
478.00			0	2019	2005	(687.69)			14.5	(9,971.51)
478.00			0	2019	1984	(693.80)			35.5	(24,629.90)
478.00			0	2019	1980	(699.20)			39.5	(27,618.40)
478.00			0	2019	1992	(700.40)			27.5	(19,261.00)
478.00			0	2019	1997	(702.96)			22.5	(15,816.60)
478.00			0	2019	2015	(703.69)			4.5	(3,166.61)
478.00			0	2019	2015	(704.31)			4.5	(3,169.40)
478.00			0	2019	2015	(704.31)			4.5	(3,169.40)
478.00			0	2019	2006	(705.26)			13.5	(9,521.01)
478.00			0	2019	1993	(707.09)			26.5	(18,737.89)
478.00			0	2019	2010	(707.60)			9.5	(6,722.20)
478.00			0	2019	1988	(708.33)			31.5	(22,312.40)
478.00			0	2019	1988	(708.33)			31.5	(22,312.40)
478.00			0	2019	1988	(708.33)			31.5	(22,312.40)
478.00			0	2019	2018	(708.83)			1.5	(1,063.25)
478.00			0	2019	2003	(709.09)			16.5	(11,699.99)
478.00			0	2019	1985	(714.44)			34.5	(24,648.18)
478.00			0	2019	1985	(714.44)			34.5	(24,648.18)
478.00			0	2019	2018	(716.52)			1.5	(1,074.78)
478.00			0	2019	2013	(723.43)			6.5	(4,702.30)
478.00			0	2019	2013	(729.36)			6.5	(4,740.84)
478.00			0	2019	1994	(733.89)			25.5	(18,714.20)
478.00			0	2019	2001	(737.86)			18.5	(13,650.41)
478.00			0	2019	1980	(738.73)			39.5	(29,179.84)
478.00			0	2019	1980	(738.73)			39.5	(29,179.84)
478.00			0	2019	1978	(742.56)			41.5	(30,816.24)
478.00			0	2019	1994	(746.75)			25.5	(19,042.13)
478.00			0	2019	2009	(751.27)			10.5	(7,888.34)
478.00			0	2019	1999	(751.94)			20.5	(15,414.77)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2019	1999	(751.94)			20.5	(15,414.77)
478.00			0	2019	1999	(751.94)			20.5	(15,414.77)
478.00			0	2019	1999	(751.94)			20.5	(15,414.77)
478.00			0	2019	1995	(752.63)			24.5	(18,439.44)
478.00			0	2019	2011	(756.79)			8.5	(6,432.72)
478.00			0	2019	2011	(756.79)			8.5	(6,432.72)
478.00			0	2019	2011	(756.79)			8.5	(6,432.72)
478.00			0	2019	1983	(758.12)			36.5	(27,671.38)
478.00			0	2019	1983	(758.12)			36.5	(27,671.38)
478.00			0	2019	1991	(759.64)			28.5	(21,649.74)
478.00			0	2019	1984	(763.18)			35.5	(27,092.89)
478.00			0	2019	1999	(764.28)			20.5	(15,667.74)
478.00			0	2019	1998	(765.45)			21.5	(16,457.18)
478.00			0	2019	1991	(768.10)			28.5	(21,890.85)
478.00			0	2019	2010	(769.25)			9.5	(7,307.88)
478.00			0	2019	2010	(769.25)			9.5	(7,307.88)
478.00			0	2019	2015	(769.39)			4.5	(3,462.26)
478.00			0	2019	2009	(771.70)			10.5	(8,102.85)
478.00			0	2019	1995	(781.83)			24.5	(19,154.84)
478.00			0	2019	1992	(786.00)			27.5	(21,615.00)
478.00			0	2019	2018	(787.59)			1.5	(1,181.39)
478.00			0	2019	2018	(787.59)			1.5	(1,181.39)
478.00			0	2019	1992	(787.95)			27.5	(21,668.63)
478.00			0	2019	1992	(787.95)			27.5	(21,668.63)
478.00			0	2019	1992	(787.95)			27.5	(21,668.63)
478.00			0	2019	1980	(795.56)			39.5	(31,424.62)
478.00			0	2019	1980	(795.56)			39.5	(31,424.62)
478.00			0	2019	1980	(795.56)			39.5	(31,424.62)
478.00			0	2019	1980	(795.56)			39.5	(31,424.62)
478.00			0	2019	1980	(795.56)			39.5	(31,424.62)
478.00			0	2019	1980	(795.56)			39.5	(31,424.62)
478.00			0	2019	1998	(806.56)			21.5	(17,341.04)
478.00			0	2019	1998	(806.56)			21.5	(17,341.04)
478.00			0	2019	2003	(807.57)			16.5	(13,324.91)
478.00			0	2019	1981	(809.40)			38.5	(31,161.90)
478.00			0	2019	1988	(809.52)			31.5	(25,499.88)
478.00			0	2019	1988	(809.52)			31.5	(25,499.88)
478.00			0	2019	1993	(809.64)			26.5	(21,455.46)
478.00			0	2019	2012	(816.18)			7.5	(6,121.35)
478.00			0	2019	2014	(816.99)			5.5	(4,493.45)
478.00			0	2019	2014	(816.99)			5.5	(4,493.45)
478.00			0	2019	1984	(819.50)			35.5	(29,092.25)
478.00			0	2019	1992	(819.54)			27.5	(22,537.35)
478.00			0	2019	2013	(821.30)			6.5	(5,338.45)
478.00			0	2019	1992	(821.43)			27.5	(22,589.33)
478.00			0	2019	1980	(839.04)			39.5	(33,142.08)
478.00			0	2019	2013	(850.92)			6.5	(5,530.98)
478.00			0	2019	2013	(850.96)			6.5	(5,531.24)
478.00			0	2019	1980	(852.38)			39.5	(33,669.01)
478.00			0	2019	1980	(852.38)			39.5	(33,669.01)
478.00			0	2019	1980	(852.38)			39.5	(33,669.01)
478.00			0	2019	1999	(859.36)			20.5	(17,616.88)
478.00			0	2019	2015	(859.56)			4.5	(3,868.02)
478.00			0	2019	1989	(860.02)			30.5	(26,230.61)
478.00			0	2019	1975	(868.00)			44.5	(38,626.00)
478.00			0	2019	1976	(872.46)			43.5	(37,952.01)
478.00			0	2019	1992	(875.50)			27.5	(24,076.25)
478.00			0	2019	1992	(875.50)			27.5	(24,076.25)
478.00			0	2019	1993	(881.72)			26.5	(23,365.58)
478.00			0	2019	1993	(881.72)			26.5	(23,365.58)
478.00			0	2019	1993	(881.72)			26.5	(23,365.58)
478.00			0	2019	1993	(881.72)			26.5	(23,365.58)
478.00			0	2019	1994	(881.82)			25.5	(22,486.41)
478.00			0	2019	1978	(885.36)			41.5	(36,742.44)
478.00			0	2019	2003	(886.36)			16.5	(14,624.94)
478.00			0	2019	1978	(886.50)			41.5	(36,789.75)
478.00			0	2019	1971	(887.11)			48.5	(43,024.84)
478.00			0	2019	1987	(887.48)			32.5	(28,843.10)
478.00			0	2019	2015	(888.75)			4.5	(3,999.38)
478.00			0	2019	1996	(896.11)			23.5	(21,058.59)
478.00			0	2019	1991	(898.69)			28.5	(25,612.67)
478.00			0	2019	1989	(899.35)			30.5	(27,430.18)
478.00			0	2019	1989	(899.35)			30.5	(27,430.18)
478.00			0	2019	1989	(899.35)			30.5	(27,430.18)
478.00			0	2019	1989	(899.35)			30.5	(27,430.18)
478.00			0	2019	1989	(899.35)			30.5	(27,430.18)
478.00			0	2019	1989	(899.35)			30.5	(27,430.18)
478.00			0	2019	1989	(901.80)			30.5	(27,504.90)
478.00			0	2019	1985	(903.00)			34.5	(31,153.50)
478.00			0	2019	1985	(903.00)			34.5	(31,153.50)
478.00			0	2019	2008	(907.15)			11.5	(10,432.23)
478.00			0	2019	1980	(909.21)			39.5	(35,913.80)
478.00			0	2019	1980	(909.21)			39.5	(35,913.80)
478.00			0	2019	1980	(909.21)			39.5	(35,913.80)
478.00			0	2019	1974	(912.38)			45.5	(41,513.29)
478.00			0	2019	1974	(912.38)			45.5	(41,513.29)
478.00			0	2019	1992	(920.22)			27.5	(25,306.05)
478.00			0	2019	2002	(921.73)			17.5	(16,130.28)
478.00			0	2019	2008	(922.15)			11.5	(10,604.73)
478.00			0	2019	2008	(922.15)			11.5	(10,604.73)
478.00			0	2019	2008	(922.15)			11.5	(10,604.73)
478.00			0	2019	2016	(923.83)			3.5	(3,233.41)
478.00			0	2019	2016	(923.83)			3.5	(3,233.41)
478.00			0	2019	2018	(928.92)			1.5	(1,393.38)
478.00			0	2019	1993	(933.18)			26.5	(24,729.27)
478.00			0	2019	1993	(933.44)			26.5	(24,736.16)
478.00			0	2019	2015	(938.26)			4.5	(4,222.17)
478.00			0	2019	1992	(939.18)			27.5	(25,827.45)
478.00			0	2019	1992	(939.18)			27.5	(25,827.45)
478.00			0	2019	1992	(939.18)			27.5	(25,827.45)
478.00			0	2019	1981	(944.30)			38.5	(36,355.55)
478.00			0	2019	2011	(945.99)			8.5	(8,040.92)
478.00			0	2019	1988	(950.45)			31.5	(29,939.18)
478.00			0	2019	2007	(953.73)			12.5	(11,921.63)
478.00			0	2019	1991	(958.02)			28.5	(27,303.57)
478.00			0	2019	1991	(963.08)			28.5	(27,447.78)
478.00			0	2019	1980	(966.03)			39.5	(38,158.19)
478.00			0	2019	1980	(966.03)			39.5	(38,158.19)
478.00			0	2019	1999	(966.78)			20.5	(19,818.99)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2019	2015	(1,282.31)			4.5	(5,770.40)
478.00			0	2019	1987	(1,295.98)			32.5	(42,119.35)
478.00			0	2019	1993	(1,296.90)			26.5	(34,367.85)
478.00			0	2019	1993	(1,300.56)			26.5	(34,464.84)
478.00			0	2019	2013	(1,302.17)			6.5	(8,464.11)
478.00			0	2019	1975	(1,304.38)			44.5	(58,044.91)
478.00			0	2019	1980	(1,306.99)			39.5	(51,626.11)
478.00			0	2019	1983	(1,309.48)			36.5	(47,796.02)
478.00			0	2019	2011	(1,314.58)			8.5	(11,173.93)
478.00			0	2019	1988	(1,315.47)			31.5	(41,437.31)
478.00			0	2019	1982	(1,319.66)			37.5	(49,487.25)
478.00			0	2019	2015	(1,333.12)			4.5	(5,999.04)
478.00			0	2019	2018	(1,341.77)			1.5	(2,012.66)
478.00			0	2019	2014	(1,342.73)			5.5	(7,385.02)
478.00			0	2019	2014	(1,342.73)			5.5	(7,385.02)
478.00			0	2019	1993	(1,344.76)			26.5	(35,636.14)
478.00			0	2019	2017	(1,348.88)			2.5	(3,372.20)
478.00			0	2019	2017	(1,348.88)			2.5	(3,372.20)
478.00			0	2019	1980	(1,363.81)			39.5	(53,870.50)
478.00			0	2019	1993	(1,363.84)			26.5	(36,141.76)
478.00			0	2019	1979	(1,367.75)			40.5	(55,393.88)
478.00			0	2019	2010	(1,387.87)			9.5	(13,184.77)
478.00			0	2019	2010	(1,387.87)			9.5	(13,184.77)
478.00			0	2019	2009	(1,395.22)			10.5	(14,649.81)
478.00			0	2019	1999	(1,396.46)			20.5	(28,627.43)
478.00			0	2019	1999	(1,396.46)			20.5	(28,627.43)
478.00			0	2019	2011	(1,398.75)			8.5	(11,889.38)
478.00			0	2019	2013	(1,399.87)			6.5	(9,099.16)
478.00			0	2019	2013	(1,399.87)			6.5	(9,099.16)
478.00			0	2019	1992	(1,400.80)			27.5	(38,522.00)
478.00			0	2019	1992	(1,400.80)			27.5	(38,522.00)
478.00			0	2019	2015	(1,407.38)			4.5	(6,333.21)
478.00			0	2019	1998	(1,411.48)			21.5	(30,346.82)
478.00			0	2019	1998	(1,417.12)			21.5	(30,468.08)
478.00			0	2019	1986	(1,419.45)			33.5	(47,551.58)
478.00			0	2019	1980	(1,420.64)			39.5	(56,115.28)
478.00			0	2019	2014	(1,420.81)			5.5	(7,814.46)
478.00			0	2019	1998	(1,421.55)			21.5	(30,563.33)
478.00			0	2019	1998	(1,421.55)			21.5	(30,563.33)
478.00			0	2019	1985	(1,429.75)			34.5	(49,326.38)
478.00			0	2019	2010	(1,442.34)			9.5	(13,702.23)
478.00			0	2019	2018	(1,467.05)			1.5	(2,200.58)
478.00			0	2019	1984	(1,467.06)			35.5	(52,080.63)
478.00			0	2019	1980	(1,477.46)			39.5	(58,359.67)
478.00			0	2019	1994	(1,484.84)			25.5	(37,863.42)
478.00			0	2019	1992	(1,488.35)			27.5	(40,929.63)
478.00			0	2019	2013	(1,489.19)			6.5	(9,679.74)
478.00			0	2019	2017	(1,501.37)			2.5	(3,753.43)
478.00			0	2019	1990	(1,506.40)			29.5	(44,438.80)
478.00			0	2019	1986	(1,514.08)			33.5	(50,721.68)
478.00			0	2019	1986	(1,514.08)			33.5	(50,721.68)
478.00			0	2019	1986	(1,514.08)			33.5	(50,721.68)
478.00			0	2019	2007	(1,517.15)			12.5	(18,964.38)
478.00			0	2019	1980	(1,521.00)			39.5	(60,079.50)
478.00			0	2019	1995	(1,524.74)			24.5	(37,356.13)
478.00			0	2019	1996	(1,531.95)			23.5	(36,000.83)
478.00			0	2019	1980	(1,534.29)			39.5	(60,604.46)
478.00			0	2019	1975	(1,541.54)			44.5	(68,598.53)
478.00			0	2019	1982	(1,546.06)			37.5	(57,977.25)
478.00			0	2019	2013	(1,572.89)			6.5	(10,223.79)
478.00			0	2019	1983	(1,585.16)			36.5	(57,858.34)
478.00			0	2019	2001	(1,592.58)			18.5	(29,462.73)
478.00			0	2019	2006	(1,608.34)			13.5	(21,712.59)
478.00			0	2019	2009	(1,609.87)			10.5	(16,903.64)
478.00			0	2019	2009	(1,609.87)			10.5	(16,903.64)
478.00			0	2019	1999	(1,611.30)			20.5	(33,031.65)
478.00			0	2019	1991	(1,632.22)			28.5	(46,518.27)
478.00			0	2019	2014	(1,633.99)			5.5	(8,986.95)
478.00			0	2019	2014	(1,633.99)			5.5	(8,986.95)
478.00			0	2019	1996	(1,634.08)			23.5	(38,400.88)
478.00			0	2019	1996	(1,634.08)			23.5	(38,400.88)
478.00			0	2019	2016	(1,640.88)			3.5	(5,743.08)
478.00			0	2019	2016	(1,640.88)			3.5	(5,743.08)
478.00			0	2019	1994	(1,644.32)			25.5	(41,930.16)
478.00			0	2019	1980	(1,647.94)			39.5	(65,093.63)
478.00			0	2019	1992	(1,663.45)			27.5	(45,744.88)
478.00			0	2019	1981	(1,686.25)			38.5	(64,920.63)
478.00			0	2019	1986	(1,688.64)			33.5	(56,569.44)
478.00			0	2019	1995	(1,696.79)			24.5	(41,571.36)
478.00			0	2019	2013	(1,701.93)			6.5	(11,062.55)
478.00			0	2019	1980	(1,704.77)			39.5	(67,338.42)
478.00			0	2019	1980	(1,704.77)			39.5	(67,338.42)
478.00			0	2019	2008	(1,713.51)			11.5	(19,705.37)
478.00			0	2019	2016	(1,714.01)			3.5	(5,999.04)
478.00			0	2019	1985	(1,730.75)			34.5	(59,710.88)
478.00			0	2019	2017	(1,732.35)			2.5	(4,330.88)
478.00			0	2019	2017	(1,732.35)			2.5	(4,330.88)
478.00			0	2019	1994	(1,747.09)			25.5	(44,550.80)
478.00			0	2019	1979	(1,750.72)			40.5	(70,904.16)
478.00			0	2019	1992	(1,751.00)			27.5	(48,152.50)
478.00			0	2019	1992	(1,751.00)			27.5	(48,152.50)
478.00			0	2019	1991	(1,756.37)			28.5	(50,056.55)
478.00			0	2019	1980	(1,761.59)			39.5	(69,582.81)
478.00			0	2019	1993	(1,763.44)			26.5	(46,731.16)
478.00			0	2019	1994	(1,763.64)			25.5	(44,972.82)
478.00			0	2019	1994	(1,763.64)			25.5	(44,972.82)
478.00			0	2019	1980	(1,764.36)			39.5	(69,692.22)
478.00			0	2019	1999	(1,783.32)			20.5	(36,558.06)
478.00			0	2019	1989	(1,798.70)			30.5	(54,860.35)
478.00			0	2019	2004	(1,814.34)			15.5	(28,122.27)
478.00			0	2019	1980	(1,818.42)			39.5	(71,827.59)
478.00			0	2019	1988	(1,821.42)			31.5	(57,374.73)
478.00			0	2019	1999	(1,826.14)			20.5	(37,435.87)
478.00			0	2019	2010	(1,826.96)			9.5	(17,356.12)
478.00			0	2019	2015	(1,831.21)			4.5	(8,240.45)
478.00			0	2019	2015	(1,831.21)			4.5	(8,240.45)
478.00			0	2019	1992	(1,840.45)			27.5	(50,612.38)
478.00			0	2019	2008	(1,844.30)			11.5	(21,209.45)
478.00			0	2019	1987	(1,851.40)			32.5	(60,170.50)
478.00			0	2019	1978	(1,874.88)			41.5	(77,807.52)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2019	1980	(1,875.24)			39.5	(74,071.98)
478.00			0	2019	2017	(1,888.44)			2.5	(4,721.10)
478.00			0	2019	1993	(1,889.16)			26.5	(50,062.74)
478.00			0	2019	1975	(1,897.28)			44.5	(84,428.96)
478.00			0	2019	1981	(1,898.28)			38.5	(73,083.78)
478.00			0	2019	1988	(1,908.72)			31.5	(60,124.68)
478.00			0	2019	2008	(1,915.10)			11.5	(22,023.65)
478.00			0	2019	2008	(1,915.10)			11.5	(22,023.65)
478.00			0	2019	2009	(1,931.84)			10.5	(20,284.32)
478.00			0	2019	1980	(1,932.07)			39.5	(76,316.77)
478.00			0	2019	1980	(1,932.07)			39.5	(76,316.77)
478.00			0	2019	1999	(1,933.56)			20.5	(39,637.98)
478.00			0	2019	1999	(1,933.56)			20.5	(39,637.98)
478.00			0	2019	1989	(1,935.04)			30.5	(59,018.72)
478.00			0	2019	1989	(1,935.04)			30.5	(59,018.72)
478.00			0	2019	1988	(1,950.80)			31.5	(61,450.20)
478.00			0	2019	1988	(1,950.80)			31.5	(61,450.20)
478.00			0	2019	1998	(1,953.29)			21.5	(41,995.74)
478.00			0	2019	2008	(2,013.11)			11.5	(23,150.77)
478.00			0	2019	2004	(2,013.51)			15.5	(31,209.41)
478.00			0	2019	2006	(2,023.40)			13.5	(27,315.90)
478.00			0	2019	2006	(2,023.40)			13.5	(27,315.90)
478.00			0	2019	2011	(2,034.87)			8.5	(17,296.40)
478.00			0	2019	2011	(2,034.87)			8.5	(17,296.40)
478.00			0	2019	1986	(2,037.80)			33.5	(68,266.30)
478.00			0	2019	1989	(2,042.54)			30.5	(62,297.47)
478.00			0	2019	1980	(2,045.72)			39.5	(80,805.94)
478.00			0	2019	2004	(2,053.54)			15.5	(31,829.87)
478.00			0	2019	1994	(2,055.40)			25.5	(52,412.70)
478.00			0	2019	1997	(2,056.19)			22.5	(46,264.28)
478.00			0	2019	1994	(2,057.58)			25.5	(52,468.29)
478.00			0	2019	2006	(2,076.02)			13.5	(28,026.27)
478.00			0	2019	2006	(2,076.03)			13.5	(28,026.41)
478.00			0	2019	1991	(2,089.01)			28.5	(59,536.79)
478.00			0	2019	2008	(2,091.70)			11.5	(24,054.55)
478.00			0	2019	1992	(2,101.20)			27.5	(57,783.00)
478.00			0	2019	2001	(2,117.07)			18.5	(39,165.80)
478.00			0	2019	2001	(2,117.07)			18.5	(39,165.80)
478.00			0	2019	2001	(2,117.07)			18.5	(39,165.80)
478.00			0	2019	2001	(2,117.07)			18.5	(39,165.80)
478.00			0	2019	2001	(2,117.07)			18.5	(39,165.80)
478.00			0	2019	2002	(2,127.83)			17.5	(37,237.03)
478.00			0	2019	2000	(2,129.95)			19.5	(41,534.03)
478.00			0	2019	2004	(2,144.22)			15.5	(33,235.41)
478.00			0	2019	1984	(2,144.68)			35.5	(76,136.14)
478.00			0	2019	1982	(2,151.04)			37.5	(80,664.00)
478.00			0	2019	2017	(2,157.96)			2.5	(5,394.90)
478.00			0	2019	2017	(2,158.22)			2.5	(5,395.55)
478.00			0	2019	1988	(2,161.00)			31.5	(68,071.50)
478.00			0	2019	1993	(2,161.50)			26.5	(57,279.75)
478.00			0	2019	2018	(2,167.48)			1.5	(3,251.22)
478.00			0	2019	2018	(2,167.48)			1.5	(3,251.22)
478.00			0	2019	1993	(2,167.60)			26.5	(57,441.40)
478.00			0	2019	1993	(2,167.60)			26.5	(57,441.40)
478.00			0	2019	2012	(2,173.83)			7.5	(16,303.73)
478.00			0	2019	2012	(2,173.83)			7.5	(16,303.73)
478.00			0	2019	2014	(2,187.65)			5.5	(12,032.08)
478.00			0	2019	1991	(2,194.25)			28.5	(62,536.13)
478.00			0	2019	1981	(2,204.71)			38.5	(84,881.34)
478.00			0	2019	2002	(2,212.16)			17.5	(38,712.80)
478.00			0	2019	1980	(2,216.20)			39.5	(87,539.90)
478.00			0	2019	1980	(2,216.20)			39.5	(87,539.90)
478.00			0	2019	1984	(2,218.70)			35.5	(78,763.85)
478.00			0	2019	2000	(2,222.50)			19.5	(43,338.75)
478.00			0	2019	2004	(2,223.33)			15.5	(34,461.62)
478.00			0	2019	1981	(2,225.85)			38.5	(85,695.23)
478.00			0	2019	2013	(2,228.26)			6.5	(14,483.69)
478.00			0	2019	1996	(2,237.28)			23.5	(52,576.08)
478.00			0	2019	1999	(2,255.82)			20.5	(46,244.31)
478.00			0	2019	1990	(2,257.49)			29.5	(66,595.96)
478.00			0	2019	1980	(2,273.02)			39.5	(89,784.29)
478.00			0	2019	2002	(2,277.10)			17.5	(39,849.25)
478.00			0	2019	2008	(2,299.62)			11.5	(26,445.63)
478.00			0	2019	2008	(2,300.87)			11.5	(26,460.01)
478.00			0	2019	2006	(2,302.22)			13.5	(31,079.97)
478.00			0	2019	2006	(2,302.22)			13.5	(31,079.97)
478.00			0	2019	2003	(2,306.33)			16.5	(38,054.45)
478.00			0	2019	2008	(2,318.27)			11.5	(26,660.11)
478.00			0	2019	2015	(2,332.96)			4.5	(10,498.32)
478.00			0	2019	1992	(2,349.76)			27.5	(64,618.40)
478.00			0	2019	1999	(2,363.24)			20.5	(48,446.42)
478.00			0	2019	2011	(2,381.90)			8.5	(20,246.15)
478.00			0	2019	2011	(2,381.90)			8.5	(20,246.15)
478.00			0	2019	2011	(2,381.90)			8.5	(20,246.15)
478.00			0	2019	2011	(2,381.90)			8.5	(20,246.15)
478.00			0	2019	2011	(2,381.90)			8.5	(20,246.15)
478.00			0	2019	1998	(2,404.30)			21.5	(51,692.45)
478.00			0	2019	2003	(2,422.72)			16.5	(39,974.88)
478.00			0	2019	2003	(2,422.72)			16.5	(39,974.88)
478.00			0	2019	1988	(2,427.65)			31.5	(76,470.98)
478.00			0	2019	1980	(2,433.60)			39.5	(96,127.20)
478.00			0	2019	1995	(2,438.00)			24.5	(59,731.00)
478.00			0	2019	1995	(2,439.99)			24.5	(59,779.76)
478.00			0	2019	2014	(2,446.95)			5.5	(13,458.23)
478.00			0	2019	2014	(2,450.98)			5.5	(13,480.39)
478.00			0	2019	2014	(2,450.98)			5.5	(13,480.39)
478.00			0	2019	1986	(2,460.38)			33.5	(82,422.73)
478.00			0	2019	2010	(2,476.59)			9.5	(23,527.61)
478.00			0	2019	2010	(2,476.59)			9.5	(23,527.61)
478.00			0	2019	1974	(2,497.04)			45.5	(113,615.32)
478.00			0	2019	1980	(2,500.32)			39.5	(98,762.64)
478.00			0	2019	2014	(2,517.61)			5.5	(13,846.86)
478.00			0	2019	2010	(2,544.44)			9.5	(24,172.18)
478.00			0	2019	1974	(2,593.08)			45.5	(117,985.14)
478.00			0	2019	1993	(2,611.43)			26.5	(69,202.90)
478.00			0	2019	2008	(2,620.66)			11.5	(30,137.59)
478.00			0	2019	2015	(2,632.34)			4.5	(11,845.53)
478.00			0	2019	2013	(2,644.19)			6.5	(17,187.24)
478.00			0	2019	1975	(2,658.25)			44.5	(118,292.13)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2019	1996	(2,680.75)			23.5	(62,997.63)
478.00			0	2019	1989	(2,698.05)			30.5	(82,290.53)
478.00			0	2019	1977	(2,707.64)			42.5	(115,074.70)
478.00			0	2019	2012	(2,717.29)			7.5	(20,379.68)
478.00			0	2019	1988	(2,721.72)			31.5	(85,734.18)
478.00			0	2019	2013	(2,722.31)			6.5	(17,695.02)
478.00			0	2019	1980	(2,727.63)			39.5	(107,741.39)
478.00			0	2019	1998	(2,733.75)			21.5	(58,775.63)
478.00			0	2019	1987	(2,734.74)			32.5	(88,879.05)
478.00			0	2019	1977	(2,759.71)			42.5	(117,287.68)
478.00			0	2019	1992	(2,801.60)			27.5	(77,044.00)
478.00			0	2019	1992	(2,801.60)			27.5	(77,044.00)
478.00			0	2019	1995	(2,803.75)			24.5	(68,691.88)
478.00			0	2019	1988	(2,809.30)			31.5	(88,492.95)
478.00			0	2019	2014	(2,812.69)			5.5	(15,469.80)
478.00			0	2019	2008	(2,822.25)			11.5	(32,455.88)
478.00			0	2019	2008	(2,822.25)			11.5	(32,455.88)
478.00			0	2019	1982	(2,823.24)			37.5	(105,871.50)
478.00			0	2019	1991	(2,834.32)			28.5	(80,778.12)
478.00			0	2019	1990	(2,850.89)			29.5	(84,101.26)
478.00			0	2019	1983	(2,866.09)			36.5	(104,612.29)
478.00			0	2019	2014	(2,877.95)			5.5	(15,828.73)
478.00			0	2019	2014	(2,877.95)			5.5	(15,828.73)
478.00			0	2019	2002	(2,882.29)			17.5	(50,440.08)
478.00			0	2019	2009	(2,900.59)			10.5	(30,456.20)
478.00			0	2019	2003	(2,907.27)			16.5	(47,969.96)
478.00			0	2019	2008	(2,928.38)			11.5	(33,676.37)
478.00			0	2019	2000	(2,936.81)			19.5	(57,267.80)
478.00			0	2019	1993	(2,939.64)			26.5	(77,900.46)
478.00			0	2019	1987	(2,962.24)			32.5	(96,272.80)
478.00			0	2019	2016	(2,983.42)			3.5	(10,441.97)
478.00			0	2019	1975	(2,983.75)			44.5	(132,776.88)
478.00			0	2019	2018	(2,992.84)			1.5	(4,489.26)
478.00			0	2019	2008	(2,992.85)			11.5	(34,417.78)
478.00			0	2019	1999	(3,007.76)			20.5	(61,659.08)
478.00			0	2019	1989	(3,029.18)			30.5	(92,389.99)
478.00			0	2019	1989	(3,057.80)			30.5	(93,262.90)
478.00			0	2019	1984	(3,117.54)			35.5	(110,672.67)
478.00			0	2019	2002	(3,133.90)			17.5	(54,843.25)
478.00			0	2019	2002	(3,133.90)			17.5	(54,843.25)
478.00			0	2019	2012	(3,139.36)			7.5	(23,545.20)
478.00			0	2019	2001	(3,175.60)			18.5	(58,748.60)
478.00			0	2019	2001	(3,175.60)			18.5	(58,748.60)
478.00			0	2019	1992	(3,194.45)			27.5	(87,847.38)
478.00			0	2019	1992	(3,194.45)			27.5	(87,847.38)
478.00			0	2019	2006	(3,195.36)			13.5	(43,137.36)
478.00			0	2019	2008	(3,227.52)			11.5	(37,116.48)
478.00			0	2019	1988	(3,238.08)			31.5	(101,999.52)
478.00			0	2019	1997	(3,273.04)			22.5	(73,643.40)
478.00			0	2019	1988	(3,316.01)			31.5	(104,454.32)
478.00			0	2019	2006	(3,320.45)			13.5	(44,826.08)
478.00			0	2019	1992	(3,326.90)			27.5	(91,489.75)
478.00			0	2019	1992	(3,326.90)			27.5	(91,489.75)
478.00			0	2019	1991	(3,353.07)			28.5	(95,562.50)
478.00			0	2019	1997	(3,361.56)			22.5	(75,635.10)
478.00			0	2019	1997	(3,361.56)			22.5	(75,635.10)
478.00			0	2019	2007	(3,363.86)			12.5	(42,048.25)
478.00			0	2019	1984	(3,385.07)			35.5	(120,169.99)
478.00			0	2019	1988	(3,413.90)			31.5	(107,537.85)
478.00			0	2019	1992	(3,415.20)			27.5	(93,918.00)
478.00			0	2019	2014	(3,437.73)			5.5	(18,907.52)
478.00			0	2019	2017	(3,452.74)			2.5	(8,631.85)
478.00			0	2019	2017	(3,452.74)			2.5	(8,631.85)
478.00			0	2019	1977	(3,488.69)			42.5	(148,269.33)
478.00			0	2019	1991	(3,512.74)			28.5	(100,113.09)
478.00			0	2019	1980	(3,523.18)			39.5	(139,165.61)
478.00			0	2019	2012	(3,532.48)			7.5	(26,493.60)
478.00			0	2019	1999	(3,544.86)			20.5	(72,669.63)
478.00			0	2019	1989	(3,547.57)			30.5	(108,200.89)
478.00			0	2019	2008	(3,549.39)			11.5	(40,817.99)
478.00			0	2019	2000	(3,568.17)			19.5	(69,579.32)
478.00			0	2019	2011	(3,572.85)			8.5	(30,369.23)
478.00			0	2019	2011	(3,572.85)			8.5	(30,369.23)
478.00			0	2019	2011	(3,572.85)			8.5	(30,369.23)
478.00			0	2019	1993	(3,576.54)			26.5	(94,778.31)
478.00			0	2019	1990	(3,600.37)			29.5	(106,210.92)
478.00			0	2019	2008	(3,616.36)			11.5	(41,588.14)
478.00			0	2019	2008	(3,616.36)			11.5	(41,588.14)
478.00			0	2019	2006	(3,631.74)			13.5	(49,028.49)
478.00			0	2019	2003	(3,634.08)			16.5	(59,962.32)
478.00			0	2019	2017	(3,648.96)			2.5	(9,122.40)
478.00			0	2019	1999	(3,652.28)			20.5	(74,871.74)
478.00			0	2019	1990	(3,657.03)			29.5	(107,882.39)
478.00			0	2019	2010	(3,701.00)			9.5	(35,159.50)
478.00			0	2019	2002	(3,701.29)			17.5	(64,772.58)
478.00			0	2019	1999	(3,731.40)			20.5	(76,493.70)
478.00			0	2019	1988	(3,744.03)			31.5	(117,936.95)
478.00			0	2019	2003	(3,747.06)			16.5	(61,826.49)
478.00			0	2019	2014	(3,763.47)			5.5	(20,699.09)
478.00			0	2019	2011	(3,815.39)			8.5	(32,430.82)
478.00			0	2019	1994	(3,821.22)			25.5	(97,441.11)
478.00			0	2019	2006	(3,831.49)			13.5	(51,725.12)
478.00			0	2019	1994	(3,857.17)			25.5	(98,357.84)
478.00			0	2019	1980	(3,864.14)			39.5	(152,633.53)
478.00			0	2019	2013	(3,923.99)			6.5	(25,505.94)
478.00			0	2019	1992	(3,924.61)			27.5	(107,926.78)
478.00			0	2019	1992	(3,939.75)			27.5	(108,343.13)
478.00			0	2019	2007	(3,991.54)			12.5	(49,894.25)
478.00			0	2019	1992	(4,015.88)			27.5	(110,436.70)
478.00			0	2019	2005	(4,025.48)			14.5	(58,369.46)
478.00			0	2019	2008	(4,031.78)			11.5	(46,365.47)
478.00			0	2019	2010	(4,068.68)			9.5	(38,652.46)
478.00			0	2019	1997	(4,074.81)			22.5	(91,683.23)
478.00			0	2019	1996	(4,085.20)			23.5	(96,002.20)
478.00			0	2019	1983	(4,095.57)			36.5	(149,488.31)
478.00			0	2019	2007	(4,109.47)			12.5	(51,368.38)
478.00			0	2019	2007	(4,109.47)			12.5	(51,368.38)
478.00			0	2019	2009	(4,115.76)			10.5	(43,215.48)
478.00			0	2019	2018	(4,128.54)			1.5	(6,192.81)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2019	2010	(4,163.62)			9.5	(39,554.39)
478.00			0	2019	1996	(4,187.33)			23.5	(98,402.26)
478.00			0	2019	2008	(4,229.06)			11.5	(48,634.19)
478.00			0	2019	2018	(4,231.75)			1.5	(6,347.63)
478.00			0	2019	2010	(4,245.58)			9.5	(40,333.01)
478.00			0	2019	2001	(4,288.84)			18.5	(79,343.54)
478.00			0	2019	1988	(4,291.76)			31.5	(135,190.44)
478.00			0	2019	1999	(4,296.80)			20.5	(88,084.40)
478.00			0	2019	2006	(4,300.54)			13.5	(58,057.29)
478.00			0	2019	1993	(4,318.08)			26.5	(114,429.12)
478.00			0	2019	2015	(4,332.64)			4.5	(19,496.88)
478.00			0	2019	2018	(4,334.96)			1.5	(6,502.44)
478.00			0	2019	1978	(4,366.45)			41.5	(181,207.68)
478.00			0	2019	2010	(4,394.94)			9.5	(41,751.93)
478.00			0	2019	1993	(4,408.60)			26.5	(116,827.90)
478.00			0	2019	2002	(4,424.32)			17.5	(77,425.60)
478.00			0	2019	2011	(4,451.29)			8.5	(37,835.97)
478.00			0	2019	1994	(4,454.73)			25.5	(113,595.62)
478.00			0	2019	1980	(4,489.22)			39.5	(177,324.19)
478.00			0	2019	2014	(4,494.00)			5.5	(24,717.00)
478.00			0	2019	2008	(4,535.75)			11.5	(52,161.13)
478.00			0	2019	2007	(4,549.77)			12.5	(56,872.13)
478.00			0	2019	2017	(4,586.21)			2.5	(11,465.53)
478.00			0	2019	2010	(4,599.38)			9.5	(43,694.11)
478.00			0	2019	1999	(4,619.06)			20.5	(94,690.73)
478.00			0	2019	2012	(4,619.39)			7.5	(34,645.43)
478.00			0	2019	1985	(4,634.04)			34.5	(159,874.38)
478.00			0	2019	2008	(4,636.55)			11.5	(53,320.33)
478.00			0	2019	2014	(4,687.81)			5.5	(25,782.96)
478.00			0	2019	2004	(4,720.13)			15.5	(73,162.02)
478.00			0	2019	1995	(4,822.45)			24.5	(118,150.03)
478.00			0	2019	1986	(4,826.13)			33.5	(161,675.36)
478.00			0	2019	2003	(4,926.20)			16.5	(81,282.30)
478.00			0	2019	1989	(4,959.90)			30.5	(151,276.95)
478.00			0	2019	1989	(4,959.90)			30.5	(151,276.95)
478.00			0	2019	2011	(4,960.01)			8.5	(42,160.09)
478.00			0	2019	2011	(4,976.23)			8.5	(42,297.96)
478.00			0	2019	1988	(5,009.79)			31.5	(157,808.39)
478.00			0	2019	2017	(5,081.56)			2.5	(12,703.90)
478.00			0	2019	1995	(5,108.61)			24.5	(125,160.95)
478.00			0	2019	2009	(5,151.58)			10.5	(54,091.59)
478.00			0	2019	1995	(5,158.90)			24.5	(126,393.05)
478.00			0	2019	2010	(5,181.71)			9.5	(49,226.25)
478.00			0	2019	1995	(5,228.55)			24.5	(128,099.48)
478.00			0	2019	2008	(5,237.49)			11.5	(60,231.14)
478.00			0	2019	1984	(5,255.07)			35.5	(186,554.99)
478.00			0	2019	2006	(5,274.83)			13.5	(71,210.21)
478.00			0	2019	2001	(5,292.67)			18.5	(97,914.40)
478.00			0	2019	2001	(5,292.68)			18.5	(97,914.58)
478.00			0	2019	2007	(5,313.27)			12.5	(66,415.88)
478.00			0	2019	1992	(5,340.55)			27.5	(146,865.13)
478.00			0	2019	1994	(5,341.84)			25.5	(136,216.92)
478.00			0	2019	1993	(5,419.00)			26.5	(143,603.50)
478.00			0	2019	1995	(5,460.93)			24.5	(133,792.79)
478.00			0	2019	1995	(5,460.93)			24.5	(133,792.79)
478.00			0	2019	1992	(5,476.20)			27.5	(150,595.50)
478.00			0	2019	2000	(5,567.12)			19.5	(108,558.84)
478.00			0	2019	1989	(5,590.11)			30.5	(170,498.36)
478.00			0	2019	1998	(5,608.56)			21.5	(120,584.04)
478.00			0	2019	1989	(5,636.25)			30.5	(171,905.63)
478.00			0	2019	1995	(5,693.31)			24.5	(139,486.10)
478.00			0	2019	2012	(5,713.25)			7.5	(42,849.38)
478.00			0	2019	2016	(5,714.27)			3.5	(19,999.95)
478.00			0	2019	2002	(5,714.75)			17.5	(100,008.13)
478.00			0	2019	1980	(5,853.03)			39.5	(231,194.69)
478.00			0	2019	1992	(5,891.22)			27.5	(162,008.55)
478.00			0	2019	2011	(5,954.75)			8.5	(50,615.38)
478.00			0	2019	2011	(5,954.75)			8.5	(50,615.38)
478.00			0	2019	1990	(5,958.44)			29.5	(175,773.98)
478.00			0	2019	2015	(5,989.87)			4.5	(26,954.42)
478.00			0	2019	1998	(6,014.25)			21.5	(129,306.38)
478.00			0	2019	2007	(6,017.44)			12.5	(75,218.00)
478.00			0	2019	1989	(6,019.78)			30.5	(183,603.29)
478.00			0	2019	1994	(6,172.74)			25.5	(157,404.87)
478.00			0	2019	2014	(6,198.66)			5.5	(34,092.63)
478.00			0	2019	1995	(6,244.76)			24.5	(152,996.62)
478.00			0	2019	1980	(6,250.81)			39.5	(246,907.00)
478.00			0	2019	2006	(6,277.73)			13.5	(84,749.36)
478.00			0	2019	2007	(6,349.73)			12.5	(79,371.63)
478.00			0	2019	1995	(6,390.45)			24.5	(156,566.03)
478.00			0	2019	2009	(6,430.87)			10.5	(67,524.14)
478.00			0	2019	1999	(6,445.20)			20.5	(132,126.60)
478.00			0	2019	2007	(6,531.13)			12.5	(81,639.13)
478.00			0	2019	1992	(6,571.44)			27.5	(180,714.60)
478.00			0	2019	1981	(6,614.12)			38.5	(254,643.62)
478.00			0	2019	2017	(6,744.42)			2.5	(16,861.05)
478.00			0	2019	2008	(6,753.23)			11.5	(77,662.15)
478.00			0	2019	1996	(6,754.86)			23.5	(158,739.21)
478.00			0	2019	1989	(6,770.31)			30.5	(206,494.46)
478.00			0	2019	1989	(6,772.63)			30.5	(206,565.22)
478.00			0	2019	1988	(6,779.73)			31.5	(213,561.50)
478.00			0	2019	2014	(6,829.32)			5.5	(37,561.26)
478.00			0	2019	1983	(6,858.09)			36.5	(250,320.29)
478.00			0	2019	2013	(6,931.19)			6.5	(45,052.74)
478.00			0	2019	1991	(6,965.18)			28.5	(198,507.63)
478.00			0	2019	1998	(6,998.40)			21.5	(150,465.60)
478.00			0	2019	1992	(7,004.00)			27.5	(192,610.00)
478.00			0	2019	2017	(7,044.89)			2.5	(17,612.23)
478.00			0	2019	2008	(7,156.41)			11.5	(82,298.72)
478.00			0	2019	2000	(7,173.02)			19.5	(139,873.89)
478.00			0	2019	1988	(7,184.49)			31.5	(226,311.44)
478.00			0	2019	2009	(7,202.58)			10.5	(75,627.09)
478.00			0	2019	1989	(7,214.40)			30.5	(220,039.20)
478.00			0	2019	1989	(7,214.40)			30.5	(220,039.20)
478.00			0	2019	2004	(7,246.41)			15.5	(112,319.36)
478.00			0	2019	2004	(7,246.41)			15.5	(112,319.36)
478.00			0	2019	1977	(7,297.99)			42.5	(310,164.58)
478.00			0	2019	2001	(7,409.75)			18.5	(137,080.38)
478.00			0	2019	1996	(7,557.62)			23.5	(177,604.07)
478.00			0	2019	2004	(7,575.79)			15.5	(117,424.75)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2019	2011	(7,627.15)			8.5	(64,830.78)
478.00			0	2019	1988	(7,705.66)			31.5	(242,728.29)
478.00			0	2019	1997	(7,829.96)			22.5	(176,174.10)
478.00			0	2019	2013	(7,854.81)			6.5	(51,056.27)
478.00			0	2019	2012	(7,880.14)			7.5	(59,101.05)
478.00			0	2019	2014	(7,969.70)			5.5	(43,833.35)
478.00			0	2019	2001	(7,986.82)			18.5	(147,756.17)
478.00			0	2019	2017	(8,084.30)			2.5	(20,210.75)
478.00			0	2019	1990	(8,084.41)			29.5	(238,490.10)
478.00			0	2019	1992	(8,142.15)			27.5	(223,909.13)
478.00			0	2019	2001	(8,229.94)			18.5	(152,253.89)
478.00			0	2019	2008	(8,355.05)			11.5	(96,083.08)
478.00			0	2019	1997	(8,547.47)			22.5	(192,318.08)
478.00			0	2019	1997	(8,659.89)			22.5	(194,847.53)
478.00			0	2019	1996	(9,025.42)			23.5	(212,097.37)
478.00			0	2019	2008	(9,047.00)			11.5	(104,040.50)
478.00			0	2019	2012	(9,085.25)			7.5	(68,139.38)
478.00			0	2019	2008	(9,103.26)			11.5	(104,687.49)
478.00			0	2019	1993	(9,103.92)			26.5	(241,253.88)
478.00			0	2019	1991	(9,130.28)			28.5	(260,212.98)
478.00			0	2019	1988	(9,208.29)			31.5	(290,061.14)
478.00			0	2019	1974	(9,267.86)			45.5	(421,687.63)
478.00			0	2019	1982	(9,374.50)			37.5	(351,543.75)
478.00			0	2019	1995	(9,420.60)			24.5	(230,804.70)
478.00			0	2019	2017	(9,442.19)			2.5	(23,605.48)
478.00			0	2019	1980	(9,645.28)			39.5	(380,988.56)
478.00			0	2019	2012	(9,794.15)			7.5	(73,456.13)
478.00			0	2019	2012	(9,794.15)			7.5	(73,456.13)
478.00			0	2019	2012	(9,794.15)			7.5	(73,456.13)
478.00			0	2019	1992	(9,805.60)			27.5	(269,654.00)
478.00			0	2019	2011	(10,007.51)			8.5	(85,063.84)
478.00			0	2019	2003	(10,013.92)			16.5	(165,229.68)
478.00			0	2019	2003	(10,100.81)			16.5	(166,663.37)
478.00			0	2019	2012	(10,136.25)			7.5	(76,021.88)
478.00			0	2019	2001	(10,316.40)			18.5	(190,853.40)
478.00			0	2019	2001	(10,316.40)			18.5	(190,853.40)
478.00			0	2019	1980	(10,455.90)			39.5	(413,008.05)
478.00			0	2019	1999	(10,759.60)			20.5	(220,571.80)
478.00			0	2019	2004	(11,198.99)			15.5	(173,584.35)
478.00			0	2019	2007	(11,227.67)			12.5	(140,345.88)
478.00			0	2019	2002	(11,352.10)			17.5	(198,661.75)
478.00			0	2019	2000	(11,357.97)			19.5	(221,480.42)
478.00			0	2019	2003	(11,377.79)			16.5	(187,733.54)
478.00			0	2019	1993	(11,388.81)			26.5	(301,803.47)
478.00			0	2019	2012	(11,426.51)			7.5	(85,698.83)
478.00			0	2019	1997	(11,477.25)			22.5	(258,238.13)
478.00			0	2019	1995	(11,502.81)			24.5	(281,818.85)
478.00			0	2019	2006	(11,786.24)			13.5	(159,114.24)
478.00			0	2019	2009	(12,090.04)			10.5	(126,945.42)
478.00			0	2019	1983	(12,112.53)			36.5	(442,107.35)
478.00			0	2019	2000	(12,311.90)			19.5	(240,082.05)
478.00			0	2019	2000	(12,311.90)			19.5	(240,082.05)
478.00			0	2019	1992	(12,379.50)			27.5	(340,436.25)
478.00			0	2019	1995	(12,773.49)			24.5	(312,950.51)
478.00			0	2019	1985	(12,825.28)			34.5	(442,472.16)
478.00			0	2019	2008	(12,910.08)			11.5	(148,465.92)
478.00			0	2019	2004	(13,010.60)			15.5	(201,664.30)
478.00			0	2019	2011	(13,099.51)			8.5	(111,345.84)
478.00			0	2019	1989	(13,412.69)			30.5	(409,087.05)
478.00			0	2019	2011	(13,435.81)			8.5	(114,204.39)
478.00			0	2019	1992	(13,490.04)			27.5	(370,976.10)
478.00			0	2019	1986	(13,625.27)			33.5	(456,446.55)
478.00			0	2019	2009	(13,657.52)			10.5	(143,403.96)
478.00			0	2019	1993	(14,023.99)			26.5	(371,635.74)
478.00			0	2019	2010	(14,151.94)			9.5	(134,443.43)
478.00			0	2019	1985	(14,198.03)			34.5	(489,832.04)
478.00			0	2019	2005	(14,231.08)			14.5	(206,350.66)
478.00			0	2019	2011	(14,291.39)			8.5	(121,476.82)
478.00			0	2019	1997	(14,423.33)			22.5	(324,524.93)
478.00			0	2019	1995	(14,874.04)			24.5	(364,413.98)
478.00			0	2019	2010	(14,959.39)			9.5	(142,114.21)
478.00			0	2019	2015	(15,160.46)			4.5	(68,222.07)
478.00			0	2019	2011	(15,482.34)			8.5	(131,599.89)
478.00			0	2019	2001	(15,758.50)			18.5	(291,532.25)
478.00			0	2019	2001	(15,878.02)			18.5	(293,743.37)
478.00			0	2019	2001	(15,878.03)			18.5	(293,743.56)
478.00			0	2019	1990	(16,375.00)			29.5	(483,062.50)
478.00			0	2019	2008	(16,840.73)			11.5	(193,668.40)
478.00			0	2019	1982	(17,607.44)			37.5	(660,279.00)
478.00			0	2019	1981	(18,346.40)			38.5	(706,336.40)
478.00			0	2019	2004	(18,527.75)			15.5	(287,180.13)
478.00			0	2019	1985	(19,503.96)			34.5	(672,886.62)
478.00			0	2019	1992	(19,549.93)			27.5	(537,623.08)
478.00			0	2019	2001	(19,592.13)			18.5	(362,454.41)
478.00			0	2019	2006	(19,706.02)			13.5	(266,031.27)
478.00			0	2019	2007	(19,734.66)			12.5	(246,683.25)
478.00			0	2019	1998	(20,120.40)			21.5	(432,588.60)
478.00			0	2019	2009	(20,175.25)			10.5	(211,840.13)
478.00			0	2019	2011	(20,246.13)			8.5	(172,092.11)
478.00			0	2019	2016	(20,364.78)			3.5	(71,276.73)
478.00			0	2019	2008	(20,917.03)			11.5	(240,545.85)
478.00			0	2019	2001	(21,170.70)			18.5	(391,657.95)
478.00			0	2019	1998	(21,384.72)			21.5	(459,771.48)
478.00			0	2019	2007	(21,528.72)			12.5	(269,109.00)
478.00			0	2019	1992	(21,874.63)			27.5	(601,552.33)
478.00			0	2019	1996	(22,342.68)			23.5	(525,052.98)
478.00			0	2019	1995	(22,624.81)			24.5	(554,307.85)
478.00			0	2019	1982	(23,951.21)			37.5	(898,170.38)
478.00			0	2019	1993	(24,122.34)			26.5	(639,242.01)
478.00			0	2019	1982	(24,513.78)			37.5	(919,266.75)
478.00			0	2019	2011	(24,881.12)			8.5	(211,489.52)
478.00			0	2019	2011	(25,009.93)			8.5	(212,584.41)
478.00			0	2019	2001	(25,269.39)			18.5	(467,483.72)
478.00			0	2019	1987	(25,271.61)			32.5	(821,327.33)
478.00			0	2019	1994	(25,376.82)			25.5	(647,108.91)
478.00			0	2019	2000	(25,801.46)			19.5	(503,128.47)
478.00			0	2019	1994	(25,898.04)			25.5	(660,400.02)
478.00			0	2019	2002	(25,900.73)			17.5	(453,262.78)
478.00			0	2019	1999	(26,000.52)			20.5	(533,010.66)
478.00			0	2019	2005	(26,222.36)			14.5	(380,224.22)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2019	1988	(27,213.66)			31.5	(857,230.29)
478.00			0	2019	1990	(28,131.00)			29.5	(829,864.50)
478.00			0	2019	1990	(28,974.93)			29.5	(854,760.44)
478.00			0	2019	2014	(29,345.04)			5.5	(161,397.72)
478.00			0	2019	1993	(29,370.98)			26.5	(778,330.97)
478.00			0	2019	2006	(29,456.32)			13.5	(397,660.32)
478.00			0	2019	2008	(30,044.04)			11.5	(345,506.46)
478.00			0	2019	1985	(30,437.91)			34.5	(1,050,107.90)
478.00			0	2019	1984	(32,450.64)			35.5	(1,151,997.72)
478.00			0	2019	1994	(32,878.66)			25.5	(838,405.83)
478.00			0	2019	1998	(33,649.78)			21.5	(723,470.27)
478.00			0	2019	2012	(34,037.25)			7.5	(255,279.38)
478.00			0	2019	2011	(34,486.21)			8.5	(293,132.79)
478.00			0	2019	2009	(35,801.52)			10.5	(375,915.96)
478.00			0	2019	2012	(35,911.88)			7.5	(269,339.10)
478.00			0	2019	2007	(36,828.34)			12.5	(460,354.25)
478.00			0	2019	1984	(39,086.08)			35.5	(1,387,555.84)
478.00			0	2019	2013	(40,829.47)			6.5	(265,391.56)
478.00			0	2019	1993	(42,053.95)			26.5	(1,114,429.68)
478.00			0	2019	2017	(43,160.28)			2.5	(107,900.70)
478.00			0	2019	2007	(45,972.79)			12.5	(574,659.88)
478.00			0	2019	2007	(45,972.79)			12.5	(574,659.88)
478.00			0	2019	1998	(46,842.72)			21.5	(1,007,118.48)
478.00			0	2019	1998	(49,821.01)			21.5	(1,071,151.72)
478.00			0	2019	2008	(49,893.29)			11.5	(573,772.84)
478.00			0	2019	1986	(50,059.27)			33.5	(1,676,985.55)
478.00			0	2019	2002	(51,072.71)			17.5	(893,772.43)
478.00			0	2019	2001	(51,868.21)			18.5	(959,561.89)
478.00			0	2019	2001	(51,868.22)			18.5	(959,562.07)
478.00			0	2019	2001	(52,427.01)			18.5	(969,899.69)
478.00			0	2019	1994	(52,558.99)			25.5	(1,340,254.25)
478.00			0	2019	1982	(53,412.70)			37.5	(2,002,976.25)
478.00			0	2019	2002	(54,191.87)			17.5	(948,357.73)
478.00			0	2019	1987	(54,266.12)			32.5	(1,763,648.90)
478.00			0	2019	2015	(55,242.95)			4.5	(248,593.28)
478.00			0	2019	1990	(55,974.55)			29.5	(1,651,249.23)
478.00			0	2019	1998	(59,858.70)			21.5	(1,286,962.05)
478.00			0	2019	1990	(60,856.73)			29.5	(1,795,273.54)
478.00			0	2019	1990	(60,856.73)			29.5	(1,795,273.54)
478.00			0	2019	1989	(60,934.35)			30.5	(1,858,497.68)
478.00			0	2019	2007	(61,446.56)			12.5	(768,082.00)
478.00			0	2019	2013	(62,217.49)			6.5	(404,413.69)
478.00			0	2019	1992	(63,778.86)			27.5	(1,753,918.65)
478.00			0	2019	1992	(63,778.86)			27.5	(1,753,918.65)
478.00			0	2019	1996	(63,933.38)			23.5	(1,502,434.43)
478.00			0	2019	1987	(64,516.33)			32.5	(2,096,780.73)
478.00			0	2019	1993	(64,852.19)			26.5	(1,718,583.04)
478.00			0	2019	1995	(67,154.42)			24.5	(1,645,283.29)
478.00			0	2019	2005	(67,391.22)			14.5	(977,172.69)
478.00			0	2019	2007	(68,174.28)			12.5	(852,178.50)
478.00			0	2019	1990	(68,733.41)			29.5	(2,027,635.60)
478.00			0	2019	2003	(69,051.83)			16.5	(1,139,355.20)
478.00			0	2019	2014	(74,491.18)			5.5	(409,701.49)
478.00			0	2019	2008	(74,862.47)			11.5	(860,918.41)
478.00			0	2019	1999	(75,444.79)			20.5	(1,546,618.20)
478.00			0	2019	1992	(75,561.30)			27.5	(2,077,935.75)
478.00			0	2019	2013	(77,312.50)			6.5	(502,531.25)
478.00			0	2019	1996	(78,923.43)			23.5	(1,854,700.61)
478.00			0	2019	2011	(79,924.11)			8.5	(679,354.94)
478.00			0	2019	2009	(81,230.62)			10.5	(852,921.51)
478.00			0	2019	2012	(81,947.85)			7.5	(614,608.88)
478.00			0	2019	1991	(86,194.11)			28.5	(2,456,532.14)
478.00			0	2019	2002	(86,375.32)			17.5	(1,511,568.10)
478.00			0	2019	2007	(86,388.25)			12.5	(1,079,853.13)
478.00			0	2019	2001	(87,399.63)			18.5	(1,616,893.16)
478.00			0	2019	2000	(88,447.62)			19.5	(1,724,728.59)
478.00			0	2019	2017	(89,116.54)			2.5	(222,791.35)
478.00			0	2019	1986	(89,504.09)			33.5	(2,998,387.02)
478.00			0	2019	1979	(91,600.30)			40.5	(3,709,812.15)
478.00			0	2019	2000	(92,511.33)			19.5	(1,803,970.94)
478.00			0	2019	2012	(93,754.26)			7.5	(703,156.95)
478.00			0	2019	2010	(95,939.58)			9.5	(911,426.01)
478.00			0	2019	2000	(97,852.84)			19.5	(1,908,130.38)
478.00			0	2019	2009	(99,844.73)			10.5	(1,048,369.67)
478.00			0	2019	1992	(99,894.60)			27.5	(2,747,101.50)
478.00			0	2019	2001	(104,439.09)			18.5	(1,932,123.17)
478.00			0	2019	2004	(104,483.90)			15.5	(1,619,500.45)
478.00			0	2019	1993	(106,371.96)			26.5	(2,818,856.94)
478.00			0	2019	2000	(109,094.14)			19.5	(2,127,335.73)
478.00			0	2019	2016	(109,297.63)			3.5	(382,541.71)
478.00			0	2019	1991	(114,505.90)			28.5	(3,263,418.15)
478.00			0	2019	1997	(117,204.59)			22.5	(2,637,103.28)
478.00			0	2019	2009	(119,023.05)			10.5	(1,249,742.03)
478.00			0	2019	1990	(120,400.68)			29.5	(3,551,820.06)
478.00			0	2019	1994	(124,312.94)			25.5	(3,169,979.97)
478.00			0	2019	2004	(126,497.11)			15.5	(1,960,705.21)
478.00			0	2019	1988	(129,268.36)			31.5	(4,071,953.34)
478.00			0	2019	2006	(133,134.78)			13.5	(1,797,319.53)
478.00			0	2019	1995	(133,242.19)			24.5	(3,264,433.66)
478.00			0	2019	2012	(152,625.50)			7.5	(1,144,691.25)
478.00			0	2019	2012	(152,625.50)			7.5	(1,144,691.25)
478.00			0	2019	1991	(153,743.37)			28.5	(4,381,686.05)
478.00			0	2019	1990	(164,423.80)			29.5	(4,850,502.10)
478.00			0	2019	2012	(172,213.81)			7.5	(1,291,603.58)
478.00			0	2019	2012	(188,537.39)			7.5	(1,414,030.43)
478.00			0	2019	2011	(235,807.91)			8.5	(2,004,367.24)
478.00			0	2019	1996	(260,413.64)			23.5	(6,119,720.54)
478.00			0	2019	2001	(262,165.83)			18.5	(4,850,067.86)
478.00			0	2019	1982	(273,151.93)			37.5	(10,243,197.38)
478.00			0	2019	2012	(292,192.14)			7.5	(2,191,441.05)
478.00			0	2019	2003	(293,495.26)			16.5	(4,842,671.79)
478.00			0	2019	1988	(360,770.25)			31.5	(11,364,262.88)
478.00			0	2019	1992	(379,263.20)			27.5	(10,429,738.00)
478.00			0	2019	1999	(448,959.80)			20.5	(9,203,675.90)
478.00			0	2019	1987	(455,827.69)			32.5	(14,814,399.93)
478.00			0	2019	1998	(461,593.02)			21.5	(9,924,249.93)
478.00			0	2019	1990	(535,185.99)			29.5	(15,787,986.71)
478.00			0	2019	2010	(561,827.08)			9.5	(5,337,357.26)
478.00			0	2019	1989	(567,460.70)			30.5	(17,307,551.35)
478.00			0	2019	2004	(1,012,912.92)			15.5	(15,700,150.26)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2018	1976	(69.64)			42.5	(2,959.70)
478.00			0	2018	1976	(69.64)			42.5	(2,959.70)
478.00			0	2018	1976	(69.64)			42.5	(2,959.70)
478.00			0	2018	1976	(69.64)			42.5	(2,959.70)
478.00			0	2018	1976	(69.64)			42.5	(2,959.70)
478.00			0	2018	1983	(73.74)			35.5	(2,617.77)
478.00			0	2018	1971	(77.14)			47.5	(3,664.15)
478.00			0	2018	1971	(78.10)			47.5	(3,709.75)
478.00			0	2018	1971	(78.10)			47.5	(3,709.75)
478.00			0	2018	1971	(78.10)			47.5	(3,709.75)
478.00			0	2018	1971	(78.10)			47.5	(3,709.75)
478.00			0	2018	1971	(78.10)			47.5	(3,709.75)
478.00			0	2018	1973	(79.42)			45.5	(3,613.61)
478.00			0	2018	1973	(79.42)			45.5	(3,613.61)
478.00			0	2018	2009	(82.87)			9.5	(787.27)
478.00			0	2018	1993	(86.46)			25.5	(2,204.73)
478.00			0	2018	1992	(87.55)			26.5	(2,320.08)
478.00			0	2018	1992	(87.55)			26.5	(2,320.08)
478.00			0	2018	1992	(87.55)			26.5	(2,320.08)
478.00			0	2018	1992	(87.55)			26.5	(2,320.08)
478.00			0	2018	1995	(93.11)			23.5	(2,188.09)
478.00			0	2018	1994	(93.34)			24.5	(2,286.83)
478.00			0	2018	1994	(93.34)			24.5	(2,286.83)
478.00			0	2018	1994	(93.34)			24.5	(2,286.83)
478.00			0	2018	1994	(93.34)			24.5	(2,286.83)
478.00			0	2018	1994	(93.34)			24.5	(2,286.83)
478.00			0	2018	2015	(95.51)			3.5	(334.29)
478.00			0	2018	2015	(95.51)			3.5	(334.29)
478.00			0	2018	2015	(95.51)			3.5	(334.29)
478.00			0	2018	1991	(96.01)			27.5	(2,640.28)
478.00			0	2018	1991	(96.01)			27.5	(2,640.28)
478.00			0	2018	1991	(96.01)			27.5	(2,640.28)
478.00			0	2018	1991	(96.01)			27.5	(2,640.28)
478.00			0	2018	1976	(96.94)			42.5	(4,119.95)
478.00			0	2018	1976	(96.94)			42.5	(4,119.95)
478.00			0	2018	1976	(96.94)			42.5	(4,119.95)
478.00			0	2018	1976	(96.94)			42.5	(4,119.95)
478.00			0	2018	1976	(97.56)			42.5	(4,146.30)
478.00			0	2018	1976	(97.56)			42.5	(4,146.30)
478.00			0	2018	2008	(100.79)			10.5	(1,058.30)
478.00			0	2018	2008	(100.79)			10.5	(1,058.30)
478.00			0	2018	1988	(101.19)			30.5	(3,086.30)
478.00			0	2018	1988	(101.19)			30.5	(3,086.30)
478.00			0	2018	1988	(101.19)			30.5	(3,086.30)
478.00			0	2018	1988	(101.19)			30.5	(3,086.30)
478.00			0	2018	1988	(101.19)			30.5	(3,086.30)
478.00			0	2018	1988	(101.19)			30.5	(3,086.30)
478.00			0	2018	1988	(101.19)			30.5	(3,086.30)
478.00			0	2018	2016	(102.65)			2.5	(256.63)
478.00			0	2018	1978	(104.16)			40.5	(4,218.48)
478.00			0	2018	1978	(104.16)			40.5	(4,218.48)
478.00			0	2018	1984	(104.79)			34.5	(3,615.26)
478.00			0	2018	1978	(105.12)			40.5	(4,257.36)
478.00			0	2018	1978	(105.12)			40.5	(4,257.36)
478.00			0	2018	1978	(105.12)			40.5	(4,257.36)
478.00			0	2018	1977	(106.54)			41.5	(4,421.41)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1979	(107.00)			39.5	(4,226.50)
478.00			0	2018	1999	(107.42)			19.5	(2,094.69)
478.00			0	2018	1999	(107.42)			19.5	(2,094.69)
478.00			0	2018	1999	(107.42)			19.5	(2,094.69)
478.00			0	2018	1999	(107.42)			19.5	(2,094.69)
478.00			0	2018	1979	(108.30)			39.5	(4,277.85)
478.00			0	2018	1979	(108.30)			39.5	(4,277.85)
478.00			0	2018	1979	(108.30)			39.5	(4,277.85)
478.00			0	2018	1975	(108.50)			43.5	(4,719.75)
478.00			0	2018	1975	(108.50)			43.5	(4,719.75)
478.00			0	2018	1975	(108.50)			43.5	(4,719.75)
478.00			0	2018	1975	(108.50)			43.5	(4,719.75)
478.00			0	2018	1975	(108.50)			43.5	(4,719.75)
478.00			0	2018	1979	(109.42)			39.5	(4,322.09)
478.00			0	2018	1997	(109.49)			21.5	(2,354.04)
478.00			0	2018	1997	(109.49)			21.5	(2,354.04)
478.00			0	2018	1997	(109.49)			21.5	(2,354.04)
478.00			0	2018	1997	(109.49)			21.5	(2,354.04)
478.00			0	2018	1997	(109.49)			21.5	(2,354.04)
478.00			0	2018	1997	(109.49)			21.5	(2,354.04)
478.00			0	2018	1997	(109.49)			21.5	(2,354.04)
478.00			0	2018	1980	(113.65)			38.5	(4,375.53)
478.00			0	2018	1980	(113.65)			38.5	(4,375.53)
478.00			0	2018	1980	(113.65)			38.5	(4,375.53)
478.00			0	2018	1971	(115.71)			47.5	(5,496.23)
478.00			0	2018	1971	(115.71)			47.5	(5,496.23)
478.00			0	2018	2011	(116.56)			7.5	(874.20)
478.00			0	2018	2011	(116.56)			7.5	(874.20)
478.00			0	2018	1971	(117.15)			47.5	(5,564.63)
478.00			0	2018	1971	(117.15)			47.5	(5,564.63)
478.00			0	2018	1993	(117.85)			25.5	(3,005.18)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2018	1979	(218.84)			39.5	(8,644.18)
478.00			0	2018	1987	(221.87)			31.5	(6,988.91)
478.00			0	2018	1987	(221.87)			31.5	(6,988.91)
478.00			0	2018	2007	(224.26)			11.5	(2,578.99)
478.00			0	2018	1989	(225.45)			29.5	(6,650.78)
478.00			0	2018	1989	(225.45)			29.5	(6,650.78)
478.00			0	2018	1989	(225.45)			29.5	(6,650.78)
478.00			0	2018	1985	(225.75)			33.5	(7,562.63)
478.00			0	2018	1985	(225.75)			33.5	(7,562.63)
478.00			0	2018	2008	(226.56)			10.5	(2,378.88)
478.00			0	2018	1980	(227.30)			38.5	(8,751.05)
478.00			0	2018	2005	(229.23)			13.5	(3,094.61)
478.00			0	2018	2010	(231.31)			8.5	(1,966.14)
478.00			0	2018	2010	(231.31)			8.5	(1,966.14)
478.00			0	2018	1971	(231.42)			47.5	(10,992.45)
478.00			0	2018	1971	(231.42)			47.5	(10,992.45)
478.00			0	2018	2011	(233.13)			7.5	(1,748.48)
478.00			0	2018	2011	(233.13)			7.5	(1,748.48)
478.00			0	2018	2011	(233.13)			7.5	(1,748.48)
478.00			0	2018	1971	(234.30)			47.5	(11,129.25)
478.00			0	2018	1971	(234.30)			47.5	(11,129.25)
478.00			0	2018	1971	(234.30)			47.5	(11,129.25)
478.00			0	2018	2015	(234.56)			3.5	(820.96)
478.00			0	2018	2015	(234.56)			3.5	(820.96)
478.00			0	2018	2015	(234.56)			3.5	(820.96)
478.00			0	2018	2006	(235.09)			12.5	(2,938.63)
478.00			0	2018	2006	(235.09)			12.5	(2,938.63)
478.00			0	2018	1993	(235.70)			25.5	(6,010.35)
478.00			0	2018	1993	(235.70)			25.5	(6,010.35)
478.00			0	2018	1993	(235.70)			25.5	(6,010.35)
478.00			0	2018	1975	(237.16)			43.5	(10,316.46)
478.00			0	2018	1974	(240.10)			44.5	(10,684.45)
478.00			0	2018	1974	(240.10)			44.5	(10,684.45)
478.00			0	2018	1974	(240.10)			44.5	(10,684.45)
478.00			0	2018	1980	(243.36)			38.5	(9,369.36)
478.00			0	2018	1980	(243.36)			38.5	(9,369.36)
478.00			0	2018	1980	(243.36)			38.5	(9,369.36)
478.00			0	2018	1980	(243.36)			38.5	(9,369.36)
478.00			0	2018	1978	(247.52)			40.5	(10,024.56)
478.00			0	2018	1978	(247.52)			40.5	(10,024.56)
478.00			0	2018	1978	(247.52)			40.5	(10,024.56)
478.00			0	2018	2009	(248.62)			9.5	(2,361.89)
478.00			0	2018	1999	(254.76)			19.5	(4,967.82)
478.00			0	2018	1999	(254.76)			19.5	(4,967.82)
478.00			0	2018	1999	(254.76)			19.5	(4,967.82)
478.00			0	2018	1999	(254.76)			19.5	(4,967.82)
478.00			0	2018	1999	(254.76)			19.5	(4,967.82)
478.00			0	2018	1992	(256.14)			26.5	(6,787.71)
478.00			0	2018	2015	(256.46)			3.5	(897.61)
478.00			0	2018	1983	(258.09)			35.5	(9,162.20)
478.00			0	2018	1977	(260.35)			41.5	(10,804.53)
478.00			0	2018	1992	(262.65)			26.5	(6,960.23)
478.00			0	2018	1992	(262.65)			26.5	(6,960.23)
478.00			0	2018	1992	(262.65)			26.5	(6,960.23)
478.00			0	2018	1992	(262.65)			26.5	(6,960.23)
478.00			0	2018	1992	(262.65)			26.5	(6,960.23)
478.00			0	2018	1978	(262.80)			40.5	(10,643.40)
478.00			0	2018	1978	(262.80)			40.5	(10,643.40)
478.00			0	2018	1981	(267.24)			37.5	(10,021.50)
478.00			0	2018	1979	(267.50)			39.5	(10,566.25)
478.00			0	2018	1979	(267.50)			39.5	(10,566.25)
478.00			0	2018	1979	(267.50)			39.5	(10,566.25)
478.00			0	2018	1979	(267.50)			39.5	(10,566.25)
478.00			0	2018	1979	(267.50)			39.5	(10,566.25)
478.00			0	2018	1979	(267.50)			39.5	(10,566.25)
478.00			0	2018	1979	(267.50)			39.5	(10,566.25)
478.00			0	2018	1979	(267.50)			39.5	(10,566.25)
478.00			0	2018	1979	(267.50)			39.5	(10,566.25)
478.00			0	2018	1979	(267.50)			39.5	(10,566.25)
478.00			0	2018	1979	(267.50)			39.5	(10,566.25)
478.00			0	2018	1979	(267.50)			39.5	(10,566.25)
478.00			0	2018	1982	(268.88)			36.5	(9,814.12)
478.00			0	2018	1982	(268.88)			36.5	(9,814.12)
478.00			0	2018	2017	(269.78)			1.5	(404.67)
478.00			0	2018	2017	(269.78)			1.5	(404.67)
478.00			0	2018	1993	(269.88)			25.5	(6,881.94)
478.00			0	2018	1993	(269.88)			25.5	(6,881.94)
478.00			0	2018	1971	(269.99)			47.5	(12,824.53)
478.00			0	2018	1971	(269.99)			47.5	(12,824.53)
478.00			0	2018	1971	(269.99)			47.5	(12,824.53)
478.00			0	2018	1975	(271.25)			43.5	(11,799.38)
478.00			0	2018	1975	(271.25)			43.5	(11,799.38)
478.00			0	2018	1979	(273.55)			39.5	(10,805.23)
478.00			0	2018	1983	(275.68)			35.5	(9,786.64)
478.00			0	2018	1976	(278.56)			42.5	(11,838.80)
478.00			0	2018	1976	(278.56)			42.5	(11,838.80)
478.00			0	2018	1976	(278.56)			42.5	(11,838.80)
478.00			0	2018	1976	(278.56)			42.5	(11,838.80)
478.00			0	2018	1976	(278.56)			42.5	(11,838.80)
478.00			0	2018	1976	(278.56)			42.5	(11,838.80)
478.00			0	2018	1976	(278.56)			42.5	(11,838.80)
478.00			0	2018	1976	(278.56)			42.5	(11,838.80)
478.00			0	2018	1976	(278.56)			42.5	(11,838.80)
478.00			0	2018	1976	(278.56)			42.5	(11,838.80)
478.00			0	2018	1980	(279.68)			38.5	(10,767.68)
478.00			0	2018	1980	(279.68)			38.5	(10,767.68)
478.00			0	2018	1980	(279.68)			38.5	(10,767.68)
478.00			0	2018	2015	(281.73)			3.5	(986.06)
478.00			0	2018	1980	(284.13)			38.5	(10,939.01)
478.00			0	2018	1980	(284.13)			38.5	(10,939.01)
478.00			0	2018	2015	(286.52)			3.5	(1,002.82)
478.00			0	2018	1991	(288.04)			27.5	(7,921.10)
478.00			0	2018	1974	(288.12)			44.5	(12,821.34)
478.00			0	2018	1974	(288.12)			44.5	(12,821.34)
478.00			0	2018	2010	(288.47)			8.5	(2,452.00)
478.00			0	2018	1976	(292.68)			42.5	(12,438.90)
478.00			0	2018	2006	(293.86)			12.5	(3,673.25)
478.00			0	2018	2006	(293.86)			12.5	(3,673.25)
478.00			0	2018	2006	(293.86)			12.5	(3,673.25)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2018	1975	(296.45)			43.5	(12,895.58)
478.00			0	2018	1975	(296.45)			43.5	(12,895.58)
478.00			0	2018	1975	(296.45)			43.5	(12,895.58)
478.00			0	2018	2016	(298.34)			2.5	(745.85)
478.00			0	2018	2016	(298.34)			2.5	(745.85)
478.00			0	2018	2008	(302.38)			10.5	(3,174.99)
478.00			0	2018	2008	(302.38)			10.5	(3,174.99)
478.00			0	2018	1988	(303.57)			30.5	(9,258.89)
478.00			0	2018	1988	(303.57)			30.5	(9,258.89)
478.00			0	2018	1988	(303.57)			30.5	(9,258.89)
478.00			0	2018	1988	(303.57)			30.5	(9,258.89)
478.00			0	2018	1988	(303.57)			30.5	(9,258.89)
478.00			0	2018	1988	(303.57)			30.5	(9,258.89)
478.00			0	2018	1988	(303.57)			30.5	(9,258.89)
478.00			0	2018	2013	(303.90)			5.5	(1,671.45)
478.00			0	2018	2013	(303.90)			5.5	(1,671.45)
478.00			0	2018	2013	(303.90)			5.5	(1,671.45)
478.00			0	2018	2016	(307.94)			2.5	(769.85)
478.00			0	2018	2016	(307.94)			2.5	(769.85)
478.00			0	2018	2016	(307.94)			2.5	(769.85)
478.00			0	2018	1994	(308.31)			24.5	(7,553.60)
478.00			0	2018	1971	(308.56)			47.5	(14,656.60)
478.00			0	2018	1971	(308.56)			47.5	(14,656.60)
478.00			0	2018	1971	(312.40)			47.5	(14,839.00)
478.00			0	2018	1971	(312.40)			47.5	(14,839.00)
478.00			0	2018	1977	(312.42)			41.5	(12,965.43)
478.00			0	2018	2014	(312.52)			4.5	(1,406.34)
478.00			0	2018	2014	(315.74)			4.5	(1,420.83)
478.00			0	2018	1991	(319.34)			27.5	(8,781.85)
478.00			0	2018	1979	(321.00)			39.5	(12,679.50)
478.00			0	2018	1979	(321.00)			39.5	(12,679.50)
478.00			0	2018	1979	(321.00)			39.5	(12,679.50)
478.00			0	2018	1979	(321.00)			39.5	(12,679.50)
478.00			0	2018	1979	(321.00)			39.5	(12,679.50)
478.00			0	2018	1979	(321.00)			39.5	(12,679.50)
478.00			0	2018	1999	(322.26)			19.5	(6,284.07)
478.00			0	2018	1999	(322.26)			19.5	(6,284.07)
478.00			0	2018	1999	(322.26)			19.5	(6,284.07)
478.00			0	2018	1999	(322.26)			19.5	(6,284.07)
478.00			0	2018	1999	(322.26)			19.5	(6,284.07)
478.00			0	2018	1979	(324.89)			39.5	(12,833.16)
478.00			0	2018	1975	(325.50)			43.5	(14,159.25)
478.00			0	2018	1975	(325.50)			43.5	(14,159.25)
478.00			0	2018	1975	(325.50)			43.5	(14,159.25)
478.00			0	2018	2013	(327.69)			5.5	(1,802.30)
478.00			0	2018	2013	(327.69)			5.5	(1,802.30)
478.00			0	2018	1984	(327.80)			34.5	(11,309.10)
478.00			0	2018	1984	(327.80)			34.5	(11,309.10)
478.00			0	2018	1984	(327.80)			34.5	(11,309.10)
478.00			0	2018	1984	(327.80)			34.5	(11,309.10)
478.00			0	2018	1984	(327.80)			34.5	(11,309.10)
478.00			0	2018	1984	(327.80)			34.5	(11,309.10)
478.00			0	2018	1984	(327.80)			34.5	(11,309.10)
478.00			0	2018	1984	(327.80)			34.5	(11,309.10)
478.00			0	2018	1984	(327.80)			34.5	(11,309.10)
478.00			0	2018	1997	(328.47)			21.5	(7,062.11)
478.00			0	2018	1997	(328.47)			21.5	(7,062.11)
478.00			0	2018	2016	(330.54)			2.5	(826.35)
478.00			0	2018	2016	(330.54)			2.5	(826.35)
478.00			0	2018	2016	(330.54)			2.5	(826.35)
478.00			0	2018	1993	(330.64)			25.5	(8,431.32)
478.00			0	2018	2009	(331.50)			9.5	(3,149.25)
478.00			0	2018	2009	(331.50)			9.5	(3,149.25)
478.00			0	2018	2015	(333.28)			3.5	(1,166.48)
478.00			0	2018	1981	(334.05)			37.5	(12,526.88)
478.00			0	2018	2014	(335.68)			4.5	(1,510.56)
478.00			0	2018	2014	(335.68)			4.5	(1,510.56)
478.00			0	2018	1982	(336.10)			36.5	(12,267.65)
478.00			0	2018	1982	(336.10)			36.5	(12,267.65)
478.00			0	2018	1982	(336.10)			36.5	(12,267.65)
478.00			0	2018	1974	(336.14)			44.5	(14,958.23)
478.00			0	2018	1995	(336.45)			23.5	(7,906.58)
478.00			0	2018	1976	(341.46)			42.5	(14,512.05)
478.00			0	2018	1992	(341.52)			26.5	(9,050.28)
478.00			0	2018	1992	(341.52)			26.5	(9,050.28)
478.00			0	2018	1992	(341.52)			26.5	(9,050.28)
478.00			0	2018	1983	(344.60)			35.5	(12,233.30)
478.00			0	2018	2017	(346.47)			1.5	(519.71)
478.00			0	2018	1984	(346.90)			34.5	(11,968.05)
478.00			0	2018	1984	(346.90)			34.5	(11,968.05)
478.00			0	2018	1976	(348.20)			42.5	(14,798.50)
478.00			0	2018	1992	(350.20)			26.5	(9,280.30)
478.00			0	2018	1992	(350.20)			26.5	(9,280.30)
478.00			0	2018	1992	(350.20)			26.5	(9,280.30)
478.00			0	2018	1992	(350.20)			26.5	(9,280.30)
478.00			0	2018	1971	(351.45)			47.5	(16,693.88)
478.00			0	2018	1971	(351.45)			47.5	(16,693.88)
478.00			0	2018	2006	(352.63)			12.5	(4,407.88)
478.00			0	2018	1993	(353.55)			25.5	(9,015.53)
478.00			0	2018	1975	(355.74)			43.5	(15,474.69)
478.00			0	2018	1985	(357.22)			33.5	(11,966.87)
478.00			0	2018	1977	(364.49)			41.5	(15,126.34)
478.00			0	2018	1977	(364.49)			41.5	(15,126.34)
478.00			0	2018	2013	(364.68)			5.5	(2,005.74)
478.00			0	2018	2013	(365.02)			5.5	(2,007.61)
478.00			0	2018	1980	(365.04)			38.5	(14,054.04)
478.00			0	2018	1978	(371.28)			40.5	(15,036.84)
478.00			0	2018	1978	(371.28)			40.5	(15,036.84)
478.00			0	2018	1978	(371.28)			40.5	(15,036.84)
478.00			0	2018	1978	(371.28)			40.5	(15,036.84)
478.00			0	2018	1994	(373.38)			24.5	(9,147.81)
478.00			0	2018	1994	(373.38)			24.5	(9,147.81)
478.00			0	2018	1979	(374.50)			39.5	(14,792.75)
478.00			0	2018	1979	(374.50)			39.5	(14,792.75)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTV	Comment	Age	Weighted Retirements
478.00			0	2018	1979	(374.50)			39.5	(14,792.75)
478.00			0	2018	1979	(374.50)			39.5	(14,792.75)
478.00			0	2018	1979	(374.50)			39.5	(14,792.75)
478.00			0	2018	1979	(374.50)			39.5	(14,792.75)
478.00			0	2018	1979	(374.50)			39.5	(14,792.75)
478.00			0	2018	2008	(377.59)			10.5	(3,964.70)
478.00			0	2018	1975	(379.75)			43.5	(16,519.13)
478.00			0	2018	1975	(379.75)			43.5	(16,519.13)
478.00			0	2018	1975	(379.75)			43.5	(16,519.13)
478.00			0	2018	1975	(379.75)			43.5	(16,519.13)
478.00			0	2018	1975	(379.75)			43.5	(16,519.13)
478.00			0	2018	1975	(379.75)			43.5	(16,519.13)
478.00			0	2018	1991	(379.82)			27.5	(10,445.05)
478.00			0	2018	1991	(379.82)			27.5	(10,445.05)
478.00			0	2018	1991	(379.82)			27.5	(10,445.05)
478.00			0	2018	2011	(381.54)			7.5	(2,861.55)
478.00			0	2018	2015	(382.03)			3.5	(1,337.11)
478.00			0	2018	2015	(382.03)			3.5	(1,337.11)
478.00			0	2018	2015	(382.03)			3.5	(1,337.11)
478.00			0	2018	2015	(382.03)			3.5	(1,337.11)
478.00			0	2018	1991	(384.05)			27.5	(10,561.38)
478.00			0	2018	1991	(384.05)			27.5	(10,561.38)
478.00			0	2018	2010	(384.62)			8.5	(3,269.27)
478.00			0	2018	2010	(384.62)			8.5	(3,269.27)
478.00			0	2018	1992	(393.00)			26.5	(10,414.50)
478.00			0	2018	2013	(393.22)			5.5	(2,162.71)
478.00			0	2018	1973	(397.10)			45.5	(18,068.05)
478.00			0	2018	1973	(397.10)			45.5	(18,068.05)
478.00			0	2018	1981	(400.86)			37.5	(15,032.25)
478.00			0	2018	1981	(400.86)			37.5	(15,032.25)
478.00			0	2018	2008	(403.18)			10.5	(4,233.39)
478.00			0	2018	1998	(403.28)			20.5	(8,267.24)
478.00			0	2018	1998	(403.28)			20.5	(8,267.24)
478.00			0	2018	1998	(403.28)			20.5	(8,267.24)
478.00			0	2018	1998	(403.28)			20.5	(8,267.24)
478.00			0	2018	1998	(403.28)			20.5	(8,267.24)
478.00			0	2018	1998	(403.28)			20.5	(8,267.24)
478.00			0	2018	1998	(403.28)			20.5	(8,267.24)
478.00			0	2018	1998	(403.28)			20.5	(8,267.24)
478.00			0	2018	1998	(403.28)			20.5	(8,267.24)
478.00			0	2018	1998	(403.28)			20.5	(8,267.24)
478.00			0	2018	1982	(403.32)			36.5	(14,721.18)
478.00			0	2018	2016	(404.13)			2.5	(1,010.33)
478.00			0	2018	2016	(404.13)			2.5	(1,010.33)
478.00			0	2018	1981	(404.70)			37.5	(15,176.25)
478.00			0	2018	1988	(404.76)			30.5	(12,345.18)
478.00			0	2018	1988	(404.76)			30.5	(12,345.18)
478.00			0	2018	1988	(404.76)			30.5	(12,345.18)
478.00			0	2018	1988	(404.76)			30.5	(12,345.18)
478.00			0	2018	1988	(404.76)			30.5	(12,345.18)
478.00			0	2018	1988	(404.76)			30.5	(12,345.18)
478.00			0	2018	1988	(404.76)			30.5	(12,345.18)
478.00			0	2018	1986	(407.56)			32.5	(13,245.70)
478.00			0	2018	1986	(407.56)			32.5	(13,245.70)
478.00			0	2018	1986	(407.56)			32.5	(13,245.70)
478.00			0	2018	2016	(410.59)			2.5	(1,026.48)
478.00			0	2018	1983	(413.52)			35.5	(14,679.96)
478.00			0	2018	1983	(413.52)			35.5	(14,679.96)
478.00			0	2018	1980	(413.57)			38.5	(15,922.45)
478.00			0	2018	2009	(414.37)			9.5	(3,936.52)
478.00			0	2018	2009	(414.37)			9.5	(3,936.52)
478.00			0	2018	2009	(414.37)			9.5	(3,936.52)
478.00			0	2018	2009	(414.37)			9.5	(3,936.52)
478.00			0	2018	1975	(415.03)			43.5	(18,053.81)
478.00			0	2018	1977	(416.56)			41.5	(17,287.24)
478.00			0	2018	1977	(416.56)			41.5	(17,287.24)
478.00			0	2018	2008	(418.34)			10.5	(4,392.57)
478.00			0	2018	1980	(419.52)			38.5	(16,151.52)
478.00			0	2018	1980	(419.52)			38.5	(16,151.52)
478.00			0	2018	1980	(419.52)			38.5	(16,151.52)
478.00			0	2018	1980	(419.52)			38.5	(16,151.52)
478.00			0	2018	1980	(419.52)			38.5	(16,151.52)
478.00			0	2018	1986	(422.16)			32.5	(13,720.20)
478.00			0	2018	1986	(422.16)			32.5	(13,720.20)
478.00			0	2018	2015	(422.59)			3.5	(1,479.07)
478.00			0	2018	1994	(424.26)			24.5	(10,394.37)
478.00			0	2018	1994	(424.26)			24.5	(10,394.37)
478.00			0	2018	1994	(424.26)			24.5	(10,394.37)
478.00			0	2018	1994	(424.26)			24.5	(10,394.37)
478.00			0	2018	1994	(424.26)			24.5	(10,394.37)
478.00			0	2018	1971	(424.27)			47.5	(20,152.83)
478.00			0	2018	1971	(424.27)			47.5	(20,152.83)
478.00			0	2018	1971	(424.27)			47.5	(20,152.83)
478.00			0	2018	2013	(425.46)			5.5	(2,340.03)
478.00			0	2018	2013	(425.46)			5.5	(2,340.03)
478.00			0	2018	1980	(425.88)			38.5	(16,396.38)
478.00			0	2018	1992	(426.90)			26.5	(11,312.85)
478.00			0	2018	1994	(427.90)			24.5	(10,483.55)
478.00			0	2018	1979	(428.00)			39.5	(16,906.00)
478.00			0	2018	1979	(428.00)			39.5	(16,906.00)
478.00			0	2018	1979	(428.00)			39.5	(16,906.00)
478.00			0	2018	1979	(428.00)			39.5	(16,906.00)
478.00			0	2018	2009	(429.30)			9.5	(4,078.35)
478.00			0	2018	1999	(429.68)			19.5	(8,378.76)
478.00			0	2018	2017	(431.59)			1.5	(647.39)
478.00			0	2018	1974	(432.18)			44.5	(19,232.01)
478.00			0	2018	1974	(432.18)			44.5	(19,232.01)
478.00			0	2018	1988	(432.20)			30.5	(13,182.10)
478.00			0	2018	1993	(432.30)			25.5	(11,023.65)
478.00			0	2018	2013	(434.06)			5.5	(2,387.33)
478.00			0	2018	1992	(437.75)			26.5	(11,600.38)
478.00			0	2018	1992	(437.75)			26.5	(11,600.38)
478.00			0	2018	1992	(437.75)			26.5	(11,600.38)
478.00			0	2018	1992	(437.75)			26.5	(11,600.38)
478.00			0	2018	1992	(437.75)			26.5	(11,600.38)
478.00			0	2018	1987	(443.74)			31.5	(13,977.81)
478.00			0	2018	1987	(443.74)			31.5	(13,977.81)
478.00			0	2018	1987	(443.74)			31.5	(13,977.81)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTV	Comment	Age	Weighted Retirements
478.00			0	2018	1987	(443.74)			31.5	(13,977.81)
478.00			0	2018	2007	(448.52)			11.5	(5,157.98)
478.00			0	2018	1989	(450.90)			29.5	(13,301.55)
478.00			0	2018	1989	(450.90)			29.5	(13,301.55)
478.00			0	2018	1984	(454.09)			34.5	(15,666.11)
478.00			0	2018	1980	(454.60)			38.5	(17,502.10)
478.00			0	2018	1980	(454.60)			38.5	(17,502.10)
478.00			0	2018	1980	(454.60)			38.5	(17,502.10)
478.00			0	2018	1971	(462.84)			47.5	(21,984.90)
478.00			0	2018	1971	(462.84)			47.5	(21,984.90)
478.00			0	2018	1971	(462.84)			47.5	(21,984.90)
478.00			0	2018	1971	(462.84)			47.5	(21,984.90)
478.00			0	2018	1995	(465.53)			23.5	(10,939.96)
478.00			0	2018	1995	(465.53)			23.5	(10,939.96)
478.00			0	2018	2011	(466.25)			7.5	(3,496.88)
478.00			0	2018	1981	(467.67)			37.5	(17,537.63)
478.00			0	2018	1981	(467.67)			37.5	(17,537.63)
478.00			0	2018	1981	(467.67)			37.5	(17,537.63)
478.00			0	2018	1977	(468.63)			41.5	(19,448.15)
478.00			0	2018	2015	(469.13)			3.5	(1,641.96)
478.00			0	2018	2015	(469.13)			3.5	(1,641.96)
478.00			0	2018	2015	(469.13)			3.5	(1,641.96)
478.00			0	2018	1982	(470.54)			36.5	(17,174.71)
478.00			0	2018	1982	(470.54)			36.5	(17,174.71)
478.00			0	2018	1981	(472.15)			37.5	(17,705.63)
478.00			0	2018	2014	(473.60)			4.5	(2,131.20)
478.00			0	2018	2014	(473.60)			4.5	(2,131.20)
478.00			0	2018	2014	(473.60)			4.5	(2,131.20)
478.00			0	2018	1973	(476.52)			45.5	(21,681.66)
478.00			0	2018	2015	(477.54)			3.5	(1,671.39)
478.00			0	2018	2015	(477.54)			3.5	(1,671.39)
478.00			0	2018	2015	(477.54)			3.5	(1,671.39)
478.00			0	2018	1991	(479.01)			27.5	(13,172.78)
478.00			0	2018	1991	(479.01)			27.5	(13,172.78)
478.00			0	2018	1991	(479.01)			27.5	(13,172.78)
478.00			0	2018	1991	(479.01)			27.5	(13,172.78)
478.00			0	2018	1974	(480.20)			44.5	(21,368.90)
478.00			0	2018	2010	(480.78)			8.5	(4,086.63)
478.00			0	2018	1979	(481.50)			39.5	(19,019.25)
478.00			0	2018	1979	(481.50)			39.5	(19,019.25)
478.00			0	2018	1983	(482.44)			35.5	(17,126.62)
478.00			0	2018	1983	(482.44)			35.5	(17,126.62)
478.00			0	2018	1983	(482.44)			35.5	(17,126.62)
478.00			0	2018	1984	(485.66)			34.5	(16,755.27)
478.00			0	2018	2013	(486.24)			5.5	(2,674.32)
478.00			0	2018	1980	(486.72)			38.5	(18,738.72)
478.00			0	2018	1988	(487.70)			30.5	(14,874.85)
478.00			0	2018	1984	(491.70)			34.5	(16,963.65)
478.00			0	2018	1984	(491.70)			34.5	(16,963.65)
478.00			0	2018	1984	(491.70)			34.5	(16,963.65)
478.00			0	2018	1978	(495.04)			40.5	(20,049.12)
478.00			0	2018	2009	(497.24)			9.5	(4,723.78)
478.00			0	2018	2009	(497.24)			9.5	(4,723.78)
478.00			0	2018	2011	(497.62)			7.5	(3,732.15)
478.00			0	2018	2014	(503.52)			4.5	(2,265.84)
478.00			0	2018	1988	(505.95)			30.5	(15,431.48)
478.00			0	2018	1988	(505.95)			30.5	(15,431.48)
478.00			0	2018	1988	(505.95)			30.5	(15,431.48)
478.00			0	2018	1988	(505.95)			30.5	(15,431.48)
478.00			0	2018	1988	(505.95)			30.5	(15,431.48)
478.00			0	2018	1988	(505.95)			30.5	(15,431.48)
478.00			0	2018	1988	(505.95)			30.5	(15,431.48)
478.00			0	2018	1999	(509.52)			19.5	(9,935.64)
478.00			0	2018	1999	(509.52)			19.5	(9,935.64)
478.00			0	2018	1999	(509.52)			19.5	(9,935.64)
478.00			0	2018	1980	(511.43)			38.5	(19,690.06)
478.00			0	2018	1992	(512.28)			26.5	(13,575.42)
478.00			0	2018	1992	(512.28)			26.5	(13,575.42)
478.00			0	2018	1992	(512.28)			26.5	(13,575.42)
478.00			0	2018	1992	(512.28)			26.5	(13,575.42)
478.00			0	2018	2015	(512.92)			3.5	(1,795.22)
478.00			0	2018	2015	(512.92)			3.5	(1,795.22)
478.00			0	2018	2016	(513.24)			2.5	(1,283.10)
478.00			0	2018	2016	(513.24)			2.5	(1,283.10)
478.00			0	2018	1984	(523.95)			34.5	(18,076.28)
478.00			0	2018	1992	(525.30)			26.5	(13,920.45)
478.00			0	2018	2011	(526.03)			7.5	(3,945.23)
478.00			0	2018	1985	(526.75)			33.5	(17,646.13)
478.00			0	2018	1985	(526.75)			33.5	(17,646.13)
478.00			0	2018	2008	(528.63)			10.5	(5,550.62)
478.00			0	2018	1981	(534.47)			37.5	(20,042.63)
478.00			0	2018	1981	(534.48)			37.5	(20,043.00)
478.00			0	2018	1981	(534.48)			37.5	(20,043.00)
478.00			0	2018	1979	(535.00)			39.5	(21,132.50)
478.00			0	2018	1979	(535.00)			39.5	(21,132.50)
478.00			0	2018	1979	(535.00)			39.5	(21,132.50)
478.00			0	2018	1979	(535.00)			39.5	(21,132.50)
478.00			0	2018	1979	(535.00)			39.5	(21,132.50)
478.00			0	2018	1985	(535.83)			33.5	(17,950.31)
478.00			0	2018	1985	(535.83)			33.5	(17,950.31)
478.00			0	2018	1999	(537.10)			19.5	(10,473.45)
478.00			0	2018	1999	(537.10)			19.5	(10,473.45)
478.00			0	2018	1999	(537.10)			19.5	(10,473.45)
478.00			0	2018	1999	(537.10)			19.5	(10,473.45)
478.00			0	2018	1989	(537.51)			29.5	(15,856.55)
478.00			0	2018	1982	(537.76)			36.5	(19,628.24)
478.00			0	2018	1982	(537.76)			36.5	(19,628.24)
478.00			0	2018	1982	(537.76)			36.5	(19,628.24)
478.00			0	2018	1982	(537.76)			36.5	(19,628.24)
478.00			0	2018	1981	(539.60)			37.5	(20,235.00)
478.00			0	2018	1971	(539.98)			47.5	(25,649.05)
478.00			0	2018	1975	(542.50)			43.5	(23,598.75)
478.00			0	2018	2013	(547.02)			5.5	(3,008.61)
478.00			0	2018	2016	(550.90)			2.5	(1,377.25)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2018	2016	(550.90)			2.5	(1,377.25)
478.00			0	2018	2016	(550.90)			2.5	(1,377.25)
478.00			0	2018	2016	(550.90)			2.5	(1,377.25)
478.00			0	2018	2014	(552.54)			4.5	(2,486.43)
478.00			0	2018	1983	(553.05)			35.5	(19,633.28)
478.00			0	2018	1983	(553.05)			35.5	(19,633.28)
478.00			0	2018	1987	(555.42)			31.5	(17,495.73)
478.00			0	2018	2015	(555.47)			3.5	(1,944.15)
478.00			0	2018	1976	(557.12)			42.5	(23,677.60)
478.00			0	2018	1976	(557.12)			42.5	(23,677.60)
478.00			0	2018	1976	(557.12)			42.5	(23,677.60)
478.00			0	2018	1976	(557.12)			42.5	(23,677.60)
478.00			0	2018	1995	(558.64)			23.5	(13,128.04)
478.00			0	2018	1995	(558.64)			23.5	(13,128.04)
478.00			0	2018	1995	(558.64)			23.5	(13,128.04)
478.00			0	2018	1995	(558.64)			23.5	(13,128.04)
478.00			0	2018	1984	(558.88)			34.5	(19,281.36)
478.00			0	2018	1984	(558.88)			34.5	(19,281.36)
478.00			0	2018	2015	(563.45)			3.5	(1,972.08)
478.00			0	2018	2015	(563.45)			3.5	(1,972.08)
478.00			0	2018	2015	(563.45)			3.5	(1,972.08)
478.00			0	2018	2011	(567.59)			7.5	(4,256.93)
478.00			0	2018	2011	(567.59)			7.5	(4,256.93)
478.00			0	2018	1991	(569.73)			27.5	(15,667.58)
478.00			0	2018	2011	(569.99)			7.5	(4,274.93)
478.00			0	2018	1977	(572.77)			41.5	(23,769.96)
478.00			0	2018	1978	(572.88)			40.5	(23,201.64)
478.00			0	2018	2010	(576.93)			8.5	(4,903.91)
478.00			0	2018	1996	(577.54)			22.5	(12,994.65)
478.00			0	2018	1971	(578.55)			47.5	(27,481.13)
478.00			0	2018	1971	(578.55)			47.5	(27,481.13)
478.00			0	2018	1971	(578.55)			47.5	(27,481.13)
478.00			0	2018	1971	(578.55)			47.5	(27,481.13)
478.00			0	2018	2013	(578.74)			5.5	(3,183.07)
478.00			0	2018	2013	(578.74)			5.5	(3,183.07)
478.00			0	2018	2013	(578.74)			5.5	(3,183.07)
478.00			0	2018	2009	(580.12)			9.5	(5,511.14)
478.00			0	2018	2011	(582.81)			7.5	(4,371.08)
478.00			0	2018	2011	(582.81)			7.5	(4,371.08)
478.00			0	2018	2011	(582.81)			7.5	(4,371.08)
478.00			0	2018	1976	(585.36)			42.5	(24,877.80)
478.00			0	2018	1971	(585.75)			47.5	(27,823.13)
478.00			0	2018	1971	(585.75)			47.5	(27,823.13)
478.00			0	2018	1979	(588.50)			39.5	(23,245.75)
478.00			0	2018	1979	(588.50)			39.5	(23,245.75)
478.00			0	2018	1979	(588.50)			39.5	(23,245.75)
478.00			0	2018	1979	(588.50)			39.5	(23,245.75)
478.00			0	2018	1992	(589.50)			26.5	(15,621.75)
478.00			0	2018	1992	(597.66)			26.5	(15,837.99)
478.00			0	2018	1981	(601.28)			37.5	(22,548.00)
478.00			0	2018	1985	(602.00)			33.5	(20,167.00)
478.00			0	2018	2008	(604.77)			10.5	(6,350.09)
478.00			0	2018	1998	(604.92)			20.5	(12,400.86)
478.00			0	2018	1998	(604.92)			20.5	(12,400.86)
478.00			0	2018	1998	(604.92)			20.5	(12,400.86)
478.00			0	2018	1998	(604.92)			20.5	(12,400.86)
478.00			0	2018	1998	(604.92)			20.5	(12,400.86)
478.00			0	2018	1998	(604.92)			20.5	(12,400.86)
478.00			0	2018	1998	(604.92)			20.5	(12,400.86)
478.00			0	2018	1998	(604.92)			20.5	(12,400.86)
478.00			0	2018	1982	(604.98)			36.5	(22,081.77)
478.00			0	2018	1982	(604.98)			36.5	(22,081.77)
478.00			0	2018	1993	(605.22)			25.5	(15,433.11)
478.00			0	2018	1993	(605.22)			25.5	(15,433.11)
478.00			0	2018	1993	(605.22)			25.5	(15,433.11)
478.00			0	2018	1981	(607.05)			37.5	(22,764.38)
478.00			0	2018	1988	(607.14)			30.5	(18,517.77)
478.00			0	2018	1988	(607.14)			30.5	(18,517.77)
478.00			0	2018	1988	(607.14)			30.5	(18,517.77)
478.00			0	2018	1988	(607.14)			30.5	(18,517.77)
478.00			0	2018	2013	(607.80)			5.5	(3,342.90)
478.00			0	2018	1980	(608.40)			38.5	(23,423.40)
478.00			0	2018	2005	(611.28)			13.5	(8,252.28)
478.00			0	2018	1986	(611.34)			32.5	(19,868.55)
478.00			0	2018	1996	(612.78)			22.5	(13,787.55)
478.00			0	2018	1992	(612.85)			26.5	(16,240.53)
478.00			0	2018	1992	(612.85)			26.5	(16,240.53)
478.00			0	2018	2016	(615.89)			2.5	(1,539.73)
478.00			0	2018	1971	(617.12)			47.5	(29,313.20)
478.00			0	2018	1978	(618.80)			40.5	(25,061.40)
478.00			0	2018	1978	(618.80)			40.5	(25,061.40)
478.00			0	2018	1983	(620.28)			35.5	(22,019.94)
478.00			0	2018	1983	(620.28)			35.5	(22,019.94)
478.00			0	2018	1977	(624.84)			41.5	(25,930.86)
478.00			0	2018	1976	(626.76)			42.5	(26,637.30)
478.00			0	2018	2008	(627.51)			10.5	(6,588.86)
478.00			0	2018	2008	(627.51)			10.5	(6,588.86)
478.00			0	2018	2008	(627.51)			10.5	(6,588.86)
478.00			0	2018	2008	(627.51)			10.5	(6,588.86)
478.00			0	2018	2008	(627.51)			10.5	(6,588.86)
478.00			0	2018	2008	(627.51)			10.5	(6,588.86)
478.00			0	2018	1984	(630.03)			34.5	(21,736.04)
478.00			0	2018	1984	(630.03)			34.5	(21,736.04)
478.00			0	2018	1984	(630.03)			34.5	(21,736.04)
478.00			0	2018	1984	(630.03)			34.5	(21,736.04)
478.00			0	2018	1984	(630.03)			34.5	(21,736.04)
478.00			0	2018	1986	(633.24)			32.5	(20,580.30)
478.00			0	2018	1986	(633.24)			32.5	(20,580.30)
478.00			0	2018	1986	(633.24)			32.5	(20,580.30)
478.00			0	2018	1986	(633.24)			32.5	(20,580.30)
478.00			0	2018	1986	(633.24)			32.5	(20,580.30)
478.00			0	2018	2011	(633.65)			7.5	(4,752.38)
478.00			0	2018	1994	(636.39)			24.5	(15,591.56)
478.00			0	2018	1994	(636.39)			24.5	(15,591.56)
478.00			0	2018	2013	(638.22)			5.5	(3,510.21)
478.00			0	2018	1991	(638.68)			27.5	(17,563.70)
478.00			0	2018	1991	(638.68)			27.5	(17,563.70)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2018	2001	(1,058.54)			17.5	(18,524.45)
478.00			0	2018	2001	(1,058.54)			17.5	(18,524.45)
478.00			0	2018	2001	(1,058.54)			17.5	(18,524.45)
478.00			0	2018	2013	(1,063.70)			5.5	(5,850.35)
478.00			0	2018	2009	(1,073.25)			9.5	(10,195.88)
478.00			0	2018	1982	(1,075.52)			36.5	(39,256.48)
478.00			0	2018	2017	(1,078.98)			1.5	(1,618.47)
478.00			0	2018	2017	(1,079.11)			1.5	(1,618.67)
478.00			0	2018	1993	(1,079.52)			25.5	(27,527.76)
478.00			0	2018	1988	(1,080.50)			30.5	(32,955.25)
478.00			0	2018	1988	(1,080.50)			30.5	(32,955.25)
478.00			0	2018	2012	(1,086.92)			6.5	(7,064.98)
478.00			0	2018	1971	(1,093.40)			47.5	(51,936.50)
478.00			0	2018	1980	(1,095.12)			38.5	(42,162.12)
478.00			0	2018	2016	(1,101.80)			2.5	(2,754.50)
478.00			0	2018	1983	(1,102.72)			35.5	(39,146.56)
478.00			0	2018	2014	(1,105.07)			4.5	(4,972.82)
478.00			0	2018	2014	(1,105.07)			4.5	(4,972.82)
478.00			0	2018	1987	(1,109.35)			31.5	(34,944.53)
478.00			0	2018	1987	(1,109.35)			31.5	(34,944.53)
478.00			0	2018	1987	(1,109.35)			31.5	(34,944.53)
478.00			0	2018	1992	(1,109.94)			26.5	(29,413.41)
478.00			0	2018	1984	(1,110.08)			34.5	(38,297.76)
478.00			0	2018	1984	(1,110.08)			34.5	(38,297.76)
478.00			0	2018	1984	(1,110.08)			34.5	(38,297.76)
478.00			0	2018	1984	(1,110.08)			34.5	(38,297.76)
478.00			0	2018	1988	(1,113.09)			30.5	(33,949.25)
478.00			0	2018	1988	(1,113.09)			30.5	(33,949.25)
478.00			0	2018	1988	(1,113.09)			30.5	(33,949.25)
478.00			0	2018	1988	(1,113.09)			30.5	(33,949.25)
478.00			0	2018	1988	(1,113.09)			30.5	(33,949.25)
478.00			0	2018	1988	(1,113.09)			30.5	(33,949.25)
478.00			0	2018	1988	(1,113.09)			30.5	(33,949.25)
478.00			0	2018	1988	(1,113.09)			30.5	(33,949.25)
478.00			0	2018	1988	(1,113.09)			30.5	(33,949.25)
478.00			0	2018	2013	(1,114.13)			5.5	(6,127.72)
478.00			0	2018	1991	(1,117.69)			27.5	(30,736.48)
478.00			0	2018	1996	(1,123.43)			22.5	(25,277.18)
478.00			0	2018	1993	(1,123.98)			25.5	(28,661.49)
478.00			0	2018	1993	(1,123.98)			25.5	(28,661.49)
478.00			0	2018	1996	(1,125.81)			22.5	(25,330.73)
478.00			0	2018	1989	(1,127.25)			29.5	(33,253.88)
478.00			0	2018	1989	(1,127.25)			29.5	(33,253.88)
478.00			0	2018	1989	(1,127.25)			29.5	(33,253.88)
478.00			0	2018	1994	(1,130.47)			24.5	(27,696.52)
478.00			0	2018	1992	(1,138.15)			26.5	(30,160.98)
478.00			0	2018	1992	(1,138.15)			26.5	(30,160.98)
478.00			0	2018	2011	(1,139.98)			7.5	(8,549.85)
478.00			0	2018	1984	(1,147.30)			34.5	(39,581.85)
478.00			0	2018	1993	(1,150.36)			25.5	(29,334.18)
478.00			0	2018	2017	(1,162.76)			1.5	(1,744.14)
478.00			0	2018	2015	(1,172.82)			3.5	(4,104.87)
478.00			0	2018	1994	(1,175.76)			24.5	(28,806.12)
478.00			0	2018	1979	(1,177.00)			39.5	(46,491.50)
478.00			0	2018	1979	(1,177.00)			39.5	(46,491.50)
478.00			0	2018	1992	(1,179.00)			26.5	(31,243.50)
478.00			0	2018	2009	(1,180.57)			9.5	(11,215.42)
478.00			0	2018	2009	(1,180.57)			9.5	(11,215.42)
478.00			0	2018	1999	(1,181.62)			19.5	(23,041.59)
478.00			0	2018	1999	(1,181.62)			19.5	(23,041.59)
478.00			0	2018	1999	(1,181.62)			19.5	(23,041.59)
478.00			0	2018	1999	(1,181.62)			19.5	(23,041.59)
478.00			0	2018	1999	(1,181.62)			19.5	(23,041.59)
478.00			0	2018	1979	(1,189.53)			39.5	(46,986.44)
478.00			0	2018	2011	(1,190.95)			7.5	(8,932.13)
478.00			0	2018	2011	(1,190.95)			7.5	(8,932.13)
478.00			0	2018	2011	(1,190.95)			7.5	(8,932.13)
478.00			0	2018	2011	(1,190.95)			7.5	(8,932.13)
478.00			0	2018	2011	(1,190.95)			7.5	(8,932.13)
478.00			0	2018	2011	(1,190.95)			7.5	(8,932.13)
478.00			0	2018	2011	(1,190.95)			7.5	(8,932.13)
478.00			0	2018	2011	(1,190.95)			7.5	(8,932.13)
478.00			0	2018	2011	(1,190.95)			7.5	(8,932.13)
478.00			0	2018	2011	(1,190.95)			7.5	(8,932.13)
478.00			0	2018	2011	(1,190.95)			7.5	(8,932.13)
478.00			0	2018	2011	(1,190.95)			7.5	(8,932.13)
478.00			0	2018	2011	(1,190.95)			7.5	(8,932.13)
478.00			0	2018	2011	(1,190.95)			7.5	(8,932.13)
478.00			0	2018	1992	(1,195.32)			26.5	(31,675.98)
478.00			0	2018	1971	(1,195.67)			47.5	(56,794.33)
478.00			0	2018	1981	(1,202.57)			37.5	(45,096.38)
478.00			0	2018	1985	(1,204.00)			33.5	(40,334.00)
478.00			0	2018	2008	(1,208.30)			10.5	(12,687.15)
478.00			0	2018	2016	(1,212.38)			2.5	(3,030.95)
478.00			0	2018	2016	(1,212.38)			2.5	(3,030.95)
478.00			0	2018	1988	(1,214.28)			30.5	(37,035.54)
478.00			0	2018	1988	(1,214.28)			30.5	(37,035.54)
478.00			0	2018	1988	(1,214.28)			30.5	(37,035.54)
478.00			0	2018	1988	(1,214.28)			30.5	(37,035.54)
478.00			0	2018	2015	(1,222.03)			3.5	(4,277.11)
478.00			0	2018	2015	(1,222.03)			3.5	(4,277.11)
478.00			0	2018	2015	(1,222.03)			3.5	(4,277.11)
478.00			0	2018	1992	(1,225.70)			26.5	(32,481.05)
478.00			0	2018	1992	(1,225.70)			26.5	(32,481.05)
478.00			0	2018	1992	(1,225.70)			26.5	(32,481.05)
478.00			0	2018	1992	(1,225.70)			26.5	(32,481.05)
478.00			0	2018	1992	(1,225.70)			26.5	(32,481.05)
478.00			0	2018	1992	(1,225.70)			26.5	(32,481.05)
478.00			0	2018	1979	(1,230.50)			39.5	(48,604.75)
478.00			0	2018	2016	(1,231.78)			2.5	(3,079.45)
478.00			0	2018	1992	(1,232.34)			26.5	(32,657.01)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2018	1994	(1,233.24)			24.5	(30,214.38)
478.00			0	2018	1994	(1,233.24)			24.5	(30,214.38)
478.00			0	2018	2015	(1,243.26)			3.5	(4,351.41)
478.00			0	2018	2013	(1,245.21)			5.5	(6,848.66)
478.00			0	2018	2013	(1,245.21)			5.5	(6,848.66)
478.00			0	2018	2010	(1,250.02)			8.5	(10,625.17)
478.00			0	2018	2010	(1,250.02)			8.5	(10,625.17)
478.00			0	2018	2008	(1,255.02)			10.5	(13,177.71)
478.00			0	2018	2008	(1,255.02)			10.5	(13,177.71)
478.00			0	2018	2008	(1,255.02)			10.5	(13,177.71)
478.00			0	2018	1980	(1,258.56)			38.5	(48,454.56)
478.00			0	2018	1980	(1,258.56)			38.5	(48,454.56)
478.00			0	2018	1984	(1,260.06)			34.5	(43,472.07)
478.00			0	2018	1986	(1,266.48)			32.5	(41,160.60)
478.00			0	2018	1986	(1,266.48)			32.5	(41,160.60)
478.00			0	2018	2015	(1,267.76)			3.5	(4,437.16)
478.00			0	2018	2017	(1,270.39)			1.5	(1,905.59)
478.00			0	2018	1973	(1,270.72)			45.5	(57,817.76)
478.00			0	2018	1991	(1,277.36)			27.5	(35,127.40)
478.00			0	2018	2013	(1,277.58)			5.5	(7,026.69)
478.00			0	2018	2013	(1,277.58)			5.5	(7,026.69)
478.00			0	2018	2013	(1,277.58)			5.5	(7,026.69)
478.00			0	2018	1992	(1,277.78)			26.5	(33,861.17)
478.00			0	2018	1985	(1,279.25)			33.5	(42,854.88)
478.00			0	2018	1994	(1,281.59)			24.5	(31,398.96)
478.00			0	2018	2015	(1,282.31)			3.5	(4,488.09)
478.00			0	2018	2015	(1,282.31)			3.5	(4,488.09)
478.00			0	2018	2008	(1,283.82)			10.5	(13,480.11)
478.00			0	2018	1979	(1,284.00)			39.5	(50,718.00)
478.00			0	2018	2009	(1,286.17)			9.5	(12,218.62)
478.00			0	2018	1999	(1,289.04)			19.5	(25,136.28)
478.00			0	2018	1999	(1,289.04)			19.5	(25,136.28)
478.00			0	2018	1999	(1,289.04)			19.5	(25,136.28)
478.00			0	2018	1999	(1,289.04)			19.5	(25,136.28)
478.00			0	2018	1989	(1,290.02)			29.5	(38,055.59)
478.00			0	2018	2017	(1,294.78)			1.5	(1,942.17)
478.00			0	2018	2017	(1,294.78)			1.5	(1,942.17)
478.00			0	2018	1988	(1,296.60)			30.5	(39,546.30)
478.00			0	2018	1977	(1,301.75)			41.5	(54,022.63)
478.00			0	2018	1992	(1,313.25)			26.5	(34,801.13)
478.00			0	2018	1982	(1,319.66)			36.5	(48,167.59)
478.00			0	2018	1996	(1,321.73)			22.5	(29,738.93)
478.00			0	2018	1999	(1,321.73)			19.5	(25,773.74)
478.00			0	2018	2011	(1,324.38)			7.5	(9,932.85)
478.00			0	2018	2015	(1,333.12)			3.5	(4,665.92)
478.00			0	2018	2016	(1,342.54)			2.5	(3,356.35)
478.00			0	2018	1982	(1,344.40)			36.5	(49,070.60)
478.00			0	2018	1995	(1,345.80)			23.5	(31,626.30)
478.00			0	2018	2010	(1,346.18)			8.5	(11,442.53)
478.00			0	2018	2017	(1,348.88)			1.5	(2,023.32)
478.00			0	2018	2008	(1,359.34)			10.5	(14,273.07)
478.00			0	2018	1992	(1,366.08)			26.5	(36,201.12)
478.00			0	2018	1992	(1,375.50)			26.5	(36,450.75)
478.00			0	2018	2008	(1,383.22)			10.5	(14,523.81)
478.00			0	2018	2008	(1,383.22)			10.5	(14,523.81)
478.00			0	2018	1993	(1,383.36)			25.5	(35,275.68)
478.00			0	2018	2017	(1,385.88)			1.5	(2,078.82)
478.00			0	2018	1987	(1,388.55)			31.5	(43,739.33)
478.00			0	2018	1987	(1,388.55)			31.5	(43,739.33)
478.00			0	2018	1981	(1,388.96)			37.5	(52,086.00)
478.00			0	2018	1979	(1,391.00)			39.5	(54,944.50)
478.00			0	2018	2009	(1,395.22)			9.5	(13,254.59)
478.00			0	2018	1999	(1,396.46)			19.5	(27,230.97)
478.00			0	2018	1999	(1,396.46)			19.5	(27,230.97)
478.00			0	2018	1999	(1,396.46)			19.5	(27,230.97)
478.00			0	2018	1999	(1,396.46)			19.5	(27,230.97)
478.00			0	2018	2013	(1,397.94)			5.5	(7,688.67)
478.00			0	2018	1992	(1,400.80)			26.5	(37,121.20)
478.00			0	2018	1992	(1,400.80)			26.5	(37,121.20)
478.00			0	2018	1992	(1,400.80)			26.5	(37,121.20)
478.00			0	2018	2006	(1,400.82)			12.5	(17,510.25)
478.00			0	2018	2015	(1,408.63)			3.5	(4,930.21)
478.00			0	2018	2008	(1,411.12)			10.5	(14,816.76)
478.00			0	2018	2016	(1,414.44)			2.5	(3,536.10)
478.00			0	2018	2010	(1,415.19)			8.5	(12,029.12)
478.00			0	2018	1988	(1,416.66)			30.5	(43,208.13)
478.00			0	2018	1988	(1,416.66)			30.5	(43,208.13)
478.00			0	2018	1988	(1,416.66)			30.5	(43,208.13)
478.00			0	2018	1986	(1,419.45)			32.5	(46,132.13)
478.00			0	2018	1980	(1,420.64)			38.5	(54,694.64)
478.00			0	2018	2014	(1,420.81)			4.5	(6,393.65)
478.00			0	2018	1983	(1,423.64)			35.5	(50,539.22)
478.00			0	2018	1986	(1,426.46)			32.5	(46,359.95)
478.00			0	2018	1986	(1,426.46)			32.5	(46,359.95)
478.00			0	2018	1985	(1,428.88)			33.5	(47,867.48)
478.00			0	2018	1985	(1,428.88)			33.5	(47,867.48)
478.00			0	2018	1991	(1,437.03)			27.5	(39,518.33)
478.00			0	2018	1994	(1,438.78)			24.5	(35,250.11)
478.00			0	2018	2010	(1,442.34)			8.5	(12,259.89)
478.00			0	2018	2010	(1,442.34)			8.5	(12,259.89)
478.00			0	2018	2015	(1,444.21)			3.5	(5,054.74)
478.00			0	2018	2015	(1,444.21)			3.5	(5,054.74)
478.00			0	2018	2015	(1,444.21)			3.5	(5,054.74)
478.00			0	2018	1985	(1,444.38)			33.5	(48,386.73)
478.00			0	2018	1985	(1,444.38)			33.5	(48,386.73)
478.00			0	2018	1979	(1,444.50)			39.5	(57,057.75)
478.00			0	2018	1983	(1,447.32)			35.5	(51,379.86)
478.00			0	2018	1992	(1,450.53)			26.5	(38,439.05)
478.00			0	2018	1992	(1,450.53)			26.5	(38,439.05)
478.00			0	2018	1992	(1,450.53)			26.5	(38,439.05)
478.00			0	2018	1992	(1,451.46)			26.5	(38,463.69)
478.00			0	2018	2003	(1,453.63)			15.5	(22,531.27)
478.00			0	2018	1988	(1,463.10)			30.5	(44,624.55)
478.00			0	2018	2008	(1,464.19)			10.5	(15,374.00)
478.00			0	2018	2008	(1,464.19)			10.5	(15,374.00)
478.00			0	2018	1994	(1,469.70)			24.5	(36,007.65)
478.00			0	2018	1984	(1,475.10)			34.5	(50,890.95)
478.00			0	2018	1984	(1,475.10)			34.5	(50,890.95)
478.00			0	2018	1987	(1,481.12)			31.5	(46,655.28)
478.00			0	2018	1981	(1,483.90)			37.5	(55,646.25)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2018	1994	(1,484.84)			24.5	(36,378.58)
478.00			0	2018	1994	(1,484.84)			24.5	(36,378.58)
478.00			0	2018	1992	(1,488.35)			26.5	(39,441.28)
478.00			0	2018	1992	(1,488.35)			26.5	(39,441.28)
478.00			0	2018	1992	(1,488.35)			26.5	(39,441.28)
478.00			0	2018	2013	(1,489.19)			5.5	(8,190.55)
478.00			0	2018	2011	(1,492.87)			7.5	(11,196.53)
478.00			0	2018	1985	(1,505.00)			33.5	(50,417.50)
478.00			0	2018	1996	(1,508.85)			22.5	(33,949.13)
478.00			0	2018	2008	(1,510.38)			10.5	(15,858.99)
478.00			0	2018	1995	(1,510.47)			23.5	(35,496.05)
478.00			0	2018	1976	(1,511.82)			42.5	(64,252.35)
478.00			0	2018	2008	(1,511.92)			10.5	(15,875.16)
478.00			0	2018	2011	(1,513.58)			7.5	(11,351.85)
478.00			0	2018	1983	(1,516.24)			35.5	(53,826.52)
478.00			0	2018	1988	(1,517.85)			30.5	(46,294.43)
478.00			0	2018	1988	(1,517.85)			30.5	(46,294.43)
478.00			0	2018	1988	(1,517.85)			30.5	(46,294.43)
478.00			0	2018	1999	(1,528.56)			19.5	(29,806.92)
478.00			0	2018	1984	(1,536.92)			34.5	(53,023.74)
478.00			0	2018	2015	(1,538.77)			3.5	(5,385.70)
478.00			0	2018	2009	(1,543.41)			9.5	(14,662.40)
478.00			0	2018	1979	(1,551.50)			39.5	(61,284.25)
478.00			0	2018	2004	(1,558.65)			14.5	(22,600.43)
478.00			0	2018	1988	(1,560.64)			30.5	(47,599.52)
478.00			0	2018	2014	(1,562.60)			4.5	(7,031.70)
478.00			0	2018	2014	(1,562.60)			4.5	(7,031.70)
478.00			0	2018	1984	(1,571.07)			34.5	(54,201.92)
478.00			0	2018	1992	(1,572.00)			26.5	(41,658.00)
478.00			0	2018	2013	(1,572.89)			5.5	(8,650.90)
478.00			0	2018	2013	(1,572.89)			5.5	(8,650.90)
478.00			0	2018	1987	(1,573.69)			31.5	(49,571.24)
478.00			0	2018	1992	(1,575.90)			26.5	(41,761.35)
478.00			0	2018	1989	(1,578.15)			29.5	(46,555.43)
478.00			0	2018	1983	(1,585.16)			35.5	(56,273.18)
478.00			0	2018	2013	(1,589.31)			5.5	(8,741.21)
478.00			0	2018	2010	(1,592.09)			8.5	(13,532.77)
478.00			0	2018	1990	(1,594.09)			28.5	(45,431.57)
478.00			0	2018	1991	(1,596.70)			27.5	(43,909.25)
478.00			0	2018	1991	(1,596.70)			27.5	(43,909.25)
478.00			0	2018	2004	(1,601.08)			14.5	(23,215.66)
478.00			0	2018	2004	(1,601.09)			14.5	(23,215.81)
478.00			0	2018	1981	(1,603.43)			37.5	(60,128.63)
478.00			0	2018	1981	(1,603.43)			37.5	(60,128.63)
478.00			0	2018	1979	(1,605.00)			39.5	(63,397.50)
478.00			0	2018	1999	(1,611.30)			19.5	(31,420.35)
478.00			0	2018	1999	(1,611.30)			19.5	(31,420.35)
478.00			0	2018	2017	(1,618.66)			1.5	(2,427.99)
478.00			0	2018	1988	(1,619.04)			30.5	(49,380.72)
478.00			0	2018	1988	(1,619.04)			30.5	(49,380.72)
478.00			0	2018	1993	(1,619.28)			25.5	(41,291.64)
478.00			0	2018	2005	(1,621.27)			13.5	(21,887.15)
478.00			0	2018	1975	(1,627.50)			43.5	(70,796.25)
478.00			0	2018	2012	(1,630.37)			6.5	(10,597.41)
478.00			0	2018	2012	(1,632.36)			6.5	(10,610.34)
478.00			0	2018	2014	(1,633.99)			4.5	(7,352.96)
478.00			0	2018	2014	(1,633.99)			4.5	(7,352.96)
478.00			0	2018	2014	(1,633.99)			4.5	(7,352.96)
478.00			0	2018	2011	(1,638.72)			7.5	(12,290.40)
478.00			0	2018	1983	(1,654.08)			35.5	(58,719.84)
478.00			0	2018	1995	(1,659.46)			23.5	(38,997.31)
478.00			0	2018	2006	(1,660.23)			12.5	(20,752.88)
478.00			0	2018	1992	(1,663.45)			26.5	(44,081.43)
478.00			0	2018	1997	(1,663.82)			21.5	(35,772.13)
478.00			0	2018	2008	(1,673.36)			10.5	(17,570.28)
478.00			0	2018	2008	(1,673.36)			10.5	(17,570.28)
478.00			0	2018	1988	(1,679.05)			30.5	(51,211.03)
478.00			0	2018	1990	(1,687.86)			28.5	(48,104.01)
478.00			0	2018	1986	(1,688.64)			32.5	(54,880.80)
478.00			0	2018	1986	(1,688.64)			32.5	(54,880.80)
478.00			0	2018	1986	(1,688.64)			32.5	(54,880.80)
478.00			0	2018	2004	(1,692.70)			14.5	(24,544.15)
478.00			0	2018	1994	(1,696.96)			24.5	(41,575.52)
478.00			0	2018	2013	(1,701.93)			5.5	(9,360.62)
478.00			0	2018	2013	(1,701.93)			5.5	(9,360.62)
478.00			0	2018	2009	(1,717.19)			9.5	(16,313.31)
478.00			0	2018	1999	(1,718.72)			19.5	(33,515.04)
478.00			0	2018	2017	(1,726.37)			1.5	(2,589.56)
478.00			0	2018	1992	(1,751.00)			26.5	(46,401.50)
478.00			0	2018	1992	(1,751.00)			26.5	(46,401.50)
478.00			0	2018	1989	(1,759.38)			29.5	(51,901.71)
478.00			0	2018	1993	(1,763.44)			25.5	(44,967.72)
478.00			0	2018	1993	(1,763.44)			25.5	(44,967.72)
478.00			0	2018	2006	(1,763.99)			12.5	(22,049.88)
478.00			0	2018	2014	(1,771.05)			4.5	(7,969.73)
478.00			0	2018	1987	(1,774.96)			31.5	(55,911.24)
478.00			0	2018	2011	(1,780.52)			7.5	(13,353.90)
478.00			0	2018	2011	(1,780.52)			7.5	(13,353.90)
478.00			0	2018	1990	(1,781.63)			28.5	(50,776.46)
478.00			0	2018	1989	(1,787.28)			29.5	(52,724.76)
478.00			0	2018	1983	(1,791.92)			35.5	(63,613.16)
478.00			0	2018	2007	(1,794.06)			11.5	(20,631.69)
478.00			0	2018	2007	(1,794.06)			11.5	(20,631.69)
478.00			0	2018	1989	(1,798.70)			29.5	(53,061.65)
478.00			0	2018	1989	(1,798.70)			29.5	(53,061.65)
478.00			0	2018	1989	(1,798.70)			29.5	(53,061.65)
478.00			0	2018	1989	(1,798.70)			29.5	(53,061.65)
478.00			0	2018	1989	(1,803.60)			29.5	(53,206.20)
478.00			0	2018	1989	(1,803.60)			29.5	(53,206.20)
478.00			0	2018	1989	(1,803.60)			29.5	(53,206.20)
478.00			0	2018	1997	(1,813.23)			21.5	(38,984.45)
478.00			0	2018	2008	(1,814.30)			10.5	(19,050.15)
478.00			0	2018	2008	(1,814.30)			10.5	(19,050.15)
478.00			0	2018	1982	(1,814.94)			36.5	(66,245.31)
478.00			0	2018	1982	(1,814.94)			36.5	(66,245.31)
478.00			0	2018	2009	(1,824.52)			9.5	(17,332.94)
478.00			0	2018	2013	(1,825.11)			5.5	(10,038.11)
478.00			0	2018	1999	(1,826.14)			19.5	(35,609.73)
478.00			0	2018	1979	(1,832.11)			39.5	(72,368.35)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2018	1994	(1,838.09)			24.5	(45,033.21)
478.00			0	2018	1994	(1,838.09)			24.5	(45,033.21)
478.00			0	2018	1975	(1,844.50)			43.5	(80,235.75)
478.00			0	2018	1975	(1,844.50)			43.5	(80,235.75)
478.00			0	2018	2017	(1,847.84)			1.5	(2,771.76)
478.00			0	2018	2017	(1,847.84)			1.5	(2,771.76)
478.00			0	2018	1993	(1,853.40)			25.5	(47,261.70)
478.00			0	2018	2006	(1,858.17)			12.5	(23,227.13)
478.00			0	2018	1983	(1,860.84)			35.5	(66,059.82)
478.00			0	2018	1999	(1,870.87)			19.5	(36,481.97)
478.00			0	2018	1996	(1,872.45)			22.5	(42,130.13)
478.00			0	2018	2014	(1,875.12)			4.5	(8,438.04)
478.00			0	2018	2017	(1,888.44)			1.5	(2,832.66)
478.00			0	2018	1986	(1,892.60)			32.5	(61,509.50)
478.00			0	2018	2001	(1,899.56)			17.5	(33,242.30)
478.00			0	2018	2001	(1,899.56)			17.5	(33,242.30)
478.00			0	2018	2013	(1,900.58)			5.5	(10,453.19)
478.00			0	2018	2011	(1,907.70)			7.5	(14,307.75)
478.00			0	2018	2008	(1,915.10)			10.5	(20,108.55)
478.00			0	2018	1991	(1,916.04)			27.5	(52,691.10)
478.00			0	2018	2013	(1,916.37)			5.5	(10,540.04)
478.00			0	2018	2006	(1,919.64)			12.5	(23,995.50)
478.00			0	2018	2010	(1,923.11)			8.5	(16,346.44)
478.00			0	2018	1992	(1,926.10)			26.5	(51,041.65)
478.00			0	2018	1992	(1,926.10)			26.5	(51,041.65)
478.00			0	2018	1992	(1,926.10)			26.5	(51,041.65)
478.00			0	2018	1999	(1,933.56)			19.5	(37,704.42)
478.00			0	2018	1989	(1,935.04)			29.5	(57,083.68)
478.00			0	2018	1989	(1,935.04)			29.5	(57,083.68)
478.00			0	2018	2017	(1,942.17)			1.5	(2,913.26)
478.00			0	2018	1985	(1,949.26)			33.5	(65,300.21)
478.00			0	2018	1988	(1,950.80)			30.5	(59,499.40)
478.00			0	2018	1993	(1,950.84)			25.5	(49,746.42)
478.00			0	2018	1994	(1,952.63)			24.5	(47,839.44)
478.00			0	2018	1992	(1,965.00)			26.5	(52,072.50)
478.00			0	2018	1984	(1,966.80)			34.5	(67,854.60)
478.00			0	2018	2006	(1,968.74)			12.5	(24,609.25)
478.00			0	2018	1986	(1,969.42)			32.5	(64,006.15)
478.00			0	2018	2014	(1,973.35)			4.5	(8,880.08)
478.00			0	2018	1986	(1,978.59)			32.5	(64,304.18)
478.00			0	2018	2011	(1,990.49)			7.5	(14,928.68)
478.00			0	2018	2011	(1,990.49)			7.5	(14,928.68)
478.00			0	2018	2011	(1,990.49)			7.5	(14,928.68)
478.00			0	2018	2011	(1,990.49)			7.5	(14,928.68)
478.00			0	2018	2001	(1,996.71)			17.5	(34,942.43)
478.00			0	2018	1983	(1,998.68)			35.5	(70,953.14)
478.00			0	2018	1987	(2,001.35)			31.5	(63,042.53)
478.00			0	2018	2013	(2,007.62)			5.5	(11,041.91)
478.00			0	2018	2004	(2,013.51)			14.5	(29,195.90)
478.00			0	2018	2004	(2,013.51)			14.5	(29,195.90)
478.00			0	2018	2004	(2,013.51)			14.5	(29,195.90)
478.00			0	2018	1998	(2,016.40)			20.5	(41,336.20)
478.00			0	2018	2007	(2,018.32)			11.5	(23,210.68)
478.00			0	2018	2006	(2,023.40)			12.5	(25,292.50)
478.00			0	2018	1982	(2,028.68)			36.5	(74,046.82)
478.00			0	2018	1985	(2,031.75)			33.5	(68,063.63)
478.00			0	2018	1979	(2,033.00)			39.5	(80,303.50)
478.00			0	2018	2011	(2,034.87)			7.5	(15,261.53)
478.00			0	2018	2001	(2,036.32)			17.5	(35,635.60)
478.00			0	2018	2001	(2,036.32)			17.5	(35,635.60)
478.00			0	2018	1987	(2,036.54)			31.5	(64,151.01)
478.00			0	2018	1987	(2,036.54)			31.5	(64,151.01)
478.00			0	2018	1999	(2,040.98)			19.5	(39,799.11)
478.00			0	2018	1999	(2,040.98)			19.5	(39,799.11)
478.00			0	2018	1999	(2,040.98)			19.5	(39,799.11)
478.00			0	2018	1992	(2,049.12)			26.5	(54,301.68)
478.00			0	2018	2004	(2,053.54)			14.5	(29,776.33)
478.00			0	2018	1991	(2,056.87)			27.5	(56,563.93)
478.00			0	2018	1994	(2,057.58)			24.5	(50,410.71)
478.00			0	2018	2014	(2,066.22)			4.5	(9,297.99)
478.00			0	2018	1999	(2,068.99)			19.5	(40,345.31)
478.00			0	2018	2006	(2,075.28)			12.5	(25,941.00)
478.00			0	2018	2006	(2,076.02)			12.5	(25,950.25)
478.00			0	2018	2010	(2,081.81)			8.5	(17,695.39)
478.00			0	2018	2016	(2,088.39)			2.5	(5,220.98)
478.00			0	2018	2016	(2,088.39)			2.5	(5,220.98)
478.00			0	2018	2008	(2,091.70)			10.5	(21,962.85)
478.00			0	2018	2008	(2,091.70)			10.5	(21,962.85)
478.00			0	2018	1980	(2,097.60)			38.5	(80,757.60)
478.00			0	2018	1992	(2,101.20)			26.5	(55,681.80)
478.00			0	2018	1998	(2,108.49)			20.5	(43,224.05)
478.00			0	2018	1998	(2,108.49)			20.5	(43,224.05)
478.00			0	2018	2015	(2,112.94)			3.5	(7,395.29)
478.00			0	2018	2011	(2,115.44)			7.5	(15,865.80)
478.00			0	2018	2008	(2,116.69)			10.5	(22,225.25)
478.00			0	2018	2001	(2,117.07)			17.5	(37,048.73)
478.00			0	2018	2001	(2,117.07)			17.5	(37,048.73)
478.00			0	2018	2001	(2,117.07)			17.5	(37,048.73)
478.00			0	2018	2001	(2,117.07)			17.5	(37,048.73)
478.00			0	2018	2001	(2,117.07)			17.5	(37,048.73)
478.00			0	2018	2001	(2,117.07)			17.5	(37,048.73)
478.00			0	2018	2001	(2,117.07)			17.5	(37,048.73)
478.00			0	2018	2001	(2,117.07)			17.5	(37,048.73)
478.00			0	2018	2001	(2,117.07)			17.5	(37,048.73)
478.00			0	2018	2001	(2,117.07)			17.5	(37,048.73)
478.00			0	2018	1994	(2,121.20)			24.5	(51,969.40)
478.00			0	2018	1994	(2,121.20)			24.5	(51,969.40)
478.00			0	2018	2002	(2,127.83)			16.5	(35,109.20)
478.00			0	2018	1999	(2,148.40)			19.5	(41,893.80)
478.00			0	2018	1988	(2,150.59)			30.5	(65,593.00)
478.00			0	2018	1982	(2,151.04)			36.5	(78,512.96)
478.00			0	2018	1994	(2,155.56)			24.5	(52,811.22)
478.00			0	2018	1999	(2,163.00)			19.5	(42,178.50)
478.00			0	2018	1975	(2,170.00)			43.5	(94,395.00)
478.00			0	2018	2003	(2,171.83)			15.5	(33,663.37)
478.00			0	2018	2012	(2,173.83)			6.5	(14,129.90)
478.00			0	2018	2006	(2,179.05)			12.5	(27,238.13)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2018	2006	(2,179.05)			12.5	(27,238.13)
478.00			0	2018	2003	(2,180.45)			15.5	(33,796.98)
478.00			0	2018	1980	(2,183.35)			38.5	(84,058.98)
478.00			0	2018	1998	(2,187.00)			20.5	(44,833.50)
478.00			0	2018	2014	(2,187.65)			4.5	(9,844.43)
478.00			0	2018	1992	(2,188.75)			26.5	(58,001.88)
478.00			0	2018	1992	(2,190.48)			26.5	(58,047.72)
478.00			0	2018	1995	(2,193.21)			23.5	(51,540.44)
478.00			0	2018	2003	(2,204.82)			15.5	(34,174.71)
478.00			0	2018	2002	(2,212.16)			16.5	(36,500.64)
478.00			0	2018	1998	(2,218.04)			20.5	(45,469.82)
478.00			0	2018	1987	(2,221.68)			31.5	(69,982.92)
478.00			0	2018	2000	(2,222.50)			18.5	(41,116.25)
478.00			0	2018	2000	(2,222.50)			18.5	(41,116.25)
478.00			0	2018	1993	(2,230.78)			25.5	(56,884.89)
478.00			0	2018	2007	(2,242.57)			11.5	(25,789.56)
478.00			0	2018	2009	(2,253.82)			9.5	(21,411.29)
478.00			0	2018	1999	(2,255.82)			19.5	(43,988.49)
478.00			0	2018	1999	(2,255.82)			19.5	(43,988.49)
478.00			0	2018	1999	(2,255.82)			19.5	(43,988.49)
478.00			0	2018	1989	(2,257.54)			29.5	(66,597.43)
478.00			0	2018	1989	(2,257.54)			29.5	(66,597.43)
478.00			0	2018	1986	(2,271.12)			32.5	(73,811.40)
478.00			0	2018	2002	(2,277.10)			16.5	(37,572.15)
478.00			0	2018	2002	(2,277.10)			16.5	(37,572.15)
478.00			0	2018	2014	(2,287.60)			4.5	(10,294.20)
478.00			0	2018	1982	(2,288.09)			36.5	(83,515.29)
478.00			0	2018	1998	(2,288.33)			20.5	(46,910.77)
478.00			0	2018	1998	(2,288.33)			20.5	(46,910.77)
478.00			0	2018	1998	(2,288.33)			20.5	(46,910.77)
478.00			0	2018	1998	(2,296.35)			20.5	(47,075.18)
478.00			0	2018	2008	(2,300.87)			10.5	(24,159.14)
478.00			0	2018	2008	(2,300.87)			10.5	(24,159.14)
478.00			0	2018	2006	(2,302.22)			12.5	(28,777.75)
478.00			0	2018	2006	(2,302.22)			12.5	(28,777.75)
478.00			0	2018	1985	(2,321.93)			33.5	(77,784.66)
478.00			0	2018	1988	(2,327.37)			30.5	(70,984.79)
478.00			0	2018	2012	(2,328.73)			6.5	(15,136.75)
478.00			0	2018	1983	(2,359.68)			35.5	(83,768.64)
478.00			0	2018	2006	(2,360.71)			12.5	(29,508.88)
478.00			0	2018	2006	(2,360.71)			12.5	(29,508.88)
478.00			0	2018	2006	(2,360.71)			12.5	(29,508.88)
478.00			0	2018	1999	(2,363.24)			19.5	(46,083.18)
478.00			0	2018	1999	(2,363.24)			19.5	(46,083.18)
478.00			0	2018	2009	(2,370.54)			9.5	(22,520.13)
478.00			0	2018	1988	(2,377.10)			30.5	(72,501.55)
478.00			0	2018	1979	(2,379.06)			39.5	(93,972.87)
478.00			0	2018	1979	(2,379.06)			39.5	(93,972.87)
478.00			0	2018	1979	(2,379.06)			39.5	(93,972.87)
478.00			0	2018	1985	(2,379.55)			33.5	(79,714.93)
478.00			0	2018	2011	(2,381.90)			7.5	(17,864.25)
478.00			0	2018	2011	(2,381.90)			7.5	(17,864.25)
478.00			0	2018	2011	(2,381.90)			7.5	(17,864.25)
478.00			0	2018	2011	(2,381.90)			7.5	(17,864.25)
478.00			0	2018	2011	(2,381.90)			7.5	(17,864.25)
478.00			0	2018	2011	(2,381.90)			7.5	(17,864.25)
478.00			0	2018	2011	(2,381.90)			7.5	(17,864.25)
478.00			0	2018	2011	(2,381.90)			7.5	(17,864.25)
478.00			0	2018	2011	(2,381.90)			7.5	(17,864.25)
478.00			0	2018	2011	(2,381.90)			7.5	(17,864.25)
478.00			0	2018	2011	(2,381.90)			7.5	(17,864.25)
478.00			0	2018	2011	(2,381.90)			7.5	(17,864.25)
478.00			0	2018	1999	(2,383.92)			19.5	(46,486.44)
478.00			0	2018	1993	(2,384.36)			25.5	(60,801.18)
478.00			0	2018	1998	(2,419.68)			20.5	(49,603.44)
478.00			0	2018	1971	(2,421.10)			47.5	(115,002.25)
478.00			0	2018	1993	(2,428.92)			25.5	(61,937.46)
478.00			0	2018	1993	(2,428.92)			25.5	(61,937.46)
478.00			0	2018	1982	(2,434.37)			36.5	(88,854.51)
478.00			0	2018	2014	(2,435.19)			4.5	(10,958.36)
478.00			0	2018	2014	(2,435.19)			4.5	(10,958.36)
478.00			0	2018	2013	(2,458.35)			5.5	(13,520.93)
478.00			0	2018	2013	(2,463.90)			5.5	(13,551.45)
478.00			0	2018	1993	(2,465.25)			25.5	(62,863.88)
478.00			0	2018	2007	(2,466.83)			11.5	(28,368.55)
478.00			0	2018	1995	(2,467.30)			23.5	(57,981.55)
478.00			0	2018	1999	(2,470.66)			19.5	(48,177.87)
478.00			0	2018	1999	(2,470.66)			19.5	(48,177.87)
478.00			0	2018	1989	(2,472.55)			29.5	(72,940.23)
478.00			0	2018	2010	(2,476.59)			8.5	(21,051.02)
478.00			0	2018	2010	(2,476.59)			8.5	(21,051.02)
478.00			0	2018	2006	(2,490.34)			12.5	(31,129.25)
478.00			0	2018	2008	(2,494.04)			10.5	(26,187.42)
478.00			0	2018	2014	(2,500.17)			4.5	(11,250.77)
478.00			0	2018	2006	(2,516.61)			12.5	(31,457.63)
478.00			0	2018	2006	(2,516.61)			12.5	(31,457.63)
478.00			0	2018	2008	(2,519.86)			10.5	(26,458.53)
478.00			0	2018	2016	(2,535.91)			2.5	(6,339.78)
478.00			0	2018	1981	(2,538.76)			37.5	(95,203.50)
478.00			0	2018	1992	(2,538.95)			26.5	(67,282.18)
478.00			0	2018	2017	(2,540.78)			1.5	(3,811.17)
478.00			0	2018	2017	(2,540.78)			1.5	(3,811.17)
478.00			0	2018	1981	(2,543.72)			37.5	(95,389.50)
478.00			0	2018	2010	(2,544.44)			8.5	(21,627.74)
478.00			0	2018	1994	(2,545.44)			24.5	(62,363.28)
478.00			0	2018	1996	(2,553.25)			22.5	(57,448.13)
478.00			0	2018	2012	(2,561.06)			6.5	(16,646.89)
478.00			0	2018	2007	(2,568.42)			11.5	(29,536.83)
478.00			0	2018	1994	(2,569.25)			24.5	(62,946.63)
478.00			0	2018	2009	(2,575.79)			9.5	(24,470.01)
478.00			0	2018	1999	(2,578.08)			19.5	(50,272.56)
478.00			0	2018	1989	(2,580.05)			29.5	(76,111.48)
478.00			0	2018	2002	(2,580.86)			16.5	(42,584.19)
478.00			0	2018	1981	(2,605.57)			37.5	(97,708.88)
478.00			0	2018	1998	(2,621.32)			20.5	(53,737.06)
478.00			0	2018	2006	(2,637.42)			12.5	(32,967.75)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2018	2006	(2,637.42)			12.5	(32,967.75)
478.00			0	2018	2006	(2,637.42)			12.5	(32,967.75)
478.00			0	2018	2006	(2,637.42)			12.5	(32,967.75)
478.00			0	2018	2006	(2,637.42)			12.5	(32,967.75)
478.00			0	2018	1999	(2,642.85)			19.5	(51,535.58)
478.00			0	2018	1993	(2,645.16)			25.5	(67,451.58)
478.00			0	2018	1993	(2,645.16)			25.5	(67,451.58)
478.00			0	2018	1994	(2,645.46)			24.5	(64,813.77)
478.00			0	2018	1996	(2,655.38)			22.5	(59,746.05)
478.00			0	2018	2017	(2,656.27)			1.5	(3,984.41)
478.00			0	2018	2011	(2,670.77)			7.5	(20,030.78)
478.00			0	2018	1989	(2,687.55)			29.5	(79,282.73)
478.00			0	2018	1995	(2,691.60)			23.5	(63,252.60)
478.00			0	2018	1995	(2,691.60)			23.5	(63,252.60)
478.00			0	2018	1995	(2,691.60)			23.5	(63,252.60)
478.00			0	2018	1989	(2,698.05)			29.5	(79,592.48)
478.00			0	2018	1993	(2,698.80)			25.5	(68,819.40)
478.00			0	2018	1993	(2,698.80)			25.5	(68,819.40)
478.00			0	2018	2012	(2,717.29)			6.5	(17,662.39)
478.00			0	2018	2008	(2,721.45)			10.5	(28,575.23)
478.00			0	2018	2008	(2,721.45)			10.5	(28,575.23)
478.00			0	2018	2008	(2,721.45)			10.5	(28,575.23)
478.00			0	2018	1981	(2,739.19)			37.5	(102,719.63)
478.00			0	2018	1986	(2,744.04)			32.5	(89,181.30)
478.00			0	2018	1984	(2,760.96)			34.5	(95,253.12)
478.00			0	2018	2008	(2,766.44)			10.5	(29,047.62)
478.00			0	2018	2008	(2,766.45)			10.5	(29,047.73)
478.00			0	2018	1987	(2,777.10)			31.5	(87,478.65)
478.00			0	2018	1999	(2,792.92)			19.5	(54,461.94)
478.00			0	2018	1999	(2,792.92)			19.5	(54,461.94)
478.00			0	2018	2011	(2,797.95)			7.5	(20,984.63)
478.00			0	2018	1992	(2,801.60)			26.5	(74,242.40)
478.00			0	2018	2017	(2,805.35)			1.5	(4,208.03)
478.00			0	2018	2017	(2,805.35)			1.5	(4,208.03)
478.00			0	2018	2017	(2,805.35)			1.5	(4,208.03)
478.00			0	2018	2008	(2,806.49)			10.5	(29,468.15)
478.00			0	2018	1988	(2,809.30)			30.5	(85,683.65)
478.00			0	2018	2011	(2,849.95)			7.5	(21,374.63)
478.00			0	2018	2008	(2,868.15)			10.5	(30,115.58)
478.00			0	2018	1981	(2,872.81)			37.5	(107,730.38)
478.00			0	2018	1975	(2,875.25)			43.5	(125,073.38)
478.00			0	2018	2002	(2,882.29)			16.5	(47,557.79)
478.00			0	2018	2002	(2,882.29)			16.5	(47,557.79)
478.00			0	2018	2002	(2,882.29)			16.5	(47,557.79)
478.00			0	2018	1990	(2,883.02)			28.5	(82,166.07)
478.00			0	2018	1999	(2,900.34)			19.5	(56,556.63)
478.00			0	2018	1992	(2,901.06)			26.5	(76,878.09)
478.00			0	2018	2006	(2,905.39)			12.5	(36,317.38)
478.00			0	2018	1988	(2,934.51)			30.5	(89,502.56)
478.00			0	2018	1992	(2,947.50)			26.5	(78,108.75)
478.00			0	2018	1998	(2,952.45)			20.5	(60,525.23)
478.00			0	2018	1992	(2,976.70)			26.5	(78,882.55)
478.00			0	2018	1992	(2,976.70)			26.5	(78,882.55)
478.00			0	2018	2011	(2,985.73)			7.5	(22,392.98)
478.00			0	2018	1990	(3,000.64)			28.5	(85,518.24)
478.00			0	2018	1990	(3,000.64)			28.5	(85,518.24)
478.00			0	2018	1987	(3,003.25)			31.5	(94,602.38)
478.00			0	2018	2010	(3,007.06)			8.5	(25,560.01)
478.00			0	2018	2010	(3,007.06)			8.5	(25,560.01)
478.00			0	2018	2010	(3,007.29)			8.5	(25,561.97)
478.00			0	2018	1992	(3,011.91)			26.5	(79,815.62)
478.00			0	2018	1994	(3,037.38)			24.5	(74,415.81)
478.00			0	2018	1981	(3,073.23)			37.5	(115,246.13)
478.00			0	2018	1995	(3,083.72)			23.5	(72,467.42)
478.00			0	2018	1990	(3,094.41)			28.5	(88,190.69)
478.00			0	2018	1981	(3,110.25)			37.5	(116,634.38)
478.00			0	2018	1999	(3,115.18)			19.5	(60,746.01)
478.00			0	2018	2016	(3,132.59)			2.5	(7,831.48)
478.00			0	2018	2002	(3,133.90)			16.5	(51,709.35)
478.00			0	2018	1994	(3,135.36)			24.5	(76,816.32)
478.00			0	2018	1994	(3,135.36)			24.5	(76,816.32)
478.00			0	2018	2008	(3,137.55)			10.5	(32,944.28)
478.00			0	2018	2008	(3,137.55)			10.5	(32,944.28)
478.00			0	2018	1983	(3,143.49)			35.5	(111,593.90)
478.00			0	2018	1992	(3,151.80)			26.5	(83,522.70)
478.00			0	2018	1997	(3,151.93)			21.5	(67,766.50)
478.00			0	2018	2007	(3,155.49)			11.5	(36,288.14)
478.00			0	2018	1998	(3,171.15)			20.5	(65,008.58)
478.00			0	2018	2001	(3,175.60)			17.5	(55,573.00)
478.00			0	2018	2001	(3,175.60)			17.5	(55,573.00)
478.00			0	2018	2001	(3,175.60)			17.5	(55,573.00)
478.00			0	2018	2001	(3,175.60)			17.5	(55,573.00)
478.00			0	2018	2001	(3,175.61)			17.5	(55,573.18)
478.00			0	2018	1989	(3,178.01)			29.5	(93,751.30)
478.00			0	2018	1989	(3,178.01)			29.5	(93,751.30)
478.00			0	2018	1994	(3,181.80)			24.5	(77,954.10)
478.00			0	2018	1990	(3,184.86)			28.5	(90,768.51)
478.00			0	2018	2006	(3,195.36)			12.5	(39,942.00)
478.00			0	2018	2006	(3,195.36)			12.5	(39,942.00)
478.00			0	2018	2006	(3,195.36)			12.5	(39,942.00)
478.00			0	2018	2012	(3,212.42)			6.5	(20,880.73)
478.00			0	2018	1986	(3,217.42)			32.5	(104,566.15)
478.00			0	2018	2015	(3,221.71)			3.5	(11,275.99)
478.00			0	2018	1992	(3,226.73)			26.5	(85,508.35)
478.00			0	2018	2008	(3,227.52)			10.5	(33,888.96)
478.00			0	2018	2003	(3,230.30)			15.5	(50,069.65)
478.00			0	2018	2003	(3,230.30)			15.5	(50,069.65)
478.00			0	2018	2017	(3,236.95)			1.5	(4,855.43)
478.00			0	2018	1988	(3,241.50)			30.5	(98,865.75)
478.00			0	2018	2012	(3,260.75)			6.5	(21,194.88)
478.00			0	2018	2012	(3,260.75)			6.5	(21,194.88)
478.00			0	2018	2012	(3,264.72)			6.5	(21,220.68)
478.00			0	2018	2012	(3,264.72)			6.5	(21,220.68)
478.00			0	2018	2012	(3,264.72)			6.5	(21,220.68)
478.00			0	2018	2014	(3,320.71)			4.5	(14,943.20)
478.00			0	2018	2008	(3,326.22)			10.5	(34,925.31)
478.00			0	2018	2002	(3,326.34)			16.5	(54,884.61)
478.00			0	2018	2002	(3,326.34)			16.5	(54,884.61)
478.00			0	2018	1992	(3,326.90)			26.5	(88,162.85)
478.00			0	2018	1992	(3,326.90)			26.5	(88,162.85)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2018	2017	(3,349.21)			1.5	(5,023.82)
478.00			0	2018	1996	(3,370.29)			22.5	(75,831.53)
478.00			0	2018	1992	(3,376.99)			26.5	(89,490.24)
478.00			0	2018	2003	(3,390.92)			15.5	(52,559.26)
478.00			0	2018	1998	(3,401.13)			20.5	(69,723.17)
478.00			0	2018	2009	(3,418.77)			9.5	(32,478.32)
478.00			0	2018	2012	(3,424.27)			6.5	(22,257.76)
478.00			0	2018	1999	(3,437.44)			19.5	(67,030.08)
478.00			0	2018	1999	(3,437.44)			19.5	(67,030.08)
478.00			0	2018	1984	(3,443.66)			34.5	(118,806.27)
478.00			0	2018	1988	(3,457.60)			30.5	(105,456.80)
478.00			0	2018	1993	(3,458.40)			25.5	(88,189.20)
478.00			0	2018	2007	(3,458.45)			11.5	(39,772.18)
478.00			0	2018	2017	(3,464.70)			1.5	(5,197.05)
478.00			0	2018	1993	(3,468.16)			25.5	(88,438.08)
478.00			0	2018	1993	(3,468.16)			25.5	(88,438.08)
478.00			0	2018	1993	(3,468.16)			25.5	(88,438.08)
478.00			0	2018	1992	(3,468.26)			26.5	(91,908.89)
478.00			0	2018	2011	(3,483.36)			7.5	(26,125.20)
478.00			0	2018	1986	(3,501.31)			32.5	(113,792.58)
478.00			0	2018	1986	(3,501.31)			32.5	(113,792.58)
478.00			0	2018	1986	(3,501.31)			32.5	(113,792.58)
478.00			0	2018	2002	(3,502.59)			16.5	(57,792.74)
478.00			0	2018	2017	(3,507.10)			1.5	(5,260.65)
478.00			0	2018	2017	(3,507.10)			1.5	(5,260.65)
478.00			0	2018	1993	(3,508.44)			25.5	(89,465.22)
478.00			0	2018	1989	(3,518.76)			29.5	(103,803.42)
478.00			0	2018	2007	(3,522.41)			11.5	(40,507.72)
478.00			0	2018	1993	(3,526.88)			25.5	(89,935.44)
478.00			0	2018	2012	(3,532.48)			6.5	(22,961.12)
478.00			0	2018	2012	(3,532.48)			6.5	(22,961.12)
478.00			0	2018	2000	(3,532.98)			18.5	(65,360.13)
478.00			0	2018	2004	(3,535.61)			14.5	(51,266.35)
478.00			0	2018	2010	(3,537.98)			8.5	(30,072.83)
478.00			0	2018	2010	(3,537.98)			8.5	(30,072.83)
478.00			0	2018	2010	(3,537.98)			8.5	(30,072.83)
478.00			0	2018	2010	(3,537.98)			8.5	(30,072.83)
478.00			0	2018	1989	(3,547.57)			29.5	(104,653.32)
478.00			0	2018	2011	(3,572.85)			7.5	(26,796.38)
478.00			0	2018	2011	(3,572.85)			7.5	(26,796.38)
478.00			0	2018	2011	(3,572.85)			7.5	(26,796.38)
478.00			0	2018	2011	(3,572.85)			7.5	(26,796.38)
478.00			0	2018	2011	(3,572.85)			7.5	(26,796.38)
478.00			0	2018	2011	(3,572.85)			7.5	(26,796.38)
478.00			0	2018	1996	(3,574.55)			22.5	(80,427.38)
478.00			0	2018	1992	(3,586.22)			26.5	(95,034.83)
478.00			0	2018	2007	(3,588.12)			11.5	(41,263.38)
478.00			0	2018	1992	(3,589.55)			26.5	(95,123.08)
478.00			0	2018	2007	(3,595.79)			11.5	(41,351.59)
478.00			0	2018	1988	(3,608.98)			30.5	(110,073.89)
478.00			0	2018	1988	(3,608.98)			30.5	(110,073.89)
478.00			0	2018	2008	(3,628.60)			10.5	(38,100.30)
478.00			0	2018	2003	(3,634.08)			15.5	(56,328.24)
478.00			0	2018	2003	(3,634.08)			15.5	(56,328.24)
478.00			0	2018	1992	(3,677.10)			26.5	(97,443.15)
478.00			0	2018	1992	(3,679.64)			26.5	(97,510.46)
478.00			0	2018	1992	(3,680.88)			26.5	(97,543.32)
478.00			0	2018	2006	(3,683.62)			12.5	(46,045.25)
478.00			0	2018	2002	(3,686.94)			16.5	(60,834.51)
478.00			0	2018	1975	(3,689.00)			43.5	(160,471.50)
478.00			0	2018	2014	(3,689.68)			4.5	(16,603.56)
478.00			0	2018	2014	(3,689.68)			4.5	(16,603.56)
478.00			0	2018	1986	(3,690.57)			32.5	(119,943.53)
478.00			0	2018	2017	(3,695.68)			1.5	(5,543.52)
478.00			0	2018	2002	(3,701.29)			16.5	(61,071.29)
478.00			0	2018	1985	(3,708.88)			33.5	(124,247.48)
478.00			0	2018	2001	(3,709.27)			17.5	(64,912.23)
478.00			0	2018	2008	(3,729.40)			10.5	(39,158.70)
478.00			0	2018	1993	(3,732.55)			25.5	(95,180.03)
478.00			0	2018	1995	(3,745.96)			23.5	(88,030.06)
478.00			0	2018	2014	(3,750.25)			4.5	(16,876.13)
478.00			0	2018	1990	(3,750.80)			28.5	(106,897.80)
478.00			0	2018	1989	(3,762.57)			29.5	(110,995.82)
478.00			0	2018	2011	(3,776.18)			7.5	(28,321.35)
478.00			0	2018	1981	(3,777.20)			37.5	(141,645.00)
478.00			0	2018	1987	(3,791.81)			31.5	(119,442.02)
478.00			0	2018	1987	(3,795.37)			31.5	(119,554.16)
478.00			0	2018	1990	(3,798.80)			28.5	(108,265.80)
478.00			0	2018	2012	(3,804.20)			6.5	(24,727.30)
478.00			0	2018	2011	(3,815.39)			7.5	(28,615.43)
478.00			0	2018	2008	(3,822.70)			10.5	(40,138.35)
478.00			0	2018	2008	(3,822.70)			10.5	(40,138.35)
478.00			0	2018	2008	(3,822.70)			10.5	(40,138.35)
478.00			0	2018	1994	(3,826.09)			24.5	(93,739.21)
478.00			0	2018	2006	(3,831.49)			12.5	(47,893.63)
478.00			0	2018	1992	(3,833.34)			26.5	(101,583.51)
478.00			0	2018	1986	(3,834.33)			32.5	(124,615.73)
478.00			0	2018	2006	(3,838.34)			12.5	(47,979.25)
478.00			0	2018	2006	(3,838.34)			12.5	(47,979.25)
478.00			0	2018	2006	(3,838.34)			12.5	(47,979.25)
478.00			0	2018	2008	(3,848.37)			10.5	(40,407.89)
478.00			0	2018	2009	(3,858.52)			9.5	(36,655.94)
478.00			0	2018	2008	(3,865.77)			10.5	(40,590.59)
478.00			0	2018	1999	(3,867.12)			19.5	(75,408.84)
478.00			0	2018	2004	(3,870.24)			14.5	(56,118.48)
478.00			0	2018	2004	(3,870.24)			14.5	(56,118.48)
478.00			0	2018	2016	(3,878.45)			2.5	(9,696.13)
478.00			0	2018	1993	(3,890.70)			25.5	(99,212.85)
478.00			0	2018	2006	(3,891.15)			12.5	(48,639.38)
478.00			0	2018	1975	(3,906.00)			43.5	(169,911.00)
478.00			0	2018	2007	(3,907.49)			11.5	(44,936.14)
478.00			0	2018	2007	(3,907.49)			11.5	(44,936.14)
478.00			0	2018	1994	(3,919.20)			24.5	(96,020.40)
478.00			0	2018	1994	(3,919.20)			24.5	(96,020.40)
478.00			0	2018	1992	(3,924.61)			26.5	(104,002.17)
478.00			0	2018	1981	(3,941.76)			37.5	(147,816.00)
478.00			0	2018	1995	(3,950.46)			23.5	(92,835.81)
478.00			0	2018	1991	(3,954.93)			27.5	(108,760.58)
478.00			0	2018	2007	(3,962.71)			11.5	(45,571.17)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2018	2009	(3,971.01)			9.5	(37,724.60)
478.00			0	2018	1986	(3,974.46)			32.5	(129,169.95)
478.00			0	2018	1999	(3,974.54)			19.5	(77,503.53)
478.00			0	2018	1999	(3,974.54)			19.5	(77,503.53)
478.00			0	2018	1999	(3,974.54)			19.5	(77,503.53)
478.00			0	2018	2011	(3,980.98)			7.5	(29,857.35)
478.00			0	2018	1991	(3,991.75)			27.5	(109,773.13)
478.00			0	2018	2003	(4,003.92)			15.5	(62,060.76)
478.00			0	2018	1994	(4,008.03)			24.5	(98,196.74)
478.00			0	2018	1994	(4,008.03)			24.5	(98,196.74)
478.00			0	2018	2004	(4,027.02)			14.5	(58,391.79)
478.00			0	2018	1992	(4,027.30)			26.5	(106,723.45)
478.00			0	2018	1999	(4,030.77)			19.5	(78,600.02)
478.00			0	2018	2004	(4,034.93)			14.5	(58,506.49)
478.00			0	2018	1998	(4,045.95)			20.5	(82,941.98)
478.00			0	2018	1998	(4,045.95)			20.5	(82,941.98)
478.00			0	2018	2017	(4,046.65)			1.5	(6,069.98)
478.00			0	2018	2017	(4,046.65)			1.5	(6,069.98)
478.00			0	2018	2012	(4,048.12)			6.5	(26,312.78)
478.00			0	2018	2012	(4,048.12)			6.5	(26,312.78)
478.00			0	2018	1993	(4,048.20)			25.5	(103,229.10)
478.00			0	2018	2014	(4,062.77)			4.5	(18,282.47)
478.00			0	2018	1991	(4,063.08)			27.5	(111,734.70)
478.00			0	2018	1986	(4,069.09)			32.5	(132,245.43)
478.00			0	2018	2008	(4,078.02)			10.5	(42,819.21)
478.00			0	2018	2014	(4,084.97)			4.5	(18,382.37)
478.00			0	2018	1982	(4,085.63)			36.5	(149,125.50)
478.00			0	2018	2004	(4,107.08)			14.5	(59,552.66)
478.00			0	2018	2007	(4,109.47)			11.5	(47,258.91)
478.00			0	2018	2008	(4,115.17)			10.5	(43,209.29)
478.00			0	2018	2008	(4,132.58)			10.5	(43,392.09)
478.00			0	2018	1988	(4,148.79)			30.5	(126,538.10)
478.00			0	2018	2003	(4,171.72)			15.5	(64,661.66)
478.00			0	2018	1989	(4,192.58)			29.5	(123,681.11)
478.00			0	2018	1988	(4,194.22)			30.5	(127,923.71)
478.00			0	2018	1994	(4,204.43)			24.5	(103,008.54)
478.00			0	2018	1994	(4,213.14)			24.5	(103,221.93)
478.00			0	2018	2012	(4,213.35)			6.5	(27,386.78)
478.00			0	2018	1986	(4,221.60)			32.5	(137,202.00)
478.00			0	2018	2001	(4,234.14)			17.5	(74,097.45)
478.00			0	2018	2001	(4,234.14)			17.5	(74,097.45)
478.00			0	2018	2001	(4,234.14)			17.5	(74,097.45)
478.00			0	2018	2001	(4,234.14)			17.5	(74,097.45)
478.00			0	2018	2010	(4,245.58)			8.5	(36,087.43)
478.00			0	2018	2007	(4,260.89)			11.5	(49,000.24)
478.00			0	2018	1995	(4,261.70)			23.5	(100,149.95)
478.00			0	2018	2011	(4,274.93)			7.5	(32,061.98)
478.00			0	2018	2003	(4,280.14)			15.5	(66,342.17)
478.00			0	2018	2006	(4,300.54)			12.5	(53,756.75)
478.00			0	2018	1996	(4,310.74)			22.5	(96,991.65)
478.00			0	2018	2017	(4,316.43)			1.5	(6,474.65)
478.00			0	2018	2007	(4,329.62)			11.5	(49,790.63)
478.00			0	2018	1981	(4,342.61)			37.5	(162,847.88)
478.00			0	2018	2003	(4,343.66)			15.5	(67,326.73)
478.00			0	2018	2012	(4,347.66)			6.5	(28,259.79)
478.00			0	2018	2008	(4,356.77)			10.5	(45,746.09)
478.00			0	2018	2008	(4,362.22)			10.5	(45,803.31)
478.00			0	2018	2009	(4,372.99)			9.5	(41,543.41)
478.00			0	2018	2009	(4,372.99)			9.5	(41,543.41)
478.00			0	2018	1998	(4,374.00)			20.5	(89,667.00)
478.00			0	2018	2012	(4,378.58)			6.5	(28,460.77)
478.00			0	2018	1992	(4,380.96)			26.5	(116,095.44)
478.00			0	2018	1992	(4,380.96)			26.5	(116,095.44)
478.00			0	2018	1992	(4,380.96)			26.5	(116,095.44)
478.00			0	2018	1988	(4,389.30)			30.5	(133,873.65)
478.00			0	2018	1993	(4,440.16)			25.5	(113,224.08)
478.00			0	2018	2003	(4,441.66)			15.5	(68,845.73)
478.00			0	2018	1991	(4,451.76)			27.5	(122,423.40)
478.00			0	2018	1997	(4,457.57)			21.5	(95,837.76)
478.00			0	2018	2011	(4,478.60)			7.5	(33,589.50)
478.00			0	2018	2011	(4,478.60)			7.5	(33,589.50)
478.00			0	2018	1998	(4,483.35)			20.5	(91,908.68)
478.00			0	2018	1988	(4,486.84)			30.5	(136,848.62)
478.00			0	2018	1996	(4,493.72)			22.5	(101,108.70)
478.00			0	2018	1999	(4,511.64)			19.5	(87,976.98)
478.00			0	2018	2002	(4,554.20)			16.5	(75,144.30)
478.00			0	2018	2011	(4,559.92)			7.5	(34,199.40)
478.00			0	2018	2011	(4,578.47)			7.5	(34,338.53)
478.00			0	2018	1994	(4,605.06)			24.5	(112,823.97)
478.00			0	2018	1994	(4,605.06)			24.5	(112,823.97)
478.00			0	2018	2008	(4,613.98)			10.5	(48,446.79)
478.00			0	2018	2008	(4,613.98)			10.5	(48,446.79)
478.00			0	2018	1999	(4,619.06)			19.5	(90,071.67)
478.00			0	2018	2012	(4,619.39)			6.5	(30,026.04)
478.00			0	2018	2010	(4,626.25)			8.5	(39,323.13)
478.00			0	2018	1996	(4,630.08)			22.5	(104,176.80)
478.00			0	2018	1992	(4,640.15)			26.5	(122,963.98)
478.00			0	2018	1993	(4,660.34)			25.5	(118,838.67)
478.00			0	2018	1993	(4,660.34)			25.5	(118,838.67)
478.00			0	2018	1993	(4,660.34)			25.5	(118,838.67)
478.00			0	2018	1990	(4,688.50)			28.5	(133,622.25)
478.00			0	2018	1999	(4,695.47)			19.5	(91,561.67)
478.00			0	2018	1992	(4,727.70)			26.5	(125,284.05)
478.00			0	2018	1986	(4,731.50)			32.5	(153,773.75)
478.00			0	2018	1993	(4,755.30)			25.5	(121,260.15)
478.00			0	2018	2011	(4,763.80)			7.5	(35,728.50)
478.00			0	2018	2011	(4,763.80)			7.5	(35,728.50)
478.00			0	2018	2011	(4,763.80)			7.5	(35,728.50)
478.00			0	2018	2003	(4,764.69)			15.5	(73,852.70)
478.00			0	2018	1988	(4,779.46)			30.5	(145,773.53)
478.00			0	2018	1990	(4,782.27)			28.5	(136,294.70)
478.00			0	2018	1990	(4,782.27)			28.5	(136,294.70)
478.00			0	2018	1991	(4,790.10)			27.5	(131,727.75)
478.00			0	2018	2014	(4,796.58)			4.5	(21,584.61)
478.00			0	2018	1996	(4,800.11)			22.5	(108,002.48)
478.00			0	2018	1991	(4,800.64)			27.5	(132,017.60)
478.00			0	2018	1994	(4,801.02)			24.5	(117,624.99)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2018	1999	(4,833.90)			19.5	(94,261.05)
478.00			0	2018	2003	(4,845.45)			15.5	(75,104.48)
478.00			0	2018	2008	(4,863.39)			10.5	(51,065.60)
478.00			0	2018	2009	(4,887.46)			9.5	(46,430.87)
478.00			0	2018	2012	(4,897.07)			6.5	(31,830.96)
478.00			0	2018	2012	(4,897.07)			6.5	(31,830.96)
478.00			0	2018	1996	(4,902.24)			22.5	(110,300.40)
478.00			0	2018	1996	(4,902.24)			22.5	(110,300.40)
478.00			0	2018	1995	(4,934.60)			23.5	(115,963.10)
478.00			0	2018	1991	(4,949.77)			27.5	(136,118.68)
478.00			0	2018	1990	(4,969.81)			28.5	(141,639.59)
478.00			0	2018	2002	(4,977.36)			16.5	(82,126.44)
478.00			0	2018	2002	(4,977.36)			16.5	(82,126.44)
478.00			0	2018	1999	(5,048.74)			19.5	(98,450.43)
478.00			0	2018	1999	(5,048.74)			19.5	(98,450.43)
478.00			0	2018	1982	(5,053.14)			36.5	(184,439.61)
478.00			0	2018	2008	(5,071.82)			10.5	(53,254.11)
478.00			0	2018	2017	(5,081.56)			1.5	(7,622.34)
478.00			0	2018	2010	(5,088.87)			8.5	(43,255.40)
478.00			0	2018	2010	(5,088.87)			8.5	(43,255.40)
478.00			0	2018	2010	(5,088.87)			8.5	(43,255.40)
478.00			0	2018	1996	(5,106.50)			22.5	(114,896.25)
478.00			0	2018	1991	(5,122.85)			27.5	(140,878.38)
478.00			0	2018	1999	(5,156.16)			19.5	(100,545.12)
478.00			0	2018	1990	(5,159.36)			28.5	(147,041.76)
478.00			0	2018	2002	(5,161.71)			16.5	(85,168.22)
478.00			0	2018	1992	(5,165.45)			26.5	(136,884.43)
478.00			0	2018	1992	(5,165.45)			26.5	(136,884.43)
478.00			0	2018	1991	(5,176.10)			27.5	(142,342.75)
478.00			0	2018	1992	(5,202.39)			26.5	(137,863.34)
478.00			0	2018	2007	(5,210.22)			11.5	(59,917.53)
478.00			0	2018	2007	(5,210.22)			11.5	(59,917.53)
478.00			0	2018	2008	(5,237.49)			10.5	(54,993.65)
478.00			0	2018	1988	(5,261.88)			30.5	(160,487.34)
478.00			0	2018	1995	(5,271.05)			23.5	(123,869.68)
478.00			0	2018	2001	(5,292.67)			17.5	(92,621.73)
478.00			0	2018	2001	(5,292.67)			17.5	(92,621.73)
478.00			0	2018	2001	(5,292.68)			17.5	(92,621.90)
478.00			0	2018	2007	(5,313.27)			11.5	(61,102.61)
478.00			0	2018	2003	(5,329.99)			15.5	(82,614.85)
478.00			0	2018	2007	(5,356.99)			11.5	(61,605.39)
478.00			0	2018	2008	(5,442.90)			10.5	(57,150.45)
478.00			0	2018	2007	(5,444.51)			11.5	(62,611.87)
478.00			0	2018	1999	(5,478.42)			19.5	(106,829.19)
478.00			0	2018	2010	(5,483.88)			8.5	(46,612.98)
478.00			0	2018	2004	(5,517.15)			14.5	(79,998.68)
478.00			0	2018	1993	(5,527.38)			25.5	(140,948.19)
478.00			0	2018	2002	(5,530.40)			16.5	(91,251.60)
478.00			0	2018	2008	(5,543.70)			10.5	(58,208.85)
478.00			0	2018	2010	(5,551.50)			8.5	(47,187.75)
478.00			0	2018	1995	(5,577.12)			23.5	(131,062.32)
478.00			0	2018	1995	(5,577.12)			23.5	(131,062.32)
478.00			0	2018	2013	(5,580.18)			5.5	(30,690.99)
478.00			0	2018	1997	(5,609.94)			21.5	(120,613.71)
478.00			0	2018	2008	(5,612.98)			10.5	(58,936.29)
478.00			0	2018	1993	(5,635.76)			25.5	(143,711.88)
478.00			0	2018	2008	(5,644.49)			10.5	(59,267.15)
478.00			0	2018	1988	(5,657.32)			30.5	(172,548.26)
478.00			0	2018	1991	(5,668.64)			27.5	(155,887.60)
478.00			0	2018	1975	(5,750.50)			43.5	(250,146.75)
478.00			0	2018	2014	(5,793.98)			4.5	(26,072.91)
478.00			0	2018	1986	(5,825.28)			32.5	(189,321.60)
478.00			0	2018	1989	(5,861.82)			29.5	(172,923.69)
478.00			0	2018	1990	(5,874.78)			28.5	(167,431.23)
478.00			0	2018	1987	(5,893.56)			31.5	(185,647.14)
478.00			0	2018	1984	(5,919.00)			34.5	(204,205.50)
478.00			0	2018	2017	(5,935.09)			1.5	(8,902.64)
478.00			0	2018	2011	(5,954.75)			7.5	(44,660.63)
478.00			0	2018	2011	(5,954.75)			7.5	(44,660.63)
478.00			0	2018	2011	(5,954.75)			7.5	(44,660.63)
478.00			0	2018	1989	(5,955.84)			29.5	(175,697.28)
478.00			0	2018	1998	(5,968.32)			20.5	(122,350.56)
478.00			0	2018	2012	(5,978.03)			6.5	(38,857.20)
478.00			0	2018	1989	(6,019.78)			29.5	(177,583.51)
478.00			0	2018	1992	(6,040.95)			26.5	(160,085.18)
478.00			0	2018	1991	(6,067.46)			27.5	(166,855.15)
478.00			0	2018	2011	(6,104.62)			7.5	(45,784.65)
478.00			0	2018	2003	(6,115.96)			15.5	(94,797.38)
478.00			0	2018	1999	(6,122.94)			19.5	(119,397.33)
478.00			0	2018	1975	(6,130.25)			43.5	(266,665.88)
478.00			0	2018	2008	(6,148.47)			10.5	(64,558.94)
478.00			0	2018	1993	(6,172.04)			25.5	(157,387.02)
478.00			0	2018	2002	(6,175.62)			16.5	(101,897.73)
478.00			0	2018	1999	(6,230.36)			19.5	(121,492.02)
478.00			0	2018	2008	(6,235.11)			10.5	(65,468.66)
478.00			0	2018	2006	(6,265.81)			12.5	(78,322.63)
478.00			0	2018	2002	(6,267.79)			16.5	(103,418.54)
478.00			0	2018	2014	(6,272.45)			4.5	(28,226.03)
478.00			0	2018	1995	(6,274.26)			23.5	(147,445.11)
478.00			0	2018	1995	(6,274.26)			23.5	(147,445.11)
478.00			0	2018	1995	(6,274.26)			23.5	(147,445.11)
478.00			0	2018	1999	(6,337.78)			19.5	(123,586.71)
478.00			0	2018	1988	(6,340.10)			30.5	(193,373.05)
478.00			0	2018	2001	(6,351.21)			17.5	(111,146.18)
478.00			0	2018	1982	(6,383.65)			36.5	(233,003.23)
478.00			0	2018	1987	(6,457.92)			31.5	(203,424.48)
478.00			0	2018	1992	(6,480.17)			26.5	(171,724.51)
478.00			0	2018	2011	(6,486.16)			7.5	(48,646.20)
478.00			0	2018	1995	(6,504.70)			23.5	(152,860.45)
478.00			0	2018	2012	(6,521.49)			6.5	(42,389.69)
478.00			0	2018	2012	(6,529.43)			6.5	(42,441.30)
478.00			0	2018	1982	(6,556.52)			36.5	(239,312.98)
478.00			0	2018	1998	(6,561.00)			20.5	(134,500.50)
478.00			0	2018	1990	(6,563.90)			28.5	(187,071.15)
478.00			0	2018	1998	(6,629.10)			20.5	(135,896.55)
478.00			0	2018	2007	(6,642.51)			11.5	(76,388.87)
478.00			0	2018	2008	(6,652.44)			10.5	(69,850.62)
478.00			0	2018	2008	(6,652.44)			10.5	(69,850.62)
478.00			0	2018	1994	(6,662.64)			24.5	(163,234.68)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2018	2000	(6,667.50)			18.5	(123,348.75)
478.00			0	2018	1995	(6,682.63)			23.5	(157,041.81)
478.00			0	2018	1986	(6,754.56)			32.5	(219,523.20)
478.00			0	2018	2004	(6,762.54)			14.5	(98,056.83)
478.00			0	2018	2007	(6,916.90)			11.5	(79,544.35)
478.00			0	2018	1995	(6,953.30)			23.5	(163,402.55)
478.00			0	2018	1992	(7,004.00)			26.5	(185,606.00)
478.00			0	2018	2007	(7,044.81)			11.5	(81,015.32)
478.00			0	2018	1999	(7,080.22)			19.5	(138,064.29)
478.00			0	2018	2011	(7,145.69)			7.5	(53,592.68)
478.00			0	2018	2011	(7,145.69)			7.5	(53,592.68)
478.00			0	2018	2011	(7,145.69)			7.5	(53,592.68)
478.00			0	2018	2011	(7,145.69)			7.5	(53,592.68)
478.00			0	2018	2007	(7,191.58)			11.5	(82,703.17)
478.00			0	2018	1998	(7,217.10)			20.5	(147,950.55)
478.00			0	2018	1998	(7,217.10)			20.5	(147,950.55)
478.00			0	2018	2012	(7,345.61)			6.5	(47,746.47)
478.00			0	2018	2012	(7,345.61)			6.5	(47,746.47)
478.00			0	2018	2012	(7,345.61)			6.5	(47,746.47)
478.00			0	2018	2014	(7,379.36)			4.5	(33,207.12)
478.00			0	2018	1971	(7,405.44)			47.5	(351,758.40)
478.00			0	2018	2001	(7,409.75)			17.5	(129,670.63)
478.00			0	2018	2001	(7,409.75)			17.5	(129,670.63)
478.00			0	2018	2008	(7,458.80)			10.5	(78,317.40)
478.00			0	2018	2008	(7,482.13)			10.5	(78,562.37)
478.00			0	2018	1990	(7,575.54)			28.5	(215,902.89)
478.00			0	2018	2017	(7,622.34)			1.5	(11,433.51)
478.00			0	2018	1988	(7,791.63)			30.5	(237,644.72)
478.00			0	2018	2004	(7,808.81)			14.5	(113,227.75)
478.00			0	2018	1999	(7,841.66)			19.5	(152,912.37)
478.00			0	2018	2006	(7,992.98)			12.5	(99,912.25)
478.00			0	2018	2011	(8,012.32)			7.5	(60,092.40)
478.00			0	2018	1990	(8,015.40)			28.5	(228,438.90)
478.00			0	2018	1995	(8,017.11)			23.5	(188,402.09)
478.00			0	2018	2004	(8,054.03)			14.5	(116,783.44)
478.00			0	2018	2008	(8,063.56)			10.5	(84,667.38)
478.00			0	2018	2010	(8,137.37)			8.5	(69,167.65)
478.00			0	2018	2010	(8,137.37)			8.5	(69,167.65)
478.00			0	2018	1999	(8,163.92)			19.5	(159,196.44)
478.00			0	2018	1982	(8,164.34)			36.5	(297,998.41)
478.00			0	2018	2014	(8,191.08)			4.5	(36,859.86)
478.00			0	2018	2003	(8,237.26)			15.5	(127,677.53)
478.00			0	2018	2002	(8,295.61)			16.5	(136,877.57)
478.00			0	2018	2001	(8,468.28)			17.5	(148,194.90)
478.00			0	2018	2009	(8,488.75)			9.5	(80,643.13)
478.00			0	2018	2009	(8,488.75)			9.5	(80,643.13)
478.00			0	2018	1992	(8,579.90)			26.5	(227,367.35)
478.00			0	2018	2004	(8,646.28)			14.5	(125,371.06)
478.00			0	2018	1995	(8,714.25)			23.5	(204,784.88)
478.00			0	2018	2008	(8,729.16)			10.5	(91,656.18)
478.00			0	2018	2017	(8,811.26)			1.5	(13,216.89)
478.00			0	2018	2009	(8,813.82)			9.5	(83,731.29)
478.00			0	2018	2002	(8,848.65)			16.5	(146,002.73)
478.00			0	2018	2007	(8,952.78)			11.5	(102,956.97)
478.00			0	2018	2004	(8,975.67)			14.5	(130,147.22)
478.00			0	2018	2004	(8,975.67)			14.5	(130,147.22)
478.00			0	2018	1995	(9,062.82)			23.5	(212,976.27)
478.00			0	2018	1991	(9,130.29)			27.5	(251,082.98)
478.00			0	2018	2011	(9,527.59)			7.5	(71,456.93)
478.00			0	2018	2012	(9,794.15)			6.5	(63,661.98)
478.00			0	2018	1992	(9,972.65)			26.5	(264,275.23)
478.00			0	2018	1989	(10,013.88)			29.5	(295,409.46)
478.00			0	2018	2008	(10,195.06)			10.5	(107,048.13)
478.00			0	2018	1998	(10,278.90)			20.5	(210,717.45)
478.00			0	2018	2000	(10,400.89)			18.5	(192,416.47)
478.00			0	2018	1989	(10,419.44)			29.5	(307,373.48)
478.00			0	2018	1997	(10,515.35)			21.5	(226,080.03)
478.00			0	2018	2001	(10,585.35)			17.5	(185,243.63)
478.00			0	2018	2004	(11,116.65)			14.5	(161,191.43)
478.00			0	2018	2008	(11,223.20)			10.5	(117,843.60)
478.00			0	2018	2009	(11,318.34)			9.5	(107,524.23)
478.00			0	2018	1988	(11,580.58)			30.5	(353,207.69)
478.00			0	2018	2009	(11,832.81)			9.5	(112,411.70)
478.00			0	2018	1988	(11,922.72)			30.5	(363,642.96)
478.00			0	2018	2009	(12,090.04)			9.5	(114,855.38)
478.00			0	2018	1998	(12,179.40)			20.5	(249,677.70)
478.00			0	2018	1988	(12,204.72)			30.5	(372,243.96)
478.00			0	2018	1992	(12,257.00)			26.5	(324,810.50)
478.00			0	2018	2004	(12,269.49)			14.5	(177,907.61)
478.00			0	2018	2004	(12,434.18)			14.5	(180,295.61)
478.00			0	2018	1986	(12,585.79)			32.5	(409,038.18)
478.00			0	2018	1992	(12,721.62)			26.5	(337,122.93)
478.00			0	2018	2010	(12,723.13)			8.5	(108,146.61)
478.00			0	2018	2008	(13,371.15)			10.5	(140,397.08)
478.00			0	2018	2009	(13,890.69)			9.5	(131,961.56)
478.00			0	2018	2016	(13,996.80)			2.5	(34,992.00)
478.00			0	2018	1992	(14,008.00)			26.5	(371,212.00)
478.00			0	2018	2008	(14,111.23)			10.5	(148,167.92)
478.00			0	2018	2013	(14,497.73)			5.5	(79,737.52)
478.00			0	2018	1993	(14,885.55)			25.5	(379,581.53)
478.00			0	2018	2010	(15,077.13)			8.5	(128,155.61)
478.00			0	2018	2010	(15,077.13)			8.5	(128,155.61)
478.00			0	2018	1988	(15,145.91)			30.5	(461,950.26)
478.00			0	2018	2004	(15,480.96)			14.5	(224,473.92)
478.00			0	2018	1988	(15,851.50)			30.5	(483,470.75)
478.00			0	2018	1999	(16,113.00)			19.5	(314,203.50)
478.00			0	2018	1998	(16,511.85)			20.5	(338,492.93)
478.00			0	2018	2015	(17,041.43)			3.5	(59,645.01)
478.00			0	2018	2001	(17,208.50)			17.5	(301,148.75)
478.00			0	2018	1997	(17,699.94)			21.5	(380,548.71)
478.00			0	2018	2011	(17,864.24)			7.5	(133,981.80)
478.00			0	2018	1999	(18,574.25)			19.5	(362,197.88)
478.00			0	2018	2014	(18,580.53)			4.5	(83,612.39)
478.00			0	2018	1995	(18,723.58)			23.5	(440,004.13)
478.00			0	2018	2017	(18,884.38)			1.5	(28,326.57)
478.00			0	2018	1985	(19,715.50)			33.5	(660,469.25)
478.00			0	2018	1979	(19,848.50)			39.5	(784,015.75)
478.00			0	2018	1988	(20,455.88)			30.5	(623,904.34)
478.00			0	2018	2008	(20,616.67)			10.5	(216,475.04)
478.00			0	2018	1977	(20,723.86)			41.5	(860,040.19)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2018	2011	(21,437.08)			7.5	(160,778.10)
478.00			0	2018	2004	(21,574.53)			14.5	(312,830.69)
478.00			0	2018	1995	(21,630.48)			23.5	(508,316.28)
478.00			0	2018	1989	(23,055.26)			29.5	(680,130.17)
478.00			0	2018	1982	(23,868.95)			36.5	(871,216.68)
478.00			0	2018	2004	(24,044.90)			14.5	(348,651.05)
478.00			0	2018	1984	(24,057.49)			34.5	(829,983.41)
478.00			0	2018	1979	(24,722.49)			39.5	(976,538.36)
478.00			0	2018	1996	(24,773.92)			22.5	(557,413.20)
478.00			0	2018	1995	(25,009.45)			23.5	(587,722.08)
478.00			0	2018	2003	(25,397.30)			15.5	(393,658.15)
478.00			0	2018	1998	(25,697.25)			20.5	(526,793.63)
478.00			0	2018	1994	(26,082.56)			24.5	(639,022.72)
478.00			0	2018	1984	(26,408.05)			34.5	(911,077.73)
478.00			0	2018	1988	(26,530.88)			30.5	(809,191.84)
478.00			0	2018	1993	(26,553.10)			25.5	(677,104.05)
478.00			0	2018	2008	(26,658.19)			10.5	(279,911.00)
478.00			0	2018	2008	(26,658.19)			10.5	(279,911.00)
478.00			0	2018	1983	(27,131.46)			35.5	(963,166.83)
478.00			0	2018	1999	(27,714.36)			19.5	(540,430.02)
478.00			0	2018	2009	(27,781.37)			9.5	(263,923.02)
478.00			0	2018	1989	(28,165.53)			29.5	(830,883.14)
478.00			0	2018	2008	(28,697.20)			10.5	(301,320.60)
478.00			0	2018	1987	(31,322.18)			31.5	(986,648.67)
478.00			0	2018	1980	(31,343.36)			38.5	(1,206,719.36)
478.00			0	2018	1991	(31,684.20)			27.5	(871,315.50)
478.00			0	2018	1999	(32,763.10)			19.5	(638,880.45)
478.00			0	2018	2000	(33,188.60)			18.5	(613,989.10)
478.00			0	2018	1985	(34,061.75)			33.5	(1,141,068.63)
478.00			0	2018	2001	(36,914.44)			17.5	(646,002.70)
478.00			0	2018	1984	(38,114.76)			34.5	(1,314,959.22)
478.00			0	2018	2008	(38,277.87)			10.5	(401,917.64)
478.00			0	2018	2015	(39,224.93)			3.5	(137,287.26)
478.00			0	2018	2003	(39,427.55)			15.5	(611,127.03)
478.00			0	2018	2001	(39,874.63)			17.5	(697,806.03)
478.00			0	2018	2007	(41,533.30)			11.5	(477,632.95)
478.00			0	2018	2014	(41,555.37)			4.5	(186,999.17)
478.00			0	2018	2001	(43,352.07)			17.5	(758,661.23)
478.00			0	2018	2016	(43,679.88)			2.5	(109,199.70)
478.00			0	2018	2011	(47,893.89)			7.5	(359,204.18)
478.00			0	2018	2002	(48,041.89)			16.5	(792,691.19)
478.00			0	2018	1996	(48,103.23)			22.5	(1,082,322.68)
478.00			0	2018	2010	(48,185.00)			8.5	(409,572.50)
478.00			0	2018	2004	(49,270.47)			14.5	(714,421.82)
478.00			0	2018	2010	(50,426.12)			8.5	(428,622.02)
478.00			0	2018	1992	(51,412.53)			26.5	(1,362,432.05)
478.00			0	2018	2012	(52,095.70)			6.5	(338,622.05)
478.00			0	2018	2001	(52,625.24)			17.5	(920,941.70)
478.00			0	2018	2000	(55,564.14)			18.5	(1,027,936.59)
478.00			0	2018	2006	(56,438.64)			12.5	(705,483.00)
478.00			0	2018	2005	(58,671.65)			13.5	(792,067.28)
478.00			0	2018	2007	(63,464.87)			11.5	(729,846.01)
478.00			0	2018	1990	(64,419.99)			28.5	(1,835,969.72)
478.00			0	2018	2011	(71,657.64)			7.5	(537,432.30)
478.00			0	2018	2000	(71,837.26)			18.5	(1,328,989.31)
478.00			0	2018	2013	(71,962.18)			5.5	(395,791.99)
478.00			0	2018	2010	(73,727.77)			8.5	(626,686.05)
478.00			0	2018	2000	(74,299.64)			18.5	(1,374,543.34)
478.00			0	2018	2009	(74,959.55)			9.5	(712,115.73)
478.00			0	2018	1997	(75,834.57)			21.5	(1,630,443.26)
478.00			0	2018	2007	(78,832.22)			11.5	(906,570.53)
478.00			0	2018	2001	(84,849.51)			17.5	(1,484,866.43)
478.00			0	2018	2001	(85,081.34)			17.5	(1,488,923.45)
478.00			0	2018	2001	(85,081.34)			17.5	(1,488,923.45)
478.00			0	2018	1988	(86,731.42)			30.5	(2,645,308.31)
478.00			0	2018	2011	(94,927.86)			7.5	(711,958.95)
478.00			0	2018	1981	(102,270.98)			37.5	(3,835,161.75)
478.00			0	2018	2001	(102,932.20)			17.5	(1,801,313.50)
478.00			0	2018	2009	(103,267.34)			9.5	(981,039.73)
478.00			0	2018	2008	(104,221.54)			10.5	(1,094,326.17)
478.00			0	2018	2000	(108,772.96)			18.5	(2,012,299.76)
478.00			0	2018	2000	(108,772.96)			18.5	(2,012,299.76)
478.00			0	2018	2007	(111,082.45)			11.5	(1,277,448.18)
478.00			0	2018	1995	(111,310.02)			23.5	(2,615,785.47)
478.00			0	2018	1978	(111,345.84)			40.5	(4,509,506.52)
478.00			0	2018	2017	(113,302.36)			1.5	(169,953.54)
478.00			0	2018	1996	(113,422.94)			22.5	(2,552,016.15)
478.00			0	2018	1995	(115,331.21)			23.5	(2,710,283.44)
478.00			0	2018	2005	(117,001.28)			13.5	(1,579,517.28)
478.00			0	2018	2001	(121,014.88)			17.5	(2,117,760.40)
478.00			0	2018	2001	(121,246.71)			17.5	(2,121,817.43)
478.00			0	2018	2010	(122,218.15)			8.5	(1,038,854.28)
478.00			0	2018	2001	(123,101.34)			17.5	(2,154,273.45)
478.00			0	2018	2012	(123,747.68)			6.5	(804,359.92)
478.00			0	2018	2001	(126,052.80)			17.5	(2,205,924.00)
478.00			0	2018	2003	(126,546.89)			15.5	(1,961,476.80)
478.00			0	2018	2001	(133,301.83)			17.5	(2,332,782.03)
478.00			0	2018	2000	(133,453.80)			18.5	(2,468,895.30)
478.00			0	2018	2000	(141,961.56)			18.5	(2,626,288.86)
478.00			0	2018	2008	(142,079.11)			10.5	(1,491,830.66)
478.00			0	2018	2001	(142,806.83)			17.5	(2,499,119.53)
478.00			0	2018	1985	(144,860.00)			33.5	(4,852,810.00)
478.00			0	2018	2000	(155,237.00)			18.5	(2,871,884.50)
478.00			0	2018	1986	(171,087.22)			32.5	(5,560,334.65)
478.00			0	2018	2000	(192,493.88)			18.5	(3,561,136.78)
478.00			0	2018	2000	(204,270.48)			18.5	(3,779,003.88)
478.00			0	2018	1989	(204,738.34)			29.5	(6,039,781.03)
478.00			0	2018	1997	(209,278.90)			21.5	(4,499,496.35)
478.00			0	2018	2000	(210,265.84)			18.5	(3,889,918.04)
478.00			0	2018	1987	(210,899.86)			31.5	(6,643,345.59)
478.00			0	2018	1998	(215,137.26)			20.5	(4,410,313.83)
478.00			0	2018	2000	(219,794.18)			18.5	(4,066,192.33)
478.00			0	2018	1990	(246,352.18)			28.5	(7,021,037.13)
478.00			0	2018	2008	(248,656.24)			10.5	(2,610,890.52)
478.00			0	2018	2003	(290,499.50)			15.5	(4,502,742.25)
478.00			0	2018	1993	(312,896.76)			25.5	(7,978,867.38)
478.00			0	2018	1999	(324,343.10)			19.5	(6,324,690.45)
478.00			0	2018	2009	(324,915.76)			9.5	(3,086,699.72)
478.00			0	2018	2002	(349,714.83)			16.5	(5,770,294.70)
478.00			0	2018	1998	(359,821.37)			20.5	(7,376,338.09)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	1974	(144.06)			43.5	(6,266.61)
478.00			0	2017	2013	(144.69)			4.5	(651.11)
478.00			0	2017	1976	(144.94)			41.5	(6,015.01)
478.00			0	2017	1976	(144.94)			41.5	(6,015.01)
478.00			0	2017	1985	(146.22)			32.5	(4,752.15)
478.00			0	2017	1985	(146.22)			32.5	(4,752.15)
478.00			0	2017	1985	(146.22)			32.5	(4,752.15)
478.00			0	2017	1985	(146.22)			32.5	(4,752.15)
478.00			0	2017	1985	(146.22)			32.5	(4,752.15)
478.00			0	2017	1985	(146.22)			32.5	(4,752.15)
478.00			0	2017	1994	(147.86)			23.5	(3,474.71)
478.00			0	2017	1994	(147.86)			23.5	(3,474.71)
478.00			0	2017	1994	(147.86)			23.5	(3,474.71)
478.00			0	2017	2003	(148.17)			14.5	(2,148.47)
478.00			0	2017	2001	(148.70)			16.5	(2,453.55)
478.00			0	2017	2008	(150.18)			9.5	(1,426.71)
478.00			0	2017	2008	(150.18)			9.5	(1,426.71)
478.00			0	2017	2008	(150.18)			9.5	(1,426.71)
478.00			0	2017	2008	(150.18)			9.5	(1,426.71)
478.00			0	2017	2008	(150.18)			9.5	(1,426.71)
478.00			0	2017	2008	(150.18)			9.5	(1,426.71)
478.00			0	2017	2008	(150.18)			9.5	(1,426.71)
478.00			0	2017	2008	(150.18)			9.5	(1,426.71)
478.00			0	2017	2008	(150.18)			9.5	(1,426.71)
478.00			0	2017	2008	(151.04)			9.5	(1,434.88)
478.00			0	2017	2008	(151.04)			9.5	(1,434.88)
478.00			0	2017	1977	(152.01)			40.5	(6,156.41)
478.00			0	2017	2004	(153.72)			13.5	(2,075.22)
478.00			0	2017	1971	(154.28)			46.5	(7,174.02)
478.00			0	2017	1971	(154.28)			46.5	(7,174.02)
478.00			0	2017	1984	(155.79)			33.5	(5,218.97)
478.00			0	2017	1984	(155.79)			33.5	(5,218.97)
478.00			0	2017	1984	(155.79)			33.5	(5,218.97)
478.00			0	2017	1984	(155.79)			33.5	(5,218.97)
478.00			0	2017	1984	(155.79)			33.5	(5,218.97)
478.00			0	2017	1984	(155.79)			33.5	(5,218.97)
478.00			0	2017	1984	(155.79)			33.5	(5,218.97)
478.00			0	2017	1984	(155.79)			33.5	(5,218.97)
478.00			0	2017	1971	(156.20)			46.5	(7,263.30)
478.00			0	2017	1971	(156.20)			46.5	(7,263.30)
478.00			0	2017	1978	(156.24)			39.5	(6,171.48)
478.00			0	2017	1977	(158.22)			40.5	(6,407.91)
478.00			0	2017	1973	(158.84)			44.5	(7,068.38)
478.00			0	2017	1991	(159.67)			26.5	(4,231.26)
478.00			0	2017	1991	(159.67)			26.5	(4,231.26)
478.00			0	2017	1991	(159.67)			26.5	(4,231.26)
478.00			0	2017	1991	(159.67)			26.5	(4,231.26)
478.00			0	2017	1983	(160.03)			34.5	(5,521.04)
478.00			0	2017	1983	(160.03)			34.5	(5,521.04)
478.00			0	2017	1983	(160.03)			34.5	(5,521.04)
478.00			0	2017	1983	(160.03)			34.5	(5,521.04)
478.00			0	2017	1983	(160.03)			34.5	(5,521.04)
478.00			0	2017	1983	(160.03)			34.5	(5,521.04)
478.00			0	2017	1972	(161.44)			45.5	(7,345.52)
478.00			0	2017	1972	(161.44)			45.5	(7,345.52)
478.00			0	2017	1973	(162.36)			44.5	(7,225.02)
478.00			0	2017	1970	(162.56)			47.5	(7,721.60)
478.00			0	2017	1975	(162.75)			42.5	(6,916.88)
478.00			0	2017	1975	(162.75)			42.5	(6,916.88)
478.00			0	2017	1984	(163.90)			33.5	(5,490.65)
478.00			0	2017	1984	(163.90)			33.5	(5,490.65)
478.00			0	2017	1979	(164.13)			38.5	(6,319.01)
478.00			0	2017	1979	(164.13)			38.5	(6,319.01)
478.00			0	2017	2002	(164.74)			15.5	(2,553.47)
478.00			0	2017	2009	(165.75)			8.5	(1,408.88)
478.00			0	2017	2014	(167.84)			3.5	(587.44)
478.00			0	2017	1993	(167.96)			24.5	(4,115.02)
478.00			0	2017	1969	(169.56)			48.5	(8,223.66)
478.00			0	2017	1969	(169.56)			48.5	(8,223.66)
478.00			0	2017	1985	(170.19)			32.5	(5,531.18)
478.00			0	2017	1985	(170.19)			32.5	(5,531.18)
478.00			0	2017	1985	(170.19)			32.5	(5,531.18)
478.00			0	2017	1985	(170.19)			32.5	(5,531.18)
478.00			0	2017	1993	(170.30)			24.5	(4,172.35)
478.00			0	2017	1992	(170.76)			25.5	(4,354.38)
478.00			0	2017	1992	(170.76)			25.5	(4,354.38)
478.00			0	2017	1995	(173.56)			22.5	(3,905.10)
478.00			0	2017	1995	(173.56)			22.5	(3,905.10)
478.00			0	2017	2006	(176.32)			11.5	(2,027.68)
478.00			0	2017	1975	(177.87)			42.5	(7,559.48)
478.00			0	2017	1975	(177.87)			42.5	(7,559.48)
478.00			0	2017	1987	(178.34)			30.5	(5,439.37)
478.00			0	2017	1986	(178.46)			31.5	(5,621.49)
478.00			0	2017	1985	(178.61)			32.5	(5,804.83)
478.00			0	2017	1985	(178.61)			32.5	(5,804.83)
478.00			0	2017	1985	(178.61)			32.5	(5,804.83)
478.00			0	2017	1985	(178.61)			32.5	(5,804.83)
478.00			0	2017	1989	(179.01)			28.5	(5,101.79)
478.00			0	2017	1989	(179.01)			28.5	(5,101.79)
478.00			0	2017	1989	(179.01)			28.5	(5,101.79)
478.00			0	2017	1989	(179.01)			28.5	(5,101.79)
478.00			0	2017	1997	(179.52)			20.5	(3,680.16)
478.00			0	2017	2013	(182.34)			4.5	(820.53)
478.00			0	2017	2013	(182.34)			4.5	(820.53)
478.00			0	2017	1980	(182.52)			37.5	(6,844.50)
478.00			0	2017	1980	(182.52)			37.5	(6,844.50)
478.00			0	2017	1980	(182.52)			37.5	(6,844.50)
478.00			0	2017	1995	(186.21)			22.5	(4,189.73)
478.00			0	2017	1994	(186.69)			23.5	(4,387.22)
478.00			0	2017	1994	(186.69)			23.5	(4,387.22)
478.00			0	2017	1991	(187.92)			26.5	(4,979.88)
478.00			0	2017	1991	(187.92)			26.5	(4,979.88)
478.00			0	2017	1991	(187.92)			26.5	(4,979.88)
478.00			0	2017	1991	(187.92)			26.5	(4,979.88)
478.00			0	2017	1991	(187.92)			26.5	(4,979.88)
478.00			0	2017	1991	(187.92)			26.5	(4,979.88)
478.00			0	2017	2011	(189.20)			6.5	(1,229.80)
478.00			0	2017	2011	(189.20)			6.5	(1,229.80)
478.00			0	2017	2011	(189.20)			6.5	(1,229.80)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	2008	(189.25)			9.5	(1,797.88)
478.00			0	2017	1991	(189.91)			26.5	(5,032.62)
478.00			0	2017	1991	(189.91)			26.5	(5,032.62)
478.00			0	2017	1991	(189.91)			26.5	(5,032.62)
478.00			0	2017	1991	(189.91)			26.5	(5,032.62)
478.00			0	2017	1991	(189.91)			26.5	(5,032.62)
478.00			0	2017	1991	(189.91)			26.5	(5,032.62)
478.00			0	2017	2015	(191.01)			2.5	(477.53)
478.00			0	2017	2015	(191.01)			2.5	(477.53)
478.00			0	2017	2015	(191.01)			2.5	(477.53)
478.00			0	2017	2015	(191.01)			2.5	(477.53)
478.00			0	2017	1991	(192.03)			26.5	(5,088.80)
478.00			0	2017	1971	(192.85)			46.5	(8,967.53)
478.00			0	2017	1995	(195.70)			22.5	(4,403.25)
478.00			0	2017	1995	(195.70)			22.5	(4,403.25)
478.00			0	2017	1992	(196.50)			25.5	(5,010.75)
478.00			0	2017	1981	(200.43)			36.5	(7,315.70)
478.00			0	2017	1981	(200.43)			36.5	(7,315.70)
478.00			0	2017	1981	(200.43)			36.5	(7,315.70)
478.00			0	2017	1992	(201.05)			25.5	(5,126.78)
478.00			0	2017	1992	(201.05)			25.5	(5,126.78)
478.00			0	2017	2008	(201.59)			9.5	(1,915.11)
478.00			0	2017	1998	(201.64)			19.5	(3,931.98)
478.00			0	2017	1998	(201.64)			19.5	(3,931.98)
478.00			0	2017	1998	(201.64)			19.5	(3,931.98)
478.00			0	2017	2016	(202.06)			1.5	(303.09)
478.00			0	2017	2016	(202.06)			1.5	(303.09)
478.00			0	2017	2016	(202.06)			1.5	(303.09)
478.00			0	2017	1981	(202.35)			36.5	(7,385.78)
478.00			0	2017	1988	(202.38)			29.5	(5,970.21)
478.00			0	2017	1973	(202.95)			44.5	(9,031.28)
478.00			0	2017	1973	(202.95)			44.5	(9,031.28)
478.00			0	2017	1983	(203.19)			34.5	(7,010.06)
478.00			0	2017	1983	(203.19)			34.5	(7,010.06)
478.00			0	2017	1970	(203.20)			47.5	(9,652.00)
478.00			0	2017	1986	(203.78)			31.5	(6,419.07)
478.00			0	2017	1986	(203.78)			31.5	(6,419.07)
478.00			0	2017	1994	(205.54)			23.5	(4,830.19)
478.00			0	2017	1994	(205.54)			23.5	(4,830.19)
478.00			0	2017	1983	(206.76)			34.5	(7,133.22)
478.00			0	2017	1984	(208.14)			33.5	(6,972.69)
478.00			0	2017	1984	(208.14)			33.5	(6,972.69)
478.00			0	2017	1977	(208.28)			40.5	(8,435.34)
478.00			0	2017	1977	(208.28)			40.5	(8,435.34)
478.00			0	2017	2008	(209.17)			9.5	(1,987.12)
478.00			0	2017	2008	(209.17)			9.5	(1,987.12)
478.00			0	2017	1977	(210.96)			40.5	(8,543.88)
478.00			0	2017	1986	(211.08)			31.5	(6,649.02)
478.00			0	2017	1986	(211.08)			31.5	(6,649.02)
478.00			0	2017	1988	(212.08)			29.5	(6,256.36)
478.00			0	2017	1988	(212.08)			29.5	(6,256.36)
478.00			0	2017	1988	(212.08)			29.5	(6,256.36)
478.00			0	2017	1988	(212.08)			29.5	(6,256.36)
478.00			0	2017	1988	(212.08)			29.5	(6,256.36)
478.00			0	2017	1994	(212.12)			23.5	(4,984.82)
478.00			0	2017	1994	(212.12)			23.5	(4,984.82)
478.00			0	2017	1994	(212.13)			23.5	(4,985.06)
478.00			0	2017	2013	(212.74)			4.5	(957.33)
478.00			0	2017	2013	(212.74)			4.5	(957.33)
478.00			0	2017	1979	(214.00)			38.5	(8,239.00)
478.00			0	2017	1979	(214.00)			38.5	(8,239.00)
478.00			0	2017	1999	(214.84)			18.5	(3,974.54)
478.00			0	2017	1999	(214.84)			18.5	(3,974.54)
478.00			0	2017	1999	(214.84)			18.5	(3,974.54)
478.00			0	2017	1999	(214.84)			18.5	(3,974.54)
478.00			0	2017	1999	(214.84)			18.5	(3,974.54)
478.00			0	2017	1999	(214.84)			18.5	(3,974.54)
478.00			0	2017	1999	(214.84)			18.5	(3,974.54)
478.00			0	2017	1999	(214.84)			18.5	(3,974.54)
478.00			0	2017	1999	(214.84)			18.5	(3,974.54)
478.00			0	2017	1999	(214.84)			18.5	(3,974.54)
478.00			0	2017	1999	(214.84)			18.5	(3,974.54)
478.00			0	2017	1999	(214.84)			18.5	(3,974.54)
478.00			0	2017	1999	(214.84)			18.5	(3,974.54)
478.00			0	2017	1988	(216.10)			29.5	(6,374.95)
478.00			0	2017	1975	(217.00)			42.5	(9,222.50)
478.00			0	2017	1976	(217.41)			41.5	(9,022.52)
478.00			0	2017	1976	(217.41)			41.5	(9,022.52)
478.00			0	2017	1979	(218.84)			38.5	(8,425.34)
478.00			0	2017	1997	(218.98)			20.5	(4,489.09)
478.00			0	2017	1985	(219.33)			32.5	(7,128.23)
478.00			0	2017	1985	(219.33)			32.5	(7,128.23)
478.00			0	2017	2016	(220.36)			1.5	(330.54)
478.00			0	2017	2016	(220.36)			1.5	(330.54)
478.00			0	2017	1970	(221.57)			47.5	(10,524.58)
478.00			0	2017	1970	(221.57)			47.5	(10,524.58)
478.00			0	2017	1987	(221.87)			30.5	(6,767.04)
478.00			0	2017	1987	(221.87)			30.5	(6,767.04)
478.00			0	2017	2010	(231.31)			7.5	(1,734.83)
478.00			0	2017	1971	(234.30)			46.5	(10,894.95)
478.00			0	2017	1971	(234.30)			46.5	(10,894.95)
478.00			0	2017	2015	(234.56)			2.5	(586.40)
478.00			0	2017	2015	(234.56)			2.5	(586.40)
478.00			0	2017	2015	(234.56)			2.5	(586.40)
478.00			0	2017	2015	(234.56)			2.5	(586.40)
478.00			0	2017	2015	(234.56)			2.5	(586.40)
478.00			0	2017	2006	(235.09)			11.5	(2,703.54)
478.00			0	2017	2006	(235.09)			11.5	(2,703.54)
478.00			0	2017	1990	(235.46)			27.5	(6,475.15)
478.00			0	2017	2009	(236.59)			8.5	(2,011.02)
478.00			0	2017	2009	(236.59)			8.5	(2,011.02)
478.00			0	2017	1975	(237.16)			42.5	(10,079.30)
478.00			0	2017	2002	(237.50)			15.5	(3,681.25)
478.00			0	2017	2002	(237.50)			15.5	(3,681.25)
478.00			0	2017	2002	(237.50)			15.5	(3,681.25)
478.00			0	2017	2002	(237.50)			15.5	(3,681.25)
478.00			0	2017	1974	(240.10)			43.5	(10,444.35)
478.00			0	2017	1972	(242.16)			45.5	(11,018.28)
478.00			0	2017	1972	(242.16)			45.5	(11,018.28)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	1972	(242.16)			45.5	(11,018.28)
478.00			0	2017	2013	(243.12)			4.5	(1,094.04)
478.00			0	2017	2013	(243.12)			4.5	(1,094.04)
478.00			0	2017	2013	(243.12)			4.5	(1,094.04)
478.00			0	2017	1980	(243.36)			37.5	(9,126.00)
478.00			0	2017	2002	(247.11)			15.5	(3,830.21)
478.00			0	2017	2009	(248.62)			8.5	(2,113.27)
478.00			0	2017	2009	(248.62)			8.5	(2,113.27)
478.00			0	2017	2009	(248.62)			8.5	(2,113.27)
478.00			0	2017	1977	(253.35)			40.5	(10,260.68)
478.00			0	2017	1977	(253.35)			40.5	(10,260.68)
478.00			0	2017	2006	(254.22)			11.5	(2,923.53)
478.00			0	2017	1999	(254.76)			18.5	(4,713.06)
478.00			0	2017	1999	(254.76)			18.5	(4,713.06)
478.00			0	2017	1999	(254.76)			18.5	(4,713.06)
478.00			0	2017	1999	(254.76)			18.5	(4,713.06)
478.00			0	2017	1999	(254.76)			18.5	(4,713.06)
478.00			0	2017	1999	(254.76)			18.5	(4,713.06)
478.00			0	2017	1999	(254.76)			18.5	(4,713.06)
478.00			0	2017	1999	(254.76)			18.5	(4,713.06)
478.00			0	2017	1992	(256.14)			25.5	(6,531.57)
478.00			0	2017	1992	(256.14)			25.5	(6,531.57)
478.00			0	2017	1992	(256.14)			25.5	(6,531.57)
478.00			0	2017	2015	(256.46)			2.5	(641.15)
478.00			0	2017	1993	(259.38)			24.5	(6,354.81)
478.00			0	2017	1992	(262.65)			25.5	(6,697.58)
478.00			0	2017	1977	(263.70)			40.5	(10,679.85)
478.00			0	2017	1979	(267.50)			38.5	(10,298.75)
478.00			0	2017	1987	(267.51)			30.5	(8,159.06)
478.00			0	2017	1987	(267.51)			30.5	(8,159.06)
478.00			0	2017	1987	(267.51)			30.5	(8,159.06)
478.00			0	2017	1986	(267.69)			31.5	(8,432.24)
478.00			0	2017	1986	(267.69)			31.5	(8,432.24)
478.00			0	2017	1986	(267.69)			31.5	(8,432.24)
478.00			0	2017	1986	(267.69)			31.5	(8,432.24)
478.00			0	2017	1982	(268.88)			35.5	(9,545.24)
478.00			0	2017	2014	(268.91)			3.5	(941.19)
478.00			0	2017	1993	(269.88)			24.5	(6,612.06)
478.00			0	2017	1980	(270.41)			37.5	(10,140.38)
478.00			0	2017	1983	(270.92)			34.5	(9,346.74)
478.00			0	2017	1983	(270.92)			34.5	(9,346.74)
478.00			0	2017	1975	(271.25)			42.5	(11,528.13)
478.00			0	2017	1975	(271.25)			42.5	(11,528.13)
478.00			0	2017	1983	(275.68)			34.5	(9,510.96)
478.00			0	2017	1983	(275.68)			34.5	(9,510.96)
478.00			0	2017	1997	(276.11)			20.5	(5,660.26)
478.00			0	2017	1984	(277.52)			33.5	(9,296.92)
478.00			0	2017	1984	(277.52)			33.5	(9,296.92)
478.00			0	2017	1973	(277.97)			44.5	(12,369.67)
478.00			0	2017	1980	(279.68)			37.5	(10,488.00)
478.00			0	2017	1994	(280.03)			23.5	(6,580.71)
478.00			0	2017	2015	(281.73)			2.5	(704.33)
478.00			0	2017	1991	(281.88)			26.5	(7,469.82)
478.00			0	2017	1991	(281.88)			26.5	(7,469.82)
478.00			0	2017	1991	(281.88)			26.5	(7,469.82)
478.00			0	2017	1991	(281.88)			26.5	(7,469.82)
478.00			0	2017	1991	(281.88)			26.5	(7,469.82)
478.00			0	2017	1991	(281.88)			26.5	(7,469.82)
478.00			0	2017	1972	(282.52)			45.5	(12,854.66)
478.00			0	2017	1970	(284.48)			47.5	(13,512.80)
478.00			0	2017	1970	(284.48)			47.5	(13,512.80)
478.00			0	2017	2015	(286.52)			2.5	(716.30)
478.00			0	2017	1974	(288.12)			43.5	(12,533.22)
478.00			0	2017	2010	(288.47)			7.5	(2,163.53)
478.00			0	2017	2013	(289.37)			4.5	(1,302.17)
478.00			0	2017	1985	(292.44)			32.5	(9,504.30)
478.00			0	2017	1985	(292.44)			32.5	(9,504.30)
478.00			0	2017	1976	(292.68)			41.5	(12,146.22)
478.00			0	2017	1974	(295.43)			43.5	(12,851.21)
478.00			0	2017	1994	(295.72)			23.5	(6,949.42)
478.00			0	2017	1975	(296.45)			42.5	(12,599.13)
478.00			0	2017	2016	(298.34)			1.5	(447.51)
478.00			0	2017	2016	(298.34)			1.5	(447.51)
478.00			0	2017	2008	(300.37)			9.5	(2,853.52)
478.00			0	2017	2008	(300.37)			9.5	(2,853.52)
478.00			0	2017	2008	(300.37)			9.5	(2,853.52)
478.00			0	2017	2008	(300.37)			9.5	(2,853.52)
478.00			0	2017	2008	(300.37)			9.5	(2,853.52)
478.00			0	2017	2008	(300.37)			9.5	(2,853.52)
478.00			0	2017	1981	(301.06)			36.5	(10,988.69)
478.00			0	2017	1979	(301.32)			38.5	(11,600.82)
478.00			0	2017	2008	(302.08)			9.5	(2,869.76)
478.00			0	2017	2008	(302.08)			9.5	(2,869.76)
478.00			0	2017	2008	(302.38)			9.5	(2,872.61)
478.00			0	2017	2008	(302.38)			9.5	(2,872.61)
478.00			0	2017	1988	(303.57)			29.5	(8,955.32)
478.00			0	2017	1988	(303.57)			29.5	(8,955.32)
478.00			0	2017	2004	(307.44)			13.5	(4,150.44)
478.00			0	2017	2016	(307.94)			1.5	(461.91)
478.00			0	2017	2016	(307.94)			1.5	(461.91)
478.00			0	2017	1971	(308.56)			46.5	(14,348.04)
478.00			0	2017	1984	(311.58)			33.5	(10,437.93)
478.00			0	2017	2014	(315.74)			3.5	(1,105.09)
478.00			0	2017	2014	(315.74)			3.5	(1,105.09)
478.00			0	2017	1977	(316.44)			40.5	(12,815.82)
478.00			0	2017	1990	(316.66)			27.5	(8,708.15)
478.00			0	2017	1991	(319.34)			26.5	(8,462.51)
478.00			0	2017	1983	(320.06)			34.5	(11,042.07)
478.00			0	2017	1983	(320.06)			34.5	(11,042.07)
478.00			0	2017	1999	(322.26)			18.5	(5,961.81)
478.00			0	2017	1999	(322.26)			18.5	(5,961.81)
478.00			0	2017	1973	(324.72)			44.5	(14,450.04)
478.00			0	2017	2000	(325.01)			17.5	(5,687.68)
478.00			0	2017	2000	(325.01)			17.5	(5,687.68)
478.00			0	2017	2000	(325.01)			17.5	(5,687.68)
478.00			0	2017	2000	(325.01)			17.5	(5,687.68)
478.00			0	2017	2013	(327.69)			4.5	(1,474.61)
478.00			0	2017	2009	(331.50)			8.5	(2,817.75)
478.00			0	2017	1981	(334.05)			36.5	(12,192.83)
478.00			0	2017	1981	(334.05)			36.5	(12,192.83)
478.00			0	2017	1981	(334.05)			36.5	(12,192.83)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	1981	(334.05)			36.5	(12,192.83)
478.00			0	2017	1981	(334.05)			36.5	(12,192.83)
478.00			0	2017	2014	(335.68)			3.5	(1,174.88)
478.00			0	2017	2014	(335.68)			3.5	(1,174.88)
478.00			0	2017	2014	(335.68)			3.5	(1,174.88)
478.00			0	2017	2014	(335.68)			3.5	(1,174.88)
478.00			0	2017	1993	(335.92)			24.5	(8,230.04)
478.00			0	2017	1983	(338.65)			34.5	(11,683.43)
478.00			0	2017	1976	(341.46)			41.5	(14,170.59)
478.00			0	2017	1992	(341.52)			25.5	(8,708.76)
478.00			0	2017	1983	(344.60)			34.5	(11,888.70)
478.00			0	2017	1983	(344.60)			34.5	(11,888.70)
478.00			0	2017	1984	(346.90)			33.5	(11,621.15)
478.00			0	2017	1971	(347.13)			46.5	(16,141.55)
478.00			0	2017	2011	(349.69)			6.5	(2,272.99)
478.00			0	2017	2011	(349.69)			6.5	(2,272.99)
478.00			0	2017	2011	(349.69)			6.5	(2,272.99)
478.00			0	2017	2006	(352.63)			11.5	(4,055.25)
478.00			0	2017	2003	(354.55)			14.5	(5,140.98)
478.00			0	2017	1987	(356.68)			30.5	(10,878.74)
478.00			0	2017	1985	(357.22)			32.5	(11,609.65)
478.00			0	2017	1989	(358.02)			28.5	(10,203.57)
478.00			0	2017	1972	(363.24)			45.5	(16,527.42)
478.00			0	2017	1972	(363.24)			45.5	(16,527.42)
478.00			0	2017	1977	(364.49)			40.5	(14,761.85)
478.00			0	2017	1977	(364.49)			40.5	(14,761.85)
478.00			0	2017	1977	(364.49)			40.5	(14,761.85)
478.00			0	2017	2013	(365.02)			4.5	(1,642.59)
478.00			0	2017	1980	(365.04)			37.5	(13,689.00)
478.00			0	2017	1994	(365.38)			23.5	(8,586.43)
478.00			0	2017	1994	(365.38)			23.5	(8,586.43)
478.00			0	2017	1985	(365.55)			32.5	(11,880.38)
478.00			0	2017	1970	(365.76)			47.5	(17,373.60)
478.00			0	2017	1991	(365.76)			26.5	(9,692.64)
478.00			0	2017	1979	(368.43)			38.5	(14,184.56)
478.00			0	2017	2010	(368.92)			7.5	(2,766.90)
478.00			0	2017	1977	(369.18)			40.5	(14,951.79)
478.00			0	2017	1977	(369.18)			40.5	(14,951.79)
478.00			0	2017	1977	(369.18)			40.5	(14,951.79)
478.00			0	2017	1977	(369.18)			40.5	(14,951.79)
478.00			0	2017	1995	(372.42)			22.5	(8,379.45)
478.00			0	2017	1995	(372.42)			22.5	(8,379.45)
478.00			0	2017	1995	(372.42)			22.5	(8,379.45)
478.00			0	2017	1995	(372.42)			22.5	(8,379.45)
478.00			0	2017	2003	(374.54)			14.5	(5,430.83)
478.00			0	2017	1991	(375.84)			26.5	(9,959.76)
478.00			0	2017	1991	(375.84)			26.5	(9,959.76)
478.00			0	2017	1991	(375.84)			26.5	(9,959.76)
478.00			0	2017	2008	(377.59)			9.5	(3,587.11)
478.00			0	2017	2008	(377.59)			9.5	(3,587.11)
478.00			0	2017	2011	(378.39)			6.5	(2,459.54)
478.00			0	2017	2011	(378.39)			6.5	(2,459.54)
478.00			0	2017	2011	(378.39)			6.5	(2,459.54)
478.00			0	2017	1975	(379.75)			42.5	(16,139.38)
478.00			0	2017	2015	(382.03)			2.5	(955.08)
478.00			0	2017	2015	(382.03)			2.5	(955.08)
478.00			0	2017	2015	(382.03)			2.5	(955.08)
478.00			0	2017	1991	(384.05)			26.5	(10,177.33)
478.00			0	2017	1999	(389.26)			18.5	(7,201.31)
478.00			0	2017	1971	(390.50)			46.5	(18,158.25)
478.00			0	2017	1971	(390.50)			46.5	(18,158.25)
478.00			0	2017	1995	(391.40)			22.5	(8,806.50)
478.00			0	2017	1995	(391.40)			22.5	(8,806.50)
478.00			0	2017	1995	(391.40)			22.5	(8,806.50)
478.00			0	2017	2013	(393.22)			4.5	(1,769.49)
478.00			0	2017	1992	(397.03)			25.5	(10,124.27)
478.00			0	2017	1992	(397.03)			25.5	(10,124.27)
478.00			0	2017	2011	(397.88)			6.5	(2,586.22)
478.00			0	2017	1981	(400.86)			36.5	(14,631.39)
478.00			0	2017	1981	(400.86)			36.5	(14,631.39)
478.00			0	2017	1992	(402.10)			25.5	(10,253.55)
478.00			0	2017	2008	(403.18)			9.5	(3,830.21)
478.00			0	2017	1998	(403.28)			19.5	(7,863.96)
478.00			0	2017	1998	(403.28)			19.5	(7,863.96)
478.00			0	2017	1998	(403.28)			19.5	(7,863.96)
478.00			0	2017	1998	(403.28)			19.5	(7,863.96)
478.00			0	2017	1998	(403.28)			19.5	(7,863.96)
478.00			0	2017	1998	(403.28)			19.5	(7,863.96)
478.00			0	2017	1998	(403.28)			19.5	(7,863.96)
478.00			0	2017	1998	(403.28)			19.5	(7,863.96)
478.00			0	2017	1998	(403.28)			19.5	(7,863.96)
478.00			0	2017	1998	(403.28)			19.5	(7,863.96)
478.00			0	2017	1982	(403.32)			35.5	(14,317.86)
478.00			0	2017	2016	(404.13)			1.5	(606.20)
478.00			0	2017	1988	(404.76)			29.5	(11,940.42)
478.00			0	2017	1988	(404.76)			29.5	(11,940.42)
478.00			0	2017	1988	(404.76)			29.5	(11,940.42)
478.00			0	2017	1977	(405.36)			40.5	(16,417.08)
478.00			0	2017	1977	(405.36)			40.5	(16,417.08)
478.00			0	2017	1983	(406.38)			34.5	(14,020.11)
478.00			0	2017	1983	(406.38)			34.5	(14,020.11)
478.00			0	2017	1970	(406.40)			47.5	(19,304.00)
478.00			0	2017	1986	(407.56)			31.5	(12,838.14)
478.00			0	2017	2011	(410.06)			6.5	(2,665.39)
478.00			0	2017	2016	(410.59)			1.5	(615.89)
478.00			0	2017	2016	(410.59)			1.5	(615.89)
478.00			0	2017	1994	(411.08)			23.5	(9,660.38)
478.00			0	2017	1983	(413.52)			34.5	(14,266.44)
478.00			0	2017	1980	(413.57)			37.5	(15,508.88)
478.00			0	2017	1980	(413.57)			37.5	(15,508.88)
478.00			0	2017	2011	(415.41)			6.5	(2,700.17)
478.00			0	2017	1984	(416.28)			33.5	(13,945.38)
478.00			0	2017	2008	(418.34)			9.5	(3,974.23)
478.00			0	2017	1980	(419.52)			37.5	(15,732.00)
478.00			0	2017	1980	(419.52)			37.5	(15,732.00)
478.00			0	2017	1977	(421.92)			40.5	(17,087.76)
478.00			0	2017	2015	(422.59)			2.5	(1,056.48)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	1988	(424.16)			29.5	(12,512.72)
478.00			0	2017	1988	(424.16)			29.5	(12,512.72)
478.00			0	2017	1994	(424.24)			23.5	(9,969.64)
478.00			0	2017	1994	(424.24)			23.5	(9,969.64)
478.00			0	2017	1994	(424.24)			23.5	(9,969.64)
478.00			0	2017	1994	(424.26)			23.5	(9,970.11)
478.00			0	2017	1992	(426.90)			25.5	(10,885.95)
478.00			0	2017	1992	(426.90)			25.5	(10,885.95)
478.00			0	2017	1992	(426.90)			25.5	(10,885.95)
478.00			0	2017	1999	(429.68)			18.5	(7,949.08)
478.00			0	2017	1999	(429.68)			18.5	(7,949.08)
478.00			0	2017	1999	(429.68)			18.5	(7,949.08)
478.00			0	2017	1999	(429.68)			18.5	(7,949.08)
478.00			0	2017	1999	(429.68)			18.5	(7,949.08)
478.00			0	2017	1993	(432.30)			24.5	(10,591.35)
478.00			0	2017	1998	(432.81)			19.5	(8,439.80)
478.00			0	2017	1975	(434.00)			42.5	(18,445.00)
478.00			0	2017	2013	(434.06)			4.5	(1,953.27)
478.00			0	2017	2010	(434.08)			7.5	(3,255.60)
478.00			0	2017	1976	(434.82)			41.5	(18,045.03)
478.00			0	2017	1992	(437.75)			25.5	(11,162.63)
478.00			0	2017	1992	(437.75)			25.5	(11,162.63)
478.00			0	2017	1997	(437.96)			20.5	(8,978.18)
478.00			0	2017	1987	(443.74)			30.5	(13,534.07)
478.00			0	2017	2016	(447.51)			1.5	(671.27)
478.00			0	2017	1995	(448.60)			22.5	(10,093.50)
478.00			0	2017	2008	(450.55)			9.5	(4,280.23)
478.00			0	2017	2008	(450.55)			9.5	(4,280.23)
478.00			0	2017	2008	(450.55)			9.5	(4,280.23)
478.00			0	2017	2008	(450.55)			9.5	(4,280.23)
478.00			0	2017	1985	(451.50)			32.5	(14,673.75)
478.00			0	2017	2008	(453.11)			9.5	(4,304.55)
478.00			0	2017	2008	(453.11)			9.5	(4,304.55)
478.00			0	2017	1977	(456.03)			40.5	(18,469.22)
478.00			0	2017	1995	(465.53)			22.5	(10,474.43)
478.00			0	2017	1995	(465.53)			22.5	(10,474.43)
478.00			0	2017	2011	(466.25)			6.5	(3,030.63)
478.00			0	2017	2011	(466.25)			6.5	(3,030.63)
478.00			0	2017	2011	(466.25)			6.5	(3,030.63)
478.00			0	2017	1994	(466.41)			23.5	(10,960.64)
478.00			0	2017	1984	(467.37)			33.5	(15,656.90)
478.00			0	2017	2015	(469.13)			2.5	(1,172.83)
478.00			0	2017	2015	(469.13)			2.5	(1,172.83)
478.00			0	2017	1991	(469.80)			26.5	(12,449.70)
478.00			0	2017	1991	(469.80)			26.5	(12,449.70)
478.00			0	2017	2009	(473.17)			8.5	(4,021.95)
478.00			0	2017	2014	(473.60)			3.5	(1,657.60)
478.00			0	2017	2014	(473.60)			3.5	(1,657.60)
478.00			0	2017	1983	(474.11)			34.5	(16,356.80)
478.00			0	2017	1983	(474.11)			34.5	(16,356.80)
478.00			0	2017	1983	(474.11)			34.5	(16,356.80)
478.00			0	2017	1975	(474.32)			42.5	(20,158.60)
478.00			0	2017	1977	(474.66)			40.5	(19,223.73)
478.00			0	2017	2002	(474.99)			15.5	(7,362.35)
478.00			0	2017	2002	(474.99)			15.5	(7,362.35)
478.00			0	2017	2015	(477.54)			2.5	(1,193.85)
478.00			0	2017	1991	(479.01)			26.5	(12,693.77)
478.00			0	2017	1991	(479.01)			26.5	(12,693.77)
478.00			0	2017	1983	(480.09)			34.5	(16,563.11)
478.00			0	2017	1983	(480.09)			34.5	(16,563.11)
478.00			0	2017	1983	(480.09)			34.5	(16,563.11)
478.00			0	2017	1983	(480.09)			34.5	(16,563.11)
478.00			0	2017	1983	(480.09)			34.5	(16,563.11)
478.00			0	2017	2010	(480.78)			7.5	(3,605.85)
478.00			0	2017	1983	(482.44)			34.5	(16,644.18)
478.00			0	2017	1972	(484.32)			45.5	(22,036.56)
478.00			0	2017	1980	(486.72)			37.5	(18,252.00)
478.00			0	2017	1973	(487.08)			44.5	(21,675.06)
478.00			0	2017	1984	(491.70)			33.5	(16,471.95)
478.00			0	2017	1984	(491.70)			33.5	(16,471.95)
478.00			0	2017	1984	(491.70)			33.5	(16,471.95)
478.00			0	2017	2000	(495.03)			17.5	(8,663.03)
478.00			0	2017	2011	(497.62)			6.5	(3,234.53)
478.00			0	2017	2011	(497.62)			6.5	(3,234.53)
478.00			0	2017	2011	(497.62)			6.5	(3,234.53)
478.00			0	2017	2011	(497.62)			6.5	(3,234.53)
478.00			0	2017	2014	(503.52)			3.5	(1,762.32)
478.00			0	2017	2008	(503.97)			9.5	(4,787.72)
478.00			0	2017	2008	(503.97)			9.5	(4,787.72)
478.00			0	2017	1976	(507.29)			41.5	(21,052.54)
478.00			0	2017	1971	(507.65)			46.5	(23,605.73)
478.00			0	2017	1999	(509.52)			18.5	(9,426.12)
478.00			0	2017	1999	(509.52)			18.5	(9,426.12)
478.00			0	2017	1985	(511.77)			32.5	(16,632.53)
478.00			0	2017	2015	(512.92)			2.5	(1,282.30)
478.00			0	2017	2015	(512.92)			2.5	(1,282.30)
478.00			0	2017	2015	(512.92)			2.5	(1,282.30)
478.00			0	2017	2016	(513.24)			1.5	(769.86)
478.00			0	2017	2016	(513.24)			1.5	(769.86)
478.00			0	2017	1993	(518.76)			24.5	(12,709.62)
478.00			0	2017	2011	(520.56)			6.5	(3,383.64)
478.00			0	2017	1977	(520.70)			40.5	(21,088.35)
478.00			0	2017	2013	(524.30)			4.5	(2,359.35)
478.00			0	2017	1992	(525.30)			25.5	(13,395.15)
478.00			0	2017	2011	(526.03)			6.5	(3,419.20)
478.00			0	2017	2011	(526.03)			6.5	(3,419.20)
478.00			0	2017	1985	(526.75)			32.5	(17,119.38)
478.00			0	2017	1973	(527.67)			44.5	(23,481.32)
478.00			0	2017	1974	(528.22)			43.5	(22,977.57)
478.00			0	2017	1970	(528.32)			47.5	(25,095.20)
478.00			0	2017	1975	(533.61)			42.5	(22,678.43)
478.00			0	2017	1981	(534.48)			36.5	(19,508.52)
478.00			0	2017	1981	(534.48)			36.5	(19,508.52)
478.00			0	2017	1981	(534.48)			36.5	(19,508.52)
478.00			0	2017	2005	(534.87)			12.5	(6,685.88)
478.00			0	2017	1987	(535.02)			30.5	(16,318.11)
478.00			0	2017	1985	(535.83)			32.5	(17,414.48)
478.00			0	2017	1976	(536.58)			41.5	(22,268.07)
478.00			0	2017	1999	(537.10)			18.5	(9,936.35)
478.00			0	2017	1999	(537.10)			18.5	(9,936.35)
478.00			0	2017	1999	(537.10)			18.5	(9,936.35)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTV	Comment	Age	Weighted Retirements
478.00			0	2017	1999	(537.10)			18.5	(9,936.35)
478.00			0	2017	1999	(537.10)			18.5	(9,936.35)
478.00			0	2017	2013	(547.02)			4.5	(2,461.59)
478.00			0	2017	2013	(547.02)			4.5	(2,461.59)
478.00			0	2017	2013	(547.53)			4.5	(2,463.89)
478.00			0	2017	2016	(550.90)			1.5	(826.35)
478.00			0	2017	1983	(551.36)			34.5	(19,021.92)
478.00			0	2017	1984	(555.04)			33.5	(18,593.84)
478.00			0	2017	1984	(555.04)			33.5	(18,593.84)
478.00			0	2017	1987	(555.42)			30.5	(16,940.31)
478.00			0	2017	1977	(557.37)			40.5	(22,573.49)
478.00			0	2017	1995	(560.75)			22.5	(12,616.88)
478.00			0	2017	2011	(567.59)			6.5	(3,689.34)
478.00			0	2017	1970	(568.96)			47.5	(27,025.60)
478.00			0	2017	2015	(573.04)			2.5	(1,432.60)
478.00			0	2017	1974	(576.24)			43.5	(25,066.44)
478.00			0	2017	2010	(576.93)			7.5	(4,326.98)
478.00			0	2017	1996	(577.54)			21.5	(12,417.11)
478.00			0	2017	1996	(577.68)			21.5	(12,420.12)
478.00			0	2017	2013	(578.74)			4.5	(2,604.33)
478.00			0	2017	2013	(578.74)			4.5	(2,604.33)
478.00			0	2017	1984	(579.90)			33.5	(19,426.65)
478.00			0	2017	1984	(579.90)			33.5	(19,426.65)
478.00			0	2017	1984	(579.90)			33.5	(19,426.65)
478.00			0	2017	1984	(579.90)			33.5	(19,426.65)
478.00			0	2017	1984	(579.90)			33.5	(19,426.65)
478.00			0	2017	1983	(579.94)			34.5	(20,007.93)
478.00			0	2017	2009	(580.12)			8.5	(4,931.02)
478.00			0	2017	2011	(582.81)			6.5	(3,788.27)
478.00			0	2017	1995	(587.10)			22.5	(13,209.75)
478.00			0	2017	2006	(587.72)			11.5	(6,758.78)
478.00			0	2017	2016	(596.68)			1.5	(895.02)
478.00			0	2017	2016	(596.68)			1.5	(895.02)
478.00			0	2017	2008	(600.74)			9.5	(5,707.03)
478.00			0	2017	2008	(600.74)			9.5	(5,707.03)
478.00			0	2017	1981	(601.29)			36.5	(21,947.09)
478.00			0	2017	2011	(601.81)			6.5	(3,911.77)
478.00			0	2017	1985	(602.00)			32.5	(19,565.00)
478.00			0	2017	1985	(602.00)			32.5	(19,565.00)
478.00			0	2017	2008	(604.15)			9.5	(5,739.43)
478.00			0	2017	2008	(604.77)			9.5	(5,745.32)
478.00			0	2017	2008	(604.77)			9.5	(5,745.32)
478.00			0	2017	1998	(604.92)			19.5	(11,795.94)
478.00			0	2017	1998	(604.92)			19.5	(11,795.94)
478.00			0	2017	1998	(604.92)			19.5	(11,795.94)
478.00			0	2017	2016	(606.19)			1.5	(909.29)
478.00			0	2017	2016	(606.19)			1.5	(909.29)
478.00			0	2017	1981	(607.05)			36.5	(22,157.33)
478.00			0	2017	1988	(607.14)			29.5	(17,910.63)
478.00			0	2017	1980	(608.40)			37.5	(22,815.00)
478.00			0	2017	1973	(608.85)			44.5	(27,093.83)
478.00			0	2017	1983	(609.57)			34.5	(21,030.17)
478.00			0	2017	1970	(609.60)			47.5	(28,956.00)
478.00			0	2017	2005	(611.28)			12.5	(7,641.00)
478.00			0	2017	1986	(611.34)			31.5	(19,257.21)
478.00			0	2017	1994	(616.62)			23.5	(14,490.57)
478.00			0	2017	1983	(620.28)			34.5	(21,399.66)
478.00			0	2017	1984	(623.16)			33.5	(20,875.86)
478.00			0	2017	1984	(623.16)			33.5	(20,875.86)
478.00			0	2017	1986	(624.61)			31.5	(19,675.22)
478.00			0	2017	2008	(627.51)			9.5	(5,961.35)
478.00			0	2017	1984	(630.03)			33.5	(21,106.01)
478.00			0	2017	1984	(630.03)			33.5	(21,106.01)
478.00			0	2017	1984	(630.03)			33.5	(21,106.01)
478.00			0	2017	1984	(630.03)			33.5	(21,106.01)
478.00			0	2017	1984	(630.03)			33.5	(21,106.01)
478.00			0	2017	1984	(630.03)			33.5	(21,106.01)
478.00			0	2017	1984	(630.03)			33.5	(21,106.01)
478.00			0	2017	1984	(630.03)			33.5	(21,106.01)
478.00			0	2017	1977	(632.88)			40.5	(25,631.64)
478.00			0	2017	1988	(636.24)			29.5	(18,769.08)
478.00			0	2017	1994	(636.36)			23.5	(14,954.46)
478.00			0	2017	1994	(636.39)			23.5	(14,955.17)
478.00			0	2017	2013	(638.22)			4.5	(2,871.99)
478.00			0	2017	2013	(638.22)			4.5	(2,871.99)
478.00			0	2017	1983	(640.12)			34.5	(22,084.14)
478.00			0	2017	1999	(644.52)			18.5	(11,923.62)
478.00			0	2017	2003	(645.53)			14.5	(9,360.19)
478.00			0	2017	2003	(645.53)			14.5	(9,360.19)
478.00			0	2017	1972	(645.76)			45.5	(29,382.08)
478.00			0	2017	1988	(648.30)			29.5	(19,124.85)
478.00			0	2017	1988	(648.30)			29.5	(19,124.85)
478.00			0	2017	2000	(650.02)			17.5	(11,375.35)
478.00			0	2017	1970	(650.24)			47.5	(30,886.40)
478.00			0	2017	1984	(655.60)			33.5	(21,962.60)
478.00			0	2017	1984	(655.60)			33.5	(21,962.60)
478.00			0	2017	1984	(655.60)			33.5	(21,962.60)
478.00			0	2017	2011	(657.29)			6.5	(4,272.39)
478.00			0	2017	1991	(657.72)			26.5	(17,429.58)
478.00			0	2017	1977	(658.71)			40.5	(26,677.76)
478.00			0	2017	2016	(661.08)			1.5	(991.62)
478.00			0	2017	2016	(661.08)			1.5	(991.62)
478.00			0	2017	1987	(665.61)			30.5	(20,301.11)
478.00			0	2017	1981	(668.09)			36.5	(24,385.29)
478.00			0	2017	2015	(668.55)			2.5	(1,671.38)
478.00			0	2017	2013	(668.58)			4.5	(3,008.61)
478.00			0	2017	1980	(669.24)			37.5	(25,096.50)
478.00			0	2017	2014	(671.36)			3.5	(2,349.76)
478.00			0	2017	1991	(672.09)			26.5	(17,810.39)
478.00			0	2017	2007	(672.77)			10.5	(7,064.09)
478.00			0	2017	1995	(672.90)			22.5	(15,140.25)
478.00			0	2017	1989	(676.35)			28.5	(19,275.98)
478.00			0	2017	2008	(679.67)			9.5	(6,456.87)
478.00			0	2017	2008	(679.67)			9.5	(6,456.87)
478.00			0	2017	2008	(679.67)			9.5	(6,456.87)
478.00			0	2017	1992	(683.04)			25.5	(17,417.52)
478.00			0	2017	1992	(683.04)			25.5	(17,417.52)
478.00			0	2017	1992	(683.04)			25.5	(17,417.52)
478.00			0	2017	1983	(689.20)			34.5	(23,777.40)
478.00			0	2017	1983	(689.20)			34.5	(23,777.40)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	2014	(816.99)			3.5	(2,859.47)
478.00			0	2017	2014	(816.99)			3.5	(2,859.47)
478.00			0	2017	2014	(816.99)			3.5	(2,859.47)
478.00			0	2017	1971	(820.05)			46.5	(38,132.33)
478.00			0	2017	2016	(821.18)			1.5	(1,231.77)
478.00			0	2017	2013	(821.30)			4.5	(3,695.85)
478.00			0	2017	2013	(821.30)			4.5	(3,695.85)
478.00			0	2017	2013	(821.30)			4.5	(3,695.85)
478.00			0	2017	1994	(822.16)			23.5	(19,320.76)
478.00			0	2017	1994	(822.16)			23.5	(19,320.76)
478.00			0	2017	2006	(822.81)			11.5	(9,462.32)
478.00			0	2017	1983	(827.04)			34.5	(28,532.88)
478.00			0	2017	1980	(827.13)			37.5	(31,017.38)
478.00			0	2017	1985	(827.75)			32.5	(26,901.88)
478.00			0	2017	2002	(827.84)			15.5	(12,831.52)
478.00			0	2017	2009	(828.74)			8.5	(7,044.29)
478.00			0	2017	1992	(829.35)			25.5	(21,148.43)
478.00			0	2017	1992	(829.35)			25.5	(21,148.43)
478.00			0	2017	1977	(833.12)			40.5	(33,741.36)
478.00			0	2017	2008	(836.68)			9.5	(7,948.46)
478.00			0	2017	1993	(839.80)			24.5	(20,575.10)
478.00			0	2017	1994	(840.10)			23.5	(19,742.35)
478.00			0	2017	1994	(840.89)			23.5	(19,760.92)
478.00			0	2017	2015	(845.18)			2.5	(2,112.95)
478.00			0	2017	2015	(845.18)			2.5	(2,112.95)
478.00			0	2017	1988	(848.32)			29.5	(25,025.44)
478.00			0	2017	1994	(848.48)			23.5	(19,939.28)
478.00			0	2017	1994	(849.89)			23.5	(19,972.42)
478.00			0	2017	2013	(850.96)			4.5	(3,829.32)
478.00			0	2017	2013	(850.96)			4.5	(3,829.32)
478.00			0	2017	2013	(851.98)			4.5	(3,833.91)
478.00			0	2017	1992	(853.80)			25.5	(21,771.90)
478.00			0	2017	1999	(854.17)			18.5	(15,802.15)
478.00			0	2017	1999	(859.36)			18.5	(15,898.16)
478.00			0	2017	1989	(860.02)			28.5	(24,510.57)
478.00			0	2017	1988	(863.24)			29.5	(25,465.58)
478.00			0	2017	1988	(863.24)			29.5	(25,465.58)
478.00			0	2017	1988	(863.24)			29.5	(25,465.58)
478.00			0	2017	1988	(863.24)			29.5	(25,465.58)
478.00			0	2017	1988	(863.24)			29.5	(25,465.58)
478.00			0	2017	1988	(863.24)			29.5	(25,465.58)
478.00			0	2017	1988	(863.24)			29.5	(25,465.58)
478.00			0	2017	1988	(863.24)			29.5	(25,465.58)
478.00			0	2017	1988	(863.24)			29.5	(25,465.58)
478.00			0	2017	1988	(863.24)			29.5	(25,465.58)
478.00			0	2017	1988	(863.24)			29.5	(25,465.58)
478.00			0	2017	1988	(864.40)			29.5	(25,499.80)
478.00			0	2017	1988	(864.40)			29.5	(25,499.80)
478.00			0	2017	1988	(864.40)			29.5	(25,499.80)
478.00			0	2017	1988	(864.40)			29.5	(25,499.80)
478.00			0	2017	1995	(867.80)			22.5	(19,525.50)
478.00			0	2017	1975	(868.00)			42.5	(36,890.00)
478.00			0	2017	1974	(868.16)			43.5	(37,764.96)
478.00			0	2017	2010	(868.16)			7.5	(6,511.20)
478.00			0	2017	1981	(868.52)			36.5	(31,700.98)
478.00			0	2017	1976	(869.64)			41.5	(36,090.06)
478.00			0	2017	1992	(875.50)			25.5	(22,325.25)
478.00			0	2017	2016	(881.44)			1.5	(1,322.16)
478.00			0	2017	2016	(881.44)			1.5	(1,322.16)
478.00			0	2017	1993	(881.72)			24.5	(21,602.14)
478.00			0	2017	1993	(881.72)			24.5	(21,602.14)
478.00			0	2017	1993	(881.72)			24.5	(21,602.14)
478.00			0	2017	1993	(881.72)			24.5	(21,602.14)
478.00			0	2017	1993	(881.72)			24.5	(21,602.14)
478.00			0	2017	1993	(881.72)			24.5	(21,602.14)
478.00			0	2017	1993	(881.72)			24.5	(21,602.14)
478.00			0	2017	1993	(881.72)			24.5	(21,602.14)
478.00			0	2017	1993	(881.72)			24.5	(21,602.14)
478.00			0	2017	1993	(881.72)			24.5	(21,602.14)
478.00			0	2017	1993	(881.72)			24.5	(21,602.14)
478.00			0	2017	1993	(881.72)			24.5	(21,602.14)
478.00			0	2017	1987	(887.48)			30.5	(27,068.14)
478.00			0	2017	2015	(888.75)			2.5	(2,221.88)
478.00			0	2017	1987	(891.70)			30.5	(27,196.85)
478.00			0	2017	1985	(893.05)			32.5	(29,024.13)
478.00			0	2017	1985	(893.05)			32.5	(29,024.13)
478.00			0	2017	2016	(895.03)			1.5	(1,342.55)
478.00			0	2017	1989	(895.05)			28.5	(25,508.93)
478.00			0	2017	1995	(897.20)			22.5	(20,187.00)
478.00			0	2017	1989	(899.35)			28.5	(25,631.48)
478.00			0	2017	1989	(899.35)			28.5	(25,631.48)
478.00			0	2017	1989	(899.35)			28.5	(25,631.48)
478.00			0	2017	1989	(899.35)			28.5	(25,631.48)
478.00			0	2017	1989	(899.35)			28.5	(25,631.48)
478.00			0	2017	2008	(901.11)			9.5	(8,560.55)
478.00			0	2017	2008	(901.11)			9.5	(8,560.55)
478.00			0	2017	1989	(901.80)			28.5	(25,701.30)
478.00			0	2017	2008	(906.23)			9.5	(8,609.19)
478.00			0	2017	2009	(911.61)			8.5	(7,748.69)
478.00			0	2017	2002	(912.27)			15.5	(14,140.19)
478.00			0	2017	2002	(912.27)			15.5	(14,140.19)
478.00			0	2017	1980	(913.32)			37.5	(34,249.50)
478.00			0	2017	2008	(922.15)			9.5	(8,760.43)
478.00			0	2017	2016	(923.83)			1.5	(1,385.75)
478.00			0	2017	1994	(924.93)			23.5	(21,735.86)
478.00			0	2017	1987	(925.70)			30.5	(28,233.85)
478.00			0	2017	1987	(925.70)			30.5	(28,233.85)
478.00			0	2017	1994	(926.01)			23.5	(21,761.24)
478.00			0	2017	1994	(926.01)			23.5	(21,761.24)
478.00			0	2017	1994	(926.01)			23.5	(21,761.24)
478.00			0	2017	1994	(926.01)			23.5	(21,761.24)
478.00			0	2017	2011	(932.50)			6.5	(6,061.25)
478.00			0	2017	1991	(932.94)			26.5	(24,722.91)
478.00			0	2017	1993	(933.18)			24.5	(22,862.91)
478.00			0	2017	1970	(934.72)			47.5	(44,399.20)
478.00			0	2017	1981	(935.33)			36.5	(34,139.55)
478.00			0	2017	1997	(935.86)			20.5	(19,185.13)
478.00			0	2017	2014	(937.56)			3.5	(3,281.46)
478.00			0	2017	2014	(937.56)			3.5	(3,281.46)
478.00			0	2017	1992	(939.18)			25.5	(23,949.09)
478.00			0	2017	1992	(939.18)			25.5	(23,949.09)
478.00			0	2017	1991	(939.60)			26.5	(24,899.40)
478.00			0	2017	1990	(941.84)			27.5	(25,900.60)
478.00			0	2017	2011	(945.99)			6.5	(6,148.94)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	2011	(945.99)			6.5	(6,148.94)
478.00			0	2017	1982	(949.71)			35.5	(33,714.71)
478.00			0	2017	2002	(949.98)			15.5	(14,724.69)
478.00			0	2017	1985	(950.43)			32.5	(30,888.98)
478.00			0	2017	1993	(975.42)			24.5	(23,897.79)
478.00			0	2017	1985	(978.25)			32.5	(31,793.13)
478.00			0	2017	1992	(982.50)			25.5	(25,053.75)
478.00			0	2017	1984	(983.40)			33.5	(32,943.90)
478.00			0	2017	1980	(988.97)			37.5	(37,086.38)
478.00			0	2017	1980	(988.97)			37.5	(37,086.38)
478.00			0	2017	1980	(988.97)			37.5	(37,086.38)
478.00			0	2017	1980	(988.97)			37.5	(37,086.38)
478.00			0	2017	1977	(989.33)			40.5	(40,067.87)
478.00			0	2017	2016	(991.62)			1.5	(1,487.43)
478.00			0	2017	2006	(993.84)			11.5	(11,429.16)
478.00			0	2017	2011	(995.24)			6.5	(6,469.06)
478.00			0	2017	2011	(995.25)			6.5	(6,469.13)
478.00			0	2017	2011	(995.25)			6.5	(6,469.13)
478.00			0	2017	2009	(995.26)			8.5	(8,459.71)
478.00			0	2017	2015	(999.84)			2.5	(2,499.60)
478.00			0	2017	2015	(999.84)			2.5	(2,499.60)
478.00			0	2017	2013	(1,003.81)			4.5	(4,517.15)
478.00			0	2017	2000	(1,005.05)			17.5	(17,588.38)
478.00			0	2017	1998	(1,008.20)			19.5	(19,659.90)
478.00			0	2017	1998	(1,008.20)			19.5	(19,659.90)
478.00			0	2017	1976	(1,014.58)			41.5	(42,105.07)
478.00			0	2017	1973	(1,014.75)			44.5	(45,156.38)
478.00			0	2017	1987	(1,015.82)			30.5	(30,982.51)
478.00			0	2017	1983	(1,015.95)			34.5	(35,050.28)
478.00			0	2017	1982	(1,017.70)			35.5	(36,128.35)
478.00			0	2017	1980	(1,022.86)			37.5	(38,357.25)
478.00			0	2017	1991	(1,024.57)			26.5	(27,151.11)
478.00			0	2017	2015	(1,025.85)			2.5	(2,564.63)
478.00			0	2017	2015	(1,025.85)			2.5	(2,564.63)
478.00			0	2017	2013	(1,033.26)			4.5	(4,649.67)
478.00			0	2017	1983	(1,033.80)			34.5	(35,666.10)
478.00			0	2017	1993	(1,037.52)			24.5	(25,419.24)
478.00			0	2017	2008	(1,045.85)			9.5	(9,935.58)
478.00			0	2017	2008	(1,045.85)			9.5	(9,935.58)
478.00			0	2017	2008	(1,045.85)			9.5	(9,935.58)
478.00			0	2017	1983	(1,047.83)			34.5	(36,150.14)
478.00			0	2017	2015	(1,050.58)			2.5	(2,626.45)
478.00			0	2017	1992	(1,050.60)			25.5	(26,790.30)
478.00			0	2017	2008	(1,051.29)			9.5	(9,987.26)
478.00			0	2017	1986	(1,055.40)			31.5	(33,245.10)
478.00			0	2017	1986	(1,055.40)			31.5	(33,245.10)
478.00			0	2017	2010	(1,057.71)			7.5	(7,932.83)
478.00			0	2017	2010	(1,057.71)			7.5	(7,932.83)
478.00			0	2017	2001	(1,058.53)			16.5	(17,465.75)
478.00			0	2017	1988	(1,060.40)			29.5	(31,281.80)
478.00			0	2017	1994	(1,060.60)			23.5	(24,924.10)
478.00			0	2017	1990	(1,061.62)			27.5	(29,194.55)
478.00			0	2017	2013	(1,063.70)			4.5	(4,786.65)
478.00			0	2017	1985	(1,071.66)			32.5	(34,828.95)
478.00			0	2017	1985	(1,071.66)			32.5	(34,828.95)
478.00			0	2017	2009	(1,073.25)			8.5	(9,122.63)
478.00			0	2017	1999	(1,074.20)			18.5	(19,872.70)
478.00			0	2017	1998	(1,075.22)			19.5	(20,966.79)
478.00			0	2017	2009	(1,077.36)			8.5	(9,157.56)
478.00			0	2017	1994	(1,077.78)			23.5	(25,327.83)
478.00			0	2017	1981	(1,079.20)			36.5	(39,390.80)
478.00			0	2017	1981	(1,079.20)			36.5	(39,390.80)
478.00			0	2017	1993	(1,079.52)			24.5	(26,448.24)
478.00			0	2017	1993	(1,079.52)			24.5	(26,448.24)
478.00			0	2017	1993	(1,079.52)			24.5	(26,448.24)
478.00			0	2017	1981	(1,085.11)			36.5	(39,606.52)
478.00			0	2017	2012	(1,086.92)			5.5	(5,978.06)
478.00			0	2017	2013	(1,094.04)			4.5	(4,923.18)
478.00			0	2017	1992	(1,095.24)			25.5	(27,928.62)
478.00			0	2017	1985	(1,096.65)			32.5	(35,641.13)
478.00			0	2017	2014	(1,105.07)			3.5	(3,867.75)
478.00			0	2017	2014	(1,106.90)			3.5	(3,874.15)
478.00			0	2017	2008	(1,108.74)			9.5	(10,533.03)
478.00			0	2017	2008	(1,108.74)			9.5	(10,533.03)
478.00			0	2017	2008	(1,108.74)			9.5	(10,533.03)
478.00			0	2017	1987	(1,109.35)			30.5	(33,835.18)
478.00			0	2017	2013	(1,114.13)			4.5	(5,013.59)
478.00			0	2017	2008	(1,114.49)			9.5	(10,587.66)
478.00			0	2017	1995	(1,117.27)			22.5	(25,138.58)
478.00			0	2017	2007	(1,121.29)			10.5	(11,773.55)
478.00			0	2017	1993	(1,123.98)			24.5	(27,537.51)
478.00			0	2017	1990	(1,125.24)			27.5	(30,944.10)
478.00			0	2017	2015	(1,126.90)			2.5	(2,817.25)
478.00			0	2017	1989	(1,127.25)			28.5	(32,126.63)
478.00			0	2017	2008	(1,132.78)			9.5	(10,761.41)
478.00			0	2017	1982	(1,133.02)			35.5	(40,222.21)
478.00			0	2017	1982	(1,133.02)			35.5	(40,222.21)
478.00			0	2017	1982	(1,133.02)			35.5	(40,222.21)
478.00			0	2017	1982	(1,133.02)			35.5	(40,222.21)
478.00			0	2017	1986	(1,135.56)			31.5	(35,770.14)
478.00			0	2017	1993	(1,150.36)			24.5	(28,183.82)
478.00			0	2017	1983	(1,151.41)			34.5	(39,723.65)
478.00			0	2017	2002	(1,153.19)			15.5	(17,874.45)
478.00			0	2017	2010	(1,153.87)			7.5	(8,654.03)
478.00			0	2017	1996	(1,155.08)			21.5	(24,834.22)
478.00			0	2017	2010	(1,156.56)			7.5	(8,674.20)
478.00			0	2017	2010	(1,156.56)			7.5	(8,674.20)
478.00			0	2017	1984	(1,159.80)			33.5	(38,853.30)
478.00			0	2017	1977	(1,165.41)			40.5	(47,199.11)
478.00			0	2017	2011	(1,165.63)			6.5	(7,576.60)
478.00			0	2017	1976	(1,170.72)			41.5	(48,584.88)
478.00			0	2017	2015	(1,172.82)			2.5	(2,932.05)
478.00			0	2017	2015	(1,172.82)			2.5	(2,932.05)
478.00			0	2017	1987	(1,173.81)			30.5	(35,801.21)
478.00			0	2017	1995	(1,174.20)			22.5	(26,419.50)
478.00			0	2017	1992	(1,179.00)			25.5	(30,064.50)
478.00			0	2017	1999	(1,181.62)			18.5	(21,859.97)
478.00			0	2017	2009	(1,182.93)			8.5	(10,054.91)
478.00			0	2017	1984	(1,183.80)			33.5	(39,657.30)
478.00			0	2017	2002	(1,185.40)			15.5	(18,373.70)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	2002	(1,187.48)			15.5	(18,405.94)
478.00			0	2017	1979	(1,189.53)			38.5	(45,796.91)
478.00			0	2017	1979	(1,189.53)			38.5	(45,796.91)
478.00			0	2017	1979	(1,189.53)			38.5	(45,796.91)
478.00			0	2017	2011	(1,190.95)			6.5	(7,741.18)
478.00			0	2017	2011	(1,190.95)			6.5	(7,741.18)
478.00			0	2017	2011	(1,190.95)			6.5	(7,741.18)
478.00			0	2017	2011	(1,190.95)			6.5	(7,741.18)
478.00			0	2017	2011	(1,190.95)			6.5	(7,741.18)
478.00			0	2017	2011	(1,190.95)			6.5	(7,741.18)
478.00			0	2017	2011	(1,190.95)			6.5	(7,741.18)
478.00			0	2017	2011	(1,190.95)			6.5	(7,741.18)
478.00			0	2017	2011	(1,190.95)			6.5	(7,741.18)
478.00			0	2017	2011	(1,190.95)			6.5	(7,741.18)
478.00			0	2017	2011	(1,190.95)			6.5	(7,741.18)
478.00			0	2017	2011	(1,190.95)			6.5	(7,741.18)
478.00			0	2017	2011	(1,190.95)			6.5	(7,741.18)
478.00			0	2017	2011	(1,190.95)			6.5	(7,741.18)
478.00			0	2017	2011	(1,190.95)			6.5	(7,741.18)
478.00			0	2017	2016	(1,193.37)			1.5	(1,790.06)
478.00			0	2017	2006	(1,196.52)			11.5	(13,759.98)
478.00			0	2017	1998	(1,209.84)			19.5	(23,591.88)
478.00			0	2017	1998	(1,209.84)			19.5	(23,591.88)
478.00			0	2017	2016	(1,211.98)			1.5	(1,817.97)
478.00			0	2017	2016	(1,212.38)			1.5	(1,818.57)
478.00			0	2017	2015	(1,222.03)			2.5	(3,055.08)
478.00			0	2017	1996	(1,225.56)			21.5	(26,349.54)
478.00			0	2017	1996	(1,225.56)			21.5	(26,349.54)
478.00			0	2017	1992	(1,232.34)			25.5	(31,424.67)
478.00			0	2017	1995	(1,233.65)			22.5	(27,757.13)
478.00			0	2017	1989	(1,238.86)			28.5	(35,307.51)
478.00			0	2017	2009	(1,243.11)			8.5	(10,566.44)
478.00			0	2017	2010	(1,250.02)			7.5	(9,375.15)
478.00			0	2017	2014	(1,250.08)			3.5	(4,375.28)
478.00			0	2017	2014	(1,250.08)			3.5	(4,375.28)
478.00			0	2017	2008	(1,255.02)			9.5	(11,922.69)
478.00			0	2017	2000	(1,257.56)			17.5	(22,007.30)
478.00			0	2017	2000	(1,257.56)			17.5	(22,007.30)
478.00			0	2017	2014	(1,262.94)			3.5	(4,420.29)
478.00			0	2017	1986	(1,266.48)			31.5	(39,894.12)
478.00			0	2017	2011	(1,267.31)			6.5	(8,237.52)
478.00			0	2017	1994	(1,272.72)			23.5	(29,908.92)
478.00			0	2017	1999	(1,273.80)			18.5	(23,565.30)
478.00			0	2017	2013	(1,276.45)			4.5	(5,744.03)
478.00			0	2017	1985	(1,279.25)			32.5	(41,575.63)
478.00			0	2017	2015	(1,282.31)			2.5	(3,205.78)
478.00			0	2017	2009	(1,286.17)			8.5	(10,932.45)
478.00			0	2017	1983	(1,286.87)			34.5	(44,397.02)
478.00			0	2017	2009	(1,287.90)			8.5	(10,947.15)
478.00			0	2017	1999	(1,289.04)			18.5	(23,847.24)
478.00			0	2017	2003	(1,291.05)			14.5	(18,720.23)
478.00			0	2017	2003	(1,291.05)			14.5	(18,720.23)
478.00			0	2017	1988	(1,296.60)			29.5	(38,249.70)
478.00			0	2017	1993	(1,296.90)			24.5	(31,774.05)
478.00			0	2017	1998	(1,312.20)			19.5	(25,587.90)
478.00			0	2017	2011	(1,314.58)			6.5	(8,544.77)
478.00			0	2017	1983	(1,319.67)			34.5	(45,528.62)
478.00			0	2017	1996	(1,321.73)			21.5	(28,417.20)
478.00			0	2017	2016	(1,322.16)			1.5	(1,983.24)
478.00			0	2017	1991	(1,329.37)			26.5	(35,228.31)
478.00			0	2017	1987	(1,331.22)			30.5	(40,602.21)
478.00			0	2017	2015	(1,337.10)			2.5	(3,342.75)
478.00			0	2017	1985	(1,338.16)			32.5	(43,490.20)
478.00			0	2017	2014	(1,342.73)			3.5	(4,699.56)
478.00			0	2017	2007	(1,345.54)			10.5	(14,128.17)
478.00			0	2017	2010	(1,346.18)			7.5	(10,096.35)
478.00			0	2017	1981	(1,349.00)			36.5	(49,238.50)
478.00			0	2017	1993	(1,349.40)			24.5	(33,060.30)
478.00			0	2017	1989	(1,352.70)			28.5	(38,551.95)
478.00			0	2017	2012	(1,358.64)			5.5	(7,472.52)
478.00			0	2017	2012	(1,358.64)			5.5	(7,472.52)
478.00			0	2017	1993	(1,363.84)			24.5	(33,414.08)
478.00			0	2017	1993	(1,363.84)			24.5	(33,414.08)
478.00			0	2017	1994	(1,371.72)			23.5	(32,235.42)
478.00			0	2017	2013	(1,376.28)			4.5	(6,193.26)
478.00			0	2017	1984	(1,380.48)			33.5	(46,246.08)
478.00			0	2017	1993	(1,383.36)			24.5	(33,892.32)
478.00			0	2017	2009	(1,395.22)			8.5	(11,859.37)
478.00			0	2017	2009	(1,395.22)			8.5	(11,859.37)
478.00			0	2017	1999	(1,396.46)			18.5	(25,834.51)
478.00			0	2017	2014	(1,402.08)			3.5	(4,907.28)
478.00			0	2017	1984	(1,402.11)			33.5	(46,970.69)
478.00			0	2017	1977	(1,405.89)			40.5	(56,938.55)
478.00			0	2017	1992	(1,407.35)			25.5	(35,887.43)
478.00			0	2017	2015	(1,407.38)			2.5	(3,518.45)
478.00			0	2017	1993	(1,408.94)			24.5	(34,519.03)
478.00			0	2017	1998	(1,411.48)			19.5	(27,523.86)
478.00			0	2017	1990	(1,412.76)			27.5	(38,850.90)
478.00			0	2017	1990	(1,412.76)			27.5	(38,850.90)
478.00			0	2017	2016	(1,414.44)			1.5	(2,121.66)
478.00			0	2017	2010	(1,415.19)			7.5	(10,613.93)
478.00			0	2017	1999	(1,416.00)			18.5	(26,196.00)
478.00			0	2017	1981	(1,416.45)			36.5	(51,700.43)
478.00			0	2017	1988	(1,416.66)			29.5	(41,791.47)
478.00			0	2017	2014	(1,420.81)			3.5	(4,972.84)
478.00			0	2017	2014	(1,420.81)			3.5	(4,972.84)
478.00			0	2017	1986	(1,427.68)			31.5	(44,971.92)
478.00			0	2017	1985	(1,429.75)			32.5	(46,466.88)
478.00			0	2017	2013	(1,436.21)			4.5	(6,462.95)
478.00			0	2017	1977	(1,438.29)			40.5	(58,250.75)
478.00			0	2017	1991	(1,440.19)			26.5	(38,165.04)
478.00			0	2017	1983	(1,440.27)			34.5	(49,689.32)
478.00			0	2017	1983	(1,440.27)			34.5	(49,689.32)
478.00			0	2017	1999	(1,441.50)			18.5	(26,667.75)
478.00			0	2017	2004	(1,446.38)			13.5	(19,526.13)
478.00			0	2017	2011	(1,446.41)			6.5	(9,401.67)
478.00			0	2017	2013	(1,446.86)			4.5	(6,510.87)
478.00			0	2017	2013	(1,446.86)			4.5	(6,510.87)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	2007	(1,450.45)			10.5	(15,229.73)
478.00			0	2017	1992	(1,450.53)			25.5	(36,988.52)
478.00			0	2017	1992	(1,450.53)			25.5	(36,988.52)
478.00			0	2017	1992	(1,450.53)			25.5	(36,988.52)
478.00			0	2017	1992	(1,450.53)			25.5	(36,988.52)
478.00			0	2017	1992	(1,450.53)			25.5	(36,988.52)
478.00			0	2017	1989	(1,456.20)			28.5	(41,501.70)
478.00			0	2017	1992	(1,460.32)			25.5	(37,238.16)
478.00			0	2017	2001	(1,467.81)			16.5	(24,218.87)
478.00			0	2017	1989	(1,468.14)			28.5	(41,841.99)
478.00			0	2017	2002	(1,474.77)			15.5	(22,858.94)
478.00			0	2017	1986	(1,477.56)			31.5	(46,543.14)
478.00			0	2017	1987	(1,481.12)			30.5	(45,174.16)
478.00			0	2017	1987	(1,481.12)			30.5	(45,174.16)
478.00			0	2017	1987	(1,481.12)			30.5	(45,174.16)
478.00			0	2017	1981	(1,483.90)			36.5	(54,162.35)
478.00			0	2017	1991	(1,483.92)			26.5	(39,323.88)
478.00			0	2017	1992	(1,488.35)			25.5	(37,952.93)
478.00			0	2017	1983	(1,490.06)			34.5	(51,407.07)
478.00			0	2017	2011	(1,492.87)			6.5	(9,703.66)
478.00			0	2017	2011	(1,492.87)			6.5	(9,703.66)
478.00			0	2017	2008	(1,496.43)			9.5	(14,216.09)
478.00			0	2017	2014	(1,499.74)			3.5	(5,249.09)
478.00			0	2017	1994	(1,501.47)			23.5	(35,284.55)
478.00			0	2017	1991	(1,503.36)			26.5	(39,839.04)
478.00			0	2017	2004	(1,505.70)			13.5	(20,326.95)
478.00			0	2017	1987	(1,510.79)			30.5	(46,079.10)
478.00			0	2017	1991	(1,519.28)			26.5	(40,260.92)
478.00			0	2017	1995	(1,524.74)			22.5	(34,306.65)
478.00			0	2017	1980	(1,537.81)			37.5	(57,667.88)
478.00			0	2017	2010	(1,538.49)			7.5	(11,538.68)
478.00			0	2017	2015	(1,538.77)			2.5	(3,846.93)
478.00			0	2017	2016	(1,542.52)			1.5	(2,313.78)
478.00			0	2017	2015	(1,549.49)			2.5	(3,873.73)
478.00			0	2017	1994	(1,550.92)			23.5	(36,446.62)
478.00			0	2017	2013	(1,551.35)			4.5	(6,981.08)
478.00			0	2017	1987	(1,553.09)			30.5	(47,369.25)
478.00			0	2017	1987	(1,553.09)			30.5	(47,369.25)
478.00			0	2017	1976	(1,560.96)			41.5	(64,779.84)
478.00			0	2017	1976	(1,560.96)			41.5	(64,779.84)
478.00			0	2017	1971	(1,562.00)			46.5	(72,633.00)
478.00			0	2017	2002	(1,565.04)			15.5	(24,258.12)
478.00			0	2017	1992	(1,568.57)			25.5	(39,998.54)
478.00			0	2017	2007	(1,569.80)			10.5	(16,482.90)
478.00			0	2017	1995	(1,570.10)			22.5	(35,327.25)
478.00			0	2017	1992	(1,572.00)			25.5	(40,086.00)
478.00			0	2017	1992	(1,572.00)			25.5	(40,086.00)
478.00			0	2017	1989	(1,578.15)			28.5	(44,977.28)
478.00			0	2017	1977	(1,582.20)			40.5	(64,079.10)
478.00			0	2017	1973	(1,587.42)			44.5	(70,640.19)
478.00			0	2017	2013	(1,589.31)			4.5	(7,151.90)
478.00			0	2017	2013	(1,591.54)			4.5	(7,161.93)
478.00			0	2017	1998	(1,593.41)			19.5	(31,071.50)
478.00			0	2017	2004	(1,601.09)			13.5	(21,614.72)
478.00			0	2017	2009	(1,609.87)			8.5	(13,683.90)
478.00			0	2017	2007	(1,609.90)			10.5	(16,903.95)
478.00			0	2017	1999	(1,611.30)			18.5	(29,809.05)
478.00			0	2017	1999	(1,611.30)			18.5	(29,809.05)
478.00			0	2017	1998	(1,613.12)			19.5	(31,455.84)
478.00			0	2017	1998	(1,613.12)			19.5	(31,455.84)
478.00			0	2017	1981	(1,618.80)			36.5	(59,086.20)
478.00			0	2017	1996	(1,619.00)			21.5	(34,808.50)
478.00			0	2017	1996	(1,619.00)			21.5	(34,808.50)
478.00			0	2017	1993	(1,619.28)			24.5	(39,672.36)
478.00			0	2017	2005	(1,621.27)			12.5	(20,265.88)
478.00			0	2017	2012	(1,629.12)			5.5	(8,960.16)
478.00			0	2017	2012	(1,632.36)			5.5	(8,977.98)
478.00			0	2017	1995	(1,632.81)			22.5	(36,738.23)
478.00			0	2017	1995	(1,632.81)			22.5	(36,738.23)
478.00			0	2017	2014	(1,633.99)			3.5	(5,718.97)
478.00			0	2017	2014	(1,633.99)			3.5	(5,718.97)
478.00			0	2017	2014	(1,633.99)			3.5	(5,718.97)
478.00			0	2017	1996	(1,634.08)			21.5	(35,132.72)
478.00			0	2017	2010	(1,634.65)			7.5	(12,259.88)
478.00			0	2017	1984	(1,639.00)			33.5	(54,906.50)
478.00			0	2017	2011	(1,640.24)			6.5	(10,661.56)
478.00			0	2017	2015	(1,641.95)			2.5	(4,104.88)
478.00			0	2017	1990	(1,642.03)			27.5	(45,155.83)
478.00			0	2017	2013	(1,642.60)			4.5	(7,391.70)
478.00			0	2017	1990	(1,648.22)			27.5	(45,326.05)
478.00			0	2017	2004	(1,649.40)			13.5	(22,266.90)
478.00			0	2017	2011	(1,653.34)			6.5	(10,746.71)
478.00			0	2017	1996	(1,656.15)			21.5	(35,607.23)
478.00			0	2017	1995	(1,658.52)			22.5	(37,316.70)
478.00			0	2017	1992	(1,658.70)			25.5	(42,296.85)
478.00			0	2017	1992	(1,658.70)			25.5	(42,296.85)
478.00			0	2017	1991	(1,658.94)			26.5	(43,961.91)
478.00			0	2017	2008	(1,661.42)			9.5	(15,783.49)
478.00			0	2017	1997	(1,663.83)			20.5	(34,108.52)
478.00			0	2017	2015	(1,666.40)			2.5	(4,166.00)
478.00			0	2017	1997	(1,672.66)			20.5	(34,289.53)
478.00			0	2017	1988	(1,679.05)			29.5	(49,531.98)
478.00			0	2017	1988	(1,686.56)			29.5	(49,753.52)
478.00			0	2017	2015	(1,690.35)			2.5	(4,225.88)
478.00			0	2017	2004	(1,692.70)			13.5	(22,851.45)
478.00			0	2017	1995	(1,696.79)			22.5	(38,177.78)
478.00			0	2017	1994	(1,697.04)			23.5	(39,880.44)
478.00			0	2017	1971	(1,697.08)			46.5	(78,914.22)
478.00			0	2017	1982	(1,699.53)			35.5	(60,333.32)
478.00			0	2017	1990	(1,700.22)			27.5	(46,756.05)
478.00			0	2017	2013	(1,701.93)			4.5	(7,658.69)
478.00			0	2017	2008	(1,713.51)			9.5	(16,278.35)
478.00			0	2017	1992	(1,713.59)			25.5	(43,696.55)
478.00			0	2017	1999	(1,718.72)			18.5	(31,796.32)
478.00			0	2017	1988	(1,722.27)			29.5	(50,806.97)
478.00			0	2017	1988	(1,726.48)			29.5	(50,931.16)
478.00			0	2017	1988	(1,726.48)			29.5	(50,931.16)
478.00			0	2017	1988	(1,726.48)			29.5	(50,931.16)
478.00			0	2017	1988	(1,726.48)			29.5	(50,931.16)
478.00			0	2017	1988	(1,728.80)			29.5	(50,999.60)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	1983	(1,739.82)			34.5	(60,023.79)
478.00			0	2017	1991	(1,739.99)			26.5	(46,109.74)
478.00			0	2017	1974	(1,743.09)			43.5	(75,824.42)
478.00			0	2017	1994	(1,743.87)			23.5	(40,980.95)
478.00			0	2017	1994	(1,743.87)			23.5	(40,980.95)
478.00			0	2017	1998	(1,755.03)			19.5	(34,223.09)
478.00			0	2017	1988	(1,755.72)			29.5	(51,793.74)
478.00			0	2017	2006	(1,763.16)			11.5	(20,276.34)
478.00			0	2017	1993	(1,763.44)			24.5	(43,204.28)
478.00			0	2017	1993	(1,763.44)			24.5	(43,204.28)
478.00			0	2017	1993	(1,763.44)			24.5	(43,204.28)
478.00			0	2017	1993	(1,763.44)			24.5	(43,204.28)
478.00			0	2017	1992	(1,768.50)			25.5	(45,096.75)
478.00			0	2017	2013	(1,769.50)			4.5	(7,962.75)
478.00			0	2017	1984	(1,770.12)			33.5	(59,299.02)
478.00			0	2017	1974	(1,772.57)			43.5	(77,106.80)
478.00			0	2017	2015	(1,777.50)			2.5	(4,443.75)
478.00			0	2017	2011	(1,780.52)			6.5	(11,573.38)
478.00			0	2017	2011	(1,780.52)			6.5	(11,573.38)
478.00			0	2017	2000	(1,781.00)			17.5	(31,167.50)
478.00			0	2017	1992	(1,792.98)			25.5	(45,720.99)
478.00			0	2017	1989	(1,798.70)			28.5	(51,262.95)
478.00			0	2017	1989	(1,798.70)			28.5	(51,262.95)
478.00			0	2017	1989	(1,803.60)			28.5	(51,402.60)
478.00			0	2017	1987	(1,811.64)			30.5	(55,255.02)
478.00			0	2017	1997	(1,813.23)			20.5	(37,171.22)
478.00			0	2017	1998	(1,814.76)			19.5	(35,387.82)
478.00			0	2017	2003	(1,825.68)			14.5	(26,472.36)
478.00			0	2017	2010	(1,826.96)			7.5	(13,702.20)
478.00			0	2017	1983	(1,828.71)			34.5	(63,090.50)
478.00			0	2017	2015	(1,831.21)			2.5	(4,578.03)
478.00			0	2017	1992	(1,840.44)			25.5	(46,931.22)
478.00			0	2017	1983	(1,843.50)			34.5	(63,600.75)
478.00			0	2017	1994	(1,849.86)			23.5	(43,471.71)
478.00			0	2017	1994	(1,852.02)			23.5	(43,522.47)
478.00			0	2017	1994	(1,852.02)			23.5	(43,522.47)
478.00			0	2017	1996	(1,854.30)			21.5	(39,867.45)
478.00			0	2017	1996	(1,854.30)			21.5	(39,867.45)
478.00			0	2017	2006	(1,858.17)			11.5	(21,368.96)
478.00			0	2017	1994	(1,859.30)			23.5	(43,693.55)
478.00			0	2017	2006	(1,867.75)			11.5	(21,479.13)
478.00			0	2017	1997	(1,871.72)			20.5	(38,370.26)
478.00			0	2017	1986	(1,873.83)			31.5	(59,025.65)
478.00			0	2017	2014	(1,875.12)			3.5	(6,562.92)
478.00			0	2017	2008	(1,882.53)			9.5	(17,884.04)
478.00			0	2017	2008	(1,882.53)			9.5	(17,884.04)
478.00			0	2017	1990	(1,883.68)			27.5	(51,801.20)
478.00			0	2017	2008	(1,887.97)			9.5	(17,935.72)
478.00			0	2017	2015	(1,888.59)			2.5	(4,721.48)
478.00			0	2017	1993	(1,889.16)			24.5	(46,284.42)
478.00			0	2017	1984	(1,890.09)			33.5	(63,318.02)
478.00			0	2017	2011	(1,891.97)			6.5	(12,297.81)
478.00			0	2017	1986	(1,892.60)			31.5	(59,616.90)
478.00			0	2017	1994	(1,896.16)			23.5	(44,559.76)
478.00			0	2017	2002	(1,899.96)			15.5	(29,449.38)
478.00			0	2017	2013	(1,914.67)			4.5	(8,616.02)
478.00			0	2017	2008	(1,915.10)			9.5	(18,193.45)
478.00			0	2017	2014	(1,918.63)			3.5	(6,715.21)
478.00			0	2017	2009	(1,931.84)			8.5	(16,420.64)
478.00			0	2017	2003	(1,936.58)			14.5	(28,080.41)
478.00			0	2017	1980	(1,948.82)			37.5	(73,080.75)
478.00			0	2017	1970	(1,950.72)			47.5	(92,659.20)
478.00			0	2017	1993	(1,950.84)			24.5	(47,795.58)
478.00			0	2017	1977	(1,951.38)			40.5	(79,030.89)
478.00			0	2017	2008	(1,952.40)			9.5	(18,547.80)
478.00			0	2017	2010	(1,957.48)			7.5	(14,681.10)
478.00			0	2017	1987	(1,964.52)			30.5	(59,917.86)
478.00			0	2017	1984	(1,966.80)			33.5	(65,887.80)
478.00			0	2017	2015	(1,972.08)			2.5	(4,930.20)
478.00			0	2017	1980	(1,977.94)			37.5	(74,172.75)
478.00			0	2017	1980	(1,977.94)			37.5	(74,172.75)
478.00			0	2017	2011	(1,990.49)			6.5	(12,938.19)
478.00			0	2017	2014	(1,992.43)			3.5	(6,973.51)
478.00			0	2017	2001	(1,996.71)			16.5	(32,945.72)
478.00			0	2017	1995	(1,997.51)			22.5	(44,943.98)
478.00			0	2017	1987	(2,001.35)			30.5	(61,041.18)
478.00			0	2017	1991	(2,005.64)			26.5	(53,149.46)
478.00			0	2017	2013	(2,007.62)			4.5	(9,034.29)
478.00			0	2017	2004	(2,013.51)			13.5	(27,182.39)
478.00			0	2017	2004	(2,013.51)			13.5	(27,182.39)
478.00			0	2017	2004	(2,013.51)			13.5	(27,182.39)
478.00			0	2017	2008	(2,015.89)			9.5	(19,150.96)
478.00			0	2017	1991	(2,016.27)			26.5	(53,431.16)
478.00			0	2017	1998	(2,016.40)			19.5	(39,319.80)
478.00			0	2017	1998	(2,016.40)			19.5	(39,319.80)
478.00			0	2017	1989	(2,029.05)			28.5	(57,827.93)
478.00			0	2017	1985	(2,031.75)			32.5	(66,031.88)
478.00			0	2017	1997	(2,034.14)			20.5	(41,699.87)
478.00			0	2017	2011	(2,034.87)			6.5	(13,226.66)
478.00			0	2017	2001	(2,036.32)			16.5	(33,599.28)
478.00			0	2017	2001	(2,036.32)			16.5	(33,599.28)
478.00			0	2017	2001	(2,036.32)			16.5	(33,599.28)
478.00			0	2017	1990	(2,038.28)			27.5	(56,052.70)
478.00			0	2017	2003	(2,038.65)			14.5	(29,560.43)
478.00			0	2017	2003	(2,038.65)			14.5	(29,560.43)
478.00			0	2017	2008	(2,039.01)			9.5	(19,370.60)
478.00			0	2017	2004	(2,044.42)			13.5	(27,599.67)
478.00			0	2017	2004	(2,044.42)			13.5	(27,599.67)
478.00			0	2017	1981	(2,046.70)			36.5	(74,704.55)
478.00			0	2017	1992	(2,049.12)			25.5	(52,252.56)
478.00			0	2017	1992	(2,049.12)			25.5	(52,252.56)
478.00			0	2017	2009	(2,050.20)			8.5	(17,426.70)
478.00			0	2017	2004	(2,053.54)			13.5	(27,722.79)
478.00			0	2017	2004	(2,053.54)			13.5	(27,722.79)
478.00			0	2017	2004	(2,053.54)			13.5	(27,722.79)
478.00			0	2017	1997	(2,056.19)			20.5	(42,151.90)
478.00			0	2017	1997	(2,056.19)			20.5	(42,151.90)
478.00			0	2017	1977	(2,056.86)			40.5	(83,302.83)
478.00			0	2017	1999	(2,068.99)			18.5	(38,276.32)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	1999	(2,069.79)			18.5	(38,291.12)
478.00			0	2017	1999	(2,069.79)			18.5	(38,291.12)
478.00			0	2017	2006	(2,075.28)			11.5	(23,865.72)
478.00			0	2017	2006	(2,076.02)			11.5	(23,874.23)
478.00			0	2017	2011	(2,081.17)			6.5	(13,527.61)
478.00			0	2017	1986	(2,081.86)			31.5	(65,578.59)
478.00			0	2017	1984	(2,087.34)			33.5	(69,925.89)
478.00			0	2017	2008	(2,091.70)			9.5	(19,871.15)
478.00			0	2017	2008	(2,091.70)			9.5	(19,871.15)
478.00			0	2017	2009	(2,095.35)			8.5	(17,810.48)
478.00			0	2017	2009	(2,095.35)			8.5	(17,810.48)
478.00			0	2017	2013	(2,097.19)			4.5	(9,437.36)
478.00			0	2017	1997	(2,103.07)			20.5	(43,112.94)
478.00			0	2017	1997	(2,103.07)			20.5	(43,112.94)
478.00			0	2017	1997	(2,103.07)			20.5	(43,112.94)
478.00			0	2017	1998	(2,108.49)			19.5	(41,115.56)
478.00			0	2017	1973	(2,110.68)			44.5	(93,925.26)
478.00			0	2017	2015	(2,110.78)			2.5	(5,276.95)
478.00			0	2017	1986	(2,110.80)			31.5	(66,490.20)
478.00			0	2017	2008	(2,114.53)			9.5	(20,088.04)
478.00			0	2017	2010	(2,115.43)			7.5	(15,865.73)
478.00			0	2017	2008	(2,116.69)			9.5	(20,108.56)
478.00			0	2017	2001	(2,117.07)			16.5	(34,931.66)
478.00			0	2017	2001	(2,117.07)			16.5	(34,931.66)
478.00			0	2017	1994	(2,119.68)			23.5	(49,812.48)
478.00			0	2017	2010	(2,122.79)			7.5	(15,920.93)
478.00			0	2017	2002	(2,127.83)			15.5	(32,981.37)
478.00			0	2017	2002	(2,127.83)			15.5	(32,981.37)
478.00			0	2017	1987	(2,129.11)			30.5	(64,937.86)
478.00			0	2017	1995	(2,130.85)			22.5	(47,944.13)
478.00			0	2017	1995	(2,130.85)			22.5	(47,944.13)
478.00			0	2017	2009	(2,146.49)			8.5	(18,245.17)
478.00			0	2017	1988	(2,150.59)			29.5	(63,442.41)
478.00			0	2017	1988	(2,150.59)			29.5	(63,442.41)
478.00			0	2017	1991	(2,154.12)			26.5	(57,084.18)
478.00			0	2017	1994	(2,155.56)			23.5	(50,655.66)
478.00			0	2017	2003	(2,180.45)			14.5	(31,616.53)
478.00			0	2017	1980	(2,183.35)			37.5	(81,875.63)
478.00			0	2017	2014	(2,187.65)			3.5	(7,656.78)
478.00			0	2017	1995	(2,193.21)			22.5	(49,347.23)
478.00			0	2017	2003	(2,204.82)			14.5	(31,969.89)
478.00			0	2017	2003	(2,204.82)			14.5	(31,969.89)
478.00			0	2017	1995	(2,207.61)			22.5	(49,671.23)
478.00			0	2017	2014	(2,210.15)			3.5	(7,735.53)
478.00			0	2017	1990	(2,216.62)			27.5	(60,957.05)
478.00			0	2017	1998	(2,218.04)			19.5	(43,251.78)
478.00			0	2017	1998	(2,218.04)			19.5	(43,251.78)
478.00			0	2017	2000	(2,222.50)			17.5	(38,893.75)
478.00			0	2017	2000	(2,222.50)			17.5	(38,893.75)
478.00			0	2017	2002	(2,232.45)			15.5	(34,602.98)
478.00			0	2017	1983	(2,240.42)			34.5	(77,294.49)
478.00			0	2017	2007	(2,242.57)			10.5	(23,546.99)
478.00			0	2017	1988	(2,243.42)			29.5	(66,180.89)
478.00			0	2017	2006	(2,247.14)			11.5	(25,842.11)
478.00			0	2017	1997	(2,248.26)			20.5	(46,089.33)
478.00			0	2017	1994	(2,260.94)			23.5	(53,132.09)
478.00			0	2017	1982	(2,262.19)			35.5	(80,307.75)
478.00			0	2017	1971	(2,264.90)			46.5	(105,317.85)
478.00			0	2017	2000	(2,265.82)			17.5	(39,651.85)
478.00			0	2017	2000	(2,265.82)			17.5	(39,651.85)
478.00			0	2017	1986	(2,271.12)			31.5	(71,540.28)
478.00			0	2017	2014	(2,276.21)			3.5	(7,966.74)
478.00			0	2017	2002	(2,277.10)			15.5	(35,295.05)
478.00			0	2017	2002	(2,277.10)			15.5	(35,295.05)
478.00			0	2017	1992	(2,281.75)			25.5	(58,184.63)
478.00			0	2017	1999	(2,281.79)			18.5	(42,213.12)
478.00			0	2017	2014	(2,287.60)			3.5	(8,006.60)
478.00			0	2017	1998	(2,288.33)			19.5	(44,622.44)
478.00			0	2017	2011	(2,289.23)			6.5	(14,880.00)
478.00			0	2017	2015	(2,292.17)			2.5	(5,730.43)
478.00			0	2017	2006	(2,302.22)			11.5	(26,475.53)
478.00			0	2017	2002	(2,304.34)			15.5	(35,717.27)
478.00			0	2017	2013	(2,311.20)			4.5	(10,400.40)
478.00			0	2017	1987	(2,314.25)			30.5	(70,584.63)
478.00			0	2017	1987	(2,314.25)			30.5	(70,584.63)
478.00			0	2017	2009	(2,315.11)			8.5	(19,678.44)
478.00			0	2017	2008	(2,318.27)			9.5	(22,023.57)
478.00			0	2017	1983	(2,319.76)			34.5	(80,031.72)
478.00			0	2017	1986	(2,321.88)			31.5	(73,139.22)
478.00			0	2017	2012	(2,328.73)			5.5	(12,808.02)
478.00			0	2017	1994	(2,339.56)			23.5	(54,979.66)
478.00			0	2017	1990	(2,344.25)			27.5	(64,466.88)
478.00			0	2017	1990	(2,354.60)			27.5	(64,751.50)
478.00			0	2017	1990	(2,354.60)			27.5	(64,751.50)
478.00			0	2017	2004	(2,362.36)			13.5	(31,891.86)
478.00			0	2017	1999	(2,363.24)			18.5	(43,719.94)
478.00			0	2017	1986	(2,365.75)			31.5	(74,521.13)
478.00			0	2017	1992	(2,373.02)			25.5	(60,512.01)
478.00			0	2017	1979	(2,379.06)			38.5	(91,593.81)
478.00			0	2017	1979	(2,379.06)			38.5	(91,593.81)
478.00			0	2017	2011	(2,381.90)			6.5	(15,482.35)
478.00			0	2017	2011	(2,381.90)			6.5	(15,482.35)
478.00			0	2017	2011	(2,381.90)			6.5	(15,482.35)
478.00			0	2017	2011	(2,381.90)			6.5	(15,482.35)
478.00			0	2017	2011	(2,381.90)			6.5	(15,482.35)
478.00			0	2017	2011	(2,381.90)			6.5	(15,482.35)
478.00			0	2017	1999	(2,383.92)			18.5	(44,102.52)
478.00			0	2017	1999	(2,383.92)			18.5	(44,102.52)
478.00			0	2017	2016	(2,386.74)			1.5	(3,580.11)
478.00			0	2017	2008	(2,402.95)			9.5	(22,828.03)
478.00			0	2017	2008	(2,402.95)			9.5	(22,828.03)
478.00			0	2017	2008	(2,402.95)			9.5	(22,828.03)
478.00			0	2017	1998	(2,404.30)			19.5	(46,883.85)
478.00			0	2017	1998	(2,404.30)			19.5	(46,883.85)
478.00			0	2017	1998	(2,404.30)			19.5	(46,883.85)
478.00			0	2017	1996	(2,428.50)			21.5	(52,212.75)
478.00			0	2017	1996	(2,428.50)			21.5	(52,212.75)
478.00			0	2017	1996	(2,428.50)			21.5	(52,212.75)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTV	Comment	Age	Weighted Retirements
478.00			0	2017	1996	(2,428.50)			21.5	(52,212.75)
478.00			0	2017	1992	(2,430.88)			25.5	(61,987.44)
478.00			0	2017	2006	(2,440.63)			11.5	(28,067.25)
478.00			0	2017	1991	(2,442.96)			26.5	(64,738.44)
478.00			0	2017	2012	(2,445.56)			5.5	(13,450.58)
478.00			0	2017	2014	(2,446.95)			3.5	(8,564.33)
478.00			0	2017	2014	(2,450.98)			3.5	(8,578.43)
478.00			0	2017	1984	(2,456.06)			33.5	(82,278.01)
478.00			0	2017	1997	(2,462.38)			20.5	(50,478.79)
478.00			0	2017	1997	(2,464.28)			20.5	(50,517.74)
478.00			0	2017	2011	(2,465.96)			6.5	(16,028.74)
478.00			0	2017	2011	(2,465.96)			6.5	(16,028.74)
478.00			0	2017	1988	(2,475.00)			29.5	(73,012.50)
478.00			0	2017	1998	(2,475.93)			19.5	(48,280.64)
478.00			0	2017	1989	(2,479.95)			28.5	(70,678.58)
478.00			0	2017	1996	(2,503.28)			21.5	(53,820.52)
478.00			0	2017	1989	(2,503.60)			28.5	(71,352.60)
478.00			0	2017	2008	(2,510.04)			9.5	(23,845.38)
478.00			0	2017	2000	(2,515.12)			17.5	(44,014.60)
478.00			0	2017	2000	(2,515.12)			17.5	(44,014.60)
478.00			0	2017	2000	(2,515.12)			17.5	(44,014.60)
478.00			0	2017	2000	(2,515.12)			17.5	(44,014.60)
478.00			0	2017	1970	(2,519.68)			47.5	(119,684.80)
478.00			0	2017	1984	(2,520.12)			33.5	(84,424.02)
478.00			0	2017	1985	(2,528.24)			32.5	(82,167.80)
478.00			0	2017	2006	(2,542.22)			11.5	(29,235.53)
478.00			0	2017	2010	(2,544.44)			7.5	(19,083.30)
478.00			0	2017	2010	(2,544.44)			7.5	(19,083.30)
478.00			0	2017	1973	(2,557.51)			44.5	(113,809.20)
478.00			0	2017	1992	(2,561.40)			25.5	(65,315.70)
478.00			0	2017	1994	(2,563.18)			23.5	(60,234.73)
478.00			0	2017	2015	(2,564.62)			2.5	(6,411.55)
478.00			0	2017	2004	(2,571.42)			13.5	(34,714.17)
478.00			0	2017	2009	(2,575.79)			8.5	(21,894.22)
478.00			0	2017	1989	(2,580.05)			28.5	(73,531.43)
478.00			0	2017	2009	(2,591.23)			8.5	(22,025.46)
478.00			0	2017	1992	(2,592.34)			26.5	(68,697.01)
478.00			0	2017	1988	(2,593.20)			29.5	(76,499.40)
478.00			0	2017	2006	(2,637.42)			11.5	(30,330.33)
478.00			0	2017	2006	(2,637.42)			11.5	(30,330.33)
478.00			0	2017	1983	(2,639.34)			34.5	(91,057.23)
478.00			0	2017	2007	(2,641.80)			10.5	(27,738.90)
478.00			0	2017	1999	(2,642.85)			18.5	(48,892.73)
478.00			0	2017	2012	(2,642.90)			5.5	(14,535.95)
478.00			0	2017	1993	(2,645.16)			24.5	(64,806.42)
478.00			0	2017	2006	(2,645.98)			11.5	(30,428.77)
478.00			0	2017	2010	(2,653.49)			7.5	(19,901.18)
478.00			0	2017	2010	(2,665.73)			7.5	(19,992.98)
478.00			0	2017	2015	(2,666.24)			2.5	(6,665.60)
478.00			0	2017	1993	(2,680.26)			24.5	(65,666.37)
478.00			0	2017	2009	(2,683.12)			8.5	(22,806.52)
478.00			0	2017	1989	(2,687.55)			28.5	(76,595.18)
478.00			0	2017	1993	(2,698.80)			24.5	(66,120.60)
478.00			0	2017	1993	(2,709.50)			24.5	(66,382.75)
478.00			0	2017	1993	(2,709.50)			24.5	(66,382.75)
478.00			0	2017	2012	(2,717.29)			5.5	(14,945.10)
478.00			0	2017	2012	(2,717.29)			5.5	(14,945.10)
478.00			0	2017	1993	(2,719.65)			24.5	(66,631.43)
478.00			0	2017	2002	(2,736.81)			15.5	(42,420.56)
478.00			0	2017	2002	(2,736.81)			15.5	(42,420.56)
478.00			0	2017	2013	(2,737.67)			4.5	(12,319.52)
478.00			0	2017	1986	(2,744.04)			31.5	(86,437.26)
478.00			0	2017	1992	(2,751.00)			25.5	(70,150.50)
478.00			0	2017	2016	(2,754.49)			1.5	(4,131.74)
478.00			0	2017	1996	(2,757.51)			21.5	(59,286.47)
478.00			0	2017	2014	(2,762.68)			3.5	(9,669.38)
478.00			0	2017	1995	(2,767.36)			22.5	(62,265.60)
478.00			0	2017	1995	(2,788.56)			22.5	(62,742.60)
478.00			0	2017	2007	(2,788.57)			10.5	(29,279.99)
478.00			0	2017	2011	(2,797.95)			6.5	(18,186.68)
478.00			0	2017	1995	(2,803.75)			22.5	(63,084.38)
478.00			0	2017	1991	(2,804.16)			26.5	(74,310.24)
478.00			0	2017	1971	(2,811.60)			46.5	(130,739.40)
478.00			0	2017	2014	(2,812.69)			3.5	(9,844.42)
478.00			0	2017	2014	(2,812.69)			3.5	(9,844.42)
478.00			0	2017	2015	(2,817.25)			2.5	(7,043.13)
478.00			0	2017	2013	(2,818.10)			4.5	(12,681.45)
478.00			0	2017	2009	(2,826.83)			8.5	(24,028.06)
478.00			0	2017	2016	(2,828.88)			1.5	(4,243.32)
478.00			0	2017	1994	(2,841.42)			23.5	(66,773.37)
478.00			0	2017	2006	(2,853.51)			11.5	(32,815.37)
478.00			0	2017	2008	(2,868.15)			9.5	(27,247.43)
478.00			0	2017	2016	(2,874.14)			1.5	(4,311.21)
478.00			0	2017	2002	(2,882.29)			15.5	(44,675.50)
478.00			0	2017	2002	(2,882.29)			15.5	(44,675.50)
478.00			0	2017	1990	(2,883.02)			27.5	(79,283.05)
478.00			0	2017	2000	(2,890.62)			17.5	(50,585.85)
478.00			0	2017	2001	(2,897.87)			16.5	(47,814.86)
478.00			0	2017	1977	(2,900.70)			40.5	(117,478.35)
478.00			0	2017	1992	(2,901.06)			25.5	(73,977.03)
478.00			0	2017	1992	(2,901.06)			25.5	(73,977.03)
478.00			0	2017	1992	(2,901.06)			25.5	(73,977.03)
478.00			0	2017	1989	(2,902.56)			28.5	(82,722.96)
478.00			0	2017	2006	(2,905.39)			11.5	(33,411.99)
478.00			0	2017	1990	(2,906.87)			27.5	(79,938.93)
478.00			0	2017	1990	(2,906.87)			27.5	(79,938.93)
478.00			0	2017	1987	(2,912.08)			30.5	(88,818.44)
478.00			0	2017	1986	(2,912.64)			31.5	(91,748.16)
478.00			0	2017	2007	(2,915.35)			10.5	(30,611.18)
478.00			0	2017	2007	(2,915.35)			10.5	(30,611.18)
478.00			0	2017	2003	(2,926.49)			14.5	(42,434.11)
478.00			0	2017	1989	(2,930.85)			28.5	(83,529.23)
478.00			0	2017	1998	(2,934.47)			19.5	(57,222.17)
478.00			0	2017	1989	(2,936.28)			28.5	(83,683.98)
478.00			0	2017	1989	(2,936.28)			28.5	(83,683.98)
478.00			0	2017	1994	(2,939.40)			23.5	(69,075.90)
478.00			0	2017	1994	(2,939.40)			23.5	(69,075.90)
478.00			0	2017	1996	(2,961.77)			21.5	(63,678.06)
478.00			0	2017	1995	(2,962.84)			22.5	(66,663.90)
478.00			0	2017	1996	(2,993.53)			21.5	(64,360.90)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	1999	(3,007.76)			18.5	(55,643.56)
478.00			0	2017	2013	(3,011.44)			4.5	(13,551.48)
478.00			0	2017	1988	(3,023.74)			29.5	(89,200.33)
478.00			0	2017	2014	(3,025.54)			3.5	(10,589.39)
478.00			0	2017	1995	(3,028.05)			22.5	(68,131.13)
478.00			0	2017	1983	(3,032.48)			34.5	(104,620.56)
478.00			0	2017	1987	(3,035.67)			30.5	(92,587.94)
478.00			0	2017	1999	(3,043.00)			18.5	(56,295.50)
478.00			0	2017	1990	(3,060.98)			27.5	(84,176.95)
478.00			0	2017	1996	(3,061.19)			21.5	(65,815.59)
478.00			0	2017	1996	(3,061.19)			21.5	(65,815.59)
478.00			0	2017	1996	(3,063.90)			21.5	(65,873.85)
478.00			0	2017	1989	(3,077.11)			28.5	(87,697.64)
478.00			0	2017	1986	(3,083.35)			31.5	(97,125.53)
478.00			0	2017	1986	(3,083.35)			31.5	(97,125.53)
478.00			0	2017	1995	(3,088.47)			22.5	(69,490.58)
478.00			0	2017	1977	(3,090.87)			40.5	(125,180.24)
478.00			0	2017	2014	(3,099.33)			3.5	(10,847.66)
478.00			0	2017	1981	(3,102.70)			36.5	(113,248.55)
478.00			0	2017	1981	(3,110.25)			36.5	(113,524.13)
478.00			0	2017	1981	(3,110.25)			36.5	(113,524.13)
478.00			0	2017	1999	(3,115.18)			18.5	(57,630.83)
478.00			0	2017	1983	(3,115.58)			34.5	(107,487.51)
478.00			0	2017	1989	(3,117.56)			28.5	(88,850.46)
478.00			0	2017	1986	(3,122.79)			31.5	(98,367.89)
478.00			0	2017	1994	(3,126.71)			23.5	(73,477.69)
478.00			0	2017	2001	(3,129.70)			16.5	(51,640.05)
478.00			0	2017	1999	(3,131.61)			18.5	(57,934.79)
478.00			0	2017	2006	(3,132.90)			11.5	(36,028.35)
478.00			0	2017	2002	(3,133.90)			15.5	(48,575.45)
478.00			0	2017	2008	(3,137.55)			9.5	(29,806.73)
478.00			0	2017	2007	(3,139.61)			10.5	(32,965.91)
478.00			0	2017	1984	(3,142.14)			33.5	(105,261.69)
478.00			0	2017	2001	(3,175.60)			16.5	(52,397.40)
478.00			0	2017	2001	(3,175.61)			16.5	(52,397.57)
478.00			0	2017	1989	(3,178.01)			28.5	(90,573.29)
478.00			0	2017	2001	(3,183.17)			16.5	(52,522.31)
478.00			0	2017	2010	(3,184.19)			7.5	(23,881.43)
478.00			0	2017	2010	(3,184.19)			7.5	(23,881.43)
478.00			0	2017	1995	(3,187.31)			22.5	(71,714.48)
478.00			0	2017	1972	(3,188.44)			45.5	(145,074.02)
478.00			0	2017	2006	(3,195.36)			11.5	(36,746.64)
478.00			0	2017	2006	(3,195.36)			11.5	(36,746.64)
478.00			0	2017	2003	(3,202.45)			14.5	(46,435.53)
478.00			0	2017	1990	(3,206.16)			27.5	(88,169.40)
478.00			0	2017	2003	(3,216.29)			14.5	(46,636.21)
478.00			0	2017	1986	(3,217.42)			31.5	(101,348.73)
478.00			0	2017	2008	(3,225.42)			9.5	(30,641.49)
478.00			0	2017	2008	(3,227.52)			9.5	(30,661.44)
478.00			0	2017	1994	(3,233.34)			23.5	(75,983.49)
478.00			0	2017	1996	(3,238.00)			21.5	(69,617.00)
478.00			0	2017	1996	(3,238.00)			21.5	(69,617.00)
478.00			0	2017	1996	(3,238.00)			21.5	(69,617.00)
478.00			0	2017	2008	(3,242.26)			9.5	(30,801.47)
478.00			0	2017	1990	(3,247.07)			27.5	(89,294.43)
478.00			0	2017	1995	(3,253.32)			22.5	(73,199.70)
478.00			0	2017	1974	(3,255.60)			43.5	(141,618.60)
478.00			0	2017	2012	(3,260.75)			5.5	(17,934.13)
478.00			0	2017	2012	(3,260.75)			5.5	(17,934.13)
478.00			0	2017	2012	(3,264.72)			5.5	(17,955.96)
478.00			0	2017	2012	(3,264.72)			5.5	(17,955.96)
478.00			0	2017	1997	(3,273.04)			20.5	(67,097.32)
478.00			0	2017	2011	(3,280.47)			6.5	(21,323.06)
478.00			0	2017	1977	(3,285.09)			40.5	(133,046.15)
478.00			0	2017	1992	(3,285.72)			25.5	(83,785.86)
478.00			0	2017	1995	(3,306.61)			22.5	(74,398.73)
478.00			0	2017	1992	(3,315.93)			25.5	(84,556.22)
478.00			0	2017	1992	(3,315.93)			25.5	(84,556.22)
478.00			0	2017	2007	(3,321.25)			10.5	(34,873.13)
478.00			0	2017	1980	(3,322.18)			37.5	(124,581.75)
478.00			0	2017	2002	(3,326.34)			15.5	(51,558.27)
478.00			0	2017	1984	(3,330.24)			33.5	(111,563.04)
478.00			0	2017	1989	(3,332.56)			28.5	(94,977.96)
478.00			0	2017	2009	(3,344.05)			8.5	(28,424.43)
478.00			0	2017	2008	(3,346.72)			9.5	(31,793.84)
478.00			0	2017	2008	(3,346.72)			9.5	(31,793.84)
478.00			0	2017	2008	(3,346.72)			9.5	(31,793.84)
478.00			0	2017	1987	(3,351.66)			30.5	(102,225.63)
478.00			0	2017	1988	(3,358.10)			29.5	(99,063.95)
478.00			0	2017	2010	(3,361.09)			7.5	(25,208.18)
478.00			0	2017	1997	(3,361.56)			20.5	(68,911.98)
478.00			0	2017	2004	(3,373.84)			13.5	(45,546.84)
478.00			0	2017	2004	(3,373.84)			13.5	(45,546.84)
478.00			0	2017	2004	(3,373.84)			13.5	(45,546.84)
478.00			0	2017	2009	(3,375.94)			8.5	(28,695.49)
478.00			0	2017	1989	(3,381.75)			28.5	(96,379.88)
478.00			0	2017	1997	(3,394.19)			20.5	(69,580.90)
478.00			0	2017	1982	(3,399.06)			35.5	(120,666.63)
478.00			0	2017	1998	(3,401.13)			19.5	(66,322.04)
478.00			0	2017	1997	(3,418.33)			20.5	(70,075.77)
478.00			0	2017	2006	(3,426.52)			11.5	(39,404.98)
478.00			0	2017	1985	(3,436.17)			32.5	(111,675.53)
478.00			0	2017	1999	(3,437.44)			18.5	(63,592.64)
478.00			0	2017	1984	(3,443.66)			33.5	(115,362.61)
478.00			0	2017	1984	(3,443.66)			33.5	(115,362.61)
478.00			0	2017	1984	(3,443.66)			33.5	(115,362.61)
478.00			0	2017	2015	(3,443.90)			2.5	(8,609.75)
478.00			0	2017	2013	(3,445.60)			4.5	(15,505.20)
478.00			0	2017	1973	(3,450.15)			44.5	(153,531.68)
478.00			0	2017	1988	(3,452.96)			29.5	(101,862.32)
478.00			0	2017	2007	(3,458.45)			10.5	(36,313.73)
478.00			0	2017	2007	(3,458.45)			10.5	(36,313.73)
478.00			0	2017	2007	(3,458.45)			10.5	(36,313.73)
478.00			0	2017	2008	(3,491.66)			9.5	(33,170.77)
478.00			0	2017	1988	(3,495.83)			29.5	(103,126.99)
478.00			0	2017	1999	(3,496.70)			18.5	(64,688.95)
478.00			0	2017	2008	(3,496.88)			9.5	(33,220.36)
478.00			0	2017	2002	(3,502.59)			15.5	(54,290.15)
478.00			0	2017	2004	(3,535.61)			13.5	(47,730.74)
478.00			0	2017	1992	(3,537.00)			25.5	(90,193.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	1996	(3,542.88)			21.5	(76,171.92)
478.00			0	2017	2003	(3,545.45)			14.5	(51,409.03)
478.00			0	2017	2011	(3,561.03)			6.5	(23,146.70)
478.00			0	2017	2011	(3,572.85)			6.5	(23,223.53)
478.00			0	2017	1996	(3,574.55)			21.5	(76,852.83)
478.00			0	2017	2007	(3,584.55)			10.5	(37,637.78)
478.00			0	2017	2007	(3,584.55)			10.5	(37,637.78)
478.00			0	2017	2013	(3,585.25)			4.5	(16,133.63)
478.00			0	2017	2007	(3,588.12)			10.5	(37,675.26)
478.00			0	2017	1995	(3,588.80)			22.5	(80,748.00)
478.00			0	2017	1997	(3,640.04)			20.5	(74,620.82)
478.00			0	2017	2007	(3,646.83)			10.5	(38,291.72)
478.00			0	2017	1992	(3,650.80)			25.5	(93,095.40)
478.00			0	2017	1972	(3,657.20)			45.5	(166,402.60)
478.00			0	2017	1971	(3,670.70)			46.5	(170,687.55)
478.00			0	2017	2003	(3,671.43)			14.5	(53,235.74)
478.00			0	2017	1979	(3,682.37)			38.5	(141,771.25)
478.00			0	2017	2011	(3,688.21)			6.5	(23,973.37)
478.00			0	2017	2016	(3,695.33)			1.5	(5,543.00)
478.00			0	2017	2010	(3,701.00)			7.5	(27,757.50)
478.00			0	2017	1994	(3,704.04)			23.5	(87,044.94)
478.00			0	2017	1994	(3,704.04)			23.5	(87,044.94)
478.00			0	2017	2009	(3,706.43)			8.5	(31,504.66)
478.00			0	2017	2009	(3,706.43)			8.5	(31,504.66)
478.00			0	2017	1996	(3,708.60)			21.5	(79,734.90)
478.00			0	2017	1985	(3,708.88)			32.5	(120,538.60)
478.00			0	2017	1999	(3,731.40)			18.5	(69,030.90)
478.00			0	2017	2008	(3,741.07)			9.5	(35,540.17)
478.00			0	2017	1992	(3,742.07)			25.5	(95,422.79)
478.00			0	2017	1997	(3,743.44)			20.5	(76,740.52)
478.00			0	2017	1997	(3,743.44)			20.5	(76,740.52)
478.00			0	2017	1997	(3,743.44)			20.5	(76,740.52)
478.00			0	2017	1990	(3,750.80)			27.5	(103,147.00)
478.00			0	2017	1989	(3,762.57)			28.5	(107,233.25)
478.00			0	2017	2000	(3,772.68)			17.5	(66,021.90)
478.00			0	2017	2000	(3,772.68)			17.5	(66,021.90)
478.00			0	2017	2009	(3,774.04)			8.5	(32,079.34)
478.00			0	2017	2009	(3,774.04)			8.5	(32,079.34)
478.00			0	2017	2015	(3,777.18)			2.5	(9,442.95)
478.00			0	2017	2002	(3,779.11)			15.5	(58,576.21)
478.00			0	2017	1993	(3,793.30)			24.5	(92,935.85)
478.00			0	2017	1993	(3,793.30)			24.5	(92,935.85)
478.00			0	2017	1993	(3,793.30)			24.5	(92,935.85)
478.00			0	2017	2003	(3,795.60)			14.5	(55,036.20)
478.00			0	2017	1986	(3,799.44)			31.5	(119,682.36)
478.00			0	2017	2002	(3,799.92)			15.5	(58,898.76)
478.00			0	2017	1988	(3,804.06)			29.5	(112,219.77)
478.00			0	2017	2012	(3,811.36)			5.5	(20,962.48)
478.00			0	2017	2012	(3,811.37)			5.5	(20,962.54)
478.00			0	2017	1994	(3,821.22)			23.5	(89,798.67)
478.00			0	2017	2008	(3,822.70)			9.5	(36,315.65)
478.00			0	2017	2008	(3,830.19)			9.5	(36,386.81)
478.00			0	2017	2008	(3,830.19)			9.5	(36,386.81)
478.00			0	2017	2006	(3,831.49)			11.5	(44,062.14)
478.00			0	2017	1986	(3,834.33)			31.5	(120,781.40)
478.00			0	2017	1989	(3,834.82)			28.5	(109,292.37)
478.00			0	2017	2006	(3,838.34)			11.5	(44,140.91)
478.00			0	2017	2006	(3,838.34)			11.5	(44,140.91)
478.00			0	2017	1993	(3,841.08)			24.5	(94,106.46)
478.00			0	2017	1980	(3,853.36)			37.5	(144,501.00)
478.00			0	2017	2009	(3,858.52)			8.5	(32,797.42)
478.00			0	2017	2008	(3,865.77)			9.5	(36,724.82)
478.00			0	2017	1999	(3,867.12)			18.5	(71,541.72)
478.00			0	2017	1979	(3,886.24)			38.5	(149,620.24)
478.00			0	2017	2015	(3,892.56)			2.5	(9,731.40)
478.00			0	2017	2004	(3,904.41)			13.5	(52,709.54)
478.00			0	2017	2007	(3,918.54)			10.5	(41,144.67)
478.00			0	2017	1992	(3,924.61)			25.5	(100,077.56)
478.00			0	2017	1987	(3,929.04)			30.5	(119,835.72)
478.00			0	2017	2008	(3,930.99)			9.5	(37,344.41)
478.00			0	2017	2010	(3,937.96)			7.5	(29,534.70)
478.00			0	2017	1990	(3,938.34)			27.5	(108,304.35)
478.00			0	2017	2006	(3,943.04)			11.5	(45,344.96)
478.00			0	2017	1975	(3,960.25)			42.5	(168,310.63)
478.00			0	2017	2007	(3,962.71)			10.5	(41,608.46)
478.00			0	2017	2000	(3,967.53)			17.5	(69,431.78)
478.00			0	2017	1992	(3,970.30)			25.5	(101,242.65)
478.00			0	2017	2009	(3,971.01)			8.5	(33,753.59)
478.00			0	2017	2008	(3,974.23)			9.5	(37,755.19)
478.00			0	2017	2013	(3,997.77)			4.5	(17,989.97)
478.00			0	2017	1988	(3,999.14)			29.5	(117,974.63)
478.00			0	2017	2003	(4,003.92)			14.5	(58,056.84)
478.00			0	2017	1973	(4,010.71)			44.5	(178,476.60)
478.00			0	2017	1994	(4,017.18)			23.5	(94,403.73)
478.00			0	2017	2004	(4,027.02)			13.5	(54,364.77)
478.00			0	2017	1993	(4,030.93)			24.5	(98,757.79)
478.00			0	2017	2003	(4,037.87)			14.5	(58,549.12)
478.00			0	2017	2006	(4,046.80)			11.5	(46,538.20)
478.00			0	2017	1996	(4,047.50)			21.5	(87,021.25)
478.00			0	2017	2008	(4,054.98)			9.5	(38,522.31)
478.00			0	2017	2002	(4,055.63)			15.5	(62,862.27)
478.00			0	2017	2014	(4,062.77)			3.5	(14,219.70)
478.00			0	2017	1989	(4,068.06)			28.5	(115,939.71)
478.00			0	2017	2012	(4,075.93)			5.5	(22,417.62)
478.00			0	2017	2003	(4,077.30)			14.5	(59,120.85)
478.00			0	2017	2012	(4,080.90)			5.5	(22,444.95)
478.00			0	2017	1993	(4,091.52)			24.5	(100,242.24)
478.00			0	2017	1988	(4,096.68)			29.5	(120,852.06)
478.00			0	2017	1992	(4,107.15)			25.5	(104,732.33)
478.00			0	2017	2008	(4,132.58)			9.5	(39,259.51)
478.00			0	2017	1980	(4,133.41)			37.5	(155,002.88)
478.00			0	2017	1991	(4,134.24)			26.5	(109,557.36)
478.00			0	2017	1978	(4,154.40)			39.5	(164,098.80)
478.00			0	2017	1986	(4,163.72)			31.5	(131,157.18)
478.00			0	2017	2016	(4,176.79)			1.5	(6,265.19)
478.00			0	2017	2008	(4,178.90)			9.5	(39,699.55)
478.00			0	2017	2003	(4,199.39)			14.5	(60,891.16)
478.00			0	2017	2003	(4,199.39)			14.5	(60,891.16)
478.00			0	2017	2003	(4,199.39)			14.5	(60,891.16)
478.00			0	2017	2008	(4,229.06)			9.5	(40,176.07)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	2008	(4,233.37)			9.5	(40,217.02)
478.00			0	2017	2008	(4,239.88)			9.5	(40,278.86)
478.00			0	2017	2008	(4,239.88)			9.5	(40,278.86)
478.00			0	2017	2002	(4,239.98)			15.5	(65,719.69)
478.00			0	2017	1996	(4,289.46)			21.5	(92,223.39)
478.00			0	2017	1992	(4,289.95)			25.5	(109,393.73)
478.00			0	2017	1988	(4,291.76)			29.5	(126,606.92)
478.00			0	2017	2009	(4,292.99)			8.5	(36,490.42)
478.00			0	2017	1989	(4,300.08)			28.5	(122,552.28)
478.00			0	2017	2006	(4,300.54)			11.5	(49,456.21)
478.00			0	2017	2006	(4,300.54)			11.5	(49,456.21)
478.00			0	2017	2006	(4,300.54)			11.5	(49,456.21)
478.00			0	2017	1984	(4,321.35)			33.5	(144,765.23)
478.00			0	2017	2003	(4,343.66)			14.5	(62,983.07)
478.00			0	2017	1991	(4,374.87)			26.5	(115,934.06)
478.00			0	2017	2014	(4,375.29)			3.5	(15,313.52)
478.00			0	2017	1995	(4,386.42)			22.5	(98,694.45)
478.00			0	2017	2007	(4,403.01)			10.5	(46,231.61)
478.00			0	2017	1993	(4,408.60)			24.5	(108,010.70)
478.00			0	2017	1989	(4,419.08)			28.5	(125,943.78)
478.00			0	2017	1990	(4,421.32)			27.5	(121,586.30)
478.00			0	2017	1986	(4,422.27)			31.5	(139,301.51)
478.00			0	2017	2010	(4,422.48)			7.5	(33,168.60)
478.00			0	2017	1984	(4,425.30)			33.5	(148,247.55)
478.00			0	2017	2008	(4,434.96)			9.5	(42,132.12)
478.00			0	2017	1997	(4,457.57)			20.5	(91,380.19)
478.00			0	2017	1993	(4,461.56)			24.5	(109,308.22)
478.00			0	2017	1995	(4,471.43)			22.5	(100,607.18)
478.00			0	2017	2007	(4,472.79)			10.5	(46,964.30)
478.00			0	2017	2016	(4,475.13)			1.5	(6,712.70)
478.00			0	2017	1996	(4,493.72)			21.5	(96,614.98)
478.00			0	2017	1997	(4,496.52)			20.5	(92,178.66)
478.00			0	2017	1997	(4,496.52)			20.5	(92,178.66)
478.00			0	2017	2002	(4,516.50)			15.5	(70,005.75)
478.00			0	2017	1999	(4,521.93)			18.5	(83,655.71)
478.00			0	2017	1995	(4,531.41)			22.5	(101,956.73)
478.00			0	2017	2002	(4,554.20)			15.5	(70,590.10)
478.00			0	2017	1998	(4,576.66)			19.5	(89,244.87)
478.00			0	2017	1998	(4,592.70)			19.5	(89,557.65)
478.00			0	2017	2003	(4,603.17)			14.5	(66,745.97)
478.00			0	2017	2008	(4,613.98)			9.5	(43,832.81)
478.00			0	2017	1981	(4,614.48)			36.5	(168,428.52)
478.00			0	2017	1999	(4,619.06)			18.5	(85,452.61)
478.00			0	2017	2010	(4,626.25)			7.5	(34,696.88)
478.00			0	2017	1994	(4,630.05)			23.5	(108,806.18)
478.00			0	2017	1986	(4,643.76)			31.5	(146,278.44)
478.00			0	2017	1993	(4,660.34)			24.5	(114,178.33)
478.00			0	2017	1983	(4,673.37)			34.5	(161,231.27)
478.00			0	2017	1994	(4,679.12)			23.5	(109,959.32)
478.00			0	2017	1988	(4,681.92)			29.5	(138,116.64)
478.00			0	2017	1999	(4,689.86)			18.5	(86,762.41)
478.00			0	2017	1999	(4,689.86)			18.5	(86,762.41)
478.00			0	2017	1999	(4,695.47)			18.5	(86,866.20)
478.00			0	2017	2011	(4,705.65)			6.5	(30,586.73)
478.00			0	2017	2000	(4,710.64)			17.5	(82,436.20)
478.00			0	2017	1974	(4,726.86)			43.5	(205,618.41)
478.00			0	2017	2008	(4,737.34)			9.5	(45,004.73)
478.00			0	2017	1988	(4,752.25)			29.5	(140,191.38)
478.00			0	2017	1995	(4,763.79)			22.5	(107,185.28)
478.00			0	2017	2011	(4,763.80)			6.5	(30,964.70)
478.00			0	2017	2011	(4,763.80)			6.5	(30,964.70)
478.00			0	2017	2011	(4,763.80)			6.5	(30,964.70)
478.00			0	2017	2011	(4,763.80)			6.5	(30,964.70)
478.00			0	2017	2003	(4,764.69)			14.5	(69,088.01)
478.00			0	2017	2007	(4,769.92)			10.5	(50,084.16)
478.00			0	2017	1997	(4,784.15)			20.5	(98,075.08)
478.00			0	2017	1989	(4,794.14)			28.5	(136,632.99)
478.00			0	2017	1989	(4,799.76)			28.5	(136,793.16)
478.00			0	2017	1972	(4,816.80)			45.5	(219,164.40)
478.00			0	2017	1997	(4,817.70)			20.5	(98,762.85)
478.00			0	2017	1999	(4,822.83)			18.5	(89,222.36)
478.00			0	2017	1999	(4,822.83)			18.5	(89,222.36)
478.00			0	2017	1986	(4,826.13)			31.5	(152,023.10)
478.00			0	2017	1983	(4,834.44)			34.5	(166,788.18)
478.00			0	2017	1999	(4,840.44)			18.5	(89,548.14)
478.00			0	2017	1995	(4,841.52)			22.5	(108,934.20)
478.00			0	2017	2007	(4,843.31)			10.5	(50,854.76)
478.00			0	2017	2002	(4,849.38)			15.5	(75,165.39)
478.00			0	2017	2006	(4,876.91)			11.5	(56,084.47)
478.00			0	2017	1974	(4,883.40)			43.5	(212,427.90)
478.00			0	2017	2012	(4,891.12)			5.5	(26,901.16)
478.00			0	2017	2012	(4,897.07)			5.5	(26,933.89)
478.00			0	2017	1991	(4,898.50)			26.5	(129,810.25)
478.00			0	2017	2011	(4,920.70)			6.5	(31,984.55)
478.00			0	2017	2006	(4,928.79)			11.5	(56,681.09)
478.00			0	2017	2008	(4,930.90)			9.5	(46,843.55)
478.00			0	2017	2008	(4,930.90)			9.5	(46,843.55)
478.00			0	2017	1981	(4,945.38)			36.5	(180,506.37)
478.00			0	2017	1981	(4,945.38)			36.5	(180,506.37)
478.00			0	2017	1986	(4,957.59)			31.5	(156,164.09)
478.00			0	2017	1990	(4,969.81)			27.5	(136,669.78)
478.00			0	2017	1988	(4,974.54)			29.5	(146,748.93)
478.00			0	2017	2003	(5,006.96)			14.5	(72,600.92)
478.00			0	2017	1985	(5,044.59)			32.5	(163,949.18)
478.00			0	2017	1982	(5,053.14)			35.5	(179,386.47)
478.00			0	2017	1982	(5,053.14)			35.5	(179,386.47)
478.00			0	2017	1982	(5,053.14)			35.5	(179,386.47)
478.00			0	2017	1999	(5,093.46)			18.5	(94,229.01)
478.00			0	2017	2001	(5,100.24)			16.5	(84,153.96)
478.00			0	2017	2001	(5,100.24)			16.5	(84,153.96)
478.00			0	2017	2001	(5,100.24)			16.5	(84,153.96)
478.00			0	2017	2008	(5,140.52)			9.5	(48,834.94)
478.00			0	2017	2006	(5,171.80)			11.5	(59,475.70)
478.00			0	2017	2006	(5,171.80)			11.5	(59,475.70)
478.00			0	2017	1990	(5,185.78)			27.5	(142,608.95)
478.00			0	2017	1985	(5,192.25)			32.5	(168,748.13)
478.00			0	2017	2010	(5,208.96)			7.5	(39,067.20)
478.00			0	2017	1985	(5,218.98)			32.5	(169,616.85)
478.00			0	2017	2016	(5,220.99)			1.5	(7,831.49)
478.00			0	2017	2004	(5,240.15)			13.5	(70,742.03)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	1998	(5,248.80)			19.5	(102,351.60)
478.00			0	2017	1990	(5,251.12)			27.5	(144,405.80)
478.00			0	2017	2006	(5,274.83)			11.5	(60,660.55)
478.00			0	2017	1987	(5,276.49)			30.5	(160,932.95)
478.00			0	2017	2010	(5,306.98)			7.5	(39,802.35)
478.00			0	2017	1971	(5,310.80)			46.5	(246,952.20)
478.00			0	2017	2014	(5,312.85)			3.5	(18,594.98)
478.00			0	2017	2007	(5,313.27)			10.5	(55,789.34)
478.00			0	2017	2007	(5,313.27)			10.5	(55,789.34)
478.00			0	2017	1984	(5,398.19)			33.5	(180,839.37)
478.00			0	2017	2011	(5,400.39)			6.5	(35,102.54)
478.00			0	2017	2009	(5,401.93)			8.5	(45,916.41)
478.00			0	2017	1999	(5,413.04)			18.5	(100,141.24)
478.00			0	2017	2011	(5,413.94)			6.5	(35,190.61)
478.00			0	2017	2001	(5,447.99)			16.5	(89,891.84)
478.00			0	2017	2001	(5,447.99)			16.5	(89,891.84)
478.00			0	2017	1997	(5,460.06)			20.5	(111,931.23)
478.00			0	2017	1998	(5,467.50)			19.5	(106,616.25)
478.00			0	2017	1989	(5,482.60)			28.5	(156,254.10)
478.00			0	2017	2010	(5,503.74)			7.5	(41,278.05)
478.00			0	2017	2008	(5,543.70)			9.5	(52,665.15)
478.00			0	2017	2008	(5,556.82)			9.5	(52,789.79)
478.00			0	2017	1984	(5,569.54)			33.5	(186,579.59)
478.00			0	2017	2003	(5,580.13)			14.5	(80,911.89)
478.00			0	2017	1996	(5,584.24)			21.5	(120,061.16)
478.00			0	2017	2008	(5,611.60)			9.5	(53,310.20)
478.00			0	2017	1997	(5,615.16)			20.5	(115,110.78)
478.00			0	2017	2008	(5,647.60)			9.5	(53,652.20)
478.00			0	2017	1984	(5,653.30)			33.5	(189,385.55)
478.00			0	2017	1996	(5,666.50)			21.5	(121,829.75)
478.00			0	2017	1989	(5,684.18)			28.5	(161,999.13)
478.00			0	2017	1989	(5,684.18)			28.5	(161,999.13)
478.00			0	2017	2012	(5,713.25)			5.5	(31,422.88)
478.00			0	2017	2002	(5,714.75)			15.5	(88,578.63)
478.00			0	2017	1971	(5,746.93)			46.5	(267,232.25)
478.00			0	2017	1997	(5,781.24)			20.5	(118,515.42)
478.00			0	2017	1990	(5,793.89)			27.5	(159,331.98)
478.00			0	2017	1998	(5,795.55)			19.5	(113,013.23)
478.00			0	2017	1981	(5,814.40)			36.5	(212,225.60)
478.00			0	2017	1987	(5,824.16)			30.5	(177,636.88)
478.00			0	2017	1989	(5,872.56)			28.5	(167,367.96)
478.00			0	2017	1984	(5,884.98)			33.5	(197,146.83)
478.00			0	2017	1992	(5,895.00)			25.5	(150,322.50)
478.00			0	2017	2002	(5,899.10)			15.5	(91,436.05)
478.00			0	2017	1990	(5,904.68)			27.5	(162,378.70)
478.00			0	2017	2001	(5,911.65)			16.5	(97,542.23)
478.00			0	2017	1989	(5,912.61)			28.5	(168,509.39)
478.00			0	2017	2000	(5,941.66)			17.5	(103,979.05)
478.00			0	2017	1991	(5,952.79)			26.5	(157,748.94)
478.00			0	2017	2011	(5,954.75)			6.5	(38,705.88)
478.00			0	2017	2011	(5,954.75)			6.5	(38,705.88)
478.00			0	2017	2011	(5,954.75)			6.5	(38,705.88)
478.00			0	2017	1992	(5,955.45)			25.5	(151,863.98)
478.00			0	2017	1990	(5,958.44)			27.5	(163,857.10)
478.00			0	2017	2008	(5,993.96)			9.5	(56,942.62)
478.00			0	2017	1987	(6,006.50)			30.5	(183,198.25)
478.00			0	2017	2010	(6,014.57)			7.5	(45,109.28)
478.00			0	2017	2004	(6,040.52)			13.5	(81,547.02)
478.00			0	2017	2010	(6,134.19)			7.5	(46,006.43)
478.00			0	2017	2001	(6,143.48)			16.5	(101,367.42)
478.00			0	2017	1995	(6,158.07)			22.5	(138,556.58)
478.00			0	2017	1995	(6,158.07)			22.5	(138,556.58)
478.00			0	2017	1992	(6,161.70)			25.5	(157,123.35)
478.00			0	2017	1993	(6,172.04)			24.5	(151,214.98)
478.00			0	2017	1993	(6,172.04)			24.5	(151,214.98)
478.00			0	2017	2009	(6,173.64)			8.5	(52,475.94)
478.00			0	2017	2009	(6,173.64)			8.5	(52,475.94)
478.00			0	2017	2002	(6,174.88)			15.5	(95,710.64)
478.00			0	2017	1999	(6,230.36)			18.5	(115,261.66)
478.00			0	2017	2011	(6,231.80)			6.5	(40,506.70)
478.00			0	2017	2014	(6,250.42)			3.5	(21,876.47)
478.00			0	2017	2006	(6,265.81)			11.5	(72,056.82)
478.00			0	2017	2000	(6,287.80)			17.5	(110,036.50)
478.00			0	2017	1991	(6,295.32)			26.5	(166,825.98)
478.00			0	2017	1992	(6,297.63)			25.5	(160,589.57)
478.00			0	2017	2007	(6,310.98)			10.5	(66,265.29)
478.00			0	2017	2014	(6,346.25)			3.5	(22,211.88)
478.00			0	2017	1995	(6,390.45)			22.5	(143,785.13)
478.00			0	2017	2009	(6,430.87)			8.5	(54,662.40)
478.00			0	2017	2003	(6,432.58)			14.5	(93,272.41)
478.00			0	2017	2008	(6,455.04)			9.5	(61,322.88)
478.00			0	2017	2003	(6,460.59)			14.5	(93,678.56)
478.00			0	2017	1990	(6,470.13)			27.5	(177,928.58)
478.00			0	2017	1985	(6,470.97)			32.5	(210,306.53)
478.00			0	2017	1996	(6,476.00)			21.5	(139,234.00)
478.00			0	2017	2000	(6,500.20)			17.5	(113,753.50)
478.00			0	2017	2007	(6,531.13)			10.5	(68,576.87)
478.00			0	2017	2007	(6,539.15)			10.5	(68,661.08)
478.00			0	2017	1997	(6,551.02)			20.5	(134,295.91)
478.00			0	2017	1971	(6,556.90)			46.5	(304,895.85)
478.00			0	2017	2008	(6,609.22)			9.5	(62,787.59)
478.00			0	2017	1999	(6,660.04)			18.5	(123,210.74)
478.00			0	2017	2008	(6,693.45)			9.5	(63,587.78)
478.00			0	2017	1973	(6,702.44)			44.5	(298,258.58)
478.00			0	2017	1997	(6,723.12)			20.5	(137,823.96)
478.00			0	2017	2009	(6,751.89)			8.5	(57,391.07)
478.00			0	2017	2008	(6,753.23)			9.5	(64,155.69)
478.00			0	2017	1988	(6,786.72)			29.5	(200,208.24)
478.00			0	2017	2007	(6,824.66)			10.5	(71,658.93)
478.00			0	2017	2011	(6,867.70)			6.5	(44,640.05)
478.00			0	2017	2011	(6,900.68)			6.5	(44,854.42)
478.00			0	2017	1995	(6,971.40)			22.5	(156,856.50)
478.00			0	2017	2007	(6,971.43)			10.5	(73,200.02)
478.00			0	2017	1983	(6,976.19)			34.5	(240,678.56)
478.00			0	2017	2006	(7,004.08)			11.5	(80,546.92)
478.00			0	2017	2008	(7,055.62)			9.5	(67,028.39)
478.00			0	2017	2004	(7,071.23)			13.5	(95,461.61)
478.00			0	2017	2010	(7,075.97)			7.5	(53,069.78)
478.00			0	2017	2009	(7,111.61)			8.5	(60,448.69)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	2011	(7,122.06)			6.5	(46,293.39)
478.00			0	2017	1996	(7,124.72)			21.5	(153,181.48)
478.00			0	2017	1990	(7,126.52)			27.5	(195,979.30)
478.00			0	2017	1987	(7,127.89)			30.5	(217,400.65)
478.00			0	2017	2000	(7,136.34)			17.5	(124,885.95)
478.00			0	2017	2011	(7,145.69)			6.5	(46,446.99)
478.00			0	2017	2011	(7,145.69)			6.5	(46,446.99)
478.00			0	2017	1994	(7,152.54)			23.5	(168,084.69)
478.00			0	2017	2002	(7,189.53)			15.5	(111,437.72)
478.00			0	2017	2002	(7,192.24)			15.5	(111,479.72)
478.00			0	2017	1993	(7,222.28)			24.5	(176,945.86)
478.00			0	2017	1996	(7,251.23)			21.5	(155,901.45)
478.00			0	2017	2010	(7,252.87)			7.5	(54,396.53)
478.00			0	2017	2010	(7,252.87)			7.5	(54,396.53)
478.00			0	2017	1986	(7,286.51)			31.5	(229,525.07)
478.00			0	2017	1989	(7,340.70)			28.5	(209,209.95)
478.00			0	2017	1984	(7,375.50)			33.5	(247,079.25)
478.00			0	2017	1984	(7,375.50)			33.5	(247,079.25)
478.00			0	2017	1998	(7,406.66)			19.5	(144,429.87)
478.00			0	2017	1982	(7,415.88)			35.5	(263,263.74)
478.00			0	2017	1995	(7,424.92)			22.5	(167,060.70)
478.00			0	2017	1994	(7,446.48)			23.5	(174,992.28)
478.00			0	2017	1990	(7,457.28)			27.5	(205,075.20)
478.00			0	2017	2003	(7,462.26)			14.5	(108,202.77)
478.00			0	2017	1996	(7,489.80)			21.5	(161,030.70)
478.00			0	2017	1986	(7,544.24)			31.5	(237,643.56)
478.00			0	2017	1986	(7,544.24)			31.5	(237,643.56)
478.00			0	2017	1986	(7,544.24)			31.5	(237,643.56)
478.00			0	2017	1983	(7,585.76)			34.5	(261,708.72)
478.00			0	2017	1982	(7,593.18)			35.5	(269,557.89)
478.00			0	2017	2010	(7,633.31)			7.5	(57,249.83)
478.00			0	2017	1985	(7,658.55)			32.5	(248,902.88)
478.00			0	2017	2008	(7,659.40)			9.5	(72,764.30)
478.00			0	2017	1986	(7,665.03)			31.5	(241,448.45)
478.00			0	2017	2003	(7,752.71)			14.5	(112,414.30)
478.00			0	2017	1993	(7,803.36)			24.5	(191,182.32)
478.00			0	2017	2004	(7,808.81)			13.5	(105,418.94)
478.00			0	2017	2007	(7,852.03)			10.5	(82,446.32)
478.00			0	2017	2001	(7,882.20)			16.5	(130,056.30)
478.00			0	2017	2015	(7,888.31)			2.5	(19,720.78)
478.00			0	2017	1991	(7,892.64)			26.5	(209,154.96)
478.00			0	2017	1996	(7,894.96)			21.5	(169,741.64)
478.00			0	2017	2004	(7,987.52)			13.5	(107,831.52)
478.00			0	2017	1988	(7,998.28)			29.5	(235,949.26)
478.00			0	2017	2014	(8,043.50)			3.5	(28,152.25)
478.00			0	2017	1979	(8,048.22)			38.5	(309,856.47)
478.00			0	2017	2010	(8,095.94)			7.5	(60,719.55)
478.00			0	2017	2001	(8,114.02)			16.5	(133,881.33)
478.00			0	2017	2012	(8,161.79)			5.5	(44,889.85)
478.00			0	2017	2011	(8,336.64)			6.5	(54,188.16)
478.00			0	2017	2011	(8,336.64)			6.5	(54,188.16)
478.00			0	2017	2011	(8,336.64)			6.5	(54,188.16)
478.00			0	2017	2008	(8,394.80)			9.5	(79,750.60)
478.00			0	2017	1974	(8,464.56)			43.5	(368,208.36)
478.00			0	2017	2002	(8,511.32)			15.5	(131,925.46)
478.00			0	2017	1997	(8,564.80)			20.5	(175,578.40)
478.00			0	2017	1988	(8,565.35)			29.5	(252,677.83)
478.00			0	2017	2006	(8,601.08)			11.5	(98,912.42)
478.00			0	2017	2010	(8,604.08)			7.5	(64,530.60)
478.00			0	2017	1985	(8,679.69)			32.5	(282,089.93)
478.00			0	2017	1977	(8,754.84)			40.5	(354,571.02)
478.00			0	2017	1989	(8,771.49)			28.5	(249,987.47)
478.00			0	2017	1997	(8,778.92)			20.5	(179,967.86)
478.00			0	2017	2000	(8,778.92)			17.5	(153,631.10)
478.00			0	2017	2008	(8,785.15)			9.5	(83,458.93)
478.00			0	2017	1989	(8,796.90)			28.5	(250,711.65)
478.00			0	2017	1983	(8,801.65)			34.5	(303,656.93)
478.00			0	2017	2006	(8,815.79)			11.5	(101,381.59)
478.00			0	2017	2010	(8,826.54)			7.5	(66,199.05)
478.00			0	2017	2010	(8,826.54)			7.5	(66,199.05)
478.00			0	2017	1991	(8,833.17)			26.5	(234,079.01)
478.00			0	2017	1984	(8,880.03)			33.5	(297,481.01)
478.00			0	2017	2000	(8,885.98)			17.5	(155,504.65)
478.00			0	2017	2002	(8,929.78)			15.5	(138,411.59)
478.00			0	2017	2012	(8,967.05)			5.5	(49,318.78)
478.00			0	2017	2012	(8,977.97)			5.5	(49,378.84)
478.00			0	2017	2012	(8,977.97)			5.5	(49,378.84)
478.00			0	2017	1996	(8,980.59)			21.5	(193,082.69)
478.00			0	2017	1988	(9,071.22)			29.5	(267,600.99)
478.00			0	2017	1998	(9,076.05)			19.5	(176,982.98)
478.00			0	2017	2014	(9,076.61)			3.5	(31,768.14)
478.00			0	2017	2008	(9,172.30)			9.5	(87,136.85)
478.00			0	2017	2008	(9,221.48)			9.5	(87,604.06)
478.00			0	2017	1977	(9,252.00)			40.5	(374,706.00)
478.00			0	2017	2008	(9,352.67)			9.5	(88,850.37)
478.00			0	2017	1981	(9,399.68)			36.5	(343,088.32)
478.00			0	2017	1976	(9,512.10)			41.5	(394,752.15)
478.00			0	2017	2001	(9,549.50)			16.5	(157,566.75)
478.00			0	2017	2004	(9,634.43)			13.5	(130,064.81)
478.00			0	2017	1997	(9,635.12)			20.5	(197,519.96)
478.00			0	2017	1998	(9,678.72)			19.5	(188,735.04)
478.00			0	2017	2008	(9,682.56)			9.5	(91,984.32)
478.00			0	2017	1991	(9,719.02)			26.5	(257,554.03)
478.00			0	2017	2009	(9,774.93)			8.5	(83,086.91)
478.00			0	2017	1996	(9,804.48)			21.5	(210,796.32)
478.00			0	2017	2008	(9,861.81)			9.5	(93,687.20)
478.00			0	2017	2002	(9,969.58)			15.5	(154,528.49)
478.00			0	2017	2002	(9,979.01)			15.5	(154,674.66)
478.00			0	2017	2001	(9,983.53)			16.5	(164,728.25)
478.00			0	2017	1992	(10,039.70)			25.5	(256,012.35)
478.00			0	2017	1972	(10,090.00)			45.5	(459,095.00)
478.00			0	2017	1994	(10,186.11)			23.5	(239,373.59)
478.00			0	2017	1979	(10,201.38)			38.5	(392,753.13)
478.00			0	2017	1998	(10,203.39)			19.5	(198,966.11)
478.00			0	2017	1990	(10,220.93)			27.5	(281,075.58)
478.00			0	2017	2008	(10,482.63)			9.5	(99,584.99)
478.00			0	2017	2008	(10,604.71)			9.5	(100,744.75)
478.00			0	2017	2008	(10,604.71)			9.5	(100,744.75)
478.00			0	2017	1998	(10,606.95)			19.5	(206,835.53)
478.00			0	2017	1982	(10,737.30)			35.5	(381,174.15)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	2013	(10,817.40)			4.5	(48,678.30)
478.00			0	2017	2012	(10,869.15)			5.5	(59,780.33)
478.00			0	2017	1971	(10,934.00)			46.5	(508,431.00)
478.00			0	2017	1999	(11,011.16)			18.5	(203,706.46)
478.00			0	2017	2015	(11,034.75)			2.5	(27,586.88)
478.00			0	2017	1983	(11,039.99)			34.5	(380,879.66)
478.00			0	2017	1971	(11,246.40)			46.5	(522,957.60)
478.00			0	2017	1987	(11,257.14)			30.5	(343,342.77)
478.00			0	2017	1998	(11,263.05)			19.5	(219,629.48)
478.00			0	2017	2014	(11,364.21)			3.5	(39,774.74)
478.00			0	2017	1975	(11,416.68)			42.5	(485,208.90)
478.00			0	2017	2004	(11,446.03)			13.5	(154,521.41)
478.00			0	2017	2007	(11,447.82)			10.5	(120,202.11)
478.00			0	2017	1998	(11,490.00)			19.5	(224,055.00)
478.00			0	2017	1984	(11,533.56)			33.5	(386,374.26)
478.00			0	2017	2001	(11,643.89)			16.5	(192,124.19)
478.00			0	2017	2007	(11,672.24)			10.5	(122,558.52)
478.00			0	2017	2008	(11,692.17)			9.5	(111,075.62)
478.00			0	2017	2004	(11,775.41)			13.5	(158,968.04)
478.00			0	2017	2011	(11,909.49)			6.5	(77,411.69)
478.00			0	2017	2011	(11,909.49)			6.5	(77,411.69)
478.00			0	2017	2010	(12,028.25)			7.5	(90,211.88)
478.00			0	2017	1993	(12,030.18)			24.5	(294,739.41)
478.00			0	2017	1986	(12,046.05)			31.5	(379,450.58)
478.00			0	2017	1977	(12,288.42)			40.5	(497,681.01)
478.00			0	2017	1997	(12,321.40)			20.5	(252,588.70)
478.00			0	2017	1982	(12,386.81)			35.5	(439,731.76)
478.00			0	2017	1976	(12,395.92)			41.5	(514,430.68)
478.00			0	2017	1972	(12,471.24)			45.5	(567,441.42)
478.00			0	2017	1976	(12,535.20)			41.5	(520,210.80)
478.00			0	2017	1982	(12,570.14)			35.5	(446,239.97)
478.00			0	2017	1998	(12,750.63)			19.5	(248,637.29)
478.00			0	2017	1998	(12,793.95)			19.5	(249,482.03)
478.00			0	2017	1997	(12,821.31)			20.5	(262,836.86)
478.00			0	2017	2004	(12,845.91)			13.5	(173,419.79)
478.00			0	2017	1994	(12,964.14)			23.5	(304,657.29)
478.00			0	2017	1978	(12,994.80)			39.5	(513,294.60)
478.00			0	2017	1997	(13,102.04)			20.5	(268,591.82)
478.00			0	2017	2007	(13,231.19)			10.5	(138,927.50)
478.00			0	2017	2003	(13,472.71)			14.5	(195,354.30)
478.00			0	2017	2000	(13,489.56)			17.5	(236,067.30)
478.00			0	2017	2014	(13,526.48)			3.5	(47,342.68)
478.00			0	2017	2008	(13,543.28)			9.5	(128,661.16)
478.00			0	2017	1990	(13,565.31)			27.5	(373,046.03)
478.00			0	2017	1995	(13,594.23)			22.5	(305,870.18)
478.00			0	2017	2002	(13,684.07)			15.5	(212,103.09)
478.00			0	2017	1998	(13,778.10)			19.5	(268,672.95)
478.00			0	2017	1994	(13,890.15)			23.5	(326,418.53)
478.00			0	2017	2010	(13,905.75)			7.5	(104,293.13)
478.00			0	2017	1975	(13,953.72)			42.5	(593,033.10)
478.00			0	2017	1993	(14,107.52)			24.5	(345,634.24)
478.00			0	2017	2010	(14,110.06)			7.5	(105,825.45)
478.00			0	2017	1998	(14,114.80)			19.5	(275,238.60)
478.00			0	2017	2016	(14,239.25)			1.5	(21,358.88)
478.00			0	2017	1982	(14,250.64)			35.5	(505,897.72)
478.00			0	2017	2001	(14,258.30)			16.5	(235,261.95)
478.00			0	2017	1974	(14,328.28)			43.5	(623,280.18)
478.00			0	2017	1995	(14,523.75)			22.5	(326,784.38)
478.00			0	2017	1991	(14,563.80)			26.5	(385,940.70)
478.00			0	2017	1977	(14,592.96)			40.5	(591,014.88)
478.00			0	2017	1973	(14,639.54)			44.5	(651,459.53)
478.00			0	2017	1983	(14,683.03)			34.5	(506,564.54)
478.00			0	2017	2004	(14,739.85)			13.5	(198,987.98)
478.00			0	2017	2010	(14,804.00)			7.5	(111,030.00)
478.00			0	2017	1996	(14,846.78)			21.5	(319,205.77)
478.00			0	2017	2003	(14,847.10)			14.5	(215,282.95)
478.00			0	2017	1994	(14,878.08)			23.5	(349,634.88)
478.00			0	2017	1999	(14,925.60)			18.5	(276,123.60)
478.00			0	2017	1991	(14,971.80)			26.5	(396,752.70)
478.00			0	2017	2010	(15,077.13)			7.5	(113,078.48)
478.00			0	2017	2008	(15,215.45)			9.5	(144,546.78)
478.00			0	2017	2008	(15,215.45)			9.5	(144,546.78)
478.00			0	2017	1980	(15,353.36)			37.5	(575,751.00)
478.00			0	2017	1972	(15,377.16)			45.5	(699,660.78)
478.00			0	2017	1998	(15,418.35)			19.5	(300,657.83)
478.00			0	2017	2011	(15,482.34)			6.5	(100,635.21)
478.00			0	2017	1985	(15,657.48)			32.5	(508,868.10)
478.00			0	2017	1985	(15,864.87)			32.5	(515,608.28)
478.00			0	2017	2012	(16,215.41)			5.5	(89,184.76)
478.00			0	2017	1984	(16,311.28)			33.5	(546,427.88)
478.00			0	2017	2004	(16,386.76)			13.5	(221,221.26)
478.00			0	2017	1972	(16,466.88)			45.5	(749,243.04)
478.00			0	2017	1999	(16,757.52)			18.5	(310,014.12)
478.00			0	2017	1980	(16,780.80)			37.5	(629,280.00)
478.00			0	2017	1992	(16,984.70)			25.5	(433,109.85)
478.00			0	2017	1992	(17,072.29)			25.5	(435,343.40)
478.00			0	2017	1971	(17,086.51)			46.5	(794,522.72)
478.00			0	2017	1980	(17,263.35)			37.5	(647,375.63)
478.00			0	2017	1981	(17,304.30)			36.5	(631,606.95)
478.00			0	2017	1984	(17,397.00)			33.5	(582,799.50)
478.00			0	2017	2008	(17,421.38)			9.5	(165,503.11)
478.00			0	2017	1991	(17,570.33)			26.5	(465,613.75)
478.00			0	2017	1976	(17,691.55)			41.5	(734,199.33)
478.00			0	2017	1987	(17,814.46)			30.5	(543,341.03)
478.00			0	2017	2014	(17,858.04)			3.5	(62,503.14)
478.00			0	2017	1985	(18,039.61)			32.5	(586,287.33)
478.00			0	2017	1975	(18,083.45)			42.5	(768,546.63)
478.00			0	2017	1980	(18,296.20)			37.5	(686,107.50)
478.00			0	2017	2004	(18,363.06)			13.5	(247,901.31)
478.00			0	2017	2004	(18,692.44)			13.5	(252,347.94)
478.00			0	2017	1989	(18,705.35)			28.5	(533,102.48)
478.00			0	2017	1992	(19,348.55)			25.5	(493,388.03)
478.00			0	2017	2013	(19,603.07)			4.5	(88,213.82)
478.00			0	2017	2008	(19,674.17)			9.5	(186,904.62)
478.00			0	2017	1982	(19,694.92)			35.5	(699,169.66)
478.00			0	2017	1993	(19,819.28)			24.5	(485,572.36)
478.00			0	2017	1984	(19,995.80)			33.5	(669,859.30)
478.00			0	2017	1984	(20,159.70)			33.5	(675,349.95)
478.00			0	2017	1970	(20,360.64)			47.5	(967,130.40)
478.00			0	2017	1992	(20,661.80)			25.5	(526,875.90)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	1978	(20,898.63)			39.5	(825,495.89)
478.00			0	2017	1992	(21,042.59)			25.5	(536,586.05)
478.00			0	2017	2000	(21,090.82)			17.5	(369,089.35)
478.00			0	2017	1994	(21,213.00)			23.5	(498,505.50)
478.00			0	2017	1984	(21,421.02)			33.5	(717,604.17)
478.00			0	2017	2000	(21,626.12)			17.5	(378,457.10)
478.00			0	2017	1972	(21,754.04)			45.5	(989,808.82)
478.00			0	2017	1978	(21,781.76)			39.5	(860,379.52)
478.00			0	2017	1987	(21,890.65)			30.5	(667,664.83)
478.00			0	2017	1982	(22,249.82)			35.5	(789,868.61)
478.00			0	2017	1997	(22,460.64)			20.5	(460,443.12)
478.00			0	2017	2000	(22,482.60)			17.5	(393,445.50)
478.00			0	2017	2002	(22,562.05)			15.5	(349,711.78)
478.00			0	2017	2007	(22,650.01)			10.5	(237,825.11)
478.00			0	2017	2013	(22,651.43)			4.5	(101,931.44)
478.00			0	2017	1979	(22,688.08)			38.5	(873,491.08)
478.00			0	2017	1978	(22,915.20)			39.5	(905,150.40)
478.00			0	2017	2014	(23,053.58)			3.5	(80,687.53)
478.00			0	2017	1981	(23,072.40)			36.5	(842,142.60)
478.00			0	2017	2009	(23,185.43)			8.5	(197,076.16)
478.00			0	2017	1979	(23,211.09)			38.5	(893,626.97)
478.00			0	2017	1972	(23,368.44)			45.5	(1,063,264.02)
478.00			0	2017	1991	(24,429.51)			26.5	(647,382.02)
478.00			0	2017	1999	(24,456.96)			18.5	(452,453.76)
478.00			0	2017	1974	(24,682.28)			43.5	(1,073,679.18)
478.00			0	2017	1981	(24,827.92)			36.5	(906,219.08)
478.00			0	2017	2011	(25,009.93)			6.5	(162,564.55)
478.00			0	2017	2014	(25,290.75)			3.5	(88,517.63)
478.00			0	2017	1985	(25,698.69)			32.5	(835,207.43)
478.00			0	2017	1993	(25,943.88)			24.5	(635,625.06)
478.00			0	2017	1989	(26,081.15)			28.5	(743,312.78)
478.00			0	2017	2015	(26,367.46)			2.5	(65,918.65)
478.00			0	2017	1987	(26,419.75)			30.5	(805,802.38)
478.00			0	2017	2004	(26,762.30)			13.5	(361,291.05)
478.00			0	2017	1981	(27,249.80)			36.5	(994,617.70)
478.00			0	2017	1984	(27,255.30)			33.5	(913,052.55)
478.00			0	2017	2009	(27,266.90)			8.5	(231,768.65)
478.00			0	2017	1992	(27,492.36)			25.5	(701,055.18)
478.00			0	2017	1972	(27,969.48)			45.5	(1,272,611.34)
478.00			0	2017	1998	(28,125.29)			19.5	(548,443.16)
478.00			0	2017	1980	(28,290.60)			37.5	(1,060,897.50)
478.00			0	2017	2004	(28,409.22)			13.5	(383,524.47)
478.00			0	2017	1979	(28,676.00)			38.5	(1,104,026.00)
478.00			0	2017	1992	(29,276.71)			25.5	(746,556.11)
478.00			0	2017	2000	(29,334.44)			17.5	(513,352.70)
478.00			0	2017	1982	(29,442.36)			35.5	(1,045,203.78)
478.00			0	2017	2012	(29,743.71)			5.5	(163,590.41)
478.00			0	2017	1986	(29,751.88)			31.5	(937,184.22)
478.00			0	2017	2003	(30,339.72)			14.5	(439,925.94)
478.00			0	2017	1971	(31,357.15)			46.5	(1,458,107.48)
478.00			0	2017	1989	(31,477.25)			28.5	(897,101.63)
478.00			0	2017	1984	(31,501.50)			33.5	(1,055,300.25)
478.00			0	2017	1970	(31,658.56)			47.5	(1,503,781.60)
478.00			0	2017	2001	(31,756.05)			16.5	(523,974.83)
478.00			0	2017	1988	(31,976.04)			29.5	(943,293.18)
478.00			0	2017	1972	(32,328.36)			45.5	(1,470,940.38)
478.00			0	2017	1998	(32,329.07)			19.5	(630,416.87)
478.00			0	2017	1992	(32,344.65)			25.5	(824,788.58)
478.00			0	2017	1993	(32,623.64)			24.5	(799,279.18)
478.00			0	2017	1984	(32,761.56)			33.5	(1,097,512.26)
478.00			0	2017	1996	(33,189.50)			21.5	(713,574.25)
478.00			0	2017	1999	(33,300.20)			18.5	(616,053.70)
478.00			0	2017	1969	(33,954.39)			48.5	(1,646,787.92)
478.00			0	2017	1999	(34,137.84)			18.5	(631,550.04)
478.00			0	2017	1977	(34,333.74)			40.5	(1,390,516.47)
478.00			0	2017	2003	(34,568.15)			14.5	(501,238.18)
478.00			0	2017	1992	(34,757.35)			25.5	(886,312.43)
478.00			0	2017	2011	(34,814.18)			6.5	(226,292.17)
478.00			0	2017	1984	(35,373.90)			33.5	(1,185,025.65)
478.00			0	2017	2008	(35,502.71)			9.5	(337,275.75)
478.00			0	2017	1993	(35,590.31)			24.5	(871,962.60)
478.00			0	2017	1997	(35,642.10)			20.5	(730,663.05)
478.00			0	2017	2007	(36,081.61)			10.5	(378,856.91)
478.00			0	2017	1973	(36,206.28)			44.5	(1,611,179.46)
478.00			0	2017	1992	(36,526.76)			25.5	(931,432.38)
478.00			0	2017	2008	(36,885.93)			9.5	(350,416.34)
478.00			0	2017	1999	(36,952.48)			18.5	(683,620.88)
478.00			0	2017	1993	(37,032.24)			24.5	(907,289.88)
478.00			0	2017	1975	(37,107.00)			42.5	(1,577,047.50)
478.00			0	2017	1973	(37,568.94)			44.5	(1,671,817.83)
478.00			0	2017	1986	(38,205.48)			31.5	(1,203,472.62)
478.00			0	2017	1989	(38,551.95)			28.5	(1,098,730.58)
478.00			0	2017	1989	(38,672.05)			28.5	(1,102,153.43)
478.00			0	2017	2004	(38,949.19)			13.5	(525,814.07)
478.00			0	2017	1994	(39,155.37)			23.5	(920,151.20)
478.00			0	2017	1997	(39,306.12)			20.5	(805,775.46)
478.00			0	2017	2005	(39,348.25)			12.5	(491,853.13)
478.00			0	2017	1998	(39,521.44)			19.5	(770,668.08)
478.00			0	2017	1991	(39,653.26)			26.5	(1,050,811.39)
478.00			0	2017	1987	(39,714.73)			30.5	(1,211,299.27)
478.00			0	2017	2003	(40,022.61)			14.5	(580,327.85)
478.00			0	2017	1975	(40,090.75)			42.5	(1,703,856.88)
478.00			0	2017	1979	(40,339.00)			38.5	(1,553,051.50)
478.00			0	2017	1975	(40,858.95)			42.5	(1,736,505.38)
478.00			0	2017	1995	(40,927.68)			22.5	(920,872.80)
478.00			0	2017	2007	(41,052.32)			10.5	(431,049.36)
478.00			0	2017	1976	(41,463.00)			41.5	(1,720,714.50)
478.00			0	2017	1977	(41,864.28)			40.5	(1,695,503.34)
478.00			0	2017	2007	(42,008.12)			10.5	(441,085.26)
478.00			0	2017	1985	(42,179.23)			32.5	(1,370,824.98)
478.00			0	2017	1983	(42,335.62)			34.5	(1,460,578.89)
478.00			0	2017	1979	(42,496.22)			38.5	(1,636,104.47)
478.00			0	2017	1983	(42,523.64)			34.5	(1,467,065.58)
478.00			0	2017	1979	(42,564.38)			38.5	(1,638,728.63)
478.00			0	2017	1984	(42,912.60)			33.5	(1,437,572.10)
478.00			0	2017	1988	(43,052.24)			29.5	(1,270,041.08)
478.00			0	2017	2001	(43,399.94)			16.5	(716,099.01)
478.00			0	2017	2002	(44,174.12)			15.5	(684,698.86)
478.00			0	2017	2003	(44,184.44)			14.5	(640,674.38)
478.00			0	2017	1978	(44,570.88)			39.5	(1,760,549.76)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2017	2000	(44,644.02)			17.5	(781,270.35)
478.00			0	2017	1992	(44,739.24)			25.5	(1,140,850.62)
478.00			0	2017	2003	(45,204.50)			14.5	(655,465.25)
478.00			0	2017	1972	(45,243.56)			45.5	(2,058,581.98)
478.00			0	2017	1992	(45,437.30)			25.5	(1,158,651.15)
478.00			0	2017	1980	(45,448.00)			37.5	(1,704,300.00)
478.00			0	2017	2012	(46,261.04)			5.5	(254,435.72)
478.00			0	2017	1994	(46,300.50)			23.5	(1,088,061.75)
478.00			0	2017	1999	(46,512.86)			18.5	(860,487.91)
478.00			0	2017	2001	(46,575.54)			16.5	(768,496.41)
478.00			0	2017	1996	(46,682.20)			21.5	(1,003,667.30)
478.00			0	2017	1988	(46,869.68)			29.5	(1,382,655.56)
478.00			0	2017	2009	(47,676.68)			8.5	(405,251.78)
478.00			0	2017	1980	(48,358.55)			37.5	(1,813,445.63)
478.00			0	2017	2006	(49,858.64)			11.5	(573,374.36)
478.00			0	2017	1994	(50,004.54)			23.5	(1,175,106.69)
478.00			0	2017	1968	(51,000.41)			49.5	(2,524,520.30)
478.00			0	2017	2008	(51,142.57)			9.5	(485,854.42)
478.00			0	2017	2000	(51,174.68)			17.5	(895,556.90)
478.00			0	2017	2008	(51,455.88)			9.5	(488,830.86)
478.00			0	2017	2006	(52,437.88)			11.5	(603,035.62)
478.00			0	2017	1986	(53,186.58)			31.5	(1,675,377.27)
478.00			0	2017	1977	(54,796.86)			40.5	(2,219,272.83)
478.00			0	2017	2001	(54,891.31)			16.5	(905,706.62)
478.00			0	2017	1991	(55,833.54)			26.5	(1,479,588.81)
478.00			0	2017	1995	(56,299.30)			22.5	(1,266,734.25)
478.00			0	2017	1991	(57,315.60)			26.5	(1,518,863.40)
478.00			0	2017	1995	(57,632.74)			22.5	(1,296,736.65)
478.00			0	2017	1999	(58,114.22)			18.5	(1,075,113.07)
478.00			0	2017	2001	(58,219.43)			16.5	(960,620.60)
478.00			0	2017	1994	(59,180.13)			23.5	(1,390,733.06)
478.00			0	2017	2008	(59,433.42)			9.5	(564,617.49)
478.00			0	2017	1987	(59,456.79)			30.5	(1,813,432.10)
478.00			0	2017	1997	(59,525.36)			20.5	(1,220,269.88)
478.00			0	2017	1991	(59,556.91)			26.5	(1,578,258.12)
478.00			0	2017	1977	(59,701.68)			40.5	(2,417,918.04)
478.00			0	2017	1991	(60,011.56)			26.5	(1,590,306.34)
478.00			0	2017	2002	(60,209.93)			15.5	(933,253.92)
478.00			0	2017	2007	(61,573.08)			10.5	(646,517.34)
478.00			0	2017	1974	(61,843.03)			43.5	(2,690,171.81)
478.00			0	2017	1999	(62,518.44)			18.5	(1,156,591.14)
478.00			0	2017	1988	(62,918.55)			29.5	(1,856,097.23)
478.00			0	2017	1995	(63,126.00)			22.5	(1,420,335.00)
478.00			0	2017	2011	(64,311.25)			6.5	(418,023.13)
478.00			0	2017	2001	(64,570.63)			16.5	(1,065,415.40)
478.00			0	2017	1994	(64,820.70)			23.5	(1,523,286.45)
478.00			0	2017	1998	(65,129.72)			19.5	(1,270,029.54)
478.00			0	2017	1994	(66,396.69)			23.5	(1,560,322.22)
478.00			0	2017	1993	(68,303.40)			24.5	(1,673,433.30)
478.00			0	2017	2006	(68,469.30)			11.5	(787,396.95)
478.00			0	2017	1997	(68,553.78)			20.5	(1,405,352.49)
478.00			0	2017	1992	(69,364.50)			25.5	(1,768,794.75)
478.00			0	2017	1994	(70,320.02)			23.5	(1,652,520.47)
478.00			0	2017	1983	(71,470.04)			34.5	(2,465,716.38)
478.00			0	2017	1988	(71,648.92)			29.5	(2,113,643.14)
478.00			0	2017	2002	(72,448.30)			15.5	(1,122,948.65)
478.00			0	2017	1996	(72,590.40)			21.5	(1,560,693.60)
478.00			0	2017	1995	(73,119.45)			22.5	(1,645,187.63)
478.00			0	2017	1992	(73,629.55)			25.5	(1,877,553.53)
478.00			0	2017	1999	(75,516.26)			18.5	(1,397,050.81)
478.00			0	2017	1981	(75,895.57)			36.5	(2,770,188.31)
478.00			0	2017	2010	(77,731.26)			7.5	(582,984.45)
478.00			0	2017	2011	(78,916.33)			6.5	(512,956.15)
478.00			0	2017	1997	(79,548.10)			20.5	(1,630,736.05)
478.00			0	2017	2005	(80,176.51)			12.5	(1,002,206.38)
478.00			0	2017	1979	(80,838.50)			38.5	(3,112,282.25)
478.00			0	2017	2016	(81,198.12)			1.5	(121,797.18)
478.00			0	2017	1992	(81,276.30)			25.5	(2,072,545.65)
478.00			0	2017	1973	(82,279.12)			44.5	(3,661,420.84)
478.00			0	2017	1999	(82,912.38)			18.5	(1,533,879.03)
478.00			0	2017	1988	(83,414.60)			29.5	(2,460,730.70)
478.00			0	2017	1971	(84,874.26)			46.5	(3,946,653.09)
478.00			0	2017	1993	(85,526.84)			24.5	(2,095,407.58)
478.00			0	2017	2003	(85,739.32)			14.5	(1,243,220.14)
478.00			0	2017	1999	(86,902.78)			18.5	(1,607,701.43)
478.00			0	2017	1985	(87,293.34)			32.5	(2,837,033.55)
478.00			0	2017	2000	(88,029.20)			17.5	(1,540,511.00)
478.00			0	2017	2001	(88,916.94)			16.5	(1,467,129.51)
478.00			0	2017	1985	(89,925.30)			32.5	(2,922,572.25)
478.00			0	2017	2001	(92,092.54)			16.5	(1,519,526.91)
478.00			0	2017	2009	(92,347.34)			8.5	(784,952.39)
478.00			0	2017	1979	(92,715.50)			38.5	(3,569,546.75)
478.00			0	2017	1982	(94,040.66)			35.5	(3,338,443.43)
478.00			0	2017	1999	(95,789.76)			18.5	(1,772,110.56)
478.00			0	2017	1969	(95,801.40)			48.5	(4,646,367.90)
478.00			0	2017	1998	(97,866.38)			19.5	(1,908,394.41)
478.00			0	2017	2009	(98,173.28)			8.5	(834,472.88)
478.00			0	2017	2003	(103,004.50)			14.5	(1,493,565.25)
478.00			0	2017	1990	(106,192.46)			27.5	(2,920,292.65)
478.00			0	2017	1994	(108,169.92)			23.5	(2,541,993.12)
478.00			0	2017	2003	(108,376.47)			14.5	(1,571,458.82)
478.00			0	2017	1999	(108,494.20)			18.5	(2,007,142.70)
478.00			0	2017	1988	(108,850.06)			29.5	(3,211,076.77)
478.00			0	2017	1981	(109,433.93)			36.5	(3,994,338.45)
478.00			0	2017	1999	(110,750.02)			18.5	(2,048,875.37)
478.00			0	2017	2007	(111,904.49)			10.5	(1,174,997.15)
478.00			0	2017	1997	(112,303.20)			20.5	(2,302,215.60)
478.00			0	2017	1984	(113,830.18)			33.5	(3,813,311.03)
478.00			0	2017	1985	(114,928.92)			32.5	(3,735,189.90)
478.00			0	2017	1988	(116,462.76)			29.5	(3,435,651.42)
478.00			0	2017	1999	(116,658.12)			18.5	(2,158,175.22)
478.00			0	2017	1994	(116,666.00)			23.5	(2,741,651.00)
478.00			0	2017	1984	(117,390.96)			33.5	(3,932,597.16)
478.00			0	2017	2001	(119,392.07)			16.5	(1,969,969.16)
478.00			0	2017	1993	(123,228.06)			24.5	(3,019,087.47)
478.00			0	2017	1992	(123,305.77)			25.5	(3,144,297.14)
478.00			0	2017	1996	(127,458.24)			21.5	(2,740,352.16)
478.00			0	2017	1993	(127,653.24)			24.5	(3,127,504.38)
478.00			0	2017	1986	(130,873.29)			31.5	(4,122,508.64)
478.00			0	2017	1992	(133,448.94)			25.5	(3,402,947.97)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	2013	(47.80)			3.5	(167.30)
478.00			0	2016	2013	(47.80)			3.5	(167.30)
478.00			0	2016	1976	(48.47)			40.5	(1,963.04)
478.00			0	2016	1976	(48.47)			40.5	(1,963.04)
478.00			0	2016	1978	(52.08)			38.5	(2,005.08)
478.00			0	2016	1978	(52.56)			38.5	(2,023.56)
478.00			0	2016	1979	(53.50)			37.5	(2,006.25)
478.00			0	2016	1979	(53.50)			37.5	(2,006.25)
478.00			0	2016	1979	(53.50)			37.5	(2,006.25)
478.00			0	2016	1979	(53.50)			37.5	(2,006.25)
478.00			0	2016	1979	(53.50)			37.5	(2,006.25)
478.00			0	2016	1979	(54.15)			37.5	(2,030.63)
478.00			0	2016	1979	(54.15)			37.5	(2,030.63)
478.00			0	2016	1980	(56.83)			36.5	(2,074.30)
478.00			0	2016	1980	(56.83)			36.5	(2,074.30)
478.00			0	2016	1980	(56.83)			36.5	(2,074.30)
478.00			0	2016	1980	(56.83)			36.5	(2,074.30)
478.00			0	2016	2006	(58.77)			10.5	(617.09)
478.00			0	2016	2006	(58.77)			10.5	(617.09)
478.00			0	2016	1975	(59.01)			41.5	(2,448.92)
478.00			0	2016	1975	(59.01)			41.5	(2,448.92)
478.00			0	2016	1975	(59.01)			41.5	(2,448.92)
478.00			0	2016	1975	(59.01)			41.5	(2,448.92)
478.00			0	2016	1975	(59.29)			41.5	(2,460.54)
478.00			0	2016	1996	(60.74)			20.5	(1,245.17)
478.00			0	2016	1996	(60.74)			20.5	(1,245.17)
478.00			0	2016	1980	(60.84)			36.5	(2,220.66)
478.00			0	2016	1982	(64.49)			34.5	(2,224.91)
478.00			0	2016	2010	(64.67)			6.5	(420.36)
478.00			0	2016	1981	(66.81)			35.5	(2,371.76)
478.00			0	2016	1982	(67.22)			34.5	(2,319.09)
478.00			0	2016	1982	(67.22)			34.5	(2,319.09)
478.00			0	2016	1984	(68.13)			32.5	(2,214.23)
478.00			0	2016	1976	(69.64)			40.5	(2,820.42)
478.00			0	2016	1976	(69.64)			40.5	(2,820.42)
478.00			0	2016	1976	(69.64)			40.5	(2,820.42)
478.00			0	2016	1985	(73.11)			31.5	(2,302.97)
478.00			0	2016	1985	(75.25)			31.5	(2,370.38)
478.00			0	2016	2008	(75.52)			8.5	(641.92)
478.00			0	2016	2008	(75.52)			8.5	(641.92)
478.00			0	2016	1971	(77.14)			45.5	(3,509.87)
478.00			0	2016	1980	(77.26)			36.5	(2,819.99)
478.00			0	2016	2014	(77.41)			2.5	(193.53)
478.00			0	2016	2014	(77.41)			2.5	(193.53)
478.00			0	2016	1971	(78.10)			45.5	(3,553.55)
478.00			0	2016	1971	(78.10)			45.5	(3,553.55)
478.00			0	2016	1971	(78.10)			45.5	(3,553.55)
478.00			0	2016	1973	(79.42)			43.5	(3,454.77)
478.00			0	2016	1973	(79.42)			43.5	(3,454.77)
478.00			0	2016	1972	(80.72)			44.5	(3,592.04)
478.00			0	2016	1972	(80.72)			44.5	(3,592.04)
478.00			0	2016	1972	(80.72)			44.5	(3,592.04)
478.00			0	2016	1972	(80.72)			44.5	(3,592.04)
478.00			0	2016	1973	(81.18)			43.5	(3,531.33)
478.00			0	2016	1970	(81.28)			46.5	(3,779.52)
478.00			0	2016	2004	(82.35)			12.5	(1,029.38)
478.00			0	2016	2009	(82.87)			7.5	(621.53)
478.00			0	2016	1992	(85.38)			24.5	(2,091.81)
478.00			0	2016	1992	(85.38)			24.5	(2,091.81)
478.00			0	2016	1987	(87.18)			29.5	(2,571.81)
478.00			0	2016	1973	(88.19)			43.5	(3,836.27)
478.00			0	2016	1987	(89.17)			29.5	(2,630.52)
478.00			0	2016	1972	(89.20)			44.5	(3,969.40)
478.00			0	2016	1972	(89.20)			44.5	(3,969.40)
478.00			0	2016	1994	(90.70)			22.5	(2,040.75)
478.00			0	2016	2006	(93.82)			10.5	(985.11)
478.00			0	2016	1991	(93.96)			25.5	(2,395.98)
478.00			0	2016	1991	(93.96)			25.5	(2,395.98)
478.00			0	2016	2015	(95.51)			1.5	(143.27)
478.00			0	2016	2013	(95.61)			3.5	(334.64)
478.00			0	2016	1976	(96.94)			40.5	(3,926.07)
478.00			0	2016	1976	(96.94)			40.5	(3,926.07)
478.00			0	2016	1998	(100.09)			18.5	(1,851.67)
478.00			0	2016	2008	(100.79)			8.5	(856.72)
478.00			0	2016	2008	(100.79)			8.5	(856.72)
478.00			0	2016	2008	(100.79)			8.5	(856.72)
478.00			0	2016	2008	(100.79)			8.5	(856.72)
478.00			0	2016	2008	(100.79)			8.5	(856.72)
478.00			0	2016	2008	(100.79)			8.5	(856.72)
478.00			0	2016	2008	(100.79)			8.5	(856.72)
478.00			0	2016	1978	(104.16)			38.5	(4,010.16)
478.00			0	2016	1978	(104.16)			38.5	(4,010.16)
478.00			0	2016	1978	(105.12)			38.5	(4,047.12)
478.00			0	2016	1977	(105.48)			39.5	(4,166.46)
478.00			0	2016	1979	(107.00)			37.5	(4,012.50)
478.00			0	2016	1997	(107.06)			19.5	(2,087.67)
478.00			0	2016	1999	(107.42)			17.5	(1,879.85)
478.00			0	2016	1999	(107.42)			17.5	(1,879.85)
478.00			0	2016	1999	(107.42)			17.5	(1,879.85)
478.00			0	2016	1999	(107.42)			17.5	(1,879.85)
478.00			0	2016	1999	(107.42)			17.5	(1,879.85)
478.00			0	2016	1999	(107.42)			17.5	(1,879.85)
478.00			0	2016	1999	(107.42)			17.5	(1,879.85)
478.00			0	2016	1999	(107.42)			17.5	(1,879.85)
478.00			0	2016	1999	(107.42)			17.5	(1,879.85)
478.00			0	2016	1999	(107.42)			17.5	(1,879.85)
478.00			0	2016	1999	(107.42)			17.5	(1,879.85)
478.00			0	2016	1999	(107.42)			17.5	(1,879.85)
478.00			0	2016	1999	(107.42)			17.5	(1,879.85)
478.00			0	2016	1989	(107.50)			27.5	(2,956.25)
478.00			0	2016	1966	(107.58)			50.5	(5,432.79)
478.00			0	2016	1966	(107.58)			50.5	(5,432.79)
478.00			0	2016	1979	(108.30)			37.5	(4,061.25)
478.00			0	2016	1974	(108.52)			42.5	(4,612.10)
478.00			0	2016	1990	(109.10)			26.5	(2,891.15)
478.00			0	2016	1990	(109.10)			26.5	(2,891.15)
478.00			0	2016	2015	(111.09)			1.5	(166.64)
478.00			0	2016	1980	(113.65)			36.5	(4,148.23)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	1994	(114.20)			22.5	(2,569.50)
478.00			0	2016	1975	(115.32)			41.5	(4,785.78)
478.00			0	2016	1975	(115.32)			41.5	(4,785.78)
478.00			0	2016	1975	(115.32)			41.5	(4,785.78)
478.00			0	2016	1977	(115.65)			39.5	(4,568.18)
478.00			0	2016	2011	(116.56)			5.5	(641.08)
478.00			0	2016	2011	(116.56)			5.5	(641.08)
478.00			0	2016	1971	(117.15)			45.5	(5,330.33)
478.00			0	2016	2011	(117.22)			5.5	(644.71)
478.00			0	2016	2006	(117.54)			10.5	(1,234.17)
478.00			0	2016	2006	(117.54)			10.5	(1,234.17)
478.00			0	2016	2006	(117.54)			10.5	(1,234.17)
478.00			0	2016	1973	(119.13)			43.5	(5,182.16)
478.00			0	2016	1972	(121.08)			44.5	(5,388.06)
478.00			0	2016	1972	(121.08)			44.5	(5,388.06)
478.00			0	2016	1972	(121.08)			44.5	(5,388.06)
478.00			0	2016	1972	(121.08)			44.5	(5,388.06)
478.00			0	2016	1973	(121.77)			43.5	(5,297.00)
478.00			0	2016	1973	(121.77)			43.5	(5,297.00)
478.00			0	2016	1973	(121.77)			43.5	(5,297.00)
478.00			0	2016	1970	(121.92)			46.5	(5,669.28)
478.00			0	2016	1979	(122.81)			37.5	(4,605.38)
478.00			0	2016	1979	(122.81)			37.5	(4,605.38)
478.00			0	2016	1978	(123.76)			38.5	(4,764.76)
478.00			0	2016	1978	(123.76)			38.5	(4,764.76)
478.00			0	2016	1978	(123.76)			38.5	(4,764.76)
478.00			0	2016	1982	(128.98)			34.5	(4,449.81)
478.00			0	2016	1979	(129.81)			37.5	(4,867.88)
478.00			0	2016	1979	(129.81)			37.5	(4,867.88)
478.00			0	2016	1979	(129.81)			37.5	(4,867.88)
478.00			0	2016	1979	(129.81)			37.5	(4,867.88)
478.00			0	2016	1982	(134.44)			34.5	(4,638.18)
478.00			0	2016	1982	(134.44)			34.5	(4,638.18)
478.00			0	2016	1983	(137.16)			33.5	(4,594.86)
478.00			0	2016	1980	(139.84)			36.5	(5,104.16)
478.00			0	2016	1980	(139.84)			36.5	(5,104.16)
478.00			0	2016	1980	(139.84)			36.5	(5,104.16)
478.00			0	2016	2015	(140.86)			1.5	(211.29)
478.00			0	2016	2013	(144.69)			3.5	(506.42)
478.00			0	2016	1976	(145.41)			40.5	(5,889.11)
478.00			0	2016	1981	(146.87)			35.5	(5,213.89)
478.00			0	2016	1972	(147.84)			44.5	(6,578.88)
478.00			0	2016	1979	(149.32)			37.5	(5,599.50)
478.00			0	2016	1979	(149.32)			37.5	(5,599.50)
478.00			0	2016	1979	(149.32)			37.5	(5,599.50)
478.00			0	2016	2008	(150.18)			8.5	(1,276.53)
478.00			0	2016	2008	(151.04)			8.5	(1,283.84)
478.00			0	2016	1982	(153.39)			34.5	(5,291.96)
478.00			0	2016	1982	(153.39)			34.5	(5,291.96)
478.00			0	2016	1984	(155.79)			32.5	(5,063.18)
478.00			0	2016	1984	(155.79)			32.5	(5,063.18)
478.00			0	2016	1984	(155.79)			32.5	(5,063.18)
478.00			0	2016	1984	(155.79)			32.5	(5,063.18)
478.00			0	2016	1984	(155.79)			32.5	(5,063.18)
478.00			0	2016	1971	(156.20)			45.5	(7,107.10)
478.00			0	2016	1971	(156.20)			45.5	(7,107.10)
478.00			0	2016	1978	(156.24)			38.5	(6,015.24)
478.00			0	2016	1978	(156.24)			38.5	(6,015.24)
478.00			0	2016	2013	(156.62)			3.5	(548.17)
478.00			0	2016	1978	(157.68)			38.5	(6,070.68)
478.00			0	2016	1977	(158.22)			39.5	(6,249.69)
478.00			0	2016	1977	(158.22)			39.5	(6,249.69)
478.00			0	2016	1973	(158.84)			43.5	(6,909.54)
478.00			0	2016	1991	(159.67)			25.5	(4,071.59)
478.00			0	2016	1983	(160.03)			33.5	(5,361.01)
478.00			0	2016	1983	(160.03)			33.5	(5,361.01)
478.00			0	2016	1979	(160.50)			37.5	(6,018.75)
478.00			0	2016	1972	(161.44)			44.5	(7,184.08)
478.00			0	2016	1979	(162.44)			37.5	(6,091.50)
478.00			0	2016	1979	(162.44)			37.5	(6,091.50)
478.00			0	2016	1979	(162.44)			37.5	(6,091.50)
478.00			0	2016	1984	(163.90)			32.5	(5,326.75)
478.00			0	2016	1979	(164.13)			37.5	(6,154.88)
478.00			0	2016	1979	(164.13)			37.5	(6,154.88)
478.00			0	2016	1979	(164.13)			37.5	(6,154.88)
478.00			0	2016	2014	(167.84)			2.5	(419.60)
478.00			0	2016	1993	(167.96)			23.5	(3,947.06)
478.00			0	2016	1985	(170.19)			31.5	(5,360.99)
478.00			0	2016	1992	(175.10)			24.5	(4,289.95)
478.00			0	2016	2006	(176.32)			10.5	(1,851.36)
478.00			0	2016	2006	(176.32)			10.5	(1,851.36)
478.00			0	2016	2010	(176.90)			6.5	(1,149.85)
478.00			0	2016	2003	(177.27)			13.5	(2,393.15)
478.00			0	2016	1985	(178.61)			31.5	(5,626.22)
478.00			0	2016	1985	(178.61)			31.5	(5,626.22)
478.00			0	2016	1989	(178.63)			27.5	(4,912.33)
478.00			0	2016	1989	(178.63)			27.5	(4,912.33)
478.00			0	2016	1989	(179.01)			27.5	(4,922.78)
478.00			0	2016	1966	(179.30)			50.5	(9,054.65)
478.00			0	2016	1966	(179.30)			50.5	(9,054.65)
478.00			0	2016	2013	(182.34)			3.5	(638.19)
478.00			0	2016	1987	(185.14)			29.5	(5,461.63)
478.00			0	2016	1995	(186.21)			21.5	(4,003.52)
478.00			0	2016	1991	(187.92)			25.5	(4,791.96)
478.00			0	2016	1991	(187.92)			25.5	(4,791.96)
478.00			0	2016	1980	(193.15)			36.5	(7,049.98)
478.00			0	2016	1982	(193.47)			34.5	(6,674.72)
478.00			0	2016	1976	(193.88)			40.5	(7,852.14)
478.00			0	2016	1976	(195.12)			40.5	(7,902.36)
478.00			0	2016	1971	(195.25)			45.5	(8,883.88)
478.00			0	2016	1971	(195.25)			45.5	(8,883.88)
478.00			0	2016	1971	(195.25)			45.5	(8,883.88)
478.00			0	2016	1995	(195.70)			21.5	(4,207.55)
478.00			0	2016	1995	(195.70)			21.5	(4,207.55)
478.00			0	2016	1995	(195.70)			21.5	(4,207.55)
478.00			0	2016	1992	(196.50)			24.5	(4,814.25)
478.00			0	2016	1973	(198.55)			43.5	(8,636.93)
478.00			0	2016	1992	(201.05)			24.5	(4,925.73)
478.00			0	2016	2008	(201.59)			8.5	(1,713.52)
478.00			0	2016	1998	(201.64)			18.5	(3,730.34)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	1998	(201.64)			18.5	(3,730.34)
478.00			0	2016	1998	(201.64)			18.5	(3,730.34)
478.00			0	2016	1998	(201.64)			18.5	(3,730.34)
478.00			0	2016	1998	(201.64)			18.5	(3,730.34)
478.00			0	2016	1998	(201.64)			18.5	(3,730.34)
478.00			0	2016	1998	(201.64)			18.5	(3,730.34)
478.00			0	2016	1998	(201.64)			18.5	(3,730.34)
478.00			0	2016	1982	(201.66)			34.5	(6,957.27)
478.00			0	2016	1982	(201.66)			34.5	(6,957.27)
478.00			0	2016	1982	(201.66)			34.5	(6,957.27)
478.00			0	2016	1972	(201.80)			44.5	(8,980.10)
478.00			0	2016	1972	(201.80)			44.5	(8,980.10)
478.00			0	2016	1972	(201.80)			44.5	(8,980.10)
478.00			0	2016	1972	(201.80)			44.5	(8,980.10)
478.00			0	2016	1977	(202.68)			39.5	(8,005.86)
478.00			0	2016	1983	(203.19)			33.5	(6,806.87)
478.00			0	2016	1987	(203.50)			29.5	(6,003.25)
478.00			0	2016	1987	(203.50)			29.5	(6,003.25)
478.00			0	2016	1986	(203.78)			30.5	(6,215.29)
478.00			0	2016	1986	(203.78)			30.5	(6,215.29)
478.00			0	2016	1983	(206.76)			33.5	(6,926.46)
478.00			0	2016	1976	(208.92)			40.5	(8,461.26)
478.00			0	2016	2008	(209.17)			8.5	(1,777.95)
478.00			0	2016	1997	(210.90)			19.5	(4,112.55)
478.00			0	2016	1997	(210.90)			19.5	(4,112.55)
478.00			0	2016	1977	(210.96)			39.5	(8,332.92)
478.00			0	2016	1986	(211.08)			30.5	(6,437.94)
478.00			0	2016	1988	(212.08)			28.5	(6,044.28)
478.00			0	2016	2003	(212.10)			13.5	(2,863.35)
478.00			0	2016	1994	(212.12)			22.5	(4,772.70)
478.00			0	2016	2013	(212.74)			3.5	(744.59)
478.00			0	2016	1979	(214.00)			37.5	(8,025.00)
478.00			0	2016	1979	(214.00)			37.5	(8,025.00)
478.00			0	2016	1999	(214.84)			17.5	(3,759.70)
478.00			0	2016	1999	(214.84)			17.5	(3,759.70)
478.00			0	2016	1999	(214.84)			17.5	(3,759.70)
478.00			0	2016	1999	(214.84)			17.5	(3,759.70)
478.00			0	2016	1999	(214.84)			17.5	(3,759.70)
478.00			0	2016	1999	(214.84)			17.5	(3,759.70)
478.00			0	2016	1999	(214.84)			17.5	(3,759.70)
478.00			0	2016	1999	(214.84)			17.5	(3,759.70)
478.00			0	2016	1966	(215.16)			50.5	(10,865.58)
478.00			0	2016	1988	(216.10)			28.5	(6,158.85)
478.00			0	2016	1974	(217.04)			42.5	(9,224.20)
478.00			0	2016	1979	(218.84)			37.5	(8,206.50)
478.00			0	2016	1987	(221.87)			29.5	(6,545.17)
478.00			0	2016	1987	(221.87)			29.5	(6,545.17)
478.00			0	2016	1995	(224.30)			21.5	(4,822.45)
478.00			0	2016	1989	(225.45)			27.5	(6,199.88)
478.00			0	2016	2004	(230.37)			12.5	(2,879.63)
478.00			0	2016	1975	(230.64)			41.5	(9,571.56)
478.00			0	2016	1977	(231.30)			39.5	(9,136.35)
478.00			0	2016	1977	(231.30)			39.5	(9,136.35)
478.00			0	2016	2010	(231.31)			6.5	(1,503.52)
478.00			0	2016	2010	(231.31)			6.5	(1,503.52)
478.00			0	2016	1971	(234.30)			45.5	(10,660.65)
478.00			0	2016	1971	(234.30)			45.5	(10,660.65)
478.00			0	2016	2006	(235.09)			10.5	(2,468.45)
478.00			0	2016	2006	(235.09)			10.5	(2,468.45)
478.00			0	2016	1990	(235.46)			26.5	(6,239.69)
478.00			0	2016	1990	(235.46)			26.5	(6,239.69)
478.00			0	2016	1993	(235.70)			23.5	(5,538.95)
478.00			0	2016	1975	(236.04)			41.5	(9,795.66)
478.00			0	2016	1975	(237.16)			41.5	(9,842.14)
478.00			0	2016	2002	(237.50)			14.5	(3,443.75)
478.00			0	2016	2002	(237.50)			14.5	(3,443.75)
478.00			0	2016	2002	(237.50)			14.5	(3,443.75)
478.00			0	2016	1972	(242.16)			44.5	(10,776.12)
478.00			0	2016	1972	(242.16)			44.5	(10,776.12)
478.00			0	2016	1972	(242.16)			44.5	(10,776.12)
478.00			0	2016	1980	(243.36)			36.5	(8,882.64)
478.00			0	2016	1970	(243.84)			46.5	(11,338.56)
478.00			0	2016	1979	(245.62)			37.5	(9,210.75)
478.00			0	2016	1979	(245.62)			37.5	(9,210.75)
478.00			0	2016	1979	(245.62)			37.5	(9,210.75)
478.00			0	2016	1978	(247.52)			38.5	(9,529.52)
478.00			0	2016	2009	(248.62)			7.5	(1,864.65)
478.00			0	2016	2009	(248.62)			7.5	(1,864.65)
478.00			0	2016	2009	(248.62)			7.5	(1,864.65)
478.00			0	2016	1999	(254.76)			17.5	(4,458.30)
478.00			0	2016	1999	(254.76)			17.5	(4,458.30)
478.00			0	2016	1999	(254.76)			17.5	(4,458.30)
478.00			0	2016	1999	(254.76)			17.5	(4,458.30)
478.00			0	2016	1999	(254.76)			17.5	(4,458.30)
478.00			0	2016	1999	(254.76)			17.5	(4,458.30)
478.00			0	2016	1999	(254.76)			17.5	(4,458.30)
478.00			0	2016	1999	(254.76)			17.5	(4,458.30)
478.00			0	2016	1999	(254.76)			17.5	(4,458.30)
478.00			0	2016	1999	(254.76)			17.5	(4,458.30)
478.00			0	2016	2015	(256.46)			1.5	(384.69)
478.00			0	2016	2009	(257.23)			7.5	(1,929.23)
478.00			0	2016	2009	(257.23)			7.5	(1,929.23)
478.00			0	2016	1982	(257.97)			34.5	(8,899.97)
478.00			0	2016	1979	(259.62)			37.5	(9,735.75)
478.00			0	2016	1979	(259.62)			37.5	(9,735.75)
478.00			0	2016	1981	(267.24)			35.5	(9,487.02)
478.00			0	2016	1981	(267.24)			35.5	(9,487.02)
478.00			0	2016	1979	(267.50)			37.5	(10,031.25)
478.00			0	2016	1986	(267.69)			30.5	(8,164.55)
478.00			0	2016	1982	(268.88)			34.5	(9,276.36)
478.00			0	2016	1993	(269.88)			23.5	(6,342.18)
478.00			0	2016	1993	(269.88)			23.5	(6,342.18)
478.00			0	2016	1993	(269.88)			23.5	(6,342.18)
478.00			0	2016	1993	(269.88)			23.5	(6,342.18)
478.00			0	2016	1971	(273.35)			45.5	(12,437.43)
478.00			0	2016	1979	(273.55)			37.5	(10,258.13)
478.00			0	2016	1983	(275.68)			33.5	(9,235.28)
478.00			0	2016	1983	(275.68)			33.5	(9,235.28)
478.00			0	2016	1995	(279.32)			21.5	(6,005.38)
478.00			0	2016	1995	(279.32)			21.5	(6,005.38)
478.00			0	2016	1980	(279.68)			36.5	(10,208.32)
478.00			0	2016	1991	(281.88)			25.5	(7,187.94)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	1991	(281.88)			25.5	(7,187.94)
478.00			0	2016	1972	(282.52)			44.5	(12,572.14)
478.00			0	2016	1972	(282.52)			44.5	(12,572.14)
478.00			0	2016	1986	(283.89)			30.5	(8,658.65)
478.00			0	2016	2013	(284.47)			3.5	(995.65)
478.00			0	2016	1970	(284.48)			46.5	(13,228.32)
478.00			0	2016	2015	(286.52)			1.5	(429.78)
478.00			0	2016	2015	(286.52)			1.5	(429.78)
478.00			0	2016	1966	(286.88)			50.5	(14,487.44)
478.00			0	2016	2013	(289.37)			3.5	(1,012.80)
478.00			0	2016	1976	(294.72)			40.5	(11,936.16)
478.00			0	2016	1976	(296.24)			40.5	(11,997.72)
478.00			0	2016	1981	(301.06)			35.5	(10,687.63)
478.00			0	2016	2008	(302.38)			8.5	(2,570.23)
478.00			0	2016	2008	(302.38)			8.5	(2,570.23)
478.00			0	2016	2008	(302.38)			8.5	(2,570.23)
478.00			0	2016	1996	(306.39)			20.5	(6,281.00)
478.00			0	2016	1982	(306.78)			34.5	(10,583.91)
478.00			0	2016	1982	(306.78)			34.5	(10,583.91)
478.00			0	2016	1982	(306.78)			34.5	(10,583.91)
478.00			0	2016	1980	(309.04)			36.5	(11,279.96)
478.00			0	2016	1980	(309.04)			36.5	(11,279.96)
478.00			0	2016	1984	(311.58)			32.5	(10,126.35)
478.00			0	2016	1984	(311.58)			32.5	(10,126.35)
478.00			0	2016	1971	(312.40)			45.5	(14,214.20)
478.00			0	2016	1978	(312.48)			38.5	(12,030.48)
478.00			0	2016	2014	(312.52)			2.5	(781.30)
478.00			0	2016	1991	(319.34)			25.5	(8,143.17)
478.00			0	2016	1983	(320.06)			33.5	(10,722.01)
478.00			0	2016	1983	(320.06)			33.5	(10,722.01)
478.00			0	2016	1999	(322.26)			17.5	(5,639.55)
478.00			0	2016	1999	(322.26)			17.5	(5,639.55)
478.00			0	2016	1966	(322.74)			50.5	(16,298.37)
478.00			0	2016	1966	(322.74)			50.5	(16,298.37)
478.00			0	2016	1972	(322.88)			44.5	(14,368.16)
478.00			0	2016	1972	(322.88)			44.5	(14,368.16)
478.00			0	2016	1973	(324.72)			43.5	(14,125.32)
478.00			0	2016	1973	(324.72)			43.5	(14,125.32)
478.00			0	2016	1973	(324.72)			43.5	(14,125.32)
478.00			0	2016	1981	(334.05)			35.5	(11,858.78)
478.00			0	2016	1993	(335.92)			23.5	(7,894.12)
478.00			0	2016	1982	(336.10)			34.5	(11,595.45)
478.00			0	2016	1982	(336.10)			34.5	(11,595.45)
478.00			0	2016	1982	(336.10)			34.5	(11,595.45)
478.00			0	2016	2010	(338.27)			6.5	(2,198.76)
478.00			0	2016	1985	(340.38)			31.5	(10,721.97)
478.00			0	2016	1984	(346.90)			32.5	(11,274.25)
478.00			0	2016	2011	(349.69)			5.5	(1,923.30)
478.00			0	2016	2011	(349.69)			5.5	(1,923.30)
478.00			0	2016	2011	(349.69)			5.5	(1,923.30)
478.00			0	2016	1990	(351.32)			26.5	(9,309.98)
478.00			0	2016	1990	(351.32)			26.5	(9,309.98)
478.00			0	2016	1971	(351.45)			45.5	(15,990.98)
478.00			0	2016	1993	(353.55)			23.5	(8,308.43)
478.00			0	2016	1993	(353.55)			23.5	(8,308.43)
478.00			0	2016	1993	(353.55)			23.5	(8,308.43)
478.00			0	2016	1975	(354.06)			41.5	(14,693.49)
478.00			0	2016	1975	(354.06)			41.5	(14,693.49)
478.00			0	2016	2003	(354.55)			13.5	(4,786.43)
478.00			0	2016	1975	(355.74)			41.5	(14,763.21)
478.00			0	2016	1975	(355.74)			41.5	(14,763.21)
478.00			0	2016	1989	(357.26)			27.5	(9,824.65)
478.00			0	2016	1989	(357.26)			27.5	(9,824.65)
478.00			0	2016	1966	(358.60)			50.5	(18,109.30)
478.00			0	2016	1994	(373.38)			22.5	(8,401.05)
478.00			0	2016	1979	(374.50)			37.5	(14,043.75)
478.00			0	2016	1991	(375.84)			25.5	(9,583.92)
478.00			0	2016	1991	(375.84)			25.5	(9,583.92)
478.00			0	2016	1991	(375.84)			25.5	(9,583.92)
478.00			0	2016	2011	(378.39)			5.5	(2,081.15)
478.00			0	2016	1979	(379.04)			37.5	(14,214.00)
478.00			0	2016	1979	(379.04)			37.5	(14,214.00)
478.00			0	2016	1979	(379.04)			37.5	(14,214.00)
478.00			0	2016	2015	(382.03)			1.5	(573.05)
478.00			0	2016	1976	(390.24)			40.5	(15,804.72)
478.00			0	2016	1971	(390.50)			45.5	(17,767.75)
478.00			0	2016	1992	(397.03)			24.5	(9,727.24)
478.00			0	2016	1992	(397.03)			24.5	(9,727.24)
478.00			0	2016	1992	(397.03)			24.5	(9,727.24)
478.00			0	2016	1992	(397.03)			24.5	(9,727.24)
478.00			0	2016	1992	(397.03)			24.5	(9,727.24)
478.00			0	2016	1992	(397.03)			24.5	(9,727.24)
478.00			0	2016	1992	(397.03)			24.5	(9,727.24)
478.00			0	2016	1992	(397.03)			24.5	(9,727.24)
478.00			0	2016	2011	(397.88)			5.5	(2,188.34)
478.00			0	2016	1981	(400.86)			35.5	(14,230.53)
478.00			0	2016	1992	(402.10)			24.5	(9,851.45)
478.00			0	2016	2008	(403.18)			8.5	(3,427.03)
478.00			0	2016	2008	(403.18)			8.5	(3,427.03)
478.00			0	2016	1998	(403.28)			18.5	(7,460.68)
478.00			0	2016	1998	(403.28)			18.5	(7,460.68)
478.00			0	2016	1972	(403.60)			44.5	(17,960.20)
478.00			0	2016	1972	(403.60)			44.5	(17,960.20)
478.00			0	2016	1972	(403.60)			44.5	(17,960.20)
478.00			0	2016	1986	(407.56)			30.5	(12,430.58)
478.00			0	2016	1975	(413.07)			41.5	(17,142.41)
478.00			0	2016	1980	(413.57)			36.5	(15,095.31)
478.00			0	2016	2009	(414.37)			7.5	(3,107.78)
478.00			0	2016	2008	(418.34)			8.5	(3,555.89)
478.00			0	2016	1980	(419.52)			36.5	(15,312.48)
478.00			0	2016	1978	(420.48)			38.5	(16,188.48)
478.00			0	2016	1986	(422.16)			30.5	(12,875.88)
478.00			0	2016	2015	(422.59)			1.5	(633.89)
478.00			0	2016	1988	(424.16)			28.5	(12,088.56)
478.00			0	2016	1988	(424.16)			28.5	(12,088.56)
478.00			0	2016	1994	(424.24)			22.5	(9,545.40)
478.00			0	2016	1994	(424.26)			22.5	(9,545.85)
478.00			0	2016	2013	(425.46)			3.5	(1,489.11)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	1966	(430.32)			50.5	(21,731.16)
478.00			0	2016	1966	(430.32)			50.5	(21,731.16)
478.00			0	2016	1990	(436.40)			26.5	(11,564.60)
478.00			0	2016	1973	(436.81)			43.5	(19,001.24)
478.00			0	2016	1976	(439.02)			40.5	(17,780.31)
478.00			0	2016	1974	(443.14)			42.5	(18,833.45)
478.00			0	2016	1987	(443.74)			29.5	(13,090.33)
478.00			0	2016	1972	(443.96)			44.5	(19,756.22)
478.00			0	2016	2015	(444.36)			1.5	(666.54)
478.00			0	2016	1970	(447.04)			46.5	(20,787.36)
478.00			0	2016	1995	(448.60)			21.5	(9,644.90)
478.00			0	2016	1995	(448.60)			21.5	(9,644.90)
478.00			0	2016	1989	(450.90)			27.5	(12,399.75)
478.00			0	2016	1989	(450.90)			27.5	(12,399.75)
478.00			0	2016	1989	(450.90)			27.5	(12,399.75)
478.00			0	2016	2008	(453.11)			8.5	(3,851.44)
478.00			0	2016	2013	(456.28)			3.5	(1,596.98)
478.00			0	2016	1966	(466.18)			50.5	(23,542.09)
478.00			0	2016	1984	(467.37)			32.5	(15,189.53)
478.00			0	2016	1984	(467.37)			32.5	(15,189.53)
478.00			0	2016	1984	(467.37)			32.5	(15,189.53)
478.00			0	2016	1981	(467.67)			35.5	(16,602.29)
478.00			0	2016	1981	(467.67)			35.5	(16,602.29)
478.00			0	2016	1981	(467.67)			35.5	(16,602.29)
478.00			0	2016	1971	(468.60)			45.5	(21,321.30)
478.00			0	2016	1977	(468.63)			39.5	(18,510.89)
478.00			0	2016	1991	(469.80)			25.5	(11,979.90)
478.00			0	2016	1993	(471.39)			23.5	(11,077.67)
478.00			0	2016	1978	(473.04)			38.5	(18,212.04)
478.00			0	2016	1977	(474.66)			39.5	(18,749.07)
478.00			0	2016	2002	(474.99)			14.5	(6,887.36)
478.00			0	2016	2002	(474.99)			14.5	(6,887.36)
478.00			0	2016	1991	(479.01)			25.5	(12,214.76)
478.00			0	2016	1983	(480.09)			33.5	(16,083.02)
478.00			0	2016	1983	(480.09)			33.5	(16,083.02)
478.00			0	2016	1983	(480.09)			33.5	(16,083.02)
478.00			0	2016	1974	(480.20)			42.5	(20,408.50)
478.00			0	2016	2010	(480.78)			6.5	(3,125.07)
478.00			0	2016	1983	(482.44)			33.5	(16,161.74)
478.00			0	2016	1984	(485.66)			32.5	(15,783.95)
478.00			0	2016	2013	(486.24)			3.5	(1,701.84)
478.00			0	2016	1973	(487.08)			43.5	(21,187.98)
478.00			0	2016	1975	(488.25)			41.5	(20,262.38)
478.00			0	2016	1984	(491.70)			32.5	(15,980.25)
478.00			0	2016	1984	(491.70)			32.5	(15,980.25)
478.00			0	2016	1984	(491.70)			32.5	(15,980.25)
478.00			0	2016	2011	(497.62)			5.5	(2,736.91)
478.00			0	2016	2008	(498.81)			8.5	(4,239.89)
478.00			0	2016	1993	(503.88)			23.5	(11,841.18)
478.00			0	2016	2008	(503.97)			8.5	(4,283.75)
478.00			0	2016	1971	(507.65)			45.5	(23,098.08)
478.00			0	2016	1999	(509.52)			17.5	(8,916.60)
478.00			0	2016	1999	(509.52)			17.5	(8,916.60)
478.00			0	2016	1999	(509.52)			17.5	(8,916.60)
478.00			0	2016	1999	(509.52)			17.5	(8,916.60)
478.00			0	2016	1985	(510.57)			31.5	(16,082.96)
478.00			0	2016	1985	(510.57)			31.5	(16,082.96)
478.00			0	2016	2013	(524.30)			3.5	(1,835.05)
478.00			0	2016	1970	(528.32)			46.5	(24,566.88)
478.00			0	2016	1970	(528.32)			46.5	(24,566.88)
478.00			0	2016	2008	(528.63)			8.5	(4,493.36)
478.00			0	2016	1981	(534.48)			35.5	(18,974.04)
478.00			0	2016	1981	(534.48)			35.5	(18,974.04)
478.00			0	2016	1981	(534.48)			35.5	(18,974.04)
478.00			0	2016	1981	(534.48)			35.5	(18,974.04)
478.00			0	2016	2005	(534.87)			11.5	(6,151.01)
478.00			0	2016	2000	(535.30)			16.5	(8,832.45)
478.00			0	2016	1985	(535.83)			31.5	(16,878.65)
478.00			0	2016	1985	(535.83)			31.5	(16,878.65)
478.00			0	2016	1989	(537.03)			27.5	(14,768.33)
478.00			0	2016	1999	(537.10)			17.5	(9,399.25)
478.00			0	2016	1999	(537.10)			17.5	(9,399.25)
478.00			0	2016	1966	(537.90)			50.5	(27,163.95)
478.00			0	2016	1990	(545.50)			26.5	(14,455.75)
478.00			0	2016	2013	(547.02)			3.5	(1,914.57)
478.00			0	2016	1979	(547.10)			37.5	(20,516.25)
478.00			0	2016	1983	(551.36)			33.5	(18,470.56)
478.00			0	2016	2010	(551.71)			6.5	(3,586.12)
478.00			0	2016	2015	(555.47)			1.5	(833.21)
478.00			0	2016	1977	(557.37)			39.5	(22,016.12)
478.00			0	2016	1995	(560.75)			21.5	(12,056.13)
478.00			0	2016	2015	(563.45)			1.5	(845.18)
478.00			0	2016	1991	(563.76)			25.5	(14,375.88)
478.00			0	2016	1972	(565.04)			44.5	(25,144.28)
478.00			0	2016	1972	(565.04)			44.5	(25,144.28)
478.00			0	2016	1982	(566.51)			34.5	(19,544.60)
478.00			0	2016	1982	(566.51)			34.5	(19,544.60)
478.00			0	2016	2011	(567.59)			5.5	(3,121.75)
478.00			0	2016	2011	(567.59)			5.5	(3,121.75)
478.00			0	2016	1972	(568.23)			44.5	(25,286.24)
478.00			0	2016	2010	(576.93)			6.5	(3,750.05)
478.00			0	2016	1984	(579.90)			32.5	(18,846.75)
478.00			0	2016	2009	(580.12)			7.5	(4,350.90)
478.00			0	2016	1975	(592.90)			41.5	(24,605.35)
478.00			0	2016	1981	(602.12)			35.5	(21,375.26)
478.00			0	2016	1992	(603.15)			24.5	(14,777.18)
478.00			0	2016	1998	(604.92)			18.5	(11,191.02)
478.00			0	2016	1998	(604.92)			18.5	(11,191.02)
478.00			0	2016	1998	(604.92)			18.5	(11,191.02)
478.00			0	2016	1982	(604.98)			34.5	(20,871.81)
478.00			0	2016	2013	(607.80)			3.5	(2,127.30)
478.00			0	2016	1980	(608.40)			36.5	(22,206.60)
478.00			0	2016	1987	(610.50)			29.5	(18,009.75)
478.00			0	2016	1987	(610.50)			29.5	(18,009.75)
478.00			0	2016	1986	(611.34)			30.5	(18,645.87)
478.00			0	2016	1986	(611.34)			30.5	(18,645.87)
478.00			0	2016	1982	(613.56)			34.5	(21,167.82)
478.00			0	2016	1983	(620.28)			33.5	(20,779.38)
478.00			0	2016	1984	(623.16)			32.5	(20,252.70)
478.00			0	2016	1984	(623.16)			32.5	(20,252.70)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	1984	(623.16)			32.5	(20,252.70)
478.00			0	2016	1974	(624.26)			42.5	(26,531.05)
478.00			0	2016	2008	(627.51)			8.5	(5,333.84)
478.00			0	2016	2008	(627.51)			8.5	(5,333.84)
478.00			0	2016	1984	(630.03)			32.5	(20,475.98)
478.00			0	2016	1984	(630.03)			32.5	(20,475.98)
478.00			0	2016	1983	(631.50)			33.5	(21,155.25)
478.00			0	2016	1988	(636.24)			28.5	(18,132.84)
478.00			0	2016	1988	(636.24)			28.5	(18,132.84)
478.00			0	2016	1994	(636.36)			22.5	(14,318.10)
478.00			0	2016	1994	(636.36)			22.5	(14,318.10)
478.00			0	2016	1991	(638.68)			25.5	(16,286.34)
478.00			0	2016	1979	(638.82)			37.5	(23,955.75)
478.00			0	2016	1979	(638.82)			37.5	(23,955.75)
478.00			0	2016	1983	(640.12)			33.5	(21,444.02)
478.00			0	2016	2009	(643.95)			7.5	(4,829.63)
478.00			0	2016	1999	(644.52)			17.5	(11,279.10)
478.00			0	2016	2003	(645.53)			13.5	(8,714.66)
478.00			0	2016	1972	(645.76)			44.5	(28,736.32)
478.00			0	2016	2006	(646.49)			10.5	(6,788.15)
478.00			0	2016	1988	(648.30)			28.5	(18,476.55)
478.00			0	2016	1975	(649.11)			41.5	(26,938.07)
478.00			0	2016	2000	(650.02)			16.5	(10,725.33)
478.00			0	2016	2000	(650.02)			16.5	(10,725.33)
478.00			0	2016	1970	(650.24)			46.5	(30,236.16)
478.00			0	2016	1975	(652.19)			41.5	(27,065.89)
478.00			0	2016	1994	(653.41)			22.5	(14,701.73)
478.00			0	2016	1990	(654.60)			26.5	(17,346.90)
478.00			0	2016	1984	(655.60)			32.5	(21,307.00)
478.00			0	2016	1991	(657.72)			25.5	(16,771.86)
478.00			0	2016	1991	(657.72)			25.5	(16,771.86)
478.00			0	2016	2009	(662.99)			7.5	(4,972.43)
478.00			0	2016	2009	(662.99)			7.5	(4,972.43)
478.00			0	2016	2009	(662.99)			7.5	(4,972.43)
478.00			0	2016	2015	(666.56)			1.5	(999.84)
478.00			0	2016	1981	(668.09)			35.5	(23,717.20)
478.00			0	2016	2015	(668.55)			1.5	(1,002.83)
478.00			0	2016	2015	(668.55)			1.5	(1,002.83)
478.00			0	2016	2013	(668.58)			3.5	(2,340.03)
478.00			0	2016	1980	(669.24)			36.5	(24,427.26)
478.00			0	2016	1980	(669.24)			36.5	(24,427.26)
478.00			0	2016	1980	(669.24)			36.5	(24,427.26)
478.00			0	2016	2014	(671.36)			2.5	(1,678.40)
478.00			0	2016	1993	(671.84)			23.5	(15,788.24)
478.00			0	2016	2008	(679.67)			8.5	(5,777.20)
478.00			0	2016	2008	(679.67)			8.5	(5,777.20)
478.00			0	2016	1966	(681.34)			50.5	(34,407.67)
478.00			0	2016	1966	(681.34)			50.5	(34,407.67)
478.00			0	2016	1966	(681.34)			50.5	(34,407.67)
478.00			0	2016	1966	(681.34)			50.5	(34,407.67)
478.00			0	2016	1992	(683.04)			24.5	(16,734.48)
478.00			0	2016	2011	(699.38)			5.5	(3,846.59)
478.00			0	2016	1990	(702.64)			26.5	(18,619.96)
478.00			0	2016	2008	(705.56)			8.5	(5,997.26)
478.00			0	2016	2008	(705.56)			8.5	(5,997.26)
478.00			0	2016	2008	(705.56)			8.5	(5,997.26)
478.00			0	2016	2003	(709.09)			13.5	(9,572.72)
478.00			0	2016	2003	(709.09)			13.5	(9,572.72)
478.00			0	2016	2014	(711.13)			2.5	(1,777.83)
478.00			0	2016	2014	(711.13)			2.5	(1,777.83)
478.00			0	2016	2002	(712.49)			14.5	(10,331.11)
478.00			0	2016	1985	(714.44)			31.5	(22,504.86)
478.00			0	2016	1966	(717.20)			50.5	(36,218.60)
478.00			0	2016	2013	(723.43)			3.5	(2,532.01)
478.00			0	2016	1972	(726.48)			44.5	(32,328.36)
478.00			0	2016	2013	(729.36)			3.5	(2,552.76)
478.00			0	2016	2013	(730.05)			3.5	(2,555.18)
478.00			0	2016	1973	(730.62)			43.5	(31,781.97)
478.00			0	2016	1989	(734.07)			27.5	(20,186.93)
478.00			0	2016	1981	(734.90)			35.5	(26,088.95)
478.00			0	2016	1977	(738.36)			39.5	(29,165.22)
478.00			0	2016	1980	(738.73)			36.5	(26,963.65)
478.00			0	2016	1982	(739.42)			34.5	(25,509.99)
478.00			0	2016	1981	(741.95)			35.5	(26,339.23)
478.00			0	2016	1994	(746.75)			22.5	(16,801.88)
478.00			0	2016	1991	(751.68)			25.5	(19,167.84)
478.00			0	2016	1991	(751.68)			25.5	(19,167.84)
478.00			0	2016	1979	(751.99)			37.5	(28,199.63)
478.00			0	2016	1992	(754.20)			24.5	(18,477.90)
478.00			0	2016	1992	(754.20)			24.5	(18,477.90)
478.00			0	2016	1992	(754.20)			24.5	(18,477.90)
478.00			0	2016	1976	(755.91)			40.5	(30,614.36)
478.00			0	2016	1983	(758.12)			33.5	(25,397.02)
478.00			0	2016	1983	(758.12)			33.5	(25,397.02)
478.00			0	2016	2011	(758.17)			5.5	(4,169.94)
478.00			0	2016	1991	(759.64)			25.5	(19,370.82)
478.00			0	2016	1990	(763.70)			26.5	(20,238.05)
478.00			0	2016	1990	(763.70)			26.5	(20,238.05)
478.00			0	2016	1972	(766.84)			44.5	(34,124.38)
478.00			0	2016	1972	(766.84)			44.5	(34,124.38)
478.00			0	2016	1972	(766.84)			44.5	(34,124.38)
478.00			0	2016	1972	(766.84)			44.5	(34,124.38)
478.00			0	2016	1982	(766.95)			34.5	(26,459.78)
478.00			0	2016	1974	(768.32)			42.5	(32,653.60)
478.00			0	2016	2010	(769.25)			6.5	(5,000.13)
478.00			0	2016	2010	(769.25)			6.5	(5,000.13)
478.00			0	2016	2015	(769.39)			1.5	(1,154.09)
478.00			0	2016	2009	(771.70)			7.5	(5,787.75)
478.00			0	2016	1976	(780.48)			40.5	(31,609.44)
478.00			0	2016	1992	(786.00)			24.5	(19,257.00)
478.00			0	2016	1978	(788.40)			38.5	(30,353.40)
478.00			0	2016	1992	(794.06)			24.5	(19,454.47)
478.00			0	2016	1991	(798.35)			25.5	(20,357.93)
478.00			0	2016	1976	(804.71)			40.5	(32,590.76)
478.00			0	2016	2007	(804.95)			9.5	(7,647.03)
478.00			0	2016	1998	(806.56)			18.5	(14,921.36)
478.00			0	2016	1998	(806.56)			18.5	(14,921.36)
478.00			0	2016	1998	(806.56)			18.5	(14,921.36)
478.00			0	2016	1996	(809.50)			20.5	(16,594.75)
478.00			0	2016	1970	(812.80)			46.5	(37,795.20)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	1986	(815.12)			30.5	(24,861.16)
478.00			0	2016	2012	(815.19)			4.5	(3,668.36)
478.00			0	2016	2012	(816.18)			4.5	(3,672.81)
478.00			0	2016	2012	(816.18)			4.5	(3,672.81)
478.00			0	2016	2014	(816.99)			2.5	(2,042.48)
478.00			0	2016	2014	(816.99)			2.5	(2,042.48)
478.00			0	2016	1973	(817.36)			43.5	(35,555.16)
478.00			0	2016	1971	(820.05)			45.5	(37,312.28)
478.00			0	2016	1994	(822.16)			22.5	(18,498.60)
478.00			0	2016	2006	(822.81)			10.5	(8,639.51)
478.00			0	2016	1966	(824.78)			50.5	(41,651.39)
478.00			0	2016	1977	(826.15)			39.5	(32,632.93)
478.00			0	2016	1977	(826.15)			39.5	(32,632.93)
478.00			0	2016	1983	(827.04)			33.5	(27,705.84)
478.00			0	2016	1985	(827.75)			31.5	(26,074.13)
478.00			0	2016	1992	(829.35)			24.5	(20,319.08)
478.00			0	2016	1992	(829.35)			24.5	(20,319.08)
478.00			0	2016	2008	(830.71)			8.5	(7,061.04)
478.00			0	2016	1995	(837.96)			21.5	(18,016.14)
478.00			0	2016	1995	(837.96)			21.5	(18,016.14)
478.00			0	2016	1993	(839.80)			23.5	(19,735.30)
478.00			0	2016	1994	(840.10)			22.5	(18,902.25)
478.00			0	2016	1986	(844.32)			30.5	(25,751.76)
478.00			0	2016	2015	(845.18)			1.5	(1,267.77)
478.00			0	2016	1991	(845.64)			25.5	(21,563.82)
478.00			0	2016	1974	(846.89)			42.5	(35,992.83)
478.00			0	2016	1988	(848.32)			28.5	(24,177.12)
478.00			0	2016	1994	(848.52)			22.5	(19,091.70)
478.00			0	2016	1994	(848.52)			22.5	(19,091.70)
478.00			0	2016	1994	(848.52)			22.5	(19,091.70)
478.00			0	2016	1985	(850.95)			31.5	(26,804.93)
478.00			0	2016	1980	(851.76)			36.5	(31,089.24)
478.00			0	2016	1973	(852.39)			43.5	(37,078.97)
478.00			0	2016	1979	(856.00)			37.5	(32,100.00)
478.00			0	2016	1988	(858.45)			28.5	(24,465.83)
478.00			0	2016	1988	(858.45)			28.5	(24,465.83)
478.00			0	2016	1988	(858.45)			28.5	(24,465.83)
478.00			0	2016	1988	(858.45)			28.5	(24,465.83)
478.00			0	2016	1988	(858.45)			28.5	(24,465.83)
478.00			0	2016	2006	(858.70)			10.5	(9,016.35)
478.00			0	2016	2006	(858.70)			10.5	(9,016.35)
478.00			0	2016	2006	(858.70)			10.5	(9,016.35)
478.00			0	2016	2015	(859.56)			1.5	(1,289.34)
478.00			0	2016	1988	(863.24)			28.5	(24,602.34)
478.00			0	2016	2010	(865.40)			6.5	(5,625.10)
478.00			0	2016	2013	(868.11)			3.5	(3,038.39)
478.00			0	2016	1976	(872.46)			40.5	(35,334.63)
478.00			0	2016	1990	(872.80)			26.5	(23,129.20)
478.00			0	2016	1973	(873.62)			43.5	(38,002.47)
478.00			0	2016	1982	(873.86)			34.5	(30,148.17)
478.00			0	2016	1982	(873.86)			34.5	(30,148.17)
478.00			0	2016	1982	(873.86)			34.5	(30,148.17)
478.00			0	2016	2006	(881.58)			10.5	(9,256.59)
478.00			0	2016	1993	(881.72)			23.5	(20,720.42)
478.00			0	2016	2003	(886.36)			13.5	(11,965.86)
478.00			0	2016	1996	(894.12)			20.5	(18,329.46)
478.00			0	2016	1989	(895.05)			27.5	(24,613.88)
478.00			0	2016	1995	(897.20)			21.5	(19,289.80)
478.00			0	2016	1984	(901.94)			32.5	(29,313.05)
478.00			0	2016	2013	(911.70)			3.5	(3,190.95)
478.00			0	2016	2002	(912.27)			14.5	(13,227.92)
478.00			0	2016	2013	(912.56)			3.5	(3,193.96)
478.00			0	2016	1980	(913.32)			36.5	(33,336.18)
478.00			0	2016	1978	(919.97)			38.5	(35,418.85)
478.00			0	2016	2008	(922.15)			8.5	(7,838.28)
478.00			0	2016	1975	(922.25)			41.5	(38,273.38)
478.00			0	2016	2010	(925.25)			6.5	(6,014.13)
478.00			0	2016	1994	(926.01)			22.5	(20,835.23)
478.00			0	2016	1994	(926.01)			22.5	(20,835.23)
478.00			0	2016	1979	(927.33)			37.5	(34,774.88)
478.00			0	2016	1984	(934.74)			32.5	(30,379.05)
478.00			0	2016	1997	(935.86)			19.5	(18,249.27)
478.00			0	2016	1978	(937.44)			38.5	(36,091.44)
478.00			0	2016	2015	(938.26)			1.5	(1,407.39)
478.00			0	2016	1991	(939.60)			25.5	(23,959.80)
478.00			0	2016	1991	(939.60)			25.5	(23,959.80)
478.00			0	2016	1982	(941.08)			34.5	(32,467.26)
478.00			0	2016	1982	(941.08)			34.5	(32,467.26)
478.00			0	2016	2011	(945.99)			5.5	(5,202.95)
478.00			0	2016	2011	(945.99)			5.5	(5,202.95)
478.00			0	2016	2011	(945.99)			5.5	(5,202.95)
478.00			0	2016	2009	(946.34)			7.5	(7,097.55)
478.00			0	2016	1976	(947.38)			40.5	(38,368.89)
478.00			0	2016	1975	(948.64)			41.5	(39,368.56)
478.00			0	2016	1982	(949.71)			34.5	(32,765.00)
478.00			0	2016	2002	(949.98)			14.5	(13,774.71)
478.00			0	2016	2002	(949.98)			14.5	(13,774.71)
478.00			0	2016	1984	(953.82)			32.5	(30,999.15)
478.00			0	2016	2015	(955.07)			1.5	(1,432.61)
478.00			0	2016	2015	(955.07)			1.5	(1,432.61)
478.00			0	2016	1983	(960.18)			33.5	(32,166.03)
478.00			0	2016	1977	(962.73)			39.5	(38,027.84)
478.00			0	2016	1999	(966.78)			17.5	(16,918.65)
478.00			0	2016	1976	(969.40)			40.5	(39,260.70)
478.00			0	2016	2013	(972.48)			3.5	(3,403.68)
478.00			0	2016	1975	(976.50)			41.5	(40,524.75)
478.00			0	2016	1985	(978.25)			31.5	(30,814.88)
478.00			0	2016	2014	(980.33)			2.5	(2,450.83)
478.00			0	2016	1987	(980.87)			29.5	(28,935.67)
478.00			0	2016	2008	(981.75)			8.5	(8,344.88)
478.00			0	2016	2008	(981.75)			8.5	(8,344.88)
478.00			0	2016	2011	(995.25)			5.5	(5,473.88)
478.00			0	2016	1981	(1,002.14)			35.5	(35,575.97)
478.00			0	2016	2013	(1,003.81)			3.5	(3,513.34)
478.00			0	2016	2014	(1,007.05)			2.5	(2,517.63)
478.00			0	2016	1993	(1,007.76)			23.5	(23,682.36)
478.00			0	2016	1982	(1,008.30)			34.5	(34,786.35)
478.00			0	2016	1972	(1,009.00)			44.5	(44,900.50)
478.00			0	2016	1976	(1,017.87)			40.5	(41,223.74)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	1980	(1,022.86)			36.5	(37,334.39)
478.00			0	2016	1992	(1,024.56)			24.5	(25,101.72)
478.00			0	2016	2015	(1,025.85)			1.5	(1,538.78)
478.00			0	2016	1994	(1,027.70)			22.5	(23,123.25)
478.00			0	2016	1991	(1,033.56)			25.5	(26,355.78)
478.00			0	2016	2008	(1,045.85)			8.5	(8,889.73)
478.00			0	2016	2013	(1,048.59)			3.5	(3,670.07)
478.00			0	2016	2011	(1,049.06)			5.5	(5,769.83)
478.00			0	2016	2011	(1,049.06)			5.5	(5,769.83)
478.00			0	2016	1986	(1,055.40)			30.5	(32,189.70)
478.00			0	2016	1970	(1,056.64)			46.5	(49,133.76)
478.00			0	2016	2008	(1,057.27)			8.5	(8,986.80)
478.00			0	2016	1988	(1,060.40)			28.5	(30,221.40)
478.00			0	2016	1993	(1,060.64)			23.5	(24,925.04)
478.00			0	2016	2003	(1,063.64)			13.5	(14,359.14)
478.00			0	2016	2003	(1,063.64)			13.5	(14,359.14)
478.00			0	2016	1976	(1,066.34)			40.5	(43,186.77)
478.00			0	2016	1989	(1,071.78)			27.5	(29,473.95)
478.00			0	2016	2009	(1,073.25)			7.5	(8,049.38)
478.00			0	2016	1999	(1,074.20)			17.5	(18,798.50)
478.00			0	2016	1980	(1,079.69)			36.5	(39,408.69)
478.00			0	2016	1988	(1,080.50)			28.5	(30,794.25)
478.00			0	2016	1981	(1,085.11)			35.5	(38,521.41)
478.00			0	2016	2013	(1,095.07)			3.5	(3,832.75)
478.00			0	2016	1985	(1,096.65)			31.5	(34,544.48)
478.00			0	2016	1983	(1,102.72)			33.5	(36,941.12)
478.00			0	2016	1974	(1,104.46)			42.5	(46,939.55)
478.00			0	2016	2009	(1,106.55)			7.5	(8,299.13)
478.00			0	2016	2009	(1,106.55)			7.5	(8,299.13)
478.00			0	2016	2008	(1,108.74)			8.5	(9,424.29)
478.00			0	2016	1973	(1,108.77)			43.5	(48,231.50)
478.00			0	2016	1988	(1,113.09)			28.5	(31,723.07)
478.00			0	2016	1994	(1,120.13)			22.5	(25,202.93)
478.00			0	2016	1983	(1,120.21)			33.5	(37,527.04)
478.00			0	2016	1983	(1,120.21)			33.5	(37,527.04)
478.00			0	2016	2007	(1,121.29)			9.5	(10,652.26)
478.00			0	2016	1975	(1,121.63)			41.5	(46,547.65)
478.00			0	2016	1975	(1,121.63)			41.5	(46,547.65)
478.00			0	2016	1975	(1,121.63)			41.5	(46,547.65)
478.00			0	2016	1989	(1,127.25)			27.5	(30,999.38)
478.00			0	2016	2011	(1,135.18)			5.5	(6,243.49)
478.00			0	2016	1970	(1,137.92)			46.5	(52,913.28)
478.00			0	2016	1970	(1,137.92)			46.5	(52,913.28)
478.00			0	2016	1991	(1,139.46)			25.5	(29,056.23)
478.00			0	2016	2011	(1,144.62)			5.5	(6,295.41)
478.00			0	2016	1981	(1,146.65)			35.5	(40,706.08)
478.00			0	2016	1979	(1,148.91)			37.5	(43,084.13)
478.00			0	2016	1993	(1,150.36)			23.5	(27,033.46)
478.00			0	2016	2010	(1,153.87)			6.5	(7,500.16)
478.00			0	2016	1973	(1,155.36)			43.5	(50,258.16)
478.00			0	2016	1983	(1,159.88)			33.5	(38,855.98)
478.00			0	2016	1972	(1,170.44)			44.5	(52,084.58)
478.00			0	2016	1987	(1,173.81)			29.5	(34,627.40)
478.00			0	2016	1987	(1,173.81)			29.5	(34,627.40)
478.00			0	2016	1987	(1,173.81)			29.5	(34,627.40)
478.00			0	2016	1990	(1,177.30)			26.5	(31,198.45)
478.00			0	2016	1992	(1,179.00)			24.5	(28,885.50)
478.00			0	2016	2002	(1,187.48)			14.5	(17,218.46)
478.00			0	2016	2011	(1,190.95)			5.5	(6,550.23)
478.00			0	2016	2011	(1,190.95)			5.5	(6,550.23)
478.00			0	2016	2011	(1,190.95)			5.5	(6,550.23)
478.00			0	2016	2011	(1,190.95)			5.5	(6,550.23)
478.00			0	2016	2011	(1,196.38)			5.5	(6,580.09)
478.00			0	2016	1974	(1,200.50)			42.5	(51,021.25)
478.00			0	2016	1992	(1,206.30)			24.5	(29,554.35)
478.00			0	2016	2008	(1,209.53)			8.5	(10,281.01)
478.00			0	2016	1978	(1,210.06)			38.5	(46,587.31)
478.00			0	2016	1993	(1,210.44)			23.5	(28,445.34)
478.00			0	2016	1980	(1,216.80)			36.5	(44,413.20)
478.00			0	2016	1970	(1,219.20)			46.5	(56,692.80)
478.00			0	2016	1991	(1,221.48)			25.5	(31,147.74)
478.00			0	2016	1991	(1,221.48)			25.5	(31,147.74)
478.00			0	2016	1986	(1,222.68)			30.5	(37,291.74)
478.00			0	2016	1984	(1,225.41)			32.5	(39,825.83)
478.00			0	2016	1984	(1,225.41)			32.5	(39,825.83)
478.00			0	2016	1994	(1,233.24)			22.5	(27,747.90)
478.00			0	2016	1994	(1,233.24)			22.5	(27,747.90)
478.00			0	2016	1985	(1,233.48)			31.5	(38,854.62)
478.00			0	2016	2010	(1,238.29)			6.5	(8,048.89)
478.00			0	2016	2015	(1,241.59)			1.5	(1,862.39)
478.00			0	2016	2015	(1,241.59)			1.5	(1,862.39)
478.00			0	2016	2015	(1,243.26)			1.5	(1,864.89)
478.00			0	2016	2013	(1,245.21)			3.5	(4,358.24)
478.00			0	2016	1991	(1,248.17)			25.5	(31,828.34)
478.00			0	2016	1977	(1,249.68)			39.5	(49,362.36)
478.00			0	2016	2014	(1,250.08)			2.5	(3,125.20)
478.00			0	2016	1989	(1,253.07)			27.5	(34,459.43)
478.00			0	2016	1989	(1,253.07)			27.5	(34,459.43)
478.00			0	2016	2008	(1,255.02)			8.5	(10,667.67)
478.00			0	2016	2000	(1,257.56)			16.5	(20,749.74)
478.00			0	2016	2000	(1,257.56)			16.5	(20,749.74)
478.00			0	2016	2000	(1,257.56)			16.5	(20,749.74)
478.00			0	2016	1983	(1,263.00)			33.5	(42,310.50)
478.00			0	2016	1975	(1,267.06)			41.5	(52,582.99)
478.00			0	2016	1973	(1,270.72)			43.5	(55,276.32)
478.00			0	2016	1994	(1,272.72)			22.5	(28,636.20)
478.00			0	2016	1999	(1,273.80)			17.5	(22,291.50)
478.00			0	2016	2013	(1,276.45)			3.5	(4,467.58)
478.00			0	2016	1991	(1,277.36)			25.5	(32,572.68)
478.00			0	2016	1992	(1,280.70)			24.5	(31,377.15)
478.00			0	2016	2015	(1,282.31)			1.5	(1,923.47)
478.00			0	2016	2008	(1,283.82)			8.5	(10,912.47)
478.00			0	2016	2000	(1,284.72)			16.5	(21,197.88)
478.00			0	2016	2009	(1,287.90)			7.5	(9,659.25)
478.00			0	2016	1999	(1,289.04)			17.5	(22,558.20)
478.00			0	2016	1999	(1,289.04)			17.5	(22,558.20)
478.00			0	2016	1993	(1,296.34)			23.5	(30,463.99)
478.00			0	2016	1973	(1,298.88)			43.5	(56,501.28)
478.00			0	2016	2000	(1,300.04)			16.5	(21,450.66)
478.00			0	2016	1983	(1,309.48)			33.5	(43,867.58)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	1983	(1,319.67)			33.5	(44,208.95)
478.00			0	2016	1987	(1,331.22)			29.5	(39,270.99)
478.00			0	2016	2015	(1,333.12)			1.5	(1,999.68)
478.00			0	2016	2014	(1,341.88)			2.5	(3,354.70)
478.00			0	2016	2007	(1,345.55)			9.5	(12,782.73)
478.00			0	2016	1995	(1,345.80)			21.5	(28,934.70)
478.00			0	2016	2010	(1,346.18)			6.5	(8,750.17)
478.00			0	2016	1981	(1,349.00)			35.5	(47,889.50)
478.00			0	2016	1981	(1,349.00)			35.5	(47,889.50)
478.00			0	2016	1993	(1,349.40)			23.5	(31,710.90)
478.00			0	2016	1989	(1,352.70)			27.5	(37,199.25)
478.00			0	2016	1977	(1,353.82)			39.5	(53,475.89)
478.00			0	2016	1992	(1,375.50)			24.5	(33,699.75)
478.00			0	2016	1983	(1,378.40)			33.5	(46,176.40)
478.00			0	2016	2014	(1,393.33)			2.5	(3,483.33)
478.00			0	2016	2009	(1,395.22)			7.5	(10,464.15)
478.00			0	2016	1999	(1,396.46)			17.5	(24,438.05)
478.00			0	2016	2011	(1,398.98)			5.5	(7,694.39)
478.00			0	2016	1992	(1,400.80)			24.5	(34,319.60)
478.00			0	2016	2015	(1,407.38)			1.5	(2,111.07)
478.00			0	2016	1991	(1,409.40)			25.5	(35,939.70)
478.00			0	2016	1991	(1,409.40)			25.5	(35,939.70)
478.00			0	2016	1998	(1,411.48)			18.5	(26,112.38)
478.00			0	2016	1998	(1,411.48)			18.5	(26,112.38)
478.00			0	2016	1982	(1,411.62)			34.5	(48,700.89)
478.00			0	2016	1982	(1,411.62)			34.5	(48,700.89)
478.00			0	2016	1972	(1,412.60)			44.5	(62,860.70)
478.00			0	2016	2014	(1,420.81)			2.5	(3,552.03)
478.00			0	2016	1998	(1,421.55)			18.5	(26,298.68)
478.00			0	2016	2014	(1,422.26)			2.5	(3,555.65)
478.00			0	2016	1983	(1,423.64)			33.5	(47,691.94)
478.00			0	2016	1987	(1,426.72)			29.5	(42,088.24)
478.00			0	2016	1985	(1,428.88)			31.5	(45,009.72)
478.00			0	2016	1989	(1,432.08)			27.5	(39,382.20)
478.00			0	2016	1983	(1,440.18)			33.5	(48,246.03)
478.00			0	2016	2010	(1,442.34)			6.5	(9,375.21)
478.00			0	2016	2004	(1,445.24)			12.5	(18,065.50)
478.00			0	2016	1993	(1,451.23)			23.5	(34,103.91)
478.00			0	2016	1992	(1,451.46)			24.5	(35,560.77)
478.00			0	2016	1992	(1,451.46)			24.5	(35,560.77)
478.00			0	2016	2006	(1,452.70)			10.5	(15,253.35)
478.00			0	2016	1972	(1,452.96)			44.5	(64,656.72)
478.00			0	2016	1977	(1,457.96)			39.5	(57,589.42)
478.00			0	2016	2008	(1,464.19)			8.5	(12,445.62)
478.00			0	2016	2002	(1,474.77)			14.5	(21,384.17)
478.00			0	2016	1982	(1,478.84)			34.5	(51,019.98)
478.00			0	2016	1987	(1,481.12)			29.5	(43,693.04)
478.00			0	2016	1984	(1,482.72)			32.5	(48,188.40)
478.00			0	2016	1984	(1,482.72)			32.5	(48,188.40)
478.00			0	2016	1971	(1,483.90)			45.5	(67,517.45)
478.00			0	2016	1992	(1,488.35)			24.5	(36,464.58)
478.00			0	2016	2013	(1,489.19)			3.5	(5,212.17)
478.00			0	2016	1995	(1,489.70)			21.5	(32,028.55)
478.00			0	2016	2014	(1,499.74)			2.5	(3,749.35)
478.00			0	2016	1979	(1,503.98)			37.5	(56,399.25)
478.00			0	2016	1992	(1,508.40)			24.5	(36,955.80)
478.00			0	2016	1977	(1,510.03)			39.5	(59,646.19)
478.00			0	2016	2016	(1,510.32)			38.5	(58,147.32)
478.00			0	2016	2008	(1,510.38)			8.5	(12,838.23)
478.00			0	2016	1987	(1,510.79)			29.5	(44,568.31)
478.00			0	2016	1976	(1,511.82)			40.5	(61,228.71)
478.00			0	2016	1976	(1,511.82)			40.5	(61,228.71)
478.00			0	2016	1988	(1,512.70)			28.5	(43,111.95)
478.00			0	2016	1983	(1,516.24)			33.5	(50,794.04)
478.00			0	2016	1995	(1,524.74)			21.5	(32,781.91)
478.00			0	2016	1974	(1,526.38)			42.5	(64,871.15)
478.00			0	2016	1999	(1,528.56)			17.5	(26,749.80)
478.00			0	2016	1999	(1,528.56)			17.5	(26,749.80)
478.00			0	2016	1993	(1,532.03)			23.5	(36,002.71)
478.00			0	2016	1981	(1,536.62)			35.5	(54,550.01)
478.00			0	2016	1992	(1,536.84)			24.5	(37,652.58)
478.00			0	2016	1987	(1,553.09)			29.5	(45,816.16)
478.00			0	2016	2009	(1,553.68)			7.5	(11,652.60)
478.00			0	2016	2009	(1,553.68)			7.5	(11,652.60)
478.00			0	2016	1992	(1,568.57)			24.5	(38,429.97)
478.00			0	2016	2007	(1,569.80)			9.5	(14,913.10)
478.00			0	2016	2013	(1,572.89)			3.5	(5,505.12)
478.00			0	2016	1972	(1,574.04)			44.5	(70,044.78)
478.00			0	2016	1990	(1,580.94)			26.5	(41,894.91)
478.00			0	2016	1973	(1,583.01)			43.5	(68,860.94)
478.00			0	2016	1973	(1,583.01)			43.5	(68,860.94)
478.00			0	2016	1994	(1,586.85)			22.5	(35,704.13)
478.00			0	2016	2013	(1,589.31)			3.5	(5,562.59)
478.00			0	2016	2013	(1,589.31)			3.5	(5,562.59)
478.00			0	2016	2013	(1,589.31)			3.5	(5,562.59)
478.00			0	2016	2013	(1,589.31)			3.5	(5,562.59)
478.00			0	2016	2013	(1,591.54)			3.5	(5,570.39)
478.00			0	2016	1975	(1,593.27)			41.5	(66,120.71)
478.00			0	2016	1991	(1,597.32)			25.5	(40,731.66)
478.00			0	2016	1991	(1,597.32)			25.5	(40,731.66)
478.00			0	2016	1991	(1,597.32)			25.5	(40,731.66)
478.00			0	2016	1983	(1,600.30)			33.5	(53,610.05)
478.00			0	2016	1983	(1,600.30)			33.5	(53,610.05)
478.00			0	2016	1975	(1,600.83)			41.5	(66,434.45)
478.00			0	2016	1987	(1,605.06)			29.5	(47,349.27)
478.00			0	2016	1985	(1,605.66)			31.5	(50,578.29)
478.00			0	2016	1985	(1,605.66)			31.5	(50,578.29)
478.00			0	2016	1985	(1,608.42)			31.5	(50,665.23)
478.00			0	2016	1986	(1,608.71)			30.5	(49,065.66)
478.00			0	2016	2007	(1,609.90)			9.5	(15,294.05)
478.00			0	2016	1999	(1,611.30)			17.5	(28,197.75)
478.00			0	2016	1999	(1,611.30)			17.5	(28,197.75)
478.00			0	2016	2008	(1,612.71)			8.5	(13,708.04)
478.00			0	2016	1998	(1,613.12)			18.5	(29,842.72)
478.00			0	2016	1988	(1,619.04)			28.5	(46,142.64)
478.00			0	2016	2010	(1,619.19)			6.5	(10,524.74)
478.00			0	2016	1977	(1,621.44)			39.5	(64,046.88)
478.00			0	2016	1986	(1,621.85)			30.5	(49,466.43)
478.00			0	2016	2015	(1,623.62)			1.5	(2,435.43)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	2000	(1,625.05)			16.5	(26,813.33)
478.00			0	2016	2014	(1,633.99)			2.5	(4,084.98)
478.00			0	2016	2014	(1,633.99)			2.5	(4,084.98)
478.00			0	2016	2013	(1,638.43)			3.5	(5,734.51)
478.00			0	2016	1984	(1,639.00)			32.5	(53,267.50)
478.00			0	2016	1984	(1,639.00)			32.5	(53,267.50)
478.00			0	2016	1996	(1,640.01)			20.5	(33,620.21)
478.00			0	2016	1996	(1,640.01)			20.5	(33,620.21)
478.00			0	2016	1983	(1,642.03)			33.5	(55,008.01)
478.00			0	2016	1992	(1,658.70)			24.5	(40,638.15)
478.00			0	2016	1991	(1,658.94)			25.5	(42,302.97)
478.00			0	2016	1994	(1,665.66)			22.5	(37,477.35)
478.00			0	2016	1981	(1,670.24)			35.5	(59,293.52)
478.00			0	2016	2008	(1,673.36)			8.5	(14,223.56)
478.00			0	2016	1994	(1,675.27)			22.5	(37,693.58)
478.00			0	2016	2014	(1,678.41)			2.5	(4,196.03)
478.00			0	2016	1988	(1,686.56)			28.5	(48,066.96)
478.00			0	2016	1991	(1,691.28)			25.5	(43,127.64)
478.00			0	2016	2004	(1,692.70)			12.5	(21,158.75)
478.00			0	2016	1974	(1,693.78)			42.5	(71,985.65)
478.00			0	2016	1974	(1,693.78)			42.5	(71,985.65)
478.00			0	2016	1974	(1,693.78)			42.5	(71,985.65)
478.00			0	2016	1987	(1,694.23)			29.5	(49,979.79)
478.00			0	2016	1994	(1,696.96)			22.5	(38,181.60)
478.00			0	2016	2013	(1,701.93)			3.5	(5,956.76)
478.00			0	2016	2011	(1,702.78)			5.5	(9,365.29)
478.00			0	2016	1992	(1,707.60)			24.5	(41,836.20)
478.00			0	2016	1992	(1,707.60)			24.5	(41,836.20)
478.00			0	2016	1979	(1,712.00)			37.5	(64,200.00)
478.00			0	2016	1988	(1,716.90)			28.5	(48,931.65)
478.00			0	2016	1988	(1,716.90)			28.5	(48,931.65)
478.00			0	2016	2006	(1,717.41)			10.5	(18,032.81)
478.00			0	2016	2006	(1,717.41)			10.5	(18,032.81)
478.00			0	2016	2006	(1,717.41)			10.5	(18,032.81)
478.00			0	2016	1988	(1,720.23)			28.5	(49,026.56)
478.00			0	2016	1988	(1,726.48)			28.5	(49,204.68)
478.00			0	2016	1988	(1,726.48)			28.5	(49,204.68)
478.00			0	2016	1993	(1,729.20)			23.5	(40,636.20)
478.00			0	2016	2013	(1,733.86)			3.5	(6,068.51)
478.00			0	2016	2010	(1,743.92)			6.5	(11,335.48)
478.00			0	2016	2010	(1,743.92)			6.5	(11,335.48)
478.00			0	2016	2010	(1,743.92)			6.5	(11,335.48)
478.00			0	2016	1990	(1,745.60)			26.5	(46,258.40)
478.00			0	2016	1992	(1,751.00)			24.5	(42,899.50)
478.00			0	2016	2002	(1,751.29)			14.5	(25,393.71)
478.00			0	2016	1991	(1,756.37)			25.5	(44,787.44)
478.00			0	2016	1991	(1,756.37)			25.5	(44,787.44)
478.00			0	2016	1989	(1,759.38)			27.5	(48,382.95)
478.00			0	2016	1983	(1,760.33)			33.5	(58,971.06)
478.00			0	2016	1987	(1,774.96)			29.5	(52,361.32)
478.00			0	2016	1993	(1,775.90)			23.5	(41,733.65)
478.00			0	2016	1992	(1,777.03)			24.5	(43,537.24)
478.00			0	2016	2015	(1,777.50)			1.5	(2,666.25)
478.00			0	2016	1987	(1,783.40)			29.5	(52,610.30)
478.00			0	2016	1989	(1,787.28)			27.5	(49,150.20)
478.00			0	2016	1983	(1,791.92)			33.5	(60,029.32)
478.00			0	2016	1989	(1,798.70)			27.5	(49,464.25)
478.00			0	2016	1992	(1,809.45)			24.5	(44,331.53)
478.00			0	2016	2008	(1,814.30)			8.5	(15,421.55)
478.00			0	2016	2015	(1,814.64)			1.5	(2,721.96)
478.00			0	2016	2014	(1,815.48)			2.5	(4,538.70)
478.00			0	2016	1993	(1,815.66)			23.5	(42,668.01)
478.00			0	2016	2000	(1,820.02)			16.5	(30,030.33)
478.00			0	2016	2009	(1,824.52)			7.5	(13,683.90)
478.00			0	2016	2009	(1,824.52)			7.5	(13,683.90)
478.00			0	2016	2002	(1,824.54)			14.5	(26,455.83)
478.00			0	2016	2002	(1,824.54)			14.5	(26,455.83)
478.00			0	2016	1980	(1,826.64)			36.5	(66,672.36)
478.00			0	2016	2013	(1,835.04)			3.5	(6,422.64)
478.00			0	2016	1995	(1,835.08)			21.5	(39,454.22)
478.00			0	2016	1975	(1,837.99)			41.5	(76,276.59)
478.00			0	2016	1978	(1,839.94)			38.5	(70,837.69)
478.00			0	2016	2014	(1,846.25)			2.5	(4,615.63)
478.00			0	2016	1985	(1,850.22)			31.5	(58,281.93)
478.00			0	2016	2015	(1,852.00)			1.5	(2,778.00)
478.00			0	2016	1994	(1,852.02)			22.5	(41,670.45)
478.00			0	2016	1994	(1,852.02)			22.5	(41,670.45)
478.00			0	2016	1983	(1,860.84)			33.5	(62,338.14)
478.00			0	2016	1982	(1,863.34)			34.5	(64,285.23)
478.00			0	2016	1996	(1,867.71)			20.5	(38,288.06)
478.00			0	2016	1996	(1,867.71)			20.5	(38,288.06)
478.00			0	2016	1984	(1,869.48)			32.5	(60,758.10)
478.00			0	2016	1982	(1,870.25)			34.5	(64,523.63)
478.00			0	2016	1981	(1,870.67)			35.5	(66,408.79)
478.00			0	2016	1974	(1,871.05)			42.5	(79,519.63)
478.00			0	2016	1979	(1,872.50)			37.5	(70,218.75)
478.00			0	2016	1987	(1,872.57)			29.5	(55,240.82)
478.00			0	2016	1991	(1,879.20)			25.5	(47,919.60)
478.00			0	2016	1991	(1,879.20)			25.5	(47,919.60)
478.00			0	2016	2008	(1,882.53)			8.5	(16,001.51)
478.00			0	2016	1984	(1,890.09)			32.5	(61,427.93)
478.00			0	2016	1983	(1,894.50)			33.5	(63,465.75)
478.00			0	2016	1983	(1,894.50)			33.5	(63,465.75)
478.00			0	2016	1983	(1,894.50)			33.5	(63,465.75)
478.00			0	2016	1994	(1,896.16)			22.5	(42,663.60)
478.00			0	2016	1986	(1,899.72)			30.5	(57,941.46)
478.00			0	2016	1985	(1,900.86)			31.5	(59,877.09)
478.00			0	2016	1995	(1,906.55)			21.5	(40,990.83)
478.00			0	2016	1994	(1,909.08)			22.5	(42,954.30)
478.00			0	2016	2004	(1,915.64)			12.5	(23,945.50)
478.00			0	2016	1983	(1,920.36)			33.5	(64,332.06)
478.00			0	2016	1987	(1,943.97)			29.5	(57,347.12)
478.00			0	2016	2000	(1,950.06)			16.5	(32,175.99)
478.00			0	2016	1994	(1,952.63)			22.5	(43,934.18)
478.00			0	2016	1975	(1,953.00)			41.5	(81,049.50)
478.00			0	2016	1985	(1,956.50)			31.5	(61,629.75)
478.00			0	2016	1992	(1,963.74)			24.5	(48,111.63)
478.00			0	2016	1987	(1,964.52)			29.5	(57,953.34)
478.00			0	2016	1985	(1,964.71)			31.5	(61,888.37)
478.00			0	2016	1984	(1,966.80)			32.5	(63,921.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	1972	(1,977.64)			44.5	(88,004.98)
478.00			0	2016	1972	(1,989.94)			33.5	(66,662.99)
478.00			0	2016	1983	(1,989.94)			33.5	(66,662.99)
478.00			0	2016	1970	(1,991.36)			46.5	(92,598.24)
478.00			0	2016	1987	(1,996.83)			29.5	(58,906.49)
478.00			0	2016	1992	(2,007.94)			24.5	(49,194.53)
478.00			0	2016	1990	(2,013.15)			26.5	(53,348.48)
478.00			0	2016	2004	(2,013.51)			12.5	(25,168.88)
478.00			0	2016	1992	(2,013.65)			24.5	(49,334.43)
478.00			0	2016	2008	(2,015.89)			8.5	(17,135.07)
478.00			0	2016	1998	(2,016.40)			18.5	(37,303.40)
478.00			0	2016	1998	(2,016.40)			18.5	(37,303.40)
478.00			0	2016	1988	(2,023.80)			28.5	(57,678.30)
478.00			0	2016	1973	(2,025.21)			43.5	(88,096.64)
478.00			0	2016	1999	(2,038.08)			17.5	(35,666.40)
478.00			0	2016	1966	(2,044.02)			50.5	(103,223.01)
478.00			0	2016	2004	(2,044.42)			12.5	(25,555.25)
478.00			0	2016	1992	(2,049.12)			24.5	(50,203.44)
478.00			0	2016	2004	(2,053.54)			12.5	(25,669.25)
478.00			0	2016	2007	(2,054.74)			9.5	(19,520.03)
478.00			0	2016	1993	(2,075.04)			23.5	(48,763.44)
478.00			0	2016	2006	(2,076.02)			10.5	(21,798.21)
478.00			0	2016	2006	(2,076.02)			10.5	(21,798.21)
478.00			0	2016	1971	(2,082.78)			45.5	(94,766.49)
478.00			0	2016	2013	(2,098.88)			3.5	(7,346.08)
478.00			0	2016	1997	(2,103.07)			19.5	(41,009.87)
478.00			0	2016	1997	(2,103.07)			19.5	(41,009.87)
478.00			0	2016	1973	(2,110.68)			43.5	(91,814.58)
478.00			0	2016	1986	(2,110.80)			30.5	(64,379.40)
478.00			0	2016	1984	(2,112.03)			32.5	(68,640.98)
478.00			0	2016	2015	(2,112.94)			1.5	(3,169.41)
478.00			0	2016	2001	(2,117.07)			15.5	(32,814.59)
478.00			0	2016	2001	(2,117.07)			15.5	(32,814.59)
478.00			0	2016	2001	(2,117.07)			15.5	(32,814.59)
478.00			0	2016	1985	(2,120.19)			31.5	(66,785.99)
478.00			0	2016	2002	(2,127.83)			14.5	(30,853.54)
478.00			0	2016	2002	(2,127.83)			14.5	(30,853.54)
478.00			0	2016	2014	(2,131.21)			2.5	(5,328.03)
478.00			0	2016	2000	(2,141.20)			16.5	(35,329.80)
478.00			0	2016	1985	(2,143.32)			31.5	(67,514.58)
478.00			0	2016	1984	(2,144.68)			32.5	(69,702.10)
478.00			0	2016	1991	(2,154.12)			25.5	(54,930.06)
478.00			0	2016	1991	(2,154.12)			25.5	(54,930.06)
478.00			0	2016	1996	(2,155.37)			20.5	(44,185.09)
478.00			0	2016	1993	(2,159.04)			23.5	(50,737.44)
478.00			0	2016	2013	(2,170.29)			3.5	(7,596.02)
478.00			0	2016	1989	(2,176.72)			27.5	(59,859.80)
478.00			0	2016	1980	(2,183.35)			36.5	(79,692.28)
478.00			0	2016	1980	(2,183.35)			36.5	(79,692.28)
478.00			0	2016	2014	(2,187.65)			2.5	(5,469.13)
478.00			0	2016	2014	(2,188.37)			2.5	(5,470.93)
478.00			0	2016	1997	(2,189.28)			19.5	(42,690.96)
478.00			0	2016	2003	(2,204.82)			13.5	(29,765.07)
478.00			0	2016	2014	(2,213.81)			2.5	(5,534.53)
478.00			0	2016	1987	(2,221.68)			29.5	(65,539.56)
478.00			0	2016	2000	(2,222.50)			16.5	(36,671.25)
478.00			0	2016	2000	(2,222.50)			16.5	(36,671.25)
478.00			0	2016	1987	(2,229.25)			29.5	(65,762.88)
478.00			0	2016	2002	(2,232.45)			14.5	(32,370.53)
478.00			0	2016	1994	(2,240.26)			22.5	(50,405.85)
478.00			0	2016	2006	(2,247.14)			10.5	(23,594.97)
478.00			0	2016	1975	(2,253.02)			41.5	(93,500.33)
478.00			0	2016	1979	(2,255.97)			37.5	(84,598.88)
478.00			0	2016	1994	(2,260.94)			22.5	(50,871.15)
478.00			0	2016	1982	(2,262.19)			34.5	(78,045.56)
478.00			0	2016	1992	(2,262.60)			24.5	(55,433.70)
478.00			0	2016	1971	(2,264.90)			45.5	(103,052.95)
478.00			0	2016	2000	(2,265.82)			16.5	(37,386.03)
478.00			0	2016	1976	(2,267.73)			40.5	(91,843.07)
478.00			0	2016	1981	(2,271.52)			35.5	(80,638.96)
478.00			0	2016	1971	(2,275.63)			45.5	(103,541.17)
478.00			0	2016	2002	(2,277.10)			14.5	(33,017.95)
478.00			0	2016	2002	(2,277.10)			14.5	(33,017.95)
478.00			0	2016	2002	(2,277.10)			14.5	(33,017.95)
478.00			0	2016	2002	(2,277.10)			14.5	(33,017.95)
478.00			0	2016	1999	(2,281.79)			17.5	(39,931.33)
478.00			0	2016	2006	(2,292.11)			10.5	(24,067.16)
478.00			0	2016	2008	(2,300.87)			8.5	(19,557.40)
478.00			0	2016	2008	(2,300.87)			8.5	(19,557.40)
478.00			0	2016	2008	(2,300.87)			8.5	(19,557.40)
478.00			0	2016	2006	(2,302.22)			10.5	(24,173.31)
478.00			0	2016	2006	(2,302.22)			10.5	(24,173.31)
478.00			0	2016	1971	(2,303.95)			45.5	(104,829.73)
478.00			0	2016	2015	(2,308.16)			1.5	(3,462.24)
478.00			0	2016	1982	(2,321.69)			34.5	(80,098.31)
478.00			0	2016	1993	(2,334.42)			23.5	(54,858.87)
478.00			0	2016	1985	(2,339.52)			31.5	(73,694.88)
478.00			0	2016	1988	(2,340.96)			28.5	(66,717.36)
478.00			0	2016	1983	(2,343.28)			33.5	(78,499.88)
478.00			0	2016	1999	(2,344.93)			17.5	(41,036.28)
478.00			0	2016	1999	(2,344.93)			17.5	(41,036.28)
478.00			0	2016	1987	(2,347.62)			29.5	(69,254.79)
478.00			0	2016	1987	(2,347.62)			29.5	(69,254.79)
478.00			0	2016	1987	(2,347.62)			29.5	(69,254.79)
478.00			0	2016	1990	(2,354.60)			26.5	(62,396.90)
478.00			0	2016	1997	(2,355.32)			19.5	(45,928.74)
478.00			0	2016	1993	(2,356.97)			23.5	(55,388.80)
478.00			0	2016	2006	(2,360.71)			10.5	(24,787.46)
478.00			0	2016	1981	(2,360.75)			35.5	(83,806.63)
478.00			0	2016	1974	(2,363.43)			42.5	(100,445.78)
478.00			0	2016	1992	(2,363.85)			24.5	(57,914.33)
478.00			0	2016	1978	(2,365.20)			38.5	(91,060.20)
478.00			0	2016	1985	(2,367.60)			31.5	(74,579.40)
478.00			0	2016	2008	(2,369.34)			8.5	(20,139.39)
478.00			0	2016	1977	(2,373.30)			39.5	(93,745.35)
478.00			0	2016	1988	(2,377.10)			28.5	(67,747.35)
478.00			0	2016	1977	(2,381.49)			39.5	(94,068.86)
478.00			0	2016	1984	(2,384.55)			32.5	(77,497.88)
478.00			0	2016	1980	(2,389.72)			36.5	(87,224.78)
478.00			0	2016	1992	(2,390.64)			24.5	(58,570.68)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTV	Comment	Age	Weighted Retirements
478.00			0	2016	1970	(2,397.76)			46.5	(111,495.84)
478.00			0	2016	1983	(2,400.30)			33.5	(80,410.05)
478.00			0	2016	1991	(2,400.32)			25.5	(61,208.16)
478.00			0	2016	1998	(2,404.30)			18.5	(44,479.55)
478.00			0	2016	1998	(2,404.30)			18.5	(44,479.55)
478.00			0	2016	1998	(2,404.30)			18.5	(44,479.55)
478.00			0	2016	1998	(2,404.30)			18.5	(44,479.55)
478.00			0	2016	1976	(2,414.13)			40.5	(97,772.27)
478.00			0	2016	2008	(2,419.07)			8.5	(20,562.10)
478.00			0	2016	1996	(2,428.50)			20.5	(49,784.25)
478.00			0	2016	1973	(2,430.24)			43.5	(105,715.44)
478.00			0	2016	1977	(2,432.16)			39.5	(96,070.32)
478.00			0	2016	1980	(2,433.60)			36.5	(88,826.40)
478.00			0	2016	1970	(2,438.40)			46.5	(113,385.60)
478.00			0	2016	2014	(2,446.95)			2.5	(6,117.38)
478.00			0	2016	2011	(2,447.82)			5.5	(13,463.01)
478.00			0	2016	2012	(2,448.54)			4.5	(11,018.43)
478.00			0	2016	1994	(2,449.50)			22.5	(55,113.75)
478.00			0	2016	2014	(2,450.98)			2.5	(6,127.45)
478.00			0	2016	1973	(2,452.08)			43.5	(106,665.48)
478.00			0	2016	1979	(2,461.00)			37.5	(92,287.50)
478.00			0	2016	1992	(2,464.29)			24.5	(60,375.11)
478.00			0	2016	1992	(2,464.68)			24.5	(60,384.66)
478.00			0	2016	1995	(2,467.30)			21.5	(53,046.95)
478.00			0	2016	1999	(2,470.66)			17.5	(43,236.55)
478.00			0	2016	1981	(2,471.95)			35.5	(87,754.23)
478.00			0	2016	1988	(2,475.00)			28.5	(70,537.50)
478.00			0	2016	1992	(2,476.02)			24.5	(60,662.49)
478.00			0	2016	2010	(2,476.59)			6.5	(16,097.84)
478.00			0	2016	1992	(2,477.73)			24.5	(60,704.39)
478.00			0	2016	2015	(2,486.53)			1.5	(3,729.80)
478.00			0	2016	2011	(2,488.11)			5.5	(13,684.61)
478.00			0	2016	2013	(2,490.41)			3.5	(8,716.44)
478.00			0	2016	2013	(2,491.98)			3.5	(8,721.93)
478.00			0	2016	1975	(2,495.50)			41.5	(103,563.25)
478.00			0	2016	1978	(2,499.84)			38.5	(96,243.84)
478.00			0	2016	1989	(2,503.60)			27.5	(68,849.00)
478.00			0	2016	1989	(2,506.14)			27.5	(68,918.85)
478.00			0	2016	2014	(2,508.98)			2.5	(6,272.45)
478.00			0	2016	1998	(2,515.05)			18.5	(46,528.43)
478.00			0	2016	2000	(2,515.12)			16.5	(41,499.48)
478.00			0	2016	1984	(2,520.12)			32.5	(81,903.90)
478.00			0	2016	1983	(2,526.00)			33.5	(84,621.00)
478.00			0	2016	1983	(2,526.00)			33.5	(84,621.00)
478.00			0	2016	1983	(2,526.00)			33.5	(84,621.00)
478.00			0	2016	1983	(2,526.00)			33.5	(84,621.00)
478.00			0	2016	1992	(2,538.95)			24.5	(62,204.28)
478.00			0	2016	2013	(2,555.95)			3.5	(8,945.83)
478.00			0	2016	1985	(2,558.85)			31.5	(80,603.78)
478.00			0	2016	1970	(2,560.32)			46.5	(119,054.88)
478.00			0	2016	1994	(2,569.25)			22.5	(57,808.13)
478.00			0	2016	1988	(2,575.35)			28.5	(73,397.48)
478.00			0	2016	2006	(2,576.11)			10.5	(27,049.16)
478.00			0	2016	2003	(2,584.24)			13.5	(34,887.24)
478.00			0	2016	1993	(2,593.80)			23.5	(60,954.30)
478.00			0	2016	1975	(2,604.00)			41.5	(108,066.00)
478.00			0	2016	1981	(2,605.57)			35.5	(92,497.74)
478.00			0	2016	1990	(2,618.40)			26.5	(69,387.60)
478.00			0	2016	1982	(2,621.58)			34.5	(90,444.51)
478.00			0	2016	1984	(2,636.44)			32.5	(85,684.30)
478.00			0	2016	1984	(2,636.44)			32.5	(85,684.30)
478.00			0	2016	1977	(2,637.00)			39.5	(104,161.50)
478.00			0	2016	2006	(2,637.42)			10.5	(27,692.91)
478.00			0	2016	1982	(2,639.32)			34.5	(91,056.54)
478.00			0	2016	2012	(2,642.90)			4.5	(11,893.05)
478.00			0	2016	1991	(2,658.74)			25.5	(67,797.87)
478.00			0	2016	1974	(2,658.86)			42.5	(113,001.55)
478.00			0	2016	2012	(2,666.16)			4.5	(11,997.72)
478.00			0	2016	2000	(2,676.50)			16.5	(44,162.25)
478.00			0	2016	1989	(2,698.05)			27.5	(74,196.38)
478.00			0	2016	1989	(2,698.05)			27.5	(74,196.38)
478.00			0	2016	1993	(2,698.80)			23.5	(63,421.80)
478.00			0	2016	1995	(2,700.08)			21.5	(58,051.72)
478.00			0	2016	1989	(2,705.40)			27.5	(74,398.50)
478.00			0	2016	1994	(2,706.98)			22.5	(60,907.05)
478.00			0	2016	2008	(2,719.21)			8.5	(23,113.29)
478.00			0	2016	1973	(2,719.53)			43.5	(118,299.56)
478.00			0	2016	2008	(2,721.45)			8.5	(23,132.33)
478.00			0	2016	1988	(2,732.13)			28.5	(77,865.71)
478.00			0	2016	1992	(2,732.16)			24.5	(66,937.92)
478.00			0	2016	1979	(2,735.50)			37.5	(102,581.25)
478.00			0	2016	1974	(2,737.14)			42.5	(116,328.45)
478.00			0	2016	1980	(2,737.80)			36.5	(99,929.70)
478.00			0	2016	1971	(2,738.47)			45.5	(124,600.39)
478.00			0	2016	1971	(2,738.47)			45.5	(124,600.39)
478.00			0	2016	2003	(2,745.75)			13.5	(37,067.63)
478.00			0	2016	1973	(2,760.12)			43.5	(120,065.22)
478.00			0	2016	2002	(2,765.20)			14.5	(40,095.40)
478.00			0	2016	2013	(2,765.63)			3.5	(9,679.71)
478.00			0	2016	1993	(2,766.72)			23.5	(65,017.92)
478.00			0	2016	1971	(2,777.04)			45.5	(126,355.32)
478.00			0	2016	2015	(2,777.34)			1.5	(4,166.01)
478.00			0	2016	1994	(2,778.03)			22.5	(62,505.68)
478.00			0	2016	1994	(2,778.03)			22.5	(62,505.68)
478.00			0	2016	1994	(2,778.03)			22.5	(62,505.68)
478.00			0	2016	1986	(2,778.44)			30.5	(84,742.42)
478.00			0	2016	1995	(2,793.19)			21.5	(60,053.59)
478.00			0	2016	2008	(2,794.20)			8.5	(23,750.70)
478.00			0	2016	1977	(2,795.22)			39.5	(110,411.19)
478.00			0	2016	1992	(2,801.60)			24.5	(68,639.20)
478.00			0	2016	1988	(2,809.30)			28.5	(80,065.05)
478.00			0	2016	1988	(2,809.30)			28.5	(80,065.05)
478.00			0	2016	2015	(2,817.25)			1.5	(4,225.88)
478.00			0	2016	2015	(2,817.25)			1.5	(4,225.88)
478.00			0	2016	2009	(2,817.71)			7.5	(21,132.83)
478.00			0	2016	1991	(2,832.09)			25.5	(72,218.30)
478.00			0	2016	1988	(2,833.32)			28.5	(80,749.62)
478.00			0	2016	1986	(2,838.90)			30.5	(86,586.45)
478.00			0	2016	1994	(2,839.99)			22.5	(63,899.78)
478.00			0	2016	1987	(2,840.18)			29.5	(83,785.31)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	2014	(2,841.62)			2.5	(7,104.05)
478.00			0	2016	1984	(2,861.46)			32.5	(92,997.45)
478.00			0	2016	2002	(2,882.29)			14.5	(41,793.21)
478.00			0	2016	2013	(2,883.63)			3.5	(10,092.71)
478.00			0	2016	1985	(2,888.76)			31.5	(90,995.94)
478.00			0	2016	1992	(2,889.15)			24.5	(70,784.18)
478.00			0	2016	1979	(2,899.63)			37.5	(108,736.13)
478.00			0	2016	1983	(2,899.70)			33.5	(97,139.95)
478.00			0	2016	1999	(2,900.34)			17.5	(50,755.95)
478.00			0	2016	1990	(2,906.87)			26.5	(77,032.06)
478.00			0	2016	1993	(2,926.26)			23.5	(68,767.11)
478.00			0	2016	1989	(2,936.28)			27.5	(80,747.70)
478.00			0	2016	2000	(2,936.81)			16.5	(48,457.37)
478.00			0	2016	1973	(2,938.54)			43.5	(127,826.49)
478.00			0	2016	1979	(2,942.50)			37.5	(110,343.75)
478.00			0	2016	2002	(2,949.55)			14.5	(42,768.48)
478.00			0	2016	1995	(2,962.84)			21.5	(63,701.06)
478.00			0	2016	1995	(2,962.84)			21.5	(63,701.06)
478.00			0	2016	1995	(2,962.84)			21.5	(63,701.06)
478.00			0	2016	1983	(2,963.56)			33.5	(99,279.26)
478.00			0	2016	2010	(2,980.83)			6.5	(19,375.40)
478.00			0	2016	2011	(2,985.74)			5.5	(16,421.57)
478.00			0	2016	2012	(2,989.02)			4.5	(13,450.59)
478.00			0	2016	2000	(2,997.68)			16.5	(49,461.72)
478.00			0	2016	2000	(2,997.68)			16.5	(49,461.72)
478.00			0	2016	1987	(3,003.25)			29.5	(88,595.88)
478.00			0	2016	2009	(3,005.09)			7.5	(22,538.18)
478.00			0	2016	2010	(3,007.06)			6.5	(19,545.89)
478.00			0	2016	1999	(3,007.76)			17.5	(52,635.80)
478.00			0	2016	1992	(3,015.75)			24.5	(73,885.88)
478.00			0	2016	1992	(3,015.75)			24.5	(73,885.88)
478.00			0	2016	2001	(3,023.34)			15.5	(46,861.77)
478.00			0	2016	2008	(3,023.84)			8.5	(25,702.64)
478.00			0	2016	2008	(3,023.84)			8.5	(25,702.64)
478.00			0	2016	1988	(3,037.93)			28.5	(86,581.01)
478.00			0	2016	1983	(3,040.57)			33.5	(101,859.10)
478.00			0	2016	2002	(3,044.98)			14.5	(44,152.21)
478.00			0	2016	1984	(3,052.72)			32.5	(99,213.40)
478.00			0	2016	1999	(3,057.12)			17.5	(53,499.60)
478.00			0	2016	1996	(3,061.19)			20.5	(62,754.40)
478.00			0	2016	2003	(3,068.78)			13.5	(41,428.53)
478.00			0	2016	1995	(3,072.50)			21.5	(66,058.75)
478.00			0	2016	2010	(3,076.98)			6.5	(20,000.37)
478.00			0	2016	1989	(3,077.11)			27.5	(84,620.53)
478.00			0	2016	1994	(3,083.10)			22.5	(69,369.75)
478.00			0	2016	1985	(3,083.70)			31.5	(97,136.55)
478.00			0	2016	2009	(3,086.82)			7.5	(23,151.15)
478.00			0	2016	1995	(3,088.47)			21.5	(66,402.11)
478.00			0	2016	1973	(3,097.38)			43.5	(134,736.03)
478.00			0	2016	1981	(3,102.70)			35.5	(110,145.85)
478.00			0	2016	1981	(3,102.70)			35.5	(110,145.85)
478.00			0	2016	1999	(3,115.18)			17.5	(54,515.65)
478.00			0	2016	1983	(3,115.58)			33.5	(104,371.93)
478.00			0	2016	2014	(3,125.21)			2.5	(7,813.03)
478.00			0	2016	2006	(3,132.90)			10.5	(32,895.45)
478.00			0	2016	1988	(3,136.89)			28.5	(89,401.37)
478.00			0	2016	1995	(3,140.20)			21.5	(67,514.30)
478.00			0	2016	1985	(3,143.73)			31.5	(99,027.50)
478.00			0	2016	1974	(3,151.24)			42.5	(133,927.70)
478.00			0	2016	1990	(3,163.90)			26.5	(83,843.35)
478.00			0	2016	2006	(3,164.80)			10.5	(33,230.40)
478.00			0	2016	1983	(3,170.32)			33.5	(106,205.72)
478.00			0	2016	2013	(3,178.62)			3.5	(11,125.17)
478.00			0	2016	2013	(3,178.62)			3.5	(11,125.17)
478.00			0	2016	2013	(3,183.09)			3.5	(11,140.82)
478.00			0	2016	1983	(3,183.31)			33.5	(106,640.89)
478.00			0	2016	2006	(3,195.36)			10.5	(33,551.28)
478.00			0	2016	2009	(3,219.74)			7.5	(24,148.05)
478.00			0	2016	2015	(3,221.71)			1.5	(4,832.57)
478.00			0	2016	1999	(3,222.60)			17.5	(56,395.50)
478.00			0	2016	2002	(3,226.07)			14.5	(46,778.02)
478.00			0	2016	1979	(3,227.89)			37.5	(121,045.88)
478.00			0	2016	1996	(3,238.00)			20.5	(66,379.00)
478.00			0	2016	1993	(3,238.56)			23.5	(76,106.16)
478.00			0	2016	2008	(3,242.26)			8.5	(27,559.21)
478.00			0	2016	1973	(3,247.20)			43.5	(141,253.20)
478.00			0	2016	1993	(3,251.40)			23.5	(76,407.90)
478.00			0	2016	1995	(3,252.35)			21.5	(69,925.53)
478.00			0	2016	1995	(3,252.35)			21.5	(69,925.53)
478.00			0	2016	1992	(3,264.23)			24.5	(79,973.64)
478.00			0	2016	1991	(3,264.43)			25.5	(83,242.97)
478.00			0	2016	1977	(3,269.88)			39.5	(129,160.26)
478.00			0	2016	1998	(3,280.50)			18.5	(60,689.25)
478.00			0	2016	1978	(3,281.04)			38.5	(126,320.04)
478.00			0	2016	1980	(3,285.36)			36.5	(119,915.64)
478.00			0	2016	1973	(3,287.79)			43.5	(143,018.87)
478.00			0	2016	1970	(3,291.84)			46.5	(153,070.56)
478.00			0	2016	1990	(3,296.44)			26.5	(87,355.66)
478.00			0	2016	1990	(3,296.44)			26.5	(87,355.66)
478.00			0	2016	2011	(3,306.67)			5.5	(18,186.69)
478.00			0	2016	1979	(3,317.00)			37.5	(124,387.50)
478.00			0	2016	1992	(3,317.40)			24.5	(81,276.30)
478.00			0	2016	1992	(3,317.40)			24.5	(81,276.30)
478.00			0	2016	1997	(3,318.86)			19.5	(64,717.77)
478.00			0	2016	1991	(3,326.22)			25.5	(84,818.61)
478.00			0	2016	2008	(3,326.22)			8.5	(28,272.87)
478.00			0	2016	2009	(3,327.06)			7.5	(24,952.95)
478.00			0	2016	1992	(3,329.82)			24.5	(81,580.59)
478.00			0	2016	1989	(3,332.56)			27.5	(91,645.40)
478.00			0	2016	1984	(3,338.37)			32.5	(108,497.03)
478.00			0	2016	1991	(3,353.07)			25.5	(85,503.29)
478.00			0	2016	2010	(3,361.09)			6.5	(21,847.09)
478.00			0	2016	2001	(3,361.52)			15.5	(52,103.56)
478.00			0	2016	1995	(3,364.50)			21.5	(72,336.75)
478.00			0	2016	1995	(3,364.50)			21.5	(72,336.75)
478.00			0	2016	2007	(3,375.64)			9.5	(32,068.58)
478.00			0	2016	2009	(3,375.94)			7.5	(25,319.55)
478.00			0	2016	2013	(3,376.46)			3.5	(11,817.61)
478.00			0	2016	1994	(3,394.08)			22.5	(76,366.80)
478.00			0	2016	1982	(3,399.06)			34.5	(117,267.57)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	1990	(3,400.44)			26.5	(90,111.66)
478.00			0	2016	1986	(3,406.68)			30.5	(103,903.74)
478.00			0	2016	1974	(3,409.42)			42.5	(144,900.35)
478.00			0	2016	2012	(3,424.27)			4.5	(15,409.22)
478.00			0	2016	2006	(3,426.52)			10.5	(35,978.46)
478.00			0	2016	1998	(3,427.88)			18.5	(63,415.78)
478.00			0	2016	1994	(3,429.30)			22.5	(77,159.25)
478.00			0	2016	1988	(3,433.80)			28.5	(97,863.30)
478.00			0	2016	1988	(3,433.80)			28.5	(97,863.30)
478.00			0	2016	1989	(3,440.07)			27.5	(94,601.93)
478.00			0	2016	1995	(3,443.49)			21.5	(74,035.04)
478.00			0	2016	1988	(3,452.96)			28.5	(98,409.36)
478.00			0	2016	1988	(3,452.96)			28.5	(98,409.36)
478.00			0	2016	1983	(3,454.23)			33.5	(115,716.71)
478.00			0	2016	2007	(3,458.45)			9.5	(32,855.28)
478.00			0	2016	2010	(3,469.69)			6.5	(22,552.99)
478.00			0	2016	1984	(3,479.40)			32.5	(113,080.50)
478.00			0	2016	1999	(3,483.67)			17.5	(60,964.23)
478.00			0	2016	1976	(3,487.52)			40.5	(141,244.56)
478.00			0	2016	2008	(3,491.66)			8.5	(29,679.11)
478.00			0	2016	1994	(3,494.18)			22.5	(78,619.05)
478.00			0	2016	2006	(3,523.43)			10.5	(36,996.02)
478.00			0	2016	1993	(3,526.88)			23.5	(82,881.68)
478.00			0	2016	1993	(3,526.88)			23.5	(82,881.68)
478.00			0	2016	1993	(3,526.88)			23.5	(82,881.68)
478.00			0	2016	2008	(3,527.81)			8.5	(29,986.39)
478.00			0	2016	1973	(3,531.33)			43.5	(153,612.86)
478.00			0	2016	2004	(3,535.61)			12.5	(44,195.13)
478.00			0	2016	1977	(3,540.76)			39.5	(139,860.02)
478.00			0	2016	2002	(3,562.43)			14.5	(51,655.24)
478.00			0	2016	1981	(3,574.85)			35.5	(126,907.18)
478.00			0	2016	2007	(3,584.55)			9.5	(34,053.23)
478.00			0	2016	2007	(3,584.55)			9.5	(34,053.23)
478.00			0	2016	1986	(3,588.36)			30.5	(109,444.98)
478.00			0	2016	1992	(3,589.55)			24.5	(87,943.98)
478.00			0	2016	1989	(3,597.40)			27.5	(98,928.50)
478.00			0	2016	1984	(3,607.76)			32.5	(117,252.20)
478.00			0	2016	1973	(3,612.51)			43.5	(157,144.19)
478.00			0	2016	1998	(3,629.52)			18.5	(67,146.12)
478.00			0	2016	1979	(3,638.00)			37.5	(136,425.00)
478.00			0	2016	1983	(3,652.76)			33.5	(122,367.46)
478.00			0	2016	1983	(3,652.76)			33.5	(122,367.46)
478.00			0	2016	1986	(3,658.43)			30.5	(111,582.12)
478.00			0	2016	1975	(3,658.62)			41.5	(151,832.73)
478.00			0	2016	1973	(3,665.28)			43.5	(159,439.68)
478.00			0	2016	1992	(3,671.34)			24.5	(89,947.83)
478.00			0	2016	1982	(3,676.02)			34.5	(126,822.69)
478.00			0	2016	2002	(3,686.94)			14.5	(53,460.63)
478.00			0	2016	2002	(3,686.94)			14.5	(53,460.63)
478.00			0	2016	1994	(3,699.72)			22.5	(83,243.70)
478.00			0	2016	1985	(3,700.44)			31.5	(116,563.86)
478.00			0	2016	1993	(3,717.78)			23.5	(87,367.83)
478.00			0	2016	1998	(3,717.90)			18.5	(68,781.15)
478.00			0	2016	1983	(3,721.68)			33.5	(124,676.28)
478.00			0	2016	1985	(3,728.61)			31.5	(117,451.22)
478.00			0	2016	1996	(3,735.42)			20.5	(76,576.11)
478.00			0	2016	1988	(3,744.03)			28.5	(106,704.86)
478.00			0	2016	1996	(3,744.90)			20.5	(76,770.45)
478.00			0	2016	2000	(3,747.10)			16.5	(61,827.15)
478.00			0	2016	1982	(3,764.32)			34.5	(129,869.04)
478.00			0	2016	2008	(3,765.06)			8.5	(32,003.01)
478.00			0	2016	1992	(3,771.00)			24.5	(92,389.50)
478.00			0	2016	1973	(3,772.45)			43.5	(164,101.58)
478.00			0	2016	1985	(3,801.72)			31.5	(119,754.18)
478.00			0	2016	2015	(3,803.29)			1.5	(5,704.94)
478.00			0	2016	1995	(3,813.10)			21.5	(81,981.65)
478.00			0	2016	1995	(3,813.10)			21.5	(81,981.65)
478.00			0	2016	2011	(3,815.39)			5.5	(20,984.65)
478.00			0	2016	1994	(3,818.34)			22.5	(85,912.65)
478.00			0	2016	1994	(3,821.22)			22.5	(85,977.45)
478.00			0	2016	2013	(3,829.34)			3.5	(13,402.69)
478.00			0	2016	2008	(3,830.19)			8.5	(32,556.62)
478.00			0	2016	1976	(3,831.36)			40.5	(155,170.08)
478.00			0	2016	2006	(3,831.49)			10.5	(40,230.65)
478.00			0	2016	2006	(3,831.49)			10.5	(40,230.65)
478.00			0	2016	2006	(3,831.49)			10.5	(40,230.65)
478.00			0	2016	2013	(3,832.74)			3.5	(13,414.59)
478.00			0	2016	1992	(3,833.34)			24.5	(93,916.83)
478.00			0	2016	2006	(3,838.34)			10.5	(40,302.57)
478.00			0	2016	2006	(3,838.34)			10.5	(40,302.57)
478.00			0	2016	1994	(3,844.77)			22.5	(86,507.33)
478.00			0	2016	1978	(3,853.92)			38.5	(148,375.92)
478.00			0	2016	1986	(3,879.83)			30.5	(118,334.82)
478.00			0	2016	1987	(3,887.94)			29.5	(114,694.23)
478.00			0	2016	1971	(3,895.57)			45.5	(177,248.44)
478.00			0	2016	2004	(3,904.41)			12.5	(48,805.13)
478.00			0	2016	2007	(3,907.49)			9.5	(37,121.16)
478.00			0	2016	1981	(3,912.10)			35.5	(138,879.55)
478.00			0	2016	2007	(3,918.54)			9.5	(37,226.13)
478.00			0	2016	1988	(3,919.47)			28.5	(111,704.90)
478.00			0	2016	2009	(3,936.05)			7.5	(29,520.38)
478.00			0	2016	1991	(3,936.52)			25.5	(100,381.26)
478.00			0	2016	1973	(3,937.23)			43.5	(171,269.51)
478.00			0	2016	1990	(3,938.34)			26.5	(104,366.01)
478.00			0	2016	1983	(3,959.01)			33.5	(132,626.84)
478.00			0	2016	1997	(3,959.11)			19.5	(77,202.65)
478.00			0	2016	1995	(3,960.05)			21.5	(85,141.08)
478.00			0	2016	2002	(3,963.46)			14.5	(57,470.17)
478.00			0	2016	2008	(3,974.23)			8.5	(33,780.96)
478.00			0	2016	1983	(3,979.88)			33.5	(133,325.98)
478.00			0	2016	2015	(3,999.36)			1.5	(5,999.04)
478.00			0	2016	1971	(4,022.15)			45.5	(183,007.83)
478.00			0	2016	1994	(4,030.28)			22.5	(90,681.30)
478.00			0	2016	1998	(4,032.80)			18.5	(74,606.80)
478.00			0	2016	1998	(4,032.80)			18.5	(74,606.80)
478.00			0	2016	1978	(4,047.12)			38.5	(155,814.12)
478.00			0	2016	1996	(4,047.50)			20.5	(82,973.75)
478.00			0	2016	2001	(4,057.01)			15.5	(62,883.66)
478.00			0	2016	1984	(4,059.30)			32.5	(131,927.25)
478.00			0	2016	1971	(4,061.20)			45.5	(184,784.60)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	1985	(4,063.50)			31.5	(128,000.25)
478.00			0	2016	2010	(4,068.68)			6.5	(26,446.42)
478.00			0	2016	2012	(4,075.93)			4.5	(18,341.69)
478.00			0	2016	2012	(4,080.90)			4.5	(18,364.05)
478.00			0	2016	1981	(4,093.40)			35.5	(145,315.70)
478.00			0	2016	1988	(4,096.68)			28.5	(116,755.38)
478.00			0	2016	1977	(4,108.48)			39.5	(162,284.96)
478.00			0	2016	1979	(4,114.48)			37.5	(154,293.00)
478.00			0	2016	2009	(4,115.76)			7.5	(30,868.20)
478.00			0	2016	2003	(4,118.63)			13.5	(55,601.51)
478.00			0	2016	2014	(4,132.44)			2.5	(10,331.10)
478.00			0	2016	1992	(4,146.75)			24.5	(101,595.38)
478.00			0	2016	2010	(4,163.62)			6.5	(27,063.53)
478.00			0	2016	1971	(4,165.56)			45.5	(189,532.98)
478.00			0	2016	2000	(4,175.34)			16.5	(68,893.11)
478.00			0	2016	1987	(4,190.99)			29.5	(123,634.21)
478.00			0	2016	1987	(4,215.53)			29.5	(124,358.14)
478.00			0	2016	1998	(4,216.98)			18.5	(78,014.13)
478.00			0	2016	1973	(4,248.97)			43.5	(184,830.20)
478.00			0	2016	1988	(4,249.98)			28.5	(121,124.43)
478.00			0	2016	1980	(4,261.92)			36.5	(155,560.08)
478.00			0	2016	1988	(4,263.48)			28.5	(121,509.18)
478.00			0	2016	1971	(4,281.27)			45.5	(194,797.79)
478.00			0	2016	1988	(4,292.25)			28.5	(122,329.13)
478.00			0	2016	1994	(4,293.83)			22.5	(96,611.18)
478.00			0	2016	2006	(4,300.54)			10.5	(45,155.67)
478.00			0	2016	1991	(4,310.90)			25.5	(109,927.95)
478.00			0	2016	1993	(4,318.08)			23.5	(101,474.88)
478.00			0	2016	1983	(4,320.54)			33.5	(144,738.09)
478.00			0	2016	1976	(4,322.56)			40.5	(175,063.68)
478.00			0	2016	1992	(4,323.00)			24.5	(105,913.50)
478.00			0	2016	2002	(4,332.15)			14.5	(62,816.18)
478.00			0	2016	2012	(4,347.66)			4.5	(19,564.47)
478.00			0	2016	2012	(4,347.66)			4.5	(19,564.47)
478.00			0	2016	2008	(4,362.22)			8.5	(37,078.87)
478.00			0	2016	1987	(4,369.33)			29.5	(128,895.24)
478.00			0	2016	1973	(4,383.72)			43.5	(190,691.82)
478.00			0	2016	1995	(4,386.42)			21.5	(94,308.03)
478.00			0	2016	1998	(4,399.98)			18.5	(81,399.63)
478.00			0	2016	1983	(4,402.45)			33.5	(147,482.08)
478.00			0	2016	1993	(4,408.60)			23.5	(103,602.10)
478.00			0	2016	1993	(4,408.60)			23.5	(103,602.10)
478.00			0	2016	1984	(4,410.21)			32.5	(143,331.83)
478.00			0	2016	1971	(4,412.65)			45.5	(200,775.58)
478.00			0	2016	1986	(4,422.27)			30.5	(134,879.24)
478.00			0	2016	1986	(4,422.27)			30.5	(134,879.24)
478.00			0	2016	2010	(4,422.48)			6.5	(28,746.12)
478.00			0	2016	1987	(4,431.45)			29.5	(130,727.78)
478.00			0	2016	1992	(4,439.76)			24.5	(108,774.12)
478.00			0	2016	2003	(4,441.66)			13.5	(59,962.41)
478.00			0	2016	2011	(4,451.29)			5.5	(24,482.10)
478.00			0	2016	1994	(4,480.51)			22.5	(100,811.48)
478.00			0	2016	1988	(4,486.84)			28.5	(127,874.94)
478.00			0	2016	1971	(4,490.75)			45.5	(204,329.13)
478.00			0	2016	1989	(4,509.00)			27.5	(123,997.50)
478.00			0	2016	2002	(4,512.41)			14.5	(65,429.95)
478.00			0	2016	2002	(4,512.41)			14.5	(65,429.95)
478.00			0	2016	1992	(4,519.50)			24.5	(110,727.75)
478.00			0	2016	1983	(4,526.28)			33.5	(151,630.38)
478.00			0	2016	2007	(4,549.77)			9.5	(43,222.82)
478.00			0	2016	1971	(4,551.26)			45.5	(207,082.33)
478.00			0	2016	1966	(4,554.22)			50.5	(229,988.11)
478.00			0	2016	1975	(4,557.00)			41.5	(189,115.50)
478.00			0	2016	2014	(4,575.20)			2.5	(11,438.00)
478.00			0	2016	1988	(4,584.38)			28.5	(130,654.83)
478.00			0	2016	2008	(4,601.75)			8.5	(39,114.88)
478.00			0	2016	1973	(4,606.36)			43.5	(200,376.66)
478.00			0	2016	1994	(4,610.95)			22.5	(103,746.38)
478.00			0	2016	2012	(4,619.39)			4.5	(20,787.26)
478.00			0	2016	1966	(4,625.94)			50.5	(233,609.97)
478.00			0	2016	2001	(4,636.59)			15.5	(71,867.15)
478.00			0	2016	1983	(4,639.52)			33.5	(155,423.92)
478.00			0	2016	1985	(4,679.04)			31.5	(147,389.76)
478.00			0	2016	2003	(4,683.93)			13.5	(63,233.06)
478.00			0	2016	1987	(4,695.24)			29.5	(138,509.58)
478.00			0	2016	1987	(4,695.24)			29.5	(138,509.58)
478.00			0	2016	1999	(4,695.47)			17.5	(82,170.73)
478.00			0	2016	2009	(4,699.68)			7.5	(35,247.60)
478.00			0	2016	1990	(4,709.20)			26.5	(124,793.80)
478.00			0	2016	1975	(4,720.80)			41.5	(195,913.20)
478.00			0	2016	1973	(4,725.49)			43.5	(205,558.82)
478.00			0	2016	1983	(4,741.10)			33.5	(158,826.85)
478.00			0	2016	2011	(4,763.80)			5.5	(26,200.90)
478.00			0	2016	1999	(4,767.84)			17.5	(83,437.20)
478.00			0	2016	2007	(4,769.92)			9.5	(45,314.24)
478.00			0	2016	2009	(4,771.39)			7.5	(35,785.43)
478.00			0	2016	1970	(4,795.52)			46.5	(222,991.68)
478.00			0	2016	1998	(4,808.60)			18.5	(88,959.10)
478.00			0	2016	2008	(4,810.92)			8.5	(40,892.82)
478.00			0	2016	1977	(4,813.65)			39.5	(190,139.18)
478.00			0	2016	2008	(4,833.21)			8.5	(41,082.29)
478.00			0	2016	1983	(4,834.44)			33.5	(161,953.74)
478.00			0	2016	1981	(4,844.18)			35.5	(171,968.39)
478.00			0	2016	1996	(4,857.00)			20.5	(99,568.50)
478.00			0	2016	2002	(4,861.04)			14.5	(70,485.08)
478.00			0	2016	2001	(4,868.41)			15.5	(75,460.36)
478.00			0	2016	1975	(4,882.50)			41.5	(202,623.75)
478.00			0	2016	2012	(4,891.12)			4.5	(22,010.04)
478.00			0	2016	1991	(4,898.50)			25.5	(124,911.75)
478.00			0	2016	1998	(4,920.75)			18.5	(91,033.88)
478.00			0	2016	2003	(4,926.20)			13.5	(66,503.70)
478.00			0	2016	1993	(4,928.22)			23.5	(115,813.17)
478.00			0	2016	2010	(4,953.18)			6.5	(32,195.67)
478.00			0	2016	2010	(4,953.18)			6.5	(32,195.67)
478.00			0	2016	1995	(4,996.17)			21.5	(107,417.66)
478.00			0	2016	1970	(4,998.72)			46.5	(232,440.48)
478.00			0	2016	1977	(5,016.33)			39.5	(198,145.04)
478.00			0	2016	2000	(5,030.24)			16.5	(82,998.96)
478.00			0	2016	2000	(5,030.24)			16.5	(82,998.96)
478.00			0	2016	1985	(5,044.59)			31.5	(158,904.59)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	2007	(5,063.46)			9.5	(48,102.87)
478.00			0	2016	1986	(5,065.92)			30.5	(154,510.56)
478.00			0	2016	1971	(5,076.50)			45.5	(230,980.75)
478.00			0	2016	1983	(5,079.75)			33.5	(170,171.63)
478.00			0	2016	2006	(5,084.44)			10.5	(53,386.62)
478.00			0	2016	2011	(5,087.19)			5.5	(27,979.55)
478.00			0	2016	1971	(5,091.24)			45.5	(231,651.42)
478.00			0	2016	1993	(5,093.86)			23.5	(119,705.71)
478.00			0	2016	1996	(5,106.50)			20.5	(104,683.25)
478.00			0	2016	1976	(5,121.90)			40.5	(207,436.95)
478.00			0	2016	1992	(5,122.80)			24.5	(125,508.60)
478.00			0	2016	1989	(5,138.49)			27.5	(141,308.48)
478.00			0	2016	1988	(5,150.70)			28.5	(146,794.95)
478.00			0	2016	2006	(5,152.22)			10.5	(54,098.31)
478.00			0	2016	2006	(5,152.22)			10.5	(54,098.31)
478.00			0	2016	1990	(5,157.35)			26.5	(136,669.78)
478.00			0	2016	1995	(5,158.90)			21.5	(110,916.35)
478.00			0	2016	1989	(5,160.10)			27.5	(141,902.75)
478.00			0	2016	1977	(5,168.34)			39.5	(204,149.43)
478.00			0	2016	1987	(5,171.86)			29.5	(152,569.87)
478.00			0	2016	1990	(5,180.12)			26.5	(137,273.18)
478.00			0	2016	1990	(5,185.78)			26.5	(137,423.17)
478.00			0	2016	1975	(5,208.00)			41.5	(216,132.00)
478.00			0	2016	1996	(5,208.63)			20.5	(106,776.92)
478.00			0	2016	1984	(5,219.10)			32.5	(169,620.75)
478.00			0	2016	2008	(5,229.26)			8.5	(44,448.71)
478.00			0	2016	2010	(5,231.75)			6.5	(34,006.38)
478.00			0	2016	2008	(5,237.49)			8.5	(44,518.67)
478.00			0	2016	1984	(5,244.80)			32.5	(170,456.00)
478.00			0	2016	1975	(5,262.25)			41.5	(218,383.38)
478.00			0	2016	1984	(5,272.88)			32.5	(171,368.60)
478.00			0	2016	1984	(5,272.88)			32.5	(171,368.60)
478.00			0	2016	1982	(5,272.98)			34.5	(181,917.81)
478.00			0	2016	1973	(5,276.70)			43.5	(229,536.45)
478.00			0	2016	1973	(5,276.70)			43.5	(229,536.45)
478.00			0	2016	1986	(5,277.00)			30.5	(160,948.50)
478.00			0	2016	1992	(5,279.40)			24.5	(129,345.30)
478.00			0	2016	1993	(5,290.32)			23.5	(124,322.52)
478.00			0	2016	1977	(5,320.35)			39.5	(210,153.83)
478.00			0	2016	2015	(5,332.49)			1.5	(7,998.74)
478.00			0	2016	1985	(5,342.75)			31.5	(168,296.63)
478.00			0	2016	1995	(5,344.74)			21.5	(114,911.91)
478.00			0	2016	1983	(5,350.67)			33.5	(179,247.45)
478.00			0	2016	1997	(5,353.00)			19.5	(104,383.50)
478.00			0	2016	1986	(5,353.80)			30.5	(163,290.90)
478.00			0	2016	1976	(5,354.08)			40.5	(216,840.24)
478.00			0	2016	2007	(5,356.99)			9.5	(50,891.41)
478.00			0	2016	1996	(5,364.72)			20.5	(109,976.76)
478.00			0	2016	1974	(5,366.95)			42.5	(228,095.38)
478.00			0	2016	1975	(5,369.91)			41.5	(222,851.27)
478.00			0	2016	1974	(5,378.24)			42.5	(228,575.20)
478.00			0	2016	1989	(5,396.10)			27.5	(148,392.75)
478.00			0	2016	1980	(5,398.43)			36.5	(197,042.70)
478.00			0	2016	1989	(5,410.80)			27.5	(148,797.00)
478.00			0	2016	1983	(5,418.40)			33.5	(181,516.40)
478.00			0	2016	1993	(5,419.00)			23.5	(127,346.50)
478.00			0	2016	2001	(5,441.25)			15.5	(84,339.38)
478.00			0	2016	1986	(5,443.03)			30.5	(166,012.42)
478.00			0	2016	1977	(5,467.35)			39.5	(215,960.33)
478.00			0	2016	2011	(5,473.85)			5.5	(30,106.18)
478.00			0	2016	1984	(5,481.02)			32.5	(178,133.15)
478.00			0	2016	2008	(5,486.90)			8.5	(46,638.65)
478.00			0	2016	2008	(5,486.90)			8.5	(46,638.65)
478.00			0	2016	1994	(5,533.14)			22.5	(124,495.65)
478.00			0	2016	2008	(5,543.70)			8.5	(47,121.45)
478.00			0	2016	1985	(5,550.66)			31.5	(174,845.79)
478.00			0	2016	1994	(5,556.06)			22.5	(125,011.35)
478.00			0	2016	2001	(5,563.90)			15.5	(86,240.45)
478.00			0	2016	1998	(5,576.85)			18.5	(103,171.73)
478.00			0	2016	2007	(5,634.63)			9.5	(53,528.99)
478.00			0	2016	1983	(5,640.70)			33.5	(188,963.45)
478.00			0	2016	1992	(5,658.74)			24.5	(138,639.13)
478.00			0	2016	1991	(5,668.64)			25.5	(144,550.32)
478.00			0	2016	1984	(5,670.27)			32.5	(184,283.78)
478.00			0	2016	1997	(5,674.18)			19.5	(110,646.51)
478.00			0	2016	1985	(5,702.58)			31.5	(179,631.27)
478.00			0	2016	1975	(5,723.97)			41.5	(237,544.76)
478.00			0	2016	1974	(5,760.86)			42.5	(244,836.55)
478.00			0	2016	1984	(5,766.78)			32.5	(187,420.35)
478.00			0	2016	1995	(5,772.58)			21.5	(124,110.47)
478.00			0	2016	1971	(5,785.50)			45.5	(263,240.25)
478.00			0	2016	1986	(5,799.95)			30.5	(176,898.48)
478.00			0	2016	1981	(5,800.70)			35.5	(205,924.85)
478.00			0	2016	2003	(5,809.73)			13.5	(78,431.36)
478.00			0	2016	1983	(5,824.78)			33.5	(195,130.13)
478.00			0	2016	1973	(5,837.37)			43.5	(253,925.60)
478.00			0	2016	1987	(5,869.05)			29.5	(173,136.98)
478.00			0	2016	1986	(5,908.26)			30.5	(180,201.93)
478.00			0	2016	2014	(5,920.04)			2.5	(14,800.10)
478.00			0	2016	2011	(5,977.44)			5.5	(32,875.92)
478.00			0	2016	1971	(5,978.35)			45.5	(272,014.93)
478.00			0	2016	1985	(5,995.02)			31.5	(188,843.13)
478.00			0	2016	1987	(6,017.05)			29.5	(177,502.98)
478.00			0	2016	1978	(6,044.40)			38.5	(232,709.40)
478.00			0	2016	1992	(6,091.50)			24.5	(149,241.75)
478.00			0	2016	1997	(6,102.42)			19.5	(118,997.19)
478.00			0	2016	1990	(6,121.96)			26.5	(162,231.94)
478.00			0	2016	1996	(6,122.38)			20.5	(125,508.79)
478.00			0	2016	2004	(6,123.88)			12.5	(76,548.50)
478.00			0	2016	1978	(6,125.58)			38.5	(235,834.83)
478.00			0	2016	1985	(6,170.50)			31.5	(194,370.75)
478.00			0	2016	1993	(6,172.04)			23.5	(145,042.94)
478.00			0	2016	2013	(6,205.38)			3.5	(21,718.83)
478.00			0	2016	2015	(6,216.32)			1.5	(9,324.48)
478.00			0	2016	2008	(6,235.11)			8.5	(52,998.44)
478.00			0	2016	2008	(6,249.26)			8.5	(53,118.71)
478.00			0	2016	2011	(6,249.26)			5.5	(34,370.93)
478.00			0	2016	2014	(6,250.41)			2.5	(15,626.03)
478.00			0	2016	1998	(6,250.84)			18.5	(115,640.54)
478.00			0	2016	1997	(6,309.21)			19.5	(123,029.60)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	1983	(6,315.00)			33.5	(211,552.50)
478.00			0	2016	1997	(6,316.54)			19.5	(123,172.53)
478.00			0	2016	1995	(6,331.22)			21.5	(136,121.23)
478.00			0	2016	2010	(6,368.37)			6.5	(41,394.41)
478.00			0	2016	1976	(6,385.60)			40.5	(258,616.80)
478.00			0	2016	2002	(6,385.90)			14.5	(92,595.55)
478.00			0	2016	1995	(6,392.55)			21.5	(137,439.83)
478.00			0	2016	1990	(6,412.32)			26.5	(169,926.48)
478.00			0	2016	1998	(6,451.65)			18.5	(119,355.53)
478.00			0	2016	2008	(6,455.04)			8.5	(54,867.84)
478.00			0	2016	1987	(6,457.92)			29.5	(190,508.64)
478.00			0	2016	1994	(6,466.68)			22.5	(145,500.30)
478.00			0	2016	1995	(6,517.43)			21.5	(140,124.75)
478.00			0	2016	2012	(6,521.49)			4.5	(29,346.71)
478.00			0	2016	1974	(6,530.72)			42.5	(277,555.60)
478.00			0	2016	2006	(6,537.14)			10.5	(68,639.97)
478.00			0	2016	2003	(6,541.35)			13.5	(88,308.23)
478.00			0	2016	2008	(6,551.64)			8.5	(55,688.94)
478.00			0	2016	1996	(6,560.04)			20.5	(134,480.82)
478.00			0	2016	1998	(6,561.00)			18.5	(121,378.50)
478.00			0	2016	1973	(6,591.86)			43.5	(286,745.91)
478.00			0	2016	1989	(6,606.63)			27.5	(181,682.33)
478.00			0	2016	1975	(6,609.12)			41.5	(274,278.48)
478.00			0	2016	1971	(6,634.04)			45.5	(301,848.82)
478.00			0	2016	1992	(6,634.80)			24.5	(162,552.60)
478.00			0	2016	1997	(6,637.72)			19.5	(129,435.54)
478.00			0	2016	2009	(6,639.31)			7.5	(49,794.83)
478.00			0	2016	2002	(6,652.67)			14.5	(96,463.72)
478.00			0	2016	2000	(6,667.50)			16.5	(110,013.75)
478.00			0	2016	1988	(6,716.20)			28.5	(191,411.70)
478.00			0	2016	2004	(6,724.61)			12.5	(84,057.63)
478.00			0	2016	1975	(6,727.14)			41.5	(279,176.31)
478.00			0	2016	1975	(6,727.14)			41.5	(279,176.31)
478.00			0	2016	2011	(6,740.52)			5.5	(37,072.86)
478.00			0	2016	2000	(6,744.78)			16.5	(111,288.87)
478.00			0	2016	2000	(6,797.46)			16.5	(112,158.09)
478.00			0	2016	1982	(6,798.12)			34.5	(234,535.14)
478.00			0	2016	2002	(6,831.29)			14.5	(99,053.71)
478.00			0	2016	1975	(6,845.16)			41.5	(284,074.14)
478.00			0	2016	1990	(6,845.21)			26.5	(181,398.07)
478.00			0	2016	1999	(6,845.37)			17.5	(119,793.98)
478.00			0	2016	1998	(6,855.76)			18.5	(126,831.56)
478.00			0	2016	1999	(6,878.52)			17.5	(120,374.10)
478.00			0	2016	2013	(6,881.40)			3.5	(24,084.90)
478.00			0	2016	1974	(6,893.33)			42.5	(292,966.53)
478.00			0	2016	2011	(6,900.68)			5.5	(37,953.74)
478.00			0	2016	2006	(6,906.67)			10.5	(72,520.04)
478.00			0	2016	1983	(6,908.46)			33.5	(231,433.41)
478.00			0	2016	2008	(6,916.11)			8.5	(58,786.94)
478.00			0	2016	1982	(6,923.66)			34.5	(238,866.27)
478.00			0	2016	1975	(6,963.18)			41.5	(288,971.97)
478.00			0	2016	1976	(6,975.54)			40.5	(282,509.37)
478.00			0	2016	2010	(6,975.67)			6.5	(45,341.86)
478.00			0	2016	2011	(6,994.88)			5.5	(38,471.84)
478.00			0	2016	1990	(7,032.75)			26.5	(186,367.88)
478.00			0	2016	2008	(7,055.62)			8.5	(59,972.77)
478.00			0	2016	1992	(7,074.00)			24.5	(173,313.00)
478.00			0	2016	2004	(7,081.72)			12.5	(88,521.50)
478.00			0	2016	1988	(7,131.30)			28.5	(203,242.05)
478.00			0	2016	2000	(7,136.34)			16.5	(117,749.61)
478.00			0	2016	1996	(7,152.96)			20.5	(146,635.68)
478.00			0	2016	2008	(7,156.41)			8.5	(60,829.49)
478.00			0	2016	2008	(7,156.41)			8.5	(60,829.49)
478.00			0	2016	1982	(7,158.56)			34.5	(246,970.32)
478.00			0	2016	2014	(7,182.98)			2.5	(17,957.45)
478.00			0	2016	1988	(7,184.49)			28.5	(204,757.97)
478.00			0	2016	1998	(7,212.90)			18.5	(133,438.65)
478.00			0	2016	2007	(7,244.53)			9.5	(68,823.04)
478.00			0	2016	1970	(7,274.56)			46.5	(338,267.04)
478.00			0	2016	2002	(7,298.17)			14.5	(105,823.47)
478.00			0	2016	1987	(7,313.03)			29.5	(215,734.39)
478.00			0	2016	2014	(7,352.94)			2.5	(18,382.35)
478.00			0	2016	1997	(7,387.14)			19.5	(144,049.23)
478.00			0	2016	1994	(7,408.08)			22.5	(166,681.80)
478.00			0	2016	1991	(7,419.60)			25.5	(189,199.80)
478.00			0	2016	1985	(7,449.75)			31.5	(234,667.13)
478.00			0	2016	1974	(7,539.14)			42.5	(320,413.45)
478.00			0	2016	1992	(7,542.00)			24.5	(184,779.00)
478.00			0	2016	1986	(7,544.24)			30.5	(230,099.32)
478.00			0	2016	2000	(7,545.36)			16.5	(124,498.44)
478.00			0	2016	1993	(7,556.64)			23.5	(177,581.04)
478.00			0	2016	2007	(7,558.49)			9.5	(71,805.66)
478.00			0	2016	2014	(7,600.74)			2.5	(19,001.85)
478.00			0	2016	1985	(7,603.44)			31.5	(239,508.36)
478.00			0	2016	2010	(7,606.67)			6.5	(49,443.36)
478.00			0	2016	2012	(7,608.41)			4.5	(34,237.85)
478.00			0	2016	2001	(7,650.37)			15.5	(118,580.74)
478.00			0	2016	1996	(7,659.75)			20.5	(157,024.88)
478.00			0	2016	2006	(7,728.33)			10.5	(81,147.47)
478.00			0	2016	2009	(7,745.86)			7.5	(58,093.95)
478.00			0	2016	2014	(7,748.32)			2.5	(19,370.80)
478.00			0	2016	1970	(7,762.24)			46.5	(360,944.16)
478.00			0	2016	1978	(7,778.88)			38.5	(299,486.88)
478.00			0	2016	1995	(7,784.73)			21.5	(167,371.70)
478.00			0	2016	1982	(7,797.52)			34.5	(269,014.44)
478.00			0	2016	2014	(7,813.02)			2.5	(19,532.55)
478.00			0	2016	2002	(7,834.74)			14.5	(113,603.73)
478.00			0	2016	1970	(7,843.52)			46.5	(364,723.68)
478.00			0	2016	1986	(7,854.29)			30.5	(239,555.85)
478.00			0	2016	1983	(7,856.68)			33.5	(263,198.78)
478.00			0	2016	1991	(7,916.38)			25.5	(201,867.69)
478.00			0	2016	1974	(7,927.33)			42.5	(336,911.53)
478.00			0	2016	1994	(7,936.38)			22.5	(178,568.55)
478.00			0	2016	2009	(7,942.03)			7.5	(59,565.23)
478.00			0	2016	1996	(7,966.14)			20.5	(163,305.87)
478.00			0	2016	2008	(7,980.94)			8.5	(67,837.99)
478.00			0	2016	1982	(7,996.95)			34.5	(275,894.78)
478.00			0	2016	2007	(7,998.80)			9.5	(75,988.60)
478.00			0	2016	1996	(8,095.00)			20.5	(165,947.50)
478.00			0	2016	2001	(8,114.02)			15.5	(125,767.31)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	2001	(8,145.29)			15.5	(126,252.00)
478.00			0	2016	2001	(8,145.29)			15.5	(126,252.00)
478.00			0	2016	2006	(8,145.48)			10.5	(85,527.54)
478.00			0	2016	1987	(8,216.67)			29.5	(242,391.77)
478.00			0	2016	1983	(8,229.60)			33.5	(275,691.60)
478.00			0	2016	1986	(8,262.65)			30.5	(252,010.83)
478.00			0	2016	1992	(8,296.20)			24.5	(203,256.90)
478.00			0	2016	2006	(8,301.13)			10.5	(87,161.87)
478.00			0	2016	1987	(8,423.87)			29.5	(248,504.17)
478.00			0	2016	1994	(8,426.28)			22.5	(189,591.30)
478.00			0	2016	2008	(8,466.74)			8.5	(71,967.29)
478.00			0	2016	2003	(8,479.53)			13.5	(114,473.66)
478.00			0	2016	1994	(8,484.80)			22.5	(190,908.00)
478.00			0	2016	2002	(8,511.32)			14.5	(123,414.14)
478.00			0	2016	1994	(8,524.26)			22.5	(191,795.85)
478.00			0	2016	2008	(8,575.98)			8.5	(72,895.83)
478.00			0	2016	1983	(8,699.10)			33.5	(291,419.85)
478.00			0	2016	1987	(8,794.15)			29.5	(259,427.43)
478.00			0	2016	2007	(8,806.01)			9.5	(83,657.10)
478.00			0	2016	2009	(8,852.41)			7.5	(66,393.08)
478.00			0	2016	1986	(8,895.22)			30.5	(271,304.21)
478.00			0	2016	1973	(8,934.75)			43.5	(388,661.63)
478.00			0	2016	1976	(8,939.84)			40.5	(362,063.52)
478.00			0	2016	2006	(8,975.59)			10.5	(94,243.70)
478.00			0	2016	1986	(8,989.85)			30.5	(274,190.43)
478.00			0	2016	1989	(8,993.50)			27.5	(247,321.25)
478.00			0	2016	2003	(9,037.36)			13.5	(122,004.36)
478.00			0	2016	1992	(9,050.40)			24.5	(221,734.80)
478.00			0	2016	2008	(9,062.27)			8.5	(77,029.30)
478.00			0	2016	1995	(9,062.82)			21.5	(194,850.63)
478.00			0	2016	2000	(9,063.28)			16.5	(149,544.12)
478.00			0	2016	1982	(9,074.70)			34.5	(313,077.15)
478.00			0	2016	2000	(9,107.16)			16.5	(150,268.14)
478.00			0	2016	1992	(9,122.85)			24.5	(223,509.83)
478.00			0	2016	1992	(9,127.00)			24.5	(223,611.50)
478.00			0	2016	1976	(9,170.64)			40.5	(371,410.92)
478.00			0	2016	1996	(9,183.57)			20.5	(188,263.19)
478.00			0	2016	1986	(9,190.69)			30.5	(280,316.05)
478.00			0	2016	1986	(9,190.69)			30.5	(280,316.05)
478.00			0	2016	2014	(9,224.19)			2.5	(23,060.48)
478.00			0	2016	1972	(9,266.52)			44.5	(412,360.14)
478.00			0	2016	2001	(9,273.17)			15.5	(143,734.14)
478.00			0	2016	1985	(9,284.97)			31.5	(292,476.56)
478.00			0	2016	1987	(9,349.57)			29.5	(275,812.32)
478.00			0	2016	1971	(9,372.00)			45.5	(426,426.00)
478.00			0	2016	1987	(9,390.48)			29.5	(277,019.16)
478.00			0	2016	1985	(9,406.25)			31.5	(296,296.88)
478.00			0	2016	2006	(9,445.74)			10.5	(99,180.27)
478.00			0	2016	1977	(9,476.74)			39.5	(374,331.23)
478.00			0	2016	2002	(9,499.81)			14.5	(137,747.25)
478.00			0	2016	2001	(9,526.81)			15.5	(147,665.56)
478.00			0	2016	1973	(9,530.40)			43.5	(414,572.40)
478.00			0	2016	2013	(9,535.85)			3.5	(33,375.48)
478.00			0	2016	1989	(9,542.91)			27.5	(262,430.03)
478.00			0	2016	1998	(9,617.20)			18.5	(177,918.20)
478.00			0	2016	1997	(9,635.12)			19.5	(187,884.84)
478.00			0	2016	1996	(9,714.00)			20.5	(199,137.00)
478.00			0	2016	1985	(9,723.63)			31.5	(306,294.35)
478.00			0	2016	2012	(9,794.15)			4.5	(44,073.68)
478.00			0	2016	1987	(9,822.60)			29.5	(289,766.70)
478.00			0	2016	2007	(9,867.33)			9.5	(93,739.64)
478.00			0	2016	1988	(9,949.08)			28.5	(283,548.78)
478.00			0	2016	2001	(9,983.53)			15.5	(154,744.72)
478.00			0	2016	1996	(10,008.74)			20.5	(205,179.17)
478.00			0	2016	2000	(10,060.48)			16.5	(165,997.92)
478.00			0	2016	2014	(10,070.45)			2.5	(25,176.13)
478.00			0	2016	1993	(10,079.34)			23.5	(236,864.49)
478.00			0	2016	1985	(10,083.50)			31.5	(317,630.25)
478.00			0	2016	1983	(10,091.77)			33.5	(338,074.30)
478.00			0	2016	1986	(10,125.41)			30.5	(308,825.01)
478.00			0	2016	1982	(10,197.18)			34.5	(351,802.71)
478.00			0	2016	1992	(10,218.00)			24.5	(250,341.00)
478.00			0	2016	1992	(10,222.24)			24.5	(250,444.88)
478.00			0	2016	2014	(10,257.30)			2.5	(25,643.25)
478.00			0	2016	1972	(10,271.85)			44.5	(457,097.33)
478.00			0	2016	1997	(10,294.46)			19.5	(200,741.97)
478.00			0	2016	2003	(10,328.42)			13.5	(139,433.67)
478.00			0	2016	2008	(10,458.51)			8.5	(88,897.34)
478.00			0	2016	2007	(10,464.32)			9.5	(99,411.04)
478.00			0	2016	1997	(10,515.35)			19.5	(205,049.33)
478.00			0	2016	1996	(10,523.50)			20.5	(215,731.75)
478.00			0	2016	1987	(10,564.29)			29.5	(311,646.56)
478.00			0	2016	2001	(10,585.35)			15.5	(164,072.93)
478.00			0	2016	1984	(10,710.51)			32.5	(348,091.58)
478.00			0	2016	1988	(10,729.40)			28.5	(305,787.90)
478.00			0	2016	2004	(10,787.27)			12.5	(134,840.88)
478.00			0	2016	1992	(10,861.13)			24.5	(266,097.69)
478.00			0	2016	1994	(10,875.78)			22.5	(244,705.05)
478.00			0	2016	2002	(10,924.78)			14.5	(158,409.31)
478.00			0	2016	1993	(10,946.38)			23.5	(257,239.93)
478.00			0	2016	1982	(11,028.05)			34.5	(380,467.73)
478.00			0	2016	1990	(11,064.86)			26.5	(293,218.79)
478.00			0	2016	2009	(11,065.52)			7.5	(82,991.40)
478.00			0	2016	2009	(11,065.52)			7.5	(82,991.40)
478.00			0	2016	2008	(11,098.50)			8.5	(94,337.25)
478.00			0	2016	2006	(11,163.14)			10.5	(117,212.97)
478.00			0	2016	2006	(11,163.14)			10.5	(117,212.97)
478.00			0	2016	1999	(11,194.20)			17.5	(195,898.50)
478.00			0	2016	1997	(11,241.30)			19.5	(219,205.35)
478.00			0	2016	2007	(11,269.27)			9.5	(107,058.07)
478.00			0	2016	1993	(11,271.52)			23.5	(264,880.72)
478.00			0	2016	1998	(11,291.84)			18.5	(208,899.04)
478.00			0	2016	1992	(11,313.00)			24.5	(277,168.50)
478.00			0	2016	1981	(11,370.38)			35.5	(403,648.49)
478.00			0	2016	1982	(11,427.40)			34.5	(394,245.30)
478.00			0	2016	1992	(11,593.50)			24.5	(284,040.75)
478.00			0	2016	1988	(11,607.26)			28.5	(330,806.91)
478.00			0	2016	1992	(11,610.90)			24.5	(284,467.05)
478.00			0	2016	1975	(11,624.97)			41.5	(482,436.26)
478.00			0	2016	1986	(11,639.49)			30.5	(355,004.45)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	1993	(11,705.04)			23.5	(275,068.44)
478.00			0	2016	1980	(11,819.72)			36.5	(431,419.78)
478.00			0	2016	1992	(11,865.10)			24.5	(290,694.95)
478.00			0	2016	2004	(12,022.45)			12.5	(150,280.63)
478.00			0	2016	1973	(12,032.13)			43.5	(523,397.66)
478.00			0	2016	1994	(12,038.13)			22.5	(270,857.93)
478.00			0	2016	1988	(12,085.36)			28.5	(344,432.76)
478.00			0	2016	2007	(12,109.90)			9.5	(115,044.05)
478.00			0	2016	2006	(12,140.40)			10.5	(127,474.20)
478.00			0	2016	2014	(12,155.81)			2.5	(30,389.53)
478.00			0	2016	1986	(12,224.51)			30.5	(372,847.56)
478.00			0	2016	1999	(12,245.88)			17.5	(214,302.90)
478.00			0	2016	1990	(12,283.87)			26.5	(325,522.56)
478.00			0	2016	2001	(12,286.95)			15.5	(190,447.73)
478.00			0	2016	1977	(12,288.52)			39.5	(485,396.54)
478.00			0	2016	1998	(12,356.55)			18.5	(228,596.18)
478.00			0	2016	1988	(12,387.58)			28.5	(353,046.03)
478.00			0	2016	1998	(12,501.68)			18.5	(231,281.08)
478.00			0	2016	2004	(12,598.87)			12.5	(157,485.88)
478.00			0	2016	1987	(12,682.09)			29.5	(374,121.66)
478.00			0	2016	2006	(12,711.10)			10.5	(133,466.55)
478.00			0	2016	1983	(12,733.24)			33.5	(426,563.54)
478.00			0	2016	2002	(12,771.80)			14.5	(185,191.10)
478.00			0	2016	1973	(12,828.48)			43.5	(558,038.88)
478.00			0	2016	1971	(12,886.50)			45.5	(586,335.75)
478.00			0	2016	1996	(12,952.00)			20.5	(265,516.00)
478.00			0	2016	1992	(13,051.61)			24.5	(319,764.45)
478.00			0	2016	2011	(13,100.44)			5.5	(72,052.42)
478.00			0	2016	1986	(13,116.81)			30.5	(400,062.71)
478.00			0	2016	1983	(13,139.62)			33.5	(440,177.27)
478.00			0	2016	2008	(13,204.08)			8.5	(112,234.68)
478.00			0	2016	1989	(13,213.26)			27.5	(363,364.65)
478.00			0	2016	1983	(13,261.50)			33.5	(444,260.25)
478.00			0	2016	1992	(13,319.28)			24.5	(326,322.36)
478.00			0	2016	1989	(13,437.76)			27.5	(369,538.40)
478.00			0	2016	1988	(13,460.52)			28.5	(383,624.82)
478.00			0	2016	2004	(13,587.02)			12.5	(169,837.75)
478.00			0	2016	2008	(13,593.41)			8.5	(115,543.99)
478.00			0	2016	2007	(13,679.71)			9.5	(129,957.25)
478.00			0	2016	2007	(13,684.11)			9.5	(129,999.05)
478.00			0	2016	1990	(13,690.42)			26.5	(362,796.13)
478.00			0	2016	2012	(13,875.05)			4.5	(62,437.73)
478.00			0	2016	2012	(13,875.05)			4.5	(62,437.73)
478.00			0	2016	1994	(13,890.15)			22.5	(312,528.38)
478.00			0	2016	1995	(13,942.80)			21.5	(299,770.20)
478.00			0	2016	1997	(14,024.85)			19.5	(273,484.58)
478.00			0	2016	1995	(14,090.40)			21.5	(302,943.60)
478.00			0	2016	1993	(14,107.52)			23.5	(331,526.72)
478.00			0	2016	1982	(14,116.20)			34.5	(487,008.90)
478.00			0	2016	1995	(14,175.18)			21.5	(304,766.37)
478.00			0	2016	2003	(14,201.57)			13.5	(191,721.20)
478.00			0	2016	1985	(14,297.50)			31.5	(450,371.25)
478.00			0	2016	1976	(14,341.32)			40.5	(580,823.46)
478.00			0	2016	1982	(14,452.30)			34.5	(498,604.35)
478.00			0	2016	2007	(14,529.92)			9.5	(138,034.24)
478.00			0	2016	1991	(14,656.57)			25.5	(373,742.54)
478.00			0	2016	1997	(14,721.49)			19.5	(287,069.06)
478.00			0	2016	1976	(14,731.56)			40.5	(596,628.18)
478.00			0	2016	1975	(14,870.52)			41.5	(617,126.58)
478.00			0	2016	1976	(14,926.68)			40.5	(604,530.54)
478.00			0	2016	2013	(14,932.80)			3.5	(52,264.80)
478.00			0	2016	1997	(14,973.76)			19.5	(291,988.32)
478.00			0	2016	2010	(15,036.44)			6.5	(97,736.86)
478.00			0	2016	2010	(15,077.13)			6.5	(98,001.35)
478.00			0	2016	2000	(15,095.46)			16.5	(249,075.09)
478.00			0	2016	1990	(15,096.97)			26.5	(400,069.71)
478.00			0	2016	1977	(15,204.44)			39.5	(600,575.38)
478.00			0	2016	1976	(15,276.32)			40.5	(618,690.96)
478.00			0	2016	2006	(15,456.66)			10.5	(162,294.93)
478.00			0	2016	2009	(15,491.72)			7.5	(116,187.90)
478.00			0	2016	2009	(15,491.72)			7.5	(116,187.90)
478.00			0	2016	1999	(15,658.05)			17.5	(274,015.88)
478.00			0	2016	1994	(15,677.23)			22.5	(352,737.68)
478.00			0	2016	2012	(15,760.27)			4.5	(70,921.22)
478.00			0	2016	1997	(15,951.94)			19.5	(311,062.83)
478.00			0	2016	2001	(15,973.64)			15.5	(247,591.42)
478.00			0	2016	2011	(16,024.64)			5.5	(88,135.52)
478.00			0	2016	2015	(16,026.13)			1.5	(24,039.20)
478.00			0	2016	1990	(16,222.21)			26.5	(429,888.57)
478.00			0	2016	1971	(16,244.80)			45.5	(739,138.40)
478.00			0	2016	1982	(16,267.24)			34.5	(561,219.78)
478.00			0	2016	1993	(16,365.38)			23.5	(384,586.43)
478.00			0	2016	1999	(16,414.51)			17.5	(287,253.93)
478.00			0	2016	1982	(16,445.34)			34.5	(567,364.23)
478.00			0	2016	1996	(16,545.06)			20.5	(339,173.73)
478.00			0	2016	1989	(16,877.82)			27.5	(464,140.05)
478.00			0	2016	2001	(16,936.56)			15.5	(262,516.68)
478.00			0	2016	1996	(16,999.50)			20.5	(348,489.75)
478.00			0	2016	2012	(17,139.76)			4.5	(77,128.92)
478.00			0	2016	2007	(17,267.83)			9.5	(164,044.39)
478.00			0	2016	1971	(17,299.15)			45.5	(787,111.33)
478.00			0	2016	1989	(17,307.83)			27.5	(475,965.33)
478.00			0	2016	1995	(17,312.31)			21.5	(372,214.67)
478.00			0	2016	1984	(17,397.00)			32.5	(565,402.50)
478.00			0	2016	2008	(17,538.25)			8.5	(149,075.13)
478.00			0	2016	1975	(17,584.98)			41.5	(729,776.67)
478.00			0	2016	1986	(17,756.77)			30.5	(541,581.49)
478.00			0	2016	1976	(17,999.82)			40.5	(728,992.71)
478.00			0	2016	2003	(18,074.73)			13.5	(244,008.86)
478.00			0	2016	2009	(18,263.68)			7.5	(136,977.60)
478.00			0	2016	1976	(18,616.48)			40.5	(753,967.44)
478.00			0	2016	1992	(18,735.70)			24.5	(459,024.65)
478.00			0	2016	1988	(18,885.90)			28.5	(538,248.15)
478.00			0	2016	1998	(18,976.41)			18.5	(351,063.59)
478.00			0	2016	1993	(19,021.20)			23.5	(446,998.20)
478.00			0	2016	2014	(19,063.77)			2.5	(47,659.43)
478.00			0	2016	1976	(19,697.12)			40.5	(797,733.36)
478.00			0	2016	1995	(19,752.30)			21.5	(424,674.45)
478.00			0	2016	2008	(19,826.19)			8.5	(168,522.62)
478.00			0	2016	1998	(19,954.66)			18.5	(369,161.21)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	1994	(19,992.33)			22.5	(449,827.43)
478.00			0	2016	1975	(20,063.40)			41.5	(832,631.10)
478.00			0	2016	1992	(20,064.30)			24.5	(491,575.35)
478.00			0	2016	2002	(20,069.97)			14.5	(291,014.57)
478.00			0	2016	1991	(20,107.44)			25.5	(512,739.72)
478.00			0	2016	2011	(20,246.13)			5.5	(111,353.72)
478.00			0	2016	2014	(20,440.81)			2.5	(51,102.03)
478.00			0	2016	1989	(20,553.96)			27.5	(565,233.90)
478.00			0	2016	1989	(20,855.40)			27.5	(573,523.50)
478.00			0	2016	1983	(20,877.84)			33.5	(699,407.64)
478.00			0	2016	1989	(21,288.03)			27.5	(585,420.83)
478.00			0	2016	1971	(21,438.45)			45.5	(975,449.48)
478.00			0	2016	1970	(21,457.92)			46.5	(997,793.28)
478.00			0	2016	2006	(21,467.58)			10.5	(225,409.59)
478.00			0	2016	2003	(21,642.99)			13.5	(292,180.37)
478.00			0	2016	1983	(21,739.86)			33.5	(728,285.31)
478.00			0	2016	2001	(21,765.01)			15.5	(337,357.66)
478.00			0	2016	1986	(22,039.81)			30.5	(672,214.21)
478.00			0	2016	2008	(22,114.54)			8.5	(187,973.59)
478.00			0	2016	2006	(22,326.29)			10.5	(234,426.05)
478.00			0	2016	2008	(22,592.63)			8.5	(192,037.36)
478.00			0	2016	1999	(22,773.04)			17.5	(398,528.20)
478.00			0	2016	2009	(22,893.91)			7.5	(171,704.33)
478.00			0	2016	1994	(23,054.75)			22.5	(518,731.88)
478.00			0	2016	1995	(23,238.00)			21.5	(499,617.00)
478.00			0	2016	1983	(23,522.94)			33.5	(788,018.49)
478.00			0	2016	1971	(23,625.25)			45.5	(1,074,948.88)
478.00			0	2016	2008	(23,686.71)			8.5	(201,337.04)
478.00			0	2016	1994	(23,809.14)			22.5	(535,705.65)
478.00			0	2016	1982	(24,131.98)			34.5	(832,553.31)
478.00			0	2016	2007	(24,148.43)			9.5	(229,410.09)
478.00			0	2016	1997	(24,332.36)			19.5	(474,481.02)
478.00			0	2016	1992	(24,369.09)			24.5	(597,042.71)
478.00			0	2016	1989	(24,402.96)			27.5	(671,081.40)
478.00			0	2016	1989	(24,510.47)			27.5	(674,037.93)
478.00			0	2016	2009	(24,951.79)			7.5	(187,138.43)
478.00			0	2016	1996	(25,097.83)			20.5	(514,505.52)
478.00			0	2016	1982	(25,538.63)			34.5	(881,082.74)
478.00			0	2016	1987	(25,823.82)			29.5	(761,802.69)
478.00			0	2016	2004	(26,103.54)			12.5	(326,294.25)
478.00			0	2016	2012	(26,117.73)			4.5	(117,529.79)
478.00			0	2016	1999	(26,223.12)			17.5	(458,904.60)
478.00			0	2016	1983	(26,266.14)			33.5	(879,915.69)
478.00			0	2016	1990	(26,778.76)			26.5	(709,637.14)
478.00			0	2016	1989	(27,237.78)			27.5	(749,038.95)
478.00			0	2016	2011	(27,391.83)			5.5	(150,655.07)
478.00			0	2016	2001	(27,587.68)			15.5	(427,609.04)
478.00			0	2016	1982	(27,763.96)			34.5	(957,856.62)
478.00			0	2016	1998	(28,027.96)			18.5	(518,517.26)
478.00			0	2016	1982	(28,165.18)			34.5	(971,698.71)
478.00			0	2016	1996	(28,332.50)			20.5	(580,816.25)
478.00			0	2016	1992	(28,680.59)			24.5	(702,674.46)
478.00			0	2016	2001	(28,868.27)			15.5	(447,458.19)
478.00			0	2016	2003	(29,048.67)			13.5	(392,157.05)
478.00			0	2016	2011	(29,167.54)			5.5	(160,421.47)
478.00			0	2016	2004	(29,397.36)			12.5	(367,467.00)
478.00			0	2016	2004	(29,809.09)			12.5	(372,613.63)
478.00			0	2016	2009	(29,876.90)			7.5	(224,076.75)
478.00			0	2016	1993	(29,978.48)			23.5	(704,494.28)
478.00			0	2016	2000	(30,181.44)			16.5	(497,993.76)
478.00			0	2016	1993	(30,238.02)			23.5	(710,593.47)
478.00			0	2016	1989	(30,315.58)			27.5	(833,678.45)
478.00			0	2016	1994	(30,558.33)			22.5	(687,562.43)
478.00			0	2016	2009	(30,983.45)			7.5	(232,375.88)
478.00			0	2016	1996	(31,149.65)			20.5	(638,567.83)
478.00			0	2016	1986	(31,511.79)			30.5	(961,109.60)
478.00			0	2016	2013	(31,783.35)			3.5	(111,241.73)
478.00			0	2016	2004	(31,867.73)			12.5	(398,346.63)
478.00			0	2016	2009	(32,090.00)			7.5	(240,675.00)
478.00			0	2016	2006	(32,630.72)			10.5	(342,622.56)
478.00			0	2016	1978	(33,168.64)			38.5	(1,276,992.64)
478.00			0	2016	1989	(33,275.95)			27.5	(915,088.63)
478.00			0	2016	2007	(33,414.37)			9.5	(317,436.52)
478.00			0	2016	2009	(33,544.94)			7.5	(251,587.05)
478.00			0	2016	1995	(33,578.91)			21.5	(721,946.57)
478.00			0	2016	1993	(34,387.08)			23.5	(808,096.38)
478.00			0	2016	2014	(34,554.21)			2.5	(86,385.53)
478.00			0	2016	1997	(34,626.82)			19.5	(675,222.99)
478.00			0	2016	1997	(34,626.82)			19.5	(675,222.99)
478.00			0	2016	1999	(34,645.22)			17.5	(606,291.35)
478.00			0	2016	2012	(34,911.32)			4.5	(157,100.94)
478.00			0	2016	2004	(34,914.51)			12.5	(436,431.38)
478.00			0	2016	1982	(34,954.40)			34.5	(1,205,926.80)
478.00			0	2016	2007	(35,417.69)			9.5	(336,468.06)
478.00			0	2016	2007	(35,417.70)			9.5	(336,468.15)
478.00			0	2016	2006	(36,065.54)			10.5	(378,688.17)
478.00			0	2016	2000	(36,469.24)			16.5	(601,742.46)
478.00			0	2016	2010	(36,506.18)			6.5	(237,290.17)
478.00			0	2016	2010	(36,622.24)			6.5	(238,044.56)
478.00			0	2016	2004	(37,075.28)			12.5	(463,441.00)
478.00			0	2016	1996	(37,237.00)			20.5	(763,358.50)
478.00			0	2016	2000	(37,578.06)			16.5	(620,037.99)
478.00			0	2016	1994	(37,809.79)			22.5	(850,720.28)
478.00			0	2016	1988	(40,381.56)			28.5	(1,150,874.46)
478.00			0	2016	1988	(40,782.28)			28.5	(1,162,294.98)
478.00			0	2016	2008	(41,496.68)			8.5	(352,721.78)
478.00			0	2016	1995	(41,719.80)			21.5	(896,975.70)
478.00			0	2016	1995	(41,897.79)			21.5	(900,802.49)
478.00			0	2016	2009	(42,443.76)			7.5	(318,328.20)
478.00			0	2016	2004	(42,848.92)			12.5	(535,611.50)
478.00			0	2016	2009	(43,155.52)			7.5	(323,666.40)
478.00			0	2016	1991	(43,409.52)			25.5	(1,106,942.76)
478.00			0	2016	1983	(43,616.88)			33.5	(1,461,165.48)
478.00			0	2016	2005	(44,862.98)			11.5	(515,924.27)
478.00			0	2016	2011	(46,447.01)			5.5	(255,458.56)
478.00			0	2016	1987	(46,802.65)			29.5	(1,380,678.18)
478.00			0	2016	1994	(47,031.69)			22.5	(1,058,213.03)
478.00			0	2016	1998	(47,788.68)			18.5	(884,090.58)
478.00			0	2016	1983	(47,885.11)			33.5	(1,604,151.19)
478.00			0	2016	1983	(49,240.44)			33.5	(1,649,554.74)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2016	1997	(50,228.88)			19.5	(979,463.16)
478.00			0	2016	2012	(50,279.05)			4.5	(226,255.73)
478.00			0	2016	1997	(52,117.24)			19.5	(1,016,286.18)
478.00			0	2016	2001	(52,131.78)			15.5	(808,042.59)
478.00			0	2016	1986	(52,331.59)			30.5	(1,596,113.50)
478.00			0	2016	2006	(52,380.90)			10.5	(549,999.45)
478.00			0	2016	1991	(52,614.98)			25.5	(1,341,681.99)
478.00			0	2016	2003	(53,657.58)			13.5	(724,377.33)
478.00			0	2016	1996	(54,338.69)			20.5	(1,113,943.15)
478.00			0	2016	2007	(55,541.39)			9.5	(527,643.21)
478.00			0	2016	1983	(56,088.88)			33.5	(1,878,977.48)
478.00			0	2016	1993	(56,148.52)			23.5	(1,319,490.22)
478.00			0	2016	1996	(57,474.50)			20.5	(1,178,227.25)
478.00			0	2016	2010	(57,549.24)			6.5	(374,070.06)
478.00			0	2016	1983	(58,180.07)			33.5	(1,949,032.35)
478.00			0	2016	1999	(58,758.74)			17.5	(1,028,277.95)
478.00			0	2016	1999	(59,081.00)			17.5	(1,033,917.50)
478.00			0	2016	1986	(59,215.45)			30.5	(1,806,071.23)
478.00			0	2016	1983	(59,941.05)			33.5	(2,008,025.18)
478.00			0	2016	2006	(60,350.06)			10.5	(633,675.63)
478.00			0	2016	2010	(61,037.08)			6.5	(396,741.02)
478.00			0	2016	1997	(61,766.76)			19.5	(1,204,451.82)
478.00			0	2016	2015	(61,891.82)			1.5	(92,837.73)
478.00			0	2016	2011	(61,929.35)			5.5	(340,611.43)
478.00			0	2016	2009	(61,966.90)			7.5	(464,751.75)
478.00			0	2016	2008	(64,089.31)			8.5	(544,759.14)
478.00			0	2016	2011	(64,311.25)			5.5	(353,711.88)
478.00			0	2016	2007	(64,452.70)			9.5	(612,300.65)
478.00			0	2016	2010	(64,524.91)			6.5	(419,411.92)
478.00			0	2016	2014	(64,780.77)			2.5	(161,951.93)
478.00			0	2016	2013	(65,161.61)			3.5	(228,065.64)
478.00			0	2016	2010	(66,268.82)			6.5	(430,747.33)
478.00			0	2016	1999	(66,492.98)			17.5	(1,163,627.15)
478.00			0	2016	1998	(70,530.75)			18.5	(1,304,818.88)
478.00			0	2016	1979	(70,759.34)			37.5	(2,653,475.25)
478.00			0	2016	2002	(71,427.58)			14.5	(1,035,699.91)
478.00			0	2016	1996	(72,818.69)			20.5	(1,492,783.15)
478.00			0	2016	2010	(74,032.73)			6.5	(481,212.75)
478.00			0	2016	2000	(74,370.44)			16.5	(1,227,112.26)
478.00			0	2016	1995	(75,017.85)			21.5	(1,612,883.78)
478.00			0	2016	1988	(76,485.89)			28.5	(2,179,847.87)
478.00			0	2016	1996	(78,844.36)			20.5	(1,616,309.38)
478.00			0	2016	1996	(80,478.44)			20.5	(1,649,808.02)
478.00			0	2016	1996	(87,308.52)			20.5	(1,789,824.66)
478.00			0	2016	1995	(95,340.74)			21.5	(2,049,825.91)
478.00			0	2016	2011	(95,838.97)			5.5	(527,114.34)
478.00			0	2016	2009	(97,179.49)			7.5	(728,846.18)
478.00			0	2016	1991	(97,356.92)			25.5	(2,482,601.46)
478.00			0	2016	1975	(99,680.09)			41.5	(4,136,723.74)
478.00			0	2016	2006	(100,132.34)			10.5	(1,051,389.57)
478.00			0	2016	1999	(103,123.20)			17.5	(1,804,656.00)
478.00			0	2016	1980	(103,248.46)			36.5	(3,768,568.79)
478.00			0	2016	2009	(104,437.38)			7.5	(783,280.35)
478.00			0	2016	2011	(107,185.42)			5.5	(589,519.81)
478.00			0	2016	2010	(111,610.65)			6.5	(725,469.23)
478.00			0	2016	1982	(116,204.32)			34.5	(4,009,049.04)
478.00			0	2016	2006	(121,077.15)			10.5	(1,271,310.08)
478.00			0	2016	1981	(124,894.58)			35.5	(4,433,757.59)
478.00			0	2016	1984	(129,673.48)			32.5	(4,214,388.10)
478.00			0	2016	1991	(131,153.40)			25.5	(3,344,411.70)
478.00			0	2016	1992	(133,619.47)			24.5	(3,273,677.02)
478.00			0	2016	1994	(164,041.30)			22.5	(3,690,929.25)
478.00			0	2016	2008	(165,925.23)			8.5	(1,410,364.46)
478.00			0	2016	1990	(165,998.34)			26.5	(4,398,956.01)
478.00			0	2016	2005	(168,813.70)			11.5	(1,941,357.55)
478.00			0	2016	1993	(170,468.09)			23.5	(4,006,000.12)
478.00			0	2016	1995	(172,082.58)			21.5	(3,699,775.47)
478.00			0	2016	1998	(179,768.08)			18.5	(3,325,709.48)
478.00			0	2016	1991	(208,251.63)			25.5	(5,310,416.57)
478.00			0	2016	2007	(218,157.21)			9.5	(2,072,493.50)
478.00			0	2016	1991	(226,302.03)			25.5	(5,770,701.77)
478.00			0	2016	1991	(242,624.19)			25.5	(6,186,916.85)
478.00			0	2016	2006	(249,920.99)			10.5	(2,624,170.40)
478.00			0	2016	1991	(261,442.69)			25.5	(6,666,788.60)
478.00			0	2016	1991	(271,918.93)			25.5	(6,933,932.72)
478.00			0	2016	1999	(289,831.64)			17.5	(5,072,053.70)
478.00			0	2016	1985	(294,094.88)			31.5	(9,263,988.72)
478.00			0	2016	1985	(304,980.56)			31.5	(9,606,887.64)
478.00			0	2016	2002	(331,541.46)			14.5	(4,807,351.17)
478.00			0	2016	2000	(357,563.76)			16.5	(5,899,802.04)
478.00			0	2016	1989	(389,938.38)			27.5	(10,723,305.45)
478.00			0	2016	2007	(428,232.13)			9.5	(4,068,205.24)
478.00			0	2016	2003	(440,026.45)			13.5	(5,940,357.08)
478.00			0	2016	1987	(450,265.96)			29.5	(13,282,845.82)
478.00			0	2016	1997	(576,012.42)			19.5	(11,232,242.19)
478.00			0	2015	1998	26,447.30			17.5	462,827.75
478.00			0	2015	2004	22,987.65			11.5	264,357.98
478.00			0	2015	2004	14,225.09			11.5	163,588.54
478.00			0	2015	1996	7,601.12			19.5	148,221.84
478.00			0	2015	1978	7,486.82			37.5	280,755.75
478.00			0	2015	1996	6,560.04			19.5	127,920.78
478.00			0	2015	1997	6,309.21			18.5	116,720.39
478.00			0	2015	1997	4,213.53			18.5	77,950.31
478.00			0	2015	1976	3,789.52			39.5	149,686.04
478.00			0	2015	1973	3,269.44			42.5	138,951.20
478.00			0	2015	1976	2,267.73			39.5	89,575.34
478.00			0	2015	1973	2,217.54			42.5	94,245.45
478.00			0	2015	1972	89.20			43.5	3,880.20
478.00			0	2015	2004	(6.23)			11.5	(71.65)
478.00			0	2015	2004	(18.68)			11.5	(214.82)
478.00			0	2015	1991	(19.77)			24.5	(484.37)
478.00			0	2015	1987	(19.82)			28.5	(564.87)
478.00			0	2015	2011	(24.68)			4.5	(111.06)
478.00			0	2015	1966	(35.86)			49.5	(1,775.07)
478.00			0	2015	1966	(35.86)			49.5	(1,775.07)
478.00			0	2015	1966	(35.86)			49.5	(1,775.07)
478.00			0	2015	1966	(35.86)			49.5	(1,775.07)
478.00			0	2015	1966	(35.86)			49.5	(1,775.07)
478.00			0	2015	1966	(35.86)			49.5	(1,775.07)
478.00			0	2015	1966	(35.86)			49.5	(1,775.07)
478.00			0	2015	1964	(36.07)			51.5	(1,857.61)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	1963	(36.50)			52.5	(1,916.25)
478.00			0	2015	1979	(37.33)			36.5	(1,362.55)
478.00			0	2015	1965	(38.03)			50.5	(1,920.52)
478.00			0	2015	1965	(38.03)			50.5	(1,920.52)
478.00			0	2015	1971	(38.57)			44.5	(1,716.37)
478.00			0	2015	1971	(39.05)			44.5	(1,737.73)
478.00			0	2015	1971	(39.05)			44.5	(1,737.73)
478.00			0	2015	1971	(39.61)			44.5	(1,762.65)
478.00			0	2015	1971	(39.61)			44.5	(1,762.65)
478.00			0	2015	1971	(39.61)			44.5	(1,762.65)
478.00			0	2015	1973	(39.71)			42.5	(1,687.68)
478.00			0	2015	1972	(40.36)			43.5	(1,755.66)
478.00			0	2015	1972	(40.36)			43.5	(1,755.66)
478.00			0	2015	1972	(40.36)			43.5	(1,755.66)
478.00			0	2015	1972	(40.36)			43.5	(1,755.66)
478.00			0	2015	1972	(40.36)			43.5	(1,755.66)
478.00			0	2015	1973	(40.59)			42.5	(1,725.08)
478.00			0	2015	1973	(40.59)			42.5	(1,725.08)
478.00			0	2015	1968	(40.93)			47.5	(1,944.18)
478.00			0	2015	1968	(40.93)			47.5	(1,944.18)
478.00			0	2015	1968	(40.93)			47.5	(1,944.18)
478.00			0	2015	1972	(41.33)			43.5	(1,797.86)
478.00			0	2015	1970	(41.93)			45.5	(1,907.82)
478.00			0	2015	1970	(41.93)			45.5	(1,907.82)
478.00			0	2015	1970	(41.93)			45.5	(1,907.82)
478.00			0	2015	1970	(41.93)			45.5	(1,907.82)
478.00			0	2015	1970	(41.93)			45.5	(1,907.82)
478.00			0	2015	1970	(41.93)			45.5	(1,907.82)
478.00			0	2015	1970	(41.93)			45.5	(1,907.82)
478.00			0	2015	1970	(41.94)			45.5	(1,908.27)
478.00			0	2015	1969	(42.39)			46.5	(1,971.14)
478.00			0	2015	1990	(45.64)			25.5	(1,163.82)
478.00			0	2015	1984	(47.13)			31.5	(1,484.60)
478.00			0	2015	2013	(47.96)			2.5	(119.90)
478.00			0	2015	2013	(48.08)			2.5	(120.20)
478.00			0	2015	2013	(48.08)			2.5	(120.20)
478.00			0	2015	2013	(48.40)			2.5	(121.00)
478.00			0	2015	1976	(48.78)			39.5	(1,926.81)
478.00			0	2015	1997	(49.01)			18.5	(906.69)
478.00			0	2015	1976	(49.12)			39.5	(1,940.24)
478.00			0	2015	1974	(49.24)			41.5	(2,043.46)
478.00			0	2015	1974	(49.24)			41.5	(2,043.46)
478.00			0	2015	1977	(50.67)			38.5	(1,950.80)
478.00			0	2015	1977	(52.07)			38.5	(2,004.70)
478.00			0	2015	1978	(52.56)			37.5	(1,971.00)
478.00			0	2015	1977	(53.27)			38.5	(2,050.90)
478.00			0	2015	1977	(53.27)			38.5	(2,050.90)
478.00			0	2015	1979	(54.15)			36.5	(1,976.48)
478.00			0	2015	1979	(54.15)			36.5	(1,976.48)
478.00			0	2015	1979	(54.15)			36.5	(1,976.48)
478.00			0	2015	1975	(54.25)			40.5	(2,197.13)
478.00			0	2015	2006	(58.77)			9.5	(558.32)
478.00			0	2015	2006	(58.77)			9.5	(558.32)
478.00			0	2015	1975	(59.01)			40.5	(2,389.91)
478.00			0	2015	1980	(60.84)			35.5	(2,159.82)
478.00			0	2015	2004	(62.26)			11.5	(715.99)
478.00			0	2015	1988	(62.56)			27.5	(1,720.40)
478.00			0	2015	1988	(62.56)			27.5	(1,720.40)
478.00			0	2015	1988	(62.56)			27.5	(1,720.40)
478.00			0	2015	1982	(64.49)			33.5	(2,160.42)
478.00			0	2015	1982	(64.49)			33.5	(2,160.42)
478.00			0	2015	1982	(64.49)			33.5	(2,160.42)
478.00			0	2015	1981	(66.81)			34.5	(2,304.95)
478.00			0	2015	1981	(66.81)			34.5	(2,304.95)
478.00			0	2015	1981	(66.81)			34.5	(2,304.95)
478.00			0	2015	1982	(67.22)			33.5	(2,251.87)
478.00			0	2015	1982	(67.22)			33.5	(2,251.87)
478.00			0	2015	1983	(67.73)			32.5	(2,201.23)
478.00			0	2015	1983	(68.58)			32.5	(2,228.85)
478.00			0	2015	1984	(69.38)			31.5	(2,185.47)
478.00			0	2015	1984	(69.38)			31.5	(2,185.47)
478.00			0	2015	1976	(69.64)			39.5	(2,750.78)
478.00			0	2015	2014	(70.54)			1.5	(105.81)
478.00			0	2015	1966	(71.72)			49.5	(3,550.14)
478.00			0	2015	1966	(71.72)			49.5	(3,550.14)
478.00			0	2015	1966	(71.72)			49.5	(3,550.14)
478.00			0	2015	1966	(71.72)			49.5	(3,550.14)
478.00			0	2015	1964	(72.14)			51.5	(3,715.21)
478.00			0	2015	1964	(72.14)			51.5	(3,715.21)
478.00			0	2015	1976	(72.47)			39.5	(2,862.57)
478.00			0	2015	1976	(72.47)			39.5	(2,862.57)
478.00			0	2015	1963	(73.00)			52.5	(3,832.50)
478.00			0	2015	1963	(73.00)			52.5	(3,832.50)
478.00			0	2015	1985	(73.11)			30.5	(2,229.86)
478.00			0	2015	1979	(74.66)			36.5	(2,725.09)
478.00			0	2015	1985	(75.25)			30.5	(2,295.13)
478.00			0	2015	2008	(75.52)			7.5	(566.40)
478.00			0	2015	2008	(75.52)			7.5	(566.40)
478.00			0	2015	2008	(75.52)			7.5	(566.40)
478.00			0	2015	1971	(79.22)			44.5	(3,525.29)
478.00			0	2015	1973	(79.42)			42.5	(3,375.35)
478.00			0	2015	1972	(80.72)			43.5	(3,511.32)
478.00			0	2015	1972	(80.72)			43.5	(3,511.32)
478.00			0	2015	1972	(80.72)			43.5	(3,511.32)
478.00			0	2015	1972	(80.72)			43.5	(3,511.32)
478.00			0	2015	1972	(80.72)			43.5	(3,511.32)
478.00			0	2015	1972	(80.72)			43.5	(3,511.32)
478.00			0	2015	1972	(80.72)			43.5	(3,511.32)
478.00			0	2015	1970	(81.28)			45.5	(3,698.24)
478.00			0	2015	1968	(81.86)			47.5	(3,888.35)
478.00			0	2015	2004	(82.35)			11.5	(947.03)
478.00			0	2015	2009	(82.87)			6.5	(538.66)
478.00			0	2015	1970	(83.87)			45.5	(3,816.09)
478.00			0	2015	1969	(84.78)			46.5	(3,942.27)
478.00			0	2015	1992	(85.38)			23.5	(2,006.43)
478.00			0	2015	1993	(86.46)			22.5	(1,945.35)
478.00			0	2015	1973	(88.19)			42.5	(3,748.08)
478.00			0	2015	1972	(89.20)			43.5	(3,880.20)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	1972	(89.20)			43.5	(3,880.20)
478.00			0	2015	1972	(89.20)			43.5	(3,880.20)
478.00			0	2015	1972	(89.20)			43.5	(3,880.20)
478.00			0	2015	1972	(89.20)			43.5	(3,880.20)
478.00			0	2015	1972	(89.20)			43.5	(3,880.20)
478.00			0	2015	1972	(89.20)			43.5	(3,880.20)
478.00			0	2015	1972	(89.20)			43.5	(3,880.20)
478.00			0	2015	2013	(91.26)			2.5	(228.15)
478.00			0	2015	2002	(92.17)			13.5	(1,244.30)
478.00			0	2015	1987	(92.57)			28.5	(2,638.25)
478.00			0	2015	1991	(93.96)			24.5	(2,302.02)
478.00			0	2015	1991	(93.96)			24.5	(2,302.02)
478.00			0	2015	2013	(95.61)			2.5	(239.03)
478.00			0	2015	1974	(96.04)			41.5	(3,985.66)
478.00			0	2015	2013	(96.75)			2.5	(241.88)
478.00			0	2015	1988	(97.54)			27.5	(2,682.35)
478.00			0	2015	1976	(97.56)			39.5	(3,853.62)
478.00			0	2015	1998	(100.09)			17.5	(1,751.58)
478.00			0	2015	2008	(100.79)			7.5	(755.93)
478.00			0	2015	2008	(100.79)			7.5	(755.93)
478.00			0	2015	2008	(100.79)			7.5	(755.93)
478.00			0	2015	2008	(100.79)			7.5	(755.93)
478.00			0	2015	2008	(100.79)			7.5	(755.93)
478.00			0	2015	2008	(100.79)			7.5	(755.93)
478.00			0	2015	2008	(100.79)			7.5	(755.93)
478.00			0	2015	2008	(100.79)			7.5	(755.93)
478.00			0	2015	2008	(100.79)			7.5	(755.93)
478.00			0	2015	2008	(100.79)			7.5	(755.93)
478.00			0	2015	1988	(101.19)			27.5	(2,782.73)
478.00			0	2015	1996	(102.13)			19.5	(1,991.54)
478.00			0	2015	1996	(102.13)			19.5	(1,991.54)
478.00			0	2015	1997	(107.06)			18.5	(1,980.61)
478.00			0	2015	1999	(107.42)			16.5	(1,772.43)
478.00			0	2015	1999	(107.42)			16.5	(1,772.43)
478.00			0	2015	1999	(107.42)			16.5	(1,772.43)
478.00			0	2015	1999	(107.42)			16.5	(1,772.43)
478.00			0	2015	1999	(107.42)			16.5	(1,772.43)
478.00			0	2015	1999	(107.42)			16.5	(1,772.43)
478.00			0	2015	1989	(107.50)			26.5	(2,848.75)
478.00			0	2015	1979	(108.30)			36.5	(3,952.95)
478.00			0	2015	1975	(108.50)			40.5	(4,394.25)
478.00			0	2015	1974	(108.52)			41.5	(4,503.58)
478.00			0	2015	1974	(108.52)			41.5	(4,503.58)
478.00			0	2015	1974	(108.52)			41.5	(4,503.58)
478.00			0	2015	1974	(108.52)			41.5	(4,503.58)
478.00			0	2015	1974	(108.52)			41.5	(4,503.58)
478.00			0	2015	1998	(108.92)			17.5	(1,906.10)
478.00			0	2015	1998	(108.92)			17.5	(1,906.10)
478.00			0	2015	1998	(108.92)			17.5	(1,906.10)
478.00			0	2015	1998	(108.92)			17.5	(1,906.10)
478.00			0	2015	1998	(108.92)			17.5	(1,906.10)
478.00			0	2015	1998	(108.92)			17.5	(1,906.10)
478.00			0	2015	1998	(108.92)			17.5	(1,906.10)
478.00			0	2015	1998	(108.92)			17.5	(1,906.10)
478.00			0	2015	1998	(108.92)			17.5	(1,906.10)
478.00			0	2015	1998	(108.92)			17.5	(1,906.10)
478.00			0	2015	1998	(108.92)			17.5	(1,906.10)
478.00			0	2015	1990	(109.10)			25.5	(2,782.05)
478.00			0	2015	1990	(109.10)			25.5	(2,782.05)
478.00			0	2015	1997	(109.49)			18.5	(2,025.57)
478.00			0	2015	1997	(109.49)			18.5	(2,025.57)
478.00			0	2015	1997	(109.49)			18.5	(2,025.57)
478.00			0	2015	1963	(109.50)			52.5	(5,748.75)
478.00			0	2015	1975	(114.37)			40.5	(4,631.99)
478.00			0	2015	1975	(114.37)			40.5	(4,631.99)
478.00			0	2015	1975	(114.37)			40.5	(4,631.99)
478.00			0	2015	1975	(115.32)			40.5	(4,670.46)
478.00			0	2015	1975	(115.32)			40.5	(4,670.46)
478.00			0	2015	1975	(115.32)			40.5	(4,670.46)
478.00			0	2015	1977	(115.65)			38.5	(4,452.53)
478.00			0	2015	1977	(115.65)			38.5	(4,452.53)
478.00			0	2015	2001	(115.91)			14.5	(1,680.70)
478.00			0	2015	2006	(117.54)			9.5	(1,116.63)
478.00			0	2015	2006	(117.54)			9.5	(1,116.63)
478.00			0	2015	2006	(117.54)			9.5	(1,116.63)
478.00			0	2015	1993	(117.85)			22.5	(2,651.63)
478.00			0	2015	1975	(118.02)			40.5	(4,779.81)
478.00			0	2015	1971	(118.82)			44.5	(5,287.49)
478.00			0	2015	1971	(118.83)			44.5	(5,287.94)
478.00			0	2015	1972	(121.08)			43.5	(5,266.98)
478.00			0	2015	1972	(121.08)			43.5	(5,266.98)
478.00			0	2015	1972	(121.08)			43.5	(5,266.98)
478.00			0	2015	1972	(121.08)			43.5	(5,266.98)
478.00			0	2015	1979	(122.81)			36.5	(4,482.57)
478.00			0	2015	1979	(122.81)			36.5	(4,482.57)
478.00			0	2015	1979	(122.81)			36.5	(4,482.57)
478.00			0	2015	1978	(123.45)			37.5	(4,629.38)
478.00			0	2015	1978	(123.45)			37.5	(4,629.38)
478.00			0	2015	1978	(123.45)			37.5	(4,629.38)
478.00			0	2015	1978	(123.45)			37.5	(4,629.38)
478.00			0	2015	1978	(123.45)			37.5	(4,629.38)
478.00			0	2015	1978	(123.45)			37.5	(4,629.38)
478.00			0	2015	1978	(123.45)			37.5	(4,629.38)
478.00			0	2015	1978	(123.45)			37.5	(4,629.38)
478.00			0	2015	2015	(123.71)			0.5	(61.86)
478.00			0	2015	1978	(123.76)			37.5	(4,641.00)
478.00			0	2015	1988	(125.12)			27.5	(3,440.80)
478.00			0	2015	1969	(127.17)			46.5	(5,913.41)
478.00			0	2015	1982	(128.98)			33.5	(4,320.83)
478.00			0	2015	1979	(129.81)			36.5	(4,738.07)
478.00			0	2015	1979	(129.81)			36.5	(4,738.07)
478.00			0	2015	1979	(129.81)			36.5	(4,738.07)
478.00			0	2015	2015	(131.80)			0.5	(65.90)
478.00			0	2015	1982	(134.44)			33.5	(4,503.74)
478.00			0	2015	1984	(136.26)			31.5	(4,292.19)
478.00			0	2015	1983	(137.16)			32.5	(4,457.70)
478.00			0	2015	1983	(137.84)			32.5	(4,479.80)
478.00			0	2015	1976	(139.28)			39.5	(5,501.56)
478.00			0	2015	1980	(139.84)			35.5	(4,964.32)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	2015	(140.86)			0.5	(70.43)
478.00			0	2015	1966	(143.44)			49.5	(7,100.28)
478.00			0	2015	2003	(144.95)			12.5	(1,811.88)
478.00			0	2015	1963	(146.00)			52.5	(7,665.00)
478.00			0	2015	1976	(146.34)			39.5	(5,780.43)
478.00			0	2015	1981	(146.87)			34.5	(5,067.02)
478.00			0	2015	1981	(146.87)			34.5	(5,067.02)
478.00			0	2015	1981	(146.87)			34.5	(5,067.02)
478.00			0	2015	2000	(150.75)			15.5	(2,336.63)
478.00			0	2015	2011	(150.85)			4.5	(678.83)
478.00			0	2015	1987	(150.97)			28.5	(4,302.65)
478.00			0	2015	1987	(150.97)			28.5	(4,302.65)
478.00			0	2015	1987	(150.97)			28.5	(4,302.65)
478.00			0	2015	2008	(151.04)			7.5	(1,132.80)
478.00			0	2015	2008	(151.04)			7.5	(1,132.80)
478.00			0	2015	2008	(151.04)			7.5	(1,132.80)
478.00			0	2015	2008	(151.04)			7.5	(1,132.80)
478.00			0	2015	1983	(153.88)			32.5	(5,001.10)
478.00			0	2015	1984	(155.79)			31.5	(4,907.39)
478.00			0	2015	1984	(155.79)			31.5	(4,907.39)
478.00			0	2015	1984	(155.79)			31.5	(4,907.39)
478.00			0	2015	1971	(156.20)			44.5	(6,950.90)
478.00			0	2015	2013	(156.62)			2.5	(391.55)
478.00			0	2015	1971	(158.44)			44.5	(7,050.58)
478.00			0	2015	1973	(159.36)			42.5	(6,772.80)
478.00			0	2015	1983	(160.03)			32.5	(5,200.98)
478.00			0	2015	1983	(160.03)			32.5	(5,200.98)
478.00			0	2015	1979	(160.50)			36.5	(5,858.25)
478.00			0	2015	1983	(161.30)			32.5	(5,242.25)
478.00			0	2015	1972	(161.44)			43.5	(7,022.64)
478.00			0	2015	1973	(162.36)			42.5	(6,900.30)
478.00			0	2015	2009	(165.75)			6.5	(1,077.38)
478.00			0	2015	2009	(165.75)			6.5	(1,077.38)
478.00			0	2015	1970	(167.74)			45.5	(7,632.17)
478.00			0	2015	2014	(167.84)			1.5	(251.76)
478.00			0	2015	1992	(175.10)			23.5	(4,114.85)
478.00			0	2015	1990	(175.66)			25.5	(4,479.33)
478.00			0	2015	1990	(175.66)			25.5	(4,479.33)
478.00			0	2015	1998	(176.07)			17.5	(3,081.23)
478.00			0	2015	2006	(176.32)			9.5	(1,675.04)
478.00			0	2015	1973	(176.38)			42.5	(7,496.15)
478.00			0	2015	1973	(176.38)			42.5	(7,496.15)
478.00			0	2015	1973	(176.38)			42.5	(7,496.15)
478.00			0	2015	1975	(177.03)			40.5	(7,169.72)
478.00			0	2015	2003	(177.27)			12.5	(2,215.88)
478.00			0	2015	1975	(177.87)			40.5	(7,203.74)
478.00			0	2015	1987	(178.34)			28.5	(5,082.69)
478.00			0	2015	1972	(178.40)			43.5	(7,760.40)
478.00			0	2015	1972	(178.40)			43.5	(7,760.40)
478.00			0	2015	1972	(178.40)			43.5	(7,760.40)
478.00			0	2015	1972	(178.40)			43.5	(7,760.40)
478.00			0	2015	1972	(178.40)			43.5	(7,760.40)
478.00			0	2015	1972	(178.40)			43.5	(7,760.40)
478.00			0	2015	1986	(178.46)			29.5	(5,264.57)
478.00			0	2015	1989	(179.01)			26.5	(4,743.77)
478.00			0	2015	1989	(179.01)			26.5	(4,743.77)
478.00			0	2015	1994	(179.57)			21.5	(3,860.76)
478.00			0	2015	2013	(182.34)			2.5	(455.85)
478.00			0	2015	1992	(182.54)			23.5	(4,289.69)
478.00			0	2015	1997	(185.83)			18.5	(3,437.86)
478.00			0	2015	1994	(186.69)			21.5	(4,013.84)
478.00			0	2015	1994	(186.69)			21.5	(4,013.84)
478.00			0	2015	1988	(187.68)			27.5	(5,161.20)
478.00			0	2015	1988	(187.68)			27.5	(5,161.20)
478.00			0	2015	2011	(189.20)			4.5	(851.40)
478.00			0	2015	1991	(189.91)			24.5	(4,652.80)
478.00			0	2015	1991	(189.91)			24.5	(4,652.80)
478.00			0	2015	2001	(190.02)			14.5	(2,755.29)
478.00			0	2015	2001	(190.02)			14.5	(2,755.29)
478.00			0	2015	1989	(190.61)			26.5	(5,051.17)
478.00			0	2015	1996	(195.54)			19.5	(3,813.03)
478.00			0	2015	1995	(195.70)			20.5	(4,011.85)
478.00			0	2015	1995	(195.70)			20.5	(4,011.85)
478.00			0	2015	1995	(195.70)			20.5	(4,011.85)
478.00			0	2015	1994	(196.32)			21.5	(4,220.88)
478.00			0	2015	1974	(196.95)			41.5	(8,173.43)
478.00			0	2015	1971	(198.03)			44.5	(8,812.34)
478.00			0	2015	1998	(200.18)			17.5	(3,503.15)
478.00			0	2015	1997	(200.31)			18.5	(3,705.74)
478.00			0	2015	1997	(200.31)			18.5	(3,705.74)
478.00			0	2015	1997	(200.31)			18.5	(3,705.74)
478.00			0	2015	1981	(200.43)			34.5	(6,914.84)
478.00			0	2015	1992	(201.05)			23.5	(4,724.68)
478.00			0	2015	2008	(201.59)			7.5	(1,511.93)
478.00			0	2015	1998	(201.64)			17.5	(3,528.70)
478.00			0	2015	1972	(201.80)			43.5	(8,778.30)
478.00			0	2015	1972	(201.80)			43.5	(8,778.30)
478.00			0	2015	1972	(201.80)			43.5	(8,778.30)
478.00			0	2015	1977	(202.68)			38.5	(7,803.18)
478.00			0	2015	1973	(202.95)			42.5	(8,625.38)
478.00			0	2015	1987	(203.50)			28.5	(5,799.75)
478.00			0	2015	1986	(203.78)			29.5	(6,011.51)
478.00			0	2015	1986	(203.78)			29.5	(6,011.51)
478.00			0	2015	1986	(203.78)			29.5	(6,011.51)
478.00			0	2015	1984	(204.39)			31.5	(6,438.29)
478.00			0	2015	1983	(206.76)			32.5	(6,719.70)
478.00			0	2015	1996	(206.99)			19.5	(4,036.31)
478.00			0	2015	1996	(206.99)			19.5	(4,036.31)
478.00			0	2015	1996	(206.99)			19.5	(4,036.31)
478.00			0	2015	1996	(206.99)			19.5	(4,036.31)
478.00			0	2015	2006	(207.53)			9.5	(1,971.54)
478.00			0	2015	2008	(209.17)			7.5	(1,568.78)
478.00			0	2015	1970	(209.67)			45.5	(9,539.99)
478.00			0	2015	1986	(211.08)			29.5	(6,226.86)
478.00			0	2015	1969	(211.95)			46.5	(9,855.68)
478.00			0	2015	1988	(212.08)			27.5	(5,832.20)
478.00			0	2015	1988	(212.08)			27.5	(5,832.20)
478.00			0	2015	1988	(212.08)			27.5	(5,832.20)
478.00			0	2015	1994	(212.12)			21.5	(4,560.58)
478.00			0	2015	1994	(212.12)			21.5	(4,560.58)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	1994	(212.13)			21.5	(4,560.80)
478.00			0	2015	1994	(212.13)			21.5	(4,560.80)
478.00			0	2015	1994	(212.13)			21.5	(4,560.80)
478.00			0	2015	2013	(212.74)			2.5	(531.85)
478.00			0	2015	1979	(214.00)			36.5	(7,811.00)
478.00			0	2015	1997	(214.12)			18.5	(3,961.22)
478.00			0	2015	2009	(214.65)			6.5	(1,395.23)
478.00			0	2015	1999	(214.84)			16.5	(3,544.86)
478.00			0	2015	1999	(214.84)			16.5	(3,544.86)
478.00			0	2015	1988	(216.10)			27.5	(5,942.75)
478.00			0	2015	1974	(217.04)			41.5	(9,007.16)
478.00			0	2015	1974	(217.04)			41.5	(9,007.16)
478.00			0	2015	1998	(217.84)			17.5	(3,812.20)
478.00			0	2015	1998	(217.84)			17.5	(3,812.20)
478.00			0	2015	1998	(217.84)			17.5	(3,812.20)
478.00			0	2015	1998	(217.84)			17.5	(3,812.20)
478.00			0	2015	1998	(217.84)			17.5	(3,812.20)
478.00			0	2015	1998	(217.84)			17.5	(3,812.20)
478.00			0	2015	1998	(217.84)			17.5	(3,812.20)
478.00			0	2015	1990	(218.20)			25.5	(5,564.10)
478.00			0	2015	1979	(218.84)			36.5	(7,987.66)
478.00			0	2015	2014	(221.38)			1.5	(332.07)
478.00			0	2015	1987	(221.87)			28.5	(6,323.30)
478.00			0	2015	1987	(221.87)			28.5	(6,323.30)
478.00			0	2015	1991	(223.80)			24.5	(5,483.10)
478.00			0	2015	1989	(225.45)			26.5	(5,974.43)
478.00			0	2015	2008	(226.56)			7.5	(1,699.20)
478.00			0	2015	1975	(228.74)			40.5	(9,263.97)
478.00			0	2015	1975	(228.74)			40.5	(9,263.97)
478.00			0	2015	1975	(228.74)			40.5	(9,263.97)
478.00			0	2015	1975	(230.64)			40.5	(9,340.92)
478.00			0	2015	1975	(230.64)			40.5	(9,340.92)
478.00			0	2015	1980	(230.90)			35.5	(8,196.95)
478.00			0	2015	1977	(231.30)			38.5	(8,905.05)
478.00			0	2015	1977	(231.30)			38.5	(8,905.05)
478.00			0	2015	2010	(231.31)			5.5	(1,272.21)
478.00			0	2015	2010	(231.31)			5.5	(1,272.21)
478.00			0	2015	2010	(231.31)			5.5	(1,272.21)
478.00			0	2015	2006	(235.09)			9.5	(2,233.36)
478.00			0	2015	1990	(235.46)			25.5	(6,004.23)
478.00			0	2015	2002	(237.50)			13.5	(3,206.25)
478.00			0	2015	2002	(237.50)			13.5	(3,206.25)
478.00			0	2015	1972	(242.16)			43.5	(10,533.96)
478.00			0	2015	1972	(242.16)			43.5	(10,533.96)
478.00			0	2015	1972	(242.16)			43.5	(10,533.96)
478.00			0	2015	1996	(243.14)			19.5	(4,741.23)
478.00			0	2015	1968	(245.59)			47.5	(11,665.53)
478.00			0	2015	1968	(245.59)			47.5	(11,665.53)
478.00			0	2015	1979	(245.62)			36.5	(8,965.13)
478.00			0	2015	1978	(246.90)			37.5	(9,258.75)
478.00			0	2015	1978	(246.90)			37.5	(9,258.75)
478.00			0	2015	1978	(246.90)			37.5	(9,258.75)
478.00			0	2015	1978	(246.90)			37.5	(9,258.75)
478.00			0	2015	1978	(246.90)			37.5	(9,258.75)
478.00			0	2015	1978	(246.90)			37.5	(9,258.75)
478.00			0	2015	1978	(246.90)			37.5	(9,258.75)
478.00			0	2015	1978	(246.90)			37.5	(9,258.75)
478.00			0	2015	1978	(247.52)			37.5	(9,282.00)
478.00			0	2015	2009	(248.62)			6.5	(1,616.03)
478.00			0	2015	2004	(249.05)			11.5	(2,864.08)
478.00			0	2015	2004	(249.05)			11.5	(2,864.08)
478.00			0	2015	1966	(251.02)			49.5	(12,425.49)
478.00			0	2015	1966	(251.02)			49.5	(12,425.49)
478.00			0	2015	1966	(251.02)			49.5	(12,425.49)
478.00			0	2015	1966	(251.02)			49.5	(12,425.49)
478.00			0	2015	1970	(251.61)			45.5	(11,448.26)
478.00			0	2015	1969	(254.34)			46.5	(11,826.81)
478.00			0	2015	1969	(254.34)			46.5	(11,826.81)
478.00			0	2015	1999	(254.76)			16.5	(4,203.54)
478.00			0	2015	1999	(254.76)			16.5	(4,203.54)
478.00			0	2015	1999	(254.76)			16.5	(4,203.54)
478.00			0	2015	1999	(254.76)			16.5	(4,203.54)
478.00			0	2015	1999	(254.76)			16.5	(4,203.54)
478.00			0	2015	1999	(254.76)			16.5	(4,203.54)
478.00			0	2015	1996	(255.60)			19.5	(4,984.20)
478.00			0	2015	1982	(257.97)			33.5	(8,642.00)
478.00			0	2015	1982	(257.97)			33.5	(8,642.00)
478.00			0	2015	1979	(259.62)			36.5	(9,476.13)
478.00			0	2015	2013	(262.15)			2.5	(655.38)
478.00			0	2015	1987	(267.51)			28.5	(7,624.04)
478.00			0	2015	1972	(267.60)			43.5	(11,640.60)
478.00			0	2015	1982	(268.88)			33.5	(9,007.48)
478.00			0	2015	1981	(269.80)			34.5	(9,308.10)
478.00			0	2015	1993	(269.88)			22.5	(6,072.30)
478.00			0	2015	1983	(270.92)			32.5	(8,804.90)
478.00			0	2015	2012	(271.73)			3.5	(951.06)
478.00			0	2015	1995	(274.26)			20.5	(5,622.33)
478.00			0	2015	1983	(274.32)			32.5	(8,915.40)
478.00			0	2015	1997	(276.11)			18.5	(5,108.04)
478.00			0	2015	1976	(278.56)			39.5	(11,003.12)
478.00			0	2015	1980	(279.68)			35.5	(9,928.64)
478.00			0	2015	1980	(279.68)			35.5	(9,928.64)
478.00			0	2015	1980	(279.68)			35.5	(9,928.64)
478.00			0	2015	1995	(280.24)			20.5	(5,744.92)
478.00			0	2015	2015	(281.72)			0.5	(140.86)
478.00			0	2015	2015	(281.73)			0.5	(140.87)
478.00			0	2015	1972	(282.52)			43.5	(12,289.62)
478.00			0	2015	1972	(282.52)			43.5	(12,289.62)
478.00			0	2015	1986	(283.89)			29.5	(8,374.76)
478.00			0	2015	1973	(284.13)			42.5	(12,075.53)
478.00			0	2015	1966	(286.88)			49.5	(14,200.56)
478.00			0	2015	1991	(288.04)			24.5	(7,056.98)
478.00			0	2015	1972	(289.31)			43.5	(12,584.99)
478.00			0	2015	2013	(289.37)			2.5	(723.43)
478.00			0	2015	2013	(289.37)			2.5	(723.43)
478.00			0	2015	1976	(290.82)			39.5	(11,487.39)
478.00			0	2015	1985	(292.44)			30.5	(8,919.42)
478.00			0	2015	2007	(293.53)			8.5	(2,495.01)
478.00			0	2015	1984	(295.02)			31.5	(9,293.13)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	1991	(479.01)			24.5	(11,735.75)
478.00			0	2015	1983	(480.09)			32.5	(15,602.93)
478.00			0	2015	2012	(480.39)			3.5	(1,681.37)
478.00			0	2015	2012	(480.39)			3.5	(1,681.37)
478.00			0	2015	1984	(485.66)			31.5	(15,298.29)
478.00			0	2015	1979	(485.78)			36.5	(17,730.97)
478.00			0	2015	2013	(486.24)			2.5	(1,215.60)
478.00			0	2015	1970	(487.68)			45.5	(22,189.44)
478.00			0	2015	1994	(489.90)			21.5	(10,532.85)
478.00			0	2015	1984	(491.70)			31.5	(15,488.55)
478.00			0	2015	1965	(494.39)			50.5	(24,966.70)
478.00			0	2015	1978	(495.04)			37.5	(18,564.00)
478.00			0	2015	2009	(497.24)			6.5	(3,232.06)
478.00			0	2015	2011	(497.62)			4.5	(2,239.29)
478.00			0	2015	2011	(497.62)			4.5	(2,239.29)
478.00			0	2015	2011	(497.62)			4.5	(2,239.29)
478.00			0	2015	2011	(497.62)			4.5	(2,239.29)
478.00			0	2015	1998	(500.45)			17.5	(8,757.88)
478.00			0	2015	1966	(502.04)			49.5	(24,850.98)
478.00			0	2015	1970	(503.21)			45.5	(22,896.06)
478.00			0	2015	2014	(503.52)			1.5	(755.28)
478.00			0	2015	1993	(503.88)			22.5	(11,337.30)
478.00			0	2015	1993	(503.88)			22.5	(11,337.30)
478.00			0	2015	2008	(503.97)			7.5	(3,779.78)
478.00			0	2015	2008	(503.97)			7.5	(3,779.78)
478.00			0	2015	1964	(504.98)			51.5	(26,006.47)
478.00			0	2015	1977	(506.70)			38.5	(19,507.95)
478.00			0	2015	1977	(506.70)			38.5	(19,507.95)
478.00			0	2015	2011	(508.72)			4.5	(2,289.24)
478.00			0	2015	1999	(509.52)			16.5	(8,407.08)
478.00			0	2015	1985	(510.57)			30.5	(15,572.39)
478.00			0	2015	1996	(511.20)			19.5	(9,968.40)
478.00			0	2015	1993	(518.76)			22.5	(11,672.10)
478.00			0	2015	2011	(520.56)			4.5	(2,342.52)
478.00			0	2015	1972	(524.68)			43.5	(22,823.58)
478.00			0	2015	1972	(524.68)			43.5	(22,823.58)
478.00			0	2015	1974	(528.22)			41.5	(21,921.13)
478.00			0	2015	2006	(528.95)			9.5	(5,025.03)
478.00			0	2015	1986	(535.38)			29.5	(15,793.71)
478.00			0	2015	1985	(535.83)			30.5	(16,342.82)
478.00			0	2015	1989	(537.03)			26.5	(14,231.30)
478.00			0	2015	1999	(537.10)			16.5	(8,862.15)
478.00			0	2015	1966	(537.90)			49.5	(26,626.05)
478.00			0	2015	1979	(541.48)			36.5	(19,764.02)
478.00			0	2015	1979	(541.48)			36.5	(19,764.02)
478.00			0	2015	1984	(545.04)			31.5	(17,168.76)
478.00			0	2015	1970	(545.14)			45.5	(24,803.87)
478.00			0	2015	1977	(557.37)			38.5	(21,458.75)
478.00			0	2015	1994	(560.06)			21.5	(12,041.29)
478.00			0	2015	1995	(560.75)			20.5	(11,495.38)
478.00			0	2015	2015	(563.45)			0.5	(281.73)
478.00			0	2015	2015	(563.45)			0.5	(281.73)
478.00			0	2015	1991	(563.76)			24.5	(13,812.12)
478.00			0	2015	1982	(566.51)			33.5	(18,978.09)
478.00			0	2015	2011	(567.59)			4.5	(2,554.16)
478.00			0	2015	2011	(567.59)			4.5	(2,554.16)
478.00			0	2015	1995	(567.74)			20.5	(11,638.67)
478.00			0	2015	1965	(570.45)			50.5	(28,807.73)
478.00			0	2015	1989	(571.83)			26.5	(15,153.50)
478.00			0	2015	1975	(571.85)			40.5	(23,159.93)
478.00			0	2015	1975	(571.85)			40.5	(23,159.93)
478.00			0	2015	1966	(573.76)			49.5	(28,401.12)
478.00			0	2015	1997	(576.05)			18.5	(10,656.93)
478.00			0	2015	2010	(576.93)			5.5	(3,173.12)
478.00			0	2015	2013	(578.74)			2.5	(1,446.85)
478.00			0	2015	1980	(579.83)			35.5	(20,583.97)
478.00			0	2015	1983	(579.94)			32.5	(18,848.05)
478.00			0	2015	1983	(579.94)			32.5	(18,848.05)
478.00			0	2015	1982	(580.42)			33.5	(19,444.07)
478.00			0	2015	2011	(582.81)			4.5	(2,622.65)
478.00			0	2015	2011	(582.81)			4.5	(2,622.65)
478.00			0	2015	1995	(583.11)			20.5	(11,953.76)
478.00			0	2015	1995	(583.11)			20.5	(11,953.76)
478.00			0	2015	1988	(585.24)			27.5	(16,094.10)
478.00			0	2015	1971	(585.75)			44.5	(26,065.88)
478.00			0	2015	1995	(587.10)			20.5	(12,035.55)
478.00			0	2015	1992	(589.50)			23.5	(13,853.25)
478.00			0	2015	1971	(594.15)			44.5	(26,439.68)
478.00			0	2015	1983	(594.20)			32.5	(19,311.50)
478.00			0	2015	1973	(595.65)			42.5	(25,315.13)
478.00			0	2015	1975	(596.75)			40.5	(24,168.38)
478.00			0	2015	1997	(600.93)			18.5	(11,117.21)
478.00			0	2015	1981	(602.12)			34.5	(20,773.14)
478.00			0	2015	1981	(602.12)			34.5	(20,773.14)
478.00			0	2015	1992	(603.15)			23.5	(14,174.03)
478.00			0	2015	2011	(603.42)			4.5	(2,715.39)
478.00			0	2015	2008	(604.15)			7.5	(4,531.13)
478.00			0	2015	2008	(604.15)			7.5	(4,531.13)
478.00			0	2015	1998	(604.92)			17.5	(10,586.10)
478.00			0	2015	2013	(607.80)			2.5	(1,519.50)
478.00			0	2015	1966	(609.62)			49.5	(30,176.19)
478.00			0	2015	1987	(610.50)			28.5	(17,399.25)
478.00			0	2015	1987	(610.50)			28.5	(17,399.25)
478.00			0	2015	1986	(611.34)			29.5	(18,034.53)
478.00			0	2015	1986	(611.34)			29.5	(18,034.53)
478.00			0	2015	1964	(613.19)			51.5	(31,579.29)
478.00			0	2015	1964	(613.19)			51.5	(31,579.29)
478.00			0	2015	1994	(616.62)			21.5	(13,257.33)
478.00			0	2015	1985	(616.74)			30.5	(18,810.57)
478.00			0	2015	1985	(616.74)			30.5	(18,810.57)
478.00			0	2015	1978	(617.25)			37.5	(23,146.88)
478.00			0	2015	1978	(618.80)			37.5	(23,205.00)
478.00			0	2015	1972	(619.95)			43.5	(26,967.83)
478.00			0	2015	1996	(620.97)			19.5	(12,108.92)
478.00			0	2015	1984	(623.16)			31.5	(19,629.54)
478.00			0	2015	1984	(624.42)			31.5	(19,669.23)
478.00			0	2015	2014	(625.04)			1.5	(937.56)
478.00			0	2015	1988	(625.60)			27.5	(17,204.00)
478.00			0	2015	2013	(626.47)			2.5	(1,566.18)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	1976	(626.76)			39.5	(24,757.02)
478.00			0	2015	1984	(630.03)			31.5	(19,845.95)
478.00			0	2015	2014	(631.47)			1.5	(947.21)
478.00			0	2015	1983	(631.50)			32.5	(20,523.75)
478.00			0	2015	1983	(631.50)			32.5	(20,523.75)
478.00			0	2015	1983	(631.50)			32.5	(20,523.75)
478.00			0	2015	1977	(632.88)			38.5	(24,365.88)
478.00			0	2015	1988	(636.24)			27.5	(17,496.60)
478.00			0	2015	1979	(638.82)			36.5	(23,316.93)
478.00			0	2015	1979	(638.82)			36.5	(23,316.93)
478.00			0	2015	1979	(638.82)			36.5	(23,316.93)
478.00			0	2015	1974	(640.10)			41.5	(26,564.15)
478.00			0	2015	1983	(640.12)			32.5	(20,803.90)
478.00			0	2015	1997	(642.36)			18.5	(11,883.66)
478.00			0	2015	1982	(644.91)			33.5	(21,604.49)
478.00			0	2015	1983	(645.20)			32.5	(20,969.00)
478.00			0	2015	1983	(645.20)			32.5	(20,969.00)
478.00			0	2015	2002	(645.21)			13.5	(8,710.34)
478.00			0	2015	1966	(645.48)			49.5	(31,951.26)
478.00			0	2015	1973	(649.44)			42.5	(27,601.20)
478.00			0	2015	1973	(649.44)			42.5	(27,601.20)
478.00			0	2015	2000	(650.02)			15.5	(10,075.31)
478.00			0	2015	1993	(650.28)			22.5	(14,631.30)
478.00			0	2015	1986	(652.50)			29.5	(19,248.75)
478.00			0	2015	1994	(653.41)			21.5	(14,048.32)
478.00			0	2015	1998	(653.52)			17.5	(11,436.60)
478.00			0	2015	1998	(653.52)			17.5	(11,436.60)
478.00			0	2015	1998	(653.52)			17.5	(11,436.60)
478.00			0	2015	1990	(654.60)			25.5	(16,692.30)
478.00			0	2015	1990	(654.60)			25.5	(16,692.30)
478.00			0	2015	1991	(657.72)			24.5	(16,114.14)
478.00			0	2015	2009	(662.99)			6.5	(4,309.44)
478.00			0	2015	1987	(665.61)			28.5	(18,969.89)
478.00			0	2015	1987	(665.61)			28.5	(18,969.89)
478.00			0	2015	2010	(673.09)			5.5	(3,702.00)
478.00			0	2015	2010	(673.09)			5.5	(3,702.00)
478.00			0	2015	1989	(676.35)			26.5	(17,923.28)
478.00			0	2015	1989	(676.35)			26.5	(17,923.28)
478.00			0	2015	1978	(680.62)			37.5	(25,523.25)
478.00			0	2015	2004	(684.88)			11.5	(7,876.12)
478.00			0	2015	1975	(686.22)			40.5	(27,791.91)
478.00			0	2015	1988	(688.16)			27.5	(18,924.40)
478.00			0	2015	1975	(691.92)			40.5	(28,022.76)
478.00			0	2015	1977	(693.90)			38.5	(26,715.15)
478.00			0	2015	1992	(700.40)			23.5	(16,459.40)
478.00			0	2015	1998	(700.63)			17.5	(12,261.03)
478.00			0	2015	1998	(700.63)			17.5	(12,261.03)
478.00			0	2015	1990	(702.64)			25.5	(17,917.32)
478.00			0	2015	1987	(703.15)			28.5	(20,039.78)
478.00			0	2015	1975	(705.25)			40.5	(28,562.63)
478.00			0	2015	2006	(705.26)			9.5	(6,699.97)
478.00			0	2015	1975	(708.12)			40.5	(28,678.86)
478.00			0	2015	2014	(711.13)			1.5	(1,066.70)
478.00			0	2015	2014	(711.13)			1.5	(1,066.70)
478.00			0	2015	2014	(711.13)			1.5	(1,066.70)
478.00			0	2015	1985	(712.14)			30.5	(21,720.27)
478.00			0	2015	1971	(712.98)			44.5	(31,727.61)
478.00			0	2015	1972	(713.60)			43.5	(31,041.60)
478.00			0	2015	1985	(714.44)			30.5	(21,790.42)
478.00			0	2015	1972	(726.48)			43.5	(31,601.88)
478.00			0	2015	1972	(726.48)			43.5	(31,601.88)
478.00			0	2015	1991	(727.73)			24.5	(17,829.39)
478.00			0	2015	1991	(727.73)			24.5	(17,829.39)
478.00			0	2015	1991	(727.73)			24.5	(17,829.39)
478.00			0	2015	1997	(728.01)			18.5	(13,468.19)
478.00			0	2015	2013	(730.05)			2.5	(1,825.13)
478.00			0	2015	1970	(731.52)			45.5	(33,284.16)
478.00			0	2015	1994	(733.89)			21.5	(15,778.64)
478.00			0	2015	1981	(734.35)			34.5	(25,335.08)
478.00			0	2015	1982	(739.42)			33.5	(24,770.57)
478.00			0	2015	1981	(741.95)			34.5	(25,597.28)
478.00			0	2015	2001	(742.43)			14.5	(10,765.24)
478.00			0	2015	2001	(742.43)			14.5	(10,765.24)
478.00			0	2015	1978	(742.56)			37.5	(27,846.00)
478.00			0	2015	1995	(744.85)			20.5	(15,269.43)
478.00			0	2015	1994	(746.75)			21.5	(16,055.13)
478.00			0	2015	1994	(746.75)			21.5	(16,055.13)
478.00			0	2015	2009	(751.27)			6.5	(4,883.26)
478.00			0	2015	1991	(751.68)			24.5	(18,416.16)
478.00			0	2015	1982	(752.04)			33.5	(25,193.34)
478.00			0	2015	1985	(752.50)			30.5	(22,951.25)
478.00			0	2015	1981	(752.65)			34.5	(25,966.43)
478.00			0	2015	1981	(752.65)			34.5	(25,966.43)
478.00			0	2015	1992	(754.20)			23.5	(17,723.70)
478.00			0	2015	1992	(754.20)			23.5	(17,723.70)
478.00			0	2015	1992	(754.20)			23.5	(17,723.70)
478.00			0	2015	1990	(754.67)			25.5	(19,244.09)
478.00			0	2015	1997	(754.72)			18.5	(13,962.32)
478.00			0	2015	2008	(755.19)			7.5	(5,663.93)
478.00			0	2015	1976	(755.91)			39.5	(29,858.45)
478.00			0	2015	1976	(755.91)			39.5	(29,858.45)
478.00			0	2015	2011	(756.79)			4.5	(3,405.56)
478.00			0	2015	2011	(756.79)			4.5	(3,405.56)
478.00			0	2015	1983	(758.12)			32.5	(24,638.90)
478.00			0	2015	2011	(758.17)			4.5	(3,411.77)
478.00			0	2015	1977	(760.05)			38.5	(29,261.93)
478.00			0	2015	1998	(762.44)			17.5	(13,342.70)
478.00			0	2015	1990	(763.70)			25.5	(19,474.35)
478.00			0	2015	1999	(764.28)			16.5	(12,610.62)
478.00			0	2015	1972	(766.84)			43.5	(33,357.54)
478.00			0	2015	1974	(768.32)			41.5	(31,885.28)
478.00			0	2015	1992	(768.42)			23.5	(18,057.87)
478.00			0	2015	2010	(769.25)			5.5	(4,230.88)
478.00			0	2015	2009	(771.70)			6.5	(5,016.05)
478.00			0	2015	2009	(771.70)			6.5	(5,016.05)
478.00			0	2015	1976	(775.52)			39.5	(30,633.04)
478.00			0	2015	1995	(777.48)			20.5	(15,938.34)
478.00			0	2015	1993	(778.14)			22.5	(17,508.15)
478.00			0	2015	2006	(778.23)			9.5	(7,393.19)
478.00			0	2015	1979	(778.86)			36.5	(28,428.39)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	1989	(899.35)			26.5	(23,832.78)
478.00			0	2015	1984	(901.94)			31.5	(28,411.11)
478.00			0	2015	1985	(903.00)			30.5	(27,541.50)
478.00			0	2015	1981	(903.18)			34.5	(31,159.71)
478.00			0	2015	1988	(910.71)			27.5	(25,044.53)
478.00			0	2015	1971	(911.03)			44.5	(40,540.84)
478.00			0	2015	2002	(912.27)			13.5	(12,315.65)
478.00			0	2015	2002	(912.27)			13.5	(12,315.65)
478.00			0	2015	2002	(912.27)			13.5	(12,315.65)
478.00			0	2015	1974	(912.38)			41.5	(37,863.77)
478.00			0	2015	1975	(914.96)			40.5	(37,055.88)
478.00			0	2015	1995	(917.54)			20.5	(18,809.57)
478.00			0	2015	2010	(925.25)			5.5	(5,088.88)
478.00			0	2015	1994	(926.01)			21.5	(19,909.22)
478.00			0	2015	1994	(926.01)			21.5	(19,909.22)
478.00			0	2015	1994	(926.01)			21.5	(19,909.22)
478.00			0	2015	1971	(926.24)			44.5	(41,217.68)
478.00			0	2015	2011	(932.50)			4.5	(4,196.25)
478.00			0	2015	1981	(935.33)			34.5	(32,268.89)
478.00			0	2015	1997	(935.86)			18.5	(17,313.41)
478.00			0	2015	2014	(937.56)			1.5	(1,406.34)
478.00			0	2015	2014	(937.56)			1.5	(1,406.34)
478.00			0	2015	2014	(937.56)			1.5	(1,406.34)
478.00			0	2015	1988	(938.40)			27.5	(25,806.00)
478.00			0	2015	2013	(939.71)			2.5	(2,349.28)
478.00			0	2015	1993	(942.79)			22.5	(21,212.78)
478.00			0	2015	2011	(945.99)			4.5	(4,256.96)
478.00			0	2015	1976	(947.38)			39.5	(37,421.51)
478.00			0	2015	1976	(947.38)			39.5	(37,421.51)
478.00			0	2015	1993	(951.06)			22.5	(21,398.85)
478.00			0	2015	1974	(960.40)			41.5	(39,856.60)
478.00			0	2015	1979	(963.00)			36.5	(35,149.50)
478.00			0	2015	1983	(964.88)			32.5	(31,358.60)
478.00			0	2015	1983	(964.88)			32.5	(31,358.60)
478.00			0	2015	1999	(966.78)			16.5	(15,951.87)
478.00			0	2015	2003	(969.09)			12.5	(12,113.63)
478.00			0	2015	1995	(971.85)			20.5	(19,922.93)
478.00			0	2015	1975	(976.50)			40.5	(39,548.25)
478.00			0	2015	1995	(978.50)			20.5	(20,059.25)
478.00			0	2015	1990	(981.90)			25.5	(25,038.45)
478.00			0	2015	1990	(981.90)			25.5	(25,038.45)
478.00			0	2015	1990	(981.90)			25.5	(25,038.45)
478.00			0	2015	1979	(982.48)			36.5	(35,860.52)
478.00			0	2015	1992	(982.50)			23.5	(23,088.75)
478.00			0	2015	2006	(985.76)			9.5	(9,364.72)
478.00			0	2015	1980	(988.97)			35.5	(35,108.44)
478.00			0	2015	2011	(995.25)			4.5	(4,478.63)
478.00			0	2015	1966	(1,004.08)			49.5	(49,701.96)
478.00			0	2015	1993	(1,007.76)			22.5	(22,674.60)
478.00			0	2015	1993	(1,007.76)			22.5	(22,674.60)
478.00			0	2015	1975	(1,007.93)			40.5	(40,821.17)
478.00			0	2015	1972	(1,009.00)			43.5	(43,891.50)
478.00			0	2015	1987	(1,011.89)			28.5	(28,838.87)
478.00			0	2015	1973	(1,014.75)			42.5	(43,126.88)
478.00			0	2015	2011	(1,017.44)			4.5	(4,578.48)
478.00			0	2015	1987	(1,017.50)			28.5	(28,998.75)
478.00			0	2015	1976	(1,017.87)			39.5	(40,205.87)
478.00			0	2015	1999	(1,019.04)			16.5	(16,814.16)
478.00			0	2015	1996	(1,022.40)			19.5	(19,936.80)
478.00			0	2015	1994	(1,027.70)			21.5	(22,095.55)
478.00			0	2015	1994	(1,027.70)			21.5	(22,095.55)
478.00			0	2015	2009	(1,028.94)			6.5	(6,688.11)
478.00			0	2015	1975	(1,030.75)			40.5	(41,745.38)
478.00			0	2015	1982	(1,031.86)			33.5	(34,567.31)
478.00			0	2015	1983	(1,033.80)			32.5	(33,598.50)
478.00			0	2015	1974	(1,034.00)			41.5	(42,911.00)
478.00			0	2015	1996	(1,034.95)			19.5	(20,181.53)
478.00			0	2015	1979	(1,038.48)			36.5	(37,904.52)
478.00			0	2015	1981	(1,053.71)			34.5	(36,353.00)
478.00			0	2015	1981	(1,053.71)			34.5	(36,353.00)
478.00			0	2015	2008	(1,057.27)			7.5	(7,929.53)
478.00			0	2015	2008	(1,057.27)			7.5	(7,929.53)
478.00			0	2015	1973	(1,058.28)			42.5	(44,976.90)
478.00			0	2015	1973	(1,058.28)			42.5	(44,976.90)
478.00			0	2015	2001	(1,058.53)			14.5	(15,348.69)
478.00			0	2015	1993	(1,060.64)			22.5	(23,864.40)
478.00			0	2015	1975	(1,062.18)			40.5	(43,018.29)
478.00			0	2015	2003	(1,063.64)			12.5	(13,295.50)
478.00			0	2015	1968	(1,064.21)			47.5	(50,549.98)
478.00			0	2015	1976	(1,066.34)			39.5	(42,120.43)
478.00			0	2015	2005	(1,069.73)			10.5	(11,232.17)
478.00			0	2015	2000	(1,070.60)			15.5	(16,594.30)
478.00			0	2015	2009	(1,073.25)			6.5	(6,976.13)
478.00			0	2015	1982	(1,074.01)			33.5	(35,979.34)
478.00			0	2015	1989	(1,074.06)			26.5	(28,462.59)
478.00			0	2015	1989	(1,074.06)			26.5	(28,462.59)
478.00			0	2015	1999	(1,074.20)			16.5	(17,724.30)
478.00			0	2015	1998	(1,075.22)			17.5	(18,816.35)
478.00			0	2015	1973	(1,075.68)			42.5	(45,716.40)
478.00			0	2015	1993	(1,079.52)			22.5	(24,289.20)
478.00			0	2015	1981	(1,085.11)			34.5	(37,436.30)
478.00			0	2015	1981	(1,085.11)			34.5	(37,436.30)
478.00			0	2015	1972	(1,089.72)			43.5	(47,402.82)
478.00			0	2015	1984	(1,090.53)			31.5	(34,351.70)
478.00			0	2015	1990	(1,091.00)			25.5	(27,820.50)
478.00			0	2015	1990	(1,091.00)			25.5	(27,820.50)
478.00			0	2015	1985	(1,096.65)			30.5	(33,447.83)
478.00			0	2015	1985	(1,096.65)			30.5	(33,447.83)
478.00			0	2015	1991	(1,097.32)			24.5	(26,884.34)
478.00			0	2015	2008	(1,108.74)			7.5	(8,315.55)
478.00			0	2015	2008	(1,108.74)			7.5	(8,315.55)
478.00			0	2015	1973	(1,108.77)			42.5	(47,122.73)
478.00			0	2015	1973	(1,108.77)			42.5	(47,122.73)
478.00			0	2015	1978	(1,111.05)			37.5	(41,664.38)
478.00			0	2015	2013	(1,114.13)			2.5	(2,785.33)
478.00			0	2015	1995	(1,119.03)			20.5	(22,940.12)
478.00			0	2015	1983	(1,120.21)			32.5	(36,406.83)
478.00			0	2015	2008	(1,122.32)			7.5	(8,417.40)
478.00			0	2015	1983	(1,129.10)			32.5	(36,695.75)
478.00			0	2015	1972	(1,130.08)			43.5	(49,158.48)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	2003	(1,130.60)			12.5	(14,132.50)
478.00			0	2015	2008	(1,132.78)			7.5	(8,495.85)
478.00			0	2015	1982	(1,133.02)			33.5	(37,956.17)
478.00			0	2015	1982	(1,133.02)			33.5	(37,956.17)
478.00			0	2015	1984	(1,147.30)			31.5	(36,139.95)
478.00			0	2015	1966	(1,147.52)			49.5	(56,802.24)
478.00			0	2015	1980	(1,155.96)			35.5	(41,036.58)
478.00			0	2015	2010	(1,156.56)			5.5	(6,361.08)
478.00			0	2015	2013	(1,157.49)			2.5	(2,893.73)
478.00			0	2015	2001	(1,159.15)			14.5	(16,807.68)
478.00			0	2015	1986	(1,159.99)			29.5	(34,219.71)
478.00			0	2015	2009	(1,160.23)			6.5	(7,541.50)
478.00			0	2015	2001	(1,163.84)			14.5	(16,875.68)
478.00			0	2015	1995	(1,166.22)			20.5	(23,907.51)
478.00			0	2015	1979	(1,168.29)			36.5	(42,642.59)
478.00			0	2015	1985	(1,169.76)			30.5	(35,677.68)
478.00			0	2015	1985	(1,169.76)			30.5	(35,677.68)
478.00			0	2015	1972	(1,170.44)			43.5	(50,914.14)
478.00			0	2015	1972	(1,170.44)			43.5	(50,914.14)
478.00			0	2015	1987	(1,173.81)			28.5	(33,453.59)
478.00			0	2015	1987	(1,173.81)			28.5	(33,453.59)
478.00			0	2015	1987	(1,173.81)			28.5	(33,453.59)
478.00			0	2015	1987	(1,173.81)			28.5	(33,453.59)
478.00			0	2015	1995	(1,174.20)			20.5	(24,071.10)
478.00			0	2015	1990	(1,177.30)			25.5	(30,021.15)
478.00			0	2015	1968	(1,187.01)			47.5	(56,382.98)
478.00			0	2015	2002	(1,187.48)			13.5	(16,030.98)
478.00			0	2015	1979	(1,189.53)			36.5	(43,417.85)
478.00			0	2015	1979	(1,189.53)			36.5	(43,417.85)
478.00			0	2015	1979	(1,189.53)			36.5	(43,417.85)
478.00			0	2015	1979	(1,189.53)			36.5	(43,417.85)
478.00			0	2015	1979	(1,189.53)			36.5	(43,417.85)
478.00			0	2015	1979	(1,189.53)			36.5	(43,417.85)
478.00			0	2015	1992	(1,191.09)			23.5	(27,990.62)
478.00			0	2015	1992	(1,191.09)			23.5	(27,990.62)
478.00			0	2015	1992	(1,191.09)			23.5	(27,990.62)
478.00			0	2015	1992	(1,191.09)			23.5	(27,990.62)
478.00			0	2015	1992	(1,191.09)			23.5	(27,990.62)
478.00			0	2015	1985	(1,191.33)			30.5	(36,335.57)
478.00			0	2015	1980	(1,194.86)			35.5	(42,417.53)
478.00			0	2015	1992	(1,195.32)			23.5	(28,090.02)
478.00			0	2015	2011	(1,196.38)			4.5	(5,383.71)
478.00			0	2015	2011	(1,196.38)			4.5	(5,383.71)
478.00			0	2015	1998	(1,198.12)			17.5	(20,967.10)
478.00			0	2015	1998	(1,202.85)			17.5	(21,049.88)
478.00			0	2015	1979	(1,203.62)			36.5	(43,932.13)
478.00			0	2015	2008	(1,209.53)			7.5	(9,071.48)
478.00			0	2015	2008	(1,209.53)			7.5	(9,071.48)
478.00			0	2015	2008	(1,209.53)			7.5	(9,071.48)
478.00			0	2015	1998	(1,209.84)			17.5	(21,172.20)
478.00			0	2015	1995	(1,210.43)			20.5	(24,813.82)
478.00			0	2015	2013	(1,215.60)			2.5	(3,039.00)
478.00			0	2015	1996	(1,215.70)			19.5	(23,706.15)
478.00			0	2015	1980	(1,216.80)			35.5	(43,196.40)
478.00			0	2015	1966	(1,219.24)			49.5	(60,352.38)
478.00			0	2015	1987	(1,221.00)			28.5	(34,798.50)
478.00			0	2015	1986	(1,222.68)			29.5	(36,069.06)
478.00			0	2015	1971	(1,227.91)			44.5	(54,642.00)
478.00			0	2015	1992	(1,232.34)			23.5	(28,959.99)
478.00			0	2015	1978	(1,234.50)			37.5	(46,293.75)
478.00			0	2015	1978	(1,234.50)			37.5	(46,293.75)
478.00			0	2015	1996	(1,241.94)			19.5	(24,217.83)
478.00			0	2015	1972	(1,248.80)			43.5	(54,322.80)
478.00			0	2015	1972	(1,251.16)			43.5	(54,425.46)
478.00			0	2015	1965	(1,254.99)			50.5	(63,377.00)
478.00			0	2015	1966	(1,255.10)			49.5	(62,127.45)
478.00			0	2015	2000	(1,257.56)			15.5	(19,492.18)
478.00			0	2015	2000	(1,257.56)			15.5	(19,492.18)
478.00			0	2015	2000	(1,257.56)			15.5	(19,492.18)
478.00			0	2015	1975	(1,258.07)			40.5	(50,951.84)
478.00			0	2015	1964	(1,262.45)			51.5	(65,016.18)
478.00			0	2015	1997	(1,265.40)			18.5	(23,409.90)
478.00			0	2015	1977	(1,266.75)			38.5	(48,769.88)
478.00			0	2015	1972	(1,267.59)			43.5	(55,140.17)
478.00			0	2015	1981	(1,269.38)			34.5	(43,793.61)
478.00			0	2015	2008	(1,272.10)			7.5	(9,540.75)
478.00			0	2015	1994	(1,272.72)			21.5	(27,363.48)
478.00			0	2015	1994	(1,272.78)			21.5	(27,364.77)
478.00			0	2015	1971	(1,272.81)			44.5	(56,640.05)
478.00			0	2015	2001	(1,275.06)			14.5	(18,488.37)
478.00			0	2015	2013	(1,276.38)			2.5	(3,190.95)
478.00			0	2015	1982	(1,277.18)			33.5	(42,785.53)
478.00			0	2015	2013	(1,277.58)			2.5	(3,193.95)
478.00			0	2015	1992	(1,280.70)			23.5	(30,096.45)
478.00			0	2015	1994	(1,281.59)			21.5	(27,554.19)
478.00			0	2015	2000	(1,284.72)			15.5	(19,913.16)
478.00			0	2015	2009	(1,286.17)			6.5	(8,360.11)
478.00			0	2015	2009	(1,287.90)			6.5	(8,371.35)
478.00			0	2015	1971	(1,288.65)			44.5	(57,344.93)
478.00			0	2015	1983	(1,290.40)			32.5	(41,938.00)
478.00			0	2015	2002	(1,290.43)			13.5	(17,420.81)
478.00			0	2015	1966	(1,290.96)			49.5	(63,902.52)
478.00			0	2015	1984	(1,294.47)			31.5	(40,775.81)
478.00			0	2015	1988	(1,296.60)			27.5	(35,656.50)
478.00			0	2015	1973	(1,298.88)			42.5	(55,202.40)
478.00			0	2015	1970	(1,299.95)			45.5	(59,147.73)
478.00			0	2015	2000	(1,300.04)			15.5	(20,150.62)
478.00			0	2015	1970	(1,300.48)			45.5	(59,171.84)
478.00			0	2015	1998	(1,307.04)			17.5	(22,873.20)
478.00			0	2015	1988	(1,315.47)			27.5	(36,175.43)
478.00			0	2015	1984	(1,318.22)			31.5	(41,523.93)
478.00			0	2015	1983	(1,319.67)			32.5	(42,889.28)
478.00			0	2015	1983	(1,319.67)			32.5	(42,889.28)
478.00			0	2015	2011	(1,324.38)			4.5	(5,959.71)
478.00			0	2015	2011	(1,324.38)			4.5	(5,959.71)
478.00			0	2015	1986	(1,324.82)			29.5	(39,082.19)
478.00			0	2015	1972	(1,331.88)			43.5	(57,936.78)
478.00			0	2015	1991	(1,332.46)			24.5	(32,645.27)
478.00			0	2015	1979	(1,337.50)			36.5	(48,818.75)
478.00			0	2015	2014	(1,341.88)			1.5	(2,012.82)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	2007	(1,345.54)			8.5	(11,437.09)
478.00			0	2015	1995	(1,345.80)			20.5	(27,588.90)
478.00			0	2015	1979	(1,353.70)			36.5	(49,410.05)
478.00			0	2015	1985	(1,354.50)			30.5	(41,312.25)
478.00			0	2015	1975	(1,356.25)			40.5	(54,928.13)
478.00			0	2015	1978	(1,357.95)			37.5	(50,923.13)
478.00			0	2015	2008	(1,359.34)			7.5	(10,195.05)
478.00			0	2015	1978	(1,361.24)			37.5	(51,046.50)
478.00			0	2015	1978	(1,361.24)			37.5	(51,046.50)
478.00			0	2015	2008	(1,371.72)			7.5	(10,287.90)
478.00			0	2015	1972	(1,372.24)			43.5	(59,692.44)
478.00			0	2015	1974	(1,378.67)			41.5	(57,214.81)
478.00			0	2015	2008	(1,383.22)			7.5	(10,374.15)
478.00			0	2015	2008	(1,383.22)			7.5	(10,374.15)
478.00			0	2015	2008	(1,383.22)			7.5	(10,374.15)
478.00			0	2015	1984	(1,387.60)			31.5	(43,709.40)
478.00			0	2015	1999	(1,396.46)			16.5	(23,041.59)
478.00			0	2015	2011	(1,398.98)			4.5	(6,295.41)
478.00			0	2015	1992	(1,407.35)			23.5	(33,072.73)
478.00			0	2015	1993	(1,414.18)			22.5	(31,819.05)
478.00			0	2015	2010	(1,415.19)			5.5	(7,783.55)
478.00			0	2015	1998	(1,415.96)			17.5	(24,779.30)
478.00			0	2015	1995	(1,419.35)			20.5	(29,096.68)
478.00			0	2015	1995	(1,419.35)			20.5	(29,096.68)
478.00			0	2015	1983	(1,422.33)			32.5	(46,225.73)
478.00			0	2015	1983	(1,423.64)			32.5	(46,268.30)
478.00			0	2015	1985	(1,428.88)			30.5	(43,580.84)
478.00			0	2015	1985	(1,429.75)			30.5	(43,607.38)
478.00			0	2015	1994	(1,438.78)			21.5	(30,933.77)
478.00			0	2015	1972	(1,442.43)			43.5	(62,745.71)
478.00			0	2015	1971	(1,444.85)			44.5	(64,295.83)
478.00			0	2015	2004	(1,445.24)			11.5	(16,620.26)
478.00			0	2015	1991	(1,455.46)			24.5	(35,658.77)
478.00			0	2015	1991	(1,455.46)			24.5	(35,658.77)
478.00			0	2015	2013	(1,460.09)			2.5	(3,650.23)
478.00			0	2015	2008	(1,464.19)			7.5	(10,981.43)
478.00			0	2015	2007	(1,467.67)			8.5	(12,475.20)
478.00			0	2015	1981	(1,468.70)			34.5	(50,670.15)
478.00			0	2015	1978	(1,471.68)			37.5	(55,188.00)
478.00			0	2015	1973	(1,474.08)			42.5	(62,648.40)
478.00			0	2015	1986	(1,477.56)			29.5	(43,588.02)
478.00			0	2015	1986	(1,477.56)			29.5	(43,588.02)
478.00			0	2015	1982	(1,478.84)			33.5	(49,541.14)
478.00			0	2015	1982	(1,483.30)			33.5	(49,690.55)
478.00			0	2015	1981	(1,483.90)			34.5	(51,194.55)
478.00			0	2015	1988	(1,484.56)			27.5	(40,825.40)
478.00			0	2015	1994	(1,484.91)			21.5	(31,925.57)
478.00			0	2015	2013	(1,489.19)			2.5	(3,722.98)
478.00			0	2015	1995	(1,491.52)			20.5	(30,576.16)
478.00			0	2015	2011	(1,492.87)			4.5	(6,717.92)
478.00			0	2015	1997	(1,497.73)			18.5	(27,708.01)
478.00			0	2015	1982	(1,504.08)			33.5	(50,386.68)
478.00			0	2015	1982	(1,504.08)			33.5	(50,386.68)
478.00			0	2015	1992	(1,508.40)			23.5	(35,447.40)
478.00			0	2015	1992	(1,508.40)			23.5	(35,447.40)
478.00			0	2015	1976	(1,511.82)			39.5	(59,716.89)
478.00			0	2015	1988	(1,512.70)			27.5	(41,599.25)
478.00			0	2015	2011	(1,515.32)			4.5	(6,818.94)
478.00			0	2015	2011	(1,515.32)			4.5	(6,818.94)
478.00			0	2015	2013	(1,519.50)			2.5	(3,798.75)
478.00			0	2015	1977	(1,520.10)			38.5	(58,523.85)
478.00			0	2015	1995	(1,524.74)			20.5	(31,257.17)
478.00			0	2015	1990	(1,527.40)			25.5	(38,948.70)
478.00			0	2015	1999	(1,528.56)			16.5	(25,221.24)
478.00			0	2015	1982	(1,534.30)			33.5	(51,399.05)
478.00			0	2015	1980	(1,537.81)			35.5	(54,592.26)
478.00			0	2015	1980	(1,538.24)			35.5	(54,607.52)
478.00			0	2015	1983	(1,538.80)			32.5	(50,011.00)
478.00			0	2015	1975	(1,541.54)			40.5	(62,432.37)
478.00			0	2015	2001	(1,551.78)			14.5	(22,500.81)
478.00			0	2015	1987	(1,553.09)			28.5	(44,263.07)
478.00			0	2015	2004	(1,558.65)			11.5	(17,924.48)
478.00			0	2015	1977	(1,562.10)			38.5	(60,140.85)
478.00			0	2015	2002	(1,566.95)			13.5	(21,153.83)
478.00			0	2015	1966	(1,577.84)			49.5	(78,103.08)
478.00			0	2015	1989	(1,578.15)			26.5	(41,820.98)
478.00			0	2015	2014	(1,578.68)			1.5	(2,368.02)
478.00			0	2015	1990	(1,580.94)			25.5	(40,313.97)
478.00			0	2015	1995	(1,582.87)			20.5	(32,448.84)
478.00			0	2015	1992	(1,588.12)			23.5	(37,320.82)
478.00			0	2015	1992	(1,588.12)			23.5	(37,320.82)
478.00			0	2015	1992	(1,588.12)			23.5	(37,320.82)
478.00			0	2015	1992	(1,588.12)			23.5	(37,320.82)
478.00			0	2015	1992	(1,588.12)			23.5	(37,320.82)
478.00			0	2015	1992	(1,588.12)			23.5	(37,320.82)
478.00			0	2015	1992	(1,588.12)			23.5	(37,320.82)
478.00			0	2015	2013	(1,589.31)			2.5	(3,973.28)
478.00			0	2015	2013	(1,589.31)			2.5	(3,973.28)
478.00			0	2015	2013	(1,589.31)			2.5	(3,973.28)
478.00			0	2015	2013	(1,589.31)			2.5	(3,973.28)
478.00			0	2015	2013	(1,589.31)			2.5	(3,973.28)
478.00			0	2015	2013	(1,589.31)			2.5	(3,973.28)
478.00			0	2015	2013	(1,589.31)			2.5	(3,973.28)
478.00			0	2015	2013	(1,589.31)			2.5	(3,973.28)
478.00			0	2015	2013	(1,591.54)			2.5	(3,978.85)
478.00			0	2015	1984	(1,595.74)			31.5	(50,265.81)
478.00			0	2015	1983	(1,600.30)			32.5	(52,009.75)
478.00			0	2015	2004	(1,601.08)			11.5	(18,412.42)
478.00			0	2015	1998	(1,601.44)			17.5	(28,025.20)
478.00			0	2015	1990	(1,603.08)			25.5	(40,878.54)
478.00			0	2015	1990	(1,603.08)			25.5	(40,878.54)
478.00			0	2015	2000	(1,605.90)			15.5	(24,891.45)
478.00			0	2015	2006	(1,608.34)			9.5	(15,279.23)
478.00			0	2015	1992	(1,608.40)			23.5	(37,797.40)
478.00			0	2015	2008	(1,612.71)			7.5	(12,095.33)
478.00			0	2015	1998	(1,613.12)			17.5	(28,229.60)
478.00			0	2015	1978	(1,614.48)			37.5	(60,543.00)
478.00			0	2015	1985	(1,617.88)			30.5	(49,345.34)
478.00			0	2015	2010	(1,619.19)			5.5	(8,905.55)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	1993	(1,619.28)			22.5	(36,433.80)
478.00			0	2015	1986	(1,621.85)			29.5	(47,844.58)
478.00			0	2015	1975	(1,627.50)			40.5	(65,913.75)
478.00			0	2015	1991	(1,632.22)			24.5	(39,989.39)
478.00			0	2015	1998	(1,633.80)			17.5	(28,591.50)
478.00			0	2015	1998	(1,633.80)			17.5	(28,591.50)
478.00			0	2015	2014	(1,633.99)			1.5	(2,450.99)
478.00			0	2015	2014	(1,633.99)			1.5	(2,450.99)
478.00			0	2015	1973	(1,634.72)			42.5	(69,475.60)
478.00			0	2015	1992	(1,639.08)			23.5	(38,518.38)
478.00			0	2015	1996	(1,640.01)			19.5	(31,980.20)
478.00			0	2015	1996	(1,640.01)			19.5	(31,980.20)
478.00			0	2015	1996	(1,655.92)			19.5	(32,290.44)
478.00			0	2015	1991	(1,656.76)			24.5	(40,590.62)
478.00			0	2015	1976	(1,658.52)			39.5	(65,511.54)
478.00			0	2015	1995	(1,658.52)			20.5	(33,999.66)
478.00			0	2015	1992	(1,658.70)			23.5	(38,979.45)
478.00			0	2015	1992	(1,658.70)			23.5	(38,979.45)
478.00			0	2015	1992	(1,658.70)			23.5	(38,979.45)
478.00			0	2015	1980	(1,660.05)			35.5	(58,931.78)
478.00			0	2015	1972	(1,660.98)			43.5	(72,252.63)
478.00			0	2015	2008	(1,673.36)			7.5	(12,550.20)
478.00			0	2015	1990	(1,687.86)			25.5	(43,040.43)
478.00			0	2015	1986	(1,688.64)			29.5	(49,814.88)
478.00			0	2015	1983	(1,692.68)			32.5	(55,012.10)
478.00			0	2015	1996	(1,701.98)			19.5	(33,188.61)
478.00			0	2015	2013	(1,703.97)			2.5	(4,259.93)
478.00			0	2015	1988	(1,716.90)			27.5	(47,214.75)
478.00			0	2015	1988	(1,716.90)			27.5	(47,214.75)
478.00			0	2015	1988	(1,716.90)			27.5	(47,214.75)
478.00			0	2015	1976	(1,719.20)			39.5	(67,908.40)
478.00			0	2015	1988	(1,726.48)			27.5	(47,478.20)
478.00			0	2015	1993	(1,734.08)			22.5	(39,016.80)
478.00			0	2015	1993	(1,734.08)			22.5	(39,016.80)
478.00			0	2015	1972	(1,735.48)			43.5	(75,493.38)
478.00			0	2015	1984	(1,739.70)			31.5	(54,800.55)
478.00			0	2015	2009	(1,740.35)			6.5	(11,312.28)
478.00			0	2015	2006	(1,741.15)			9.5	(16,540.93)
478.00			0	2015	1994	(1,743.87)			21.5	(37,493.21)
478.00			0	2015	2010	(1,743.92)			5.5	(9,591.56)
478.00			0	2015	2011	(1,748.44)			4.5	(7,867.98)
478.00			0	2015	1992	(1,751.00)			23.5	(41,148.50)
478.00			0	2015	1973	(1,752.96)			42.5	(74,500.80)
478.00			0	2015	1981	(1,753.70)			34.5	(60,502.65)
478.00			0	2015	1986	(1,753.86)			29.5	(51,738.87)
478.00			0	2015	1989	(1,759.38)			26.5	(46,623.57)
478.00			0	2015	1996	(1,759.86)			19.5	(34,317.27)
478.00			0	2015	1984	(1,771.38)			31.5	(55,798.47)
478.00			0	2015	1995	(1,771.80)			20.5	(36,321.90)
478.00			0	2015	1972	(1,775.84)			43.5	(77,249.04)
478.00			0	2015	1975	(1,778.70)			40.5	(72,037.35)
478.00			0	2015	1983	(1,783.08)			32.5	(57,950.10)
478.00			0	2015	1999	(1,783.32)			16.5	(29,424.78)
478.00			0	2015	1987	(1,783.40)			28.5	(50,826.90)
478.00			0	2015	1986	(1,784.60)			29.5	(52,645.70)
478.00			0	2015	1979	(1,786.89)			36.5	(65,221.49)
478.00			0	2015	1989	(1,787.28)			26.5	(47,362.92)
478.00			0	2015	1963	(1,788.50)			52.5	(93,896.25)
478.00			0	2015	1989	(1,790.10)			26.5	(47,437.65)
478.00			0	2015	1992	(1,792.98)			23.5	(42,135.03)
478.00			0	2015	1977	(1,793.16)			38.5	(69,036.66)
478.00			0	2015	1984	(1,802.90)			31.5	(56,791.35)
478.00			0	2015	1984	(1,803.88)			31.5	(56,822.22)
478.00			0	2015	2011	(1,810.25)			4.5	(8,146.13)
478.00			0	2015	1971	(1,812.79)			44.5	(80,669.16)
478.00			0	2015	1997	(1,813.23)			18.5	(33,544.76)
478.00			0	2015	2008	(1,814.30)			7.5	(13,607.25)
478.00			0	2015	1993	(1,815.66)			22.5	(40,852.35)
478.00			0	2015	1980	(1,817.92)			35.5	(64,536.16)
478.00			0	2015	1995	(1,820.14)			20.5	(37,312.87)
478.00			0	2015	1981	(1,821.15)			34.5	(62,829.68)
478.00			0	2015	1977	(1,824.12)			38.5	(70,228.62)
478.00			0	2015	2009	(1,824.52)			6.5	(11,859.38)
478.00			0	2015	2002	(1,824.54)			13.5	(24,631.29)
478.00			0	2015	1989	(1,827.53)			26.5	(48,429.55)
478.00			0	2015	1987	(1,831.50)			28.5	(52,197.75)
478.00			0	2015	1994	(1,838.09)			21.5	(39,518.94)
478.00			0	2015	1964	(1,839.57)			51.5	(94,737.86)
478.00			0	2015	1978	(1,839.60)			37.5	(68,985.00)
478.00			0	2015	1976	(1,841.86)			39.5	(72,753.47)
478.00			0	2015	2002	(1,843.47)			13.5	(24,886.85)
478.00			0	2015	2008	(1,844.30)			7.5	(13,832.25)
478.00			0	2015	1994	(1,844.38)			21.5	(39,654.17)
478.00			0	2015	1985	(1,850.22)			30.5	(56,431.71)
478.00			0	2015	1985	(1,850.22)			30.5	(56,431.71)
478.00			0	2015	1998	(1,851.64)			17.5	(32,403.70)
478.00			0	2015	1978	(1,851.75)			37.5	(69,440.63)
478.00			0	2015	2001	(1,854.63)			14.5	(26,892.14)
478.00			0	2015	2001	(1,854.63)			14.5	(26,892.14)
478.00			0	2015	1990	(1,854.70)			25.5	(47,294.85)
478.00			0	2015	2003	(1,857.42)			12.5	(23,217.75)
478.00			0	2015	1994	(1,861.62)			21.5	(40,024.83)
478.00			0	2015	2006	(1,867.75)			9.5	(17,743.63)
478.00			0	2015	1997	(1,871.72)			18.5	(34,626.82)
478.00			0	2015	1992	(1,878.36)			23.5	(44,141.46)
478.00			0	2015	1992	(1,878.36)			23.5	(44,141.46)
478.00			0	2015	1982	(1,882.16)			33.5	(63,052.36)
478.00			0	2015	2008	(1,882.53)			7.5	(14,118.98)
478.00			0	2015	2008	(1,882.53)			7.5	(14,118.98)
478.00			0	2015	1990	(1,883.68)			25.5	(48,033.84)
478.00			0	2015	2013	(1,884.18)			2.5	(4,710.45)
478.00			0	2015	1993	(1,885.58)			22.5	(42,425.55)
478.00			0	2015	1976	(1,894.76)			39.5	(74,843.02)
478.00			0	2015	1996	(1,900.28)			19.5	(37,055.46)
478.00			0	2015	1996	(1,900.28)			19.5	(37,055.46)
478.00			0	2015	1996	(1,900.28)			19.5	(37,055.46)
478.00			0	2015	2013	(1,900.58)			2.5	(4,751.45)
478.00			0	2015	2008	(1,915.10)			7.5	(14,363.25)
478.00			0	2015	2008	(1,915.10)			7.5	(14,363.25)
478.00			0	2015	2004	(1,915.64)			11.5	(22,029.86)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	2004	(1,915.64)			11.5	(22,029.86)
478.00			0	2015	2004	(1,915.64)			11.5	(22,029.86)
478.00			0	2015	2004	(1,915.64)			11.5	(22,029.86)
478.00			0	2015	2004	(1,915.64)			11.5	(22,029.86)
478.00			0	2015	2004	(1,915.64)			11.5	(22,029.86)
478.00			0	2015	2004	(1,915.64)			11.5	(22,029.86)
478.00			0	2015	2013	(1,916.37)			2.5	(4,790.93)
478.00			0	2015	2013	(1,916.37)			2.5	(4,790.93)
478.00			0	2015	1992	(1,916.67)			23.5	(45,041.75)
478.00			0	2015	1992	(1,916.67)			23.5	(45,041.75)
478.00			0	2015	1988	(1,922.61)			27.5	(52,871.78)
478.00			0	2015	1979	(1,926.00)			36.5	(70,299.00)
478.00			0	2015	1995	(1,928.08)			20.5	(39,525.64)
478.00			0	2015	1995	(1,928.08)			20.5	(39,525.64)
478.00			0	2015	2009	(1,931.84)			6.5	(12,556.96)
478.00			0	2015	2003	(1,936.58)			12.5	(24,207.25)
478.00			0	2015	2003	(1,936.58)			12.5	(24,207.25)
478.00			0	2015	1996	(1,945.12)			19.5	(37,929.84)
478.00			0	2015	2003	(1,950.00)			12.5	(24,375.00)
478.00			0	2015	1970	(1,950.72)			45.5	(88,757.76)
478.00			0	2015	1976	(1,951.20)			39.5	(77,072.40)
478.00			0	2015	1994	(1,959.60)			21.5	(42,131.40)
478.00			0	2015	2008	(1,963.49)			7.5	(14,726.18)
478.00			0	2015	1987	(1,964.52)			28.5	(55,988.82)
478.00			0	2015	1979	(1,964.96)			36.5	(71,721.04)
478.00			0	2015	1979	(1,964.96)			36.5	(71,721.04)
478.00			0	2015	1997	(1,970.82)			18.5	(36,460.17)
478.00			0	2015	1977	(1,978.66)			38.5	(76,178.41)
478.00			0	2015	1992	(1,985.15)			23.5	(46,651.03)
478.00			0	2015	1992	(1,985.15)			23.5	(46,651.03)
478.00			0	2015	1992	(1,985.15)			23.5	(46,651.03)
478.00			0	2015	1992	(1,985.15)			23.5	(46,651.03)
478.00			0	2015	1982	(1,994.59)			33.5	(66,818.77)
478.00			0	2015	1995	(1,997.51)			20.5	(40,948.96)
478.00			0	2015	2006	(1,998.25)			9.5	(18,983.38)
478.00			0	2015	1983	(1,998.68)			32.5	(64,957.10)
478.00			0	2015	1971	(2,005.64)			44.5	(89,250.98)
478.00			0	2015	2004	(2,013.51)			11.5	(23,155.37)
478.00			0	2015	1984	(2,025.27)			31.5	(63,796.01)
478.00			0	2015	1977	(2,030.73)			38.5	(78,183.11)
478.00			0	2015	1983	(2,031.90)			32.5	(66,036.75)
478.00			0	2015	2004	(2,032.16)			11.5	(23,369.84)
478.00			0	2015	2004	(2,032.16)			11.5	(23,369.84)
478.00			0	2015	1978	(2,041.86)			37.5	(76,569.75)
478.00			0	2015	1996	(2,044.80)			19.5	(39,873.60)
478.00			0	2015	1988	(2,048.34)			27.5	(56,329.35)
478.00			0	2015	1987	(2,050.91)			28.5	(58,450.94)
478.00			0	2015	1975	(2,051.04)			40.5	(83,067.12)
478.00			0	2015	1975	(2,051.04)			40.5	(83,067.12)
478.00			0	2015	2004	(2,053.54)			11.5	(23,615.71)
478.00			0	2015	2004	(2,053.54)			11.5	(23,615.71)
478.00			0	2015	2007	(2,054.74)			8.5	(17,465.29)
478.00			0	2015	1994	(2,055.40)			21.5	(44,191.10)
478.00			0	2015	2009	(2,057.88)			6.5	(13,376.22)
478.00			0	2015	2009	(2,057.88)			6.5	(13,376.22)
478.00			0	2015	1993	(2,059.22)			22.5	(46,332.45)
478.00			0	2015	1980	(2,065.70)			35.5	(73,332.35)
478.00			0	2015	1991	(2,070.95)			24.5	(50,738.28)
478.00			0	2015	1991	(2,070.95)			24.5	(50,738.28)
478.00			0	2015	1981	(2,071.09)			34.5	(71,452.61)
478.00			0	2015	1981	(2,071.09)			34.5	(71,452.61)
478.00			0	2015	1990	(2,072.90)			25.5	(52,858.95)
478.00			0	2015	2006	(2,076.02)			9.5	(19,722.19)
478.00			0	2015	2006	(2,076.02)			9.5	(19,722.19)
478.00			0	2015	2011	(2,081.17)			4.5	(9,365.27)
478.00			0	2015	1992	(2,101.20)			23.5	(49,378.20)
478.00			0	2015	2012	(2,101.71)			3.5	(7,355.99)
478.00			0	2015	1996	(2,106.39)			19.5	(41,074.61)
478.00			0	2015	1996	(2,106.39)			19.5	(41,074.61)
478.00			0	2015	1996	(2,106.39)			19.5	(41,074.61)
478.00			0	2015	1998	(2,108.49)			17.5	(36,898.58)
478.00			0	2015	1997	(2,109.00)			18.5	(39,016.50)
478.00			0	2015	2008	(2,114.53)			7.5	(15,858.98)
478.00			0	2015	2010	(2,115.43)			5.5	(11,634.87)
478.00			0	2015	2006	(2,115.79)			9.5	(20,100.01)
478.00			0	2015	1974	(2,117.24)			41.5	(87,865.46)
478.00			0	2015	1994	(2,119.68)			21.5	(45,573.12)
478.00			0	2015	2010	(2,122.79)			5.5	(11,675.35)
478.00			0	2015	1995	(2,130.85)			20.5	(43,682.43)
478.00			0	2015	1985	(2,136.42)			30.5	(65,160.81)
478.00			0	2015	2002	(2,137.46)			13.5	(28,855.71)
478.00			0	2015	1981	(2,137.90)			34.5	(73,757.55)
478.00			0	2015	2004	(2,140.98)			11.5	(24,621.27)
478.00			0	2015	2000	(2,141.20)			15.5	(33,188.60)
478.00			0	2015	1988	(2,150.59)			27.5	(59,141.23)
478.00			0	2015	1995	(2,152.70)			20.5	(44,130.35)
478.00			0	2015	1963	(2,153.50)			52.5	(113,058.75)
478.00			0	2015	2003	(2,171.83)			12.5	(27,147.88)
478.00			0	2015	2012	(2,173.83)			3.5	(7,608.41)
478.00			0	2015	1986	(2,176.49)			29.5	(64,206.46)
478.00			0	2015	1989	(2,176.72)			26.5	(57,683.08)
478.00			0	2015	1984	(2,181.06)			31.5	(68,703.39)
478.00			0	2015	1991	(2,183.19)			24.5	(53,488.16)
478.00			0	2015	1991	(2,183.19)			24.5	(53,488.16)
478.00			0	2015	1980	(2,183.35)			35.5	(77,508.93)
478.00			0	2015	2004	(2,184.80)			11.5	(25,125.20)
478.00			0	2015	2004	(2,184.80)			11.5	(25,125.20)
478.00			0	2015	2014	(2,187.65)			1.5	(3,281.48)
478.00			0	2015	2014	(2,187.65)			1.5	(3,281.48)
478.00			0	2015	2013	(2,188.08)			2.5	(5,470.20)
478.00			0	2015	1997	(2,189.28)			18.5	(40,501.68)
478.00			0	2015	2007	(2,201.50)			8.5	(18,712.75)
478.00			0	2015	1985	(2,212.47)			30.5	(67,480.34)
478.00			0	2015	2009	(2,213.10)			6.5	(14,385.15)
478.00			0	2015	1973	(2,217.54)			42.5	(94,245.45)
478.00			0	2015	1987	(2,221.68)			28.5	(63,317.88)
478.00			0	2015	1978	(2,222.10)			37.5	(83,328.75)
478.00			0	2015	1966	(2,223.32)			49.5	(110,054.34)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	1988	(2,226.18)			27.5	(61,219.95)
478.00			0	2015	1987	(2,229.25)			28.5	(63,533.63)
478.00			0	2015	1977	(2,239.01)			38.5	(86,201.89)
478.00			0	2015	1978	(2,239.44)			37.5	(83,979.00)
478.00			0	2015	2007	(2,242.57)			8.5	(19,061.85)
478.00			0	2015	1995	(2,243.00)			20.5	(45,981.50)
478.00			0	2015	1979	(2,247.00)			36.5	(82,015.50)
478.00			0	2015	1993	(2,247.96)			22.5	(50,579.10)
478.00			0	2015	2015	(2,253.80)			0.5	(1,126.90)
478.00			0	2015	1982	(2,256.12)			33.5	(75,580.02)
478.00			0	2015	1992	(2,262.60)			23.5	(53,171.10)
478.00			0	2015	1982	(2,266.04)			33.5	(75,912.34)
478.00			0	2015	1982	(2,266.04)			33.5	(75,912.34)
478.00			0	2015	1976	(2,267.73)			39.5	(89,575.34)
478.00			0	2015	2000	(2,275.07)			15.5	(35,263.59)
478.00			0	2015	1970	(2,275.84)			45.5	(103,550.72)
478.00			0	2015	1998	(2,287.32)			17.5	(40,028.10)
478.00			0	2015	1990	(2,291.10)			25.5	(58,423.05)
478.00			0	2015	2004	(2,297.47)			11.5	(26,420.91)
478.00			0	2015	2010	(2,299.69)			5.5	(12,648.30)
478.00			0	2015	2008	(2,300.87)			7.5	(17,256.53)
478.00			0	2015	2006	(2,302.22)			9.5	(21,871.09)
478.00			0	2015	2006	(2,302.22)			9.5	(21,871.09)
478.00			0	2015	1982	(2,305.80)			33.5	(77,244.30)
478.00			0	2015	1977	(2,313.00)			38.5	(89,050.50)
478.00			0	2015	1974	(2,314.19)			41.5	(96,038.89)
478.00			0	2015	1985	(2,315.84)			30.5	(70,633.12)
478.00			0	2015	1984	(2,319.60)			31.5	(73,067.40)
478.00			0	2015	1988	(2,332.88)			27.5	(64,154.20)
478.00			0	2015	1988	(2,340.96)			27.5	(64,376.40)
478.00			0	2015	1978	(2,345.55)			37.5	(87,958.13)
478.00			0	2015	1987	(2,347.62)			28.5	(66,907.17)
478.00			0	2015	1991	(2,351.40)			24.5	(57,609.30)
478.00			0	2015	1990	(2,354.60)			25.5	(60,042.30)
478.00			0	2015	1972	(2,355.81)			43.5	(102,477.74)
478.00			0	2015	1992	(2,358.00)			23.5	(55,413.00)
478.00			0	2015	1992	(2,358.00)			23.5	(55,413.00)
478.00			0	2015	2006	(2,360.71)			9.5	(22,426.75)
478.00			0	2015	1999	(2,363.24)			16.5	(38,993.46)
478.00			0	2015	2002	(2,374.95)			13.5	(32,061.83)
478.00			0	2015	1964	(2,380.62)			51.5	(122,601.93)
478.00			0	2015	1971	(2,382.05)			44.5	(106,001.23)
478.00			0	2015	1992	(2,382.18)			23.5	(55,981.23)
478.00			0	2015	1991	(2,395.05)			24.5	(58,678.73)
478.00			0	2015	1983	(2,400.45)			32.5	(78,014.63)
478.00			0	2015	1998	(2,404.30)			17.5	(42,075.25)
478.00			0	2015	1998	(2,404.30)			17.5	(42,075.25)
478.00			0	2015	1998	(2,404.30)			17.5	(42,075.25)
478.00			0	2015	1998	(2,405.70)			17.5	(42,099.75)
478.00			0	2015	1979	(2,407.50)			36.5	(87,873.75)
478.00			0	2015	2006	(2,409.65)			9.5	(22,891.68)
478.00			0	2015	2007	(2,414.84)			8.5	(20,526.14)
478.00			0	2015	2008	(2,419.07)			7.5	(18,143.03)
478.00			0	2015	1993	(2,420.88)			22.5	(54,469.80)
478.00			0	2015	1977	(2,426.04)			38.5	(93,402.54)
478.00			0	2015	1981	(2,428.20)			34.5	(83,772.90)
478.00			0	2015	1988	(2,428.56)			27.5	(66,785.40)
478.00			0	2015	2012	(2,445.56)			3.5	(8,559.46)
478.00			0	2015	2014	(2,450.98)			1.5	(3,676.47)
478.00			0	2015	2014	(2,450.98)			1.5	(3,676.47)
478.00			0	2015	1990	(2,459.24)			25.5	(62,710.62)
478.00			0	2015	1979	(2,461.95)			36.5	(89,861.18)
478.00			0	2015	1983	(2,462.08)			32.5	(80,017.60)
478.00			0	2015	1992	(2,464.29)			23.5	(57,910.82)
478.00			0	2015	1994	(2,466.48)			21.5	(53,029.32)
478.00			0	2015	1985	(2,483.25)			30.5	(75,739.13)
478.00			0	2015	2006	(2,484.60)			9.5	(23,603.70)
478.00			0	2015	1991	(2,485.14)			24.5	(60,885.93)
478.00			0	2015	1991	(2,485.14)			24.5	(60,885.93)
478.00			0	2015	1992	(2,488.05)			23.5	(58,469.18)
478.00			0	2015	2002	(2,488.68)			13.5	(33,597.18)
478.00			0	2015	2008	(2,492.13)			7.5	(18,690.98)
478.00			0	2015	1987	(2,496.76)			28.5	(71,157.66)
478.00			0	2015	1985	(2,500.54)			30.5	(76,266.47)
478.00			0	2015	1970	(2,519.68)			45.5	(114,645.44)
478.00			0	2015	1984	(2,520.12)			31.5	(79,383.78)
478.00			0	2015	1994	(2,520.29)			21.5	(54,186.24)
478.00			0	2015	1983	(2,526.00)			32.5	(82,095.00)
478.00			0	2015	1997	(2,530.80)			18.5	(46,819.80)
478.00			0	2015	1976	(2,536.56)			39.5	(100,194.12)
478.00			0	2015	2011	(2,543.59)			4.5	(11,446.16)
478.00			0	2015	2008	(2,544.20)			7.5	(19,081.50)
478.00			0	2015	2008	(2,544.20)			7.5	(19,081.50)
478.00			0	2015	2010	(2,544.44)			5.5	(13,994.42)
478.00			0	2015	2001	(2,550.12)			14.5	(36,976.74)
478.00			0	2015	1986	(2,555.01)			29.5	(75,372.80)
478.00			0	2015	1980	(2,555.28)			35.5	(90,712.44)
478.00			0	2015	1985	(2,558.85)			30.5	(78,044.93)
478.00			0	2015	1994	(2,563.18)			21.5	(55,108.37)
478.00			0	2015	1979	(2,568.00)			36.5	(93,732.00)
478.00			0	2015	2000	(2,569.44)			15.5	(39,826.32)
478.00			0	2015	1988	(2,575.35)			27.5	(70,822.13)
478.00			0	2015	1995	(2,579.45)			20.5	(52,878.73)
478.00			0	2015	1995	(2,579.45)			20.5	(52,878.73)
478.00			0	2015	1977	(2,584.26)			38.5	(99,494.01)
478.00			0	2015	1987	(2,585.93)			28.5	(73,699.01)
478.00			0	2015	1984	(2,588.94)			31.5	(81,551.61)
478.00			0	2015	1978	(2,592.45)			37.5	(97,216.88)
478.00			0	2015	1975	(2,596.44)			40.5	(105,155.82)
478.00			0	2015	1986	(2,610.00)			29.5	(76,995.00)
478.00			0	2015	1986	(2,610.00)			29.5	(76,995.00)
478.00			0	2015	2006	(2,612.70)			9.5	(24,820.65)
478.00			0	2015	1990	(2,618.40)			25.5	(66,769.20)
478.00			0	2015	1980	(2,619.00)			35.5	(92,974.50)
478.00			0	2015	2008	(2,620.66)			7.5	(19,654.95)
478.00			0	2015	2008	(2,620.66)			7.5	(19,654.95)
478.00			0	2015	1990	(2,625.56)			25.5	(66,951.78)
478.00			0	2015	1988	(2,633.58)			27.5	(72,423.45)
478.00			0	2015	1974	(2,641.10)			41.5	(109,605.65)
478.00			0	2015	1994	(2,645.46)			21.5	(56,877.39)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	2003	(2,659.09)			12.5	(33,238.63)
478.00			0	2015	2003	(2,665.00)			12.5	(33,312.50)
478.00			0	2015	1994	(2,672.02)			21.5	(57,448.43)
478.00			0	2015	1981	(2,672.38)			34.5	(92,197.11)
478.00			0	2015	1985	(2,676.32)			30.5	(81,627.76)
478.00			0	2015	1997	(2,676.50)			18.5	(49,515.25)
478.00			0	2015	1985	(2,679.15)			30.5	(81,714.08)
478.00			0	2015	1996	(2,682.36)			19.5	(52,306.02)
478.00			0	2015	1989	(2,705.40)			26.5	(71,693.10)
478.00			0	2015	1983	(2,709.20)			32.5	(88,049.00)
478.00			0	2015	1993	(2,710.52)			22.5	(60,986.70)
478.00			0	2015	1991	(2,714.39)			24.5	(66,502.56)
478.00			0	2015	1991	(2,714.39)			24.5	(66,502.56)
478.00			0	2015	2001	(2,715.61)			14.5	(39,376.35)
478.00			0	2015	2001	(2,715.62)			14.5	(39,376.49)
478.00			0	2015	2008	(2,721.45)			7.5	(20,410.88)
478.00			0	2015	1998	(2,723.00)			17.5	(47,652.50)
478.00			0	2015	1979	(2,728.50)			36.5	(99,590.25)
478.00			0	2015	1995	(2,730.21)			20.5	(55,969.31)
478.00			0	2015	2014	(2,730.36)			1.5	(4,095.54)
478.00			0	2015	1997	(2,741.70)			18.5	(50,721.45)
478.00			0	2015	1986	(2,744.27)			29.5	(80,955.97)
478.00			0	2015	2003	(2,745.75)			12.5	(34,321.88)
478.00			0	2015	1995	(2,746.38)			20.5	(56,300.79)
478.00			0	2015	2013	(2,749.03)			2.5	(6,872.58)
478.00			0	2015	1994	(2,757.69)			21.5	(59,290.34)
478.00			0	2015	1992	(2,760.66)			23.5	(64,875.51)
478.00			0	2015	1966	(2,761.22)			49.5	(136,680.39)
478.00			0	2015	1994	(2,778.03)			21.5	(59,727.65)
478.00			0	2015	1992	(2,779.21)			23.5	(65,311.44)
478.00			0	2015	1992	(2,779.21)			23.5	(65,311.44)
478.00			0	2015	1992	(2,779.21)			23.5	(65,311.44)
478.00			0	2015	1985	(2,784.25)			30.5	(84,919.63)
478.00			0	2015	1997	(2,807.58)			18.5	(51,940.23)
478.00			0	2015	1997	(2,807.58)			18.5	(51,940.23)
478.00			0	2015	1990	(2,810.56)			25.5	(71,669.28)
478.00			0	2015	1983	(2,811.78)			32.5	(91,382.85)
478.00			0	2015	1991	(2,818.80)			24.5	(69,060.60)
478.00			0	2015	1990	(2,825.52)			25.5	(72,050.76)
478.00			0	2015	1996	(2,834.13)			19.5	(55,265.54)
478.00			0	2015	1991	(2,834.32)			24.5	(69,440.84)
478.00			0	2015	1991	(2,834.32)			24.5	(69,440.84)
478.00			0	2015	1982	(2,837.63)			33.5	(95,060.61)
478.00			0	2015	1994	(2,841.42)			21.5	(61,090.53)
478.00			0	2015	2004	(2,843.13)			11.5	(32,696.00)
478.00			0	2015	2004	(2,843.13)			11.5	(32,696.00)
478.00			0	2015	2004	(2,843.13)			11.5	(32,696.00)
478.00			0	2015	1973	(2,859.12)			42.5	(121,512.60)
478.00			0	2015	2013	(2,883.63)			2.5	(7,209.08)
478.00			0	2015	2010	(2,884.67)			5.5	(15,865.69)
478.00			0	2015	2010	(2,884.67)			5.5	(15,865.69)
478.00			0	2015	1979	(2,889.00)			36.5	(105,448.50)
478.00			0	2015	1979	(2,889.00)			36.5	(105,448.50)
478.00			0	2015	1984	(2,899.50)			31.5	(91,334.25)
478.00			0	2015	1983	(2,899.70)			32.5	(94,240.25)
478.00			0	2015	1991	(2,900.06)			24.5	(71,051.47)
478.00			0	2015	1975	(2,905.21)			40.5	(117,661.01)
478.00			0	2015	1976	(2,908.20)			39.5	(114,873.90)
478.00			0	2015	1991	(2,910.92)			24.5	(71,317.54)
478.00			0	2015	1991	(2,910.92)			24.5	(71,317.54)
478.00			0	2015	1987	(2,912.08)			28.5	(82,994.28)
478.00			0	2015	1986	(2,912.64)			29.5	(85,922.88)
478.00			0	2015	1986	(2,917.64)			29.5	(86,070.38)
478.00			0	2015	1980	(2,920.32)			35.5	(103,671.36)
478.00			0	2015	2008	(2,923.04)			7.5	(21,922.80)
478.00			0	2015	2008	(2,928.38)			7.5	(21,962.85)
478.00			0	2015	1986	(2,936.25)			29.5	(86,619.38)
478.00			0	2015	1986	(2,936.25)			29.5	(86,619.38)
478.00			0	2015	1989	(2,936.28)			26.5	(77,811.42)
478.00			0	2015	2000	(2,936.81)			15.5	(45,520.56)
478.00			0	2015	1986	(2,944.59)			29.5	(86,865.41)
478.00			0	2015	1973	(2,948.16)			42.5	(125,296.80)
478.00			0	2015	2014	(2,951.74)			1.5	(4,427.61)
478.00			0	2015	1998	(2,952.45)			17.5	(51,667.88)
478.00			0	2015	2006	(2,957.28)			9.5	(28,094.16)
478.00			0	2015	1995	(2,962.84)			20.5	(60,738.22)
478.00			0	2015	1995	(2,962.84)			20.5	(60,738.22)
478.00			0	2015	1982	(2,966.61)			33.5	(99,381.44)
478.00			0	2015	1984	(2,978.80)			31.5	(93,832.20)
478.00			0	2015	1983	(2,980.12)			32.5	(96,853.90)
478.00			0	2015	1990	(2,986.22)			25.5	(76,148.61)
478.00			0	2015	1979	(2,996.00)			36.5	(109,354.00)
478.00			0	2015	1979	(2,996.00)			36.5	(109,354.00)
478.00			0	2015	1987	(3,003.25)			28.5	(85,592.63)
478.00			0	2015	1997	(3,004.65)			18.5	(55,586.03)
478.00			0	2015	1971	(3,008.46)			44.5	(133,876.47)
478.00			0	2015	1992	(3,011.91)			23.5	(70,779.89)
478.00			0	2015	1992	(3,011.91)			23.5	(70,779.89)
478.00			0	2015	1972	(3,015.99)			43.5	(131,195.57)
478.00			0	2015	1992	(3,016.80)			23.5	(70,894.80)
478.00			0	2015	1993	(3,034.64)			22.5	(68,279.40)
478.00			0	2015	1989	(3,050.00)			26.5	(80,825.00)
478.00			0	2015	2011	(3,052.31)			4.5	(13,735.40)
478.00			0	2015	1999	(3,057.12)			16.5	(50,442.48)
478.00			0	2015	1977	(3,058.92)			38.5	(117,768.42)
478.00			0	2015	1995	(3,060.63)			20.5	(62,742.92)
478.00			0	2015	1996	(3,061.19)			19.5	(59,693.21)
478.00			0	2015	2004	(3,061.94)			11.5	(35,212.31)
478.00			0	2015	1979	(3,063.76)			36.5	(111,827.24)
478.00			0	2015	1984	(3,065.85)			31.5	(96,574.28)
478.00			0	2015	2003	(3,068.78)			12.5	(38,359.75)
478.00			0	2015	1980	(3,076.48)			35.5	(109,215.04)
478.00			0	2015	2014	(3,078.42)			1.5	(4,617.63)
478.00			0	2015	1973	(3,084.84)			42.5	(131,105.70)
478.00			0	2015	2009	(3,086.82)			6.5	(20,064.33)
478.00			0	2015	1995	(3,088.47)			20.5	(63,313.64)
478.00			0	2015	1983	(3,101.40)			32.5	(100,795.50)
478.00			0	2015	1983	(3,101.40)			32.5	(100,795.50)
478.00			0	2015	1979	(3,103.00)			36.5	(113,259.50)
478.00			0	2015	1997	(3,104.74)			18.5	(57,437.69)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	2000	(3,104.74)			15.5	(48,123.47)
478.00			0	2015	1997	(3,110.67)			18.5	(57,547.40)
478.00			0	2015	1989	(3,117.56)			26.5	(82,615.34)
478.00			0	2015	2008	(3,117.56)			7.5	(23,381.70)
478.00			0	2015	2008	(3,117.56)			7.5	(23,381.70)
478.00			0	2015	1988	(3,121.28)			27.5	(85,835.20)
478.00			0	2015	1986	(3,123.05)			29.5	(92,129.98)
478.00			0	2015	2014	(3,125.21)			1.5	(4,687.82)
478.00			0	2015	1995	(3,131.20)			20.5	(64,189.60)
478.00			0	2015	2006	(3,132.90)			9.5	(29,762.55)
478.00			0	2015	1995	(3,137.13)			20.5	(64,311.17)
478.00			0	2015	1995	(3,137.13)			20.5	(64,311.17)
478.00			0	2015	1981	(3,140.05)			34.5	(108,331.73)
478.00			0	2015	1984	(3,150.15)			31.5	(99,229.73)
478.00			0	2015	1992	(3,151.80)			23.5	(74,067.30)
478.00			0	2015	1983	(3,157.50)			32.5	(102,618.75)
478.00			0	2015	1998	(3,171.15)			17.5	(55,495.13)
478.00			0	2015	2008	(3,171.80)			7.5	(23,788.50)
478.00			0	2015	1979	(3,173.18)			36.5	(115,821.07)
478.00			0	2015	1989	(3,177.41)			26.5	(84,201.37)
478.00			0	2015	2013	(3,178.62)			2.5	(7,946.55)
478.00			0	2015	2013	(3,178.62)			2.5	(7,946.55)
478.00			0	2015	2013	(3,178.62)			2.5	(7,946.55)
478.00			0	2015	2013	(3,178.62)			2.5	(7,946.55)
478.00			0	2015	1995	(3,193.62)			20.5	(65,469.21)
478.00			0	2015	1995	(3,193.62)			20.5	(65,469.21)
478.00			0	2015	2006	(3,195.36)			9.5	(30,355.92)
478.00			0	2015	1976	(3,199.02)			39.5	(126,361.29)
478.00			0	2015	1973	(3,206.61)			42.5	(136,280.93)
478.00			0	2015	1996	(3,210.78)			19.5	(62,610.21)
478.00			0	2015	1985	(3,214.98)			30.5	(98,056.89)
478.00			0	2015	2009	(3,219.74)			6.5	(20,928.31)
478.00			0	2015	2008	(3,225.42)			7.5	(24,190.65)
478.00			0	2015	2008	(3,225.42)			7.5	(24,190.65)
478.00			0	2015	1980	(3,232.57)			35.5	(114,756.24)
478.00			0	2015	2008	(3,242.26)			7.5	(24,316.95)
478.00			0	2015	2000	(3,250.10)			15.5	(50,376.55)
478.00			0	2015	1983	(3,251.04)			32.5	(105,658.80)
478.00			0	2015	1986	(3,260.48)			29.5	(96,184.16)
478.00			0	2015	2012	(3,260.75)			3.5	(11,412.63)
478.00			0	2015	1975	(3,260.95)			40.5	(132,068.48)
478.00			0	2015	1986	(3,262.50)			29.5	(96,243.75)
478.00			0	2015	2012	(3,264.72)			3.5	(11,426.52)
478.00			0	2015	2014	(3,267.97)			1.5	(4,901.96)
478.00			0	2015	2014	(3,267.97)			1.5	(4,901.96)
478.00			0	2015	1973	(3,269.44)			42.5	(138,951.20)
478.00			0	2015	1991	(3,288.60)			24.5	(80,570.70)
478.00			0	2015	1991	(3,313.52)			24.5	(81,181.24)
478.00			0	2015	1988	(3,316.36)			27.5	(91,199.90)
478.00			0	2015	2002	(3,318.24)			13.5	(44,796.24)
478.00			0	2015	1977	(3,322.62)			38.5	(127,920.87)
478.00			0	2015	1991	(3,326.04)			24.5	(81,487.98)
478.00			0	2015	2008	(3,326.22)			7.5	(24,946.65)
478.00			0	2015	2002	(3,326.34)			13.5	(44,905.59)
478.00			0	2015	1987	(3,328.05)			28.5	(94,849.43)
478.00			0	2015	1994	(3,331.32)			21.5	(71,623.38)
478.00			0	2015	1978	(3,333.12)			37.5	(124,992.00)
478.00			0	2015	1978	(3,333.15)			37.5	(124,993.13)
478.00			0	2015	1981	(3,340.47)			34.5	(115,246.22)
478.00			0	2015	1981	(3,340.47)			34.5	(115,246.22)
478.00			0	2015	1992	(3,340.50)			23.5	(78,501.75)
478.00			0	2015	2006	(3,350.00)			9.5	(31,825.00)
478.00			0	2015	1988	(3,358.10)			27.5	(92,347.75)
478.00			0	2015	1987	(3,360.02)			28.5	(95,760.57)
478.00			0	2015	2010	(3,361.09)			5.5	(18,486.00)
478.00			0	2015	1997	(3,361.56)			18.5	(62,188.86)
478.00			0	2015	2004	(3,373.84)			11.5	(38,799.16)
478.00			0	2015	1998	(3,376.52)			17.5	(59,089.10)
478.00			0	2015	1996	(3,377.43)			19.5	(65,859.89)
478.00			0	2015	1990	(3,382.10)			25.5	(86,243.55)
478.00			0	2015	1972	(3,390.24)			43.5	(147,475.44)
478.00			0	2015	1985	(3,393.59)			30.5	(103,504.50)
478.00			0	2015	1986	(3,406.68)			29.5	(100,497.06)
478.00			0	2015	1966	(3,406.70)			49.5	(168,631.65)
478.00			0	2015	2002	(3,410.42)			13.5	(46,040.67)
478.00			0	2015	2000	(3,425.92)			15.5	(53,101.76)
478.00			0	2015	1988	(3,433.80)			27.5	(94,429.50)
478.00			0	2015	1988	(3,433.80)			27.5	(94,429.50)
478.00			0	2015	1984	(3,443.66)			31.5	(108,475.29)
478.00			0	2015	1979	(3,446.73)			36.5	(125,805.65)
478.00			0	2015	1994	(3,453.73)			21.5	(74,255.20)
478.00			0	2015	1997	(3,456.30)			18.5	(63,941.55)
478.00			0	2015	1988	(3,457.60)			27.5	(95,084.00)
478.00			0	2015	2007	(3,458.45)			8.5	(29,396.83)
478.00			0	2015	2004	(3,465.42)			11.5	(39,852.33)
478.00			0	2015	1984	(3,479.40)			31.5	(109,601.10)
478.00			0	2015	1983	(3,479.64)			32.5	(113,088.30)
478.00			0	2015	2010	(3,487.83)			5.5	(19,183.07)
478.00			0	2015	2010	(3,487.83)			5.5	(19,183.07)
478.00			0	2015	2008	(3,491.66)			7.5	(26,187.45)
478.00			0	2015	1981	(3,507.40)			34.5	(121,005.30)
478.00			0	2015	1976	(3,512.16)			39.5	(138,730.32)
478.00			0	2015	1987	(3,521.43)			28.5	(100,360.76)
478.00			0	2015	1979	(3,531.00)			36.5	(128,881.50)
478.00			0	2015	2004	(3,535.61)			11.5	(40,659.52)
478.00			0	2015	1981	(3,540.90)			34.5	(122,161.05)
478.00			0	2015	2010	(3,557.76)			5.5	(19,567.68)
478.00			0	2015	2014	(3,561.28)			1.5	(5,341.92)
478.00			0	2015	2002	(3,562.43)			13.5	(48,092.81)
478.00			0	2015	2000	(3,568.17)			15.5	(55,306.64)
478.00			0	2015	2011	(3,572.85)			4.5	(16,077.83)
478.00			0	2015	2011	(3,572.85)			4.5	(16,077.83)
478.00			0	2015	1992	(3,573.27)			23.5	(83,971.85)
478.00			0	2015	1992	(3,573.27)			23.5	(83,971.85)
478.00			0	2015	1996	(3,576.48)			19.5	(69,741.36)
478.00			0	2015	1996	(3,576.48)			19.5	(69,741.36)
478.00			0	2015	1996	(3,576.48)			19.5	(69,741.36)
478.00			0	2015	1984	(3,583.17)			31.5	(112,869.86)
478.00			0	2015	2007	(3,595.79)			8.5	(30,564.22)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	1989	(3,597.40)			26.5	(95,331.10)
478.00			0	2015	2009	(3,601.29)			6.5	(23,408.39)
478.00			0	2015	1997	(3,605.58)			18.5	(66,703.23)
478.00			0	2015	1984	(3,605.80)			31.5	(113,582.70)
478.00			0	2015	1991	(3,638.65)			24.5	(89,146.93)
478.00			0	2015	1995	(3,640.28)			20.5	(74,625.74)
478.00			0	2015	1995	(3,640.28)			20.5	(74,625.74)
478.00			0	2015	1983	(3,652.76)			32.5	(118,714.70)
478.00			0	2015	2012	(3,662.97)			3.5	(12,820.40)
478.00			0	2015	1989	(3,670.35)			26.5	(97,264.28)
478.00			0	2015	1989	(3,670.35)			26.5	(97,264.28)
478.00			0	2015	1989	(3,670.35)			26.5	(97,264.28)
478.00			0	2015	1989	(3,670.35)			26.5	(97,264.28)
478.00			0	2015	1982	(3,681.36)			33.5	(123,325.56)
478.00			0	2015	1992	(3,697.02)			23.5	(86,879.97)
478.00			0	2015	1994	(3,704.04)			21.5	(79,636.86)
478.00			0	2015	1994	(3,704.04)			21.5	(79,636.86)
478.00			0	2015	1996	(3,725.82)			19.5	(72,653.49)
478.00			0	2015	1991	(3,727.71)			24.5	(91,328.90)
478.00			0	2015	2008	(3,729.40)			7.5	(27,970.50)
478.00			0	2015	1975	(3,735.27)			40.5	(151,278.44)
478.00			0	2015	1982	(3,740.51)			33.5	(125,307.09)
478.00			0	2015	1981	(3,741.33)			34.5	(129,075.89)
478.00			0	2015	2007	(3,742.56)			8.5	(31,811.76)
478.00			0	2015	1994	(3,752.98)			21.5	(80,689.07)
478.00			0	2015	1982	(3,760.20)			33.5	(125,966.70)
478.00			0	2015	2013	(3,761.83)			2.5	(9,404.58)
478.00			0	2015	1991	(3,762.24)			24.5	(92,174.88)
478.00			0	2015	1984	(3,769.70)			31.5	(118,745.55)
478.00			0	2015	1983	(3,771.90)			32.5	(122,586.75)
478.00			0	2015	1993	(3,778.32)			22.5	(85,012.20)
478.00			0	2015	1984	(3,780.18)			31.5	(119,075.67)
478.00			0	2015	1984	(3,780.18)			31.5	(119,075.67)
478.00			0	2015	1983	(3,789.00)			32.5	(123,142.50)
478.00			0	2015	1976	(3,789.52)			39.5	(149,686.04)
478.00			0	2015	1987	(3,791.81)			28.5	(108,066.59)
478.00			0	2015	1996	(3,800.56)			19.5	(74,110.92)
478.00			0	2015	1996	(3,800.56)			19.5	(74,110.92)
478.00			0	2015	1981	(3,808.14)			34.5	(131,380.83)
478.00			0	2015	1973	(3,812.16)			42.5	(162,016.80)
478.00			0	2015	2008	(3,816.30)			7.5	(28,622.25)
478.00			0	2015	2008	(3,816.30)			7.5	(28,622.25)
478.00			0	2015	2008	(3,816.30)			7.5	(28,622.25)
478.00			0	2015	1996	(3,834.00)			19.5	(74,763.00)
478.00			0	2015	2006	(3,838.34)			9.5	(36,464.23)
478.00			0	2015	2006	(3,838.34)			9.5	(36,464.23)
478.00			0	2015	1983	(3,840.72)			32.5	(124,823.40)
478.00			0	2015	1983	(3,840.72)			32.5	(124,823.40)
478.00			0	2015	1990	(3,844.57)			25.5	(98,036.54)
478.00			0	2015	2008	(3,851.47)			7.5	(28,886.03)
478.00			0	2015	1992	(3,852.20)			23.5	(90,526.70)
478.00			0	2015	1987	(3,866.50)			28.5	(110,195.25)
478.00			0	2015	1989	(3,878.54)			26.5	(102,781.31)
478.00			0	2015	1988	(3,889.80)			27.5	(106,969.50)
478.00			0	2015	2007	(3,890.75)			8.5	(33,071.38)
478.00			0	2015	2007	(3,890.75)			8.5	(33,071.38)
478.00			0	2015	2007	(3,890.75)			8.5	(33,071.38)
478.00			0	2015	2000	(3,900.12)			15.5	(60,451.86)
478.00			0	2015	2004	(3,904.41)			11.5	(44,900.72)
478.00			0	2015	2007	(3,907.49)			8.5	(33,213.67)
478.00			0	2015	2007	(3,907.49)			8.5	(33,213.67)
478.00			0	2015	1995	(3,914.00)			20.5	(80,237.00)
478.00			0	2015	2013	(3,923.99)			2.5	(9,809.98)
478.00			0	2015	1992	(3,924.61)			23.5	(92,228.34)
478.00			0	2015	1995	(3,925.25)			20.5	(80,467.63)
478.00			0	2015	1973	(3,931.29)			42.5	(167,079.83)
478.00			0	2015	1984	(3,933.60)			31.5	(123,908.40)
478.00			0	2015	1963	(3,942.00)			52.5	(206,955.00)
478.00			0	2015	1978	(3,958.08)			37.5	(148,428.00)
478.00			0	2015	1982	(3,965.57)			33.5	(132,846.60)
478.00			0	2015	2004	(3,972.31)			11.5	(45,681.57)
478.00			0	2015	1974	(3,988.29)			41.5	(165,514.04)
478.00			0	2015	1982	(3,989.18)			33.5	(133,637.53)
478.00			0	2015	1987	(3,993.66)			28.5	(113,819.31)
478.00			0	2015	1988	(3,999.14)			27.5	(109,976.35)
478.00			0	2015	1983	(4,000.75)			32.5	(130,024.38)
478.00			0	2015	1993	(4,010.06)			22.5	(90,226.35)
478.00			0	2015	1979	(4,024.11)			36.5	(146,880.02)
478.00			0	2015	1998	(4,030.04)			17.5	(70,525.70)
478.00			0	2015	1994	(4,030.28)			21.5	(86,651.02)
478.00			0	2015	2013	(4,042.08)			2.5	(10,105.20)
478.00			0	2015	1993	(4,048.20)			22.5	(91,084.50)
478.00			0	2015	1984	(4,059.30)			31.5	(127,867.95)
478.00			0	2015	2014	(4,062.77)			1.5	(6,094.16)
478.00			0	2015	1989	(4,068.06)			26.5	(107,803.59)
478.00			0	2015	2009	(4,078.34)			6.5	(26,509.21)
478.00			0	2015	2012	(4,080.90)			3.5	(14,283.15)
478.00			0	2015	1982	(4,085.63)			33.5	(136,868.61)
478.00			0	2015	1996	(4,106.34)			19.5	(80,073.63)
478.00			0	2015	1971	(4,126.99)			44.5	(183,651.06)
478.00			0	2015	2008	(4,132.58)			7.5	(30,994.35)
478.00			0	2015	1972	(4,157.08)			43.5	(180,832.98)
478.00			0	2015	2010	(4,163.62)			5.5	(22,899.91)
478.00			0	2015	1987	(4,165.65)			28.5	(118,721.03)
478.00			0	2015	1997	(4,175.34)			18.5	(77,243.79)
478.00			0	2015	1995	(4,182.84)			20.5	(85,748.22)
478.00			0	2015	1992	(4,183.62)			23.5	(98,315.07)
478.00			0	2015	2013	(4,194.38)			2.5	(10,485.95)
478.00			0	2015	1983	(4,204.12)			32.5	(136,633.90)
478.00			0	2015	1980	(4,205.09)			35.5	(149,280.70)
478.00			0	2015	1996	(4,212.78)			19.5	(82,149.21)
478.00			0	2015	1997	(4,213.53)			18.5	(77,950.31)
478.00			0	2015	1990	(4,215.84)			25.5	(107,503.92)
478.00			0	2015	1986	(4,221.60)			29.5	(124,537.20)
478.00			0	2015	1986	(4,221.60)			29.5	(124,537.20)
478.00			0	2015	1992	(4,222.05)			23.5	(99,218.18)
478.00			0	2015	2008	(4,229.06)			7.5	(31,717.95)
478.00			0	2015	2008	(4,233.37)			7.5	(31,750.28)
478.00			0	2015	1986	(4,241.25)			29.5	(125,116.88)
478.00			0	2015	2009	(4,246.14)			6.5	(27,599.91)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	1995	(4,261.70)			20.5	(87,364.85)
478.00			0	2015	1992	(4,269.00)			23.5	(100,321.50)
478.00			0	2015	2014	(4,280.03)			1.5	(6,420.05)
478.00			0	2015	1989	(4,283.55)			26.5	(113,514.08)
478.00			0	2015	2013	(4,289.02)			2.5	(10,722.55)
478.00			0	2015	1992	(4,289.95)			23.5	(100,813.83)
478.00			0	2015	1988	(4,292.25)			27.5	(118,036.88)
478.00			0	2015	1988	(4,292.25)			27.5	(118,036.88)
478.00			0	2015	1983	(4,308.64)			32.5	(140,030.80)
478.00			0	2015	1990	(4,313.42)			25.5	(109,992.21)
478.00			0	2015	2013	(4,325.45)			2.5	(10,813.63)
478.00			0	2015	2012	(4,347.66)			3.5	(15,216.81)
478.00			0	2015	2012	(4,347.66)			3.5	(15,216.81)
478.00			0	2015	1982	(4,362.73)			33.5	(146,151.46)
478.00			0	2015	2008	(4,392.57)			7.5	(32,944.28)
478.00			0	2015	1984	(4,410.21)			31.5	(138,921.62)
478.00			0	2015	1986	(4,422.27)			29.5	(130,456.97)
478.00			0	2015	1986	(4,422.27)			29.5	(130,456.97)
478.00			0	2015	2010	(4,422.48)			5.5	(24,323.64)
478.00			0	2015	2009	(4,426.21)			6.5	(28,770.37)
478.00			0	2015	2009	(4,426.21)			6.5	(28,770.37)
478.00			0	2015	1982	(4,449.91)			33.5	(149,071.99)
478.00			0	2015	2011	(4,451.29)			4.5	(20,030.81)
478.00			0	2015	1988	(4,452.36)			27.5	(122,439.90)
478.00			0	2015	1986	(4,461.50)			29.5	(131,614.25)
478.00			0	2015	1991	(4,467.66)			24.5	(109,457.67)
478.00			0	2015	1996	(4,470.60)			19.5	(87,176.70)
478.00			0	2015	1993	(4,478.25)			22.5	(100,760.63)
478.00			0	2015	1975	(4,484.76)			40.5	(181,632.78)
478.00			0	2015	1980	(4,489.03)			35.5	(159,360.57)
478.00			0	2015	1991	(4,510.08)			24.5	(110,496.96)
478.00			0	2015	1982	(4,512.24)			33.5	(151,160.04)
478.00			0	2015	2001	(4,520.67)			14.5	(65,549.72)
478.00			0	2015	1973	(4,526.94)			42.5	(192,394.95)
478.00			0	2015	1995	(4,550.35)			20.5	(93,282.18)
478.00			0	2015	1991	(4,556.09)			24.5	(111,624.21)
478.00			0	2015	1986	(4,567.50)			29.5	(134,741.25)
478.00			0	2015	1993	(4,587.96)			22.5	(103,229.10)
478.00			0	2015	1997	(4,608.40)			18.5	(85,255.40)
478.00			0	2015	2002	(4,608.67)			13.5	(62,217.05)
478.00			0	2015	1981	(4,609.85)			34.5	(159,039.83)
478.00			0	2015	1983	(4,617.64)			32.5	(150,073.30)
478.00			0	2015	1988	(4,624.74)			27.5	(127,180.35)
478.00			0	2015	1994	(4,630.05)			21.5	(99,546.08)
478.00			0	2015	1994	(4,630.05)			21.5	(99,546.08)
478.00			0	2015	1978	(4,635.12)			37.5	(173,817.00)
478.00			0	2015	2010	(4,635.25)			5.5	(25,493.88)
478.00			0	2015	2001	(4,636.59)			14.5	(67,230.56)
478.00			0	2015	1995	(4,647.60)			20.5	(95,275.80)
478.00			0	2015	1973	(4,661.28)			42.5	(198,104.40)
478.00			0	2015	2008	(4,682.18)			7.5	(35,116.35)
478.00			0	2015	1991	(4,698.00)			24.5	(115,101.00)
478.00			0	2015	1998	(4,702.05)			17.5	(82,285.88)
478.00			0	2015	1981	(4,721.50)			34.5	(162,891.75)
478.00			0	2015	2008	(4,737.34)			7.5	(35,530.05)
478.00			0	2015	1981	(4,743.47)			34.5	(163,649.72)
478.00			0	2015	1992	(4,764.36)			23.5	(111,962.46)
478.00			0	2015	2013	(4,767.92)			2.5	(11,919.80)
478.00			0	2015	2013	(4,767.92)			2.5	(11,919.80)
478.00			0	2015	2013	(4,767.92)			2.5	(11,919.80)
478.00			0	2015	1978	(4,782.96)			37.5	(179,361.00)
478.00			0	2015	1983	(4,800.60)			32.5	(156,019.50)
478.00			0	2015	1998	(4,808.60)			17.5	(84,150.50)
478.00			0	2015	1983	(4,824.40)			32.5	(156,793.00)
478.00			0	2015	2006	(4,825.03)			9.5	(45,837.79)
478.00			0	2015	1986	(4,826.13)			29.5	(142,370.84)
478.00			0	2015	1978	(4,835.52)			37.5	(181,332.00)
478.00			0	2015	1993	(4,841.76)			22.5	(108,939.60)
478.00			0	2015	1993	(4,857.70)			22.5	(109,298.25)
478.00			0	2015	1996	(4,862.80)			19.5	(94,824.60)
478.00			0	2015	1994	(4,878.76)			21.5	(104,893.34)
478.00			0	2015	1987	(4,881.14)			28.5	(139,112.49)
478.00			0	2015	2013	(4,893.04)			2.5	(12,232.60)
478.00			0	2015	2012	(4,897.07)			3.5	(17,139.75)
478.00			0	2015	1991	(4,898.50)			24.5	(120,013.25)
478.00			0	2015	1973	(4,924.04)			42.5	(209,271.70)
478.00			0	2015	1997	(4,924.76)			18.5	(91,108.06)
478.00			0	2015	1985	(4,933.92)			30.5	(150,484.56)
478.00			0	2015	1985	(4,933.92)			30.5	(150,484.56)
478.00			0	2015	1981	(4,945.38)			34.5	(170,615.61)
478.00			0	2015	1974	(4,946.06)			41.5	(205,261.49)
478.00			0	2015	1977	(4,957.56)			38.5	(190,866.06)
478.00			0	2015	1991	(4,970.28)			24.5	(121,771.86)
478.00			0	2015	1979	(4,975.50)			36.5	(181,605.75)
478.00			0	2015	1979	(4,975.50)			36.5	(181,605.75)
478.00			0	2015	2011	(4,976.23)			4.5	(22,393.04)
478.00			0	2015	2014	(4,977.92)			1.5	(7,466.88)
478.00			0	2015	1996	(5,004.37)			19.5	(97,585.22)
478.00			0	2015	1989	(5,012.28)			26.5	(132,825.42)
478.00			0	2015	2013	(5,019.06)			2.5	(12,547.65)
478.00			0	2015	1983	(5,052.00)			32.5	(164,190.00)
478.00			0	2015	1983	(5,052.00)			32.5	(164,190.00)
478.00			0	2015	1988	(5,059.50)			27.5	(139,136.25)
478.00			0	2015	2006	(5,084.44)			9.5	(48,302.18)
478.00			0	2015	2008	(5,088.40)			7.5	(38,163.00)
478.00			0	2015	2007	(5,136.84)			8.5	(43,663.14)
478.00			0	2015	1989	(5,138.49)			26.5	(136,169.99)
478.00			0	2015	1994	(5,138.50)			21.5	(110,477.75)
478.00			0	2015	2008	(5,140.52)			7.5	(38,553.90)
478.00			0	2015	2008	(5,140.52)			7.5	(38,553.90)
478.00			0	2015	1988	(5,150.70)			27.5	(141,644.25)
478.00			0	2015	1988	(5,179.44)			27.5	(142,434.60)
478.00			0	2015	1988	(5,179.44)			27.5	(142,434.60)
478.00			0	2015	1990	(5,180.12)			25.5	(132,093.06)
478.00			0	2015	1989	(5,185.35)			26.5	(137,411.78)
478.00			0	2015	1985	(5,192.25)			30.5	(158,363.63)
478.00			0	2015	1982	(5,215.26)			33.5	(174,711.21)
478.00			0	2015	1985	(5,218.98)			30.5	(159,178.89)
478.00			0	2015	1985	(5,218.98)			30.5	(159,178.89)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	1983	(5,219.46)			32.5	(169,632.45)
478.00			0	2015	1986	(5,220.00)			29.5	(153,990.00)
478.00			0	2015	1992	(5,227.30)			23.5	(122,841.55)
478.00			0	2015	2008	(5,229.26)			7.5	(39,219.45)
478.00			0	2015	2010	(5,231.75)			5.5	(28,774.63)
478.00			0	2015	1994	(5,241.27)			21.5	(112,687.31)
478.00			0	2015	1992	(5,279.40)			23.5	(124,065.90)
478.00			0	2015	1992	(5,279.40)			23.5	(124,065.90)
478.00			0	2015	1996	(5,279.58)			19.5	(102,951.81)
478.00			0	2015	2006	(5,289.47)			9.5	(50,249.97)
478.00			0	2015	1993	(5,290.32)			22.5	(119,032.20)
478.00			0	2015	2001	(5,292.67)			14.5	(76,743.72)
478.00			0	2015	1980	(5,293.08)			35.5	(187,904.34)
478.00			0	2015	1990	(5,308.10)			25.5	(135,356.55)
478.00			0	2015	2010	(5,320.19)			5.5	(29,261.05)
478.00			0	2015	2003	(5,329.99)			12.5	(66,624.88)
478.00			0	2015	1999	(5,349.96)			16.5	(88,274.34)
478.00			0	2015	1996	(5,364.72)			19.5	(104,612.04)
478.00			0	2015	2007	(5,382.18)			8.5	(45,748.53)
478.00			0	2015	1973	(5,418.24)			42.5	(230,275.20)
478.00			0	2015	2008	(5,438.43)			7.5	(40,788.23)
478.00			0	2015	1995	(5,442.36)			20.5	(111,568.38)
478.00			0	2015	2006	(5,447.61)			9.5	(51,752.30)
478.00			0	2015	1984	(5,450.40)			31.5	(171,687.60)
478.00			0	2015	1975	(5,487.93)			40.5	(222,261.17)
478.00			0	2015	1986	(5,488.08)			29.5	(161,898.36)
478.00			0	2015	1985	(5,493.25)			30.5	(167,544.13)
478.00			0	2015	2013	(5,493.64)			2.5	(13,734.10)
478.00			0	2015	1966	(5,522.44)			49.5	(273,360.78)
478.00			0	2015	1993	(5,527.38)			22.5	(124,366.05)
478.00			0	2015	1994	(5,533.14)			21.5	(118,962.51)
478.00			0	2015	1995	(5,534.72)			20.5	(113,461.76)
478.00			0	2015	2008	(5,543.70)			7.5	(41,577.75)
478.00			0	2015	1985	(5,550.66)			30.5	(169,295.13)
478.00			0	2015	1994	(5,556.06)			21.5	(119,455.29)
478.00			0	2015	1994	(5,556.06)			21.5	(119,455.29)
478.00			0	2015	1994	(5,556.06)			21.5	(119,455.29)
478.00			0	2015	1985	(5,556.36)			30.5	(169,468.98)
478.00			0	2015	2004	(5,599.50)			11.5	(64,394.25)
478.00			0	2015	1998	(5,605.04)			17.5	(98,088.20)
478.00			0	2015	1984	(5,608.44)			31.5	(176,665.86)
478.00			0	2015	2008	(5,647.60)			7.5	(42,357.00)
478.00			0	2015	1992	(5,658.74)			23.5	(132,980.39)
478.00			0	2015	1975	(5,664.96)			40.5	(229,430.88)
478.00			0	2015	1980	(5,667.06)			35.5	(201,180.63)
478.00			0	2015	1997	(5,674.18)			18.5	(104,972.33)
478.00			0	2015	1973	(5,678.53)			42.5	(241,337.53)
478.00			0	2015	1983	(5,683.50)			32.5	(184,713.75)
478.00			0	2015	1998	(5,686.20)			17.5	(99,508.50)
478.00			0	2015	1975	(5,691.84)			40.5	(230,519.52)
478.00			0	2015	1996	(5,700.84)			19.5	(111,166.38)
478.00			0	2015	1985	(5,702.58)			30.5	(173,928.69)
478.00			0	2015	2012	(5,713.25)			3.5	(19,996.38)
478.00			0	2015	2002	(5,714.75)			13.5	(77,149.13)
478.00			0	2015	1980	(5,718.96)			35.5	(203,023.08)
478.00			0	2015	1998	(5,772.76)			17.5	(101,023.30)
478.00			0	2015	2000	(5,781.24)			15.5	(89,609.22)
478.00			0	2015	1991	(5,798.66)			24.5	(142,067.17)
478.00			0	2015	1990	(5,813.74)			25.5	(148,250.37)
478.00			0	2015	2001	(5,819.17)			14.5	(84,377.97)
478.00			0	2015	1992	(5,841.28)			23.5	(137,270.08)
478.00			0	2015	1976	(5,845.28)			39.5	(230,888.56)
478.00			0	2015	2008	(5,846.08)			7.5	(43,845.60)
478.00			0	2015	2003	(5,849.99)			12.5	(73,124.88)
478.00			0	2015	1974	(5,858.44)			41.5	(243,125.26)
478.00			0	2015	1989	(5,872.56)			26.5	(155,622.84)
478.00			0	2015	2007	(5,889.54)			8.5	(50,061.09)
478.00			0	2015	1992	(5,895.00)			23.5	(138,532.50)
478.00			0	2015	1992	(5,895.00)			23.5	(138,532.50)
478.00			0	2015	1984	(5,900.40)			31.5	(185,862.60)
478.00			0	2015	2009	(5,902.86)			6.5	(38,368.59)
478.00			0	2015	1984	(5,920.02)			31.5	(186,480.63)
478.00			0	2015	1995	(5,925.69)			20.5	(121,476.65)
478.00			0	2015	1985	(5,944.75)			30.5	(181,314.88)
478.00			0	2015	1976	(5,951.16)			39.5	(235,070.82)
478.00			0	2015	2011	(5,954.75)			4.5	(26,796.38)
478.00			0	2015	2013	(5,963.88)			2.5	(14,909.70)
478.00			0	2015	2011	(5,977.44)			4.5	(26,898.48)
478.00			0	2015	1987	(5,990.49)			28.5	(170,728.97)
478.00			0	2015	2014	(5,998.97)			1.5	(8,998.46)
478.00			0	2015	1990	(6,001.28)			25.5	(153,032.64)
478.00			0	2015	1988	(6,042.68)			27.5	(166,173.70)
478.00			0	2015	1993	(6,046.56)			22.5	(136,047.60)
478.00			0	2015	1988	(6,050.80)			27.5	(166,397.00)
478.00			0	2015	2008	(6,065.94)			7.5	(45,494.55)
478.00			0	2015	1971	(6,094.06)			44.5	(271,185.67)
478.00			0	2015	2004	(6,096.47)			11.5	(70,109.41)
478.00			0	2015	1974	(6,098.54)			41.5	(253,089.41)
478.00			0	2015	1975	(6,106.87)			40.5	(247,328.24)
478.00			0	2015	2008	(6,117.04)			7.5	(45,877.80)
478.00			0	2015	1984	(6,131.70)			31.5	(193,148.55)
478.00			0	2015	1976	(6,140.00)			39.5	(242,530.00)
478.00			0	2015	1980	(6,144.84)			35.5	(218,141.82)
478.00			0	2015	2008	(6,148.47)			7.5	(46,113.53)
478.00			0	2015	1994	(6,151.48)			21.5	(132,256.82)
478.00			0	2015	1983	(6,172.20)			32.5	(200,596.50)
478.00			0	2015	1993	(6,207.24)			22.5	(139,662.90)
478.00			0	2015	1991	(6,212.85)			24.5	(152,214.83)
478.00			0	2015	1990	(6,218.70)			25.5	(158,576.85)
478.00			0	2015	2012	(6,249.76)			3.5	(21,874.16)
478.00			0	2015	1982	(6,255.67)			33.5	(209,564.95)
478.00			0	2015	2001	(6,259.39)			14.5	(90,761.16)
478.00			0	2015	1983	(6,290.70)			32.5	(204,447.75)
478.00			0	2015	1989	(6,295.45)			26.5	(166,829.43)
478.00			0	2015	1983	(6,298.89)			32.5	(204,713.93)
478.00			0	2015	1997	(6,309.21)			18.5	(116,720.39)
478.00			0	2015	1998	(6,317.36)			17.5	(110,553.80)
478.00			0	2015	1977	(6,328.80)			38.5	(243,658.80)
478.00			0	2015	2008	(6,350.06)			7.5	(47,625.45)
478.00			0	2015	1994	(6,368.70)			21.5	(136,927.05)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	1966	(6,383.08)			49.5	(315,962.46)
478.00			0	2015	1991	(6,386.80)			24.5	(156,476.60)
478.00			0	2015	1963	(6,424.00)			52.5	(337,260.00)
478.00			0	2015	1991	(6,432.85)			24.5	(157,604.83)
478.00			0	2015	1976	(6,434.72)			39.5	(254,171.44)
478.00			0	2015	1998	(6,452.48)			17.5	(112,918.40)
478.00			0	2015	1979	(6,455.78)			36.5	(235,635.97)
478.00			0	2015	1994	(6,466.68)			21.5	(139,033.62)
478.00			0	2015	1981	(6,475.20)			34.5	(223,394.40)
478.00			0	2015	2010	(6,476.75)			5.5	(35,622.13)
478.00			0	2015	1994	(6,482.07)			21.5	(139,364.51)
478.00			0	2015	1994	(6,482.07)			21.5	(139,364.51)
478.00			0	2015	1966	(6,490.66)			49.5	(321,287.67)
478.00			0	2015	1995	(6,506.64)			20.5	(133,386.12)
478.00			0	2015	1987	(6,509.41)			28.5	(185,518.19)
478.00			0	2015	2012	(6,529.43)			3.5	(22,853.01)
478.00			0	2015	1998	(6,535.20)			17.5	(114,366.00)
478.00			0	2015	1996	(6,560.04)			19.5	(127,920.78)
478.00			0	2015	2014	(6,567.63)			1.5	(9,851.45)
478.00			0	2015	1978	(6,570.00)			37.5	(246,375.00)
478.00			0	2015	1991	(6,627.04)			24.5	(162,362.48)
478.00			0	2015	1988	(6,653.24)			27.5	(182,964.10)
478.00			0	2015	1993	(6,657.42)			22.5	(149,791.95)
478.00			0	2015	1976	(6,680.32)			39.5	(263,872.64)
478.00			0	2015	1980	(6,737.09)			35.5	(239,166.70)
478.00			0	2015	1992	(6,787.80)			23.5	(159,513.30)
478.00			0	2015	1992	(6,787.80)			23.5	(159,513.30)
478.00			0	2015	1982	(6,798.12)			33.5	(227,737.02)
478.00			0	2015	1990	(6,828.34)			25.5	(174,122.67)
478.00			0	2015	1996	(6,830.67)			19.5	(133,198.07)
478.00			0	2015	2008	(6,858.62)			7.5	(51,439.65)
478.00			0	2015	2014	(6,862.80)			1.5	(10,294.20)
478.00			0	2015	1988	(6,867.60)			27.5	(188,859.00)
478.00			0	2015	1988	(6,867.60)			27.5	(188,859.00)
478.00			0	2015	1986	(6,870.71)			29.5	(202,685.95)
478.00			0	2015	2014	(6,875.46)			1.5	(10,313.19)
478.00			0	2015	2004	(6,917.03)			11.5	(79,545.85)
478.00			0	2015	1983	(6,960.92)			32.5	(226,229.90)
478.00			0	2015	2003	(7,025.90)			12.5	(87,823.75)
478.00			0	2015	1992	(7,027.79)			23.5	(165,153.07)
478.00			0	2015	1996	(7,051.06)			19.5	(137,495.67)
478.00			0	2015	1973	(7,068.38)			42.5	(300,406.15)
478.00			0	2015	2014	(7,111.31)			1.5	(10,666.97)
478.00			0	2015	1986	(7,176.72)			29.5	(211,713.24)
478.00			0	2015	1989	(7,194.80)			26.5	(190,662.20)
478.00			0	2015	2008	(7,257.21)			7.5	(54,429.08)
478.00			0	2015	1975	(7,258.23)			40.5	(293,958.32)
478.00			0	2015	1983	(7,267.42)			32.5	(236,191.15)
478.00			0	2015	2000	(7,280.08)			15.5	(112,841.24)
478.00			0	2015	1981	(7,284.60)			34.5	(251,318.70)
478.00			0	2015	2002	(7,298.17)			13.5	(98,525.30)
478.00			0	2015	1985	(7,400.88)			30.5	(225,726.84)
478.00			0	2015	1994	(7,408.08)			21.5	(159,273.72)
478.00			0	2015	1988	(7,422.80)			27.5	(204,127.00)
478.00			0	2015	1994	(7,424.20)			21.5	(159,620.30)
478.00			0	2015	1975	(7,435.26)			40.5	(301,128.03)
478.00			0	2015	2011	(7,464.34)			4.5	(33,589.53)
478.00			0	2015	1988	(7,474.80)			27.5	(205,557.00)
478.00			0	2015	2007	(7,485.11)			8.5	(63,623.44)
478.00			0	2015	1978	(7,486.82)			37.5	(280,755.75)
478.00			0	2015	1991	(7,488.99)			24.5	(183,480.26)
478.00			0	2015	1982	(7,520.40)			33.5	(251,933.40)
478.00			0	2015	1984	(7,538.70)			31.5	(237,469.05)
478.00			0	2015	1980	(7,544.16)			35.5	(267,817.68)
478.00			0	2015	1990	(7,553.38)			25.5	(192,611.19)
478.00			0	2015	1973	(7,569.60)			42.5	(321,708.00)
478.00			0	2015	1986	(7,570.40)			29.5	(223,326.80)
478.00			0	2015	1983	(7,578.00)			32.5	(246,285.00)
478.00			0	2015	1983	(7,578.00)			32.5	(246,285.00)
478.00			0	2015	1996	(7,601.12)			19.5	(148,221.84)
478.00			0	2015	1998	(7,624.40)			17.5	(133,427.00)
478.00			0	2015	1998	(7,624.40)			17.5	(133,427.00)
478.00			0	2015	1995	(7,626.20)			20.5	(156,337.10)
478.00			0	2015	2008	(7,632.60)			7.5	(57,244.50)
478.00			0	2015	1999	(7,642.80)			16.5	(126,106.20)
478.00			0	2015	1977	(7,654.29)			38.5	(294,690.17)
478.00			0	2015	2004	(7,662.55)			11.5	(88,119.33)
478.00			0	2015	2014	(7,674.53)			1.5	(11,511.80)
478.00			0	2015	1988	(7,705.66)			27.5	(211,905.65)
478.00			0	2015	1978	(7,726.32)			37.5	(289,737.00)
478.00			0	2015	1975	(7,730.31)			40.5	(313,077.56)
478.00			0	2015	1987	(7,757.79)			28.5	(221,097.02)
478.00			0	2015	1976	(7,760.96)			39.5	(306,557.92)
478.00			0	2015	1988	(7,769.16)			27.5	(213,651.90)
478.00			0	2015	1988	(7,769.16)			27.5	(213,651.90)
478.00			0	2015	1971	(7,791.14)			44.5	(346,705.73)
478.00			0	2015	1973	(7,808.64)			42.5	(331,867.20)
478.00			0	2015	1985	(7,833.54)			30.5	(238,922.97)
478.00			0	2015	2008	(7,838.26)			7.5	(58,786.95)
478.00			0	2015	2008	(7,861.97)			7.5	(58,964.78)
478.00			0	2015	1979	(7,864.50)			36.5	(287,054.25)
478.00			0	2015	1988	(7,892.82)			27.5	(217,052.55)
478.00			0	2015	1993	(7,911.74)			22.5	(178,014.15)
478.00			0	2015	1994	(7,936.38)			21.5	(170,632.17)
478.00			0	2015	2013	(7,946.54)			2.5	(19,866.35)
478.00			0	2015	2013	(7,946.54)			2.5	(19,866.35)
478.00			0	2015	2004	(7,987.52)			11.5	(91,856.48)
478.00			0	2015	1988	(7,998.28)			27.5	(219,952.70)
478.00			0	2015	1993	(8,020.12)			22.5	(180,452.70)
478.00			0	2015	1978	(8,020.32)			37.5	(300,762.00)
478.00			0	2015	1986	(8,043.55)			29.5	(237,284.73)
478.00			0	2015	1998	(8,060.08)			17.5	(141,051.40)
478.00			0	2015	1996	(8,068.27)			19.5	(157,331.27)
478.00			0	2015	2008	(8,105.64)			7.5	(60,792.30)
478.00			0	2015	1983	(8,119.16)			32.5	(263,872.70)
478.00			0	2015	2011	(8,139.50)			4.5	(36,627.75)
478.00			0	2015	1975	(8,143.38)			40.5	(329,806.89)
478.00			0	2015	1995	(8,190.63)			20.5	(167,907.92)
478.00			0	2015	1983	(8,209.50)			32.5	(266,808.75)
478.00			0	2015	1995	(8,225.03)			20.5	(168,613.12)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	2003	(8,237.26)			12.5	(102,965.75)
478.00			0	2015	1992	(8,296.20)			23.5	(194,960.70)
478.00			0	2015	2008	(8,299.34)			7.5	(62,245.05)
478.00			0	2015	2002	(8,312.34)			13.5	(112,216.59)
478.00			0	2015	1991	(8,315.10)			24.5	(203,719.95)
478.00			0	2015	1994	(8,334.09)			21.5	(179,182.94)
478.00			0	2015	1989	(8,341.65)			26.5	(221,053.73)
478.00			0	2015	1975	(8,379.42)			40.5	(339,366.51)
478.00			0	2015	1983	(8,408.24)			32.5	(273,267.80)
478.00			0	2015	1983	(8,435.34)			32.5	(274,148.55)
478.00			0	2015	1991	(8,465.04)			24.5	(207,393.48)
478.00			0	2015	2008	(8,466.74)			7.5	(63,500.55)
478.00			0	2015	2007	(8,521.79)			8.5	(72,435.22)
478.00			0	2015	2004	(8,529.38)			11.5	(98,087.87)
478.00			0	2015	1981	(8,551.62)			34.5	(295,030.89)
478.00			0	2015	2006	(8,587.03)			9.5	(81,576.79)
478.00			0	2015	1983	(8,615.00)			32.5	(279,987.50)
478.00			0	2015	1988	(8,632.40)			27.5	(237,391.00)
478.00			0	2015	1985	(8,634.36)			30.5	(263,347.98)
478.00			0	2015	1998	(8,638.65)			17.5	(151,176.38)
478.00			0	2015	1963	(8,650.50)			52.5	(454,151.25)
478.00			0	2015	1993	(8,670.40)			22.5	(195,084.00)
478.00			0	2015	1996	(8,727.87)			19.5	(170,193.47)
478.00			0	2015	1987	(8,738.66)			28.5	(249,051.81)
478.00			0	2015	1978	(8,777.52)			37.5	(329,157.00)
478.00			0	2015	2008	(8,785.15)			7.5	(65,888.63)
478.00			0	2015	1993	(8,817.20)			22.5	(198,387.00)
478.00			0	2015	2008	(8,835.72)			7.5	(66,267.90)
478.00			0	2015	2009	(8,852.41)			6.5	(57,540.67)
478.00			0	2015	1988	(8,860.10)			27.5	(243,652.75)
478.00			0	2015	2008	(8,904.70)			7.5	(66,785.25)
478.00			0	2015	1979	(8,934.50)			36.5	(326,109.25)
478.00			0	2015	1996	(8,941.20)			19.5	(174,353.40)
478.00			0	2015	1989	(8,993.50)			26.5	(238,327.75)
478.00			0	2015	2013	(9,044.13)			2.5	(22,610.33)
478.00			0	2015	1992	(9,050.40)			23.5	(212,684.40)
478.00			0	2015	1992	(9,050.40)			23.5	(212,684.40)
478.00			0	2015	1988	(9,068.69)			27.5	(249,388.98)
478.00			0	2015	2002	(9,122.71)			13.5	(123,156.59)
478.00			0	2015	1974	(9,123.80)			41.5	(378,637.70)
478.00			0	2015	1977	(9,124.02)			38.5	(351,274.77)
478.00			0	2015	1999	(9,171.36)			16.5	(151,327.44)
478.00			0	2015	1998	(9,185.40)			17.5	(160,744.50)
478.00			0	2015	2010	(9,198.76)			5.5	(50,593.18)
478.00			0	2015	1975	(9,205.56)			40.5	(372,825.18)
478.00			0	2015	2008	(9,227.96)			7.5	(69,209.70)
478.00			0	2015	2014	(9,244.70)			1.5	(13,867.05)
478.00			0	2015	1994	(9,260.10)			21.5	(199,092.15)
478.00			0	2015	1975	(9,264.57)			40.5	(375,215.09)
478.00			0	2015	1995	(9,308.45)			20.5	(190,823.23)
478.00			0	2015	1983	(9,346.74)			32.5	(303,769.05)
478.00			0	2015	1997	(9,358.60)			18.5	(173,134.10)
478.00			0	2015	1999	(9,426.12)			16.5	(155,530.98)
478.00			0	2015	1991	(9,460.49)			24.5	(231,782.01)
478.00			0	2015	1983	(9,472.50)			32.5	(307,856.25)
478.00			0	2015	2011	(9,527.59)			4.5	(42,874.16)
478.00			0	2015	1964	(9,558.55)			51.5	(492,265.33)
478.00			0	2015	1986	(9,652.26)			29.5	(284,741.67)
478.00			0	2015	1983	(9,685.39)			32.5	(314,775.18)
478.00			0	2015	1998	(9,693.88)			17.5	(169,642.90)
478.00			0	2015	1993	(9,698.92)			22.5	(218,225.70)
478.00			0	2015	1991	(9,719.12)			24.5	(238,118.44)
478.00			0	2015	1986	(9,726.07)			29.5	(286,919.07)
478.00			0	2015	2001	(9,736.83)			14.5	(141,184.04)
478.00			0	2015	1997	(9,742.46)			18.5	(180,235.51)
478.00			0	2015	1994	(9,757.98)			21.5	(209,796.57)
478.00			0	2015	1983	(9,786.64)			32.5	(318,065.80)
478.00			0	2015	1992	(9,804.60)			23.5	(230,408.10)
478.00			0	2015	1992	(9,825.00)			23.5	(230,887.50)
478.00			0	2015	1989	(9,845.55)			26.5	(260,907.08)
478.00			0	2015	1989	(9,892.85)			26.5	(262,160.53)
478.00			0	2015	1972	(9,922.17)			43.5	(431,614.40)
478.00			0	2015	1995	(9,950.16)			20.5	(203,978.28)
478.00			0	2015	1993	(9,985.56)			22.5	(224,675.10)
478.00			0	2015	1971	(9,989.63)			44.5	(444,538.54)
478.00			0	2015	1977	(9,997.44)			38.5	(384,901.44)
478.00			0	2015	2009	(10,032.16)			6.5	(65,209.04)
478.00			0	2015	1995	(10,092.94)			20.5	(206,905.27)
478.00			0	2015	2007	(10,126.92)			8.5	(86,078.82)
478.00			0	2015	1998	(10,129.56)			17.5	(177,267.30)
478.00			0	2015	2008	(10,180.25)			7.5	(76,351.88)
478.00			0	2015	1995	(10,224.72)			20.5	(209,606.76)
478.00			0	2015	1984	(10,282.14)			31.5	(323,887.41)
478.00			0	2015	2011	(10,301.55)			4.5	(46,356.98)
478.00			0	2015	1965	(10,306.13)			50.5	(520,459.57)
478.00			0	2015	1988	(10,339.24)			27.5	(284,329.10)
478.00			0	2015	1983	(10,424.16)			32.5	(338,785.20)
478.00			0	2015	1983	(10,438.92)			32.5	(339,264.90)
478.00			0	2015	2010	(10,463.50)			5.5	(57,549.25)
478.00			0	2015	2004	(10,473.69)			11.5	(120,447.44)
478.00			0	2015	1981	(10,495.73)			34.5	(362,102.69)
478.00			0	2015	1990	(10,502.24)			25.5	(267,807.12)
478.00			0	2015	1975	(10,503.78)			40.5	(425,403.09)
478.00			0	2015	1996	(10,523.50)			19.5	(205,208.25)
478.00			0	2015	1992	(10,558.80)			23.5	(248,131.80)
478.00			0	2015	1973	(10,593.99)			42.5	(450,244.58)
478.00			0	2015	2013	(10,676.88)			2.5	(26,692.20)
478.00			0	2015	1985	(10,682.10)			30.5	(325,804.05)
478.00			0	2015	1985	(10,682.10)			30.5	(325,804.05)
478.00			0	2015	1966	(10,686.28)			49.5	(528,970.86)
478.00			0	2015	1996	(10,729.44)			19.5	(209,224.08)
478.00			0	2015	1983	(10,735.50)			32.5	(348,903.75)
478.00			0	2015	1987	(10,738.12)			28.5	(306,036.42)
478.00			0	2015	1995	(10,787.06)			20.5	(221,134.73)
478.00			0	2015	2010	(10,790.85)			5.5	(59,349.68)
478.00			0	2015	1990	(10,831.16)			25.5	(276,194.58)
478.00			0	2015	1973	(10,837.53)			42.5	(460,595.03)
478.00			0	2015	1989	(10,857.71)			26.5	(287,729.32)
478.00			0	2015	1990	(10,877.32)			25.5	(277,371.66)
478.00			0	2015	1972	(10,900.04)			43.5	(474,151.74)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	2008	(11,025.77)			7.5	(82,693.28)
478.00			0	2015	2013	(11,125.15)			2.5	(27,812.88)
478.00			0	2015	2013	(11,125.15)			2.5	(27,812.88)
478.00			0	2015	2013	(11,125.15)			2.5	(27,812.88)
478.00			0	2015	2013	(11,162.41)			2.5	(27,906.03)
478.00			0	2015	1993	(11,167.94)			22.5	(251,278.65)
478.00			0	2015	1991	(11,183.13)			24.5	(273,986.69)
478.00			0	2015	1995	(11,270.43)			20.5	(231,043.82)
478.00			0	2015	1982	(11,280.60)			33.5	(377,900.10)
478.00			0	2015	1990	(11,302.08)			25.5	(288,203.04)
478.00			0	2015	1992	(11,313.00)			23.5	(265,855.50)
478.00			0	2015	2010	(11,321.55)			5.5	(62,268.53)
478.00			0	2015	1984	(11,340.54)			31.5	(357,227.01)
478.00			0	2015	1995	(11,354.80)			20.5	(232,773.40)
478.00			0	2015	1987	(11,396.00)			28.5	(324,786.00)
478.00			0	2015	2008	(11,448.90)			7.5	(85,866.75)
478.00			0	2015	2008	(11,448.90)			7.5	(85,866.75)
478.00			0	2015	1993	(11,462.36)			22.5	(257,903.10)
478.00			0	2015	1991	(11,463.12)			24.5	(280,846.44)
478.00			0	2015	1981	(11,491.23)			34.5	(396,447.44)
478.00			0	2015	2011	(11,573.35)			4.5	(52,080.08)
478.00			0	2015	2007	(11,594.58)			8.5	(98,553.93)
478.00			0	2015	2005	(11,604.88)			10.5	(121,851.24)
478.00			0	2015	2001	(11,643.89)			14.5	(168,836.41)
478.00			0	2015	1992	(11,851.79)			23.5	(278,517.07)
478.00			0	2015	2002	(11,859.53)			13.5	(160,103.66)
478.00			0	2015	2002	(11,874.77)			13.5	(160,309.40)
478.00			0	2015	1997	(11,883.66)			18.5	(219,847.71)
478.00			0	2015	2006	(12,021.85)			9.5	(114,207.58)
478.00			0	2015	2006	(12,021.85)			9.5	(114,207.58)
478.00			0	2015	1977	(12,132.31)			38.5	(467,093.94)
478.00			0	2015	2008	(12,296.93)			7.5	(92,226.98)
478.00			0	2015	2014	(12,325.13)			1.5	(18,487.70)
478.00			0	2015	1982	(12,446.86)			33.5	(416,969.81)
478.00			0	2015	1996	(12,517.68)			19.5	(244,094.76)
478.00			0	2015	2013	(12,714.46)			2.5	(31,786.15)
478.00			0	2015	2013	(12,714.46)			2.5	(31,786.15)
478.00			0	2015	2010	(12,723.13)			5.5	(69,977.22)
478.00			0	2015	1990	(12,752.72)			25.5	(325,194.36)
478.00			0	2015	1991	(12,769.69)			24.5	(312,857.41)
478.00			0	2015	2012	(12,771.26)			3.5	(44,699.41)
478.00			0	2015	2002	(12,771.80)			13.5	(172,419.30)
478.00			0	2015	1992	(12,772.50)			23.5	(300,153.75)
478.00			0	2015	1992	(12,867.20)			23.5	(302,379.20)
478.00			0	2015	1980	(12,898.11)			35.5	(457,882.91)
478.00			0	2015	1987	(12,911.91)			28.5	(367,989.44)
478.00			0	2015	1989	(13,007.75)			26.5	(344,705.38)
478.00			0	2015	1988	(13,053.51)			27.5	(358,971.53)
478.00			0	2015	1998	(13,122.00)			17.5	(229,635.00)
478.00			0	2015	1995	(13,129.47)			20.5	(269,154.14)
478.00			0	2015	1965	(13,196.41)			50.5	(666,418.71)
478.00			0	2015	1984	(13,230.63)			31.5	(416,764.85)
478.00			0	2015	1997	(13,275.44)			18.5	(245,595.64)
478.00			0	2015	2010	(13,444.34)			5.5	(73,943.87)
478.00			0	2015	2008	(13,506.47)			7.5	(101,298.53)
478.00			0	2015	1998	(13,527.61)			17.5	(236,733.18)
478.00			0	2015	1991	(13,638.12)			24.5	(334,133.94)
478.00			0	2015	1997	(13,703.68)			18.5	(253,518.08)
478.00			0	2015	2006	(13,739.25)			9.5	(130,522.88)
478.00			0	2015	2002	(13,774.73)			13.5	(185,958.86)
478.00			0	2015	1988	(13,811.84)			27.5	(379,825.60)
478.00			0	2015	1976	(13,851.84)			39.5	(547,147.68)
478.00			0	2015	2001	(14,025.67)			14.5	(203,372.22)
478.00			0	2015	2007	(14,128.22)			8.5	(120,089.87)
478.00			0	2015	1990	(14,130.20)			25.5	(360,320.10)
478.00			0	2015	2004	(14,225.09)			11.5	(163,588.54)
478.00			0	2015	1973	(14,255.89)			42.5	(605,875.33)
478.00			0	2015	2013	(14,303.77)			2.5	(35,759.43)
478.00			0	2015	1997	(14,341.20)			18.5	(265,312.20)
478.00			0	2015	1986	(14,366.03)			29.5	(423,797.89)
478.00			0	2015	1989	(14,393.18)			26.5	(381,419.27)
478.00			0	2015	2012	(14,401.63)			3.5	(50,405.71)
478.00			0	2015	2009	(14,405.16)			6.5	(93,633.54)
478.00			0	2015	1981	(14,430.85)			34.5	(497,864.33)
478.00			0	2015	2001	(14,819.49)			14.5	(214,882.61)
478.00			0	2015	1997	(14,822.94)			18.5	(274,224.39)
478.00			0	2015	1974	(14,838.18)			41.5	(615,784.47)
478.00			0	2015	1977	(14,839.95)			38.5	(571,338.08)
478.00			0	2015	2003	(14,847.10)			12.5	(185,588.75)
478.00			0	2015	2008	(14,851.09)			7.5	(111,383.18)
478.00			0	2015	1983	(14,886.72)			32.5	(483,818.40)
478.00			0	2015	1982	(14,897.54)			33.5	(499,067.59)
478.00			0	2015	1996	(14,910.98)			19.5	(290,764.11)
478.00			0	2015	1976	(14,932.48)			39.5	(589,832.96)
478.00			0	2015	1993	(14,989.24)			22.5	(337,257.90)
478.00			0	2015	1993	(14,989.24)			22.5	(337,257.90)
478.00			0	2015	2008	(15,060.26)			7.5	(112,951.95)
478.00			0	2015	1992	(15,084.00)			23.5	(354,474.00)
478.00			0	2015	2008	(15,265.20)			7.5	(114,489.00)
478.00			0	2015	1998	(15,324.64)			17.5	(268,181.20)
478.00			0	2015	1996	(15,380.50)			19.5	(299,919.75)
478.00			0	2015	1997	(15,405.45)			18.5	(285,000.83)
478.00			0	2015	2011	(15,482.34)			4.5	(69,670.53)
478.00			0	2015	1981	(15,609.04)			34.5	(538,511.88)
478.00			0	2015	1999	(15,711.88)			16.5	(259,246.02)
478.00			0	2015	1971	(15,736.56)			44.5	(700,276.92)
478.00			0	2015	1991	(15,746.09)			24.5	(385,779.21)
478.00			0	2015	2004	(15,810.35)			11.5	(181,819.03)
478.00			0	2015	1992	(15,838.20)			23.5	(372,197.70)
478.00			0	2015	2001	(15,878.03)			14.5	(230,231.44)
478.00			0	2015	1975	(16,050.72)			40.5	(650,054.16)
478.00			0	2015	1997	(16,129.40)			18.5	(298,393.90)
478.00			0	2015	1991	(16,150.27)			24.5	(395,681.62)
478.00			0	2015	2012	(16,323.58)			3.5	(57,132.53)
478.00			0	2015	2007	(16,370.80)			8.5	(139,151.80)
478.00			0	2015	2010	(16,492.37)			5.5	(90,708.04)
478.00			0	2015	1994	(16,599.42)			21.5	(356,887.53)
478.00			0	2015	1999	(16,632.21)			16.5	(274,431.47)
478.00			0	2015	2011	(16,673.29)			4.5	(75,029.81)
478.00			0	2015	2012	(16,847.19)			3.5	(58,965.17)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	1982	(16,896.77)			33.5	(566,041.80)
478.00			0	2015	2008	(16,942.79)			7.5	(127,070.93)
478.00			0	2015	2008	(17,067.28)			7.5	(128,004.60)
478.00			0	2015	1994	(17,088.05)			21.5	(367,393.08)
478.00			0	2015	1991	(17,186.28)			24.5	(421,063.86)
478.00			0	2015	1981	(17,236.85)			34.5	(594,671.33)
478.00			0	2015	2004	(17,327.09)			11.5	(199,261.54)
478.00			0	2015	1992	(17,346.60)			23.5	(407,645.10)
478.00			0	2015	1995	(17,433.26)			20.5	(357,381.83)
478.00			0	2015	2008	(17,520.40)			7.5	(131,403.00)
478.00			0	2015	2008	(17,639.04)			7.5	(132,292.80)
478.00			0	2015	1989	(17,737.84)			26.5	(470,052.76)
478.00			0	2015	2011	(17,864.24)			4.5	(80,389.08)
478.00			0	2015	1972	(17,964.81)			43.5	(781,469.24)
478.00			0	2015	2006	(18,032.77)			9.5	(171,311.32)
478.00			0	2015	1976	(18,125.28)			39.5	(715,948.56)
478.00			0	2015	1966	(18,288.60)			49.5	(905,285.70)
478.00			0	2015	1978	(18,448.56)			37.5	(691,821.00)
478.00			0	2015	2004	(18,692.44)			11.5	(214,963.06)
478.00			0	2015	2008	(18,804.22)			7.5	(141,031.65)
478.00			0	2015	1977	(18,849.34)			38.5	(725,699.59)
478.00			0	2015	1989	(19,027.86)			26.5	(504,238.29)
478.00			0	2015	1975	(19,237.26)			40.5	(779,109.03)
478.00			0	2015	2007	(19,286.14)			8.5	(163,932.19)
478.00			0	2015	2004	(19,433.55)			11.5	(223,485.83)
478.00			0	2015	1992	(19,609.20)			23.5	(460,816.20)
478.00			0	2015	2006	(19,750.17)			9.5	(187,626.62)
478.00			0	2015	1989	(19,785.70)			26.5	(524,321.05)
478.00			0	2015	1983	(19,848.96)			32.5	(645,091.20)
478.00			0	2015	1972	(19,888.05)			43.5	(865,130.18)
478.00			0	2015	1991	(20,258.69)			24.5	(496,337.91)
478.00			0	2015	2008	(20,353.60)			7.5	(152,652.00)
478.00			0	2015	1972	(20,543.70)			43.5	(893,650.95)
478.00			0	2015	1989	(20,685.05)			26.5	(548,153.83)
478.00			0	2015	1975	(20,830.53)			40.5	(843,636.47)
478.00			0	2015	1995	(20,842.80)			20.5	(427,277.40)
478.00			0	2015	1997	(20,875.82)			18.5	(386,202.67)
478.00			0	2015	1996	(21,047.00)			19.5	(410,416.50)
478.00			0	2015	1996	(21,153.18)			19.5	(412,487.01)
478.00			0	2015	1987	(21,291.10)			28.5	(606,796.35)
478.00			0	2015	2008	(21,296.34)			7.5	(159,722.55)
478.00			0	2015	1990	(21,606.18)			25.5	(550,957.59)
478.00			0	2015	2004	(21,658.86)			11.5	(249,076.89)
478.00			0	2015	1992	(21,884.33)			23.5	(514,281.76)
478.00			0	2015	2002	(21,894.51)			13.5	(295,575.89)
478.00			0	2015	2013	(22,250.31)			2.5	(55,625.78)
478.00			0	2015	2008	(22,275.59)			7.5	(167,066.93)
478.00			0	2015	2006	(22,326.28)			9.5	(212,099.66)
478.00			0	2015	2006	(22,326.28)			9.5	(212,099.66)
478.00			0	2015	2013	(22,474.17)			2.5	(56,185.43)
478.00			0	2015	1987	(22,494.51)			28.5	(641,093.54)
478.00			0	2015	2008	(22,605.94)			7.5	(169,544.55)
478.00			0	2015	2002	(22,799.55)			13.5	(307,793.93)
478.00			0	2015	2004	(22,987.65)			11.5	(264,357.98)
478.00			0	2015	2008	(23,585.92)			7.5	(176,894.40)
478.00			0	2015	2000	(23,651.88)			15.5	(366,604.14)
478.00			0	2015	1975	(23,899.05)			40.5	(967,911.53)
478.00			0	2015	1994	(23,976.94)			21.5	(515,504.21)
478.00			0	2015	1981	(24,019.08)			34.5	(828,658.26)
478.00			0	2015	1985	(24,212.76)			30.5	(738,489.18)
478.00			0	2015	2004	(24,257.93)			11.5	(278,966.20)
478.00			0	2015	2011	(24,390.37)			4.5	(109,756.67)
478.00			0	2015	1992	(24,888.60)			23.5	(584,882.10)
478.00			0	2015	2006	(24,902.39)			9.5	(236,572.71)
478.00			0	2015	1996	(25,094.50)			19.5	(489,342.75)
478.00			0	2015	1996	(25,615.74)			19.5	(499,506.93)
478.00			0	2015	1992	(25,642.80)			23.5	(602,605.80)
478.00			0	2015	2002	(25,649.50)			13.5	(346,268.25)
478.00			0	2015	1996	(25,736.76)			19.5	(501,866.82)
478.00			0	2015	1972	(25,876.32)			43.5	(1,125,619.92)
478.00			0	2015	2002	(25,940.12)			13.5	(350,191.62)
478.00			0	2015	1998	(26,447.30)			17.5	(462,827.75)
478.00			0	2015	2002	(26,455.87)			13.5	(357,154.25)
478.00			0	2015	2003	(26,466.57)			12.5	(330,832.13)
478.00			0	2015	2006	(26,619.80)			9.5	(252,888.10)
478.00			0	2015	2006	(26,619.80)			9.5	(252,888.10)
478.00			0	2015	2008	(26,714.10)			7.5	(200,355.75)
478.00			0	2015	1987	(26,937.87)			28.5	(767,729.30)
478.00			0	2015	2003	(26,945.43)			12.5	(336,817.88)
478.00			0	2015	1975	(27,217.36)			40.5	(1,102,303.08)
478.00			0	2015	1996	(27,523.00)			19.5	(536,698.50)
478.00			0	2015	1995	(27,526.20)			20.5	(564,287.10)
478.00			0	2015	2003	(27,805.58)			12.5	(347,569.75)
478.00			0	2015	1991	(27,818.57)			24.5	(681,554.97)
478.00			0	2015	2004	(28,244.52)			11.5	(324,811.98)
478.00			0	2015	2003	(28,403.15)			12.5	(355,039.38)
478.00			0	2015	1983	(28,808.56)			32.5	(936,278.20)
478.00			0	2015	1989	(29,455.56)			26.5	(780,572.34)
478.00			0	2015	1997	(29,947.52)			18.5	(554,029.12)
478.00			0	2015	1998	(30,530.12)			17.5	(534,277.10)
478.00			0	2015	1997	(30,883.38)			18.5	(571,342.53)
478.00			0	2015	2006	(30,913.32)			9.5	(293,676.54)
478.00			0	2015	2007	(31,262.58)			8.5	(265,731.93)
478.00			0	2015	2008	(31,802.50)			7.5	(238,518.75)
478.00			0	2015	1983	(31,909.96)			32.5	(1,037,073.70)
478.00			0	2015	1995	(32,113.90)			20.5	(658,334.95)
478.00			0	2015	2006	(32,630.72)			9.5	(309,991.84)
478.00			0	2015	2001	(32,814.58)			14.5	(475,811.41)
478.00			0	2015	2008	(33,074.60)			7.5	(248,059.50)
478.00			0	2015	1977	(33,428.94)			38.5	(1,287,014.19)
478.00			0	2015	1999	(34,052.14)			16.5	(561,860.31)
478.00			0	2015	1993	(34,387.08)			22.5	(773,709.30)
478.00			0	2015	1993	(34,387.08)			22.5	(773,709.30)
478.00			0	2015	2001	(34,931.65)			14.5	(506,508.93)
478.00			0	2015	1996	(35,058.85)			19.5	(683,647.58)
478.00			0	2015	1993	(35,216.85)			22.5	(792,379.13)
478.00			0	2015	1999	(35,752.93)			16.5	(589,923.35)
478.00			0	2015	1997	(35,830.31)			18.5	(662,860.74)
478.00			0	2015	1996	(36,230.73)			19.5	(706,499.24)
478.00			0	2015	2007	(36,472.91)			8.5	(310,019.74)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	1982	(36,751.35)			33.5	(1,231,170.23)
478.00			0	2015	2008	(36,890.90)			7.5	(276,681.75)
478.00			0	2015	2004	(37,137.84)			11.5	(427,085.16)
478.00			0	2015	2012	(37,157.34)			3.5	(130,050.69)
478.00			0	2015	1996	(37,237.00)			19.5	(726,121.50)
478.00			0	2015	2004	(37,253.25)			11.5	(428,412.38)
478.00			0	2015	1994	(37,809.79)			21.5	(812,910.49)
478.00			0	2015	1998	(37,821.32)			17.5	(661,873.10)
478.00			0	2015	2011	(38,110.37)			4.5	(171,496.67)
478.00			0	2015	2001	(39,165.79)			14.5	(567,903.96)
478.00			0	2015	1992	(39,218.40)			23.5	(921,632.40)
478.00			0	2015	1996	(39,401.31)			19.5	(768,325.55)
478.00			0	2015	2006	(39,500.35)			9.5	(375,253.33)
478.00			0	2015	1987	(39,619.96)			28.5	(1,129,168.86)
478.00			0	2015	1983	(39,973.60)			32.5	(1,299,142.00)
478.00			0	2015	1997	(40,208.29)			18.5	(743,853.37)
478.00			0	2015	2008	(40,317.81)			7.5	(302,383.58)
478.00			0	2015	2007	(41,052.33)			8.5	(348,944.81)
478.00			0	2015	1998	(41,171.76)			17.5	(720,505.80)
478.00			0	2015	1995	(41,289.30)			20.5	(846,430.65)
478.00			0	2015	1997	(41,464.17)			18.5	(767,087.15)
478.00			0	2015	2009	(41,760.35)			6.5	(271,442.28)
478.00			0	2015	2006	(42,076.46)			9.5	(399,726.37)
478.00			0	2015	2001	(42,206.55)			14.5	(611,994.98)
478.00			0	2015	2004	(43,164.01)			11.5	(496,386.12)
478.00			0	2015	2002	(43,224.15)			13.5	(583,526.03)
478.00			0	2015	1994	(43,342.93)			21.5	(931,873.00)
478.00			0	2015	1981	(43,344.85)			34.5	(1,495,397.33)
478.00			0	2015	1985	(43,393.35)			30.5	(1,323,497.18)
478.00			0	2015	1981	(43,799.50)			34.5	(1,511,082.75)
478.00			0	2015	1972	(43,884.84)			43.5	(1,908,990.54)
478.00			0	2015	1997	(43,985.42)			18.5	(813,730.27)
478.00			0	2015	1995	(44,041.92)			20.5	(902,859.36)
478.00			0	2015	2005	(44,523.50)			7.5	(333,926.25)
478.00			0	2015	2002	(44,907.60)			13.5	(606,252.60)
478.00			0	2015	1994	(45,187.31)			21.5	(971,527.17)
478.00			0	2015	1989	(45,365.86)			26.5	(1,202,195.29)
478.00			0	2015	1996	(45,710.32)			19.5	(891,351.24)
478.00			0	2015	2008	(45,795.59)			7.5	(343,466.93)
478.00			0	2015	1997	(45,857.14)			18.5	(848,357.09)
478.00			0	2015	1997	(46,084.00)			18.5	(852,554.00)
478.00			0	2015	2006	(46,369.97)			9.5	(440,514.72)
478.00			0	2015	2003	(46,477.87)			12.5	(580,973.38)
478.00			0	2015	1986	(47,298.81)			29.5	(1,395,314.90)
478.00			0	2015	2007	(47,491.91)			8.5	(403,681.24)
478.00			0	2015	1994	(47,953.88)			21.5	(1,031,008.42)
478.00			0	2015	1990	(48,562.58)			25.5	(1,238,345.79)
478.00			0	2015	1996	(48,570.00)			19.5	(947,115.00)
478.00			0	2015	2010	(48,829.66)			5.5	(268,563.13)
478.00			0	2015	2013	(49,268.54)			2.5	(123,171.35)
478.00			0	2015	1985	(49,296.29)			30.5	(1,503,536.85)
478.00			0	2015	2007	(50,333.08)			8.5	(427,831.18)
478.00			0	2015	1997	(50,536.44)			18.5	(934,924.14)
478.00			0	2015	2006	(50,729.98)			9.5	(481,934.81)
478.00			0	2015	1996	(51,818.10)			19.5	(1,010,452.95)
478.00			0	2015	2010	(52,317.49)			5.5	(287,746.20)
478.00			0	2015	1998	(52,499.44)			17.5	(918,740.20)
478.00			0	2015	2001	(52,599.69)			14.5	(762,695.51)
478.00			0	2015	1996	(53,490.80)			19.5	(1,043,070.60)
478.00			0	2015	1996	(54,236.50)			19.5	(1,057,611.75)
478.00			0	2015	1998	(54,677.84)			17.5	(956,862.20)
478.00			0	2015	1978	(54,707.57)			37.5	(2,051,533.88)
478.00			0	2015	1996	(55,150.20)			19.5	(1,075,428.90)
478.00			0	2015	2011	(57,763.81)			4.5	(259,937.15)
478.00			0	2015	2007	(57,956.23)			8.5	(492,627.96)
478.00			0	2015	2003	(58,097.34)			12.5	(726,216.75)
478.00			0	2015	1996	(58,466.46)			19.5	(1,140,095.97)
478.00			0	2015	2013	(59,173.34)			2.5	(147,933.35)
478.00			0	2015	2008	(59,864.59)			7.5	(448,984.43)
478.00			0	2015	1987	(59,892.79)			28.5	(1,706,944.52)
478.00			0	2015	1991	(60,968.09)			24.5	(1,493,718.21)
478.00			0	2015	2007	(61,176.02)			8.5	(519,996.17)
478.00			0	2015	1979	(61,620.10)			36.5	(2,249,133.65)
478.00			0	2015	2007	(62,567.84)			8.5	(531,826.64)
478.00			0	2015	2006	(63,544.04)			9.5	(603,668.38)
478.00			0	2015	2007	(63,689.13)			8.5	(541,357.61)
478.00			0	2015	1997	(64,016.14)			18.5	(1,184,298.59)
478.00			0	2015	2012	(64,478.15)			3.5	(225,673.53)
478.00			0	2015	2013	(65,161.61)			2.5	(162,904.03)
478.00			0	2015	2009	(65,286.55)			6.5	(424,362.58)
478.00			0	2015	1994	(66,951.36)			21.5	(1,439,454.24)
478.00			0	2015	1991	(68,183.82)			24.5	(1,670,503.59)
478.00			0	2015	2009	(70,819.31)			6.5	(460,325.52)
478.00			0	2015	2012	(71,073.60)			3.5	(248,757.60)
478.00			0	2015	2008	(71,237.60)			7.5	(534,282.00)
478.00			0	2015	1995	(72,485.66)			20.5	(1,485,956.03)
478.00			0	2015	2001	(73,038.91)			14.5	(1,059,064.20)
478.00			0	2015	2002	(74,806.25)			13.5	(1,009,884.38)
478.00			0	2015	1977	(75,049.40)			38.5	(2,889,401.90)
478.00			0	2015	1996	(75,474.07)			19.5	(1,471,744.37)
478.00			0	2015	1996	(76,393.24)			19.5	(1,489,668.18)
478.00			0	2015	1996	(77,618.80)			19.5	(1,513,566.60)
478.00			0	2015	1997	(78,612.24)			18.5	(1,454,326.44)
478.00			0	2015	1999	(78,953.70)			16.5	(1,302,736.05)
478.00			0	2015	1991	(81,418.80)			24.5	(1,994,760.60)
478.00			0	2015	2010	(82,038.63)			5.5	(451,212.47)
478.00			0	2015	1996	(85,074.29)			19.5	(1,658,948.66)
478.00			0	2015	1989	(86,001.63)			26.5	(2,279,043.20)
478.00			0	2015	2009	(89,471.34)			6.5	(581,563.71)
478.00			0	2015	1986	(90,964.10)			29.5	(2,683,440.95)
478.00			0	2015	2003	(92,974.78)			12.5	(1,162,184.75)
478.00			0	2015	2006	(93,598.65)			9.5	(889,187.18)
478.00			0	2015	1989	(93,938.16)			26.5	(2,489,361.24)
478.00			0	2015	2003	(94,892.33)			12.5	(1,186,154.13)
478.00			0	2015	2003	(98,119.96)			12.5	(1,226,499.50)
478.00			0	2015	2006	(98,750.87)			9.5	(938,133.27)
478.00			0	2015	1994	(100,518.71)			21.5	(2,161,152.27)
478.00			0	2015	1991	(103,981.80)			24.5	(2,547,554.10)
478.00			0	2015	2007	(105,176.77)			8.5	(894,002.55)
478.00			0	2015	2008	(106,856.40)			7.5	(801,423.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2015	1998	(107,286.20)			17.5	(1,877,508.50)
478.00			0	2015	2005	(107,478.01)			10.5	(1,128,519.11)
478.00			0	2015	1988	(108,707.90)			27.5	(2,989,467.25)
478.00			0	2015	1996	(110,089.02)			19.5	(2,146,735.89)
478.00			0	2015	2008	(111,944.80)			7.5	(839,586.00)
478.00			0	2015	1985	(115,131.20)			30.5	(3,511,501.60)
478.00			0	2015	2010	(116,842.40)			5.5	(642,633.20)
478.00			0	2015	2002	(118,448.21)			13.5	(1,599,050.84)
478.00			0	2015	1995	(119,280.20)			20.5	(2,445,244.10)
478.00			0	2015	1989	(119,649.77)			26.5	(3,170,718.91)
478.00			0	2015	1987	(121,387.42)			28.5	(3,459,541.47)
478.00			0	2015	2004	(123,005.86)			11.5	(1,414,567.39)
478.00			0	2015	1992	(123,433.42)			23.5	(2,900,685.37)
478.00			0	2015	1991	(125,097.75)			24.5	(3,064,894.88)
478.00			0	2015	2010	(125,561.98)			5.5	(690,590.89)
478.00			0	2015	1988	(128,647.79)			27.5	(3,537,814.23)
478.00			0	2015	2009	(131,679.65)			6.5	(855,917.73)
478.00			0	2015	2008	(133,570.50)			7.5	(1,001,778.75)
478.00			0	2015	1993	(141,099.18)			22.5	(3,174,731.55)
478.00			0	2015	1984	(141,994.33)			31.5	(4,472,821.40)
478.00			0	2015	1996	(143,314.22)			19.5	(2,794,627.29)
478.00			0	2015	2012	(143,825.34)			3.5	(503,388.69)
478.00			0	2015	2009	(147,171.38)			6.5	(956,613.97)
478.00			0	2015	1987	(148,297.14)			28.5	(4,226,468.49)
478.00			0	2015	1987	(155,795.31)			28.5	(4,440,166.34)
478.00			0	2015	2007	(167,429.11)			8.5	(1,423,147.44)
478.00			0	2015	2006	(168,965.94)			9.5	(1,605,176.43)
478.00			0	2015	2009	(172,622.07)			6.5	(1,122,043.46)
478.00			0	2015	2010	(179,623.39)			5.5	(987,928.65)
478.00			0	2015	1998	(186,253.20)			17.5	(3,259,431.00)
478.00			0	2015	2007	(187,552.80)			8.5	(1,594,198.80)
478.00			0	2015	1982	(189,011.91)			33.5	(6,331,898.99)
478.00			0	2015	2009	(192,539.99)			6.5	(1,251,509.94)
478.00			0	2015	2005	(195,737.27)			10.5	(2,055,241.34)
478.00			0	2015	1998	(212,992.53)			17.5	(3,727,369.28)
478.00			0	2015	1996	(213,536.40)			19.5	(4,163,959.80)
478.00			0	2015	1980	(219,196.17)			35.5	(7,781,464.04)
478.00			0	2015	1996	(221,622.10)			19.5	(4,321,630.95)
478.00			0	2015	1989	(224,594.92)			26.5	(5,951,765.38)
478.00			0	2015	2008	(228,977.99)			7.5	(1,717,334.93)
478.00			0	2015	2003	(234,119.18)			12.5	(2,926,489.75)
478.00			0	2015	2007	(259,193.14)			8.5	(2,203,141.69)
478.00			0	2015	2009	(335,285.17)			6.5	(2,179,353.61)
478.00			0	2015	2000	(357,336.05)			15.5	(5,538,708.78)
478.00			0	2015	2007	(381,545.18)			8.5	(3,243,134.03)
478.00			0	2015	1995	(386,031.42)			20.5	(7,913,644.11)
478.00			0	2015	1990	(399,031.31)			25.5	(10,175,298.41)
478.00			0	2015	1999	(406,179.46)			16.5	(6,701,961.09)
478.00			0	2015	1997	(700,052.92)			18.5	(12,950,979.02)
478.00			0	2015	1994	(714,424.36)			21.5	(15,360,123.74)
478.00			0	2014	1954	(25.00)			60.5	(1,512.50)
478.00			0	2014	1954	(25.00)			60.5	(1,512.50)
478.00			0	2014	2004	(31.13)			10.5	(326.87)
478.00			0	2014	1964	(36.07)			50.5	(1,821.54)
478.00			0	2014	1964	(36.07)			50.5	(1,821.54)
478.00			0	2014	1963	(36.50)			51.5	(1,879.75)
478.00			0	2014	1963	(36.50)			51.5	(1,879.75)
478.00			0	2014	1979	(37.33)			35.5	(1,325.22)
478.00			0	2014	1979	(37.33)			35.5	(1,325.22)
478.00			0	2014	1979	(37.33)			35.5	(1,325.22)
478.00			0	2014	1979	(37.33)			35.5	(1,325.22)
478.00			0	2014	2004	(37.36)			10.5	(392.28)
478.00			0	2014	1965	(38.03)			49.5	(1,882.49)
478.00			0	2014	1971	(39.05)			43.5	(1,698.68)
478.00			0	2014	1987	(39.64)			27.5	(1,090.10)
478.00			0	2014	1987	(39.64)			27.5	(1,090.10)
478.00			0	2014	1987	(39.64)			27.5	(1,090.10)
478.00			0	2014	1987	(39.64)			27.5	(1,090.10)
478.00			0	2014	1987	(39.64)			27.5	(1,090.10)
478.00			0	2014	1973	(39.84)			41.5	(1,653.36)
478.00			0	2014	1973	(40.59)			41.5	(1,684.49)
478.00			0	2014	1973	(40.59)			41.5	(1,684.49)
478.00			0	2014	1973	(40.59)			41.5	(1,684.49)
478.00			0	2014	1970	(40.64)			44.5	(1,808.48)
478.00			0	2014	1973	(40.68)			41.5	(1,688.22)
478.00			0	2014	1970	(41.93)			44.5	(1,865.89)
478.00			0	2014	1970	(41.93)			44.5	(1,865.89)
478.00			0	2014	1969	(42.39)			45.5	(1,928.75)
478.00			0	2014	2013	(45.91)			1.5	(68.87)
478.00			0	2014	2013	(46.93)			1.5	(70.40)
478.00			0	2014	1974	(49.24)			40.5	(1,994.22)
478.00			0	2014	2014	(50.26)			0.5	(25.13)
478.00			0	2014	1977	(50.67)			37.5	(1,900.13)
478.00			0	2014	1978	(52.08)			36.5	(1,900.92)
478.00			0	2014	1978	(52.08)			36.5	(1,900.92)
478.00			0	2014	1975	(54.25)			39.5	(2,142.88)
478.00			0	2014	2006	(58.77)			8.5	(499.55)
478.00			0	2014	2006	(58.77)			8.5	(499.55)
478.00			0	2014	2013	(65.54)			1.5	(98.31)
478.00			0	2014	2013	(65.54)			1.5	(98.31)
478.00			0	2014	1982	(67.14)			32.5	(2,182.05)
478.00			0	2014	1982	(67.14)			32.5	(2,182.05)
478.00			0	2014	1982	(67.22)			32.5	(2,184.65)
478.00			0	2014	1982	(67.22)			32.5	(2,184.65)
478.00			0	2014	1981	(67.28)			33.5	(2,253.88)
478.00			0	2014	1976	(69.64)			38.5	(2,681.14)
478.00			0	2014	1976	(69.64)			38.5	(2,681.14)
478.00			0	2014	1976	(69.64)			38.5	(2,681.14)
478.00			0	2014	1966	(71.72)			48.5	(3,478.42)
478.00			0	2014	1964	(72.14)			50.5	(3,643.07)
478.00			0	2014	1963	(73.00)			51.5	(3,759.50)
478.00			0	2014	1965	(76.06)			49.5	(3,764.97)
478.00			0	2014	1965	(76.06)			49.5	(3,764.97)
478.00			0	2014	1971	(79.22)			43.5	(3,446.07)
478.00			0	2014	1987	(79.28)			27.5	(2,180.20)
478.00			0	2014	1973	(79.68)			41.5	(3,306.72)
478.00			0	2014	2009	(82.87)			5.5	(455.79)
478.00			0	2014	2009	(82.87)			5.5	(455.79)
478.00			0	2014	2009	(82.87)			5.5	(455.79)
478.00			0	2014	2009	(82.87)			5.5	(455.79)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTV	Comment	Age	Weighted Retirements
478.00			0	2014	2004	(85.38)			10.5	(896.49)
478.00			0	2014	1972	(87.42)			42.5	(3,715.35)
478.00			0	2014	1973	(88.19)			41.5	(3,659.89)
478.00			0	2014	1973	(88.19)			41.5	(3,659.89)
478.00			0	2014	1973	(88.19)			41.5	(3,659.89)
478.00			0	2014	1972	(89.20)			42.5	(3,791.00)
478.00			0	2014	1972	(89.20)			42.5	(3,791.00)
478.00			0	2014	1972	(89.20)			42.5	(3,791.00)
478.00			0	2014	1972	(89.20)			42.5	(3,791.00)
478.00			0	2014	1972	(89.20)			42.5	(3,791.00)
478.00			0	2014	2014	(93.23)			0.5	(46.62)
478.00			0	2014	2013	(96.78)			1.5	(145.17)
478.00			0	2014	1974	(98.48)			40.5	(3,988.44)
478.00			0	2014	2013	(99.54)			1.5	(149.31)
478.00			0	2014	1977	(101.34)			37.5	(3,800.25)
478.00			0	2014	2004	(105.85)			10.5	(1,111.43)
478.00			0	2014	1999	(107.42)			15.5	(1,665.01)
478.00			0	2014	1966	(107.58)			48.5	(5,217.63)
478.00			0	2014	1964	(108.21)			50.5	(5,464.61)
478.00			0	2014	1979	(108.30)			35.5	(3,844.65)
478.00			0	2014	1979	(108.30)			35.5	(3,844.65)
478.00			0	2014	1974	(108.52)			40.5	(4,395.06)
478.00			0	2014	1974	(108.52)			40.5	(4,395.06)
478.00			0	2014	1974	(108.52)			40.5	(4,395.06)
478.00			0	2014	1979	(109.42)			35.5	(3,884.41)
478.00			0	2014	1979	(109.42)			35.5	(3,884.41)
478.00			0	2014	1979	(109.42)			35.5	(3,884.41)
478.00			0	2014	1997	(109.49)			17.5	(1,916.08)
478.00			0	2014	1965	(114.09)			49.5	(5,647.46)
478.00			0	2014	1965	(114.09)			49.5	(5,647.46)
478.00			0	2014	1975	(114.37)			39.5	(4,517.62)
478.00			0	2014	1975	(114.37)			39.5	(4,517.62)
478.00			0	2014	1997	(115.21)			17.5	(2,016.18)
478.00			0	2014	1997	(115.21)			17.5	(2,016.18)
478.00			0	2014	1997	(115.21)			17.5	(2,016.18)
478.00			0	2014	1975	(115.32)			39.5	(4,555.14)
478.00			0	2014	1975	(115.32)			39.5	(4,555.14)
478.00			0	2014	1975	(115.32)			39.5	(4,555.14)
478.00			0	2014	1975	(115.32)			39.5	(4,555.14)
478.00			0	2014	1975	(115.32)			39.5	(4,555.14)
478.00			0	2014	1977	(115.65)			37.5	(4,336.88)
478.00			0	2014	1977	(115.65)			37.5	(4,336.88)
478.00			0	2014	1977	(115.65)			37.5	(4,336.88)
478.00			0	2014	1977	(119.53)			37.5	(4,482.38)
478.00			0	2014	2013	(121.56)			1.5	(182.34)
478.00			0	2014	2013	(121.67)			1.5	(182.51)
478.00			0	2014	1979	(122.81)			35.5	(4,359.76)
478.00			0	2014	1979	(122.81)			35.5	(4,359.76)
478.00			0	2014	1978	(123.45)			36.5	(4,505.93)
478.00			0	2014	1978	(123.76)			36.5	(4,517.24)
478.00			0	2014	2011	(124.43)			3.5	(435.51)
478.00			0	2014	1969	(127.17)			45.5	(5,786.24)
478.00			0	2014	1969	(127.17)			45.5	(5,786.24)
478.00			0	2014	1979	(129.81)			35.5	(4,608.26)
478.00			0	2014	1979	(129.81)			35.5	(4,608.26)
478.00			0	2014	1982	(134.44)			32.5	(4,369.30)
478.00			0	2014	1982	(134.44)			32.5	(4,369.30)
478.00			0	2014	2004	(136.98)			10.5	(1,438.29)
478.00			0	2014	1976	(139.28)			38.5	(5,362.28)
478.00			0	2014	1976	(139.28)			38.5	(5,362.28)
478.00			0	2014	1976	(139.28)			38.5	(5,362.28)
478.00			0	2014	1976	(139.28)			38.5	(5,362.28)
478.00			0	2014	1976	(145.41)			38.5	(5,598.29)
478.00			0	2014	1976	(145.41)			38.5	(5,598.29)
478.00			0	2014	1981	(146.87)			33.5	(4,920.15)
478.00			0	2014	1981	(146.87)			33.5	(4,920.15)
478.00			0	2014	1981	(146.87)			33.5	(4,920.15)
478.00			0	2014	2014	(147.05)			0.5	(73.53)
478.00			0	2014	1980	(147.55)			34.5	(5,090.48)
478.00			0	2014	1980	(147.55)			34.5	(5,090.48)
478.00			0	2014	1980	(147.55)			34.5	(5,090.48)
478.00			0	2014	2008	(150.18)			6.5	(976.17)
478.00			0	2014	1981	(150.53)			33.5	(5,042.76)
478.00			0	2014	1981	(150.53)			33.5	(5,042.76)
478.00			0	2014	2011	(150.85)			3.5	(527.98)
478.00			0	2014	2011	(150.85)			3.5	(527.98)
478.00			0	2014	1987	(150.97)			27.5	(4,151.68)
478.00			0	2014	1982	(153.39)			32.5	(4,985.18)
478.00			0	2014	1983	(153.88)			31.5	(4,847.22)
478.00			0	2014	1984	(155.79)			30.5	(4,751.60)
478.00			0	2014	2013	(156.25)			1.5	(234.38)
478.00			0	2014	1978	(157.68)			36.5	(5,755.32)
478.00			0	2014	1987	(158.56)			27.5	(4,360.40)
478.00			0	2014	1991	(159.67)			23.5	(3,752.25)
478.00			0	2014	1983	(160.03)			31.5	(5,040.95)
478.00			0	2014	1983	(161.30)			31.5	(5,080.95)
478.00			0	2014	1983	(161.30)			31.5	(5,080.95)
478.00			0	2014	1983	(161.30)			31.5	(5,080.95)
478.00			0	2014	1983	(161.30)			31.5	(5,080.95)
478.00			0	2014	1983	(161.30)			31.5	(5,080.95)
478.00			0	2014	1984	(162.22)			30.5	(4,947.71)
478.00			0	2014	1984	(162.22)			30.5	(4,947.71)
478.00			0	2014	1984	(162.22)			30.5	(4,947.71)
478.00			0	2014	1984	(162.22)			30.5	(4,947.71)
478.00			0	2014	1973	(162.36)			41.5	(6,737.94)
478.00			0	2014	1979	(162.44)			35.5	(5,766.62)
478.00			0	2014	1975	(162.75)			39.5	(6,428.63)
478.00			0	2014	1968	(163.73)			46.5	(7,613.45)
478.00			0	2014	1968	(163.73)			46.5	(7,613.45)
478.00			0	2014	1968	(164.00)			46.5	(7,626.00)
478.00			0	2014	1993	(167.96)			21.5	(3,611.14)
478.00			0	2014	1993	(167.96)			21.5	(3,611.14)
478.00			0	2014	1985	(170.19)			29.5	(5,020.61)
478.00			0	2014	1985	(170.19)			29.5	(5,020.61)
478.00			0	2014	1985	(170.19)			29.5	(5,020.61)
478.00			0	2014	2004	(170.56)			10.5	(1,790.88)
478.00			0	2014	2004	(170.77)			10.5	(1,793.09)
478.00			0	2014	1990	(175.66)			24.5	(4,303.67)
478.00			0	2014	1990	(175.66)			24.5	(4,303.67)
478.00			0	2014	1972	(178.40)			42.5	(7,582.00)
478.00			0	2014	1985	(178.61)			29.5	(5,269.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	1989	(179.01)			25.5	(4,564.76)
478.00			0	2014	1964	(180.35)			50.5	(9,107.68)
478.00			0	2014	1995	(187.14)			19.5	(3,649.23)
478.00			0	2014	1991	(189.91)			23.5	(4,462.89)
478.00			0	2014	1991	(189.91)			23.5	(4,462.89)
478.00			0	2014	1965	(190.15)			49.5	(9,412.43)
478.00			0	2014	1965	(190.15)			49.5	(9,412.43)
478.00			0	2014	1986	(190.36)			28.5	(5,425.26)
478.00			0	2014	1974	(192.08)			40.5	(7,779.24)
478.00			0	2014	1974	(192.08)			40.5	(7,779.24)
478.00			0	2014	2010	(192.31)			4.5	(865.40)
478.00			0	2014	2013	(193.79)			1.5	(290.69)
478.00			0	2014	2013	(193.79)			1.5	(290.69)
478.00			0	2014	1995	(195.70)			19.5	(3,816.15)
478.00			0	2014	1992	(196.50)			22.5	(4,421.25)
478.00			0	2014	1988	(198.71)			26.5	(5,265.82)
478.00			0	2014	1998	(200.18)			16.5	(3,302.97)
478.00			0	2014	1998	(200.18)			16.5	(3,302.97)
478.00			0	2014	1997	(200.31)			17.5	(3,505.43)
478.00			0	2014	1997	(200.31)			17.5	(3,505.43)
478.00			0	2014	1997	(200.31)			17.5	(3,505.43)
478.00			0	2014	2008	(201.59)			6.5	(1,310.34)
478.00			0	2014	1998	(201.64)			16.5	(3,327.06)
478.00			0	2014	1998	(201.64)			16.5	(3,327.06)
478.00			0	2014	1998	(201.64)			16.5	(3,327.06)
478.00			0	2014	1982	(201.66)			32.5	(6,553.95)
478.00			0	2014	1982	(201.66)			32.5	(6,553.95)
478.00			0	2014	1982	(201.66)			32.5	(6,553.95)
478.00			0	2014	1972	(201.80)			42.5	(8,576.50)
478.00			0	2014	1972	(201.80)			42.5	(8,576.50)
478.00			0	2014	1981	(202.35)			33.5	(6,778.73)
478.00			0	2014	1973	(202.95)			41.5	(8,422.43)
478.00			0	2014	1987	(203.56)			27.5	(5,597.90)
478.00			0	2014	1986	(203.78)			28.5	(5,807.73)
478.00			0	2014	1968	(205.00)			46.5	(9,532.50)
478.00			0	2014	1994	(205.54)			20.5	(4,213.57)
478.00			0	2014	1996	(206.99)			18.5	(3,829.32)
478.00			0	2014	1996	(206.99)			18.5	(3,829.32)
478.00			0	2014	1984	(208.14)			30.5	(6,348.27)
478.00			0	2014	1978	(208.32)			36.5	(7,603.68)
478.00			0	2014	1978	(208.32)			36.5	(7,603.68)
478.00			0	2014	1978	(208.32)			36.5	(7,603.68)
478.00			0	2014	1976	(208.92)			38.5	(8,043.42)
478.00			0	2014	1976	(208.92)			38.5	(8,043.42)
478.00			0	2014	1986	(211.08)			28.5	(6,015.78)
478.00			0	2014	1986	(211.08)			28.5	(6,015.78)
478.00			0	2014	1986	(211.08)			28.5	(6,015.78)
478.00			0	2014	1994	(212.13)			20.5	(4,348.67)
478.00			0	2014	2013	(212.74)			1.5	(319.11)
478.00			0	2014	2013	(212.74)			1.5	(319.11)
478.00			0	2014	1999	(214.84)			15.5	(3,330.02)
478.00			0	2014	1966	(215.16)			48.5	(10,435.26)
478.00			0	2014	1997	(215.55)			17.5	(3,772.13)
478.00			0	2014	1997	(215.55)			17.5	(3,772.13)
478.00			0	2014	1997	(215.55)			17.5	(3,772.13)
478.00			0	2014	1988	(216.10)			26.5	(5,726.65)
478.00			0	2014	1988	(216.10)			26.5	(5,726.65)
478.00			0	2014	1964	(216.42)			50.5	(10,929.21)
478.00			0	2014	1964	(216.42)			50.5	(10,929.21)
478.00			0	2014	1974	(217.04)			40.5	(8,790.12)
478.00			0	2014	1963	(219.00)			51.5	(11,278.50)
478.00			0	2014	1985	(219.33)			29.5	(6,470.24)
478.00			0	2014	1985	(219.33)			29.5	(6,470.24)
478.00			0	2014	1987	(221.87)			27.5	(6,101.43)
478.00			0	2014	1989	(225.45)			25.5	(5,748.98)
478.00			0	2014	1989	(225.45)			25.5	(5,748.98)
478.00			0	2014	1965	(228.18)			49.5	(11,294.91)
478.00			0	2014	1997	(230.42)			17.5	(4,032.35)
478.00			0	2014	1975	(230.64)			39.5	(9,110.28)
478.00			0	2014	1975	(230.64)			39.5	(9,110.28)
478.00			0	2014	1977	(231.30)			37.5	(8,673.75)
478.00			0	2014	2010	(231.31)			4.5	(1,040.90)
478.00			0	2014	1971	(231.42)			43.5	(10,066.77)
478.00			0	2014	2011	(233.13)			3.5	(815.96)
478.00			0	2014	1990	(235.46)			24.5	(5,768.77)
478.00			0	2014	1990	(235.46)			24.5	(5,768.77)
478.00			0	2014	1993	(235.70)			21.5	(5,067.55)
478.00			0	2014	2009	(236.59)			5.5	(1,301.25)
478.00			0	2014	2002	(237.50)			12.5	(2,968.75)
478.00			0	2014	1977	(239.06)			37.5	(8,964.75)
478.00			0	2014	1996	(243.14)			18.5	(4,498.09)
478.00			0	2014	1996	(243.14)			18.5	(4,498.09)
478.00			0	2014	1996	(243.14)			18.5	(4,498.09)
478.00			0	2014	1996	(243.14)			18.5	(4,498.09)
478.00			0	2014	1996	(243.14)			18.5	(4,498.09)
478.00			0	2014	1973	(243.54)			41.5	(10,106.91)
478.00			0	2014	1970	(243.84)			44.5	(10,850.88)
478.00			0	2014	1970	(243.84)			44.5	(10,850.88)
478.00			0	2014	1976	(243.90)			38.5	(9,390.15)
478.00			0	2014	1979	(245.62)			35.5	(8,719.51)
478.00			0	2014	1968	(245.79)			46.5	(11,429.24)
478.00			0	2014	1974	(246.19)			40.5	(9,970.70)
478.00			0	2014	1978	(247.52)			36.5	(9,034.48)
478.00			0	2014	1978	(247.52)			36.5	(9,034.48)
478.00			0	2014	1978	(247.52)			36.5	(9,034.48)
478.00			0	2014	2009	(248.62)			5.5	(1,367.41)
478.00			0	2014	1966	(251.02)			48.5	(12,174.47)
478.00			0	2014	1966	(251.02)			48.5	(12,174.47)
478.00			0	2014	1977	(253.35)			37.5	(9,500.63)
478.00			0	2014	1969	(254.34)			45.5	(11,572.47)
478.00			0	2014	1999	(254.76)			15.5	(3,948.78)
478.00			0	2014	1996	(255.60)			18.5	(4,728.60)
478.00			0	2014	1987	(257.66)			27.5	(7,085.65)
478.00			0	2014	1979	(259.62)			35.5	(9,216.51)
478.00			0	2014	1979	(259.62)			35.5	(9,216.51)
478.00			0	2014	1978	(260.40)			36.5	(9,504.60)
478.00			0	2014	1972	(262.26)			42.5	(11,146.05)
478.00			0	2014	1978	(262.80)			36.5	(9,592.20)
478.00			0	2014	1995	(263.35)			19.5	(5,135.33)
478.00			0	2014	1981	(267.24)			33.5	(8,952.54)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	2004	(267.73)			10.5	(2,811.17)
478.00			0	2014	1981	(269.80)			33.5	(9,038.30)
478.00			0	2014	1993	(269.88)			21.5	(5,802.42)
478.00			0	2014	1993	(269.88)			21.5	(5,802.42)
478.00			0	2014	1993	(269.88)			21.5	(5,802.42)
478.00			0	2014	1979	(270.74)			35.5	(9,611.27)
478.00			0	2014	1975	(271.25)			39.5	(10,714.38)
478.00			0	2014	1984	(272.52)			30.5	(8,311.86)
478.00			0	2014	2009	(277.09)			5.5	(1,524.00)
478.00			0	2014	1984	(277.52)			30.5	(8,464.36)
478.00			0	2014	1984	(277.52)			30.5	(8,464.36)
478.00			0	2014	1976	(278.56)			38.5	(10,724.56)
478.00			0	2014	1980	(279.68)			34.5	(9,648.96)
478.00			0	2014	1980	(279.68)			34.5	(9,648.96)
478.00			0	2014	1980	(279.68)			34.5	(9,648.96)
478.00			0	2014	1994	(280.05)			20.5	(5,741.03)
478.00			0	2014	1995	(283.87)			19.5	(5,535.47)
478.00			0	2014	1970	(284.48)			44.5	(12,659.36)
478.00			0	2014	2004	(286.41)			10.5	(3,007.31)
478.00			0	2014	1968	(287.00)			46.5	(13,345.50)
478.00			0	2014	2013	(289.37)			1.5	(434.06)
478.00			0	2014	2013	(289.37)			1.5	(434.06)
478.00			0	2014	1981	(293.74)			33.5	(9,840.29)
478.00			0	2014	1982	(293.76)			32.5	(9,547.20)
478.00			0	2014	1982	(293.76)			32.5	(9,547.20)
478.00			0	2014	2006	(293.86)			8.5	(2,497.81)
478.00			0	2014	1984	(295.02)			30.5	(8,998.11)
478.00			0	2014	1984	(295.02)			30.5	(8,998.11)
478.00			0	2014	1980	(295.10)			34.5	(10,180.95)
478.00			0	2014	1980	(295.10)			34.5	(10,180.95)
478.00			0	2014	1969	(296.73)			45.5	(13,501.22)
478.00			0	2014	1969	(296.73)			45.5	(13,501.22)
478.00			0	2014	2008	(300.37)			6.5	(1,952.41)
478.00			0	2014	2011	(301.71)			3.5	(1,055.99)
478.00			0	2014	2011	(301.71)			3.5	(1,055.99)
478.00			0	2014	1980	(302.35)			34.5	(10,431.08)
478.00			0	2014	1980	(304.20)			34.5	(10,494.90)
478.00			0	2014	1983	(307.76)			31.5	(9,694.44)
478.00			0	2014	1983	(307.76)			31.5	(9,694.44)
478.00			0	2014	1971	(308.56)			43.5	(13,422.36)
478.00			0	2014	1984	(311.58)			30.5	(9,503.19)
478.00			0	2014	1984	(311.58)			30.5	(9,503.19)
478.00			0	2014	1984	(311.58)			30.5	(9,503.19)
478.00			0	2014	1984	(311.58)			30.5	(9,503.19)
478.00			0	2014	1978	(312.48)			36.5	(11,405.52)
478.00			0	2014	1978	(312.48)			36.5	(11,405.52)
478.00			0	2014	2013	(313.24)			1.5	(469.86)
478.00			0	2014	2008	(314.38)			6.5	(2,043.47)
478.00			0	2014	1983	(320.06)			31.5	(10,081.89)
478.00			0	2014	1983	(320.06)			31.5	(10,081.89)
478.00			0	2014	1983	(320.06)			31.5	(10,081.89)
478.00			0	2014	1983	(320.06)			31.5	(10,081.89)
478.00			0	2014	2000	(321.18)			14.5	(4,657.11)
478.00			0	2014	2009	(321.97)			5.5	(1,770.84)
478.00			0	2014	1999	(322.26)			15.5	(4,995.03)
478.00			0	2014	1973	(324.72)			41.5	(13,475.88)
478.00			0	2014	1970	(325.12)			44.5	(14,467.84)
478.00			0	2014	1974	(325.56)			40.5	(13,185.18)
478.00			0	2014	1986	(326.25)			28.5	(9,298.13)
478.00			0	2014	1986	(326.25)			28.5	(9,298.13)
478.00			0	2014	1986	(326.25)			28.5	(9,298.13)
478.00			0	2014	2013	(327.69)			1.5	(491.54)
478.00			0	2014	2013	(327.69)			1.5	(491.54)
478.00			0	2014	1984	(327.80)			30.5	(9,997.90)
478.00			0	2014	1979	(328.26)			35.5	(11,653.23)
478.00			0	2014	1979	(328.26)			35.5	(11,653.23)
478.00			0	2014	1997	(328.47)			17.5	(5,748.23)
478.00			0	2014	1974	(336.14)			40.5	(13,613.67)
478.00			0	2014	1974	(336.14)			40.5	(13,613.67)
478.00			0	2014	1969	(339.12)			45.5	(15,429.96)
478.00			0	2014	1976	(339.29)			38.5	(13,062.67)
478.00			0	2014	1985	(340.38)			29.5	(10,041.21)
478.00			0	2014	1976	(341.46)			38.5	(13,146.21)
478.00			0	2014	1965	(342.27)			49.5	(16,942.37)
478.00			0	2014	1965	(342.27)			49.5	(16,942.37)
478.00			0	2014	1975	(343.11)			39.5	(13,552.85)
478.00			0	2014	1975	(343.11)			39.5	(13,552.85)
478.00			0	2014	1975	(345.96)			39.5	(13,665.42)
478.00			0	2014	1977	(346.95)			37.5	(13,010.63)
478.00			0	2014	1992	(350.20)			22.5	(7,879.50)
478.00			0	2014	1992	(350.20)			22.5	(7,879.50)
478.00			0	2014	1990	(351.32)			24.5	(8,607.34)
478.00			0	2014	1973	(352.76)			41.5	(14,639.54)
478.00			0	2014	1993	(353.55)			21.5	(7,601.33)
478.00			0	2014	1972	(356.80)			42.5	(15,164.00)
478.00			0	2014	1972	(356.80)			42.5	(15,164.00)
478.00			0	2014	1989	(358.02)			25.5	(9,129.51)
478.00			0	2014	1989	(358.02)			25.5	(9,129.51)
478.00			0	2014	1989	(358.02)			25.5	(9,129.51)
478.00			0	2014	1977	(358.59)			37.5	(13,447.13)
478.00			0	2014	1977	(365.01)			37.5	(13,687.88)
478.00			0	2014	1977	(365.01)			37.5	(13,687.88)
478.00			0	2014	1973	(365.31)			41.5	(15,160.37)
478.00			0	2014	1973	(365.31)			41.5	(15,160.37)
478.00			0	2014	1979	(368.43)			35.5	(13,079.27)
478.00			0	2014	1979	(368.43)			35.5	(13,079.27)
478.00			0	2014	1978	(370.35)			36.5	(13,517.78)
478.00			0	2014	1978	(371.28)			36.5	(13,551.72)
478.00			0	2014	2008	(377.60)			6.5	(2,454.40)
478.00			0	2014	2001	(387.94)			13.5	(5,237.19)
478.00			0	2014	2001	(387.95)			13.5	(5,237.33)
478.00			0	2014	1971	(390.50)			43.5	(16,986.75)
478.00			0	2014	1971	(390.50)			43.5	(16,986.75)
478.00			0	2014	1996	(391.08)			18.5	(7,234.98)
478.00			0	2014	1995	(391.40)			19.5	(7,632.30)
478.00			0	2014	1995	(391.40)			19.5	(7,632.30)
478.00			0	2014	2013	(392.03)			1.5	(588.05)
478.00			0	2014	1974	(393.90)			40.5	(15,952.95)
478.00			0	2014	1974	(393.90)			40.5	(15,952.95)
478.00			0	2014	1974	(393.90)			40.5	(15,952.95)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	1974	(393.90)			40.5	(15,952.95)
478.00			0	2014	1997	(400.62)			17.5	(7,010.85)
478.00			0	2014	1998	(403.28)			16.5	(6,654.12)
478.00			0	2014	1970	(406.40)			44.5	(18,084.80)
478.00			0	2014	1970	(406.40)			44.5	(18,084.80)
478.00			0	2014	1986	(407.56)			28.5	(11,615.46)
478.00			0	2014	1986	(407.56)			28.5	(11,615.46)
478.00			0	2014	1986	(407.56)			28.5	(11,615.46)
478.00			0	2014	1968	(410.00)			46.5	(19,065.00)
478.00			0	2014	1996	(413.98)			18.5	(7,658.63)
478.00			0	2014	1991	(414.19)			23.5	(9,733.47)
478.00			0	2014	1975	(415.03)			39.5	(16,393.69)
478.00			0	2014	1977	(416.56)			37.5	(15,621.00)
478.00			0	2014	1965	(418.33)			49.5	(20,707.34)
478.00			0	2014	2008	(418.34)			6.5	(2,719.21)
478.00			0	2014	1970	(419.34)			44.5	(18,660.63)
478.00			0	2014	1970	(419.34)			44.5	(18,660.63)
478.00			0	2014	1980	(419.52)			34.5	(14,473.44)
478.00			0	2014	1980	(419.52)			34.5	(14,473.44)
478.00			0	2014	1977	(421.92)			37.5	(15,822.00)
478.00			0	2014	1980	(423.29)			34.5	(14,603.51)
478.00			0	2014	2013	(425.69)			1.5	(638.54)
478.00			0	2014	1992	(426.90)			22.5	(9,605.25)
478.00			0	2014	1995	(429.06)			19.5	(8,366.67)
478.00			0	2014	1966	(430.32)			48.5	(20,870.52)
478.00			0	2014	2013	(431.67)			1.5	(647.51)
478.00			0	2014	1964	(432.84)			50.5	(21,858.42)
478.00			0	2014	1971	(435.71)			43.5	(18,953.39)
478.00			0	2014	1973	(436.81)			41.5	(18,127.62)
478.00			0	2014	1992	(437.75)			22.5	(9,849.38)
478.00			0	2014	1997	(437.96)			17.5	(7,664.30)
478.00			0	2014	1985	(438.66)			29.5	(12,940.47)
478.00			0	2014	1985	(438.66)			29.5	(12,940.47)
478.00			0	2014	1981	(440.61)			33.5	(14,760.44)
478.00			0	2014	1981	(440.61)			33.5	(14,760.44)
478.00			0	2014	1987	(443.74)			27.5	(12,202.85)
478.00			0	2014	1987	(443.74)			27.5	(12,202.85)
478.00			0	2014	1987	(443.74)			27.5	(12,202.85)
478.00			0	2014	1987	(443.74)			27.5	(12,202.85)
478.00			0	2014	1987	(443.74)			27.5	(12,202.85)
478.00			0	2014	1987	(443.74)			27.5	(12,202.85)
478.00			0	2014	1973	(446.49)			41.5	(18,529.34)
478.00			0	2014	2011	(452.56)			3.5	(1,583.96)
478.00			0	2014	2011	(452.56)			3.5	(1,583.96)
478.00			0	2014	1982	(460.29)			32.5	(14,959.43)
478.00			0	2014	2008	(461.07)			6.5	(2,996.96)
478.00			0	2014	2008	(461.07)			6.5	(2,996.96)
478.00			0	2014	2008	(461.07)			6.5	(2,996.96)
478.00			0	2014	2008	(461.07)			6.5	(2,996.96)
478.00			0	2014	1983	(461.64)			31.5	(14,541.66)
478.00			0	2014	1993	(465.36)			21.5	(10,005.24)
478.00			0	2014	1966	(466.18)			48.5	(22,609.73)
478.00			0	2014	1966	(466.18)			48.5	(22,609.73)
478.00			0	2014	2011	(466.25)			3.5	(1,631.88)
478.00			0	2014	1969	(466.29)			45.5	(21,216.20)
478.00			0	2014	1994	(466.75)			20.5	(9,568.38)
478.00			0	2014	1981	(467.67)			33.5	(15,666.95)
478.00			0	2014	1982	(470.54)			32.5	(15,292.55)
478.00			0	2014	1978	(473.04)			36.5	(17,265.96)
478.00			0	2014	1984	(476.91)			30.5	(14,545.76)
478.00			0	2014	1991	(479.01)			23.5	(11,256.74)
478.00			0	2014	2010	(480.78)			4.5	(2,163.51)
478.00			0	2014	2010	(480.78)			4.5	(2,163.51)
478.00			0	2014	1984	(485.66)			30.5	(14,812.63)
478.00			0	2014	1979	(487.33)			35.5	(17,300.22)
478.00			0	2014	1979	(491.24)			35.5	(17,439.02)
478.00			0	2014	1984	(491.70)			30.5	(14,996.85)
478.00			0	2014	1978	(493.80)			36.5	(18,023.70)
478.00			0	2014	2011	(497.62)			3.5	(1,741.67)
478.00			0	2014	2011	(497.62)			3.5	(1,741.67)
478.00			0	2014	1993	(503.88)			21.5	(10,833.42)
478.00			0	2014	1969	(508.68)			45.5	(23,144.94)
478.00			0	2014	1985	(510.57)			29.5	(15,061.82)
478.00			0	2014	1985	(511.77)			29.5	(15,097.22)
478.00			0	2014	1971	(514.93)			43.5	(22,399.46)
478.00			0	2014	1971	(514.93)			43.5	(22,399.46)
478.00			0	2014	1972	(524.68)			42.5	(22,298.90)
478.00			0	2014	1972	(524.68)			42.5	(22,298.90)
478.00			0	2014	1992	(525.30)			22.5	(11,819.25)
478.00			0	2014	1992	(525.30)			22.5	(11,819.25)
478.00			0	2014	1977	(527.40)			37.5	(19,777.50)
478.00			0	2014	1973	(529.14)			41.5	(21,959.31)
478.00			0	2014	2003	(531.82)			11.5	(6,115.93)
478.00			0	2014	2003	(531.82)			11.5	(6,115.93)
478.00			0	2014	2005	(534.87)			9.5	(5,081.27)
478.00			0	2014	1986	(535.38)			28.5	(15,258.33)
478.00			0	2014	1985	(535.83)			29.5	(15,806.99)
478.00			0	2014	1985	(535.83)			29.5	(15,806.99)
478.00			0	2014	1999	(537.10)			15.5	(8,325.05)
478.00			0	2014	1999	(537.10)			15.5	(8,325.05)
478.00			0	2014	1993	(539.76)			21.5	(11,604.84)
478.00			0	2014	1993	(539.76)			21.5	(11,604.84)
478.00			0	2014	1993	(539.76)			21.5	(11,604.84)
478.00			0	2014	1974	(541.62)			40.5	(21,935.61)
478.00			0	2014	1970	(545.13)			44.5	(24,258.29)
478.00			0	2014	1990	(545.50)			24.5	(13,364.75)
478.00			0	2014	2013	(547.25)			1.5	(820.88)
478.00			0	2014	2013	(547.41)			1.5	(821.12)
478.00			0	2014	2013	(547.92)			1.5	(821.88)
478.00			0	2014	1980	(550.48)			34.5	(18,991.56)
478.00			0	2014	1980	(550.48)			34.5	(18,991.56)
478.00			0	2014	1969	(551.07)			45.5	(25,073.69)
478.00			0	2014	2009	(554.18)			5.5	(3,047.99)
478.00			0	2014	1977	(557.37)			37.5	(20,901.38)
478.00			0	2014	1973	(557.76)			41.5	(23,147.04)
478.00			0	2014	1972	(565.04)			42.5	(24,014.20)
478.00			0	2014	1982	(566.51)			32.5	(18,411.58)
478.00			0	2014	2011	(567.59)			3.5	(1,986.57)
478.00			0	2014	1995	(567.74)			19.5	(11,070.93)
478.00			0	2014	1995	(567.74)			19.5	(11,070.93)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	1975	(571.85)			39.5	(22,588.08)
478.00			0	2014	1975	(571.85)			39.5	(22,588.08)
478.00			0	2014	1975	(571.85)			39.5	(22,588.08)
478.00			0	2014	1997	(576.05)			17.5	(10,080.88)
478.00			0	2014	2010	(576.93)			4.5	(2,596.19)
478.00			0	2014	2010	(576.93)			4.5	(2,596.19)
478.00			0	2014	1977	(578.25)			37.5	(21,684.38)
478.00			0	2014	1984	(579.90)			30.5	(17,686.95)
478.00			0	2014	1984	(579.90)			30.5	(17,686.95)
478.00			0	2014	1984	(579.90)			30.5	(17,686.95)
478.00			0	2014	1983	(579.94)			31.5	(18,268.11)
478.00			0	2014	1983	(579.94)			31.5	(18,268.11)
478.00			0	2014	1983	(579.94)			31.5	(18,268.11)
478.00			0	2014	1980	(580.40)			34.5	(20,023.80)
478.00			0	2014	1976	(581.64)			38.5	(22,393.14)
478.00			0	2014	1996	(586.62)			18.5	(10,852.47)
478.00			0	2014	1970	(587.07)			44.5	(26,124.62)
478.00			0	2014	1981	(587.48)			33.5	(19,680.58)
478.00			0	2014	1979	(588.50)			35.5	(20,891.75)
478.00			0	2014	1992	(589.50)			22.5	(13,263.75)
478.00			0	2014	1980	(590.20)			34.5	(20,361.90)
478.00			0	2014	1980	(590.20)			34.5	(20,361.90)
478.00			0	2014	1983	(594.20)			31.5	(18,717.30)
478.00			0	2014	1975	(596.75)			39.5	(23,571.63)
478.00			0	2014	1998	(600.54)			16.5	(9,908.91)
478.00			0	2014	1997	(600.93)			17.5	(10,516.28)
478.00			0	2014	1997	(600.93)			17.5	(10,516.28)
478.00			0	2014	1979	(601.81)			35.5	(21,364.26)
478.00			0	2014	1992	(603.15)			22.5	(13,570.88)
478.00			0	2014	1993	(605.22)			21.5	(13,012.23)
478.00			0	2014	1972	(605.40)			42.5	(25,729.50)
478.00			0	2014	1977	(608.04)			37.5	(22,801.50)
478.00			0	2014	1977	(608.04)			37.5	(22,801.50)
478.00			0	2014	1987	(610.50)			27.5	(16,788.75)
478.00			0	2014	1987	(610.50)			27.5	(16,788.75)
478.00			0	2014	1986	(611.34)			28.5	(17,423.19)
478.00			0	2014	1986	(611.34)			28.5	(17,423.19)
478.00			0	2014	1992	(612.85)			22.5	(13,789.13)
478.00			0	2014	1984	(613.17)			30.5	(18,701.69)
478.00			0	2014	1982	(613.72)			32.5	(19,945.90)
478.00			0	2014	1979	(614.05)			35.5	(21,798.78)
478.00			0	2014	1979	(614.05)			35.5	(21,798.78)
478.00			0	2014	1985	(616.74)			29.5	(18,193.83)
478.00			0	2014	1973	(617.33)			41.5	(25,619.20)
478.00			0	2014	1984	(623.16)			30.5	(19,006.38)
478.00			0	2014	1984	(623.16)			30.5	(19,006.38)
478.00			0	2014	1971	(624.80)			43.5	(27,178.80)
478.00			0	2014	1977	(624.84)			37.5	(23,431.50)
478.00			0	2014	2013	(626.48)			1.5	(939.72)
478.00			0	2014	1970	(629.01)			44.5	(27,990.95)
478.00			0	2014	1970	(629.01)			44.5	(27,990.95)
478.00			0	2014	1984	(630.03)			30.5	(19,215.92)
478.00			0	2014	1984	(630.03)			30.5	(19,215.92)
478.00			0	2014	1984	(630.03)			30.5	(19,215.92)
478.00			0	2014	2014	(631.32)			0.5	(315.66)
478.00			0	2014	1983	(631.50)			31.5	(19,892.25)
478.00			0	2014	1997	(632.70)			17.5	(11,072.25)
478.00			0	2014	1986	(633.24)			28.5	(18,047.34)
478.00			0	2014	1971	(633.76)			43.5	(27,568.56)
478.00			0	2014	1994	(636.36)			20.5	(13,045.38)
478.00			0	2014	1983	(640.12)			31.5	(20,163.78)
478.00			0	2014	2010	(640.93)			4.5	(2,884.19)
478.00			0	2014	2010	(641.05)			4.5	(2,884.73)
478.00			0	2014	1983	(645.20)			31.5	(20,323.80)
478.00			0	2014	2003	(645.53)			11.5	(7,423.60)
478.00			0	2014	2003	(645.53)			11.5	(7,423.60)
478.00			0	2014	2003	(645.53)			11.5	(7,423.60)
478.00			0	2014	2003	(645.53)			11.5	(7,423.60)
478.00			0	2014	1997	(646.65)			17.5	(11,316.38)
478.00			0	2014	1988	(648.30)			26.5	(17,179.95)
478.00			0	2014	1988	(648.30)			26.5	(17,179.95)
478.00			0	2014	1988	(648.30)			26.5	(17,179.95)
478.00			0	2014	1979	(649.05)			35.5	(23,041.28)
478.00			0	2014	2000	(650.02)			14.5	(9,425.29)
478.00			0	2014	2000	(650.02)			14.5	(9,425.29)
478.00			0	2014	2000	(650.02)			14.5	(9,425.29)
478.00			0	2014	1975	(651.00)			39.5	(25,714.50)
478.00			0	2014	1975	(651.00)			39.5	(25,714.50)
478.00			0	2014	1975	(652.19)			39.5	(25,761.51)
478.00			0	2014	1975	(652.19)			39.5	(25,761.51)
478.00			0	2014	1994	(653.45)			20.5	(13,395.73)
478.00			0	2014	1995	(654.80)			19.5	(12,768.60)
478.00			0	2014	1968	(655.63)			46.5	(30,486.80)
478.00			0	2014	1979	(656.52)			35.5	(23,306.46)
478.00			0	2014	1991	(657.72)			23.5	(15,456.42)
478.00			0	2014	1991	(657.72)			23.5	(15,456.42)
478.00			0	2014	2013	(669.16)			1.5	(1,003.74)
478.00			0	2014	2014	(671.37)			0.5	(335.69)
478.00			0	2014	1982	(672.20)			32.5	(21,846.50)
478.00			0	2014	1989	(676.35)			25.5	(17,246.93)
478.00			0	2014	1989	(676.35)			25.5	(17,246.93)
478.00			0	2014	1983	(677.30)			31.5	(21,334.95)
478.00			0	2014	1978	(680.62)			36.5	(24,842.63)
478.00			0	2014	1978	(680.62)			36.5	(24,842.63)
478.00			0	2014	1978	(680.62)			36.5	(24,842.63)
478.00			0	2014	1984	(681.30)			30.5	(20,779.65)
478.00			0	2014	1976	(682.92)			38.5	(26,292.42)
478.00			0	2014	2010	(690.36)			4.5	(3,106.62)
478.00			0	2014	1993	(691.68)			21.5	(14,871.12)
478.00			0	2014	1993	(691.68)			21.5	(14,871.12)
478.00			0	2014	1977	(693.90)			37.5	(26,021.25)
478.00			0	2014	1977	(693.90)			37.5	(26,021.25)
478.00			0	2014	1980	(699.20)			34.5	(24,122.40)
478.00			0	2014	2011	(699.38)			3.5	(2,447.83)
478.00			0	2014	1954	(700.00)			60.5	(42,350.00)
478.00			0	2014	1979	(703.93)			35.5	(24,989.52)
478.00			0	2014	1975	(705.25)			39.5	(27,857.38)
478.00			0	2014	1990	(706.38)			24.5	(17,306.31)
478.00			0	2014	1990	(706.38)			24.5	(17,306.31)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	1990	(706.38)			24.5	(17,306.31)
478.00			0	2014	1993	(707.09)			21.5	(15,202.44)
478.00			0	2014	1993	(707.09)			21.5	(15,202.44)
478.00			0	2014	1993	(707.09)			21.5	(15,202.44)
478.00			0	2014	2003	(709.09)			11.5	(8,154.54)
478.00			0	2014	1982	(709.40)			32.5	(23,055.50)
478.00			0	2014	1985	(712.14)			29.5	(21,008.13)
478.00			0	2014	1985	(712.14)			29.5	(21,008.13)
478.00			0	2014	1985	(714.44)			29.5	(21,075.98)
478.00			0	2014	1985	(714.44)			29.5	(21,075.98)
478.00			0	2014	1994	(719.39)			20.5	(14,747.50)
478.00			0	2014	2013	(720.91)			1.5	(1,081.37)
478.00			0	2014	1991	(727.73)			23.5	(17,101.66)
478.00			0	2014	1991	(727.73)			23.5	(17,101.66)
478.00			0	2014	2013	(727.90)			1.5	(1,091.85)
478.00			0	2014	1997	(728.01)			17.5	(12,740.18)
478.00			0	2014	1978	(729.12)			36.5	(26,612.88)
478.00			0	2014	1978	(729.12)			36.5	(26,612.88)
478.00			0	2014	2013	(729.15)			1.5	(1,093.73)
478.00			0	2014	2013	(730.00)			1.5	(1,095.00)
478.00			0	2014	1973	(730.62)			41.5	(30,320.73)
478.00			0	2014	1989	(734.07)			25.5	(18,718.79)
478.00			0	2014	1989	(734.07)			25.5	(18,718.79)
478.00			0	2014	1989	(734.07)			25.5	(18,718.79)
478.00			0	2014	1979	(736.86)			35.5	(26,158.53)
478.00			0	2014	1978	(740.70)			36.5	(27,035.55)
478.00			0	2014	1978	(740.70)			36.5	(27,035.55)
478.00			0	2014	1978	(742.56)			36.5	(27,103.44)
478.00			0	2014	1999	(751.94)			15.5	(11,655.07)
478.00			0	2014	1982	(752.04)			32.5	(24,441.30)
478.00			0	2014	1994	(752.20)			20.5	(15,420.10)
478.00			0	2014	1994	(752.20)			20.5	(15,420.10)
478.00			0	2014	1994	(752.20)			20.5	(15,420.10)
478.00			0	2014	1971	(752.59)			43.5	(32,737.67)
478.00			0	2014	1966	(753.06)			48.5	(36,523.41)
478.00			0	2014	1992	(754.20)			22.5	(16,969.50)
478.00			0	2014	1992	(754.20)			22.5	(16,969.50)
478.00			0	2014	1992	(754.20)			22.5	(16,969.50)
478.00			0	2014	2011	(754.27)			3.5	(2,639.95)
478.00			0	2014	1983	(754.38)			31.5	(23,762.97)
478.00			0	2014	1983	(754.38)			31.5	(23,762.97)
478.00			0	2014	1976	(755.91)			38.5	(29,102.54)
478.00			0	2014	1979	(758.07)			35.5	(26,911.49)
478.00			0	2014	2011	(758.17)			3.5	(2,653.60)
478.00			0	2014	1975	(759.50)			39.5	(30,000.25)
478.00			0	2014	1969	(763.02)			45.5	(34,717.41)
478.00			0	2014	1984	(763.18)			30.5	(23,276.99)
478.00			0	2014	1990	(763.70)			24.5	(18,710.65)
478.00			0	2014	1982	(767.15)			32.5	(24,932.38)
478.00			0	2014	1974	(768.32)			40.5	(31,116.96)
478.00			0	2014	1992	(768.42)			22.5	(17,289.45)
478.00			0	2014	2010	(769.25)			4.5	(3,461.63)
478.00			0	2014	1995	(770.93)			19.5	(15,033.14)
478.00			0	2014	2009	(771.70)			5.5	(4,244.35)
478.00			0	2014	2009	(771.70)			5.5	(4,244.35)
478.00			0	2014	2009	(771.70)			5.5	(4,244.35)
478.00			0	2014	2009	(771.70)			5.5	(4,244.35)
478.00			0	2014	2001	(775.89)			13.5	(10,474.52)
478.00			0	2014	2001	(775.89)			13.5	(10,474.52)
478.00			0	2014	2001	(775.89)			13.5	(10,474.52)
478.00			0	2014	1993	(778.14)			21.5	(16,730.01)
478.00			0	2014	1979	(778.86)			35.5	(27,649.53)
478.00			0	2014	1971	(781.00)			43.5	(33,973.50)
478.00			0	2014	1996	(782.16)			18.5	(14,469.96)
478.00			0	2014	1996	(782.16)			18.5	(14,469.96)
478.00			0	2014	1972	(785.27)			42.5	(33,373.98)
478.00			0	2014	2013	(785.80)			1.5	(1,178.70)
478.00			0	2014	1992	(786.00)			22.5	(17,685.00)
478.00			0	2014	1992	(786.00)			22.5	(17,685.00)
478.00			0	2014	1992	(787.95)			22.5	(17,728.88)
478.00			0	2014	1994	(789.13)			20.5	(16,177.17)
478.00			0	2014	1980	(790.92)			34.5	(27,286.74)
478.00			0	2014	1980	(790.92)			34.5	(27,286.74)
478.00			0	2014	1977	(791.10)			37.5	(29,666.25)
478.00			0	2014	1971	(792.20)			43.5	(34,460.70)
478.00			0	2014	2012	(792.44)			2.5	(1,981.10)
478.00			0	2014	1973	(794.20)			41.5	(32,959.30)
478.00			0	2014	1991	(798.35)			23.5	(18,761.23)
478.00			0	2014	1991	(798.35)			23.5	(18,761.23)
478.00			0	2014	1983	(800.15)			31.5	(25,204.73)
478.00			0	2014	1983	(800.15)			31.5	(25,204.73)
478.00			0	2014	1975	(800.59)			39.5	(31,623.31)
478.00			0	2014	1998	(800.72)			16.5	(13,211.88)
478.00			0	2014	1998	(800.72)			16.5	(13,211.88)
478.00			0	2014	1976	(804.71)			38.5	(30,981.34)
478.00			0	2014	1982	(806.64)			32.5	(26,215.80)
478.00			0	2014	1981	(809.40)			33.5	(27,114.90)
478.00			0	2014	1981	(809.40)			33.5	(27,114.90)
478.00			0	2014	1996	(809.50)			18.5	(14,975.75)
478.00			0	2014	1996	(809.50)			18.5	(14,975.75)
478.00			0	2014	1996	(809.50)			18.5	(14,975.75)
478.00			0	2014	1996	(809.50)			18.5	(14,975.75)
478.00			0	2014	1993	(809.64)			21.5	(17,407.26)
478.00			0	2014	1979	(812.22)			35.5	(28,833.81)
478.00			0	2014	1979	(812.22)			35.5	(28,833.81)
478.00			0	2014	1982	(812.28)			32.5	(26,399.10)
478.00			0	2014	1987	(814.00)			27.5	(22,385.00)
478.00			0	2014	1993	(814.68)			21.5	(17,515.62)
478.00			0	2014	1993	(814.68)			21.5	(17,515.62)
478.00			0	2014	2012	(816.18)			2.5	(2,040.45)
478.00			0	2014	2012	(816.18)			2.5	(2,040.45)
478.00			0	2014	2012	(816.18)			2.5	(2,040.45)
478.00			0	2014	2012	(816.18)			2.5	(2,040.45)
478.00			0	2014	1973	(817.36)			41.5	(33,920.44)
478.00			0	2014	1973	(817.36)			41.5	(33,920.44)
478.00			0	2014	1984	(817.56)			30.5	(24,935.58)
478.00			0	2014	1984	(819.50)			30.5	(24,994.75)
478.00			0	2014	1994	(822.16)			20.5	(16,854.28)
478.00			0	2014	1983	(822.96)			31.5	(25,923.24)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	1993	(824.94)			21.5	(17,736.21)
478.00			0	2014	1977	(826.15)			37.5	(30,980.63)
478.00			0	2014	1985	(827.75)			29.5	(24,418.63)
478.00			0	2014	1985	(827.75)			29.5	(24,418.63)
478.00			0	2014	1991	(828.38)			23.5	(19,466.93)
478.00			0	2014	1991	(828.38)			23.5	(19,466.93)
478.00			0	2014	1991	(828.38)			23.5	(19,466.93)
478.00			0	2014	1991	(831.51)			23.5	(19,540.49)
478.00			0	2014	1973	(833.91)			41.5	(34,607.27)
478.00			0	2014	1980	(839.04)			34.5	(28,946.88)
478.00			0	2014	1993	(839.80)			21.5	(18,055.70)
478.00			0	2014	1993	(839.80)			21.5	(18,055.70)
478.00			0	2014	1993	(839.80)			21.5	(18,055.70)
478.00			0	2014	1978	(840.96)			36.5	(30,695.04)
478.00			0	2014	1978	(840.96)			36.5	(30,695.04)
478.00			0	2014	1995	(841.81)			19.5	(16,415.30)
478.00			0	2014	1995	(841.84)			19.5	(16,415.88)
478.00			0	2014	1986	(844.32)			28.5	(24,063.12)
478.00			0	2014	1986	(844.32)			28.5	(24,063.12)
478.00			0	2014	1988	(848.32)			26.5	(22,480.48)
478.00			0	2014	1988	(848.32)			26.5	(22,480.48)
478.00			0	2014	1994	(848.48)			20.5	(17,393.84)
478.00			0	2014	1994	(848.48)			20.5	(17,393.84)
478.00			0	2014	1995	(851.61)			19.5	(16,606.40)
478.00			0	2014	1995	(851.61)			19.5	(16,606.40)
478.00			0	2014	1995	(851.61)			19.5	(16,606.40)
478.00			0	2014	1992	(853.80)			22.5	(19,210.50)
478.00			0	2014	1992	(853.80)			22.5	(19,210.50)
478.00			0	2014	1988	(858.45)			26.5	(22,748.93)
478.00			0	2014	2009	(858.60)			5.5	(4,722.30)
478.00			0	2014	2009	(858.60)			5.5	(4,722.30)
478.00			0	2014	2006	(858.70)			8.5	(7,298.95)
478.00			0	2014	1999	(859.36)			15.5	(13,320.08)
478.00			0	2014	1997	(862.20)			17.5	(15,088.50)
478.00			0	2014	1988	(864.40)			26.5	(22,906.60)
478.00			0	2014	2004	(866.35)			10.5	(9,096.68)
478.00			0	2014	2004	(866.35)			10.5	(9,096.68)
478.00			0	2014	2004	(866.35)			10.5	(9,096.68)
478.00			0	2014	1993	(867.04)			21.5	(18,641.36)
478.00			0	2014	1993	(867.04)			21.5	(18,641.36)
478.00			0	2014	1980	(870.60)			34.5	(30,035.70)
478.00			0	2014	2008	(872.92)			6.5	(5,673.98)
478.00			0	2014	1985	(877.32)			29.5	(25,880.94)
478.00			0	2014	1985	(877.32)			29.5	(25,880.94)
478.00			0	2014	1990	(878.30)			24.5	(21,518.35)
478.00			0	2014	1990	(878.30)			24.5	(21,518.35)
478.00			0	2014	1982	(881.28)			32.5	(28,641.60)
478.00			0	2014	1993	(881.72)			21.5	(18,956.98)
478.00			0	2014	1993	(881.72)			21.5	(18,956.98)
478.00			0	2014	1993	(881.72)			21.5	(18,956.98)
478.00			0	2014	1993	(881.72)			21.5	(18,956.98)
478.00			0	2014	1993	(881.72)			21.5	(18,956.98)
478.00			0	2014	1971	(887.11)			43.5	(38,589.29)
478.00			0	2014	1987	(887.48)			27.5	(24,405.70)
478.00			0	2014	1975	(889.35)			39.5	(35,129.33)
478.00			0	2014	1985	(893.05)			29.5	(26,344.98)
478.00			0	2014	1996	(896.11)			18.5	(16,578.04)
478.00			0	2014	1977	(896.58)			37.5	(33,621.75)
478.00			0	2014	2007	(897.03)			7.5	(6,727.73)
478.00			0	2014	1989	(899.35)			25.5	(22,933.43)
478.00			0	2014	1989	(899.35)			25.5	(22,933.43)
478.00			0	2014	1989	(899.35)			25.5	(22,933.43)
478.00			0	2014	1979	(908.67)			35.5	(32,257.79)
478.00			0	2014	1979	(908.67)			35.5	(32,257.79)
478.00			0	2014	1995	(910.07)			19.5	(17,746.37)
478.00			0	2014	1995	(910.07)			19.5	(17,746.37)
478.00			0	2014	1995	(910.07)			19.5	(17,746.37)
478.00			0	2014	2002	(912.27)			12.5	(11,403.38)
478.00			0	2014	1975	(914.96)			39.5	(36,140.92)
478.00			0	2014	1995	(917.54)			19.5	(17,892.03)
478.00			0	2014	1995	(917.54)			19.5	(17,892.03)
478.00			0	2014	1978	(919.97)			36.5	(33,578.91)
478.00			0	2014	1992	(920.22)			22.5	(20,704.95)
478.00			0	2014	1976	(920.93)			38.5	(35,455.81)
478.00			0	2014	2002	(921.73)			12.5	(11,521.63)
478.00			0	2014	2008	(922.15)			6.5	(5,993.98)
478.00			0	2014	2008	(922.15)			6.5	(5,993.98)
478.00			0	2014	1994	(922.19)			20.5	(18,904.90)
478.00			0	2014	1994	(922.19)			20.5	(18,904.90)
478.00			0	2014	2010	(925.25)			4.5	(4,163.63)
478.00			0	2014	1994	(926.01)			20.5	(18,983.21)
478.00			0	2014	1994	(926.01)			20.5	(18,983.21)
478.00			0	2014	1994	(926.01)			20.5	(18,983.21)
478.00			0	2014	1984	(934.74)			30.5	(28,509.57)
478.00			0	2014	1997	(935.86)			17.5	(16,377.55)
478.00			0	2014	1997	(935.86)			17.5	(16,377.55)
478.00			0	2014	1971	(937.20)			43.5	(40,768.20)
478.00			0	2014	1992	(939.18)			22.5	(21,131.55)
478.00			0	2014	1993	(942.79)			21.5	(20,269.99)
478.00			0	2014	1993	(942.79)			21.5	(20,269.99)
478.00			0	2014	2011	(945.99)			3.5	(3,310.97)
478.00			0	2014	1976	(947.38)			38.5	(36,474.13)
478.00			0	2014	1977	(949.32)			37.5	(35,599.50)
478.00			0	2014	1977	(949.32)			37.5	(35,599.50)
478.00			0	2014	1993	(951.06)			21.5	(20,447.79)
478.00			0	2014	1989	(953.05)			25.5	(24,302.78)
478.00			0	2014	1989	(953.05)			25.5	(24,302.78)
478.00			0	2014	1983	(960.18)			31.5	(30,245.67)
478.00			0	2014	2010	(961.40)			4.5	(4,326.30)
478.00			0	2014	1972	(961.62)			42.5	(40,868.85)
478.00			0	2014	2009	(965.92)			5.5	(5,312.56)
478.00			0	2014	2000	(975.03)			14.5	(14,137.94)
478.00			0	2014	2000	(975.03)			14.5	(14,137.94)
478.00			0	2014	1996	(977.70)			18.5	(18,087.45)
478.00			0	2014	1995	(978.50)			19.5	(19,080.75)
478.00			0	2014	1987	(980.87)			27.5	(26,973.93)
478.00			0	2014	1990	(981.90)			24.5	(24,056.55)
478.00			0	2014	1984	(983.40)			30.5	(29,993.70)
478.00			0	2014	1984	(983.40)			30.5	(29,993.70)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	1984	(983.40)			30.5	(29,993.70)
478.00			0	2014	2006	(985.76)			8.5	(8,378.96)
478.00			0	2014	1980	(988.97)			34.5	(34,119.47)
478.00			0	2014	2006	(999.12)			8.5	(8,492.52)
478.00			0	2014	1997	(1,001.55)			17.5	(17,527.13)
478.00			0	2014	2004	(1,002.42)			10.5	(10,525.41)
478.00			0	2014	2004	(1,002.42)			10.5	(10,525.41)
478.00			0	2014	2013	(1,003.81)			1.5	(1,505.72)
478.00			0	2014	2013	(1,003.81)			1.5	(1,505.72)
478.00			0	2014	1972	(1,005.33)			42.5	(42,726.53)
478.00			0	2014	1975	(1,007.93)			39.5	(39,813.24)
478.00			0	2014	1972	(1,009.00)			42.5	(42,882.50)
478.00			0	2014	1971	(1,015.30)			43.5	(44,165.55)
478.00			0	2014	1996	(1,022.40)			18.5	(18,914.40)
478.00			0	2014	1985	(1,023.54)			29.5	(30,194.43)
478.00			0	2014	1994	(1,026.85)			20.5	(21,050.43)
478.00			0	2014	1979	(1,028.62)			35.5	(36,516.01)
478.00			0	2014	1979	(1,028.62)			35.5	(36,516.01)
478.00			0	2014	1973	(1,032.46)			41.5	(42,847.09)
478.00			0	2014	1972	(1,033.25)			42.5	(43,913.13)
478.00			0	2014	1974	(1,034.00)			40.5	(41,877.00)
478.00			0	2014	1974	(1,034.00)			40.5	(41,877.00)
478.00			0	2014	1974	(1,034.00)			40.5	(41,877.00)
478.00			0	2014	1996	(1,034.95)			18.5	(19,146.58)
478.00			0	2014	1997	(1,036.89)			17.5	(18,145.58)
478.00			0	2014	1997	(1,036.89)			17.5	(18,145.58)
478.00			0	2014	1984	(1,040.70)			30.5	(31,741.35)
478.00			0	2014	1978	(1,041.60)			36.5	(38,018.40)
478.00			0	2014	1997	(1,054.50)			17.5	(18,453.75)
478.00			0	2014	1997	(1,054.50)			17.5	(18,453.75)
478.00			0	2014	1974	(1,056.44)			40.5	(42,785.82)
478.00			0	2014	2010	(1,057.71)			4.5	(4,759.70)
478.00			0	2014	2001	(1,058.53)			13.5	(14,290.16)
478.00			0	2014	2001	(1,058.53)			13.5	(14,290.16)
478.00			0	2014	1988	(1,060.40)			26.5	(28,100.60)
478.00			0	2014	1988	(1,060.40)			26.5	(28,100.60)
478.00			0	2014	1988	(1,060.40)			26.5	(28,100.60)
478.00			0	2014	1988	(1,060.40)			26.5	(28,100.60)
478.00			0	2014	1994	(1,060.60)			20.5	(21,742.30)
478.00			0	2014	1994	(1,060.60)			20.5	(21,742.30)
478.00			0	2014	1994	(1,060.60)			20.5	(21,742.30)
478.00			0	2014	1994	(1,060.60)			20.5	(21,742.30)
478.00			0	2014	1990	(1,061.62)			24.5	(26,009.69)
478.00			0	2014	1979	(1,070.00)			35.5	(37,985.00)
478.00			0	2014	1987	(1,070.04)			27.5	(29,426.10)
478.00			0	2014	1985	(1,071.66)			29.5	(31,613.97)
478.00			0	2014	1973	(1,072.17)			41.5	(44,495.06)
478.00			0	2014	1973	(1,072.17)			41.5	(44,495.06)
478.00			0	2014	1982	(1,074.01)			32.5	(34,905.33)
478.00			0	2014	1989	(1,074.06)			25.5	(27,388.53)
478.00			0	2014	1989	(1,074.06)			25.5	(27,388.53)
478.00			0	2014	1999	(1,074.20)			15.5	(16,650.10)
478.00			0	2014	1996	(1,075.47)			18.5	(19,896.20)
478.00			0	2014	1983	(1,077.16)			31.5	(33,930.54)
478.00			0	2014	1983	(1,077.16)			31.5	(33,930.54)
478.00			0	2014	1997	(1,077.75)			17.5	(18,860.63)
478.00			0	2014	1979	(1,082.96)			35.5	(38,445.08)
478.00			0	2014	1975	(1,085.00)			39.5	(42,857.50)
478.00			0	2014	2012	(1,086.92)			2.5	(2,717.30)
478.00			0	2014	1984	(1,090.08)			30.5	(33,247.44)
478.00			0	2014	1984	(1,090.08)			30.5	(33,247.44)
478.00			0	2014	1990	(1,091.00)			24.5	(26,729.50)
478.00			0	2014	1990	(1,091.00)			24.5	(26,729.50)
478.00			0	2014	1990	(1,091.00)			24.5	(26,729.50)
478.00			0	2014	1977	(1,093.47)			37.5	(41,005.13)
478.00			0	2014	1977	(1,093.47)			37.5	(41,005.13)
478.00			0	2014	1979	(1,094.20)			35.5	(38,844.10)
478.00			0	2014	2013	(1,095.00)			1.5	(1,642.50)
478.00			0	2014	1991	(1,097.32)			23.5	(25,787.02)
478.00			0	2014	2009	(1,106.55)			5.5	(6,086.03)
478.00			0	2014	2009	(1,106.55)			5.5	(6,086.03)
478.00			0	2014	2009	(1,106.55)			5.5	(6,086.03)
478.00			0	2014	2009	(1,106.55)			5.5	(6,086.03)
478.00			0	2014	2006	(1,109.92)			8.5	(9,434.32)
478.00			0	2014	1977	(1,114.74)			37.5	(41,802.75)
478.00			0	2014	1991	(1,117.69)			23.5	(26,265.72)
478.00			0	2014	1995	(1,122.51)			19.5	(21,888.95)
478.00			0	2014	1989	(1,127.25)			25.5	(28,744.88)
478.00			0	2014	1991	(1,127.52)			23.5	(26,496.72)
478.00			0	2014	1994	(1,130.47)			20.5	(23,174.64)
478.00			0	2014	1994	(1,130.47)			20.5	(23,174.64)
478.00			0	2014	1970	(1,132.22)			44.5	(50,383.79)
478.00			0	2014	1995	(1,135.48)			19.5	(22,141.86)
478.00			0	2014	1984	(1,135.54)			30.5	(34,633.97)
478.00			0	2014	2006	(1,141.40)			8.5	(9,701.90)
478.00			0	2014	2006	(1,141.40)			8.5	(9,701.90)
478.00			0	2014	1982	(1,142.74)			32.5	(37,139.05)
478.00			0	2014	1979	(1,148.91)			35.5	(40,786.31)
478.00			0	2014	1993	(1,150.36)			21.5	(24,732.74)
478.00			0	2014	1980	(1,155.96)			34.5	(39,880.62)
478.00			0	2014	2010	(1,156.56)			4.5	(5,204.52)
478.00			0	2014	2010	(1,156.56)			4.5	(5,204.52)
478.00			0	2014	1984	(1,158.21)			30.5	(35,325.41)
478.00			0	2014	1983	(1,159.88)			31.5	(36,536.22)
478.00			0	2014	1980	(1,160.80)			34.5	(40,047.60)
478.00			0	2014	1986	(1,162.38)			28.5	(33,127.83)
478.00			0	2014	2001	(1,163.83)			13.5	(15,711.71)
478.00			0	2014	2001	(1,163.84)			13.5	(15,711.84)
478.00			0	2014	1971	(1,171.50)			43.5	(50,960.25)
478.00			0	2014	2006	(1,175.44)			8.5	(9,991.24)
478.00			0	2014	2006	(1,175.44)			8.5	(9,991.24)
478.00			0	2014	1993	(1,175.72)			21.5	(25,277.98)
478.00			0	2014	1990	(1,177.30)			24.5	(28,843.85)
478.00			0	2014	1990	(1,177.30)			24.5	(28,843.85)
478.00			0	2014	1993	(1,178.49)			21.5	(25,337.54)
478.00			0	2014	1992	(1,179.00)			22.5	(26,527.50)
478.00			0	2014	1999	(1,181.62)			15.5	(18,315.11)
478.00			0	2014	2011	(1,190.95)			3.5	(4,168.33)
478.00			0	2014	2011	(1,190.95)			3.5	(4,168.33)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	2011	(1,190.95)			3.5	(4,168.33)
478.00			0	2014	2011	(1,190.95)			3.5	(4,168.33)
478.00			0	2014	1980	(1,194.86)			34.5	(41,222.67)
478.00			0	2014	1971	(1,195.67)			43.5	(52,011.65)
478.00			0	2014	1974	(1,207.63)			40.5	(48,909.02)
478.00			0	2014	1996	(1,215.70)			18.5	(22,490.45)
478.00			0	2014	1976	(1,219.50)			38.5	(46,950.75)
478.00			0	2014	1976	(1,219.50)			38.5	(46,950.75)
478.00			0	2014	1987	(1,221.00)			27.5	(33,577.50)
478.00			0	2014	1987	(1,221.00)			27.5	(33,577.50)
478.00			0	2014	1986	(1,222.68)			28.5	(34,846.38)
478.00			0	2014	1979	(1,230.50)			35.5	(43,682.75)
478.00			0	2014	1992	(1,232.34)			22.5	(27,727.65)
478.00			0	2014	1994	(1,233.24)			20.5	(25,281.42)
478.00			0	2014	1985	(1,233.48)			29.5	(36,387.66)
478.00			0	2014	1995	(1,233.65)			19.5	(24,056.18)
478.00			0	2014	1995	(1,233.65)			19.5	(24,056.18)
478.00			0	2014	2006	(1,234.21)			8.5	(10,490.79)
478.00			0	2014	1984	(1,246.32)			30.5	(38,012.76)
478.00			0	2014	1984	(1,246.32)			30.5	(38,012.76)
478.00			0	2014	1974	(1,248.52)			40.5	(50,565.06)
478.00			0	2014	1989	(1,253.07)			25.5	(31,953.29)
478.00			0	2014	1970	(1,259.84)			44.5	(56,062.88)
478.00			0	2014	1984	(1,260.06)			30.5	(38,431.83)
478.00			0	2014	1984	(1,260.06)			30.5	(38,431.83)
478.00			0	2014	1977	(1,265.76)			37.5	(47,466.00)
478.00			0	2014	1977	(1,266.75)			37.5	(47,503.13)
478.00			0	2014	2011	(1,271.80)			3.5	(4,451.30)
478.00			0	2014	2008	(1,272.10)			6.5	(8,268.65)
478.00			0	2014	1994	(1,273.74)			20.5	(26,111.67)
478.00			0	2014	1994	(1,273.74)			20.5	(26,111.67)
478.00			0	2014	1980	(1,277.64)			34.5	(44,078.58)
478.00			0	2014	1992	(1,277.78)			22.5	(28,750.05)
478.00			0	2014	1996	(1,278.00)			18.5	(23,643.00)
478.00			0	2014	2005	(1,279.95)			9.5	(12,159.53)
478.00			0	2014	1992	(1,280.70)			22.5	(28,815.75)
478.00			0	2014	1981	(1,281.55)			33.5	(42,931.93)
478.00			0	2014	1994	(1,281.59)			20.5	(26,272.60)
478.00			0	2014	2008	(1,283.82)			6.5	(8,344.83)
478.00			0	2014	2013	(1,284.21)			1.5	(1,926.32)
478.00			0	2014	2009	(1,286.17)			5.5	(7,073.94)
478.00			0	2014	1983	(1,290.40)			31.5	(40,647.60)
478.00			0	2014	1983	(1,290.40)			31.5	(40,647.60)
478.00			0	2014	1988	(1,296.60)			26.5	(34,359.90)
478.00			0	2014	1975	(1,302.00)			39.5	(51,429.00)
478.00			0	2014	1975	(1,302.00)			39.5	(51,429.00)
478.00			0	2014	1973	(1,310.43)			41.5	(54,382.85)
478.00			0	2014	1984	(1,311.20)			30.5	(39,991.60)
478.00			0	2014	1979	(1,313.04)			35.5	(46,612.92)
478.00			0	2014	1978	(1,314.00)			36.5	(47,961.00)
478.00			0	2014	1988	(1,315.47)			26.5	(34,859.96)
478.00			0	2014	1977	(1,317.42)			37.5	(49,403.25)
478.00			0	2014	1982	(1,319.66)			32.5	(42,888.95)
478.00			0	2014	1982	(1,319.66)			32.5	(42,888.95)
478.00			0	2014	1983	(1,319.67)			31.5	(41,569.61)
478.00			0	2014	1982	(1,321.92)			32.5	(42,962.40)
478.00			0	2014	2009	(1,325.98)			5.5	(7,292.89)
478.00			0	2014	1966	(1,326.82)			48.5	(64,350.77)
478.00			0	2014	1974	(1,329.43)			40.5	(53,841.92)
478.00			0	2014	1978	(1,331.14)			36.5	(48,586.61)
478.00			0	2014	1978	(1,331.14)			36.5	(48,586.61)
478.00			0	2014	1972	(1,331.88)			42.5	(56,604.90)
478.00			0	2014	1980	(1,334.92)			34.5	(46,054.74)
478.00			0	2014	1979	(1,337.50)			35.5	(47,481.25)
478.00			0	2014	1974	(1,344.56)			40.5	(54,454.68)
478.00			0	2014	2010	(1,346.18)			4.5	(6,057.81)
478.00			0	2014	1978	(1,357.95)			36.5	(49,565.18)
478.00			0	2014	1978	(1,361.24)			36.5	(49,685.26)
478.00			0	2014	1985	(1,361.52)			29.5	(40,164.84)
478.00			0	2014	1996	(1,368.78)			18.5	(25,322.43)
478.00			0	2014	1992	(1,369.05)			22.5	(30,803.63)
478.00			0	2014	1992	(1,369.05)			22.5	(30,803.63)
478.00			0	2014	1982	(1,380.87)			32.5	(44,878.28)
478.00			0	2014	1997	(1,382.52)			17.5	(24,194.10)
478.00			0	2014	1984	(1,387.60)			30.5	(42,321.80)
478.00			0	2014	1981	(1,388.96)			33.5	(46,530.16)
478.00			0	2014	1981	(1,388.96)			33.5	(46,530.16)
478.00			0	2014	2004	(1,394.67)			10.5	(14,644.04)
478.00			0	2014	2009	(1,395.22)			5.5	(7,673.71)
478.00			0	2014	1976	(1,399.24)			38.5	(53,870.74)
478.00			0	2014	1981	(1,403.00)			33.5	(47,000.50)
478.00			0	2014	1995	(1,403.14)			19.5	(27,361.23)
478.00			0	2014	2010	(1,415.19)			4.5	(6,368.36)
478.00			0	2014	1981	(1,416.45)			33.5	(47,451.08)
478.00			0	2014	1990	(1,418.30)			24.5	(34,748.35)
478.00			0	2014	1970	(1,422.40)			44.5	(63,296.80)
478.00			0	2014	1963	(1,423.50)			51.5	(73,310.25)
478.00			0	2014	1983	(1,423.64)			31.5	(44,844.66)
478.00			0	2014	1985	(1,424.28)			29.5	(42,016.26)
478.00			0	2014	2002	(1,424.97)			12.5	(17,812.13)
478.00			0	2014	2002	(1,424.97)			12.5	(17,812.13)
478.00			0	2014	1971	(1,427.09)			43.5	(62,078.42)
478.00			0	2014	1986	(1,427.68)			28.5	(40,688.88)
478.00			0	2014	1985	(1,428.88)			29.5	(42,151.96)
478.00			0	2014	1984	(1,430.73)			30.5	(43,637.27)
478.00			0	2014	1989	(1,432.08)			25.5	(36,518.04)
478.00			0	2014	1989	(1,432.08)			25.5	(36,518.04)
478.00			0	2014	2004	(1,446.37)			10.5	(15,186.89)
478.00			0	2014	2004	(1,446.37)			10.5	(15,186.89)
478.00			0	2014	1980	(1,451.00)			34.5	(50,059.50)
478.00			0	2014	1976	(1,454.10)			38.5	(55,982.85)
478.00			0	2014	1995	(1,457.95)			19.5	(28,430.03)
478.00			0	2014	1970	(1,463.04)			44.5	(65,105.28)
478.00			0	2014	1970	(1,467.68)			44.5	(65,311.76)
478.00			0	2014	1989	(1,468.14)			25.5	(37,437.57)
478.00			0	2014	1982	(1,468.80)			32.5	(47,736.00)
478.00			0	2014	1984	(1,472.75)			30.5	(44,918.88)
478.00			0	2014	1991	(1,473.60)			23.5	(34,629.60)
478.00			0	2014	2002	(1,474.77)			12.5	(18,434.63)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	2002	(1,474.77)			12.5	(18,434.63)
478.00			0	2014	2004	(1,475.61)			10.5	(15,493.91)
478.00			0	2014	1997	(1,476.30)			17.5	(25,835.25)
478.00			0	2014	1986	(1,477.56)			28.5	(42,110.46)
478.00			0	2014	1986	(1,477.56)			28.5	(42,110.46)
478.00			0	2014	1994	(1,484.91)			20.5	(30,440.66)
478.00			0	2014	1994	(1,484.91)			20.5	(30,440.66)
478.00			0	2014	1994	(1,484.91)			20.5	(30,440.66)
478.00			0	2014	1972	(1,486.40)			42.5	(63,172.00)
478.00			0	2014	1983	(1,490.06)			31.5	(46,936.89)
478.00			0	2014	2011	(1,492.87)			3.5	(5,225.05)
478.00			0	2014	1995	(1,510.47)			19.5	(29,454.17)
478.00			0	2014	2011	(1,513.58)			3.5	(5,297.53)
478.00			0	2014	2011	(1,515.32)			3.5	(5,303.62)
478.00			0	2014	1984	(1,518.41)			30.5	(46,311.51)
478.00			0	2014	1977	(1,520.10)			37.5	(57,003.75)
478.00			0	2014	1977	(1,520.10)			37.5	(57,003.75)
478.00			0	2014	1993	(1,532.03)			21.5	(32,938.65)
478.00			0	2014	2009	(1,543.41)			5.5	(8,488.76)
478.00			0	2014	1994	(1,550.92)			20.5	(31,793.86)
478.00			0	2014	2013	(1,552.92)			1.5	(2,329.38)
478.00			0	2014	2009	(1,553.68)			5.5	(8,545.24)
478.00			0	2014	1968	(1,555.74)			46.5	(72,341.91)
478.00			0	2014	1993	(1,556.28)			21.5	(33,460.02)
478.00			0	2014	1993	(1,556.28)			21.5	(33,460.02)
478.00			0	2014	1996	(1,558.41)			18.5	(28,830.59)
478.00			0	2014	1996	(1,564.32)			18.5	(28,939.92)
478.00			0	2014	1995	(1,565.60)			19.5	(30,529.20)
478.00			0	2014	1971	(1,581.37)			43.5	(68,789.60)
478.00			0	2014	1978	(1,584.05)			36.5	(57,817.83)
478.00			0	2014	1978	(1,584.05)			36.5	(57,817.83)
478.00			0	2014	1994	(1,586.85)			20.5	(32,530.43)
478.00			0	2014	1984	(1,595.74)			30.5	(48,670.07)
478.00			0	2014	1979	(1,596.53)			35.5	(56,676.82)
478.00			0	2014	1991	(1,597.32)			23.5	(37,537.02)
478.00			0	2014	1975	(1,600.83)			39.5	(63,232.79)
478.00			0	2014	1978	(1,604.85)			36.5	(58,577.03)
478.00			0	2014	1979	(1,605.00)			35.5	(56,977.50)
478.00			0	2014	1979	(1,605.00)			35.5	(56,977.50)
478.00			0	2014	1985	(1,605.66)			29.5	(47,366.97)
478.00			0	2014	2006	(1,608.34)			8.5	(13,670.89)
478.00			0	2014	1994	(1,609.03)			20.5	(32,985.12)
478.00			0	2014	1982	(1,613.28)			32.5	(52,431.60)
478.00			0	2014	2003	(1,615.15)			11.5	(18,574.23)
478.00			0	2014	1996	(1,619.00)			18.5	(29,951.50)
478.00			0	2014	1988	(1,619.04)			26.5	(42,904.56)
478.00			0	2014	1993	(1,619.28)			21.5	(34,814.52)
478.00			0	2014	1971	(1,619.94)			43.5	(70,467.39)
478.00			0	2014	1975	(1,627.50)			39.5	(64,286.25)
478.00			0	2014	1987	(1,628.00)			27.5	(44,770.00)
478.00			0	2014	2012	(1,632.36)			2.5	(4,080.90)
478.00			0	2014	2012	(1,632.36)			2.5	(4,080.90)
478.00			0	2014	2007	(1,637.42)			7.5	(12,280.65)
478.00			0	2014	1992	(1,639.08)			22.5	(36,879.30)
478.00			0	2014	2011	(1,653.34)			3.5	(5,786.69)
478.00			0	2014	1992	(1,663.45)			22.5	(37,427.63)
478.00			0	2014	1997	(1,663.83)			17.5	(29,117.03)
478.00			0	2014	1973	(1,667.82)			41.5	(69,214.53)
478.00			0	2014	1982	(1,676.78)			32.5	(54,495.35)
478.00			0	2014	1968	(1,678.37)			46.5	(78,044.21)
478.00			0	2014	1993	(1,679.60)			21.5	(36,111.40)
478.00			0	2014	1985	(1,681.53)			29.5	(49,605.14)
478.00			0	2014	1980	(1,693.16)			34.5	(58,414.02)
478.00			0	2014	1987	(1,694.23)			27.5	(46,591.33)
478.00			0	2014	1987	(1,694.23)			27.5	(46,591.33)
478.00			0	2014	1988	(1,696.64)			26.5	(44,960.96)
478.00			0	2014	1994	(1,697.04)			20.5	(34,789.32)
478.00			0	2014	2013	(1,701.93)			1.5	(2,552.90)
478.00			0	2014	1972	(1,704.69)			42.5	(72,449.33)
478.00			0	2014	1992	(1,707.60)			22.5	(38,421.00)
478.00			0	2014	1992	(1,707.60)			22.5	(38,421.00)
478.00			0	2014	2000	(1,712.96)			14.5	(24,837.92)
478.00			0	2014	1983	(1,714.50)			31.5	(54,006.75)
478.00			0	2014	1988	(1,716.90)			26.5	(45,497.85)
478.00			0	2014	1999	(1,718.72)			15.5	(26,640.16)
478.00			0	2014	1988	(1,726.48)			26.5	(45,751.72)
478.00			0	2014	1997	(1,728.15)			17.5	(30,242.63)
478.00			0	2014	1996	(1,736.21)			18.5	(32,119.89)
478.00			0	2014	1996	(1,736.21)			18.5	(32,119.89)
478.00			0	2014	2013	(1,736.23)			1.5	(2,604.35)
478.00			0	2014	1983	(1,739.82)			31.5	(54,804.33)
478.00			0	2014	1983	(1,739.82)			31.5	(54,804.33)
478.00			0	2014	1971	(1,742.84)			43.5	(75,813.54)
478.00			0	2014	1994	(1,743.87)			20.5	(35,749.34)
478.00			0	2014	1979	(1,750.72)			35.5	(62,150.56)
478.00			0	2014	2002	(1,751.29)			12.5	(21,891.13)
478.00			0	2014	1983	(1,760.98)			31.5	(55,470.87)
478.00			0	2014	1993	(1,763.44)			21.5	(37,913.96)
478.00			0	2014	1978	(1,770.72)			36.5	(64,631.28)
478.00			0	2014	1977	(1,773.45)			37.5	(66,504.38)
478.00			0	2014	1971	(1,774.22)			43.5	(77,178.57)
478.00			0	2014	1983	(1,774.30)			31.5	(55,890.45)
478.00			0	2014	1995	(1,777.23)			19.5	(34,655.99)
478.00			0	2014	1978	(1,787.04)			36.5	(65,226.96)
478.00			0	2014	1996	(1,789.20)			18.5	(33,100.20)
478.00			0	2014	1992	(1,792.98)			22.5	(40,342.05)
478.00			0	2014	1976	(1,793.39)			38.5	(69,045.52)
478.00			0	2014	1981	(1,801.96)			33.5	(60,365.66)
478.00			0	2014	1981	(1,801.96)			33.5	(60,365.66)
478.00			0	2014	2011	(1,810.24)			3.5	(6,335.84)
478.00			0	2014	2002	(1,824.54)			12.5	(22,806.75)
478.00			0	2014	2002	(1,824.54)			12.5	(22,806.75)
478.00			0	2014	2002	(1,824.54)			12.5	(22,806.75)
478.00			0	2014	2013	(1,824.91)			1.5	(2,737.37)
478.00			0	2014	2010	(1,826.96)			4.5	(8,221.32)
478.00			0	2014	1970	(1,828.80)			44.5	(81,381.60)
478.00			0	2014	1992	(1,831.04)			22.5	(41,198.40)
478.00			0	2014	1995	(1,835.08)			19.5	(35,784.06)
478.00			0	2014	1995	(1,835.08)			19.5	(35,784.06)
478.00			0	2014	1994	(1,844.38)			20.5	(37,809.79)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	1979	(1,854.66)			35.5	(65,840.43)
478.00			0	2014	1996	(1,857.63)			18.5	(34,366.16)
478.00			0	2014	2011	(1,865.00)			3.5	(6,527.50)
478.00			0	2014	2011	(1,865.00)			3.5	(6,527.50)
478.00			0	2014	2011	(1,865.00)			3.5	(6,527.50)
478.00			0	2014	1997	(1,871.72)			17.5	(32,755.10)
478.00			0	2014	1997	(1,871.72)			17.5	(32,755.10)
478.00			0	2014	1997	(1,871.72)			17.5	(32,755.10)
478.00			0	2014	1978	(1,892.16)			36.5	(69,063.84)
478.00			0	2014	1983	(1,894.50)			31.5	(59,676.75)
478.00			0	2014	1976	(1,894.76)			38.5	(72,948.26)
478.00			0	2014	1979	(1,895.19)			35.5	(67,279.25)
478.00			0	2014	1972	(1,896.92)			42.5	(80,619.10)
478.00			0	2014	1977	(1,898.64)			37.5	(71,199.00)
478.00			0	2014	1996	(1,900.28)			18.5	(35,155.18)
478.00			0	2014	1996	(1,900.28)			18.5	(35,155.18)
478.00			0	2014	1971	(1,901.28)			43.5	(82,705.68)
478.00			0	2014	1998	(1,901.71)			16.5	(31,378.22)
478.00			0	2014	1995	(1,906.55)			19.5	(37,177.73)
478.00			0	2014	1988	(1,908.72)			26.5	(50,581.08)
478.00			0	2014	2004	(1,915.64)			10.5	(20,114.22)
478.00			0	2014	2004	(1,915.64)			10.5	(20,114.22)
478.00			0	2014	1983	(1,920.24)			31.5	(60,487.56)
478.00			0	2014	1977	(1,926.59)			37.5	(72,247.13)
478.00			0	2014	1971	(1,928.50)			43.5	(83,889.75)
478.00			0	2014	1971	(1,928.50)			43.5	(83,889.75)
478.00			0	2014	1995	(1,930.77)			19.5	(37,650.02)
478.00			0	2014	1994	(1,932.61)			20.5	(39,618.51)
478.00			0	2014	1994	(1,932.61)			20.5	(39,618.51)
478.00			0	2014	1994	(1,932.61)			20.5	(39,618.51)
478.00			0	2014	1994	(1,932.61)			20.5	(39,618.51)
478.00			0	2014	1986	(1,933.96)			28.5	(55,117.86)
478.00			0	2014	1970	(1,950.72)			44.5	(86,807.04)
478.00			0	2014	1973	(1,952.16)			41.5	(81,014.64)
478.00			0	2014	1994	(1,952.63)			20.5	(40,028.92)
478.00			0	2014	1981	(1,956.05)			33.5	(65,527.68)
478.00			0	2014	1985	(1,956.50)			29.5	(57,716.75)
478.00			0	2014	1980	(1,957.76)			34.5	(67,542.72)
478.00			0	2014	1990	(1,958.26)			24.5	(47,977.37)
478.00			0	2014	1994	(1,960.23)			20.5	(40,184.72)
478.00			0	2014	1990	(1,963.80)			24.5	(48,113.10)
478.00			0	2014	1987	(1,964.52)			27.5	(54,024.30)
478.00			0	2014	1998	(1,968.30)			16.5	(32,476.95)
478.00			0	2014	1998	(1,968.30)			16.5	(32,476.95)
478.00			0	2014	1986	(1,969.42)			28.5	(56,128.47)
478.00			0	2014	1978	(1,975.20)			36.5	(72,094.80)
478.00			0	2014	1978	(1,975.20)			36.5	(72,094.80)
478.00			0	2014	2011	(1,981.57)			3.5	(6,935.50)
478.00			0	2014	1983	(1,989.94)			31.5	(62,683.11)
478.00			0	2014	1983	(1,989.94)			31.5	(62,683.11)
478.00			0	2014	1983	(1,989.94)			31.5	(62,683.11)
478.00			0	2014	2011	(1,990.49)			3.5	(6,966.72)
478.00			0	2014	2011	(1,990.49)			3.5	(6,966.72)
478.00			0	2014	2011	(1,990.95)			3.5	(6,968.33)
478.00			0	2014	2008	(1,995.24)			6.5	(12,969.06)
478.00			0	2014	2008	(1,995.24)			6.5	(12,969.06)
478.00			0	2014	1987	(1,996.83)			27.5	(54,912.83)
478.00			0	2014	1982	(2,010.70)			32.5	(65,347.75)
478.00			0	2014	1970	(2,012.83)			44.5	(89,570.94)
478.00			0	2014	1990	(2,013.15)			24.5	(49,322.18)
478.00			0	2014	2004	(2,013.51)			10.5	(21,141.86)
478.00			0	2014	1995	(2,018.70)			19.5	(39,364.65)
478.00			0	2014	2013	(2,025.60)			1.5	(3,038.40)
478.00			0	2014	1983	(2,031.90)			31.5	(64,004.85)
478.00			0	2014	1987	(2,035.00)			27.5	(55,962.50)
478.00			0	2014	2001	(2,036.32)			13.5	(27,490.32)
478.00			0	2014	1986	(2,037.80)			28.5	(58,077.30)
478.00			0	2014	2009	(2,039.17)			5.5	(11,215.44)
478.00			0	2014	1996	(2,044.80)			18.5	(37,828.80)
478.00			0	2014	1987	(2,050.91)			27.5	(56,400.03)
478.00			0	2014	1994	(2,053.57)			20.5	(42,098.19)
478.00			0	2014	1994	(2,053.57)			20.5	(42,098.19)
478.00			0	2014	1991	(2,056.87)			23.5	(48,336.45)
478.00			0	2014	1991	(2,056.87)			23.5	(48,336.45)
478.00			0	2014	1991	(2,056.87)			23.5	(48,336.45)
478.00			0	2014	1995	(2,058.53)			19.5	(40,141.34)
478.00			0	2014	1974	(2,064.86)			40.5	(83,626.83)
478.00			0	2014	1991	(2,070.95)			23.5	(48,667.33)
478.00			0	2014	1990	(2,072.90)			24.5	(50,786.05)
478.00			0	2014	2004	(2,073.32)			10.5	(21,769.86)
478.00			0	2014	1983	(2,080.39)			31.5	(65,532.29)
478.00			0	2014	2011	(2,081.17)			3.5	(7,284.10)
478.00			0	2014	2010	(2,081.81)			4.5	(9,368.15)
478.00			0	2014	2010	(2,081.81)			4.5	(9,368.15)
478.00			0	2014	1977	(2,082.80)			37.5	(78,105.00)
478.00			0	2014	1998	(2,101.89)			16.5	(34,681.19)
478.00			0	2014	1996	(2,106.39)			18.5	(38,968.22)
478.00			0	2014	1996	(2,106.39)			18.5	(38,968.22)
478.00			0	2014	1972	(2,107.83)			42.5	(89,582.78)
478.00			0	2014	1972	(2,107.83)			42.5	(89,582.78)
478.00			0	2014	1973	(2,111.52)			41.5	(87,628.08)
478.00			0	2014	1973	(2,111.52)			41.5	(87,628.08)
478.00			0	2014	2008	(2,116.68)			6.5	(13,758.42)
478.00			0	2014	2001	(2,117.07)			13.5	(28,580.45)
478.00			0	2014	2001	(2,117.07)			13.5	(28,580.45)
478.00			0	2014	1990	(2,119.14)			24.5	(51,918.93)
478.00			0	2014	1994	(2,121.30)			20.5	(43,486.65)
478.00			0	2014	2010	(2,122.79)			4.5	(9,552.56)
478.00			0	2014	2007	(2,128.12)			7.5	(15,960.90)
478.00			0	2014	1982	(2,128.22)			32.5	(69,167.15)
478.00			0	2014	1984	(2,144.68)			30.5	(65,412.74)
478.00			0	2014	1980	(2,147.48)			34.5	(74,088.06)
478.00			0	2014	1982	(2,148.02)			32.5	(69,810.65)
478.00			0	2014	1991	(2,154.12)			23.5	(50,621.82)
478.00			0	2014	1991	(2,154.12)			23.5	(50,621.82)
478.00			0	2014	2009	(2,154.72)			5.5	(11,850.96)
478.00			0	2014	1997	(2,155.50)			17.5	(37,721.25)
478.00			0	2014	1994	(2,158.17)			20.5	(44,242.49)
478.00			0	2014	1991	(2,161.08)			23.5	(50,785.38)
478.00			0	2014	1976	(2,161.28)			38.5	(83,209.28)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	1976	(2,161.28)			38.5	(83,209.28)
478.00			0	2014	1997	(2,172.82)			17.5	(38,024.35)
478.00			0	2014	1995	(2,177.43)			19.5	(42,459.89)
478.00			0	2014	1995	(2,177.43)			19.5	(42,459.89)
478.00			0	2014	1970	(2,180.57)			44.5	(97,035.37)
478.00			0	2014	1980	(2,183.35)			34.5	(75,325.58)
478.00			0	2014	2004	(2,184.80)			10.5	(22,940.40)
478.00			0	2014	2004	(2,184.80)			10.5	(22,940.40)
478.00			0	2014	1997	(2,189.28)			17.5	(38,312.40)
478.00			0	2014	1983	(2,190.24)			31.5	(68,992.56)
478.00			0	2014	1973	(2,191.20)			41.5	(90,934.80)
478.00			0	2014	1995	(2,193.21)			19.5	(42,767.60)
478.00			0	2014	1985	(2,193.30)			29.5	(64,702.35)
478.00			0	2014	1983	(2,194.56)			31.5	(69,128.64)
478.00			0	2014	1983	(2,194.56)			31.5	(69,128.64)
478.00			0	2014	1989	(2,202.21)			25.5	(56,156.36)
478.00			0	2014	1989	(2,202.21)			25.5	(56,156.36)
478.00			0	2014	1989	(2,202.21)			25.5	(56,156.36)
478.00			0	2014	1980	(2,205.52)			34.5	(76,090.44)
478.00			0	2014	1992	(2,211.55)			22.5	(49,759.88)
478.00			0	2014	2009	(2,213.10)			5.5	(12,172.05)
478.00			0	2014	2011	(2,214.69)			3.5	(7,751.42)
478.00			0	2014	1979	(2,220.07)			35.5	(78,812.49)
478.00			0	2014	1993	(2,220.08)			21.5	(47,731.72)
478.00			0	2014	1984	(2,220.16)			30.5	(67,714.88)
478.00			0	2014	1977	(2,239.01)			37.5	(83,962.88)
478.00			0	2014	1993	(2,239.13)			21.5	(48,141.30)
478.00			0	2014	1994	(2,240.40)			20.5	(45,928.20)
478.00			0	2014	2000	(2,248.26)			14.5	(32,599.77)
478.00			0	2014	2000	(2,248.26)			14.5	(32,599.77)
478.00			0	2014	1982	(2,256.12)			32.5	(73,323.90)
478.00			0	2014	1974	(2,256.94)			40.5	(91,406.07)
478.00			0	2014	1985	(2,257.50)			29.5	(66,596.25)
478.00			0	2014	1992	(2,262.60)			22.5	(50,908.50)
478.00			0	2014	1982	(2,266.04)			32.5	(73,646.30)
478.00			0	2014	1982	(2,266.04)			32.5	(73,646.30)
478.00			0	2014	1995	(2,270.96)			19.5	(44,283.72)
478.00			0	2014	1984	(2,271.33)			30.5	(69,275.57)
478.00			0	2014	2000	(2,275.07)			14.5	(32,988.52)
478.00			0	2014	2006	(2,292.11)			8.5	(19,482.94)
478.00			0	2014	1971	(2,297.38)			43.5	(99,936.03)
478.00			0	2014	1996	(2,300.40)			18.5	(42,557.40)
478.00			0	2014	1972	(2,300.52)			42.5	(97,772.10)
478.00			0	2014	1982	(2,301.45)			32.5	(74,797.13)
478.00			0	2014	2003	(2,304.54)			11.5	(26,502.21)
478.00			0	2014	2008	(2,305.37)			6.5	(14,984.91)
478.00			0	2014	1972	(2,316.63)			42.5	(98,456.78)
478.00			0	2014	1972	(2,316.63)			42.5	(98,456.78)
478.00			0	2014	1997	(2,319.90)			17.5	(40,598.25)
478.00			0	2014	1986	(2,319.98)			28.5	(66,119.43)
478.00			0	2014	1986	(2,319.98)			28.5	(66,119.43)
478.00			0	2014	1986	(2,319.98)			28.5	(66,119.43)
478.00			0	2014	1977	(2,320.56)			37.5	(87,021.00)
478.00			0	2014	1980	(2,321.60)			34.5	(80,095.20)
478.00			0	2014	1988	(2,327.37)			26.5	(61,675.31)
478.00			0	2014	1985	(2,332.75)			29.5	(68,816.13)
478.00			0	2014	1994	(2,333.43)			20.5	(47,835.32)
478.00			0	2014	1994	(2,339.56)			20.5	(47,960.98)
478.00			0	2014	1988	(2,340.96)			26.5	(62,035.44)
478.00			0	2014	1988	(2,340.96)			26.5	(62,035.44)
478.00			0	2014	1992	(2,343.10)			22.5	(52,719.75)
478.00			0	2014	1982	(2,343.63)			32.5	(76,167.98)
478.00			0	2014	1988	(2,343.63)			26.5	(62,106.20)
478.00			0	2014	1996	(2,346.48)			18.5	(43,409.88)
478.00			0	2014	1994	(2,351.52)			20.5	(48,206.16)
478.00			0	2014	1990	(2,354.60)			24.5	(57,687.70)
478.00			0	2014	1992	(2,355.59)			22.5	(53,000.78)
478.00			0	2014	1992	(2,355.59)			22.5	(53,000.78)
478.00			0	2014	2004	(2,362.36)			10.5	(24,804.78)
478.00			0	2014	2004	(2,362.37)			10.5	(24,804.89)
478.00			0	2014	1983	(2,370.55)			31.5	(74,672.33)
478.00			0	2014	1983	(2,370.55)			31.5	(74,672.33)
478.00			0	2014	2002	(2,374.95)			12.5	(29,686.88)
478.00			0	2014	1971	(2,376.60)			43.5	(103,382.10)
478.00			0	2014	1979	(2,379.06)			35.5	(84,456.63)
478.00			0	2014	1979	(2,379.06)			35.5	(84,456.63)
478.00			0	2014	1973	(2,382.60)			41.5	(98,877.90)
478.00			0	2014	2006	(2,386.57)			8.5	(20,285.85)
478.00			0	2014	1985	(2,390.73)			29.5	(70,526.54)
478.00			0	2014	1977	(2,395.22)			37.5	(89,820.75)
478.00			0	2014	1972	(2,404.05)			42.5	(102,172.13)
478.00			0	2014	1998	(2,405.70)			16.5	(39,694.05)
478.00			0	2014	1985	(2,408.00)			29.5	(71,036.00)
478.00			0	2014	1997	(2,408.78)			17.5	(42,153.65)
478.00			0	2014	1983	(2,417.22)			31.5	(76,142.43)
478.00			0	2014	1983	(2,417.22)			31.5	(76,142.43)
478.00			0	2014	1978	(2,417.76)			36.5	(88,248.24)
478.00			0	2014	1990	(2,427.24)			24.5	(59,467.38)
478.00			0	2014	1988	(2,428.56)			26.5	(64,356.84)
478.00			0	2014	1991	(2,429.78)			23.5	(57,099.83)
478.00			0	2014	1973	(2,430.24)			41.5	(100,854.96)
478.00			0	2014	1992	(2,430.88)			22.5	(54,694.80)
478.00			0	2014	1972	(2,438.47)			42.5	(103,634.98)
478.00			0	2014	1977	(2,447.29)			37.5	(91,773.38)
478.00			0	2014	2012	(2,448.54)			2.5	(6,121.35)
478.00			0	2014	1974	(2,449.02)			40.5	(99,185.31)
478.00			0	2014	1984	(2,452.68)			30.5	(74,806.74)
478.00			0	2014	2011	(2,459.57)			3.5	(8,608.50)
478.00			0	2014	1979	(2,461.00)			35.5	(87,365.50)
478.00			0	2014	1985	(2,466.96)			29.5	(72,775.32)
478.00			0	2014	1985	(2,466.96)			29.5	(72,775.32)
478.00			0	2014	1989	(2,479.95)			25.5	(63,238.73)
478.00			0	2014	1991	(2,494.53)			23.5	(58,621.46)
478.00			0	2014	1971	(2,499.20)			43.5	(108,715.20)
478.00			0	2014	1998	(2,505.16)			16.5	(41,335.14)
478.00			0	2014	1973	(2,509.92)			41.5	(104,161.68)
478.00			0	2014	1984	(2,520.81)			30.5	(76,884.71)
478.00			0	2014	1992	(2,538.95)			22.5	(57,126.38)
478.00			0	2014	2006	(2,542.22)			8.5	(21,608.87)
478.00			0	2014	2008	(2,544.20)			6.5	(16,537.30)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	2008	(2,544.20)			6.5	(16,537.30)
478.00			0	2014	1995	(2,554.83)			19.5	(49,819.19)
478.00			0	2014	2013	(2,555.16)			1.5	(3,832.74)
478.00			0	2014	1992	(2,555.56)			22.5	(57,500.10)
478.00			0	2014	1996	(2,560.55)			18.5	(47,370.18)
478.00			0	2014	1996	(2,560.55)			18.5	(47,370.18)
478.00			0	2014	1996	(2,560.55)			18.5	(47,370.18)
478.00			0	2014	1981	(2,563.10)			33.5	(85,863.85)
478.00			0	2014	1981	(2,563.10)			33.5	(85,863.85)
478.00			0	2014	1984	(2,567.06)			30.5	(78,295.33)
478.00			0	2014	2000	(2,569.44)			14.5	(37,256.88)
478.00			0	2014	2009	(2,572.35)			5.5	(14,147.93)
478.00			0	2014	1995	(2,574.36)			19.5	(50,200.02)
478.00			0	2014	2006	(2,576.11)			8.5	(21,896.94)
478.00			0	2014	2006	(2,576.11)			8.5	(21,896.94)
478.00			0	2014	1995	(2,579.45)			19.5	(50,299.28)
478.00			0	2014	2003	(2,582.10)			11.5	(29,694.15)
478.00			0	2014	2004	(2,599.06)			10.5	(27,290.13)
478.00			0	2014	1983	(2,606.04)			31.5	(82,090.26)
478.00			0	2014	1986	(2,610.00)			28.5	(74,385.00)
478.00			0	2014	1986	(2,610.00)			28.5	(74,385.00)
478.00			0	2014	2002	(2,612.45)			12.5	(32,655.63)
478.00			0	2014	1992	(2,613.65)			22.5	(58,807.13)
478.00			0	2014	1992	(2,613.65)			22.5	(58,807.13)
478.00			0	2014	1992	(2,613.65)			22.5	(58,807.13)
478.00			0	2014	1980	(2,616.12)			34.5	(90,256.14)
478.00			0	2014	1971	(2,616.35)			43.5	(113,811.23)
478.00			0	2014	2008	(2,620.66)			6.5	(17,034.29)
478.00			0	2014	1997	(2,627.76)			17.5	(45,985.80)
478.00			0	2014	2004	(2,635.06)			10.5	(27,668.13)
478.00			0	2014	2006	(2,637.42)			8.5	(22,418.07)
478.00			0	2014	1983	(2,639.34)			31.5	(83,139.21)
478.00			0	2014	1983	(2,641.47)			31.5	(83,206.31)
478.00			0	2014	1981	(2,642.00)			33.5	(88,507.00)
478.00			0	2014	1999	(2,642.85)			15.5	(40,964.18)
478.00			0	2014	2013	(2,645.12)			1.5	(3,967.68)
478.00			0	2014	2013	(2,646.69)			1.5	(3,970.04)
478.00			0	2014	1986	(2,649.64)			28.5	(75,514.74)
478.00			0	2014	1986	(2,649.64)			28.5	(75,514.74)
478.00			0	2014	1981	(2,650.51)			33.5	(88,792.09)
478.00			0	2014	1991	(2,661.48)			23.5	(62,544.78)
478.00			0	2014	1991	(2,661.48)			23.5	(62,544.78)
478.00			0	2014	2001	(2,666.04)			13.5	(35,991.54)
478.00			0	2014	2007	(2,691.09)			7.5	(20,183.18)
478.00			0	2014	1984	(2,705.82)			30.5	(82,527.51)
478.00			0	2014	1972	(2,710.02)			42.5	(115,175.85)
478.00			0	2014	1972	(2,710.02)			42.5	(115,175.85)
478.00			0	2014	2001	(2,715.61)			13.5	(36,660.74)
478.00			0	2014	1988	(2,732.13)			26.5	(72,401.45)
478.00			0	2014	1992	(2,738.10)			22.5	(61,607.25)
478.00			0	2014	2008	(2,743.45)			6.5	(17,832.43)
478.00			0	2014	1968	(2,747.00)			46.5	(127,735.50)
478.00			0	2014	1976	(2,750.72)			38.5	(105,902.72)
478.00			0	2014	1995	(2,752.62)			19.5	(53,676.09)
478.00			0	2014	1994	(2,757.69)			20.5	(56,532.65)
478.00			0	2014	1986	(2,766.13)			28.5	(78,834.71)
478.00			0	2014	2008	(2,766.44)			6.5	(17,981.86)
478.00			0	2014	1994	(2,766.57)			20.5	(56,714.69)
478.00			0	2014	1994	(2,766.57)			20.5	(56,714.69)
478.00			0	2014	2011	(2,797.95)			3.5	(9,792.83)
478.00			0	2014	2011	(2,797.95)			3.5	(9,792.83)
478.00			0	2014	1994	(2,800.50)			20.5	(57,410.25)
478.00			0	2014	1995	(2,803.75)			19.5	(54,673.13)
478.00			0	2014	1997	(2,807.58)			17.5	(49,132.65)
478.00			0	2014	1992	(2,817.54)			22.5	(63,394.65)
478.00			0	2014	2003	(2,826.51)			11.5	(32,504.87)
478.00			0	2014	2003	(2,826.51)			11.5	(32,504.87)
478.00			0	2014	2009	(2,829.58)			5.5	(15,562.69)
478.00			0	2014	1981	(2,832.90)			33.5	(94,902.15)
478.00			0	2014	1991	(2,834.32)			23.5	(66,606.52)
478.00			0	2014	1988	(2,851.35)			26.5	(75,560.78)
478.00			0	2014	1973	(2,859.12)			41.5	(118,653.48)
478.00			0	2014	1990	(2,883.02)			24.5	(70,633.99)
478.00			0	2014	1990	(2,883.02)			24.5	(70,633.99)
478.00			0	2014	2010	(2,884.67)			4.5	(12,981.02)
478.00			0	2014	1979	(2,889.00)			35.5	(102,559.50)
478.00			0	2014	2009	(2,897.77)			5.5	(15,937.74)
478.00			0	2014	1996	(2,897.86)			18.5	(53,610.41)
478.00			0	2014	1996	(2,897.86)			18.5	(53,610.41)
478.00			0	2014	1991	(2,900.06)			23.5	(68,151.41)
478.00			0	2014	1987	(2,912.08)			27.5	(80,082.20)
478.00			0	2014	1987	(2,912.08)			27.5	(80,082.20)
478.00			0	2014	2007	(2,915.35)			7.5	(21,865.13)
478.00			0	2014	1995	(2,915.90)			19.5	(56,860.05)
478.00			0	2014	1996	(2,917.68)			18.5	(53,977.08)
478.00			0	2014	2011	(2,925.13)			3.5	(10,237.96)
478.00			0	2014	2008	(2,928.38)			6.5	(19,034.47)
478.00			0	2014	2008	(2,928.38)			6.5	(19,034.47)
478.00			0	2014	1984	(2,929.59)			30.5	(89,352.50)
478.00			0	2014	1998	(2,934.47)			16.5	(48,418.76)
478.00			0	2014	1998	(2,934.47)			16.5	(48,418.76)
478.00			0	2014	1987	(2,962.24)			27.5	(81,461.60)
478.00			0	2014	2010	(2,980.83)			4.5	(13,413.74)
478.00			0	2014	2010	(2,980.83)			4.5	(13,413.74)
478.00			0	2014	2009	(2,983.46)			5.5	(16,409.03)
478.00			0	2014	1990	(2,984.40)			24.5	(73,117.80)
478.00			0	2014	2011	(2,985.74)			3.5	(10,450.09)
478.00			0	2014	2012	(2,989.02)			2.5	(7,472.55)
478.00			0	2014	2012	(2,989.02)			2.5	(7,472.55)
478.00			0	2014	1997	(2,995.46)			17.5	(52,420.55)
478.00			0	2014	1985	(2,997.51)			29.5	(88,426.55)
478.00			0	2014	1987	(3,003.25)			27.5	(82,589.38)
478.00			0	2014	1987	(3,003.25)			27.5	(82,589.38)
478.00			0	2014	2013	(3,014.71)			1.5	(4,522.07)
478.00			0	2014	1992	(3,015.75)			22.5	(67,854.38)
478.00			0	2014	1997	(3,017.70)			17.5	(52,809.75)
478.00			0	2014	1993	(3,023.28)			21.5	(65,000.52)
478.00			0	2014	1987	(3,035.67)			27.5	(83,480.93)
478.00			0	2014	2013	(3,038.40)			1.5	(4,557.60)
478.00			0	2014	2002	(3,041.72)			12.5	(38,021.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	2002	(3,044.98)			12.5	(38,062.25)
478.00			0	2014	1979	(3,049.50)			35.5	(108,257.25)
478.00			0	2014	1982	(3,053.10)			32.5	(99,225.75)
478.00			0	2014	1985	(3,063.42)			29.5	(90,370.89)
478.00			0	2014	1988	(3,071.92)			26.5	(81,405.88)
478.00			0	2014	2007	(3,072.50)			7.5	(23,043.75)
478.00			0	2014	1989	(3,077.11)			25.5	(78,466.31)
478.00			0	2014	1989	(3,077.11)			25.5	(78,466.31)
478.00			0	2014	1983	(3,077.60)			31.5	(96,944.40)
478.00			0	2014	1983	(3,077.60)			31.5	(96,944.40)
478.00			0	2014	2007	(3,082.10)			7.5	(23,115.75)
478.00			0	2014	2007	(3,082.10)			7.5	(23,115.75)
478.00			0	2014	1995	(3,088.47)			19.5	(60,225.17)
478.00			0	2014	1995	(3,088.47)			19.5	(60,225.17)
478.00			0	2014	2000	(3,104.74)			14.5	(45,018.73)
478.00			0	2014	1981	(3,110.25)			33.5	(104,193.38)
478.00			0	2014	1981	(3,110.25)			33.5	(104,193.38)
478.00			0	2014	1977	(3,111.66)			37.5	(116,687.25)
478.00			0	2014	1988	(3,136.89)			26.5	(83,127.59)
478.00			0	2014	2013	(3,139.90)			1.5	(4,709.85)
478.00			0	2014	1992	(3,144.00)			22.5	(70,740.00)
478.00			0	2014	2013	(3,178.62)			1.5	(4,767.93)
478.00			0	2014	2001	(3,183.17)			13.5	(42,972.80)
478.00			0	2014	1995	(3,187.31)			19.5	(62,152.55)
478.00			0	2014	1990	(3,188.18)			24.5	(78,110.41)
478.00			0	2014	1990	(3,188.18)			24.5	(78,110.41)
478.00			0	2014	2013	(3,193.95)			1.5	(4,790.93)
478.00			0	2014	1993	(3,199.02)			21.5	(68,778.93)
478.00			0	2014	1981	(3,206.86)			33.5	(107,429.81)
478.00			0	2014	2011	(3,216.36)			3.5	(11,257.26)
478.00			0	2014	1973	(3,216.51)			41.5	(133,485.17)
478.00			0	2014	1992	(3,216.80)			22.5	(72,378.00)
478.00			0	2014	1995	(3,217.95)			19.5	(62,750.03)
478.00			0	2014	1988	(3,218.82)			26.5	(85,298.73)
478.00			0	2014	2009	(3,219.74)			5.5	(17,708.57)
478.00			0	2014	2007	(3,219.79)			7.5	(24,148.43)
478.00			0	2014	2007	(3,219.79)			7.5	(24,148.43)
478.00			0	2014	2007	(3,219.79)			7.5	(24,148.43)
478.00			0	2014	1989	(3,222.18)			25.5	(82,165.59)
478.00			0	2014	1983	(3,223.26)			31.5	(101,532.69)
478.00			0	2014	2007	(3,228.87)			7.5	(24,216.53)
478.00			0	2014	1990	(3,230.53)			24.5	(79,147.99)
478.00			0	2014	1996	(3,238.00)			18.5	(59,903.00)
478.00			0	2014	1988	(3,239.72)			26.5	(85,852.58)
478.00			0	2014	1990	(3,247.07)			24.5	(79,553.22)
478.00			0	2014	1995	(3,252.35)			19.5	(63,420.83)
478.00			0	2014	1971	(3,278.45)			43.5	(142,612.58)
478.00			0	2014	1975	(3,304.56)			39.5	(130,530.12)
478.00			0	2014	2009	(3,314.96)			5.5	(18,232.28)
478.00			0	2014	1977	(3,322.62)			37.5	(124,598.25)
478.00			0	2014	2002	(3,324.93)			12.5	(41,561.63)
478.00			0	2014	1991	(3,326.04)			23.5	(78,161.94)
478.00			0	2014	1984	(3,330.24)			30.5	(101,572.32)
478.00			0	2014	1987	(3,360.08)			27.5	(92,402.20)
478.00			0	2014	1994	(3,360.60)			20.5	(68,892.30)
478.00			0	2014	2010	(3,361.09)			4.5	(15,124.91)
478.00			0	2014	2010	(3,361.09)			4.5	(15,124.91)
478.00			0	2014	1997	(3,361.56)			17.5	(58,827.30)
478.00			0	2014	1997	(3,361.56)			17.5	(58,827.30)
478.00			0	2014	1978	(3,363.84)			36.5	(122,780.16)
478.00			0	2014	2009	(3,375.94)			5.5	(18,567.67)
478.00			0	2014	2009	(3,375.94)			5.5	(18,567.67)
478.00			0	2014	1977	(3,384.55)			37.5	(126,920.63)
478.00			0	2014	1987	(3,388.46)			27.5	(93,182.65)
478.00			0	2014	1976	(3,392.90)			38.5	(130,626.65)
478.00			0	2014	1985	(3,393.59)			29.5	(100,110.91)
478.00			0	2014	1994	(3,393.92)			20.5	(69,575.36)
478.00			0	2014	1971	(3,436.40)			43.5	(149,483.40)
478.00			0	2014	1983	(3,454.23)			31.5	(108,808.25)
478.00			0	2014	1988	(3,457.60)			26.5	(91,626.40)
478.00			0	2014	1988	(3,457.87)			26.5	(91,633.56)
478.00			0	2014	1976	(3,463.38)			38.5	(133,340.13)
478.00			0	2014	2004	(3,465.42)			10.5	(36,386.91)
478.00			0	2014	1993	(3,468.16)			21.5	(74,565.44)
478.00			0	2014	2003	(3,472.57)			11.5	(39,934.56)
478.00			0	2014	1987	(3,477.63)			27.5	(95,634.83)
478.00			0	2014	2006	(3,479.78)			8.5	(29,578.13)
478.00			0	2014	2006	(3,479.78)			8.5	(29,578.13)
478.00			0	2014	1975	(3,481.59)			39.5	(137,522.81)
478.00			0	2014	1994	(3,487.74)			20.5	(71,498.67)
478.00			0	2014	2010	(3,487.83)			4.5	(15,695.24)
478.00			0	2014	2010	(3,487.83)			4.5	(15,695.24)
478.00			0	2014	1998	(3,499.20)			16.5	(57,736.80)
478.00			0	2014	2003	(3,510.20)			11.5	(40,367.30)
478.00			0	2014	1990	(3,513.20)			24.5	(86,073.40)
478.00			0	2014	1978	(3,521.52)			36.5	(128,535.48)
478.00			0	2014	2006	(3,523.43)			8.5	(29,949.16)
478.00			0	2014	1991	(3,527.10)			23.5	(82,886.85)
478.00			0	2014	1993	(3,527.16)			21.5	(75,833.94)
478.00			0	2014	1982	(3,528.89)			32.5	(114,688.93)
478.00			0	2014	2004	(3,535.61)			10.5	(37,123.91)
478.00			0	2014	2004	(3,535.61)			10.5	(37,123.91)
478.00			0	2014	2003	(3,553.33)			11.5	(40,863.30)
478.00			0	2014	1986	(3,553.90)			28.5	(101,286.15)
478.00			0	2014	1986	(3,553.90)			28.5	(101,286.15)
478.00			0	2014	2009	(3,602.16)			5.5	(19,811.88)
478.00			0	2014	1998	(3,603.24)			16.5	(59,453.46)
478.00			0	2014	1984	(3,605.80)			30.5	(109,976.90)
478.00			0	2014	1975	(3,616.69)			39.5	(142,859.26)
478.00			0	2014	2008	(3,624.91)			6.5	(23,561.92)
478.00			0	2014	1980	(3,628.20)			34.5	(125,172.90)
478.00			0	2014	2003	(3,634.08)			11.5	(41,791.92)
478.00			0	2014	2000	(3,640.04)			14.5	(52,780.58)
478.00			0	2014	2002	(3,649.09)			12.5	(45,613.63)
478.00			0	2014	1992	(3,662.08)			22.5	(82,396.80)
478.00			0	2014	1986	(3,668.04)			28.5	(104,539.14)
478.00			0	2014	1991	(3,672.41)			23.5	(86,301.64)
478.00			0	2014	1978	(3,679.20)			36.5	(134,290.80)
478.00			0	2014	1978	(3,679.88)			36.5	(134,315.62)
478.00			0	2014	1976	(3,684.00)			38.5	(141,834.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	1994	(3,688.76)			20.5	(75,619.58)
478.00			0	2014	1994	(3,688.76)			20.5	(75,619.58)
478.00			0	2014	1974	(3,697.54)			40.5	(149,750.37)
478.00			0	2014	1994	(3,704.04)			20.5	(75,932.82)
478.00			0	2014	2003	(3,714.84)			11.5	(42,720.66)
478.00			0	2014	2010	(3,714.88)			4.5	(16,716.96)
478.00			0	2014	1976	(3,732.19)			38.5	(143,689.32)
478.00			0	2014	2006	(3,735.51)			8.5	(31,751.84)
478.00			0	2014	2008	(3,741.07)			6.5	(24,316.96)
478.00			0	2014	1992	(3,742.07)			22.5	(84,196.58)
478.00			0	2014	1980	(3,749.14)			34.5	(129,345.33)
478.00			0	2014	2009	(3,750.32)			5.5	(20,626.76)
478.00			0	2014	1976	(3,756.06)			38.5	(144,608.31)
478.00			0	2014	1972	(3,759.06)			42.5	(159,760.05)
478.00			0	2014	1982	(3,760.20)			32.5	(122,206.50)
478.00			0	2014	2008	(3,765.06)			6.5	(24,472.89)
478.00			0	2014	1973	(3,772.45)			41.5	(156,556.68)
478.00			0	2014	1976	(3,782.24)			38.5	(145,616.24)
478.00			0	2014	1976	(3,782.24)			38.5	(145,616.24)
478.00			0	2014	1997	(3,796.20)			17.5	(66,433.50)
478.00			0	2014	1997	(3,796.20)			17.5	(66,433.50)
478.00			0	2014	1990	(3,798.80)			24.5	(93,070.60)
478.00			0	2014	1990	(3,798.80)			24.5	(93,070.60)
478.00			0	2014	1990	(3,798.80)			24.5	(93,070.60)
478.00			0	2014	2009	(3,812.20)			5.5	(20,967.10)
478.00			0	2014	2008	(3,816.30)			6.5	(24,805.95)
478.00			0	2014	2004	(3,831.28)			10.5	(40,228.44)
478.00			0	2014	2004	(3,831.28)			10.5	(40,228.44)
478.00			0	2014	2004	(3,831.28)			10.5	(40,228.44)
478.00			0	2014	1996	(3,834.00)			18.5	(70,929.00)
478.00			0	2014	2006	(3,839.27)			8.5	(32,633.80)
478.00			0	2014	1983	(3,860.61)			31.5	(121,609.22)
478.00			0	2014	1983	(3,863.67)			31.5	(121,705.61)
478.00			0	2014	1987	(3,866.50)			27.5	(106,328.75)
478.00			0	2014	1999	(3,878.80)			15.5	(60,121.40)
478.00			0	2014	1992	(3,930.00)			22.5	(88,425.00)
478.00			0	2014	2008	(3,930.99)			6.5	(25,551.44)
478.00			0	2014	2010	(3,937.96)			4.5	(17,720.82)
478.00			0	2014	2008	(3,963.11)			6.5	(25,760.22)
478.00			0	2014	1982	(3,965.76)			32.5	(128,887.20)
478.00			0	2014	1986	(3,974.46)			28.5	(113,272.11)
478.00			0	2014	1983	(3,979.88)			31.5	(125,366.22)
478.00			0	2014	1996	(3,983.07)			18.5	(73,686.80)
478.00			0	2014	1982	(3,989.18)			32.5	(129,648.35)
478.00			0	2014	2013	(3,997.79)			1.5	(5,996.69)
478.00			0	2014	1993	(4,010.06)			21.5	(86,216.29)
478.00			0	2014	2009	(4,012.68)			5.5	(22,069.74)
478.00			0	2014	1986	(4,015.35)			28.5	(114,437.48)
478.00			0	2014	1988	(4,029.52)			26.5	(106,782.28)
478.00			0	2014	1995	(4,037.40)			19.5	(78,729.30)
478.00			0	2014	1998	(4,045.95)			16.5	(66,758.18)
478.00			0	2014	1993	(4,048.20)			21.5	(87,036.30)
478.00			0	2014	2002	(4,055.63)			12.5	(50,695.38)
478.00			0	2014	2001	(4,057.01)			13.5	(54,769.64)
478.00			0	2014	1984	(4,059.30)			30.5	(123,808.65)
478.00			0	2014	1984	(4,059.30)			30.5	(123,808.65)
478.00			0	2014	2009	(4,060.82)			5.5	(22,334.51)
478.00			0	2014	1977	(4,061.46)			37.5	(152,304.75)
478.00			0	2014	1973	(4,063.68)			41.5	(168,642.72)
478.00			0	2014	1995	(4,066.65)			19.5	(79,299.68)
478.00			0	2014	1995	(4,066.65)			19.5	(79,299.68)
478.00			0	2014	1987	(4,070.00)			27.5	(111,925.00)
478.00			0	2014	1981	(4,093.40)			33.5	(137,128.90)
478.00			0	2014	1992	(4,114.85)			22.5	(92,584.13)
478.00			0	2014	1994	(4,115.16)			20.5	(84,360.78)
478.00			0	2014	1994	(4,115.16)			20.5	(84,360.78)
478.00			0	2014	1976	(4,119.95)			38.5	(158,618.08)
478.00			0	2014	1992	(4,126.50)			22.5	(92,846.25)
478.00			0	2014	1974	(4,127.64)			40.5	(167,169.42)
478.00			0	2014	1985	(4,138.75)			29.5	(122,093.13)
478.00			0	2014	1998	(4,138.96)			16.5	(68,292.84)
478.00			0	2014	1981	(4,142.19)			33.5	(138,763.37)
478.00			0	2014	1982	(4,142.61)			32.5	(134,634.83)
478.00			0	2014	1981	(4,166.88)			33.5	(139,590.48)
478.00			0	2014	2001	(4,172.93)			13.5	(56,334.56)
478.00			0	2014	2001	(4,172.93)			13.5	(56,334.56)
478.00			0	2014	2008	(4,178.90)			6.5	(27,162.85)
478.00			0	2014	1987	(4,190.99)			27.5	(115,252.23)
478.00			0	2014	2011	(4,196.93)			3.5	(14,689.26)
478.00			0	2014	1993	(4,199.00)			21.5	(90,278.50)
478.00			0	2014	1997	(4,213.53)			17.5	(73,736.78)
478.00			0	2014	1997	(4,218.00)			17.5	(73,815.00)
478.00			0	2014	2006	(4,231.58)			8.5	(35,968.43)
478.00			0	2014	1991	(4,232.52)			23.5	(99,464.22)
478.00			0	2014	2001	(4,234.14)			13.5	(57,160.89)
478.00			0	2014	2008	(4,239.88)			6.5	(27,559.22)
478.00			0	2014	1976	(4,243.86)			38.5	(163,388.61)
478.00			0	2014	1982	(4,256.44)			32.5	(138,334.30)
478.00			0	2014	1975	(4,268.88)			39.5	(168,620.76)
478.00			0	2014	2006	(4,293.52)			8.5	(36,494.92)
478.00			0	2014	1989	(4,296.24)			25.5	(109,554.12)
478.00			0	2014	2006	(4,300.54)			8.5	(36,554.59)
478.00			0	2014	1992	(4,323.00)			22.5	(97,267.50)
478.00			0	2014	1986	(4,326.48)			28.5	(123,304.68)
478.00			0	2014	1979	(4,333.50)			35.5	(153,839.25)
478.00			0	2014	2008	(4,334.16)			6.5	(28,172.04)
478.00			0	2014	1996	(4,345.20)			18.5	(80,386.20)
478.00			0	2014	2006	(4,349.12)			8.5	(36,967.52)
478.00			0	2014	2006	(4,358.09)			8.5	(37,043.77)
478.00			0	2014	1991	(4,366.38)			23.5	(102,609.93)
478.00			0	2014	1991	(4,366.38)			23.5	(102,609.93)
478.00			0	2014	1998	(4,374.00)			16.5	(72,171.00)
478.00			0	2014	1991	(4,374.87)			23.5	(102,809.45)
478.00			0	2014	1991	(4,374.87)			23.5	(102,809.45)
478.00			0	2014	2007	(4,385.69)			7.5	(32,892.68)
478.00			0	2014	1991	(4,389.28)			23.5	(103,148.08)
478.00			0	2014	1990	(4,402.26)			24.5	(107,855.37)
478.00			0	2014	1994	(4,409.10)			20.5	(90,386.55)
478.00			0	2014	1999	(4,413.41)			15.5	(68,407.86)
478.00			0	2014	2002	(4,424.32)			12.5	(55,304.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	1987	(4,437.40)			27.5	(122,028.50)
478.00			0	2014	1992	(4,439.76)			22.5	(99,894.60)
478.00			0	2014	1975	(4,446.75)			39.5	(175,646.63)
478.00			0	2014	1982	(4,449.91)			32.5	(144,622.08)
478.00			0	2014	1981	(4,451.70)			33.5	(149,131.95)
478.00			0	2014	1992	(4,472.23)			22.5	(100,625.18)
478.00			0	2014	1990	(4,473.10)			24.5	(109,590.95)
478.00			0	2014	1998	(4,477.00)			16.5	(73,870.50)
478.00			0	2014	1994	(4,480.52)			20.5	(91,850.66)
478.00			0	2014	2013	(4,484.95)			1.5	(6,727.43)
478.00			0	2014	1996	(4,493.72)			18.5	(83,133.82)
478.00			0	2014	1979	(4,494.00)			35.5	(159,537.00)
478.00			0	2014	1997	(4,496.52)			17.5	(78,689.10)
478.00			0	2014	1990	(4,500.96)			24.5	(110,273.52)
478.00			0	2014	2009	(4,507.64)			5.5	(24,792.02)
478.00			0	2014	1982	(4,512.24)			32.5	(146,647.80)
478.00			0	2014	1982	(4,512.24)			32.5	(146,647.80)
478.00			0	2014	2013	(4,519.28)			1.5	(6,778.92)
478.00			0	2014	2001	(4,520.67)			13.5	(61,029.05)
478.00			0	2014	1986	(4,550.73)			28.5	(129,695.81)
478.00			0	2014	1991	(4,556.09)			23.5	(107,068.12)
478.00			0	2014	1980	(4,563.00)			34.5	(157,423.50)
478.00			0	2014	1998	(4,576.66)			16.5	(75,514.89)
478.00			0	2014	1998	(4,576.66)			16.5	(75,514.89)
478.00			0	2014	1996	(4,595.19)			18.5	(85,011.02)
478.00			0	2014	1981	(4,609.86)			33.5	(154,430.31)
478.00			0	2014	1994	(4,610.95)			20.5	(94,524.48)
478.00			0	2014	1987	(4,636.84)			27.5	(127,513.10)
478.00			0	2014	1986	(4,639.96)			28.5	(132,238.86)
478.00			0	2014	1993	(4,660.34)			21.5	(100,197.31)
478.00			0	2014	1984	(4,673.70)			30.5	(142,547.85)
478.00			0	2014	2006	(4,690.54)			8.5	(39,869.59)
478.00			0	2014	2002	(4,700.84)			12.5	(58,760.50)
478.00			0	2014	2006	(4,701.75)			8.5	(39,964.88)
478.00			0	2014	1976	(4,715.52)			38.5	(181,547.52)
478.00			0	2014	1994	(4,727.42)			20.5	(96,912.11)
478.00			0	2014	2013	(4,747.17)			1.5	(7,120.76)
478.00			0	2014	1989	(4,754.87)			25.5	(121,249.19)
478.00			0	2014	1981	(4,755.60)			33.5	(159,312.60)
478.00			0	2014	1988	(4,755.93)			26.5	(126,032.15)
478.00			0	2014	1988	(4,755.93)			26.5	(126,032.15)
478.00			0	2014	1988	(4,755.93)			26.5	(126,032.15)
478.00			0	2014	1988	(4,779.46)			26.5	(126,655.69)
478.00			0	2014	1991	(4,781.18)			23.5	(112,357.73)
478.00			0	2014	1991	(4,781.18)			23.5	(112,357.73)
478.00			0	2014	1998	(4,792.48)			16.5	(79,075.92)
478.00			0	2014	1987	(4,793.43)			27.5	(131,819.33)
478.00			0	2014	1989	(4,794.14)			25.5	(122,250.57)
478.00			0	2014	2008	(4,810.91)			6.5	(31,270.92)
478.00			0	2014	1997	(4,817.56)			17.5	(84,307.30)
478.00			0	2014	2009	(4,829.61)			5.5	(26,562.86)
478.00			0	2014	2007	(4,829.69)			7.5	(36,222.68)
478.00			0	2014	2007	(4,829.69)			7.5	(36,222.68)
478.00			0	2014	1996	(4,857.00)			18.5	(89,854.50)
478.00			0	2014	2008	(4,863.39)			6.5	(31,612.04)
478.00			0	2014	1995	(4,864.21)			19.5	(94,852.10)
478.00			0	2014	1990	(4,876.04)			24.5	(119,462.98)
478.00			0	2014	1993	(4,877.10)			21.5	(104,857.65)
478.00			0	2014	1981	(4,911.45)			33.5	(164,533.58)
478.00			0	2014	2003	(4,926.20)			11.5	(56,651.30)
478.00			0	2014	1983	(4,937.76)			31.5	(155,539.44)
478.00			0	2014	2008	(4,938.93)			6.5	(32,103.05)
478.00			0	2014	2010	(4,953.18)			4.5	(22,289.31)
478.00			0	2014	1989	(4,959.90)			25.5	(126,477.45)
478.00			0	2014	2003	(4,963.63)			11.5	(57,081.75)
478.00			0	2014	1995	(4,975.08)			19.5	(97,014.06)
478.00			0	2014	1989	(5,007.20)			25.5	(127,683.60)
478.00			0	2014	1993	(5,014.68)			21.5	(107,815.62)
478.00			0	2014	1975	(5,015.85)			39.5	(198,126.08)
478.00			0	2014	2008	(5,020.08)			6.5	(32,630.52)
478.00			0	2014	1981	(5,058.75)			33.5	(169,468.13)
478.00			0	2014	1988	(5,072.08)			26.5	(134,410.12)
478.00			0	2014	1994	(5,091.12)			20.5	(104,367.96)
478.00			0	2014	2000	(5,138.88)			14.5	(74,513.76)
478.00			0	2014	1995	(5,146.32)			19.5	(100,353.24)
478.00			0	2014	2009	(5,151.58)			5.5	(28,333.69)
478.00			0	2014	1982	(5,212.13)			32.5	(169,394.23)
478.00			0	2014	2011	(5,214.37)			3.5	(18,250.30)
478.00			0	2014	1990	(5,215.55)			24.5	(127,780.98)
478.00			0	2014	2006	(5,217.66)			8.5	(44,350.11)
478.00			0	2014	2002	(5,224.90)			12.5	(65,311.25)
478.00			0	2014	1991	(5,251.46)			23.5	(123,409.31)
478.00			0	2014	2002	(5,253.88)			12.5	(65,673.50)
478.00			0	2014	2009	(5,258.91)			5.5	(28,924.01)
478.00			0	2014	1982	(5,288.30)			32.5	(171,869.75)
478.00			0	2014	1992	(5,293.56)			22.5	(119,105.10)
478.00			0	2014	1986	(5,299.28)			28.5	(151,029.48)
478.00			0	2014	2010	(5,306.98)			4.5	(23,881.41)
478.00			0	2014	2008	(5,336.66)			6.5	(34,688.29)
478.00			0	2014	1995	(5,344.74)			19.5	(104,222.43)
478.00			0	2014	1990	(5,345.90)			24.5	(130,974.55)
478.00			0	2014	1983	(5,349.24)			31.5	(168,501.06)
478.00			0	2014	2003	(5,353.05)			11.5	(61,560.08)
478.00			0	2014	1989	(5,410.80)			25.5	(137,975.40)
478.00			0	2014	2012	(5,434.58)			2.5	(13,586.45)
478.00			0	2014	1973	(5,458.08)			41.5	(226,510.32)
478.00			0	2014	1995	(5,460.42)			19.5	(106,478.19)
478.00			0	2014	1995	(5,460.93)			19.5	(106,488.14)
478.00			0	2014	1980	(5,475.60)			34.5	(188,908.20)
478.00			0	2014	1995	(5,479.60)			19.5	(106,852.20)
478.00			0	2014	2006	(5,499.50)			8.5	(46,745.75)
478.00			0	2014	2013	(5,505.12)			1.5	(8,257.68)
478.00			0	2014	1988	(5,565.45)			26.5	(147,484.43)
478.00			0	2014	1995	(5,577.12)			19.5	(108,753.84)
478.00			0	2014	1995	(5,607.50)			19.5	(109,346.25)
478.00			0	2014	2008	(5,611.60)			6.5	(36,475.40)
478.00			0	2014	2010	(5,621.26)			4.5	(25,295.67)
478.00			0	2014	1992	(5,629.40)			22.5	(126,661.50)
478.00			0	2014	1993	(5,651.88)			21.5	(121,515.42)
478.00			0	2014	2013	(5,658.92)			1.5	(8,488.38)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	2008	(5,663.93)			6.5	(36,815.55)
478.00			0	2014	1995	(5,675.30)			19.5	(110,668.35)
478.00			0	2014	1986	(5,699.16)			28.5	(162,426.06)
478.00			0	2014	2008	(5,739.44)			6.5	(37,306.36)
478.00			0	2014	2004	(5,746.91)			10.5	(60,342.56)
478.00			0	2014	1994	(5,780.82)			20.5	(118,506.81)
478.00			0	2014	2003	(5,791.83)			11.5	(66,606.05)
478.00			0	2014	1980	(5,804.00)			34.5	(200,238.00)
478.00			0	2014	1982	(5,804.23)			32.5	(188,637.48)
478.00			0	2014	2003	(5,814.53)			11.5	(66,867.10)
478.00			0	2014	1991	(5,825.52)			23.5	(136,899.72)
478.00			0	2014	1998	(5,881.68)			16.5	(97,047.72)
478.00			0	2014	1987	(5,893.56)			27.5	(162,072.90)
478.00			0	2014	1975	(5,901.00)			39.5	(233,089.50)
478.00			0	2014	1990	(5,907.51)			24.5	(144,734.00)
478.00			0	2014	1999	(5,908.10)			15.5	(91,575.55)
478.00			0	2014	2007	(5,944.06)			7.5	(44,580.45)
478.00			0	2014	1981	(5,946.04)			33.5	(199,192.34)
478.00			0	2014	1990	(5,958.44)			24.5	(145,981.78)
478.00			0	2014	1990	(5,972.44)			24.5	(146,324.78)
478.00			0	2014	1990	(5,972.44)			24.5	(146,324.78)
478.00			0	2014	2002	(5,991.27)			12.5	(74,890.88)
478.00			0	2014	1983	(5,996.04)			31.5	(188,875.26)
478.00			0	2014	1988	(6,009.15)			26.5	(159,242.48)
478.00			0	2014	1988	(6,009.15)			26.5	(159,242.48)
478.00			0	2014	2007	(6,017.44)			7.5	(45,130.80)
478.00			0	2014	1980	(6,047.00)			34.5	(208,621.50)
478.00			0	2014	2004	(6,096.47)			10.5	(64,012.94)
478.00			0	2014	1992	(6,115.09)			22.5	(137,589.53)
478.00			0	2014	1997	(6,131.44)			17.5	(107,300.20)
478.00			0	2014	2010	(6,134.19)			4.5	(27,603.86)
478.00			0	2014	1975	(6,137.04)			39.5	(242,413.08)
478.00			0	2014	1989	(6,154.22)			25.5	(156,932.61)
478.00			0	2014	1989	(6,154.22)			25.5	(156,932.61)
478.00			0	2014	1972	(6,206.82)			42.5	(263,789.85)
478.00			0	2014	1981	(6,220.50)			33.5	(208,386.75)
478.00			0	2014	2003	(6,230.05)			11.5	(71,645.58)
478.00			0	2014	2008	(6,235.11)			6.5	(40,528.22)
478.00			0	2014	1972	(6,240.83)			42.5	(265,235.28)
478.00			0	2014	1976	(6,243.84)			38.5	(240,387.84)
478.00			0	2014	2010	(6,245.44)			4.5	(28,104.48)
478.00			0	2014	2011	(6,249.26)			3.5	(21,872.41)
478.00			0	2014	2012	(6,249.76)			2.5	(15,624.40)
478.00			0	2014	1995	(6,274.26)			19.5	(122,348.07)
478.00			0	2014	1977	(6,300.47)			37.5	(236,267.63)
478.00			0	2014	1983	(6,309.08)			31.5	(198,736.02)
478.00			0	2014	1988	(6,340.10)			26.5	(168,012.65)
478.00			0	2014	2013	(6,356.90)			1.5	(9,535.35)
478.00			0	2014	2013	(6,357.23)			1.5	(9,535.85)
478.00			0	2014	2013	(6,357.24)			1.5	(9,535.86)
478.00			0	2014	2013	(6,357.24)			1.5	(9,535.86)
478.00			0	2014	1983	(6,366.62)			31.5	(200,548.53)
478.00			0	2014	2002	(6,412.37)			12.5	(80,154.63)
478.00			0	2014	2002	(6,412.37)			12.5	(80,154.63)
478.00			0	2014	1963	(6,424.00)			51.5	(330,836.00)
478.00			0	2014	1994	(6,436.12)			20.5	(131,940.46)
478.00			0	2014	2003	(6,455.26)			11.5	(74,235.49)
478.00			0	2014	2003	(6,455.26)			11.5	(74,235.49)
478.00			0	2014	1996	(6,466.11)			18.5	(119,623.04)
478.00			0	2014	1985	(6,470.97)			29.5	(190,893.62)
478.00			0	2014	1994	(6,482.07)			20.5	(132,882.44)
478.00			0	2014	1994	(6,482.07)			20.5	(132,882.44)
478.00			0	2014	1993	(6,484.50)			21.5	(139,416.75)
478.00			0	2014	2012	(6,529.43)			2.5	(16,323.58)
478.00			0	2014	1996	(6,536.32)			18.5	(120,921.92)
478.00			0	2014	2006	(6,537.14)			8.5	(55,565.69)
478.00			0	2014	2006	(6,537.14)			8.5	(55,565.69)
478.00			0	2014	1975	(6,609.12)			39.5	(261,060.24)
478.00			0	2014	1975	(6,609.12)			39.5	(261,060.24)
478.00			0	2014	1991	(6,624.88)			23.5	(155,684.68)
478.00			0	2014	2009	(6,639.31)			5.5	(36,516.21)
478.00			0	2014	2009	(6,639.31)			5.5	(36,516.21)
478.00			0	2014	2013	(6,668.43)			1.5	(10,002.65)
478.00			0	2014	2008	(6,693.45)			6.5	(43,507.43)
478.00			0	2014	1986	(6,718.73)			28.5	(191,483.81)
478.00			0	2014	2007	(6,727.73)			7.5	(50,457.98)
478.00			0	2014	2008	(6,733.92)			6.5	(43,770.48)
478.00			0	2014	1997	(6,748.80)			17.5	(118,104.00)
478.00			0	2014	1982	(6,750.92)			32.5	(219,404.90)
478.00			0	2014	1989	(6,763.50)			25.5	(172,469.25)
478.00			0	2014	2007	(6,824.66)			7.5	(51,184.95)
478.00			0	2014	1995	(6,830.57)			19.5	(133,196.12)
478.00			0	2014	2004	(6,834.68)			10.5	(71,764.14)
478.00			0	2014	1985	(6,847.75)			29.5	(202,008.63)
478.00			0	2014	2000	(6,851.84)			14.5	(99,351.68)
478.00			0	2014	1994	(6,858.60)			20.5	(140,601.30)
478.00			0	2014	1998	(6,861.96)			16.5	(113,222.34)
478.00			0	2014	1992	(6,936.52)			22.5	(156,071.70)
478.00			0	2014	1983	(6,946.50)			31.5	(218,814.75)
478.00			0	2014	1983	(6,946.50)			31.5	(218,814.75)
478.00			0	2014	1982	(6,965.08)			32.5	(226,365.10)
478.00			0	2014	1986	(7,002.62)			28.5	(199,574.67)
478.00			0	2014	2002	(7,005.18)			12.5	(87,564.75)
478.00			0	2014	1991	(7,025.16)			23.5	(165,091.26)
478.00			0	2014	2009	(7,044.28)			5.5	(38,743.54)
478.00			0	2014	1987	(7,061.81)			27.5	(194,199.78)
478.00			0	2014	1994	(7,091.13)			20.5	(145,368.17)
478.00			0	2014	2004	(7,164.06)			10.5	(75,222.63)
478.00			0	2014	2004	(7,164.06)			10.5	(75,222.63)
478.00			0	2014	1986	(7,227.63)			28.5	(205,987.46)
478.00			0	2014	2008	(7,232.73)			6.5	(47,012.75)
478.00			0	2014	1996	(7,234.98)			18.5	(133,847.13)
478.00			0	2014	1992	(7,237.80)			22.5	(162,850.50)
478.00			0	2014	2010	(7,252.87)			4.5	(32,637.92)
478.00			0	2014	1993	(7,261.46)			21.5	(156,121.39)
478.00			0	2014	1992	(7,266.65)			22.5	(163,499.63)
478.00			0	2014	2003	(7,268.17)			11.5	(83,583.96)
478.00			0	2014	2002	(7,298.17)			12.5	(91,227.13)
478.00			0	2014	1995	(7,340.32)			19.5	(143,136.24)
478.00			0	2014	1995	(7,340.32)			19.5	(143,136.24)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	1962	(7,348.76)			52.5	(385,809.90)
478.00			0	2014	2008	(7,377.19)			6.5	(47,951.74)
478.00			0	2014	1990	(7,377.72)			24.5	(180,754.14)
478.00			0	2014	1998	(7,406.56)			16.5	(122,208.24)
478.00			0	2014	1990	(7,407.83)			24.5	(181,491.84)
478.00			0	2014	1975	(7,411.25)			39.5	(292,744.38)
478.00			0	2014	1988	(7,422.80)			26.5	(196,704.20)
478.00			0	2014	1991	(7,422.84)			23.5	(174,436.74)
478.00			0	2014	1986	(7,593.18)			28.5	(216,405.63)
478.00			0	2014	2012	(7,608.41)			2.5	(19,021.03)
478.00			0	2014	1980	(7,619.22)			34.5	(262,863.09)
478.00			0	2014	2008	(7,632.60)			6.5	(49,611.90)
478.00			0	2014	2008	(7,632.60)			6.5	(49,611.90)
478.00			0	2014	2001	(7,650.37)			13.5	(103,280.00)
478.00			0	2014	1996	(7,658.63)			18.5	(141,684.66)
478.00			0	2014	1980	(7,665.84)			34.5	(264,471.48)
478.00			0	2014	1991	(7,681.24)			23.5	(180,509.14)
478.00			0	2014	1988	(7,690.44)			26.5	(203,796.66)
478.00			0	2014	2006	(7,757.90)			8.5	(65,942.15)
478.00			0	2014	1992	(7,757.95)			22.5	(174,553.88)
478.00			0	2014	1990	(7,770.18)			24.5	(190,369.41)
478.00			0	2014	1997	(7,815.38)			17.5	(136,769.15)
478.00			0	2014	1985	(7,826.00)			29.5	(230,867.00)
478.00			0	2014	1994	(7,838.40)			20.5	(160,687.20)
478.00			0	2014	1976	(7,859.20)			38.5	(302,579.20)
478.00			0	2014	1976	(7,908.32)			38.5	(304,470.32)
478.00			0	2014	2013	(7,946.13)			1.5	(11,919.20)
478.00			0	2014	2010	(7,960.47)			4.5	(35,822.12)
478.00			0	2014	2011	(7,961.96)			3.5	(27,866.86)
478.00			0	2014	2011	(7,961.96)			3.5	(27,866.86)
478.00			0	2014	1964	(7,971.47)			50.5	(402,559.24)
478.00			0	2014	1991	(7,994.76)			23.5	(187,876.86)
478.00			0	2014	1991	(7,994.76)			23.5	(187,876.86)
478.00			0	2014	2007	(7,998.80)			7.5	(59,991.00)
478.00			0	2014	1989	(8,062.65)			25.5	(205,597.58)
478.00			0	2014	2008	(8,063.56)			6.5	(52,413.14)
478.00			0	2014	1996	(8,072.61)			18.5	(149,343.29)
478.00			0	2014	1996	(8,072.61)			18.5	(149,343.29)
478.00			0	2014	1992	(8,123.03)			22.5	(182,768.18)
478.00			0	2014	2012	(8,151.87)			2.5	(20,379.68)
478.00			0	2014	1991	(8,178.57)			23.5	(192,196.40)
478.00			0	2014	1975	(8,182.02)			39.5	(323,189.79)
478.00			0	2014	1984	(8,190.39)			30.5	(249,806.90)
478.00			0	2014	1984	(8,190.39)			30.5	(249,806.90)
478.00			0	2014	1987	(8,238.73)			27.5	(226,565.08)
478.00			0	2014	2000	(8,243.62)			14.5	(119,532.49)
478.00			0	2014	1982	(8,254.90)			32.5	(268,284.25)
478.00			0	2014	2011	(8,266.68)			3.5	(28,933.38)
478.00			0	2014	1987	(8,381.98)			27.5	(230,504.45)
478.00			0	2014	1986	(8,387.62)			28.5	(239,047.17)
478.00			0	2014	1980	(8,405.33)			34.5	(289,983.89)
478.00			0	2014	1995	(8,411.25)			19.5	(164,019.38)
478.00			0	2014	1975	(8,419.18)			39.5	(332,557.61)
478.00			0	2014	1994	(8,426.28)			20.5	(172,738.74)
478.00			0	2014	1994	(8,426.28)			20.5	(172,738.74)
478.00			0	2014	2007	(8,439.10)			7.5	(63,293.25)
478.00			0	2014	2001	(8,461.77)			13.5	(114,233.90)
478.00			0	2014	1972	(8,472.65)			42.5	(360,087.63)
478.00			0	2014	1992	(8,488.11)			22.5	(190,982.48)
478.00			0	2014	1994	(8,524.26)			20.5	(174,747.33)
478.00			0	2014	1985	(8,545.68)			29.5	(252,097.56)
478.00			0	2014	1985	(8,545.68)			29.5	(252,097.56)
478.00			0	2014	2000	(8,570.70)			14.5	(124,275.15)
478.00			0	2014	2002	(8,646.87)			12.5	(108,085.88)
478.00			0	2014	1993	(8,670.40)			21.5	(186,413.60)
478.00			0	2014	1983	(8,683.92)			31.5	(273,543.48)
478.00			0	2014	2001	(8,748.71)			13.5	(118,107.59)
478.00			0	2014	2002	(8,787.33)			12.5	(109,841.63)
478.00			0	2014	1982	(8,867.39)			32.5	(288,190.18)
478.00			0	2014	1989	(8,874.31)			25.5	(226,294.91)
478.00			0	2014	1982	(8,935.08)			32.5	(290,390.10)
478.00			0	2014	1996	(8,987.44)			18.5	(166,267.64)
478.00			0	2014	1976	(8,988.96)			38.5	(346,074.96)
478.00			0	2014	1987	(9,006.17)			27.5	(247,669.68)
478.00			0	2014	2011	(9,029.76)			3.5	(31,604.16)
478.00			0	2014	2002	(9,032.99)			12.5	(112,912.38)
478.00			0	2014	1997	(9,037.50)			17.5	(158,156.25)
478.00			0	2014	2008	(9,062.27)			6.5	(58,904.76)
478.00			0	2014	1993	(9,063.00)			21.5	(194,854.50)
478.00			0	2014	1988	(9,076.20)			26.5	(240,519.30)
478.00			0	2014	1981	(9,086.09)			33.5	(304,384.02)
478.00			0	2014	2007	(9,172.93)			7.5	(68,796.98)
478.00			0	2014	1998	(9,185.40)			16.5	(151,559.10)
478.00			0	2014	1975	(9,264.57)			39.5	(365,950.52)
478.00			0	2014	2010	(9,270.50)			4.5	(41,717.25)
478.00			0	2014	2011	(9,284.12)			3.5	(32,494.42)
478.00			0	2014	1976	(9,306.24)			38.5	(358,290.24)
478.00			0	2014	1997	(9,314.22)			17.5	(162,998.85)
478.00			0	2014	1993	(9,337.68)			21.5	(200,760.12)
478.00			0	2014	1991	(9,396.00)			23.5	(220,806.00)
478.00			0	2014	2011	(9,411.30)			3.5	(32,939.55)
478.00			0	2014	2009	(9,430.67)			5.5	(51,868.69)
478.00			0	2014	1998	(9,476.04)			16.5	(156,354.66)
478.00			0	2014	2013	(9,535.85)			1.5	(14,303.78)
478.00			0	2014	2001	(9,620.91)			13.5	(129,882.29)
478.00			0	2014	1993	(9,645.82)			21.5	(207,385.13)
478.00			0	2014	2003	(9,682.89)			11.5	(111,353.24)
478.00			0	2014	1987	(9,693.78)			27.5	(266,578.95)
478.00			0	2014	2010	(9,729.46)			4.5	(43,782.57)
478.00			0	2014	1998	(9,732.15)			16.5	(160,580.48)
478.00			0	2014	2001	(9,736.83)			13.5	(131,447.21)
478.00			0	2014	2010	(9,763.67)			4.5	(43,936.52)
478.00			0	2014	2003	(9,828.56)			11.5	(113,028.44)
478.00			0	2014	1998	(9,841.50)			16.5	(162,384.75)
478.00			0	2014	1998	(9,846.00)			16.5	(162,459.00)
478.00			0	2014	1983	(9,888.58)			31.5	(311,490.27)
478.00			0	2014	1981	(9,890.76)			33.5	(331,340.46)
478.00			0	2014	1994	(9,969.64)			20.5	(204,377.62)
478.00			0	2014	1995	(9,970.23)			19.5	(194,419.49)
478.00			0	2014	1987	(9,971.50)			27.5	(274,216.25)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	1972	(10,001.86)			42.5	(425,079.05)
478.00			0	2014	1983	(10,012.68)			31.5	(315,399.42)
478.00			0	2014	1976	(10,020.48)			38.5	(385,788.48)
478.00			0	2014	1982	(10,060.68)			32.5	(326,972.10)
478.00			0	2014	2010	(10,083.26)			4.5	(45,374.67)
478.00			0	2014	2001	(10,086.57)			13.5	(136,168.70)
478.00			0	2014	2013	(10,122.65)			1.5	(15,183.98)
478.00			0	2014	1982	(10,221.19)			32.5	(332,188.68)
478.00			0	2014	1991	(10,241.64)			23.5	(240,678.54)
478.00			0	2014	1997	(10,277.76)			17.5	(179,860.80)
478.00			0	2014	1997	(10,277.76)			17.5	(179,860.80)
478.00			0	2014	2003	(10,281.81)			11.5	(118,240.82)
478.00			0	2014	2003	(10,281.81)			11.5	(118,240.82)
478.00			0	2014	1976	(10,292.58)			38.5	(396,264.33)
478.00			0	2014	1993	(10,296.10)			21.5	(221,366.15)
478.00			0	2014	1996	(10,315.13)			18.5	(190,829.91)
478.00			0	2014	1995	(10,340.91)			19.5	(201,647.75)
478.00			0	2014	2007	(10,347.07)			7.5	(77,603.03)
478.00			0	2014	1991	(10,354.75)			23.5	(243,336.63)
478.00			0	2014	1990	(10,363.94)			24.5	(253,916.53)
478.00			0	2014	1998	(10,409.36)			16.5	(171,754.44)
478.00			0	2014	2008	(10,421.61)			6.5	(67,740.47)
478.00			0	2014	2007	(10,464.32)			7.5	(78,482.40)
478.00			0	2014	1986	(10,503.93)			28.5	(299,362.01)
478.00			0	2014	2008	(10,572.66)			6.5	(68,722.29)
478.00			0	2014	2012	(10,597.43)			2.5	(26,493.58)
478.00			0	2014	1994	(10,606.50)			20.5	(217,433.25)
478.00			0	2014	2012	(10,610.33)			2.5	(26,525.83)
478.00			0	2014	1996	(10,621.52)			18.5	(196,498.12)
478.00			0	2014	2008	(10,667.68)			6.5	(69,339.92)
478.00			0	2014	1996	(10,723.65)			18.5	(198,387.53)
478.00			0	2014	2001	(10,862.46)			13.5	(146,643.21)
478.00			0	2014	2003	(10,893.53)			11.5	(125,275.60)
478.00			0	2014	1996	(10,942.38)			18.5	(202,434.03)
478.00			0	2014	1997	(10,944.95)			17.5	(191,536.63)
478.00			0	2014	1981	(10,956.76)			33.5	(367,051.46)
478.00			0	2014	2003	(10,969.37)			11.5	(126,147.76)
478.00			0	2014	2003	(10,969.37)			11.5	(126,147.76)
478.00			0	2014	1989	(11,072.71)			25.5	(282,354.11)
478.00			0	2014	2006	(11,163.14)			8.5	(94,886.69)
478.00			0	2014	1980	(11,194.56)			34.5	(386,212.32)
478.00			0	2014	2012	(11,209.66)			2.5	(28,024.15)
478.00			0	2014	2000	(11,241.30)			14.5	(162,998.85)
478.00			0	2014	1992	(11,313.00)			22.5	(254,542.50)
478.00			0	2014	1992	(11,313.00)			22.5	(254,542.50)
478.00			0	2014	1996	(11,336.43)			18.5	(209,723.96)
478.00			0	2014	2007	(11,437.13)			7.5	(85,778.48)
478.00			0	2014	2008	(11,478.88)			6.5	(74,612.72)
478.00			0	2014	2008	(11,490.57)			6.5	(74,688.71)
478.00			0	2014	1993	(11,596.66)			21.5	(249,328.19)
478.00			0	2014	2012	(11,684.34)			2.5	(29,210.85)
478.00			0	2014	1986	(11,734.12)			28.5	(334,422.42)
478.00			0	2014	1985	(11,739.00)			29.5	(346,300.50)
478.00			0	2014	1990	(11,782.80)			24.5	(288,678.60)
478.00			0	2014	2008	(11,792.96)			6.5	(76,654.24)
478.00			0	2014	2008	(11,792.96)			6.5	(76,654.24)
478.00			0	2014	1988	(11,802.34)			26.5	(312,762.01)
478.00			0	2014	1980	(11,802.96)			34.5	(407,202.12)
478.00			0	2014	1986	(11,828.75)			28.5	(337,119.38)
478.00			0	2014	2007	(11,885.65)			7.5	(89,142.38)
478.00			0	2014	2007	(11,885.65)			7.5	(89,142.38)
478.00			0	2014	1988	(11,899.88)			26.5	(315,346.82)
478.00			0	2014	1990	(11,908.79)			24.5	(291,765.36)
478.00			0	2014	1995	(11,922.54)			19.5	(232,489.53)
478.00			0	2014	1988	(11,956.60)			26.5	(316,849.90)
478.00			0	2014	1997	(11,990.72)			17.5	(209,837.60)
478.00			0	2014	1988	(11,997.42)			26.5	(317,931.63)
478.00			0	2014	1997	(12,070.80)			17.5	(211,239.00)
478.00			0	2014	2007	(12,074.21)			7.5	(90,556.58)
478.00			0	2014	1975	(12,097.05)			39.5	(477,833.48)
478.00			0	2014	1989	(12,159.34)			25.5	(310,063.17)
478.00			0	2014	2001	(12,171.04)			13.5	(164,309.04)
478.00			0	2014	1998	(12,199.04)			16.5	(201,284.16)
478.00			0	2014	1998	(12,199.04)			16.5	(201,284.16)
478.00			0	2014	2012	(12,242.69)			2.5	(30,606.73)
478.00			0	2014	2003	(12,265.00)			11.5	(141,047.50)
478.00			0	2014	1988	(12,290.04)			26.5	(325,686.06)
478.00			0	2014	2008	(12,341.04)			6.5	(80,216.76)
478.00			0	2014	2004	(12,351.83)			10.5	(129,694.22)
478.00			0	2014	1996	(12,357.73)			18.5	(228,618.01)
478.00			0	2014	1988	(12,370.62)			26.5	(327,821.43)
478.00			0	2014	1975	(12,392.10)			39.5	(489,487.95)
478.00			0	2014	1976	(12,438.90)			38.5	(478,897.65)
478.00			0	2014	1997	(12,526.02)			17.5	(219,205.35)
478.00			0	2014	1985	(12,566.75)			29.5	(370,719.13)
478.00			0	2014	2010	(12,723.13)			4.5	(57,254.09)
478.00			0	2014	2008	(12,759.38)			6.5	(82,935.97)
478.00			0	2014	1988	(12,777.74)			26.5	(338,610.11)
478.00			0	2014	1986	(12,869.68)			28.5	(366,785.88)
478.00			0	2014	1995	(12,897.09)			19.5	(251,493.26)
478.00			0	2014	2003	(12,940.90)			11.5	(148,820.35)
478.00			0	2014	1982	(12,962.79)			32.5	(421,290.68)
478.00			0	2014	1986	(12,964.31)			28.5	(369,482.84)
478.00			0	2014	1976	(12,975.48)			38.5	(499,555.98)
478.00			0	2014	1989	(13,067.73)			25.5	(333,227.12)
478.00			0	2014	2008	(13,093.73)			6.5	(85,109.25)
478.00			0	2014	1997	(13,102.04)			17.5	(229,285.70)
478.00			0	2014	1997	(13,102.04)			17.5	(229,285.70)
478.00			0	2014	2008	(13,103.30)			6.5	(85,171.45)
478.00			0	2014	1997	(13,168.38)			17.5	(230,446.65)
478.00			0	2014	1986	(13,266.81)			28.5	(378,104.09)
478.00			0	2014	1995	(13,341.89)			19.5	(260,166.86)
478.00			0	2014	1983	(13,342.81)			31.5	(420,298.52)
478.00			0	2014	2009	(13,376.22)			5.5	(73,569.21)
478.00			0	2014	2010	(13,444.34)			4.5	(60,499.53)
478.00			0	2014	1995	(13,478.04)			19.5	(262,821.78)
478.00			0	2014	1982	(13,543.21)			32.5	(440,154.33)
478.00			0	2014	2003	(13,602.03)			11.5	(156,423.35)
478.00			0	2014	2004	(13,607.55)			10.5	(142,879.28)
478.00			0	2014	1982	(13,677.67)			32.5	(444,524.28)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	2002	(13,684.07)			12.5	(171,050.88)
478.00			0	2014	1993	(13,872.64)			21.5	(298,261.76)
478.00			0	2014	1983	(14,003.08)			31.5	(441,097.02)
478.00			0	2014	1982	(14,079.52)			32.5	(457,584.40)
478.00			0	2014	1982	(14,079.52)			32.5	(457,584.40)
478.00			0	2014	1972	(14,217.52)			42.5	(604,244.60)
478.00			0	2014	1980	(14,236.56)			34.5	(491,161.32)
478.00			0	2014	1990	(14,404.12)			24.5	(352,900.94)
478.00			0	2014	1982	(14,417.97)			32.5	(468,584.03)
478.00			0	2014	1995	(14,420.68)			19.5	(281,203.26)
478.00			0	2014	1998	(14,486.36)			16.5	(239,024.94)
478.00			0	2014	1985	(14,523.25)			29.5	(428,435.88)
478.00			0	2014	1980	(14,573.27)			34.5	(502,777.82)
478.00			0	2014	2006	(14,597.96)			8.5	(124,082.66)
478.00			0	2014	1983	(14,611.04)			31.5	(460,247.76)
478.00			0	2014	1998	(14,652.90)			16.5	(241,772.85)
478.00			0	2014	1999	(14,692.85)			15.5	(227,739.18)
478.00			0	2014	2004	(14,728.03)			10.5	(154,644.32)
478.00			0	2014	2004	(14,728.03)			10.5	(154,644.32)
478.00			0	2014	2007	(14,750.07)			7.5	(110,625.53)
478.00			0	2014	1985	(14,868.55)			29.5	(438,622.23)
478.00			0	2014	2008	(14,877.24)			6.5	(96,702.06)
478.00			0	2014	2002	(14,962.21)			12.5	(187,027.63)
478.00			0	2014	2011	(15,134.38)			3.5	(52,970.33)
478.00			0	2014	1988	(15,216.24)			26.5	(403,230.36)
478.00			0	2014	1989	(15,288.95)			25.5	(389,868.23)
478.00			0	2014	1989	(15,288.95)			25.5	(389,868.23)
478.00			0	2014	1983	(15,300.24)			31.5	(481,957.56)
478.00			0	2014	1990	(15,319.21)			24.5	(375,320.65)
478.00			0	2014	2013	(15,558.42)			1.5	(23,337.63)
478.00			0	2014	1997	(15,844.88)			17.5	(277,285.40)
478.00			0	2014	1992	(15,916.50)			22.5	(358,121.25)
478.00			0	2014	2007	(15,922.28)			7.5	(119,417.10)
478.00			0	2014	2001	(15,996.22)			13.5	(215,948.97)
478.00			0	2014	1981	(16,116.20)			33.5	(539,892.70)
478.00			0	2014	1985	(16,243.50)			29.5	(479,183.25)
478.00			0	2014	1988	(16,401.56)			26.5	(434,641.34)
478.00			0	2014	1988	(16,401.56)			26.5	(434,641.34)
478.00			0	2014	1997	(16,450.20)			17.5	(287,878.50)
478.00			0	2014	1981	(16,568.76)			33.5	(555,053.46)
478.00			0	2014	1981	(16,568.76)			33.5	(555,053.46)
478.00			0	2014	2010	(16,823.05)			4.5	(75,703.73)
478.00			0	2014	1996	(16,851.45)			18.5	(311,751.83)
478.00			0	2014	2004	(16,880.84)			10.5	(177,248.82)
478.00			0	2014	1983	(16,885.40)			31.5	(531,890.10)
478.00			0	2014	1992	(16,888.20)			22.5	(379,984.50)
478.00			0	2014	1975	(17,053.89)			39.5	(673,628.66)
478.00			0	2014	1998	(17,100.44)			16.5	(282,157.26)
478.00			0	2014	1981	(17,173.00)			33.5	(575,295.50)
478.00			0	2014	1980	(17,233.95)			34.5	(594,571.28)
478.00			0	2014	1963	(17,264.50)			51.5	(889,121.75)
478.00			0	2014	1997	(17,343.72)			17.5	(303,515.10)
478.00			0	2014	1994	(17,509.06)			20.5	(358,935.73)
478.00			0	2014	1997	(17,518.40)			17.5	(306,572.00)
478.00			0	2014	1986	(17,562.75)			28.5	(500,538.38)
478.00			0	2014	2000	(17,664.90)			14.5	(256,141.05)
478.00			0	2014	2003	(17,814.27)			11.5	(204,864.11)
478.00			0	2014	1986	(17,979.70)			28.5	(512,421.45)
478.00			0	2014	2008	(17,988.64)			6.5	(116,926.16)
478.00			0	2014	2006	(18,032.77)			8.5	(153,278.55)
478.00			0	2014	2004	(18,033.68)			10.5	(189,353.64)
478.00			0	2014	1998	(18,042.75)			16.5	(297,705.38)
478.00			0	2014	1991	(18,228.24)			23.5	(428,363.64)
478.00			0	2014	1990	(18,472.69)			24.5	(452,580.91)
478.00			0	2014	2004	(18,610.09)			10.5	(195,405.95)
478.00			0	2014	2012	(18,749.29)			2.5	(46,873.23)
478.00			0	2014	1991	(18,792.00)			23.5	(441,612.00)
478.00			0	2014	1963	(18,834.00)			51.5	(969,951.00)
478.00			0	2014	1991	(18,885.96)			23.5	(443,820.06)
478.00			0	2014	2006	(19,307.40)			8.5	(164,112.90)
478.00			0	2014	1990	(19,410.39)			24.5	(475,554.56)
478.00			0	2014	2003	(20,108.60)			11.5	(231,248.90)
478.00			0	2014	1997	(20,127.28)			17.5	(352,227.40)
478.00			0	2014	1972	(20,169.04)			42.5	(857,184.20)
478.00			0	2014	1998	(20,229.75)			16.5	(333,790.88)
478.00			0	2014	2011	(20,246.13)			3.5	(70,861.46)
478.00			0	2014	2011	(20,246.13)			3.5	(70,861.46)
478.00			0	2014	2011	(20,900.15)			3.5	(73,150.53)
478.00			0	2014	1998	(21,239.40)			16.5	(350,450.10)
478.00			0	2014	2012	(21,738.31)			2.5	(54,345.78)
478.00			0	2014	1990	(21,754.64)			24.5	(532,988.68)
478.00			0	2014	1996	(21,856.50)			18.5	(404,345.25)
478.00			0	2014	1996	(21,856.50)			18.5	(404,345.25)
478.00			0	2014	1982	(21,931.56)			32.5	(712,775.70)
478.00			0	2014	1988	(21,933.70)			26.5	(581,243.05)
478.00			0	2014	1976	(22,005.38)			38.5	(847,207.13)
478.00			0	2014	1990	(22,035.95)			24.5	(539,880.78)
478.00			0	2014	2009	(22,267.09)			5.5	(122,469.00)
478.00			0	2014	2012	(22,419.32)			2.5	(56,048.30)
478.00			0	2014	2007	(22,425.75)			7.5	(168,193.13)
478.00			0	2014	2003	(22,612.08)			11.5	(260,038.92)
478.00			0	2014	1994	(22,665.33)			20.5	(464,639.27)
478.00			0	2014	1995	(22,773.24)			19.5	(444,078.18)
478.00			0	2014	2001	(22,951.10)			13.5	(309,839.85)
478.00			0	2014	1996	(23,170.29)			18.5	(428,650.37)
478.00			0	2014	1996	(23,170.29)			18.5	(428,650.37)
478.00			0	2014	2008	(23,173.44)			6.5	(150,627.36)
478.00			0	2014	2011	(23,462.74)			3.5	(82,119.59)
478.00			0	2014	1983	(23,643.11)			31.5	(744,757.97)
478.00			0	2014	1995	(23,818.95)			19.5	(464,469.53)
478.00			0	2014	2002	(24,224.52)			12.5	(302,806.50)
478.00			0	2014	1997	(24,409.68)			17.5	(427,169.40)
478.00			0	2014	2007	(24,444.07)			7.5	(183,330.53)
478.00			0	2014	1995	(25,106.10)			19.5	(489,568.95)
478.00			0	2014	2008	(25,298.84)			6.5	(164,442.46)
478.00			0	2014	2013	(25,428.92)			1.5	(38,143.38)
478.00			0	2014	1993	(25,569.88)			21.5	(549,752.42)
478.00			0	2014	1993	(25,569.88)			21.5	(549,752.42)
478.00			0	2014	1990	(25,974.29)			24.5	(636,370.11)
478.00			0	2014	1983	(26,051.76)			31.5	(820,630.44)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	1989	(26,474.13)			25.5	(675,090.32)
478.00			0	2014	2008	(26,507.15)			6.5	(172,296.48)
478.00			0	2014	2004	(26,515.27)			10.5	(278,410.34)
478.00			0	2014	2006	(26,619.80)			8.5	(226,268.30)
478.00			0	2014	1972	(26,799.04)			42.5	(1,138,959.20)
478.00			0	2014	1982	(26,805.24)			32.5	(871,170.30)
478.00			0	2014	2002	(27,004.17)			12.5	(337,552.13)
478.00			0	2014	1972	(27,236.47)			42.5	(1,157,549.98)
478.00			0	2014	1983	(27,292.32)			31.5	(859,708.08)
478.00			0	2014	2002	(27,368.14)			12.5	(342,101.75)
478.00			0	2014	2002	(27,368.14)			12.5	(342,101.75)
478.00			0	2014	1991	(27,750.73)			23.5	(652,142.16)
478.00			0	2014	1991	(27,750.73)			23.5	(652,142.16)
478.00			0	2014	2008	(27,986.20)			6.5	(181,910.30)
478.00			0	2014	2011	(28,324.51)			3.5	(99,135.79)
478.00			0	2014	2007	(28,518.44)			7.5	(213,888.30)
478.00			0	2014	1983	(28,670.72)			31.5	(903,127.68)
478.00			0	2014	1972	(29,054.99)			42.5	(1,234,837.08)
478.00			0	2014	2007	(29,132.33)			7.5	(218,492.48)
478.00			0	2014	1978	(29,454.17)			36.5	(1,075,077.21)
478.00			0	2014	2008	(29,835.17)			6.5	(193,928.61)
478.00			0	2014	1981	(30,052.75)			33.5	(1,006,767.13)
478.00			0	2014	1989	(30,100.57)			25.5	(767,564.54)
478.00			0	2014	2004	(30,303.16)			10.5	(318,183.18)
478.00			0	2014	1998	(30,379.99)			16.5	(501,269.84)
478.00			0	2014	2012	(30,453.14)			2.5	(76,132.85)
478.00			0	2014	1983	(31,427.52)			31.5	(989,966.88)
478.00			0	2014	2013	(31,786.16)			1.5	(47,679.24)
478.00			0	2014	1982	(32,416.15)			32.5	(1,053,524.88)
478.00			0	2014	1981	(32,536.23)			33.5	(1,089,963.71)
478.00			0	2014	1996	(32,541.18)			18.5	(602,011.83)
478.00			0	2014	1992	(33,506.72)			22.5	(753,901.20)
478.00			0	2014	1983	(34,046.48)			31.5	(1,072,464.12)
478.00			0	2014	2004	(34,654.18)			10.5	(363,868.89)
478.00			0	2014	1991	(35,236.68)			23.5	(828,061.98)
478.00			0	2014	1997	(35,283.45)			17.5	(617,460.38)
478.00			0	2014	1982	(35,334.18)			32.5	(1,148,360.85)
478.00			0	2014	1996	(35,809.27)			18.5	(662,471.50)
478.00			0	2014	1983	(35,838.40)			31.5	(1,128,909.60)
478.00			0	2014	2007	(35,981.79)			7.5	(269,863.43)
478.00			0	2014	2001	(35,990.19)			13.5	(485,867.57)
478.00			0	2014	2001	(35,990.19)			13.5	(485,867.57)
478.00			0	2014	1982	(38,177.16)			32.5	(1,240,757.70)
478.00			0	2014	1994	(38,731.98)			20.5	(794,005.59)
478.00			0	2014	1994	(38,731.98)			20.5	(794,005.59)
478.00			0	2014	2004	(39,114.14)			10.5	(410,698.47)
478.00			0	2014	1989	(39,238.24)			25.5	(1,000,575.12)
478.00			0	2014	1989	(39,560.75)			25.5	(1,008,799.13)
478.00			0	2014	1994	(40,134.08)			20.5	(822,748.64)
478.00			0	2014	2001	(42,310.39)			13.5	(571,190.27)
478.00			0	2014	1983	(42,661.48)			31.5	(1,343,836.62)
478.00			0	2014	2010	(43,028.08)			4.5	(193,626.36)
478.00			0	2014	1981	(43,196.70)			33.5	(1,447,089.45)
478.00			0	2014	1987	(43,415.33)			27.5	(1,193,921.58)
478.00			0	2014	1987	(44,803.88)			27.5	(1,232,106.70)
478.00			0	2014	1991	(45,029.98)			23.5	(1,058,204.53)
478.00			0	2014	1989	(45,043.35)			25.5	(1,148,605.43)
478.00			0	2014	1989	(45,043.35)			25.5	(1,148,605.43)
478.00			0	2014	2005	(45,120.20)			9.5	(428,641.90)
478.00			0	2014	1991	(45,733.05)			23.5	(1,074,726.68)
478.00			0	2014	1991	(45,733.05)			23.5	(1,074,726.68)
478.00			0	2014	2012	(46,335.87)			2.5	(115,839.68)
478.00			0	2014	1964	(46,386.02)			50.5	(2,342,494.01)
478.00			0	2014	1989	(46,763.39)			25.5	(1,192,466.45)
478.00			0	2014	2007	(47,991.10)			7.5	(359,933.25)
478.00			0	2014	1991	(48,198.40)			23.5	(1,132,662.40)
478.00			0	2014	1991	(48,198.40)			23.5	(1,132,662.40)
478.00			0	2014	2013	(49,749.15)			1.5	(74,623.73)
478.00			0	2014	2008	(50,439.81)			6.5	(327,858.77)
478.00			0	2014	2003	(50,522.68)			11.5	(581,010.82)
478.00			0	2014	1998	(50,797.12)			16.5	(838,152.48)
478.00			0	2014	2002	(51,999.47)			12.5	(649,993.38)
478.00			0	2014	1993	(53,241.24)			21.5	(1,144,686.66)
478.00			0	2014	2013	(54,036.46)			1.5	(81,054.69)
478.00			0	2014	2006	(54,924.41)			8.5	(466,857.49)
478.00			0	2014	1991	(55,303.34)			23.5	(1,299,628.49)
478.00			0	2014	1991	(55,591.38)			23.5	(1,306,397.43)
478.00			0	2014	1987	(56,560.27)			27.5	(1,555,407.43)
478.00			0	2014	2007	(57,151.28)			7.5	(428,634.60)
478.00			0	2014	2008	(57,244.50)			6.5	(372,089.25)
478.00			0	2014	2008	(57,244.50)			6.5	(372,089.25)
478.00			0	2014	2006	(57,533.12)			8.5	(489,031.52)
478.00			0	2014	2004	(57,662.40)			10.5	(605,455.20)
478.00			0	2014	2007	(57,956.23)			7.5	(434,671.73)
478.00			0	2014	1987	(58,689.38)			27.5	(1,613,957.95)
478.00			0	2014	2003	(60,158.85)			11.5	(691,826.78)
478.00			0	2014	2007	(60,371.07)			7.5	(452,783.03)
478.00			0	2014	1987	(66,372.69)			27.5	(1,825,248.98)
478.00			0	2014	1987	(66,372.69)			27.5	(1,825,248.98)
478.00			0	2014	2012	(67,742.87)			2.5	(169,357.18)
478.00			0	2014	1995	(67,897.96)			19.5	(1,324,010.22)
478.00			0	2014	1995	(67,897.96)			19.5	(1,324,010.22)
478.00			0	2014	1989	(70,110.78)			25.5	(1,787,824.89)
478.00			0	2014	2002	(70,161.71)			12.5	(877,021.38)
478.00			0	2014	1979	(70,794.20)			35.5	(2,513,194.10)
478.00			0	2014	1991	(72,969.68)			23.5	(1,714,787.48)
478.00			0	2014	1991	(73,545.76)			23.5	(1,728,325.36)
478.00			0	2014	1989	(73,961.40)			25.5	(1,886,015.70)
478.00			0	2014	2004	(75,099.14)			10.5	(788,540.97)
478.00			0	2014	2006	(75,565.89)			8.5	(642,310.07)
478.00			0	2014	2006	(75,565.89)			8.5	(642,310.07)
478.00			0	2014	2003	(81,937.10)			11.5	(942,276.65)
478.00			0	2014	1991	(83,627.10)			23.5	(1,965,236.85)
478.00			0	2014	1982	(85,851.02)			32.5	(2,790,158.15)
478.00			0	2014	1991	(89,003.81)			23.5	(2,091,589.54)
478.00			0	2014	1985	(90,197.42)			29.5	(2,660,823.89)
478.00			0	2014	1988	(90,967.91)			26.5	(2,410,649.62)
478.00			0	2014	1989	(92,666.76)			25.5	(2,363,002.38)
478.00			0	2014	1984	(94,197.63)			30.5	(2,873,027.72)
478.00			0	2014	2002	(100,369.63)			12.5	(1,254,620.38)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2014	1977	(100,461.58)			37.5	(3,767,309.25)
478.00			0	2014	1987	(105,159.52)			27.5	(2,891,886.80)
478.00			0	2014	1989	(108,684.56)			25.5	(2,771,456.28)
478.00			0	2014	2012	(112,096.58)			2.5	(280,241.45)
478.00			0	2014	1991	(126,928.84)			23.5	(2,982,827.74)
478.00			0	2014	1989	(130,399.97)			25.5	(3,325,199.24)
478.00			0	2014	1996	(135,136.98)			18.5	(2,500,034.13)
478.00			0	2014	2005	(137,109.28)			9.5	(1,302,538.16)
478.00			0	2014	1987	(142,372.66)			27.5	(3,915,248.15)
478.00			0	2014	1987	(159,405.54)			27.5	(4,383,652.35)
478.00			0	2014	2004	(166,985.24)			10.5	(1,753,345.02)
478.00			0	2014	1991	(169,139.96)			23.5	(3,974,789.06)
478.00			0	2014	2000	(171,710.18)			14.5	(2,489,797.61)
478.00			0	2014	1980	(179,418.53)			34.5	(6,189,939.29)
478.00			0	2014	1987	(194,119.29)			27.5	(5,338,280.48)
478.00			0	2014	1989	(201,254.65)			25.5	(5,131,993.58)
478.00			0	2014	1998	(202,030.21)			16.5	(3,333,498.47)
478.00			0	2014	1986	(213,058.26)			28.5	(6,072,160.41)
478.00			0	2014	1995	(215,121.77)			19.5	(4,194,874.52)
478.00			0	2014	1994	(221,956.74)			20.5	(4,550,113.17)
478.00			0	2014	1987	(234,896.64)			27.5	(6,459,657.60)
478.00			0	2014	2007	(235,849.66)			7.5	(1,768,872.45)
478.00			0	2014	2007	(235,849.66)			7.5	(1,768,872.45)
478.00			0	2014	1990	(243,839.25)			24.5	(5,974,061.63)
478.00			0	2014	1992	(276,101.49)			22.5	(6,212,283.53)
478.00			0	2014	1999	(281,181.16)			15.5	(4,358,307.98)
478.00			0	2014	1993	(298,185.23)			21.5	(6,410,982.45)
478.00			0	2014	1990	(476,329.77)			24.5	(11,670,079.37)
478.00			0	2014	1991	(547,087.28)			23.5	(12,856,551.08)
478.00			0	2014	1997	(601,273.42)			17.5	(10,522,284.85)
478.00			0	2013	1929	(10.98)			84.5	(927.81)
478.00			0	2013	1986	(28.38)			27.5	(780.45)
478.00			0	2013	1987	(28.38)			26.5	(752.07)
478.00			0	2013	1951	(61.43)			62.5	(3,839.38)
478.00			0	2013	1962	(78.65)			51.5	(4,050.48)
478.00			0	2013	1947	(81.74)			66.5	(5,435.71)
478.00			0	2013	1964	(101.36)			49.5	(5,017.32)
478.00			0	2013	1984	(334.54)			29.5	(9,868.93)
478.00			0	2013	1997	(370.55)			16.5	(6,114.08)
478.00			0	2013	1983	(564.42)			30.5	(17,214.81)
478.00			0	2013	1995	(769.21)			18.5	(14,230.39)
478.00			0	2013	1999	(797.11)			14.5	(11,558.10)
478.00			0	2013	1997	(801.63)			16.5	(13,226.90)
478.00			0	2013	1985	(808.94)			28.5	(23,054.79)
478.00			0	2013	1994	(840.88)			19.5	(16,397.16)
478.00			0	2013	1997	(880.46)			16.5	(14,527.59)
478.00			0	2013	1995	(1,011.69)			18.5	(18,716.27)
478.00			0	2013	1983	(1,034.32)			30.5	(31,546.76)
478.00			0	2013	1990	(1,061.62)			23.5	(24,948.07)
478.00			0	2013	1984	(1,098.63)			29.5	(32,409.59)
478.00			0	2013	1985	(1,098.86)			28.5	(31,317.51)
478.00			0	2013	1996	(1,125.81)			17.5	(19,701.68)
478.00			0	2013	1986	(1,162.38)			27.5	(31,965.45)
478.00			0	2013	1992	(1,323.81)			21.5	(28,461.92)
478.00			0	2013	1989	(1,342.14)			24.5	(32,882.43)
478.00			0	2013	1996	(1,556.98)			17.5	(27,247.15)
478.00			0	2013	1992	(1,639.08)			21.5	(35,240.22)
478.00			0	2013	1989	(1,670.16)			24.5	(40,918.92)
478.00			0	2013	1989	(1,677.96)			24.5	(41,110.02)
478.00			0	2013	1991	(1,696.40)			22.5	(38,169.00)
478.00			0	2013	1987	(1,698.73)			26.5	(45,016.35)
478.00			0	2013	1995	(1,727.23)			18.5	(31,953.76)
478.00			0	2013	1987	(1,756.53)			26.5	(46,548.05)
478.00			0	2013	2001	(1,833.96)			12.5	(22,924.50)
478.00			0	2013	1985	(1,949.27)			28.5	(55,554.20)
478.00			0	2013	1982	(2,035.40)			31.5	(64,115.10)
478.00			0	2013	1986	(2,080.68)			27.5	(57,218.70)
478.00			0	2013	1997	(2,121.66)			16.5	(35,007.39)
478.00			0	2013	1999	(2,121.66)			14.5	(30,764.07)
478.00			0	2013	1991	(2,258.32)			22.5	(50,812.20)
478.00			0	2013	1993	(2,465.26)			20.5	(50,537.83)
478.00			0	2013	2005	(2,645.23)			8.5	(22,484.46)
478.00			0	2013	1982	(2,649.65)			31.5	(83,463.98)
478.00			0	2013	1996	(2,795.29)		0	17.5	(48,917.58)
478.00			0	2013	1993	(2,825.95)			20.5	(57,931.98)
478.00			0	2013	1996	(2,834.13)			17.5	(49,597.28)
478.00			0	2013	1999	(2,907.07)			14.5	(42,152.52)
478.00			0	2013	1987	(2,953.05)			26.5	(78,255.83)
478.00			0	2013	1997	(3,013.21)			16.5	(49,717.97)
478.00			0	2013	1987	(3,035.67)			26.5	(80,445.26)
478.00			0	2013	1996	(3,041.39)			17.5	(53,224.33)
478.00			0	2013	1996	(3,116.82)			17.5	(54,544.35)
478.00			0	2013	1999	(3,173.91)			14.5	(46,021.70)
478.00			0	2013	1995	(3,200.02)			18.5	(59,200.37)
478.00			0	2013	1998	(3,270.53)			15.5	(50,693.22)
478.00			0	2013	1988	(3,273.28)			25.5	(83,468.64)
478.00			0	2013	1998	(3,322.34)			15.5	(51,496.27)
478.00			0	2013	1999	(3,389.53)			14.5	(49,148.19)
478.00			0	2013	1996	(3,401.02)			17.5	(59,517.85)
478.00			0	2013	1994	(3,752.98)			19.5	(73,183.11)
478.00			0	2013	1995	(3,854.65)			18.5	(71,311.03)
478.00			0	2013	1994	(4,338.46)			19.5	(84,599.97)
478.00			0	2013	1993	(4,440.18)			20.5	(91,023.69)
478.00			0	2013	1997	(4,457.57)			16.5	(73,549.91)
478.00			0	2013	1999	(4,585.18)			14.5	(66,485.11)
478.00			0	2013	1987	(4,846.89)			26.5	(128,442.59)
478.00			0	2013	1988	(5,003.37)			25.5	(127,585.94)
478.00			0	2013	1985	(5,286.13)			28.5	(150,654.71)
478.00			0	2013	1984	(5,305.10)			29.5	(156,500.45)
478.00			0	2013	2006	(5,383.30)			7.5	(40,374.75)
478.00			0	2013	1990	(5,386.81)			23.5	(126,590.04)
478.00			0	2013	1983	(5,597.02)			30.5	(170,709.11)
478.00			0	2013	2009	(5,623.31)			4.5	(25,304.90)
478.00			0	2013	2012	(5,686.20)			1.5	(8,529.30)
478.00			0	2013	1990	(5,802.73)			23.5	(136,364.16)
478.00			0	2013	1989	(5,861.85)			24.5	(143,615.33)
478.00			0	2013	1984	(5,919.00)			29.5	(174,610.50)
478.00			0	2013	1988	(6,276.80)			25.5	(160,058.40)
478.00			0	2013	1995	(6,898.35)			18.5	(127,619.48)
478.00			0	2013	1990	(7,431.43)			23.5	(174,638.61)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2013	1995	(7,491.92)			18.5	(138,600.52)
478.00			0	2013	1984	(7,592.05)			29.5	(223,965.48)
478.00			0	2013	1990	(8,084.41)			23.5	(189,983.64)
478.00			0	2013	1999	(8,137.85)			14.5	(117,998.83)
478.00			0	2013	2010	(8,145.58)			3.5	(28,509.53)
478.00			0	2013	1982	(8,501.96)			31.5	(267,811.74)
478.00			0	2013	1988	(8,961.74)			25.5	(228,524.37)
478.00			0	2013	2007	(8,988.88)			6.5	(58,427.72)
478.00			0	2013	1987	(10,339.00)			26.5	(273,983.50)
478.00			0	2013	1995	(10,727.16)			18.5	(198,452.46)
478.00			0	2013	1988	(11,367.10)			25.5	(289,861.05)
478.00			0	2013	1991	(11,529.52)			22.5	(259,414.20)
478.00			0	2013	1983	(12,516.44)			30.5	(381,751.42)
478.00			0	2013	1994	(13,592.32)			19.5	(265,050.24)
478.00			0	2013	2005	(13,624.51)			8.5	(115,808.34)
478.00			0	2013	1995	(14,305.74)			18.5	(264,656.19)
478.00			0	2013	1982	(14,533.89)			31.5	(457,817.54)
478.00			0	2013	1989	(15,684.93)			24.5	(384,280.79)
478.00			0	2013	2007	(15,733.45)			6.5	(102,267.43)
478.00			0	2013	2000	(16,686.88)			13.5	(225,272.88)
478.00			0	2013	2012	(16,726.29)			1.5	(25,089.44)
478.00			0	2013	1989	(16,868.37)			24.5	(413,275.07)
478.00			0	2013	1993	(16,976.70)			20.5	(348,022.35)
478.00			0	2013	1988	(17,404.18)			25.5	(443,806.59)
478.00			0	2013	1993	(17,567.53)			20.5	(360,134.37)
478.00			0	2013	2011	(18,212.39)			2.5	(45,530.98)
478.00			0	2013	1998	(18,529.42)			15.5	(287,206.01)
478.00			0	2013	2008	(19,774.65)			5.5	(108,760.58)
478.00			0	2013	2003	(24,365.85)			10.5	(255,841.43)
478.00			0	2013	1984	(24,754.50)			29.5	(730,257.75)
478.00			0	2013	2004	(26,885.22)			9.5	(255,409.59)
478.00			0	2013	2009	(27,165.64)			4.5	(122,245.38)
478.00			0	2013	1982	(27,850.44)			31.5	(877,288.86)
478.00			0	2013	1991	(31,768.14)			22.5	(714,783.15)
478.00			0	2013	1996	(31,984.24)			17.5	(559,724.20)
478.00			0	2013	1972	(33,218.39)			41.5	(1,378,563.19)
478.00			0	2013	2008	(34,475.59)			5.5	(189,615.75)
478.00			0	2013	1992	(37,836.24)			21.5	(813,479.16)
478.00			0	2013	2007	(38,728.86)			6.5	(251,737.59)
478.00			0	2013	2010	(39,901.22)			3.5	(139,654.27)
478.00			0	2013	1998	(40,058.31)			15.5	(620,903.81)
478.00			0	2013	2006	(45,209.23)			7.5	(339,069.23)
478.00			0	2013	1990	(45,516.66)			23.5	(1,069,641.51)
478.00			0	2013	1983	(45,652.69)			30.5	(1,392,407.05)
478.00			0	2013	2005	(45,905.62)			8.5	(390,197.77)
478.00			0	2013	1981	(46,248.59)			32.5	(1,503,079.18)
478.00			0	2013	1997	(46,415.13)			16.5	(765,849.65)
478.00			0	2013	1995	(49,239.42)			18.5	(910,929.27)
478.00			0	2013	2004	(52,130.59)			9.5	(495,240.61)
478.00			0	2013	2011	(53,285.39)			2.5	(133,213.48)
478.00			0	2013	1983	(53,626.23)			30.5	(1,635,600.02)
478.00			0	2013	2001	(57,056.40)			12.5	(713,205.00)
478.00			0	2013	1986	(65,214.02)			27.5	(1,793,385.55)
478.00			0	2013	1975	(67,836.22)			38.5	(2,611,694.47)
478.00			0	2013	1986	(73,874.84)			27.5	(2,031,558.10)
478.00			0	2013	1985	(74,816.48)			28.5	(2,132,269.68)
478.00			0	2013	2002	(75,647.39)			11.5	(869,944.99)
478.00			0	2013	2001	(80,763.42)			12.5	(1,009,542.75)
478.00			0	2013	2000	(84,552.40)			13.5	(1,141,457.40)
478.00			0	2013	1978	(85,032.13)			35.5	(3,018,640.62)
478.00			0	2013	1971	(89,528.87)			42.5	(3,804,976.98)
478.00			0	2013	1979	(93,197.22)			34.5	(3,215,304.09)
478.00			0	2013	2002	(94,054.58)			11.5	(1,081,627.67)
478.00			0	2013	2000	(97,863.42)			13.5	(1,321,156.17)
478.00			0	2013	1987	(105,814.31)			26.5	(2,804,079.22)
478.00			0	2013	1988	(111,264.15)			25.5	(2,837,235.83)
478.00			0	2013	1997	(115,230.34)		0	16.5	(1,901,300.61)
478.00			0	2013	1982	(132,949.93)			31.5	(4,187,922.80)
478.00			0	2013	1993	(144,796.11)			20.5	(2,968,320.26)
478.00			0	2013	1994	(145,440.46)			19.5	(2,836,088.97)
478.00			0	2013	1996	(146,562.12)			17.5	(2,564,837.10)
478.00			0	2013	1992	(181,360.43)			21.5	(3,899,249.25)
478.00			0	2013	2004	(194,709.90)			9.5	(1,849,744.05)
478.00			0	2013	1997	(203,736.79)			16.5	(3,361,657.04)
478.00			0	2013	1989	(205,500.64)			24.5	(5,034,765.68)
478.00			0	2013	1991	(205,825.72)			22.5	(4,631,078.70)
478.00			0	2013	1998	(214,485.64)		0	15.5	(3,324,527.42)
478.00			0	2013	1985	(225,552.60)			28.5	(6,428,249.10)
478.00			0	2013	2006	(237,236.48)			7.5	(1,779,273.60)
478.00			0	2013	1990	(244,210.62)			23.5	(5,738,949.57)
478.00			0	2013	2003	(272,026.60)			10.5	(2,856,279.30)
478.00			0	2013	1999	(279,934.36)		0	14.5	(4,059,048.22)
478.00			0	2013	1998	(295,250.10)			15.5	(4,576,376.55)
478.00			0	2013	2002	(301,310.34)			11.5	(3,465,068.91)
478.00			0	2013	1980	(302,119.68)			33.5	(10,121,009.28)
478.00			0	2013	1998	(333,744.37)			15.5	(5,173,037.74)
478.00			0	2013	1999	(354,915.27)			14.5	(5,146,271.42)
478.00			0	2013	1977	(367,864.85)			36.5	(13,427,067.03)
478.00			0	2013	2003	(374,787.81)			10.5	(3,935,272.01)
478.00			0	2013	2000	(475,048.07)		0	13.5	(6,413,148.95)
478.00			0	2013	2001	(483,606.44)		0	12.5	(6,045,080.50)
478.00			0	2013	2004	(503,032.27)		0	9.5	(4,778,806.57)
478.00			0	2013	2002	(524,030.15)		0	11.5	(6,026,346.73)
478.00			0	2013	2003	(751,345.13)		0	10.5	(7,889,123.87)
478.00			0	2013	2005	(983,142.84)		0	8.5	(8,356,714.14)
478.00			0	2013	2010	(1,324,856.97)		0	3.5	(4,636,999.40)
478.00			0	2013	2006	(1,522,318.46)		0	7.5	(11,417,388.45)
478.00			0	2013	2009	(1,577,570.48)		0	4.5	(7,099,067.16)
478.00			0	2013	2007	(1,803,353.00)		0	6.5	(11,721,794.50)
478.00			0	2013	2008	(2,142,189.69)		0	5.5	(11,782,043.30)
478.00			0	2012	1996	(130.88)			16.5	(2,159.52)
478.00			0	2012	1986	(175.70)			26.5	(4,656.05)
478.00			0	2012	1988	(175.70)			24.5	(4,304.65)
478.00			0	2012	1951	(273.45)			61.5	(16,817.18)
478.00			0	2012	1997	(322.59)			15.5	(5,000.15)
478.00			0	2012	1947	(363.54)			65.5	(23,811.87)
478.00			0	2012	1997	(397.82)			15.5	(6,166.21)
478.00			0	2012	1995	(404.74)			17.5	(7,082.95)
478.00			0	2012	1995	(464.85)			17.5	(8,134.88)
478.00			0	2012	1983	(626.00)			29.5	(18,467.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2012	2005	(682.64)			7.5	(5,119.80)
478.00			0	2012	1987	(709.84)			25.5	(18,100.92)
478.00			0	2012	1993	(710.99)			19.5	(13,864.31)
478.00			0	2012	1988	(714.75)			24.5	(17,511.38)
478.00			0	2012	1994	(733.89)			18.5	(13,576.97)
478.00			0	2012	2006	(745.38)			6.5	(4,844.97)
478.00			0	2012	1994	(801.92)			18.5	(14,835.52)
478.00			0	2012	1985	(808.94)			27.5	(22,245.85)
478.00			0	2012	1992	(821.36)			20.5	(16,837.88)
478.00			0	2012	1984	(849.76)			28.5	(24,218.16)
478.00			0	2012	1986	(876.93)			26.5	(23,238.65)
478.00			0	2012	1983	(1,146.17)			29.5	(33,812.02)
478.00			0	2012	1993	(1,232.62)			19.5	(24,036.09)
478.00			0	2012	1985	(1,243.87)			27.5	(34,206.43)
478.00			0	2012	1996	(1,321.73)			16.5	(21,808.55)
478.00			0	2012	1985	(1,365.45)			27.5	(37,549.88)
478.00			0	2012	1994	(1,427.50)			18.5	(26,408.75)
478.00			0	2012	1998	(1,461.85)			14.5	(21,196.83)
478.00			0	2012	1990	(1,489.14)			22.5	(33,505.65)
478.00			0	2012	1999	(1,566.23)			13.5	(21,144.11)
478.00			0	2012	1992	(1,767.84)			20.5	(36,240.72)
478.00			0	2012	1988	(1,900.90)			24.5	(46,572.05)
478.00			0	2012	1985	(2,064.36)			27.5	(56,769.90)
478.00			0	2012	1984	(2,214.52)			28.5	(63,113.82)
478.00			0	2012	1999	(2,339.85)			13.5	(31,587.98)
478.00			0	2012	1995	(2,361.63)			17.5	(41,328.53)
478.00			0	2012	1988	(2,413.07)			24.5	(59,120.22)
478.00			0	2012	1966	(2,499.67)			46.5	(116,234.66)
478.00			0	2012	1989	(2,684.22)			23.5	(63,079.17)
478.00			0	2012	1986	(2,806.80)			26.5	(74,380.20)
478.00			0	2012	1982	(2,841.86)			30.5	(86,676.73)
478.00			0	2012	1993	(2,880.24)			19.5	(56,164.68)
478.00			0	2012	1996	(2,882.70)			16.5	(47,564.55)
478.00			0	2012	1989	(2,975.35)			23.5	(69,920.73)
478.00			0	2012	1995	(3,035.07)			17.5	(53,113.73)
478.00			0	2012	1984	(3,044.04)			28.5	(86,755.14)
478.00			0	2012	2007	(3,059.82)			5.5	(16,829.01)
478.00			0	2012	1996	(3,116.82)			16.5	(51,427.53)
478.00			0	2012	1987	(3,125.60)			25.5	(79,702.80)
478.00			0	2012	1991	(3,129.91)			21.5	(67,293.07)
478.00			0	2012	2008	(3,279.64)			4.5	(14,758.38)
478.00			0	2012	1999	(3,284.80)			13.5	(44,344.80)
478.00			0	2012	1994	(3,846.60)			18.5	(71,162.10)
478.00			0	2012	1990	(3,899.11)			22.5	(87,729.98)
478.00			0	2012	1999	(3,903.73)			13.5	(52,700.36)
478.00			0	2012	2010	(3,961.38)	0		2.5	(9,903.45)
478.00			0	2012	1989	(4,006.97)			23.5	(94,163.80)
478.00			0	2012	1999	(4,010.70)			13.5	(54,144.45)
478.00			0	2012	1998	(4,069.65)			14.5	(59,009.93)
478.00			0	2012	1988	(4,218.48)			24.5	(103,352.76)
478.00			0	2012	1985	(4,357.32)			27.5	(119,826.30)
478.00			0	2012	1999	(4,436.10)			13.5	(59,887.35)
478.00			0	2012	1993	(4,440.16)			19.5	(86,583.12)
478.00			0	2012	1994	(4,524.70)			18.5	(83,706.95)
478.00			0	2012	1989	(4,640.55)			23.5	(109,052.93)
478.00			0	2012	1999	(4,656.99)			13.5	(62,869.37)
478.00			0	2012	1995	(4,800.06)			17.5	(84,001.05)
478.00			0	2012	2000	(4,891.32)			12.5	(61,141.50)
478.00			0	2012	2004	(4,948.20)			8.5	(42,059.70)
478.00			0	2012	1993	(5,101.99)			19.5	(99,488.81)
478.00			0	2012	1985	(5,205.00)			27.5	(143,137.50)
478.00			0	2012	1997	(5,327.00)			15.5	(82,568.50)
478.00			0	2012	1990	(5,386.81)			22.5	(121,203.23)
478.00			0	2012	1991	(5,529.63)			21.5	(118,887.05)
478.00			0	2012	1988	(5,623.37)			24.5	(137,772.57)
478.00			0	2012	2001	(5,825.52)			11.5	(66,993.48)
478.00			0	2012	1996	(5,870.24)			16.5	(96,858.96)
478.00			0	2012	1989	(6,019.78)			23.5	(141,464.83)
478.00			0	2012	2002	(6,064.38)			10.5	(63,675.99)
478.00			0	2012	1982	(6,340.27)			30.5	(193,378.24)
478.00			0	2012	1992	(6,453.44)			20.5	(132,295.52)
478.00			0	2012	1987	(6,552.57)			25.5	(167,090.54)
478.00			0	2012	1997	(6,665.73)			15.5	(103,318.82)
478.00			0	2012	1982	(6,833.38)			30.5	(208,418.09)
478.00			0	2012	1991	(6,856.50)			21.5	(147,414.75)
478.00			0	2012	1999	(6,898.02)			13.5	(93,123.27)
478.00			0	2012	2007	(6,938.40)			5.5	(38,161.20)
478.00			0	2012	1992	(7,172.46)			20.5	(147,035.43)
478.00			0	2012	1988	(7,234.27)			24.5	(177,239.62)
478.00			0	2012	1999	(7,316.85)			13.5	(98,777.48)
478.00			0	2012	1962	(7,891.48)			50.5	(398,519.74)
478.00			0	2012	2009	(8,070.17)			3.5	(28,245.60)
478.00			0	2012	2011	(8,186.89)			1.5	(12,280.34)
478.00			0	2012	1983	(8,375.41)			29.5	(247,074.60)
478.00			0	2012	1987	(8,493.55)			25.5	(216,585.53)
478.00			0	2012	1995	(8,569.44)			17.5	(149,965.20)
478.00			0	2012	1986	(8,683.79)			26.5	(230,120.44)
478.00			0	2012	1991	(8,824.02)			21.5	(189,716.43)
478.00			0	2012	1993	(8,880.95)			19.5	(173,178.53)
478.00			0	2012	1989	(9,108.86)			23.5	(214,058.21)
478.00			0	2012	1984	(9,251.71)			28.5	(263,673.74)
478.00			0	2012	1990	(9,440.93)			22.5	(212,420.93)
478.00			0	2012	1989	(9,769.74)			23.5	(229,588.89)
478.00			0	2012	1996	(10,528.29)			16.5	(173,716.79)
478.00			0	2012	1998	(10,574.26)			14.5	(153,326.77)
478.00			0	2012	2003	(10,715.04)			9.5	(101,792.88)
478.00			0	2012	1995	(11,010.01)			17.5	(192,675.18)
478.00			0	2012	1983	(11,194.00)			29.5	(330,223.00)
478.00			0	2012	1998	(11,372.37)			14.5	(164,899.37)
478.00			0	2012	1985	(11,673.79)			27.5	(321,029.23)
478.00			0	2012	1992	(12,517.96)			20.5	(256,618.18)
478.00			0	2012	1982	(12,526.34)			30.5	(382,053.37)
478.00			0	2012	1994	(12,676.20)			18.5	(234,509.70)
478.00			0	2012	1998	(13,903.44)			14.5	(201,599.88)
478.00			0	2012	1998	(14,119.26)			14.5	(204,729.27)
478.00			0	2012	1984	(14,205.40)			28.5	(404,853.90)
478.00			0	2012	1989	(14,827.83)			23.5	(348,454.01)
478.00			0	2012	1995	(14,837.08)			17.5	(259,648.90)
478.00			0	2012	2010	(15,514.11)			2.5	(38,785.28)
478.00			0	2012	1984	(15,543.25)			28.5	(442,982.63)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2012	1986	(15,947.55)			26.5	(422,610.08)
478.00			0	2012	1994	(15,976.72)			18.5	(295,569.32)
478.00			0	2012	2006	(16,824.62)			6.5	(109,360.03)
478.00			0	2012	1997	(17,440.39)			15.5	(270,326.05)
478.00			0	2012	1995	(17,496.64)			17.5	(306,191.20)
478.00			0	2012	1987	(17,755.58)			25.5	(452,767.29)
478.00			0	2012	2009	(18,108.92)		0	3.5	(63,381.22)
478.00			0	2012	1964	(18,493.30)			48.5	(896,925.05)
478.00			0	2012	1994	(18,764.80)			18.5	(347,148.80)
478.00			0	2012	1982	(19,267.25)			30.5	(587,651.13)
478.00			0	2012	2007	(21,119.07)			5.5	(116,154.89)
478.00			0	2012	1982	(21,415.33)			30.5	(653,167.57)
478.00			0	2012	1982	(22,701.28)			30.5	(692,389.04)
478.00			0	2012	1991	(23,350.07)			21.5	(502,026.51)
478.00			0	2012	2005	(24,779.87)			7.5	(185,849.03)
478.00			0	2012	1997	(24,946.89)			15.5	(386,676.80)
478.00			0	2012	1993	(26,127.85)			19.5	(509,493.08)
478.00			0	2012	1997	(26,510.58)			15.5	(410,913.99)
478.00			0	2012	1972	(27,863.13)			40.5	(1,128,456.77)
478.00			0	2012	1993	(28,555.68)			19.5	(556,835.76)
478.00			0	2012	2010	(31,895.25)			2.5	(79,738.13)
478.00			0	2012	2008	(32,490.70)			4.5	(146,208.15)
478.00			0	2012	2004	(34,004.10)			8.5	(289,034.85)
478.00			0	2012	1961	(35,019.40)			51.5	(1,803,499.10)
478.00			0	2012	2009	(36,109.74)			3.5	(126,384.09)
478.00			0	2012	1996	(36,843.81)			16.5	(607,922.87)
478.00			0	2012	1970	(38,067.21)			42.5	(1,617,856.43)
478.00			0	2012	1995	(40,636.51)			17.5	(711,138.93)
478.00			0	2012	1996	(40,858.48)			16.5	(674,164.92)
478.00			0	2012	1995	(43,390.92)			17.5	(759,341.10)
478.00			0	2012	1985	(44,089.50)			27.5	(1,212,461.25)
478.00			0	2012	2005	(47,269.92)			7.5	(354,524.40)
478.00			0	2012	1982	(47,575.69)			30.5	(1,451,058.55)
478.00			0	2012	1967	(49,330.40)			45.5	(2,244,533.20)
478.00			0	2012	1983	(49,924.30)			29.5	(1,472,766.85)
478.00			0	2012	1983	(50,563.73)			29.5	(1,491,630.04)
478.00			0	2012	1986	(52,881.27)		0	26.5	(1,401,353.66)
478.00			0	2012	2003	(53,592.91)			9.5	(509,132.65)
478.00			0	2012	1982	(57,209.74)			30.5	(1,744,897.07)
478.00			0	2012	1988	(63,343.55)			24.5	(1,551,916.98)
478.00			0	2012	2008	(64,899.57)		0	4.5	(292,048.07)
478.00			0	2012	1983	(65,153.92)			29.5	(1,922,040.64)
478.00			0	2012	1995	(66,328.05)			17.5	(1,160,740.88)
478.00			0	2012	1981	(73,820.00)			31.5	(2,325,330.00)
478.00			0	2012	1975	(73,881.46)			37.5	(2,770,554.75)
478.00			0	2012	1983	(74,102.24)			29.5	(2,186,016.08)
478.00			0	2012	1971	(76,592.89)			41.5	(3,178,604.94)
478.00			0	2012	2006	(82,309.68)			6.5	(535,012.92)
478.00			0	2012	1978	(83,013.24)			34.5	(2,863,956.78)
478.00			0	2012	2001	(83,080.58)			11.5	(955,426.67)
478.00			0	2012	1986	(90,737.18)			26.5	(2,404,535.27)
478.00			0	2012	2002	(93,257.40)			10.5	(979,202.70)
478.00			0	2012	1998	(96,552.53)			14.5	(1,400,011.69)
478.00			0	2012	2011	(100,176.72)			1.5	(150,265.08)
478.00			0	2012	1984	(105,238.44)			28.5	(2,999,295.54)
478.00			0	2012	1979	(106,100.25)			33.5	(3,554,358.38)
478.00			0	2012	2007	(115,996.81)		0	5.5	(637,982.46)
478.00			0	2012	1977	(120,946.94)			35.5	(4,293,616.37)
478.00			0	2012	1989	(123,702.85)			23.5	(2,907,016.98)
478.00			0	2012	2000	(124,688.77)			12.5	(1,558,609.63)
478.00			0	2012	2004	(126,564.59)			8.5	(1,075,799.02)
478.00			0	2012	1980	(135,599.90)			32.5	(4,406,996.75)
478.00			0	2012	1986	(137,476.20)			26.5	(3,643,119.30)
478.00			0	2012	1991	(144,301.18)			21.5	(3,102,475.37)
478.00			0	2012	2003	(144,720.39)			9.5	(1,374,843.71)
478.00			0	2012	2004	(149,446.40)		0	8.5	(1,270,294.40)
478.00			0	2012	2000	(165,028.44)			12.5	(2,062,855.50)
478.00			0	2012	1987	(168,389.11)		0	25.5	(4,293,922.31)
478.00			0	2012	2006	(179,201.79)		0	6.5	(1,164,811.64)
478.00			0	2012	1992	(185,767.37)			20.5	(3,808,231.09)
478.00			0	2012	2005	(190,632.19)		0	7.5	(1,429,741.43)
478.00			0	2012	1988	(209,026.31)			24.5	(5,121,144.60)
478.00			0	2012	1987	(222,691.91)			25.5	(5,678,643.71)
478.00			0	2012	2002	(224,569.67)			10.5	(2,357,981.54)
478.00			0	2012	2001	(226,317.61)			11.5	(2,602,652.52)
478.00			0	2012	1985	(229,856.48)			27.5	(6,321,053.20)
478.00			0	2012	1990	(245,902.29)			22.5	(5,532,801.53)
478.00			0	2012	1994	(248,500.23)			18.5	(4,597,254.26)
478.00			0	2012	1999	(261,862.81)			13.5	(3,535,147.94)
478.00			0	2012	1989	(262,697.21)		0	23.5	(6,173,384.44)
478.00			0	2012	1990	(264,670.74)			22.5	(5,955,091.65)
478.00			0	2012	1990	(266,486.53)		0	22.5	(5,995,946.93)
478.00			0	2012	1996	(272,125.31)			16.5	(4,490,067.62)
478.00			0	2012	1997	(279,101.22)			15.5	(4,326,068.91)
478.00			0	2012	1993	(318,609.32)			19.5	(6,212,881.74)
478.00			0	2012	2002	(321,843.33)		0	10.5	(3,379,354.97)
478.00			0	2012	2003	(325,623.88)		0	9.5	(3,093,426.86)
478.00			0	2012	1988	(326,887.99)			24.5	(8,008,755.76)
478.00			0	2012	1992	(353,659.94)		0	20.5	(7,250,028.77)
478.00			0	2012	1998	(413,998.05)			14.5	(6,002,971.73)
478.00			0	2012	2001	(415,957.84)		0	11.5	(4,783,515.16)
478.00			0	2012	1991	(431,538.81)		0	21.5	(9,278,084.42)
478.00			0	2012	1993	(432,831.44)			19.5	(8,440,213.08)
478.00			0	2012	1999	(499,038.75)			13.5	(6,737,023.13)
478.00			0	2012	2000	(577,570.04)			12.5	(7,219,625.50)
478.00			0	2012	1998	(626,397.35)			14.5	(9,082,761.58)
478.00			0	2012	1994	(679,196.20)			18.5	(12,565,129.70)
478.00			0	2012	1997	(743,695.64)			15.5	(11,527,282.42)
478.00			0	2012	1996	(771,975.69)			16.5	(12,737,598.89)
478.00			0	2012	1995	(880,873.64)			17.5	(15,415,288.70)
478.00			0	2011	2010	(59.19)		0	1.5	(88.79)
478.00			0	2011	2006	(414.10)			5.5	(2,277.55)
478.00			0	2011	2009	(643.69)		0	2.5	(1,609.23)
478.00			0	2011	1962	(674.13)		0	49.5	(33,369.44)
478.00			0	2011	1954	(800.72)		0	57.5	(46,041.40)
478.00			0	2011	2007	(1,283.80)			4.5	(5,777.10)
478.00			0	2011	1967	(1,594.02)		0	44.5	(70,933.89)
478.00			0	2011	2005	(1,621.27)			6.5	(10,538.26)
478.00			0	2011	2004	(2,886.45)			7.5	(21,648.38)
478.00			0	2011	1968	(3,037.24)			43.5	(132,119.94)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2011	2000	(3,079.72)			11.5	(35,416.78)
478.00			0	2011	1967	(3,209.91)			44.5	(142,841.00)
478.00			0	2011	2008	(3,410.78)	0		3.5	(11,937.73)
478.00			0	2011	1965	(4,212.48)	0		46.5	(195,880.32)
478.00			0	2011	2003	(4,305.15)			8.5	(36,593.78)
478.00			0	2011	1971	(4,559.61)			40.5	(184,664.21)
478.00			0	2011	1970	(4,607.52)			41.5	(191,212.08)
478.00			0	2011	1966	(4,755.25)			45.5	(216,363.88)
478.00			0	2011	1963	(5,716.96)	0		48.5	(277,272.56)
478.00			0	2011	1964	(6,704.05)	0		47.5	(318,442.38)
478.00			0	2011	2007	(7,804.07)	0		4.5	(35,118.32)
478.00			0	2011	2001	(8,042.16)			10.5	(84,442.68)
478.00			0	2011	1966	(9,481.67)	0		45.5	(431,415.99)
478.00			0	2011	2006	(14,743.40)	0		5.5	(81,088.70)
478.00			0	2011	1961	(15,262.70)			50.5	(770,766.35)
478.00			0	2011	2002	(15,497.86)			9.5	(147,229.67)
478.00			0	2011	1995	(16,246.92)			16.5	(268,074.18)
478.00			0	2011	2004	(17,730.35)	0		7.5	(132,977.63)
478.00			0	2011	2005	(18,881.83)	0		6.5	(122,731.90)
478.00			0	2011	1972	(21,164.55)			39.5	(835,999.73)
478.00			0	2011	1969	(23,721.18)	0		42.5	(1,008,150.15)
478.00			0	2011	1970	(26,996.76)			41.5	(1,120,365.54)
478.00			0	2011	1968	(27,090.98)	0		43.5	(1,178,457.63)
478.00			0	2011	2007	(27,774.55)			4.5	(124,985.48)
478.00			0	2011	1982	(34,763.66)			29.5	(1,025,527.97)
478.00			0	2011	2009	(37,264.40)			2.5	(93,161.00)
478.00			0	2011	2003	(45,753.56)	0		8.5	(388,905.26)
478.00			0	2011	1987	(50,883.36)			24.5	(1,246,642.32)
478.00			0	2011	2002	(52,914.92)	0		9.5	(502,691.74)
478.00			0	2011	1998	(53,621.92)			13.5	(723,895.92)
478.00			0	2011	2008	(60,275.11)			3.5	(210,962.89)
478.00			0	2011	1974	(68,912.87)	0		37.5	(2,584,232.63)
478.00			0	2011	1981	(68,999.40)			30.5	(2,104,481.70)
478.00			0	2011	1975	(72,484.29)			36.5	(2,645,676.59)
478.00			0	2011	1971	(77,232.38)	0		40.5	(3,127,911.39)
478.00			0	2011	1980	(77,894.22)			31.5	(2,453,667.93)
478.00			0	2011	2001	(79,053.96)	0		10.5	(830,066.58)
478.00			0	2011	1978	(80,525.04)	0		33.5	(2,697,588.84)
478.00			0	2011	2010	(91,276.39)			1.5	(136,914.59)
478.00			0	2011	1983	(95,036.64)			28.5	(2,708,544.24)
478.00			0	2011	1972	(97,118.85)	0		39.5	(3,836,194.58)
478.00			0	2011	2005	(103,557.19)			6.5	(673,121.74)
478.00			0	2011	1988	(104,694.47)			23.5	(2,460,320.05)
478.00			0	2011	1977	(105,088.35)	0		34.5	(3,625,548.08)
478.00			0	2011	2003	(105,380.86)			8.5	(895,737.31)
478.00			0	2011	1979	(105,475.26)			32.5	(3,427,945.95)
478.00			0	2011	1973	(106,023.44)	0		38.5	(4,081,902.44)
478.00			0	2011	1986	(107,426.43)			25.5	(2,739,373.97)
478.00			0	2011	1989	(113,720.85)			22.5	(2,558,719.13)
478.00			0	2011	2001	(120,734.98)			10.5	(1,267,717.29)
478.00			0	2011	1999	(120,883.93)	0		12.5	(1,511,049.13)
478.00			0	2011	1992	(124,277.88)			19.5	(2,423,418.66)
478.00			0	2011	2000	(124,812.77)	0		11.5	(1,435,346.86)
478.00			0	2011	1978	(130,118.00)			33.5	(4,358,953.00)
478.00			0	2011	1996	(130,832.88)			15.5	(2,027,909.64)
478.00			0	2011	1975	(131,662.75)	0		36.5	(4,805,690.38)
478.00			0	2011	2006	(136,846.85)			5.5	(752,657.68)
478.00			0	2011	1990	(137,292.19)			21.5	(2,951,782.09)
478.00			0	2011	1997	(139,758.19)			14.5	(2,026,493.76)
478.00			0	2011	2004	(146,697.77)			7.5	(1,100,233.28)
478.00			0	2011	1976	(152,625.50)	0		35.5	(5,418,205.25)
478.00			0	2011	1993	(152,836.97)			18.5	(2,827,483.95)
478.00			0	2011	1991	(154,643.86)			20.5	(3,170,199.13)
478.00			0	2011	1901	(161,215.36)			110.5	(17,814,297.28)
478.00			0	2011	1984	(164,227.36)			27.5	(4,516,252.40)
478.00			0	2011	1998	(166,611.62)	0		13.5	(2,249,256.87)
478.00			0	2011	1995	(170,956.48)			16.5	(2,820,781.92)
478.00			0	2011	1994	(202,361.61)			17.5	(3,541,328.18)
478.00			0	2011	1985	(212,687.00)			26.5	(5,636,205.50)
478.00			0	2011	1997	(213,200.75)	0		14.5	(3,091,410.88)
478.00			0	2011	1981	(214,502.23)			30.5	(6,542,318.02)
478.00			0	2011	1979	(221,718.25)	0		32.5	(7,205,843.13)
478.00			0	2011	1999	(223,186.79)			12.5	(2,789,834.88)
478.00			0	2011	1996	(237,451.26)	0		15.5	(3,680,494.53)
478.00			0	2011	1992	(238,023.29)			19.5	(4,641,454.16)
478.00			0	2011	1993	(239,063.77)	0		18.5	(4,422,679.75)
478.00			0	2011	1982	(252,785.87)	0		29.5	(7,457,183.17)
478.00			0	2011	2000	(272,604.80)			11.5	(3,134,955.20)
478.00			0	2011	1990	(277,120.02)	0		21.5	(5,958,080.43)
478.00			0	2011	1977	(281,264.57)			34.5	(9,703,627.67)
478.00			0	2011	1980	(288,576.62)	0		31.5	(9,090,163.53)
478.00			0	2011	2002	(308,842.52)			9.5	(2,934,003.94)
478.00			0	2011	1994	(309,502.27)	0		17.5	(5,416,289.73)
478.00			0	2011	1983	(317,873.81)	0		28.5	(9,059,403.59)
478.00			0	2011	1995	(330,105.99)			16.5	(5,446,748.84)
478.00			0	2011	1984	(346,447.79)	0		27.5	(9,527,314.23)
478.00			0	2011	1998	(354,044.95)			13.5	(4,779,606.83)
478.00			0	2011	1991	(357,234.08)	0		20.5	(7,323,298.64)
478.00			0	2011	1989	(358,826.65)	0		22.5	(8,073,599.63)
478.00			0	2011	1985	(397,437.87)	0		26.5	(10,532,103.56)
478.00			0	2011	1986	(463,150.90)	0		25.5	(11,810,347.95)
478.00			0	2011	1987	(537,109.34)	0		24.5	(13,159,178.83)
478.00			0	2011	1988	(630,204.93)	0		23.5	(14,809,815.86)
478.00			0	2010	1974	(12.89)			36.5	(470.49)
478.00			0	2010	2004	(82.47)			6.5	(536.06)
478.00			0	2010	2005	(85.33)			5.5	(469.32)
478.00			0	2010	2007	(200.27)			3.5	(700.95)
478.00			0	2010	1960	(237.80)			50.5	(12,008.90)
478.00			0	2010	2003	(287.01)			7.5	(2,152.58)
478.00			0	2010	2000	(452.90)			10.5	(4,755.45)
478.00			0	2010	2002	(466.21)			8.5	(3,962.79)
478.00			0	2010	1961	(905.38)			49.5	(44,816.31)
478.00			0	2010	1962	(1,157.40)			48.5	(56,133.90)
478.00			0	2010	2006	(1,381.05)			4.5	(6,214.73)
478.00			0	2010	1999	(1,938.71)			11.5	(22,295.17)
478.00			0	2010	2001	(3,553.74)			9.5	(33,760.53)
478.00			0	2010	1964	(5,516.28)			12.5	(68,953.50)
478.00			0	2010	1998	(6,424.69)			46.5	(298,748.09)
478.00			0	2010	1969	(6,932.33)			41.5	(287,691.70)
478.00			0	2010	2009	(11,330.48)			1.5	(16,995.72)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2010	1967	(11,659.33)	0		43.5	(507,180.86)
478.00			0	2010	1967	(12,557.91)			43.5	(546,269.09)
478.00			0	2010	2007	(12,699.20)			3.5	(44,447.20)
478.00			0	2010	1962	(12,842.14)	0		48.5	(622,843.79)
478.00			0	2010	1966	(13,892.52)			44.5	(618,217.14)
478.00			0	2010	1957	(15,563.52)	0		53.5	(832,648.32)
478.00			0	2010	1968	(16,978.15)			42.5	(721,571.38)
478.00			0	2010	1961	(18,583.98)	0		49.5	(919,907.01)
478.00			0	2010	1971	(19,764.49)			39.5	(780,697.36)
478.00			0	2010	2008	(24,509.83)			2.5	(61,274.58)
478.00			0	2010	1970	(25,586.33)			40.5	(1,036,246.37)
478.00			0	2010	1972	(29,416.12)			38.5	(1,132,520.62)
478.00			0	2010	2010	(32,378.97)	0		0.5	(16,189.49)
478.00			0	2010	2006	(36,997.99)			4.5	(166,490.96)
478.00			0	2010	1995	(46,808.15)			15.5	(725,526.33)
478.00			0	2010	1954	(49,700.00)	0		56.5	(2,808,050.00)
478.00			0	2010	1983	(50,678.86)			27.5	(1,393,668.65)
478.00			0	2010	1975	(59,510.94)			35.5	(2,112,638.37)
478.00			0	2010	1965	(65,431.07)	0		45.5	(2,977,113.69)
478.00			0	2010	2004	(69,480.92)	0		6.5	(451,625.98)
478.00			0	2010	1963	(73,657.00)	0		47.5	(3,498,707.50)
478.00			0	2010	2009	(85,667.12)	0		1.5	(128,500.68)
478.00			0	2010	1964	(94,214.84)	0		46.5	(4,380,990.06)
478.00			0	2010	1978	(96,138.65)			32.5	(3,124,506.13)
478.00			0	2010	1966	(97,805.31)	0		44.5	(4,352,336.30)
478.00			0	2010	1977	(101,916.90)			33.5	(3,414,216.15)
478.00			0	2010	2005	(108,592.06)	0		5.5	(597,256.33)
478.00			0	2010	1986	(115,864.38)			24.5	(2,838,677.31)
478.00			0	2010	2002	(119,367.22)	0		8.5	(1,014,621.37)
478.00			0	2010	1970	(119,446.00)	0		40.5	(4,837,563.00)
478.00			0	2010	1982	(122,402.71)			28.5	(3,488,477.24)
478.00			0	2010	2003	(124,191.21)			7.5	(931,434.08)
478.00			0	2010	2005	(129,882.11)			5.5	(714,351.61)
478.00			0	2010	1969	(131,126.41)	0		41.5	(5,441,746.02)
478.00			0	2010	2003	(131,777.83)	0		7.5	(988,333.73)
478.00			0	2010	1980	(135,277.30)			30.5	(4,125,957.65)
478.00			0	2010	2007	(135,819.94)	0		3.5	(475,369.79)
478.00			0	2010	2008	(137,074.11)	0		2.5	(342,685.28)
478.00			0	2010	2006	(137,758.37)			4.5	(619,912.67)
478.00			0	2010	2001	(145,611.15)	0		9.5	(1,383,305.93)
478.00			0	2010	1993	(147,238.11)			17.5	(2,576,666.93)
478.00			0	2010	1995	(150,896.38)			15.5	(2,338,893.89)
478.00			0	2010	1981	(151,826.32)			29.5	(4,478,876.44)
478.00			0	2010	1989	(159,045.29)			21.5	(3,419,473.74)
478.00			0	2010	1987	(165,432.19)			23.5	(3,887,656.47)
478.00			0	2010	1978	(169,760.41)	0		32.5	(5,517,213.33)
478.00			0	2010	1999	(170,976.21)	0		11.5	(1,966,226.42)
478.00			0	2010	1991	(171,619.21)			19.5	(3,346,574.60)
478.00			0	2010	2001	(174,322.12)			9.5	(1,656,060.14)
478.00			0	2010	2004	(176,492.39)			6.5	(1,147,200.54)
478.00			0	2010	1997	(179,826.69)			13.5	(2,427,660.32)
478.00			0	2010	1968	(185,569.89)	0		42.5	(7,886,720.33)
478.00			0	2010	1985	(186,423.48)			25.5	(4,753,798.74)
478.00			0	2010	2000	(197,407.73)	0		10.5	(2,072,781.17)
478.00			0	2010	1988	(205,223.52)			22.5	(4,617,529.20)
478.00			0	2010	1998	(213,452.11)	0		12.5	(2,668,151.38)
478.00			0	2010	1979	(213,746.07)			31.5	(6,733,001.21)
478.00			0	2010	1996	(224,043.24)			14.5	(3,248,626.98)
478.00			0	2010	1974	(231,346.00)	0		36.5	(8,444,129.00)
478.00			0	2010	1984	(241,309.47)			26.5	(6,394,700.96)
478.00			0	2010	2000	(246,825.74)			10.5	(2,591,670.27)
478.00			0	2010	1977	(251,588.62)	0		33.5	(8,428,218.77)
478.00			0	2010	1992	(254,705.74)	0		18.5	(4,712,056.19)
478.00			0	2010	1997	(256,816.68)	0		13.5	(3,467,025.18)
478.00			0	2010	1993	(265,322.51)	0		17.5	(4,643,143.93)
478.00			0	2010	1992	(267,286.85)			18.5	(4,944,806.73)
478.00			0	2010	1996	(285,052.07)	0		14.5	(4,133,255.02)
478.00			0	2010	1971	(309,249.93)	0		39.5	(12,215,372.24)
478.00			0	2010	1990	(310,542.42)	0		20.5	(6,366,119.61)
478.00			0	2010	1994	(345,001.26)	0		16.5	(5,692,520.79)
478.00			0	2010	1972	(348,788.61)	0		38.5	(13,428,361.49)
478.00			0	2010	1973	(355,085.24)	0		37.5	(13,315,696.50)
478.00			0	2010	1999	(363,919.96)			11.5	(4,185,079.54)
478.00			0	2010	1975	(366,714.62)	0		35.5	(13,018,369.01)
478.00			0	2010	1995	(370,801.59)	0		15.5	(5,747,424.65)
478.00			0	2010	1991	(378,245.99)	0		19.5	(7,375,796.81)
478.00			0	2010	1976	(378,829.68)	0		34.5	(13,069,623.96)
478.00			0	2010	1981	(383,740.71)	0		29.5	(11,320,350.95)
478.00			0	2010	1901	(390,777.15)			109.5	(42,790,097.93)
478.00			0	2010	1989	(396,507.16)	0		21.5	(8,524,903.94)
478.00			0	2010	1990	(399,165.75)			20.5	(8,182,897.88)
478.00			0	2010	1979	(403,032.18)	0		31.5	(12,695,513.67)
478.00			0	2010	1998	(404,795.41)			12.5	(5,059,942.63)
478.00			0	2010	2002	(407,342.99)			8.5	(3,462,415.42)
478.00			0	2010	1983	(428,714.85)	0		27.5	(11,789,658.38)
478.00			0	2010	1985	(446,849.95)	0		25.5	(11,394,673.73)
478.00			0	2010	1986	(454,120.28)	0		24.5	(11,125,946.86)
478.00			0	2010	1994	(454,741.63)			16.5	(7,503,236.90)
478.00			0	2010	1984	(468,915.31)	0		26.5	(12,426,255.72)
478.00			0	2010	1982	(483,195.84)	0		28.5	(13,771,081.44)
478.00			0	2010	1980	(487,369.42)	0		30.5	(14,864,767.31)
478.00			0	2010	1987	(540,971.14)	0		23.5	(12,712,821.79)
478.00			0	2010	1988	(648,279.97)	0		22.5	(14,586,299.33)
478.00			0	2009	1942	(235.00)	0		67.5	(15,862.50)
478.00			0	2008	1953	(363.00)	0		55.5	(20,146.50)
478.00			0	2008	1952	(629.00)	0		56.5	(35,538.50)
478.00			0	2008	1944	(781.00)	0		64.5	(50,374.50)
478.00			0	2008	1943	(899.00)	0		65.5	(58,884.50)
478.00			0	2008	1951	(1,218.00)	0		57.5	(70,035.00)
478.00			0	2008	1950	(1,535.00)	0		58.5	(89,797.50)
478.00			0	2008	1948	(1,796.00)	0		60.5	(108,658.00)
478.00			0	2008	1949	(2,135.00)	0		59.5	(127,032.50)
478.00			0	2008	1945	(2,346.00)	0		63.5	(148,971.00)
478.00			0	2008	1947	(3,131.00)	0		61.5	(192,556.50)
478.00			0	2008	1942	(3,257.00)	0		66.5	(216,590.50)
478.00			0	2008	1946	(3,972.00)	0		62.5	(248,250.00)
478.00			0	2008	1958	(7,937.00)	0		50.5	(400,818.50)
478.00			0	2008	1961	(27,287.00)	0		47.5	(1,296,132.50)
478.00			0	2008	1959	(30,803.00)	0		49.5	(1,524,748.50)
478.00			0	2008	1962	(34,014.00)	0		46.5	(1,581,651.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2008	1960	(34,056.00)	0		48.5	(1,651,716.00)
478.00			0	2008	1966	(34,397.00)	0		42.5	(1,461,872.50)
478.00			0	2008	1965	(34,593.00)	0		43.5	(1,504,795.50)
478.00			0	2008	1964	(38,627.00)	0		44.5	(1,718,901.50)
478.00			0	2008	1967	(38,897.00)	0		41.5	(1,614,225.50)
478.00			0	2008	1963	(40,632.00)	0		45.5	(1,848,756.00)
478.00			0	2008	1968	(48,903.00)	0		40.5	(1,980,571.50)
478.00			0	2008	1970	(53,359.00)	0		38.5	(2,054,321.50)
478.00			0	2008	1969	(59,133.00)	0		39.5	(2,335,753.50)
478.00			0	2008	1971	(61,431.00)	0		37.5	(2,303,662.50)
478.00			0	2008	1979	(63,643.00)	0		29.5	(1,877,468.50)
478.00			0	2008	1978	(65,644.00)	0		30.5	(2,002,142.00)
478.00			0	2008	1975	(67,608.00)	0		33.5	(2,264,868.00)
478.00			0	2008	1972	(67,637.00)	0		36.5	(2,468,750.50)
478.00			0	2008	1973	(69,827.00)	0		35.5	(2,478,858.50)
478.00			0	2008	1977	(72,500.00)	0		31.5	(2,283,750.00)
478.00			0	2008	1976	(72,687.00)	0		32.5	(2,362,327.50)
478.00			0	2008	1974	(78,024.00)	0		34.5	(2,691,828.00)
478.00			0	2008	2008	(92,647.00)	0		0.5	(46,323.50)
478.00			0	2008	1984	(97,789.00)	0		24.5	(2,395,830.50)
478.00			0	2008	1993	(100,298.00)	0		15.5	(1,554,619.00)
478.00			0	2008	2003	(103,809.00)	0		5.5	(570,949.50)
478.00			0	2008	1981	(105,810.00)	0		27.5	(2,909,775.00)
478.00			0	2008	1983	(111,313.00)	0		25.5	(2,838,481.50)
478.00			0	2008	1980	(112,710.00)	0		28.5	(3,212,235.00)
478.00			0	2008	1991	(113,005.00)	0		17.5	(1,977,587.50)
478.00			0	2008	1994	(113,203.00)	0		14.5	(1,641,443.50)
478.00			0	2008	2000	(117,057.00)	0		8.5	(994,984.50)
478.00			0	2008	2002	(117,241.00)	0		6.5	(762,066.50)
478.00			0	2008	1986	(117,271.00)	0		22.5	(2,638,597.50)
478.00			0	2008	1985	(121,289.00)	0		23.5	(2,850,291.50)
478.00			0	2008	1987	(125,696.00)	0		21.5	(2,702,464.00)
478.00			0	2008	1982	(130,131.00)	0		26.5	(3,448,471.50)
478.00			0	2008	1999	(134,276.00)	0		9.5	(1,275,622.00)
478.00			0	2008	1990	(135,896.00)	0		18.5	(2,514,076.00)
478.00			0	2008	1992	(141,086.00)	0		16.5	(2,327,919.00)
478.00			0	2008	2001	(145,870.00)	0		7.5	(1,094,025.00)
478.00			0	2008	1998	(151,448.00)	0		10.5	(1,590,204.00)
478.00			0	2008	1988	(154,621.00)	0		20.5	(3,169,730.50)
478.00			0	2008	1995	(160,586.00)	0		13.5	(2,167,911.00)
478.00			0	2008	2006	(161,568.00)	0		2.5	(403,920.00)
478.00			0	2008	2004	(162,444.00)	0		4.5	(730,998.00)
478.00			0	2008	1997	(165,112.00)	0		11.5	(1,898,788.00)
478.00			0	2008	2005	(178,578.00)	0		3.5	(625,023.00)
478.00			0	2008	1996	(183,592.00)	0		12.5	(2,294,900.00)
478.00			0	2008	1989	(201,142.00)	0		19.5	(3,922,269.00)
478.00			0	2008	2007	(212,939.00)	0		1.5	(319,408.50)
478.00			0	2007	1941	(393.00)	0		66.5	(26,134.50)
478.00			0	2007	1953	(434.00)	0		54.5	(23,653.00)
478.00			0	2007	1952	(765.00)	0		55.5	(42,457.50)
478.00			0	2007	1944	(1,242.00)	0		63.5	(78,867.00)
478.00			0	2007	1936	(1,436.00)	0		71.5	(102,674.00)
478.00			0	2007	1951	(1,508.00)	0		56.5	(85,202.00)
478.00			0	2007	1943	(1,614.00)	0		64.5	(104,103.00)
478.00			0	2007	1950	(1,937.00)	0		57.5	(111,377.50)
478.00			0	2007	1948	(2,379.00)	0		59.5	(141,550.50)
478.00			0	2007	1949	(2,756.00)	0		58.5	(161,226.00)
478.00			0	2007	1945	(3,486.00)	0		62.5	(217,875.00)
478.00			0	2007	1947	(4,278.00)	0		60.5	(258,819.00)
478.00			0	2007	1937	(4,404.00)	0		70.5	(310,482.00)
478.00			0	2007	1946	(5,632.00)	0		61.5	(346,368.00)
478.00			0	2007	1942	(7,571.00)	0		65.5	(495,900.50)
478.00			0	2007	1938	(8,184.00)	0		69.5	(568,788.00)
478.00			0	2007	1958	(8,990.00)	0		49.5	(445,005.00)
478.00			0	2007	1940	(15,922.00)	0		67.5	(1,074,735.00)
478.00			0	2007	1939	(18,678.00)	0		68.5	(1,279,443.00)
478.00			0	2007	1961	(30,207.00)	0		46.5	(1,404,625.50)
478.00			0	2007	1959	(34,602.00)	0		48.5	(1,678,197.00)
478.00			0	2007	1966	(36,997.00)	0		41.5	(1,535,375.50)
478.00			0	2007	1965	(37,396.00)	0		42.5	(1,589,330.00)
478.00			0	2007	1962	(37,405.00)	0		45.5	(1,701,927.50)
478.00			0	2007	1960	(37,967.00)	0		47.5	(1,803,432.50)
478.00			0	2007	1967	(41,638.00)	0		40.5	(1,686,339.00)
478.00			0	2007	1964	(41,979.00)	0		43.5	(1,826,086.50)
478.00			0	2007	1963	(44,409.00)	0		44.5	(1,976,200.50)
478.00			0	2007	1968	(52,112.00)	0		39.5	(2,058,424.00)
478.00			0	2007	1970	(56,379.00)	0		37.5	(2,114,212.50)
478.00			0	2007	1969	(62,741.00)	0		38.5	(2,415,528.50)
478.00			0	2007	1971	(64,649.00)	0		36.5	(2,359,688.50)
478.00			0	2007	1979	(65,228.00)	0		28.5	(1,858,998.00)
478.00			0	2007	1978	(67,474.00)	0		29.5	(1,990,483.00)
478.00			0	2007	1975	(70,148.00)	0		32.5	(2,279,810.00)
478.00			0	2007	1972	(70,911.00)	0		35.5	(2,517,340.50)
478.00			0	2007	1973	(72,950.00)	0		34.5	(2,516,775.00)
478.00			0	2007	1977	(74,746.00)	0		30.5	(2,279,753.00)
478.00			0	2007	1976	(75,172.00)	0		31.5	(2,367,918.00)
478.00			0	2007	1974	(81,229.00)	0		33.5	(2,721,171.50)
478.00			0	2007	1984	(99,022.00)	0		23.5	(2,327,017.00)
478.00			0	2007	1993	(100,509.00)	0		14.5	(1,457,380.50)
478.00			0	2007	2003	(102,697.00)	0		4.5	(462,136.50)
478.00			0	2007	2007	(105,548.00)	0		0.5	(52,774.00)
478.00			0	2007	1981	(107,860.00)	0		26.5	(2,858,290.00)
478.00			0	2007	1983	(112,964.00)	0		24.5	(2,767,618.00)
478.00			0	2007	1991	(113,316.00)	0		16.5	(1,869,714.00)
478.00			0	2007	1994	(113,416.00)	0		13.5	(1,531,116.00)
478.00			0	2007	1980	(115,196.00)	0		27.5	(3,167,890.00)
478.00			0	2007	2002	(116,216.00)	0		5.5	(639,188.00)
478.00			0	2007	2000	(116,522.00)	0		7.5	(873,915.00)
478.00			0	2007	1986	(118,296.00)	0		21.5	(2,543,364.00)
478.00			0	2007	1985	(122,573.00)	0		22.5	(2,757,892.50)
478.00			0	2007	1987	(126,588.00)	0		20.5	(2,595,054.00)
478.00			0	2007	1982	(132,323.00)	0		25.5	(3,374,236.50)
478.00			0	2007	1999	(133,929.00)	0		8.5	(1,138,396.50)
478.00			0	2007	1990	(136,372.00)	0		17.5	(2,386,510.00)
478.00			0	2007	1992	(141,398.00)	0		15.5	(2,191,669.00)
478.00			0	2007	2001	(144,902.00)	0		6.5	(941,863.00)
478.00			0	2007	1998	(151,336.00)	0		9.5	(1,437,692.00)
478.00			0	2007	1988	(155,500.00)	0		19.5	(3,032,250.00)
478.00			0	2007	2006	(158,722.00)	0		1.5	(238,083.00)
478.00			0	2007	2004	(160,362.00)	0		3.5	(561,267.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2007	1995	(160,825.00)	0		12.5	(2,010,312.50)
478.00			0	2007	1997	(165,198.00)	0		10.5	(1,734,579.00)
478.00			0	2007	2005	(175,874.00)	0		2.5	(439,685.00)
478.00			0	2007	1996	(183,803.00)	0		11.5	(2,113,734.50)
478.00			0	2007	1989	(202,044.00)	0		18.5	(3,737,814.00)
478.00			0	2006	1941	(22.00)	0		65.5	(1,441.00)
478.00			0	2006	1953	(102.00)	0		53.5	(5,457.00)
478.00			0	2006	1952	(172.00)	0		54.5	(9,374.00)
478.00			0	2006	1944	(181.00)	0		62.5	(11,312.50)
478.00			0	2006	1943	(206.00)	0		63.5	(13,081.00)
478.00			0	2006	1937	(297.00)	0		69.5	(20,641.50)
478.00			0	2006	1951	(327.00)	0		55.5	(18,148.50)
478.00			0	2006	1950	(403.00)	0		56.5	(22,769.50)
478.00			0	2006	1948	(451.00)	0		58.5	(26,383.50)
478.00			0	2006	1938	(526.00)	0		68.5	(36,031.00)
478.00			0	2006	1949	(548.00)	0		57.5	(31,510.00)
478.00			0	2006	1945	(554.00)	0		61.5	(34,071.00)
478.00			0	2006	1942	(651.00)	0		64.5	(41,989.50)
478.00			0	2006	1947	(769.00)	0		59.5	(45,755.50)
478.00			0	2006	1936	(892.00)	0		70.5	(62,886.00)
478.00			0	2006	1940	(934.00)	0		66.5	(62,111.00)
478.00			0	2006	1946	(956.00)	0		60.5	(57,838.00)
478.00			0	2006	1939	(1,147.00)	0		67.5	(77,422.50)
478.00			0	2006	1958	(2,438.00)	0		48.5	(118,243.00)
478.00			0	2006	1961	(8,790.00)	0		45.5	(399,945.00)
478.00			0	2006	1959	(9,619.00)	0		47.5	(456,902.50)
478.00			0	2006	1960	(10,804.00)	0		46.5	(502,386.00)
478.00			0	2006	1962	(11,119.00)	0		44.5	(494,795.50)
478.00			0	2006	1965	(11,798.00)	0		41.5	(489,617.00)
478.00			0	2006	1966	(11,894.00)	0		40.5	(481,707.00)
478.00			0	2006	1964	(12,992.00)	0		42.5	(552,160.00)
478.00			0	2006	1963	(13,474.00)	0		43.5	(586,119.00)
478.00			0	2006	1967	(13,635.00)	0		39.5	(538,582.50)
478.00			0	2006	1968	(17,378.00)	0		38.5	(669,053.00)
478.00			0	2006	1970	(19,493.00)	0		36.5	(711,494.50)
478.00			0	2006	1969	(21,305.00)	0		37.5	(798,937.50)
478.00			0	2006	1971	(22,761.00)	0		35.5	(808,015.50)
478.00			0	2006	1972	(25,424.00)	0		34.5	(877,128.00)
478.00			0	2006	1975	(26,601.00)	0		31.5	(837,931.50)
478.00			0	2006	1973	(26,641.00)	0		33.5	(892,473.50)
478.00			0	2006	1979	(26,822.00)	0		27.5	(737,605.00)
478.00			0	2006	1978	(27,168.00)	0		28.5	(774,288.00)
478.00			0	2006	1976	(29,067.00)	0		30.5	(886,543.50)
478.00			0	2006	1977	(29,485.00)	0		29.5	(869,807.50)
478.00			0	2006	1974	(30,220.00)	0		32.5	(982,150.00)
478.00			0	2006	1984	(45,591.00)	0		22.5	(1,025,797.50)
478.00			0	2006	1981	(46,336.00)	0		25.5	(1,181,568.00)
478.00			0	2006	1980	(48,405.00)	0		26.5	(1,282,732.50)
478.00			0	2006	1983	(50,802.00)	0		23.5	(1,193,847.00)
478.00			0	2006	2006	(52,565.00)	0		0.5	(26,282.50)
478.00			0	2006	1993	(56,483.00)	0		13.5	(762,520.50)
478.00			0	2006	1986	(57,123.00)	0		20.5	(1,171,021.50)
478.00			0	2006	1985	(57,792.00)	0		21.5	(1,242,528.00)
478.00			0	2006	1982	(58,148.00)	0		24.5	(1,424,626.00)
478.00			0	2006	1991	(61,328.00)	0		15.5	(950,584.00)
478.00			0	2006	1987	(62,603.00)	0		19.5	(1,220,758.50)
478.00			0	2006	1994	(64,754.00)	0		12.5	(809,425.00)
478.00			0	2006	2003	(64,931.00)	0		3.5	(227,258.50)
478.00			0	2006	2000	(71,166.00)	0		6.5	(462,579.00)
478.00			0	2006	1990	(72,257.00)	0		16.5	(1,192,240.50)
478.00			0	2006	2002	(72,605.00)	0		4.5	(326,722.50)
478.00			0	2006	1992	(78,054.00)	0		14.5	(1,131,783.00)
478.00			0	2006	1988	(78,735.00)	0		18.5	(1,456,597.50)
478.00			0	2006	1999	(80,929.00)	0		7.5	(606,967.50)
478.00			0	2006	2001	(89,485.00)	0		5.5	(492,167.50)
478.00			0	2006	1998	(90,515.00)	0		8.5	(769,377.50)
478.00			0	2006	1995	(93,103.00)	0		11.5	(1,070,684.50)
478.00			0	2006	1997	(97,817.00)	0		9.5	(929,261.50)
478.00			0	2006	2004	(102,673.00)	0		2.5	(256,682.50)
478.00			0	2006	1989	(104,690.00)	0		17.5	(1,832,075.00)
478.00			0	2006	1996	(107,687.00)	0		10.5	(1,130,713.50)
478.00			0	2006	2005	(114,082.00)	0		1.5	(171,123.00)
478.00			0	2005	1941	(14.00)	0		64.5	(903.00)
478.00			0	2005	1953	(68.00)	0		52.5	(3,570.00)
478.00			0	2005	1952	(114.00)	0		53.5	(6,099.00)
478.00			0	2005	1944	(116.00)	0		61.5	(7,134.00)
478.00			0	2005	1943	(131.00)	0		62.5	(8,187.50)
478.00			0	2005	1936	(148.00)	0		69.5	(10,286.00)
478.00			0	2005	1937	(182.00)	0		68.5	(12,467.00)
478.00			0	2005	1951	(216.00)	0		54.5	(11,772.00)
478.00			0	2005	1950	(265.00)	0		55.5	(14,707.50)
478.00			0	2005	1948	(294.00)	0		57.5	(16,905.00)
478.00			0	2005	1938	(324.00)	0		67.5	(21,870.00)
478.00			0	2005	1945	(356.00)	0		60.5	(21,538.00)
478.00			0	2005	1949	(359.00)	0		56.5	(20,283.50)
478.00			0	2005	1942	(411.00)	0		63.5	(26,098.50)
478.00			0	2005	1947	(499.00)	0		58.5	(29,191.50)
478.00			0	2005	1940	(583.00)	0		65.5	(38,186.50)
478.00			0	2005	1946	(617.00)	0		59.5	(36,711.50)
478.00			0	2005	1939	(711.00)	0		66.5	(47,281.50)
478.00			0	2005	1958	(1,661.00)	0		47.5	(78,897.50)
478.00			0	2005	1961	(6,065.00)	0		44.5	(269,892.50)
478.00			0	2005	1959	(6,583.00)	0		46.5	(306,109.50)
478.00			0	2005	1960	(7,422.00)	0		45.5	(337,701.00)
478.00			0	2005	1962	(7,710.00)	0		43.5	(335,385.00)
478.00			0	2005	1965	(8,295.00)	0		40.5	(335,947.50)
478.00			0	2005	1966	(8,408.00)	0		39.5	(332,116.00)
478.00			0	2005	1964	(9,098.00)	0		41.5	(377,567.00)
478.00			0	2005	1963	(9,389.00)	0		42.5	(399,032.50)
478.00			0	2005	1967	(9,692.00)	0		38.5	(373,142.00)
478.00			0	2005	1968	(12,423.00)	0		37.5	(465,862.50)
478.00			0	2005	1970	(14,080.00)	0		35.5	(499,840.00)
478.00			0	2005	1969	(15,304.00)	0		36.5	(558,596.00)
478.00			0	2005	1971	(16,542.00)	0		34.5	(570,699.00)
478.00			0	2005	1972	(18,595.00)	0		33.5	(622,932.50)
478.00			0	2005	1973	(19,608.00)	0		32.5	(637,260.00)
478.00			0	2005	1975	(19,820.00)	0		30.5	(604,510.00)
478.00			0	2005	1979	(20,526.00)	0		26.5	(543,939.00)
478.00			0	2005	1978	(20,654.00)	0		27.5	(567,985.00)
478.00			0	2005	1976	(21,809.00)	0		29.5	(643,365.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2005	1977	(22,277.00)	0		28.5	(634,894.50)
478.00			0	2005	1974	(22,365.00)	0		31.5	(704,497.50)
478.00			0	2005	1981	(35,966.00)	0		24.5	(881,167.00)
478.00			0	2005	1984	(36,076.00)	0		21.5	(775,634.00)
478.00			0	2005	1980	(37,306.00)	0		25.5	(951,303.00)
478.00			0	2005	1983	(39,930.00)	0		22.5	(898,425.00)
478.00			0	2005	1982	(45,444.00)	0		23.5	(1,067,934.00)
478.00			0	2005	1986	(45,771.00)	0		19.5	(892,534.50)
478.00			0	2005	1985	(46,024.00)	0		20.5	(943,492.00)
478.00			0	2005	1993	(46,448.00)	0		12.5	(580,600.00)
478.00			0	2005	2005	(48,884.00)	0		0.5	(24,442.00)
478.00			0	2005	1991	(50,220.00)	0		14.5	(728,190.00)
478.00			0	2005	1987	(50,414.00)	0		18.5	(932,659.00)
478.00			0	2005	1994	(53,390.00)	0		11.5	(613,985.00)
478.00			0	2005	2003	(54,893.00)	0		2.5	(137,232.50)
478.00			0	2005	1990	(58,978.00)	0		15.5	(914,159.00)
478.00			0	2005	2000	(59,644.00)	0		5.5	(328,042.00)
478.00			0	2005	2002	(61,161.00)	0		3.5	(214,063.50)
478.00			0	2005	1988	(63,711.00)	0		17.5	(1,114,942.50)
478.00			0	2005	1992	(64,018.00)	0		13.5	(864,243.00)
478.00			0	2005	1999	(67,611.00)	0		6.5	(439,471.50)
478.00			0	2005	2001	(75,129.00)	0		4.5	(338,080.50)
478.00			0	2005	1998	(75,386.00)	0		7.5	(565,395.00)
478.00			0	2005	1995	(76,979.00)	0		10.5	(808,279.50)
478.00			0	2005	1997	(81,225.00)	0		8.5	(690,412.50)
478.00			0	2005	1989	(85,112.00)	0		16.5	(1,404,348.00)
478.00			0	2005	2004	(87,110.00)	0		1.5	(130,665.00)
478.00			0	2005	1996	(89,219.00)	0		9.5	(847,580.50)
478.00			0	2004	1941	(11.00)	0		63.5	(698.50)
478.00			0	2004	1953	(57.00)	0		51.5	(2,935.50)
478.00			0	2004	1944	(96.00)	0		60.5	(5,808.00)
478.00			0	2004	1952	(96.00)	0		52.5	(5,040.00)
478.00			0	2004	1943	(109.00)	0		61.5	(6,703.50)
478.00			0	2004	1937	(150.00)	0		67.5	(10,125.00)
478.00			0	2004	1951	(181.00)	0		53.5	(9,683.50)
478.00			0	2004	1950	(222.00)	0		54.5	(12,099.00)
478.00			0	2004	1948	(246.00)	0		56.5	(13,899.00)
478.00			0	2004	1938	(267.00)	0		66.5	(17,755.50)
478.00			0	2004	1945	(296.00)	0		59.5	(17,612.00)
478.00			0	2004	1949	(301.00)	0		55.5	(16,705.50)
478.00			0	2004	1936	(331.00)	0		68.5	(22,673.50)
478.00			0	2004	1942	(341.00)	0		62.5	(21,312.50)
478.00			0	2004	1947	(417.00)	0		57.5	(23,977.50)
478.00			0	2004	1940	(482.00)	0		64.5	(31,089.00)
478.00			0	2004	1946	(514.00)	0		58.5	(30,069.00)
478.00			0	2004	1939	(587.00)	0		65.5	(38,448.50)
478.00			0	2004	1958	(1,407.00)	0		46.5	(65,425.50)
478.00			0	2004	1961	(5,166.00)	0		43.5	(224,721.00)
478.00			0	2004	1959	(5,588.00)	0		45.5	(254,254.00)
478.00			0	2004	1960	(6,317.00)	0		44.5	(281,106.50)
478.00			0	2004	1962	(6,582.00)	0		42.5	(279,735.00)
478.00			0	2004	1965	(7,128.00)	0		39.5	(281,556.00)
478.00			0	2004	1966	(7,243.00)	0		38.5	(278,855.50)
478.00			0	2004	1964	(7,789.00)	0		40.5	(315,454.50)
478.00			0	2004	1963	(8,034.00)	0		41.5	(333,411.00)
478.00			0	2004	1967	(8,354.00)	0		37.5	(313,275.00)
478.00			0	2004	1968	(10,736.00)	0		36.5	(391,864.00)
478.00			0	2004	1970	(12,232.00)	0		34.5	(422,004.00)
478.00			0	2004	1969	(13,276.00)	0		35.5	(471,298.00)
478.00			0	2004	1971	(14,409.00)	0		33.5	(482,701.50)
478.00			0	2004	1972	(16,246.00)	0		32.5	(527,995.00)
478.00			0	2004	1973	(17,161.00)	0		31.5	(540,571.50)
478.00			0	2004	1975	(17,468.00)	0		29.5	(515,306.00)
478.00			0	2004	1979	(18,291.00)	0		25.5	(466,420.50)
478.00			0	2004	1978	(18,355.00)	0		26.5	(486,407.50)
478.00			0	2004	1976	(19,257.00)	0		28.5	(548,824.50)
478.00			0	2004	1974	(19,648.00)	0		30.5	(599,264.00)
478.00			0	2004	1977	(19,718.00)	0		27.5	(542,245.00)
478.00			0	2004	1981	(32,214.00)	0		23.5	(757,029.00)
478.00			0	2004	1984	(32,566.00)	0		20.5	(667,603.00)
478.00			0	2004	1980	(33,313.00)	0		24.5	(816,168.50)
478.00			0	2004	1983	(35,950.00)	0		21.5	(772,925.00)
478.00			0	2004	2004	(40,374.00)	0		0.5	(20,187.00)
478.00			0	2004	1982	(40,802.00)	0		22.5	(918,045.00)
478.00			0	2004	1986	(41,437.00)	0		18.5	(766,584.50)
478.00			0	2004	1985	(41,631.00)	0		19.5	(811,804.50)
478.00			0	2004	1993	(42,366.00)	0		11.5	(487,209.00)
478.00			0	2004	1991	(45,743.00)	0		13.5	(617,530.50)
478.00			0	2004	1987	(45,762.00)	0		17.5	(800,835.00)
478.00			0	2004	1994	(48,753.00)	0		10.5	(511,906.50)
478.00			0	2004	2003	(50,513.00)	0		1.5	(75,769.50)
478.00			0	2004	1990	(53,662.00)	0		14.5	(778,099.00)
478.00			0	2004	2000	(54,705.00)	0		4.5	(246,172.50)
478.00			0	2004	2002	(56,201.00)	0		2.5	(140,502.50)
478.00			0	2004	1988	(57,935.00)	0		16.5	(955,927.50)
478.00			0	2004	1992	(58,329.00)	0		12.5	(729,112.50)
478.00			0	2004	1999	(61,929.00)	0		5.5	(340,609.50)
478.00			0	2004	1998	(69,001.00)	0		6.5	(448,506.50)
478.00			0	2004	2001	(69,002.00)	0		3.5	(241,507.00)
478.00			0	2004	1995	(70,242.00)	0		9.5	(667,299.00)
478.00			0	2004	1997	(74,379.00)	0		7.5	(557,842.50)
478.00			0	2004	1989	(77,360.00)	0		15.5	(1,199,080.00)
478.00			0	2004	1996	(81,546.00)	0		8.5	(693,141.00)
478.00			0	2003	1941	(6.00)	0		62.5	(375.00)
478.00			0	2003	1953	(31.00)	0		50.5	(1,565.50)
478.00			0	2003	1944	(49.00)	0		59.5	(2,915.50)
478.00			0	2003	1936	(51.00)	0		67.5	(3,442.50)
478.00			0	2003	1952	(51.00)	0		51.5	(2,626.50)
478.00			0	2003	1943	(54.00)	0		60.5	(3,267.00)
478.00			0	2003	1937	(72.00)	0		66.5	(4,788.00)
478.00			0	2003	1951	(96.00)	0		52.5	(5,040.00)
478.00			0	2003	1950	(117.00)	0		53.5	(6,259.50)
478.00			0	2003	1948	(127.00)	0		55.5	(7,048.50)
478.00			0	2003	1938	(129.00)	0		65.5	(8,449.50)
478.00			0	2003	1945	(150.00)	0		58.5	(8,775.00)
478.00			0	2003	1949	(157.00)	0		54.5	(8,556.50)
478.00			0	2003	1942	(169.00)	0		61.5	(10,393.50)
478.00			0	2003	1947	(215.00)	0		56.5	(12,147.50)
478.00			0	2003	1940	(236.00)	0		63.5	(14,986.00)
478.00			0	2003	1946	(263.00)	0		57.5	(15,122.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2003	1939	(286.00)	0		64.5	(18,447.00)
478.00			0	2003	1958	(789.00)	0		45.5	(35,899.50)
478.00			0	2003	1961	(2,975.00)	0		42.5	(126,437.50)
478.00			0	2003	1959	(3,163.00)	0		44.5	(140,753.50)
478.00			0	2003	1960	(3,604.00)	0		43.5	(156,774.00)
478.00			0	2003	1962	(3,825.00)	0		41.5	(158,737.50)
478.00			0	2003	1965	(4,258.00)	0		38.5	(163,933.00)
478.00			0	2003	1966	(4,367.00)	0		37.5	(163,762.50)
478.00			0	2003	1964	(4,609.00)	0		39.5	(182,055.50)
478.00			0	2003	1963	(4,710.00)	0		40.5	(190,755.00)
478.00			0	2003	1967	(5,084.00)	0		36.5	(185,566.00)
478.00			0	2003	1968	(6,598.00)	0		35.5	(234,229.00)
478.00			0	2003	1970	(7,660.00)	0		33.5	(256,610.00)
478.00			0	2003	1969	(8,237.00)	0		34.5	(284,176.50)
478.00			0	2003	1971	(9,111.00)	0		32.5	(296,107.50)
478.00			0	2003	1972	(10,371.00)	0		31.5	(326,686.50)
478.00			0	2003	1973	(11,057.00)	0		30.5	(337,238.50)
478.00			0	2003	1975	(11,463.00)	0		28.5	(326,695.50)
478.00			0	2003	1978	(12,358.00)	0		25.5	(315,129.00)
478.00			0	2003	1979	(12,415.00)	0		24.5	(304,167.50)
478.00			0	2003	1976	(12,750.00)	0		27.5	(350,625.00)
478.00			0	2003	1974	(12,777.00)	0		29.5	(376,921.50)
478.00			0	2003	1977	(13,165.00)	0		26.5	(348,872.50)
478.00			0	2003	2003	(19,424.00)	0		0.5	(9,712.00)
478.00			0	2003	1981	(22,179.00)	0		22.5	(499,027.50)
478.00			0	2003	1980	(22,773.00)	0		23.5	(535,165.50)
478.00			0	2003	1984	(22,816.00)	0		19.5	(444,912.00)
478.00			0	2003	1983	(25,052.00)	0		20.5	(513,566.00)
478.00			0	2003	1982	(28,285.00)	0		21.5	(608,127.50)
478.00			0	2003	1986	(29,284.00)	0		17.5	(512,470.00)
478.00			0	2003	1985	(29,322.00)	0		18.5	(542,457.00)
478.00			0	2003	1993	(30,801.00)	0		10.5	(323,410.50)
478.00			0	2003	1987	(32,474.00)	0		16.5	(535,821.00)
478.00			0	2003	1991	(32,987.00)	0		12.5	(412,337.50)
478.00			0	2003	1994	(35,609.00)	0		9.5	(338,285.50)
478.00			0	2003	1990	(38,531.00)	0		13.5	(520,168.50)
478.00			0	2003	2000	(41,111.00)	0		3.5	(143,888.50)
478.00			0	2003	1988	(41,292.00)	0		15.5	(640,026.00)
478.00			0	2003	1992	(42,258.00)	0		11.5	(485,967.00)
478.00			0	2003	2002	(42,671.00)	0		1.5	(64,006.50)
478.00			0	2003	1999	(46,294.00)	0		4.5	(208,323.00)
478.00			0	2003	1998	(51,399.00)	0		5.5	(282,694.50)
478.00			0	2003	1995	(51,574.00)	0		8.5	(438,379.00)
478.00			0	2003	2001	(52,205.00)	0		2.5	(130,512.50)
478.00			0	2003	1997	(55,077.00)	0		6.5	(358,000.50)
478.00			0	2003	1989	(55,337.00)	0		14.5	(802,386.50)
478.00			0	2003	1996	(60,085.00)	0		7.5	(450,637.50)
478.00			0	2002	1941	(11.00)	0		61.5	(676.50)
478.00			0	2002	1934	(14.00)	0		68.5	(959.00)
478.00			0	2002	1935	(16.00)	0		67.5	(1,080.00)
478.00			0	2002	1953	(54.00)	0		49.5	(2,673.00)
478.00			0	2002	1952	(90.00)	0		50.5	(4,545.00)
478.00			0	2002	1944	(91.00)	0		58.5	(5,323.50)
478.00			0	2002	1943	(103.00)	0		59.5	(6,128.50)
478.00			0	2002	1937	(142.00)	0		65.5	(9,301.00)
478.00			0	2002	1936	(159.00)	0		66.5	(10,573.50)
478.00			0	2002	1951	(171.00)	0		51.5	(8,806.50)
478.00			0	2002	1950	(209.00)	0		52.5	(10,972.50)
478.00			0	2002	1948	(232.00)	0		54.5	(12,644.00)
478.00			0	2002	1938	(254.00)	0		64.5	(16,383.00)
478.00			0	2002	1945	(280.00)	0		57.5	(16,100.00)
478.00			0	2002	1949	(283.00)	0		53.5	(15,140.50)
478.00			0	2002	1942	(323.00)	0		60.5	(19,541.50)
478.00			0	2002	1947	(393.00)	0		55.5	(21,811.50)
478.00			0	2002	1940	(457.00)	0		62.5	(28,562.50)
478.00			0	2002	1946	(485.00)	0		56.5	(27,402.50)
478.00			0	2002	1939	(557.00)	0		63.5	(35,369.50)
478.00			0	2002	1958	(1,321.00)	0		44.5	(58,784.50)
478.00			0	2002	1961	(4,848.00)	0		41.5	(201,192.00)
478.00			0	2002	1959	(5,245.00)	0		43.5	(228,157.50)
478.00			0	2002	1960	(5,927.00)	0		42.5	(251,897.50)
478.00			0	2002	1962	(6,179.00)	0		40.5	(250,249.50)
478.00			0	2002	1965	(6,697.00)	0		37.5	(251,137.50)
478.00			0	2002	1966	(6,802.00)	0		36.5	(248,273.00)
478.00			0	2002	1964	(7,314.00)	0		38.5	(281,589.00)
478.00			0	2002	1963	(7,538.00)	0		39.5	(297,751.00)
478.00			0	2002	1967	(7,855.00)	0		35.5	(278,852.50)
478.00			0	2002	1968	(10,102.00)	0		34.5	(348,519.00)
478.00			0	2002	1970	(11,523.00)	0		32.5	(374,497.50)
478.00			0	2002	1969	(12,491.00)	0		33.5	(418,448.50)
478.00			0	2002	1971	(13,590.00)	0		31.5	(428,085.00)
478.00			0	2002	1972	(15,325.00)	0		30.5	(467,412.50)
478.00			0	2002	1973	(16,207.00)	0		29.5	(478,106.50)
478.00			0	2002	1975	(16,530.00)	0		27.5	(454,575.00)
478.00			0	2002	1979	(17,386.00)	0		23.5	(408,571.00)
478.00			0	2002	1978	(17,430.00)	0		24.5	(427,035.00)
478.00			0	2002	1976	(18,243.00)	0		26.5	(483,439.50)
478.00			0	2002	1974	(18,588.00)	0		28.5	(529,758.00)
478.00			0	2002	1977	(18,718.00)	0		25.5	(477,309.00)
478.00			0	2002	2002	(26,764.00)	0		0.5	(13,382.00)
478.00			0	2002	1981	(30,696.00)	0		21.5	(659,964.00)
478.00			0	2002	1984	(31,107.00)	0		18.5	(575,479.50)
478.00			0	2002	1980	(31,734.00)	0		22.5	(714,015.00)
478.00			0	2002	1983	(34,345.00)	0		19.5	(669,727.50)
478.00			0	2002	1982	(38,901.00)	0		20.5	(797,470.50)
478.00			0	2002	1986	(39,626.00)	0		16.5	(653,829.00)
478.00			0	2002	1985	(39,756.00)	0		17.5	(695,730.00)
478.00			0	2002	1993	(40,319.00)	0		9.5	(383,030.50)
478.00			0	2002	1991	(43,540.00)	0		11.5	(500,710.00)
478.00			0	2002	1987	(43,710.00)	0		15.5	(677,505.00)
478.00			0	2002	1994	(46,313.00)	0		8.5	(393,660.50)
478.00			0	2002	1990	(51,167.00)	0		12.5	(639,587.50)
478.00			0	2002	2000	(51,747.00)	0		2.5	(129,367.50)
478.00			0	2002	1988	(55,258.00)	0		14.5	(801,241.00)
478.00			0	2002	1992	(55,596.00)	0		10.5	(583,758.00)
478.00			0	2002	1999	(58,698.00)	0		3.5	(205,443.00)
478.00			0	2002	2001	(65,329.00)	0		1.5	(97,993.50)
478.00			0	2002	1998	(65,486.00)	0		4.5	(294,687.00)
478.00			0	2002	1995	(66,813.00)	0		7.5	(501,097.50)
478.00			0	2002	1997	(70,511.00)	0		5.5	(387,810.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2002	1989	(73,868.00)	0		13.5	(997,218.00)
478.00			0	2002	1996	(77,453.00)	0		6.5	(503,444.50)
478.00			0	2001	1941	(5.00)	0		60.5	(302.50)
478.00			0	2001	1953	(25.00)	0		48.5	(1,212.50)
478.00			0	2001	1936	(34.00)	0		65.5	(2,227.00)
478.00			0	2001	1944	(39.00)	0		57.5	(2,242.50)
478.00			0	2001	1952	(42.00)	0		49.5	(2,079.00)
478.00			0	2001	1943	(44.00)	0		58.5	(2,574.00)
478.00			0	2001	1937	(58.00)	0		64.5	(3,741.00)
478.00			0	2001	1934	(62.00)	0		67.5	(4,185.00)
478.00			0	2001	1951	(79.00)	0		50.5	(3,989.50)
478.00			0	2001	1950	(96.00)	0		51.5	(4,944.00)
478.00			0	2001	1938	(104.00)	0		63.5	(6,604.00)
478.00			0	2001	1948	(104.00)	0		53.5	(5,564.00)
478.00			0	2001	1945	(122.00)	0		56.5	(6,893.00)
478.00			0	2001	1949	(129.00)	0		52.5	(6,772.50)
478.00			0	2001	1942	(138.00)	0		59.5	(8,211.00)
478.00			0	2001	1947	(175.00)	0		54.5	(9,537.50)
478.00			0	2001	1940	(191.00)	0		61.5	(11,746.50)
478.00			0	2001	1946	(215.00)	0		55.5	(11,932.50)
478.00			0	2001	1939	(231.00)	0		62.5	(14,437.50)
478.00			0	2001	1958	(660.00)	0		43.5	(28,710.00)
478.00			0	2001	1961	(2,508.00)	0		40.5	(101,574.00)
478.00			0	2001	1959	(2,648.00)	0		42.5	(112,540.00)
478.00			0	2001	1960	(3,028.00)	0		41.5	(125,662.00)
478.00			0	2001	1962	(3,225.00)	0		39.5	(127,387.50)
478.00			0	2001	1965	(3,624.00)	0		36.5	(132,276.00)
478.00			0	2001	1966	(3,724.00)	0		35.5	(132,202.00)
478.00			0	2001	1964	(3,914.00)	0		37.5	(146,775.00)
478.00			0	2001	1963	(3,983.00)	0		38.5	(153,345.50)
478.00			0	2001	1967	(4,350.00)	0		34.5	(150,075.00)
478.00			0	2001	1968	(5,657.00)	0		33.5	(189,509.50)
478.00			0	2001	1970	(6,612.00)	0		31.5	(208,278.00)
478.00			0	2001	1969	(7,079.00)	0		32.5	(230,067.50)
478.00			0	2001	1971	(7,873.00)	0		30.5	(240,126.50)
478.00			0	2001	1972	(8,976.00)	0		29.5	(264,792.00)
478.00			0	2001	1973	(9,604.00)	0		28.5	(273,714.00)
478.00			0	2001	1975	(9,997.00)	0		26.5	(264,920.50)
478.00			0	2001	1978	(10,829.00)	0		23.5	(254,481.50)
478.00			0	2001	1979	(10,897.00)	0		22.5	(245,182.50)
478.00			0	2001	1974	(11,126.00)	0		27.5	(305,965.00)
478.00			0	2001	1976	(11,133.00)	0		25.5	(283,891.50)
478.00			0	2001	1977	(11,523.00)	0		24.5	(282,313.50)
478.00			0	2001	1981	(19,480.00)	0		20.5	(399,340.00)
478.00			0	2001	1980	(20,015.00)	0		21.5	(430,322.50)
478.00			0	2001	1984	(20,101.00)	0		17.5	(351,767.50)
478.00			0	2001	1983	(22,065.00)	0		18.5	(408,202.50)
478.00			0	2001	2001	(23,427.00)	0		0.5	(11,713.50)
478.00			0	2001	1982	(24,858.00)	0		19.5	(484,731.00)
478.00			0	2001	1985	(25,803.00)	0		16.5	(425,749.50)
478.00			0	2001	1986	(25,826.00)	0		15.5	(400,303.00)
478.00			0	2001	1993	(27,315.00)	0		8.5	(232,177.50)
478.00			0	2001	1987	(28,648.00)	0		14.5	(415,396.00)
478.00			0	2001	1991	(29,152.00)	0		10.5	(306,096.00)
478.00			0	2001	1994	(31,556.00)	0		7.5	(236,670.00)
478.00			0	2001	1990	(34,041.00)	0		11.5	(391,471.50)
478.00			0	2001	1988	(36,437.00)	0		13.5	(491,899.50)
478.00			0	2001	2000	(36,610.00)	0		1.5	(54,915.00)
478.00			0	2001	1992	(37,421.00)	0		9.5	(355,499.50)
478.00			0	2001	1999	(41,223.00)	0		2.5	(103,057.50)
478.00			0	2001	1995	(45,727.00)	0		6.5	(297,225.50)
478.00			0	2001	1998	(45,738.00)	0		3.5	(160,083.00)
478.00			0	2001	1989	(48,940.00)	0		12.5	(611,750.00)
478.00			0	2001	1997	(48,950.00)	0		4.5	(220,275.00)
478.00			0	2001	1996	(53,378.00)	0		5.5	(293,579.00)
478.00			0	2000	1933	(4.00)	0		67.5	(270.00)
478.00			0	2000	1941	(8.00)	0		59.5	(476.00)
478.00			0	2000	1953	(41.00)	0		47.5	(1,947.50)
478.00			0	2000	1934	(52.00)	0		66.5	(3,458.00)
478.00			0	2000	1936	(62.00)	0		64.5	(3,999.00)
478.00			0	2000	1944	(68.00)	0		56.5	(3,842.00)
478.00			0	2000	1952	(69.00)	0		48.5	(3,346.50)
478.00			0	2000	1943	(76.00)	0		57.5	(4,370.00)
478.00			0	2000	1937	(104.00)	0		63.5	(6,604.00)
478.00			0	2000	1951	(129.00)	0		49.5	(6,385.50)
478.00			0	2000	1950	(158.00)	0		50.5	(7,979.00)
478.00			0	2000	1948	(174.00)	0		52.5	(9,135.00)
478.00			0	2000	1938	(186.00)	0		62.5	(11,625.00)
478.00			0	2000	1945	(208.00)	0		55.5	(11,544.00)
478.00			0	2000	1949	(213.00)	0		51.5	(10,969.50)
478.00			0	2000	1942	(239.00)	0		58.5	(13,981.50)
478.00			0	2000	1947	(294.00)	0		53.5	(15,729.00)
478.00			0	2000	1940	(337.00)	0		60.5	(20,388.50)
478.00			0	2000	1946	(363.00)	0		54.5	(19,783.50)
478.00			0	2000	1939	(410.00)	0		61.5	(25,215.00)
478.00			0	2000	1958	(1,022.00)	0		42.5	(43,435.00)
478.00			0	2000	1961	(3,786.00)	0		39.5	(149,547.00)
478.00			0	2000	1959	(4,063.00)	0		41.5	(168,614.50)
478.00			0	2000	1960	(4,613.00)	0		40.5	(186,826.50)
478.00			0	2000	1962	(4,844.00)	0		38.5	(186,494.00)
478.00			0	2000	1965	(5,309.00)	0		35.5	(188,469.50)
478.00			0	2000	1966	(5,419.00)	0		34.5	(186,955.50)
478.00			0	2000	1964	(5,783.00)	0		36.5	(211,079.50)
478.00			0	2000	1963	(5,928.00)	0		37.5	(222,300.00)
478.00			0	2000	1967	(6,286.00)	0		33.5	(210,581.00)
478.00			0	2000	1968	(8,115.00)	0		32.5	(263,737.50)
478.00			0	2000	1970	(9,344.00)	0		30.5	(284,992.00)
478.00			0	2000	1969	(10,078.00)	0		31.5	(317,457.00)
478.00			0	2000	1971	(11,063.00)	0		29.5	(326,358.50)
478.00			0	2000	1972	(12,529.00)	0		28.5	(357,076.50)
478.00			0	2000	1973	(13,321.00)	0		27.5	(366,327.50)
478.00			0	2000	1975	(13,698.00)	0		25.5	(349,299.00)
478.00			0	2000	1978	(14,608.00)	0		22.5	(328,680.00)
478.00			0	2000	1979	(14,644.00)	0		21.5	(314,846.00)
478.00			0	2000	1976	(15,180.00)	0		24.5	(371,910.00)
478.00			0	2000	1974	(15,327.00)	0		26.5	(406,165.50)
478.00			0	2000	1977	(15,638.00)	0		23.5	(367,493.00)
478.00			0	2000	2000	(22,632.00)	0		0.5	(11,316.00)
478.00			0	2000	1981	(26,004.00)	0		19.5	(507,078.00)
478.00			0	2000	1984	(26,468.00)	0		16.5	(436,722.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2000	1980	(26,771.00)	0		20.5	(548,805.50)
478.00			0	2000	1983	(29,220.00)	0		17.5	(511,350.00)
478.00			0	2000	1982	(33,008.00)	0		18.5	(610,648.00)
478.00			0	2000	1986	(33,780.00)	0		14.5	(489,810.00)
478.00			0	2000	1985	(33,933.00)	0		15.5	(525,961.50)
478.00			0	2000	1993	(34,689.00)	0		7.5	(260,167.50)
478.00			0	2000	1987	(37,364.00)	0		13.5	(504,414.00)
478.00			0	2000	1991	(37,393.00)	0		9.5	(355,233.50)
478.00			0	2000	1994	(39,880.00)	0		6.5	(259,220.00)
478.00			0	2000	1990	(43,820.00)	0		10.5	(460,110.00)
478.00			0	2000	1988	(47,239.00)	0		12.5	(590,487.50)
478.00			0	2000	1992	(47,716.00)	0		8.5	(405,586.00)
478.00			0	2000	1999	(50,888.00)	0		1.5	(76,332.00)
478.00			0	2000	1998	(56,655.00)	0		2.5	(141,637.50)
478.00			0	2000	1995	(57,603.00)	0		5.5	(316,816.50)
478.00			0	2000	1997	(60,995.00)	0		3.5	(213,482.50)
478.00			0	2000	1989	(63,259.00)	0		11.5	(727,478.50)
478.00			0	2000	1996	(66,842.00)	0		4.5	(300,789.00)
478.00			0	1999	1935	(1.00)	0		64.5	(64.50)
478.00			0	1999	1933	(2.00)	0		66.5	(133.00)
478.00			0	1999	1934	(8.00)	0		65.5	(524.00)
478.00			0	1999	1941	(23.00)	0		58.5	(1,345.50)
478.00			0	1999	1953	(97.00)	0		46.5	(4,510.50)
478.00			0	1999	1952	(165.00)	0		47.5	(7,837.50)
478.00			0	1999	1944	(182.00)	0		55.5	(10,101.00)
478.00			0	1999	1936	(188.00)	0		63.5	(11,938.00)
478.00			0	1999	1943	(208.00)	0		56.5	(11,752.00)
478.00			0	1999	1937	(311.00)	0		62.5	(19,437.50)
478.00			0	1999	1951	(316.00)	0		48.5	(15,326.00)
478.00			0	1999	1950	(391.00)	0		49.5	(19,354.50)
478.00			0	1999	1948	(442.00)	0		51.5	(22,763.00)
478.00			0	1999	1932	(524.00)	0		67.5	(35,370.00)
478.00			0	1999	1949	(535.00)	0		50.5	(27,017.50)
478.00			0	1999	1938	(548.00)	0		61.5	(33,702.00)
478.00			0	1999	1945	(553.00)	0		54.5	(30,138.50)
478.00			0	1999	1942	(661.00)	0		57.5	(38,007.50)
478.00			0	1999	1947	(759.00)	0		52.5	(39,847.50)
478.00			0	1999	1946	(949.00)	0		53.5	(50,771.50)
478.00			0	1999	1940	(961.00)	0		59.5	(57,179.50)
478.00			0	1999	1939	(1,187.00)	0		60.5	(71,813.50)
478.00			0	1999	1958	(2,269.00)	0		41.5	(94,163.50)
478.00			0	1999	1961	(8,070.00)	0		38.5	(310,695.00)
478.00			0	1999	1959	(8,910.00)	0		40.5	(360,855.00)
478.00			0	1999	1960	(9,963.00)	0		39.5	(393,538.50)
478.00			0	1999	1962	(10,166.00)	0		37.5	(381,225.00)
478.00			0	1999	1965	(10,663.00)	0		34.5	(367,873.50)
478.00			0	1999	1966	(10,713.00)	0		33.5	(358,885.50)
478.00			0	1999	1964	(11,788.00)	0		35.5	(418,474.00)
478.00			0	1999	1967	(12,245.00)	0		32.5	(397,962.50)
478.00			0	1999	1963	(12,271.00)	0		36.5	(447,891.50)
478.00			0	1999	1968	(15,566.00)	0		31.5	(490,329.00)
478.00			0	1999	1970	(17,386.00)	0		29.5	(512,887.00)
478.00			0	1999	1969	(19,039.00)	0		30.5	(580,689.50)
478.00			0	1999	1971	(20,269.00)	0		28.5	(577,666.50)
478.00			0	1999	1972	(22,616.00)	0		27.5	(621,940.00)
478.00			0	1999	1975	(23,635.00)	0		24.5	(579,057.50)
478.00			0	1999	1973	(23,682.00)	0		26.5	(627,573.00)
478.00			0	1999	1979	(23,959.00)	0		20.5	(491,159.50)
478.00			0	1999	1978	(24,221.00)	0		21.5	(520,751.50)
478.00			0	1999	1976	(25,844.00)	0		23.5	(607,334.00)
478.00			0	1999	1977	(26,246.00)	0		22.5	(590,535.00)
478.00			0	1999	1974	(26,845.00)	0		25.5	(684,547.50)
478.00			0	1999	1999	(35,079.00)	0		0.5	(17,539.50)
478.00			0	1999	1984	(41,221.00)	0		15.5	(638,925.50)
478.00			0	1999	1981	(41,587.00)	0		18.5	(769,359.50)
478.00			0	1999	1980	(43,333.00)	0		19.5	(844,993.50)
478.00			0	1999	1983	(45,816.00)	0		16.5	(755,964.00)
478.00			0	1999	1993	(50,251.00)	0		6.5	(326,631.50)
478.00			0	1999	1986	(51,833.00)	0		13.5	(699,745.50)
478.00			0	1999	1982	(52,312.00)	0		17.5	(915,460.00)
478.00			0	1999	1985	(52,366.00)	0		14.5	(759,307.00)
478.00			0	1999	1991	(55,090.00)	0		8.5	(468,265.00)
478.00			0	1999	1987	(56,825.00)	0		12.5	(710,312.50)
478.00			0	1999	1994	(57,309.00)	0		5.5	(315,199.50)
478.00			0	1999	1990	(65,202.00)	0		9.5	(619,419.00)
478.00			0	1999	1992	(69,789.00)	0		7.5	(523,417.50)
478.00			0	1999	1988	(71,407.00)	0		11.5	(821,180.50)
478.00			0	1999	1998	(78,350.00)	0		1.5	(117,525.00)
478.00			0	1999	1995	(81,966.00)	0		4.5	(368,847.00)
478.00			0	1999	1997	(85,165.00)	0		2.5	(212,912.50)
478.00			0	1999	1996	(94,285.00)	0		3.5	(329,997.50)
478.00			0	1999	1989	(94,758.00)	0		10.5	(994,959.00)
478.00			0	1998	1933	(1.00)	0		65.5	(65.50)
478.00			0	1998	1935	(2.00)	0		63.5	(127.00)
478.00			0	1998	1934	(20.00)	0		64.5	(1,290.00)
478.00			0	1998	1941	(44.00)	0		57.5	(2,530.00)
478.00			0	1998	1953	(163.00)	0		45.5	(7,416.50)
478.00			0	1998	1932	(221.00)	0		66.5	(14,696.50)
478.00			0	1998	1952	(281.00)	0		46.5	(13,066.50)
478.00			0	1998	1944	(341.00)	0		54.5	(18,584.50)
478.00			0	1998	1943	(396.00)	0		55.5	(21,978.00)
478.00			0	1998	1936	(413.00)	0		62.5	(25,812.50)
478.00			0	1998	1951	(541.00)	0		47.5	(25,697.50)
478.00			0	1998	1931	(580.00)	0		67.5	(39,150.00)
478.00			0	1998	1937	(666.00)	0		61.5	(40,959.00)
478.00			0	1998	1950	(678.00)	0		48.5	(32,883.00)
478.00			0	1998	1948	(786.00)	0		50.5	(39,693.00)
478.00			0	1998	1949	(939.00)	0		49.5	(46,480.50)
478.00			0	1998	1945	(1,022.00)	0		53.5	(54,677.00)
478.00			0	1998	1938	(1,148.00)	0		60.5	(69,454.00)
478.00			0	1998	1942	(1,281.00)	0		56.5	(72,376.50)
478.00			0	1998	1947	(1,366.00)	0		51.5	(70,349.00)
478.00			0	1998	1946	(1,730.00)	0		52.5	(90,825.00)
478.00			0	1998	1940	(1,930.00)	0		58.5	(112,905.00)
478.00			0	1998	1939	(2,431.00)	0		59.5	(144,644.50)
478.00			0	1997	1933	(4.00)	0		64.5	(258.00)
478.00			0	1997	1935	(8.00)	0		62.5	(500.00)
478.00			0	1997	1934	(76.00)	0		63.5	(4,826.00)
478.00			0	1997	1941	(107.00)	0		56.5	(6,045.50)
478.00			0	1997	1953	(289.00)	0		44.5	(12,860.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1997	1952	(506.00)	0		45.5	(23,023.00)
478.00			0	1997	1932	(706.00)	0		65.5	(46,243.00)
478.00			0	1997	1929	(721.00)	0		68.5	(49,388.50)
478.00			0	1997	1944	(739.00)	0		53.5	(39,536.50)
478.00			0	1997	1943	(887.00)	0		54.5	(48,341.50)
478.00			0	1997	1951	(993.00)	0		46.5	(46,174.50)
478.00			0	1997	1950	(1,268.00)	0		47.5	(60,230.00)
478.00			0	1997	1936	(1,315.00)	0		61.5	(80,872.50)
478.00			0	1997	1948	(1,531.00)	0		49.5	(75,784.50)
478.00			0	1997	1949	(1,790.00)	0		48.5	(86,815.00)
478.00			0	1997	1937	(1,981.00)	0		60.5	(119,850.50)
478.00			0	1997	1930	(2,053.00)	0		67.5	(138,577.50)
478.00			0	1997	1945	(2,147.00)	0		52.5	(112,717.50)
478.00			0	1997	1947	(2,722.00)	0		50.5	(137,461.00)
478.00			0	1997	1931	(2,969.00)	0		66.5	(197,438.50)
478.00			0	1997	1942	(2,969.00)	0		55.5	(164,779.50)
478.00			0	1997	1938	(3,206.00)	0		59.5	(190,757.00)
478.00			0	1997	1946	(3,535.00)	0		51.5	(182,052.50)
478.00			0	1997	1940	(4,861.00)	0		57.5	(279,507.50)
478.00			0	1997	1958	(6,002.00)	0		39.5	(237,079.00)
478.00			0	1997	1939	(6,433.00)	0		58.5	(376,330.50)
478.00			0	1997	1961	(20,029.00)	0		36.5	(731,058.50)
478.00			0	1997	1959	(23,063.00)	0		38.5	(887,925.50)
478.00			0	1997	1966	(24,030.00)	0		31.5	(756,945.00)
478.00			0	1997	1965	(24,403.00)	0		32.5	(793,097.50)
478.00			0	1997	1962	(24,719.00)	0		35.5	(877,524.50)
478.00			0	1997	1960	(25,247.00)	0		37.5	(946,762.50)
478.00			0	1997	1967	(26,913.00)	0		30.5	(820,846.50)
478.00			0	1997	1964	(27,519.00)	0		33.5	(921,886.50)
478.00			0	1997	1963	(29,235.00)	0		34.5	(1,008,607.50)
478.00			0	1997	1968	(33,521.00)	0		29.5	(988,869.50)
478.00			0	1997	1970	(35,925.00)	0		27.5	(987,937.50)
478.00			0	1997	1969	(40,165.00)	0		28.5	(1,144,702.50)
478.00			0	1997	1979	(40,992.00)	0		18.5	(758,352.00)
478.00			0	1997	1971	(41,016.00)	0		26.5	(1,086,924.00)
478.00			0	1997	1978	(42,293.00)	0		19.5	(824,713.50)
478.00			0	1997	1975	(43,960.00)	0		22.5	(989,100.00)
478.00			0	1997	1972	(44,810.00)	0		25.5	(1,142,655.00)
478.00			0	1997	1973	(45,938.00)	0		24.5	(1,125,481.00)
478.00			0	1997	1977	(46,791.00)	0		20.5	(959,215.50)
478.00			0	1997	1976	(47,058.00)	0		21.5	(1,011,747.00)
478.00			0	1997	1974	(51,007.00)	0		23.5	(1,198,664.50)
478.00			0	1997	1997	(56,811.00)	0		0.5	(28,405.50)
478.00			0	1997	1984	(64,522.00)	0		13.5	(871,047.00)
478.00			0	1997	1981	(68,453.00)	0		16.5	(1,129,474.50)
478.00			0	1997	1993	(70,288.00)	0		4.5	(316,296.00)
478.00			0	1997	1980	(72,694.00)	0		17.5	(1,272,145.00)
478.00			0	1997	1983	(72,854.00)	0		14.5	(1,056,383.00)
478.00			0	1997	1986	(78,916.00)	0		11.5	(907,534.00)
478.00			0	1997	1994	(79,061.00)	0		3.5	(276,713.50)
478.00			0	1997	1991	(79,098.00)	0		6.5	(514,137.00)
478.00			0	1997	1985	(80,786.00)	0		12.5	(1,009,825.00)
478.00			0	1997	1982	(84,592.00)	0		15.5	(1,311,176.00)
478.00			0	1997	1987	(85,487.00)	0		10.5	(897,613.50)
478.00			0	1997	1990	(94,729.00)	0		7.5	(710,467.50)
478.00			0	1997	1992	(98,924.00)	0		5.5	(544,082.00)
478.00			0	1997	1988	(106,214.00)	0		9.5	(1,009,033.00)
478.00			0	1997	1995	(111,455.00)	0		2.5	(278,637.50)
478.00			0	1997	1996	(126,298.00)	0		1.5	(189,447.00)
478.00			0	1997	1989	(139,326.00)	0		8.5	(1,184,271.00)
478.00			0	1996	1933	(1.00)	0		63.5	(63.50)
478.00			0	1996	1935	(1.00)	0		61.5	(61.50)
478.00			0	1996	1934	(14.00)	0		62.5	(875.00)
478.00			0	1996	1941	(28.00)	0		55.5	(1,554.00)
478.00			0	1996	1929	(93.00)	0		67.5	(6,277.50)
478.00			0	1996	1932	(94.00)	0		64.5	(6,063.00)
478.00			0	1996	1953	(101.00)	0		43.5	(4,393.50)
478.00			0	1996	1930	(146.00)	0		66.5	(9,709.00)
478.00			0	1996	1952	(173.00)	0		44.5	(7,698.50)
478.00			0	1996	1944	(210.00)	0		52.5	(11,025.00)
478.00			0	1996	1931	(240.00)	0		65.5	(15,720.00)
478.00			0	1996	1943	(244.00)	0		53.5	(13,054.00)
478.00			0	1996	1936	(269.00)	0		60.5	(16,274.50)
478.00			0	1996	1951	(333.00)	0		45.5	(15,151.50)
478.00			0	1996	1950	(417.00)	0		46.5	(19,390.50)
478.00			0	1996	1937	(428.00)	0		59.5	(25,466.00)
478.00			0	1996	1948	(482.00)	0		48.5	(23,377.00)
478.00			0	1996	1949	(576.00)	0		47.5	(27,360.00)
478.00			0	1996	1945	(627.00)	0		51.5	(32,290.50)
478.00			0	1996	1938	(727.00)	0		58.5	(42,529.50)
478.00			0	1996	1942	(790.00)	0		54.5	(43,055.00)
478.00			0	1996	1947	(837.00)	0		49.5	(41,431.50)
478.00			0	1996	1946	(1,060.00)	0		50.5	(53,530.00)
478.00			0	1996	1940	(1,201.00)	0		56.5	(67,856.50)
478.00			0	1996	1939	(1,525.00)	0		57.5	(87,687.50)
478.00			0	1996	1958	(2,271.00)	0		38.5	(87,433.50)
478.00			0	1996	1961	(7,945.00)	0		35.5	(282,047.50)
478.00			0	1996	1959	(8,865.00)	0		37.5	(332,437.50)
478.00			0	1996	1960	(9,859.00)	0		36.5	(359,853.50)
478.00			0	1996	1962	(9,962.00)	0		34.5	(343,689.00)
478.00			0	1996	1965	(10,324.00)	0		31.5	(325,206.00)
478.00			0	1996	1966	(10,340.00)	0		30.5	(315,370.00)
478.00			0	1996	1964	(11,456.00)	0		32.5	(372,320.00)
478.00			0	1996	1967	(11,784.00)	0		29.5	(347,628.00)
478.00			0	1996	1963	(11,973.00)	0		33.5	(401,095.50)
478.00			0	1996	1968	(14,944.00)	0		28.5	(425,904.00)
478.00			0	1996	1970	(16,627.00)	0		26.5	(440,615.50)
478.00			0	1996	1969	(18,239.00)	0		27.5	(501,572.50)
478.00			0	1996	1971	(19,358.00)	0		25.5	(493,629.00)
478.00			0	1996	1972	(21,576.00)	0		24.5	(528,612.00)
478.00			0	1996	1975	(22,524.00)	0		21.5	(484,266.00)
478.00			0	1996	1973	(22,563.00)	0		23.5	(530,230.50)
478.00			0	1996	1979	(22,873.00)	0		17.5	(400,277.50)
478.00			0	1996	1978	(23,109.00)	0		18.5	(427,516.50)
478.00			0	1996	1976	(24,634.00)	0		20.5	(504,997.00)
478.00			0	1996	1977	(25,026.00)	0		19.5	(488,007.00)
478.00			0	1996	1974	(25,583.00)	0		22.5	(575,617.50)
478.00			0	1996	1984	(39,347.00)	0		12.5	(491,837.50)
478.00			0	1996	1981	(39,726.00)	0		15.5	(615,753.00)
478.00			0	1996	1980	(41,394.00)	0		16.5	(683,001.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1996	1983	(43,782.00)	0		13.5	(591,057.00)
478.00			0	1996	1996	(43,950.00)	0		0.5	(21,975.00)
478.00			0	1996	1993	(46,896.00)	0		3.5	(164,136.00)
478.00			0	1996	1986	(49,265.00)	0		10.5	(517,282.50)
478.00			0	1996	1985	(49,889.00)	0		11.5	(573,723.50)
478.00			0	1996	1982	(49,997.00)	0		14.5	(724,956.50)
478.00			0	1996	1991	(51,691.00)	0		5.5	(284,300.50)
478.00			0	1996	1994	(53,335.00)	0		2.5	(133,337.50)
478.00			0	1996	1987	(53,876.00)	0		9.5	(511,822.00)
478.00			0	1996	1990	(61,306.00)	0		6.5	(398,489.00)
478.00			0	1996	1992	(65,309.00)	0		4.5	(293,890.50)
478.00			0	1996	1988	(67,516.00)	0		8.5	(573,886.00)
478.00			0	1996	1995	(76,062.00)	0		1.5	(114,093.00)
478.00			0	1996	1989	(89,327.00)	0		7.5	(669,952.50)
478.00			0	1995	1933	(5.00)	0		62.5	(312.50)
478.00			0	1995	1935	(9.00)	0		60.5	(544.50)
478.00			0	1995	1926	(77.00)	0		69.5	(5,351.50)
478.00			0	1995	1934	(92.00)	0		61.5	(5,658.00)
478.00			0	1995	1941	(115.00)	0		54.5	(6,267.50)
478.00			0	1995	1953	(286.00)	0		42.5	(12,155.00)
478.00			0	1995	1952	(504.00)	0		43.5	(21,924.00)
478.00			0	1995	1944	(771.00)	0		51.5	(39,706.50)
478.00			0	1995	1932	(821.00)	0		63.5	(52,133.50)
478.00			0	1995	1943	(932.00)	0		52.5	(48,930.00)
478.00			0	1995	1951	(994.00)	0		44.5	(44,233.00)
478.00			0	1995	1950	(1,275.00)	0		45.5	(58,012.50)
478.00			0	1995	1936	(1,516.00)	0		59.5	(90,202.00)
478.00			0	1995	1948	(1,556.00)	0		47.5	(73,910.00)
478.00			0	1995	1949	(1,809.00)	0		46.5	(84,118.50)
478.00			0	1995	1945	(2,223.00)	0		50.5	(112,261.50)
478.00			0	1995	1937	(2,241.00)	0		58.5	(131,098.50)
478.00			0	1995	1930	(2,481.00)	0		65.5	(162,505.50)
478.00			0	1995	1927	(2,638.00)	0		68.5	(180,703.00)
478.00			0	1995	1931	(2,730.00)	0		64.5	(176,085.00)
478.00			0	1995	1947	(2,783.00)	0		48.5	(134,975.50)
478.00			0	1995	1942	(3,149.00)	0		53.5	(168,471.50)
478.00			0	1995	1938	(3,566.00)	0		57.5	(205,045.00)
478.00			0	1995	1946	(3,636.00)	0		49.5	(179,982.00)
478.00			0	1995	1929	(4,354.00)	0		66.5	(289,541.00)
478.00			0	1995	1940	(5,263.00)	0		55.5	(292,096.50)
478.00			0	1995	1958	(5,831.00)	0		37.5	(218,662.50)
478.00			0	1995	1928	(6,031.00)	0		67.5	(407,092.50)
478.00			0	1995	1939	(7,054.00)	0		56.5	(398,551.00)
478.00			0	1995	1961	(19,249.00)	0		34.5	(664,090.50)
478.00			0	1995	1959	(22,322.00)	0		36.5	(814,753.00)
478.00			0	1995	1966	(22,745.00)	0		29.5	(670,977.50)
478.00			0	1995	1965	(23,162.00)	0		30.5	(706,441.00)
478.00			0	1995	1962	(23,677.00)	0		33.5	(793,179.50)
478.00			0	1995	1960	(24,350.00)	0		35.5	(864,425.00)
478.00			0	1995	1967	(25,408.00)	0		28.5	(724,128.00)
478.00			0	1995	1964	(26,195.00)	0		31.5	(825,142.50)
478.00			0	1995	1963	(27,914.00)	0		32.5	(907,205.00)
478.00			0	1995	1968	(31,571.00)	0		27.5	(868,202.50)
478.00			0	1995	1970	(33,698.00)	0		25.5	(859,299.00)
478.00			0	1995	1969	(37,746.00)	0		26.5	(1,000,269.00)
478.00			0	1995	1979	(38,398.00)	0		16.5	(633,567.00)
478.00			0	1995	1971	(38,410.00)	0		24.5	(941,045.00)
478.00			0	1995	1978	(39,561.00)	0		17.5	(692,317.50)
478.00			0	1995	1975	(41,041.00)	0		20.5	(841,340.50)
478.00			0	1995	1972	(41,909.00)	0		23.5	(984,861.50)
478.00			0	1995	1973	(42,921.00)	0		22.5	(965,722.50)
478.00			0	1995	1977	(43,721.00)	0		18.5	(808,838.50)
478.00			0	1995	1976	(43,942.00)	0		19.5	(856,869.00)
478.00			0	1995	1974	(47,629.00)	0		21.5	(1,024,023.50)
478.00			0	1995	1995	(52,162.00)	0		0.5	(26,081.00)
478.00			0	1995	1984	(61,071.00)	0		11.5	(702,316.50)
478.00			0	1995	1981	(64,373.00)	0		14.5	(933,408.50)
478.00			0	1995	1993	(65,448.00)	0		2.5	(163,620.00)
478.00			0	1995	1980	(68,217.00)	0		15.5	(1,057,363.50)
478.00			0	1995	1983	(68,822.00)	0		12.5	(860,275.00)
478.00			0	1995	1994	(73,384.00)	0		1.5	(110,076.00)
478.00			0	1995	1991	(74,091.00)	0		4.5	(333,409.50)
478.00			0	1995	1986	(74,810.00)	0		9.5	(710,695.00)
478.00			0	1995	1985	(76,567.00)	0		10.5	(803,953.50)
478.00			0	1995	1982	(79,730.00)	0		13.5	(1,076,355.00)
478.00			0	1995	1987	(80,926.00)	0		8.5	(687,871.00)
478.00			0	1995	1990	(88,983.00)	0		5.5	(489,406.50)
478.00			0	1995	1992	(92,394.00)	0		3.5	(323,379.00)
478.00			0	1995	1988	(100,305.00)	0		7.5	(752,287.50)
478.00			0	1995	1989	(131,229.00)	0		6.5	(852,988.50)
478.00			0	1994	1933	(2.00)	0		61.5	(123.00)
478.00			0	1994	1935	(4.00)	0		59.5	(238.00)
478.00			0	1994	1934	(43.00)	0		60.5	(2,601.50)
478.00			0	1994	1941	(63.00)	0		53.5	(3,370.50)
478.00			0	1994	1953	(179.00)	0		41.5	(7,428.50)
478.00			0	1994	1952	(314.00)	0		42.5	(13,345.00)
478.00			0	1994	1932	(345.00)	0		62.5	(21,562.50)
478.00			0	1994	1944	(442.00)	0		50.5	(22,321.00)
478.00			0	1994	1943	(528.00)	0		51.5	(27,192.00)
478.00			0	1994	1927	(592.00)	0		67.5	(39,960.00)
478.00			0	1994	1926	(613.00)	0		68.5	(41,990.50)
478.00			0	1994	1951	(613.00)	0		43.5	(26,665.50)
478.00			0	1994	1936	(747.00)	0		58.5	(43,699.50)
478.00			0	1994	1950	(780.00)	0		44.5	(34,710.00)
478.00			0	1994	1930	(800.00)	0		64.5	(51,600.00)
478.00			0	1994	1948	(935.00)	0		46.5	(43,477.50)
478.00			0	1994	1929	(965.00)	0		65.5	(63,207.50)
478.00			0	1994	1931	(1,029.00)	0		63.5	(65,341.50)
478.00			0	1994	1949	(1,097.00)	0		45.5	(49,913.50)
478.00			0	1994	1937	(1,131.00)	0		57.5	(65,032.50)
478.00			0	1994	1928	(1,228.00)	0		66.5	(81,662.00)
478.00			0	1994	1945	(1,292.00)	0		49.5	(63,954.00)
478.00			0	1994	1947	(1,655.00)	0		47.5	(78,612.50)
478.00			0	1994	1942	(1,755.00)	0		52.5	(92,137.50)
478.00			0	1994	1938	(1,843.00)	0		56.5	(104,129.50)
478.00			0	1994	1946	(2,139.00)	0		48.5	(103,741.50)
478.00			0	1994	1940	(2,833.00)	0		54.5	(154,398.50)
478.00			0	1994	1939	(3,724.00)	0		55.5	(206,682.00)
478.00			0	1994	1958	(3,773.00)	0		36.5	(137,714.50)
478.00			0	1994	1961	(12,690.00)	0		33.5	(425,115.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1994	1959	(14,539.00)	0		35.5	(516,134.50)
478.00			0	1994	1966	(15,496.00)	0		28.5	(441,636.00)
478.00			0	1994	1965	(15,658.00)	0		29.5	(461,911.00)
478.00			0	1994	1962	(15,698.00)	0		32.5	(510,185.00)
478.00			0	1994	1960	(15,946.00)	0		34.5	(550,137.00)
478.00			0	1994	1967	(17,419.00)	0		27.5	(479,022.50)
478.00			0	1994	1964	(17,597.00)	0		30.5	(536,708.50)
478.00			0	1994	1963	(18,629.00)	0		31.5	(586,813.50)
478.00			0	1994	1968	(21,826.00)	0		26.5	(578,389.00)
478.00			0	1994	1970	(23,676.00)	0		24.5	(580,062.00)
478.00			0	1994	1969	(26,298.00)	0		25.5	(670,599.00)
478.00			0	1994	1971	(27,239.00)	0		23.5	(640,116.50)
478.00			0	1994	1979	(29,521.00)	0		15.5	(457,575.50)
478.00			0	1994	1972	(29,974.00)	0		22.5	(674,415.00)
478.00			0	1994	1978	(30,125.00)	0		16.5	(497,062.50)
478.00			0	1994	1975	(30,262.00)	0		19.5	(590,109.00)
478.00			0	1994	1994	(30,908.00)	0		0.5	(15,454.00)
478.00			0	1994	1973	(31,021.00)	0		21.5	(666,951.50)
478.00			0	1994	1976	(32,744.00)	0		18.5	(605,764.00)
478.00			0	1994	1977	(32,919.00)	0		17.5	(576,082.50)
478.00			0	1994	1974	(34,745.00)	0		20.5	(712,272.50)
478.00			0	1994	1984	(48,933.00)	0		10.5	(513,796.50)
478.00			0	1994	1981	(50,482.00)	0		13.5	(681,507.00)
478.00			0	1994	1980	(53,013.00)	0		14.5	(768,688.50)
478.00			0	1994	1993	(54,298.00)	0		1.5	(81,447.00)
478.00			0	1994	1983	(54,857.00)	0		11.5	(630,855.50)
478.00			0	1994	1986	(60,393.00)	0		8.5	(513,340.50)
478.00			0	1994	1991	(60,918.00)	0		3.5	(213,213.00)
478.00			0	1994	1985	(61,648.00)	0		9.5	(585,656.00)
478.00			0	1994	1982	(63,069.00)	0		12.5	(788,362.50)
478.00			0	1994	1987	(65,582.00)	0		7.5	(491,865.00)
478.00			0	1994	1990	(72,940.00)	0		4.5	(328,230.00)
478.00			0	1994	1992	(76,358.00)	0		2.5	(190,895.00)
478.00			0	1994	1988	(81,566.00)	0		6.5	(530,179.00)
478.00			0	1994	1989	(107,085.00)	0		5.5	(588,967.50)
478.00			0	1993	1933	(1.00)	0		60.5	(60.50)
478.00			0	1993	1935	(3.00)	0		58.5	(175.50)
478.00			0	1993	1934	(26.00)	0		59.5	(1,547.00)
478.00			0	1993	1941	(41.00)	0		52.5	(2,152.50)
478.00			0	1993	1953	(124.00)	0		40.5	(5,022.00)
478.00			0	1993	1932	(203.00)	0		61.5	(12,484.50)
478.00			0	1993	1952	(215.00)	0		41.5	(8,922.50)
478.00			0	1993	1926	(251.00)	0		67.5	(16,942.50)
478.00			0	1993	1944	(291.00)	0		49.5	(14,404.50)
478.00			0	1993	1927	(322.00)	0		66.5	(21,413.00)
478.00			0	1993	1943	(345.00)	0		50.5	(17,422.50)
478.00			0	1993	1951	(419.00)	0		42.5	(17,807.50)
478.00			0	1993	1930	(459.00)	0		63.5	(29,146.50)
478.00			0	1993	1936	(462.00)	0		57.5	(26,565.00)
478.00			0	1993	1950	(530.00)	0		43.5	(23,055.00)
478.00			0	1993	1929	(543.00)	0		64.5	(35,023.50)
478.00			0	1993	1931	(598.00)	0		62.5	(37,375.00)
478.00			0	1993	1948	(629.00)	0		45.5	(28,619.50)
478.00			0	1993	1928	(681.00)	0		65.5	(44,605.50)
478.00			0	1993	1937	(707.00)	0		56.5	(39,945.50)
478.00			0	1993	1949	(742.00)	0		44.5	(33,019.00)
478.00			0	1993	1945	(856.00)	0		48.5	(41,516.00)
478.00			0	1993	1947	(1,109.00)	0		46.5	(51,568.50)
478.00			0	1993	1942	(1,141.00)	0		51.5	(58,761.50)
478.00			0	1993	1938	(1,162.00)	0		55.5	(64,491.00)
478.00			0	1993	1946	(1,425.00)	0		47.5	(67,687.50)
478.00			0	1993	1940	(1,816.00)	0		53.5	(97,156.00)
478.00			0	1993	1939	(2,368.00)	0		54.5	(129,056.00)
478.00			0	1993	1958	(2,663.00)	0		35.5	(94,536.50)
478.00			0	1993	1961	(9,096.00)	0		32.5	(295,620.00)
478.00			0	1993	1959	(10,304.00)	0		34.5	(355,488.00)
478.00			0	1993	1962	(11,309.00)	0		31.5	(356,233.50)
478.00			0	1993	1960	(11,370.00)	0		33.5	(380,895.00)
478.00			0	1993	1966	(11,434.00)	0		27.5	(314,435.00)
478.00			0	1993	1965	(11,492.00)	0		28.5	(327,522.00)
478.00			0	1993	1964	(12,831.00)	0		29.5	(378,514.50)
478.00			0	1993	1967	(12,959.00)	0		26.5	(343,413.50)
478.00			0	1993	1963	(13,498.00)	0		30.5	(411,689.00)
478.00			0	1993	1968	(16,349.00)	0		25.5	(416,899.50)
478.00			0	1993	1970	(17,997.00)	0		23.5	(422,929.50)
478.00			0	1993	1969	(19,832.00)	0		24.5	(485,884.00)
478.00			0	1993	1971	(20,868.00)	0		22.5	(469,530.00)
478.00			0	1993	1972	(23,159.00)	0		21.5	(497,918.50)
478.00			0	1993	1993	(23,404.00)	0		0.5	(11,702.00)
478.00			0	1993	1975	(23,953.00)	0		18.5	(443,130.50)
478.00			0	1993	1979	(24,067.00)	0		14.5	(348,971.50)
478.00			0	1993	1973	(24,134.00)	0		20.5	(494,747.00)
478.00			0	1993	1978	(24,379.00)	0		15.5	(377,874.50)
478.00			0	1993	1976	(26,102.00)	0		17.5	(456,785.00)
478.00			0	1993	1977	(26,457.00)	0		16.5	(436,540.50)
478.00			0	1993	1974	(27,282.00)	0		19.5	(531,999.00)
478.00			0	1993	1984	(40,680.00)	0		9.5	(386,460.00)
478.00			0	1993	1981	(41,592.00)	0		12.5	(519,900.00)
478.00			0	1993	1980	(43,433.00)	0		13.5	(586,345.50)
478.00			0	1993	1983	(45,453.00)	0		10.5	(477,256.50)
478.00			0	1993	1986	(50,479.00)	0		7.5	(378,592.50)
478.00			0	1993	1985	(51,367.00)	0		8.5	(436,619.50)
478.00			0	1993	1991	(51,695.00)	0		2.5	(129,237.50)
478.00			0	1993	1982	(52,169.00)	0		11.5	(599,943.50)
478.00			0	1993	1987	(54,924.00)	0		6.5	(357,006.00)
478.00			0	1993	1990	(61,603.00)	0		3.5	(215,610.50)
478.00			0	1993	1992	(64,992.00)	0		1.5	(97,488.00)
478.00			0	1993	1988	(68,543.00)	0		5.5	(376,986.50)
478.00			0	1993	1989	(90,318.00)	0		4.5	(406,431.00)
478.00			0	1992	1933	(2.00)	0		59.5	(119.00)
478.00			0	1992	1935	(4.00)	0		57.5	(230.00)
478.00			0	1992	1934	(40.00)	0		58.5	(2,340.00)
478.00			0	1992	1941	(58.00)	0		51.5	(2,987.00)
478.00			0	1992	1953	(162.00)	0		39.5	(6,399.00)
478.00			0	1992	1952	(283.00)	0		40.5	(11,461.50)
478.00			0	1992	1932	(326.00)	0		60.5	(19,723.00)
478.00			0	1992	1926	(345.00)	0		66.5	(22,942.50)
478.00			0	1992	1944	(406.00)	0		48.5	(19,691.00)
478.00			0	1992	1943	(485.00)	0		49.5	(24,007.50)
478.00			0	1992	1951	(555.00)	0		41.5	(23,032.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1992	1927	(572.00)	0		65.5	(37,466.00)
478.00			0	1992	1936	(698.00)	0		56.5	(39,437.00)
478.00			0	1992	1950	(707.00)	0		42.5	(30,047.50)
478.00			0	1992	1930	(763.00)	0		62.5	(47,687.50)
478.00			0	1992	1948	(851.00)	0		44.5	(37,869.50)
478.00			0	1992	1929	(923.00)	0		63.5	(58,610.50)
478.00			0	1992	1931	(976.00)	0		61.5	(60,024.00)
478.00			0	1992	1949	(996.00)	0		43.5	(43,326.00)
478.00			0	1992	1937	(1,056.00)	0		55.5	(58,608.00)
478.00			0	1992	1945	(1,183.00)	0		47.5	(56,192.50)
478.00			0	1992	1928	(1,184.00)	0		64.5	(76,368.00)
478.00			0	1992	1947	(1,509.00)	0		45.5	(68,659.50)
478.00			0	1992	1942	(1,617.00)	0		50.5	(81,658.50)
478.00			0	1992	1938	(1,714.00)	0		54.5	(93,413.00)
478.00			0	1992	1946	(1,954.00)	0		46.5	(90,861.00)
478.00			0	1992	1940	(2,623.00)	0		52.5	(137,707.50)
478.00			0	1992	1958	(3,374.00)	0		34.5	(116,403.00)
478.00			0	1992	1939	(3,458.00)	0		53.5	(185,003.00)
478.00			0	1992	1961	(11,323.00)	0		31.5	(356,674.50)
478.00			0	1992	1959	(12,993.00)	0		33.5	(435,265.50)
478.00			0	1992	1966	(13,807.00)	0		26.5	(365,885.50)
478.00			0	1992	1965	(13,965.00)	0		27.5	(384,037.50)
478.00			0	1992	1962	(13,991.00)	0		30.5	(426,725.50)
478.00			0	1992	1960	(14,234.00)	0		32.5	(462,605.00)
478.00			0	1992	1967	(15,557.00)	0		25.5	(396,703.50)
478.00			0	1992	1964	(15,673.00)	0		28.5	(446,680.50)
478.00			0	1992	1963	(16,610.00)	0		29.5	(489,995.00)
478.00			0	1992	1968	(19,490.00)	0		24.5	(477,505.00)
478.00			0	1992	1970	(21,216.00)	0		22.5	(477,360.00)
478.00			0	1992	1969	(23,531.00)	0		23.5	(552,978.50)
478.00			0	1992	1971	(24,451.00)	0		21.5	(525,696.50)
478.00			0	1992	1972	(26,988.00)	0		20.5	(553,254.00)
478.00			0	1992	1979	(27,122.00)	0		13.5	(366,147.00)
478.00			0	1992	1975	(27,460.00)	0		17.5	(480,550.00)
478.00			0	1992	1978	(27,594.00)	0		14.5	(400,113.00)
478.00			0	1992	1973	(27,978.00)	0		19.5	(545,571.00)
478.00			0	1992	1976	(29,817.00)	0		16.5	(491,980.50)
478.00			0	1992	1977	(30,065.00)	0		15.5	(466,007.50)
478.00			0	1992	1974	(31,455.00)	0		18.5	(581,917.50)
478.00			0	1992	1992	(35,095.00)	0		0.5	(17,547.50)
478.00			0	1992	1984	(45,069.00)	0		8.5	(383,086.50)
478.00			0	1992	1981	(46,531.00)	0		11.5	(535,106.50)
478.00			0	1992	1980	(48,818.00)	0		12.5	(610,225.00)
478.00			0	1992	1983	(50,514.00)	0		9.5	(479,883.00)
478.00			0	1992	1986	(55,481.00)	0		6.5	(360,626.50)
478.00			0	1992	1991	(55,568.00)	0		1.5	(83,352.00)
478.00			0	1992	1985	(56,625.00)	0		7.5	(424,687.50)
478.00			0	1992	1982	(58,193.00)	0		10.5	(611,026.50)
478.00			0	1992	1987	(60,104.00)	0		5.5	(330,572.00)
478.00			0	1992	1990	(66,577.00)	0		2.5	(166,442.50)
478.00			0	1992	1988	(74,700.00)	0		4.5	(336,150.00)
478.00			0	1992	1989	(97,915.00)	0		3.5	(342,702.50)
478.00			0	1991	1933	(5.00)	0		58.5	(292.50)
478.00			0	1991	1935	(10.00)	0		56.5	(565.00)
478.00			0	1991	1934	(98.00)	0		57.5	(5,635.00)
478.00			0	1991	1941	(113.00)	0		50.5	(5,706.50)
478.00			0	1991	1953	(259.00)	0		38.5	(9,971.50)
478.00			0	1991	1952	(458.00)	0		39.5	(18,091.00)
478.00			0	1991	1944	(740.00)	0		47.5	(35,150.00)
478.00			0	1991	1932	(880.00)	0		59.5	(52,360.00)
478.00			0	1991	1943	(902.00)	0		48.5	(43,747.00)
478.00			0	1991	1951	(910.00)	0		40.5	(36,855.00)
478.00			0	1991	1950	(1,174.00)	0		41.5	(48,721.00)
478.00			0	1991	1948	(1,452.00)	0		43.5	(63,162.00)
478.00			0	1991	1936	(1,569.00)	0		55.5	(87,079.50)
478.00			0	1991	1926	(1,664.00)	0		65.5	(108,992.00)
478.00			0	1991	1949	(1,678.00)	0		42.5	(71,315.00)
478.00			0	1991	1945	(2,119.00)	0		46.5	(98,533.50)
478.00			0	1991	1937	(2,291.00)	0		54.5	(124,859.50)
478.00			0	1991	1930	(2,339.00)	0		61.5	(143,848.50)
478.00			0	1991	1927	(2,559.00)	0		64.5	(165,055.50)
478.00			0	1991	1947	(2,616.00)	0		44.5	(116,412.00)
478.00			0	1991	1931	(2,793.00)	0		60.5	(168,976.50)
478.00			0	1991	1929	(3,069.00)	0		62.5	(191,812.50)
478.00			0	1991	1942	(3,072.00)	0		49.5	(152,064.00)
478.00			0	1991	1946	(3,442.00)	0		45.5	(156,611.00)
478.00			0	1991	1938	(3,607.00)	0		53.5	(192,974.50)
478.00			0	1991	1928	(4,393.00)	0		63.5	(278,955.50)
478.00			0	1991	1958	(5,117.00)	0		33.5	(171,419.50)
478.00			0	1991	1940	(5,221.00)	0		51.5	(268,881.50)
478.00			0	1991	1939	(7,063.00)	0		52.5	(370,807.50)
478.00			0	1991	1961	(16,630.00)	0		30.5	(507,215.00)
478.00			0	1991	1966	(19,259.00)	0		25.5	(491,104.50)
478.00			0	1991	1959	(19,484.00)	0		32.5	(633,230.00)
478.00			0	1991	1965	(19,674.00)	0		26.5	(521,361.00)
478.00			0	1991	1962	(20,356.00)	0		29.5	(600,502.00)
478.00			0	1991	1960	(21,142.00)	0		31.5	(665,973.00)
478.00			0	1991	1967	(21,457.00)	0		24.5	(525,696.50)
478.00			0	1991	1964	(22,332.00)	0		27.5	(614,130.00)
478.00			0	1991	1963	(23,894.00)	0		28.5	(680,979.00)
478.00			0	1991	1968	(26,607.00)	0		23.5	(625,264.50)
478.00			0	1991	1970	(28,340.00)	0		21.5	(609,310.00)
478.00			0	1991	1991	(31,726.00)	0		0.5	(15,863.00)
478.00			0	1991	1969	(31,767.00)	0		22.5	(714,757.50)
478.00			0	1991	1971	(32,307.00)	0		20.5	(662,293.50)
478.00			0	1991	1979	(33,237.00)	0		12.5	(415,462.50)
478.00			0	1991	1978	(34,053.00)	0		13.5	(459,715.50)
478.00			0	1991	1975	(34,821.00)	0		16.5	(574,546.50)
478.00			0	1991	1972	(35,280.00)	0		19.5	(687,960.00)
478.00			0	1991	1973	(36,196.00)	0		18.5	(669,626.00)
478.00			0	1991	1977	(37,433.00)	0		14.5	(542,778.50)
478.00			0	1991	1976	(37,441.00)	0		15.5	(580,335.50)
478.00			0	1991	1974	(40,272.00)	0		17.5	(704,760.00)
478.00			0	1991	1984	(53,486.00)	0		7.5	(401,145.00)
478.00			0	1991	1981	(56,272.00)	0		10.5	(590,856.00)
478.00			0	1991	1980	(59,366.00)	0		11.5	(682,709.00)
478.00			0	1991	1983	(60,372.00)	0		8.5	(513,162.00)
478.00			0	1991	1986	(64,997.00)	0		5.5	(357,483.50)
478.00			0	1991	1985	(66,826.00)	0		6.5	(434,369.00)
478.00			0	1991	1982	(69,896.00)	0		9.5	(664,012.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1991	1987	(69,972.00)	0		4.5	(314,874.00)
478.00			0	1991	1990	(75,749.00)	0		1.5	(113,623.50)
478.00			0	1991	1988	(86,296.00)	0		3.5	(302,036.00)
478.00			0	1991	1989	(112,317.00)	0		2.5	(280,792.50)
478.00			0	1990	1933	(3.00)	0		57.5	(172.50)
478.00			0	1990	1935	(6.00)	0		55.5	(333.00)
478.00			0	1990	1934	(58.00)	0		56.5	(3,277.00)
478.00			0	1990	1941	(74.00)	0		49.5	(3,663.00)
478.00			0	1990	1953	(182.00)	0		37.5	(6,825.00)
478.00			0	1990	1952	(320.00)	0		38.5	(12,320.00)
478.00			0	1990	1944	(494.00)	0		46.5	(22,971.00)
478.00			0	1990	1932	(505.00)	0		58.5	(29,542.50)
478.00			0	1990	1943	(598.00)	0		47.5	(28,405.00)
478.00			0	1990	1951	(633.00)	0		39.5	(25,003.50)
478.00			0	1990	1926	(779.00)	0		64.5	(50,245.50)
478.00			0	1990	1950	(813.00)	0		40.5	(32,926.50)
478.00			0	1990	1936	(965.00)	0		54.5	(52,592.50)
478.00			0	1990	1948	(994.00)	0		42.5	(42,245.00)
478.00			0	1990	1949	(1,155.00)	0		41.5	(47,932.50)
478.00			0	1990	1927	(1,213.00)	0		63.5	(77,025.50)
478.00			0	1990	1930	(1,285.00)	0		60.5	(77,742.50)
478.00			0	1990	1945	(1,425.00)	0		45.5	(64,837.50)
478.00			0	1990	1937	(1,428.00)	0		53.5	(76,398.00)
478.00			0	1990	1931	(1,573.00)	0		59.5	(93,593.50)
478.00			0	1990	1929	(1,641.00)	0		61.5	(100,921.50)
478.00			0	1990	1947	(1,781.00)	0		43.5	(77,473.50)
478.00			0	1990	1942	(2,019.00)	0		48.5	(97,921.50)
478.00			0	1990	1928	(2,259.00)	0		62.5	(141,187.50)
478.00			0	1990	1938	(2,276.00)	0		52.5	(119,490.00)
478.00			0	1990	1946	(2,329.00)	0		44.5	(103,640.50)
478.00			0	1990	1940	(3,368.00)	0		50.5	(170,084.00)
478.00			0	1990	1958	(3,672.00)	0		32.5	(119,340.00)
478.00			0	1990	1939	(4,510.00)	0		51.5	(232,265.00)
478.00			0	1990	1961	(12,105.00)	0		29.5	(357,097.50)
478.00			0	1990	1959	(14,042.00)	0		31.5	(442,323.00)
478.00			0	1990	1966	(14,445.00)	0		24.5	(353,902.50)
478.00			0	1990	1965	(14,654.00)	0		25.5	(373,677.00)
478.00			0	1990	1962	(14,897.00)	0		28.5	(424,564.50)
478.00			0	1990	1960	(15,318.00)	0		30.5	(467,199.00)
478.00			0	1990	1967	(16,191.00)	0		23.5	(380,488.50)
478.00			0	1990	1964	(16,525.00)	0		26.5	(437,912.50)
478.00			0	1990	1963	(17,592.00)	0		27.5	(483,780.00)
478.00			0	1990	1968	(20,236.00)	0		22.5	(455,310.00)
478.00			0	1990	1970	(21,884.00)	0		20.5	(448,622.00)
478.00			0	1990	1969	(24,347.00)	0		21.5	(523,460.50)
478.00			0	1990	1971	(25,169.00)	0		19.5	(490,795.50)
478.00			0	1990	1979	(27,593.00)	0		11.5	(317,319.50)
478.00			0	1990	1972	(27,712.00)	0		18.5	(512,672.00)
478.00			0	1990	1975	(28,063.00)	0		15.5	(434,976.50)
478.00			0	1990	1978	(28,085.00)	0		12.5	(351,062.50)
478.00			0	1990	1973	(28,675.00)	0		17.5	(501,812.50)
478.00			0	1990	1976	(30,432.00)	0		14.5	(441,264.00)
478.00			0	1990	1977	(30,679.00)	0		13.5	(414,166.50)
478.00			0	1990	1974	(32,198.00)	0		16.5	(531,267.00)
478.00			0	1990	1990	(32,862.00)	0		0.5	(16,431.00)
478.00			0	1990	1984	(45,082.00)	0		6.5	(293,033.00)
478.00			0	1990	1981	(47,071.00)	0		9.5	(447,174.50)
478.00			0	1990	1980	(49,525.00)	0		10.5	(520,012.50)
478.00			0	1990	1983	(50,771.00)	0		7.5	(380,782.50)
478.00			0	1990	1986	(55,089.00)	0		4.5	(247,900.50)
478.00			0	1990	1985	(56,510.00)	0		5.5	(310,805.00)
478.00			0	1990	1982	(58,646.00)	0		8.5	(498,491.00)
478.00			0	1990	1987	(59,482.00)	0		3.5	(208,187.00)
478.00			0	1990	1988	(73,635.00)	0		2.5	(184,087.50)
478.00			0	1990	1989	(96,057.00)	0		1.5	(144,085.50)
478.00			0	1989	1933	(4.00)	0		56.5	(226.00)
478.00			0	1989	1935	(7.00)	0		54.5	(381.50)
478.00			0	1989	1934	(72.00)	0		55.5	(3,996.00)
478.00			0	1989	1941	(86.00)	0		48.5	(4,171.00)
478.00			0	1989	1953	(200.00)	0		36.5	(7,300.00)
478.00			0	1989	1925	(252.00)	0		64.5	(16,254.00)
478.00			0	1989	1952	(354.00)	0		37.5	(13,275.00)
478.00			0	1989	1944	(567.00)	0		45.5	(25,798.50)
478.00			0	1989	1932	(644.00)	0		57.5	(37,030.00)
478.00			0	1989	1943	(690.00)	0		46.5	(32,085.00)
478.00			0	1989	1951	(701.00)	0		38.5	(26,988.50)
478.00			0	1989	1950	(905.00)	0		39.5	(35,747.50)
478.00			0	1989	1926	(970.00)	0		63.5	(61,595.00)
478.00			0	1989	1948	(1,117.00)	0		41.5	(46,355.50)
478.00			0	1989	1936	(1,175.00)	0		53.5	(62,862.50)
478.00			0	1989	1949	(1,291.00)	0		40.5	(52,285.50)
478.00			0	1989	1945	(1,625.00)	0		44.5	(72,312.50)
478.00			0	1989	1930	(1,693.00)	0		59.5	(100,733.50)
478.00			0	1989	1927	(1,699.00)	0		62.5	(106,187.50)
478.00			0	1989	1937	(1,723.00)	0		52.5	(90,457.50)
478.00			0	1989	1947	(2,011.00)	0		42.5	(85,467.50)
478.00			0	1989	1931	(2,035.00)	0		58.5	(119,047.50)
478.00			0	1989	1929	(2,200.00)	0		60.5	(133,100.00)
478.00			0	1989	1942	(2,344.00)	0		47.5	(111,340.00)
478.00			0	1989	1946	(2,643.00)	0		43.5	(114,970.50)
478.00			0	1989	1938	(2,722.00)	0		51.5	(140,183.00)
478.00			0	1989	1928	(3,082.00)	0		61.5	(189,543.00)
478.00			0	1989	1958	(3,962.00)	0		31.5	(124,803.00)
478.00			0	1989	1940	(3,965.00)	0		49.5	(196,267.50)
478.00			0	1989	1939	(5,348.00)	0		50.5	(270,074.00)
478.00			0	1989	1961	(12,929.00)	0		28.5	(368,476.50)
478.00			0	1989	1959	(15,107.00)	0		30.5	(460,763.50)
478.00			0	1989	1966	(15,194.00)	0		23.5	(357,059.00)
478.00			0	1989	1965	(15,459.00)	0		24.5	(378,745.50)
478.00			0	1989	1962	(15,864.00)	0		27.5	(436,260.00)
478.00			0	1989	1960	(16,411.00)	0		29.5	(484,124.50)
478.00			0	1989	1967	(17,004.00)	0		22.5	(382,590.00)
478.00			0	1989	1964	(17,491.00)	0		25.5	(446,020.50)
478.00			0	1989	1963	(18,671.00)	0		26.5	(494,781.50)
478.00			0	1989	1968	(21,172.00)	0		21.5	(455,198.00)
478.00			0	1989	1970	(22,809.00)	0		19.5	(444,775.50)
478.00			0	1989	1969	(25,413.00)	0		20.5	(520,966.50)
478.00			0	1989	1971	(26,171.00)	0		18.5	(484,163.50)
478.00			0	1989	1979	(28,343.00)	0		10.5	(297,601.50)
478.00			0	1989	1972	(28,749.00)	0		17.5	(503,107.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1989	1978	(28,909.00)	0		11.5	(332,453.50)
478.00			0	1989	1975	(29,003.00)	0		14.5	(420,543.50)
478.00			0	1989	1973	(29,708.00)	0		16.5	(490,182.00)
478.00			0	1989	1976	(31,383.00)	0		13.5	(423,670.50)
478.00			0	1989	1977	(31,591.00)	0		12.5	(394,887.50)
478.00			0	1989	1974	(33,298.00)	0		15.5	(516,119.00)
478.00			0	1989	1984	(45,766.00)	0		5.5	(251,713.00)
478.00			0	1989	1981	(48,146.00)	0		8.5	(409,241.00)
478.00			0	1989	1989	(48,638.00)	0		0.5	(24,319.00)
478.00			0	1989	1980	(50,730.00)	0		9.5	(481,935.00)
478.00			0	1989	1983	(51,678.00)	0		6.5	(335,907.00)
478.00			0	1989	1986	(55,663.00)	0		3.5	(194,820.50)
478.00			0	1989	1985	(57,203.00)	0		4.5	(257,413.50)
478.00			0	1989	1982	(59,833.00)	0		7.5	(448,747.50)
478.00			0	1989	1987	(59,921.00)	0		2.5	(149,802.50)
478.00			0	1989	1988	(73,886.00)	0		1.5	(110,829.00)
478.00			0	1988	1933	(6.00)	0		55.5	(333.00)
478.00			0	1988	1935	(10.00)	0		53.5	(535.00)
478.00			0	1988	1934	(103.00)	0		54.5	(5,613.50)
478.00			0	1988	1941	(111.00)	0		47.5	(5,272.50)
478.00			0	1988	1953	(234.00)	0		35.5	(8,307.00)
478.00			0	1988	1925	(358.00)	0		63.5	(22,733.00)
478.00			0	1988	1952	(417.00)	0		36.5	(15,220.50)
478.00			0	1988	1944	(707.00)	0		44.5	(31,461.50)
478.00			0	1988	1951	(833.00)	0		37.5	(31,237.50)
478.00			0	1988	1943	(868.00)	0		45.5	(39,494.00)
478.00			0	1988	1932	(953.00)	0		56.5	(53,844.50)
478.00			0	1988	1950	(1,081.00)	0		38.5	(41,618.50)
478.00			0	1988	1948	(1,352.00)	0		40.5	(54,756.00)
478.00			0	1988	1949	(1,553.00)	0		39.5	(61,343.50)
478.00			0	1988	1936	(1,607.00)	0		52.5	(84,367.50)
478.00			0	1988	1926	(1,643.00)	0		62.5	(102,687.50)
478.00			0	1988	1945	(2,011.00)	0		43.5	(87,478.50)
478.00			0	1988	1937	(2,322.00)	0		51.5	(119,583.00)
478.00			0	1988	1947	(2,451.00)	0		41.5	(101,716.50)
478.00			0	1988	1930	(2,636.00)	0		58.5	(154,206.00)
478.00			0	1988	1927	(2,945.00)	0		61.5	(181,117.50)
478.00			0	1988	1942	(2,979.00)	0		46.5	(138,523.50)
478.00			0	1988	1931	(3,084.00)	0		57.5	(177,330.00)
478.00			0	1988	1946	(3,245.00)	0		42.5	(137,912.50)
478.00			0	1988	1929	(3,536.00)	0		59.5	(210,392.00)
478.00			0	1988	1938	(3,619.00)	0		50.5	(182,759.50)
478.00			0	1988	1958	(4,528.00)	0		30.5	(138,104.00)
478.00			0	1988	1928	(5,139.00)	0		60.5	(310,909.50)
478.00			0	1988	1940	(5,146.00)	0		48.5	(249,581.00)
478.00			0	1988	1939	(7,023.00)	0		49.5	(347,638.50)
478.00			0	1988	1961	(14,563.00)	0		27.5	(400,482.50)
478.00			0	1988	1966	(16,719.00)	0		22.5	(376,177.50)
478.00			0	1988	1965	(17,091.00)	0		23.5	(401,638.50)
478.00			0	1988	1959	(17,178.00)	0		29.5	(506,751.00)
478.00			0	1988	1962	(17,778.00)	0		26.5	(471,117.00)
478.00			0	1988	1960	(18,576.00)	0		28.5	(529,416.00)
478.00			0	1988	1967	(18,626.00)	0		21.5	(400,459.00)
478.00			0	1988	1964	(19,424.00)	0		24.5	(475,888.00)
478.00			0	1988	1963	(20,821.00)	0		25.5	(530,935.50)
478.00			0	1988	1968	(23,109.00)	0		20.5	(473,734.50)
478.00			0	1988	1970	(24,692.00)	0		18.5	(456,802.00)
478.00			0	1988	1969	(27,625.00)	0		19.5	(538,687.50)
478.00			0	1988	1971	(28,221.00)	0		17.5	(493,867.50)
478.00			0	1988	1979	(29,882.00)	0		9.5	(283,879.00)
478.00			0	1988	1978	(30,567.00)	0		10.5	(320,953.50)
478.00			0	1988	1975	(30,889.00)	0		13.5	(417,001.50)
478.00			0	1988	1972	(30,908.00)	0		16.5	(509,982.00)
478.00			0	1988	1973	(31,831.00)	0		15.5	(493,380.50)
478.00			0	1988	1976	(33,361.00)	0		12.5	(417,012.50)
478.00			0	1988	1977	(33,492.00)	0		11.5	(385,158.00)
478.00			0	1988	1974	(35,564.00)	0		14.5	(515,678.00)
478.00			0	1988	1988	(38,176.00)	0		0.5	(19,088.00)
478.00			0	1988	1984	(47,484.00)	0		4.5	(213,678.00)
478.00			0	1988	1981	(50,465.00)	0		7.5	(378,487.50)
478.00			0	1988	1980	(53,351.00)	0		8.5	(453,483.50)
478.00			0	1988	1983	(53,781.00)	0		5.5	(295,795.50)
478.00			0	1988	1986	(57,291.00)	0		2.5	(143,227.50)
478.00			0	1988	1985	(59,118.00)	0		3.5	(206,913.00)
478.00			0	1988	1987	(61,442.00)	0		1.5	(92,163.00)
478.00			0	1988	1982	(62,495.00)	0		6.5	(406,217.50)
478.00			0	1987	1933	(6.00)	0		54.5	(327.00)
478.00			0	1987	1935	(10.00)	0		52.5	(525.00)
478.00			0	1987	1934	(103.00)	0		53.5	(5,510.50)
478.00			0	1987	1941	(109.00)	0		46.5	(5,068.50)
478.00			0	1987	1953	(224.00)	0		34.5	(7,728.00)
478.00			0	1987	1952	(399.00)	0		35.5	(14,164.50)
478.00			0	1987	1944	(689.00)	0		43.5	(29,971.50)
478.00			0	1987	1925	(741.00)	0		62.5	(46,312.50)
478.00			0	1987	1951	(798.00)	0		36.5	(29,127.00)
478.00			0	1987	1943	(848.00)	0		44.5	(37,736.00)
478.00			0	1987	1932	(973.00)	0		55.5	(54,001.50)
478.00			0	1987	1950	(1,038.00)	0		37.5	(38,925.00)
478.00			0	1987	1948	(1,305.00)	0		39.5	(51,547.50)
478.00			0	1987	1949	(1,495.00)	0		38.5	(57,557.50)
478.00			0	1987	1936	(1,607.00)	0		51.5	(82,760.50)
478.00			0	1987	1926	(1,796.00)	0		61.5	(110,454.00)
478.00			0	1987	1945	(1,954.00)	0		42.5	(83,045.00)
478.00			0	1987	1937	(2,312.00)	0		50.5	(116,756.00)
478.00			0	1987	1947	(2,369.00)	0		40.5	(95,944.50)
478.00			0	1987	1930	(2,735.00)	0		57.5	(157,262.50)
478.00			0	1987	1942	(2,916.00)	0		45.5	(132,678.00)
478.00			0	1987	1946	(3,145.00)	0		41.5	(130,517.50)
478.00			0	1987	1927	(3,168.00)	0		60.5	(191,664.00)
478.00			0	1987	1931	(3,173.00)	0		56.5	(179,274.50)
478.00			0	1987	1938	(3,589.00)	0		49.5	(177,655.50)
478.00			0	1987	1929	(3,704.00)	0		58.5	(216,684.00)
478.00			0	1987	1958	(4,297.00)	0		29.5	(126,761.50)
478.00			0	1987	1940	(5,067.00)	0		47.5	(240,682.50)
478.00			0	1987	1928	(5,448.00)	0		59.5	(324,156.00)
478.00			0	1987	1939	(6,938.00)	0		48.5	(336,493.00)
478.00			0	1987	1961	(13,788.00)	0		26.5	(365,382.00)
478.00			0	1987	1966	(15,825.00)	0		21.5	(340,237.50)
478.00			0	1987	1965	(16,174.00)	0		22.5	(363,915.00)
478.00			0	1987	1959	(16,284.00)	0		28.5	(464,094.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1987	1962	(16,826.00)	0		25.5	(429,063.00)
478.00			0	1987	1960	(17,594.00)	0		27.5	(483,835.00)
478.00			0	1987	1967	(17,636.00)	0		20.5	(361,538.00)
478.00			0	1987	1964	(18,378.00)	0		23.5	(431,883.00)
478.00			0	1987	1963	(19,701.00)	0		24.5	(482,674.50)
478.00			0	1987	1968	(21,902.00)	0		19.5	(427,089.00)
478.00			0	1987	1970	(23,462.00)	0		17.5	(410,585.00)
478.00			0	1987	1969	(26,213.00)	0		18.5	(484,940.50)
478.00			0	1987	1971	(26,857.00)	0		16.5	(443,140.50)
478.00			0	1987	1979	(28,658.00)	0		8.5	(243,593.00)
478.00			0	1987	1978	(29,338.00)	0		9.5	(278,711.00)
478.00			0	1987	1972	(29,473.00)	0		15.5	(456,831.50)
478.00			0	1987	1987	(29,556.00)	0		0.5	(14,778.00)
478.00			0	1987	1975	(29,591.00)	0		12.5	(369,887.50)
478.00			0	1987	1973	(30,405.00)	0		14.5	(440,872.50)
478.00			0	1987	1976	(32,001.00)	0		11.5	(368,011.50)
478.00			0	1987	1977	(32,152.00)	0		10.5	(337,596.00)
478.00			0	1987	1974	(34,028.00)	0		13.5	(459,378.00)
478.00			0	1987	1984	(45,313.00)	0		3.5	(158,595.50)
478.00			0	1987	1981	(48,307.00)	0		6.5	(313,995.50)
478.00			0	1987	1980	(51,118.00)	0		7.5	(383,385.00)
478.00			0	1987	1983	(51,381.00)	0		4.5	(231,214.50)
478.00			0	1987	1986	(54,554.00)	0		1.5	(81,831.00)
478.00			0	1987	1985	(56,356.00)	0		2.5	(140,890.00)
478.00			0	1987	1982	(59,766.00)	0		5.5	(328,713.00)
478.00			0	1986	1933	(13.00)	0		53.5	(695.50)
478.00			0	1986	1935	(20.00)	0		51.5	(1,030.00)
478.00			0	1986	1941	(184.00)	0		45.5	(8,372.00)
478.00			0	1986	1934	(219.00)	0		52.5	(11,497.50)
478.00			0	1986	1953	(317.00)	0		33.5	(10,619.50)
478.00			0	1986	1919	(491.00)	0		67.5	(33,142.50)
478.00			0	1986	1952	(572.00)	0		34.5	(19,734.00)
478.00			0	1986	1944	(1,098.00)	0		42.5	(46,665.00)
478.00			0	1986	1951	(1,155.00)	0		35.5	(41,002.50)
478.00			0	1986	1943	(1,375.00)	0		43.5	(59,812.50)
478.00			0	1986	1950	(1,520.00)	0		36.5	(55,480.00)
478.00			0	1986	1948	(1,958.00)	0		38.5	(75,383.00)
478.00			0	1986	1949	(2,215.00)	0		37.5	(83,062.50)
478.00			0	1986	1932	(2,297.00)	0		54.5	(125,186.50)
478.00			0	1986	1945	(3,062.00)	0		41.5	(127,073.00)
478.00			0	1986	1936	(3,137.00)	0		50.5	(158,418.50)
478.00			0	1986	1920	(3,588.00)	0		66.5	(238,602.00)
478.00			0	1986	1947	(3,604.00)	0		39.5	(142,358.00)
478.00			0	1986	1922	(4,049.00)	0		64.5	(261,160.50)
478.00			0	1986	1937	(4,356.00)	0		49.5	(215,622.00)
478.00			0	1986	1942	(4,825.00)	0		44.5	(214,712.50)
478.00			0	1986	1946	(4,853.00)	0		40.5	(196,546.50)
478.00			0	1986	1958	(5,791.00)	0		28.5	(165,043.50)
478.00			0	1986	1921	(5,963.00)	0		65.5	(390,576.50)
478.00			0	1986	1938	(6,551.00)	0		48.5	(317,723.50)
478.00			0	1986	1923	(6,704.00)	0		63.5	(425,704.00)
478.00			0	1986	1930	(7,436.00)	0		56.5	(420,134.00)
478.00			0	1986	1931	(7,976.00)	0		55.5	(442,668.00)
478.00			0	1986	1940	(8,772.00)	0		46.5	(407,898.00)
478.00			0	1986	1929	(11,190.00)	0		57.5	(643,425.00)
478.00			0	1986	1939	(12,311.00)	0		47.5	(584,772.50)
478.00			0	1986	1924	(13,595.00)	0		62.5	(849,687.50)
478.00			0	1986	1927	(15,807.00)	0		59.5	(940,516.50)
478.00			0	1986	1926	(15,951.00)	0		60.5	(965,035.50)
478.00			0	1986	1961	(18,060.00)	0		25.5	(460,530.00)
478.00			0	1986	1925	(18,787.00)	0		61.5	(1,155,400.50)
478.00			0	1986	1928	(19,719.00)	0		58.5	(1,153,561.50)
478.00			0	1986	1966	(19,779.00)	0		20.5	(405,469.50)
478.00			0	1986	1965	(20,398.00)	0		21.5	(438,557.00)
478.00			0	1986	1959	(21,743.00)	0		27.5	(597,932.50)
478.00			0	1986	1962	(21,836.00)	0		24.5	(534,982.00)
478.00			0	1986	1967	(21,847.00)	0		19.5	(426,016.50)
478.00			0	1986	1960	(23,262.00)	0		26.5	(616,443.00)
478.00			0	1986	1964	(23,398.00)	0		22.5	(526,455.00)
478.00			0	1986	1963	(25,331.00)	0		23.5	(595,278.50)
478.00			0	1986	1968	(26,868.00)	0		18.5	(497,058.00)
478.00			0	1986	1970	(28,273.00)	0		16.5	(466,504.50)
478.00			0	1986	1986	(29,919.00)	0		0.5	(14,959.50)
478.00			0	1986	1969	(31,862.00)	0		17.5	(557,585.00)
478.00			0	1986	1971	(32,095.00)	0		15.5	(497,472.50)
478.00			0	1986	1979	(32,519.00)	0		7.5	(243,892.50)
478.00			0	1986	1978	(33,471.00)	0		8.5	(284,503.50)
478.00			0	1986	1975	(34,348.00)	0		11.5	(395,002.00)
478.00			0	1986	1972	(34,922.00)	0		14.5	(506,369.00)
478.00			0	1986	1973	(35,751.00)	0		13.5	(482,638.50)
478.00			0	1986	1977	(36,874.00)	0		9.5	(350,303.00)
478.00			0	1986	1976	(36,910.00)	0		10.5	(387,555.00)
478.00			0	1986	1974	(39,737.00)	0		12.5	(496,712.50)
478.00			0	1986	1984	(49,820.00)	0		2.5	(124,550.00)
478.00			0	1986	1981	(54,144.00)	0		5.5	(297,792.00)
478.00			0	1986	1983	(56,893.00)	0		3.5	(199,125.50)
478.00			0	1986	1980	(57,652.00)	0		6.5	(374,738.00)
478.00			0	1986	1985	(61,499.00)	0		1.5	(92,248.50)
478.00			0	1986	1982	(66,577.00)	0		4.5	(299,596.50)
478.00			0	1985	1933	(8.00)	0		52.5	(420.00)
478.00			0	1985	1935	(12.00)	0		50.5	(606.00)
478.00			0	1985	1941	(122.00)	0		44.5	(5,429.00)
478.00			0	1985	1934	(134.00)	0		51.5	(6,901.00)
478.00			0	1985	1953	(226.00)	0		32.5	(7,345.00)
478.00			0	1985	1952	(406.00)	0		33.5	(13,601.00)
478.00			0	1985	1944	(748.00)	0		41.5	(31,042.00)
478.00			0	1985	1951	(818.00)	0		34.5	(28,221.00)
478.00			0	1985	1943	(931.00)	0		42.5	(39,567.50)
478.00			0	1985	1950	(1,071.00)	0		35.5	(38,020.50)
478.00			0	1985	1919	(1,286.00)	0		66.5	(85,519.00)
478.00			0	1985	1932	(1,349.00)	0		53.5	(72,171.50)
478.00			0	1985	1948	(1,367.00)	0		37.5	(51,262.50)
478.00			0	1985	1949	(1,554.00)	0		36.5	(56,721.00)
478.00			0	1985	1922	(1,696.00)	0		63.5	(107,696.00)
478.00			0	1985	1936	(1,974.00)	0		49.5	(97,713.00)
478.00			0	1985	1945	(2,102.00)	0		40.5	(85,131.00)
478.00			0	1985	1920	(2,412.00)	0		65.5	(157,986.00)
478.00			0	1985	1923	(2,414.00)	0		62.5	(150,875.00)
478.00			0	1985	1947	(2,503.00)	0		38.5	(96,365.50)
478.00			0	1985	1937	(2,779.00)	0		48.5	(134,781.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1985	1921	(3,016.00)	0		64.5	(194,532.00)
478.00			0	1985	1942	(3,241.00)	0		43.5	(140,983.50)
478.00			0	1985	1946	(3,351.00)	0		39.5	(132,364.50)
478.00			0	1985	1930	(4,176.00)	0		55.5	(231,768.00)
478.00			0	1985	1958	(4,231.00)	0		27.5	(116,352.50)
478.00			0	1985	1938	(4,233.00)	0		47.5	(201,067.50)
478.00			0	1985	1924	(4,283.00)	0		61.5	(263,404.50)
478.00			0	1985	1931	(4,594.00)	0		54.5	(250,373.00)
478.00			0	1985	1925	(5,615.00)	0		60.5	(339,707.50)
478.00			0	1985	1940	(5,786.00)	0		45.5	(263,263.00)
478.00			0	1985	1926	(5,995.00)	0		59.5	(356,702.50)
478.00			0	1985	1929	(6,064.00)	0		56.5	(342,616.00)
478.00			0	1985	1927	(7,052.00)	0		58.5	(412,542.00)
478.00			0	1985	1939	(8,045.00)	0		46.5	(374,092.50)
478.00			0	1985	1928	(9,952.00)	0		57.5	(572,240.00)
478.00			0	1985	1961	(13,418.00)	0		24.5	(328,741.00)
478.00			0	1985	1966	(15,231.00)	0		19.5	(297,004.50)
478.00			0	1985	1965	(15,584.00)	0		20.5	(319,472.00)
478.00			0	1985	1959	(15,966.00)	0		26.5	(423,099.00)
478.00			0	1985	1962	(16,323.00)	0		23.5	(383,590.50)
478.00			0	1985	1967	(16,961.00)	0		18.5	(313,778.50)
478.00			0	1985	1960	(17,183.00)	0		25.5	(438,166.50)
478.00			0	1985	1964	(17,740.00)	0		21.5	(381,410.00)
478.00			0	1985	1963	(19,060.00)	0		22.5	(428,850.00)
478.00			0	1985	1968	(21,054.00)	0		17.5	(368,445.00)
478.00			0	1985	1970	(22,566.00)	0		15.5	(349,773.00)
478.00			0	1985	1969	(25,199.00)	0		16.5	(415,783.50)
478.00			0	1985	1971	(25,852.00)	0		14.5	(374,854.00)
478.00			0	1985	1985	(26,711.00)	0		0.5	(13,355.50)
478.00			0	1985	1979	(27,416.00)	0		6.5	(178,204.00)
478.00			0	1985	1978	(28,160.00)	0		7.5	(211,200.00)
478.00			0	1985	1972	(28,398.00)	0		13.5	(383,373.00)
478.00			0	1985	1975	(28,582.00)	0		10.5	(300,111.00)
478.00			0	1985	1973	(29,327.00)	0		12.5	(366,587.50)
478.00			0	1985	1976	(30,879.00)	0		9.5	(293,350.50)
478.00			0	1985	1977	(30,952.00)	0		8.5	(263,092.00)
478.00			0	1985	1974	(32,849.00)	0		11.5	(377,763.50)
478.00			0	1985	1984	(42,623.00)	0		1.5	(63,934.50)
478.00			0	1985	1981	(45,905.00)	0		4.5	(206,572.50)
478.00			0	1985	1983	(48,503.00)	0		2.5	(121,257.50)
478.00			0	1985	1980	(48,738.00)	0		5.5	(268,059.00)
478.00			0	1985	1982	(56,599.00)	0		3.5	(198,096.50)
478.00			0	1984	1933	(8.00)	0		51.5	(412.00)
478.00			0	1984	1935	(12.00)	0		49.5	(594.00)
478.00			0	1984	1918	(98.00)	0		66.5	(6,517.00)
478.00			0	1984	1941	(116.00)	0		43.5	(5,046.00)
478.00			0	1984	1934	(130.00)	0		50.5	(6,565.00)
478.00			0	1984	1953	(212.00)	0		31.5	(6,678.00)
478.00			0	1984	1952	(380.00)	0		32.5	(12,350.00)
478.00			0	1984	1944	(709.00)	0		40.5	(28,714.50)
478.00			0	1984	1951	(767.00)	0		33.5	(25,694.50)
478.00			0	1984	1943	(883.00)	0		41.5	(36,644.50)
478.00			0	1984	1950	(1,005.00)	0		34.5	(34,672.50)
478.00			0	1984	1919	(1,111.00)	0		65.5	(72,770.50)
478.00			0	1984	1948	(1,286.00)	0		36.5	(46,939.00)
478.00			0	1984	1932	(1,315.00)	0		52.5	(69,037.50)
478.00			0	1984	1949	(1,460.00)	0		35.5	(51,830.00)
478.00			0	1984	1922	(1,786.00)	0		62.5	(111,625.00)
478.00			0	1984	1936	(1,901.00)	0		48.5	(92,198.50)
478.00			0	1984	1945	(1,987.00)	0		39.5	(78,486.50)
478.00			0	1984	1947	(2,359.00)	0		37.5	(88,462.50)
478.00			0	1984	1920	(2,470.00)	0		64.5	(159,315.00)
478.00			0	1984	1923	(2,513.00)	0		61.5	(154,549.50)
478.00			0	1984	1937	(2,670.00)	0		47.5	(126,825.00)
478.00			0	1984	1942	(3,082.00)	0		42.5	(130,985.00)
478.00			0	1984	1946	(3,163.00)	0		38.5	(121,775.50)
478.00			0	1984	1921	(3,184.00)	0		63.5	(202,184.00)
478.00			0	1984	1958	(3,945.00)	0		26.5	(104,542.50)
478.00			0	1984	1938	(4,058.00)	0		46.5	(188,697.00)
478.00			0	1984	1930	(4,107.00)	0		54.5	(223,831.50)
478.00			0	1984	1924	(4,404.00)	0		60.5	(266,442.00)
478.00			0	1984	1931	(4,496.00)	0		53.5	(240,536.00)
478.00			0	1984	1940	(5,523.00)	0		44.5	(245,773.50)
478.00			0	1984	1925	(5,713.00)	0		59.5	(339,923.50)
478.00			0	1984	1929	(5,994.00)	0		55.5	(332,667.00)
478.00			0	1984	1926	(6,052.00)	0		58.5	(354,042.00)
478.00			0	1984	1927	(7,060.00)	0		57.5	(405,950.00)
478.00			0	1984	1939	(7,695.00)	0		45.5	(350,122.50)
478.00			0	1984	1928	(9,895.00)	0		56.5	(559,067.50)
478.00			0	1984	1961	(12,518.00)	0		23.5	(294,173.00)
478.00			0	1984	1966	(14,282.00)	0		18.5	(264,217.00)
478.00			0	1984	1965	(14,589.00)	0		19.5	(284,485.50)
478.00			0	1984	1959	(14,887.00)	0		25.5	(379,618.50)
478.00			0	1984	1962	(15,238.00)	0		22.5	(342,855.00)
478.00			0	1984	1967	(15,937.00)	0		17.5	(278,897.50)
478.00			0	1984	1960	(16,024.00)	0		24.5	(392,588.00)
478.00			0	1984	1964	(16,593.00)	0		20.5	(340,156.50)
478.00			0	1984	1963	(17,808.00)	0		21.5	(382,872.00)
478.00			0	1984	1968	(19,824.00)	0		16.5	(327,096.00)
478.00			0	1984	1984	(20,376.00)	0		0.5	(10,188.00)
478.00			0	1984	1970	(21,339.00)	0		14.5	(309,415.50)
478.00			0	1984	1969	(23,778.00)	0		15.5	(368,559.00)
478.00			0	1984	1971	(24,499.00)	0		13.5	(330,736.50)
478.00			0	1984	1979	(26,028.00)	0		5.5	(143,154.00)
478.00			0	1984	1978	(26,748.00)	0		6.5	(173,862.00)
478.00			0	1984	1972	(26,962.00)	0		12.5	(337,025.00)
478.00			0	1984	1975	(27,204.00)	0		9.5	(258,438.00)
478.00			0	1984	1973	(27,881.00)	0		11.5	(320,631.50)
478.00			0	1984	1976	(29,373.00)	0		8.5	(249,670.50)
478.00			0	1984	1977	(29,422.00)	0		7.5	(220,665.00)
478.00			0	1984	1974	(31,263.00)	0		10.5	(328,261.50)
478.00			0	1984	1981	(43,497.00)	0		3.5	(152,239.50)
478.00			0	1984	1983	(45,886.00)	0		1.5	(68,829.00)
478.00			0	1984	1980	(46,232.00)	0		4.5	(208,044.00)
478.00			0	1984	1982	(53,589.00)	0		2.5	(133,972.50)
478.00			0	1983	1933	(7.00)	0		50.5	(353.50)
478.00			0	1983	1935	(11.00)	0		48.5	(533.50)
478.00			0	1983	1941	(106.00)	0		42.5	(4,505.00)
478.00			0	1983	1934	(119.00)	0		49.5	(5,890.50)
478.00			0	1983	1953	(191.00)	0		30.5	(5,825.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1983	1918	(274.00)	0		65.5	(17,947.00)
478.00			0	1983	1952	(344.00)	0		31.5	(10,836.00)
478.00			0	1983	1944	(643.00)	0		39.5	(25,398.50)
478.00			0	1983	1951	(693.00)	0		32.5	(22,522.50)
478.00			0	1983	1943	(802.00)	0		40.5	(32,481.00)
478.00			0	1983	1919	(897.00)	0		64.5	(57,856.50)
478.00			0	1983	1950	(909.00)	0		33.5	(30,451.50)
478.00			0	1983	1948	(1,164.00)	0		35.5	(41,322.00)
478.00			0	1983	1932	(1,204.00)	0		51.5	(62,006.00)
478.00			0	1983	1949	(1,321.00)	0		34.5	(45,574.50)
478.00			0	1983	1922	(1,672.00)	0		61.5	(102,828.00)
478.00			0	1983	1936	(1,735.00)	0		47.5	(82,412.50)
478.00			0	1983	1945	(1,801.00)	0		38.5	(69,338.50)
478.00			0	1983	1947	(2,135.00)	0		36.5	(77,927.50)
478.00			0	1983	1920	(2,332.00)	0		63.5	(148,082.00)
478.00			0	1983	1923	(2,345.00)	0		60.5	(141,872.50)
478.00			0	1983	1937	(2,435.00)	0		46.5	(113,227.50)
478.00			0	1983	1942	(2,799.00)	0		41.5	(116,158.50)
478.00			0	1983	1946	(2,866.00)	0		37.5	(107,475.00)
478.00			0	1983	1921	(2,996.00)	0		62.5	(187,250.00)
478.00			0	1983	1958	(3,574.00)	0		25.5	(91,137.00)
478.00			0	1983	1938	(3,698.00)	0		45.5	(168,259.00)
478.00			0	1983	1930	(3,769.00)	0		53.5	(201,641.50)
478.00			0	1983	1924	(4,094.00)	0		59.5	(243,593.00)
478.00			0	1983	1931	(4,121.00)	0		52.5	(216,352.50)
478.00			0	1983	1940	(5,025.00)	0		43.5	(218,587.50)
478.00			0	1983	1925	(5,290.00)	0		58.5	(309,465.00)
478.00			0	1983	1929	(5,508.00)	0		54.5	(300,186.00)
478.00			0	1983	1926	(5,582.00)	0		57.5	(320,965.00)
478.00			0	1983	1927	(6,500.00)	0		56.5	(367,250.00)
478.00			0	1983	1939	(7,006.00)	0		44.5	(311,767.00)
478.00			0	1983	1928	(9,107.00)	0		55.5	(505,438.50)
478.00			0	1983	1961	(11,386.00)	0		22.5	(256,185.00)
478.00			0	1983	1966	(13,140.00)	0		17.5	(229,950.00)
478.00			0	1983	1965	(13,390.00)	0		18.5	(247,715.00)
478.00			0	1983	1959	(13,500.00)	0		24.5	(330,750.00)
478.00			0	1983	1962	(13,876.00)	0		21.5	(298,334.00)
478.00			0	1983	1960	(14,553.00)	0		23.5	(341,995.50)
478.00			0	1983	1967	(14,699.00)	0		16.5	(242,533.50)
478.00			0	1983	1964	(15,181.00)	0		19.5	(296,029.50)
478.00			0	1983	1963	(16,252.00)	0		20.5	(333,166.00)
478.00			0	1983	1968	(18,340.00)	0		15.5	(284,270.00)
478.00			0	1983	1970	(19,859.00)	0		13.5	(268,096.50)
478.00			0	1983	1983	(21,673.00)	0		0.5	(10,836.50)
478.00			0	1983	1969	(22,064.00)	0		14.5	(319,928.00)
478.00			0	1983	1971	(22,851.00)	0		12.5	(285,637.50)
478.00			0	1983	1979	(24,338.00)	0		4.5	(109,521.00)
478.00			0	1983	1978	(25,016.00)	0		5.5	(137,588.00)
478.00			0	1983	1972	(25,198.00)	0		11.5	(289,777.00)
478.00			0	1983	1975	(25,476.00)	0		8.5	(216,546.00)
478.00			0	1983	1973	(26,103.00)	0		10.5	(274,081.50)
478.00			0	1983	1976	(27,487.00)	0		7.5	(206,152.50)
478.00			0	1983	1977	(27,521.00)	0		6.5	(178,886.50)
478.00			0	1983	1974	(29,281.00)	0		9.5	(278,169.50)
478.00			0	1983	1981	(40,649.00)	0		2.5	(101,622.50)
478.00			0	1983	1980	(43,234.00)	0		3.5	(151,319.00)
478.00			0	1983	1982	(50,068.00)	0		1.5	(75,102.00)
478.00			0	1982	1933	(6.00)	0		49.5	(297.00)
478.00			0	1982	1935	(9.00)	0		47.5	(427.50)
478.00			0	1982	1941	(87.00)	0		41.5	(3,610.50)
478.00			0	1982	1934	(96.00)	0		48.5	(4,656.00)
478.00			0	1982	1953	(160.00)	0		29.5	(4,720.00)
478.00			0	1982	1952	(286.00)	0		30.5	(8,723.00)
478.00			0	1982	1918	(349.00)	0		64.5	(22,510.50)
478.00			0	1982	1944	(529.00)	0		38.5	(20,366.50)
478.00			0	1982	1951	(576.00)	0		31.5	(18,144.00)
478.00			0	1982	1943	(659.00)	0		39.5	(26,030.50)
478.00			0	1982	1919	(674.00)	0		63.5	(42,799.00)
478.00			0	1982	1950	(755.00)	0		32.5	(24,537.50)
478.00			0	1982	1948	(963.00)	0		34.5	(33,223.50)
478.00			0	1982	1932	(968.00)	0		50.5	(48,884.00)
478.00			0	1982	1949	(1,094.00)	0		33.5	(36,649.00)
478.00			0	1982	1922	(1,284.00)	0		60.5	(77,682.00)
478.00			0	1982	1936	(1,408.00)	0		46.5	(65,472.00)
478.00			0	1982	1945	(1,484.00)	0		37.5	(55,650.00)
478.00			0	1982	1920	(1,764.00)	0		62.5	(110,250.00)
478.00			0	1982	1947	(1,764.00)	0		35.5	(62,622.00)
478.00			0	1982	1923	(1,809.00)	0		59.5	(107,635.50)
478.00			0	1982	1937	(1,981.00)	0		45.5	(90,135.50)
478.00			0	1982	1921	(2,284.00)	0		61.5	(140,466.00)
478.00			0	1982	1942	(2,296.00)	0		40.5	(92,988.00)
478.00			0	1982	1946	(2,363.00)	0		36.5	(86,249.50)
478.00			0	1982	1930	(3,010.00)	0		52.5	(158,025.00)
478.00			0	1982	1938	(3,013.00)	0		44.5	(134,078.50)
478.00			0	1982	1958	(3,027.00)	0		24.5	(74,161.50)
478.00			0	1982	1924	(3,180.00)	0		58.5	(186,030.00)
478.00			0	1982	1931	(3,302.00)	0		51.5	(170,053.00)
478.00			0	1982	1940	(4,108.00)	0		42.5	(174,590.00)
478.00			0	1982	1925	(4,132.00)	0		57.5	(237,590.00)
478.00			0	1982	1929	(4,380.00)	0		53.5	(234,330.00)
478.00			0	1982	1926	(4,382.00)	0		56.5	(247,583.00)
478.00			0	1982	1927	(5,133.00)	0		55.5	(284,881.50)
478.00			0	1982	1939	(5,719.00)	0		43.5	(248,776.50)
478.00			0	1982	1929	(7,212.00)	0		54.5	(393,054.00)
478.00			0	1982	1961	(9,755.00)	0		21.5	(209,732.50)
478.00			0	1982	1959	(11,472.00)	0		23.5	(269,592.00)
478.00			0	1982	1966	(11,525.00)	0		16.5	(190,162.50)
478.00			0	1982	1965	(11,678.00)	0		17.5	(204,365.00)
478.00			0	1982	1962	(11,939.00)	0		20.5	(244,749.50)
478.00			0	1982	1960	(12,410.00)	0		22.5	(279,225.00)
478.00			0	1982	1967	(12,958.00)	0		15.5	(200,849.00)
478.00			0	1982	1964	(13,189.00)	0		18.5	(243,996.50)
478.00			0	1982	1963	(14,049.00)	0		19.5	(273,955.50)
478.00			0	1982	1968	(16,236.00)	0		14.5	(235,422.00)
478.00			0	1982	1970	(17,721.00)	0		12.5	(221,512.50)
478.00			0	1982	1969	(19,625.00)	0		13.5	(264,937.50)
478.00			0	1982	1971	(20,462.00)	0		11.5	(235,313.00)
478.00			0	1982	1979	(21,969.00)	0		3.5	(76,891.50)
478.00			0	1982	1978	(22,565.00)	0		4.5	(101,542.50)
478.00			0	1982	1972	(22,626.00)	0		10.5	(237,573.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1982	1975	(22,920.00)	0		7.5	(171,900.00)
478.00			0	1982	1982	(22,924.00)	0		0.5	(11,462.00)
478.00			0	1982	1973	(23,439.00)	0		9.5	(222,670.50)
478.00			0	1982	1976	(24,745.00)	0		6.5	(160,842.50)
478.00			0	1982	1977	(24,814.00)	0		5.5	(136,477.00)
478.00			0	1982	1974	(26,323.00)	0		8.5	(223,745.50)
478.00			0	1982	1981	(36,779.00)	0		1.5	(55,168.50)
478.00			0	1982	1980	(39,085.00)	0		2.5	(97,712.50)
478.00			0	1981	1933	(2.00)	0		48.5	(97.00)
478.00			0	1981	1935	(3.00)	0		46.5	(139.50)
478.00			0	1981	1934	(31.00)	0		47.5	(1,472.50)
478.00			0	1981	1941	(31.00)	0		40.5	(1,255.50)
478.00			0	1981	1918	(52.00)	0		63.5	(3,302.00)
478.00			0	1981	1953	(71.00)	0		28.5	(2,023.50)
478.00			0	1981	1952	(125.00)	0		29.5	(3,687.50)
478.00			0	1981	1919	(153.00)	0		62.5	(9,562.50)
478.00			0	1981	1944	(201.00)	0		37.5	(7,537.50)
478.00			0	1981	1943	(247.00)	0		38.5	(9,509.50)
478.00			0	1981	1951	(247.00)	0		30.5	(7,533.50)
478.00			0	1981	1932	(304.00)	0		49.5	(15,048.00)
478.00			0	1981	1950	(318.00)	0		31.5	(10,017.00)
478.00			0	1981	1922	(322.00)	0		59.5	(19,159.00)
478.00			0	1981	1948	(392.00)	0		33.5	(13,132.00)
478.00			0	1981	1920	(415.00)	0		61.5	(25,522.50)
478.00			0	1981	1949	(453.00)	0		32.5	(14,722.50)
478.00			0	1981	1923	(466.00)	0		58.5	(27,261.00)
478.00			0	1981	1936	(473.00)	0		45.5	(21,521.50)
478.00			0	1981	1921	(555.00)	0		60.5	(33,577.50)
478.00			0	1981	1945	(574.00)	0		36.5	(20,951.00)
478.00			0	1981	1937	(676.00)	0		44.5	(30,082.00)
478.00			0	1981	1947	(705.00)	0		34.5	(24,322.50)
478.00			0	1981	1924	(842.00)	0		57.5	(48,415.00)
478.00			0	1981	1942	(847.00)	0		39.5	(33,456.50)
478.00			0	1981	1930	(911.00)	0		51.5	(46,916.50)
478.00			0	1981	1946	(929.00)	0		35.5	(32,979.50)
478.00			0	1981	1931	(1,019.00)	0		50.5	(51,459.50)
478.00			0	1981	1938	(1,045.00)	0		43.5	(45,457.50)
478.00			0	1981	1925	(1,122.00)	0		56.5	(63,393.00)
478.00			0	1981	1926	(1,220.00)	0		55.5	(67,710.00)
478.00			0	1981	1929	(1,300.00)	0		52.5	(68,250.00)
478.00			0	1981	1927	(1,460.00)	0		54.5	(79,570.00)
478.00			0	1981	1940	(1,469.00)	0		41.5	(60,963.50)
478.00			0	1981	1958	(1,491.00)	0		23.5	(35,038.50)
478.00			0	1981	1939	(2,014.00)	0		42.5	(85,595.00)
478.00			0	1981	1928	(2,096.00)	0		53.5	(112,136.00)
478.00			0	1981	1961	(5,109.00)	0		20.5	(104,734.50)
478.00			0	1981	1959	(5,769.00)	0		22.5	(129,802.50)
478.00			0	1981	1960	(6,372.00)	0		21.5	(136,998.00)
478.00			0	1981	1962	(6,382.00)	0		19.5	(124,449.00)
478.00			0	1981	1965	(6,592.00)	0		16.5	(108,768.00)
478.00			0	1981	1966	(6,607.00)	0		15.5	(102,408.50)
478.00			0	1981	1964	(7,310.00)	0		17.5	(127,925.00)
478.00			0	1981	1967	(7,537.00)	0		14.5	(109,286.50)
478.00			0	1981	1963	(7,651.00)	0		18.5	(141,543.50)
478.00			0	1981	1968	(9,568.00)	0		13.5	(129,168.00)
478.00			0	1981	1970	(10,658.00)	0		11.5	(122,567.00)
478.00			0	1981	1969	(11,685.00)	0		12.5	(146,062.50)
478.00			0	1981	1971	(12,417.00)	0		10.5	(130,378.50)
478.00			0	1981	1981	(12,437.00)	0		0.5	(6,218.50)
478.00			0	1981	1972	(13,844.00)	0		9.5	(31,518.00)
478.00			0	1981	1979	(14,413.00)	0		2.5	(36,032.50)
478.00			0	1981	1975	(14,417.00)	0		6.5	(93,710.50)
478.00			0	1981	1973	(14,484.00)	0		8.5	(123,114.00)
478.00			0	1981	1978	(14,638.00)	0		3.5	(51,233.00)
478.00			0	1981	1976	(15,722.00)	0		5.5	(86,471.00)
478.00			0	1981	1977	(15,920.00)	0		4.5	(71,640.00)
478.00			0	1981	1974	(16,410.00)	0		7.5	(123,075.00)
478.00			0	1981	1980	(25,924.00)	0		1.5	(38,886.00)
478.00			0	1980	1933	(5.00)	0		47.5	(237.50)
478.00			0	1980	1935	(8.00)	0		45.5	(364.00)
478.00			0	1980	1941	(75.00)	0		39.5	(2,962.50)
478.00			0	1980	1934	(83.00)	0		46.5	(3,859.50)
478.00			0	1980	1953	(138.00)	0		27.5	(3,795.00)
478.00			0	1980	1918	(160.00)	0		62.5	(10,000.00)
478.00			0	1980	1952	(248.00)	0		28.5	(7,068.00)
478.00			0	1980	1944	(456.00)	0		36.5	(16,644.00)
478.00			0	1980	1951	(497.00)	0		29.5	(14,661.50)
478.00			0	1980	1943	(569.00)	0		37.5	(21,337.50)
478.00			0	1980	1919	(581.00)	0		61.5	(35,731.50)
478.00			0	1980	1950	(651.00)	0		30.5	(19,855.50)
478.00			0	1980	1948	(830.00)	0		32.5	(26,975.00)
478.00			0	1980	1932	(841.00)	0		48.5	(40,788.50)
478.00			0	1980	1949	(943.00)	0		31.5	(29,704.50)
478.00			0	1980	1922	(1,112.00)	0		58.5	(65,052.00)
478.00			0	1980	1936	(1,221.00)	0		44.5	(54,334.50)
478.00			0	1980	1945	(1,280.00)	0		35.5	(45,440.00)
478.00			0	1980	1947	(1,521.00)	0		33.5	(50,953.50)
478.00			0	1980	1920	(1,526.00)	0		60.5	(92,323.00)
478.00			0	1980	1923	(1,568.00)	0		57.5	(90,160.00)
478.00			0	1980	1937	(1,715.00)	0		43.5	(74,602.50)
478.00			0	1980	1921	(1,976.00)	0		59.5	(117,572.00)
478.00			0	1980	1942	(1,982.00)	0		38.5	(76,307.00)
478.00			0	1980	1946	(2,037.00)	0		34.5	(70,276.50)
478.00			0	1980	1938	(2,608.00)	0		42.5	(110,840.00)
478.00			0	1980	1930	(2,614.00)	0		50.5	(132,007.00)
478.00			0	1980	1958	(2,642.00)	0		22.5	(59,445.00)
478.00			0	1980	1924	(2,759.00)	0		56.5	(155,883.50)
478.00			0	1980	1931	(2,868.00)	0		49.5	(141,966.00)
478.00			0	1980	1940	(3,552.00)	0		40.5	(143,856.00)
478.00			0	1980	1925	(3,585.00)	0		55.5	(198,967.50)
478.00			0	1980	1929	(3,805.00)	0		51.5	(195,957.50)
478.00			0	1980	1926	(3,807.00)	0		54.5	(207,481.50)
478.00			0	1980	1927	(4,455.00)	0		53.5	(238,342.50)
478.00			0	1980	1939	(4,948.00)	0		41.5	(205,342.00)
478.00			0	1980	1928	(6,265.00)	0		52.5	(328,912.50)
478.00			0	1980	1961	(8,596.00)	0		19.5	(167,622.00)
478.00			0	1980	1959	(10,043.00)	0		21.5	(215,924.50)
478.00			0	1980	1966	(10,351.00)	0		14.5	(150,089.50)
478.00			0	1980	1965	(10,461.00)	0		15.5	(162,145.50)
478.00			0	1980	1962	(10,561.00)	0		18.5	(195,378.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1980	1960	(10,901.00)	0		20.5	(223,470.50)
478.00			0	1980	1967	(11,687.00)	0		13.5	(157,774.50)
478.00			0	1980	1964	(11,749.00)	0		16.5	(193,858.50)
478.00			0	1980	1963	(12,481.00)	0		17.5	(218,417.50)
478.00			0	1980	1968	(14,686.00)	0		12.5	(183,575.00)
478.00			0	1980	1970	(16,081.00)	0		10.5	(168,850.50)
478.00			0	1980	1980	(17,743.00)	0		0.5	(8,871.50)
478.00			0	1980	1969	(17,785.00)	0		11.5	(204,527.50)
478.00			0	1980	1971	(18,558.00)	0		9.5	(176,301.00)
478.00			0	1980	1979	(19,777.00)	0		1.5	(29,665.50)
478.00			0	1980	1978	(20,340.00)	0		2.5	(50,850.00)
478.00			0	1980	1972	(20,502.00)	0		8.5	(174,267.00)
478.00			0	1980	1975	(20,699.00)	0		5.5	(113,844.50)
478.00			0	1980	1973	(21,225.00)	0		7.5	(159,187.50)
478.00			0	1980	1976	(22,360.00)	0		4.5	(100,620.00)
478.00			0	1980	1977	(22,368.00)	0		3.5	(78,288.00)
478.00			0	1980	1974	(23,823.00)	0		6.5	(154,849.50)
478.00			0	1979	1933	(9.00)	0		46.5	(418.50)
478.00			0	1979	1935	(13.00)	0		44.5	(578.50)
478.00			0	1979	1941	(117.00)	0		38.5	(4,504.50)
478.00			0	1979	1934	(142.00)	0		45.5	(6,461.00)
478.00			0	1979	1953	(191.00)	0		26.5	(5,061.50)
478.00			0	1979	1952	(345.00)	0		27.5	(9,487.50)
478.00			0	1979	1918	(658.00)	0		61.5	(40,467.00)
478.00			0	1979	1944	(688.00)	0		35.5	(24,424.00)
478.00			0	1979	1951	(700.00)	0		28.5	(19,950.00)
478.00			0	1979	1943	(867.00)	0		36.5	(31,645.50)
478.00			0	1979	1950	(925.00)	0		29.5	(27,287.50)
478.00			0	1979	1948	(1,203.00)	0		31.5	(37,894.50)
478.00			0	1979	1949	(1,354.00)	0		30.5	(41,297.00)
478.00			0	1979	1932	(1,485.00)	0		47.5	(70,537.50)
478.00			0	1979	1919	(1,590.00)	0		60.5	(96,195.00)
478.00			0	1979	1945	(1,911.00)	0		34.5	(65,929.50)
478.00			0	1979	1936	(2,023.00)	0		43.5	(88,000.50)
478.00			0	1979	1947	(2,226.00)	0		32.5	(72,345.00)
478.00			0	1979	1922	(2,603.00)	0		57.5	(149,672.50)
478.00			0	1979	1937	(2,805.00)	0		42.5	(119,212.50)
478.00			0	1979	1946	(3,013.00)	0		33.5	(100,935.50)
478.00			0	1979	1942	(3,055.00)	0		37.5	(114,562.50)
478.00			0	1979	1958	(3,464.00)	0		21.5	(74,476.00)
478.00			0	1979	1923	(3,523.00)	0		56.5	(199,049.50)
478.00			0	1979	1920	(3,938.00)	0		59.5	(234,311.00)
478.00			0	1979	1938	(4,210.00)	0		41.5	(174,715.00)
478.00			0	1979	1930	(4,801.00)	0		49.5	(237,649.50)
478.00			0	1979	1921	(4,846.00)	0		58.5	(283,491.00)
478.00			0	1979	1931	(5,162.00)	0		48.5	(250,357.00)
478.00			0	1979	1940	(5,597.00)	0		39.5	(221,081.50)
478.00			0	1979	1924	(5,965.00)	0		55.5	(331,057.50)
478.00			0	1979	1929	(7,143.00)	0		50.5	(360,721.50)
478.00			0	1979	1925	(7,499.00)	0		54.5	(408,695.50)
478.00			0	1979	1926	(7,719.00)	0		53.5	(412,966.50)
478.00			0	1979	1939	(7,889.00)	0		40.5	(319,504.50)
478.00			0	1979	1927	(8,786.00)	0		52.5	(461,265.00)
478.00			0	1979	1961	(10,933.00)	0		18.5	(202,260.50)
478.00			0	1979	1979	(11,183.00)	0		0.5	(5,591.50)
478.00			0	1979	1928	(12,039.00)	0		51.5	(620,008.50)
478.00			0	1979	1966	(12,605.00)	0		13.5	(170,167.50)
478.00			0	1979	1965	(12,830.00)	0		14.5	(186,035.00)
478.00			0	1979	1959	(13,035.00)	0		20.5	(267,217.50)
478.00			0	1979	1962	(13,310.00)	0		17.5	(232,925.00)
478.00			0	1979	1960	(14,006.00)	0		19.5	(273,117.00)
478.00			0	1979	1967	(14,121.00)	0		12.5	(176,512.50)
478.00			0	1979	1964	(14,542.00)	0		15.5	(225,401.00)
478.00			0	1979	1963	(15,574.00)	0		16.5	(256,971.00)
478.00			0	1979	1968	(17,635.00)	0		11.5	(202,802.50)
478.00			0	1979	1970	(19,081.00)	0		9.5	(181,269.50)
478.00			0	1979	1969	(21,223.00)	0		10.5	(222,841.50)
478.00			0	1979	1971	(21,901.00)	0		8.5	(186,158.50)
478.00			0	1979	1978	(22,907.00)	0		1.5	(34,360.50)
478.00			0	1979	1975	(23,836.00)	0		4.5	(107,262.00)
478.00			0	1979	1972	(24,043.00)	0		7.5	(180,322.50)
478.00			0	1979	1973	(24,755.00)	0		6.5	(160,907.50)
478.00			0	1979	1977	(25,396.00)	0		2.5	(63,490.00)
478.00			0	1979	1976	(25,548.00)	0		3.5	(89,418.00)
478.00			0	1979	1974	(27,586.00)	0		5.5	(151,723.00)
478.00			0	1978	1933	(14.00)	0		45.5	(637.00)
478.00			0	1978	1935	(20.00)	0		43.5	(870.00)
478.00			0	1978	1941	(166.00)	0		37.5	(6,225.00)
478.00			0	1978	1934	(224.00)	0		44.5	(9,968.00)
478.00			0	1978	1953	(241.00)	0		25.5	(6,145.50)
478.00			0	1978	1952	(440.00)	0		26.5	(11,660.00)
478.00			0	1978	1951	(901.00)	0		27.5	(24,777.50)
478.00			0	1978	1944	(946.00)	0		34.5	(32,637.00)
478.00			0	1978	1950	(1,201.00)	0		28.5	(34,228.50)
478.00			0	1978	1943	(1,203.00)	0		35.5	(42,706.50)
478.00			0	1978	1948	(1,590.00)	0		30.5	(48,495.00)
478.00			0	1978	1949	(1,774.00)	0		29.5	(52,333.00)
478.00			0	1978	1917	(1,779.00)	0		61.5	(109,408.50)
478.00			0	1978	1932	(2,450.00)	0		46.5	(113,925.00)
478.00			0	1978	1945	(2,598.00)	0		33.5	(87,033.00)
478.00			0	1978	1947	(2,970.00)	0		31.5	(93,555.00)
478.00			0	1978	1936	(3,083.00)	0		42.5	(131,027.50)
478.00			0	1978	1946	(4,058.00)	0		32.5	(131,885.00)
478.00			0	1978	1958	(4,201.00)	0		20.5	(86,120.50)
478.00			0	1978	1937	(4,206.00)	0		41.5	(174,549.00)
478.00			0	1978	1942	(4,288.00)	0		36.5	(156,512.00)
478.00			0	1978	1938	(6,218.00)	0		40.5	(251,829.00)
478.00			0	1978	1922	(6,859.00)	0		56.5	(387,533.50)
478.00			0	1978	1918	(7,040.00)	0		60.5	(425,920.00)
478.00			0	1978	1940	(8,046.00)	0		38.5	(309,771.00)
478.00			0	1978	1930	(8,362.00)	0		48.5	(405,557.00)
478.00			0	1978	1923	(8,511.00)	0		55.5	(472,360.50)
478.00			0	1978	1931	(8,738.00)	0		47.5	(415,055.00)
478.00			0	1978	1919	(9,395.00)	0		59.5	(559,002.50)
478.00			0	1978	1939	(11,488.00)	0		39.5	(453,776.00)
478.00			0	1978	1978	(12,366.00)	0		0.5	(6,183.00)
478.00			0	1978	1929	(12,830.00)	0		49.5	(635,085.00)
478.00			0	1978	1961	(12,941.00)	0		17.5	(226,467.50)
478.00			0	1978	1924	(13,437.00)	0		54.5	(732,316.50)
478.00			0	1978	1966	(14,391.00)	0		12.5	(179,887.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1978	1921	(14,460.00)	0		57.5	(831,450.00)
478.00			0	1978	1965	(14,746.00)	0		13.5	(199,071.00)
478.00			0	1978	1920	(15,061.00)	0		58.5	(881,068.50)
478.00			0	1978	1962	(15,622.00)	0		16.5	(257,763.00)
478.00			0	1978	1926	(15,629.00)	0		52.5	(820,522.50)
478.00			0	1978	1959	(15,674.00)	0		19.5	(305,643.00)
478.00			0	1978	1925	(15,935.00)	0		53.5	(852,522.50)
478.00			0	1978	1967	(16,034.00)	0		11.5	(184,391.00)
478.00			0	1978	1960	(16,708.00)	0		18.5	(309,098.00)
478.00			0	1978	1964	(16,826.00)	0		14.5	(243,977.00)
478.00			0	1978	1927	(16,997.00)	0		51.5	(875,345.50)
478.00			0	1978	1963	(18,144.00)	0		15.5	(281,232.00)
478.00			0	1978	1968	(19,922.00)	0		10.5	(209,181.00)
478.00			0	1978	1970	(21,339.00)	0		8.5	(181,381.50)
478.00			0	1978	1928	(22,379.00)	0		50.5	(1,130,139.50)
478.00			0	1978	1969	(23,852.00)	0		9.5	(226,594.00)
478.00			0	1978	1971	(24,371.00)	0		7.5	(182,782.50)
478.00			0	1978	1975	(25,932.00)	0		3.5	(90,762.00)
478.00			0	1978	1972	(26,620.00)	0		6.5	(173,030.00)
478.00			0	1978	1973	(27,240.00)	0		5.5	(149,820.00)
478.00			0	1978	1977	(27,259.00)	0		1.5	(40,888.50)
478.00			0	1978	1976	(27,618.00)	0		2.5	(69,045.00)
478.00			0	1978	1974	(30,186.00)	0		4.5	(135,837.00)
478.00			0	1977	1933	(10.00)	0		44.5	(445.00)
478.00			0	1977	1935	(14.00)	0		42.5	(595.00)
478.00			0	1977	1941	(122.00)	0		36.5	(4,453.00)
478.00			0	1977	1934	(160.00)	0		43.5	(6,960.00)
478.00			0	1977	1953	(186.00)	0		24.5	(4,557.00)
478.00			0	1977	1952	(337.00)	0		25.5	(8,593.50)
478.00			0	1977	1951	(688.00)	0		26.5	(18,232.00)
478.00			0	1977	1917	(699.00)	0		60.5	(42,289.50)
478.00			0	1977	1944	(704.00)	0		33.5	(23,584.00)
478.00			0	1977	1943	(893.00)	0		34.5	(30,808.50)
478.00			0	1977	1950	(913.00)	0		27.5	(25,107.50)
478.00			0	1977	1948	(1,200.00)	0		29.5	(35,400.00)
478.00			0	1977	1949	(1,343.00)	0		28.5	(38,275.50)
478.00			0	1977	1932	(1,718.00)	0		45.5	(78,169.00)
478.00			0	1977	1945	(1,941.00)	0		32.5	(63,082.50)
478.00			0	1977	1936	(2,219.00)	0		41.5	(92,088.50)
478.00			0	1977	1947	(2,233.00)	0		30.5	(68,106.50)
478.00			0	1977	1918	(2,616.00)	0		59.5	(155,652.00)
478.00			0	1977	1946	(3,041.00)	0		31.5	(95,791.50)
478.00			0	1977	1937	(3,044.00)	0		40.5	(123,282.00)
478.00			0	1977	1942	(3,169.00)	0		35.5	(112,499.50)
478.00			0	1977	1958	(3,334.00)	0		19.5	(65,013.00)
478.00			0	1977	1922	(4,185.00)	0		55.5	(232,267.50)
478.00			0	1977	1919	(4,348.00)	0		58.5	(254,358.00)
478.00			0	1977	1938	(4,522.00)	0		39.5	(178,619.00)
478.00			0	1977	1923	(5,316.00)	0		54.5	(289,722.00)
478.00			0	1977	1930	(5,754.00)	0		47.5	(273,315.00)
478.00			0	1977	1940	(5,902.00)	0		37.5	(221,325.00)
478.00			0	1977	1931	(6,072.00)	0		46.5	(282,348.00)
478.00			0	1977	1920	(8,049.00)	0		57.5	(462,817.50)
478.00			0	1977	1939	(8,393.00)	0		38.5	(323,130.50)
478.00			0	1977	1921	(8,491.00)	0		56.5	(479,741.50)
478.00			0	1977	1924	(8,556.00)	0		53.5	(457,746.00)
478.00			0	1977	1929	(8,741.00)	0		48.5	(423,938.50)
478.00			0	1977	1926	(10,246.00)	0		51.5	(527,669.00)
478.00			0	1977	1925	(10,312.00)	0		52.5	(541,380.00)
478.00			0	1977	1961	(10,505.00)	0		16.5	(173,332.50)
478.00			0	1977	1927	(11,306.00)	0		50.5	(570,953.00)
478.00			0	1977	1977	(12,026.00)	0		0.5	(6,013.00)
478.00			0	1977	1966	(12,162.00)	0		11.5	(139,863.00)
478.00			0	1977	1965	(12,368.00)	0		12.5	(154,600.00)
478.00			0	1977	1959	(12,532.00)	0		18.5	(231,842.00)
478.00			0	1977	1962	(12,794.00)	0		15.5	(198,307.00)
478.00			0	1977	1960	(13,458.00)	0		17.5	(235,515.00)
478.00			0	1977	1967	(13,632.00)	0		10.5	(143,136.00)
478.00			0	1977	1964	(14,003.00)	0		13.5	(189,040.50)
478.00			0	1977	1963	(14,980.00)	0		14.5	(217,210.00)
478.00			0	1977	1928	(15,081.00)	0		49.5	(746,509.50)
478.00			0	1977	1968	(17,013.00)	0		9.5	(161,623.50)
478.00			0	1977	1970	(18,316.00)	0		7.5	(137,370.00)
478.00			0	1977	1969	(20,432.00)	0		8.5	(173,672.00)
478.00			0	1977	1971	(20,954.00)	0		6.5	(136,201.00)
478.00			0	1977	1975	(22,487.00)	0		2.5	(56,217.50)
478.00			0	1977	1972	(22,926.00)	0		5.5	(126,093.00)
478.00			0	1977	1973	(23,524.00)	0		4.5	(105,858.00)
478.00			0	1977	1976	(24,009.00)	0		1.5	(36,013.50)
478.00			0	1977	1974	(26,120.00)	0		3.5	(91,420.00)
478.00			0	1976	1933	(14.00)	0		43.5	(609.00)
478.00			0	1976	1935	(20.00)	0		41.5	(830.00)
478.00			0	1976	1941	(155.00)	0		35.5	(5,502.50)
478.00			0	1976	1953	(216.00)	0		23.5	(5,076.00)
478.00			0	1976	1934	(218.00)	0		42.5	(9,265.00)
478.00			0	1976	1952	(395.00)	0		24.5	(9,677.50)
478.00			0	1976	1951	(811.00)	0		25.5	(20,680.50)
478.00			0	1976	1944	(872.00)	0		32.5	(28,340.00)
478.00			0	1976	1950	(1,084.00)	0		26.5	(28,726.00)
478.00			0	1976	1943	(1,115.00)	0		33.5	(37,352.50)
478.00			0	1976	1948	(1,444.00)	0		28.5	(41,154.00)
478.00			0	1976	1949	(1,605.00)	0		27.5	(44,137.50)
478.00			0	1976	1917	(2,379.00)	0		59.5	(141,550.50)
478.00			0	1976	1945	(2,386.00)	0		31.5	(75,159.00)
478.00			0	1976	1932	(2,419.00)	0		44.5	(107,645.50)
478.00			0	1976	1947	(2,707.00)	0		29.5	(79,856.50)
478.00			0	1976	1936	(2,961.00)	0		40.5	(119,920.50)
478.00			0	1976	1946	(3,711.00)	0		30.5	(113,185.50)
478.00			0	1976	1958	(3,758.00)	0		18.5	(69,523.00)
478.00			0	1976	1942	(3,990.00)	0		34.5	(137,655.00)
478.00			0	1976	1937	(4,016.00)	0		39.5	(158,632.00)
478.00			0	1976	1938	(5,904.00)	0		38.5	(227,304.00)
478.00			0	1976	1918	(6,780.00)	0		58.5	(396,630.00)
478.00			0	1976	1940	(7,559.00)	0		36.5	(275,903.50)
478.00			0	1976	1922	(7,801.00)	0		54.5	(425,154.50)
478.00			0	1976	1930	(8,388.00)	0		46.5	(390,042.00)
478.00			0	1976	1931	(8,697.00)	0		45.5	(395,713.50)
478.00			0	1976	1923	(9,462.00)	0		53.5	(506,217.00)
478.00			0	1976	1919	(9,856.00)	0		57.5	(566,720.00)
478.00			0	1976	1939	(10,850.00)	0		37.5	(406,875.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1976	1961	(11,645.00)	0		15.5	(180,497.50)
478.00			0	1976	1976	(12,597.00)	0		0.5	(6,298.50)
478.00			0	1976	1929	(12,996.00)	0		47.5	(617,310.00)
478.00			0	1976	1966	(13,196.00)	0		10.5	(138,558.00)
478.00			0	1976	1965	(13,472.00)	0		11.5	(154,928.00)
478.00			0	1976	1959	(14,048.00)	0		17.5	(245,840.00)
478.00			0	1976	1962	(14,112.00)	0		14.5	(204,624.00)
478.00			0	1976	1924	(14,627.00)	0		52.5	(767,917.50)
478.00			0	1976	1967	(14,740.00)	0		9.5	(140,030.00)
478.00			0	1976	1960	(15,005.00)	0		16.5	(247,582.50)
478.00			0	1976	1964	(15,315.00)	0		12.5	(191,437.50)
478.00			0	1976	1926	(16,418.00)	0		50.5	(829,109.00)
478.00			0	1976	1963	(16,452.00)	0		13.5	(222,102.00)
478.00			0	1976	1921	(16,639.00)	0		55.5	(923,464.50)
478.00			0	1976	1920	(16,797.00)	0		56.5	(949,030.50)
478.00			0	1976	1925	(17,021.00)	0		51.5	(876,581.50)
478.00			0	1976	1927	(17,626.00)	0		49.5	(872,487.00)
478.00			0	1976	1968	(18,328.00)	0		8.5	(155,788.00)
478.00			0	1976	1970	(19,557.00)	0		6.5	(127,120.50)
478.00			0	1976	1969	(21,922.00)	0		7.5	(164,415.00)
478.00			0	1976	1971	(22,277.00)	0		5.5	(122,523.50)
478.00			0	1976	1928	(22,931.00)	0		48.5	(1,112,153.50)
478.00			0	1976	1975	(23,431.00)	0		1.5	(35,146.50)
478.00			0	1976	1972	(24,266.00)	0		4.5	(109,197.00)
478.00			0	1976	1973	(24,782.00)	0		3.5	(86,737.00)
478.00			0	1976	1974	(27,366.00)	0		2.5	(68,415.00)
478.00			0	1975	1933	(14.00)	0		42.5	(595.00)
478.00			0	1975	1935	(20.00)	0		40.5	(810.00)
478.00			0	1975	1941	(158.00)	0		34.5	(5,451.00)
478.00			0	1975	1953	(212.00)	0		22.5	(4,770.00)
478.00			0	1975	1934	(230.00)	0		41.5	(9,545.00)
478.00			0	1975	1952	(389.00)	0		23.5	(9,141.50)
478.00			0	1975	1951	(799.00)	0		24.5	(19,575.50)
478.00			0	1975	1944	(877.00)	0		31.5	(27,625.50)
478.00			0	1975	1950	(1,071.00)	0		25.5	(27,310.50)
478.00			0	1975	1943	(1,125.00)	0		32.5	(36,562.50)
478.00			0	1975	1948	(1,434.00)	0		27.5	(39,435.00)
478.00			0	1975	1949	(1,591.00)	0		26.5	(42,161.50)
478.00			0	1975	1945	(2,392.00)	0		30.5	(72,956.00)
478.00			0	1975	1932	(2,578.00)	0		43.5	(112,143.00)
478.00			0	1975	1947	(2,695.00)	0		28.5	(76,807.50)
478.00			0	1975	1936	(3,080.00)	0		39.5	(121,660.00)
478.00			0	1975	1958	(3,671.00)	0		17.5	(64,242.50)
478.00			0	1975	1946	(3,707.00)	0		29.5	(109,356.50)
478.00			0	1975	1917	(3,920.00)	0		58.5	(229,320.00)
478.00			0	1975	1942	(4,040.00)	0		33.5	(135,340.00)
478.00			0	1975	1937	(4,155.00)	0		38.5	(159,967.50)
478.00			0	1975	1938	(6,080.00)	0		37.5	(228,000.00)
478.00			0	1975	1940	(7,716.00)	0		35.5	(273,918.00)
478.00			0	1975	1930	(9,086.00)	0		45.5	(413,413.00)
478.00			0	1975	1931	(9,337.00)	0		44.5	(415,496.50)
478.00			0	1975	1922	(9,509.00)	0		53.5	(508,731.50)
478.00			0	1975	1918	(9,534.00)	0		57.5	(548,205.00)
478.00			0	1975	1939	(11,123.00)	0		36.5	(405,989.50)
478.00			0	1975	1923	(11,268.00)	0		52.5	(591,570.00)
478.00			0	1975	1961	(11,385.00)	0		14.5	(165,082.50)
478.00			0	1975	1975	(11,430.00)	0		0.5	(5,715.00)
478.00			0	1975	1966	(12,935.00)	0		9.5	(122,882.50)
478.00			0	1975	1965	(13,204.00)	0		10.5	(138,642.00)
478.00			0	1975	1919	(13,291.00)	0		56.5	(750,941.50)
478.00			0	1975	1959	(13,720.00)	0		16.5	(226,380.00)
478.00			0	1975	1962	(13,801.00)	0		13.5	(186,313.50)
478.00			0	1975	1929	(14,196.00)	0		46.5	(660,114.00)
478.00			0	1975	1967	(14,434.00)	0		8.5	(122,689.00)
478.00			0	1975	1960	(14,658.00)	0		15.5	(227,199.00)
478.00			0	1975	1964	(15,001.00)	0		11.5	(172,511.50)
478.00			0	1975	1963	(16,102.00)	0		12.5	(201,275.00)
478.00			0	1975	1924	(17,073.00)	0		51.5	(879,259.50)
478.00			0	1975	1968	(17,918.00)	0		7.5	(134,385.00)
478.00			0	1975	1926	(18,571.00)	0		49.5	(919,264.50)
478.00			0	1975	1970	(19,047.00)	0		5.5	(104,758.50)
478.00			0	1975	1925	(19,530.00)	0		50.5	(986,265.00)
478.00			0	1975	1927	(19,673.00)	0		48.5	(954,140.50)
478.00			0	1975	1921	(20,844.00)	0		54.5	(1,135,998.00)
478.00			0	1975	1969	(21,386.00)	0		6.5	(139,009.00)
478.00			0	1975	1971	(21,654.00)	0		4.5	(97,443.00)
478.00			0	1975	1920	(21,766.00)	0		55.5	(1,208,013.00)
478.00			0	1975	1972	(23,539.00)	0		3.5	(82,386.50)
478.00			0	1975	1973	(23,978.00)	0		2.5	(59,945.00)
478.00			0	1975	1928	(25,304.00)	0		47.5	(1,201,940.00)
478.00			0	1975	1974	(26,421.00)	0		1.5	(39,631.50)
478.00			0	1974	1933	(19.00)	0		41.5	(788.50)
478.00			0	1974	1935	(27.00)	0		39.5	(1,066.50)
478.00			0	1974	1941	(193.00)	0		33.5	(6,465.50)
478.00			0	1974	1953	(239.00)	0		21.5	(5,138.50)
478.00			0	1974	1934	(304.00)	0		40.5	(12,312.00)
478.00			0	1974	1903	(422.00)	0		71.5	(30,173.00)
478.00			0	1974	1952	(440.00)	0		22.5	(9,900.00)
478.00			0	1974	1951	(910.00)	0		23.5	(21,385.00)
478.00			0	1974	1944	(1,048.00)	0		30.5	(31,964.00)
478.00			0	1974	1950	(1,226.00)	0		24.5	(30,037.00)
478.00			0	1974	1943	(1,355.00)	0		31.5	(42,682.50)
478.00			0	1974	1948	(1,665.00)	0		26.5	(44,122.50)
478.00			0	1974	1949	(1,835.00)	0		25.5	(46,792.50)
478.00			0	1974	1945	(2,837.00)	0		29.5	(83,691.50)
478.00			0	1974	1947	(3,152.00)	0		27.5	(86,680.00)
478.00			0	1974	1932	(3,532.00)	0		42.5	(150,110.00)
478.00			0	1974	1936	(3,977.00)	0		38.5	(153,114.50)
478.00			0	1974	1948	(4,011.00)	0		16.5	(66,181.50)
478.00			0	1974	1946	(4,366.00)	0		28.5	(124,431.00)
478.00			0	1974	1942	(4,909.00)	0		32.5	(159,542.50)
478.00			0	1974	1937	(5,303.00)	0		37.5	(198,862.50)
478.00			0	1974	1904	(6,039.00)	0		70.5	(425,749.50)
478.00			0	1974	1938	(7,673.00)	0		36.5	(280,064.50)
478.00			0	1974	1940	(9,544.00)	0		34.5	(329,268.00)
478.00			0	1974	1961	(12,260.00)	0		13.5	(165,510.00)
478.00			0	1974	1930	(12,946.00)	0		44.5	(576,097.00)
478.00			0	1974	1905	(13,017.00)	0		69.5	(904,681.50)
478.00			0	1974	1931	(13,045.00)	0		43.5	(567,457.50)
478.00			0	1974	1974	(13,653.00)	0		0.5	(6,826.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1974	1966	(13,704.00)	0		8.5	(116,484.00)
478.00			0	1974	1939	(13,894.00)	0		35.5	(493,237.00)
478.00			0	1974	1965	(14,025.00)	0		9.5	(133,237.50)
478.00			0	1974	1962	(14,816.00)	0		12.5	(185,200.00)
478.00			0	1974	1959	(14,911.00)	0		15.5	(231,120.50)
478.00			0	1974	1967	(15,220.00)	0		7.5	(114,150.00)
478.00			0	1974	1960	(15,856.00)	0		14.5	(229,912.00)
478.00			0	1974	1964	(15,991.00)	0		10.5	(167,905.50)
478.00			0	1974	1963	(17,214.00)	0		11.5	(197,961.00)
478.00			0	1974	1922	(18,558.00)	0		52.5	(974,295.00)
478.00			0	1974	1968	(18,821.00)	0		6.5	(122,336.50)
478.00			0	1974	1970	(19,837.00)	0		4.5	(89,266.50)
478.00			0	1974	1923	(20,613.00)	0		51.5	(1,061,569.50)
478.00			0	1974	1929	(20,739.00)	0		45.5	(943,624.50)
478.00			0	1974	1906	(22,139.00)	0		68.5	(1,516,521.50)
478.00			0	1974	1969	(22,358.00)	0		5.5	(122,969.00)
478.00			0	1974	1971	(22,431.00)	0		3.5	(78,508.50)
478.00			0	1974	1972	(24,263.00)	0		2.5	(60,657.50)
478.00			0	1974	1973	(24,587.00)	0		1.5	(36,880.50)
478.00			0	1974	1926	(29,628.00)	0		48.5	(1,436,958.00)
478.00			0	1974	1924	(29,657.00)	0		50.5	(1,497,678.50)
478.00			0	1974	1927	(30,372.00)	0		47.5	(1,442,670.00)
478.00			0	1974	1908	(31,902.00)	0		66.5	(2,121,483.00)
478.00			0	1974	1925	(32,443.00)	0		49.5	(1,605,928.50)
478.00			0	1974	1907	(33,382.00)	0		67.5	(2,253,285.00)
478.00			0	1974	1928	(37,907.00)	0		46.5	(1,762,675.50)
478.00			0	1974	1909	(41,825.00)	0		65.5	(2,739,537.50)
478.00			0	1974	1919	(43,282.00)	0		55.5	(2,402,151.00)
478.00			0	1974	1921	(44,254.00)	0		53.5	(2,367,589.00)
478.00			0	1974	1915	(45,871.00)	0		59.5	(2,729,324.50)
478.00			0	1974	1916	(52,088.00)	0		58.5	(3,047,148.00)
478.00			0	1974	1920	(53,402.00)	0		54.5	(2,910,409.00)
478.00			0	1974	1918	(53,760.00)	0		56.5	(3,037,440.00)
478.00			0	1974	1910	(60,574.00)	0		64.5	(3,907,023.00)
478.00			0	1974	1911	(68,789.00)	0		63.5	(4,368,101.50)
478.00			0	1974	1917	(89,075.00)	0		57.5	(5,121,812.50)
478.00			0	1974	1913	(91,403.00)	0		61.5	(5,621,284.50)
478.00			0	1974	1912	(96,937.00)	0		62.5	(6,058,562.50)
478.00			0	1974	1914	(113,141.00)	0		60.5	(6,845,030.50)
478.00			0	1973	1933	(9.00)	0		40.5	(364.50)
478.00			0	1973	1935	(13.00)	0		38.5	(500.50)
478.00			0	1973	1941	(104.00)	0		32.5	(3,380.00)
478.00			0	1973	1953	(148.00)	0		20.5	(3,034.00)
478.00			0	1973	1934	(151.00)	0		39.5	(5,964.50)
478.00			0	1973	1952	(269.00)	0		21.5	(5,783.50)
478.00			0	1973	1951	(550.00)	0		22.5	(12,375.00)
478.00			0	1973	1944	(584.00)	0		29.5	(17,228.00)
478.00			0	1973	1950	(732.00)	0		23.5	(17,202.00)
478.00			0	1973	1943	(748.00)	0		30.5	(22,814.00)
478.00			0	1973	1948	(970.00)	0		25.5	(24,735.00)
478.00			0	1973	1949	(1,081.00)	0		24.5	(26,484.50)
478.00			0	1973	1898	(1,347.00)	0		75.5	(101,698.50)
478.00			0	1973	1945	(1,598.00)	0		28.5	(45,543.00)
478.00			0	1973	1932	(1,695.00)	0		41.5	(70,342.50)
478.00			0	1973	1947	(1,815.00)	0		26.5	(48,097.50)
478.00			0	1973	1936	(2,028.00)	0		37.5	(76,050.00)
478.00			0	1973	1946	(2,486.00)	0		27.5	(68,365.00)
478.00			0	1973	1942	(2,681.00)	0		31.5	(84,451.50)
478.00			0	1973	1958	(2,702.00)	0		15.5	(41,881.00)
478.00			0	1973	1937	(2,739.00)	0		36.5	(99,973.50)
478.00			0	1973	1899	(3,490.00)	0		74.5	(260,005.00)
478.00			0	1973	1938	(4,010.00)	0		35.5	(142,355.00)
478.00			0	1973	1940	(5,103.00)	0		33.5	(170,950.50)
478.00			0	1973	1930	(5,975.00)	0		43.5	(259,912.50)
478.00			0	1973	1931	(6,139.00)	0		42.5	(260,907.50)
478.00			0	1973	1900	(6,559.00)	0		73.5	(482,086.50)
478.00			0	1973	1922	(6,636.00)	0		51.5	(341,754.00)
478.00			0	1973	1939	(7,346.00)	0		34.5	(253,437.00)
478.00			0	1973	1923	(7,709.00)	0		50.5	(389,304.50)
478.00			0	1973	1901	(8,539.00)	0		72.5	(619,077.50)
478.00			0	1973	1961	(8,677.00)	0		12.5	(108,462.50)
478.00			0	1973	1915	(8,680.00)	0		58.5	(507,780.00)
478.00			0	1973	1916	(9,002.00)	0		57.5	(517,615.00)
478.00			0	1973	1929	(9,354.00)	0		44.5	(416,253.00)
478.00			0	1973	1973	(9,710.00)	0		0.5	(4,855.00)
478.00			0	1973	1966	(10,200.00)	0		7.5	(76,500.00)
478.00			0	1973	1959	(10,219.00)	0		14.5	(148,175.50)
478.00			0	1973	1965	(10,381.00)	0		8.5	(88,238.50)
478.00			0	1973	1962	(10,634.00)	0		11.5	(122,291.00)
478.00			0	1973	1960	(11,045.00)	0		13.5	(149,107.50)
478.00			0	1973	1967	(11,403.00)	0		6.5	(74,119.50)
478.00			0	1973	1924	(11,532.00)	0		49.5	(570,834.00)
478.00			0	1973	1919	(11,732.00)	0		54.5	(639,394.00)
478.00			0	1973	1964	(11,738.00)	0		9.5	(111,511.00)
478.00			0	1973	1918	(11,876.00)	0		55.5	(659,118.00)
478.00			0	1973	1926	(12,337.00)	0		47.5	(586,007.50)
478.00			0	1973	1963	(12,518.00)	0		10.5	(131,439.00)
478.00			0	1973	1927	(13,017.00)	0		46.5	(605,290.50)
478.00			0	1973	1925	(13,076.00)	0		48.5	(634,186.00)
478.00			0	1973	1908	(13,904.00)	0		65.5	(910,712.00)
478.00			0	1973	1968	(14,180.00)	0		5.5	(77,990.00)
478.00			0	1973	1902	(14,631.00)	0		71.5	(1,046,116.50)
478.00			0	1973	1921	(15,030.00)	0		52.5	(789,075.00)
478.00			0	1973	1970	(15,140.00)	0		3.5	(52,990.00)
478.00			0	1973	1905	(15,353.00)	0		68.5	(1,051,680.50)
478.00			0	1973	1917	(15,511.00)	0		56.5	(876,371.50)
478.00			0	1973	1909	(15,557.00)	0		64.5	(1,003,426.50)
478.00			0	1973	1904	(15,855.00)	0		69.5	(1,101,922.50)
478.00			0	1973	1906	(16,443.00)	0		67.5	(1,109,902.50)
478.00			0	1973	1920	(16,685.00)	0		53.5	(892,647.50)
478.00			0	1973	1928	(16,697.00)	0		45.5	(759,713.50)
478.00			0	1973	1969	(16,964.00)	0		4.5	(76,338.00)
478.00			0	1973	1971	(17,247.00)	0		2.5	(43,117.50)
478.00			0	1973	1907	(17,996.00)	0		66.5	(1,196,734.00)
478.00			0	1973	1972	(18,794.00)	0		1.5	(28,191.00)
478.00			0	1973	1910	(19,662.00)	0		63.5	(1,248,537.00)
478.00			0	1973	1911	(19,742.00)	0		62.5	(1,233,875.00)
478.00			0	1973	1903	(20,289.00)	0		70.5	(1,430,374.50)
478.00			0	1973	1913	(21,057.00)	0		60.5	(1,273,948.50)
478.00			0	1973	1914	(23,557.00)	0		59.5	(1,401,641.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1973	1912	(24,871.00)	0		61.5	(1,529,566.50)
478.00			0	1972	1933	(8.00)	0		39.5	(316.00)
478.00			0	1972	1935	(11.00)	0		37.5	(412.50)
478.00			0	1972	1941	(86.00)	0		31.5	(2,709.00)
478.00			0	1972	1934	(123.00)	0		38.5	(4,735.50)
478.00			0	1972	1953	(127.00)	0		19.5	(2,476.50)
478.00			0	1972	1952	(230.00)	0		20.5	(4,715.00)
478.00			0	1972	1951	(468.00)	0		21.5	(10,062.00)
478.00			0	1972	1944	(485.00)	0		28.5	(13,822.50)
478.00			0	1972	1943	(620.00)	0		29.5	(18,290.00)
478.00			0	1972	1950	(620.00)	0		22.5	(13,950.00)
478.00			0	1972	1948	(816.00)	0		24.5	(19,992.00)
478.00			0	1972	1949	(912.00)	0		23.5	(21,432.00)
478.00			0	1972	1945	(1,332.00)	0		27.5	(36,630.00)
478.00			0	1972	1932	(1,379.00)	0		40.5	(55,849.50)
478.00			0	1972	1947	(1,520.00)	0		25.5	(38,760.00)
478.00			0	1972	1892	(1,578.00)	0		80.5	(127,029.00)
478.00			0	1972	1936	(1,660.00)	0		36.5	(60,590.00)
478.00			0	1972	1946	(2,077.00)	0		26.5	(55,040.50)
478.00			0	1972	1942	(2,218.00)	0		30.5	(67,649.00)
478.00			0	1972	1937	(2,244.00)	0		35.5	(79,662.00)
478.00			0	1972	1958	(2,381.00)	0		14.5	(34,524.50)
478.00			0	1972	1938	(3,292.00)	0		34.5	(113,574.00)
478.00			0	1972	1893	(4,120.00)	0		79.5	(327,540.00)
478.00			0	1972	1940	(4,202.00)	0		32.5	(136,565.00)
478.00			0	1972	1930	(4,844.00)	0		42.5	(205,870.00)
478.00			0	1972	1931	(4,984.00)	0		41.5	(206,836.00)
478.00			0	1972	1922	(5,275.00)	0		50.5	(266,387.50)
478.00			0	1972	1901	(5,330.00)	0		71.5	(381,095.00)
478.00			0	1972	1899	(5,670.00)	0		73.5	(416,745.00)
478.00			0	1972	1900	(6,018.00)	0		72.5	(436,305.00)
478.00			0	1972	1939	(6,043.00)	0		33.5	(202,440.50)
478.00			0	1972	1923	(6,147.00)	0		49.5	(304,276.50)
478.00			0	1972	1915	(6,673.00)	0		57.5	(383,697.50)
478.00			0	1972	1902	(6,938.00)	0		70.5	(489,129.00)
478.00			0	1972	1916	(6,966.00)	0		56.5	(393,579.00)
478.00			0	1972	1894	(7,022.00)	0		78.5	(551,227.00)
478.00			0	1972	1897	(7,085.00)	0		75.5	(534,917.50)
478.00			0	1972	1895	(7,102.00)	0		77.5	(550,405.00)
478.00			0	1972	1904	(7,509.00)	0		68.5	(514,366.50)
478.00			0	1972	1929	(7,568.00)	0		43.5	(329,208.00)
478.00			0	1972	1961	(7,739.00)	0		11.5	(88,998.50)
478.00			0	1972	1903	(8,213.00)	0		69.5	(570,803.50)
478.00			0	1972	1898	(8,454.00)	0		74.5	(629,823.00)
478.00			0	1972	1905	(8,555.00)	0		67.5	(577,462.50)
478.00			0	1972	1972	(8,580.00)	0		0.5	(4,290.00)
478.00			0	1972	1959	(9,042.00)	0		13.5	(122,067.00)
478.00			0	1972	1966	(9,155.00)	0		6.5	(59,507.50)
478.00			0	1972	1919	(9,213.00)	0		53.5	(492,895.50)
478.00			0	1972	1924	(9,222.00)	0		48.5	(447,267.00)
478.00			0	1972	1918	(9,280.00)	0		54.5	(505,760.00)
478.00			0	1972	1965	(9,305.00)	0		7.5	(69,787.50)
478.00			0	1972	1962	(9,502.00)	0		10.5	(99,771.00)
478.00			0	1972	1896	(9,799.00)	0		76.5	(749,623.50)
478.00			0	1972	1960	(9,816.00)	0		12.5	(122,700.00)
478.00			0	1972	1926	(9,917.00)	0		46.5	(461,140.50)
478.00			0	1972	1908	(10,008.00)	0		64.5	(645,516.00)
478.00			0	1972	1967	(10,246.00)	0		5.5	(56,353.00)
478.00			0	1972	1906	(10,402.00)	0		66.5	(691,733.00)
478.00			0	1972	1925	(10,485.00)	0		47.5	(498,037.50)
478.00			0	1972	1927	(10,489.00)	0		45.5	(477,249.50)
478.00			0	1972	1964	(10,520.00)	0		8.5	(89,420.00)
478.00			0	1972	1963	(11,204.00)	0		9.5	(106,438.00)
478.00			0	1972	1909	(11,417.00)	0		63.5	(724,979.50)
478.00			0	1972	1921	(11,899.00)	0		51.5	(612,798.50)
478.00			0	1972	1917	(12,063.00)	0		55.5	(669,496.50)
478.00			0	1972	1907	(12,437.00)	0		65.5	(814,623.50)
478.00			0	1972	1968	(12,742.00)	0		4.5	(57,339.00)
478.00			0	1972	1920	(13,156.00)	0		52.5	(690,690.00)
478.00			0	1972	1928	(13,484.00)	0		44.5	(600,038.00)
478.00			0	1972	1970	(13,652.00)	0		2.5	(34,130.00)
478.00			0	1972	1910	(14,588.00)	0		62.5	(911,750.00)
478.00			0	1972	1911	(14,750.00)	0		61.5	(907,125.00)
478.00			0	1972	1969	(15,266.00)	0		3.5	(53,431.00)
478.00			0	1972	1971	(15,555.00)	0		1.5	(23,332.50)
478.00			0	1972	1913	(15,970.00)	0		59.5	(950,215.00)
478.00			0	1972	1914	(17,980.00)	0		58.5	(1,051,830.00)
478.00			0	1972	1912	(18,710.00)	0		60.5	(1,131,955.00)
478.00			0	1971	1933	(6.00)	0		38.5	(231.00)
478.00			0	1971	1935	(9.00)	0		36.5	(328.50)
478.00			0	1971	1941	(70.00)	0		30.5	(2,135.00)
478.00			0	1971	1934	(99.00)	0		37.5	(3,712.50)
478.00			0	1971	1953	(109.00)	0		18.5	(2,016.50)
478.00			0	1971	1952	(197.00)	0		19.5	(3,841.50)
478.00			0	1971	1888	(239.00)	0		83.5	(19,956.50)
478.00			0	1971	1951	(398.00)	0		20.5	(8,159.00)
478.00			0	1971	1944	(401.00)	0		27.5	(11,027.50)
478.00			0	1971	1943	(510.00)	0		28.5	(14,535.00)
478.00			0	1971	1950	(525.00)	0		21.5	(11,287.50)
478.00			0	1971	1948	(684.00)	0		23.5	(16,074.00)
478.00			0	1971	1949	(768.00)	0		22.5	(17,280.00)
478.00			0	1971	1945	(1,102.00)	0		26.5	(29,203.00)
478.00			0	1971	1932	(1,105.00)	0		39.5	(43,647.50)
478.00			0	1971	1947	(1,269.00)	0		24.5	(31,090.50)
478.00			0	1971	1936	(1,341.00)	0		35.5	(47,605.50)
478.00			0	1971	1946	(1,727.00)	0		25.5	(44,038.50)
478.00			0	1971	1937	(1,817.00)	0		34.5	(62,686.50)
478.00			0	1971	1942	(1,818.00)	0		29.5	(53,631.00)
478.00			0	1971	1958	(2,097.00)	0		13.5	(28,309.50)
478.00			0	1971	1897	(2,630.00)	0		74.5	(195,935.00)
478.00			0	1971	1899	(2,634.00)	0		72.5	(190,965.00)
478.00			0	1971	1938	(2,672.00)	0		33.5	(89,512.00)
478.00			0	1971	1889	(3,126.00)	0		82.5	(257,895.00)
478.00			0	1971	1898	(3,157.00)	0		73.5	(232,039.50)
478.00			0	1971	1900	(3,229.00)	0		71.5	(230,873.50)
478.00			0	1971	1901	(3,231.00)	0		70.5	(227,785.50)
478.00			0	1971	1940	(3,428.00)	0		31.5	(107,982.00)
478.00			0	1971	1930	(3,867.00)	0		41.5	(160,480.50)
478.00			0	1971	1931	(3,987.00)	0		40.5	(161,473.50)
478.00			0	1971	1895	(4,020.00)	0		76.5	(307,530.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1971	1922	(4,131.00)	0		49.5	(204,484.50)
478.00			0	1971	1896	(4,290.00)	0		75.5	(323,895.00)
478.00			0	1971	1902	(4,550.00)	0		69.5	(316,225.00)
478.00			0	1971	1923	(4,829.00)	0		48.5	(234,206.50)
478.00			0	1971	1939	(4,912.00)	0		32.5	(159,640.00)
478.00			0	1971	1915	(5,082.00)	0		56.5	(287,133.00)
478.00			0	1971	1904	(5,201.00)	0		67.5	(351,067.50)
478.00			0	1971	1916	(5,328.00)	0		55.5	(295,704.00)
478.00			0	1971	1893	(5,387.00)	0		78.5	(422,879.50)
478.00			0	1971	1890	(5,445.00)	0		81.5	(443,767.50)
478.00			0	1971	1894	(5,512.00)	0		77.5	(427,180.00)
478.00			0	1971	1903	(5,591.00)	0		68.5	(382,983.50)
478.00			0	1971	1892	(5,981.00)	0		79.5	(475,489.50)
478.00			0	1971	1905	(6,030.00)	0		66.5	(400,995.00)
478.00			0	1971	1929	(6,030.00)	0		42.5	(256,275.00)
478.00			0	1971	1961	(6,869.00)	0		10.5	(72,124.50)
478.00			0	1971	1891	(6,885.00)	0		80.5	(554,242.50)
478.00			0	1971	1971	(7,067.00)	0		0.5	(3,533.50)
478.00			0	1971	1919	(7,142.00)	0		52.5	(374,955.00)
478.00			0	1971	1918	(7,166.00)	0		53.5	(383,381.00)
478.00			0	1971	1908	(7,254.00)	0		63.5	(460,629.00)
478.00			0	1971	1924	(7,265.00)	0		47.5	(345,087.50)
478.00			0	1971	1906	(7,380.00)	0		65.5	(483,390.00)
478.00			0	1971	1926	(7,851.00)	0		45.5	(357,220.50)
478.00			0	1971	1959	(7,993.00)	0		12.5	(99,912.50)
478.00			0	1971	1966	(8,173.00)	0		5.5	(44,951.50)
478.00			0	1971	1925	(8,279.00)	0		46.5	(384,973.50)
478.00			0	1971	1965	(8,301.00)	0		6.5	(53,956.50)
478.00			0	1971	1927	(8,321.00)	0		44.5	(370,284.50)
478.00			0	1971	1909	(8,348.00)	0		62.5	(521,750.00)
478.00			0	1971	1962	(8,449.00)	0		9.5	(80,265.50)
478.00			0	1971	1960	(8,699.00)	0		11.5	(100,038.50)
478.00			0	1971	1907	(8,932.00)	0		64.5	(576,114.00)
478.00			0	1971	1967	(9,156.00)	0		4.5	(41,202.00)
478.00			0	1971	1917	(9,279.00)	0		54.5	(505,705.50)
478.00			0	1971	1921	(9,293.00)	0		50.5	(469,296.50)
478.00			0	1971	1964	(9,368.00)	0		7.5	(70,260.00)
478.00			0	1971	1963	(9,968.00)	0		8.5	(84,728.00)
478.00			0	1971	1920	(10,239.00)	0		51.5	(527,308.50)
478.00			0	1971	1928	(10,722.00)	0		43.5	(466,407.00)
478.00			0	1971	1910	(10,739.00)	0		61.5	(660,448.50)
478.00			0	1971	1911	(10,966.00)	0		60.5	(663,443.00)
478.00			0	1971	1968	(11,412.00)	0		3.5	(39,942.00)
478.00			0	1971	1913	(12,021.00)	0		58.5	(703,228.50)
478.00			0	1971	1970	(12,250.00)	0		1.5	(18,375.00)
478.00			0	1971	1914	(13,616.00)	0		57.5	(782,920.00)
478.00			0	1971	1969	(13,684.00)	0		2.5	(34,210.00)
478.00			0	1971	1912	(13,984.00)	0		59.5	(832,048.00)
478.00			0	1970	1933	(6.00)	0		37.5	(225.00)
478.00			0	1970	1935	(8.00)	0		35.5	(284.00)
478.00			0	1970	1941	(64.00)	0		29.5	(1,888.00)
478.00			0	1970	1934	(90.00)	0		36.5	(3,285.00)
478.00			0	1970	1953	(102.00)	0		17.5	(1,785.00)
478.00			0	1970	1952	(183.00)	0		18.5	(3,385.50)
478.00			0	1970	1944	(366.00)	0		26.5	(9,699.00)
478.00			0	1970	1951	(369.00)	0		19.5	(7,195.50)
478.00			0	1970	1943	(465.00)	0		27.5	(12,787.50)
478.00			0	1970	1950	(485.00)	0		20.5	(9,942.50)
478.00			0	1970	1948	(629.00)	0		22.5	(14,152.50)
478.00			0	1970	1949	(709.00)	0		21.5	(15,243.50)
478.00			0	1970	1932	(1,004.00)	0		38.5	(38,654.00)
478.00			0	1970	1945	(1,009.00)	0		25.5	(25,729.50)
478.00			0	1970	1947	(1,165.00)	0		23.5	(27,377.50)
478.00			0	1970	1936	(1,218.00)	0		34.5	(42,021.00)
478.00			0	1970	1946	(1,584.00)	0		24.5	(38,808.00)
478.00			0	1970	1937	(1,652.00)	0		33.5	(55,342.00)
478.00			0	1970	1942	(1,657.00)	0		28.5	(47,224.50)
478.00			0	1970	1958	(1,971.00)	0		12.5	(24,637.50)
478.00			0	1970	1885	(2,353.00)	0		85.5	(201,181.50)
478.00			0	1970	1938	(2,427.00)	0		32.5	(78,877.50)
478.00			0	1970	1897	(2,429.00)	0		73.5	(178,531.50)
478.00			0	1970	1899	(2,438.00)	0		71.5	(174,317.00)
478.00			0	1970	1898	(2,940.00)	0		72.5	(213,150.00)
478.00			0	1970	1901	(2,978.00)	0		69.5	(206,971.00)
478.00			0	1970	1900	(2,987.00)	0		70.5	(210,583.50)
478.00			0	1970	1884	(3,007.00)	0		86.5	(260,105.50)
478.00			0	1970	1940	(3,119.00)	0		30.5	(95,129.50)
478.00			0	1970	1895	(3,460.00)	0		75.5	(261,230.00)
478.00			0	1970	1930	(3,514.00)	0		40.5	(142,317.00)
478.00			0	1970	1931	(3,621.00)	0		39.5	(143,029.50)
478.00			0	1970	1922	(3,763.00)	0		48.5	(182,505.50)
478.00			0	1970	1896	(3,932.00)	0		74.5	(292,934.00)
478.00			0	1970	1893	(3,969.00)	0		77.5	(307,597.50)
478.00			0	1970	1892	(3,999.00)	0		78.5	(313,921.50)
478.00			0	1970	1902	(4,187.00)	0		68.5	(286,809.50)
478.00			0	1970	1886	(4,380.00)	0		84.5	(370,110.00)
478.00			0	1970	1923	(4,398.00)	0		47.5	(208,905.00)
478.00			0	1970	1939	(4,470.00)	0		31.5	(140,805.00)
478.00			0	1970	1894	(4,471.00)	0		76.5	(342,031.50)
478.00			0	1970	1915	(4,641.00)	0		55.5	(257,575.50)
478.00			0	1970	1904	(4,775.00)	0		66.5	(317,537.50)
478.00			0	1970	1916	(4,864.00)	0		54.5	(265,088.00)
478.00			0	1970	1891	(4,987.00)	0		79.5	(396,466.50)
478.00			0	1970	1903	(5,137.00)	0		67.5	(346,747.50)
478.00			0	1970	1888	(5,152.00)	0		82.5	(425,040.00)
478.00			0	1970	1887	(5,339.00)	0		83.5	(445,806.50)
478.00			0	1970	1929	(5,480.00)	0		41.5	(227,420.00)
478.00			0	1970	1905	(5,524.00)	0		65.5	(361,822.00)
478.00			0	1970	1970	(5,810.00)	0		0.5	(2,905.00)
478.00			0	1970	1890	(6,124.00)	0		80.5	(492,982.00)
478.00			0	1970	1961	(6,459.00)	0		9.5	(61,360.50)
478.00			0	1970	1919	(6,513.00)	0		51.5	(335,419.50)
478.00			0	1970	1918	(6,538.00)	0		52.5	(343,245.00)
478.00			0	1970	1924	(6,612.00)	0		46.5	(307,458.00)
478.00			0	1970	1908	(6,646.00)	0		62.5	(415,375.00)
478.00			0	1970	1906	(6,767.00)	0		64.5	(436,471.50)
478.00			0	1970	1926	(7,141.00)	0		44.5	(317,774.50)
478.00			0	1970	1959	(7,515.00)	0		11.5	(86,422.50)
478.00			0	1970	1925	(7,534.00)	0		45.5	(342,797.00)
478.00			0	1970	1927	(7,567.00)	0		43.5	(329,164.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1970	1909	(7,628.00)	0		61.5	(469,122.00)
478.00			0	1970	1966	(7,678.00)	0		4.5	(34,551.00)
478.00			0	1970	1889	(7,725.00)	0		81.5	(629,587.50)
478.00			0	1970	1965	(7,806.00)	0		5.5	(42,933.00)
478.00			0	1970	1962	(7,945.00)	0		8.5	(67,532.50)
478.00			0	1970	1907	(8,168.00)	0		63.5	(518,668.00)
478.00			0	1970	1960	(8,185.00)	0		10.5	(85,942.50)
478.00			0	1970	1917	(8,468.00)	0		53.5	(453,038.00)
478.00			0	1970	1921	(8,468.00)	0		49.5	(419,166.00)
478.00			0	1970	1967	(8,609.00)	0		3.5	(30,131.50)
478.00			0	1970	1964	(8,806.00)	0		6.5	(57,239.00)
478.00			0	1970	1920	(9,334.00)	0		50.5	(471,367.00)
478.00			0	1970	1963	(9,373.00)	0		7.5	(70,297.50)
478.00			0	1970	1928	(9,747.00)	0		42.5	(414,247.50)
478.00			0	1970	1910	(9,833.00)	0		60.5	(594,896.50)
478.00			0	1970	1911	(10,018.00)	0		59.5	(596,071.00)
478.00			0	1970	1968	(10,720.00)	0		2.5	(26,800.00)
478.00			0	1970	1913	(10,980.00)	0		57.5	(631,350.00)
478.00			0	1970	1914	(12,439.00)	0		56.5	(702,803.50)
478.00			0	1970	1912	(12,788.00)	0		58.5	(748,098.00)
478.00			0	1970	1969	(12,861.00)	0		1.5	(19,291.50)
478.00			0	1969	1933	(4.00)	0		36.5	(146.00)
478.00			0	1969	1935	(6.00)	0		34.5	(207.00)
478.00			0	1969	1941	(51.00)	0		28.5	(1,453.50)
478.00			0	1969	1934	(69.00)	0		35.5	(2,449.50)
478.00			0	1969	1953	(86.00)	0		16.5	(1,419.00)
478.00			0	1969	1952	(154.00)	0		17.5	(2,695.00)
478.00			0	1969	1944	(295.00)	0		25.5	(7,522.50)
478.00			0	1969	1951	(309.00)	0		18.5	(5,716.50)
478.00			0	1969	1943	(372.00)	0		26.5	(9,858.00)
478.00			0	1969	1950	(404.00)	0		19.5	(7,878.00)
478.00			0	1969	1948	(518.00)	0		21.5	(11,137.00)
478.00			0	1969	1949	(587.00)	0		20.5	(12,033.50)
478.00			0	1969	1932	(768.00)	0		37.5	(28,800.00)
478.00			0	1969	1945	(817.00)	0		24.5	(20,016.50)
478.00			0	1969	1885	(833.00)	0		84.5	(70,388.50)
478.00			0	1969	1936	(945.00)	0		33.5	(31,657.50)
478.00			0	1969	1947	(954.00)	0		22.5	(21,465.00)
478.00			0	1969	1937	(1,286.00)	0		32.5	(41,795.00)
478.00			0	1969	1946	(1,288.00)	0		23.5	(30,268.00)
478.00			0	1969	1942	(1,319.00)	0		27.5	(36,272.50)
478.00			0	1969	1888	(1,346.00)	0		81.5	(109,699.00)
478.00			0	1969	1886	(1,353.00)	0		83.5	(112,975.50)
478.00			0	1969	1884	(1,465.00)	0		85.5	(125,257.50)
478.00			0	1969	1887	(1,480.00)	0		82.5	(122,100.00)
478.00			0	1969	1897	(1,493.00)	0		72.5	(108,242.50)
478.00			0	1969	1899	(1,540.00)	0		70.5	(108,570.00)
478.00			0	1969	1958	(1,702.00)	0		11.5	(19,573.00)
478.00			0	1969	1898	(1,832.00)	0		71.5	(130,988.00)
478.00			0	1969	1938	(1,898.00)	0		31.5	(59,787.00)
478.00			0	1969	1900	(1,915.00)	0		69.5	(133,092.50)
478.00			0	1969	1901	(1,932.00)	0		68.5	(132,342.00)
478.00			0	1969	1892	(2,033.00)	0		77.5	(157,557.50)
478.00			0	1969	1895	(2,047.00)	0		74.5	(152,501.50)
478.00			0	1969	1893	(2,191.00)	0		76.5	(167,611.50)
478.00			0	1969	1891	(2,260.00)	0		78.5	(177,410.00)
478.00			0	1969	1896	(2,367.00)	0		73.5	(173,974.50)
478.00			0	1969	1890	(2,395.00)	0		79.5	(190,402.50)
478.00			0	1969	1889	(2,460.00)	0		80.5	(198,030.00)
478.00			0	1969	1940	(2,461.00)	0		29.5	(72,599.50)
478.00			0	1969	1894	(2,566.00)	0		75.5	(193,733.00)
478.00			0	1969	1930	(2,670.00)	0		39.5	(105,465.00)
478.00			0	1969	1902	(2,753.00)	0		67.5	(185,827.50)
478.00			0	1969	1931	(2,762.00)	0		38.5	(106,337.00)
478.00			0	1969	1922	(2,792.00)	0		47.5	(132,620.00)
478.00			0	1969	1904	(3,202.00)	0		65.5	(209,731.00)
478.00			0	1969	1923	(3,272.00)	0		46.5	(152,148.00)
478.00			0	1969	1915	(3,351.00)	0		54.5	(182,629.50)
478.00			0	1969	1903	(3,406.00)	0		66.5	(226,499.00)
478.00			0	1969	1939	(3,509.00)	0		30.5	(107,024.50)
478.00			0	1969	1916	(3,529.00)	0		53.5	(188,801.50)
478.00			0	1969	1905	(3,739.00)	0		64.5	(241,165.50)
478.00			0	1969	1929	(4,152.00)	0		40.5	(168,156.00)
478.00			0	1969	1908	(4,607.00)	0		61.5	(283,330.50)
478.00			0	1969	1906	(4,622.00)	0		63.5	(293,497.00)
478.00			0	1969	1919	(4,780.00)	0		50.5	(241,390.00)
478.00			0	1969	1918	(4,782.00)	0		51.5	(246,273.00)
478.00			0	1969	1924	(4,935.00)	0		45.5	(224,542.50)
478.00			0	1969	1909	(5,331.00)	0		60.5	(322,525.50)
478.00			0	1969	1926	(5,363.00)	0		43.5	(233,290.50)
478.00			0	1969	1961	(5,605.00)	0		8.5	(47,642.50)
478.00			0	1969	1907	(5,626.00)	0		62.5	(351,625.00)
478.00			0	1969	1925	(5,640.00)	0		44.5	(250,980.00)
478.00			0	1969	1927	(5,701.00)	0		42.5	(242,292.50)
478.00			0	1969	1969	(5,720.00)	0		0.5	(2,860.00)
478.00			0	1969	1917	(6,168.00)	0		52.5	(323,820.00)
478.00			0	1969	1921	(6,260.00)	0		48.5	(303,610.00)
478.00			0	1969	1959	(6,504.00)	0		10.5	(68,292.00)
478.00			0	1969	1966	(6,729.00)	0		3.5	(23,551.50)
478.00			0	1969	1965	(6,819.00)	0		4.5	(30,685.50)
478.00			0	1969	1920	(6,876.00)	0		49.5	(340,362.00)
478.00			0	1969	1962	(6,906.00)	0		7.5	(51,795.00)
478.00			0	1969	1910	(6,911.00)	0		59.5	(411,204.50)
478.00			0	1969	1960	(7,087.00)	0		9.5	(67,326.50)
478.00			0	1969	1911	(7,089.00)	0		58.5	(414,706.50)
478.00			0	1969	1928	(7,361.00)	0		41.5	(305,481.50)
478.00			0	1969	1967	(7,556.00)	0		2.5	(18,890.00)
478.00			0	1969	1964	(7,688.00)	0		5.5	(42,284.00)
478.00			0	1969	1913	(7,853.00)	0		56.5	(443,694.50)
478.00			0	1969	1963	(8,164.00)	0		6.5	(53,066.00)
478.00			0	1969	1914	(8,944.00)	0		55.5	(496,392.00)
478.00			0	1969	1912	(9,097.00)	0		57.5	(523,077.50)
478.00			0	1969	1968	(9,441.00)	0		1.5	(14,161.50)
478.00			0	1968	1933	(4.00)	0		35.5	(142.00)
478.00			0	1968	1935	(5.00)	0		33.5	(167.50)
478.00			0	1968	1941	(45.00)	0		27.5	(1,237.50)
478.00			0	1968	1934	(60.00)	0		34.5	(2,070.00)
478.00			0	1968	1953	(79.00)	0		15.5	(1,224.50)
478.00			0	1968	1952	(140.00)	0		16.5	(2,310.00)
478.00			0	1968	1944	(262.00)	0		24.5	(6,419.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1968	1951	(281.00)	0		17.5	(4,917.50)
478.00			0	1968	1943	(330.00)	0		25.5	(8,415.00)
478.00			0	1968	1950	(366.00)	0		18.5	(6,771.00)
478.00			0	1968	1948	(467.00)	0		20.5	(9,573.50)
478.00			0	1968	1949	(530.00)	0		19.5	(10,335.00)
478.00			0	1968	1885	(634.00)	0		83.5	(52,939.00)
478.00			0	1968	1932	(665.00)	0		36.5	(24,272.50)
478.00			0	1968	1945	(728.00)	0		23.5	(17,108.00)
478.00			0	1968	1936	(823.00)	0		32.5	(26,747.50)
478.00			0	1968	1947	(857.00)	0		21.5	(18,425.50)
478.00			0	1968	1886	(1,051.00)	0		82.5	(86,707.50)
478.00			0	1968	1884	(1,055.00)	0		84.5	(89,147.50)
478.00			0	1968	1888	(1,060.00)	0		80.5	(85,330.00)
478.00			0	1968	1937	(1,123.00)	0		31.5	(35,374.50)
478.00			0	1968	1946	(1,153.00)	0		22.5	(25,942.50)
478.00			0	1968	1887	(1,156.00)	0		81.5	(94,214.00)
478.00			0	1968	1942	(1,167.00)	0		26.5	(30,925.50)
478.00			0	1968	1897	(1,224.00)	0		71.5	(87,516.00)
478.00			0	1968	1899	(1,274.00)	0		69.5	(88,543.00)
478.00			0	1968	1898	(1,509.00)	0		70.5	(106,384.50)
478.00			0	1968	1958	(1,563.00)	0		10.5	(16,411.50)
478.00			0	1968	1900	(1,588.00)	0		68.5	(108,778.00)
478.00			0	1968	1901	(1,604.00)	0		67.5	(108,270.00)
478.00			0	1968	1892	(1,635.00)	0		76.5	(125,077.50)
478.00			0	1968	1938	(1,662.00)	0		30.5	(50,691.00)
478.00			0	1968	1895	(1,670.00)	0		73.5	(122,745.00)
478.00			0	1968	1893	(1,771.00)	0		75.5	(133,710.50)
478.00			0	1968	1891	(1,812.00)	0		77.5	(140,430.00)
478.00			0	1968	1890	(1,914.00)	0		78.5	(150,249.00)
478.00			0	1968	1896	(1,934.00)	0		72.5	(140,215.00)
478.00			0	1968	1889	(1,951.00)	0		79.5	(155,104.50)
478.00			0	1968	1894	(2,083.00)	0		74.5	(155,183.50)
478.00			0	1968	1940	(2,164.00)	0		28.5	(61,674.00)
478.00			0	1968	1902	(2,293.00)	0		66.5	(152,484.50)
478.00			0	1968	1930	(2,305.00)	0		38.5	(88,742.50)
478.00			0	1968	1931	(2,388.00)	0		37.5	(89,550.00)
478.00			0	1968	1922	(2,390.00)	0		46.5	(111,135.00)
478.00			0	1968	1904	(2,680.00)	0		64.5	(172,860.00)
478.00			0	1968	1923	(2,804.00)	0		45.5	(127,582.00)
478.00			0	1968	1903	(2,844.00)	0		65.5	(186,282.00)
478.00			0	1968	1915	(2,850.00)	0		53.5	(152,475.00)
478.00			0	1968	1916	(3,004.00)	0		52.5	(157,710.00)
478.00			0	1968	1939	(3,079.00)	0		29.5	(90,830.50)
478.00			0	1968	1905	(3,134.00)	0		63.5	(199,009.00)
478.00			0	1968	1929	(3,580.00)	0		39.5	(141,410.00)
478.00			0	1968	1906	(3,881.00)	0		62.5	(242,562.50)
478.00			0	1968	1908	(3,884.00)	0		60.5	(234,982.00)
478.00			0	1968	1918	(4,078.00)	0		50.5	(205,939.00)
478.00			0	1968	1919	(4,081.00)	0		49.5	(202,009.50)
478.00			0	1968	1924	(4,234.00)	0		44.5	(188,413.00)
478.00			0	1968	1968	(4,395.00)	0		0.5	(2,197.50)
478.00			0	1968	1909	(4,501.00)	0		59.5	(267,809.50)
478.00			0	1968	1926	(4,607.00)	0		42.5	(195,797.50)
478.00			0	1968	1907	(4,734.00)	0		61.5	(291,141.00)
478.00			0	1968	1925	(4,841.00)	0		43.5	(210,583.50)
478.00			0	1968	1927	(4,902.00)	0		41.5	(203,433.00)
478.00			0	1968	1961	(5,155.00)	0		7.5	(38,662.50)
478.00			0	1968	1917	(5,255.00)	0		51.5	(270,632.50)
478.00			0	1968	1921	(5,354.00)	0		47.5	(254,315.00)
478.00			0	1968	1910	(5,841.00)	0		58.5	(341,698.50)
478.00			0	1968	1920	(5,876.00)	0		48.5	(284,986.00)
478.00			0	1968	1959	(5,974.00)	0		9.5	(56,753.00)
478.00			0	1968	1911	(6,001.00)	0		57.5	(345,057.50)
478.00			0	1968	1966	(6,211.00)	0		2.5	(15,527.50)
478.00			0	1968	1965	(6,291.00)	0		3.5	(22,018.50)
478.00			0	1968	1928	(6,340.00)	0		40.5	(256,770.00)
478.00			0	1968	1962	(6,354.00)	0		6.5	(41,301.00)
478.00			0	1968	1960	(6,514.00)	0		8.5	(55,369.00)
478.00			0	1968	1913	(6,664.00)	0		55.5	(369,852.00)
478.00			0	1968	1967	(6,978.00)	0		1.5	(10,467.00)
478.00			0	1968	1964	(7,081.00)	0		4.5	(31,864.50)
478.00			0	1968	1963	(7,515.00)	0		5.5	(41,332.50)
478.00			0	1968	1914	(7,598.00)	0		54.5	(414,091.00)
478.00			0	1968	1912	(7,710.00)	0		56.5	(435,615.00)
478.00			0	1967	1933	(4.00)	0		34.5	(138.00)
478.00			0	1967	1935	(6.00)	0		32.5	(195.00)
478.00			0	1967	1941	(49.00)	0		26.5	(1,298.50)
478.00			0	1967	1934	(68.00)	0		33.5	(2,278.00)
478.00			0	1967	1953	(84.00)	0		14.5	(1,218.00)
478.00			0	1967	1952	(150.00)	0		15.5	(2,325.00)
478.00			0	1967	1944	(285.00)	0		23.5	(6,697.50)
478.00			0	1967	1951	(300.00)	0		16.5	(4,950.00)
478.00			0	1967	1943	(360.00)	0		24.5	(8,820.00)
478.00			0	1967	1950	(392.00)	0		17.5	(6,860.00)
478.00			0	1967	1948	(502.00)	0		19.5	(9,789.00)
478.00			0	1967	1949	(569.00)	0		18.5	(10,526.50)
478.00			0	1967	1932	(752.00)	0		35.5	(26,696.00)
478.00			0	1967	1945	(790.00)	0		22.5	(17,775.00)
478.00			0	1967	1936	(919.00)	0		31.5	(28,948.50)
478.00			0	1967	1947	(924.00)	0		20.5	(18,942.00)
478.00			0	1967	1885	(1,182.00)	0		82.5	(97,515.00)
478.00			0	1967	1946	(1,247.00)	0		21.5	(26,810.50)
478.00			0	1967	1937	(1,249.00)	0		30.5	(38,094.50)
478.00			0	1967	1942	(1,277.00)	0		25.5	(32,563.50)
478.00			0	1967	1958	(1,647.00)	0		9.5	(15,646.50)
478.00			0	1967	1897	(1,704.00)	0		70.5	(120,132.00)
478.00			0	1967	1899	(1,728.00)	0		68.5	(118,368.00)
478.00			0	1967	1888	(1,759.00)	0		79.5	(139,840.50)
478.00			0	1967	1938	(1,842.00)	0		29.5	(54,339.00)
478.00			0	1967	1886	(1,869.00)	0		81.5	(152,323.50)
478.00			0	1967	1887	(1,980.00)	0		80.5	(159,390.00)
478.00			0	1967	1884	(1,990.00)	0		83.5	(166,165.00)
478.00			0	1967	1898	(2,072.00)	0		69.5	(144,004.00)
478.00			0	1967	1900	(2,130.00)	0		67.5	(143,775.00)
478.00			0	1967	1901	(2,132.00)	0		66.5	(141,778.00)
478.00			0	1967	1940	(2,383.00)	0		27.5	(65,532.50)
478.00			0	1967	1895	(2,388.00)	0		72.5	(173,130.00)
478.00			0	1967	1892	(2,461.00)	0		75.5	(185,805.50)
478.00			0	1967	1893	(2,624.00)	0		74.5	(195,488.00)
478.00			0	1967	1930	(2,626.00)	0		37.5	(98,475.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1967	1931	(2,710.00)	0		36.5	(98,915.00)
478.00			0	1967	1896	(2,725.00)	0		71.5	(194,837.50)
478.00			0	1967	1891	(2,786.00)	0		76.5	(213,129.00)
478.00			0	1967	1922	(2,802.00)	0		45.5	(127,491.00)
478.00			0	1967	1890	(3,013.00)	0		77.5	(233,507.50)
478.00			0	1967	1902	(3,018.00)	0		65.5	(197,679.00)
478.00			0	1967	1894	(3,030.00)	0		73.5	(222,705.00)
478.00			0	1967	1889	(3,159.00)	0		78.5	(247,981.50)
478.00			0	1967	1923	(3,276.00)	0		44.5	(145,782.00)
478.00			0	1967	1939	(3,400.00)	0		28.5	(96,900.00)
478.00			0	1967	1915	(3,445.00)	0		52.5	(180,862.50)
478.00			0	1967	1904	(3,466.00)	0		63.5	(220,091.00)
478.00			0	1967	1916	(3,614.00)	0		51.5	(186,121.00)
478.00			0	1967	1967	(3,621.00)	0		0.5	(1,810.50)
478.00			0	1967	1903	(3,709.00)	0		64.5	(239,230.50)
478.00			0	1967	1905	(4,023.00)	0		62.5	(251,437.50)
478.00			0	1967	1929	(4,094.00)	0		38.5	(157,619.00)
478.00			0	1967	1919	(4,846.00)	0		48.5	(235,031.00)
478.00			0	1967	1918	(4,862.00)	0		49.5	(240,669.00)
478.00			0	1967	1908	(4,879.00)	0		59.5	(290,300.50)
478.00			0	1967	1924	(4,928.00)	0		43.5	(214,368.00)
478.00			0	1967	1906	(4,945.00)	0		61.5	(304,117.50)
478.00			0	1967	1926	(5,324.00)	0		41.5	(220,946.00)
478.00			0	1967	1961	(5,395.00)	0		6.5	(35,067.50)
478.00			0	1967	1925	(5,617.00)	0		42.5	(238,722.50)
478.00			0	1967	1909	(5,619.00)	0		58.5	(328,711.50)
478.00			0	1967	1927	(5,644.00)	0		40.5	(228,582.00)
478.00			0	1967	1907	(5,988.00)	0		60.5	(362,274.00)
478.00			0	1967	1959	(6,278.00)	0		8.5	(53,363.00)
478.00			0	1967	1917	(6,295.00)	0		50.5	(317,897.50)
478.00			0	1967	1921	(6,307.00)	0		46.5	(293,275.50)
478.00			0	1967	1966	(6,413.00)	0		1.5	(9,619.50)
478.00			0	1967	1965	(6,512.00)	0		2.5	(16,280.00)
478.00			0	1967	1962	(6,635.00)	0		5.5	(36,492.50)
478.00			0	1967	1960	(6,832.00)	0		7.5	(51,240.00)
478.00			0	1967	1920	(6,949.00)	0		47.5	(330,077.50)
478.00			0	1967	1910	(7,250.00)	0		57.5	(416,875.00)
478.00			0	1967	1928	(7,275.00)	0		39.5	(287,362.50)
478.00			0	1967	1964	(7,349.00)	0		3.5	(25,721.50)
478.00			0	1967	1911	(7,404.00)	0		56.5	(418,326.00)
478.00			0	1967	1963	(7,822.00)	0		4.5	(35,199.00)
478.00			0	1967	1913	(8,135.00)	0		54.5	(443,357.50)
478.00			0	1967	1914	(9,228.00)	0		53.5	(493,698.00)
478.00			0	1967	1912	(9,461.00)	0		55.5	(525,085.50)
478.00			0	1966	1933	(3.00)	0		33.5	(100.50)
478.00			0	1966	1935	(4.00)	0		31.5	(126.00)
478.00			0	1966	1941	(37.00)	0		25.5	(943.50)
478.00			0	1966	1934	(48.00)	0		32.5	(1,560.00)
478.00			0	1966	1953	(68.00)	0		13.5	(918.00)
478.00			0	1966	1952	(120.00)	0		14.5	(1,740.00)
478.00			0	1966	1944	(217.00)	0		22.5	(4,882.50)
478.00			0	1966	1951	(240.00)	0		15.5	(3,720.00)
478.00			0	1966	1943	(272.00)	0		23.5	(6,392.00)
478.00			0	1966	1950	(312.00)	0		16.5	(5,148.00)
478.00			0	1966	1948	(394.00)	0		18.5	(7,289.00)
478.00			0	1966	1949	(450.00)	0		17.5	(7,875.00)
478.00			0	1966	1885	(505.00)	0		81.5	(41,157.50)
478.00			0	1966	1932	(524.00)	0		34.5	(18,078.00)
478.00			0	1966	1945	(607.00)	0		21.5	(13,050.50)
478.00			0	1966	1936	(658.00)	0		30.5	(20,069.00)
478.00			0	1966	1947	(720.00)	0		19.5	(14,040.00)
478.00			0	1966	1888	(823.00)	0		78.5	(64,605.50)
478.00			0	1966	1886	(828.00)	0		80.5	(66,654.00)
478.00			0	1966	1884	(889.00)	0		82.5	(73,342.50)
478.00			0	1966	1937	(901.00)	0		29.5	(26,579.50)
478.00			0	1966	1887	(903.00)	0		79.5	(71,788.50)
478.00			0	1966	1897	(937.00)	0		69.5	(65,121.50)
478.00			0	1966	1942	(958.00)	0		24.5	(23,471.00)
478.00			0	1966	1946	(965.00)	0		20.5	(19,782.50)
478.00			0	1966	1899	(974.00)	0		67.5	(65,745.00)
478.00			0	1966	1898	(1,154.00)	0		68.5	(79,049.00)
478.00			0	1966	1900	(1,215.00)	0		66.5	(80,797.50)
478.00			0	1966	1901	(1,228.00)	0		65.5	(80,434.00)
478.00			0	1966	1892	(1,254.00)	0		74.5	(93,423.00)
478.00			0	1966	1895	(1,278.00)	0		71.5	(91,377.00)
478.00			0	1966	1938	(1,339.00)	0		28.5	(38,161.50)
478.00			0	1966	1958	(1,347.00)	0		8.5	(11,449.50)
478.00			0	1966	1893	(1,357.00)	0		73.5	(99,739.50)
478.00			0	1966	1891	(1,392.00)	0		75.5	(105,096.00)
478.00			0	1966	1890	(1,473.00)	0		76.5	(112,684.50)
478.00			0	1966	1896	(1,480.00)	0		70.5	(104,340.00)
478.00			0	1966	1889	(1,509.00)	0		77.5	(116,947.50)
478.00			0	1966	1894	(1,595.00)	0		72.5	(115,637.50)
478.00			0	1966	1902	(1,755.00)	0		64.5	(113,197.50)
478.00			0	1966	1940	(1,759.00)	0		26.5	(46,613.50)
478.00			0	1966	1930	(1,809.00)	0		36.5	(66,028.50)
478.00			0	1966	1922	(1,851.00)	0		44.5	(82,369.50)
478.00			0	1966	1931	(1,878.00)	0		35.5	(66,669.00)
478.00			0	1966	1904	(2,054.00)	0		62.5	(128,375.00)
478.00			0	1966	1923	(2,174.00)	0		43.5	(94,569.00)
478.00			0	1966	1903	(2,178.00)	0		63.5	(138,303.00)
478.00			0	1966	1915	(2,195.00)	0		51.5	(113,042.50)
478.00			0	1966	1916	(2,315.00)	0		50.5	(116,907.50)
478.00			0	1966	1905	(2,403.00)	0		61.5	(147,784.50)
478.00			0	1966	1939	(2,491.00)	0		27.5	(68,502.50)
478.00			0	1966	1966	(2,716.00)	0		0.5	(1,358.00)
478.00			0	1966	1929	(2,803.00)	0		37.5	(105,112.50)
478.00			0	1966	1906	(2,977.00)	0		60.5	(180,108.50)
478.00			0	1966	1908	(2,981.00)	0		58.5	(174,388.50)
478.00			0	1966	1918	(3,147.00)	0		48.5	(152,629.50)
478.00			0	1966	1919	(3,152.00)	0		47.5	(149,720.00)
478.00			0	1966	1924	(3,287.00)	0		42.5	(139,697.50)
478.00			0	1966	1909	(3,457.00)	0		57.5	(198,777.50)
478.00			0	1966	1926	(3,589.00)	0		40.5	(145,354.50)
478.00			0	1966	1907	(3,632.00)	0		59.5	(216,104.00)
478.00			0	1966	1925	(3,765.00)	0		41.5	(156,247.50)
478.00			0	1966	1927	(3,825.00)	0		39.5	(151,087.50)
478.00			0	1966	1917	(4,053.00)	0		49.5	(200,623.50)
478.00			0	1966	1921	(4,142.00)	0		45.5	(188,461.00)
478.00			0	1966	1961	(4,458.00)	0		5.5	(24,519.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1966	1910	(4,488.00)	0		56.5	(253,572.00)
478.00			0	1966	1920	(4,542.00)	0		46.5	(211,203.00)
478.00			0	1966	1911	(4,612.00)	0		55.5	(255,966.00)
478.00			0	1966	1928	(4,955.00)	0		38.5	(190,767.50)
478.00			0	1966	1913	(5,127.00)	0		53.5	(274,294.50)
478.00			0	1966	1959	(5,156.00)	0		7.5	(38,670.00)
478.00			0	1966	1965	(5,459.00)	0		1.5	(8,188.50)
478.00			0	1966	1962	(5,499.00)	0		4.5	(24,745.50)
478.00			0	1966	1960	(5,628.00)	0		6.5	(36,582.00)
478.00			0	1966	1914	(5,848.00)	0		52.5	(307,020.00)
478.00			0	1966	1912	(5,929.00)	0		54.5	(323,130.50)
478.00			0	1966	1964	(6,139.00)	0		2.5	(15,347.50)
478.00			0	1966	1963	(6,510.00)	0		3.5	(22,785.00)
478.00			0	1965	1933	(2.00)	0		32.5	(65.00)
478.00			0	1965	1935	(3.00)	0		30.5	(91.50)
478.00			0	1965	1941	(29.00)	0		24.5	(710.50)
478.00			0	1965	1934	(36.00)	0		31.5	(1,134.00)
478.00			0	1965	1953	(56.00)	0		12.5	(700.00)
478.00			0	1965	1952	(99.00)	0		13.5	(1,336.50)
478.00			0	1965	1944	(173.00)	0		21.5	(3,719.50)
478.00			0	1965	1951	(197.00)	0		14.5	(2,856.50)
478.00			0	1965	1943	(215.00)	0		22.5	(4,837.50)
478.00			0	1965	1950	(255.00)	0		15.5	(3,952.50)
478.00			0	1965	1885	(284.00)	0		80.5	(22,862.00)
478.00			0	1965	1948	(320.00)	0		17.5	(5,600.00)
478.00			0	1965	1949	(367.00)	0		16.5	(6,055.50)
478.00			0	1965	1932	(386.00)	0		33.5	(12,931.00)
478.00			0	1965	1884	(457.00)	0		81.5	(37,245.50)
478.00			0	1965	1886	(470.00)	0		79.5	(37,365.00)
478.00			0	1965	1888	(478.00)	0		77.5	(37,045.00)
478.00			0	1965	1945	(485.00)	0		20.5	(9,942.50)
478.00			0	1965	1936	(498.00)	0		29.5	(14,691.00)
478.00			0	1965	1887	(519.00)	0		78.5	(40,741.50)
478.00			0	1965	1947	(582.00)	0		18.5	(10,767.00)
478.00			0	1965	1897	(583.00)	0		68.5	(39,935.50)
478.00			0	1965	1899	(613.00)	0		66.5	(40,764.50)
478.00			0	1965	1937	(686.00)	0		28.5	(19,551.00)
478.00			0	1965	1898	(722.00)	0		67.5	(48,735.00)
478.00			0	1965	1942	(752.00)	0		23.5	(17,672.00)
478.00			0	1965	1892	(753.00)	0		73.5	(55,345.50)
478.00			0	1965	1900	(769.00)	0		65.5	(50,369.50)
478.00			0	1965	1946	(776.00)	0		19.5	(15,132.00)
478.00			0	1965	1901	(781.00)	0		64.5	(50,374.50)
478.00			0	1965	1895	(785.00)	0		70.5	(55,342.50)
478.00			0	1965	1893	(821.00)	0		72.5	(59,522.50)
478.00			0	1965	1891	(830.00)	0		74.5	(61,835.00)
478.00			0	1965	1890	(870.00)	0		75.5	(65,685.00)
478.00			0	1965	1889	(884.00)	0		76.5	(67,626.00)
478.00			0	1965	1896	(915.00)	0		69.5	(63,592.50)
478.00			0	1965	1894	(973.00)	0		71.5	(69,569.50)
478.00			0	1965	1938	(1,026.00)	0		27.5	(28,215.00)
478.00			0	1965	1902	(1,123.00)	0		63.5	(71,310.50)
478.00			0	1965	1958	(1,124.00)	0		7.5	(8,430.00)
478.00			0	1965	1922	(1,293.00)	0		43.5	(56,245.50)
478.00			0	1965	1930	(1,318.00)	0		35.5	(46,789.00)
478.00			0	1965	1904	(1,327.00)	0		61.5	(81,610.50)
478.00			0	1965	1940	(1,365.00)	0		25.5	(34,807.50)
478.00			0	1965	1931	(1,377.00)	0		34.5	(47,506.50)
478.00			0	1965	1903	(1,401.00)	0		62.5	(87,562.50)
478.00			0	1965	1915	(1,487.00)	0		50.5	(75,093.50)
478.00			0	1965	1923	(1,526.00)	0		42.5	(64,855.00)
478.00			0	1965	1905	(1,559.00)	0		60.5	(94,319.50)
478.00			0	1965	1916	(1,575.00)	0		49.5	(77,962.50)
478.00			0	1965	1939	(1,920.00)	0		26.5	(50,880.00)
478.00			0	1965	1906	(1,941.00)	0		59.5	(115,489.50)
478.00			0	1965	1908	(1,961.00)	0		57.5	(112,757.50)
478.00			0	1965	1929	(2,030.00)	0		36.5	(74,095.00)
478.00			0	1965	1918	(2,159.00)	0		47.5	(102,552.50)
478.00			0	1965	1919	(2,172.00)	0		46.5	(100,998.00)
478.00			0	1965	1909	(2,283.00)	0		56.5	(128,989.50)
478.00			0	1965	1924	(2,320.00)	0		41.5	(96,280.00)
478.00			0	1965	1965	(2,340.00)	0		0.5	(1,170.00)
478.00			0	1965	1907	(2,380.00)	0		58.5	(139,230.00)
478.00			0	1965	1926	(2,557.00)	0		39.5	(101,001.50)
478.00			0	1965	1925	(2,667.00)	0		40.5	(108,013.50)
478.00			0	1965	1927	(2,741.00)	0		38.5	(105,528.50)
478.00			0	1965	1917	(2,771.00)	0		48.5	(134,393.50)
478.00			0	1965	1921	(2,881.00)	0		44.5	(128,204.50)
478.00			0	1965	1910	(2,979.00)	0		55.5	(165,334.50)
478.00			0	1965	1911	(3,073.00)	0		54.5	(167,478.50)
478.00			0	1965	1920	(3,146.00)	0		45.5	(143,143.00)
478.00			0	1965	1913	(3,446.00)	0		52.5	(180,915.00)
478.00			0	1965	1928	(3,568.00)	0		37.5	(133,800.00)
478.00			0	1965	1961	(3,751.00)	0		4.5	(16,879.50)
478.00			0	1965	1914	(3,948.00)	0		51.5	(203,322.00)
478.00			0	1965	1912	(3,967.00)	0		53.5	(212,234.50)
478.00			0	1965	1959	(4,308.00)	0		6.5	(28,002.00)
478.00			0	1965	1962	(4,635.00)	0		3.5	(16,222.50)
478.00			0	1965	1960	(4,719.00)	0		5.5	(25,954.50)
478.00			0	1965	1964	(5,211.00)	0		1.5	(7,816.50)
478.00			0	1965	1963	(5,505.00)	0		2.5	(13,762.50)
478.00			0	1964	1933	(1.00)	0		31.5	(31.50)
478.00			0	1964	1935	(2.00)	0		29.5	(59.00)
478.00			0	1964	1941	(15.00)	0		23.5	(352.50)
478.00			0	1964	1934	(17.00)	0		30.5	(518.50)
478.00			0	1964	1953	(32.00)	0		11.5	(368.00)
478.00			0	1964	1952	(57.00)	0		12.5	(712.50)
478.00			0	1964	1885	(70.00)	0		79.5	(5,565.00)
478.00			0	1964	1944	(94.00)	0		20.5	(1,927.00)
478.00			0	1964	1951	(112.00)	0		13.5	(1,512.00)
478.00			0	1964	1884	(114.00)	0		80.5	(9,177.00)
478.00			0	1964	1943	(116.00)	0		21.5	(2,494.00)
478.00			0	1964	1886	(118.00)	0		78.5	(9,263.00)
478.00			0	1964	1888	(124.00)	0		76.5	(9,486.00)
478.00			0	1964	1887	(132.00)	0		77.5	(10,230.00)
478.00			0	1964	1950	(144.00)	0		14.5	(2,088.00)
478.00			0	1964	1897	(169.00)	0		67.5	(11,407.50)
478.00			0	1964	1948	(179.00)	0		16.5	(2,953.50)
478.00			0	1964	1932	(181.00)	0		32.5	(5,882.50)
478.00			0	1964	1899	(182.00)	0		65.5	(11,921.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1964	1892	(205.00)	0		72.5	(14,862.50)
478.00			0	1964	1949	(206.00)	0		15.5	(3,193.00)
478.00			0	1964	1898	(212.00)	0		66.5	(14,098.00)
478.00			0	1964	1895	(222.00)	0		69.5	(15,429.00)
478.00			0	1964	1891	(223.00)	0		73.5	(16,390.50)
478.00			0	1964	1893	(227.00)	0		71.5	(16,230.50)
478.00			0	1964	1890	(231.00)	0		74.5	(17,209.50)
478.00			0	1964	1889	(232.00)	0		75.5	(17,516.00)
478.00			0	1964	1900	(232.00)	0		64.5	(14,964.00)
478.00			0	1964	1901	(238.00)	0		63.5	(15,113.00)
478.00			0	1964	1936	(247.00)	0		28.5	(7,039.50)
478.00			0	1964	1896	(262.00)	0		68.5	(17,947.00)
478.00			0	1964	1945	(265.00)	0		19.5	(5,167.50)
478.00			0	1964	1894	(272.00)	0		70.5	(19,176.00)
478.00			0	1964	1947	(323.00)	0		17.5	(5,652.50)
478.00			0	1964	1937	(345.00)	0		27.5	(9,487.50)
478.00			0	1964	1902	(347.00)	0		62.5	(21,687.50)
478.00			0	1964	1942	(401.00)	0		22.5	(9,022.50)
478.00			0	1964	1904	(420.00)	0		60.5	(25,410.00)
478.00			0	1964	1946	(427.00)	0		18.5	(7,899.50)
478.00			0	1964	1903	(438.00)	0		61.5	(26,937.00)
478.00			0	1964	1905	(500.00)	0		59.5	(29,750.00)
478.00			0	1964	1922	(522.00)	0		42.5	(22,185.00)
478.00			0	1964	1938	(523.00)	0		26.5	(13,859.50)
478.00			0	1964	1915	(543.00)	0		49.5	(26,878.50)
478.00			0	1964	1916	(583.00)	0		48.5	(28,275.50)
478.00			0	1964	1930	(600.00)	0		34.5	(20,700.00)
478.00			0	1964	1923	(625.00)	0		41.5	(25,937.50)
478.00			0	1964	1906	(630.00)	0		58.5	(36,855.00)
478.00			0	1964	1931	(636.00)	0		33.5	(21,306.00)
478.00			0	1964	1908	(652.00)	0		56.5	(36,838.00)
478.00			0	1964	1958	(675.00)	0		6.5	(4,387.50)
478.00			0	1964	1940	(712.00)	0		24.5	(17,444.00)
478.00			0	1964	1909	(770.00)	0		55.5	(42,735.00)
478.00			0	1964	1907	(781.00)	0		57.5	(44,907.50)
478.00			0	1964	1918	(822.00)	0		46.5	(38,223.00)
478.00			0	1964	1919	(839.00)	0		45.5	(38,174.50)
478.00			0	1964	1929	(911.00)	0		35.5	(32,340.50)
478.00			0	1964	1924	(964.00)	0		40.5	(39,042.00)
478.00			0	1964	1939	(990.00)	0		25.5	(25,245.00)
478.00			0	1964	1910	(1,017.00)	0		54.5	(55,426.50)
478.00			0	1964	1917	(1,039.00)	0		47.5	(49,352.50)
478.00			0	1964	1911	(1,063.00)	0		53.5	(56,870.50)
478.00			0	1964	1926	(1,096.00)	0		38.5	(42,196.00)
478.00			0	1964	1925	(1,126.00)	0		39.5	(44,477.00)
478.00			0	1964	1921	(1,146.00)	0		43.5	(49,851.00)
478.00			0	1964	1927	(1,192.00)	0		37.5	(44,700.00)
478.00			0	1964	1913	(1,223.00)	0		51.5	(62,984.50)
478.00			0	1964	1920	(1,232.00)	0		44.5	(54,824.00)
478.00			0	1964	1912	(1,391.00)	0		52.5	(73,027.50)
478.00			0	1964	1914	(1,420.00)	0		50.5	(71,710.00)
478.00			0	1964	1928	(1,577.00)	0		36.5	(57,560.50)
478.00			0	1964	1964	(1,662.00)	0		0.5	(831.00)
478.00			0	1964	1961	(2,310.00)	0		3.5	(8,085.00)
478.00			0	1964	1959	(2,613.00)	0		5.5	(14,371.50)
478.00			0	1964	1960	(2,882.00)	0		4.5	(12,969.00)
478.00			0	1964	1962	(2,884.00)	0		2.5	(7,210.00)
478.00			0	1964	1963	(3,456.00)	0		1.5	(5,184.00)
478.00			0	1963	1933	(3.00)	0		30.5	(91.50)
478.00			0	1963	1935	(5.00)	0		28.5	(142.50)
478.00			0	1963	1941	(40.00)	0		22.5	(900.00)
478.00			0	1963	1934	(53.00)	0		29.5	(1,563.50)
478.00			0	1963	1953	(71.00)	0		10.5	(745.50)
478.00			0	1963	1952	(127.00)	0		11.5	(1,460.50)
478.00			0	1963	1944	(234.00)	0		19.5	(4,563.00)
478.00			0	1963	1951	(254.00)	0		12.5	(3,175.00)
478.00			0	1963	1943	(294.00)	0		20.5	(6,027.00)
478.00			0	1963	1950	(332.00)	0		13.5	(4,482.00)
478.00			0	1963	1948	(421.00)	0		15.5	(6,525.50)
478.00			0	1963	1949	(479.00)	0		14.5	(6,945.50)
478.00			0	1963	1932	(589.00)	0		31.5	(18,553.50)
478.00			0	1963	1945	(652.00)	0		18.5	(12,062.00)
478.00			0	1963	1936	(727.00)	0		27.5	(19,992.50)
478.00			0	1963	1947	(771.00)	0		16.5	(12,721.50)
478.00			0	1963	1885	(839.00)	0		78.5	(65,861.50)
478.00			0	1963	1937	(992.00)	0		26.5	(26,288.00)
478.00			0	1963	1946	(1,035.00)	0		17.5	(18,112.50)
478.00			0	1963	1942	(1,037.00)	0		21.5	(22,295.50)
478.00			0	1963	1888	(1,292.00)	0		75.5	(97,546.00)
478.00			0	1963	1897	(1,305.00)	0		66.5	(86,782.50)
478.00			0	1963	1899	(1,331.00)	0		64.5	(85,849.50)
478.00			0	1963	1886	(1,348.00)	0		77.5	(104,470.00)
478.00			0	1963	1958	(1,389.00)	0		5.5	(7,639.50)
478.00			0	1963	1887	(1,443.00)	0		76.5	(110,389.50)
478.00			0	1963	1938	(1,468.00)	0		25.5	(37,434.00)
478.00			0	1963	1884	(1,470.00)	0		79.5	(116,865.00)
478.00			0	1963	1898	(1,591.00)	0		65.5	(104,210.50)
478.00			0	1963	1900	(1,645.00)	0		63.5	(104,457.50)
478.00			0	1963	1901	(1,648.00)	0		62.5	(103,000.00)
478.00			0	1963	1895	(1,818.00)	0		68.5	(124,533.00)
478.00			0	1963	1892	(1,849.00)	0		71.5	(132,203.50)
478.00			0	1963	1940	(1,915.00)	0		23.5	(45,002.50)
478.00			0	1963	1893	(1,976.00)	0		70.5	(139,308.00)
478.00			0	1963	1930	(2,050.00)	0		33.5	(68,675.00)
478.00			0	1963	1891	(2,082.00)	0		72.5	(150,945.00)
478.00			0	1963	1896	(2,083.00)	0		67.5	(140,602.50)
478.00			0	1963	1931	(2,119.00)	0		32.5	(68,867.50)
478.00			0	1963	1922	(2,179.00)	0		41.5	(90,428.50)
478.00			0	1963	1890	(2,237.00)	0		73.5	(164,419.50)
478.00			0	1963	1894	(2,297.00)	0		69.5	(159,641.50)
478.00			0	1963	1889	(2,328.00)	0		74.5	(173,436.00)
478.00			0	1963	1902	(2,338.00)	0		61.5	(143,787.00)
478.00			0	1963	1923	(2,548.00)	0		40.5	(103,194.00)
478.00			0	1963	1915	(2,683.00)	0		48.5	(130,125.50)
478.00			0	1963	1904	(2,692.00)	0		59.5	(160,174.00)
478.00			0	1963	1939	(2,722.00)	0		24.5	(66,689.00)
478.00			0	1963	1916	(2,814.00)	0		47.5	(133,665.00)
478.00			0	1963	1903	(2,878.00)	0		60.5	(174,119.00)
478.00			0	1963	1905	(3,127.00)	0		58.5	(182,929.50)
478.00			0	1963	1929	(3,191.00)	0		34.5	(110,089.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1963	1963	(3,304.00)	0		0.5	(1,652.00)
478.00			0	1963	1919	(3,769.00)	0		44.5	(167,720.50)
478.00			0	1963	1918	(3,783.00)	0		45.5	(172,126.50)
478.00			0	1963	1908	(3,801.00)	0		55.5	(210,955.50)
478.00			0	1963	1924	(3,832.00)	0		39.5	(151,364.00)
478.00			0	1963	1906	(3,847.00)	0		57.5	(221,202.50)
478.00			0	1963	1926	(4,142.00)	0		37.5	(155,325.00)
478.00			0	1963	1925	(4,366.00)	0		38.5	(168,091.00)
478.00			0	1963	1909	(4,378.00)	0		54.5	(238,601.00)
478.00			0	1963	1927	(4,393.00)	0		36.5	(160,344.50)
478.00			0	1963	1961	(4,535.00)	0		2.5	(11,337.50)
478.00			0	1963	1907	(4,661.00)	0		56.5	(263,346.50)
478.00			0	1963	1917	(4,899.00)	0		46.5	(227,803.50)
478.00			0	1963	1921	(4,903.00)	0		42.5	(208,377.50)
478.00			0	1963	1959	(5,293.00)	0		4.5	(23,818.50)
478.00			0	1963	1920	(5,404.00)	0		43.5	(235,074.00)
478.00			0	1963	1962	(5,568.00)	0		1.5	(8,352.00)
478.00			0	1963	1910	(5,648.00)	0		53.5	(302,168.00)
478.00			0	1963	1928	(5,666.00)	0		35.5	(201,143.00)
478.00			0	1963	1960	(5,752.00)	0		3.5	(20,132.00)
478.00			0	1963	1911	(5,769.00)	0		52.5	(302,872.50)
478.00			0	1963	1913	(6,338.00)	0		50.5	(320,069.00)
478.00			0	1963	1914	(7,189.00)	0		49.5	(355,855.50)
478.00			0	1963	1912	(7,372.00)	0		51.5	(379,658.00)
478.00			0	1962	1933	(3.00)	0		29.5	(88.50)
478.00			0	1962	1935	(5.00)	0		27.5	(137.50)
478.00			0	1962	1941	(40.00)	0		21.5	(860.00)
478.00			0	1962	1934	(54.00)	0		28.5	(1,539.00)
478.00			0	1962	1953	(71.00)	0		9.5	(674.50)
478.00			0	1962	1952	(127.00)	0		10.5	(1,333.50)
478.00			0	1962	1944	(235.00)	0		18.5	(4,347.50)
478.00			0	1962	1951	(255.00)	0		11.5	(2,932.50)
478.00			0	1962	1943	(296.00)	0		19.5	(5,772.00)
478.00			0	1962	1950	(333.00)	0		12.5	(4,162.50)
478.00			0	1962	1948	(423.00)	0		14.5	(6,133.50)
478.00			0	1962	1949	(482.00)	0		13.5	(6,507.00)
478.00			0	1962	1932	(597.00)	0		30.5	(18,208.50)
478.00			0	1962	1945	(656.00)	0		17.5	(11,480.00)
478.00			0	1962	1936	(734.00)	0		26.5	(19,451.00)
478.00			0	1962	1947	(775.00)	0		15.5	(12,012.50)
478.00			0	1962	1937	(1,001.00)	0		25.5	(25,525.50)
478.00			0	1962	1885	(1,004.00)	0		77.5	(77,810.00)
478.00			0	1962	1946	(1,040.00)	0		16.5	(17,160.00)
478.00			0	1962	1942	(1,044.00)	0		20.5	(21,402.00)
478.00			0	1962	1958	(1,380.00)	0		4.5	(6,210.00)
478.00			0	1962	1897	(1,435.00)	0		65.5	(93,992.50)
478.00			0	1962	1899	(1,451.00)	0		63.5	(92,138.50)
478.00			0	1962	1938	(1,481.00)	0		24.5	(36,284.50)
478.00			0	1962	1888	(1,499.00)	0		74.5	(111,675.50)
478.00			0	1962	1886	(1,594.00)	0		76.5	(121,941.00)
478.00			0	1962	1887	(1,690.00)	0		75.5	(127,595.00)
478.00			0	1962	1898	(1,743.00)	0		64.5	(112,423.50)
478.00			0	1962	1884	(1,761.00)	0		78.5	(138,238.50)
478.00			0	1962	1901	(1,784.00)	0		61.5	(109,716.00)
478.00			0	1962	1900	(1,787.00)	0		62.5	(111,687.50)
478.00			0	1962	1940	(1,929.00)	0		22.5	(43,402.50)
478.00			0	1962	1895	(2,018.00)	0		67.5	(136,215.00)
478.00			0	1962	1930	(2,084.00)	0		32.5	(67,730.00)
478.00			0	1962	1892	(2,088.00)	0		70.5	(147,204.00)
478.00			0	1962	1931	(2,152.00)	0		31.5	(67,788.00)
478.00			0	1962	1893	(2,218.00)	0		69.5	(154,151.00)
478.00			0	1962	1922	(2,243.00)	0		40.5	(90,841.50)
478.00			0	1962	1896	(2,300.00)	0		66.5	(152,950.00)
478.00			0	1962	1891	(2,367.00)	0		71.5	(169,240.50)
478.00			0	1962	1902	(2,522.00)	0		60.5	(152,581.00)
478.00			0	1962	1890	(2,557.00)	0		72.5	(185,382.50)
478.00			0	1962	1894	(2,561.00)	0		68.5	(175,428.50)
478.00			0	1962	1923	(2,617.00)	0		39.5	(103,371.50)
478.00			0	1962	1889	(2,680.00)	0		73.5	(196,980.00)
478.00			0	1962	1939	(2,742.00)	0		23.5	(64,437.00)
478.00			0	1962	1962	(2,772.00)	0		0.5	(1,386.00)
478.00			0	1962	1915	(2,797.00)	0		47.5	(132,857.50)
478.00			0	1962	1904	(2,886.00)	0		58.5	(168,831.00)
478.00			0	1962	1916	(2,928.00)	0		46.5	(136,152.00)
478.00			0	1962	1903	(3,095.00)	0		59.5	(184,152.50)
478.00			0	1962	1929	(3,249.00)	0		33.5	(108,841.50)
478.00			0	1962	1905	(3,342.00)	0		57.5	(192,165.00)
478.00			0	1962	1919	(3,901.00)	0		43.5	(169,693.50)
478.00			0	1962	1918	(3,923.00)	0		44.5	(174,573.50)
478.00			0	1962	1924	(3,931.00)	0		38.5	(151,343.50)
478.00			0	1962	1908	(4,028.00)	0		54.5	(219,526.00)
478.00			0	1962	1906	(4,099.00)	0		56.5	(231,593.50)
478.00			0	1962	1926	(4,236.00)	0		36.5	(154,614.00)
478.00			0	1962	1925	(4,473.00)	0		37.5	(167,737.50)
478.00			0	1962	1927	(4,485.00)	0		35.5	(159,217.50)
478.00			0	1962	1961	(4,487.00)	0		1.5	(6,730.50)
478.00			0	1962	1909	(4,628.00)	0		53.5	(247,598.00)
478.00			0	1962	1907	(4,954.00)	0		55.5	(274,947.00)
478.00			0	1962	1921	(5,053.00)	0		41.5	(209,699.50)
478.00			0	1962	1917	(5,089.00)	0		45.5	(231,549.50)
478.00			0	1962	1959	(5,251.00)	0		3.5	(18,378.50)
478.00			0	1962	1920	(5,582.00)	0		42.5	(237,235.00)
478.00			0	1962	1960	(5,700.00)	0		2.5	(14,250.00)
478.00			0	1962	1928	(5,775.00)	0		34.5	(199,237.50)
478.00			0	1962	1910	(5,957.00)	0		52.5	(312,742.50)
478.00			0	1962	1911	(6,070.00)	0		51.5	(312,605.00)
478.00			0	1962	1913	(6,639.00)	0		49.5	(328,630.50)
478.00			0	1962	1914	(7,513.00)	0		48.5	(364,380.50)
478.00			0	1962	1912	(7,739.00)	0		50.5	(390,819.50)
478.00			0	1961	1960	10,285.00	0		1.5	15,427.50
478.00			0	1961	1933	(3.00)	0		28.5	(85.50)
478.00			0	1961	1935	(5.00)	0		26.5	(132.50)
478.00			0	1961	1941	(39.00)	0		20.5	(799.50)
478.00			0	1961	1934	(53.00)	0		27.5	(1,457.50)
478.00			0	1961	1953	(70.00)	0		8.5	(595.00)
478.00			0	1961	1952	(125.00)	0		9.5	(1,187.50)
478.00			0	1961	1944	(232.00)	0		17.5	(4,060.00)
478.00			0	1961	1951	(251.00)	0		10.5	(2,635.50)
478.00			0	1961	1943	(292.00)	0		18.5	(5,402.00)
478.00			0	1961	1950	(328.00)	0		11.5	(3,772.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1961	1948	(417.00)	0		13.5	(5,629.50)
478.00			0	1961	1949	(475.00)	0		12.5	(5,937.50)
478.00			0	1961	1932	(588.00)	0		29.5	(17,346.00)
478.00			0	1961	1945	(647.00)	0		16.5	(10,675.50)
478.00			0	1961	1936	(723.00)	0		25.5	(18,436.50)
478.00			0	1961	1947	(765.00)	0		14.5	(11,092.50)
478.00			0	1961	1937	(985.00)	0		24.5	(24,132.50)
478.00			0	1961	1946	(1,027.00)	0		15.5	(15,918.50)
478.00			0	1961	1942	(1,028.00)	0		19.5	(20,046.00)
478.00			0	1961	1885	(1,110.00)	0		76.5	(84,915.00)
478.00			0	1961	1958	(1,350.00)	0		3.5	(4,725.00)
478.00			0	1961	1938	(1,458.00)	0		23.5	(34,263.00)
478.00			0	1961	1897	(1,495.00)	0		64.5	(96,427.50)
478.00			0	1961	1899	(1,504.00)	0		62.5	(94,000.00)
478.00			0	1961	1888	(1,625.00)	0		73.5	(119,437.50)
478.00			0	1961	1886	(1,749.00)	0		75.5	(132,049.50)
478.00			0	1961	1898	(1,811.00)	0		63.5	(114,998.50)
478.00			0	1961	1901	(1,839.00)	0		60.5	(111,259.50)
478.00			0	1961	1887	(1,841.00)	0		74.5	(137,154.50)
478.00			0	1961	1900	(1,847.00)	0		61.5	(113,590.50)
478.00			0	1961	1940	(1,900.00)	0		21.5	(40,850.00)
478.00			0	1961	1884	(1,911.00)	0		77.5	(148,102.50)
478.00			0	1961	1930	(2,056.00)	0		31.5	(64,764.00)
478.00			0	1961	1895	(2,118.00)	0		66.5	(140,847.00)
478.00			0	1961	1931	(2,121.00)	0		30.5	(64,690.50)
478.00			0	1961	1961	(2,205.00)	0		0.5	(1,102.50)
478.00			0	1961	1892	(2,216.00)	0		69.5	(154,012.00)
478.00			0	1961	1922	(2,228.00)	0		39.5	(88,006.00)
478.00			0	1961	1893	(2,344.00)	0		68.5	(160,564.00)
478.00			0	1961	1896	(2,406.00)	0		65.5	(157,593.00)
478.00			0	1961	1891	(2,523.00)	0		70.5	(177,871.50)
478.00			0	1961	1902	(2,593.00)	0		59.5	(154,283.50)
478.00			0	1961	1923	(2,597.00)	0		38.5	(99,984.50)
478.00			0	1961	1894	(2,699.00)	0		67.5	(182,182.50)
478.00			0	1961	1939	(2,700.00)	0		22.5	(60,750.00)
478.00			0	1961	1890	(2,742.00)	0		71.5	(196,053.00)
478.00			0	1961	1915	(2,806.00)	0		46.5	(130,479.00)
478.00			0	1961	1889	(2,891.00)	0		72.5	(209,597.50)
478.00			0	1961	1916	(2,933.00)	0		45.5	(133,451.50)
478.00			0	1961	1904	(2,953.00)	0		57.5	(169,797.50)
478.00			0	1961	1903	(3,173.00)	0		58.5	(185,620.50)
478.00			0	1961	1929	(3,206.00)	0		32.5	(104,195.00)
478.00			0	1961	1905	(3,413.00)	0		56.5	(192,834.50)
478.00			0	1961	1919	(3,890.00)	0		42.5	(165,325.00)
478.00			0	1961	1924	(3,896.00)	0		37.5	(146,100.00)
478.00			0	1961	1918	(3,917.00)	0		43.5	(170,389.50)
478.00			0	1961	1908	(4,088.00)	0		53.5	(218,708.00)
478.00			0	1961	1906	(4,177.00)	0		55.5	(231,823.50)
478.00			0	1961	1926	(4,192.00)	0		35.5	(148,816.00)
478.00			0	1961	1925	(4,430.00)	0		36.5	(161,695.00)
478.00			0	1961	1927	(4,436.00)	0		34.5	(153,042.00)
478.00			0	1961	1909	(4,689.00)	0		52.5	(246,172.50)
478.00			0	1961	1921	(5,030.00)	0		40.5	(203,715.00)
478.00			0	1961	1907	(5,037.00)	0		54.5	(274,516.50)
478.00			0	1961	1917	(5,088.00)	0		44.5	(226,416.00)
478.00			0	1961	1960	(5,132.00)	0		1.5	(7,698.00)
478.00			0	1961	1920	(5,560.00)	0		41.5	(230,740.00)
478.00			0	1961	1960	(5,564.00)	0		1.5	(8,346.00)
478.00			0	1961	1928	(5,704.00)	0		33.5	(191,084.00)
478.00			0	1961	1910	(6,024.00)	0		51.5	(310,236.00)
478.00			0	1961	1911	(6,127.00)	0		50.5	(309,413.50)
478.00			0	1961	1913	(6,679.00)	0		48.5	(323,931.50)
478.00			0	1961	1914	(7,546.00)	0		47.5	(358,435.00)
478.00			0	1961	1912	(7,798.00)	0		49.5	(386,001.00)
478.00			0	1960	1959	5,565.00	0		1.5	8,347.50
478.00			0	1960	1958	1,367.00	0		2.5	3,417.50
478.00			0	1960	1933	(4.00)	0		27.5	(110.00)
478.00			0	1960	1935	(6.00)	0		25.5	(153.00)
478.00			0	1960	1941	(45.00)	0		19.5	(877.50)
478.00			0	1960	1934	(63.00)	0		26.5	(1,669.50)
478.00			0	1960	1959	(77.00)	0		1.5	(115.50)
478.00			0	1960	1952	(138.00)	0		8.5	(1,173.00)
478.00			0	1960	1944	(264.00)	0		16.5	(4,356.00)
478.00			0	1960	1951	(278.00)	0		9.5	(2,641.00)
478.00			0	1960	1943	(333.00)	0		17.5	(5,827.50)
478.00			0	1960	1950	(365.00)	0		10.5	(3,832.50)
478.00			0	1960	1948	(467.00)	0		12.5	(5,837.50)
478.00			0	1960	1949	(530.00)	0		11.5	(6,095.00)
478.00			0	1960	1932	(712.00)	0		28.5	(20,292.00)
478.00			0	1960	1945	(732.00)	0		15.5	(11,346.00)
478.00			0	1960	1936	(855.00)	0		24.5	(20,947.50)
478.00			0	1960	1947	(860.00)	0		13.5	(11,610.00)
478.00			0	1960	1946	(1,158.00)	0		14.5	(16,791.00)
478.00			0	1960	1937	(1,160.00)	0		23.5	(27,260.00)
478.00			0	1960	1942	(1,180.00)	0		18.5	(21,830.00)
478.00			0	1960	1958	(1,456.00)	0		2.5	(3,640.00)
478.00			0	1960	1938	(1,705.00)	0		22.5	(38,362.50)
478.00			0	1960	1940	(2,200.00)	0		20.5	(45,100.00)
478.00			0	1960	1899	(2,322.00)	0		61.5	(142,803.00)
478.00			0	1960	1897	(2,377.00)	0		63.5	(150,939.50)
478.00			0	1960	1885	(2,447.00)	0		75.5	(184,748.50)
478.00			0	1960	1930	(2,517.00)	0		30.5	(76,768.50)
478.00			0	1960	1931	(2,581.00)	0		29.5	(76,139.50)
478.00			0	1960	1901	(2,769.00)	0		59.5	(164,755.50)
478.00			0	1960	1900	(2,813.00)	0		60.5	(170,186.50)
478.00			0	1960	1898	(2,838.00)	0		62.5	(177,375.00)
478.00			0	1960	1922	(2,855.00)	0		38.5	(109,917.50)
478.00			0	1960	1960	(3,003.00)	0		0.5	(1,501.50)
478.00			0	1960	1939	(3,144.00)	0		21.5	(67,596.00)
478.00			0	1960	1888	(3,188.00)	0		72.5	(231,130.00)
478.00			0	1960	1923	(3,307.00)	0		37.5	(124,012.50)
478.00			0	1960	1895	(3,483.00)	0		65.5	(228,136.50)
478.00			0	1960	1886	(3,703.00)	0		74.5	(275,873.50)
478.00			0	1960	1887	(3,734.00)	0		73.5	(274,449.00)
478.00			0	1960	1915	(3,747.00)	0		45.5	(170,488.50)
478.00			0	1960	1902	(3,855.00)	0		58.5	(225,517.50)
478.00			0	1960	1892	(3,878.00)	0		68.5	(265,643.00)
478.00			0	1960	1916	(3,891.00)	0		44.5	(173,149.50)
478.00			0	1960	1896	(3,892.00)	0		64.5	(251,034.00)
478.00			0	1960	1929	(3,948.00)	0		31.5	(124,362.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1960	1893	(4,018.00)	0		67.5	(271,215.00)
478.00			0	1960	1904	(4,300.00)	0		56.5	(242,950.00)
478.00			0	1960	1884	(4,474.00)	0		76.5	(342,261.00)
478.00			0	1960	1894	(4,524.00)	0		66.5	(300,846.00)
478.00			0	1960	1891	(4,533.00)	0		69.5	(315,043.50)
478.00			0	1960	1903	(4,670.00)	0		57.5	(268,525.00)
478.00			0	1960	1905	(4,920.00)	0		55.5	(273,060.00)
478.00			0	1960	1924	(4,935.00)	0		36.5	(180,127.50)
478.00			0	1960	1890	(5,048.00)	0		70.5	(355,884.00)
478.00			0	1960	1919	(5,070.00)	0		41.5	(210,405.00)
478.00			0	1960	1918	(5,135.00)	0		42.5	(218,237.50)
478.00			0	1960	1926	(5,247.00)	0		34.5	(181,021.50)
478.00			0	1960	1889	(5,484.00)	0		71.5	(392,106.00)
478.00			0	1960	1959	(5,515.00)	0		1.5	(8,272.50)
478.00			0	1960	1927	(5,525.00)	0		33.5	(185,087.50)
478.00			0	1960	1925	(5,579.00)	0		35.5	(198,054.50)
478.00			0	1960	1908	(5,740.00)	0		52.5	(301,350.00)
478.00			0	1960	1906	(5,967.00)	0		54.5	(325,201.50)
478.00			0	1960	1921	(6,476.00)	0		39.5	(255,802.00)
478.00			0	1960	1909	(6,530.00)	0		51.5	(336,295.00)
478.00			0	1960	1917	(6,713.00)	0		43.5	(292,015.50)
478.00			0	1960	1928	(7,062.00)	0		32.5	(229,515.00)
478.00			0	1960	1907	(7,131.00)	0		53.5	(381,508.50)
478.00			0	1960	1920	(7,203.00)	0		40.5	(291,721.50)
478.00			0	1960	1910	(8,325.00)	0		50.5	(420,412.50)
478.00			0	1960	1911	(8,407.00)	0		49.5	(416,146.50)
478.00			0	1960	1913	(9,035.00)	0		47.5	(429,162.50)
478.00			0	1960	1914	(10,142.00)	0		46.5	(471,603.00)
478.00			0	1960	1912	(10,624.00)	0		48.5	(515,264.00)
478.00			0	1959	1933	(3.00)	0		26.5	(79.50)
478.00			0	1959	1935	(4.00)	0		24.5	(98.00)
478.00			0	1959	1941	(35.00)	0		18.5	(647.50)
478.00			0	1959	1934	(47.00)	0		25.5	(1,198.50)
478.00			0	1959	1953	(64.00)	0		6.5	(416.00)
478.00			0	1959	1952	(114.00)	0		7.5	(855.00)
478.00			0	1959	1944	(210.00)	0		15.5	(3,255.00)
478.00			0	1959	1951	(228.00)	0		8.5	(1,938.00)
478.00			0	1959	1943	(264.00)	0		16.5	(4,356.00)
478.00			0	1959	1950	(298.00)	0		9.5	(2,831.00)
478.00			0	1959	1948	(379.00)	0		11.5	(4,358.50)
478.00			0	1959	1949	(431.00)	0		10.5	(4,525.50)
478.00			0	1959	1932	(516.00)	0		27.5	(14,190.00)
478.00			0	1959	1945	(587.00)	0		14.5	(8,511.50)
478.00			0	1959	1936	(640.00)	0		23.5	(15,040.00)
478.00			0	1959	1947	(696.00)	0		12.5	(8,700.00)
478.00			0	1959	1937	(875.00)	0		22.5	(19,687.50)
478.00			0	1959	1942	(927.00)	0		17.5	(16,222.50)
478.00			0	1959	1946	(933.00)	0		13.5	(12,595.50)
478.00			0	1959	1885	(1,132.00)	0		74.5	(84,334.00)
478.00			0	1959	1958	(1,223.00)	0		1.5	(1,834.50)
478.00			0	1959	1938	(1,298.00)	0		21.5	(27,907.00)
478.00			0	1959	1899	(1,363.00)	0		60.5	(82,461.50)
478.00			0	1959	1897	(1,367.00)	0		62.5	(85,437.50)
478.00			0	1959	1888	(1,584.00)	0		71.5	(113,256.00)
478.00			0	1959	1898	(1,648.00)	0		61.5	(101,352.00)
478.00			0	1959	1901	(1,656.00)	0		58.5	(96,876.00)
478.00			0	1959	1900	(1,668.00)	0		59.5	(99,246.00)
478.00			0	1959	1940	(1,702.00)	0		19.5	(33,189.00)
478.00			0	1959	1886	(1,754.00)	0		73.5	(128,919.00)
478.00			0	1959	1930	(1,797.00)	0		29.5	(53,011.50)
478.00			0	1959	1887	(1,818.00)	0		72.5	(131,805.00)
478.00			0	1959	1931	(1,857.00)	0		28.5	(52,924.50)
478.00			0	1959	1922	(1,939.00)	0		37.5	(72,712.50)
478.00			0	1959	1895	(1,953.00)	0		64.5	(125,968.50)
478.00			0	1959	1884	(2,050.00)	0		75.5	(154,775.00)
478.00			0	1959	1892	(2,082.00)	0		67.5	(140,535.00)
478.00			0	1959	1893	(2,188.00)	0		66.5	(145,502.00)
478.00			0	1959	1896	(2,208.00)	0		63.5	(140,208.00)
478.00			0	1959	1923	(2,259.00)	0		36.5	(82,453.50)
478.00			0	1959	1902	(2,327.00)	0		57.5	(133,802.50)
478.00			0	1959	1959	(2,340.00)	0		0.5	(1,170.00)
478.00			0	1959	1891	(2,388.00)	0		68.5	(163,578.00)
478.00			0	1959	1939	(2,412.00)	0		20.5	(49,446.00)
478.00			0	1959	1915	(2,454.00)	0		44.5	(109,203.00)
478.00			0	1959	1894	(2,502.00)	0		65.5	(163,881.00)
478.00			0	1959	1916	(2,561.00)	0		43.5	(111,403.50)
478.00			0	1959	1890	(2,616.00)	0		69.5	(181,812.00)
478.00			0	1959	1904	(2,636.00)	0		55.5	(146,298.00)
478.00			0	1959	1889	(2,785.00)	0		70.5	(196,342.50)
478.00			0	1959	1929	(2,799.00)	0		30.5	(85,369.50)
478.00			0	1959	1903	(2,841.00)	0		56.5	(160,516.50)
478.00			0	1959	1905	(3,039.00)	0		54.5	(165,625.50)
478.00			0	1959	1919	(3,388.00)	0		40.5	(137,214.00)
478.00			0	1959	1924	(3,390.00)	0		35.5	(120,345.00)
478.00			0	1959	1918	(3,414.00)	0		41.5	(141,681.00)
478.00			0	1959	1908	(3,616.00)	0		51.5	(186,224.00)
478.00			0	1959	1926	(3,649.00)	0		33.5	(122,241.50)
478.00			0	1959	1906	(3,710.00)	0		53.5	(198,485.00)
478.00			0	1959	1925	(3,855.00)	0		34.5	(132,997.50)
478.00			0	1959	1927	(3,862.00)	0		32.5	(125,515.00)
478.00			0	1959	1909	(4,138.00)	0		50.5	(208,969.00)
478.00			0	1959	1921	(4,375.00)	0		38.5	(168,437.50)
478.00			0	1959	1917	(4,439.00)	0		42.5	(188,657.50)
478.00			0	1959	1907	(4,465.00)	0		52.5	(234,412.50)
478.00			0	1959	1920	(4,839.00)	0		39.5	(191,140.50)
478.00			0	1959	1928	(4,974.00)	0		31.5	(156,681.00)
478.00			0	1959	1910	(5,307.00)	0		49.5	(262,696.50)
478.00			0	1959	1911	(5,389.00)	0		48.5	(261,366.50)
478.00			0	1959	1913	(5,856.00)	0		46.5	(272,304.00)
478.00			0	1959	1914	(6,608.00)	0		45.5	(300,664.00)
478.00			0	1959	1912	(6,848.00)	0		47.5	(325,280.00)
478.00			0	1958	1958	697,621.00	0		0.5	348,810.50
478.00			0	1958	1958	696,254.00	0		0.5	348,127.00
478.00			0	1958	1933	(3.00)	0		25.5	(76.50)
478.00			0	1958	1935	(4.00)	0		23.5	(94.00)
478.00			0	1958	1941	(34.00)	0		17.5	(595.00)
478.00			0	1958	1934	(45.00)	0		24.5	(1,102.50)
478.00			0	1958	1953	(61.00)	0		5.5	(335.50)
478.00			0	1958	1952	(109.00)	0		6.5	(708.50)
478.00			0	1958	1944	(203.00)	0		14.5	(2,943.50)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1958	1951	(219.00)	0		7.5	(1,642.50)
478.00			0	1958	1943	(254.00)	0		15.5	(3,937.00)
478.00			0	1958	1950	(287.00)	0		8.5	(2,439.50)
478.00			0	1958	1948	(365.00)	0		10.5	(3,832.50)
478.00			0	1958	1949	(415.00)	0		9.5	(3,942.50)
478.00			0	1958	1932	(491.00)	0		26.5	(13,011.50)
478.00			0	1958	1945	(566.00)	0		13.5	(7,641.00)
478.00			0	1958	1936	(612.00)	0		22.5	(13,770.00)
478.00			0	1958	1947	(670.00)	0		11.5	(7,705.00)
478.00			0	1958	1937	(837.00)	0		21.5	(17,995.50)
478.00			0	1958	1942	(892.00)	0		16.5	(14,718.00)
478.00			0	1958	1946	(899.00)	0		12.5	(11,237.50)
478.00			0	1958	1885	(1,106.00)	0		73.5	(81,291.00)
478.00			0	1958	1938	(1,244.00)	0		20.5	(25,502.00)
478.00			0	1958	1899	(1,309.00)	0		59.5	(77,885.50)
478.00			0	1958	1897	(1,315.00)	0		61.5	(80,872.50)
478.00			0	1958	1888	(1,540.00)	0		70.5	(108,570.00)
478.00			0	1958	1898	(1,584.00)	0		60.5	(95,832.00)
478.00			0	1958	1901	(1,587.00)	0		57.5	(91,252.50)
478.00			0	1958	1900	(1,601.00)	0		58.5	(93,658.50)
478.00			0	1958	1940	(1,635.00)	0		18.5	(30,247.50)
478.00			0	1958	1930	(1,708.00)	0		28.5	(48,678.00)
478.00			0	1958	1886	(1,711.00)	0		72.5	(124,047.50)
478.00			0	1958	1931	(1,766.00)	0		27.5	(48,565.00)
478.00			0	1958	1887	(1,771.00)	0		71.5	(126,626.50)
478.00			0	1958	1922	(1,838.00)	0		36.5	(67,087.00)
478.00			0	1958	1895	(1,883.00)	0		63.5	(119,570.50)
478.00			0	1958	1884	(1,980.00)	0		74.5	(147,510.00)
478.00			0	1958	1892	(2,014.00)	0		66.5	(133,931.00)
478.00			0	1958	1893	(2,114.00)	0		65.5	(138,467.00)
478.00			0	1958	1896	(2,127.00)	0		62.5	(132,937.50)
478.00			0	1958	1923	(2,142.00)	0		35.5	(76,041.00)
478.00			0	1958	1902	(2,229.00)	0		56.5	(125,938.50)
478.00			0	1958	1891	(2,313.00)	0		67.5	(156,127.50)
478.00			0	1958	1939	(2,315.00)	0		19.5	(45,142.50)
478.00			0	1958	1915	(2,330.00)	0		43.5	(101,355.00)
478.00			0	1958	1894	(2,414.00)	0		64.5	(155,703.00)
478.00			0	1958	1916	(2,431.00)	0		42.5	(103,317.50)
478.00			0	1958	1904	(2,521.00)	0		54.5	(137,394.50)
478.00			0	1958	1890	(2,537.00)	0		68.5	(173,784.50)
478.00			0	1958	1929	(2,659.00)	0		29.5	(78,440.50)
478.00			0	1958	1889	(2,704.00)	0		69.5	(187,928.00)
478.00			0	1958	1903	(2,718.00)	0		55.5	(150,849.00)
478.00			0	1958	1905	(2,903.00)	0		53.5	(155,310.50)
478.00			0	1958	1919	(3,214.00)	0		39.5	(126,953.00)
478.00			0	1958	1924	(3,214.00)	0		34.5	(110,883.00)
478.00			0	1958	1918	(3,239.00)	0		40.5	(131,179.50)
478.00			0	1958	1908	(3,448.00)	0		50.5	(174,124.00)
478.00			0	1958	1926	(3,461.00)	0		32.5	(112,482.50)
478.00			0	1958	1906	(3,543.00)	0		52.5	(186,007.50)
478.00			0	1958	1925	(3,656.00)	0		33.5	(122,476.00)
478.00			0	1958	1927	(3,667.00)	0		31.5	(115,510.50)
478.00			0	1958	1909	(3,943.00)	0		49.5	(195,178.50)
478.00			0	1958	1921	(4,148.00)	0		37.5	(155,550.00)
478.00			0	1958	1917	(4,213.00)	0		41.5	(174,839.50)
478.00			0	1958	1907	(4,260.00)	0		51.5	(219,390.00)
478.00			0	1958	1920	(4,589.00)	0		38.5	(176,676.50)
478.00			0	1958	1928	(4,723.00)	0		30.5	(144,051.50)
478.00			0	1958	1910	(5,054.00)	0		48.5	(245,119.00)
478.00			0	1958	1911	(5,129.00)	0		47.5	(243,627.50)
478.00			0	1958	1913	(5,565.00)	0		45.5	(253,207.50)
478.00			0	1958	1914	(6,276.00)	0		44.5	(279,282.00)
478.00			0	1958	1912	(6,513.00)	0		46.5	(302,854.50)
478.00			0	1958	1958	(696,254.00)	0		0.5	(348,127.00)
478.00			0	1958	1958	(697,621.00)	0		0.5	(348,810.50)
478.00			0	1957	1957	1,257,380.00	0		0.5	628,690.00
478.00			0	1957	1957	1,251,815.00	0		0.5	625,907.50
478.00			0	1957	1933	(3.00)	0		24.5	(73.50)
478.00			0	1957	1935	(4.00)	0		22.5	(90.00)
478.00			0	1957	1941	(35.00)	0		16.5	(577.50)
478.00			0	1957	1934	(46.00)	0		23.5	(1,081.00)
478.00			0	1957	1953	(62.00)	0		4.5	(279.00)
478.00			0	1957	1952	(110.00)	0		5.5	(605.00)
478.00			0	1957	1944	(207.00)	0		13.5	(2,794.50)
478.00			0	1957	1951	(222.00)	0		6.5	(1,443.00)
478.00			0	1957	1943	(260.00)	0		14.5	(3,770.00)
478.00			0	1957	1950	(290.00)	0		7.5	(2,175.00)
478.00			0	1957	1948	(371.00)	0		9.5	(3,524.50)
478.00			0	1957	1949	(421.00)	0		8.5	(3,578.50)
478.00			0	1957	1932	(508.00)	0		25.5	(12,954.00)
478.00			0	1957	1945	(577.00)	0		12.5	(7,212.50)
478.00			0	1957	1936	(629.00)	0		21.5	(13,523.50)
478.00			0	1957	1947	(681.00)	0		10.5	(7,150.50)
478.00			0	1957	1937	(860.00)	0		20.5	(17,630.00)
478.00			0	1957	1942	(913.00)	0		15.5	(14,151.50)
478.00			0	1957	1946	(916.00)	0		11.5	(10,534.00)
478.00			0	1957	1938	(1,277.00)	0		19.5	(24,901.50)
478.00			0	1957	1885	(1,325.00)	0		72.5	(96,062.50)
478.00			0	1957	1899	(1,459.00)	0		58.5	(85,351.50)
478.00			0	1957	1897	(1,476.00)	0		60.5	(89,298.00)
478.00			0	1957	1940	(1,676.00)	0		17.5	(29,330.00)
478.00			0	1957	1901	(1,757.00)	0		56.5	(99,270.50)
478.00			0	1957	1930	(1,770.00)	0		27.5	(48,675.00)
478.00			0	1957	1898	(1,771.00)	0		59.5	(105,374.50)
478.00			0	1957	1900	(1,777.00)	0		57.5	(102,177.50)
478.00			0	1957	1888	(1,808.00)	0		69.5	(125,656.00)
478.00			0	1957	1931	(1,828.00)	0		26.5	(48,442.00)
478.00			0	1957	1922	(1,932.00)	0		35.5	(68,586.00)
478.00			0	1957	1886	(2,034.00)	0		71.5	(145,431.00)
478.00			0	1957	1887	(2,091.00)	0		70.5	(147,415.50)
478.00			0	1957	1895	(2,131.00)	0		62.5	(133,187.50)
478.00			0	1957	1923	(2,247.00)	0		34.5	(77,521.50)
478.00			0	1957	1892	(2,310.00)	0		65.5	(151,305.00)
478.00			0	1957	1939	(2,375.00)	0		18.5	(43,937.50)
478.00			0	1957	1896	(2,397.00)	0		61.5	(147,415.50)
478.00			0	1957	1884	(2,402.00)	0		73.5	(176,547.00)
478.00			0	1957	1893	(2,413.00)	0		64.5	(155,638.50)
478.00			0	1957	1902	(2,459.00)	0		55.5	(136,474.50)
478.00			0	1957	1915	(2,485.00)	0		42.5	(105,612.50)
478.00			0	1957	1916	(2,588.00)	0		41.5	(107,402.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	1957	1891	(2,667.00)	0		66.5	(177,355.50)
478.00			0	1957	1894	(2,744.00)	0		63.5	(174,244.00)
478.00			0	1957	1929	(2,760.00)	0		28.5	(78,660.00)
478.00			0	1957	1904	(2,764.00)	0		53.5	(147,874.00)
478.00			0	1957	1890	(2,942.00)	0		67.5	(198,585.00)
478.00			0	1957	1903	(2,990.00)	0		54.5	(162,955.00)
478.00			0	1957	1889	(3,154.00)	0		68.5	(216,049.00)
478.00			0	1957	1905	(3,175.00)	0		52.5	(166,687.50)
478.00			0	1957	1924	(3,366.00)	0		33.5	(112,761.00)
478.00			0	1957	1919	(3,397.00)	0		38.5	(130,784.50)
478.00			0	1957	1918	(3,433.00)	0		39.5	(135,603.50)
478.00			0	1957	1926	(3,611.00)	0		31.5	(113,746.50)
478.00			0	1957	1908	(3,739.00)	0		49.5	(185,080.50)
478.00			0	1957	1927	(3,817.00)	0		30.5	(116,418.50)
478.00			0	1957	1925	(3,821.00)	0		32.5	(124,182.50)
478.00			0	1957	1906	(3,863.00)	0		51.5	(198,944.50)
478.00			0	1957	1909	(4,266.00)	0		48.5	(206,901.00)
478.00			0	1957	1921	(4,369.00)	0		36.5	(159,468.50)
478.00			0	1957	1917	(4,475.00)	0		40.5	(181,237.50)
478.00			0	1957	1907	(4,632.00)	0		50.5	(233,916.00)
478.00			0	1957	1920	(4,842.00)	0		37.5	(181,575.00)
478.00			0	1957	1928	(4,910.00)	0		29.5	(144,845.00)
478.00			0	1957	1910	(5,454.00)	0		47.5	(259,065.00)
478.00			0	1957	1911	(5,520.00)	0		46.5	(256,680.00)
478.00			0	1957	1913	(5,963.00)	0		44.5	(265,353.50)
478.00			0	1957	1914	(6,710.00)	0		43.5	(291,885.00)
478.00			0	1957	1912	(6,993.00)	0		45.5	(318,181.50)
478.00			0	1957	1957	(1,251,815.00)	0		0.5	(625,907.50)
478.00			0	1957	1957	(1,257,380.00)	0		0.5	(628,690.00)
478.00			0	1956	1956	1,728,667.00	0		0.5	864,333.50
478.00			0	1956	1956	1,718,382.00	0		0.5	859,191.00
478.00			0	1956	1933	(4.00)	0		23.5	(94.00)
478.00			0	1956	1935	(6.00)	0		21.5	(129.00)
478.00			0	1956	1941	(45.00)	0		15.5	(697.50)
478.00			0	1956	1934	(64.00)	0		22.5	(1,440.00)
478.00			0	1956	1953	(74.00)	0		3.5	(259.00)
478.00			0	1956	1952	(133.00)	0		4.5	(598.50)
478.00			0	1956	1944	(262.00)	0		12.5	(3,275.00)
478.00			0	1956	1951	(269.00)	0		5.5	(1,479.50)
478.00			0	1956	1943	(332.00)	0		13.5	(4,482.00)
478.00			0	1956	1950	(355.00)	0		6.5	(2,307.50)
478.00			0	1956	1948	(460.00)	0		8.5	(3,910.00)
478.00			0	1956	1949	(518.00)	0		7.5	(3,885.00)
478.00			0	1956	1932	(721.00)	0		24.5	(17,664.50)
478.00			0	1956	1945	(728.00)	0		11.5	(8,372.00)
478.00			0	1956	1947	(849.00)	0		9.5	(8,065.50)
478.00			0	1956	1936	(857.00)	0		20.5	(17,568.50)
478.00			0	1956	1946	(1,148.00)	0		10.5	(12,054.00)
478.00			0	1956	1937	(1,158.00)	0		19.5	(22,581.00)
478.00			0	1956	1942	(1,174.00)	0		14.5	(17,023.00)
478.00			0	1956	1938	(1,702.00)	0		18.5	(31,487.00)
478.00			0	1956	1940	(2,192.00)	0		16.5	(36,168.00)
478.00			0	1956	1930	(2,571.00)	0		26.5	(68,131.50)
478.00			0	1956	1931	(2,628.00)	0		25.5	(67,014.00)
478.00			0	1956	1922	(3,059.00)	0		34.5	(105,535.50)
478.00			0	1956	1899	(3,113.00)	0		57.5	(178,997.50)
478.00			0	1956	1939	(3,133.00)	0		17.5	(54,827.50)
478.00			0	1956	1897	(3,294.00)	0		59.5	(195,993.00)
478.00			0	1956	1923	(3,519.00)	0		33.5	(117,886.50)
478.00			0	1956	1901	(3,605.00)	0		55.5	(200,077.50)
478.00			0	1956	1900	(3,720.00)	0		56.5	(210,180.00)
478.00			0	1956	1898	(3,867.00)	0		58.5	(226,219.50)
478.00			0	1956	1929	(4,058.00)	0		27.5	(111,595.00)
478.00			0	1956	1915	(4,227.00)	0		41.5	(175,420.50)
478.00			0	1956	1916	(4,355.00)	0		40.5	(176,377.50)
478.00			0	1956	1885	(4,886.00)	0		71.5	(349,349.00)
478.00			0	1956	1902	(4,958.00)	0		54.5	(270,211.00)
478.00			0	1956	1895	(5,013.00)	0		61.5	(308,299.50)
478.00			0	1956	1924	(5,218.00)	0		32.5	(169,585.00)
478.00			0	1956	1904	(5,392.00)	0		52.5	(283,080.00)
478.00			0	1956	1926	(5,481.00)	0		30.5	(167,170.50)
478.00			0	1956	1896	(5,490.00)	0		60.5	(332,145.00)
478.00			0	1956	1919	(5,546.00)	0		37.5	(207,975.00)
478.00			0	1956	1888	(5,547.00)	0		68.5	(379,969.50)
478.00			0	1956	1918	(5,660.00)	0		38.5	(217,910.00)
478.00			0	1956	1927	(5,736.00)	0		29.5	(169,212.00)
478.00			0	1956	1925	(5,861.00)	0		31.5	(184,621.50)
478.00			0	1956	1903	(5,927.00)	0		53.5	(317,094.50)
478.00			0	1956	1892	(5,970.00)	0		64.5	(385,065.00)
478.00			0	1956	1893	(6,038.00)	0		63.5	(383,413.00)
478.00			0	1956	1905	(6,101.00)	0		51.5	(314,201.50)
478.00			0	1956	1894	(6,645.00)	0		62.5	(415,312.50)
478.00			0	1956	1887	(6,777.00)	0		69.5	(471,001.50)
478.00			0	1956	1908	(6,893.00)	0		48.5	(334,310.50)
478.00			0	1956	1921	(6,984.00)	0		35.5	(247,932.00)
478.00			0	1956	1886	(7,018.00)	0		70.5	(494,769.00)
478.00			0	1956	1891	(7,172.00)	0		65.5	(469,766.00)
478.00			0	1956	1928	(7,293.00)	0		28.5	(207,850.50)
478.00			0	1956	1906	(7,314.00)	0		50.5	(369,357.00)
478.00			0	1956	1917	(7,453.00)	0		39.5	(294,393.50)
478.00			0	1956	1909	(7,765.00)	0		47.5	(368,837.50)
478.00			0	1956	1920	(7,825.00)	0		36.5	(285,612.50)
478.00			0	1956	1890	(8,213.00)	0		66.5	(546,164.50)
478.00			0	1956	1907	(8,654.00)	0		49.5	(428,373.00)
478.00			0	1956	1889	(9,228.00)	0		67.5	(622,890.00)
478.00			0	1956	1910	(9,807.00)	0		46.5	(456,025.50)
478.00			0	1956	1911	(9,812.00)	0		45.5	(446,446.00)
478.00			0	1956	1884	(9,813.00)	0		72.5	(711,442.50)
478.00			0	1956	1913	(10,364.00)	0		43.5	(450,834.00)
478.00			0	1956	1914	(11,533.00)	0		42.5	(490,152.50)
478.00			0	1956	1912	(12,289.00)	0		44.5	(546,860.50)
478.00			0	1956	1956	(1,718,382.00)	0		0.5	(859,191.00)
478.00			0	1956	1956	(1,728,667.00)	0		0.5	(864,333.50)
478.00			0	1955	1955	1,961,753.00	0		0.5	980,876.50
478.00			0	1955	1955	(1,961,753.00)	0		0.5	(980,876.50)
478.00			0	2021	2017	(131,635.43)	0		4.5	(592,359.44)
478.00			0	2021	1978	(5,291.11)	0		43.5	(230,163.29)
478.00			0	2021	1980	(42,040.84)	0		41.5	(1,744,694.86)
478.00			0	2021	1982	(37,184.16)	0		39.5	(1,468,774.32)
478.00			0	2021	1985	(3,100.80)	0		36.5	(113,179.20)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2021	1987	(2,904.33)			34.5	(100,199.39)
478.00			0	2021	1988	(27,214.92)			33.5	(911,699.82)
478.00			0	2021	1989	(169,303.44)			32.5	(5,502,361.80)
478.00			0	2021	1990	(389,290.56)			31.5	(12,262,652.64)
478.00			0	2021	1991	(202,533.59)			30.5	(6,177,274.50)
478.00			0	2021	1992	(105,635.04)			29.5	(3,116,233.68)
478.00			0	2021	1993	(177,912.98)			28.5	(5,070,519.93)
478.00			0	2021	1994	(126,194.67)			27.5	(3,470,353.43)
478.00			0	2021	1995	(53,655.24)			26.5	(1,421,863.86)
478.00			0	2021	1995	(62,442.24)			26.5	(1,654,719.36)
478.00			0	2021	1996	(118,006.18)			25.5	(3,009,157.59)
478.00			0	2021	1997	(206,825.06)			24.5	(5,067,213.97)
478.00			0	2021	1998	(158,716.98)			23.5	(3,729,849.03)
478.00			0	2021	1999	(110,756.37)			22.5	(2,492,018.33)
478.00			0	2021	2000	(43,790.48)			21.5	(941,495.32)
478.00			0	2021	2001	(36,173.90)			20.5	(741,564.95)
478.00			0	2021	2002	(50,458.08)			19.5	(983,932.56)
478.00			0	2021	2003	(44,883.80)			18.5	(830,350.30)
478.00			0	2021	2004	(35,722.35)			17.5	(625,141.13)
478.00			0	2021	2005	(65,968.95)			16.5	(1,088,487.68)
478.00			0	2021	2006	(80,472.78)			15.5	(1,247,328.09)
478.00			0	2021	2007	(44,188.05)			14.5	(640,726.73)
478.00			0	2021	2008	(96,660.97)			13.5	(1,304,923.10)
478.00			0	2021	2009	(77,059.88)			12.5	(963,248.50)
478.00			0	2021	2010	(125,390.58)			11.5	(1,441,991.67)
478.00			0	2021	2011	(141,183.09)			10.5	(1,482,422.45)
478.00			0	2021	2012	(80,926.56)			9.5	(768,802.32)
478.00			0	2021	2013	(69,022.44)			8.5	(586,690.74)
478.00			0	2021	2014	(76,082.30)			7.5	(570,617.25)
478.00			0	2021	2015	(66,981.53)			6.5	(435,379.95)
478.00			0	2021	2016	(68,039.00)			5.5	(374,214.50)
478.00			0	2021	1982	(3,375.50)			39.5	(133,332.25)
478.00			0	2021	1982	(2,960.32)			39.5	(116,932.64)
478.00			0	2021	1983	-			38.5	-
478.00			0	2021	1984	(20,275.97)			37.5	(760,348.88)
478.00			0	2021	1985	(3,383.60)			36.5	(123,501.40)
478.00			0	2021	1988	(51,955.47)			33.5	(1,740,508.25)
478.00			0	2021	1989	(829.95)			32.5	(26,973.38)
478.00			0	2021	1990	(7,252.16)			31.5	(228,443.04)
478.00			0	2021	1990	(3,230.53)			31.5	(101,761.70)
478.00			0	2021	1990	(1,009.40)			31.5	(31,796.10)
478.00			0	2021	1991	(1,444.62)			30.5	(44,060.91)
478.00			0	2021	1992	(4,511.52)			29.5	(133,089.84)
478.00			0	2021	1992	(1,348.62)			29.5	(39,784.29)
478.00			0	2021	1993	(11,925.85)			28.5	(339,886.73)
478.00			0	2021	1993	(2,847.21)			28.5	(81,145.49)
478.00			0	2021	1994	(4,294.90)			27.5	(118,109.75)
478.00			0	2021	1994	(138,678.40)			27.5	(3,813,656.00)
478.00			0	2021	1995	(5,776.09)			26.5	(153,066.39)
478.00			0	2021	1996	(5,255.97)			25.5	(134,027.24)
478.00			0	2021	1997	(2,350.20)			24.5	(57,579.90)
478.00			0	2021	1997	(70,762.12)			24.5	(1,733,671.94)
478.00			0	2021	1997	(1,663.83)			24.5	(40,763.84)
478.00			0	2021	1998	(344.70)			23.5	(8,100.45)
478.00			0	2021	1999	(787.79)			22.5	(17,725.28)
478.00			0	2021	2000	(119,272.20)			21.5	(2,564,352.30)
478.00			0	2021	2001	(15,062.08)			20.5	(308,772.64)
478.00			0	2021	2002	(10,998.38)			19.5	(214,468.41)
478.00			0	2021	2003	(26,451.49)			18.5	(489,352.57)
478.00			0	2021	2004	(13,311.36)			17.5	(232,948.80)
478.00			0	2021	2005	(12,115.11)			16.5	(199,899.32)
478.00			0	2021	2006	(41,426.79)			15.5	(642,115.25)
478.00			0	2021	2007	(8,577.82)			14.5	(124,378.39)
478.00			0	2021	2008	(24,920.75)			13.5	(336,430.13)
478.00			0	2021	2009	(35,780.16)			12.5	(447,252.00)
478.00			0	2021	2010	(22,484.90)			11.5	(258,576.35)
478.00			0	2021	2011	(28,314.00)			10.5	(297,297.00)
478.00			0	2021	2012	(25,484.12)			9.5	(242,099.14)
478.00			0	2021	2013	(25,744.81)			8.5	(218,830.89)
478.00			0	2021	2014	(31,652.93)			7.5	(237,396.98)
478.00			0	2021	2015	(21,250.32)			6.5	(138,127.08)
478.00			0	2021	2016	(23,579.64)			5.5	(129,688.02)
478.00			0	2021	2017	(46,706.78)			4.5	(210,180.51)
478.00			0	2021	2012	-			9.5	-
478.00			0	2021	2013	-			8.5	-
478.00			0	2021	2018	-			3.5	-
478.00			0	2021	2017	-			4.5	-
478.00			0	2021	2019	-			2.5	-
478.00			0	2021	2020	-			1.5	-
478.00			0	2021	2016	-			5.5	-
478.00			0	2021	1949	-			72.5	-
478.00			0	2021	2006	(1,135.87)			15.5	(17,605.99)
478.00			0	2021	2007	-			14.5	-
478.00			0	2021	2008	-			13.5	-
478.00			0	2021	2009	-			12.5	-
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	2011	-			10.5	-
478.00			0	2021	2012	-			9.5	-
478.00			0	2021	2013	-			8.5	-
478.00			0	2021	2001	(3,331.10)			20.5	(68,287.55)
478.00			0	2021	1970	(4,570.80)			51.5	(235,396.20)
478.00			0	2021	1971	(225,396.60)			50.5	(11,382,528.30)
478.00			0	2021	1972	(3,306.40)			49.5	(163,666.80)
478.00			0	2021	1973	(127,858.50)			48.5	(6,201,137.25)
478.00			0	2021	1974	(135,798.66)			47.5	(6,450,436.35)
478.00			0	2021	1975	(173,437.25)			46.5	(8,064,832.13)
478.00			0	2021	1976	(161,754.48)			45.5	(7,359,828.84)
478.00			0	2021	1977	(58,878.54)			44.5	(2,620,095.03)
478.00			0	2021	1979	(634.61)			42.5	(26,970.93)
478.00			0	2021	1980	(8,691.75)			41.5	(360,707.63)
478.00			0	2021	1981	(5,814.40)			40.5	(235,483.20)
478.00			0	2021	1982	(7,593.18)			39.5	(299,930.61)
478.00			0	2021	1983	(5,751.72)			38.5	(221,441.22)
478.00			0	2021	1984	(6,462.05)			37.5	(242,326.88)
478.00			0	2021	1985	(4,701.20)			36.5	(171,593.80)
478.00			0	2021	1986	(838.60)			35.5	(29,770.30)
478.00			0	2021	1987	(87.18)			34.5	(3,007.71)
478.00			0	2021	1988	(39.16)			33.5	(1,311.86)
478.00			0	2021	1989	-			32.5	-
478.00			0	2021	1990	-			31.5	-

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2021	1991	(19.77)			30.5	(602.99)
478.00			0	2021	1992	(47.76)			29.5	(1,408.92)
478.00			0	2021	1993	-			28.5	-
478.00			0	2021	1994	(498.85)			27.5	(13,718.38)
478.00			0	2021	1996	(2,550.90)			25.5	(65,047.95)
478.00			0	2021	1997	(628.32)			24.5	(15,393.84)
478.00			0	2021	1998	(3,928.05)			23.5	(92,309.18)
478.00			0	2021	2000	(1,601.72)			21.5	(34,436.98)
478.00			0	2021	2002	(535.83)			19.5	(10,448.69)
478.00			0	2021	2003	(75.41)			18.5	(1,395.09)
478.00			0	2021	2004	(1,113.32)			17.5	(19,483.10)
478.00			0	2021	1963	(23,725.00)			58.5	(1,387,912.50)
478.00			0	2021	1964	(17,385.74)			57.5	(999,680.05)
478.00			0	2021	1965	(28,332.35)			56.5	(1,600,777.78)
478.00			0	2021	1966	(89,972.74)			55.5	(4,993,487.07)
478.00			0	2021	1972	(266,133.84)			49.5	(13,173,625.08)
478.00			0	2021	1973	(210,661.55)			48.5	(10,217,085.18)
478.00			0	2021	1975	(289,621.08)			46.5	(13,467,380.22)
478.00			0	2021	1976	(168,628.96)			45.5	(7,672,617.68)
478.00			0	2021	1977	(231,475.86)			44.5	(10,300,675.77)
478.00			0	2021	1979	(389,052.00)			42.5	(16,534,710.00)
478.00			0	2021	1980	(227,167.31)			41.5	(9,427,443.37)
478.00			0	2021	1968	(207,971.98)			53.5	(11,126,500.93)
478.00			0	2021	1969	(133,740.45)			52.5	(7,021,373.63)
478.00			0	2021	1971	(90,657.29)			50.5	(4,578,193.15)
478.00			0	2021	2006	(93.82)			15.5	(1,454.21)
478.00			0	2021	2008	(34.78)			13.5	(469.53)
478.00			0	2021	2009	(4,771.39)			12.5	(59,642.38)
478.00			0	2021	2010	(338.27)			11.5	(3,890.11)
478.00			0	2021	2011	(117.22)			10.5	(1,230.81)
478.00			0	2021	2012	(2,666.16)			9.5	(25,328.52)
478.00			0	2021	2013	(284.47)			8.5	(2,418.00)
478.00			0	2021	2014	(980.33)			7.5	(7,352.48)
478.00			0	2021	1970	(148,457.92)			51.5	(7,645,582.88)
478.00			0	2021	1971	(169,939.42)			50.5	(8,581,940.71)
478.00			0	2021	1972	(165,573.48)			49.5	(8,195,887.26)
478.00			0	2021	1973	(53,784.00)			48.5	(2,608,524.00)
478.00			0	2021	1974	(40.83)			47.5	(1,939.43)
478.00			0	2021	1984	(47.13)			37.5	(1,767.38)
478.00			0	2021	1990	(91.28)			31.5	(2,875.32)
478.00			0	2021	1991	(17.54)			30.5	(534.97)
478.00			0	2021	1994	(114.20)			27.5	(3,140.50)
478.00			0	2021	1995	(45.94)			26.5	(1,217.41)
478.00			0	2021	1997	(49.01)			24.5	(1,200.75)
478.00			0	2021	1999	(36.98)			22.5	(832.05)
478.00			0	2021	2002	(40.07)			19.5	(781.37)
478.00			0	2021	2003	(212.10)			18.5	(3,923.85)
478.00			0	2021	2004	(40.44)			17.5	(707.70)
478.00			0	2021	2006	(980.03)			15.5	(15,190.47)
478.00			0	2021	2007	(982.31)			14.5	(14,243.50)
478.00			0	2021	2008	(2,147.48)			13.5	(28,990.98)
478.00			0	2021	2009	(496.84)			12.5	(6,210.50)
478.00			0	2021	2010	(1,272.46)			11.5	(14,633.29)
478.00			0	2021	2011	(926.10)			10.5	(9,724.05)
478.00			0	2021	2012	(489.30)			9.5	(4,648.35)
478.00			0	2021	2013	(9,969.18)			8.5	(84,738.03)
478.00			0	2021	2014	(2,978.15)			7.5	(22,336.13)
478.00			0	2021	2001	(591.90)			20.5	(12,133.95)
478.00			0	2021	1973	(135,993.24)			48.5	(6,595,672.14)
478.00			0	2021	1974	(125,764.38)			47.5	(5,973,808.05)
478.00			0	2021	1975	(66,701.25)			46.5	(3,101,608.13)
478.00			0	2021	1976	(39,163.76)			45.5	(1,781,951.08)
478.00			0	2021	1977	(242,594.13)			44.5	(10,795,438.79)
478.00			0	2021	1978	(66,974.88)			43.5	(2,913,407.28)
478.00			0	2021	1979	(82,776.23)			42.5	(3,517,989.78)
478.00			0	2021	1980	(90,043.20)			41.5	(3,736,792.80)
478.00			0	2021	1981	(145,826.90)			40.5	(5,905,989.45)
478.00			0	2021	1982	(604.26)			39.5	(23,868.27)
478.00			0	2021	1983	(763.18)			38.5	(29,382.43)
478.00			0	2021	1984	-			37.5	-
478.00			0	2021	1986	-			35.5	-
478.00			0	2021	1987	(212.17)			34.5	(7,319.87)
478.00			0	2021	1989	(67.21)			32.5	(2,184.33)
478.00			0	2021	1992	(428.33)			29.5	(12,635.74)
478.00			0	2021	1994	(33,016.69)			27.5	(907,958.98)
478.00			0	2021	1995	(19,462.52)			26.5	(515,756.78)
478.00			0	2021	1996	(583.56)			25.5	(14,880.78)
478.00			0	2021	1997	(329.65)			24.5	(8,076.43)
478.00			0	2021	1998	(2,370.59)			23.5	(55,708.87)
478.00			0	2021	1999	(685.00)			22.5	(15,412.50)
478.00			0	2021	2002	(1,221.73)			19.5	(23,823.74)
478.00			0	2021	2003	(657.41)			18.5	(12,162.09)
478.00			0	2021	2004	(465.38)			17.5	(8,144.15)
478.00			0	2021	2013	(4,642.33)			8.5	(39,459.81)
478.00			0	2021	1977	(12,518.45)			44.5	(557,071.03)
478.00			0	2021	1978	(125,145.36)			43.5	(5,443,823.16)
478.00			0	2021	1979	(32,976.26)			42.5	(1,401,491.05)
478.00			0	2021	1981	(349,881.30)			40.5	(14,170,192.65)
478.00			0	2021	1979	(301.32)			42.5	(12,806.10)
478.00			0	2021	1966	(24.28)			55.5	(1,347.54)
478.00			0	2021	2001	-			20.5	-
478.00			0	2021	2015	(1,414,002.00)			6.5	(9,191,013.00)
478.00			0	2021	2020	(1,147.63)			1.5	(1,721.45)
478.00			0	2021	2019	(262.52)			2.5	(656.30)
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	2007	(889.84)			14.5	(12,902.68)
478.00			0	2021	2008	(315.41)			13.5	(4,258.04)
478.00			0	2021	2001	(148.70)			20.5	(3,048.35)
478.00			0	2021	1972	(13,290.80)			49.5	(657,894.60)
478.00			0	2021	1973	(66,318.88)			48.5	(3,216,465.68)
478.00			0	2021	1975	(5,032.28)			46.5	(234,001.02)
478.00			0	2021	1978	(21,727.20)			43.5	(945,133.20)
478.00			0	2021	1979	(17,783.97)			42.5	(755,818.73)
478.00			0	2021	1980	(39,248.30)			41.5	(1,628,804.45)
478.00			0	2021	1981	(13,512.04)			40.5	(547,237.62)
478.00			0	2021	1987	(68,691.35)			34.5	(2,369,851.58)
478.00			0	2021	1988	(69,705.27)			33.5	(2,335,126.55)
478.00			0	2021	1989	(1,456.20)			32.5	(47,326.50)
478.00			0	2021	1990	(2,533.28)			31.5	(79,798.32)
478.00			0	2021	1991	(3,169.92)			30.5	(96,682.56)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2021	1993	(4,160.96)			28.5	(118,587.36)
478.00			0	2021	1994	(466.41)			27.5	(12,826.28)
478.00			0	2021	1996	(23,684.88)			25.5	(603,964.44)
478.00			0	2021	1997	(1,672.66)			24.5	(40,980.17)
478.00			0	2021	1999	(1,441.50)			22.5	(32,433.75)
478.00			0	2021	2000	(495.03)			21.5	(10,643.15)
478.00			0	2021	2002	(3,871.41)			19.5	(75,492.50)
478.00			0	2021	2003	(222.25)			18.5	(4,111.63)
478.00			0	2021	2004	(538.02)			17.5	(9,415.35)
478.00			0	2021	2006	(254.22)			15.5	(3,940.41)
478.00			0	2021	2007	(1,450.45)			14.5	(21,031.53)
478.00			0	2021	2008	(8,394.80)			13.5	(113,329.80)
478.00			0	2021	2009	(995.26)			12.5	(12,440.75)
478.00			0	2021	2010	(368.92)			11.5	(4,242.58)
478.00			0	2021	2011	(601.81)			10.5	(6,319.01)
478.00			0	2021	2012	(1,629.12)			9.5	(15,476.64)
478.00			0	2021	1974	(19,316.56)			47.5	(917,536.60)
478.00			0	2021	1975	(27,676.80)			46.5	(1,286,971.20)
478.00			0	2021	1976	(36,143.16)			45.5	(1,644,513.78)
478.00			0	2021	1977	(14,803.20)			44.5	(658,742.40)
478.00			0	2021	1978	(49,132.72)			43.5	(2,137,273.32)
478.00			0	2021	1979	(30,211.26)			42.5	(1,283,978.55)
478.00			0	2021	1980	(87,120.32)			41.5	(3,615,493.28)
478.00			0	2021	1987	(19.82)			34.5	(683.79)
478.00			0	2021	1988	(3,691.04)			33.5	(123,649.84)
478.00			0	2021	1989	(2,500.82)			32.5	(81,276.65)
478.00			0	2021	1993	(340.60)			28.5	(9,707.10)
478.00			0	2021	1994	(739.30)			27.5	(20,330.75)
478.00			0	2021	1995	(1,214.92)			26.5	(32,195.38)
478.00			0	2021	1999	(747.56)			22.5	(16,820.10)
478.00			0	2021	2000	(1,005.05)			21.5	(21,608.58)
478.00			0	2021	2002	(827.84)			19.5	(16,142.88)
478.00			0	2021	2003	(374.54)			18.5	(6,928.99)
478.00			0	2021	2008	-			13.5	-
478.00			0	2021	1970	(664.71)			51.5	(34,232.57)
478.00			0	2021	1971	-			50.5	-
478.00			0	2021	1972	-			49.5	-
478.00			0	2021	1973	-			48.5	-
478.00			0	2021	1974	-			47.5	-
478.00			0	2021	1975	-			46.5	-
478.00			0	2021	1976	-			45.5	-
478.00			0	2021	1977	-			44.5	-
478.00			0	2021	1979	-			42.5	-
478.00			0	2021	1980	-			41.5	-
478.00			0	2021	1981	-			40.5	-
478.00			0	2021	1984	-			37.5	-
478.00			0	2021	1992	-			29.5	-
478.00			0	2021	2006	(1,196.52)			15.5	(18,546.06)
478.00			0	2021	2007	(4,472.79)			14.5	(64,855.46)
478.00			0	2021	2008	(1,114.49)			13.5	(15,045.62)
478.00			0	2021	2009	(2,050.20)			12.5	(25,627.50)
478.00			0	2021	2010	(1,957.48)			11.5	(22,511.02)
478.00			0	2021	2011	(10,251.47)			10.5	(107,640.44)
478.00			0	2021	2013	(3,081.60)			8.5	(26,193.60)
478.00			0	2021	1991	(60,471.74)			30.5	(1,844,388.07)
478.00			0	2021	1992	(164,767.45)			29.5	(4,860,639.78)
478.00			0	2021	1994	(1,096.14)			27.5	(30,143.85)
478.00			0	2021	1997	(552.22)			24.5	(13,529.39)
478.00			0	2021	1999	(9,645.66)			22.5	(217,027.35)
478.00			0	2021	2002	(9,969.58)			19.5	(194,406.81)
478.00			0	2021	2003	(3,202.45)			18.5	(59,245.33)
478.00			0	2021	2004	(1,505.70)			17.5	(26,349.75)
478.00			0	2021	2006	-			15.5	-
478.00			0	2021	2008	-			13.5	-
478.00			0	2021	2009	-			12.5	-
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	1976	(4,855.49)			45.5	(220,924.80)
478.00			0	2021	1977	(3,285.09)			44.5	(146,186.51)
478.00			0	2021	1978	(4,154.40)			43.5	(180,716.40)
478.00			0	2021	1979	(14,573.40)			42.5	(619,369.50)
478.00			0	2021	1980	(3,853.36)			41.5	(159,914.44)
478.00			0	2021	1984	(14,160.96)			37.5	(531,036.00)
478.00			0	2021	1986	-			35.5	-
478.00			0	2021	1987	-			34.5	-
478.00			0	2021	1988	-			33.5	-
478.00			0	2021	1989	(738.56)			32.5	(24,003.20)
478.00			0	2021	1990	-			31.5	-
478.00			0	2021	1991	(932.94)			30.5	(28,454.67)
478.00			0	2021	1998	(432.81)			23.5	(10,171.04)
478.00			0	2021	2002	-			19.5	-
478.00			0	2021	2003	-			18.5	-
478.00			0	2021	2004	-			17.5	-
478.00			0	2021	1978	-			43.5	-
478.00			0	2021	1979	-			42.5	-
478.00			0	2021	1980	-			41.5	-
478.00			0	2021	1981	-			40.5	-
478.00			0	2021	2007	(6,181.04)			14.5	(89,625.08)
478.00			0	2021	2008	(6,185.92)			13.5	(83,509.92)
478.00			0	2021	2009	(830.06)			12.5	(10,375.75)
478.00			0	2021	2010	(8,825.47)			11.5	(101,492.91)
478.00			0	2021	2011	(10,156.41)			10.5	(106,642.31)
478.00			0	2021	2012	(16,816.88)			9.5	(159,760.36)
478.00			0	2021	2013	(4,243.11)			8.5	(36,066.44)
478.00			0	2021	1978	(11,570.54)			43.5	(503,318.49)
478.00			0	2021	1979	(16,543.78)			42.5	(703,110.65)
478.00			0	2021	1980	(3,653.28)			41.5	(151,611.12)
478.00			0	2021	1981	(4,340.44)			40.5	(175,787.82)
478.00			0	2021	1982	(114,914.91)			39.5	(4,539,138.95)
478.00			0	2021	1984	(3,676.23)			37.5	(137,858.63)
478.00			0	2021	1985	(6,690.80)			36.5	(244,214.20)
478.00			0	2021	1986	(4,865.55)			35.5	(172,727.03)
478.00			0	2021	1987	(6,043.16)			34.5	(208,489.02)
478.00			0	2021	1988	(3,373.12)			33.5	(112,999.52)
478.00			0	2021	1989	(10,723.68)			32.5	(348,519.60)
478.00			0	2021	1990	(102,013.20)			31.5	(3,213,415.80)
478.00			0	2021	1991	(3,317.88)			30.5	(101,195.34)
478.00			0	2021	1992	(9,411.42)			29.5	(277,636.89)
478.00			0	2021	1993	(2,902.46)			28.5	(82,720.11)
478.00			0	2021	1994	(3,792.32)			27.5	(104,288.80)
478.00			0	2021	1995	(5,784.24)			26.5	(153,282.36)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2021	1996	(541,635.90)			25.5	(13,811,715.45)
478.00			0	2021	1997	(84,303.79)			24.5	(2,065,442.86)
478.00			0	2021	1999	(22,817.90)			22.5	(513,402.75)
478.00			0	2021	2000	-			21.5	-
478.00			0	2021	2002	-			19.5	-
478.00			0	2021	2003	-			18.5	-
478.00			0	2021	2004	(5,677.10)			17.5	(99,349.25)
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(3,715.72)			15.5	(57,593.66)
478.00			0	2021	2008	-			13.5	-
478.00			0	2021	2009	(6,286.05)			12.5	(78,575.63)
478.00			0	2021	2010	(5,503.74)			11.5	(63,293.01)
478.00			0	2021	2012	(4,744.44)			9.5	(45,072.18)
478.00			0	2021	1979	(3,194.10)			42.5	(135,749.25)
478.00			0	2021	1980	(2,481.41)			41.5	(102,978.52)
478.00			0	2021	1990	(1,642.03)			31.5	(51,723.95)
478.00			0	2021	1991	(3,479.98)			30.5	(106,139.39)
478.00			0	2021	1992	(1,565.89)			29.5	(46,193.76)
478.00			0	2021	1993	-			28.5	-
478.00			0	2021	1994	(1,550.92)			27.5	(42,650.30)
478.00			0	2021	1995	(4,898.43)			26.5	(129,808.40)
478.00			0	2021	1996	(1,476.41)			25.5	(37,648.46)
478.00			0	2021	1997	(1,638.23)			24.5	(40,136.64)
478.00			0	2021	1998	(3,186.82)			23.5	(74,890.27)
478.00			0	2021	1999	(1,903.99)			22.5	(42,839.78)
478.00			0	2021	2003	(1,502.93)			18.5	(27,804.21)
478.00			0	2021	2004	-			17.5	-
478.00			0	2021	1986	(641.11)			35.5	(22,759.41)
478.00			0	2021	1987	-			34.5	-
478.00			0	2021	1988	-			33.5	-
478.00			0	2021	1989	-			32.5	-
478.00			0	2021	1990	-			31.5	-
478.00			0	2021	1991	-			30.5	-
478.00			0	2021	2006	(4,610.42)			15.5	(71,461.51)
478.00			0	2021	2007	(9,414.98)			14.5	(136,517.21)
478.00			0	2021	2008	(1,192.56)			13.5	(16,099.56)
478.00			0	2021	2009	(4,683.27)			12.5	(58,540.88)
478.00			0	2021	2010	(5,712.23)			11.5	(65,690.65)
478.00			0	2021	2011	(2,387.58)			10.5	(25,069.59)
478.00			0	2021	2012	(12,388.99)			9.5	(117,695.41)
478.00			0	2021	1973	(17,981.92)			48.5	(872,123.12)
478.00			0	2021	1974	(7,622.01)			47.5	(362,045.48)
478.00			0	2021	1975	(3,364.89)			46.5	(156,467.39)
478.00			0	2021	1976	(4,023.55)			45.5	(183,071.53)
478.00			0	2021	1978	-			43.5	-
478.00			0	2021	1979	(927.33)			42.5	(39,411.53)
478.00			0	2021	1983	(11,877.03)			38.5	(457,265.66)
478.00			0	2021	1984	(4,713.21)			37.5	(176,745.38)
478.00			0	2021	1985	(8,666.28)			36.5	(316,319.22)
478.00			0	2021	1986	(14,872.77)			35.5	(527,983.34)
478.00			0	2021	1987	(14,530.32)			34.5	(501,296.04)
478.00			0	2021	1988	(16,790.50)			33.5	(562,481.75)
478.00			0	2021	1989	(19,353.18)			32.5	(628,978.35)
478.00			0	2021	1990	(20,840.04)			31.5	(656,461.26)
478.00			0	2021	1991	(19,290.96)			30.5	(588,374.28)
478.00			0	2021	1992	(16,020.42)			29.5	(472,602.39)
478.00			0	2021	1993	(5,751.80)			28.5	(163,926.30)
478.00			0	2021	1994	(14,097.49)			27.5	(387,680.98)
478.00			0	2021	1995	(6,098.96)			26.5	(161,622.44)
478.00			0	2021	1996	(20,596.95)			25.5	(525,222.23)
478.00			0	2021	1997	(2,947.12)			24.5	(72,204.44)
478.00			0	2021	1998	(2,312.88)			23.5	(54,352.68)
478.00			0	2021	1999	(1,326.95)			22.5	(29,856.38)
478.00			0	2021	2000	(3,093.48)			21.5	(66,509.82)
478.00			0	2021	2002	(5,588.62)			19.5	(108,978.09)
478.00			0	2021	2003	-			18.5	-
478.00			0	2021	2004	(2,464.86)			17.5	(43,135.05)
478.00			0	2021	1973	(462.19)			48.5	(22,416.22)
478.00			0	2021	1975	-			46.5	-
478.00			0	2021	1976	-			45.5	-
478.00			0	2021	1977	-			44.5	-
478.00			0	2021	2009	-			12.5	-
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	2006	(1,177.13)			15.5	(18,245.52)
478.00			0	2021	2008	(2,785.70)			13.5	(37,606.95)
478.00			0	2021	2009	(3,545.53)			12.5	(44,319.13)
478.00			0	2021	2010	(8,542.11)			11.5	(98,234.27)
478.00			0	2021	2011	(1,816.92)			10.5	(19,077.66)
478.00			0	2021	2012	(16,058.25)			9.5	(152,553.38)
478.00			0	2021	2013	(8,117.19)			8.5	(68,996.12)
478.00			0	2021	2001	-			20.5	-
478.00			0	2021	1976	(14,362.29)			45.5	(653,484.20)
478.00			0	2021	1977	(2,478.45)			44.5	(110,291.03)
478.00			0	2021	1978	(2,759.91)			43.5	(120,056.09)
478.00			0	2021	1979	(4,114.48)			42.5	(174,865.40)
478.00			0	2021	1980	(3,584.58)			41.5	(148,760.07)
478.00			0	2021	1981	(1,388.96)			40.5	(56,252.88)
478.00			0	2021	1982	(5,278.64)			39.5	(208,506.28)
478.00			0	2021	1983	(4,270.92)			38.5	(164,430.42)
478.00			0	2021	1984	(4,448.16)			37.5	(166,806.00)
478.00			0	2021	1985	(3,211.32)			36.5	(117,213.18)
478.00			0	2021	1986	(7,877.68)			35.5	(279,657.64)
478.00			0	2021	1987	(25,538.76)			34.5	(881,087.22)
478.00			0	2021	1988	(4,263.48)			33.5	(142,826.58)
478.00			0	2021	1989	(6,530.16)			32.5	(212,230.20)
478.00			0	2021	1990	(6,039.45)			31.5	(190,242.68)
478.00			0	2021	1991	(2,056.87)			30.5	(62,734.54)
478.00			0	2021	1992	(3,427.18)			29.5	(101,101.81)
478.00			0	2021	1993	-			28.5	-
478.00			0	2021	1994	(5,231.61)			27.5	(143,869.28)
478.00			0	2021	1995	(17,545.68)			26.5	(464,960.52)
478.00			0	2021	1996	(6,466.11)			25.5	(164,885.81)
478.00			0	2021	1997	(4,378.56)			24.5	(107,274.72)
478.00			0	2021	1999	-			22.5	-
478.00			0	2021	2000	-			21.5	-
478.00			0	2021	2002	-			19.5	-
478.00			0	2021	2003	-			18.5	-
478.00			0	2021	2004	(3,706.60)			17.5	(64,865.50)
478.00			0	2021	2009	(1,834.83)			12.5	(22,935.38)
478.00			0	2021	2011	(24.68)			10.5	(259.14)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2021	2012	29.57			9.5	280.92
478.00			0	2021	1992	(46,416.96)			29.5	(1,369,300.32)
478.00			0	2021	1993	(9,546.88)			28.5	(272,086.08)
478.00			0	2021	1995	(3,317.04)			26.5	(87,901.56)
478.00			0	2021	1996	(11,125.80)			25.5	(283,707.90)
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(1,741.15)			15.5	(26,987.83)
478.00			0	2021	2007	(100.23)			14.5	(1,453.34)
478.00			0	2021	2008	-			13.5	-
478.00			0	2021	2009	(11,852.69)			12.5	(348,158.63)
478.00			0	2021	2010	(5,331.46)			11.5	(61,311.79)
478.00			0	2021	2011	(16,241.81)			10.5	(370,539.01)
478.00			0	2021	2012	(9,314.92)			9.5	(88,491.74)
478.00			0	2021	1980	(10,878.67)			41.5	(451,464.81)
478.00			0	2021	1984	(4,141.44)			37.5	(155,304.00)
478.00			0	2021	1985	-			36.5	-
478.00			0	2021	1986	(1,978.59)			35.5	(70,239.95)
478.00			0	2021	1987	(4,002.70)			34.5	(138,093.15)
478.00			0	2021	1988	(8,602.36)			33.5	(288,179.06)
478.00			0	2021	1989	(4,419.08)			32.5	(143,620.10)
478.00			0	2021	1990	(2,038.28)			31.5	(64,205.82)
478.00			0	2021	1991	(2,005.64)			30.5	(61,172.02)
478.00			0	2021	1992	(3,554.06)			29.5	(104,844.77)
478.00			0	2021	1994	-			27.5	-
478.00			0	2021	1995	(5,090.37)			26.5	(134,894.81)
478.00			0	2021	1996	(3,312.30)			25.5	(84,463.65)
478.00			0	2021	1997	(7,252.92)			24.5	(177,696.54)
478.00			0	2021	1998	(5,265.09)			23.5	(123,729.62)
478.00			0	2021	1999	(12,418.74)			22.5	(279,421.65)
478.00			0	2021	2003	(10,949.53)			18.5	(202,566.31)
478.00			0	2021	2004	-			17.5	-
478.00			0	2021	1971	(926.24)			50.5	(46,775.12)
478.00			0	2021	1972	-			49.5	-
478.00			0	2021	1973	-			48.5	-
478.00			0	2021	1977	-			44.5	-
478.00			0	2021	1978	-			43.5	-
478.00			0	2021	1979	-			42.5	-
478.00			0	2021	1987	-			34.5	-
478.00			0	2021	1989	-			32.5	-
478.00			0	2021	2007	(8,548.16)			14.5	(123,948.32)
478.00			0	2021	2008	(2,822.51)			13.5	(38,103.89)
478.00			0	2021	2009	(1,946.57)			12.5	(24,332.13)
478.00			0	2021	2010	(5,357.94)			11.5	(61,616.31)
478.00			0	2021	2011	(1,370.59)			10.5	(14,391.20)
478.00			0	2021	2012	(3,682.13)			9.5	(34,980.24)
478.00			0	2021	2013	(7,085.00)			8.5	(60,222.50)
478.00			0	2021	1973	(25,501.71)			48.5	(1,236,832.94)
478.00			0	2021	1974	(13,283.93)			47.5	(630,986.68)
478.00			0	2021	1975	(1,267.06)			46.5	(58,918.29)
478.00			0	2021	1976	-			45.5	-
478.00			0	2021	1978	-			43.5	-
478.00			0	2021	1983	(7,959.76)			38.5	(306,450.76)
478.00			0	2021	1984	(2,218.70)			37.5	(83,201.25)
478.00			0	2021	1985	(2,367.60)			36.5	(86,417.40)
478.00			0	2021	1986	(5,556.88)			35.5	(197,269.24)
478.00			0	2021	1987	-			34.5	-
478.00			0	2021	1988	(9,900.00)			33.5	(331,650.00)
478.00			0	2021	1989	(5,007.20)			32.5	(162,734.00)
478.00			0	2021	1990	(2,427.24)			31.5	(76,458.06)
478.00			0	2021	1991	(10,770.60)			30.5	(328,503.30)
478.00			0	2021	1992	-			29.5	-
478.00			0	2021	1993	(3,551.80)			28.5	(101,226.30)
478.00			0	2021	1994	(1,675.27)			27.5	(46,069.93)
478.00			0	2021	1995	(3,995.02)			26.5	(105,868.03)
478.00			0	2021	1996	-			25.5	-
478.00			0	2021	1997	-			24.5	-
478.00			0	2021	1998	-			23.5	-
478.00			0	2021	2000	(2,376.25)			21.5	(51,089.38)
478.00			0	2021	2002	-			19.5	-
478.00			0	2021	2011	(30.93)			10.5	(324.77)
478.00			0	2021	1973	-			48.5	-
478.00			0	2021	1974	-			47.5	-
478.00			0	2021	1975	-			46.5	-
478.00			0	2021	1976	-			45.5	-
478.00			0	2021	1977	-			44.5	-
478.00			0	2021	1999	-			22.5	-
478.00			0	2021	2006	(2,427.65)			15.5	(37,628.58)
478.00			0	2021	2008	(2,504.01)			13.5	(33,804.14)
478.00			0	2021	2009	(15,996.37)			12.5	(399,954.63)
478.00			0	2021	2010	(6,273.99)			11.5	(72,150.89)
478.00			0	2021	2012	(12,915.80)			9.5	(122,700.10)
478.00			0	2021	2013	(6,379.64)			8.5	(54,226.94)
478.00			0	2021	1976	(17,052.84)			45.5	(775,904.22)
478.00			0	2021	1977	-			44.5	-
478.00			0	2021	1978	(1,210.06)			43.5	(52,637.61)
478.00			0	2021	1979	-			42.5	-
478.00			0	2021	1980	-			41.5	-
478.00			0	2021	1981	(6,140.10)			40.5	(248,674.05)
478.00			0	2021	1982	(1,863.34)			39.5	(73,601.93)
478.00			0	2021	1983	-			38.5	-
478.00			0	2021	1984	(8,578.72)			37.5	(321,702.00)
478.00			0	2021	1985	-			36.5	-
478.00			0	2021	1986	(2,917.64)			35.5	(103,576.22)
478.00			0	2021	1987	(2,840.18)			34.5	(97,986.21)
478.00			0	2021	1988	(3,037.93)			33.5	(101,770.66)
478.00			0	2021	1989	(6,354.82)			32.5	(206,531.65)
478.00			0	2021	1990	(8,953.20)			31.5	(282,025.80)
478.00			0	2021	1991	(5,664.18)			30.5	(172,757.49)
478.00			0	2021	1992	(2,477.73)			29.5	(73,093.04)
478.00			0	2021	1993	-			28.5	-
478.00			0	2021	1994	(7,352.36)			27.5	(202,189.90)
478.00			0	2021	1995	(12,774.48)			26.5	(338,523.72)
478.00			0	2021	1996	(2,943.07)			25.5	(75,048.29)
478.00			0	2021	1997	(3,103.07)			24.5	(76,025.22)
478.00			0	2021	1999	-			22.5	-
478.00			0	2021	2000	-			21.5	-
478.00			0	2021	2002	-			19.5	-
478.00			0	2021	2003	(526.32)			18.5	(9,736.92)
478.00			0	2021	2004	(3,159.34)			17.5	(55,288.45)
478.00			0	2021	2009	(4,699.68)			12.5	(58,746.00)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2021	2010	(64.67)			11.5	(743.71)
478.00			0	2021	1996	(10,531.95)			25.5	(268,564.73)
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(8,988.57)			15.5	(139,322.84)
478.00			0	2021	2007	(239.09)			14.5	(3,466.81)
478.00			0	2021	2008	-			13.5	-
478.00			0	2021	2009	(2,826.83)			12.5	(35,335.38)
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	2011	(27,602.71)			10.5	(289,828.46)
478.00			0	2021	2012	(3,212.42)			9.5	(30,517.99)
478.00			0	2021	1979	(26,169.66)			42.5	(1,112,210.55)
478.00			0	2021	1980	(3,075.62)			41.5	(127,638.23)
478.00			0	2021	1981	-			40.5	-
478.00			0	2021	1982	-			39.5	-
478.00			0	2021	1984	(2,087.34)			37.5	(78,275.25)
478.00			0	2021	1985	(2,379.55)			36.5	(86,853.58)
478.00			0	2021	1986	(11,650.56)			35.5	(413,594.88)
478.00			0	2021	1987	(14,560.40)			34.5	(502,333.80)
478.00			0	2021	1988	(11,922.72)			33.5	(399,411.12)
478.00			0	2021	1989	(9,534.03)			32.5	(309,855.98)
478.00			0	2021	1990	(5,766.04)			31.5	(181,630.26)
478.00			0	2021	1991	(19,840.24)			30.5	(605,127.32)
478.00			0	2021	1992	(2,430.88)			29.5	(71,710.96)
478.00			0	2021	1993	(6,692.34)			28.5	(190,731.69)
478.00			0	2021	1994	(752.20)			27.5	(20,685.50)
478.00			0	2021	1995	(17,777.04)			26.5	(471,091.56)
478.00			0	2021	1996	-			25.5	-
478.00			0	2021	1997	(14,785.68)			24.5	(362,249.16)
478.00			0	2021	1998	(25,171.63)			23.5	(591,533.31)
478.00			0	2021	1999	(32,478.24)			22.5	(730,760.40)
478.00			0	2021	2003	(31,833.36)			18.5	(588,917.16)
478.00			0	2021	2004	(5,785.50)			17.5	(101,246.25)
478.00			0	2021	1971	-			50.5	-
478.00			0	2021	1972	-			49.5	-
478.00			0	2021	1974	-			47.5	-
478.00			0	2021	1975	-			46.5	-
478.00			0	2021	1977	-			44.5	-
478.00			0	2021	1982	-			39.5	-
478.00			0	2021	1984	-			37.5	-
478.00			0	2021	1985	-			36.5	-
478.00			0	2021	1986	-			35.5	-
478.00			0	2021	1987	-			34.5	-
478.00			0	2021	1968	-			53.5	-
478.00			0	2021	1969	-			52.5	-
478.00			0	2021	1970	-			51.5	-
478.00			0	2021	1971	-			50.5	-
478.00			0	2021	1972	-			49.5	-
478.00			0	2021	1973	-			48.5	-
478.00			0	2021	1991	-			30.5	-
478.00			0	2021	1965	-			56.5	-
478.00			0	2021	1966	-			55.5	-
478.00			0	2021	1971	-			50.5	-
478.00			0	2021	1972	-			49.5	-
478.00			0	2021	1982	-			39.5	-
478.00			0	2021	1967	-			54.5	-
478.00			0	2021	1968	-			53.5	-
478.00			0	2021	1970	-			51.5	-
478.00			0	2021	1971	-			50.5	-
478.00			0	2021	1966	-			55.5	-
478.00			0	2021	1967	-			54.5	-
478.00			0	2021	1968	-			53.5	-
478.00			0	2021	1971	-			50.5	-
478.00			0	2021	1968	-			53.5	-
478.00			0	2021	1969	-			52.5	-
478.00			0	2021	1970	-			51.5	-
478.00			0	2021	1971	-			50.5	-
478.00			0	2021	1972	-			49.5	-
478.00			0	2021	1973	-			48.5	-
478.00			0	2021	1974	-			47.5	-
478.00			0	2021	1976	-			45.5	-
478.00			0	2021	1977	-			44.5	-
478.00			0	2021	1986	-			35.5	-
478.00			0	2021	2007	(8,498.47)			14.5	(123,227.82)
478.00			0	2021	2010	(3,432.85)			11.5	(39,477.78)
478.00			0	2021	2011	(1,492.19)			10.5	(15,668.00)
478.00			0	2021	2012	(7,207.49)			9.5	(68,471.16)
478.00			0	2021	2013	(11.31)			8.5	(96.14)
478.00			0	2021	1983	(74,933.82)			38.5	(2,884,952.07)
478.00			0	2021	1984	(8,479.95)			37.5	(317,998.13)
478.00			0	2021	1985	(2,528.24)			36.5	(92,280.76)
478.00			0	2021	1986	(6,166.70)			35.5	(218,917.85)
478.00			0	2021	1987	(15,016.25)			34.5	(518,060.63)
478.00			0	2021	1988	-			33.5	-
478.00			0	2021	1989	(6,154.22)			32.5	(200,012.15)
478.00			0	2021	1990	(5,904.68)			31.5	(185,997.42)
478.00			0	2021	1991	(5,322.96)			30.5	(162,350.28)
478.00			0	2021	1992	(2,355.59)			29.5	(69,489.91)
478.00			0	2021	1993	(2,176.12)			28.5	(62,019.42)
478.00			0	2021	1994	(7,018.68)			27.5	(193,013.70)
478.00			0	2021	1995	(8,302.08)			26.5	(220,005.12)
478.00			0	2021	1996	-			25.5	-
478.00			0	2021	1998	-			23.5	-
478.00			0	2021	2003	-			18.5	-
478.00			0	2021	2006	(2,409.00)			15.5	(37,339.50)
478.00			0	2021	2008	-			13.5	-
478.00			0	2021	2009	-			12.5	-
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	2014	(2,269.70)			7.5	(17,022.75)
478.00			0	2021	1974	(1,743.09)			47.5	(82,796.78)
478.00			0	2021	1976	-			45.5	-
478.00			0	2021	1978	-			43.5	-
478.00			0	2021	1984	(17,218.30)			37.5	(645,686.25)
478.00			0	2021	1985	-			36.5	-
478.00			0	2021	1986	-			35.5	-
478.00			0	2021	1987	-			34.5	-
478.00			0	2021	1988	(7,474.80)			33.5	(250,405.80)
478.00			0	2021	1989	(8,136.12)			32.5	(264,423.90)
478.00			0	2021	1990	(3,798.80)			31.5	(119,662.20)
478.00			0	2021	1991	(3,326.22)			30.5	(101,449.71)
478.00			0	2021	1992	-			29.5	-

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTV	Comment	Age	Weighted Retirements
478.00			0	2021	1993	(2,442.46)			28.5	(69,610.11)
478.00			0	2021	1994	-			27.5	-
478.00			0	2021	1995	(9,265.41)			26.5	(245,533.37)
478.00			0	2021	1996	(3,210.78)			25.5	(81,874.89)
478.00			0	2021	1997	-			24.5	-
478.00			0	2021	1998	-			23.5	-
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(2,440.63)			15.5	(37,829.77)
478.00			0	2021	2007	-			14.5	-
478.00			0	2021	2008	(3,496.88)			13.5	(47,207.88)
478.00			0	2021	2009	(16,879.71)			12.5	(210,996.38)
478.00			0	2021	2010	(18,541.00)			11.5	(213,221.50)
478.00			0	2021	2011	-			10.5	-
478.00			0	2021	2012	(10,272.81)			9.5	(97,591.70)
478.00			0	2021	2013	-			8.5	-
478.00			0	2021	2017	(13,447.20)			4.5	(60,512.40)
478.00			0	2021	1979	-			42.5	-
478.00			0	2021	1980	(1,948.82)			41.5	(80,876.03)
478.00			0	2021	1981	-			40.5	-
478.00			0	2021	1982	(4,524.38)			39.5	(178,713.01)
478.00			0	2021	1983	-			38.5	-
478.00			0	2021	1984	-			37.5	-
478.00			0	2021	1985	-			36.5	-
478.00			0	2021	1986	-			35.5	-
478.00			0	2021	1987	(3,351.66)			34.5	(115,632.27)
478.00			0	2021	1988	-			33.5	-
478.00			0	2021	1990	(3,247.07)			31.5	(102,282.71)
478.00			0	2021	1991	-			30.5	-
478.00			0	2021	1992	(6,631.86)			29.5	(195,639.87)
478.00			0	2021	1994	(3,126.71)			27.5	(85,984.53)
478.00			0	2021	1995	(3,187.31)			26.5	(84,463.72)
478.00			0	2021	1996	(11,974.12)			25.5	(305,340.06)
478.00			0	2021	1997	(6,546.08)			24.5	(160,378.96)
478.00			0	2021	1998	(5,868.94)			23.5	(137,920.09)
478.00			0	2021	1999	(6,967.34)			22.5	(156,765.15)
478.00			0	2021	2000	(3,967.53)			21.5	(85,301.90)
478.00			0	2021	2003	(4,567.56)			18.5	(84,499.86)
478.00			0	2021	2004	(1,584.81)			17.5	(27,734.18)
478.00			0	2021	2006	-			15.5	-
478.00			0	2021	2011	(27.50)			10.5	(288.75)
478.00			0	2021	1977	(16,350.40)			44.5	(727,592.80)
478.00			0	2021	1979	(3,664.22)			42.5	(155,729.35)
478.00			0	2021	1980	(10,916.75)			41.5	(453,045.13)
478.00			0	2021	1981	(2,543.72)			40.5	(103,020.66)
478.00			0	2021	1982	(2,434.37)			39.5	(96,157.62)
478.00			0	2021	1983	-			38.5	-
478.00			0	2021	1984	(8,640.06)			37.5	(324,002.25)
478.00			0	2021	1986	(7,668.66)			35.5	(272,237.43)
478.00			0	2021	1987	(7,583.62)			34.5	(261,634.89)
478.00			0	2021	1988	(3,919.47)			33.5	(131,302.25)
478.00			0	2021	1990	(7,457.28)			31.5	(234,904.32)
478.00			0	2021	1991	-			30.5	-
478.00			0	2021	1992	-			29.5	-
478.00			0	2021	1993	-			28.5	-
478.00			0	2021	1994	(2,839.99)			27.5	(78,099.73)
478.00			0	2021	1995	(3,960.05)			26.5	(104,941.33)
478.00			0	2021	1996	(3,864.46)			25.5	(98,543.73)
478.00			0	2021	1997	(3,959.11)			24.5	(96,998.20)
478.00			0	2021	1999	-			22.5	-
478.00			0	2021	2000	-			21.5	-
478.00			0	2021	2002	-			19.5	-
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(2,612.70)			15.5	(40,496.85)
478.00			0	2021	2007	-			14.5	-
478.00			0	2021	2008	-			13.5	-
478.00			0	2021	2009	-			12.5	-
478.00			0	2021	2010	(11,242.52)			11.5	(129,288.98)
478.00			0	2021	2011	(6,249.26)			10.5	(65,617.23)
478.00			0	2021	2012	(7,622.73)			9.5	(72,415.94)
478.00			0	2021	2017	(15,367.48)			4.5	(69,153.66)
478.00			0	2021	1986	(22,111.35)			35.5	(784,952.93)
478.00			0	2021	1987	(4,431.45)			34.5	(152,885.03)
478.00			0	2021	1988	(4,624.74)			33.5	(154,928.79)
478.00			0	2021	1989	(4,754.87)			32.5	(154,533.28)
478.00			0	2021	1990	-			31.5	-
478.00			0	2021	1991	-			30.5	-
478.00			0	2021	1993	-			28.5	-
478.00			0	2021	1995	(2,746.38)			26.5	(72,779.07)
478.00			0	2021	1997	-			24.5	-
478.00			0	2021	1998	-			23.5	-
478.00			0	2021	1999	(7,757.60)			22.5	(174,546.00)
478.00			0	2021	2003	(2,566.31)			18.5	(47,476.74)
478.00			0	2021	2004	-			17.5	-
478.00			0	2021	2009	(917.42)			12.5	(11,467.75)
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	1977	(3,817.12)			44.5	(169,861.84)
478.00			0	2021	1978	-			43.5	-
478.00			0	2021	1979	-			42.5	-
478.00			0	2021	1980	(2,619.00)			41.5	(108,688.50)
478.00			0	2021	1981	(9,330.75)			40.5	(377,895.38)
478.00			0	2021	1982	-			39.5	-
478.00			0	2021	1984	-			37.5	-
478.00			0	2021	1985	(7,417.76)			36.5	(270,748.24)
478.00			0	2021	1988	-			33.5	-
478.00			0	2021	1989	(4,794.14)			32.5	(155,809.55)
478.00			0	2021	1990	(4,421.32)			31.5	(139,271.58)
478.00			0	2021	1991	(4,374.87)			30.5	(133,433.54)
478.00			0	2021	1992	(3,679.64)			29.5	(108,549.38)
478.00			0	2021	1993	-			28.5	-
478.00			0	2021	1994	-			27.5	-
478.00			0	2021	1995	(3,443.49)			26.5	(91,252.49)
478.00			0	2021	1996	(4,630.08)			25.5	(118,067.04)
478.00			0	2021	1997	(4,784.15)			24.5	(117,211.68)
478.00			0	2021	1999	-			22.5	-
478.00			0	2021	2000	-			21.5	-
478.00			0	2021	2012	(2,927.19)			9.5	(27,808.31)
478.00			0	2021	1978	(3,354.62)			43.5	(145,925.97)
478.00			0	2021	1979	(11,848.08)			42.5	(503,543.40)
478.00			0	2021	1980	-			41.5	-
478.00			0	2021	1981	-			40.5	-

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2021	1982	(5,272.98)			39.5	(208,282.71)
478.00			0	2021	1983	(5,640.70)			38.5	(217,166.95)
478.00			0	2021	1984	(11,769.96)			37.5	(441,373.50)
478.00			0	2021	1985	(15,656.94)			36.5	(571,478.31)
478.00			0	2021	1991	(19,594.00)			30.5	(597,617.00)
478.00			0	2021	1992	-			29.5	-
478.00			0	2021	1993	-			28.5	-
478.00			0	2021	1994	-			27.5	-
478.00			0	2021	1995	(4,150.20)			26.5	(109,980.30)
478.00			0	2021	1996	-			25.5	-
478.00			0	2021	1999	-			22.5	-
478.00			0	2021	2009	-			12.5	-
478.00			0	2021	1979	(7,364.74)			42.5	(313,001.45)
478.00			0	2021	1981	(14,836.14)			40.5	(600,863.67)
478.00			0	2021	1982	(20,212.56)			39.5	(798,396.12)
478.00			0	2021	1984	(17,300.34)			37.5	(648,762.75)
478.00			0	2021	1985	(6,470.97)			36.5	(236,190.41)
478.00			0	2021	1986	(30,176.96)			35.5	(1,071,282.08)
478.00			0	2021	1989	(11,368.36)			32.5	(369,471.70)
478.00			0	2021	1990	(10,371.56)			31.5	(326,704.14)
478.00			0	2021	1992	(3,264.23)			29.5	(96,294.79)
478.00			0	2021	1993	(3,841.08)			28.5	(109,470.78)
478.00			0	2021	1994	(4,239.36)			27.5	(116,582.40)
478.00			0	2021	1995	(4,471.43)			26.5	(118,492.90)
478.00			0	2021	1996	(2,310.16)			25.5	(58,909.08)
478.00			0	2021	2009	-			12.5	-
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(7,046.87)			15.5	(109,226.49)
478.00			0	2021	2007	-			14.5	-
478.00			0	2021	2008	-			13.5	-
478.00			0	2021	2009	(3,936.05)			12.5	(49,200.63)
478.00			0	2021	2010	(6,134.19)			11.5	(70,543.19)
478.00			0	2021	2011	-			10.5	-
478.00			0	2021	2017	-			4.5	-
478.00			0	2021	1987	-			34.5	-
478.00			0	2021	1990	(11,916.88)			31.5	(375,381.72)
478.00			0	2021	1992	-			29.5	-
478.00			0	2021	1998	(4,399.98)			23.5	(103,399.53)
478.00			0	2021	1999	(4,521.93)			22.5	(101,743.43)
478.00			0	2021	2003	(5,852.98)			18.5	(108,280.13)
478.00			0	2021	2004	-			17.5	-
478.00			0	2021	2012	(5,285.80)			9.5	(50,215.10)
478.00			0	2021	2017	(3,488.28)			4.5	(15,697.26)
478.00			0	2021	2020	-			1.5	-
478.00			0	2021	2018	-			3.5	-
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	1995	(9,950.16)			26.5	(263,679.24)
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	-			15.5	-
478.00			0	2021	2009	-			12.5	-
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	2011	-			10.5	-
478.00			0	2021	2020	-			1.5	-
478.00			0	2021	2019	(7,046.56)			2.5	(17,616.40)
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	2001	-			20.5	-
478.00			0	2021	1975	(6,153.12)			46.5	(286,120.08)
478.00			0	2021	1976	-			45.5	-
478.00			0	2021	1977	-			44.5	-
478.00			0	2021	1978	-			43.5	-
478.00			0	2021	1979	-			42.5	-
478.00			0	2021	1980	-			41.5	-
478.00			0	2021	1981	-			40.5	-
478.00			0	2021	1982	-			39.5	-
478.00			0	2021	1983	-			38.5	-
478.00			0	2021	1985	-			36.5	-
478.00			0	2021	1986	-			35.5	-
478.00			0	2021	1987	-			34.5	-
478.00			0	2021	1990	-			31.5	-
478.00			0	2021	1997	-			24.5	-
478.00			0	2021	1998	-			23.5	-
478.00			0	2021	1999	-			22.5	-
478.00			0	2021	2000	-			21.5	-
478.00			0	2021	2002	-			19.5	-
478.00			0	2021	2009	-			12.5	-
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	2011	-			10.5	-
478.00			0	2021	2012	-			9.5	-
478.00			0	2021	1972	-			49.5	-
478.00			0	2021	1973	-			48.5	-
478.00			0	2021	1974	-			47.5	-
478.00			0	2021	1975	-			46.5	-
478.00			0	2021	1976	(296.24)			45.5	(13,478.92)
478.00			0	2021	1977	-			44.5	-
478.00			0	2021	1978	-			43.5	-
478.00			0	2021	1979	-			42.5	-
478.00			0	2021	1980	-			41.5	-
478.00			0	2021	1981	-			40.5	-
478.00			0	2021	1982	-			39.5	-
478.00			0	2021	1983	-			38.5	-
478.00			0	2021	1984	-			37.5	-
478.00			0	2021	1985	-			36.5	-
478.00			0	2021	1986	-			35.5	-
478.00			0	2021	1987	-			34.5	-
478.00			0	2021	1990	-			31.5	-
478.00			0	2021	2002	-			19.5	-
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	2011	-			10.5	-
478.00			0	2021	2020	-			1.5	-
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	1973	-			48.5	-
478.00			0	2021	1974	-			47.5	-
478.00			0	2021	1975	-			46.5	-
478.00			0	2021	1976	(296.24)			45.5	(13,478.92)
478.00			0	2021	1977	-			44.5	-
478.00			0	2021	1978	-			43.5	-
478.00			0	2021	1979	-			42.5	-
478.00			0	2021	1980	-			41.5	-
478.00			0	2021	1981	-			40.5	-
478.00			0	2021	1982	-			39.5	-
478.00			0	2021	1983	-			38.5	-
478.00			0	2021	1984	-			37.5	-

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2021	1985	-	-		36.5	-
478.00			0	2021	1987	-	-		34.5	-
478.00			0	2021	1988	-	-		33.5	-
478.00			0	2021	1989	-	-		32.5	-
478.00			0	2021	1990	-	-		31.5	-
478.00			0	2021	1992	-	-		29.5	-
478.00			0	2021	1993	-	-		28.5	-
478.00			0	2021	1994	-	-		27.5	-
478.00			0	2021	1999	-	-		22.5	-
478.00			0	2021	2010	-	-		11.5	-
478.00			0	2021	2011	-	-		10.5	-
478.00			0	2021	2020	-	-		1.5	-
478.00			0	2021	1981	-	-		40.5	-
478.00			0	2021	1990	-	-		31.5	-
478.00			0	2021	1995	-	-		26.5	-
478.00			0	2021	1996	-	-		25.5	-
478.00			0	2021	1998	-	-		23.5	-
478.00			0	2021	1999	-	-		22.5	-
478.00			0	2021	2000	-	-		21.5	-
478.00			0	2021	2010	(551.71)	-		11.5	(6,344.67)
478.00			0	2021	2011	-	-		10.5	-
478.00			0	2021	2018	-	-		3.5	-
478.00			0	2021	1988	-	-		33.5	-
478.00			0	2021	1990	-	-		31.5	-
478.00			0	2021	2003	(5,580.13)	-		18.5	(103,232.41)
478.00			0	2021	2012	-	-		9.5	-
478.00			0	2021	1984	-	-		37.5	-
478.00			0	2021	1986	-	-		35.5	-
478.00			0	2021	1991	-	-		30.5	-
478.00			0	2021	1999	-	-		22.5	-
478.00			0	2021	2011	-	-		10.5	-
478.00			0	2021	1984	-	-		37.5	-
478.00			0	2021	2009	-	-		12.5	-
478.00			0	2021	2011	-	-		10.5	-
478.00			0	2021	2012	-	-		9.5	-
478.00			0	2021	2018	-	-		3.5	-
478.00			0	2021	1985	-	-		36.5	-
478.00			0	2021	2011	-	-		10.5	-
478.00			0	2021	2012	-	-		9.5	-
478.00			0	2021	1988	-	-		33.5	-
478.00			0	2021	2011	-	-		10.5	-
478.00			0	2021	2020	-	-		1.5	-
478.00			0	2021	1969	-	-		52.5	-
478.00			0	2021	1970	-	-		51.5	-
478.00			0	2021	1972	-	-		49.5	-
478.00			0	2021	1976	-	-		45.5	-
478.00			0	2021	2019	-	-		2.5	-
478.00			0	2021	1977	-	-		44.5	-
478.00			0	2021	1978	-	-		43.5	-
478.00			0	2021	1981	-	-		40.5	-
478.00			0	2021	1983	-	-		38.5	-
478.00			0	2021	1984	-	-		37.5	-
478.00			0	2021	1986	-	-		35.5	-
478.00			0	2021	1989	-	-		32.5	-
478.00			0	2021	1990	-	-		31.5	-
478.00			0	2021	2019	-	-		2.5	-
478.00			0	2021	2006	(313,067.25)	-		15.5	(4,852,542.38)
478.00			0	2021	2007	(399,489.83)	-		14.5	(5,792,602.54)
478.00			0	2021	2008	(13,543.28)	-		13.5	(182,834.28)
478.00			0	2021	2009	(698,816.43)	-		12.5	(8,735,205.38)
478.00			0	2021	2010	(73,727.77)	-		11.5	(847,869.36)
478.00			0	2021	2011	(19,664.65)	-		10.5	(206,478.83)
478.00			0	2021	2012	(56,425.84)	-		9.5	(536,045.48)
478.00			0	2021	2013	(55,450.31)	-		8.5	(471,327.64)
478.00			0	2021	2014	(14,253.78)	-		7.5	(106,903.35)
478.00			0	2021	2001	(134,393.99)	-		20.5	(2,755,076.80)
478.00			0	2021	1983	(423,720.16)	-		38.5	(16,313,226.16)
478.00			0	2021	1984	(1,119,376.92)	-		37.5	(41,976,634.50)
478.00			0	2021	1985	(1,006,092.50)	-		36.5	(36,722,376.25)
478.00			0	2021	1986	(799,339.61)	-		35.5	(28,376,556.16)
478.00			0	2021	1987	(809,154.37)	-		34.5	(27,915,825.77)
478.00			0	2021	1988	(576,949.10)	-		33.5	(19,327,794.85)
478.00			0	2021	1989	(1,676,171.83)	-		32.5	(54,475,584.48)
478.00			0	2021	1990	(1,511,291.09)	-		31.5	(47,605,669.34)
478.00			0	2021	1991	(2,111,704.21)	-		30.5	(64,406,978.41)
478.00			0	2021	1992	(1,226,121.18)	-		29.5	(36,170,574.81)
478.00			0	2021	1993	(2,158,929.60)	-		28.5	(61,529,493.60)
478.00			0	2021	1994	(544,670.82)	-		27.5	(14,978,447.55)
478.00			0	2021	1995	(1,436,340.78)	-		26.5	(38,063,030.67)
478.00			0	2021	1996	(4,690,728.77)	-		25.5	(119,613,583.64)
478.00			0	2021	1997	(252,875.72)	-		24.5	(6,195,455.14)
478.00			0	2021	1998	(144,328.80)	-		23.5	(3,391,726.80)
478.00			0	2021	1999	(83,301.64)	-		22.5	(1,874,286.90)
478.00			0	2021	2002	(144,848.90)	-		19.5	(2,824,553.55)
478.00			0	2021	2003	(103,004.50)	-		18.5	(1,905,583.25)
478.00			0	2021	2004	(5,240.15)	-		17.5	(91,702.63)
478.00			0	2021	2011	(2,564.52)	-		10.5	(26,927.46)
478.00			0	2021	2012	(6,725.46)	-		9.5	(63,891.87)
478.00			0	2021	2013	(28,204.14)	-		8.5	(239,735.19)
478.00			0	2021	1981	(110,137.91)	-		40.5	(4,460,585.36)
478.00			0	2021	1982	(305,447.68)	-		39.5	(12,065,183.36)
478.00			0	2021	1983	(225,902.52)	-		38.5	(8,697,247.02)
478.00			0	2021	1990	(43,421.80)	-		31.5	(1,367,786.70)
478.00			0	2021	1991	(393,316.56)	-		30.5	(11,996,155.08)
478.00			0	2021	1992	(459,549.95)	-		29.5	(13,556,723.53)
478.00			0	2021	1993	(195,918.36)	-		28.5	(5,583,673.26)
478.00			0	2021	1994	(141,822.60)	-		27.5	(3,900,121.50)
478.00			0	2021	1995	(289,795.60)	-		26.5	(7,679,583.40)
478.00			0	2021	1996	(393,999.29)	-		25.5	(10,046,981.90)
478.00			0	2021	1997	(215,517.29)	-		24.5	(5,280,173.61)
478.00			0	2021	1982	(146,460.19)	-		39.5	(5,785,177.51)
478.00			0	2021	1983	(758,101.89)	-		38.5	(29,186,922.77)
478.00			0	2021	1984	(34,201.26)	-		37.5	(1,282,547.25)
478.00			0	2021	1985	(773,576.91)	-		36.5	(28,235,557.22)
478.00			0	2021	1986	(1,131,347.17)	-		35.5	(40,162,824.54)
478.00			0	2021	1987	(1,326,582.09)	-		34.5	(45,767,082.11)
478.00			0	2021	1988	(1,256,375.04)	-		33.5	(42,088,563.84)
478.00			0	2021	1991	(60,352.60)	-		30.5	(1,840,754.30)
478.00			0	2021	1992	(631,299.72)	-		29.5	(18,623,341.74)
478.00			0	2021	1993	(74,244.72)	-		28.5	(2,115,974.52)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2021	1994	(92,410.60)			27.5	(2,541,291.50)
478.00			0	2021	1995	(338,729.58)			26.5	(8,976,333.87)
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(130,356.14)			15.5	(2,020,520.17)
478.00			0	2021	2007	(1,218,390.99)			14.5	(17,666,669.36)
478.00			0	2021	2008	(1,104,272.64)			13.5	(14,907,680.64)
478.00			0	2021	2009	(33,831.80)			12.5	(422,897.50)
478.00			0	2021	2010	(383.21)			11.5	(4,406.92)
478.00			0	2021	2011	(184,617.96)			10.5	(1,938,488.58)
478.00			0	2021	2012	(1,920,469.57)			9.5	(18,244,460.92)
478.00			0	2021	2013	(671,623.24)			8.5	(5,708,797.54)
478.00			0	2021	2014	(60,590.54)			7.5	(454,429.05)
478.00			0	2021	2015	(92,839.21)			6.5	(603,454.87)
478.00			0	2021	2020	(2,145,894.17)			1.5	(3,218,841.26)
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	2001	(13,966.02)			20.5	(286,303.41)
478.00			0	2021	1981	(10,085.51)			40.5	(408,463.16)
478.00			0	2021	1983	(11,848.76)			38.5	(456,177.26)
478.00			0	2021	1984	(54,370.71)			37.5	(2,038,901.63)
478.00			0	2021	1985	(66,033.72)			36.5	(2,410,230.78)
478.00			0	2021	1986	(127,973.84)			35.5	(4,543,071.32)
478.00			0	2021	1987	(22,385.00)			34.5	(772,282.50)
478.00			0	2021	1988	(116,856.08)			33.5	(3,914,678.68)
478.00			0	2021	1989	(40,456.26)			32.5	(1,314,828.45)
478.00			0	2021	1990	(47,252.54)			31.5	(1,488,455.01)
478.00			0	2021	1991	(131,417.72)			30.5	(4,008,240.46)
478.00			0	2021	1992	(86,250.45)			29.5	(2,544,388.28)
478.00			0	2021	1993	(41,318.16)			28.5	(1,177,567.56)
478.00			0	2021	1994	(131,520.60)			27.5	(3,616,816.50)
478.00			0	2021	1996	(16,766.19)			25.5	(427,537.85)
478.00			0	2021	1999	(236,417.28)			22.5	(5,319,388.80)
478.00			0	2021	2000	(214,181.59)			21.5	(4,604,904.19)
478.00			0	2021	2002	(257,444.96)			19.5	(5,020,176.72)
478.00			0	2021	2003	(147,845.30)			18.5	(2,735,138.05)
478.00			0	2021	2004	(340,678.92)			17.5	(5,961,881.10)
478.00			0	2021	1981	(139.71)			40.5	(5,658.26)
478.00			0	2021	2008	(550,954.31)			13.5	(7,437,883.19)
478.00			0	2021	2009	(1,124,116.57)			12.5	(14,051,457.13)
478.00			0	2021	2010	(330,082.86)			11.5	(3,795,952.89)
478.00			0	2021	2011	(1,288.87)			10.5	(13,533.14)
478.00			0	2021	2012	(160,197.88)			9.5	(1,521,879.86)
478.00			0	2021	2013	(92,743.55)			8.5	(788,320.18)
478.00			0	2021	2014	(1,742,615.71)			7.5	(13,069,617.83)
478.00			0	2021	2015	(75,998.65)			6.5	(493,991.23)
478.00			0	2021	2020	(170,262.27)			1.5	(255,393.41)
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	1982	(10,126.38)			39.5	(399,992.01)
478.00			0	2021	1983	(55,370.38)			38.5	(2,131,759.63)
478.00			0	2021	1984	(117,188.50)			37.5	(4,394,568.75)
478.00			0	2021	1985	(60,548.79)			36.5	(2,210,030.84)
478.00			0	2021	1986	(140,579.28)			35.5	(4,990,564.44)
478.00			0	2021	1987	(92,519.79)			34.5	(3,191,932.76)
478.00			0	2021	1988	(167,909.70)			33.5	(5,624,974.95)
478.00			0	2021	1989	(178,330.95)			32.5	(5,795,755.88)
478.00			0	2021	1990	(192,135.36)			31.5	(6,052,263.84)
478.00			0	2021	1991	(169,409.87)			30.5	(5,167,001.04)
478.00			0	2021	1992	(210,648.00)			29.5	(6,214,116.00)
478.00			0	2021	1993	(250,718.52)			28.5	(7,145,477.82)
478.00			0	2021	1994	(189,847.40)			27.5	(5,220,803.50)
478.00			0	2021	1995	(25,548.30)			26.5	(677,029.95)
478.00			0	2021	1996	(137,374.10)			25.5	(3,503,039.55)
478.00			0	2021	1997	(65,301.06)			24.5	(1,599,875.97)
478.00			0	2021	1998	(358,314.28)			23.5	(8,420,385.58)
478.00			0	2021	2011	(24.68)			10.5	(259.14)
478.00			0	2021	2012	(143,825.34)			9.5	(1,366,340.73)
478.00			0	2021	2001	(380.04)			20.5	(7,790.82)
478.00			0	2021	1982	(22,241.55)			39.5	(878,541.23)
478.00			0	2021	1983	(10,968.40)			38.5	(422,283.40)
478.00			0	2021	1989	(762.44)			32.5	(24,779.30)
478.00			0	2021	1993	(312.40)			28.5	(8,903.40)
478.00			0	2021	1994	(179.57)			27.5	(4,938.18)
478.00			0	2021	1995	(9,912.87)			26.5	(262,691.06)
478.00			0	2021	1997	(185.83)			24.5	(4,552.84)
478.00			0	2021	1998	(176.07)			23.5	(4,137.65)
478.00			0	2021	1999	(815.56)			22.5	(18,350.10)
478.00			0	2021	2003	(144.95)			18.5	(2,681.58)
478.00			0	2021	2013	(6,891.22)			8.5	(58,575.37)
478.00			0	2021	2015	(128,863.09)			6.5	(837,610.09)
478.00			0	2021	2016	(23,237.23)			5.5	(127,804.77)
478.00			0	2021	2017	(42,296.10)			4.5	(190,332.45)
478.00			0	2021	2018	(644,865.06)			3.5	(2,257,027.71)
478.00			0	2021	2020	(1,843,176.61)			1.5	(2,764,764.92)
478.00			0	2021	2019	(15,054.20)			2.5	(37,635.50)
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	1995	(49,512.10)			26.5	(1,312,070.65)
478.00			0	2021	1996	(80,258.40)			25.5	(2,046,589.20)
478.00			0	2021	1997	(59,895.60)			24.5	(1,467,442.20)
478.00			0	2021	1998	(77,870.02)			23.5	(1,829,945.47)
478.00			0	2021	2008	(2,137,851.77)			13.5	(28,860,998.90)
478.00			0	2021	2009	(554.92)			12.5	(6,936.50)
478.00			0	2021	2010	(131,829.49)			11.5	(1,516,039.14)
478.00			0	2021	2011	(134,746.57)			10.5	(1,414,838.99)
478.00			0	2021	2012	(1,243,676.68)			9.5	(11,814,928.46)
478.00			0	2021	2013	(74,151.61)			8.5	(630,288.69)
478.00			0	2021	2014	(1,935.19)			7.5	(14,513.93)
478.00			0	2021	2015	(38,393.85)			6.5	(249,560.03)
478.00			0	2021	2016	(29,562.60)			5.5	(162,594.30)
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	1997	(181,315.44)			24.5	(4,442,228.28)
478.00			0	2021	1998	(787,757.40)			23.5	(18,512,298.90)
478.00			0	2021	2008	(1,349,674.72)			13.5	(18,220,608.72)
478.00			0	2021	2009	(72,929.01)			12.5	(911,612.63)
478.00			0	2021	2010	(4,838.92)			11.5	(55,647.58)
478.00			0	2021	2011	(36,515.09)			10.5	(383,408.45)
478.00			0	2021	2012	(650,731.76)			9.5	(6,181,951.72)
478.00			0	2021	2013	(161,352.48)			8.5	(1,371,496.08)
478.00			0	2021	2014	(561,418.12)			7.5	(4,210,635.90)
478.00			0	2021	2015	(26,594.07)			6.5	(172,861.46)
478.00			0	2021	2016	(2,632,421.86)			5.5	(14,478,320.23)
478.00			0	2021	2017	(102,555.14)			4.5	(461,498.13)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2021	2018	(20,241.06)			3.5	(70,843.71)
478.00			0	2021	2020	(12,050.94)			1.5	(18,076.41)
478.00			0	2021	2019	(38,929.93)			2.5	(97,324.83)
478.00			0	2021	2005	(4,789,585.23)			16.5	(79,028,156.30)
478.00			0	2021	2006	(6,020,495.79)			15.5	(93,317,684.75)
478.00			0	2021	2007	(9,846,296.85)			14.5	(142,771,304.33)
478.00			0	2021	2008	(576,373.67)			13.5	(7,781,044.55)
478.00			0	2021	2009	(296,860.02)			12.5	(3,710,750.25)
478.00			0	2021	2010	(4,256,195.93)			11.5	(48,946,253.20)
478.00			0	2021	2011	(1,826,045.77)			10.5	(19,173,480.59)
478.00			0	2021	2012	(338,030.71)			9.5	(3,211,291.75)
478.00			0	2021	2013	(221,386.19)			8.5	(1,881,782.62)
478.00			0	2021	2014	(105,297.74)			7.5	(789,733.05)
478.00			0	2021	2015	(82,431.31)			6.5	(535,803.52)
478.00			0	2021	2016	(41,647.99)			5.5	(229,063.95)
478.00			0	2021	2017	(88,756.59)			4.5	(399,404.66)
478.00			0	2021	2018	(52,535.62)			3.5	(183,874.67)
478.00			0	2021	2020	(6,819,189.91)			1.5	(10,228,784.87)
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	2021	(208,685.80)			0.5	(104,342.90)
478.00			0	2021	2001	(1,754,947.54)			20.5	(35,976,424.57)
478.00			0	2021	1998	(532,727.72)			23.5	(12,519,101.42)
478.00			0	2021	1999	(2,138,195.10)			22.5	(48,109,389.75)
478.00			0	2021	2000	(3,173,365.46)			21.5	(68,227,357.39)
478.00			0	2021	2002	(363,439.77)			19.5	(7,087,075.52)
478.00			0	2021	2003	-			18.5	-
478.00			0	2021	2003	(709,050.20)			18.5	(13,117,428.70)
478.00			0	2021	2004	(1,376,899.98)			17.5	(24,095,749.65)
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(1,018,422.02)			15.5	(15,785,541.31)
478.00			0	2021	2007	(1,879,552.73)			14.5	(27,253,514.59)
478.00			0	2021	2008	(75,692.89)			13.5	(1,021,854.02)
478.00			0	2021	2009	(4,661.04)			12.5	(58,263.00)
478.00			0	2021	2010	(6,511.20)			11.5	(74,878.80)
478.00			0	2021	2011	(5,815.80)			10.5	(61,065.90)
478.00			0	2021	2012	(151,822.52)			9.5	(1,442,313.94)
478.00			0	2021	2013	(22,651.43)			8.5	(192,537.16)
478.00			0	2021	2014	(25,290.75)			7.5	(189,680.63)
478.00			0	2021	2021	(3,395.13)			0.5	(1,697.57)
478.00			0	2021	2001	(1,089,232.49)			20.5	(22,329,266.05)
478.00			0	2021	1981	(44,991.18)			40.5	(1,822,142.79)
478.00			0	2021	1982	(143,327.03)			39.5	(5,661,417.69)
478.00			0	2021	1983	(116,567.94)			38.5	(4,487,865.69)
478.00			0	2021	1984	(179,769.00)			37.5	(6,741,337.50)
478.00			0	2021	1985	(51,806.16)			36.5	(1,890,924.84)
478.00			0	2021	1988	(92,712.60)			33.5	(3,105,872.10)
478.00			0	2021	1989	(139,473.30)			32.5	(4,532,882.25)
478.00			0	2021	1991	(28,381.47)			30.5	(865,634.84)
478.00			0	2021	1992	(168,358.05)			29.5	(4,966,562.48)
478.00			0	2021	1994	(377,812.08)			27.5	(10,389,832.20)
478.00			0	2021	1995	(24,571.89)			26.5	(651,155.09)
478.00			0	2021	1996	(69,741.36)			25.5	(1,778,404.68)
478.00			0	2021	2000	(218,815.44)			21.5	(4,704,531.96)
478.00			0	2021	2002	(301,049.54)			19.5	(5,870,466.03)
478.00			0	2021	2003	(549,342.66)			18.5	(10,162,839.21)
478.00			0	2021	2004	(103,962.55)			17.5	(1,819,344.63)
478.00			0	2021	2006	-			15.5	-
478.00			0	2021	2007	-			14.5	-
478.00			0	2021	2008	-			13.5	-
478.00			0	2021	2015	-			6.5	-
478.00			0	2021	2020	-			1.5	-
478.00			0	2021	2019	-			2.5	-
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	1991	-			30.5	-
478.00			0	2021	2008	(969,340.18)			13.5	(13,086,092.43)
478.00			0	2021	2009	(1,411,959.98)			12.5	(17,649,499.75)
478.00			0	2021	2010	(962,641.87)			11.5	(11,070,381.51)
478.00			0	2021	2011	(1,762,604.81)			10.5	(18,507,350.51)
478.00			0	2021	2012	(165,558.39)			9.5	(1,572,804.71)
478.00			0	2021	2013	(31,287.71)			8.5	(265,945.54)
478.00			0	2021	2014	(338,235.31)			7.5	(2,536,764.83)
478.00			0	2021	2015	(21,864.68)			6.5	(142,120.42)
478.00			0	2021	1982	(33,089.76)			39.5	(1,307,045.52)
478.00			0	2021	1983	(107,986.50)			38.5	(4,157,480.25)
478.00			0	2021	1984	(169,478.07)			37.5	(6,355,427.63)
478.00			0	2021	1985	(56,259.06)			36.5	(2,053,455.69)
478.00			0	2021	1986	(30,015.00)			35.5	(1,065,532.50)
478.00			0	2021	1987	(104,469.09)			34.5	(3,604,183.61)
478.00			0	2021	1988	(169,195.04)			33.5	(5,668,033.84)
478.00			0	2021	1989	(275,201.10)			32.5	(8,944,035.75)
478.00			0	2021	1991	(79,824.96)			30.5	(2,434,661.28)
478.00			0	2021	1992	(301,680.00)			29.5	(8,899,560.00)
478.00			0	2021	1993	(487,591.16)			28.5	(13,896,348.06)
478.00			0	2021	1994	(456,484.05)			27.5	(12,553,311.38)
478.00			0	2021	1995	(367,016.00)			26.5	(9,725,924.00)
478.00			0	2021	1996	(518,080.00)			25.5	(13,211,040.00)
478.00			0	2021	1997	(774,892.08)			24.5	(18,984,855.96)
478.00			0	2021	1989	-			32.5	-
478.00			0	2021	1990	-			31.5	-
478.00			0	2021	1991	-			30.5	-
478.00			0	2021	1987	-			34.5	-
478.00			0	2021	1988	-			33.5	-
478.00			0	2021	1989	-			32.5	-
478.00			0	2021	1991	-			30.5	-
478.00			0	2021	2001	-			20.5	-
478.00			0	2021	1987	-			34.5	-
478.00			0	2021	1988	-			33.5	-
478.00			0	2021	1990	-			31.5	-
478.00			0	2021	1991	-			30.5	-
478.00			0	2021	1993	-			28.5	-
478.00			0	2021	1994	-			27.5	-
478.00			0	2021	1995	-			26.5	-
478.00			0	2021	1996	-			25.5	-
478.00			0	2021	1997	-			24.5	-
478.00			0	2021	1998	-			23.5	-
478.00			0	2021	1999	-			22.5	-
478.00			0	2021	2000	-			21.5	-
478.00			0	2021	2013	(5,322,591.34)			8.5	(45,242,026.39)
478.00			0	2021	2014	(29,156.36)			7.5	(218,672.70)
478.00			0	2021	2015	(13,675.89)			6.5	(88,893.29)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2021	2016	-	-		5.5	-
478.00			0	2021	2017	-	-		4.5	-
478.00			0	2021	2018	-	-		3.5	-
478.00			0	2021	2020	(54.42)	-		1.5	(81.63)
478.00			0	2021	1987	-	-		34.5	-
478.00			0	2021	2001	-	-		20.5	-
478.00			0	2021	1992	-	-		29.5	-
478.00			0	2021	1993	-	-		28.5	-
478.00			0	2021	1995	-	-		26.5	-
478.00			0	2021	1996	-	-		25.5	-
478.00			0	2021	1997	-	-		24.5	-
478.00			0	2021	1998	-	-		23.5	-
478.00			0	2021	1999	-	-		22.5	-
478.00			0	2021	2000	-	-		21.5	-
478.00			0	2021	1993	-	-		28.5	-
478.00			0	2021	1991	-	-		30.5	-
478.00			0	2021	1991	-	-		30.5	-
478.00			0	2021	2005	-	-		16.5	-
478.00			0	2021	2006	(39,444.45)	-		15.5	(611,388.98)
478.00			0	2021	2007	(25,091.86)	-		14.5	(363,831.97)
478.00			0	2021	2008	(20,696.57)	-		13.5	(279,403.70)
478.00			0	2021	2009	(1,935.52)	-		12.5	(24,194.00)
478.00			0	2021	2011	(5,258.32)	-		10.5	(55,212.36)
478.00			0	2021	2012	(2,920.25)	-		9.5	(27,742.38)
478.00			0	2021	2013	(5,610.02)	-		8.5	(47,685.17)
478.00			0	2021	2014	(1,203.83)	-		7.5	(9,028.73)
478.00			0	2021	2015	(24,605.44)	-		6.5	(159,935.36)
478.00			0	2021	2016	-	-		5.5	-
478.00			0	2021	2017	(7,250.40)	-		4.5	(32,626.80)
478.00			0	2021	2018	-	-		3.5	-
478.00			0	2021	2020	(5,181.60)	-		1.5	(7,772.40)
478.00			0	2021	2021	-	-		0.5	-
478.00			0	2021	2004	(24,903.31)	-		17.5	(435,807.93)
478.00			0	2021	2004	-	-		17.5	-
478.00			0	2021	2004	(11,207.60)	-		17.5	(196,133.00)
478.00			0	2021	2004	-	-		17.5	-
478.00			0	2021	2005	-	-		16.5	-
478.00			0	2021	2006	(41,439.99)	-		15.5	(642,319.85)
478.00			0	2021	2007	(35,167.41)	-		14.5	(509,927.45)
478.00			0	2021	2008	(15,345.15)	-		13.5	(207,159.53)
478.00			0	2021	2010	(1,235.03)	-		11.5	(14,202.85)
478.00			0	2021	2011	(1,516.34)	-		10.5	(15,921.57)
478.00			0	2021	2012	(1,628.90)	-		9.5	(15,474.55)
478.00			0	2021	2013	(5,580.18)	-		8.5	(47,431.53)
478.00			0	2021	2014	-	-		7.5	-
478.00			0	2021	2015	-	-		6.5	-
478.00			0	2021	2016	(1,571.18)	-		5.5	(8,641.49)
478.00			0	2021	2017	(3,888.28)	-		4.5	(17,497.26)
478.00			0	2021	2018	-	-		3.5	-
478.00			0	2021	2020	(1,922.07)	-		1.5	(2,883.11)
478.00			0	2021	2021	-	-		0.5	-
478.00			0	2021	2004	(10,160.79)	-		17.5	(177,813.83)
478.00			0	2021	2004	-	-		17.5	-
478.00			0	2021	2004	(5,078.10)	-		17.5	(88,866.75)
478.00			0	2021	2004	-	-		17.5	-
478.00			0	2021	2005	-	-		16.5	-
478.00			0	2021	2006	(21,246.39)	-		15.5	(329,319.05)
478.00			0	2021	2007	(11,755.62)	-		14.5	(170,456.49)
478.00			0	2021	2008	(31,704.88)	-		13.5	(428,015.88)
478.00			0	2021	2011	(10,987.02)	-		10.5	(115,363.71)
478.00			0	2021	2014	(15,318.59)	-		7.5	(114,889.43)
478.00			0	2021	2016	(13,538.00)	-		5.5	(74,459.00)
478.00			0	2021	2017	1,800.01	-		4.5	8,100.05
478.00			0	2021	2018	(2,185.41)	-		3.5	(7,648.94)
478.00			0	2021	2020	(11,435.69)	-		1.5	(17,153.54)
478.00			0	2021	2021	-	-		0.5	-
478.00			0	2021	2004	(4,369.60)	-		17.5	(76,468.00)
478.00			0	2021	2004	-	-		17.5	-
478.00			0	2021	2005	-	-		16.5	-
478.00			0	2021	2006	(21,930.32)	-		15.5	(339,919.96)
478.00			0	2021	2007	(21,253.08)	-		14.5	(308,169.66)
478.00			0	2021	2008	(8,713.54)	-		13.5	(117,632.79)
478.00			0	2021	2010	(208.68)	-		11.5	(2,399.82)
478.00			0	2021	2011	(2,115.44)	-		10.5	(22,212.12)
478.00			0	2021	2013	(2,458.35)	-		8.5	(20,895.98)
478.00			0	2021	2014	(8,690.97)	-		7.5	(65,182.28)
478.00			0	2021	2016	(954.00)	-		5.5	(5,247.00)
478.00			0	2021	2017	(1,660.71)	-		4.5	(7,473.20)
478.00			0	2021	2018	(6,489.01)	-		3.5	(22,711.54)
478.00			0	2021	2020	-	-		1.5	-
478.00			0	2021	2019	-	-		2.5	-
478.00			0	2021	2021	-	-		0.5	-
478.00			0	2021	2004	(17,058.77)	-		17.5	(298,528.48)
478.00			0	2021	2004	(2,362.36)	-		17.5	(41,341.30)
478.00			0	2021	2004	-	-		17.5	-
478.00			0	2021	2005	-	-		16.5	-
478.00			0	2021	2006	(13,706.08)	-		15.5	(212,444.24)
478.00			0	2021	2007	(5,889.54)	-		14.5	(85,398.33)
478.00			0	2021	2008	(17,448.88)	-		13.5	(235,559.88)
478.00			0	2021	2011	-	-		10.5	-
478.00			0	2021	2013	-	-		8.5	-
478.00			0	2021	2014	(4,552.42)	-		7.5	(34,143.15)
478.00			0	2021	2015	(11,677.68)	-		6.5	(75,904.92)
478.00			0	2021	2016	-	-		5.5	-
478.00			0	2021	2017	(1,150.48)	-		4.5	(5,177.16)
478.00			0	2021	2020	-	-		1.5	-
478.00			0	2021	2019	(4,119.80)	-		2.5	(10,299.50)
478.00			0	2021	2021	-	-		0.5	-
478.00			0	2021	2004	(33,681.32)	-		17.5	(589,423.10)
478.00			0	2021	2004	(6,486.83)	-		17.5	(113,519.53)
478.00			0	2021	2005	-	-		16.5	-
478.00			0	2021	2006	-	-		15.5	-
478.00			0	2021	2007	-	-		14.5	-
478.00			0	2021	2008	(4,178.90)	-		13.5	(56,415.15)
478.00			0	2021	2011	(2,892.82)	-		10.5	(30,374.61)
478.00			0	2021	2014	(268.91)	-		7.5	(2,016.83)
478.00			0	2021	2015	-	-		6.5	-
478.00			0	2021	2016	(954.00)	-		5.5	(5,247.00)
478.00			0	2021	2017	(1,968.00)	-		4.5	(8,856.00)
478.00			0	2021	2020	-	-		1.5	-

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTY	Comment	Age	Weighted Retirements
478.00			0	2021	2019	(39,448.68)			2.5	(98,621.70)
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	2004	(6,724.61)			17.5	(117,680.68)
478.00			0	2021	1987	-			34.5	-
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(99,056.09)			15.5	(1,535,369.40)
478.00			0	2021	2007	(69,168.99)			14.5	(1,002,950.36)
478.00			0	2021	2008	(28,064.89)			13.5	(378,876.02)
478.00			0	2021	2009	(17,905.08)			12.5	(223,813.50)
478.00			0	2021	2010	(63,007.36)			11.5	(724,584.64)
478.00			0	2021	2011	(8,942.49)			10.5	(93,896.15)
478.00			0	2021	2012	(194,584.90)			9.5	(1,848,556.55)
478.00			0	2021	2013	(7,783.34)			8.5	(66,158.39)
478.00			0	2021	2014	(1,375.48)			7.5	(10,316.10)
478.00			0	2021	2018	(32,185.31)			3.5	(112,648.59)
478.00			0	2021	2020	-			1.5	-
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	2001	(67,888.01)			20.5	(1,391,704.21)
478.00			0	2021	1998	(134,640.80)			23.5	(3,164,058.80)
478.00			0	2021	1999	(103,176.92)			22.5	(2,321,480.70)
478.00			0	2021	2000	(52,113.86)			21.5	(1,120,447.99)
478.00			0	2021	2002	(48,940.08)			19.5	(954,331.56)
478.00			0	2021	2003	(32,618.42)			18.5	(603,440.77)
478.00			0	2021	2004	(58,391.75)			17.5	(1,021,855.63)
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(92,309.61)			15.5	(1,430,798.96)
478.00			0	2021	2007	(69,746.34)			14.5	(1,011,321.93)
478.00			0	2021	2008	(17,399.98)			13.5	(234,899.73)
478.00			0	2021	2009	(11,286.54)			12.5	(141,081.75)
478.00			0	2021	2010	(241,739.49)			11.5	(2,780,004.14)
478.00			0	2021	2011	(144,716.43)			10.5	(1,519,522.52)
478.00			0	2021	2012	(539,040.94)			9.5	(5,120,888.93)
478.00			0	2021	2013	(3,194.72)			8.5	(27,155.12)
478.00			0	2021	2014	(1,269.72)			7.5	(9,522.90)
478.00			0	2021	2020	(22,758.63)			1.5	(34,137.95)
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	2001	(40,726.43)			20.5	(834,891.82)
478.00			0	2021	1996	(19,002.80)			25.5	(484,571.40)
478.00			0	2021	1997	(115,668.85)			24.5	(2,833,886.83)
478.00			0	2021	1998	(50,603.76)			23.5	(1,189,188.36)
478.00			0	2021	1999	(69,133.68)			22.5	(1,555,507.80)
478.00			0	2021	2000	(37,782.50)			21.5	(812,323.75)
478.00			0	2021	2002	(52,373.27)			19.5	(1,021,278.77)
478.00			0	2021	2003	(30,405.62)			18.5	(562,503.97)
478.00			0	2021	2004	(28,749.55)			17.5	(503,117.13)
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(103,450.23)			15.5	(1,603,478.57)
478.00			0	2021	2007	(32,821.45)			14.5	(475,911.03)
478.00			0	2021	2008	(38,227.01)			13.5	(516,064.64)
478.00			0	2021	2009	(31,094.80)			12.5	(388,685.00)
478.00			0	2021	2010	(241,234.07)			11.5	(2,774,191.81)
478.00			0	2021	2011	(4,774.60)			10.5	(50,133.30)
478.00			0	2021	2012	(447,599.51)			9.5	(4,252,195.35)
478.00			0	2021	2013	(1,980.32)			8.5	(16,832.72)
478.00			0	2021	2014	(1,904.50)			7.5	(14,283.75)
478.00			0	2021	2018	(28,240.78)			3.5	(98,842.73)
478.00			0	2021	2020	-			1.5	-
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	2001	(51,691.91)			20.5	(1,059,684.16)
478.00			0	2021	1996	(44,280.27)			25.5	(1,129,146.89)
478.00			0	2021	1997	(33,659.64)			24.5	(824,661.18)
478.00			0	2021	1998	(39,259.92)			23.5	(922,608.12)
478.00			0	2021	1999	(53,237.37)			22.5	(1,197,840.83)
478.00			0	2021	2000	(21,250.04)			21.5	(456,875.86)
478.00			0	2021	2002	(34,587.49)			19.5	(674,456.06)
478.00			0	2021	2003	(13,613.60)			18.5	(251,851.60)
478.00			0	2021	2004	(8,671.42)			17.5	(151,749.85)
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(76,766.76)			15.5	(1,189,884.78)
478.00			0	2021	2007	(16,347.87)			14.5	(237,044.12)
478.00			0	2021	2008	(7,696.74)			13.5	(103,905.99)
478.00			0	2021	2009	(3,418.77)			12.5	(42,734.63)
478.00			0	2021	2010	(26,479.62)			11.5	(304,515.63)
478.00			0	2021	2011	(1,900.96)			10.5	(19,960.08)
478.00			0	2021	2012	(378,774.70)			9.5	(3,598,359.65)
478.00			0	2021	2014	(3,330.81)			7.5	(24,981.08)
478.00			0	2021	2018	(19,649.54)			3.5	(68,773.39)
478.00			0	2021	2020	(2,543.78)			1.5	(3,815.67)
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	2001	(22,282.18)			20.5	(456,784.69)
478.00			0	2021	1996	(33,673.09)			25.5	(858,663.80)
478.00			0	2021	1997	(26,892.48)			24.5	(658,865.76)
478.00			0	2021	1998	(30,610.17)			23.5	(719,339.00)
478.00			0	2021	1999	(52,239.60)			22.5	(1,175,391.00)
478.00			0	2021	2000	(28,545.36)			21.5	(613,725.24)
478.00			0	2021	2002	(29,937.04)			19.5	(583,772.28)
478.00			0	2021	2003	(12,865.16)			18.5	(238,005.46)
478.00			0	2021	2004	(28,284.90)			17.5	(494,985.75)
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(77,409.70)			15.5	(1,199,850.35)
478.00			0	2021	2007	(27,235.24)			14.5	(394,910.98)
478.00			0	2021	2008	(19,723.61)			13.5	(266,268.74)
478.00			0	2021	2009	(11,322.12)			12.5	(141,526.50)
478.00			0	2021	2010	(34,416.32)			11.5	(395,787.68)
478.00			0	2021	2011	-			10.5	-
478.00			0	2021	2012	(76,283.20)			9.5	(724,690.40)
478.00			0	2021	2013	(1,436.21)			8.5	(12,207.79)
478.00			0	2021	2014	-			7.5	-
478.00			0	2021	2020	(5,675.96)			1.5	(8,513.94)
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	2001	(3,502.73)			20.5	(71,805.97)
478.00			0	2021	1997	(21,067.65)			24.5	(516,157.43)
478.00			0	2021	1998	(12,750.63)			23.5	(299,639.81)
478.00			0	2021	1999	(14,086.41)			22.5	(316,944.23)
478.00			0	2021	2000	(11,747.24)			21.5	(252,565.66)
478.00			0	2021	2002	(7,402.58)			19.5	(144,350.31)
478.00			0	2021	2003	(11,014.29)			18.5	(203,764.37)
478.00			0	2021	2004	(27,330.85)			17.5	(478,289.88)
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(20,687.20)			15.5	(320,651.60)

AccountNumber	GroupNumber	CompanyNumber	TransactionCode	TransactionYear	InstallationYear	Amount	AdjustedTV	Comment	Age	Weighted Retirements
478.00			0	2021	2007	(5,444.51)			14.5	(78,945.40)
478.00			0	2021	2008	(20,828.69)			13.5	(281,187.32)
478.00			0	2021	2009	(7,185.14)			12.5	(89,814.25)
478.00			0	2021	2010	(19,797.31)			11.5	(227,669.07)
478.00			0	2021	2011	-			10.5	-
478.00			0	2021	2012	(143,825.34)			9.5	(1,366,340.73)
478.00			0	2021	2014	(29.10)			7.5	(218.25)
478.00			0	2021	2018	-			3.5	-
478.00			0	2021	2020	-			1.5	-
478.00			0	2021	2021	-			0.5	-
478.00			0	2021	2001	(18,551.25)			20.5	(380,300.63)
478.00			0	2021	1998	(3,225.66)			23.5	(75,803.01)
478.00			0	2021	1999	-			22.5	-
478.00			0	2021	2000	(3,562.00)			21.5	(76,583.00)
478.00			0	2021	2002	(4,861.04)			19.5	(94,790.28)
478.00			0	2021	2003	-			18.5	-
478.00			0	2021	2004	-			17.5	-
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(3,716.34)			15.5	(57,603.27)
478.00			0	2021	2009	(25,019.64)			12.5	(312,745.50)
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	2011	(67.93)			10.5	(713.27)
478.00			0	2021	2012	-			9.5	-
478.00			0	2021	2001	-			20.5	-
478.00			0	2021	1998	-			23.5	-
478.00			0	2021	1999	-			22.5	-
478.00			0	2021	2000	-			21.5	-
478.00			0	2021	2002	-			19.5	-
478.00			0	2021	2003	(5,086.38)			18.5	(94,098.03)
478.00			0	2021	2004	(1,272.22)			17.5	(22,263.85)
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(7,874.95)			15.5	(122,061.73)
478.00			0	2021	2009	(8,813.82)			12.5	(110,172.75)
478.00			0	2021	2010	(1,497.14)			11.5	(17,217.11)
478.00			0	2021	2011	(108.32)			10.5	(1,137.36)
478.00			0	2021	2012	-			9.5	-
478.00			0	2021	2001	-			20.5	-
478.00			0	2021	1999	(4,137.98)			22.5	(93,104.55)
478.00			0	2021	2000	(5,416.77)			21.5	(116,460.56)
478.00			0	2021	2002	(5,139.43)			19.5	(100,218.89)
478.00			0	2021	2003	(3,651.36)			18.5	(67,550.16)
478.00			0	2021	2004	(3,117.30)			17.5	(54,552.75)
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(12,583.06)			15.5	(195,037.43)
478.00			0	2021	2009	(16,984.56)			12.5	(212,307.00)
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	2011	-			10.5	-
478.00			0	2021	2012	29.57			9.5	280.92
478.00			0	2021	2013	(2,634.64)			8.5	(22,394.44)
478.00			0	2021	2001	(5,698.68)			20.5	(116,822.94)
478.00			0	2021	1999	(18,499.95)			22.5	(416,248.88)
478.00			0	2021	2000	-			21.5	-
478.00			0	2021	2002	(33,486.70)			19.5	(652,990.65)
478.00			0	2021	2003	(30,867.45)			18.5	(571,047.83)
478.00			0	2021	2004	(16,355.34)			17.5	(286,218.45)
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(6,959.56)			15.5	(107,873.18)
478.00			0	2021	2009	-			12.5	-
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	2011	-			10.5	-
478.00			0	2021	2012	-			9.5	-
478.00			0	2021	2013	-			8.5	-
478.00			0	2021	2001	(3,023.34)			20.5	(61,978.47)
478.00			0	2021	1999	(6,993.40)			22.5	(157,351.50)
478.00			0	2021	2000	-			21.5	-
478.00			0	2021	2002	(3,044.98)			19.5	(59,377.11)
478.00			0	2021	2003	-			18.5	-
478.00			0	2021	2004	-			17.5	-
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2006	(4,242.35)			15.5	(65,756.43)
478.00			0	2021	2009	-			12.5	-
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	2011	-			10.5	-
478.00			0	2021	2012	-			9.5	-
478.00			0	2021	2001	(2,227.29)			20.5	(45,659.45)
478.00			0	2021	1999	(3,908.30)			22.5	(87,936.75)
478.00			0	2021	2000	-			21.5	-
478.00			0	2021	2002	(1,185.40)			19.5	(23,115.30)
478.00			0	2021	2003	(4,171.72)			18.5	(77,176.82)
478.00			0	2021	2004	(13,495.36)			17.5	(236,168.80)
478.00			0	2021	2005	-			16.5	-
478.00			0	2021	2009	(14,825.72)			12.5	(185,321.50)
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	2011	-			10.5	-
478.00			0	2021	2012	-			9.5	-
478.00			0	2021	2001	(1,467.81)			20.5	(30,090.11)
478.00			0	2021	2000	-			21.5	-
478.00			0	2021	2002	(4,849.38)			19.5	(94,562.91)
478.00			0	2021	2003	(8,007.84)			18.5	(148,145.04)
478.00			0	2021	2004	(5,983.16)			17.5	(104,705.30)
478.00			0	2021	2009	(221.02)			12.5	(2,762.75)
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	2011	-			10.5	-
478.00			0	2021	2012	-			9.5	-
478.00			0	2021	2009	-			12.5	-
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	2011	-			10.5	-
478.00			0	2021	2009	-			12.5	-
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	2011	-			10.5	-
478.00			0	2021	2009	-			12.5	-
478.00			0	2021	2010	-			11.5	-
478.00			0	2021	2011	-			10.5	-
478.00			0	2021	1984	-			37.5	-
478.00			0	2021	2017	-			4.5	-
478.00			0	2021	2018	-			3.5	-
478.00			0	2021	2019	-			2.5	-
478.00			0	2021	2020	-			1.5	-
478.00			0	2021	2021	-			0.5	-

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-10%	104,433,820	47,148,032	67,729,170	4,114,129	19.8	3.94%
453.00	WELLS	0	45-R2.5	-30%	143,144,395	50,040,540	136,047,173	5,515,551	25.9	3.85%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-8%	201,920,080	53,298,115	164,775,572	5,130,627	33.4	2.54%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-6%	682,328,757	228,311,196	494,957,286	19,661,453	25.5	2.88%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-14%	77,194,133	51,829,828	36,171,484	2,003,634	15.6	2.60%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	933,389,796	37,704,129		2.91%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-5%	163,351,958	40,353,631	131,165,925	3,377,914	37.7	2.07%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-6%	11,252,284	7,167,268	4,760,153	157,646	26.2	1.40%
464.00	EQUIPMENT	0	50-S4	-5%	2,920,218	523,642	2,542,587	65,185	39.7	2.23%
465.00	MAINS	0	60-R4	-12%	2,783,251,797	919,330,147	2,197,911,866	49,201,674	42.3	1.77%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-7%	1,005,060,039	331,530,582	743,883,660	37,417,456	19.6	3.72%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-15%	395,646,542	119,798,512	335,195,011	12,112,032	27.7	3.06%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,483,031,070	103,839,505		2.33%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-32%	549,648,294	268,325,815	457,209,934	19,924,844	23.0	3.63%
473.02	SERVICES - PLASTIC	0	55-S3	-26%	4,458,883,265	1,384,833,504	4,233,359,410	121,567,634	35.7	2.73%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-42%	3,320,418,328	1,051,359,036	3,663,634,991	112,249,761	34.9	3.38%
475.30	MAINS - PLASTIC	0	60-R4	-38%	3,480,106,028	928,431,883	3,874,114,436	94,562,548	42.0	2.72%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-9%	950,956,098	367,887,432	668,654,715	27,440,188	23.3	2.89%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	30-SQ	0%	1,020,910,894	469,525,898	551,384,996	22,452,094	19.0	2.20%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	14,380,634,082	478,751,435		3.19%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	19,299,343,283	704,221,994		3.25%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

ACCOUNT	Booked Reserve	TRUNC DATE	ASL	FirstOfCur	NET SALVA	ORIGINAL COST	CALCULATED	ACCUMULATED DEPRECIATION	ANNUAL ACCRUAL	COMPOSITE ANNUAL ACCRUAL RATE	REMAINING LIFE	THEORETICAL	Age
442	2,805,060.39			40	S5	0	6,282,181.09	2362661.52	105928	0.01686166	24.67740934	0.446510591	17.79686158
443.01	4,023,543.84			45	R4	0	5,804,412.46	32677731.1	55594	0.009577886	19.10549812	0.6931871	28.99933383
443.02	11,363,395.92			55	R4	0	21,554,521.93	6402833.95	229183	0.010632711	36.76662468	0.527193132	16.55540421
451	45,841,824.51			55	R4	0	74,762,353.60	42905753.37	1102904	0.014752131	22.97350136	0.61316722	32.09977418
452	47,148,031.88			40	R3	-0.1	104,433,820.29	54196797.38	4114129	0.039394604	19.81158924	0.45146325	21.27804842
453	50,040,539.74			45	R2.5	-0.3	143,144,394.64	63662025.7	5515551	0.03853138	25.86784621	0.349580854	16.36301175
454	8,575,935.56			40	R2	0	13,364,517.02	5256233.29	175831	0.013156555	21.37623809	0.641694387	17.35301613
455	53,298,115.35			55	R3	-0.08	201,920,080.43	73519784.79	5130627	0.025409196	33.43550539	0.263956488	18.42240012
456	228,311,195.54			40	R4	-0.06	682,328,756.58	239307733.9	19661453	0.02881522	25.52385839	0.334605853	13.5309549
457	51,829,827.64			35	R3	-0.14	77,194,132.88	47333312.75	2003634	0.025955781	15.56700774	0.671421852	20.48106531
461	20,599,533.02			60	R4	0	88,171,401.75	19333589.26	1507598	0.017098492	44.34756701	0.233630549	12.57133955
462	40,353,630.51			50	S4	-0.05	163,351,957.93	37966440.95	3377914	0.020678748	37.72439554	0.247034875	10.83944174
463	7,167,268.35			55	S4	-0.06	11,252,283.90	6091172.08	157646	0.014010134	26.24033301	0.636961208	28.34370159
464	523,641.78			50	S4	-0.05	2,920,217.56	554483.17	65185	0.022321967	39.69626918	0.179316016	9.302436925
465	919,330,147.09			60	R4	-0.12	2,783,251,797.20	799994107.8	49201674	0.017677766	42.32699482	0.330307933	15.26308144
466	331,530,581.56			30	R4	-0.07	1,005,060,038.76	336237963.3	37417456	0.037229075	19.60515881	0.32986147	9.588623385
467	119,798,511.87			40	R4	-0.15	395,646,541.68	123917492.8	12112032	0.030613264	27.66284313	0.302791758	10.80656737
471	12,099,618.74			60	R4	0	63,907,559.65	13063532.74	1150753	0.018006524	45.1744588	0.189330007	11.79658458
472	64,014,227.29			40	S0.5	0	220,832,605.09	72010537.12	7005487	0.031723065	21.68644511	0.289876702	15.67941283
472.31	5,056,170.71	2046		40	S0.5	0	29,662,114.81	9379387.26	1325428	0.044684204	18.55448023	0.170458875	9.088522567
472.32	5,549,954.69	2046		40	S0.5	0	23,216,545.94	9567161.82	991735	0.042716733	17.88025371	0.239051696	12.80156837
472.33	9,778,917.49	2026		40	S0.5	0	19,789,902.04	13708093.74	2365393	0.119525251	4.159202467	0.49413673	26.76712538
472.34	4,069,504.11	2046		40	S0.5	0	16,737,575.95	6824520.76	704663	0.04210066	17.97628253	0.243135811	12.39818872
472.35	3,958,251.83	2023		40	S0.5	0	15,937,296.63	14257282.86	8045939	0.504849673	1.48881443	0.248364068	13.24226987
473.01	268,325,814.99			45	S1	-0.32	549,648,294.42	307569546.1	19924844	0.03625017	23.01021643	0.48817729	23.36027206
473.02	1,384,833,503.55			55	S3	-0.26	4,458,883,264.63	1731773793	121567634	0.027264144	35.74801737	0.310578551	16.26198445
474	59,858,893.21			25	SQ	0	488,870,931.00	184821829.1	43329780	0.088632351	15.54853657	0.122443143	9.451463434
475	59,887,548.43			25	SQ	0	181,264,676.42	92823432.31	10469399	0.057757525	12.1978046	0.330387308	12.8021954
475.21	1,051,359,035.75			55	R3	-0.42	3,320,418,328.48	1396363922	112249761	0.033805909	34.943175	0.316634512	16.90720786
475.3	928,431,883.06			60	R4	-0.38	3,480,106,028.12	1258008275	94562548	0.027172318	42.02653279	0.266782643	15.18088204
476	5,181,734.81			17	S2.5	0	9,878,702.74	3802076.97	365238	0.036972263	9.671296258	0.524535958	8.664771329
477	367,887,431.83			40	R2	-0.09	950,956,097.61	338973143.9	27440188	0.028855368	23.25203249	0.386860585	13.22723181
477.01	52,094,469.16			35	R3	0	143,726,981.14	57416667.25	4800551	0.033400486	19.36115582	0.362454347	14.91795962
478	469,525,897.51			30	SQ	0	1,020,910,893.69	374194359.1	22452094	0.021992217	19.00410326	0.459908794	11.32310326
482	8,677,609.61			40	R1.5	0	13,255,571.99	3407411.24	191336	0.014434383	23.21939295	0.654638639	9.98460138
482.01	19,270,728.51	2033		40	R1.5	0	53,463,354.35	26098479.06	3400629	0.063606727	9.96788704	0.360447427	15.24467565
482.04	6,391,978.16	2022		40	R1.5	0	15,678,639.98	14572514.74	9286663	0.592313046	0.5	0.407687029	7.53814838
482.05	6,852,979.62	2046		40	R1.5	0	36,671,818.30	11418658.28	1544848	0.042126299	19.30251528	0.186873189	8.861006312
482.51	11,589,939.39	2049		40	R1.5	0	69,558,675.16	26196142.88	3906954	0.056167746	16.39262546	0.166621049	18.52897199
482.52	1,664,764.01	2028		40	R1.5	0	19,237,692.27	10612390.61	2814701	0.14631178	6.243041832	0.086536576	9.635458624
483	20,323,395.93			15	SQ	0	29,776,061.72	17837150.38	1200881	0.040330417	6.014350447	0.682541436	9.985649553
484	89,525,828.90			12	L2.5	0	134,722,077.69	66324100.74	6268747	0.046530955	5.717868182	0.66452233	6.49961254
485	12,811,265.76			17	L1.5	0	44,128,920.96	19200053.33	3658037	0.082894322	8.570374725	0.290314503	8.174934811
486	26,128,213.52			15	SQ	0	79,966,854.36	39611956.58	9529666	0.1191702	7.569679607	0.326738043	7.430320393
487.7	92,163.80			15	SQ	0	864,754.61	328834.18	86895	0.100485154	9.296055008	0.106577981	5.703944992
487.8	2,397,143.13			20	SQ	0	7,774,174.86	640766.77	288265	0.037079819	18.35155042	0.308346953	1.648449583
488	4,990,529.78			10	SQ	0	11,224,609.20	8319312.34	2946627	0.262514886	2.588327847	0.444606105	7.819464643
490	20,774,567.11			4	SQ	0	30,306,678.69	17212894.06	4041429	0.133351102	1.728171505	0.685478185	2.271828495
490.3	2,418,464.59			10	SQ	0	4,680,899.13	2574494.52	502763	0.107407356	4.5	0.516666675	5.5
491.01	107,550,337.34			4	SQ	0	155,164,785.39	76224300.99	13604128	0.087675357	2.035010308	0.693136249	1.984108778
491.02	25,519,357.38			4	SQ	0	38,776,287.63	17163628.64	3892471	0.100382766	2.229471702	0.658117601	1.770528298
491.03	20,250,171.19			10	SQ	0	87,626,213.57	13898150.73	7217716	0.08236937	8.413927731	0.231097184	1.586072269
491.04	44,031,317.98			10	SQ	0	85,221,905.36	46872047.95	9153464	0.107407408	4.5	0.516666669	5.5

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1, Section 7, pages 7-20 and 7-21.

Preamble:

The IGUA observes that several of the accounts have a high negative salvage percentage relative to the applied for net salvage rate. As an example, Accounts 473.01 and 473.02 have observed negative net salvage rates of -69.02% and -167.51%, respectively. Concentric has recommended a -32% and -26% net salvage rate for these accounts, respectively.

Question(s):

- a) Please reconcile the recommended net salvage rates with the observed net salvage rates for each of the accounts studied by Concentric, and explain the reason for the selected net salvage rates. Please separately detail any adjustments to the salvage rates caused by the CDNS method and any other judgment applied by Concentric in the selection of the salvage rate that is not already provided in Section 3, if any.
- b) Please confirm that if Concentric were to apply the net salvage rates included at pages 7-20 and 7-21 for the above referenced accounts, that the calculated net salvage costs would increase significantly. If not confirmed, please explain.
- c) Having regard to the magnitude of some of the negative net salvage rates calculated by Concentric using historical data, please comment on the potential size of any unfunded net salvage liability that may exist if there is an understatement in the amount of forecast net salvage costs that will ultimately be incurred. If Concentric can quantify the potential size of the unfunded salvage costs, please provide that amount including support for the calculation.

Response:

The following responses were provided by Concentric Energy Advisors, Inc.:

- a) All net salvage estimates were adjusted through the use of the CDNS calculations. These calculations have been provided at Exhibit I.4.5-IGUA-14 part a).

Account 452 relates to Underground Storage Structures and Improvements. This account has a historical net salvage indication relating to transaction from 2011 through 2021 of negative 6. The most recent 3-year bands indicate negative 10 and negative 15 percent, while the most recent 5-year bands indicate negative 8 and negative 11 percent may be appropriate. The currently approved net salvage estimate for this account is negative 10 percent. Based on the historical indications, Concentric recommends a net salvage estimate of negative 15 percent be used in this account. This estimate was adjusted through the use of the CDNS method to result in a net salvage estimate to be used in the depreciation calculations of negative 10 percent.

Account 453 relates to Underground Storage Wells. This account has a historical net salvage indication relating to transactions from 1994 through 2021 of negative 230 percent. Transaction year 2015 contributes almost 24 million of the total 34.6 million dollars in historic cost of removal. As this appears to be an outlier, lesser weighting was placed on this amount. When the 24 million dollars is removed, the historic indication for this account is negative 71 percent. EGD has an approved net salvage estimate of negative 6 percent and Union has an approved estimate of negative 20 percent. Based on the historical indications, Concentric recommends a net salvage estimate of negative 50 percent be used be used in this account. While this is lower than the historical indications, it is a 150% increase from the currently approved estimate. As such, this gradual increase allows for the increase to be moderated while also recognizing the higher than approved historic indications. This estimate of negative 50 percent was adjusted through the use of the CDNS method to result in a net salvage estimate to be used in the depreciation calculations of negative 30 percent.

Account 454 relates to Underground Storage Well Equipment. This account has no historic net salvage data and does not have any approved net salvage. Due to the lack of historical indications, Concentric recommends a net salvage estimate of 0 percent be used for the depreciation calculations for this account.

Account 455 relates to Underground Storage Field Lines. This account has a historical net salvage indication relating to transactions from 1996 of negative 38 percent. EGD has an approved net salvage estimate of negative 6 percent for this account. It is noted that there has not been net salvage recorded in this account since 2016. As such, while Concentric recognizes the need to increase net salvage based on the historical indications, a moderated increase is necessary due to the most recent experience. Concentric recommends a net salvage estimate of negative 15 percent be used in this account. This estimate was adjusted through the use of

the CDNS method to result in a net salvage estimate to be used in the depreciation calculations of negative 8 percent.

Account 456 relates to Underground Storage Compressor Equipment. This account has a historical net salvage indication of negative 16 percent. The last 4 3-year bands all show net salvage ratios greater than negative 20 percent. The 4 most recent 5-year bands all show net salvage ratios of above negative 15 percent. EGD has a currently approved net salvage estimate of negative 6 percent and Union has a currently approved net salvage estimate of negative 5 percent. While the historical data indicates that a more negative net salvage estimate may be appropriate, in the interest of moderation, Concentric recommends a gradual increase in the net salvage estimate to negative 10 percent. This estimate was adjusted through the use of the CDNS method to result in a net salvage estimate to be used in the depreciation calculations of negative six percent.

Account 457 relates to Underground Storage Regulating and Measuring Equipment. This account has a historical net salvage indication of negative 36 percent. EGD has a currently approved net salvage estimate of negative 6 percent and Union has a currently approved net salvage estimate of negative 10 percent. The 5 most recent 3- and 5-year bands all indicate a net salvage estimate in excess of negative 20 percent, up to negative 100 percent, may be appropriate. However, in the interest of gradualism and moderation, Concentric recommends a net salvage estimate of negative 20 percent be used in this study. This estimate was adjusted through the use of the CDNS method to result in a net salvage estimate to be used in the depreciation calculations of negative 14 percent.

Account 462 relates to Transmission Compressor Structures and Improvements. This account has a historical net salvage indication of negative 33 percent. Union has a currently approved net salvage estimate of negative 10 percent, and peer utilities have net salvage estimates of negative 3 percent. While the historical data indicates that a net salvage estimate of up to negative 30 percent may be appropriate, Concentric recognizes the indications provided by peer utilities of an estimate much lower. As such, Concentric recommends maintaining the currently approved negative 10 percent at this time. This estimate was adjusted through the use of the CDNS method to result in a net salvage estimate to be used in the depreciation calculations of negative 5 percent.

Account 463 relates to Transmission Measuring and Regulating Structures and Improvements. This account has a historical net salvage indication of negative 26 percent. Peer utilities have net salvage estimates of negative 15 percent. While the historical data indicates that a net salvage estimate of up to negative 25 percent may be appropriate, Concentric recognizes the indications provided by peer utilities of an estimate much lower. As such, Concentric recommends the gradual increase to negative 10 percent at this time. This estimate was adjusted through the use of the

CDNS method to result in a net salvage estimate to be used in the depreciation calculations of negative 6 percent.

Account 464 relates to Transmission Equipment. This account has a historical net salvage indication of negative 179 percent, however this is based on a limited data set including less than 10 thousand dollars in retirements. While the historical data indicates that a net salvage estimate of up to negative 100 percent may be appropriate, Concentric recognizes that this is based on a limited dataset. As such, Concentric recommends the gradual increase to negative 10 percent at this time. This estimate was adjusted through the use of the CDNS method to result in a net salvage estimate to be used in the depreciation calculations of negative 5 percent.

Account 465 relates to Transmission Mains. This account has a historical net salvage indication of negative 83 percent. Union has a currently approved net salvage estimate of negative 15 percent, and peer utilities show indications that a net salvage estimate between negative 20 and negative 30 may be appropriate. While the historical data indicates that a net salvage estimate of up to negative 80 percent may be appropriate, Concentric recognizes the indications provided by peer utilities of an estimate much lower. As such, Concentric recommends the gradual increase to negative 25 percent at this time. This estimate was adjusted through the use of the CDNS method to result in a net salvage estimate to be used in the depreciation calculations of negative 12 percent.

Account 466 relates to Transmission Compressor Equipment. This account has a historical net salvage indication of negative 28 percent. Union has a currently approved net salvage estimate of negative 5 percent, and peer utilities show indications that a net salvage estimate between negative 2 and negative 3 may be appropriate. While the historical data indicates that a net salvage estimate of up to negative 25 percent may be appropriate, Concentric recognizes the indications provided by peer utilities of a much lower estimate. As such, Concentric recommends the gradual increase to negative 10 percent at this time. This estimate was adjusted through the use of the CDNS method to result in a net salvage estimate to be used in the depreciation calculations of negative 7 percent.

Account 467 relates to Transmission Measuring and Regulating Equipment. This account has a historical net salvage indication of negative 47 percent. Union has a currently approved net salvage estimate of negative 10 percent, and peer utilities show indications that a net salvage estimate between negative 5 and negative 75 may be appropriate. While the historical data indicates that a net salvage estimate of up to negative 45 percent may be appropriate, Concentric recognizes that this would have significant impact on the depreciation expense. As such, Concentric recommends the gradual increase to negative 25 percent at this time. This estimate was adjusted through the use of the CDNS method to result in a net salvage estimate to be used in the depreciation calculations of negative 15 percent.

Account 472 relates to Distribution Structures and Improvements. This account has a historical net salvage indication of negative 6 percent. EGD has a currently approved net salvage estimate of negative 20 percent, and peer utilities show indications that a net salvage estimate between negative 10 and negative 65 may be appropriate. While the peer utilities indicate that a net salvage estimate of up to negative 65 percent may be appropriate, Concentric recognizes the much lower indications from the historical data. As such, Concentric recommends not collecting net salvage for Distribution Buildings at this time.

Account 473.01 relates to Distribution Metal Services. This account has a historical net salvage indication of negative 69 percent. Union has a currently approved net salvage estimate of negative 60 percent, and EGD has a currently approved net salvage estimate of negative 22 percent. Peer utilities show indications that a net salvage estimate between negative 60 percent and negative 125 percent may be appropriate. While the historical data indicates that a net salvage estimate of up to negative 70 percent may be appropriate, Concentric recognizes that this would have significant impact on the depreciation expense. As such, Concentric recommends the use of negative 50 percent at this time to recognize the currently approved estimate of EGD. This estimate was adjusted through the use of the CDNS method to result in a net salvage estimate to be used in the depreciation calculations of negative 32 percent.

Account 473.02 relates to Distribution Metal Services. This account has a historical net salvage indication of negative 168 percent. Union has a currently approved net salvage estimate of negative 40 percent, and EGD has a currently approved net salvage estimate of negative 22 percent. Peer utilities show indications that a net salvage estimate between negative 60 percent and negative 125 percent may be appropriate. While the historical data indicates that a net salvage estimate of up to negative 165 percent may be appropriate, Concentric recognizes that this would have significant impact on the depreciation expense. As such, Concentric recommends the gradual increase to negative 50 percent at this time. This estimate was adjusted through the use of the CDNS method to result in a net salvage estimate to be used in the depreciation calculations of negative 26 percent.

Account 475.21 relates to Distribution Coated and Wrapped Mains. This account has a historical net salvage indication of negative 53 percent, however that is largely influenced by large retirements in 2019 and 2021. While these retirements are important to consider, Concentric has placed lesser weighting on them as they are out of the scope of typical retirement amounts. Union has a currently approved net salvage estimate of negative 60 percent, and EGD has a currently approved net salvage estimate of negative 51 percent. Peer utilities show indications that a net salvage estimate between negative 25 percent and negative 90 percent may be appropriate. Concentric recommends a net salvage estimate of negative 80 percent

to recognize the long term trend in the historical data. This estimate was adjusted through the use of the CDNS method to result in a net salvage estimate to be used in the depreciation calculations of negative 42 percent.

Account 475.30 relates to Distribution Plastic Mains. This account has a historical net salvage indication of negative 23 percent, however that is largely influenced by large retirements in 2021. While these retirements are important to consider, Concentric has placed lesser weighting on them as they are out of the scope of typical retirement amounts. Union has a currently approved net salvage estimate of negative 40 percent, and EGD has a currently approved net salvage estimate of negative 38 percent. Peer utilities show indications that a net salvage estimate between negative 38 percent and negative 90 percent may be appropriate. Concentric recommends a net salvage estimate of negative 80 percent to recognize the long term trend in the historical data. This estimate was adjusted through the use of the CDNS method to result in a net salvage estimate to be used in the depreciation calculations of negative 38 percent.

Account 477 relates to Distribution Measuring and Regulating Equipment. This account has a historical net salvage indication of negative 25 percent, however that is largely influenced by large retirements in 2021. While these retirements are important to consider, Concentric has placed lesser weighting on them as they are out of the scope of typical retirement amounts. Union has a currently approved net salvage estimate of negative 50 percent, and EGD has a currently approved net salvage estimate of negative three percent. Peer utilities show indications that a net salvage estimate between negative seven percent and negative 30 percent may be appropriate. Concentric recommends a net salvage estimate of negative 15 percent as a gradual increase for EGD while recognizing the long term trend in the historical data. This estimate was adjusted through the use of the CDNS method to result in a net salvage estimate to be used in the depreciation calculations of negative 9 percent.

Concentric has not recommended a net salvage estimate for the remaining accounts.

- b) Confirmed.
- c) Net salvage estimates are related to expenses that are expected to be incurred many years into the future. While the historic indications are an important component in estimating what the future cost of removal requirement will be, it is impossible to be certain if the future cost of removal amounts will be comparable to those in the past. As such, while Concentric relies heavily on the historical indications of net salvage, care is taken to ensure that the trends within this data are analyzed properly. Further, Concentric recommends the use of gradualism and moderation when selecting net salvage estimates to ensure that indications of much

more negative net salvage are long standing before making changes. This allows time to make adjustments as data is gathered and ensures generational equity between toll payers today and those of the future.

While it is true that some accounts show indications of much more negative net salvage than has been requested in this study, Concentric has balanced the need for stable depreciation expense today with the risk of underfunded net salvage liability in the future. In doing so, Concentric has minimized the risk to future toll payers through requests for more negative net salvage estimates in accounts where it is deemed appropriate.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1, Section 8.

Preamble:

To confirm certain of Concentric's calculations and develop alternative estimates of depreciation expense requires the information provided in Section 8 in an Excel format.

Question(s):

- a) Please provide the information included in Section 8 for each account within a working Excel spreadsheet, with a separate tab for each account. Where possible, please leave in place all calculations that can be performed using the data included. (For example, the accumulated depreciation factor of 0.45 on Page 8-3 is calculated simply by taking the allocated actual booked amount divided by the original cost, the composite annual accrual rate of 1.69% is calculated by dividing the annual accrual by the original cost, etc.)
- b) If a specific amount cannot be calculated using the information in Section 8, please explain how Concentric derived the amount and provide the source of the information necessary to replicate the calculations.

Response:

The following response has been provided by Concentric:

- a) The detailed depreciation calculations provided in Section 8 of the Concentric report are directly output in a PDF format from the proprietorial and copyrighted software package used by Concentric.

Attachment 1 to this response provides an Excel spreadsheet which contains the data set out in Section 8.

/u

- b) Please see response at part a).

Enbridge Gas Distribution

Account #: 442.00 - Local Storage - Structures and Improvements
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: S5
 ASL: 40
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1970	1,422,484.91	1,384,968.00	1,422,485.00	1.0000	0	1.40	0	51.5
1998	437,097.64	260,528.00	368,417.00	0.8429	68,680	15.93	4,312	23.5
2001	19,303.59	10,038.00	14,194.00	0.7353	5,109	18.92	270	20.5
2005	181,728.66	76,059.00	107,556.00	0.5919	74,172	22.92	3,236	16.5
2006	238,393.02	93,728.00	132,542.00	0.5560	105,851	23.92	4,425	15.5
2007	128,007.31	47,081.00	66,578.00	0.5201	61,429	24.92	2,465	14.5
2008	24,939.54	8,540.00	12,077.00	0.4842	12,863	25.92	496	13.5
2009	10,061.95	3,190.00	4,512.00	0.4484	5,550	26.92	206	12.5
2010	163,888.91	47,807.00	67,605.00	0.4125	96,284	27.92	3,448	11.5
2011	311,493.59	82,962.00	117,319.00	0.3766	194,175	28.92	6,713	10.5
2012	631,185.96	152,098.00	215,085.00	0.3408	416,101	29.92	13,905	9.5
2013	75,000.00	16,170.00	22,867.00	0.3049	52,133	30.92	1,686	8.5
2014	158,244.04	30,104.00	42,571.00	0.2690	115,673	31.92	3,623	7.5
2015	271,535.48	44,770.00	63,309.00	0.2332	208,226	32.92	6,325	6.5
2016	100,162.81	13,974.00	19,760.00	0.1973	80,402	33.92	2,370	5.5
2017	480,616.37	54,860.00	77,578.00	0.1614	403,038	34.92	11,541	4.5
2018	35,418.39	3,144.00	4,447.00	0.1255	30,972	35.92	862	3.5
2019	47,004.66	2,981.00	4,215.00	0.0897	42,790	36.92	1,159	2.5
2020	396,502.45	15,086.00	21,334.00	0.0538	375,169	37.92	9,893	1.5
2021	1,149,111.81	14,574.00	20,609.00	0.0179	1,128,503	38.92	28,993	0.5
TOTAL	6,282,181.09	2,362,662.00	2,805,060.00		3,477,121		105,927	

COMPOSITE ANNUAL ACCRUAL RATE 1.69%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.45
 COMPOSITE AVERAGE AGE (YEARS) 17.80
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 24.68

Enbridge Gas Inc.

Account #: 443.01 - Local Storage - Holder Storage Tank
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: R4
 ASL: 45
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1969	2,186,400.39	2,040,876.00	2,186,400.00	1.0000	0	3.74	0	52.5
1999	2,066,786.98	1,063,930.00	1,593,173.00	0.7708	473,614	21.21	22,331	22.5
2002	320,890.28	144,537.00	216,436.00	0.6745	104,455	23.79	4,390	19.5
2016	24,428.41	3,167.00	4,742.00	0.1941	19,686	36.92	533	5.5
2017	10,174.29	1,080.00	1,617.00	0.1589	8,557	37.90	226	4.5
2021	1,195,732.11	14,141.00	21,176.00	0.0177	1,174,557	41.78	28,114	0.5
TOTAL	5,804,412.46	3,267,731.00	4,023,544.00		1,780,869		55,595	

COMPOSITE ANNUAL ACCRUAL RATE 0.96%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.69
 COMPOSITE AVERAGE AGE (YEARS) 29.00
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 19.11

Enbridge Gas Inc.

Account #: 443.02 - Local Storage - Holder Equipment
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: R4
 ASL: 55
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1972	995,702.37	823,496.00	995,702.00	1.0000	0	10.35	0	49.5
1973	2,781,547.11	2,269,885.00	2,781,547.00	1.0000	0	10.93	0	48.5
1999	926,089.18	394,930.00	905,285.00	0.9775	20,804	30.26	687	22.5
2000	131,835.31	53,828.00	123,388.00	0.9359	8,447	31.16	271	21.5
2001	652,044.40	254,303.00	582,929.00	0.8940	69,115	32.06	2,156	20.5
2002	721,508.49	268,112.00	614,583.00	0.8518	106,925	32.98	3,243	19.5
2004	45,184.84	15,112.00	34,642.00	0.7667	10,543	34.82	303	17.5
2006	2,174,475.26	645,719.00	1,480,159.00	0.6807	694,316	36.70	18,920	15.5
2007	49,625.58	13,800.00	31,634.00	0.6375	17,992	37.64	478	14.5
2009	19,777.96	4,750.00	10,888.00	0.5505	8,890	39.55	225	12.5
2010	1,191,154.34	263,402.00	603,787.00	0.5069	587,367	40.51	14,501	11.5
2011	92,079.93	18,605.00	42,647.00	0.4631	49,433	41.47	1,192	10.5
2012	155,062.30	28,365.00	65,020.00	0.4193	90,042	42.43	2,122	9.5
2013	4,038,394.78	661,366.00	1,516,026.00	0.3754	2,522,369	43.40	58,116	8.5
2014	2,150,515.09	310,929.00	712,731.00	0.3314	1,437,784	44.37	32,402	7.5
2015	33,284.24	4,173.00	9,565.00	0.2874	23,719	45.35	523	6.5
2016	1,462,777.95	155,253.00	355,881.00	0.2433	1,106,897	46.32	23,896	5.5
2017	1,912,619.22	166,167.00	380,899.00	0.1992	1,531,720	47.30	32,386	4.5
2018	468,290.69	31,659.00	72,570.00	0.1550	395,720	48.27	8,198	3.5
2020	204,701.33	5,937.00	13,610.00	0.0665	191,091	50.21	3,806	1.5

2021	1,347,851.56	13,044.00	29,900.00	0.0222	1,317,952	51.17	25,758	0.5
TOTAL	21,554,521.93	6,402,834.00	11,363,396.00		10,191,126		229,183	

COMPOSITE ANNUAL ACCRUAL RATE 1.06%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.53
 COMPOSITE AVERAGE AGE (YEARS) 16.56
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 36.77

Enbridge Gas Inc.

Account #: 451.00 - Underground Storage - Land Rights Intangible
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: R4
 ASL: 55
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1963	2,261,925.37	2,043,177.00	2,261,925.00	1.0000	0	6.26	0	58.5
1964	5,277,825.12	4,733,202.00	5,277,825.00	1.0000	0	6.62	0	57.5
1977	5,954,998.00	4,577,298.00	5,954,998.00	1.0000	0	13.39	0	44.5
1980	9,015.54	6,582.00	9,016.00	1.0000	0	15.35	0	41.5
1985	3,140.39	2,071.00	3,140.00	1.0000	0	18.84	0	36.5
1987	15,973,398.04	10,051,789.00	10,843,286.00	0.6788	5,130,112	20.32	252,413	34.5
1988	1,286,979.22	789,831.00	789,831.00	0.6137	497,148	21.09	23,577	33.5
1989	8,575,503.16	5,126,885.00	5,126,885.00	0.5979	3,448,619	21.86	157,750	32.5
1990	48.07	28.00	28.00	0.5817	20	22.65	1	31.5
1991	669,059.25	378,246.00	378,246.00	0.5653	290,814	23.45	12,401	30.5
1992	8,978.82	4,927.00	4,927.00	0.5487	4,052	24.26	167	29.5
1993	121,226.62	64,475.00	64,475.00	0.5319	56,752	25.09	2,262	28.5
1994	10,678,770.77	5,497,120.00	5,497,120.00	0.5148	5,181,651	25.92	199,895	27.5
1995	1,101,907.25	548,167.00	548,167.00	0.4975	553,741	26.77	20,686	26.5
1996	328,719.73	157,778.00	157,778.00	0.4800	170,942	27.63	6,187	25.5
1997	3,644,584.07	1,684,890.00	1,684,890.00	0.4623	1,959,694	28.50	68,771	24.5
1998	223,055.00	99,138.00	99,138.00	0.4445	123,917	29.37	4,219	23.5
1999	7,485,409.72	3,192,150.00	3,192,150.00	0.4264	4,293,260	30.26	141,873	22.5
2000	1,870,824.89	763,852.00	763,852.00	0.4083	1,106,973	31.16	35,528	21.5
2001	6,208,891.29	2,421,519.00	2,421,519.00	0.3900	3,787,373	32.06	118,123	20.5
2002	1,069,691.48	397,496.00	397,496.00	0.3716	672,195	32.98	20,384	19.5
2004	132,863.75	44,437.00	44,437.00	0.3345	88,426	34.82	2,539	17.5
2007	1,028.50	286.00	286.00	0.2781	742	37.64	20	14.5
2012	850,377.64	155,556.00	155,556.00	0.1829	694,822	42.43	16,374	9.5
2013	949,494.20	155,498.00	155,498.00	0.1638	793,996	43.40	18,294	8.5
2015	74,637.71	9,357.00	9,357.00	0.1254	65,280	45.35	1,440	6.5
TOTAL	74,762,353.60	42,905,753.00	45,841,825.00		28,920,529		1,102,905	

COMPOSITE ANNUAL ACCRUAL RATE 1.48%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.61
 COMPOSITE AVERAGE AGE (YEARS) 32.10
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 22.97

Enbridge Gas Distribution

Account #: 452.00 - Underground Storage - Structures and Improvements
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: R3
 ASL: 40
 Net Salvage: -10%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1950	1,443,865.83	1,588,252.00	1,381,686.00	0.8699	206,566	0.00	206,566	71.5
1952	1,104,878.64	1,215,367.00	1,057,298.00	0.8699	158,069	0.00	158,069	69.5
1954	3,098,356.05	3,383,131.00	2,943,126.00	0.8635	465,066	0.50	465,066	67.5
1962	8,198.33	8,731.00	7,595.00	0.8422	1,423	1.96	727	59.5
1964	161,209.98	170,111.00	147,987.00	0.8345	29,344	2.44	12,025	57.5
1966	257.28	269.00	234.00	0.8264	49	2.92	17	55.5
1967	38,330.34	39,852.00	34,669.00	0.8222	7,495	3.16	2,371	54.5
1969	2,925.44	3,009.00	2,618.00	0.8135	600	3.64	165	52.5
1971	97,662.36	99,312.00	86,396.00	0.8042	21,033	4.13	5,096	50.5
1972	573,998.86	580,067.00	504,625.00	0.7992	126,774	4.38	28,942	49.5
1973	396,639.47	398,187.00	346,400.00	0.7939	89,904	4.64	19,365	48.5
1975	84,377.94	83,475.00	72,618.00	0.7824	20,197	5.20	3,882	46.5
1976	159,360.99	156,376.00	136,038.00	0.7760	39,259	5.51	7,131	45.5
1978	1,112,793.54	1,072,221.00	932,769.00	0.7620	291,304	6.16	47,285	43.5
1979	48,559.20	46,314.00	40,291.00	0.7543	13,124	6.52	2,014	42.5
1980	45,811.13	43,216.00	37,595.00	0.7461	12,797	6.89	1,857	41.5
1981	459,112.06	428,018.00	372,351.00	0.7373	132,672	7.29	18,208	40.5
1982	126,906.21	116,819.00	101,626.00	0.7280	37,971	7.70	4,930	39.5
1983	637,075.20	578,504.00	503,264.00	0.7181	197,519	8.14	24,272	38.5
1984	12,356.58	11,058.00	9,620.00	0.7077	3,972	8.59	462	37.5
1985	6,398,911.12	5,637,851.00	4,904,600.00	0.6968	2,134,202	9.07	235,306	36.5
1986	585,015.27	506,929.00	440,999.00	0.6853	202,518	9.57	21,172	35.5
1987	23,832.05	20,288.00	17,649.00	0.6733	8,566	10.08	850	34.5
1988	438,389.99	366,229.00	318,598.00	0.6607	163,631	10.61	15,421	33.5
1989	7,175,283.09	5,875,373.00	5,111,230.00	0.6476	2,781,582	11.16	249,255	32.5
1990	384,531.97	308,252.00	268,162.00	0.6340	154,824	11.72	13,205	31.5
1991	10,690,648.49	8,379,306.00	7,289,504.00	0.6199	4,470,209	12.30	363,301	30.5
1992	1,442,301.45	1,103,871.00	960,303.00	0.6053	626,228	12.90	48,550	29.5
1993	4,619,528.91	3,447,627.00	2,999,233.00	0.5902	2,082,249	13.51	154,168	28.5

1994	1,045,497.63	759,761.00	660,947.00	0.5747	489,100	14.13	34,622	27.5
1995	1,766,850.15	1,248,303.00	1,085,951.00	0.5588	857,584	14.76	58,106	26.5
1996	694,194.79	476,062.00	414,146.00	0.5424	349,468	15.40	22,689	25.5
1997	3,980,697.34	2,645,160.00	2,301,134.00	0.5255	2,077,633	16.06	129,391	24.5
1998	1,097,522.69	705,361.00	613,623.00	0.5083	593,652	16.72	35,502	23.5
1999	356,921.57	221,416.00	192,619.00	0.4906	199,995	17.40	11,496	22.5
2000	437,532.69	261,425.00	227,425.00	0.4725	253,861	18.08	14,040	21.5
2001	262,245.39	150,566.00	130,983.00	0.4541	157,487	18.78	8,388	20.5
2002	32,408.17	17,834.00	15,514.00	0.4352	20,135	19.48	1,034	19.5
2003	52,561.38	27,644.00	24,048.00	0.4159	33,769	20.19	1,672	18.5
2004	5,134.95	2,573.00	2,238.00	0.3963	3,410	20.92	163	17.5
2005	120,335.65	57,255.00	49,808.00	0.3763	82,561	21.65	3,814	16.5
2006	6,134,325.97	2,760,596.00	2,401,556.00	0.3559	4,346,202	22.39	194,141	15.5
2007	165,148.76	69,990.00	60,888.00	0.3352	120,776	23.14	5,220	14.5
2008	2,022,148.64	803,076.00	698,629.00	0.3141	1,525,734	23.89	63,859	13.5
2009	1,127,927.98	417,391.00	363,105.00	0.2927	877,615	24.66	35,593	12.5
2010	3,231,053.01	1,106,792.00	962,844.00	0.2709	2,591,314	25.43	101,904	11.5
2011	2,648,624.28	833,381.00	724,993.00	0.2488	2,188,494	26.21	83,505	10.5
2012	3,093,659.63	885,905.00	770,685.00	0.2265	2,632,341	26.99	97,522	9.5
2013	448,471.88	115,574.00	100,542.00	0.2038	392,777	27.78	14,138	8.5
2014	2,896,331.69	662,376.00	576,229.00	0.1809	2,609,736	28.57	91,332	7.5
2015	860,535.48	171,540.00	149,230.00	0.1577	797,359	29.37	27,150	6.5
2016	15,595,267.55	2,645,826.00	2,301,713.00	0.1342	14,853,081	30.16	492,469	5.5
2017	7,302,384.67	1,019,750.00	887,123.00	0.1104	7,145,500	30.95	230,897	4.5
2018	2,833,242.95	309,716.00	269,435.00	0.0865	2,847,133	31.72	89,760	3.5
2019	953,462.49	74,993.00	65,239.00	0.0622	983,569	32.46	30,298	2.5
2020	497,356.37	23,688.00	20,607.00	0.0377	526,485	33.14	15,885	1.5
2021	3,400,858.77	54,824.00	47,694.00	0.0127	3,693,251	33.62	109,861	0.5
TOTAL	104,433,820.29	54,196,797.00	47,148,032.00		67,729,170		4,114,127	

COMPOSITE ANNUAL ACCRUAL RATE 3.94%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.45
 COMPOSITE AVERAGE AGE (YEARS) 21.28
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 19.81

Enbridge Gas Distribution

Account #: 453.00 - Underground Storage - Wells
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: R2.5
 ASL: 45
 Net Salvage: -30%
 BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1930	104,556.07	135,923.00	106,840.00	0.7860	29,083	0.00	29,083	91.5
1944	136,898.18	175,477.00	137,931.00	0.7750	40,036	1.10	36,402	77.5
1948	199,945.48	251,053.00	197,336.00	0.7592	62,593	2.60	24,086	73.5
1951	93,734.88	116,427.00	91,515.00	0.7510	30,340	3.29	9,230	70.5
1952	77,656.86	96,119.00	75,553.00	0.7484	25,401	3.50	7,266	69.5
1953	134,260.49	165,592.00	130,161.00	0.7457	44,378	3.70	11,991	68.5
1954	624,444.06	767,381.00	603,188.00	0.7430	208,589	3.91	53,414	67.5
1955	821,267.15	1,005,566.00	790,409.00	0.7403	277,238	4.11	67,527	66.5
1957	668,745.36	812,498.00	638,652.00	0.7346	230,717	4.51	51,104	64.5
1959	213,743.90	257,541.00	202,436.00	0.7285	75,431	4.93	15,292	62.5
1960	56,120.82	67,326.00	52,920.00	0.7254	20,037	5.14	3,895	61.5
1962	77,124.21	91,666.00	72,053.00	0.7187	28,209	5.58	5,056	59.5
1963	154,668.29	182,923.00	143,783.00	0.7151	57,285	5.80	9,871	58.5
1964	383,488.89	451,208.00	354,665.00	0.7114	143,871	6.03	23,854	57.5
1965	34,719.32	40,629.00	31,936.00	0.7076	13,199	6.27	2,106	56.5
1966	297,332.41	345,949.00	271,928.00	0.7035	114,604	6.51	17,603	55.5
1968	152,156.75	174,837.00	137,428.00	0.6948	60,376	7.03	8,591	53.5
1969	349,341.25	398,683.00	313,379.00	0.6900	140,765	7.30	19,274	52.5
1970	247,704.72	280,645.00	220,597.00	0.6850	101,419	7.59	13,359	51.5
1971	1,817,702.23	2,043,557.00	1,606,306.00	0.6798	756,707	7.89	95,855	50.5
1972	181,715.80	202,618.00	159,265.00	0.6742	76,965	8.21	9,373	49.5
1973	112,820.71	124,699.00	98,018.00	0.6683	48,649	8.54	5,694	48.5
1974	662,545.00	725,491.00	570,261.00	0.6621	291,048	8.89	32,730	47.5
1975	182,511.82	197,874.00	155,536.00	0.6555	81,729	9.26	8,829	46.5
1976	56,281.42	60,377.00	47,459.00	0.6486	25,707	9.64	2,667	45.5
1977	1,081,721.94	1,147,489.00	901,966.00	0.6414	504,273	10.03	50,254	44.5
1978	289,304.67	303,259.00	238,372.00	0.6338	137,724	10.45	13,182	43.5
1979	43,794.73	45,331.00	35,632.00	0.6259	21,301	10.88	1,958	42.5
1980	129,253.29	132,014.00	103,768.00	0.6176	64,262	11.32	5,676	41.5
1981	98,176.70	98,869.00	77,714.00	0.6089	49,915	11.78	4,237	40.5
1983	952,280.58	930,071.00	731,068.00	0.5905	506,897	12.75	39,772	38.5
1984	993,563.17	954,462.00	750,240.00	0.5808	541,393	13.25	40,869	37.5
1985	574,551.17	542,411.00	426,354.00	0.5708	320,563	13.76	23,294	36.5
1986	1,017,908.12	943,520.00	741,639.00	0.5605	581,641	14.29	40,707	35.5
1987	2,631,509.87	2,392,665.00	1,880,717.00	0.5498	1,540,246	14.83	103,880	34.5
1988	3,063,744.82	2,729,881.00	2,145,780.00	0.5388	1,837,088	15.38	119,476	33.5
1989	2,374,634.32	2,071,399.00	1,628,191.00	0.5274	1,458,834	15.94	91,549	32.5
1990	4,135,719.57	3,528,053.00	2,773,171.00	0.5158	2,603,265	16.50	157,743	31.5
1991	367,365.07	306,130.00	240,629.00	0.5039	236,946	17.08	13,872	30.5
1992	2,201,348.50	1,789,841.00	1,406,876.00	0.4916	1,454,877	17.67	82,349	29.5
1993	2,048,868.33	1,623,380.00	1,276,032.00	0.4791	1,387,496	18.26	75,982	28.5
1994	465,393.09	358,870.00	282,084.00	0.4662	322,927	18.86	17,121	27.5
1995	5,219,871.28	3,911,800.00	3,074,809.00	0.4531	3,711,023	19.47	190,604	26.5
1996	5,086,168.60	3,698,744.00	2,907,340.00	0.4397	3,704,679	20.08	184,452	25.5
1997	4,591,763.32	3,235,157.00	2,542,944.00	0.4260	3,426,348	20.71	165,478	24.5
1998	1,035,895.06	705,889.00	554,853.00	0.4120	791,810	21.33	37,118	23.5

1999	2,881,468.81	1,895,535.00	1,489,956.00	0.3978	2,255,954	21.96	102,712	22.5
2000	622,877.47	394,757.00	310,293.00	0.3832	499,448	22.60	22,098	21.5
2001	535,710.55	326,372.00	256,540.00	0.3684	439,884	23.24	18,925	20.5
2002	10,342,747.47	6,042,674.00	4,749,750.00	0.3533	8,695,822	23.89	364,002	19.5
2003	1,109,439.29	619,952.00	487,303.00	0.3379	954,968	24.54	38,917	18.5
2004	452,253.93	241,002.00	189,436.00	0.3222	398,494	25.19	15,818	17.5
2005	1,360,580.25	689,168.00	541,710.00	0.3063	1,227,044	25.85	47,473	16.5
2006	996,980.51	478,262.00	375,931.00	0.2901	920,144	26.50	34,717	15.5
2007	571,778.84	258,700.00	203,347.00	0.2736	539,965	27.16	19,879	14.5
2008	1,208,898.37	513,466.00	403,602.00	0.2568	1,167,966	27.82	41,984	13.5
2009	1,775,954.26	704,289.00	553,595.00	0.2398	1,755,145	28.48	61,635	12.5
2010	11,625,733.52	4,277,734.00	3,362,446.00	0.2225	11,751,008	29.13	403,398	11.5
2011	926,645.91	314,031.00	246,839.00	0.2049	957,800	29.78	32,164	10.5
2012	3,611,156.89	1,117,196.00	878,154.00	0.1871	3,816,350	30.42	125,458	9.5
2013	1,210,191.93	338,119.00	265,773.00	0.1689	1,307,477	31.05	42,109	8.5
2014	2,286,760.05	569,263.00	447,460.00	0.1505	2,525,328	31.67	79,748	7.5
2015	2,024,005.52	441,236.00	346,827.00	0.1318	2,284,380	32.26	70,809	6.5
2016	7,066,060.81	1,318,234.00	1,036,177.00	0.1128	8,149,702	32.83	248,271	5.5
2017	539,683.06	83,421.00	65,572.00	0.0935	636,016	33.35	19,073	4.5
2018	11,744,935.60	1,432,717.00	1,126,165.00	0.0738	14,142,252	33.80	418,417	3.5
2019	499,285.70	44,291.00	34,814.00	0.0536	614,257	34.14	17,994	2.5
2020	8,527,709.20	465,244.00	365,698.00	0.0330	10,720,324	34.24	313,070	1.5
2021	24,979,214.43	475,069.00	373,420.00	0.0115	32,099,559	33.68	953,155	0.5
TOTAL	143,144,394.64	63,662,026.00	50,040,540.00		136,047,173		5,515,552	

COMPOSITE ANNUAL ACCRUAL RATE 3.85%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.35
 COMPOSITE AVERAGE AGE (YEARS) 16.36
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 25.87

Enbridge Gas Distribution

Account #: 454.00 - Underground Storage - Well Equipment
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: R2
 ASL: 40
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1963	177,937.86	165,952.00	177,938.00	1.0000	0	4.23	0	58.5
1964	45,733.53	42,418.00	45,734.00	1.0000	0	4.49	0	57.5
1966	90,870.93	83,314.00	90,871.00	1.0000	0	5.03	0	55.5
1968	88,382.30	80,030.00	88,382.00	1.0000	0	5.58	0	53.5
1969	207,234.01	186,412.00	207,234.00	1.0000	0	5.86	0	52.5
1970	27,531.28	24,594.00	27,531.00	1.0000	0	6.15	0	51.5
1971	88,403.18	78,400.00	88,403.00	1.0000	0	6.44	0	50.5
1972	42,870.65	37,730.00	42,871.00	1.0000	0	6.74	0	49.5
1973	53,146.89	46,399.00	53,147.00	1.0000	0	7.05	0	48.5
1974	83,889.03	72,621.00	83,889.00	1.0000	0	7.37	0	47.5
1975	40,956.20	35,139.00	40,956.00	1.0000	0	7.70	0	46.5
1976	34,738.49	29,525.00	34,738.00	1.0000	0	8.03	0	45.5
1978	140,818.42	117,258.00	140,818.00	1.0000	0	8.74	0	43.5
1980	37,576.46	30,583.00	37,576.00	1.0000	0	9.49	0	41.5
1983	173,295.60	135,621.00	173,296.00	1.0000	0	10.70	0	38.5
1984	284,018.12	219,064.00	284,018.00	1.0000	0	11.12	0	37.5
1987	600,425.36	441,174.00	600,425.00	1.0000	0	12.45	0	34.5
1988	146,890.66	106,010.00	146,891.00	1.0000	0	12.92	0	33.5
1989	99,628.33	70,554.00	99,628.00	1.0000	0	13.39	0	32.5
1990	181,525.51	126,013.00	181,526.00	1.0000	0	13.88	0	31.5
1992	128,229.62	85,255.00	128,230.00	1.0000	0	14.87	0	29.5
1994	16,438.13	10,417.00	16,438.00	1.0000	0	15.90	0	27.5
1996	793,244.21	476,524.00	793,244.00	1.0000	0	16.95	0	25.5
1997	764,393.62	446,063.00	764,394.00	1.0000	0	17.48	0	24.5
1998	307,272.19	173,891.00	307,272.00	1.0000	0	18.03	0	23.5
1999	626,388.03	343,150.00	626,388.00	1.0000	0	18.57	0	22.5
2000	70,309.90	37,213.00	70,310.00	1.0000	0	19.12	0	21.5
2001	57,334.99	29,256.00	57,335.00	1.0000	0	19.68	0	20.5
2002	14,028.42	6,885.00	14,028.00	1.0000	0	20.23	0	19.5
2003	203,654.25	95,887.00	199,028.00	0.9773	4,626	20.79	222	18.5
2004	8,713.16	3,925.00	8,146.00	0.9349	567	21.35	27	17.5
2005	186,049.07	79,915.00	165,876.00	0.8916	20,173	21.91	921	16.5
2006	90,324.50	36,869.00	76,526.00	0.8472	13,799	22.47	614	15.5
2007	38,223.77	14,767.00	30,651.00	0.8019	7,572	23.03	329	14.5
2008	127,788.06	46,515.00	96,549.00	0.7555	31,239	23.59	1,324	13.5
2009	452,559.45	154,402.00	320,483.00	0.7082	132,077	24.14	5,472	12.5
2010	609,408.90	193,693.00	402,038.00	0.6597	207,371	24.68	8,402	11.5
2011	98,504.69	28,959.00	60,108.00	0.6102	38,397	25.22	1,523	10.5
2012	524,881.85	141,503.00	293,711.00	0.5596	231,171	25.74	8,982	9.5
2013	216,506.27	52,967.00	109,941.00	0.5078	106,565	26.24	4,061	8.5
2014	443,047.44	97,082.00	201,507.00	0.4548	241,541	26.73	9,037	7.5
2015	942,966.94	181,981.00	377,728.00	0.4006	565,239	27.18	20,795	6.5
2016	1,119,442.63	186,051.00	386,175.00	0.3450	733,268	27.59	26,575	5.5
2018	1,140,005.87	125,839.00	261,196.00	0.2291	878,809	28.21	31,155	3.5
2020	1,443,806.93	73,073.00	151,674.00	0.1051	1,292,133	28.14	45,922	1.5
2021	295,121.32	5,341.00	11,086.00	0.0376	284,035	27.13	10,470	0.5
TOTAL	13,364,517.02	5,256,233.00	8,575,936.00		4,788,581		175,830	

COMPOSITE ANNUAL ACCRUAL RATE 1.32%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.64
 COMPOSITE AVERAGE AGE (YEARS) 17.35

DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 21.38

Enbridge Gas Distribution

Account #: 455.00 - Underground Storage - Field Lines
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: R3
 ASL: 55
 Net Salvage: -8%
 BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1955	272,765.58	268,629.00	194,742.00	0.6611	99,844	6.43	15,538	66.5
1957	4,356.45	4,245.00	3,078.00	0.6541	1,627	6.98	233	64.5
1959	140,235.90	135,068.00	97,918.00	0.6465	53,537	7.58	7,061	62.5
1960	4,017.00	3,845.00	2,787.00	0.6424	1,551	7.90	196	61.5
1961	1,659,538.56	1,577,674.00	1,143,734.00	0.6381	648,568	8.23	78,801	60.5
1963	4,131,236.55	3,870,751.00	2,806,098.00	0.6289	1,655,637	8.93	185,365	58.5
1964	17,191.07	15,981.00	11,585.00	0.6240	6,981	9.30	750	57.5
1965	20,038.98	18,474.00	13,393.00	0.6188	8,250	9.69	851	56.5
1966	64,320.80	58,780.00	42,612.00	0.6134	26,854	10.09	2,661	55.5
1967	29,148.03	26,392.00	19,133.00	0.6078	12,347	10.51	1,175	54.5
1968	83,864.48	75,200.00	54,516.00	0.6019	36,058	10.94	3,297	53.5
1969	29,046.54	25,781.00	18,690.00	0.5958	12,681	11.38	1,114	52.5
1970	40,725.80	35,760.00	25,924.00	0.5894	18,059	11.84	1,525	51.5
1971	206,105.20	178,948.00	129,728.00	0.5828	92,866	12.32	7,540	50.5
1972	-	-	-	0.0000	0	12.81	0	49.5
1973	57,775.16	48,962.00	35,495.00	0.5689	26,902	13.31	2,021	48.5
1974	50,670.55	42,388.00	30,729.00	0.5615	23,995	13.82	1,736	47.5
1975	85,834.18	70,836.00	51,353.00	0.5540	41,348	14.35	2,881	46.5
1976	4,518,605.77	3,676,586.00	2,665,339.00	0.5462	2,214,756	14.89	148,700	45.5
1977	2,028,929.38	1,626,606.00	1,179,207.00	0.5381	1,012,037	15.45	65,516	44.5
1978	17,311.17	13,666.00	9,907.00	0.5299	8,789	16.01	549	43.5
1979	26,912.68	20,906.00	15,156.00	0.5214	13,910	16.59	839	42.5
1980	4,259.92	3,254.00	2,359.00	0.5127	2,242	17.18	131	41.5
1982	124,293.39	91,611.00	66,414.00	0.4947	67,823	18.38	3,690	39.5
1983	446,656.30	323,023.00	234,176.00	0.4854	248,213	18.99	13,068	38.5
1984	164,679.78	116,764.00	84,648.00	0.4759	93,206	19.62	4,751	37.5
1985	761,952.26	529,241.00	383,673.00	0.4662	439,236	20.25	21,687	36.5
1986	22,979.98	15,623.00	11,326.00	0.4563	13,493	20.90	646	35.5
1987	6,330,534.25	4,208,720.00	3,051,108.00	0.4463	3,785,869	21.54	175,723	34.5
1988	1,232,367.16	800,463.00	580,295.00	0.4360	750,661	22.20	33,811	33.5
1989	205,491.17	130,273.00	94,441.00	0.4255	127,490	22.87	5,575	32.5
1990	597,014.44	369,017.00	267,519.00	0.4149	377,257	23.54	16,027	31.5
1991	4,306,848.74	2,592,658.00	1,879,545.00	0.4041	2,771,851	24.22	114,450	30.5
1992	32,053,202.42	18,770,422.00	13,607,604.00	0.3931	21,009,854	24.91	843,581	29.5
1993	489,237.92	278,356.00	201,794.00	0.3819	326,583	25.60	12,758	28.5
1994	1,444,423.00	797,402.00	578,076.00	0.3706	981,901	26.30	37,336	27.5
1995	20,739.05	11,093.00	8,042.00	0.3590	14,356	27.01	532	26.5
1996	3,574,761.51	1,849,809.00	1,341,018.00	0.3473	2,519,725	27.72	90,895	25.5
1997	8,871,581.69	4,433,955.00	3,214,393.00	0.3355	6,366,916	28.44	223,857	24.5
1998	1,316,983.06	634,624.00	460,070.00	0.3235	962,271	29.17	32,989	23.5
1999	7,563,883.83	3,507,516.00	2,542,771.00	0.3113	5,626,223	29.90	188,153	22.5
2000	1,318,514.97	587,157.00	425,659.00	0.2989	998,337	30.64	32,580	21.5
2001	5,290,704.84	2,257,420.00	1,636,515.00	0.2864	4,077,446	31.39	129,899	20.5
2002	6,565,346.39	2,677,395.00	1,940,975.00	0.2737	5,149,599	32.14	160,214	19.5
2003	2,377,916.74	924,327.00	670,090.00	0.2609	1,898,060	32.90	57,691	18.5
2004	2,770,988.88	1,023,601.00	742,059.00	0.2480	2,250,609	33.66	66,855	17.5
2005	818,209.01	286,267.00	207,529.00	0.2348	676,137	34.43	19,636	16.5
2006	2,199,942.90	726,252.00	526,496.00	0.2216	1,849,443	35.21	52,529	15.5
2007	679,282.81	210,695.00	152,743.00	0.2082	580,882	35.99	16,141	14.5
2008	7,248,883.16	2,102,353.00	1,524,099.00	0.1947	6,304,695	36.77	171,455	13.5
2009	969,493.90	261,456.00	189,542.00	0.1810	857,511	37.56	22,831	12.5
2010	1,258,563.41	313,575.00	227,326.00	0.1672	1,131,923	38.35	29,516	11.5
2011	21,687,579.09	4,954,257.00	3,591,585.00	0.1533	19,831,000	39.14	506,648	10.5
2012	2,903,018.46	602,497.00	436,780.00	0.1393	2,698,480	39.94	67,570	9.5
2013	6,911,335.55	1,288,775.00	934,297.00	0.1252	6,529,946	40.73	160,324	8.5
2014	1,734,537.51	286,605.00	207,774.00	0.1109	1,665,526	41.52	40,113	7.5
2015	10,643,064.83	1,530,776.00	1,109,735.00	0.0965	10,384,775	42.31	245,456	6.5
2016	4,852,743.44	593,279.00	430,098.00	0.0821	4,810,865	43.09	111,656	5.5
2017	4,394,903.55	441,745.00	320,243.00	0.0675	4,426,253	43.85	100,936	4.5
2018	6,619,007.16	520,240.00	377,148.00	0.0528	6,771,380	44.59	151,849	3.5
2019	3,046,093.03	172,098.00	124,762.00	0.0379	3,165,018	45.29	69,884	2.5
2020	9,513,160.76	325,186.00	235,743.00	0.0229	10,038,471	45.89	218,739	1.5
2021	15,096,270.33	174,528.00	126,524.00	0.0078	16,177,448	46.21	350,096	0.5
TOTAL	201,920,080.43	73,519,785.00	53,298,115.00		164,775,572		5,130,626	

COMPOSITE ANNUAL ACCRUAL RATE 2.54%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.26
 COMPOSITE AVERAGE AGE (YEARS) 18.42
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 33.44

Enbridge Gas Distribution

Account #: 456.00 - Underground Storage - Compressor Equipment
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: R4
 ASL: 40
 Net Salvage: -6%
 BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
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1964	3,122,735.26	3,264,001.00	3,114,015.00	0.9408	196,084	0.81	196,084	57.5
1969	39,587.01	40,515.00	38,653.00	0.9211	3,309	1.88	1,764	52.5
1971	1,966,168.04	1,991,155.00	1,899,658.00	0.9115	184,480	2.36	78,227	50.5
1973	3,059,499.98	3,062,678.00	2,921,943.00	0.9010	321,127	2.86	112,413	48.5
1975	3,560,744.10	3,518,870.00	3,357,173.00	0.8895	417,216	3.38	123,563	46.5
1976	869,820.08	853,526.00	814,305.00	0.8832	107,704	3.65	29,502	45.5
1980	534,002.97	505,897.00	482,650.00	0.8527	83,393	4.93	16,902	41.5
1981	3,857,456.42	3,613,891.00	3,447,828.00	0.8432	641,076	5.32	120,427	40.5
1982	21,553,977.99	19,944,776.00	19,028,284.00	0.8328	3,818,932	5.75	664,371	39.5
1983	35,604.20	32,498.00	31,005.00	0.8215	6,736	6.21	1,085	38.5
1984	36,826.21	33,110.00	31,588.00	0.8092	7,447	6.71	1,110	37.5
1985	3,035,927.13	2,684,835.00	2,561,462.00	0.7960	656,620	7.25	90,575	36.5
1986	174,742.13	151,793.00	144,818.00	0.7818	40,409	7.82	5,168	35.5
1987	191,540.75	163,223.00	155,722.00	0.7670	47,311	8.41	5,622	34.5
1988	13,449,779.13	11,230,193.00	10,714,149.00	0.7515	3,542,617	9.03	392,388	33.5
1989	1,154,800.08	943,713.00	900,348.00	0.7355	323,740	9.66	33,528	32.5
1990	20,655,614.53	16,501,337.00	15,743,077.00	0.7190	6,151,875	10.30	597,498	31.5
1991	3,067,806.17	2,392,764.00	2,282,813.00	0.7020	969,062	10.95	88,492	30.5
1992	33,864,526.11	25,751,705.00	24,568,377.00	0.6844	11,328,021	11.62	974,763	29.5
1993	2,473,866.11	1,831,382.00	1,747,227.00	0.6663	875,071	12.31	71,096	28.5
1994	1,776,507.78	1,278,257.00	1,219,519.00	0.6476	663,579	13.01	50,996	27.5
1995	10,667,839.78	7,447,912.00	7,105,670.00	0.6284	4,202,240	13.73	305,973	26.5
1996	45,381,028.25	30,686,547.00	29,276,455.00	0.6086	18,827,435	14.47	1,300,820	25.5
1997	11,640,151.43	7,608,569.00	7,258,944.00	0.5883	5,079,616	15.23	333,509	24.5
1998	1,391,664.48	877,501.00	837,178.00	0.5675	637,986	16.01	39,860	23.5
1999	4,654,045.40	2,824,533.00	2,694,741.00	0.5462	2,238,547	16.80	133,261	22.5
2000	4,988,117.04	2,906,839.00	2,773,265.00	0.5245	2,514,139	17.61	142,788	21.5
2001	1,393,425.54	777,719.00	741,982.00	0.5023	735,049	18.43	39,876	20.5
2002	2,321,925.56	1,237,770.00	1,180,893.00	0.4798	1,280,348	19.27	66,426	19.5
2003	3,794,425.49	1,926,128.00	1,837,619.00	0.4569	2,184,472	20.13	108,512	18.5
2004	2,422,471.54	1,167,133.00	1,113,501.00	0.4336	1,454,319	21.00	69,247	17.5
2005	2,936,058.69	1,337,773.00	1,276,300.00	0.4101	1,835,922	21.89	83,886	16.5
2006	43,213,036.23	18,546,140.00	17,693,918.00	0.3863	28,111,900	22.78	1,233,932	15.5
2007	2,368,670.11	953,291.00	909,486.00	0.3622	1,601,304	23.69	67,593	14.5
2008	5,267,235.41	1,977,872.00	1,886,986.00	0.3380	3,696,284	24.61	150,202	13.5
2009	8,230,265.74	2,866,994.00	2,735,251.00	0.3135	5,988,831	25.54	234,518	12.5
2010	18,963,278.98	6,087,488.00	5,807,759.00	0.2889	14,293,317	26.47	539,913	11.5
2011	22,734,383.87	6,673,226.00	6,366,581.00	0.2642	17,731,866	27.42	646,729	10.5
2012	742,894.91	197,548.00	188,471.00	0.2393	598,998	28.37	21,115	9.5
2013	3,838,998.78	914,428.00	872,409.00	0.2144	3,196,930	29.33	109,013	8.5
2014	8,802,463.82	1,851,868.00	1,766,772.00	0.1894	7,563,839	30.29	249,725	7.5
2015	15,532,044.54	2,834,446.00	2,704,200.00	0.1642	13,759,768	31.26	440,236	6.5
2016	71,203,157.99	11,003,454.00	10,497,829.00	0.1391	64,977,519	32.23	2,016,318	5.5
2017	189,165,293.56	23,934,821.00	22,834,982.00	0.1139	177,680,230	33.20	5,351,978	4.5
2018	13,369,323.73	1,316,565.00	1,256,067.00	0.0886	12,915,416	34.17	377,932	3.5
2019	4,246,796.96	298,917.00	285,181.00	0.0634	4,216,424	35.15	119,958	2.5
2020	12,480,935.91	527,470.00	503,232.00	0.0380	12,726,560	36.12	352,318	1.5
2021	52,097,290.66	734,665.00	700,906.00	0.0127	54,522,222	37.08	1,470,241	0.5
TOTAL	682,328,756.58	239,307,734.00	228,311,196.00		494,957,286		19,661,453	

COMPOSITE ANNUAL ACCRUAL RATE 2.88%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.33
 COMPOSITE AVERAGE AGE (YEARS) 13.53
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 25.52

Enbridge Gas Distribution

Account #: 457.00 - Underground Storage - Measuring and Regulating Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: R3

ASL: 35

Net Salvage: -14%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1963	130,385.00	147,379.00	148,639.00	1.0000	0	0.50	0	58.5
1967	523,963.56	584,940.00	597,318.00	1.0000	0	1.15	0	54.5
1971	29,834.21	32,656.00	34,011.00	1.0000	0	2.10	0	50.5
1973	1,199,914.00	1,298,884.00	1,367,902.00	1.0000	0	2.58	0	48.5
1975	332,093.69	355,248.00	378,587.00	1.0000	0	3.05	0	46.5
1978	2,395,075.78	2,511,667.00	2,730,386.00	1.0000	0	3.79	0	43.5
1979	10,902.48	11,348.00	12,429.00	1.0000	0	4.05	0	42.5
1984	99,162.31	98,379.00	108,055.00	0.9559	4,990	5.59	893	37.5
1987	944,986.41	900,624.00	989,204.00	0.9182	88,080	6.77	13,016	34.5
1988	1,869,447.09	1,753,904.00	1,926,408.00	0.9039	204,761	7.21	28,416	33.5
1989	980,804.54	904,684.00	993,664.00	0.8887	124,453	7.67	16,231	32.5
1990	3,532,968.44	3,199,615.00	3,514,311.00	0.8726	513,273	8.15	62,968	31.5
1991	7,023,272.22	6,236,333.00	6,849,704.00	0.8555	1,156,826	8.66	133,621	30.5
1992	3,495,881.74	3,039,126.00	3,338,038.00	0.8376	647,268	9.18	70,475	29.5
1993	2,347,659.40	1,995,138.00	2,191,369.00	0.8188	484,962	9.73	49,839	28.5
1994	446,474.29	370,336.00	406,760.00	0.7992	102,221	10.30	9,929	27.5
1995	605,066.61	489,043.00	537,142.00	0.7787	152,634	10.88	14,032	26.5
1996	401,253.74	315,467.00	346,495.00	0.7575	110,934	11.48	9,667	25.5
1997	2,735,779.61	2,088,397.00	2,293,800.00	0.7355	824,988	12.09	68,248	24.5
1999	3,202,846.25	2,291,190.00	2,516,539.00	0.6892	1,134,706	13.36	84,958	22.5
2000	10,904,216.06	7,526,609.00	8,266,885.00	0.6650	4,163,921	14.01	297,232	21.5
2001	4,193,144.09	2,785,988.00	3,060,002.00	0.6401	1,720,182	14.67	117,228	20.5
2002	1,073,800.54	684,951.00	752,319.00	0.6146	471,813	15.35	30,737	19.5
2003	595,307.24	363,520.00	399,274.00	0.5883	279,377	16.04	17,420	18.5
2005	871,579.18	482,969.00	530,471.00	0.5339	463,130	17.45	26,548	16.5
2006	1,664,981.27	873,913.00	959,866.00	0.5057	938,212	18.16	51,650	15.5

2007	142,651.85	70,610.00	77,555.00	0.4769	85,068	18.89	4,502	14.5
2008	196,488.02	91,261.00	100,237.00	0.4475	123,759	19.64	6,303	13.5
2009	1,520,178.69	658,742.00	723,532.00	0.4175	1,009,472	20.38	49,521	12.5
2010	1,655,695.06	664,942.00	730,342.00	0.3869	1,157,150	21.14	54,728	11.5
2011	992,690.96	366,616.00	402,674.00	0.3558	728,993	21.91	33,270	10.5
2012	6,657,164.95	2,239,907.00	2,460,212.00	0.3242	5,128,956	22.69	226,069	9.5
2013	596,503.55	180,795.00	198,576.00	0.2920	481,438	23.47	20,512	8.5
2014	845,386.68	227,588.00	249,972.00	0.2594	713,769	24.26	29,422	7.5
2015	270,244.87	63,467.00	69,710.00	0.2263	238,370	25.05	9,515	6.5
2016	3,130,628.26	626,213.00	687,904.00	0.1927	2,881,112	25.85	111,474	5.5
2017	2,697,412.08	444,421.00	488,132.00	0.1587	2,586,918	26.64	97,119	4.5
2018	598,240.75	77,204.00	84,798.00	0.1243	597,197	27.42	21,781	3.5
2019	1,993,546.54	185,206.00	203,422.00	0.0895	2,069,221	28.18	73,436	2.5
2020	331,510.40	18,658.00	20,494.00	0.0542	357,428	28.88	12,375	1.5
2021	3,954,990.47	75,375.00	82,789.00	0.0184	4,425,900	29.41	150,499	0.5
TOTAL	77,194,132.88	47,333,313.00	51,829,828.00		36,171,484		2,003,637	

COMPOSITE ANNUAL ACCRUAL RATE 2.60%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.67
 COMPOSITE AVERAGE AGE (YEARS) 20.48
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 15.57

Enbridge Gas Inc.

Account #: 461.00 - Transmission Plant - Land Rights Intangible
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: R4
 ASL: 60
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1993	11,038.40	5,419.00	11,038.00	1.0000	0	29.55	0	28.5
1994	19,068,363.22	9,054,437.00	10,314,762.00	0.5409	8,753,602	30.41	287,814	27.5
1995	307,429.86	140,986.00	140,986.00	0.4586	166,444	31.28	5,320	26.5
1996	1,391,196.94	615,200.00	615,200.00	0.4422	775,997	32.17	24,125	25.5
1997	62,046.97	26,413.00	26,413.00	0.4257	35,634	33.05	1,078	24.5
1998	503,792.08	206,078.00	206,078.00	0.4091	297,714	33.95	8,769	23.5
1999	711,691.20	279,196.00	279,196.00	0.3923	432,495	34.85	12,409	22.5
2000	258.49	97.00	97.00	0.3754	161	35.77	5	21.5
2001	1,176,471.38	421,755.00	421,755.00	0.3585	754,716	36.68	20,573	20.5
2002	2,381,758.03	813,253.00	813,253.00	0.3415	1,568,505	37.61	41,705	19.5
2003	163,275.68	52,956.00	52,956.00	0.3243	110,320	38.54	2,862	18.5
2004	30,153.80	9,262.00	9,262.00	0.3071	20,892	39.48	529	17.5
2005	10,475.96	3,037.00	3,037.00	0.2899	7,439	40.42	184	16.5
2006	6,134,786.52	1,672,172.00	1,672,172.00	0.2726	4,462,615	41.37	107,882	15.5
2007	2,323,578.49	592,989.00	592,989.00	0.2552	1,730,589	42.32	40,896	14.5
2008	42,768.12	10,170.00	10,170.00	0.2378	32,598	43.27	753	13.5
2009	3,804,899.79	838,357.00	838,357.00	0.2203	2,966,543	44.23	67,069	12.5
2010	71,413.93	14,486.00	14,486.00	0.2028	56,928	45.19	1,260	11.5
2011	164,175.01	30,424.00	30,424.00	0.1853	133,751	46.16	2,898	10.5
2012	1,305.80	219.00	219.00	0.1678	1,087	47.13	23	9.5
2013	1,415,439.30	212,573.00	212,573.00	0.1502	1,202,866	48.10	25,009	8.5
2014	795,695.18	105,491.00	105,491.00	0.1326	690,204	49.07	14,066	7.5
2015	1,820,400.00	209,262.00	209,262.00	0.1150	1,611,138	50.04	32,194	6.5
2016	36,012,160.06	3,504,404.00	3,504,404.00	0.0973	32,507,756	51.02	637,164	5.5
2017	3,519,784.25	280,362.00	280,362.00	0.0797	3,239,423	52.00	62,303	4.5
2018	187,496.57	11,621.00	11,621.00	0.0620	175,876	52.97	3,320	3.5
2019	4,288,988.25	189,969.00	189,969.00	0.0443	4,099,019	53.94	75,988	2.5
2020	976,025.97	25,953.00	25,953.00	0.0266	950,073	54.91	17,302	1.5
2021	794,532.50	7,049.00	7,049.00	0.0089	787,484	55.86	14,098	0.5
TOTAL	88,171,401.75	19,333,589.00	20,599,533.00		67,571,869		1,507,597	

COMPOSITE ANNUAL ACCRUAL RATE 1.71%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.23
 COMPOSITE AVERAGE AGE (YEARS) 12.57
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 44.35

Enbridge Gas Distribution

Account #: 462.00 - Transmission Plant - Compressor Structures and Improvements
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: S4
 ASL: 50
 Net Salvage: -5%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1971	1,187,168.14	1,106,385.00	1,187,168.00	0.9524	59,358	6.40	9,280	50.5
1973	391,089.80	358,264.00	391,090.00	0.9524	19,554	7.09	2,758	48.5
1988	282,072.74	201,514.00	282,073.00	0.9524	14,104	15.74	896	33.5
1989	12,325,933.56	8,573,393.00	10,766,415.00	0.8319	2,175,816	16.56	131,379	32.5
1991	14,715,774.88	9,658,970.00	9,658,970.00	0.6251	5,792,593	18.29	316,688	30.5
1994	110,397.09	65,657.00	65,657.00	0.5664	50,260	21.05	2,388	27.5
1995	629,437.89	361,086.00	361,086.00	0.5463	299,824	22.00	13,626	26.5
1997	227,989.35	121,067.00	121,067.00	0.5057	118,322	23.94	4,942	24.5
1998	160,773.04	81,919.00	81,919.00	0.4853	86,893	24.93	3,486	23.5
2000	120,574.86	56,230.00	56,230.00	0.4441	70,373	26.91	2,615	21.5
2001	24,159.27	10,744.00	10,744.00	0.4235	14,624	27.90	524	20.5
2002	20,357.96	8,612.00	8,612.00	0.4029	12,764	28.90	442	19.5
2004	197,385.39	74,940.00	74,940.00	0.3616	132,314	30.90	4,282	17.5
2005	19,215.94	6,879.00	6,879.00	0.3409	13,298	31.90	417	16.5

2006	31,818.59	10,700.00	10,700.00	0.3203	22,710	32.90	690	15.5
2007	5,084,372.73	1,599,464.00	1,599,464.00	0.2996	3,739,127	33.90	110,308	14.5
2008	2,175,036.86	637,044.00	637,044.00	0.2789	1,646,744	34.90	47,188	13.5
2009	1,004,663.82	272,458.00	272,458.00	0.2583	782,439	35.90	21,797	12.5
2010	310,888.09	77,566.00	77,566.00	0.2376	248,866	36.90	6,745	11.5
2011	604,639.05	137,738.00	137,738.00	0.2170	497,133	37.90	13,118	10.5
2012	410,069.29	84,518.00	84,518.00	0.1963	346,055	38.90	8,897	9.5
2013	811,486.43	149,648.00	149,648.00	0.1756	702,413	39.90	17,606	8.5
2014	20,001,022.91	3,254,490.00	3,254,490.00	0.1550	17,746,584	40.90	433,932	7.5
2015	33,713,841.29	4,754,349.00	4,754,349.00	0.1343	30,645,184	41.90	731,438	6.5
2016	23,302,948.09	2,780,629.00	2,780,629.00	0.1136	21,687,467	42.90	505,569	5.5
2017	34,622,648.10	3,380,199.00	3,380,199.00	0.0930	32,973,581	43.90	751,155	4.5
2018	154,780.99	11,753.00	11,753.00	0.0723	150,767	44.90	3,358	3.5
2019	189,237.30	10,264.00	10,264.00	0.0517	188,435	45.90	4,106	2.5
2020	268,143.29	8,726.00	8,726.00	0.0310	272,824	46.90	5,818	1.5
2021	10,254,031.19	111,233.00	111,233.00	0.0103	10,655,500	47.90	222,466	0.5
TOTAL	163,351,957.93	37,966,441.00	40,353,631.00		131,165,925		3,377,911	

COMPOSITE ANNUAL ACCRUAL RATE 2.07%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.25
 COMPOSITE AVERAGE AGE (YEARS) 10.84
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 37.72

Enbridge Gas Distribution

Account #: 463.00 - Transmission Plant - Measuring and Regulating Structures and Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: 54

ASL: 55

Net Salvage: -6%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1931	583.35	610.00	618.00	1.0000	0	1.19	0	90.5
1954	826.60	826.00	876.00	1.0000	0	4.09	0	67.5
1958	322,414.22	317,307.00	341,759.00	1.0000	0	4.89	0	63.5
1959	3,884.40	3,806.00	4,117.00	1.0000	0	5.12	0	62.5
1960	170,882.37	166,621.00	181,135.00	1.0000	0	5.36	0	61.5
1961	68,923.58	66,863.00	73,059.00	1.0000	0	5.61	0	60.5
1962	19,415.52	18,733.00	20,580.00	1.0000	0	5.87	0	59.5
1963	5,480.23	5,257.00	5,809.00	1.0000	0	6.14	0	58.5
1964	82,870.60	79,009.00	87,843.00	1.0000	0	6.43	0	57.5
1965	113,466.20	107,467.00	120,274.00	1.0000	0	6.73	0	56.5
1966	12,889.72	12,123.00	13,663.00	1.0000	0	7.05	0	55.5
1968	16,260.15	15,056.00	17,236.00	1.0000	0	7.75	0	53.5
1969	11,439.49	10,501.00	12,126.00	1.0000	0	8.12	0	52.5
1970	3,366.51	3,062.00	3,569.00	1.0000	0	8.52	0	51.5
1971	12,064.50	10,866.00	12,788.00	1.0000	0	8.93	0	50.5
1972	4,526.37	4,034.00	4,798.00	1.0000	0	9.37	0	49.5
1973	7,696.36	6,782.00	8,067.00	0.9888	91	9.84	9	48.5
1974	96,065.03	83,641.00	99,483.00	0.9770	2,345	10.33	227	47.5
1975	55,403.35	47,621.00	56,641.00	0.9645	2,087	10.85	192	46.5
1976	12,794.87	10,848.00	12,902.00	0.9513	660	11.39	58	45.5
1977	88,859.03	74,239.00	88,300.00	0.9375	5,890	11.96	493	44.5
1978	80,811.59	66,468.00	79,058.00	0.9229	6,603	12.56	526	43.5
1979	99,637.42	80,599.00	95,865.00	0.9077	9,751	13.19	739	42.5
1981	238,599.34	186,095.00	221,342.00	0.8752	31,573	14.54	2,171	40.5
1982	146,799.48	112,240.00	133,499.00	0.8579	22,108	15.26	1,449	39.5
1983	45,243.40	33,872.00	40,288.00	0.8401	7,670	16.01	479	38.5
1984	229,535.79	168,061.00	199,893.00	0.8216	43,415	16.79	2,586	37.5
1985	23,764.54	16,996.00	20,216.00	0.8025	4,975	17.60	283	36.5
1986	627,855.34	438,100.00	521,079.00	0.7830	144,447	18.43	7,838	35.5
1987	841,421.49	572,104.00	680,464.00	0.7629	211,443	19.29	10,964	34.5
1988	22,839.52	15,113.00	17,975.00	0.7425	6,234	20.16	309	33.5
1989	791,278.65	508,905.00	605,295.00	0.7217	233,460	21.07	11,083	32.5
1990	785,719.08	490,519.00	583,426.00	0.7005	249,436	21.98	11,346	31.5
1991	996,030.58	602,803.00	716,978.00	0.6791	338,815	22.92	14,783	30.5
1992	337,836.22	197,945.00	235,437.00	0.6574	122,670	23.87	5,139	29.5
1993	713,832.36	404,366.00	480,956.00	0.6356	275,706	24.83	11,104	28.5
1994	97,420.36	53,279.00	63,370.00	0.6137	39,895	25.80	1,546	27.5
1995	926,577.87	488,509.00	581,035.00	0.5916	401,137	26.78	14,979	26.5
1997	47,478.23	23,153.00	27,539.00	0.5472	22,788	28.75	793	24.5
1998	104,058.13	48,680.00	57,901.00	0.5249	52,401	29.75	1,762	23.5
1999	5,385.29	2,412.00	2,869.00	0.5026	2,839	30.74	92	22.5
2000	49,451.57	21,168.00	25,178.00	0.4803	27,241	31.74	858	21.5
2002	289,511.03	112,406.00	133,697.00	0.4357	173,185	33.74	5,133	19.5
2005	125,526.90	41,240.00	49,051.00	0.3686	84,007	36.74	2,287	16.5
2006	162,810.09	50,247.00	59,764.00	0.3463	112,814	37.74	2,990	15.5
2007	272,875.71	78,783.00	93,705.00	0.3240	195,543	38.74	5,048	14.5
2008	432,488.79	116,254.00	138,273.00	0.3016	320,165	39.74	8,057	13.5
2009	8,146.72	2,028.00	2,412.00	0.2793	6,224	40.74	153	12.5
2010	20,858.65	4,776.00	5,681.00	0.2569	16,429	41.74	394	11.5
2011	84,169.67	17,597.00	20,930.00	0.2346	68,290	42.74	1,598	10.5
2012	203,670.58	38,526.00	45,823.00	0.2122	170,068	43.74	3,888	9.5
2013	3,000.00	508.00	604.00	0.1899	2,576	44.74	58	8.5
2014	16,610.27	2,480.00	2,950.00	0.1676	14,657	45.74	320	7.5
2016	210,132.56	23,012.00	27,371.00	0.1229	195,370	47.74	4,093	5.5
2017	54,330.04	4,868.00	5,790.00	0.1005	51,800	48.74	1,063	4.5
2018	48,913.00	3,409.00	4,054.00	0.0782	47,793	49.74	961	3.5
2019	212,068.09	10,556.00	12,556.00	0.0559	212,236	50.74	4,183	2.5
2021	785,483.10	7,820.00	9,301.00	0.0112	823,311	52.74	15,612	0.5

TOTAL	11,252,283.90	6,091,172.00	7,167,268.00		4,760,153		157,645
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COMPOSITE ANNUAL ACCRUAL RATE 1.40%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.64
 COMPOSITE AVERAGE AGE (YEARS) 28.34
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 26.24

Enbridge Gas Distribution

Account #: 464.00 - Transmission Plant - Equipment
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: S4
 ASL: 50
 Net Salvage: -5%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1931	698.96	734.00	693.00	0.9444	41	0.00	41	90.5
1948	681.35	697.00	658.00	0.9198	57	1.96	29	73.5
1950	589.52	601.00	567.00	0.9162	52	2.20	24	71.5
1952	892.48	905.00	855.00	0.9122	82	2.45	34	69.5
1953	5,232.50	5,294.00	5,000.00	0.9100	494	2.58	191	68.5
1954	817.91	825.00	780.00	0.9077	79	2.72	29	67.5
1955	104.89	106.00	100.00	0.9053	10	2.87	4	66.5
1960	6,978.68	6,913.00	6,528.00	0.8909	799	3.69	217	61.5
1961	49,895.81	49,234.00	46,495.00	0.8875	5,895	3.88	1,520	60.5
1962	8,662.20	8,512.00	8,039.00	0.8838	1,057	4.08	259	59.5
1963	6,687.24	6,543.00	6,179.00	0.8800	843	4.28	197	58.5
1967	16,358.53	15,674.00	14,802.00	0.8618	2,375	5.23	454	54.5
1969	1,290.60	1,221.00	1,153.00	0.8507	202	5.78	35	52.5
1970	1,257.77	1,181.00	1,116.00	0.8447	205	6.08	34	51.5
1975	5,102.82	4,582.00	4,327.00	0.8077	1,031	7.87	131	46.5
1981	7,801.40	6,461.00	6,102.00	0.7449	2,090	10.85	193	40.5
1987	55,785.33	40,873.00	38,599.00	0.6590	19,975	14.94	1,337	34.5
1988	17,757.05	12,686.00	11,980.00	0.6425	6,665	15.74	424	33.5
1989	17,076.29	11,878.00	11,217.00	0.6256	6,713	16.56	405	32.5
1991	29,342.88	19,260.00	18,188.00	0.5903	12,622	18.29	690	30.5
1992	45,070.75	28,672.00	27,077.00	0.5722	20,248	19.19	1,055	29.5
1994	14,615.78	8,693.00	8,209.00	0.5349	7,138	21.05	339	27.5
1995	76,532.46	43,904.00	41,462.00	0.5160	38,897	22.00	1,768	26.5
1996	123,181.55	68,047.00	64,262.00	0.4968	65,079	22.97	2,833	25.5
2014	9,027.77	1,469.00	1,387.00	0.1463	8,092	40.90	198	7.5
2016	1,316,312.85	157,069.00	148,333.00	0.1073	1,233,796	42.90	28,762	5.5
2017	2,606.59	254.00	240.00	0.0878	2,497	43.90	57	4.5
2019	927,988.75	50,333.00	47,533.00	0.0488	926,855	45.90	20,194	2.5
2021	171,866.85	1,864.00	1,761.00	0.0098	178,700	47.90	3,731	0.5
TOTAL	2,920,217.56	554,483.00	523,642.00		2,542,587		65,183	

COMPOSITE ANNUAL ACCRUAL RATE 2.23%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.18
 COMPOSITE AVERAGE AGE (YEARS) 9.30
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 39.70

Enbridge Gas Distribution

Account #: 465.00 - Transmission Plant - Mains
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: R4
 ASL: 60
 Net Salvage: -12%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1900	504.57	565.00	565.00	1.0000	0	0.00	0	121.5
1910	13,248.18	14,838.00	14,838.00	1.0000	0	0.00	0	111.5
1921	33,733.67	37,782.00	37,782.00	1.0000	0	0.00	0	100.5
1926	7,918.72	8,869.00	8,869.00	1.0000	0	0.00	0	95.5
1927	69,978.99	78,376.00	78,376.00	1.0000	0	0.00	0	94.5
1928	40,173.58	44,994.00	44,994.00	1.0000	0	0.00	0	93.5
1930	61,570.86	68,585.00	68,959.00	1.0000	0	0.50	0	91.5
1931	156,074.83	173,819.00	174,804.00	1.0000	0	0.51	0	90.5
1935	124.68	138.00	140.00	1.0000	0	1.10	0	86.5
1936	751,729.53	829,475.00	841,937.00	1.0000	0	1.28	0	85.5
1937	408,311.87	449,361.00	457,309.00	1.0000	0	1.49	0	84.5
1938	150,740.66	165,453.00	168,830.00	1.0000	0	1.70	0	83.5
1939	139,371.43	152,551.00	156,096.00	1.0000	0	1.92	0	82.5
1940	166,120.78	181,285.00	186,055.00	1.0000	0	2.14	0	81.5
1941	259,663.51	282,495.00	290,823.00	1.0000	0	2.37	0	80.5
1942	231,275.70	250,812.00	259,029.00	1.0000	0	2.60	0	79.5
1943	63,399.04	68,523.00	71,007.00	1.0000	0	2.85	0	78.5
1945	67,400.64	72,341.00	75,489.00	1.0000	0	3.33	0	76.5
1946	307,753.16	329,089.00	344,684.00	1.0000	0	3.58	0	75.5
1947	639,932.51	681,713.00	716,724.00	1.0000	0	3.83	0	74.5
1948	1,858.42	1,972.00	2,081.00	1.0000	0	4.08	0	73.5
1950	49,994.63	52,617.00	55,994.00	1.0000	0	4.59	0	71.5
1951	1,184,149.93	1,240,898.00	1,326,248.00	1.0000	0	4.85	0	70.5
1952	11,672.21	12,176.00	13,073.00	1.0000	0	5.12	0	69.5
1953	1,068,946.00	1,109,847.00	1,197,220.00	1.0000	0	5.39	0	68.5
1954	167,992.60	173,557.00	188,152.00	1.0000	0	5.68	0	67.5
1955	670,889.45	689,482.00	751,396.00	1.0000	0	5.97	0	66.5

1956	121,386.63	124,060.00	135,953.00	1.0000	0	6.28	0	65.5
1957	17,289,437.66	17,566,237.00	19,364,170.00	1.0000	0	6.60	0	64.5
1958	19,410,275.93	19,597,297.00	21,739,509.00	1.0000	0	6.94	0	63.5
1959	3,170,065.01	3,179,169.00	3,550,473.00	1.0000	0	7.30	0	62.5
1960	973,648.73	969,442.00	1,090,487.00	1.0000	0	7.68	0	61.5
1961	842,536.00	832,460.00	943,640.00	1.0000	0	8.08	0	60.5
1962	2,095,941.04	2,053,854.00	2,347,454.00	1.0000	0	8.51	0	59.5
1963	907,327.59	881,279.00	1,015,651.00	0.9995	556	8.96	62	58.5
1964	10,668,880.18	10,265,265.00	11,830,454.00	0.9901	118,692	9.43	12,584	57.5
1965	5,558,167.09	5,294,307.00	6,101,553.00	0.9801	123,595	9.93	12,442	56.5
1966	6,082,507.70	5,732,012.00	6,605,997.00	0.9697	206,412	10.46	19,732	55.5
1967	9,103,641.70	8,482,491.00	9,775,853.00	0.9588	420,225	11.01	38,168	54.5
1968	3,358,225.53	3,091,949.00	3,563,391.00	0.9474	197,821	11.58	17,083	53.5
1969	1,939,472.95	1,763,456.00	2,032,337.00	0.9356	139,872	12.17	11,494	52.5
1970	6,615,568.92	5,937,125.00	6,842,384.00	0.9235	567,053	12.77	44,401	51.5
1971	9,268,739.44	8,205,951.00	9,457,147.00	0.9110	923,841	13.39	69,019	50.5
1972	12,962,889.20	11,315,900.00	13,041,284.00	0.8983	1,477,152	14.01	105,442	49.5
1973	2,587,292.63	2,225,862.00	2,565,249.00	0.8852	332,519	14.64	22,712	48.5
1974	4,701,695.38	3,984,175.00	4,591,660.00	0.8720	674,239	15.28	44,123	47.5
1975	26,894,698.08	22,435,438.00	25,856,266.00	0.8584	4,265,796	15.93	267,760	46.5
1976	4,453,962.91	3,655,507.00	4,212,878.00	0.8445	775,561	16.59	46,746	45.5
1977	1,105,639.75	892,223.00	1,028,264.00	0.8304	210,053	17.26	12,169	44.5
1978	3,650,138.28	2,894,278.00	3,335,581.00	0.8159	752,574	17.94	41,941	43.5
1979	11,045,642.38	8,600,076.00	9,911,367.00	0.8012	2,459,753	18.64	131,991	42.5
1980	2,363,387.55	1,805,557.00	2,080,859.00	0.7861	566,136	19.34	29,273	41.5
1981	19,253,434.14	14,421,833.00	16,620,792.00	0.7708	4,943,054	20.06	246,456	40.5
1982	31,736,353.72	23,290,132.00	26,841,279.00	0.7551	8,703,437	20.78	418,762	39.5
1983	585,609.64	420,694.00	484,839.00	0.7392	171,044	21.52	7,947	38.5
1984	18,409,411.00	12,935,017.00	14,907,275.00	0.7230	5,711,265	22.28	256,394	37.5
1985	40,319,036.48	27,683,765.00	31,904,828.00	0.7065	13,252,493	23.04	575,239	36.5
1986	10,355,630.60	6,941,772.00	8,000,214.00	0.6898	3,598,092	23.81	151,095	35.5
1987	6,381,187.02	4,172,027.00	4,808,154.00	0.6728	2,338,776	24.60	95,070	34.5
1988	33,840,488.10	21,557,417.00	24,844,369.00	0.6555	13,056,977	25.40	514,089	33.5
1989	64,565,346.35	40,031,813.00	46,135,636.00	0.6380	26,177,552	26.21	998,847	32.5
1990	35,227,934.04	21,234,762.00	24,472,517.00	0.6203	14,982,769	27.03	554,330	31.5
1991	33,945,460.29	19,869,585.00	22,899,186.00	0.6023	15,119,730	27.86	542,716	30.5
1992	69,166,629.12	39,265,037.00	45,251,946.00	0.5841	32,214,679	28.70	1,122,423	29.5
1993	35,102,013.98	19,300,548.00	22,243,386.00	0.5658	17,070,870	29.55	577,634	28.5
1994	34,556,578.01	18,377,939.00	21,180,102.00	0.5472	17,523,265	30.41	576,155	27.5
1995	30,037,510.10	15,428,117.00	17,780,509.00	0.5285	15,861,503	31.28	507,001	26.5
1996	51,558,774.26	25,535,712.00	29,429,252.00	0.5096	28,316,575	32.17	880,352	25.5
1997	19,704,937.40	9,394,863.00	10,827,338.00	0.4906	11,242,192	33.05	340,125	24.5
1998	34,226,277.63	15,680,438.00	18,071,302.00	0.4714	20,262,129	33.95	596,829	23.5
1999	53,916,470.45	23,689,549.00	27,301,597.00	0.4521	33,084,850	34.85	949,236	22.5
2000	17,677,659.48	7,433,409.00	8,566,813.00	0.4327	11,232,166	35.77	314,050	21.5
2001	46,466,250.25	18,656,685.00	21,501,350.00	0.4132	30,540,850	36.68	832,537	20.5
2002	51,922,238.74	19,856,345.00	22,883,927.00	0.3935	35,268,980	37.61	937,773	19.5
2003	7,521,099.34	2,732,062.00	3,148,631.00	0.3738	5,275,000	38.54	136,870	18.5
2004	4,659,850.83	1,602,985.00	1,847,399.00	0.3540	3,371,634	39.48	85,408	17.5
2005	11,997,470.67	3,895,239.00	4,489,163.00	0.3341	8,948,004	40.42	221,381	16.5
2006	125,125,575.60	38,198,433.00	44,022,712.00	0.3141	96,117,932	41.37	2,323,615	15.5
2007	80,961,603.56	23,141,245.00	26,669,691.00	0.2941	64,007,305	42.32	1,512,567	14.5
2008	11,216,023.81	2,987,117.00	3,442,576.00	0.2740	9,119,371	43.27	210,743	13.5
2009	45,004,705.67	11,106,099.00	12,799,493.00	0.2539	37,605,777	44.23	850,203	12.5
2010	8,923,405.41	2,027,259.00	2,336,364.00	0.2338	7,657,850	45.19	169,444	11.5
2011	15,874,783.26	3,294,893.00	3,797,280.00	0.2136	13,982,477	46.16	302,916	10.5
2012	41,321,828.47	7,764,129.00	8,947,959.00	0.1933	37,332,489	47.13	792,157	9.5
2013	69,144,443.21	11,630,340.00	13,403,668.00	0.1731	64,038,108	48.10	1,331,406	8.5
2014	41,414,560.89	6,149,526.00	7,087,171.00	0.1528	39,297,138	49.07	800,829	7.5
2015	156,789,681.68	20,186,423.00	23,264,334.00	0.1325	152,340,109	50.04	3,044,100	6.5
2016	671,012,315.57	73,133,014.00	84,283,919.00	0.1121	667,249,874	51.02	13,078,350	5.5
2017	200,758,114.35	17,909,919.00	20,640,721.00	0.0918	204,208,367	52.00	3,927,461	4.5
2018	15,795,859.13	1,096,508.00	1,263,698.00	0.0714	16,427,665	52.97	310,132	3.5
2019	99,159,853.46	4,919,068.00	5,669,100.00	0.0510	105,389,936	53.94	1,953,723	2.5
2020	73,822,444.83	2,198,539.00	2,533,759.00	0.0306	80,147,379	54.91	1,459,588	1.5
2021	189,897,248.28	1,886,865.00	2,174,563.00	0.0102	210,510,355	55.86	3,768,579	0.5
TOTAL	2,783,251,797.20	799,994,108.00	919,330,147.00		2,197,911,866		49,201,672	

COMPOSITE ANNUAL ACCRUAL RATE 1.77%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.33
 COMPOSITE AVERAGE AGE (YEARS) 15.26
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 42.33

Enbridge Gas Distribution

Account #: 466.00 - Transmission Plant - Compressor Equipment
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: R4
 ASL: 30
 Net Salvage: -7%
 BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1970	5,225,157.68	5,590,919.00	5,512,645.00	0.9860	78,274	0.00	78,274	51.5
1972	6,694,440.19	7,163,051.00	7,062,767.00	0.9860	100,284	0.00	100,284	49.5
1988	3,767,639.42	3,707,591.00	3,655,684.00	0.9068	375,690	2.93	128,417	33.5
1990	29,064,577.31	27,933,720.00	27,542,643.00	0.8856	3,556,454	3.57	996,345	31.5
1993	4,270,487.16	3,905,489.00	3,850,812.00	0.8427	718,610	4.84	148,320	28.5
1994	6,598,676.71	5,906,971.00	5,824,273.00	0.8249	1,236,311	5.37	230,197	27.5
1995	11,074,974.21	9,680,461.00	9,544,933.00	0.8055	2,305,290	5.94	388,118	26.5
1996	41,359,020.59	35,220,151.00	34,727,064.00	0.7847	9,527,088	6.54	1,456,569	25.5

2001	2,237,627.66	1,617,269.00	1,594,627.00	0.6660	799,635	9.85	81,190	20.5
2004	1,108,053.64	700,901.00	691,088.00	0.5829	494,529	12.10	40,862	17.5
2006	6,339,908.87	3,598,418.00	3,548,040.00	0.5230	3,235,662	13.72	235,828	15.5
2007	81,039,112.91	43,263,771.00	42,658,072.00	0.4920	44,053,779	14.56	3,025,304	14.5
2008	80,181,083.22	40,045,329.00	39,484,689.00	0.4602	46,309,070	15.42	3,002,673	13.5
2009	1,978,036.78	918,540.00	905,680.00	0.4279	1,210,820	16.30	74,272	12.5
2010	5,756,021.34	2,467,972.00	2,433,420.00	0.3951	3,725,523	17.20	216,615	11.5
2011	17,185,515.58	6,748,675.00	6,654,193.00	0.3619	11,734,309	18.11	647,948	10.5
2012	33,368,237.21	11,886,734.00	11,720,318.00	0.3283	23,983,695	19.04	1,259,978	9.5
2013	1,949,552.75	622,768.00	614,049.00	0.2944	1,471,972	19.97	73,703	8.5
2014	6,525,504.74	1,842,743.00	1,816,944.00	0.2602	5,165,346	20.92	246,932	7.5
2015	203,461,376.38	49,873,123.00	49,174,892.00	0.2259	168,528,780	21.87	7,704,710	6.5
2016	153,100,505.79	31,797,098.00	31,351,934.00	0.1914	132,465,607	22.84	5,800,785	5.5
2017	235,646,157.74	40,087,906.00	39,526,669.00	0.1568	212,614,720	23.80	8,932,001	4.5
2018	2,388,189.10	316,302.00	311,873.00	0.1220	2,243,489	24.78	90,551	3.5
2019	620,131.22	58,718.00	57,896.00	0.0873	605,644	25.75	23,519	2.5
2020	1,757,876.43	99,958.00	98,558.00	0.0524	1,782,369	26.73	66,691	1.5
2021	62,362,174.13	1,183,386.00	1,166,818.00	0.0175	65,560,708	27.69	2,367,370	0.5
TOTAL	1,005,060,038.76	336,237,963.00	331,530,582.00		743,883,660		37,417,455	

COMPOSITE ANNUAL ACCRUAL RATE 3.72%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.33
 COMPOSITE AVERAGE AGE (YEARS) 9.59
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 19.61
 743,883,660

Enbridge Gas Distribution

Account #: 467.00 - Transmission Plant - Measuring and Regulating Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: R4

ASL: 40

Net Salvage: -15%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumu	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1959	188,441.62	216,708.00	209,505.00	0.9668	7,203	0.00	7,203	62.5
1966	9,026.68	10,161.00	9,823.00	0.9463	558	1.20	464	55.5
1968	11,759.11	13,120.00	12,684.00	0.9380	839	1.64	511	53.5
1970	18,456.51	20,388.00	19,710.00	0.9286	1,515	2.11	716	51.5
1971	7,194.17	7,904.00	7,641.00	0.9236	632	2.36	268	50.5
1972	11,696.49	12,778.00	12,354.00	0.9184	1,097	2.61	421	49.5
1973	8,407.17	9,130.00	8,827.00	0.9130	841	2.86	294	48.5
1974	1,862.82	2,010.00	1,944.00	0.9073	199	3.11	64	47.5
1975	59,355.58	63,638.00	61,523.00	0.9013	6,736	3.38	1,995	46.5
1976	31,572.65	33,612.00	32,494.00	0.8950	3,814	3.65	1,045	45.5
1977	376,455.39	397,718.00	384,498.00	0.8881	48,426	3.94	12,294	44.5
1978	178,048.72	186,546.00	180,346.00	0.8808	24,410	4.25	5,749	43.5
1979	927,242.77	962,672.00	930,673.00	0.8728	135,656	4.58	29,643	42.5
1980	479,947.53	493,292.00	476,895.00	0.8640	75,044	4.93	15,210	41.5
1981	294,824.68	299,661.00	289,700.00	0.8545	49,348	5.32	9,270	40.5
1982	440,527.13	442,248.00	427,548.00	0.8439	79,058	5.75	13,754	39.5
1983	549,778.12	544,420.00	526,323.00	0.8325	105,922	6.21	17,054	38.5
1984	524,308.07	511,420.00	494,420.00	0.8200	108,534	6.71	16,171	37.5
1985	152,873.85	146,673.00	141,798.00	0.8066	34,007	7.25	4,691	36.5
1986	747,775.12	704,719.00	681,295.00	0.7923	178,647	7.82	22,847	35.5
1987	1,032,489.94	954,547.00	922,818.00	0.7772	264,545	8.41	31,439	34.5
1988	542,274.92	491,229.00	474,900.00	0.7615	148,716	9.03	16,472	33.5
1989	1,145,802.99	1,015,863.00	982,096.00	0.7453	335,578	9.66	34,754	32.5
1990	3,690,685.77	3,198,748.00	3,092,423.00	0.7286	1,151,866	10.30	111,874	31.5
1991	4,736,358.91	4,007,823.00	3,874,604.00	0.7114	1,572,209	10.95	143,569	30.5
1992	4,637,724.55	3,826,114.00	3,698,935.00	0.6935	1,634,448	11.62	140,642	29.5
1993	4,885,103.21	3,923,453.00	3,793,038.00	0.6752	1,824,830	12.31	148,261	28.5
1994	20,380,731.29	15,909,731.00	15,380,896.00	0.6562	8,056,945	13.01	619,177	27.5
1995	27,519,668.78	20,844,584.00	20,151,716.00	0.6368	11,495,903	13.73	837,037	26.5
1996	9,287,945.53	6,813,736.00	6,587,250.00	0.6167	4,093,888	14.47	282,854	25.5
1997	3,029,524.31	2,148,378.00	2,076,967.00	0.5962	1,406,986	15.23	92,378	24.5
1998	1,600,719.85	1,095,015.00	1,058,617.00	0.5751	782,211	16.01	48,870	23.5
1999	1,407,652.27	926,837.00	896,029.00	0.5535	722,771	16.80	43,027	22.5
2000	3,391,667.93	2,144,320.00	2,073,043.00	0.5315	1,827,375	17.61	103,784	21.5
2001	312,821.79	189,421.00	183,125.00	0.5090	176,620	18.43	9,582	20.5
2002	3,206,373.95	1,854,376.00	1,792,738.00	0.4862	1,894,593	19.27	98,294	19.5
2003	1,350,524.87	743,761.00	719,039.00	0.4630	834,065	20.13	41,431	18.5
2004	416,252.54	217,576.00	210,344.00	0.4394	268,347	21.00	12,777	17.5
2005	5,596,399.00	2,766,420.00	2,674,465.00	0.4156	3,761,393	21.89	171,863	16.5
2006	3,535,621.39	1,646,253.00	1,591,532.00	0.3914	2,474,433	22.78	108,612	15.5
2007	4,980,458.12	2,174,615.00	2,102,331.00	0.3671	3,625,196	23.69	153,025	14.5
2008	6,195,518.94	2,523,975.00	2,440,079.00	0.3425	4,684,768	24.61	190,370	13.5
2009	6,608,911.49	2,497,668.00	2,414,647.00	0.3177	5,185,602	25.54	203,065	12.5
2010	4,445,096.77	1,548,096.00	1,496,638.00	0.2928	3,615,224	26.47	136,561	11.5
2011	7,466,619.58	2,377,763.00	2,298,727.00	0.2677	6,287,885	27.42	229,336	10.5
2012	7,756,083.19	2,237,589.00	2,163,212.00	0.2425	6,756,284	28.37	238,157	9.5
2013	5,873,761.25	1,517,889.00	1,467,435.00	0.2172	5,287,391	29.33	180,296	8.5
2014	24,750,303.78	5,649,088.00	5,461,314.00	0.1919	23,001,535	30.29	759,411	7.5
2015	29,969,409.90	5,933,484.00	5,736,257.00	0.1664	28,728,564	31.26	919,154	6.5
2016	32,234,134.41	5,404,279.00	5,224,642.00	0.1409	31,844,612	32.23	988,170	5.5
2017	50,655,952.22	6,953,624.00	6,722,487.00	0.1154	51,531,858	33.20	1,552,212	4.5
2018	13,659,429.31	1,459,343.00	1,410,835.00	0.0898	14,297,509	34.17	418,375	3.5
2019	26,497,560.27	2,023,424.00	1,956,166.00	0.0642	28,516,028	35.15	811,283	2.5
2020	25,594,737.74	1,173,528.00	1,134,521.00	0.0385	28,299,428	36.12	783,432	1.5
2021	42,232,666.74	646,123.00	624,646.00	0.0129	47,942,921	37.08	1,292,824	0.5

TOTAL	395,646,541.68	123,917,493.00	119,798,512.00		335,195,011		12,112,033
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COMPOSITE ANNUAL ACCRUAL RATE 3.06%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.30
 COMPOSITE AVERAGE AGE (YEARS) 10.81
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 27.66

Enbridge Gas Distribution

Account #: 471.00 - Distribution - Land Rights

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: R4

ASL: 60

Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1982	734,045.10	480,972.00	445,483.00	0.6069	288,563	20.78	13,884	39.5
1983	73,108.81	46,893.00	43,433.00	0.5941	29,676	21.52	1,379	38.5
1984	173,766.21	109,012.00	100,968.00	0.5811	72,798	22.28	3,268	37.5
1985	3,426,337.47	2,100,521.00	1,945,531.00	0.5678	1,480,806	23.04	64,276	36.5
1986	958,048.88	573,408.00	531,098.00	0.5544	426,951	23.81	17,929	35.5
1987	354,429.13	206,898.00	191,632.00	0.5407	162,797	24.60	6,618	34.5
1988	100,679.11	57,264.00	53,039.00	0.5268	47,640	25.40	1,876	33.5
1989	57,560.44	31,865.00	29,514.00	0.5127	28,047	26.21	1,070	32.5
1990	233,617.04	125,732.00	116,455.00	0.4985	117,162	27.03	4,335	31.5
1991	115,800.71	60,520.00	56,055.00	0.4841	59,746	27.86	2,145	30.5
1992	108,308.90	54,898.00	50,847.00	0.4695	57,462	28.70	2,002	29.5
1993	151,770.02	74,508.00	69,011.00	0.4547	82,759	29.55	2,800	28.5
1994	3,464,454.84	1,645,065.00	1,523,681.00	0.4398	1,940,774	30.41	63,812	27.5
1995	498,278.96	228,509.00	211,648.00	0.4248	286,631	31.28	9,162	26.5
1996	331,266.13	146,489.00	135,680.00	0.4096	195,586	32.17	6,081	25.5
1997	389,245.74	165,700.00	153,473.00	0.3943	235,773	33.05	7,133	24.5
1998	491,767.35	201,159.00	186,316.00	0.3789	305,451	33.95	8,997	23.5
1999	286,264.03	112,301.00	104,015.00	0.3634	182,249	34.85	5,229	22.5
2000	164,849.29	61,892.00	57,325.00	0.3477	107,524	35.77	3,006	21.5
2001	125,436.04	44,968.00	41,650.00	0.3320	83,786	36.68	2,284	20.5
2002	183,136.39	62,532.00	57,918.00	0.3163	125,218	37.61	3,329	19.5
2003	122,559.25	39,750.00	36,817.00	0.3004	85,742	38.54	2,225	18.5
2004	85,791.29	26,350.00	24,406.00	0.2845	61,385	39.48	1,555	17.5
2005	196,577.85	56,985.00	52,780.00	0.2685	143,798	40.42	3,558	16.5
2006	203,679.93	55,517.00	51,421.00	0.2525	152,259	41.37	3,681	15.5
2007	233,697.12	59,641.00	55,240.00	0.2364	178,457	42.32	4,217	14.5
2008	7,953,167.56	1,891,191.00	1,751,646.00	0.2202	6,201,521	43.27	143,313	13.5
2009	499,300.58	110,014.00	101,896.00	0.2041	397,404	44.23	8,985	12.5
2010	230,269.02	46,709.00	43,262.00	0.1879	187,007	45.19	4,138	11.5
2011	252,988.91	46,883.00	43,424.00	0.1716	209,565	46.16	4,540	10.5
2012	399,570.90	67,033.00	62,087.00	0.1554	337,484	47.13	7,161	9.5
2013	541,565.43	81,333.00	75,332.00	0.1391	466,234	48.10	9,693	8.5
2014	4,486,011.49	594,745.00	550,861.00	0.1228	3,935,151	49.07	80,194	7.5
2015	476,115.17	54,731.00	50,693.00	0.1065	425,422	50.04	8,501	6.5
2016	33,197,490.81	3,230,504.00	2,992,136.00	0.0901	30,205,355	51.02	592,036	5.5
2017	354,078.01	28,203.00	26,122.00	0.0738	327,956	52.00	6,307	4.5
2018	499,779.33	30,976.00	28,691.00	0.0574	471,089	52.97	8,894	3.5
2019	611,812.17	27,099.00	25,099.00	0.0410	586,713	53.94	10,877	2.5
2020	826,239.39	21,970.00	20,349.00	0.0246	805,890	54.91	14,676	1.5
2021	314,694.85	2,792.00	2,586.00	0.0082	312,109	55.86	5,587	0.5
TOTAL	63,907,559.65	13,063,533.00	12,099,619.00		51,807,941		1,150,752	

COMPOSITE ANNUAL ACCRUAL RATE 1.80%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.19
 COMPOSITE AVERAGE AGE (YEARS) 11.80
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 45.17

Enbridge Gas Distribution

Account #: 472.00 - Distribution - Structures - Other

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: S0.5

ASL: 40

Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1928	39,923.45	39,923.00	35,490.00	0.8890	4,433	0.00	4,433	93.5
1929	1,751.32	1,751.00	1,557.00	0.8890	194	0.00	194	92.5
1930	6,119.60	6,120.00	5,440.00	0.8890	680	0.00	680	91.5
1937	96.35	96.00	86.00	0.8889	11	0.00	11	84.5
1939	4,831.67	4,832.00	4,295.00	0.8890	537	0.00	537	82.5
1940	1,334.00	1,334.00	1,186.00	0.8890	148	0.00	148	81.5
1941	244.99	245.00	218.00	0.8890	27	0.00	27	80.5
1947	211.52	206.00	183.00	0.8664	28	1.94	15	74.5
1948	502.38	487.00	433.00	0.8624	69	2.27	31	73.5
1949	340.83	329.00	293.00	0.8583	48	2.59	19	72.5
1952	6,519.54	6,203.00	5,514.00	0.8458	1,005	3.55	283	69.5
1953	1,030.38	975.00	867.00	0.8415	163	3.86	42	68.5
1954	244,600.76	230,347.00	204,769.00	0.8372	39,832	4.18	9,537	67.5
1956	248,675.48	231,694.00	205,966.00	0.8283	42,710	4.80	8,897	65.5
1957	26,308.73	24,377.00	21,670.00	0.8237	4,639	5.11	908	64.5
1958	481,214.00	443,365.00	394,133.00	0.8190	87,081	5.42	16,064	63.5

1959	1,017,508.01	932,060.00	828,560.00	0.8143	188,948	5.73	32,976	62.5
1960	1,029,622.81	937,568.00	833,457.00	0.8095	196,166	6.04	32,487	61.5
1961	367,420.70	332,537.00	295,611.00	0.8046	71,810	6.35	11,315	60.5
1962	885,238.46	796,189.00	707,778.00	0.7995	177,461	6.65	26,667	59.5
1963	68,372.27	61,100.00	54,315.00	0.7944	14,057	6.96	2,019	58.5
1964	487,356.37	432,648.00	384,606.00	0.7892	102,751	7.27	14,132	57.5
1965	92,352.29	81,429.00	72,387.00	0.7838	19,965	7.58	2,634	56.5
1966	111,478.42	97,607.00	86,768.00	0.7783	24,710	7.89	3,133	55.5
1967	113,272.42	98,464.00	87,530.00	0.7727	25,742	8.20	3,141	54.5
1968	7,137,865.37	6,158,700.00	5,474,816.00	0.7670	1,663,049	8.51	195,517	53.5
1969	1,425,993.59	1,220,967.00	1,085,387.00	0.7611	340,607	8.82	38,636	52.5
1970	43,915.34	37,304.00	33,162.00	0.7551	10,753	9.13	1,178	51.5
1971	427,607.50	360,276.00	320,270.00	0.7490	107,338	9.44	11,373	50.5
1972	205,086.10	171,338.00	152,312.00	0.7427	52,774	9.75	5,413	49.5
1973	139,443.32	115,482.00	102,659.00	0.7362	36,785	10.06	3,655	48.5
1974	15,224,527.59	12,494,815.00	11,107,346.00	0.7296	4,117,182	10.38	396,752	47.5
1975	34,356.61	27,933.00	24,832.00	0.7228	9,525	10.69	891	46.5
1976	118,650.93	95,536.00	84,927.00	0.7158	33,724	11.01	3,063	45.5
1977	973,962.60	776,362.00	690,152.00	0.7086	283,811	11.33	25,058	44.5
1978	4,746.86	3,744.00	3,329.00	0.7012	1,418	11.65	122	43.5
1979	43,220.27	33,725.00	29,980.00	0.6937	13,240	11.97	1,107	42.5
1980	975,054.36	752,317.00	668,777.00	0.6859	306,278	12.29	24,927	41.5
1981	1,478,165.14	1,127,201.00	1,002,032.00	0.6779	476,133	12.61	37,758	40.5
1982	2,062,178.80	1,553,472.00	1,380,969.00	0.6697	681,210	12.93	52,665	39.5
1983	915,606.25	681,027.00	605,403.00	0.6612	310,203	13.26	23,392	38.5
1984	257,314.51	188,870.00	167,897.00	0.6525	89,417	13.59	6,580	37.5
1985	1,375,714.09	995,914.00	885,324.00	0.6435	490,390	13.92	35,230	36.5
1986	318,773.12	227,459.00	202,201.00	0.6343	116,572	14.25	8,180	35.5
1987	720,426.42	506,355.00	450,127.00	0.6248	270,299	14.59	18,532	34.5
1988	721,418.62	499,106.00	443,683.00	0.6150	277,735	14.92	18,613	33.5
1989	1,319,056.66	897,602.00	797,929.00	0.6049	521,127	15.26	34,150	32.5
1990	527,425.71	352,735.00	313,566.00	0.5945	213,860	15.60	13,709	31.5
1991	1,793,157.64	1,177,598.00	1,046,833.00	0.5838	746,325	15.94	46,812	30.5
1992	633,017.80	407,834.00	362,546.00	0.5727	270,472	16.29	16,605	29.5
1993	706,848.03	446,321.00	396,760.00	0.5613	310,088	16.64	18,640	28.5
1994	3,260,358.72	2,015,445.00	1,791,642.00	0.5495	1,468,716	16.99	86,464	27.5
1995	11,944,393.09	7,220,136.00	6,418,386.00	0.5374	5,526,007	17.34	318,697	26.5
1996	1,350,706.55	797,381.00	708,837.00	0.5248	641,870	17.70	36,274	25.5
1997	8,462,798.23	4,872,385.00	4,331,337.00	0.5118	4,131,461	18.05	228,841	24.5
1998	911,442.78	511,003.00	454,259.00	0.4984	457,183	18.42	24,826	23.5
1999	767,871.44	418,534.00	372,059.00	0.4845	395,813	18.78	21,076	22.5
2000	451,349.63	238,734.00	212,224.00	0.4702	239,125	19.15	12,488	21.5
2001	203,608.45	104,300.00	92,718.00	0.4554	110,890	19.52	5,681	20.5
2002	4,289,775.17	2,123,487.00	1,887,688.00	0.4400	2,402,088	19.89	120,750	19.5
2003	2,025,648.86	966,569.00	859,237.00	0.4242	1,166,412	20.27	57,542	18.5
2004	1,615,369.24	740,962.00	658,683.00	0.4078	956,686	20.65	46,325	17.5
2005	508,719.57	223,621.00	198,789.00	0.3908	309,931	21.04	14,733	16.5
2006	4,177,657.04	1,753,691.00	1,558,955.00	0.3732	2,618,702	21.42	122,231	15.5
2007	3,657,733.59	1,460,445.00	1,298,272.00	0.3549	2,359,462	21.82	108,154	14.5
2008	1,237,359.39	467,768.00	415,826.00	0.3361	821,534	22.21	36,988	13.5
2009	2,031,196.60	723,172.00	642,868.00	0.3165	1,388,328	22.61	61,406	12.5
2010	5,588,477.85	1,862,241.00	1,655,451.00	0.2962	3,933,027	23.01	170,921	11.5
2011	1,371,242.88	424,526.00	377,385.00	0.2752	993,858	23.42	42,444	10.5
2012	7,773,909.77	2,216,246.00	1,970,146.00	0.2534	5,803,764	23.82	243,619	9.5
2013	1,879,077.30	487,956.00	433,771.00	0.2308	1,445,306	24.23	59,643	8.5
2014	3,856,005.55	899,703.00	799,797.00	0.2074	3,056,209	24.64	124,014	7.5
2015	5,161,274.07	1,063,149.00	945,093.00	0.1831	4,216,181	25.06	168,273	6.5
2016	7,875,429.65	1,398,795.00	1,243,468.00	0.1579	6,631,962	25.47	260,426	5.5
2017	4,032,417.18	597,452.00	531,109.00	0.1317	3,501,309	25.87	135,331	4.5
2018	1,788,351.24	210,253.00	186,905.00	0.1045	1,601,446	26.27	60,961	3.5
2019	5,744,929.53	492,676.00	437,967.00	0.0762	5,306,962	26.65	199,123	2.5
2020	3,896,100.71	205,052.00	182,283.00	0.0468	3,713,818	27.00	137,545	1.5
2021	80,149,541.03	1,442,974.00	1,282,741.00	0.0160	78,866,800	27.27	2,891,823	0.5
TOTAL	220,832,605.09	72,010,537.00	64,014,227.00		156,818,378		7,005,483	

COMPOSITE ANNUAL ACCRUAL RATE 3.17%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.29
 COMPOSITE AVERAGE AGE (YEARS) 15.68
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 21.69

Enbridge Gas Inc.

Account #: 472.31 - Distribution - Structures - Stoney Creek
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: S0.5
 ASL: 40
 Net Salvage: 0%
 BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year: 2046

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1992	1,114,233.02	745,014.00	401,617.00	0.3604	712,616	14.62	48,743	29.5
1996	264,569.14	164,748.00	88,811.00	0.3357	175,758	15.45	11,376	25.5
2010	11,256.60	4,367.00	2,354.00	0.2091	8,902	18.14	491	11.5
2011	3,046.29	1,110.00	598.00	0.1964	2,448	18.32	134	10.5
2012	24,238.48	8,223.00	4,433.00	0.1829	19,806	18.50	1,070	9.5
2013	26,834,440.69	8,391,142.00	4,523,435.00	0.1686	22,311,006	18.68	1,194,215	8.5
2014	72,795.00	20,713.00	11,166.00	0.1534	61,629	18.86	3,268	7.5
2015	15,084.11	3,840.00	2,070.00	0.1372	13,014	19.03	684	6.5
2016	3,000.00	668.00	360.00	0.1200	2,640	19.20	137	5.5
2018	3,400.00	517.00	279.00	0.0819	3,121	19.53	160	3.5
2019	76,764.68	8,655.00	4,666.00	0.0608	72,099	19.67	3,665	2.5

2021	1,239,286.80	30,390.00	16,383.00	0.0132	1,222,904	19.89	61,485	0.5
TOTAL	29,662,114.81	9,379,387.00	5,056,171.00		24,605,944		1,325,428	

COMPOSITE ANNUAL ACCRUAL RATE 4.47%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.17
 COMPOSITE AVERAGE AGE (YEARS) 9.09
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 18.55

Enbridge Gas Inc.

Account #: 472.32 - Distribution - Structures - Win-Rhodes
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: 50.5
 ASL: 40
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year: 2046

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1961	180,426.39	163,296.00	94,729.00	0.5250	85,698	6.35	13,503	60.5
2007	129,381.63	58,466.00	33,916.00	0.2621	95,465	17.59	5,428	14.5
2008	12,068.02	5,209.00	3,022.00	0.2504	9,046	17.77	509	13.5
2009	22,631,922.21	9,288,069.00	5,388,051.00	0.2381	17,243,871	17.96	960,216	12.5
2011	65,635.22	23,910.00	13,870.00	0.2113	51,765	18.32	2,825	10.5
2013	8,062.10	2,521.00	1,462.00	0.1814	6,600	18.68	353	8.5
2015	4,463.00	1,136.00	659.00	0.1477	3,804	19.03	200	6.5
2017	65,272.23	12,307.00	7,139.00	0.1094	58,133	19.37	3,002	4.5
2018	27,450.03	4,173.00	2,421.00	0.0882	25,029	19.53	1,282	3.5
2019	65,992.08	7,441.00	4,316.00	0.0654	61,676	19.67	3,135	2.5
2021	25,873.03	634.00	368.00	0.0142	25,505	19.89	1,282	0.5
TOTAL	23,216,545.94	9,567,162.00	5,549,955.00		17,666,591		991,735	

COMPOSITE ANNUAL ACCRUAL RATE 4.27%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.24
 COMPOSITE AVERAGE AGE (YEARS) 12.80
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 17.88

Enbridge Gas Inc.

Account #: 472.33 - Distribution - Structures - London Admin
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: 50.5
 ASL: 40
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year: 2026

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1955	199.68	191.00	136.00	0.6808	64	3.18	20	66.5
1959	5,165.84	4,896.00	3,492.00	0.6761	1,673	3.45	485	62.5
1960	1,011,560.18	957,077.00	682,748.00	0.6749	328,812	3.50	93,920	61.5
1969	386,858.53	360,578.00	257,225.00	0.6649	129,633	3.83	33,879	52.5
1970	878,076.95	816,968.00	582,799.00	0.6637	295,278	3.85	76,652	51.5
1971	5,845,067.46	5,428,354.00	3,872,415.00	0.6625	1,972,653	3.88	508,850	50.5
1975	3,368.30	3,104.00	2,214.00	0.6573	1,154	3.96	291	46.5
1980	452,780.36	412,505.00	294,268.00	0.6499	158,512	4.05	39,121	41.5
1982	2,909.02	2,637.00	1,881.00	0.6465	1,028	4.08	252	39.5
1995	16,817.65	14,496.00	10,341.00	0.6149	6,477	4.24	1,526	26.5
1997	18,229.57	15,527.00	11,076.00	0.6076	7,153	4.26	1,677	24.5
2004	318,242.92	255,112.00	181,989.00	0.5719	136,254	4.33	31,463	17.5
2006	592,897.90	463,013.00	330,299.00	0.5571	262,599	4.35	60,394	15.5
2007	1,524,698.50	1,172,436.00	836,378.00	0.5486	688,320	4.36	157,995	14.5
2008	75,814.20	57,290.00	40,869.00	0.5391	34,945	4.36	8,006	13.5
2009	87,714.83	64,981.00	46,355.00	0.5285	41,360	4.37	9,458	12.5
2010	76,186.98	55,169.00	39,356.00	0.5166	36,831	4.38	8,407	11.5
2011	3,270,478.37	2,306,368.00	1,645,289.00	0.5031	1,625,189	4.39	370,268	10.5
2012	32,272.28	22,061.00	15,738.00	0.4877	16,534	4.40	3,760	9.5
2013	84,576.51	55,709.00	39,741.00	0.4699	44,836	4.40	10,179	8.5
2014	1,057,271.39	665,667.00	474,866.00	0.4491	582,406	4.41	132,000	7.5
2015	8,913.65	5,306.00	3,785.00	0.4246	5,129	4.42	1,160	6.5
2016	5,711.46	3,165.00	2,257.00	0.3953	3,454	4.43	780	5.5
2017	64,922.75	32,703.00	23,329.00	0.3593	41,594	4.43	9,382	4.5
2018	113,400.71	49,987.00	35,659.00	0.3144	77,742	4.44	17,509	3.5
2019	86,366.66	31,083.00	22,173.00	0.2567	64,193	4.45	14,437	2.5
2020	473,100.18	119,223.00	85,050.00	0.1798	388,050	4.45	87,157	1.5
2021	3,296,299.21	332,491.00	237,188.00	0.0720	3,059,111	4.46	686,365	0.5
TOTAL	19,789,902.04	13,708,094.00	9,778,917.00		10,010,985		2,365,393	

COMPOSITE ANNUAL ACCRUAL RATE 11.95%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.49
 COMPOSITE AVERAGE AGE (YEARS) 26.77
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 4.16

Enbridge Gas Inc.

Account #: 472.34 - Distribution - Structures - Kingston Office
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: 50.5
 ASL: 40
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year: 2046

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2008	173.14	75.00	45.00	0.2574	129	17.77	7	13.5
2009	15,807,650.76	6,487,409.00	3,868,483.00	0.2447	11,939,168	17.96	664,826	12.5
2010	816,665.68	316,839.00	188,933.00	0.2313	627,733	18.14	34,602	11.5
2011	13,036.61	4,749.00	2,832.00	0.2172	10,205	18.32	557	10.5
2012	17,010.23	5,770.00	3,441.00	0.2023	13,569	18.50	733	9.5
2015	5,663.00	1,442.00	860.00	0.1518	4,803	19.03	252	6.5
2016	11,740.47	2,614.00	1,559.00	0.1328	10,182	19.20	530	5.5
2017	7,351.98	1,386.00	827.00	0.1124	6,525	19.37	337	4.5
2018	12,352.19	1,878.00	1,120.00	0.0906	11,233	19.53	575	3.5
2020	26,851.89	1,891.00	1,128.00	0.0420	25,724	19.80	1,299	1.5
2021	19,080.00	468.00	279.00	0.0146	18,801	19.89	945	0.5
TOTAL	16,737,575.95	6,824,521.00	4,069,504.00		12,668,072		704,665	

COMPOSITE ANNUAL ACCRUAL RATE 4.21%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.24
 COMPOSITE AVERAGE AGE (YEARS) 12.40
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 17.98

Enbridge Gas Inc.

Account #: 472.35 - Distribution - Structures - Mainway
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: S0.5
 ASL: 40
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year: 2023

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2008	15,525,798.74	13,983,827.00	3,882,332.00	0.2501	11,643,466	1.49	7,821,646	13.5
2011	4,400.98	3,854.00	1,070.00	0.2431	3,331	1.49	2,234	10.5
2012	36,549.22	31,589.00	8,770.00	0.2399	27,779	1.49	18,621	9.5
2014	3,924.00	3,272.00	909.00	0.2315	3,015	1.49	2,019	7.5
2015	2,872.00	2,335.00	648.00	0.2257	2,224	1.49	1,488	6.5
2016	13,798.50	10,850.00	3,012.00	0.2183	10,786	1.49	7,216	5.5
2017	28,858.18	21,660.00	6,013.00	0.2084	22,845	1.50	15,276	4.5
2018	13,142.00	9,206.00	2,556.00	0.1945	10,586	1.50	7,075	3.5
2019	292,494.03	182,954.00	50,793.00	0.1737	241,701	1.50	161,475	2.5
2020	15,458.98	7,736.00	2,148.00	0.1389	13,311	1.50	8,889	1.5
TOTAL	15,937,296.63	14,257,283.00	3,958,252.00		11,979,045		8,045,940	

COMPOSITE ANNUAL ACCRUAL RATE 50.48%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.25
 COMPOSITE AVERAGE AGE (YEARS) 13.24
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 1.49

Enbridge Gas Distribution

Account #: 473.01 - Distribution - Services - Metal
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: S1
 ASL: 45
 Net Salvage: -32%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1900	2,525,390.77	3,333,516.00	2,908,182.00	0.8724	425,333	0.00	425,333	121.5
1901	28,468.71	37,579.00	32,784.00	0.8724	4,795	0.00	4,795	120.5
1909	61.08	81.00	70.00	0.8724	10	0.00	10	112.5
1911	1,994.22	2,632.00	2,297.00	0.8724	336	0.00	336	110.5
1912	5,372.22	7,091.00	6,187.00	0.8724	905	0.00	905	109.5
1913	1,997.63	2,637.00	2,300.00	0.8724	336	0.00	336	108.5
1914	1,947.23	2,570.00	2,242.00	0.8724	328	0.00	328	107.5
1915	398.55	526.00	459.00	0.8724	67	0.00	67	106.5
1916	492.24	650.00	567.00	0.8724	83	0.00	83	105.5
1917	248.91	329.00	287.00	0.8724	42	0.00	42	104.5
1918	433.13	572.00	499.00	0.8724	73	0.00	73	103.5
1919	361.62	477.00	416.00	0.8724	61	0.00	61	102.5
1920	933.30	1,232.00	1,075.00	0.8724	157	0.00	157	101.5
1921	549.45	725.00	633.00	0.8724	93	0.00	93	100.5
1922	312.68	413.00	360.00	0.8724	53	0.00	53	99.5
1923	382.19	504.00	440.00	0.8724	64	0.00	64	98.5
1924	509.56	673.00	587.00	0.8724	86	0.00	86	97.5
1925	7.63	10.00	9.00	0.8728	1	0.00	1	96.5
1926	93.15	123.00	107.00	0.8724	16	0.00	16	95.5
1927	147.94	195.00	170.00	0.8724	25	0.00	25	94.5
1928	37,036.47	48,888.00	42,650.00	0.8724	6,238	0.00	6,238	93.5
1929	270.46	357.00	311.00	0.8724	46	0.00	46	92.5
1930	1,367.06	1,805.00	1,574.00	0.8724	230	0.00	230	91.5
1931	597.08	788.00	688.00	0.8724	101	0.00	101	90.5
1932	799.42	1,049.00	915.00	0.8676	140	0.50	140	89.5
1933	67.19	88.00	77.00	0.8669	12	0.55	12	88.5
1934	293.99	385.00	336.00	0.8649	52	0.76	52	87.5
1935	1,448.26	1,890.00	1,649.00	0.8625	263	1.00	263	86.5
1936	582.70	758.00	661.00	0.8599	108	1.24	87	85.5
1937	1,939.37	2,516.00	2,195.00	0.8573	365	1.49	245	84.5
1938	18,335.41	23,706.00	20,681.00	0.8545	3,522	1.75	2,011	83.5
1939	2,238.77	2,885.00	2,517.00	0.8516	439	2.01	218	82.5
1940	686.07	881.00	769.00	0.8487	137	2.28	60	81.5

1941	961.16	1,230.00	1,073.00	0.8457	196	2.54	77	80.5
1942	1,598.89	2,038.00	1,778.00	0.8426	332	2.81	118	79.5
1943	474.52	603.00	526.00	0.8395	101	3.08	33	78.5
1944	64.14	81.00	71.00	0.8362	14	3.35	4	77.5
1945	1,706.25	2,150.00	1,876.00	0.8330	376	3.62	104	76.5
1946	895.82	1,125.00	981.00	0.8296	201	3.89	52	75.5
1947	332.71	416.00	363.00	0.8262	76	4.16	18	74.5
1948	790.72	984.00	859.00	0.8227	185	4.44	42	73.5
1949	218.37	271.00	236.00	0.8191	52	4.72	11	72.5
1950	10,122.61	12,490.00	10,896.00	0.8155	2,466	4.99	494	71.5
1951	2,523.21	3,099.00	2,704.00	0.8117	627	5.27	119	70.5
1952	3,423.94	4,185.00	3,651.00	0.8079	868	5.55	156	69.5
1953	6,722.68	8,178.00	7,134.00	0.8039	1,740	5.83	298	68.5
1954	1,360,971.16	1,647,233.00	1,437,057.00	0.7999	359,425	6.12	58,769	67.5
1955	393,966.77	474,388.00	413,859.00	0.7958	106,177	6.40	16,593	66.5
1956	790,277.04	946,570.00	825,795.00	0.7916	217,371	6.68	32,521	65.5
1957	1,572,724.59	1,873,512.00	1,634,465.00	0.7873	441,532	6.97	63,338	64.5
1958	2,958,567.30	3,504,640.00	3,057,473.00	0.7829	847,836	7.26	116,788	63.5
1959	2,923,507.31	3,443,132.00	3,003,812.00	0.7784	855,218	7.55	113,283	62.5
1960	4,203,017.94	4,920,660.00	4,292,818.00	0.7738	1,255,166	7.84	160,088	61.5
1961	5,504,304.17	6,404,651.00	5,587,462.00	0.7690	1,678,219	8.13	206,334	60.5
1962	6,938,872.93	8,022,842.00	6,999,183.00	0.7642	2,160,129	8.43	256,291	59.5
1963	5,952,667.63	6,837,686.00	5,965,245.00	0.7592	1,892,276	8.73	216,874	58.5
1964	4,395,501.85	5,015,074.00	4,375,186.00	0.7541	1,426,877	9.02	158,135	57.5
1965	4,401,757.23	4,987,346.00	4,350,995.00	0.7488	1,459,324	9.32	156,526	56.5
1966	4,454,596.24	5,011,012.00	4,371,641.00	0.7435	1,508,426	9.63	156,714	55.5
1967	5,278,397.26	5,893,693.00	5,141,699.00	0.7380	1,825,785	9.93	183,874	54.5
1968	6,156,073.38	6,821,020.00	5,950,705.00	0.7323	2,175,312	10.24	212,524	53.5
1969	8,793,794.32	9,666,466.00	8,433,092.00	0.7265	3,174,716	10.54	301,100	52.5
1970	5,945,925.49	6,482,393.00	5,655,285.00	0.7205	2,193,337	10.85	202,074	51.5
1971	7,056,155.79	7,627,483.00	6,654,269.00	0.7144	2,659,857	11.17	238,191	50.5
1972	9,494,932.00	10,173,460.00	8,875,398.00	0.7081	3,657,912	11.48	318,576	49.5
1973	8,745,454.00	9,285,049.00	8,100,342.00	0.7017	3,443,658	11.80	291,847	48.5
1974	8,520,993.43	8,961,258.00	7,817,864.00	0.6951	3,429,847	12.12	283,001	47.5
1975	8,236,428.38	8,577,067.00	7,482,693.00	0.6882	3,389,392	12.44	272,409	46.5
1976	7,871,902.71	8,114,033.00	7,078,739.00	0.6812	3,312,173	12.77	259,417	45.5
1977	8,474,464.88	8,642,780.00	7,540,022.00	0.6740	3,646,272	13.10	278,425	44.5
1978	8,925,236.51	9,002,478.00	7,853,824.00	0.6666	3,927,488	13.43	292,499	43.5
1979	9,516,026.91	9,488,677.00	8,277,988.00	0.6590	4,283,168	13.76	311,238	42.5
1980	10,728,819.66	10,570,732.00	9,221,981.00	0.6512	4,940,061	14.10	350,378	41.5
1981	5,905,160.29	5,746,077.00	5,012,918.00	0.6431	2,781,894	14.44	192,651	40.5
1982	2,977,540.18	2,859,909.00	2,495,005.00	0.6348	1,435,348	14.78	97,084	39.5
1983	2,644,927.33	2,506,219.00	2,186,443.00	0.6263	1,304,861	15.13	86,228	38.5
1984	3,045,016.05	2,844,763.00	2,481,791.00	0.6174	1,537,630	15.48	99,301	37.5
1985	2,389,466.91	2,199,544.00	1,918,898.00	0.6084	1,235,199	15.84	77,979	36.5
1986	2,634,539.55	2,387,896.00	2,083,217.00	0.5990	1,394,375	16.20	86,072	35.5
1987	2,666,190.71	2,377,741.00	2,074,357.00	0.5894	1,445,014	16.56	87,235	34.5
1988	2,808,146.33	2,462,180.00	2,148,023.00	0.5795	1,558,730	16.93	92,050	33.5
1989	3,167,397.47	2,728,160.00	2,380,066.00	0.5693	1,800,899	17.31	104,056	32.5
1990	3,272,597.28	2,766,572.00	2,413,576.00	0.5587	1,906,252	17.69	107,788	31.5
1991	3,047,962.77	2,526,507.00	2,204,142.00	0.5478	1,819,169	18.07	100,677	30.5
1992	4,160,255.29	3,377,898.00	2,946,902.00	0.5366	2,544,635	18.46	137,854	29.5
1993	5,388,113.83	4,280,542.00	3,734,375.00	0.5251	3,377,935	18.85	179,163	28.5
1994	6,039,362.88	4,688,887.00	4,090,618.00	0.5131	3,881,341	19.25	201,576	27.5
1995	8,156,115.41	6,180,339.00	5,391,771.00	0.5008	5,374,302	19.66	273,325	26.5
1996	7,278,287.86	5,375,187.00	4,689,351.00	0.4881	4,917,989	20.08	244,951	25.5
1997	3,064,373.85	2,202,308.00	1,921,309.00	0.4750	2,123,665	20.50	103,598	24.5
1998	5,010,668.70	3,498,486.00	3,052,104.00	0.4615	3,561,979	20.93	170,201	23.5
1999	5,036,046.49	3,409,813.00	2,974,745.00	0.4475	3,672,837	21.36	171,911	22.5
2000	4,397,851.29	2,881,740.00	2,514,050.00	0.4331	3,291,114	21.81	150,892	21.5
2001	5,640,785.37	3,569,187.00	3,113,784.00	0.4182	4,332,053	22.27	194,560	20.5
2002	5,933,206.55	3,616,392.00	3,154,966.00	0.4028	4,676,867	22.73	205,756	19.5
2003	5,299,077.25	3,102,890.00	2,706,983.00	0.3870	4,287,799	23.20	184,786	18.5
2004	4,568,376.31	2,562,044.00	2,235,145.00	0.3707	3,795,112	23.69	160,202	17.5
2005	10,063,946.09	5,387,279.00	4,699,900.00	0.3538	8,584,509	24.19	354,921	16.5
2006	10,856,512.94	5,525,940.00	4,820,868.00	0.3364	9,509,729	24.70	385,062	15.5
2007	10,025,595.87	4,831,176.00	4,214,751.00	0.3185	9,019,035	25.22	357,627	14.5
2008	7,960,617.67	3,613,725.00	3,152,638.00	0.3000	7,355,377	25.76	285,586	13.5
2009	3,805,622.42	1,617,998.00	1,411,552.00	0.2810	3,611,869	26.31	137,287	12.5
2010	8,078,925.95	3,195,478.00	2,787,758.00	0.2614	7,876,425	26.88	293,037	11.5
2011	6,530,861.42	2,384,190.00	2,079,984.00	0.2413	6,540,753	27.47	238,142	10.5
2012	12,311,181.31	4,108,964.00	3,584,688.00	0.2206	12,666,071	28.07	451,199	9.5
2013	14,888,036.99	4,490,363.00	3,917,424.00	0.1993	15,734,785	28.70	548,241	8.5
2014	14,420,870.07	3,873,921.00	3,379,636.00	0.1775	15,655,913	29.35	533,362	7.5
2015	13,410,628.90	3,149,739.00	2,747,854.00	0.1552	14,954,176	30.03	497,958	6.5
2016	10,157,808.29	2,035,123.00	1,775,456.00	0.1324	11,632,851	30.74	378,471	5.5
2017	11,386,910.26	1,880,263.00	1,640,355.00	0.1091	13,390,367	31.47	425,459	4.5
2018	10,343,154.30	1,336,734.00	1,166,176.00	0.0854	12,486,788	32.25	387,213	3.5
2019	13,688,543.27	1,270,237.00	1,108,163.00	0.0613	16,960,714	33.06	512,997	2.5
2020	12,701,976.85	710,029.00	619,434.00	0.0369	16,147,175	33.92	476,024	1.5
2021	112,224,699.54	2,096,391.00	1,828,906.00	0.0123	146,307,697	34.83	4,200,462	0.5
TOTAL	549,648,294.42	307,569,546.00	268,325,815.00		457,209,934		19,924,837	

COMPOSITE ANNUAL ACCRUAL RATE 3.63%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.49
 COMPOSITE AVERAGE AGE (YEARS) 23.36
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 23.01

Enbridge Gas Distribution

Account #: 473.02 - Distribution - Services - Plastic

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: 53
 ASL: 55
 Net Salvage: -26%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1900	149,768.59	188,708.00	150,903.00	0.7997	37,805	0.00	37,805	121.5
1928	1,524.06	1,879.00	1,502.00	0.7823	418	2.08	201	93.5
1958	1,524.06	1,717.00	1,373.00	0.7148	548	7.54	73	63.5
1959	2,727.43	3,055.00	2,443.00	0.7110	993	7.80	127	62.5
1961	2,116.75	2,344.00	1,875.00	0.7028	793	8.34	95	60.5
1964	47,351.00	51,428.00	41,125.00	0.6893	18,537	9.21	2,013	57.5
1965	148,347.17	159,974.00	127,925.00	0.6844	58,992	9.52	6,199	56.5
1966	156,323.18	167,318.00	133,798.00	0.6793	63,170	9.83	6,423	55.5
1967	197,396.80	209,625.00	167,629.00	0.6740	81,091	10.16	7,978	54.5
1968	815,958.94	859,370.00	687,206.00	0.6684	340,903	10.50	32,452	53.5
1969	4,064.16	4,243.00	3,393.00	0.6626	1,728	10.86	159	52.5
1970	1,563,798.64	1,617,894.00	1,293,768.00	0.6566	676,618	11.22	60,303	51.5
1971	2,450,510.49	2,511,031.00	2,007,975.00	0.6503	1,079,668	11.60	93,104	50.5
1972	96,143.32	97,527.00	77,988.00	0.6438	43,152	11.99	3,600	49.5
1973	4,916,051.66	4,933,943.00	3,945,486.00	0.6370	2,248,739	12.39	181,520	48.5
1974	4,021,050.36	3,990,673.00	3,191,189.00	0.6299	1,875,334	12.81	146,447	47.5
1975	6,120,880.56	6,003,323.00	4,800,628.00	0.6225	2,911,681	13.24	219,960	46.5
1976	6,814,251.96	6,600,769.00	5,278,384.00	0.6148	3,307,574	13.68	241,708	45.5
1977	8,258,215.90	7,895,383.00	6,313,637.00	0.6068	4,091,715	14.15	289,235	44.5
1978	10,475,227.61	9,877,594.00	7,898,736.00	0.5984	5,300,051	14.63	362,366	43.5
1979	17,737,329.70	16,483,481.00	13,181,212.00	0.5898	9,167,824	15.12	606,202	42.5
1980	22,226,662.80	20,340,796.00	16,265,759.00	0.5808	11,739,836	15.64	750,725	41.5
1981	30,598,391.49	27,552,849.00	22,032,963.00	0.5715	16,521,010	16.17	1,021,671	40.5
1982	28,850,610.66	25,539,872.00	20,423,262.00	0.5618	15,928,507	16.72	952,565	39.5
1983	32,788,041.96	28,508,603.00	22,797,243.00	0.5518	18,515,690	17.29	1,070,775	38.5
1984	45,051,817.04	38,435,648.00	30,735,523.00	0.5414	26,029,766	17.88	1,455,524	37.5
1985	44,178,902.73	36,945,005.00	29,543,513.00	0.5307	26,121,905	18.49	1,412,382	36.5
1986	45,656,546.02	37,384,963.00	29,895,330.00	0.5197	27,631,918	19.13	1,444,677	35.5
1987	48,183,301.68	38,588,105.00	30,857,437.00	0.5083	29,853,523	19.78	1,509,346	34.5
1988	52,722,048.58	41,247,411.00	32,983,983.00	0.4965	33,445,799	20.45	1,635,298	33.5
1989	53,099,568.05	40,531,537.00	32,411,525.00	0.4844	34,493,930	21.15	1,631,089	32.5
1990	61,581,712.67	45,800,981.00	36,625,299.00	0.4720	40,967,659	21.87	1,873,647	31.5
1991	68,045,080.48	49,242,869.00	39,377,646.00	0.4593	46,359,156	22.60	2,050,966	30.5
1992	86,254,726.77	60,649,198.00	48,498,853.00	0.4462	60,182,103	23.36	2,575,977	29.5
1993	100,416,338.86	68,498,546.00	54,775,677.00	0.4329	71,748,910	24.14	2,971,864	28.5
1994	114,613,463.09	75,727,180.00	60,556,140.00	0.4193	83,856,824	24.94	3,361,945	27.5
1995	144,689,462.64	92,436,986.00	73,918,335.00	0.4055	108,390,388	25.76	4,206,952	26.5
1996	122,662,528.22	75,638,333.00	60,485,092.00	0.3914	94,069,693	26.61	3,535,769	25.5
1997	111,013,734.49	65,949,487.00	52,737,292.00	0.3770	87,140,014	27.46	3,172,890	24.5
1998	106,872,602.30	61,043,501.00	48,814,161.00	0.3625	85,845,318	28.34	3,029,117	23.5
1999	112,351,680.12	61,569,904.00	49,235,106.00	0.3478	92,328,011	29.23	3,158,394	22.5
2000	128,015,893.22	67,154,960.00	53,701,262.00	0.3329	107,598,763	30.14	3,569,845	21.5
2001	115,289,893.04	57,752,316.00	46,182,326.00	0.3179	99,082,939	31.06	3,189,643	20.5
2002	96,249,612.37	45,919,863.00	36,720,365.00	0.3028	84,554,147	32.00	2,642,353	19.5
2003	115,205,243.80	52,198,486.00	41,741,140.00	0.2876	103,417,468	32.95	3,138,943	18.5
2004	69,353,793.26	29,749,781.00	23,789,766.00	0.2722	63,596,014	33.90	1,875,780	17.5
2005	97,395,107.31	39,416,975.00	31,520,253.00	0.2569	91,197,582	34.87	2,615,370	16.5
2006	109,704,171.83	41,728,771.00	33,368,908.00	0.2414	104,858,349	35.84	2,925,408	15.5
2007	105,430,196.90	37,530,123.00	30,011,409.00	0.2259	102,830,639	36.82	2,792,462	14.5
2008	113,170,328.99	37,517,702.00	30,001,477.00	0.2104	112,593,138	37.81	2,977,879	13.5
2009	78,061,869.45	23,966,623.00	19,165,195.00	0.1949	79,192,761	38.80	2,041,080	12.5
2010	126,426,207.82	35,715,237.00	28,560,114.00	0.1793	130,736,908	39.79	3,285,485	11.5
2011	115,922,136.62	29,902,940.00	23,912,241.00	0.1637	122,149,651	40.79	2,994,775	10.5
2012	138,256,592.59	32,269,515.00	25,804,701.00	0.1481	148,398,605	41.78	3,551,508	9.5
2013	138,646,957.73	28,955,234.00	23,154,397.00	0.1325	151,540,770	42.78	3,542,086	8.5
2014	132,102,041.38	24,343,149.00	19,466,289.00	0.1170	146,982,284	43.78	3,357,143	7.5
2015	150,761,600.30	24,077,653.00	19,253,982.00	0.1014	170,705,635	44.78	3,811,970	6.5
2016	148,370,557.88	20,050,374.00	16,033,520.00	0.0858	170,913,383	45.78	3,733,263	5.5
2017	142,742,100.37	15,782,558.00	12,620,710.00	0.0702	167,234,337	46.78	3,574,823	4.5
2018	151,710,925.20	13,046,613.00	10,432,879.00	0.0546	180,722,886	47.78	3,782,306	3.5
2019	180,810,000.48	11,106,452.00	8,881,406.00	0.0390	218,939,194	48.78	4,488,194	2.5
2020	164,306,151.39	6,055,611.00	4,842,441.00	0.0234	202,183,309	49.78	4,061,444	1.5
2021	345,114,099.71	4,239,802.00	3,390,408.00	0.0078	431,453,357	50.78	8,496,331	0.5
TOTAL	4,458,883,264.63	1,731,773,793.00	1,384,833,504.00		4,233,359,410		121,567,635	

COMPOSITE ANNUAL ACCRUAL RATE 2.73%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.31
 COMPOSITE AVERAGE AGE (YEARS) 16.26
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 35.75

Enbridge Gas Distribution

Account #: 474.00 - Distribution - Regulators
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: 5Q
 ASL: 25
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1997	7,933,012.78	7,774,353.00	2,517,907.00	0.3174	5,415,106	0.50	5,415,106	24.5
1998	9,189,350.75	8,637,990.00	2,797,616.00	0.3044	6,391,735	1.50	4,261,157	23.5
1999	10,501,133.78	9,451,020.00	3,060,935.00	0.2915	7,440,199	2.50	2,976,079	22.5
2000	12,787,095.65	10,996,902.00	3,561,605.00	0.2785	9,225,490	3.50	2,635,854	21.5

2001	14,943,687.85	12,253,824.00	3,968,689.00	0.2656	10,974,999	4.50	2,438,889	20.5
2002	12,164,610.21	9,488,396.00	3,073,040.00	0.2526	9,091,570	5.50	1,653,013	19.5
2003	14,508,078.70	10,735,978.00	3,477,099.00	0.2397	11,030,980	6.50	1,697,074	18.5
2004	7,119,777.11	4,983,844.00	1,614,135.00	0.2267	5,505,642	7.50	734,086	17.5
2005	13,256,161.50	8,749,067.00	2,833,591.00	0.2138	10,422,571	8.50	1,226,185	16.5
2006	15,434,123.63	9,569,157.00	3,099,196.00	0.2008	12,334,927	9.50	1,298,413	15.5
2007	15,300,290.99	8,874,169.00	2,874,108.00	0.1878	12,426,183	10.50	1,183,446	14.5
2008	15,283,142.09	8,252,897.00	2,672,895.00	0.1749	12,610,248	11.50	1,096,543	13.5
2009	16,523,613.11	8,261,807.00	2,675,780.00	0.1619	13,847,833	12.50	1,107,827	12.5
2010	16,711,002.41	7,687,061.00	2,489,635.00	0.1490	14,221,367	13.50	1,053,435	11.5
2011	19,593,594.55	8,229,310.00	2,665,255.00	0.1360	16,928,339	14.50	1,167,472	10.5
2012	21,890,642.77	8,318,444.00	2,694,124.00	0.1231	19,196,519	15.50	1,238,485	9.5
2013	24,710,279.37	8,401,495.00	2,721,022.00	0.1101	21,989,258	16.50	1,332,682	8.5
2014	22,900,250.01	6,870,075.00	2,225,035.00	0.0972	20,675,215	17.50	1,181,441	7.5
2015	26,425,603.78	6,870,657.00	2,225,224.00	0.0842	24,200,380	18.50	1,308,129	6.5
2016	29,212,083.62	6,426,658.00	2,081,424.00	0.0713	27,130,659	19.50	1,391,316	5.5
2017	25,297,702.47	4,553,586.00	1,474,786.00	0.0583	23,822,916	20.50	1,162,093	4.5
2018	25,759,823.63	3,606,375.00	1,168,009.00	0.0453	24,591,814	21.50	1,143,805	3.5
2019	28,900,291.78	2,890,029.00	936,004.00	0.0324	27,964,288	22.50	1,242,857	2.5
2020	32,205,594.49	1,932,336.00	625,832.00	0.0194	31,579,762	23.50	1,343,820	1.5
2021	50,319,983.97	1,006,400.00	325,946.00	0.0065	49,994,038	24.50	2,040,573	0.5
TOTAL	488,870,931.00	184,821,829.00	59,858,893.00		429,012,038		43,329,779	

COMPOSITE ANNUAL ACCRUAL RATE 8.86%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.12
 COMPOSITE AVERAGE AGE (YEARS) 9.45
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 15.55

Enbridge Gas Distribution

Account #: 475.00 - Distribution - Mains - Envision
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: SQ
 ASL: 25
 Net Salvage: 0%
 BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2004	29,459,720.88	20,621,805.00	13,304,715.00	0.4516	16,155,006	7.50	2,154,001	17.5
2005	18,650,617.10	12,309,407.00	7,941,747.00	0.4258	10,708,870	8.50	1,259,867	16.5
2006	18,244,834.93	11,311,798.00	7,298,112.00	0.4000	10,946,723	9.50	1,152,287	15.5
2007	15,875,281.79	9,207,663.00	5,940,573.00	0.3742	9,934,709	10.50	946,163	14.5
2008	11,772,203.07	6,356,990.00	4,101,384.00	0.3484	7,670,819	11.50	667,028	13.5
2009	17,976,461.62	8,988,231.00	5,799,000.00	0.3226	12,177,461	12.50	974,197	12.5
2010	11,575,661.85	5,324,804.00	3,435,442.00	0.2968	8,140,220	13.50	602,979	11.5
2011	9,694,732.90	4,071,788.00	2,627,024.00	0.2710	7,067,709	14.50	487,428	10.5
2012	10,460,599.46	3,975,028.00	2,564,597.00	0.2452	7,896,003	15.50	509,420	9.5
2013	9,928,403.50	3,375,657.00	2,177,897.00	0.2194	7,750,507	16.50	469,728	8.5
2014	9,730,838.73	2,919,252.00	1,883,434.00	0.1936	7,847,405	17.50	448,423	7.5
2015	10,608,447.06	2,758,196.00	1,779,525.00	0.1677	8,828,922	18.50	477,239	6.5
2016	7,279,412.00	1,601,471.00	1,033,232.00	0.1419	6,246,180	19.50	320,317	5.5
2017	7,461.53	1,343.00	867.00	0.1161	6,595	20.50	322	4.5
TOTAL	181,264,676.42	92,823,432.00	59,887,548.00		121,377,128		10,469,397	

COMPOSITE ANNUAL ACCRUAL RATE 5.78%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.33
 COMPOSITE AVERAGE AGE (YEARS) 12.80
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 12.20

Enbridge Gas Distribution

Account #: 475.21 - Distribution - Mains - Coated & Wrapped
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: R3
 ASL: 55
 Net Salvage: -42%
 BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1894	31.00	44.00	33.00	0.7528	11	0.00	11	127.5
1900	24.14	34.00	26.00	0.7529	8	0.00	8	121.5
1901	882.13	1,253.00	943.00	0.7529	309	0.00	309	120.5
1904	475.41	675.00	508.00	0.7529	167	0.00	167	117.5
1905	2,239.37	3,180.00	2,394.00	0.7529	786	0.00	786	116.5
1909	2,557.09	3,631.00	2,734.00	0.7529	897	0.00	897	112.5
1910	11,960.68	16,984.00	12,788.00	0.7529	4,196	0.00	4,196	111.5
1911	48.92	69.00	52.00	0.7529	17	0.00	17	110.5
1912	295.91	420.00	316.00	0.7529	104	0.00	104	109.5
1914	18,551.62	26,343.00	19,835.00	0.7529	6,509	0.00	6,509	107.5
1915	10.33	15.00	11.00	0.7526	4	0.00	4	106.5
1917	20.67	29.00	22.00	0.7529	7	0.00	7	104.5
1918	5,722.35	8,126.00	6,118.00	0.7529	2,008	0.00	2,008	103.5
1919	2,272.46	3,227.00	2,430.00	0.7529	797	0.00	797	102.5
1920	2,640.01	3,749.00	2,823.00	0.7529	926	0.00	926	101.5
1921	4,778.59	6,786.00	5,109.00	0.7529	1,677	0.00	1,677	100.5
1924	3,720.56	5,283.00	3,978.00	0.7529	1,305	0.00	1,305	97.5
1925	229,889.97	326,444.00	245,788.00	0.7529	80,656	0.00	80,656	96.5
1926	5,925.59	8,414.00	6,335.00	0.7529	2,079	0.00	2,079	95.5
1927	265,632.65	377,198.00	284,003.00	0.7529	93,196	0.00	93,196	94.5
1928	208,696.81	296,349.00	223,129.00	0.7529	73,220	0.00	73,220	93.5

1929	11,693.67	16,516.00	12,435.00	0.7489	4,170	0.50	4,170	92.5
1930	32,004.54	45,177.00	34,015.00	0.7485	11,432	0.55	11,432	91.5
1931	299,587.70	422,097.00	317,808.00	0.7471	107,607	0.71	107,607	90.5
1932	807.04	1,134.00	854.00	0.7454	292	0.91	292	89.5
1933	4,300.46	6,030.00	4,540.00	0.7435	1,566	1.12	1,397	88.5
1934	4,519.92	6,322.00	4,760.00	0.7416	1,658	1.34	1,242	87.5
1935	37,493.72	52,300.00	39,378.00	0.7396	13,863	1.56	8,910	86.5
1936	49,203.14	68,438.00	51,529.00	0.7375	18,339	1.79	10,265	85.5
1937	98,402.01	136,464.00	102,747.00	0.7353	36,984	2.02	18,280	84.5
1938	49,373.63	68,260.00	51,395.00	0.7331	18,716	2.26	8,269	83.5
1939	118,259.02	162,977.00	122,709.00	0.7307	45,218	2.51	18,042	82.5
1940	46,288.16	63,588.00	47,877.00	0.7284	17,852	2.74	6,504	81.5
1941	92,337.02	126,428.00	95,191.00	0.7260	35,928	2.99	12,029	80.5
1942	3,659.02	4,993.00	3,759.00	0.7235	1,437	3.23	445	79.5
1943	10,116.06	13,756.00	10,357.00	0.7210	4,008	3.47	1,153	78.5
1944	10,235.69	13,869.00	10,442.00	0.7184	4,092	3.72	1,100	77.5
1945	3,439.76	4,644.00	3,497.00	0.7159	1,388	3.96	350	76.5
1946	76,563.83	102,993.00	77,546.00	0.7133	31,174	4.20	7,425	75.5
1947	4,547.68	6,095.00	4,589.00	0.7106	1,869	4.44	421	74.5
1948	19,057.29	25,442.00	19,156.00	0.7079	7,905	4.68	1,690	73.5
1949	5,248.90	6,980.00	5,255.00	0.7051	2,198	4.92	447	72.5
1950	33,682.36	44,609.00	33,588.00	0.7022	14,241	5.16	2,760	71.5
1951	187,806.18	247,704.00	186,503.00	0.6993	80,182	5.40	14,842	70.5
1952	96,014.69	126,092.00	94,938.00	0.6963	41,403	5.65	7,329	69.5
1953	340,239.03	444,820.00	334,916.00	0.6932	148,223	5.90	25,118	68.5
1954	294,801.17	383,611.00	288,831.00	0.6900	129,787	6.16	21,070	67.5
1955	438,970.93	568,413.00	427,973.00	0.6866	195,366	6.43	30,403	66.5
1956	1,541,821.69	1,986,222.00	1,495,479.00	0.6831	693,908	6.70	103,571	65.5
1957	10,729,456.30	13,747,496.00	10,350,851.00	0.6794	4,884,977	6.98	699,563	64.5
1958	30,571,577.15	38,948,297.00	29,325,195.00	0.6755	14,086,445	7.28	1,935,780	63.5
1959	36,689,474.62	46,462,310.00	34,982,693.00	0.6715	17,116,361	7.58	2,257,376	62.5
1960	14,236,454.72	17,914,525.00	13,488,316.00	0.6672	6,727,450	7.90	851,567	61.5
1961	16,558,259.61	20,697,088.00	15,583,381.00	0.6628	7,929,348	8.23	963,417	60.5
1962	22,326,935.42	27,711,018.00	20,864,352.00	0.6581	10,839,896	8.57	1,264,259	59.5
1963	17,939,644.78	22,100,067.00	16,639,720.00	0.6532	8,834,575	8.93	989,120	58.5
1964	10,809,823.82	13,212,190.00	9,947,804.00	0.6481	5,402,146	9.30	580,650	57.5
1965	11,552,779.81	14,003,341.00	10,543,483.00	0.6427	5,861,465	9.69	604,905	56.5
1966	13,155,954.88	15,807,443.00	11,901,839.00	0.6371	6,779,617	10.09	671,870	55.5
1967	21,089,710.60	25,107,227.00	18,903,890.00	0.6312	11,043,499	10.51	1,051,112	54.5
1968	16,570,366.48	19,536,010.00	14,709,174.00	0.6251	8,820,746	10.94	806,472	53.5
1969	19,069,384.95	22,253,532.00	16,755,268.00	0.6188	10,323,258	11.38	906,901	52.5
1970	18,144,678.96	20,948,185.00	15,772,438.00	0.6122	9,993,006	11.84	843,792	51.5
1971	19,088,686.42	21,791,026.00	16,407,035.00	0.6053	10,698,899	12.32	868,620	50.5
1972	18,547,822.32	20,924,844.00	15,754,864.00	0.5982	10,583,043	12.81	826,465	49.5
1973	20,175,254.05	22,480,376.00	16,926,065.00	0.5908	11,722,795	13.31	880,876	48.5
1974	19,756,390.79	21,729,898.00	16,361,010.00	0.5832	11,693,065	13.82	845,840	47.5
1975	13,208,700.90	14,332,412.00	10,791,249.00	0.5753	7,965,107	14.35	554,943	46.5
1976	16,540,071.96	17,694,663.00	13,322,776.00	0.5672	10,164,126	14.89	682,424	45.5
1977	16,981,103.98	17,899,706.00	13,477,158.00	0.5589	10,636,009	15.45	688,543	44.5
1978	14,997,558.70	15,566,554.00	11,720,467.00	0.5503	9,576,067	16.01	598,050	43.5
1979	16,758,008.25	17,115,720.00	12,886,875.00	0.5415	10,909,497	16.59	657,646	42.5
1980	14,731,887.84	14,795,759.00	11,140,115.00	0.5325	9,779,166	17.18	569,364	41.5
1981	14,323,398.40	14,135,993.00	10,643,360.00	0.5233	9,695,865	17.77	545,557	40.5
1982	13,332,728.51	12,920,679.00	9,728,319.00	0.5138	9,204,156	18.38	500,804	39.5
1983	21,426,118.42	20,373,643.00	15,339,850.00	0.5042	15,085,238	18.99	794,203	38.5
1984	19,519,604.05	18,197,238.00	13,701,178.00	0.4943	14,016,659	19.62	714,421	37.5
1985	14,617,325.80	13,349,283.00	10,051,025.00	0.4842	10,705,577	20.25	528,584	36.5
1986	14,706,593.66	13,145,826.00	9,897,838.00	0.4740	10,985,525	20.90	525,748	35.5
1987	31,059,637.62	27,150,048.00	20,441,984.00	0.4635	23,662,702	21.54	1,098,316	34.5
1988	19,343,553.30	16,519,694.00	12,438,111.00	0.4528	15,029,734	22.20	676,967	33.5
1989	39,248,495.27	32,715,021.00	24,631,998.00	0.4420	31,100,866	22.87	1,360,103	32.5
1990	40,677,356.96	33,058,174.00	24,890,367.00	0.4309	32,871,480	23.54	1,396,452	31.5
1991	74,523,446.21	58,985,208.00	44,411,510.00	0.4197	61,411,783	24.22	2,535,688	30.5
1992	27,487,891.82	21,164,531.00	15,935,330.00	0.4083	23,097,476	24.91	927,403	29.5
1993	26,003,959.82	19,452,902.00	14,646,600.00	0.3967	22,279,022	25.60	870,312	28.5
1994	43,932,383.15	31,888,357.00	24,009,581.00	0.3849	38,374,403	26.30	1,459,162	27.5
1995	39,499,790.13	27,779,222.00	20,915,705.00	0.3729	35,173,997	27.01	1,302,413	26.5
1996	36,452,530.54	24,801,162.00	18,673,446.00	0.3608	33,089,148	27.72	1,193,643	25.5
1997	26,797,860.90	17,609,822.00	13,258,897.00	0.3484	24,794,065	28.44	871,744	24.5
1998	35,597,604.06	22,553,901.00	16,981,424.00	0.3359	33,567,174	29.17	1,150,781	23.5
1999	43,830,609.47	26,723,719.00	20,120,989.00	0.3233	42,118,477	29.90	1,408,530	22.5
2000	34,427,768.62	20,157,783.00	15,177,324.00	0.3105	33,710,108	30.64	1,100,105	21.5
2001	42,096,541.71	23,616,187.00	17,781,247.00	0.2975	41,995,842	31.39	1,337,898	20.5
2002	44,496,198.90	23,858,452.00	17,963,654.00	0.2843	45,220,948	32.14	1,406,909	19.5
2003	20,542,914.89	10,499,191.00	7,905,116.00	0.2710	21,265,823	32.90	646,370	18.5
2004	25,714,395.59	12,489,262.00	9,403,493.00	0.2575	27,110,949	33.66	805,335	17.5
2005	40,386,777.13	18,578,492.00	13,988,234.00	0.2439	43,360,989	34.43	1,259,278	16.5
2006	54,401,891.70	23,613,180.00	17,778,983.00	0.2301	59,471,703	35.21	1,689,136	15.5
2007	86,472,776.23	35,265,312.00	26,552,178.00	0.2162	96,239,164	35.99	2,674,203	14.5
2008	50,243,100.21	19,159,116.00	14,425,401.00	0.2022	56,919,801	36.77	1,547,927	13.5
2009	46,101,813.60	16,346,913.00	12,308,019.00	0.1880	53,156,556	37.56	1,415,288	12.5
2010	28,606,114.10	9,371,083.00	7,055,734.00	0.1737	33,564,948	38.35	875,253	11.5
2011	56,729,296.73	17,038,819.00	12,828,974.00	0.1593	67,726,628	39.14	1,730,299	10.5
2012	29,117,111.47	7,945,441.00	5,982,331.00	0.1447	35,363,968	39.94	885,519	9.5
2013	78,911,056.58	19,347,181.00	14,567,000.00	0.1300	97,486,700	40.73	2,393,502	8.5
2014	147,219,903.94	31,983,882.00	24,081,504.00	0.1152	184,970,760	41.52	4,454,839	7.5
2015	68,235,901.61	12,903,946.00	9,715,719.00	0.1003	87,179,261	42.31	2,060,580	6.5
2016	458,760,681.23	73,743,330.00	55,523,288.00	0.0852	595,916,879	43.09	13,830,751	5.5
2017	109,428,743.25	14,461,680.00	10,888,578.00	0.0701	144,500,237	43.85	3,295,188	4.5
2018	196,754,404.11	20,332,924.00	15,309,192.00	0.0548	264,082,062	44.59	5,922,065	3.5
2019	141,819,538.75	10,534,949.00	7,932,039.00	0.0394	193,451,706	45.29	4,271,452	2.5

2020	178,851,789.99	8,038,300.00	6,052,247.00	0.0238	247,917,295	45.89	5,402,143	1.5
2021	363,811,882.15	5,530,162.00	4,163,804.00	0.0081	512,449,069	46.21	11,089,893	0.5
TOTAL	3,320,418,328.48	1,396,363,922.00	1,051,359,036.00		3,663,634,991		112,249,759	

COMPOSITE ANNUAL ACCRUAL RATE 3.38%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.32
 COMPOSITE AVERAGE AGE (YEARS) 16.91
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 34.94

Enbridge Gas Distribution

Account #: 475.30 - Distribution - Mains - Plastic
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: R4
 ASL: 60
 Net Salvage: -38%
 BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumu	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1958	807.98	1,005.00	742.00	0.6653	373	6.94	54	63.5
1967	46.86	54.00	40.00	0.6139	25	11.01	2	54.5
1968	156,584.48	177,636.00	131,099.00	0.6067	84,988	11.58	7,339	53.5
1970	9,247.98	10,226.00	7,547.00	0.5914	5,215	12.77	408	51.5
1971	138,390.05	150,964.00	111,414.00	0.5834	79,564	13.39	5,944	50.5
1972	343,888.32	369,884.00	272,981.00	0.5752	201,585	14.01	14,390	49.5
1973	2,440,656.75	2,587,143.00	1,909,356.00	0.5669	1,458,750	14.64	99,639	48.5
1974	4,605,656.70	4,808,799.00	3,548,977.00	0.5584	2,806,830	15.28	183,682	47.5
1975	4,675,574.02	4,805,780.00	3,546,749.00	0.5497	2,905,543	15.93	182,378	46.5
1976	6,423,773.65	6,496,094.00	4,794,230.00	0.5408	4,070,578	16.59	245,349	45.5
1977	8,224,377.01	8,177,561.00	6,035,182.00	0.5318	5,314,458	17.26	307,878	44.5
1978	11,301,973.90	11,041,963.00	8,149,159.00	0.5225	7,447,565	17.94	415,055	43.5
1979	18,397,967.81	17,649,900.00	13,025,931.00	0.5131	12,363,264	18.64	663,415	42.5
1980	34,491,240.57	32,467,305.00	23,961,433.00	0.5034	23,636,479	19.34	1,222,150	41.5
1981	25,464,108.56	23,501,837.00	17,344,762.00	0.4936	17,795,707	20.06	887,279	40.5
1982	25,607,426.94	23,154,848.00	17,088,679.00	0.4836	18,249,570	20.78	878,070	39.5
1983	25,357,560.44	22,445,372.00	16,565,073.00	0.4734	18,428,360	21.52	856,202	38.5
1984	31,785,627.19	27,518,133.00	20,308,858.00	0.4630	23,555,307	22.28	1,057,460	37.5
1985	25,074,148.58	21,213,009.00	15,655,568.00	0.4524	18,946,757	23.04	822,405	36.5
1986	25,595,652.42	21,140,784.00	15,602,265.00	0.4417	19,719,736	23.81	828,095	35.5
1987	31,498,975.80	25,374,828.00	18,727,062.00	0.4308	24,741,524	24.60	1,005,731	34.5
1988	29,513,727.35	23,165,689.00	17,096,680.00	0.4198	23,632,264	25.40	930,467	33.5
1989	43,234,172.45	33,028,891.00	24,375,893.00	0.4086	35,287,265	26.21	1,346,443	32.5
1990	33,573,751.34	24,935,676.00	18,402,961.00	0.3972	27,928,816	27.03	1,033,305	31.5
1991	44,329,393.44	31,971,274.00	23,595,354.00	0.3857	37,579,209	27.86	1,348,888	30.5
1992	42,316,315.53	29,599,086.00	21,844,638.00	0.3741	36,551,877	28.70	1,273,539	29.5
1993	45,660,367.03	30,934,142.00	22,829,932.00	0.3623	40,181,374	29.55	1,359,634	28.5
1994	71,406,330.17	46,791,164.00	34,532,689.00	0.3504	64,008,047	30.41	2,104,549	27.5
1995	84,083,522.93	53,213,395.00	39,272,406.00	0.3385	76,762,855	31.28	2,453,666	26.5
1996	80,697,145.79	49,245,282.00	36,343,871.00	0.3264	75,018,190	32.17	2,332,288	25.5
1997	81,189,401.12	47,695,322.00	35,199,973.00	0.3142	76,841,400	33.05	2,324,786	24.5
1998	87,155,125.69	49,198,574.00	36,309,399.00	0.3019	83,964,674	33.95	2,473,212	23.5
1999	88,130,303.58	47,711,346.00	35,211,800.00	0.2895	86,408,019	34.85	2,479,128	22.5
2000	83,554,050.58	43,290,422.00	31,949,081.00	0.2771	83,355,509	35.77	2,330,611	21.5
2001	86,814,041.80	42,948,489.00	31,696,729.00	0.2646	88,106,649	36.68	2,401,769	20.5
2002	70,173,181.01	33,065,731.00	24,403,082.00	0.2520	72,435,908	37.61	1,926,011	19.5
2003	69,467,695.34	31,092,326.00	22,946,675.00	0.2394	72,918,745	38.54	1,892,021	18.5
2004	49,483,656.96	20,973,953.00	15,479,140.00	0.2267	52,808,306	39.48	1,337,702	17.5
2005	71,346,819.36	28,541,717.00	21,064,281.00	0.2139	77,394,330	40.42	1,914,799	16.5
2006	130,542,562.61	49,103,523.00	36,239,250.00	0.2012	143,909,486	41.37	3,478,958	15.5
2007	117,078,848.28	41,233,209.00	30,430,822.00	0.1883	131,137,989	42.32	3,098,942	14.5
2008	100,171,111.97	32,871,299.00	24,259,588.00	0.1755	113,976,547	43.27	2,633,922	13.5
2009	111,486,378.79	33,898,968.00	25,018,025.00	0.1626	128,833,178	44.23	2,912,701	12.5
2010	101,185,681.78	28,324,271.00	20,903,803.00	0.1497	118,732,438	45.19	2,627,172	11.5
2011	79,567,412.20	20,348,381.00	15,017,458.00	0.1368	94,785,571	46.16	2,053,430	10.5
2012	92,279,144.86	21,363,767.00	15,766,830.00	0.1238	111,578,390	47.13	2,367,579	9.5
2013	97,943,602.25	20,298,889.00	14,980,931.00	0.1108	120,181,240	48.10	2,498,669	8.5
2014	94,463,784.26	17,282,835.00	12,755,031.00	0.0978	117,604,991	49.07	2,396,649	7.5
2015	88,837,469.15	14,092,860.00	10,400,775.00	0.0848	112,194,933	50.04	2,241,909	6.5
2016	118,935,839.98	15,971,908.00	11,787,544.00	0.0718	152,343,915	51.02	2,985,998	5.5
2017	134,545,796.71	14,789,439.00	10,914,862.00	0.0588	174,758,337	52.00	3,361,060	4.5
2018	123,856,432.62	10,593,715.00	7,818,345.00	0.0457	163,103,532	52.97	3,079,171	3.5
2019	121,499,902.69	7,426,497.00	5,480,883.00	0.0327	162,188,983	53.94	3,006,667	2.5
2020	143,054,172.92	5,249,371.00	3,874,127.00	0.0196	193,540,632	54.91	3,524,626	1.5
2021	380,935,199.57	4,663,739.00	3,441,920.00	0.0065	522,248,655	55.86	9,349,352	0.5
TOTAL	3,480,106,028.12	1,258,008,275.00	928,431,883.00		3,874,114,436		94,562,546	

COMPOSITE ANNUAL ACCRUAL RATE 2.72%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.27
 COMPOSITE AVERAGE AGE (YEARS) 15.18
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 42.03

Enbridge Gas Distribution

Account #: 476.00 - Distribution - Company NGV Compressor Stations
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: S2.5
 ASL: 17
 Net Salvage: 0%
 BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1991	942,259.45	920,013.00	942,259.00	1.0000	0	0.74	0	30.5
1994	330,634.49	316,504.00	330,634.00	1.0000	0	1.23	0	27.5
1996	29,028.16	27,345.00	29,028.00	1.0000	0	1.57	0	25.5
1997	296,027.20	276,337.00	296,027.00	1.0000	0	1.75	0	24.5
1998	88,211.29	81,516.00	88,211.00	1.0000	0	1.93	0	23.5
2001	364,723.75	324,297.00	364,724.00	1.0000	0	2.56	0	20.5
2005	235,141.40	192,391.00	235,141.00	1.0000	0	3.67	0	16.5
2010	354,709.77	235,433.00	354,710.00	1.0000	0	5.83	0	11.5
2013	268,244.94	140,555.00	250,063.00	0.9322	18,182	7.72	2,355	8.5
2014	247,673.77	116,333.00	206,969.00	0.8356	40,705	8.47	4,807	7.5
2015	156,531.87	64,528.00	114,803.00	0.7334	41,729	9.27	4,503	6.5
2016	200,621.12	70,649.00	125,693.00	0.6265	74,928	10.12	7,405	5.5
2017	711,674.46	206,434.00	367,270.00	0.5161	344,405	11.01	31,271	4.5
2018	2,151,976.17	487,597.00	867,489.00	0.4031	1,284,487	11.95	107,515	3.5
2019	1,374,242.78	222,938.00	396,631.00	0.2886	977,612	12.91	75,722	2.5
2020	771,588.19	75,177.00	133,748.00	0.1733	637,840	13.90	45,903	1.5
2021	1,355,413.93	44,030.00	78,334.00	0.0578	1,277,080	14.89	85,757	0.5
TOTAL	9,878,702.74	3,802,077.00	5,181,735.00		4,696,968		365,237	

COMPOSITE ANNUAL ACCRUAL RATE 3.70%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.52
 COMPOSITE AVERAGE AGE (YEARS) 8.66
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 9.67

Enbridge Gas Distribution

Account #: 477.00 - Distribution - Measuring and Regulating Equipment
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: R2

ASL: 40

Net Salvage: -9%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1959	196,007.64	203,415.00	213,648.00	1.0000	0	3.14	0	62.5
1969	1,232,838.22	1,208,773.00	1,311,906.00	0.9763	31,888	5.86	5,438	52.5
1970	203,403.32	198,056.00	214,954.00	0.9695	6,756	6.15	1,098	51.5
1971	581,568.69	562,177.00	610,142.00	0.9625	23,768	6.44	3,688	50.5
1972	910,009.11	872,970.00	947,453.00	0.9552	44,457	6.74	6,592	49.5
1973	339,752.34	323,313.00	350,899.00	0.9475	19,431	7.05	2,755	48.5
1974	665,094.42	627,573.00	681,118.00	0.9395	43,835	7.37	5,947	47.5
1975	750,684.33	702,031.00	761,929.00	0.9312	56,317	7.70	7,316	46.5
1976	926,082.87	857,930.00	931,129.00	0.9224	78,301	8.03	9,745	45.5
1977	1,506,679.30	1,381,968.00	1,499,878.00	0.9133	142,402	8.38	16,989	44.5
1978	1,409,834.99	1,279,613.00	1,388,790.00	0.9037	147,930	8.74	16,925	43.5
1979	1,397,378.07	1,254,302.00	1,361,320.00	0.8938	161,822	9.11	17,765	42.5
1980	1,645,791.15	1,460,063.00	1,584,636.00	0.8833	209,276	9.49	22,054	41.5
1981	17,279,686.38	15,141,123.00	16,432,973.00	0.8725	2,401,885	9.88	243,103	40.5
1982	2,887,513.76	2,497,319.00	2,710,392.00	0.8612	436,998	10.28	42,501	39.5
1983	2,127,312.40	1,814,665.00	1,969,493.00	0.8494	349,277	10.70	32,658	38.5
1984	4,927,795.71	4,142,904.00	4,496,380.00	0.8371	874,918	11.12	78,687	37.5
1985	3,919,158.61	3,244,799.00	3,521,647.00	0.8244	750,236	11.55	64,936	36.5
1986	3,568,962.63	2,907,489.00	3,155,558.00	0.8112	734,611	12.00	61,226	35.5
1987	6,689,897.31	5,357,932.00	5,815,075.00	0.7975	1,476,913	12.45	118,594	34.5
1988	6,139,081.48	4,829,295.00	5,241,334.00	0.7833	1,450,265	12.92	112,263	33.5
1989	7,046,752.77	5,439,415.00	5,903,509.00	0.7686	1,777,451	13.39	132,715	32.5
1990	12,245,184.50	9,265,500.00	10,056,039.00	0.7534	3,291,212	13.88	237,174	31.5
1991	10,773,448.73	7,982,371.00	8,663,432.00	0.7377	3,079,627	14.37	214,320	30.5
1992	7,962,265.90	5,770,240.00	6,262,561.00	0.7216	2,416,309	14.87	162,493	29.5
1993	10,823,467.72	7,662,680.00	8,316,465.00	0.7049	3,481,114	15.38	226,355	28.5
1994	14,079,112.59	9,725,036.00	10,554,782.00	0.6878	4,791,450	15.90	301,437	27.5
1995	15,281,977.36	10,285,030.00	11,162,556.00	0.6701	5,494,800	16.42	334,668	26.5
1996	18,447,602.03	12,079,368.00	13,109,988.00	0.6520	6,997,898	16.95	412,892	25.5
1997	13,222,441.97	8,410,413.00	9,127,995.00	0.6333	5,284,467	17.48	302,241	24.5
1998	22,509,318.46	13,884,859.00	15,069,525.00	0.6142	9,465,632	18.03	525,124	23.5
1999	26,109,355.04	15,590,615.00	16,920,817.00	0.5946	11,538,380	18.57	621,291	22.5
2000	27,857,152.92	16,070,916.00	17,442,097.00	0.5744	12,922,200	19.12	675,777	21.5
2001	14,352,001.12	7,982,275.00	8,663,328.00	0.5538	6,980,353	19.68	354,766	20.5
2002	12,545,874.76	6,711,389.00	7,284,009.00	0.5327	6,390,994	20.23	315,872	19.5
2003	15,114,471.31	7,756,895.00	8,418,718.00	0.5110	8,056,056	20.79	387,461	18.5
2004	19,955,293.97	9,797,273.00	10,633,182.00	0.4889	11,118,088	21.35	520,696	17.5
2005	17,661,309.06	8,268,982.00	8,974,497.00	0.4662	10,276,330	21.91	468,955	16.5
2006	21,974,682.05	9,776,855.00	10,611,022.00	0.4430	13,341,381	22.47	593,647	15.5
2007	21,410,214.52	9,015,963.00	9,785,210.00	0.4193	13,551,923	23.03	588,392	14.5
2008	26,093,263.92	10,352,863.00	11,236,176.00	0.3951	17,205,482	23.59	729,430	13.5
2009	25,951,245.67	9,650,748.00	10,474,156.00	0.3703	17,812,701	24.14	737,948	12.5
2010	16,637,831.58	5,764,064.00	6,255,858.00	0.3450	11,879,379	24.68	481,298	11.5
2011	22,106,903.59	7,083,937.00	7,688,343.00	0.3191	16,408,182	25.22	650,692	10.5
2012	28,867,818.40	8,482,924.00	9,206,693.00	0.2926	22,259,229	25.74	864,819	9.5
2013	27,156,145.75	7,241,566.00	7,859,421.00	0.2655	21,740,778	26.24	828,406	8.5
2014	36,553,439.27	8,730,545.00	9,475,440.00	0.2378	30,367,808	26.73	1,136,203	7.5
2015	41,726,961.12	8,777,548.00	9,526,454.00	0.2095	35,955,933	27.18	1,322,839	6.5
2016	122,074,437.89	22,114,658.00	24,001,495.00	0.1804	109,059,642	27.59	3,952,465	5.5
2017	51,923,735.00	7,849,706.00	8,519,448.00	0.1505	48,077,424	27.95	1,720,413	4.5
2018	27,334,249.67	3,288,825.00	3,569,430.00	0.1198	26,224,902	28.21	929,717	3.5
2019	28,257,924.31	2,498,517.00	2,711,692.00	0.0880	28,089,445	28.32	991,879	2.5
2020	64,233,414.65	3,543,539.00	3,845,876.00	0.0549	66,168,546	28.14	2,351,614	1.5
2021	63,362,267.28	1,249,920.00	1,356,564.00	0.0196	67,708,307	27.13	2,495,909	0.5
TOTAL	950,956,097.61	338,973,144.00	367,887,432.00		668,654,715		27,440,187	

COMPOSITE ANNUAL ACCRUAL RATE 2.89%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.39
 COMPOSITE AVERAGE AGE (YEARS) 13.23
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 23.25

Enbridge Gas Inc.

Account #: 477.01 - Distribution - Customer M&R Equipment
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: R3
 ASL: 35
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1964	1,195.15	1,184.00	1,074.00	0.8986	121	0.56	121	57.5
1968	7,264.20	7,081.00	6,425.00	0.8844	839	1.38	607	53.5
1970	51,709.38	49,911.00	45,285.00	0.8758	6,425	1.86	3,463	51.5
1971	4,739.48	4,551.00	4,129.00	0.8712	611	2.10	291	50.5
1972	9,572.52	9,141.00	8,294.00	0.8664	1,279	2.34	547	49.5
1975	422.87	397.00	360.00	0.8514	63	3.05	21	46.5
1976	64,825.71	60,448.00	54,845.00	0.8460	9,981	3.30	3,029	45.5
1977	51,919.59	48,096.00	43,638.00	0.8405	8,282	3.54	2,341	44.5
1978	130,934.35	120,446.00	109,281.00	0.8346	21,653	3.79	5,716	43.5
1979	601,286.63	548,990.00	498,101.00	0.8284	103,185	4.05	25,487	42.5
1980	509,213.82	461,183.00	418,434.00	0.8217	90,780	4.32	21,004	41.5
1981	5,356,566.40	4,809,048.00	4,363,276.00	0.8146	993,290	4.61	215,418	40.5
1982	515,597.60	458,515.00	416,013.00	0.8069	99,584	4.92	20,251	39.5
1983	393,928.62	346,708.00	314,571.00	0.7985	79,358	5.24	15,134	38.5
1984	736,121.88	640,618.00	581,236.00	0.7896	154,886	5.59	27,705	37.5
1985	1,146,838.66	985,865.00	894,480.00	0.7800	252,358	5.96	42,343	36.5
1986	1,513,563.83	1,283,847.00	1,164,842.00	0.7696	348,722	6.35	54,900	35.5
1987	9,491,461.63	7,934,985.00	7,199,457.00	0.7585	2,292,004	6.77	338,688	34.5
1988	362,409.54	298,255.00	270,608.00	0.7467	91,801	7.21	12,740	33.5
1989	418,696.07	338,773.00	307,371.00	0.7341	111,325	7.67	14,519	32.5
1990	613,558.37	487,426.00	442,245.00	0.7208	171,314	8.15	21,017	31.5
1991	1,123,804.07	875,337.00	794,199.00	0.7067	329,605	8.66	38,072	30.5
1992	1,682,033.42	1,282,690.00	1,163,792.00	0.6919	518,241	9.18	56,427	29.5
1993	2,026,271.87	1,510,535.00	1,370,517.00	0.6764	655,755	9.73	67,391	28.5
1994	667,459.17	485,645.00	440,628.00	0.6602	226,831	10.30	22,032	27.5
1995	4,080,318.58	2,892,895.00	2,624,741.00	0.6433	1,455,578	10.88	133,819	26.5
1996	6,561,650.27	4,525,258.00	4,105,792.00	0.6257	2,455,858	11.48	214,015	25.5
1997	752,765.01	504,065.00	457,341.00	0.6075	295,424	12.09	24,439	24.5
1998	1,208,244.49	784,022.00	711,348.00	0.5887	496,897	12.72	39,078	23.5
1999	1,355,641.34	850,677.00	771,825.00	0.5693	583,817	13.36	43,712	22.5
2000	1,081,496.63	654,825.00	594,126.00	0.5494	487,370	14.01	34,790	21.5
2001	708,667.59	413,026.00	374,741.00	0.5288	333,927	14.67	22,757	20.5
2002	2,700,373.23	1,510,967.00	1,370,909.00	0.5077	1,329,464	15.35	86,610	19.5
2003	3,285,837.20	1,760,063.00	1,596,915.00	0.4860	1,688,922	16.04	105,311	18.5
2004	2,677,178.61	1,368,476.00	1,241,626.00	0.4638	1,435,552	16.74	85,778	17.5
2005	1,436,766.50	698,383.00	633,646.00	0.4410	803,120	17.45	46,037	16.5
2006	7,709,627.46	3,549,665.00	3,220,631.00	0.4177	4,488,996	18.16	247,124	15.5
2007	1,951,520.01	847,344.00	768,800.00	0.3939	1,182,720	18.89	62,594	14.5
2008	10,043,243.77	4,091,856.00	3,712,564.00	0.3697	6,330,680	19.64	322,418	13.5
2009	8,335,343.56	3,168,394.00	2,874,702.00	0.3449	5,460,642	20.38	267,879	12.5
2010	500,125.32	176,189.00	159,857.00	0.3196	340,268	21.14	16,093	11.5
2011	1,708,429.37	553,464.00	502,161.00	0.2939	1,206,268	21.91	55,052	10.5
2012	1,514,115.54	446,884.00	405,460.00	0.2678	1,108,655	22.69	48,866	9.5
2013	3,015,275.30	801,668.00	727,358.00	0.2412	2,287,918	23.47	97,480	8.5
2014	4,845,360.23	1,144,235.00	1,038,171.00	0.2143	3,807,189	24.26	156,937	7.5
2015	1,925,850.02	396,744.00	359,968.00	0.1869	1,565,882	25.05	62,505	6.5
2016	2,275,352.09	399,240.00	362,233.00	0.1592	1,913,119	25.85	74,021	5.5
2017	10,255,924.80	1,482,236.00	1,344,841.00	0.1311	8,911,084	26.64	334,544	4.5
2018	4,380,781.50	495,920.00	449,951.00	0.1027	3,930,831	27.42	143,368	3.5
2019	3,059,725.72	249,348.00	226,235.00	0.0739	2,833,490	28.18	100,560	2.5
2020	3,626,193.86	179,030.00	162,434.00	0.0448	3,463,759	28.88	119,928	1.5
2021	25,249,778.31	422,121.00	382,993.00	0.0152	24,866,786	29.41	845,572	0.5
TOTAL	143,726,981.14	57,416,667.00	52,094,469.00		91,632,512		4,800,551	

COMPOSITE ANNUAL ACCRUAL RATE 3.34%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.36
 COMPOSITE AVERAGE AGE (YEARS) 14.92
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 19.36

Enbridge Gas Distribution

Account #: 478.00 - Distribution - Meters
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: S2.5
 ASL: 15
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1965	11,515.80	11,516.00	9,536.00	0.8280	1,980	0.00	1,980	56.5
1966	15,947.54	15,948.00	13,205.00	0.8280	2,742	0.00	2,742	55.5
1967	19,957.18	19,957.00	16,525.00	0.8280	3,432	0.00	3,432	54.5
1968	26,185.85	26,186.00	21,683.00	0.8280	4,503	0.00	4,503	53.5
1969	110,897.73	110,898.00	91,828.00	0.8280	19,070	0.00	19,070	52.5
1970	128,947.68	128,948.00	106,774.00	0.8280	22,174	0.00	22,174	51.5

1971	331,247.66	331,248.00	274,286.00	0.8280	56,962	0.00	56,962	50.5
1972	290,388.40	290,388.00	240,453.00	0.8280	49,936	0.00	49,936	49.5
1973	368,623.61	368,624.00	305,234.00	0.8280	63,389	0.00	63,389	48.5
1974	399,773.17	399,773.00	331,028.00	0.8280	68,746	0.00	68,746	47.5
1975	631,638.90	631,639.00	523,021.00	0.8280	108,618	0.00	108,618	46.5
1976	887,779.02	887,779.00	735,115.00	0.8280	152,664	0.00	152,664	45.5
1977	433,242.13	433,242.00	358,741.00	0.8280	74,501	0.00	74,501	44.5
1978	832,856.58	832,857.00	689,637.00	0.8280	143,219	0.00	143,219	43.5
1979	1,624,770.67	1,624,771.00	1,345,372.00	0.8280	279,398	0.00	279,398	42.5
1980	3,524,617.31	3,524,617.00	2,918,518.00	0.8280	606,099	0.00	606,099	41.5
1981	1,453,800.76	1,453,801.00	1,203,803.00	0.8280	249,998	0.00	249,998	40.5
1982	3,230,750.81	3,230,751.00	2,675,186.00	0.8280	555,565	0.00	555,565	39.5
1983	1,497,070.07	1,497,070.00	1,239,631.00	0.8280	257,439	0.00	257,439	38.5
1984	2,207,839.21	2,207,839.00	1,828,176.00	0.8280	379,664	0.00	379,664	37.5
1985	2,592,647.22	2,592,647.00	2,146,811.00	0.8280	445,836	0.00	445,836	36.5
1986	3,679,976.86	3,679,977.00	3,047,162.00	0.8280	632,815	0.00	632,815	35.5
1987	6,605,247.95	6,605,248.00	5,469,399.00	0.8280	1,135,849	0.00	1,135,849	34.5
1988	9,255,723.22	9,255,723.00	7,664,094.00	0.8280	1,591,629	0.00	1,591,629	33.5
1989	4,569,271.82	4,569,272.00	3,783,532.00	0.8280	785,739	0.00	785,739	32.5
1990	5,788,779.87	5,788,780.00	4,793,332.00	0.8280	995,448	0.00	995,448	31.5
1991	7,174,653.94	7,174,654.00	5,940,889.00	0.8280	1,233,765	0.00	1,233,765	30.5
1992	7,640,147.03	7,640,147.00	6,326,335.00	0.8280	1,313,812	0.00	1,313,812	29.5
1993	8,874,564.78	8,721,555.00	7,221,782.00	0.8138	1,652,783	0.50	1,652,783	28.5
1994	11,920,608.64	11,667,779.00	9,661,369.00	0.8105	2,259,240	0.60	2,259,240	27.5
1995	21,968,294.96	21,373,191.00	17,697,822.00	0.8056	4,270,473	0.74	4,270,473	26.5
1996	13,715,285.30	13,249,725.00	10,971,281.00	0.7999	2,744,005	0.90	2,744,005	25.5
1997	13,768,080.78	13,198,207.00	10,928,622.00	0.7938	2,839,459	1.06	2,684,146	24.5
1998	16,411,566.76	15,598,578.00	12,916,221.00	0.7870	3,495,346	1.22	2,853,794	23.5
1999	12,007,631.53	11,306,252.00	9,362,011.00	0.7797	2,645,621	1.40	1,895,444	22.5
2000	16,649,433.65	15,515,652.00	12,847,555.00	0.7717	3,801,878	1.57	2,419,917	21.5
2001	15,518,144.90	14,293,469.00	11,835,541.00	0.7627	3,682,604	1.76	2,096,610	20.5
2002	15,851,999.51	14,407,900.00	11,930,294.00	0.7526	3,921,705	1.95	2,006,522	19.5
2003	18,457,550.88	16,521,784.00	13,680,671.00	0.7412	4,776,880	2.17	2,203,821	18.5
2004	10,414,273.80	9,157,941.00	7,583,126.00	0.7281	2,831,147	2.40	1,179,282	17.5
2005	23,798,080.35	20,496,859.00	16,972,186.00	0.7132	6,825,895	2.66	2,568,552	16.5
2006	27,435,896.11	23,059,565.00	19,094,205.00	0.6960	8,341,692	2.94	2,835,720	15.5
2007	26,144,359.34	21,347,445.00	17,676,504.00	0.6761	8,467,856	3.26	2,598,899	14.5
2008	30,673,221.79	24,198,674.00	20,037,430.00	0.6533	10,635,792	3.61	2,944,545	13.5
2009	31,630,017.27	23,949,487.00	19,831,094.00	0.6270	11,798,923	4.01	2,943,319	12.5
2010	34,775,468.83	25,067,694.00	20,757,013.00	0.5969	14,018,456	4.45	3,147,727	11.5
2011	40,398,219.52	27,451,830.00	22,731,168.00	0.5627	17,667,051	4.95	3,567,774	10.5
2012	41,599,497.81	26,329,807.00	21,802,090.00	0.5241	19,797,408	5.51	3,593,372	9.5
2013	37,834,256.29	21,982,770.00	18,202,576.00	0.4811	19,631,680	6.13	3,202,956	8.5
2014	43,308,908.70	22,693,215.00	18,790,853.00	0.4339	24,518,056	6.81	3,598,511	7.5
2015	60,792,567.30	28,099,837.00	23,267,743.00	0.3827	37,524,824	7.56	4,962,013	6.5
2016	47,739,140.49	18,927,180.00	15,672,431.00	0.3283	32,066,709	8.37	3,830,053	5.5
2017	56,152,165.09	18,393,237.00	15,230,306.00	0.2712	40,921,859	9.24	4,429,772	4.5
2018	52,904,201.19	13,563,363.00	11,230,985.00	0.2123	41,673,216	10.15	4,104,996	3.5
2019	51,912,471.49	9,539,910.00	7,899,411.00	0.1522	44,013,060	11.10	3,963,703	2.5
2020	70,913,720.74	7,830,721.00	6,484,137.00	0.0914	64,429,583	12.08	5,331,918	1.5
2021	102,006,967.90	3,756,065.00	3,110,166.00	0.0305	98,896,802	13.08	7,561,514	0.5
TOTAL	1,020,910,893.69	567,033,992.00	469,525,898.00		551,384,996		104,686,374	

COMPOSITE ANNUAL ACCRUAL RATE 10.25%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.46
 COMPOSITE AVERAGE AGE (YEARS) 11.32
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 6.37

Enbridge Gas Inc.

Account #: 482.00 - General Plant - Structures and Improvements - Other
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1995	2,833,236.13	1,707,202.00	2,833,236.00	1.0000	0	17.48	0	26.5
1999	49,855.62	26,759.00	49,856.00	1.0000	0	19.42	0	22.5
2002	9,587.48	4,630.00	9,587.00	1.0000	0	20.88	0	19.5
2004	920.38	409.00	920.00	1.0000	0	21.84	0	17.5
2007	90,731.01	34,863.00	90,731.00	1.0000	0	23.24	0	14.5
2008	29,169.23	10,592.00	29,169.00	1.0000	0	23.68	0	13.5
2009	19,247.27	6,572.00	19,247.00	1.0000	0	24.11	0	12.5
2010	6,240.06	1,993.00	6,240.00	1.0000	0	24.52	0	11.5
2011	75,469.15	22,383.00	75,469.00	1.0000	0	24.90	0	10.5
2012	637,765.77	174,292.00	609,051.00	0.9550	28,715	25.26	1,137	9.5
2013	4,275,021.21	1,065,967.00	3,724,943.00	0.8713	550,078	25.59	21,497	8.5
2014	87,416.91	19,645.00	68,647.00	0.7853	18,770	25.87	725	7.5
2015	958,501.59	191,071.00	667,683.00	0.6966	290,818	26.11	11,139	6.5
2016	345,540.19	59,819.00	209,034.00	0.6049	136,506	26.27	5,196	5.5
2019	15,310.37	1,344.00	4,698.00	0.3068	10,612	25.97	409	2.5
2021	3,821,559.62	79,869.00	279,097.00	0.0730	3,542,463	23.42	151,233	0.5
TOTAL	13,255,571.99	3,407,411.00	8,677,610.00		4,577,962		191,336	

COMPOSITE ANNUAL ACCRUAL RATE 1.44%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.65
 COMPOSITE AVERAGE AGE (YEARS) 9.98
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 23.22

Enbridge Gas Inc.

Account #: 482.01 - General Plant - Structures and Improvements - VPC

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year: 2033

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1959	150,580.47	140,134.00	103,473.00	0.6872	47,107	4.66	10,111	62.5
1962	3,529,701.59	3,243,283.00	2,394,792.00	0.6785	1,134,910	5.25	215,987	59.5
1976	4,807,417.62	4,120,930.00	3,042,833.00	0.6329	1,764,584	7.58	232,806	45.5
1978	296.94	251.00	186.00	0.6252	111	7.87	14	43.5
1980	7,324.75	6,121.00	4,520.00	0.6171	2,805	8.16	344	41.5
1981	5,383.58	4,468.00	3,299.00	0.6128	2,084	8.30	251	40.5
1987	366,065.00	289,937.00	214,085.00	0.5848	151,980	9.06	16,777	34.5
1989	13,975.00	10,871.00	8,027.00	0.5744	5,948	9.28	641	32.5
2002	237,775.83	155,569.00	114,870.00	0.4831	122,906	10.30	11,928	19.5
2003	309,854.06	198,660.00	146,688.00	0.4734	163,166	10.35	15,758	18.5
2004	1,209,342.07	758,504.00	560,068.00	0.4631	649,274	10.40	62,420	17.5
2005	1,702,239.30	1,042,386.00	769,682.00	0.4522	932,557	10.44	89,284	16.5
2006	1,033,177.89	616,298.00	455,065.00	0.4405	578,113	10.48	55,139	15.5
2007	2,161,445.58	1,252,595.00	924,897.00	0.4279	1,236,548	10.52	117,533	14.5
2008	745,098.01	418,184.00	308,781.00	0.4144	436,317	10.55	41,343	13.5
2009	1,040,590.97	563,510.00	416,087.00	0.3999	624,504	10.58	59,011	12.5
2010	2,744,982.36	1,427,837.00	1,054,294.00	0.3841	1,690,689	10.61	159,372	11.5
2011	1,406,482.15	698,899.00	516,056.00	0.3669	890,426	10.63	83,762	10.5
2012	1,658,682.89	782,062.00	577,463.00	0.3481	1,081,220	10.65	101,536	9.5
2013	2,726,178.77	1,209,254.00	892,895.00	0.3275	1,833,284	10.66	171,935	8.5
2014	602,253.48	248,565.00	183,536.00	0.3047	418,717	10.67	39,235	7.5
2015	9,228,242.69	3,492,397.00	2,578,734.00	0.2794	6,649,509	10.68	622,877	6.5
2016	4,074,294.65	1,385,676.00	1,023,162.00	0.2511	3,051,132	10.67	285,911	5.5
2017	13,490,551.78	4,005,123.00	2,957,323.00	0.2192	10,533,229	10.66	988,343	4.5
2018	3,622.63	897.00	663.00	0.1829	2,960	10.63	279	3.5
2020	207,794.29	26,070.00	19,250.00	0.0926	188,544	10.46	18,032	1.5
TOTAL	53,463,354.35	26,098,479.00	19,270,729.00		34,192,626		3,400,629	

COMPOSITE ANNUAL ACCRUAL RATE 6.36%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.36

COMPOSITE AVERAGE AGE (YEARS) 15.24

DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 9.97

Enbridge Gas Inc.

Account #: 482.04 - General Plant - Structures and Improvements - Thorold

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year: 2022

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2002	73,458.65	71,622.00	31,416.00	0.4277	42,043	0.50	42,043	19.5
2003	155,088.99	151,008.00	66,237.00	0.4271	88,852	0.50	88,852	18.5
2004	543,366.08	528,273.00	231,718.00	0.4264	311,649	0.50	311,649	17.5
2005	85,913.98	83,387.00	36,576.00	0.4257	49,338	0.50	49,338	16.5
2006	224,274.90	217,266.00	95,300.00	0.4249	128,975	0.50	128,975	15.5
2007	533,394.60	515,615.00	226,165.00	0.4240	307,229	0.50	307,229	14.5
2008	187,214.72	180,528.00	79,186.00	0.4230	108,029	0.50	108,029	13.5
2009	151,221.70	145,405.00	63,780.00	0.4218	87,442	0.50	87,442	12.5
2010	179,072.00	171,611.00	75,274.00	0.4204	103,798	0.50	103,798	11.5
2011	752,683.51	718,471.00	315,145.00	0.4187	437,539	0.50	437,539	10.5
2012	275,143.36	261,386.00	114,652.00	0.4167	160,491	0.50	160,491	9.5
2013	1,628,079.52	1,537,631.00	674,455.00	0.4143	953,625	0.50	953,625	8.5
2014	483,576.03	453,353.00	198,855.00	0.4112	284,721	0.50	284,721	7.5
2015	618,715.01	574,521.00	252,004.00	0.4073	366,711	0.50	366,711	6.5
2016	9,224,708.22	8,455,983.00	3,709,069.00	0.4021	5,515,640	0.50	5,515,640	5.5
2017	562,728.71	506,456.00	222,148.00	0.3948	340,581	0.50	340,581	4.5
TOTAL	15,678,639.98	14,572,515.00	6,391,978.00		9,286,662		9,286,662	

COMPOSITE ANNUAL ACCRUAL RATE 59.23%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.41

COMPOSITE AVERAGE AGE (YEARS) 7.54

DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 0.50

Enbridge Gas Distribution

Account #: 482.05 - General Plant - Structures and Improvements - Markham

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year: 2046

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2011	147,807.89	52,250.00	31,358.00	0.2122	116,450	19.20	6,064	10.5
2012	31,727,969.48	10,465,736.00	6,281,077.00	0.1980	25,446,892	19.30	1,318,475	9.5
2013	480,360.14	146,466.00	87,902.00	0.1830	392,458	19.38	20,254	8.5

2014	28,044.58	7,810.00	4,687.00	0.1671	23,357	19.43	1,202	7.5
2015	350,547.36	87,779.00	52,681.00	0.1503	297,866	19.46	15,308	6.5
2016	53,237.11	11,736.00	7,043.00	0.1323	46,194	19.45	2,375	5.5
2017	2,424,985.17	456,656.00	274,065.00	0.1130	2,150,921	19.40	110,893	4.5
2018	557,163.34	85,617.00	51,384.00	0.0922	505,780	19.28	26,238	3.5
2019	901,703.23	104,609.00	62,782.00	0.0696	838,922	19.05	44,039	2.5
TOTAL	36,671,818.30	11,418,658.00	6,852,980.00		29,818,839		1,544,848	

COMPOSITE ANNUAL ACCRUAL RATE 4.21%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.19
 COMPOSITE AVERAGE AGE (YEARS) 8.86
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 19.30

Enbridge Gas Inc.

Account #: 482.51 - General Plant - Structures and Improvements - Keil Head Office

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year: 2049

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1967	13,561,856.85	12,047,160.00	5,330,016.00	0.3930	8,231,841	6.85	1,201,322	54.5
1975	446.57	373.00	165.00	0.3692	282	9.22	31	46.5
1979	6,216,146.70	4,979,943.00	2,203,272.00	0.3544	4,012,874	10.55	380,365	42.5
1981	13,941.98	10,911.00	4,827.00	0.3463	9,115	11.25	810	40.5
1985	66,514.62	49,346.00	21,832.00	0.3282	44,683	12.70	3,518	36.5
1997	379,854.39	224,020.00	99,113.00	0.2609	280,742	17.04	16,473	24.5
2000	1,277,664.70	695,333.00	307,635.00	0.2408	970,029	18.01	53,873	21.5
2001	21,783.20	11,507.00	5,091.00	0.2337	16,692	18.31	912	20.5
2002	319,247.25	163,411.00	72,298.00	0.2265	246,950	18.60	13,280	19.5
2003	177,371.10	87,800.00	38,845.00	0.2190	138,526	18.87	7,340	18.5
2004	345,763.11	165,155.00	73,069.00	0.2113	272,694	19.14	14,249	17.5
2005	2,288,214.33	1,052,042.00	465,454.00	0.2034	1,822,760	19.39	94,015	16.5
2006	615,728.02	271,720.00	120,217.00	0.1952	495,511	19.62	25,251	15.5
2007	3,758,480.63	1,586,827.00	702,059.00	0.1868	3,056,422	19.84	154,023	14.5
2008	738,700.30	297,260.00	131,516.00	0.1780	607,184	20.05	30,287	13.5
2009	50,411.58	19,250.00	8,517.00	0.1689	41,895	20.23	2,070	12.5
2010	230,329.13	83,028.00	36,734.00	0.1595	193,595	20.40	9,489	11.5
2011	537,306.10	181,697.00	80,388.00	0.1496	456,918	20.55	22,234	10.5
2012	3,754,845.50	1,182,099.00	522,995.00	0.1393	3,231,851	20.68	156,309	9.5
2013	120,106.76	34,870.00	15,427.00	0.1284	104,679	20.78	5,038	8.5
2014	756,715.04	200,178.00	88,565.00	0.1170	668,150	20.85	32,043	7.5
2015	45,824.26	10,874.00	4,811.00	0.1050	41,013	20.89	1,963	6.5
2016	790,984.23	164,841.00	72,930.00	0.0922	718,054	20.89	34,370	5.5
2017	561,981.30	99,815.00	44,161.00	0.0786	517,820	20.84	24,852	4.5
2018	11,296,540.09	1,633,672.00	722,784.00	0.0640	10,573,756	20.70	510,764	3.5
2019	4,408,233.57	480,391.00	212,539.00	0.0482	4,195,695	20.44	205,260	2.5
2020	344,597.48	24,114.00	10,669.00	0.0310	333,929	19.94	16,750	1.5
2021	16,879,086.37	438,510.00	194,010.00	0.0115	16,685,077	18.75	890,063	0.5
TOTAL	69,558,675.16	26,196,143.00	11,589,939.00		57,968,736		3,906,954	

COMPOSITE ANNUAL ACCRUAL RATE 5.62%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.17
 COMPOSITE AVERAGE AGE (YEARS) 18.53
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 16.39

Enbridge Gas Inc.

Account #: 482.52 - General Plant - Structures and Improvements - Bloomfield Training Center

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: R1.5

ASL: 40

Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year: 2028

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1993	2,769,967.65	2,289,629.00	359,174.00	0.1297	2,410,794	5.98	403,212	28.5
2006	77,583.70	55,349.00	8,683.00	0.1119	68,901	6.23	11,065	15.5
2010	3,572.99	2,313.00	363.00	0.1016	3,210	6.26	512	11.5
2015	15,770,377.95	8,015,945.00	1,257,460.00	0.0797	14,512,918	6.29	2,308,055	6.5
2016	7,325.00	3,418.00	536.00	0.0732	6,789	6.29	1,080	5.5
2017	571,743.83	238,537.00	37,419.00	0.0654	534,325	6.29	85,003	4.5
2020	37,121.15	7,200.00	1,129.00	0.0304	35,992	6.23	5,774	1.5
TOTAL	19,237,692.27	10,612,391.00	1,664,764.00		17,572,928		2,814,701	

COMPOSITE ANNUAL ACCRUAL RATE 14.63%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.09
 COMPOSITE AVERAGE AGE (YEARS) 9.64
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 6.24

Enbridge Gas Distribution

Account #: 483.00 - General Plant - Office Furniture and Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: SQ

ASL: 15

Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2007	1,547,876.38	1,496,281.00	1,547,876.00	1.0000	0	0.50	0	14.5
2008	1,553,124.29	1,397,812.00	1,553,124.00	1.0000	0	1.50	0	13.5
2009	900,993.44	750,828.00	900,993.00	1.0000	0	2.50	0	12.5
2010	2,986,237.93	2,289,449.00	2,986,238.00	1.0000	0	3.50	0	11.5
2011	5,308,576.65	3,716,004.00	5,148,386.00	0.9698	160,190	4.50	35,598	10.5
2012	3,368,001.99	2,133,068.00	2,133,068.00	0.6333	1,234,934	5.50	224,533	9.5
2013	2,710,535.67	1,535,970.00	1,535,970.00	0.5667	1,174,565	6.50	180,702	8.5
2014	1,505,699.50	752,850.00	752,850.00	0.5000	752,850	7.50	100,380	7.5
2015	5,464,200.44	2,367,820.00	2,367,820.00	0.4333	3,096,380	8.50	364,280	6.5
2016	2,741,359.73	1,005,165.00	1,005,165.00	0.3667	1,736,195	9.50	182,757	5.5
2017	897,281.50	269,184.00	269,184.00	0.3000	628,097	10.50	59,819	4.5
2018	245,022.65	57,172.00	57,172.00	0.2333	187,851	11.50	16,335	3.5
2019	259,637.87	43,273.00	43,273.00	0.1667	216,365	12.50	17,309	2.5
2020	190,363.95	19,036.00	19,036.00	0.1000	171,328	13.50	12,691	1.5
2021	97,149.73	3,238.00	3,238.00	0.0333	93,911	14.50	6,477	0.5
TOTAL	29,776,061.72	17,837,150.00	20,323,396.00		9,452,666		1,200,881	

COMPOSITE ANNUAL ACCRUAL RATE 4.03%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.68

COMPOSITE AVERAGE AGE (YEARS) 8.99

DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 6.01

Enbridge Gas Distribution

Account #: 484.00 - General Plant - Transportation Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: L2.5

ASL: 12

Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1995	5,886.93	5,586.00	5,887.00	1.0000	0	1.43	0	26.5
1996	83,994.02	79,244.00	83,994.00	1.0000	0	1.53	0	25.5
1997	52,226.12	48,954.00	52,226.00	1.0000	0	1.64	0	24.5
1998	50,541.63	47,030.00	50,542.00	1.0000	0	1.75	0	23.5
1999	86,150.36	79,496.00	86,150.00	1.0000	0	1.88	0	22.5
2000	18,051.76	16,498.00	18,052.00	1.0000	0	2.03	0	21.5
2001	42,775.16	38,665.00	42,775.00	1.0000	0	2.18	0	20.5
2002	229,028.25	204,437.00	229,028.00	1.0000	0	2.35	0	19.5
2003	16,122.29	14,187.00	16,122.00	1.0000	0	2.52	0	18.5
2004	66,451.06	57,544.00	66,451.00	1.0000	0	2.71	0	17.5
2005	836,851.01	711,832.00	836,851.00	1.0000	0	2.90	0	16.5
2006	1,377,310.68	1,148,806.00	1,377,311.00	1.0000	0	3.08	0	15.5
2007	2,855,091.60	2,332,028.00	2,855,092.00	1.0000	0	3.25	0	14.5
2008	6,726,949.02	5,375,289.00	6,726,949.00	1.0000	0	3.39	0	13.5
2009	3,296,003.61	2,573,632.00	3,296,004.00	1.0000	0	3.51	0	12.5
2010	4,821,371.64	3,669,887.00	4,821,372.00	1.0000	0	3.61	0	11.5
2011	10,705,900.73	7,902,079.00	10,705,901.00	1.0000	0	3.73	0	10.5
2012	4,796,858.36	3,401,124.00	4,715,327.00	0.9830	81,531	3.90	20,913	9.5
2013	9,324,424.44	6,260,667.00	8,679,805.00	0.9309	644,619	4.16	154,971	8.5
2014	13,104,260.47	8,171,056.00	11,328,373.00	0.8645	1,775,888	4.53	392,196	7.5
2015	13,077,169.99	7,387,071.00	10,241,455.00	0.7832	2,835,715	5.01	566,372	6.5
2016	4,897,079.13	2,429,250.00	3,367,918.00	0.6877	1,529,161	5.59	273,683	5.5
2017	11,632,470.15	4,866,831.00	6,747,387.00	0.5800	4,885,083	6.26	780,903	4.5
2018	9,886,113.84	3,299,250.00	4,574,089.00	0.4627	5,312,025	6.99	760,201	3.5
2019	17,270,979.10	4,205,624.00	5,830,689.00	0.3376	11,440,290	7.77	1,473,012	2.5
2020	10,417,592.94	1,546,342.00	2,143,852.00	0.2058	8,273,741	8.61	961,460	1.5
2021	9,044,423.40	451,693.00	626,228.00	0.0692	8,418,195	9.51	885,036	0.5
TOTAL	134,722,077.69	66,324,101.00	89,525,829.00		45,196,249		6,268,747	

COMPOSITE ANNUAL ACCRUAL RATE 4.65%

COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.66

COMPOSITE AVERAGE AGE (YEARS) 6.50

DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 5.72

Enbridge Gas Distribution

Account #: 485.00 - General Plant - Heavy Work Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: L1.5

ASL: 17

Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
1991	24,477.11	21,807.00	14,551.00	0.5945	9,926	3.73	2,658	30.5
1996	57,293.11	48,475.00	32,345.00	0.5646	24,948	4.64	5,378	25.5
1997	153,581.23	128,305.00	85,612.00	0.5574	67,970	4.83	14,082	24.5
1998	566,336.21	466,731.00	311,427.00	0.5499	254,909	5.02	50,828	23.5
1999	5,501.12	4,468.00	2,981.00	0.5419	2,520	5.20	484	22.5
2000	44,256.52	35,387.00	23,612.00	0.5335	20,645	5.39	3,831	21.5
2001	225,036.23	176,948.00	118,069.00	0.5247	106,967	5.57	19,200	20.5
2002	170,705.94	131,841.00	87,971.00	0.5153	82,735	5.75	14,393	19.5
2003	530,446.58	401,862.00	268,143.00	0.5055	262,303	5.92	44,312	18.5
2004	1,297,998.39	963,129.00	642,649.00	0.4951	655,349	6.08	107,707	17.5
2005	785,151.61	569,591.00	380,060.00	0.4841	405,091	6.24	64,873	16.5

2006	1,365,513.31	966,404.00	644,834.00	0.4722	720,679	6.40	112,584	15.5
2007	1,132,626.49	779,867.00	520,367.00	0.4594	612,259	6.56	93,349	14.5
2008	2,495,276.47	1,665,817.00	1,111,519.00	0.4454	1,383,757	6.72	205,854	13.5
2009	1,772,253.56	1,142,093.00	762,063.00	0.4300	1,010,191	6.90	146,468	12.5
2010	6,975,444.40	4,314,967.00	2,879,168.00	0.4128	4,096,276	7.09	577,709	11.5
2011	2,345,474.49	1,382,809.00	922,682.00	0.3934	1,422,793	7.31	194,643	10.5
2012	1,136,773.17	632,965.00	422,347.00	0.3715	714,426	7.56	94,482	9.5
2013	1,744,541.95	906,566.00	604,907.00	0.3467	1,139,635	7.86	145,049	8.5
2014	2,014,513.49	961,949.00	641,862.00	0.3186	1,372,652	8.21	167,264	7.5
2015	2,059,334.05	885,781.00	591,039.00	0.2870	1,468,295	8.61	170,500	6.5
2016	165,150.70	62,374.00	41,619.00	0.2520	123,531	9.06	13,631	5.5
2017	1,082,169.54	346,739.00	231,362.00	0.2138	850,808	9.54	89,141	4.5
2018	3,490,404.68	901,088.00	601,253.00	0.1723	2,889,152	10.06	287,266	3.5
2019	1,977,122.87	377,225.00	251,704.00	0.1273	1,725,419	10.60	162,728	2.5
2020	6,382,757.51	755,573.00	504,157.00	0.0790	5,878,600	11.17	526,220	1.5
2021	4,128,780.23	169,293.00	112,961.00	0.0274	4,015,819	11.69	343,403	0.5
TOTAL	44,128,920.96	19,200,053.00	12,811,266.00		31,317,655		3,658,038	

COMPOSITE ANNUAL ACCRUAL RATE 8.29%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.29
 COMPOSITE AVERAGE AGE (YEARS) 8.17
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 8.57

Enbridge Gas Distribution

Account #: 486.00 - General Plant - Tools and Work Equipment
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: SQ
 ASL: 15
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2000	-	-	-	0.0000	0	0.00	0	21.5
2001	-	-	-	0.0000	0	0.00	0	20.5
2007	3,961,806.89	3,829,747.00	2,526,117.00	0.6376	1,435,690	0.50	1,435,690	14.5
2008	5,913,146.36	5,321,832.00	3,510,303.00	0.5936	2,402,844	1.50	1,601,896	13.5
2009	2,354,607.71	1,962,173.00	1,294,258.00	0.5497	1,060,350	2.50	424,140	12.5
2010	5,781,919.10	4,432,805.00	2,923,897.00	0.5057	2,858,022	3.50	816,578	11.5
2011	3,577,126.15	2,503,988.00	1,651,641.00	0.4617	1,925,485	4.50	427,886	10.5
2012	3,663,115.28	2,319,973.00	1,530,264.00	0.4177	2,132,851	5.50	387,791	9.5
2013	4,095,836.08	2,320,974.00	1,530,924.00	0.3738	2,564,912	6.50	394,602	8.5
2014	16,180,032.47	8,090,016.00	5,336,209.00	0.3298	10,843,824	7.50	1,445,843	7.5
2015	6,286,115.38	2,723,983.00	1,796,751.00	0.2858	4,489,364	8.50	528,161	6.5
2016	4,352,180.39	1,595,799.00	1,052,596.00	0.2419	3,299,584	9.50	347,325	5.5
2017	5,806,688.57	1,742,007.00	1,149,035.00	0.1979	4,657,654	10.50	443,586	4.5
2018	3,840,750.35	896,175.00	591,121.00	0.1539	3,249,629	11.50	282,576	3.5
2019	8,667,286.86	1,444,548.00	952,830.00	0.1099	7,714,457	12.50	617,157	2.5
2020	3,675,931.58	367,593.00	242,466.00	0.0660	3,433,466	13.50	254,331	1.5
2021	1,810,311.19	60,344.00	39,803.00	0.0220	1,770,508	14.50	122,104	0.5
TOTAL	79,966,854.36	39,611,957.00	26,128,214.00		53,838,641		9,529,664	

COMPOSITE ANNUAL ACCRUAL RATE 11.92%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.33
 COMPOSITE AVERAGE AGE (YEARS) 7.43
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 7.57

Enbridge Gas Distribution

Account #: 487.70 - General Plant - Rental - Refuel Appliances
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: SQ
 ASL: 15
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2010	6,325.54	4,850.00	1,359.00	0.2149	4,966	3.50	1,419	11.5
2011	15,903.43	11,132.00	3,120.00	0.1962	12,783	4.50	2,841	10.5
2012	55,313.16	35,032.00	9,818.00	0.1775	45,495	5.50	8,272	9.5
2014	14,464.61	7,232.00	2,027.00	0.1401	12,438	7.50	1,658	7.5
2015	328,514.61	142,356.00	39,899.00	0.1215	288,616	8.50	33,955	6.5
2016	234,947.75	86,148.00	24,145.00	0.1028	210,803	9.50	22,190	5.5
2018	169,405.73	39,528.00	11,079.00	0.0654	158,327	11.50	13,768	3.5
2020	18,405.86	1,841.00	516.00	0.0280	17,890	13.50	1,325	1.5
2021	21,473.92	716.00	201.00	0.0093	21,273	14.50	1,467	0.5
TOTAL	864,754.61	328,834.00	92,164.00		772,591		86,894	

COMPOSITE ANNUAL ACCRUAL RATE 10.05%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.11
 COMPOSITE AVERAGE AGE (YEARS) 5.70
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 9.30

Enbridge Gas Distribution

Account #: 487.80 - General Plant - Rental - NGV Stations
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 ELG - Remaining Life
 Survivor Curve: SQ
 ASL: 20
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2017	13,855.60	3,118.00	13,856.00	1.0000	0	15.50	0	4.5
2019	2,212,175.03	276,522.00	2,022,160.00	0.9141	190,015	17.50	10,858	2.5
2020	4,448,475.41	333,636.00	333,636.00	0.0750	4,114,840	18.50	222,424	1.5
2021	1,099,668.82	27,492.00	27,492.00	0.0250	1,072,177	19.50	54,983	0.5
TOTAL	7,774,174.86	640,767.00	2,397,143.00		5,377,032		288,265	

COMPOSITE ANNUAL ACCRUAL RATE 3.71%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.31
 COMPOSITE AVERAGE AGE (YEARS) 1.65
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 18.35

Enbridge Gas Distribution

Account #: 488.00 - General Plant - Communication Structures and Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: SQ

ASL: 10

Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2007	307,126.40	307,126.00	184,237.00	0.5999	122,890	0.00	122,890	14.5
2008	128,223.13	128,223.00	76,918.00	0.5999	51,306	0.00	51,306	13.5
2010	1,561,084.54	1,561,085.00	936,452.00	0.5999	624,632	0.00	624,632	11.5
2011	809,669.52	809,670.00	485,699.00	0.5999	323,971	0.00	323,971	10.5
2012	1,185,159.94	1,125,902.00	675,398.00	0.5699	509,762	0.50	509,762	9.5
2013	522,285.32	443,943.00	266,309.00	0.5099	255,976	1.50	170,651	8.5
2014	2,082,386.97	1,561,790.00	936,876.00	0.4499	1,145,511	2.50	458,205	7.5
2015	1,489,428.62	968,129.00	580,754.00	0.3899	908,675	3.50	259,621	6.5
2016	1,250,210.87	687,616.00	412,482.00	0.3299	837,729	4.50	186,162	5.5
2017	1,361,551.69	612,698.00	367,541.00	0.2699	994,011	5.50	180,729	4.5
2018	26,564.77	9,298.00	5,577.00	0.2100	20,987	6.50	3,229	3.5
2019	317,207.03	79,302.00	47,571.00	0.1500	269,636	7.50	35,951	2.5
2020	153,462.71	23,019.00	13,809.00	0.0900	139,654	8.50	16,430	1.5
2021	30,247.69	1,512.00	907.00	0.0300	29,340	9.50	3,088	0.5
TOTAL	11,224,609.20	8,319,312.00	4,990,530.00		6,234,079		2,946,627	

COMPOSITE ANNUAL ACCRUAL RATE 26.25%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.44
 COMPOSITE AVERAGE AGE (YEARS) 7.82
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 2.59

Enbridge Gas Distribution

Account #: 490.00 - General Plant - Computer Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: SQ

ASL: 4

Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2018	6,964,752.60	6,094,159.00	6,964,753.00	1.0000	0	0.50	0	3.5
2019	11,281,679.70	7,051,050.00	9,742,129.00	0.8635	1,539,551	1.50	1,026,367	2.5
2020	10,240,619.70	3,840,232.00	3,840,232.00	0.3750	6,400,387	2.50	2,560,155	1.5
2021	1,819,626.69	227,453.00	227,453.00	0.1250	1,592,173	3.50	454,907	0.5
TOTAL	30,306,678.69	17,212,894.00	20,774,567.00		9,532,112		4,041,429	

COMPOSITE ANNUAL ACCRUAL RATE 13.34%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.69
 COMPOSITE AVERAGE AGE (YEARS) 2.27
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 1.73

Enbridge Gas Inc.

Account #: 490.30 - General Plant - Computer Equipment - WAMS

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: SQ

ASL: 10

Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2016	4,680,899.13	2,574,495.00	2,418,465.00	0.5167	2,262,435	4.50	502,763	5.5
TOTAL	4,680,899.13	2,574,495.00	2,418,465.00		2,262,435		502,763	

COMPOSITE ANNUAL ACCRUAL RATE 10.74%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.52
 COMPOSITE AVERAGE AGE (YEARS) 5.50
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 4.50

Enbridge Gas Distribution

Account #: 491.01 - Software - Acquired Intangibles

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life

Survivor Curve: SQ

ASL: 4
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2017	5,933,217.48	5,933,217.00	5,933,217.00	1.0000	0	0.00	0	4.5
2018	24,321,547.69	21,281,354.00	24,321,548.00	1.0000	0	0.50	0	3.5
2019	64,148,946.33	40,093,091.00	64,148,946.00	1.0000	0	1.50	0	2.5
2020	5,286,014.31	1,982,255.00	5,286,014.00	1.0000	0	2.50	0	1.5
2021	55,475,059.58	6,934,382.00	7,860,612.00	0.1417	47,614,448	3.50	13,604,128	0.5
TOTAL	155,164,785.39	76,224,301.00	107,550,337.00		47,614,448		13,604,128	

COMPOSITE ANNUAL ACCRUAL RATE 8.77%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.69
 COMPOSITE AVERAGE AGE (YEARS) 1.98
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 2.04

Enbridge Gas Distribution

Account #: 491.02 - Software - Developed Intangibles
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life
 Survivor Curve: SQ

ASL: 4
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2018	9,486,577.80	8,300,756.00	9,486,578.00	1.0000	0	0.50	0	3.5
2019	5,619,946.21	3,512,466.00	5,619,946.00	1.0000	0	1.50	0	2.5
2020	9,566,744.92	3,587,529.00	8,649,956.00	0.9042	916,789	2.50	366,716	1.5
2021	14,103,018.70	1,762,877.00	1,762,877.00	0.1250	12,340,141	3.50	3,525,755	0.5
TOTAL	38,776,287.63	17,163,629.00	25,519,357.00		13,256,930		3,892,470	

COMPOSITE ANNUAL ACCRUAL RATE 10.04%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.66
 COMPOSITE AVERAGE AGE (YEARS) 1.77
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 2.23

Enbridge Gas Distribution

Account #: 491.03 - Software - CIS Acquired
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life
 Survivor Curve: SQ

ASL: 10
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2015	13,559,337.94	8,813,570.00	13,559,338.00	1.0000	0	3.50	0	6.5
2020	13,812,372.94	2,071,856.00	3,678,108.00	0.2663	10,134,265	8.50	1,192,266	1.5
2021	60,254,502.69	3,012,725.00	3,012,725.00	0.0500	57,241,778	9.50	6,025,450	0.5
TOTAL	87,626,213.57	13,898,151.00	20,250,171.00		67,376,042		7,217,717	

COMPOSITE ANNUAL ACCRUAL RATE 8.24%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.23
 COMPOSITE AVERAGE AGE (YEARS) 1.59
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 8.41

Enbridge Gas Distribution

Account #: 491.04 - Software - WAMS
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

ELG - Remaining Life
 Survivor Curve: SQ

ASL: 10
 Net Salvage: 0%

BASED ON ORIGINAL COST AS OF December 31, 2021 Truncation Year:

Year	Original Cost	Calculated Accumul	Allocated Actual Bo	Depreciation Factor	Net Book Value	ELG Remaining Life	Annual Accrual	Average Age
2016	85,221,905.36	46,872,048.00	44,031,318.00	0.5167	41,190,587	4.50	9,153,464	5.5
TOTAL	85,221,905.36	46,872,048.00	44,031,318.00		41,190,587		9,153,464	

COMPOSITE ANNUAL ACCRUAL RATE 10.74%
 COMPOSITE ACTUAL ACCUMULATED DEPRECIATION FACTOR 0.52
 COMPOSITE AVERAGE AGE (YEARS) 5.50
 DIRECTED WEIGHTED ELG COMPOSITE REMAINING LIFE (YEARS) 4.50

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachments 2 and 3.

Preamble:

Some of the information contained in the Excel versions of Attachments 2 and 3 is hard coded. It would be of benefit to have similar information from different perspectives, including with net salvage and other adjustments separately identified. Attempts to insert formulas to calculate the amounts included in the above attachments but observed some unexplained differences. For example, when calculating the provision in Attachment 2 using proposed rates, there are consistently differences.

Question(s):

- a) Please refile copies of both attachments with working formulas and if any changes or errors exist, please identify those amounts. Additionally, if the hard coded information is derived in some other manner, please isolate the differences and explain how the amounts are calculated. For example, if the difference relates to the amortization of reserve differences, please show this amount as a further separate adjustment and calculation in the Excel file. For Attachment 3, please include the account number with each calculation.
- b) Please expand Attachment 2 to break out the current and proposed rates by the depreciation (i.e., life component) and net salvage components, and provide the differences by account for each component. If any other amortization of reserve differences exists, please also separately break out those amounts.
- c) Please revise Attachment 2 to calculate the proposed rates using the ALG procedure, providing all supporting calculations, with the current and proposed rates broken down by depreciation (i.e. life component) and net salvage components. Please use the curves as applied for but applying the ALG procedure rather than the ELG procedure.

Response:

- a) We are unable to introduce formulas into Exhibit 4, Tab 5, Schedule 1, Attachments 1 and 2 since both attachments are simplified schedules combining depreciation for both EGD and Union from more complex models. These schedules used a simple average (opening and closing plant balance) for each account and therefore would not produce the exact number when performing a quick calculation. The detailed models supporting the 2024 depreciation using proposed rates are provided, by rate zone, at Attachments 1 and 2.
- b) Please see Attachment 3 which includes an expanded version of the table including a breakout of the current and proposed rates by the depreciation and net salvage components, and differences by account for each component.
- c) Please see Attachment 4 which includes a revised version of Exhibit 4, Tab 5, Schedule 1, Attachment 2 to include current and proposed rates broken down by depreciation and net salvage components applying the ALG procedure rather than the ELG procedure. The detailed models supporting the 2024 depreciation using ALG rates are provided, by rate zone, at Attachment 5 and 6.

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates						Opening Balances			
LOB	Grouping	Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5	Depreciation Rates All/Avg	A	B	C = A-B	D
						Opening Cost Balance	Opening Accum Depreciation	Opening NBV	Opening YTD Retirements
	25102 Storage	0450000	Land	Storage0450000	0.00%	6,151,405	-	6,151,405	
	25102 Storage	0451000	Land Rights	Storage0451000	1.48%	43,303,165	28,066,125	15,237,040	
	25102 Storage	0451100	Development costs	Storage0451100	2.10%	-	-	-	
	25102 Storage	0452000	Structures and Improvements	Storage0452000	3.94%	32,293,294	3,789,754	28,503,540	
	25102 Storage	0453000	Wells	Storage0453000	3.85%	102,183,739	16,736,887	85,446,852	
	25102 Storage	0454000	Well Equipment	Storage0454000	1.32%	16,024,138	9,517,633	6,506,504	
	25102 Storage	0455000	Field Lines	Storage0455000	2.54%	203,258,029	51,125,205	152,132,824	
	25102 Storage	0456000	Compressor Equipment	Storage0456000	2.88%	226,864,479	67,707,257	159,157,222	
	25102 Storage	0457000	Measuring & Regulating Equipment	Storage0457000	2.60%	11,177,912	8,891,923	2,285,990	
	25102 Storage	0458000	Base Pressure Gas	Storage0458000	0.00%	37,963,504	-	37,963,504	
	25102 Transmission Plant	0460001	Land	Transmission Plant0460001	0.00%	42,978	-	42,978	
	25102 Transmission Plant	0461001	Land Rights Intangible	Transmission Plant0461001	1.71%	19,861,050	1,335,266	18,525,784	
	25102 Transmission Plant	0462000	Compressor Structures and improvements	Transmission Plant0462000	2.07%	-	-	-	
	25102 Transmission Plant	0463000	Measuring and regulating structures and improvements	Transmission Plant0463000	1.40%	-	-	-	
	25102 Transmission Plant	0464000	Equipment	Transmission Plant0464000	2.23%	-	-	-	
	25102 Transmission Plant	0465000	Mains	Transmission Plant0465000	1.77%	414,901,241	62,996,167	351,905,074	
	25102 Transmission Plant	0466000	Compressor Equipment	Transmission Plant0466000	3.72%	-	-	-	
	25102 Transmission Plant	0467000	Measuring and regulating equipment	Transmission Plant0467000	3.06%	3,464,113	404,603	3,059,510	
	25102 Distribution Plant	0460000	Geothermal	Distribution Plant0460000	3.65%	-	-	-	
	25102 Distribution Plant	0461000	Renewable Natural Gas	Distribution Plant0461000	4.12%	39,705,238	1,520,790	38,184,448	
	25102 Distribution Plant	0470000	Land	Distribution Plant0470000	0.00%	92,240,559	0	92,240,559	
	25102 Distribution Plant	0471000	Land Rights	Distribution Plant0471000	1.80%	45,748,775	6,679,468	39,069,306	
	25102 Distribution Plant	0472000	Structures and Improvements new facility	Distribution Plant0472000	4.02%	-	-	-	
	25102 Distribution Plant	0472005	Structures and Improvements new facility - OLD	Distribution Plant0472005	3.17%	17,571,634	468,091	17,103,542	
	25102 General Plant	0472100	Structures and Improvements VPC	General Plant0472100	6.36%	119,344,389	42,965,503	76,378,886	
	25102 Distribution Plant	0472200	Structures and Improvements Ottawa	Distribution Plant0472200	3.17%	11,667,746	3,749,874	7,917,872	
	25102 Distribution Plant	0472210	Structures and Improvements Brockville	Distribution Plant0472210	3.17%	6,997,051	335,184	6,661,867	
	25102 General Plant	0472220	Structures and Improvements Tech Training	General Plant0472220	4.21%	37,118,786	8,465,760	28,653,026	
	25102 General Plant	0472300	Structures and Improvements Thorold	General Plant0472300	59.23%	0	1,263,087	1,263,087	
	25102 General Plant	0472400	Structures and Improvements Other	General Plant0472400	1.44%	8,959,901	5,122,582	3,837,319	
	25102 General Plant	0472500	Structures and Improvements Ottawa Depot	General Plant0472500	1.44%	-	0	0	
	25102 Distribution Plant	0472600	Structures and Improvements Old Kennedy Rd.	Distribution Plant0472600	3.17%	8,495,541	4,021,366	4,474,175	
	25102 Distribution Plant	0472700	Structures and Improvements Eastern Ave	Distribution Plant0472700	3.17%	61,867	898,837	960,704	
	25102 Distribution Plant	0472800	Structures and Improvements Kelfield	Distribution Plant0472800	3.17%	27,307,669	2,927,637	24,380,032	
	25102 Distribution Plant	0472900	Structures and Improvements Arnprior	Distribution Plant0472900	3.17%	1,012,271	365,436	646,836	
	25102 Distribution Plant	0472011	Structures and Improvements Pembroke	Distribution Plant0472011	3.17%	-	302,949	302,949	
	25102 Distribution Plant	0472013	Structures and Improvements Brampton	Distribution Plant0472013	3.17%	4,361,997	1,135,198	3,226,799	
	25102 Distribution Plant	0472014	Structures and Improvements Peterborough	Distribution Plant0472014	3.17%	829,017	260,423	568,594	
	25102 Distribution Plant	0472015	Structures and Improvements Oshawa	Distribution Plant0472015	3.17%	1,552,625	493,503	1,059,122	
	25102 Distribution Plant	0473000	Services - Metal	Distribution Plant0473000	3.63%	310,017,608	118,510,297	191,507,311	
	25102 Distribution Plant	0473002	Services - Plastic	Distribution Plant0473002	2.73%	3,075,845,651	1,079,493,080	1,996,352,570	
	25102 Distribution Plant	0474000	Regulators	Distribution Plant0474000	8.86%	312,687,664	14,635,465	327,323,129	
	25102 Distribution Plant	0475100	Mains - Plastic	Distribution Plant0475100	2.72%	2,668,144,549	917,009,552	1,751,134,997	
	25102 Distribution Plant	0475200	Mains - CW Steel	Distribution Plant0475200	3.38%	2,135,325,145	718,519,129	1,416,806,016	
	25102 Distribution Plant	0475300	Mains - Envision	Distribution Plant0475300	5.78%	208,044,249	107,533,378	100,510,871	
	25102 Distribution Plant	0475400	Mains - Bare Steel	Distribution Plant0475400	20.63%	-	-	-	
	25102 Distribution Plant	0475500	Mains - Cast Iron	Distribution Plant0475500	99.18%	-	32,630,592	32,630,592	
	25102 Distribution Plant	0476000	NGV Compressor Equipment	Distribution Plant0476000	3.70%	6,946,783	4,215,382	2,731,401	
	25102 Distribution Plant	0477000	Measurement and Regulation	Distribution Plant0477000	2.89%	793,909,142	281,396,676	512,512,466	
	25102 Distribution Plant	0478000	Meters	Distribution Plant0478000	10.25%	571,621,704	385,011,996	186,609,708	
	25102 General Plant	0482500	Leasehold Improvements	General Plant0482500	0.00%	95,202	95,202	-	
	25102 General Plant	0483100	Office Equipment	General Plant0483100	4.03%	43,041	43,041	-	
	25102 General Plant	0483200	Office Furniture	General Plant0483200	4.03%	26,901,429	18,280,684	8,620,745	
	25102 General Plant	0484000	Transportation Equipment	General Plant0484000	4.65%	75,462,408	46,987,197	28,475,210	
	25102 General Plant	0484100	NGV Conversion Kits	General Plant0484100	4.65%	3,395,156	309,727	3,085,429	

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates						Opening Balances			
LOB	Grouping	Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5	Depreciation Rates All/Avg	A	B	C = A-B	D
						Opening Cost Balance	Opening Accum Depreciation	Opening NBV	Opening YTD Retirements
25102	General Plant	0484200	NGV Co. Cylinders	General Plant0484200	4.65%	546,029	546,029	-	
25102	General Plant	0485000	Heavy Work Equipment	General Plant0485000	8.29%	28,138,102	7,783,962	20,354,140	
25102	General Plant	0486000	Tools and Work Equipment	General Plant0486000	11.92%	51,399,685	9,160,105	42,239,580	
25102	General Plant	0487700	NGV Rental VRA	General Plant0487700	10.05%	1,025,667	137,610	888,057	
25102	General Plant	0487800	NGV Rental Stations	General Plant0487800	3.71%	15,004,194	4,334,408	10,669,786	
25102	General Plant	0487900	NGV Rental Cylinders	General Plant0487900	3.71%	86,141	15,388	70,753	
25102	General Plant	0488000	Communication Equipment	General Plant0488000	26.25%	1,958,494	167,536	1,790,958	
25102	General Plant	0489000	WAMS	General Plant0489000	10.74%	89,902,805	64,430,957	25,471,847	
25102	General Plant	0489100	Software Intangibles - 10 year	General Plant0489100	10.00%	-	-	-	
25102	General Plant	0489105	CIS Acquired Software - OLD	General Plant0489105	8.24%	12,154,650	9,426,184	2,728,466	
25102	General Plant	0490000	Computer Equipment - Hardware	General Plant0490000	25.00%	-	-	-	
25102	General Plant	0490005	Computer Equipment - Hardware - OLD	General Plant0490005	13.34%	20,713,052	16,047,112	4,665,940	
25102	General Plant	0490100	Computer Software Acquired	General Plant0490100	25.00%	-	-	-	
25102	General Plant	0490105	Computer Software Acquired - OLD	General Plant0490105	8.77%	101,010,616	87,814,044	13,196,572	
25102	General Plant	0490200	Computer Software Developed	General Plant0490200	25.00%	-	-	-	
25102	General Plant	0490205	Computer Software Developed - OLD	General Plant0490205	10.04%	64,891,115	57,609,565	7,281,550	
25104	Unregulated	0450000	Land	Unregulated0450000	0.00%	5,537,600	-	5,537,600	
25104	Unregulated	0452000	Structures and Improvements	Unregulated0452000	3.94%	1,787,092	383,228	1,403,864	
25104	Unregulated	0453000	Wells	Unregulated0453000	3.85%	36,816,996	6,169,633	30,647,363	
25104	Unregulated	0455000	Field Lines	Unregulated0455000	2.54%	33,287,421	7,029,782	26,257,639	
25104	Unregulated	0456000	Compressor Equipment	Unregulated0456000	2.88%	32,171,759	8,771,683	23,400,076	
25104	Unregulated	0457000	Measuring & Regulating Equipment	Unregulated0457000	2.60%	22,337,632	8,685,197	13,652,435	
25104	Unregulated	0460000	Geothermal	Unregulated0460000	3.65%	7,259,071	140,118	7,118,954	
25104	Unregulated	0461000	Renewable Natural Gas	Unregulated0461000	4.12%	30,872,087	281,824	30,590,263	
25104	Unregulated	0470000	Land	Unregulated0470000	0.00%	33,303	-	33,303	
25104	Unregulated	0472100	Structures and Improvements	Unregulated0472100	6.36%	5,930,622	2,264,497	3,666,125	
25104	Unregulated	0482500	Leasehold Improvements	Unregulated0482500	0.00%	2,271	2,271	0	
25104	Unregulated	0483100	Office Equipment	Unregulated0483100	4.03%	8,381	103	8,483	
25104	Unregulated	0483200	Office Furniture	Unregulated0483200	4.03%	656,371	447,544	208,827	
25104	Unregulated	0484000	Transportation Equipment	Unregulated0484000	4.65%	1,896,181	1,241,223	654,958	
25104	Unregulated	0484100	NGV Conversion Kits	Unregulated0484100	4.65%	86,687	10,288	76,399	
25104	Unregulated	0484200	NGV Co. Cylinders	Unregulated0484200	4.65%	13,026	13,026	-	
25104	Unregulated	0485000	Heavy Work Equipment	Unregulated0485000	8.29%	695,485	204,819	490,665	
25104	Unregulated	0486000	Tools and Work Equipment	Unregulated0486000	11.92%	1,269,594	339,594	930,000	
25104	Unregulated	0487700	NGV Rental VRA	Unregulated0487700	10.05%	46,761	26,808	19,953	
25104	Unregulated	0487800	NGV Rental Stations	Unregulated0487800	3.71%	40,537	27,123	67,660	
25104	Unregulated	0487900	NGV Rental Cylinders	Unregulated0487900	3.71%	2,055	366	1,689	
25104	Unregulated	0488000	Communication Equipment	Unregulated0488000	26.25%	4,680	2,516	7,196	
25104	Unregulated	0489000	WAMS	Unregulated0489000	10.74%	2,144,707	1,536,426	608,281	
25104	Unregulated	0489100	Software Intangibles - 10 year	Unregulated0489100	10.00%	-	-	-	
25104	Unregulated	0489105	CIS Acquired Software - OLD	Unregulated0489105	8.24%	-	-	-	
25104	Unregulated	0490000	Computer Equipment - Hardware	Unregulated0490000	25.00%	-	-	-	
25104	Unregulated	0490005	Computer Equipment - Hardware - OLD	Unregulated0490005	13.34%	563,592	411,038	152,554	
25104	Unregulated	0490100	Computer Software Acquired	Unregulated0490100	25.00%	-	-	-	
25104	Unregulated	0490105	Computer Software Acquired - OLD	Unregulated0490105	8.77%	2,155,079	1,942,056	213,023	
25104	Unregulated	0490200	Computer Software Developed	Unregulated0490200	25.00%	-	-	-	
25104	Unregulated	0490205	Computer Software Developed - OLD	Unregulated0490205	10.04%	2,018,522	1,615,858	402,664	
25104	Oil & Gas	0450000	Land	Oil & Gas0450000	0.00%	-	-	-	
25104	Oil & Gas	0451000	Land Rights	Oil & Gas0451000	0.00%	8,339,150	7,508,499	830,651	
25104	Oil & Gas	0452000	Structures and Improvements	Oil & Gas0452000	0.00%	-	-	-	
25104	Oil & Gas	0453000	Wells	Oil & Gas0453000	0.00%	-	-	-	
25104	Oil & Gas	0457000	Measuring & Regulating Equipment	Oil & Gas0457000	0.00%	-	-	-	
25104	Oil & Gas	80911	Oil and Gas Accretion	Oil & Gas80911	0.00%	-	1,076,978	1,076,978	
25104	Oil & Gas	80221	Oil and Gas Depletion	Oil & Gas80221	0.00%	182,061	4,262,790	4,444,851	
25104	Oil & Gas	80456	ARO oil assets Depletion	Oil & Gas80456	0.00%	13,305,073	5,963,378	7,341,695	

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates						Opening Balances			
LOB	Grouping	Plant Account	Name	Depreciation Rates		A	B	C = A-B	D
				HELPER - to retrieve Opening Balances from EGD Schedule 5	All/Avg	Opening Cost Balance	Opening Accum Depreciation	Opening NBV	Opening YTD Retirements
	25102 Other	15430	Inventory reclass	Other15430	0.00%	60,278,060	-	60,278,060	
	25102 Other	110	Macleod property	Other110	0.00%	41,120	-	41,120	
	25102 Other	440	440 land	Other440	0.00%	21,526	-	21,526	
N/A	Other	0455000	Field Lines	Other0455000	2.54%	-	-	-	
N/A	Other	0456000	Compressor Equipment	Other0456000	2.88%	-	-	-	
N/A	Other	0457000	Measuring & Regulating Equipment	Other0457000	2.60%	-	-	-	
						12,385,007,616	4,274,496,293	8,110,511,322	-

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates				Opening Balances			Forecasted Changes		
LOB	Grouping	Plant Account	Name	Q	P	E	F	G	H
				Opening YTD Closeouts (Additions)	Opening YTD Depreciation	Opening WIP	Capex Excl. COR	WIP Closeouts	Retirements
	25102 Storage	0450000	Land	-	-	-	-	-	-
	25102 Storage	0451000	Land Rights	-	-	468,162	-	-	-
	25102 Storage	0451100	Development costs	-	-	-	-	-	-
	25102 Storage	0452000	Structures and Improvements	-	-	158,211	101,524	162,539	68,861
	25102 Storage	0453000	Wells	-	-	13,419,543	11,817,855	18,965,586	800,606
	25102 Storage	0454000	Well Equipment	-	-	812,860	2,095,498	2,908,357	340,887
	25102 Storage	0455000	Field Lines	-	-	8,472,342	10,321,100	15,774,577	-
	25102 Storage	0456000	Compressor Equipment	-	-	18,683,499	13,071,447	14,957,567	348,935
	25102 Storage	0457000	Measuring & Regulating Equipment	-	-	-	-	-	-
	25102 Storage	0458000	Base Pressure Gas	-	-	-	-	-	-
	25102 Transmission Plant	0460001	Land	-	-	-	-	-	-
	25102 Transmission Plant	0461001	Land Rights Intangible	-	-	-	-	-	-
	25102 Transmission Plant	0462000	Compressor Structures and improvements	-	-	-	-	-	-
	25102 Transmission Plant	0463000	Measuring and regulating structures and improvements	-	-	-	-	-	-
	25102 Transmission Plant	0464000	Equipment	-	-	-	-	-	-
	25102 Transmission Plant	0465000	Mains	-	-	-	-	-	-
	25102 Transmission Plant	0466000	Compressor Equipment	-	-	-	-	-	-
	25102 Transmission Plant	0467000	Measuring and regulating equipment	-	-	-	-	-	-
	25102 Distribution Plant	0460000	Geothermal	-	-	-	-	-	-
	25102 Distribution Plant	0461000	Renewable Natural Gas	-	-	-	24,051,913	24,051,913	-
	25102 Distribution Plant	0470000	Land	-	-	1,090,770	1,113,935	2,120,683	2,936,544
	25102 Distribution Plant	0471000	Land Rights	-	-	-	-	-	-
	25102 Distribution Plant	0472000	Structures and Improvements new facility	-	-	-	-	-	-
	25102 Distribution Plant	0472005	Structures and Improvements new facility - OLD	-	-	53,492,717	13,852,999	54,520,132	-
	25102 General Plant	0472100	Structures and Improvements VPC	-	-	-	-	-	45,788
	25102 Distribution Plant	0472200	Structures and Improvements Ottawa	-	-	18,673,333	5,790,613	24,463,946	11,600,009
	25102 Distribution Plant	0472210	Structures and Improvements Brockville	-	-	-	-	-	258
	25102 General Plant	0472220	Structures and Improvements Tech Training	-	-	-	-	-	-
	25102 General Plant	0472300	Structures and Improvements Thorold	-	-	281,252	289,531	-	-
	25102 General Plant	0472400	Structures and Improvements Other	-	-	-	-	-	-
	25102 General Plant	0472500	Structures and Improvements Ottawa Depot	-	-	-	-	-	-
	25102 Distribution Plant	0472600	Structures and Improvements Old Kennedy Rd.	-	-	8,615,185	22,872,922	-	1,042,695
	25102 Distribution Plant	0472700	Structures and Improvements Eastern Ave	-	-	-	-	-	-
	25102 Distribution Plant	0472800	Structures and Improvements Kelfield	-	-	-	-	-	566,300
	25102 Distribution Plant	0472900	Structures and Improvements Arnprior	-	-	-	-	-	-
	25102 Distribution Plant	0472011	Structures and Improvements Pembroke	-	-	-	-	-	-
	25102 Distribution Plant	0472013	Structures and Improvements Brampton	-	-	-	-	-	4,361,997
	25102 Distribution Plant	0472014	Structures and Improvements Peterborough	-	-	-	-	-	829,017
	25102 Distribution Plant	0472015	Structures and Improvements Oshawa	-	-	-	-	-	-
	25102 Distribution Plant	0473000	Services - Metal	-	-	4,406,711	22,856,931	22,144,756	722,878
	25102 Distribution Plant	0473002	Services - Plastic	-	-	43,721,270	226,775,484	219,709,618	7,172,052
	25102 Distribution Plant	0474000	Regulators	-	-	-	21,707,167	16,845,773	10,501,134
	25102 Distribution Plant	0475100	Mains - Plastic	-	-	31,513,610	137,727,348	143,919,547	10,154,777
	25102 Distribution Plant	0475200	Mains - CW Steel	-	-	21,235,559	72,528,642	75,789,518	19,509,143
	25102 Distribution Plant	0475300	Mains - Envision	-	-	4,551,835	27,158,455	28,379,494	-
	25102 Distribution Plant	0475400	Mains - Bare Steel	-	-	-	-	-	-
	25102 Distribution Plant	0475500	Mains - Cast Iron	-	-	-	-	-	-
	25102 Distribution Plant	0476000	NGV Compressor Equipment	-	-	346,586	549,386	549,386	-
	25102 Distribution Plant	0477000	Measurement and Regulation	-	-	11,321,582	19,818,889	21,930,158	4,368,812
	25102 Distribution Plant	0478000	Meters	-	-	1,845,498	48,999,377	48,999,377	24,735,388
	25102 General Plant	0482500	Leasehold Improvements	-	-	-	-	-	-
	25102 General Plant	0483100	Office Equipment	-	-	-	-	-	-
	25102 General Plant	0483200	Office Furniture	-	-	-	-	-	-
	25102 General Plant	0484000	Transportation Equipment	-	-	2,853,553	8,051,104	8,051,104	1,442,941
	25102 General Plant	0484100	NGV Conversion Kits	-	-	243,191	213,646	213,646	-

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates				Opening Balances			Forecasted Changes		
LOB	Grouping	Plant Account	Name	Q	P	E	F	G	H
				Opening YTD Closeouts (Additions)	Opening YTD Depreciation	Opening WIP	Capex Excl. COR	WIP Closeouts	Retirements
	25102	General Plant	0484200	NGV Co. Cylinders			-	-	-
	25102	General Plant	0485000	Heavy Work Equipment			1,057,120	2,700,779	2,700,779 - 202,434
	25102	General Plant	0486000	Tools and Work Equipment			1,932,316	6,082,243	6,082,243 - 2,301,629
	25102	General Plant	0487700	NGV Rental VRA			53,747	39,302	39,302 -
	25102	General Plant	0487800	NGV Rental Stations			685,453	2,689,115	3,192,709 -
	25102	General Plant	0487900	NGV Rental Cylinders			-	-	-
	25102	General Plant	0488000	Communication Equipment			46,086	283,921	170,389 -
	25102	General Plant	0489000	WAMS			-	-	-
	25102	General Plant	0489100	Software Intangibles - 10 year			-	-	-
	25102	General Plant	0489105	CIS Acquired Software - OLD			-	-	-
	25102	General Plant	0490000	Computer Equipment - Hardware			6,289,059	24,426,973	16,990,664 -
	25102	General Plant	0490005	Computer Equipment - Hardware - OLD			-	-	3,533,255
	25102	General Plant	0490100	Computer Software Acquired			10,721,243	27,130,722	18,871,310 -
	25102	General Plant	0490105	Computer Software Acquired - OLD			-	-	33,539,966
	25102	General Plant	0490200	Computer Software Developed			8,683,409	41,302,096	28,728,489 -
	25102	General Plant	0490205	Computer Software Developed - OLD			-	-	9,351,493
	25104	Unregulated	0450000	Land			236,188	810,512	978,938 -
	25104	Unregulated	0452000	Structures and Improvements			20,146	95,354	115,169 -
	25104	Unregulated	0453000	Wells			2,264,275	4,863,075	5,873,630 -
	25104	Unregulated	0455000	Field Lines			1,132,146	207,975	262,859 -
	25104	Unregulated	0456000	Compressor Equipment			3,282,357	2,050,120	2,476,138 -
	25104	Unregulated	0457000	Measuring & Regulating Equipment			-	-	-
	25104	Unregulated	0460000	Geothermal			-	7,288,607	7,288,607 -
	25104	Unregulated	0461000	Renewable Natural Gas			-	5,123,751	5,123,751 -
	25104	Unregulated	0470000	Land			-	25,640	25,640 -
	25104	Unregulated	0472100	Structures and Improvements			-	985,306	985,306 -
	25104	Unregulated	0482500	Leasehold Improvements			-	-	-
	25104	Unregulated	0483100	Office Equipment			-	-	-
	25104	Unregulated	0483200	Office Furniture			-	101,589	101,589 - 20,272
	25104	Unregulated	0484000	Transportation Equipment			65,683	185,320	185,320 - 33,213
	25104	Unregulated	0484100	NGV Conversion Kits			-	4,918	4,918 -
	25104	Unregulated	0484200	NGV Co. Cylinders			-	-	-
	25104	Unregulated	0485000	Heavy Work Equipment			24,333	62,166	62,166 - 4,660
	25104	Unregulated	0486000	Tools and Work Equipment			44,478	140,000	140,000 - 52,979
	25104	Unregulated	0487700	NGV Rental VRA			1,237	905	905 -
	25104	Unregulated	0487800	NGV Rental Stations			15,778	61,898	73,489 -
	25104	Unregulated	0487900	NGV Rental Cylinders			-	-	-
	25104	Unregulated	0488000	Communication Equipment			1,061	6,535	3,922 -
	25104	Unregulated	0489000	WAMS			-	-	-
	25104	Unregulated	0489100	Software Intangibles - 10 year			-	-	-
	25104	Unregulated	0489105	CIS Acquired Software - OLD			-	-	-
	25104	Unregulated	0490000	Computer Equipment - Hardware			144,761	562,258	391,089 -
	25104	Unregulated	0490005	Computer Equipment - Hardware - OLD			-	-	81,328
	25104	Unregulated	0490100	Computer Software Acquired			246,781	624,492	434,378 -
	25104	Unregulated	0490105	Computer Software Acquired - OLD			-	-	772,020
	25104	Unregulated	0490200	Computer Software Developed			199,874	950,688	661,270 -
	25104	Unregulated	0490205	Computer Software Developed - OLD			-	-	215,252
	25104	Oil & Gas	0450000	Land			-	-	-
	25104	Oil & Gas	0451000	Land Rights			-	-	-
	25104	Oil & Gas	0452000	Structures and Improvements			-	-	-
	25104	Oil & Gas	0453000	Wells			-	-	-
	25104	Oil & Gas	0457000	Measuring & Regulating Equipment			-	-	-
	25104	Oil & Gas	80911	Oil and Gas Accretion			-	-	-
	25104	Oil & Gas	80221	Oil and Gas Depletion			-	-	-
	25104	Oil & Gas	80456	ARO oil assets Depletion			-	-	-

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates				Opening Balances			Forecasted Changes		
LOB	Grouping	Plant Account	Name	O	P	E	F	G	H
				Opening YTD Closeouts (Additions)	Opening YTD Depreciation	Opening WIP	Capex Excl. COR	WIP Closeouts	Retirements
	25102 Other	15430	Inventory reclass			-	-	-	-
	25102 Other	110	Macleod property			-	-	-	-
	25102 Other	440	440 land			-	-	-	-
N/A	Other	0455000	Field Lines			-	-	-	-
N/A	Other	0456000	Compressor Equipment			-	-	-	-
N/A	Other	0457000	Measuring & Regulating Equipment			-	-	-	-
				-	-	283,354,801	824,985,511	850,836,134	- 152,538,245

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates					Forecasted Ending Balances				
LOB	Grouping	Plant Account	Name	I Depreciation	J = A + G + H	K = B + I + H	L = J - K	M = E + F - G	N = D + H
					Ending Cost Balance	Ending Accum Depreciation	Ending NBV	Ending WIP	Full Year Retirements
				-	6,151,405	-	6,151,405	-	-
				638,814	43,303,165	28,704,939	14,598,226	468,162	-
				-	-	-	-	-	-
				1,273,567	32,386,972	4,994,461	27,392,511	97,196	68,861
				4,200,139	120,348,718	20,136,419	100,212,299	6,271,812	800,606
				223,508	18,591,608	9,400,255	9,191,353	-	340,887
				5,315,152	219,032,607	56,440,358	162,592,249	3,018,865	-
				6,695,239	241,473,110	74,053,561	167,419,549	16,797,379	348,935
				290,131	11,177,912	9,182,054	1,995,858	-	-
				-	37,963,504	-	37,963,504	-	-
				-	42,978	-	42,978	-	-
				339,594	19,861,050	1,674,860	18,186,190	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				-	-	-	-	-	-
				7,334,527	414,901,241	70,330,694	344,570,547	-	-
				-	-	-	-	-	-
				106,048	3,464,113	510,651	2,953,462	-	-
				-	-	-	-	-	-
				2,008,007	63,757,151	3,528,797	60,228,355	-	-
				-	91,424,698	0	91,424,698	84,022	2,936,544
				823,776	45,748,775	7,503,245	38,245,530	-	-
				-	-	-	-	-	-
				1,206,963	72,091,766	1,675,055	70,416,711	12,825,584	-
				7,590,012	119,298,601	50,509,727	68,788,874	-	45,788
				521,511	24,531,683	1,570,688	22,960,995	-	11,600,009
				221,965	6,996,793	556,891	6,439,902	-	258
				1,563,677	37,118,786	10,029,437	27,089,349	-	-
				0	0	1,263,087	1,263,087	570,782	-
				129,331	8,959,901	5,251,913	3,707,988	-	-
				-	-	0	0	-	-
				257,082	7,452,847	3,235,754	4,217,093	31,488,106	1,042,695
				1,963	61,867	896,875	958,742	-	-
				859,536	26,741,369	3,220,873	23,520,496	-	566,300
				32,112	1,012,271	397,548	614,723	-	-
				-	-	302,949	302,949	-	-
				109,077	-	-	-	-	4,361,997
				20,731	-	-	-	-	829,017
				49,254	1,552,625	542,757	1,009,868	-	-
				11,529,826	331,439,485	129,317,245	202,122,240	5,118,887	722,878
				86,036,502	3,288,383,217	1,158,357,530	2,130,025,687	50,787,137	7,172,052
				27,925,432	319,032,303	2,788,833	316,243,470	4,861,393	10,501,134
				73,864,697	2,801,909,319	980,719,472	1,821,189,847	25,321,412	10,154,777
				72,901,140	2,191,605,520	771,911,126	1,419,694,393	17,974,683	19,509,143
				12,631,702	236,423,743	120,165,079	116,258,663	3,330,796	-
				-	-	-	-	-	-
				-	-	32,630,592	32,630,592	-	-
				264,467	7,496,169	4,479,848	3,016,321	346,586	-
				23,098,848	811,470,488	300,126,712	511,343,776	9,210,313	4,368,812
				59,549,712	595,885,692	419,826,320	176,059,372	1,845,498	24,735,388
				-	95,202	-	95,202	-	-
				-	43,041	-	43,041	-	-
				1,138,454	30,434,194	18,538,417	11,895,777	-	880,721
				3,626,815	82,070,570	49,171,071	32,899,500	2,853,553	1,442,941
				161,713	3,608,802	471,440	3,137,362	243,191	-

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates					Forecasted Ending Balances				
LOB	Grouping	Plant Account	Name	I Depreciation	J = A + G + H	K = B + I + H	L = J - K	M = E + F - G	N = D + H
					Ending Cost Balance	Ending Accum Depreciation	Ending NBV	Ending WIP	Full Year Retirements
	25102 General Plant	0484200	NGV Co. Cylinders	-	546,029	546,029	-	-	-
	25102 General Plant	0485000	Heavy Work Equipment	2,410,266	30,636,447	9,991,793	20,644,654	1,057,120	202,434
	25102 General Plant	0486000	Tools and Work Equipment	6,294,511	55,180,299	13,152,987	42,027,312	1,932,316	2,301,629
	25102 General Plant	0487700	NGV Rental VRA	104,547	1,064,969	242,158	822,812	53,747	-
	25102 General Plant	0487800	NGV Rental Stations	600,813	18,196,903	4,935,220	13,261,682	181,860	-
	25102 General Plant	0487900	NGV Rental Cylinders	3,194	86,141	18,582	67,559	-	-
	25102 General Plant	0488000	Communication Equipment	530,932	2,128,884	698,469	1,430,415	159,618	-
	25102 General Plant	0489000	WAMS	9,656,227	89,902,805	74,087,184	15,815,620	-	-
	25102 General Plant	0489100	Software Intangibles - 10 year	-	-	-	-	-	-
	25102 General Plant	0489105	CIS Acquired Software - OLD	1,001,171	12,154,650	10,427,355	1,727,295	-	-
	25102 General Plant	0490000	Computer Equipment - Hardware	1,595,227	16,990,664	1,595,227	15,395,437	13,725,368	-
	25102 General Plant	0490005	Computer Equipment - Hardware - OLD	2,762,108	17,179,797	15,275,966	1,903,831	-	3,533,255
	25102 General Plant	0490100	Computer Software Acquired	1,771,797	18,871,310	1,771,797	17,099,513	18,980,656	-
	25102 General Plant	0490105	Computer Software Acquired - OLD	8,856,142	67,470,650	63,130,220	4,340,430	-	33,539,966
	25102 General Plant	0490200	Computer Software Developed	2,697,272	28,728,489	2,697,272	26,031,217	21,257,016	-
	25102 General Plant	0490205	Computer Software Developed - OLD	6,513,950	55,539,622	54,772,021	767,601	-	9,351,493
	25104 Unregulated	0450000	Land	-	6,516,539	-	6,516,539	67,762	-
	25104 Unregulated	0452000	Structures and Improvements	70,788	1,902,261	454,016	1,448,245	331	-
	25104 Unregulated	0453000	Wells	1,437,863	42,690,627	7,607,496	35,083,130	1,253,719	-
	25104 Unregulated	0455000	Field Lines	846,375	33,550,280	7,876,157	25,674,123	1,077,263	-
	25104 Unregulated	0456000	Compressor Equipment	933,106	34,647,898	9,704,790	24,943,108	2,856,339	-
	25104 Unregulated	0457000	Measuring & Regulating Equipment	579,791	22,337,632	9,264,987	13,072,645	-	-
	25104 Unregulated	0460000	Geothermal	287,588	14,547,678	427,706	14,119,972	-	-
	25104 Unregulated	0461000	Renewable Natural Gas	1,289,888	35,995,838	1,571,712	34,424,126	-	-
	25104 Unregulated	0470000	Land	-	58,943	-	58,943	-	-
	25104 Unregulated	0472100	Structures and Improvements	382,559	6,915,928	2,647,056	4,268,872	-	-
	25104 Unregulated	0482500	Leasehold Improvements	-	2,271	2,271	0	-	-
	25104 Unregulated	0483100	Office Equipment	338	8,381	235	8,145	-	-
	25104 Unregulated	0483200	Office Furniture	26,751	737,688	454,023	283,665	-	20,272
	25104 Unregulated	0484000	Transportation Equipment	88,833	2,048,287	1,296,843	751,444	65,683	33,213
	25104 Unregulated	0484100	NGV Conversion Kits	4,053	91,604	14,341	77,263	-	-
	25104 Unregulated	0484200	NGV Co. Cylinders	-	13,026	13,026	-	-	-
	25104 Unregulated	0485000	Heavy Work Equipment	58,057	752,991	258,217	494,774	24,333	4,660
	25104 Unregulated	0486000	Tools and Work Equipment	152,180	1,356,615	438,795	917,820	44,478	52,979
	25104 Unregulated	0487700	NGV Rental VRA	4,707	47,666	31,514	16,151	1,237	-
	25104 Unregulated	0487800	NGV Rental Stations	1,271	32,953	25,852	7,101	4,186	-
	25104 Unregulated	0487900	NGV Rental Cylinders	76	2,055	442	1,613	-	-
	25104 Unregulated	0488000	Communication Equipment	1,316	8,602	1,199	9,801	3,674	-
	25104 Unregulated	0489000	WAMS	230,357	2,144,707	1,766,784	377,923	-	-
	25104 Unregulated	0489100	Software Intangibles - 10 year	-	-	-	-	-	-
	25104 Unregulated	0489105	CIS Acquired Software - OLD	-	-	-	-	-	-
	25104 Unregulated	0490000	Computer Equipment - Hardware	8,318	391,089	8,318	382,772	315,929	-
	25104 Unregulated	0490005	Computer Equipment - Hardware - OLD	75,156	482,264	404,866	77,399	-	81,328
	25104 Unregulated	0490100	Computer Software Acquired	9,238	434,378	9,238	425,140	436,895	-
	25104 Unregulated	0490105	Computer Software Acquired - OLD	188,947	1,383,060	1,358,984	24,076	-	772,020
	25104 Unregulated	0490200	Computer Software Developed	14,064	661,270	14,064	647,206	489,292	-
	25104 Unregulated	0490205	Computer Software Developed - OLD	202,625	1,803,270	1,603,231	200,039	-	215,252
	25104 Oil & Gas	0450000	Land	-	-	-	-	-	-
	25104 Oil & Gas	0451000	Land Rights	-	8,339,150	7,508,499	830,651	-	-
	25104 Oil & Gas	0452000	Structures and Improvements	-	-	-	-	-	-
	25104 Oil & Gas	0453000	Wells	-	-	-	-	-	-
	25104 Oil & Gas	0457000	Measuring & Regulating Equipment	-	-	-	-	-	-
	25104 Oil & Gas	80911	Oil and Gas Accretion	571,195	-	1,648,173	-	-	-
	25104 Oil & Gas	80221	Oil and Gas Depletion	850,262	182,061	5,113,053	-	-	-
	25104 Oil & Gas	80456	ARO oil assets Depletion	1,662,558	13,305,073	7,625,936	5,679,137	-	-

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates					Forecasted Ending Balances				
I					J = A + G + H	K = B + I + H	L = J - K	M = E + F - G	N = D + H
LOB	Grouping	Plant Account	Name	Depreciation	Ending Cost Balance	Ending Accum Depreciation	Ending NBV	Ending WIP	Full Year Retirements
	25102 Other	15430	Inventory reclass	-	60,278,060	-	60,278,060	-	-
	25102 Other	110	Macleod property	-	41,120	-	41,120	-	-
	25102 Other	440	440 land	-	21,526	-	21,526	-	-
N/A	Other	0455000	Field Lines	-	-	-	-	-	-
N/A	Other	0456000	Compressor Equipment	-	-	-	-	-	-
N/A	Other	0457000	Measuring & Regulating Equipment	-	-	-	-	-	-
				469,314,901	13,083,305,505	4,606,774,391	8,476,531,114	257,504,178	152,538,245

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates					
LOB	Grouping	Plant Account	Name	Q = O + G	R = P + I
				Full Year Closeouts	Full Year Depreciation
	25102 Storage	0450000	Land	-	-
	25102 Storage	0451000	Land Rights	-	638,814
	25102 Storage	0451100	Development costs	-	-
	25102 Storage	0452000	Structures and Improvements	162,539	1,273,567
	25102 Storage	0453000	Wells	18,965,586	4,200,139
	25102 Storage	0454000	Well Equipment	2,908,357	223,508
	25102 Storage	0455000	Field Lines	15,774,577	5,315,152
	25102 Storage	0456000	Compressor Equipment	14,957,567	6,695,239
	25102 Storage	0457000	Measuring & Regulating Equipment	-	290,131
	25102 Storage	0458000	Base Pressure Gas	-	-
	25102 Transmission Plant	0460001	Land	-	-
	25102 Transmission Plant	0461001	Land Rights Intangible	-	339,594
	25102 Transmission Plant	0462000	Compressor Structures and improvements	-	-
	25102 Transmission Plant	0463000	Measuring and regulating structures and improvements	-	-
	25102 Transmission Plant	0464000	Equipment	-	-
	25102 Transmission Plant	0465000	Mains	-	7,334,527
	25102 Transmission Plant	0466000	Compressor Equipment	-	-
	25102 Transmission Plant	0467000	Measuring and regulating equipment	-	106,048
	25102 Distribution Plant	0460000	Geothermal	-	-
	25102 Distribution Plant	0461000	Renewable Natural Gas	24,051,913	2,008,007
	25102 Distribution Plant	0470000	Land	2,120,683	-
	25102 Distribution Plant	0471000	Land Rights	-	823,776
	25102 Distribution Plant	0472000	Structures and Improvements new facility	-	-
	25102 Distribution Plant	0472005	Structures and Improvements new facility - OLD	54,520,132	1,206,963
	25102 General Plant	0472100	Structures and Improvements VPC	-	7,590,012
	25102 Distribution Plant	0472200	Structures and Improvements Ottawa	24,463,946	521,511
	25102 Distribution Plant	0472210	Structures and Improvements Brockville	-	221,965
	25102 General Plant	0472220	Structures and Improvements Tech Training	-	1,563,677
	25102 General Plant	0472300	Structures and Improvements Thorold	-	0
	25102 General Plant	0472400	Structures and Improvements Other	-	129,331
	25102 General Plant	0472500	Structures and Improvements Ottawa Depot	-	-
	25102 Distribution Plant	0472600	Structures and Improvements Old Kennedy Rd.	-	257,082
	25102 Distribution Plant	0472700	Structures and Improvements Eastern Ave	-	1,963
	25102 Distribution Plant	0472800	Structures and Improvements Kelfield	-	859,536
	25102 Distribution Plant	0472900	Structures and Improvements Arnprior	-	32,112
	25102 Distribution Plant	0472011	Structures and Improvements Pembroke	-	-
	25102 Distribution Plant	0472013	Structures and Improvements Brampton	-	109,077
	25102 Distribution Plant	0472014	Structures and Improvements Peterborough	-	20,731
	25102 Distribution Plant	0472015	Structures and Improvements Oshawa	-	49,254
	25102 Distribution Plant	0473000	Services - Metal	22,144,756	11,529,826
	25102 Distribution Plant	0473002	Services - Plastic	219,709,618	86,036,502
	25102 Distribution Plant	0474000	Regulators	16,845,773	27,925,432
	25102 Distribution Plant	0475100	Mains - Plastic	143,919,547	73,864,697
	25102 Distribution Plant	0475200	Mains - CW Steel	75,789,518	72,901,140
	25102 Distribution Plant	0475300	Mains - Envision	28,379,494	12,631,702
	25102 Distribution Plant	0475400	Mains - Bare Steel	-	-
	25102 Distribution Plant	0475500	Mains - Cast Iron	-	-
	25102 Distribution Plant	0476000	NGV Compressor Equipment	549,386	264,467
	25102 Distribution Plant	0477000	Measurement and Regulation	21,930,158	23,098,848
	25102 Distribution Plant	0478000	Meters	48,999,377	59,549,712
	25102 General Plant	0482500	Leasehold Improvements	-	-
	25102 General Plant	0483100	Office Equipment	-	-
	25102 General Plant	0483200	Office Furniture	4,413,486	1,138,454
	25102 General Plant	0484000	Transportation Equipment	8,051,104	3,626,815
	25102 General Plant	0484100	NGV Conversion Kits	213,646	161,713

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates					
LOB	Grouping	Plant Account	Name	Q = O + G	R = P + I
				Full Year Closeouts	Full Year Depreciation
	25102 General Plant	0484200	NGV Co. Cylinders	-	-
	25102 General Plant	0485000	Heavy Work Equipment	2,700,779	2,410,266
	25102 General Plant	0486000	Tools and Work Equipment	6,082,243	6,294,511
	25102 General Plant	0487700	NGV Rental VRA	39,302	104,547
	25102 General Plant	0487800	NGV Rental Stations	3,192,709	600,813
	25102 General Plant	0487900	NGV Rental Cylinders	-	3,194
	25102 General Plant	0488000	Communication Equipment	170,389	530,932
	25102 General Plant	0489000	WAMS	-	9,656,227
	25102 General Plant	0489100	Software Intangibles - 10 year	-	-
	25102 General Plant	0489105	CIS Acquired Software - OLD	-	1,001,171
	25102 General Plant	0490000	Computer Equipment - Hardware	16,990,664	1,595,227
	25102 General Plant	0490005	Computer Equipment - Hardware - OLD	-	2,762,108
	25102 General Plant	0490100	Computer Software Acquired	18,871,310	1,771,797
	25102 General Plant	0490105	Computer Software Acquired - OLD	-	8,856,142
	25102 General Plant	0490200	Computer Software Developed	28,728,489	2,697,272
	25102 General Plant	0490205	Computer Software Developed - OLD	-	6,513,950
	25104 Unregulated	0450000	Land	978,938	-
	25104 Unregulated	0452000	Structures and Improvements	115,169	70,788
	25104 Unregulated	0453000	Wells	5,873,630	1,437,863
	25104 Unregulated	0455000	Field Lines	262,859	846,375
	25104 Unregulated	0456000	Compressor Equipment	2,476,138	933,106
	25104 Unregulated	0457000	Measuring & Regulating Equipment	-	579,791
	25104 Unregulated	0460000	Geothermal	7,288,607	287,588
	25104 Unregulated	0461000	Renewable Natural Gas	5,123,751	1,289,888
	25104 Unregulated	0470000	Land	25,640	-
	25104 Unregulated	0472100	Structures and Improvements	985,306	382,559
	25104 Unregulated	0482500	Leasehold Improvements	-	-
	25104 Unregulated	0483100	Office Equipment	-	338
	25104 Unregulated	0483200	Office Furniture	101,589	26,751
	25104 Unregulated	0484000	Transportation Equipment	185,320	88,833
	25104 Unregulated	0484100	NGV Conversion Kits	4,918	4,053
	25104 Unregulated	0484200	NGV Co. Cylinders	-	-
	25104 Unregulated	0485000	Heavy Work Equipment	62,166	58,057
	25104 Unregulated	0486000	Tools and Work Equipment	140,000	152,180
	25104 Unregulated	0487700	NGV Rental VRA	905	4,707
	25104 Unregulated	0487800	NGV Rental Stations	73,489	1,271
	25104 Unregulated	0487900	NGV Rental Cylinders	-	76
	25104 Unregulated	0488000	Communication Equipment	3,922	1,316
	25104 Unregulated	0489000	WAMS	-	230,357
	25104 Unregulated	0489100	Software Intangibles - 10 year	-	-
	25104 Unregulated	0489105	CIS Acquired Software - OLD	-	-
	25104 Unregulated	0490000	Computer Equipment - Hardware	391,089	8,318
	25104 Unregulated	0490005	Computer Equipment - Hardware - OLD	-	75,156
	25104 Unregulated	0490100	Computer Software Acquired	434,378	9,238
	25104 Unregulated	0490105	Computer Software Acquired - OLD	-	188,947
	25104 Unregulated	0490200	Computer Software Developed	661,270	14,064
	25104 Unregulated	0490205	Computer Software Developed - OLD	-	202,625
	25104 Oil & Gas	0450000	Land	-	-
	25104 Oil & Gas	0451000	Land Rights	-	-
	25104 Oil & Gas	0452000	Structures and Improvements	-	-
	25104 Oil & Gas	0453000	Wells	-	-
	25104 Oil & Gas	0457000	Measuring & Regulating Equipment	-	-
	25104 Oil & Gas	80911	Oil and Gas Accretion	-	571,195
	25104 Oil & Gas	80221	Oil and Gas Depletion	-	850,262
	25104 Oil & Gas	80456	ARO oil assets Depletion	-	1,662,558

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates					
				Q = O + G	R = P + I
LOB	Grouping	Plant Account	Name	Full Year Closeouts	Full Year Depreciation
	25102 Other	15430	Inventory reclass	-	-
	25102 Other	110	Macleod property	-	-
	25102 Other	440	440 land	-	-
N/A	Other	0455000	Field Lines	-	-
N/A	Other	0456000	Compressor Equipment	-	-
N/A	Other	0457000	Measuring & Regulating Equipment	-	-
				850,836,134	469,314,901

2) Check: Mapping To Assumptions Asset Class (if any changes to CC Summary Upload Template)	CC Summary Template Information
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IDC Indicator	Mapping to Asset Class Assumptions (C55)	Entity	Asset Class	Asset Program	Type 1: Growth, Maintenance, CTA	Type 2: Core vs Non-Core	A		B	
							YTD Actuals	Budget/Full Year Forecast	YTD Actuals	Budget/Full Year Forecast
	Customer Connections	EGD	Customer Connections	CC - Commercial/Bulk-Metered - Conversion	Growth	Core	-	2,585,162	-	2,585,162
	Customer Connections	EGD	Customer Connections	CC - Commercial/Bulk-Metered - New	Growth	Core	-	20,066,489	-	20,066,489
	Customer Connections	EGD	Customer Connections	CC - Industrial - Conversion	Growth	Core	-	-	-	-
	Customer Connections	EGD	Customer Connections	CC - Industrial - New	Growth	Core	-	3,324,699	-	3,324,699
	Customer Connections	EGD	Customer Connections	CC - Multi-Family/Apartment - Conversion	Growth	Core	-	-	-	-
	Customer Connections	EGD	Customer Connections	CC - Multi-Family/Apartment - New	Growth	Core	-	3,094,567	-	3,094,567
	Customer Connections	EGD	Customer Connections	CC - Residential - Conversion	Growth	Core	-	34,092,808	-	34,092,808
	Customer Connections	EGD	Customer Connections	CC - Residential - New	Growth	Core	-	60,751,554	-	60,751,554
	Customer Connections	EGD	Customer Connections	CC - Sales Station - Conversion	Growth	Core	-	459,656	-	459,656
	Customer Connections	EGD	Customer Connections	CC - Sales Station - New	Growth	Core	-	1,349,446	-	1,349,446
	Customer Connections	EGD	Customer Connections	CIAC Refund	Growth	Core	-	-	-	-
	Distribution Pipe	EGD	Distribution Pipe	DP - Corrosion	Maintenance	Core	-	2,795,062	-	2,795,062
	Distribution Pipe	EGD	Distribution Pipe	DP - Damage Prevention	Maintenance	Core	-	-	-	-
	Distribution Pipe	EGD	Distribution Pipe	DP - Integrity	Growth	Core	-	8,120,000	-	8,120,000
	Distribution Pipe	EGD	Distribution Pipe	DP - Main Replacement	Growth	Core	-	110,790,602	-	110,790,602
	Distribution Pipe	EGD	Distribution Pipe	DP - MOP	Maintenance	Core	-	-	-	-
	Distribution Pipe	EGD	Distribution Pipe	DP - Relocations	Maintenance	Core	-	9,402,211	-	9,402,211
	Distribution Pipe	EGD	Distribution Pipe	DP - Service Relay	Growth	Core	-	38,235,164	-	38,235,164
	Distribution Pipe	EGD	Distribution Pipe	ICM Base Capital Portion	Growth	Core	-	-	-	-
	Business Development	EGD	Distribution Stations	DS - CNG	Growth	Core	-	734,649	-	734,649
	Distribution Stations	EGD	Distribution Stations	DS - Gate, Feeder & A Stations	Growth	Core	-	30,714,487	-	30,714,487
	Distribution Stations	EGD	Distribution Stations	DS - Inside Regulator & ERR Program	Growth	Core	-	-	-	-
	Distribution Stations	EGD	Distribution Stations	DS - Station Rebuilds & B and C Stations	Growth	Core	-	9,128,997	-	9,128,997
	Distribution Stations	EGD	Distribution Stations	DS - Integrity Initiatives	Growth	Core	-	1,160,000	-	1,160,000
	Compression Stations	EGD	Compression Stations	CS - Growth	Growth	Core	-	5,009,329	-	5,009,329
	Compression Stations	EGD	Compression Stations	CS - Improvements	Maintenance	Core	-	2,355,362	-	2,355,362
	Compression Stations	EGD	Compression Stations	CS - Integrity	Growth	Core	-	50,000	-	50,000
	Compression Stations	EGD	Compression Stations	CS - Land/Structures - Improvements	Maintenance	Core	-	-	-	-
	Compression Stations	EGD	Compression Stations	CS - Land/Structure Growth	Growth	Core	-	-	-	-
	Compression Stations	EGD	Compression Stations	CS - Overhauls	Maintenance	Core	-	-	-	-
	Compression Stations	EGD	Compression Stations	CS - Replacements	Maintenance	Core	-	812,908	-	812,908
	Transmission Pipe & Underground Storage	EGD	Transmission Pipe & Underground Storage	TPS - Growth	Growth	Core	-	-	-	-
	Transmission Pipe & Underground Storage	EGD	Transmission Pipe & Underground Storage	TPS - Integrity	Growth	Core	-	7,601,252	-	7,601,252
	Transmission Pipe & Underground Storage	EGD	Transmission Pipe & Underground Storage	TPS - Improvements	Maintenance	Core	-	248,000	-	248,000
	Transmission Pipe & Underground Storage	EGD	Transmission Pipe & Underground Storage	TPS - Replacements	Maintenance	Core	-	9,151,048	-	9,151,048
	Transmission Pipe & Underground Storage	EGD	Transmission Pipe & Underground Storage	TPS - Land/Structures - Growth	Growth	Core	-	-	-	-
	Transmission Pipe & Underground Storage	EGD	Transmission Pipe & Underground Storage	TPS - Land/Structures - Improvements	Maintenance	Core	-	266,000	-	266,000
	Utilization	EGD	Utilization	UTIL - Integrity Survey	Growth	Core	-	-	-	-
	Utilization	EGD	Utilization	UTIL - Meters (growth)	Growth	Core	-	5,475,730	-	5,475,730
	Utilization	EGD	Utilization	UTIL - Meters (mtc)	Maintenance	Core	-	30,516,965	-	30,516,965
	Utilization	EGD	Utilization	UTIL - Monitoring Systems	Maintenance	Core	-	-	-	-
	Utilization	EGD	Utilization	UTIL - Regulator Refit	Maintenance	Core	-	27,225,693	-	27,225,693
	Utilization	EGD	Utilization	UTIL - Remediation	Maintenance	Core	-	878,410	-	878,410
	Fleet & Equipment	EGD	Fleet & Equipment	FLEET - Equipment & Materials	Maintenance	Core	-	3,852,717	-	3,852,717
	Fleet & Equipment	EGD	Fleet & Equipment	FLEET - Tools	Maintenance	Core	-	960,000	-	960,000
	Fleet & Equipment	EGD	Fleet & Equipment	FLEET - Vehicles	Maintenance	Core	-	8,444,315	-	8,444,315
	Information Technology	EGD	TIS	TIS Business Solutions	Maintenance	Core	-	66,214,000	-	66,214,000
	Information Technology	EGD	TIS	TIS Infrastructure	Maintenance	Core	-	6,400,000	-	6,400,000
	Real Estate and Workplace Services	EGD	Real Estate & Workplace Services	REWS - Leasehold Improvements	Maintenance	Core	-	-	-	-
	Real Estate and Workplace Services	EGD	Real Estate & Workplace Services	REWS - Furniture/Structures & Improvements	Maintenance	Core	-	36,961,600	-	36,961,600
	Growth	EGD	Growth	GTH - Hydrogen Blending	Growth	Core	-	5,500,000	-	5,500,000
	Growth	EGD	Growth	GTH - System Reinforcement	Growth	Core	-	9,633,799	-	9,633,799
All		EGD	Corporate	Corporate - Overheads	Split	Core	-	150,006,256	-	150,006,256
All		EGD	Corporate	Corporate - Loadings	Split	Core	-	4,250,548	-	4,250,548
y	All	EGD	Corporate	Corporate - IDC	Split	Core	-	4,541,792	-	4,541,792
All		EGD	EA Fixed O/H	EA Fixed O/H Utilization	Maintenance	Core	-	1,397,619	-	1,397,619
All		EGD	EA Fixed O/H	EA Fixed O/H Customer Connections	Growth	Core	-	8,134,692	-	8,134,692
All		EGD	EA Fixed O/H	EA Fixed O/H Pipe	Maintenance	Core	-	8,150,452	-	8,150,452
All		EGD	Inventory & Balance Sheet Clearing	Inventory & Balance Sheet Clearing		Core	-	-	-	-

2) Check: Mapping To Assumptions Asset Class (if any changes to CC Summary Upload Template)	CC Summary Template Information
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IDC Indicator	Mapping to Asset Class Assumptions (C55)	Entity	Asset Class	Asset Program	Type 1: Growth, Maintenance, CTA	Type 2: Core vs Non-Core	A	
							YTD Actuals	Budget/Full Year Forecast
	All	EGD	General Contingency	AM Capital - Growth		Core	-	-
	All	EGD	General Contingency	AM Capital - Maintenance		Core	-	-
	ICM	EGD	ICM PROJECTS	ICM - Distribution Pipe	Growth	Non-core	-	-
	ICM	EGD	ICM PROJECTS	ICM - Storage	Growth	Non-core	-	-
	All	EGD	ICM PROJECTS	ICM - Overheads	Growth	Non-core	-	-
	All	EGD	ICM PROJECTS	ICM - Loadings	Growth	Non-core	-	-
Y	All	EGD	ICM PROJECTS	ICM - IDC	Growth	Non-core	-	-
	Integration Capital	EGD	CTA - TIS	CTA - TIS	Integration Capital	Non-core	-	-
	Real Estate and Workplace Services	EGD	CTA - REWS	CTA - REWS	Integration Capital	Non-core	-	-
	All	EGD	CTA - TIS	CTA - Overheads	Integration Capital	Non-core	-	-
	All	EGD	CTA - TIS	CTA - Loadings	Integration Capital	Non-core	-	-
Y	All	EGD	CTA - TIS	CTA - IDC	Integration Capital	Non-core	-	-
	Non Core	EGD	Non-Core Capital	Non Utility Land Purchase	Maintenance	Non-core	-	-
	Non Core	EGD	Non-Core Capital	Oil Production	Growth	Non-core	-	-
	Non Core	EGD	Non-Core Capital	Unregulated Storage: Growth	Growth	Non-core	-	24,492,617
	Non Core	EGD	Non-Core Capital	Unregulated Storage: Maintenance	Maintenance	Non-core	-	2,582,250
	RNG: Unregulated	EGD	Non-Core Capital	RNG: Unregulated	Growth	Non-core	-	5,123,751
	RNG: Regulated	EGD	Non-Core Capital	RNG: Regulated	Growth	Non-core	-	16,429,445
	RNG: Regulated	EGD	Non-Core Capital	CNG	Growth	Non-core	-	7,622,468
	Non Core	EGD	Non-Core Capital	Community Expansion	Growth	Non-core	-	20,602,334
	Non Core	EGD	Non-Core Capital	Hydrogen Blending	Growth	Non-core	-	-
	Non Core	EGD	Non-Core Capital	SRM/DARTS	Maintenance	Non-core	-	-
	Geothermal	EGD	Non-Core Capital	Geothermal	Growth	Non-core	-	7,288,607
Y	Non Core	EGD	Non-Core Capital	IDC Adjustments	Split	Non-core	-	-
	N/A	EGD	Cost of Retirements - Capital	Customer Connections Cost of Retirement		Retirement	-	-
	N/A	EGD	Cost of Retirements - Capital	Retirement Blanket		Retirement	-	13,888,949
	N/A	EGD	Cost of Retirements - Capital	Distribution Pipe Cost of Retirement		Retirement	-	11,290,804
	N/A	EGD	Cost of Retirements - Capital	AR&I and CS&C OH Cost of Retirement		Retirement	-	7,316,648
	N/A	EGD	Cost of Retirements - Capital	Distribution Stations Cost of Retirement		Retirement	-	2,099,669
	N/A	EGD	Cost of Retirements - Capital	STO Cost of Retirement		Retirement	-	10,318,390
	N/A	EGD	Cost of Retirements - Capital	Regulator Refit Cost of Retirement		Retirement	-	7,160,254
	N/A	EGD	Cost of Retirements - Capital	Utilization Cost of Retirement		Retirement	-	75,184
	N/A	EGD	Cost of Retirements - Capital	REWS Cost of Retirement		Retirement	-	625,000
	N/A	EGD	Cost of Retirements - Capital	EA Fixed O/H Cost of Retirement		Retirement	-	2,675,562
							-	880,435,971

C = B - A

Remaining Year Forecast

2,585,162
20,066,489
-
3,324,699
-
3,094,567
34,092,808
60,751,554
459,656
1,349,446
-
2,795,062
-
8,120,000
110,790,602
-
9,402,211
38,235,164
-
734,649
30,714,487
-
9,128,997
1,160,000
5,009,329
2,355,362
50,000
-
-
-
812,908
-
7,601,252
248,000
9,151,048
-
266,000
-
5,475,730
30,516,965
-
27,225,693
878,410
3,852,717
960,000
8,444,315
66,214,000
6,400,000
-
36,961,600
5,500,000
9,633,799
150,006,256
4,250,548
4,541,792
1,397,619
8,134,692
8,150,452
-

Capex to Plant Account Assumptions

Asset Class	Grouping	Helper	Plant Account	Allocation	Allocates forecasted capex by asset class into the plant accounts	Allocates forecasted IDC capex by asset class into the plant accounts	Allocates actual capex by asset class into the plant accounts	Allocates actual IDC capex by asset class into the plant accounts
					Forecasted Capex	Forecasted IDC	YTD Actual Capex	YTD Actual IDC
All	Distribution Plant	Distribution Plant0472000	472000	5.9%	10,452,007	268,985	-	-
All	Distribution Plant	Distribution Plant0473000	473000	36.1%	63,647,419	1,637,982	-	-
All	Distribution Plant	Distribution Plant0475000	475000	28.5%	50,304,323	1,294,594	-	-
All	Distribution Plant	Distribution Plant0476000	476000	0.1%	131,126	3,375	-	-
All	Distribution Plant	Distribution Plant0477000	477000	2.6%	4,627,904	119,100	-	-
All	Distribution Plant	Distribution Plant0478000	478000	6.6%	11,695,040	300,975	-	-
All	General Plant	General Plant0483200	483200	0.6%	1,077,646	27,733	-	-
All	General Plant	General Plant0484000	484000	1.1%	1,965,848	50,592	-	-
All	General Plant	General Plant0484100	484100	0.0%	52,166	1,343	-	-
All	General Plant	General Plant0485000	485000	0.4%	659,453	16,971	-	-
All	General Plant	General Plant0486000	486000	0.8%	1,485,108	38,220	-	-
All	General Plant	General Plant0487700	487700	0.0%	9,596	247	-	-
All	General Plant	General Plant0487800	487800	0.0%	64,872	1,669	-	-
All	General Plant	General Plant0490000	490000	3.4%	5,964,363	153,494	-	-
All	General Plant	General Plant0490100	490100	3.8%	6,624,540	170,484	-	-
All	General Plant	General Plant0490200	490200	5.7%	10,084,781	259,534	-	-
All	Storage	Storage0452000	452000	0.0%	24,232	624	-	-
All	Storage	Storage0453000	453000	1.4%	2,547,547	65,562	-	-
All	Storage	Storage0454000	454000	0.1%	249,799	6,429	-	-
All	Storage	Storage0455000	455000	1.0%	1,705,109	43,881	-	-
All	Storage	Storage0456000	456000	1.8%	3,108,479	79,997	-	-
All	Unregulated Storage	Unregulated Storage0453000	453000	0.0%	-	-	-	-
All	Unregulated Storage	Unregulated Storage0455000	455000	0.0%	-	-	-	-
All	Unregulated Storage	Unregulated Storage0456000	456000	0.0%	-	-	-	-
Business Development	Distribution Plant	Distribution Plant0475000	475000	7.8%	57,058	-	-	-
Business Development	Distribution Plant	Distribution Plant0476000	476000	56.9%	418,260	-	-	-
Business Development	Distribution Plant	Distribution Plant0477000	477000	0.2%	1,224	-	-	-
Business Development	General Plant	General Plant0484100	484100	2.8%	20,570	-	-	-
Business Development	General Plant	General Plant0487700	487700	4.2%	30,610	-	-	-
Business Development	General Plant	General Plant0487800	487800	28.2%	206,926	-	-	-
Business Development	General Plant	General Plant0487900	487900	0.0%	-	-	-	-
Utilization	Distribution Plant	Distribution Plant0473000	473000	41.5%	26,600,171	-	-	-
Utilization	Distribution Plant	Distribution Plant0475000	475000	0.2%	149,559	-	-	-
Utilization	Distribution Plant	Distribution Plant0477000	477000	0.1%	42,731	-	-	-
Utilization	Distribution Plant	Distribution Plant0478000	478000	58.2%	37,304,336	-	-	-
Customer Connections	Distribution Plant	Distribution Plant0473000	473000	70.2%	88,258,516	-	-	-
Customer Connections	Distribution Plant	Distribution Plant0475000	475000	22.7%	28,539,435	-	-	-
Customer Connections	Distribution Plant	Distribution Plant0477000	477000	7.1%	8,926,431	-	-	-
Fleet & Equipment	General Plant	General Plant0484000	484000	47.3%	6,270,576	-	-	-
Fleet & Equipment	General Plant	General Plant0484100	484100	1.1%	145,827	-	-	-
Fleet & Equipment	General Plant	General Plant0485000	485000	15.9%	2,103,493	-	-	-
Fleet & Equipment	General Plant	General Plant0486000	486000	35.7%	4,737,135	-	-	-
ICM	Distribution Plant	Distribution Plant0473000	473000	4.9%	-	-	-	-
ICM	Distribution Plant	Distribution Plant0475000	475000	94.4%	-	-	-	-
ICM	Distribution Plant	Distribution Plant0477000	477000	0.1%	-	-	-	-
ICM	Distribution Plant	Distribution Plant0471000	471000	0.6%	-	-	-	-
Information Technology	General Plant	General Plant0490000	490000	26.2%	19,024,868	-	-	-
Information Technology	General Plant	General Plant0490100	490100	29.1%	21,130,674	-	-	-
Information Technology	General Plant	General Plant0490200	490200	44.3%	32,168,002	-	-	-
Information Technology	General Plant	General Plant0488000	488000	0.4%	290,456	-	-	-
Integration Capital	General Plant	General Plant0490000	490000	1.6%	-	-	-	-
Integration Capital	General Plant	General Plant0490100	490100	53.5%	-	-	-	-
Integration Capital	General Plant	General Plant0490200	490200	44.9%	-	-	-	-
RNG: Regulated	Distribution Plant	Distribution Plant0461000	461000	100.0%	24,051,913	-	-	-
Non Core	Distribution Plant	Distribution Plant0473000	473000	9.8%	4,672,366	-	-	-
Non Core	Distribution Plant	Distribution Plant0475000	475000	55.9%	26,651,556	-	-	-
Non Core	Distribution Plant	Distribution Plant0477000	477000	0.9%	429,095	-	-	-
Non Core	General Plant	General Plant0487800	487800	5.2%	2,479,214	-	-	-
Non Core	General Plant	General Plant0490200	490200	0.0%	-	-	-	-
Non Core	Storage	Storage0453000	453000	2.4%	1,144,253	-	-	-
Non Core	Storage	Storage0454000	454000	2.2%	1,048,898	-	-	-
Non Core	Storage	Storage0455000	455000	6.7%	3,194,372	-	-	-
Non Core	Storage	Storage0456000	456000	0.1%	47,677	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0450000	450000	1.7%	810,512	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0452000	452000	0.2%	95,354	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0453000	453000	8.7%	4,147,917	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0453000	453000	1.5%	715,158	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0455000	455000	0.4%	190,709	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0456000	456000	4.3%	2,050,120	-	-	-
Geothermal	Unregulated Storage	Unregulated Storage0460000	460000	100.0%	7,288,607	-	-	-
RNG: Unregulated	Unregulated Storage	Unregulated Storage0461000	461000	100.0%	5,123,751	-	-	-
Distribution Pipe	Distribution Plant	Distribution Plant0472000	472000	0.0%	-	-	-	-
Distribution Pipe	Distribution Plant	Distribution Plant0473000	473000	50.6%	85,687,577	-	-	-
Distribution Pipe	Distribution Plant	Distribution Plant0475000	475000	48.7%	82,470,059	-	-	-
Distribution Pipe	Distribution Plant	Distribution Plant0477000	477000	0.7%	1,185,401	-	-	-
Distribution Pipe	General Plant	General Plant0486000	486000	0.0%	-	-	-	-
Real Estate and Workplace Services	Distribution Plant	Distribution Plant0472000	472000	90.2%	33,339,363	-	-	-
Real Estate and Workplace Services	Distribution Plant	Distribution Plant0475000	475000	0.5%	184,808	-	-	-
Real Estate and Workplace Services	General Plant	General Plant0483200	483200	9.3%	3,437,429	-	-	-
Real Estate and Workplace Services	General Plant	General Plant0483200	483200	0.0%	-	-	-	-
Growth	Distribution Plant	Distribution Plant0473000	473000	9.3%	1,407,443	-	-	-
Growth	Distribution Plant	Distribution Plant0475000	475000	87.9%	13,302,609	-	-	-
Growth	Distribution Plant	Distribution Plant0477000	477000	2.8%	423,746	-	-	-
Distribution Stations	Distribution Plant	Distribution Plant0473000	473000	2.6%	1,066,091	-	-	-
Distribution Stations	Distribution Plant	Distribution Plant0475000	475000	87.2%	35,755,038	-	-	-

Capex to Plant Account Assumptions

Asset Class	Grouping	Helper	Plant Account	Allocation	Allocates forecasted capex by asset class into the plant accounts	Allocates forecasted IDC capex by asset class into the plant accounts	Allocates actual capex by asset class into the plant accounts	Allocates actual IDC capex by asset class into the plant accounts
					Forecasted Capex	Forecasted IDC	YTD Actual Capex	YTD Actual IDC
Distribution Stations	Distribution Plant	Distribution Plant0477000	477000	10.2%	4,182,355	-	-	-
Compression Stations	Storage	Storage0452000	452000	0.1%	8,228	-	-	-
Compression Stations	Storage	Storage0453000	453000	3.7%	304,421	-	-	-
Compression Stations	Storage	Storage0454000	454000	1.5%	123,414	-	-	-
Compression Stations	Storage	Storage0455000	455000	0.0%	-	-	-	-
Compression Stations	Storage	Storage0456000	456000	94.7%	7,791,536	-	-	-
Transmission Pipe & Underground Storage	Distribution Plant	Distribution Plant0475000	475000	0.0%	-	-	-	-
Transmission Pipe & Underground Storage	Distribution Plant	Distribution Plant0470000	470000	6.6%	1,139,576	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0452000	452000	0.4%	69,065	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0453000	453000	45.3%	7,821,634	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0454000	454000	3.9%	673,386	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0455000	455000	31.4%	5,421,618	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0456000	456000	12.3%	2,123,755	-	-	-
Transmission Pipe & Underground Storage	Unregulated Storage	Unregulated Storage0455000	455000	0.1%	17,266	-	-	-
					824,985,511	4,541,792	-	-

Plant Account Info					Opening Balances and Assumptions (WIP Closing and FY Retirements)						Opening Bal Closin
Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5 and Retirement Assumptions	HELPER - Capex Assumptions	Refinement for Capex Assumptions	FA Opening Balance	WIP Opening Balance	Forecasted Capex	WIP Closing Balance	Forecasted Closeouts	Full Year Retirements	
					A	B	C	D = A+B-C	E		
0450000	Land	Storage0450000	Storage0450000		6,151,405	-	-	-	-	-	
0451000	Land Rights	Storage0451000	Storage0451000		43,303,165	468,162	-	468,162	-	-	
0451100	Development costs	Storage0451100	Storage0451100		-	-	-	-	-	-	
0452000	Structures and Improvements	Storage0452000	Storage0452000		32,293,294	158,211	101,524	97,196	162,539	68,861	
0453000	Wells	Storage0453000	Storage0453000		102,183,739	13,419,543	11,817,855	6,271,812	18,965,586	800,606	
0454000	Well Equipment	Storage0454000	Storage0454000		16,024,138	812,860	2,095,498	-	2,908,357	340,887	
0455000	Field Lines	Storage0455000	Storage0455000		203,258,029	8,472,342	10,321,100	3,018,865	15,774,577	-	
0456000	Compressor Equipment	Storage0456000	Storage0456000		226,864,479	18,683,499	13,071,447	16,797,379	14,957,567	348,935	
0457000	Measuring & Regulating Equipment	Storage0457000	Storage0457000		11,177,912	-	-	-	-	-	
0458000	Base Pressure Gas	Storage0458000	Storage0458000		37,963,504	-	-	-	-	-	
0460001	Land	Transmission Plant0460001	Transmission Plant0460001		42,978	-	-	-	-	-	
0461001	Land Rights Intangible	Transmission Plant0461001	Transmission Plant0461001		19,861,050	-	-	-	-	-	
0462000	Compressor Structures and improvements	Transmission Plant0462000	Transmission Plant0462000		-	-	-	-	-	-	
0463000	Measuring and regulating structures and improvements	Transmission Plant0463000	Transmission Plant0463000		-	-	-	-	-	-	
0464000	Equipment	Transmission Plant0464000	Transmission Plant0464000		-	-	-	-	-	-	
0465000	Mains	Transmission Plant0465000	Transmission Plant0465000		414,901,241	-	-	-	-	-	
0466000	Compressor Equipment	Transmission Plant0466000	Transmission Plant0466000		-	-	-	-	-	-	
0467000	Measuring and regulating equipment	Transmission Plant0467000	Transmission Plant0467000		3,464,113	-	-	-	-	-	
0460000	Geothermal	Distribution Plant0460000	Distribution Plant0460000		-	-	-	-	-	-	
0461000	Renewable Natural Gas	Distribution Plant0461000	Distribution Plant0461000		39,705,238	-	24,051,913	-	24,051,913	-	
0470000	Land	Distribution Plant0470000	Distribution Plant0470000	97.75%	92,240,559	1,090,770	1,113,935	84,022	2,120,683	2,936,544	
0471000	Land Rights	Distribution Plant0471000	Distribution Plant0471000		45,748,775	-	-	-	-	-	
0472000	Structures and Improvements new facility	Distribution Plant0472000	Distribution Plant0472000	0.0%	-	-	-	-	-	-	
0472005	Structures and Improvements new facility - OLD	Distribution Plant0472005	Distribution Plant0472005	31.6%	17,571,634	53,492,717	13,852,999	12,825,584	54,520,132	-	
0472100	Structures and Improvements VPC	General Plant0472100	Distribution Plant0472000	0.0%	119,344,389	-	-	-	-	45,788	
0472200	Structures and Improvements Ottawa	Distribution Plant0472200	Distribution Plant0472000	13.2%	11,667,746	18,673,333	5,790,613	-	24,463,946	11,600,009	
0472210	Structures and Improvements Brockville	Distribution Plant0472210	Distribution Plant0472000	0.0%	6,997,051	-	-	-	-	258	
0472220	Structures and Improvements Tech Training	General Plant0472220	Distribution Plant0472000	0.0%	37,118,786	-	-	-	-	-	
0472300	Structures and Improvements Thorold	General Plant0472300	Distribution Plant0472000	0.7%	0	281,252	289,531	570,782	-	-	
0472400	Structures and Improvements Other	General Plant0472400	Distribution Plant0472000	0.0%	8,959,901	-	-	-	-	-	
0472500	Structures and Improvements Ottawa Depot	General Plant0472500	Distribution Plant0472000	0.0%	-	-	-	-	-	-	
0472600	Structures and Improvements Old Kennedy Rd.	Distribution Plant0472600	Distribution Plant0472000	52.2%	8,495,541	8,615,185	22,872,922	31,488,106	-	1,042,695	
0472700	Structures and Improvements Eastern Ave	Distribution Plant0472700	Distribution Plant0472000	0.0%	61,867	-	-	-	-	-	
0472800	Structures and Improvements Kelfield	Distribution Plant0472800	Distribution Plant0472000	0.0%	27,307,669	-	-	-	-	566,300	
0472900	Structures and Improvements Arnrior	Distribution Plant0472900	Distribution Plant0472000	0.0%	1,012,271	-	-	-	-	-	
0472011	Structures and Improvements Pembroke	Distribution Plant0472011	Distribution Plant0472000	0.0%	-	-	-	-	-	-	
0472013	Structures and Improvements Brampton	Distribution Plant0472013	Distribution Plant0472000	0.0%	4,361,997	-	-	-	-	4,361,997	
0472014	Structures and Improvements Peterborough	Distribution Plant0472014	Distribution Plant0472000	0.0%	829,017	-	-	-	-	829,017	
0472015	Structures and Improvements Oshawa	Distribution Plant0472015	Distribution Plant0472000	0.0%	1,552,625	-	-	-	-	-	
0473000	Services - Metal	Distribution Plant0473000	Distribution Plant0473000	8.4%	310,017,608	4,406,711	22,856,931	5,118,887	22,144,756	722,878	
0473002	Services - Plastic	Distribution Plant0473002	Distribution Plant0473000	83.6%	3,075,845,651	43,721,270	226,775,484	50,787,137	219,709,618	7,172,052	
0474000	Regulators	Distribution Plant0474000	Distribution Plant0473000	8.0%	312,687,664	-	21,707,167	4,861,393	16,845,773	10,501,134	
0475100	Mains - Plastic	Distribution Plant0475100	Distribution Plant0475000	58.0%	2,668,144,549	31,513,610	137,727,348	25,321,412	143,919,547	10,154,777	
0475200	Mains - CW Steel	Distribution Plant0475200	Distribution Plant0475000	30.5%	2,135,325,145	21,235,559	72,528,642	17,974,683	75,789,518	19,509,143	
0475300	Mains - Envision	Distribution Plant0475300	Distribution Plant0475000	11.4%	208,044,249	4,551,835	27,158,455	3,330,796	28,379,494	-	
0475400	Mains - Bare Steel	Distribution Plant0475400	Distribution Plant0475000	0.0%	-	-	-	-	-	-	
0475500	Mains - Cast Iron	Distribution Plant0475500	Distribution Plant0475000	0.0%	-	-	-	-	-	-	
0476000	NGV Compressor Equipment	Distribution Plant0476000	Distribution Plant0476000		6,946,783	346,586	549,386	346,586	549,386	-	
0477000	Measurement and Regulation	Distribution Plant0477000	Distribution Plant0477000		793,909,142	11,321,582	19,818,889	9,210,313	21,930,158	4,368,812	
0478000	Meters	Distribution Plant0478000	Distribution Plant0480000		571,621,704	1,843,498	48,999,377	1,845,498	48,999,377	24,735,388	
0482500	Leasehold Improvements	General Plant0482500	General Plant0482500	97.75%	95,202	-	-	-	-	-	
0483100	Office Equipment	General Plant0483100	General Plant0483100	97.75%	43,041	-	-	-	-	-	
0483200	Office Furniture	General Plant0483200	General Plant0483200	97.75%	26,901,429	-	4,413,486	-	4,413,486	880,721	
0484000	Transportation Equipment	General Plant0484000	General Plant0484000	97.75%	75,462,408	2,853,553	8,051,104	2,853,553	8,051,104	1,442,941	
0484100	NGV Conversion Kits	General Plant0484100	General Plant0484100	97.75%	3,395,156	243,191	213,646	243,191	213,646	-	
0484200	NGV Co. Cylinders	General Plant0484200	General Plant0484200	97.75%	546,029	-	-	-	-	-	
0485000	Heavy Work Equipment	General Plant0485000	General Plant0485000	97.75%	28,138,102	1,057,120	2,700,779	1,057,120	2,700,779	202,434	
0486000	Tools and Work Equipment	General Plant0486000	General Plant0486000	97.75%	51,399,685	1,932,316	6,082,243	1,932,316	6,082,243	2,301,629	
0487700	NGV Rental VRA	General Plant0487700	General Plant0487700	97.75%	1,025,667	53,747	39,302	53,747	39,302	-	
0487800	NGV Rental Stations	General Plant0487800	General Plant0487800	97.75%	15,004,194	685,453	2,689,115	181,860	3,192,709	-	

Plant Account Info					Opening Balances and Assumptions (WIP Closing and FY Retirements)					Opening Bal Clostin
Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5 and Retirement Assumptions	HELPER - Capex Assumptions	Refinement for Capex Assumptions	FA Opening Balance	WIP Opening Balance	Forecasted Capex	WIP Closing Balance	Forecasted Closeouts	Full Year Retirements
					A	B	C	D = A+B-C	E	
0487900	NGV Rental Cylinders	General Plant0487900	General Plant0487900	97.75%	86,141	-	-	-	-	-
0488000	Communication Equipment	General Plant0488000	General Plant0488000	97.75%	1,958,494	46,086	283,921	159,618	170,389	-
0489000	WAMS	General Plant0489000	General Plant0489000	97.75%	89,902,805	-	-	-	-	-
0489100	Software Intangibles - 10 year	General Plant0489100	General Plant0489100	97.75%	-	-	-	-	-	-
0489105	CIS Acquired Software - OLD	General Plant0489105	General Plant0489105	97.75%	12,154,650	-	-	-	-	-
0490000	Computer Equipment - Hardware	General Plant0490000	General Plant0490000	97.75%	-	6,289,059	24,426,973	13,725,368	16,990,664	-
0490005	Computer Equipment - Hardware - OLD	General Plant0490005	General Plant0490005	97.75%	20,713,052	-	-	-	-	3,533,255
0490100	Computer Software Acquired	General Plant0490100	General Plant0490100	97.75%	-	10,721,243	27,130,722	18,980,656	18,871,310	-
0490105	Computer Software Acquired - OLD	General Plant0490105	General Plant0490105	97.75%	101,010,616	-	-	-	-	33,539,966
0490200	Computer Software Developed	General Plant0490200	General Plant0490200	97.75%	-	8,683,409	41,302,096	21,257,016	28,728,489	-
0490205	Computer Software Developed - OLD	General Plant0490205	General Plant0490205	97.75%	64,891,115	-	-	-	-	9,351,493
0450000	Land	Unregulated0450000	Unregulated Storage0450000		5,537,600	236,188	810,512	67,762	978,938	-
0452000	Structures and Improvements	Unregulated0452000	Unregulated Storage0452000		1,787,092	20,146	95,354	331	115,169	-
0453000	Wells	Unregulated0453000	Unregulated Storage0453000		36,816,996	2,264,275	4,863,075	1,253,719	5,873,630	-
0455000	Field Lines	Unregulated0455000	Unregulated Storage0455000		33,287,421	1,132,146	207,975	1,077,263	262,859	-
0456000	Compressor Equipment	Unregulated0456000	Unregulated Storage0456000		32,171,759	3,282,357	2,050,120	2,856,339	2,476,138	-
0457000	Measuring & Regulating Equipment	Unregulated0457000	Unregulated Storage0457000		22,337,632	-	-	-	-	-
0460000	Geothermal	Unregulated0460000	Unregulated Storage0460000		7,259,071	-	7,288,607	-	7,288,607	-
0461000	Renewable Natural Gas	Unregulated0461000	Unregulated Storage0461000		30,872,087	-	5,123,751	-	5,123,751	-
0470000	Land	Unregulated0470000	Distribution Plant0470000	2.25%	33,303	-	25,640	-	25,640	-
0472100	Structures and Improvements	Unregulated0472100	Distribution Plant0472000	2.25%	5,930,622	-	985,306	-	985,306	-
0482500	Leasehold Improvements	Unregulated0482500	General Plant0482500	2.25%	2,271	-	-	-	-	-
0483100	Office Equipment	Unregulated0483100	General Plant0483100	2.25%	8,381	-	-	-	-	-
0483200	Office Furniture	Unregulated0483200	General Plant0483200	2.25%	656,371	-	101,589	-	101,589	20,272
0484000	Transportation Equipment	Unregulated0484000	General Plant0484000	2.25%	1,896,181	65,683	185,320	65,683	185,320	33,213
0484100	NGV Conversion Kits	Unregulated0484100	General Plant0484100	2.25%	86,687	-	4,918	-	4,918	-
0484200	NGV Co. Cylinders	Unregulated0484200	General Plant0484200	2.25%	13,026	-	-	-	-	-
0485000	Heavy Work Equipment	Unregulated0485000	General Plant0485000	2.25%	695,485	24,333	62,166	24,333	62,166	4,660
0486000	Tools and Work Equipment	Unregulated0486000	General Plant0486000	2.25%	1,269,594	44,478	140,000	44,478	140,000	52,979
0487700	NGV Rental VRA	Unregulated0487700	General Plant0487700	2.25%	46,761	1,237	905	1,237	905	-
0487800	NGV Rental Stations	Unregulated0487800	General Plant0487800	2.25%	40,537	15,778	61,898	4,186	73,489	-
0487900	NGV Rental Cylinders	Unregulated0487900	General Plant0487900	2.25%	2,055	-	-	-	-	-
0488000	Communication Equipment	Unregulated0488000	General Plant0488000	2.25%	4,680	1,061	6,535	3,674	3,922	-
0489000	WAMS	Unregulated0489000	General Plant0489000	2.25%	2,144,707	-	-	-	-	-
0489100	Software Intangibles - 10 year	Unregulated0489100	General Plant0489100	2.25%	-	-	-	-	-	-
0489105	CIS Acquired Software - OLD	Unregulated0489105	General Plant0489105	2.25%	-	-	-	-	-	-
0490000	Computer Equipment - Hardware	Unregulated0490000	General Plant0490000	2.25%	-	144,761	562,258	315,929	391,089	-
0490005	Computer Equipment - Hardware - OLD	Unregulated0490005	General Plant0490005	2.25%	563,592	-	-	-	-	81,328
0490100	Computer Software Acquired	Unregulated0490100	General Plant0490100	2.25%	-	246,781	624,492	436,895	434,378	-
0490105	Computer Software Acquired - OLD	Unregulated0490105	General Plant0490105	2.25%	2,155,079	-	-	-	-	772,020
0490200	Computer Software Developed	Unregulated0490200	General Plant0490200	2.25%	-	199,874	950,688	489,292	661,270	-
0490205	Computer Software Developed - OLD	Unregulated0490205	General Plant0490205	2.25%	2,018,522	-	-	-	-	215,252
0450000	Land	Oil & Gas0450000	Oil & Gas0450000		-	-	-	-	-	-
0451000	Land Rights	Oil & Gas0451000	Oil & Gas0451000		8,339,150	-	-	-	-	-
0452000	Structures and Improvements	Oil & Gas0452000	Oil & Gas0452000		-	-	-	-	-	-
0453000	Wells	Oil & Gas0453000	Oil & Gas0453000		-	-	-	-	-	-
0457000	Measuring & Regulating Equipment	Oil & Gas0457000	Oil & Gas0457000		-	-	-	-	-	-
80911	Oil and Gas Accretion	Oil & Gas80911	Oil & Gas80911		-	-	-	-	-	-
80221	Oil and Gas Depletion	Oil & Gas80221	Oil & Gas80221		182,061	-	-	-	-	-
80456	ARO oil assets Depletion	Oil & Gas80456	Oil & Gas80456		13,305,073	-	-	-	-	-
15430	Inventory reclass	Other15430	Other15430		60,278,060	-	-	-	-	-
110	Macleod property	Other110	Other110		41,120	-	-	-	-	-
440	440 land	Other440	Other440		21,526	-	-	-	-	-
0455000	Field Lines	Other0455000	Other0455000		-	-	-	-	-	-
0456000	Compressor Equipment	Other0456000	Other0456000		-	-	-	-	-	-
0457000	Measuring & Regulating Equipment	Other0457000	Other0457000		-	-	-	-	-	-
					12,385,007,616	283,354,801	824,985,511	257,504,178	850,836,134	152,538,245

Plant Account Info **ances and Assumptions (WIP g and FY Retirements)**

Plant Account	Name	F	G = E - F
		YTD Retirements	Forecasted Retirements
0450000	Land	-	-
0451000	Land Rights	-	-
0451100	Development costs	-	-
0452000	Structures and Improvements	-	68,861
0453000	Wells	-	800,606
0454000	Well Equipment	-	340,887
0455000	Field Lines	-	-
0456000	Compressor Equipment	-	348,935
0457000	Measuring & Regulating Equipment	-	-
0458000	Base Pressure Gas	-	-
0460001	Land	-	-
0461001	Land Rights Intangible	-	-
0462000	Compressor Structures and improvements	-	-
0463000	Measuring and regulating structures and improvements	-	-
0464000	Equipment	-	-
0465000	Mains	-	-
0466000	Compressor Equipment	-	-
0467000	Measuring and regulating equipment	-	-
0460000	Geothermal	-	-
0461000	Renewable Natural Gas	-	-
0470000	Land	-	2,936,544
0471000	Land Rights	-	-
0472000	Structures and Improvements new facility	-	-
0472005	Structures and Improvements new facility - OLD	-	-
0472100	Structures and Improvements VPC	-	45,788
0472200	Structures and Improvements Ottawa	-	11,600,009
0472210	Structures and Improvements Brockville	-	258
0472220	Structures and Improvements Tech Training	-	-
0472300	Structures and Improvements Thorold	-	-
0472400	Structures and Improvements Other	-	-
0472500	Structures and Improvements Ottawa Depot	-	-
0472600	Structures and Improvements Old Kennedy Rd.	-	1,042,695
0472700	Structures and Improvements Eastern Ave	-	-
0472800	Structures and Improvements Kelfield	-	566,300
0472900	Structures and Improvements Arnprior	-	-
0472011	Structures and Improvements Pembroke	-	-
0472013	Structures and Improvements Brampton	-	4,361,997
0472014	Structures and Improvements Peterborough	-	829,017
0472015	Structures and Improvements Oshawa	-	-
0473000	Services - Metal	-	722,878
0473002	Services - Plastic	-	7,172,052
0474000	Regulators	-	10,501,134
0475100	Mains - Plastic	-	10,154,777
0475200	Mains - CW Steel	-	19,509,143
0475300	Mains - Envision	-	-
0475400	Mains - Bare Steel	-	-
0475500	Mains - Cast Iron	-	-
0476000	NGV Compressor Equipment	-	-
0477000	Measurement and Regulation	-	4,368,812
0478000	Meters	-	24,735,388
0482500	Leasehold Improvements	-	-
0483100	Office Equipment	-	-
0483200	Office Furniture	-	880,721
0484000	Transportation Equipment	-	1,442,941
0484100	NGV Conversion Kits	-	-
0484200	NGV Co. Cylinders	-	-
0485000	Heavy Work Equipment	-	202,434
0486000	Tools and Work Equipment	-	2,301,629
0487700	NGV Rental VRA	-	-
0487800	NGV Rental Stations	-	-

Forecasted Depreciation **Forecaste**

J = (Depreciation Rate/12) * I									
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct
-	-	-	-	-	-	-	-	-	-
53,234	53,234	53,234	53,234	53,234	53,234	53,234	53,234	53,234	53,234
-	-	-	-	-	-	-	-	-	-
106,025	106,033	106,062	106,071	106,078	106,090	106,117	106,125	106,187	106,220
329,995	331,575	337,052	338,689	340,061	342,228	347,453	349,034	360,648	366,952
17,660	17,736	18,000	18,079	18,145	18,250	18,502	18,579	19,139	19,443
431,466	432,371	435,508	436,446	437,231	438,472	441,464	442,370	449,021	452,631
545,898	546,848	550,143	551,127	551,952	553,255	556,398	557,349	564,334	568,125
24,178	24,178	24,178	24,178	24,178	24,178	24,178	24,178	24,178	24,178
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
28,299	28,299	28,299	28,299	28,299	28,299	28,299	28,299	28,299	28,299
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
611,211	611,211	611,211	611,211	611,211	611,211	611,211	611,211	611,211	611,211
-	-	-	-	-	-	-	-	-	-
8,837	8,837	8,837	8,837	8,837	8,837	8,837	8,837	8,837	8,837
-	-	-	-	-	-	-	-	-	-
138,994	141,232	148,986	151,304	153,246	156,314	163,712	165,950	182,394	191,318
-	-	-	-	-	-	-	-	-	-
68,648	68,648	68,648	68,648	68,648	68,648	68,648	68,648	68,648	68,648
-	-	-	-	-	-	-	-	-	-
51,117	55,023	68,557	72,603	75,992	81,346	94,259	98,165	126,865	142,441
632,584	632,578	632,555	632,548	632,542	632,533	632,512	632,505	632,457	632,431
25,964	27,345	32,132	33,563	34,762	36,656	41,223	42,605	52,756	58,266
18,497	18,497	18,497	18,497	18,497	18,497	18,497	18,497	18,497	18,497
130,306	130,306	130,306	130,306	130,306	130,306	130,306	130,306	130,306	130,306
0	0	0	0	0	0	0	0	0	0
10,778	10,778	10,778	10,778	10,778	10,778	10,778	10,778	10,778	10,778
-	-	-	-	-	-	-	-	-	-
22,369	22,295	22,036	21,959	21,894	21,791	21,544	21,470	20,921	20,623
164	164	164	164	164	164	164	164	164	164
72,142	72,101	71,961	71,919	71,883	71,828	71,694	71,653	71,355	71,193
2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676	2,676
-	-	-	-	-	-	-	-	-	-
9,090	9,090	9,090	9,090	9,090	9,090	9,090	9,090	9,090	9,090
1,728	1,728	1,728	1,728	1,728	1,728	1,728	1,728	1,728	1,728
4,105	4,105	4,105	4,105	4,105	4,105	4,105	4,105	4,105	4,105
-	-	-	-	-	-	-	-	-	-
938,610	940,364	946,441	948,257	949,779	952,183	957,981	959,734	972,620	979,614
7,003,988	7,017,073	7,062,419	7,075,973	7,087,328	7,105,267	7,148,530	7,161,616	7,257,772	7,309,958
2,311,037	2,312,307	2,316,707	2,318,023	2,319,125	2,320,866	2,325,064	2,326,334	2,335,665	2,340,730
6,051,443	6,059,651	6,088,094	6,096,596	6,103,718	6,114,970	6,142,107	6,150,316	6,210,629	6,243,363
6,020,682	6,024,979	6,039,868	6,044,318	6,048,046	6,053,936	6,068,141	6,072,438	6,104,010	6,121,144
1,005,764	1,009,466	1,022,293	1,026,127	1,029,339	1,034,413	1,046,651	1,050,353	1,077,552	1,092,314
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
21,458	21,504	21,663	21,710	21,750	21,813	21,965	22,011	22,348	22,530
1,910,412	1,911,556	1,915,522	1,916,707	1,917,700	1,919,269	1,923,052	1,924,196	1,932,605	1,937,169
4,891,320	4,896,938	4,916,408	4,922,228	4,927,104	4,934,806	4,953,382	4,959,001	5,000,288	5,022,696
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
90,796	91,118	92,233	92,566	92,846	93,287	94,350	94,672	97,036	98,320
293,441	294,135	296,541	297,261	297,863	298,815	301,111	301,805	306,908	309,677
13,192	13,214	13,292	13,315	13,335	13,366	13,440	13,462	13,627	13,717
-	-	-	-	-	-	-	-	-	-
194,933	195,400	197,021	197,505	197,911	198,552	200,099	200,566	204,003	205,868
511,658	512,675	516,201	517,255	518,137	519,532	522,896	523,913	531,390	535,447
8,599	8,608	8,639	8,648	8,656	8,668	8,698	8,707	8,772	8,808
46,682	46,949	47,876	48,153	48,385	48,751	49,635	49,902	51,867	52,933

Plant Account Info **d Depreciation**

Plant Account	Name	Sum of J		
		Nov	Dec	Total Forecasted Depreciation
0450000	Land	-	-	-
0451000	Land Rights	53,234	53,234	638,814
0451100	Development costs	-	-	-
0452000	Structures and Improvements	106,236	106,323	1,273,567
0453000	Wells	370,017	386,434	4,200,139
0454000	Well Equipment	19,591	20,383	223,508
0455000	Field Lines	454,386	463,787	5,315,152
0456000	Compressor Equipment	569,968	579,842	6,695,239
0457000	Measuring & Regulating Equipment	24,178	24,178	290,131
0458000	Base Pressure Gas	-	-	-
0460001	Land	-	-	-
0461001	Land Rights Intangible	28,299	28,299	339,594
0462000	Compressor Structures and improvements	-	-	-
0463000	Measuring and regulating structures and improvements	-	-	-
0464000	Equipment	-	-	-
0465000	Mains	611,211	611,211	7,334,527
0466000	Compressor Equipment	-	-	-
0467000	Measuring and regulating equipment	8,837	8,837	106,048
0460000	Geothermal	-	-	-
0461000	Renewable Natural Gas	195,657	218,900	2,008,007
0470000	Land	-	-	-
0471000	Land Rights	68,648	68,648	823,776
0472000	Structures and Improvements new facility	-	-	-
0472005	Structures and Improvements new facility - OLD	150,015	190,581	1,206,963
0472100	Structures and Improvements VPC	632,418	632,349	7,590,012
0472200	Structures and Improvements Ottawa	60,945	75,293	521,511
0472210	Structures and Improvements Brockville	18,497	18,497	221,965
0472220	Structures and Improvements Tech Training	130,306	130,306	1,563,677
0472300	Structures and Improvements Thorold	0	0	0
0472400	Structures and Improvements Other	10,778	10,778	129,331
0472500	Structures and Improvements Ottawa Depot	-	-	-
0472600	Structures and Improvements Old Kennedy Rd.	20,478	19,702	257,082
0472700	Structures and Improvements Eastern Ave	164	164	1,963
0472800	Structures and Improvements Kelfield	71,115	70,693	859,536
0472900	Structures and Improvements Arnprior	2,676	2,676	32,112
0472011	Structures and Improvements Pembroke	-	-	-
0472013	Structures and Improvements Brampton	9,090	9,090	109,077
0472014	Structures and Improvements Peterborough	1,728	1,728	20,731
0472015	Structures and Improvements Oshawa	4,105	4,105	49,254
0473000	Services - Metal	983,014	1,001,228	11,529,826
0473002	Services - Plastic	7,335,333	7,471,246	86,036,502
0474000	Regulators	2,343,192	2,356,382	27,925,432
0475100	Mains - Plastic	6,259,280	6,344,531	73,864,697
0475200	Mains - CW Steel	6,129,476	6,174,101	72,901,140
0475300	Mains - Envision	1,099,492	1,137,938	12,631,702
0475400	Mains - Bare Steel	-	-	-
0475500	Mains - Cast Iron	-	-	-
0476000	NGV Compressor Equipment	22,619	23,096	264,467
0477000	Measurement and Regulation	1,939,388	1,951,273	23,098,848
0478000	Meters	5,033,591	5,091,949	59,549,712
0482500	Leasehold Improvements	-	-	-
0483100	Office Equipment	-	-	-
0483200	Office Furniture	98,944	102,285	1,138,454
0484000	Transportation Equipment	311,023	318,235	3,626,815
0484100	NGV Conversion Kits	13,760	13,993	161,713
0484200	NGV Co. Cylinders	-	-	-
0485000	Heavy Work Equipment	206,775	211,632	2,410,266
0486000	Tools and Work Equipment	537,420	547,987	6,294,511
0487700	NGV Rental VRA	8,825	8,918	104,547
0487800	NGV Rental Stations	53,451	56,228	600,813

Plant Account Info		d Depreciation		
Plant Account	Name	Sum of J		
		Nov	Dec	Total Forecasted Depreciation
0487900	NGV Rental Cylinders	266	266	3,194
0488000	Communication Equipment	45,523	46,572	530,932
0489000	WAMS	804,686	804,686	9,656,227
0489100	Software Intangibles - 10 year	-	-	-
0489105	CIS Acquired Software - OLD	83,431	83,431	1,001,171
0490000	Computer Equipment - Hardware	254,344	353,972	1,595,227
0490005	Computer Equipment - Hardware - OLD	230,176	230,176	2,762,108
0490100	Computer Software Acquired	282,496	393,152	1,771,797
0490105	Computer Software Acquired - OLD	738,012	738,012	8,856,142
0490200	Computer Software Developed	430,054	598,510	2,697,272
0490205	Computer Software Developed - OLD	542,829	542,829	6,513,950
0450000	Land	-	-	-
0452000	Structures and Improvements	5,871	6,245	70,788
0453000	Wells	118,414	137,077	1,437,863
0455000	Field Lines	70,490	71,040	846,375
0456000	Compressor Equipment	77,315	83,199	933,106
0457000	Measuring & Regulating Equipment	48,316	48,316	579,791
0460000	Geothermal	22,311	44,249	287,588
0461000	Renewable Natural Gas	106,178	123,586	1,289,888
0470000	Land	-	-	-
0472100	Structures and Improvements	31,490	36,658	382,559
0482500	Leasehold Improvements	-	-	-
0483100	Office Equipment	28	28	338
0483200	Office Furniture	2,209	2,479	26,751
0484000	Transportation Equipment	7,359	7,942	88,833
0484100	NGV Conversion Kits	336	355	4,053
0484200	NGV Co. Cylinders	-	-	-
0485000	Heavy Work Equipment	4,808	5,202	58,057
0486000	Tools and Work Equipment	12,617	13,472	152,180
0487700	NGV Rental VRA	392	399	4,707
0487800	NGV Rental Stations	123	102	1,271
0487900	NGV Rental Cylinders	6	6	76
0488000	Communication Equipment	103	188	1,316
0489000	WAMS	19,196	19,196	230,357
0489100	Software Intangibles - 10 year	-	-	-
0489105	CIS Acquired Software - OLD	-	-	-
0490000	Computer Equipment - Hardware	85	8,148	8,318
0490005	Computer Equipment - Hardware - OLD	6,263	6,263	75,156
0490100	Computer Software Acquired	94	9,050	9,238
0490105	Computer Software Acquired - OLD	15,746	15,746	188,947
0490200	Computer Software Developed	144	13,776	14,064
0490205	Computer Software Developed - OLD	16,885	16,885	202,625
0450000	Land	-	-	-
0451000	Land Rights	-	-	-
0452000	Structures and Improvements	-	-	-
0453000	Wells	-	-	-
0457000	Measuring & Regulating Equipment	-	-	-
80911	Oil and Gas Accretion	47,600	47,600	571,195
80221	Oil and Gas Depletion	-	-	850,262
80456	ARO oil assets Depletion	-	-	1,662,558
15430	Inventory reclass	-	-	-
110	Macleod property	-	-	-
440	440 land	-	-	-
0455000	Field Lines	-	-	-
0456000	Compressor Equipment	-	-	-
0457000	Measuring & Regulating Equipment	-	-	-
		40,024,109	41,055,875	469,314,901

IDC Interest Rate 2.48%

LOB	Grouping	Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5 and Retirement Assumptions	HELPER - Capex Assumptions	Refinement for Capex Assumptions	A	B	C=A+B
							Actual IDC Capex	Forecasted IDC Capex	Full Year IDC Capex
25102	Storage	0450000	Land	Storage0450000	Storage0450000		-	-	-
25102	Storage	0451000	Land Rights	Storage0451000	Storage0451000		-	-	-
25102	Storage	0451100	Development costs	Storage0451100	Storage0451100		-	-	-
25102	Storage	0452000	Structures and Improvements	Storage0452000	Storage0452000		-	624	624
25102	Storage	0453000	Wells	Storage0453000	Storage0453000		-	65,562	65,562
25102	Storage	0454000	Well Equipment	Storage0454000	Storage0454000		-	6,429	6,429
25102	Storage	0455000	Field Lines	Storage0455000	Storage0455000		-	43,881	43,881
25102	Storage	0456000	Compressor Equipment	Storage0456000	Storage0456000		-	79,997	79,997
25102	Storage	0457000	Measuring & Regulating Equipment	Storage0457000	Storage0457000		-	-	-
25102	Storage	0458000	Base Pressure Gas	Storage0458000	Storage0458000		-	-	-
25102	Transmission Plant	0460001	Land	Transmission Plant0460001	Transmission Plant0460001		-	-	-
25102	Transmission Plant	0461001	Land Rights Intangible	Transmission Plant0461001	Transmission Plant0461001		-	-	-
25102	Transmission Plant	0462000	Compressor Structures and improvements	Transmission Plant0462000	Transmission Plant0462000		-	-	-
25102	Transmission Plant	0463000	Measuring and regulating structures and improvements	Transmission Plant0463000	Transmission Plant0463000		-	-	-
25102	Transmission Plant	0464000	Equipment	Transmission Plant0464000	Transmission Plant0464000		-	-	-
25102	Transmission Plant	0465000	Mains	Transmission Plant0465000	Transmission Plant0465000		-	-	-
25102	Transmission Plant	0466000	Compressor Equipment	Transmission Plant0466000	Transmission Plant0466000		-	-	-
25102	Transmission Plant	0467000	Measuring and regulating equipment	Transmission Plant0467000	Transmission Plant0467000		-	-	-
25102	Distribution Plant	0460000	Geothermal	Distribution Plant0460000	Distribution Plant0460000		-	-	-
25102	Distribution Plant	0461000	Renewable Natural Gas	Distribution Plant0461000	Distribution Plant0461000		-	-	-
25102	Distribution Plant	0470000	Land	Distribution Plant0470000	Distribution Plant0470000	98%	-	-	-
25102	Distribution Plant	0471000	Land Rights	Distribution Plant0471000	Distribution Plant0471000		-	-	-
25102	Distribution Plant	0472000	Structures and Improvements new facility	Distribution Plant0472000	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472005	Structures and Improvements new facility - OLD	Distribution Plant0472005	Distribution Plant0472005	32%	-	85,091	85,091
25102	General Plant	0472100	Structures and Improvements VPC	General Plant0472100	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472200	Structures and Improvements Ottawa	Distribution Plant0472200	Distribution Plant0472000	13%	-	35,568	35,568
25102	Distribution Plant	0472210	Structures and Improvements Brockville	Distribution Plant0472210	Distribution Plant0472000	0%	-	-	-
25102	General Plant	0472220	Structures and Improvements Tech Training	General Plant0472220	Distribution Plant0472000	0%	-	-	-
25102	General Plant	0472300	Structures and Improvements Thorold	General Plant0472300	Distribution Plant0472000	1%	-	1,778	1,778
25102	General Plant	0472400	Structures and Improvements Other	General Plant0472400	Distribution Plant0472000	0%	-	-	-
25102	General Plant	0472500	Structures and Improvements Ottawa Depot	General Plant0472500	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472600	Structures and Improvements Old Kennedy Rd.	Distribution Plant0472600	Distribution Plant0472000	52%	-	140,495	140,495
25102	Distribution Plant	0472700	Structures and Improvements Eastern Ave	Distribution Plant0472700	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472800	Structures and Improvements Kelfield	Distribution Plant0472800	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472900	Structures and Improvements Arnprior	Distribution Plant0472900	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472011	Structures and Improvements Pembroke	Distribution Plant0472011	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472013	Structures and Improvements Brampton	Distribution Plant0472013	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472014	Structures and Improvements Peterborough	Distribution Plant0472014	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472015	Structures and Improvements Oshawa	Distribution Plant0472015	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0473000	Services - Metal	Distribution Plant0473000	Distribution Plant0473000	8%	-	137,979	137,979
25102	Distribution Plant	0473002	Services - Plastic	Distribution Plant0473002	Distribution Plant0473000	84%	-	1,368,964	1,368,964
25102	Distribution Plant	0474000	Regulators	Distribution Plant0474000	Distribution Plant0473000	8%	-	131,039	131,039
25102	Distribution Plant	0475100	Mains - Plastic	Distribution Plant0475100	Distribution Plant0475000	58%	-	751,012	751,012
25102	Distribution Plant	0475200	Mains - CW Steel	Distribution Plant0475200	Distribution Plant0475000	31%	-	395,491	395,491
25102	Distribution Plant	0475300	Mains - Envision	Distribution Plant0475300	Distribution Plant0475000	11%	-	148,092	148,092
25102	Distribution Plant	0475400	Mains - Bare Steel	Distribution Plant0475400	Distribution Plant0475000	0%	-	-	-
25102	Distribution Plant	0475500	Mains - Cast Iron	Distribution Plant0475500	Distribution Plant0475000	0%	-	-	-
25102	Distribution Plant	0476000	NGV Compressor Equipment	Distribution Plant0476000	Distribution Plant0476000		-	3,375	3,375
25102	Distribution Plant	0477000	Measurement and Regulation	Distribution Plant0477000	Distribution Plant0477000		-	119,100	119,100
25102	Distribution Plant	0478000	Meters	Distribution Plant0478000	Distribution Plant0478000		-	300,975	300,975
25102	General Plant	0482500	Leasehold Improvements	General Plant0482500	General Plant0482500	98%	-	-	-
25102	General Plant	0483100	Office Equipment	General Plant0483100	General Plant0483100	98%	-	-	-
25102	General Plant	0483200	Office Furniture	General Plant0483200	General Plant0483200	98%	-	27,109	27,109
25102	General Plant	0484000	Transportation Equipment	General Plant0484000	General Plant0484000	98%	-	49,453	49,453
25102	General Plant	0484100	NGV Conversion Kits	General Plant0484100	General Plant0484100	98%	-	1,312	1,312
25102	General Plant	0484200	NGV Co. Cylinders	General Plant0484200	General Plant0484200	98%	-	-	-
25102	General Plant	0485000	Heavy Work Equipment	General Plant0485000	General Plant0485000	98%	-	16,589	16,589
25102	General Plant	0486000	Tools and Work Equipment	General Plant0486000	General Plant0486000	98%	-	37,360	37,360
25102	General Plant	0487700	NGV Rental VRA	General Plant0487700	General Plant0487700	98%	-	241	241
25102	General Plant	0487800	NGV Rental Stations	General Plant0487800	General Plant0487800	98%	-	1,632	1,632
25102	General Plant	0487900	NGV Rental Cylinders	General Plant0487900	General Plant0487900	98%	-	-	-
25102	General Plant	0488000	Communication Equipment	General Plant0488000	General Plant0488000	98%	-	-	-

IDC Interest Rate 2.48%

LOB	Grouping	Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5 and Retirement Assumptions	HELPER - Capex Assumptions	Refinement for Capex Assumptions	A	B	C=A+B
							Actual IDC Capex	Forecasted IDC Capex	Full Year IDC Capex
25102	General Plant	0489000	WAMS	General Plant0489000	General Plant0489000	98%	-	-	-
25102	General Plant	0489100	Software Intangibles - 10 year	General Plant0489100	General Plant0489100	98%	-	-	-
25102	General Plant	0489105	CIS Acquired Software - OLD	General Plant0489105	General Plant0489105	98%	-	-	-
25102	General Plant	0490000	Computer Equipment - Hardware	General Plant0490000	General Plant0490000	98%	-	150,041	150,041
25102	General Plant	0490005	Computer Equipment - Hardware - OLD	General Plant0490005	General Plant0490005	98%	-	-	-
25102	General Plant	0490100	Computer Software Acquired	General Plant0490100	General Plant0490100	98%	-	166,648	166,648
25102	General Plant	0490105	Computer Software Acquired - OLD	General Plant0490105	General Plant0490105	98%	-	-	-
25102	General Plant	0490200	Computer Software Developed	General Plant0490200	General Plant0490200	98%	-	253,695	253,695
25102	General Plant	0490205	Computer Software Developed - OLD	General Plant0490205	General Plant0490205	98%	-	-	-
25104	Unregulated	0450000	Land	Unregulated0450000	Unregulated Storage0450000	-	-	-	-
25104	Unregulated	0452000	Structures and Improvements	Unregulated0452000	Unregulated Storage0452000	-	-	-	-
25104	Unregulated	0453000	Wells	Unregulated0453000	Unregulated Storage0453000	-	-	-	-
25104	Unregulated	0455000	Field Lines	Unregulated0455000	Unregulated Storage0455000	-	-	-	-
25104	Unregulated	0456000	Compressor Equipment	Unregulated0456000	Unregulated Storage0456000	-	-	-	-
25104	Unregulated	0457000	Measuring & Regulating Equipment	Unregulated0457000	Unregulated Storage0457000	-	-	-	-
25104	Unregulated	0460000	Geothermal	Unregulated0460000	Unregulated Storage0460000	-	-	-	-
25104	Unregulated	0461000	Renewable Natural Gas	Unregulated0461000	Unregulated Storage0461000	-	-	-	-
25104	Unregulated	0470000	Land	Unregulated0470000	Distribution Plant0470000	2%	-	-	-
25104	Unregulated	0472100	Structures and Improvements	Unregulated0472100	Distribution Plant0472000	2%	-	6,052	6,052
25104	Unregulated	0482500	Leasehold Improvements	Unregulated0482500	General Plant0482500	2%	-	-	-
25104	Unregulated	0483100	Office Equipment	Unregulated0483100	General Plant0483100	2%	-	-	-
25104	Unregulated	0483200	Office Furniture	Unregulated0483200	General Plant0483200	2%	-	624	624
25104	Unregulated	0484000	Transportation Equipment	Unregulated0484000	General Plant0484000	2%	-	1,138	1,138
25104	Unregulated	0484100	NGV Conversion Kits	Unregulated0484100	General Plant0484100	2%	-	30	30
25104	Unregulated	0484200	NGV Co. Cylinders	Unregulated0484200	General Plant0484200	2%	-	-	-
25104	Unregulated	0485000	Heavy Work Equipment	Unregulated0485000	General Plant0485000	2%	-	382	382
25104	Unregulated	0486000	Tools and Work Equipment	Unregulated0486000	General Plant0486000	2%	-	860	860
25104	Unregulated	0487700	NGV Rental VRA	Unregulated0487700	General Plant0487700	2%	-	6	6
25104	Unregulated	0487800	NGV Rental Stations	Unregulated0487800	General Plant0487800	2%	-	38	38
25104	Unregulated	0487900	NGV Rental Cylinders	Unregulated0487900	General Plant0487900	2%	-	-	-
25104	Unregulated	0488000	Communication Equipment	Unregulated0488000	General Plant0488000	2%	-	-	-
25104	Unregulated	0489000	WAMS	Unregulated0489000	General Plant0489000	2%	-	-	-
25104	Unregulated	0489100	Software Intangibles - 10 year	Unregulated0489100	General Plant0489100	2%	-	-	-
25104	Unregulated	0489105	CIS Acquired Software - OLD	Unregulated0489105	General Plant0489105	2%	-	-	-
25104	Unregulated	0490000	Computer Equipment - Hardware	Unregulated0490000	General Plant0490000	2%	-	3,454	3,454
25104	Unregulated	0490005	Computer Equipment - Hardware - OLD	Unregulated0490005	General Plant0490005	2%	-	-	-
25104	Unregulated	0490100	Computer Software Acquired	Unregulated0490100	General Plant0490100	2%	-	3,836	3,836
25104	Unregulated	0490105	Computer Software Acquired - OLD	Unregulated0490105	General Plant0490105	2%	-	-	-
25104	Unregulated	0490200	Computer Software Developed	Unregulated0490200	General Plant0490200	2%	-	5,840	5,840
25104	Unregulated	0490205	Computer Software Developed - OLD	Unregulated0490205	General Plant0490205	2%	-	-	-
25104	Oil & Gas	0450000	Land	Oil & Gas0450000	Oil & Gas0450000	-	-	-	-
25104	Oil & Gas	0451000	Land Rights	Oil & Gas0451000	Oil & Gas0451000	-	-	-	-
25104	Oil & Gas	0452000	Structures and Improvements	Oil & Gas0452000	Oil & Gas0452000	-	-	-	-
25104	Oil & Gas	0453000	Wells	Oil & Gas0453000	Oil & Gas0453000	-	-	-	-
25104	Oil & Gas	0457000	Measuring & Regulating Equipment	Oil & Gas0457000	Oil & Gas0457000	-	-	-	-
25104	Oil & Gas	80911	Oil and Gas Accretion	Oil & Gas80911	Oil & Gas80911	-	-	-	-
25104	Oil & Gas	80221	Oil and Gas Depletion	Oil & Gas80221	Oil & Gas80221	-	-	-	-
25104	Oil & Gas	80456	ARO oil assets Depletion	Oil & Gas80456	Oil & Gas80456	-	-	-	-
Other		15430	Inventory reclass	Other15430	Other15430	-	-	-	-
Other		110	Macleod property	Other110	Other110	-	-	-	-
Other		440	440 land	Other440	Other440	-	-	-	-
Other		0455000	Field Lines	Other0455000	Other0455000	-	-	-	-
Other		0456000	Compressor Equipment	Other0456000	Other0456000	-	-	-	-
Other		0457000	Measuring & Regulating Equipment	Other0457000	Other0457000	-	-	-	-
							-	4,541,792	4,541,792

Closeout Monthly Profile

Closeout Monthly Profile: Updated annually													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
REG		3%	3%	9%	3%	2%	4%	9%	3%	20%	11%	5%	28%
NONREG		0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	0%	99%

Do Not Update Below - CloseoutProfile

Forecast/Budget - Note Capital Actuals lag by a month

Closeout Profile		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Check
Budget	RegBudget	3.2%	2.7%	9.4%	2.8%	2.4%	3.7%	9.0%	2.7%	19.9%	10.8%	5.3%	28.1%	100%	
2+10	Reg2+10	Actuals	2.80%	9.70%	2.90%	2.43%	3.84%	9.26%	2.80%	20.58%	11.17%	5.43%	29.09%	96.8%	100.00%
5+7	Reg5+7	Actuals	Actuals	Actuals	Actuals	2.87%	4.54%	10.95%	3.31%	24.33%	13.20%	6.42%	34.38%	81.9%	100.00%
8+4	Reg8+4	Actuals	4.06%	29.80%	16.17%	7.86%	42.12%	66.8%	100.00%						
9+3	Reg9+3	Actuals	31.06%	16.85%	8.20%	43.90%	64.1%	100.00%							
10+2	Reg10+2	Actuals	24.45%	11.89%	63.67%	44.2%	100.00%								
Budget	NonregBudget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%	0.0%	99.0%	100%	
2+10	Nonreg2+10	Actuals	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.04%	0.00%	98.96%	100.0%	100.00%
5+7	Nonreg5+7	Actuals	Actuals	Actuals	Actuals	0.00%	0.00%	0.00%	0.00%	0.00%	1.04%	0.00%	98.96%	100.0%	100.00%
8+4	Nonreg8+4	Actuals	0.00%	0.00%	1.04%	0.00%	98.96%	100.0%	100.00%						
9+3	Nonreg9+3	Actuals	0.00%	1.04%	0.00%	98.96%	100.0%	100.00%							
10+2	Nonreg10+2	Actuals	1.04%	0.00%	98.96%	100.0%	100.00%								

Do Not Update Below - WIPHelper

Forecast/Budget - Note Capital Actuals lag by a month

WIP Helper	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Budget	1	1	1	1	1	1	1	1	1	1	1	1
2+10	0	1	1	1	1	1	1	1	1	1	1	1
5+7	0	0	0	0	1	1	1	1	1	1	1	1
8+4	0	0	0	0	0	0	0	1	1	1	1	1
9+3	0	0	0	0	0	0	0	0	1	1	1	1
10+2	0	0	0	0	0	0	0	0	0	1	1	1

LOB	Grouping	Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5 and Retirement Assumptons	HELPER - Capex Assumptions	Forecasted FA Additions	Forecasted FA Retirements	Cost of Retirement
25102	Storage	0450000	Land	Storage0450000	Storage0450000	-	-	-
25102	Storage	0451000	Land Rights	Storage0451000	Storage0451000	-	-	-
25102	Storage	0451100	Development costs	Storage0451100	Storage0451100	-	-	-
25102	Storage	0452000	Structures and Improvements	Storage0452000	Storage0452000	162,539	- 68,861	936,042
25102	Storage	0453000	Wells	Storage0453000	Storage0453000	18,965,586	- 800,606	-
25102	Storage	0454000	Well Equipment	Storage0454000	Storage0454000	2,908,357	- 340,887	-
25102	Storage	0455000	Field Lines	Storage0455000	Storage0455000	15,774,577	-	-
25102	Storage	0456000	Compressor Equipment	Storage0456000	Storage0456000	14,957,567	- 348,935	1,881,031
25102	Storage	0457000	Measuring & Regulating Equipment	Storage0457000	Storage0457000	-	-	-
25102	Storage	0458000	Base Pressure Gas	Storage0458000	Storage0458000	-	-	-
25102	Transmission Plant	0460001	Land	Transmission Plant0460001	Transmission Plant0460001	-	-	-
25102	Transmission Plant	0461001	Land Rights Intangible	Transmission Plant0461001	Transmission Plant0461001	-	-	-
25102	Transmission Plant	0462000	Compressor Structures and improvements	Transmission Plant0462000	Transmission Plant0462000	-	-	-
25102	Transmission Plant	0463000	Measuring and regulating structures and improvements	Transmission Plant0463000	Transmission Plant0463000	-	-	-
25102	Transmission Plant	0464000	Equipment	Transmission Plant0464000	Transmission Plant0464000	-	-	-
25102	Transmission Plant	0465000	Mains	Transmission Plant0465000	Transmission Plant0465000	-	-	-
25102	Transmission Plant	0466000	Compressor Equipment	Transmission Plant0466000	Transmission Plant0466000	-	-	-
25102	Transmission Plant	0467000	Measuring and regulating equipment	Transmission Plant0467000	Transmission Plant0467000	-	-	-
25102	Distribution Plant	0460000	Geothermal	Distribution Plant0460000	Distribution Plant0460000	-	-	-
25102	Distribution Plant	0461000	Renewable Natural Gas	Distribution Plant0461000	Distribution Plant0461000	24,051,913	-	-
25102	Distribution Plant	0470000	Land	Distribution Plant0470000	Distribution Plant0470000	2,120,683	- 2,936,544	-
25102	Distribution Plant	0471000	Land Rights	Distribution Plant0471000	Distribution Plant0471000	-	-	-
25102	Distribution Plant	0472000	Structures and Improvements new facility	Distribution Plant0472000	Distribution Plant0472000	-	-	-
25102	Distribution Plant	0472005	Structures and Improvements new facility - OLD	Distribution Plant0472005	Distribution Plant0472000	54,520,132	-	-
25102	General Plant	0472100	Structures and Improvements VPC	General Plant0472100	Distribution Plant0472000	-	- 45,788	3,021,810
25102	Distribution Plant	0472200	Structures and Improvements Ottawa	Distribution Plant0472200	Distribution Plant0472000	24,463,946	- 11,600,009	-
25102	Distribution Plant	0472210	Structures and Improvements Brockville	Distribution Plant0472210	Distribution Plant0472000	-	- 258	-
25102	General Plant	0472220	Structures and Improvements Tech Training	General Plant0472220	Distribution Plant0472000	-	-	-
25102	General Plant	0472300	Structures and Improvements Thorold	General Plant0472300	Distribution Plant0472000	-	-	-
25102	General Plant	0472400	Structures and Improvements Other	General Plant0472400	Distribution Plant0472000	-	-	-
25102	General Plant	0472500	Structures and Improvements Ottawa Depot	General Plant0472500	Distribution Plant0472000	-	-	-
25102	Distribution Plant	0472600	Structures and Improvements Old Kennedy Rd.	Distribution Plant0472600	Distribution Plant0472000	-	- 1,042,695	-
25102	Distribution Plant	0472700	Structures and Improvements Eastern Ave	Distribution Plant0472700	Distribution Plant0472000	-	-	-
25102	Distribution Plant	0472800	Structures and Improvements Kelfield	Distribution Plant0472800	Distribution Plant0472000	-	- 566,300	-
25102	Distribution Plant	0472900	Structures and Improvements Arnprior	Distribution Plant0472900	Distribution Plant0472000	-	-	-
25102	Distribution Plant	0472011	Structures and Improvements Pembroke	Distribution Plant0472011	Distribution Plant0472000	-	-	-
25102	Distribution Plant	0472013	Structures and Improvements Brampton	Distribution Plant0472013	Distribution Plant0472000	-	- 4,361,997	-
25102	Distribution Plant	0472014	Structures and Improvements Peterborough	Distribution Plant0472014	Distribution Plant0472000	-	- 829,017	-
25102	Distribution Plant	0472015	Structures and Improvements Oshawa	Distribution Plant0472015	Distribution Plant0472000	-	-	-
25102	Distribution Plant	0473000	Services - Metal	Distribution Plant0473000	Distribution Plant0473000	22,144,756	- 722,878	2,634,783
25102	Distribution Plant	0473002	Services - Plastic	Distribution Plant0473002	Distribution Plant0473000	219,709,618	- 7,172,052	26,139,920
25102	Distribution Plant	0474000	Regulators	Distribution Plant0474000	Distribution Plant0473000	16,845,773	- 10,501,134	2,502,138
25102	Distribution Plant	0475100	Mains - Plastic	Distribution Plant0475100	Distribution Plant0475000	143,919,547	- 10,154,777	-
25102	Distribution Plant	0475200	Mains - CW Steel	Distribution Plant0475200	Distribution Plant0475000	75,789,518	- 19,509,143	10,142,182
25102	Distribution Plant	0475300	Mains - Envision	Distribution Plant0475300	Distribution Plant0475000	28,379,494	-	6,793,440
25102	Distribution Plant	0475400	Mains - Bare Steel	Distribution Plant0475400	Distribution Plant0475000	-	-	-
25102	Distribution Plant	0475500	Mains - Cast Iron	Distribution Plant0475500	Distribution Plant0475000	-	-	-
25102	Distribution Plant	0476000	NGV Compressor Equipment	Distribution Plant0476000	Distribution Plant0476000	549,386	-	-

LOB	Grouping	Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5 and Retirement Assumptons	HELPER - Capex Assumptions	Forecasted FA Additions	Forecasted FA Retirements	Cost of Retirement
25102	Distribution Plant	0477000	Measurement and Regulation	Distribution Plant0477000	Distribution Plant0477000	21,930,158	-	4,368,812
25102	Distribution Plant	0478000	Meters	Distribution Plant0478000	Distribution Plant0478000	48,999,377	-	24,735,388
25102	General Plant	0482500	Leasehold Improvements	General Plant0482500	General Plant0482500	-	-	63,041
25102	General Plant	0483100	Office Equipment	General Plant0483100	General Plant0483100	-	-	-
25102	General Plant	0483200	Office Furniture	General Plant0483200	General Plant0483200	4,413,486	-	880,721
25102	General Plant	0484000	Transportation Equipment	General Plant0484000	General Plant0484000	8,051,104	-	1,442,941
25102	General Plant	0484100	NGV Conversion Kits	General Plant0484100	General Plant0484100	213,646	-	-
25102	General Plant	0484200	NGV Co. Cylinders	General Plant0484200	General Plant0484200	-	-	-
25102	General Plant	0485000	Heavy Work Equipment	General Plant0485000	General Plant0485000	2,700,779	-	202,434
25102	General Plant	0486000	Tools and Work Equipment	General Plant0486000	General Plant0486000	6,082,243	-	2,301,629
25102	General Plant	0487700	NGV Rental VRA	General Plant0487700	General Plant0487700	39,302	-	-
25102	General Plant	0487800	NGV Rental Stations	General Plant0487800	General Plant0487800	3,192,709	-	-
25102	General Plant	0487900	NGV Rental Cylinders	General Plant0487900	General Plant0487900	-	-	-
25102	General Plant	0488000	Communication Equipment	General Plant0488000	General Plant0488000	170,389	-	-
25102	General Plant	0489000	WAMS	General Plant0489000	General Plant0489000	-	-	-
25102	General Plant	0489100	Software Intangibles - 10 year	General Plant0489100	General Plant0489100	-	-	-
25102	General Plant	0489105	CIS Acquired Software - OLD	General Plant0489105	General Plant0489105	-	-	-
25102	General Plant	0490000	Computer Equipment - Hardware	General Plant0490000	General Plant0490000	16,990,664	-	-
25102	General Plant	0490005	Computer Equipment - Hardware - OLD	General Plant0490005	General Plant0490005	-	-	3,533,255
25102	General Plant	0490100	Computer Software Acquired	General Plant0490100	General Plant0490100	18,871,310	-	-
25102	General Plant	0490105	Computer Software Acquired - OLD	General Plant0490105	General Plant0490105	-	-	33,539,966
25102	General Plant	0490200	Computer Software Developed	General Plant0490200	General Plant0490200	28,728,489	-	-
25102	General Plant	0490205	Computer Software Developed - OLD	General Plant0490205	General Plant0490205	-	-	9,351,493
25104	Unregulated	0450000	Land	Unregulated0450000	Unregulated Storage0450000	978,938	-	-
25104	Unregulated	0452000	Structures and Improvements	Unregulated0452000	Unregulated Storage0452000	115,169	-	-
25104	Unregulated	0453000	Wells	Unregulated0453000	Unregulated Storage0453000	5,873,630	-	-
25104	Unregulated	0455000	Field Lines	Unregulated0455000	Unregulated Storage0455000	262,859	-	-
25104	Unregulated	0456000	Compressor Equipment	Unregulated0456000	Unregulated Storage0456000	2,476,138	-	-
25104	Unregulated	0457000	Measuring & Regulating Equipment	Unregulated0457000	Unregulated Storage0457000	-	-	-
25104	Unregulated	0460000	Geothermal	Unregulated0460000	Unregulated Storage0460000	7,288,607	-	-
25104	Unregulated	0461000	Renewable Natural Gas	Unregulated0461000	Unregulated Storage0461000	5,123,751	-	-
25104	Unregulated	0470000	Land	Unregulated0470000	Distribution Plant0470000	25,640	-	-
25104	Unregulated	0472100	Structures and Improvements	Unregulated0472100	Distribution Plant0472000	985,306	-	-
25104	Unregulated	0482500	Leasehold Improvements	Unregulated0482500	General Plant0482500	-	-	-
25104	Unregulated	0483100	Office Equipment	Unregulated0483100	General Plant0483100	-	-	-
25104	Unregulated	0483200	Office Furniture	Unregulated0483200	General Plant0483200	101,589	-	20,272
25104	Unregulated	0484000	Transportation Equipment	Unregulated0484000	General Plant0484000	185,320	-	33,213
25104	Unregulated	0484100	NGV Conversion Kits	Unregulated0484100	General Plant0484100	4,918	-	-
25104	Unregulated	0484200	NGV Co. Cylinders	Unregulated0484200	General Plant0484200	-	-	-
25104	Unregulated	0485000	Heavy Work Equipment	Unregulated0485000	General Plant0485000	62,166	-	4,660
25104	Unregulated	0486000	Tools and Work Equipment	Unregulated0486000	General Plant0486000	140,000	-	52,979
25104	Unregulated	0487700	NGV Rental VRA	Unregulated0487700	General Plant0487700	905	-	-
25104	Unregulated	0487800	NGV Rental Stations	Unregulated0487800	General Plant0487800	73,489	-	-
25104	Unregulated	0487900	NGV Rental Cylinders	Unregulated0487900	General Plant0487900	-	-	-
25104	Unregulated	0488000	Communication Equipment	Unregulated0488000	General Plant0488000	3,922	-	-
25104	Unregulated	0489000	WAMS	Unregulated0489000	General Plant0489000	-	-	-
25104	Unregulated	0489100	Software Intangibles - 10 year	Unregulated0489100	General Plant0489100	-	-	-
25104	Unregulated	0489105	CIS Acquired Software - OLD	Unregulated0489105	General Plant0489105	-	-	-
25104	Unregulated	0490000	Computer Equipment - Hardware	Unregulated0490000	General Plant0490000	391,089	-	-
25104	Unregulated	0490005	Computer Equipment - Hardware - OLD	Unregulated0490005	General Plant0490005	-	-	81,328
25104	Unregulated	0490100	Computer Software Acquired	Unregulated0490100	General Plant0490100	434,378	-	-
25104	Unregulated	0490105	Computer Software Acquired - OLD	Unregulated0490105	General Plant0490105	-	-	772,020
25104	Unregulated	0490200	Computer Software Developed	Unregulated0490200	General Plant0490200	661,270	-	-
25104	Unregulated	0490205	Computer Software Developed - OLD	Unregulated0490205	General Plant0490205	-	-	215,252
25104	Oil & Gas	0450000	Land	Oil & Gas0450000	Oil & Gas0450000	-	-	-
25104	Oil & Gas	0451000	Land Rights	Oil & Gas0451000	Oil & Gas0451000	-	-	-
25104	Oil & Gas	0452000	Structures and Improvements	Oil & Gas0452000	Oil & Gas0452000	-	-	-
25104	Oil & Gas	0453000	Wells	Oil & Gas0453000	Oil & Gas0453000	-	-	-
25104	Oil & Gas	0457000	Measuring & Regulating Equipment	Oil & Gas0457000	Oil & Gas0457000	-	-	-
25104	Oil & Gas	80911	Oil and Gas Accretion	Oil & Gas80911	Oil & Gas80911	-	-	-
25104	Oil & Gas	80221	Oil and Gas Depletion	Oil & Gas80221	Oil & Gas80221	-	-	-
25104	Oil & Gas	80456	ARO oil assets Depletion	Oil & Gas80456	Oil & Gas80456	-	-	-

LOB	Grouping	Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5 and Retirement Assumptons	HELPER - Capex Assumptions	Forecasted FA Additions	Forecasted FA Retirements	Cost of Retirement
	Other	15430	Inventory reclass	Other15430	Other15430	-	-	-
	Other	110	Macleod property	Other110	Other110	-	-	-
	Other	440	440 land	Other440	Other440	-	-	-
	Other	0455000	Field Lines	Other0455000	Other0455000	-	-	-
	Other	0456000	Compressor Equipment	Other0456000	Other0456000	-	-	-
	Other	0457000	Measuring & Regulating Equipment	Other0457000	Other0457000	-	-	-
TOTAL						850,836,134	- 152,538,245	55,450,460

Capex to Plant Account Assumptions

Allocates forecasted capex
 by asset class into the plant
 accounts

Asset Class	Grouping	Helper	Plant Account	Allocation	Forecasted Capex
All	Distribution Plant	Distribution Plant0472000	472000	5.9%	
All	Distribution Plant	Distribution Plant0473000	473000	36.1%	
All	Distribution Plant	Distribution Plant0475000	475000	28.5%	
All	Distribution Plant	Distribution Plant0476000	476000	0.1%	
All	Distribution Plant	Distribution Plant0477000	477000	2.6%	
All	Distribution Plant	Distribution Plant0478000	478000	6.6%	
All	General Plant	General Plant0483200	483200	0.6%	
All	General Plant	General Plant0484000	484000	1.1%	
All	General Plant	General Plant0484100	484100	0.0%	
All	General Plant	General Plant0485000	485000	0.4%	
All	General Plant	General Plant0486000	486000	0.8%	
All	General Plant	General Plant0487700	487700	0.0%	
All	General Plant	General Plant0487800	487800	0.0%	
All	General Plant	General Plant0490000	490000	3.4%	
All	General Plant	General Plant0490100	490100	3.8%	
All	General Plant	General Plant0490200	490200	5.7%	
All	Storage	Storage0452000	452000	0.0%	
All	Storage	Storage0453000	453000	1.4%	
All	Storage	Storage0454000	454000	0.1%	
All	Storage	Storage0455000	455000	1.0%	
All	Storage	Storage0456000	456000	1.8%	
All	Unregulated Storage	Unregulated Storage0453000	453000	0.0%	
All	Unregulated Storage	Unregulated Storage0455000	455000	0.0%	
All	Unregulated Storage	Unregulated Storage0456000	456000	0.0%	
Business Development	Distribution Plant	Distribution Plant0475000	475000	7.8%	-
Business Development	Distribution Plant	Distribution Plant0476000	476000	56.9%	-
Business Development	Distribution Plant	Distribution Plant0477000	477000	0.2%	-
Business Development	General Plant	General Plant0484100	484100	2.8%	-
Business Development	General Plant	General Plant0487700	487700	4.2%	-
Business Development	General Plant	General Plant0487800	487800	28.2%	-
Business Development	General Plant	General Plant0487900	487900	0.0%	-
Utilization	Distribution Plant	Distribution Plant0473000	473000	41.5%	
Utilization	Distribution Plant	Distribution Plant0475000	475000	0.2%	
Utilization	Distribution Plant	Distribution Plant0477000	477000	0.1%	
Utilization	Distribution Plant	Distribution Plant0478000	478000	58.2%	
Customer Connections	Distribution Plant	Distribution Plant0473000	473000	70.2%	-
Customer Connections	Distribution Plant	Distribution Plant0475000	475000	22.7%	-
Customer Connections	Distribution Plant	Distribution Plant0477000	477000	7.1%	-
Fleet & Equipment	General Plant	General Plant0484000	484000	47.3%	
Fleet & Equipment	General Plant	General Plant0484100	484100	1.1%	
Fleet & Equipment	General Plant	General Plant0485000	485000	15.9%	
Fleet & Equipment	General Plant	General Plant0486000	486000	35.7%	
ICM	Distribution Plant	Distribution Plant0473000	473000	4.9%	-
ICM	Distribution Plant	Distribution Plant0475000	475000	94.4%	-
ICM	Distribution Plant	Distribution Plant0477000	477000	0.1000%	-
ICM	Distribution Plant	Distribution Plant0471000	471000	0.6000%	-
Information Technology	General Plant	General Plant0490000	490000	26.2000%	10,695,604
Information Technology	General Plant	General Plant0490100	490100	29.1000%	11,879,468
Information Technology	General Plant	General Plant0490200	490200	44.3000%	18,084,551
Information Technology	General Plant	General Plant0488000	488000	0.4000%	163,292
Integration Capital	General Plant	General Plant0490000	490000	1.6000%	
Integration Capital	General Plant	General Plant0490100	490100	53.5000%	
Integration Capital	General Plant	General Plant0490200	490200	44.9000%	
RNG: Regulated	Distribution Plant	Distribution Plant0461000	461000	100.0000%	
Non Core	Distribution Plant	Distribution Plant0473000	473000	9.8000%	
Non Core	Distribution Plant	Distribution Plant0475000	475000	55.9000%	
Non Core	Distribution Plant	Distribution Plant0477000	477000	0.9000%	
Non Core	General Plant	General Plant0487800	487800	5.2000%	
Non Core	General Plant	General Plant0490200	490200	0.0%	
Non Core	Storage	Storage0453000	453000	2.4%	
Non Core	Storage	Storage0454000	454000	2.2%	
Non Core	Storage	Storage0455000	455000	6.7%	
Non Core	Storage	Storage0456000	456000	0.1%	
Non Core	Unregulated Storage	Unregulated Storage0450000	450000	1.7%	
Non Core	Unregulated Storage	Unregulated Storage0452000	452000	0.2%	
Non Core	Unregulated Storage	Unregulated Storage0453000	453000	8.7%	
Non Core	Unregulated Storage	Unregulated Storage0453000	453000	1.5%	
Non Core	Unregulated Storage	Unregulated Storage0455000	455000	0.4%	
Non Core	Unregulated Storage	Unregulated Storage0456000	456000	4.3%	
Geothermal	Unregulated Storage	Unregulated Storage0460000	460000	100.0%	
RNG: Unregulated	Unregulated Storage	Unregulated Storage0461000	461000	100.0%	
Distribution Pipe	Distribution Plant	Distribution Plant0472000	472000	0.0%	-
Distribution Pipe	Distribution Plant	Distribution Plant0473000	473000	50.6%	24,705,829
Distribution Pipe	Distribution Plant	Distribution Plant0475000	475000	48.7%	23,778,140
Distribution Pipe	Distribution Plant	Distribution Plant0477000	477000	0.7%	341,780
Distribution Pipe	General Plant	General Plant0486000	486000	0.0%	-
Real Estate and Workplace Services	Distribution Plant	Distribution Plant0472000	472000	90.2%	
Real Estate and Workplace Services	Distribution Plant	Distribution Plant0475000	475000	0.5%	
Real Estate and Workplace Services	General Plant	General Plant0483200	483200	9.3%	
Real Estate and Workplace Services	General Plant	General Plant0483200	483200	0.0%	
Growth	Distribution Plant	Distribution Plant0473000	473000	9.3%	30,212
Growth	Distribution Plant	Distribution Plant0475000	475000	87.9%	285,549
Growth	Distribution Plant	Distribution Plant0477000	477000	2.8%	9,096
Distribution Stations	Distribution Plant	Distribution Plant0473000	473000	2.6%	150,679
Distribution Stations	Distribution Plant	Distribution Plant0475000	475000	87.2%	5,053,542
Distribution Stations	Distribution Plant	Distribution Plant0477000	477000	10.2%	591,125
Compression Stations	Storage	Storage0452000	452000	0.1%	

Capex to Plant Account Assumptions

Allocates forecasted capex
 by asset class into the plant
 accounts

Asset Class	Grouping	Helper	Plant Account	Allocation	Forecasted Capex
Compression Stations	Storage	Storage0453000	453000	3.7%	
Compression Stations	Storage	Storage0454000	454000	1.5%	
Compression Stations	Storage	Storage0455000	455000	0.0%	
Compression Stations	Storage	Storage0456000	456000	94.7%	
Transmission Pipe & Underground Storage	Distribution Plant	Distribution Plant0475000	475000	0.0%	
Transmission Pipe & Underground Storage	Distribution Plant	Distribution Plant0470000	470000	6.6%	
Transmission Pipe & Underground Storage	Storage	Storage0452000	452000	0.4%	
Transmission Pipe & Underground Storage	Storage	Storage0453000	453000	45.3%	
Transmission Pipe & Underground Storage	Storage	Storage0454000	454000	3.9%	
Transmission Pipe & Underground Storage	Storage	Storage0455000	455000	31.4%	
Transmission Pipe & Underground Storage	Storage	Storage0456000	456000	12.3%	
Transmission Pipe & Underground Storage	Unregulated Storage	Unregulated Storage0455000	455000	0.1%	
					95,768,866

REWS allocation - 2024 Asset Management file		% allocation
Kelfield	-	0.00%
Brockville	-	0.00%
New	11,961,600	
CTA	-	
NEW subtotal	<u>11,961,600</u>	31.63%
Ottawa	5,000,000	13.22%
Thorold	250,000	0.66%
Kennedy	19,750,000	52.23%
TOC	-	0.00%
Total	36,961,600	97.75%
Per CC summary	36,961,600	
	-	Immaterial

Capex to Plant Account Assumptions

Asset Class	Grouping	Helper	Plant Account	Allocation	Allocates forecasted capex by asset class into the plant accounts	Allocates forecasted IDC capex by asset class into the plant accounts	Allocates actual capex by asset class into the plant accounts	Allocates actual IDC capex by asset class into the plant accounts
					Forecasted Capex	Forecasted IDC	YTD Actual Capex	YTD Actual IDC
All	Distribution Plant	Distribution Plant0472000	472000	10.5%	18,608,745	478,901	-	-
All	Distribution Plant	Distribution Plant0473000	473000	22.7%	40,138,483	1,032,974	-	-
All	Distribution Plant	Distribution Plant0475000	475000	42.9%	75,792,700	1,950,544	-	-
All	Distribution Plant	Distribution Plant0476000	476000	0.2%	268,722	6,916	-	-
All	Distribution Plant	Distribution Plant0477000	477000	3.1%	5,434,451	139,857	-	-
All	Distribution Plant	Distribution Plant0478000	478000	4.7%	8,245,593	212,202	-	-
All	General Plant	General Plant0483200	483200	0.1%	134,152	3,452	-	-
All	General Plant	General Plant0484000	484000	0.8%	1,472,616	37,898	-	-
All	General Plant	General Plant0484100	484100	0.1%	138,831	3,573	-	-
All	General Plant	General Plant0485000	485000	0.3%	534,090	13,745	-	-
All	General Plant	General Plant0486000	486000	0.6%	1,017,140	26,176	-	-
All	General Plant	General Plant0487700	487700	0.0%	42,430	1,092	-	-
All	General Plant	General Plant0487800	487800	0.3%	495,015	12,739	-	-
All	General Plant	General Plant0490000	490000	0.8%	1,465,837	37,724	-	-
All	General Plant	General Plant0490100	490100	4.8%	8,466,009	217,875	-	-
All	General Plant	General Plant0490200	490200	1.4%	2,460,282	63,316	-	-
All	Storage	Storage0452000	452000	0.0%	85,706	2,206	-	-
All	Storage	Storage0453000	453000	1.1%	1,861,053	47,895	-	-
All	Storage	Storage0454000	454000	0.3%	575,457	14,810	-	-
All	Storage	Storage0455000	455000	1.6%	2,877,286	74,048	-	-
All	Storage	Storage0456000	456000	3.6%	6,366,761	163,850	-	-
All	Unregulated Storage	Unregulated Storage0453000	453000	0.0%	-	-	-	-
All	Unregulated Storage	Unregulated Storage0455000	455000	0.0%	-	-	-	-
All	Unregulated Storage	Unregulated Storage0456000	456000	0.0%	-	-	-	-
Business Development	Distribution Plant	Distribution Plant0475000	475000	7.8%	57,058	-	-	-
Business Development	Distribution Plant	Distribution Plant0476000	476000	56.9%	418,260	-	-	-
Business Development	Distribution Plant	Distribution Plant0477000	477000	0.2%	1,224	-	-	-
Business Development	General Plant	General Plant0484100	484100	2.8%	20,570	-	-	-
Business Development	General Plant	General Plant0487700	487700	4.2%	30,610	-	-	-
Business Development	General Plant	General Plant0487800	487800	28.2%	206,926	-	-	-
Business Development	General Plant	General Plant0487900	487900	0.0%	-	-	-	-
Utilization	Distribution Plant	Distribution Plant0473000	473000	41.5%	26,600,171	-	-	-
Utilization	Distribution Plant	Distribution Plant0475000	475000	0.2%	149,559	-	-	-
Utilization	Distribution Plant	Distribution Plant0477000	477000	0.1%	42,731	-	-	-
Utilization	Distribution Plant	Distribution Plant0478000	478000	58.2%	37,304,336	-	-	-
Customer Connections	Distribution Plant	Distribution Plant0473000	473000	70.2%	88,258,516	-	-	-
Customer Connections	Distribution Plant	Distribution Plant0475000	475000	22.7%	28,539,435	-	-	-
Customer Connections	Distribution Plant	Distribution Plant0477000	477000	7.1%	8,926,431	-	-	-
Fleet & Equipment	General Plant	General Plant0484000	484000	47.3%	6,270,576	-	-	-
Fleet & Equipment	General Plant	General Plant0484100	484100	1.1%	145,827	-	-	-
Fleet & Equipment	General Plant	General Plant0485000	485000	15.9%	2,103,493	-	-	-
Fleet & Equipment	General Plant	General Plant0486000	486000	35.7%	4,737,135	-	-	-
ICM	Distribution Plant	Distribution Plant0473000	473000	4.9%	-	-	-	-
ICM	Distribution Plant	Distribution Plant0475000	475000	94.4%	-	-	-	-
ICM	Distribution Plant	Distribution Plant0477000	477000	0.1%	-	-	-	-
ICM	Distribution Plant	Distribution Plant0471000	471000	0.6%	-	-	-	-
Information Technology	General Plant	General Plant0490000	490000	26.2%	19,024,868	-	-	-
Information Technology	General Plant	General Plant0490100	490100	29.1%	21,130,674	-	-	-
Information Technology	General Plant	General Plant0490200	490200	44.3%	32,168,002	-	-	-
Information Technology	General Plant	General Plant0488000	488000	0.4%	290,456	-	-	-
Integration Capital	General Plant	General Plant0490000	490000	1.6%	-	-	-	-
Integration Capital	General Plant	General Plant0490100	490100	53.5%	-	-	-	-
Integration Capital	General Plant	General Plant0490200	490200	44.9%	-	-	-	-
RNG: Regulated	Distribution Plant	Distribution Plant0461000	461000	100.0%	24,051,913	-	-	-
Non Core	Distribution Plant	Distribution Plant0473000	473000	9.8%	4,672,366	-	-	-
Non Core	Distribution Plant	Distribution Plant0475000	475000	55.9%	26,651,556	-	-	-
Non Core	Distribution Plant	Distribution Plant0477000	477000	0.9%	429,095	-	-	-
Non Core	General Plant	General Plant0487800	487800	5.2%	2,479,214	-	-	-
Non Core	General Plant	General Plant0490200	490200	0.0%	-	-	-	-
Non Core	Storage	Storage0453000	453000	2.4%	1,144,253	-	-	-
Non Core	Storage	Storage0454000	454000	2.2%	1,048,898	-	-	-
Non Core	Storage	Storage0455000	455000	6.7%	3,194,372	-	-	-
Non Core	Storage	Storage0456000	456000	0.1%	47,677	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0450000	450000	1.7%	810,512	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0452000	452000	0.2%	95,354	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0453000	453000	8.7%	4,147,917	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0453000	453000	1.5%	715,158	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0455000	455000	0.4%	190,709	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0456000	456000	4.3%	2,050,120	-	-	-
Geothermal	Unregulated Storage	Unregulated Storage0460000	460000	100.0%	7,288,607	-	-	-
RNG: Unregulated	Unregulated Storage	Unregulated Storage0461000	461000	100.0%	5,123,751	-	-	-
Distribution Pipe	Distribution Plant	Distribution Plant0472000	472000	0.0%	-	-	-	-
Distribution Pipe	Distribution Plant	Distribution Plant0473000	473000	50.6%	85,687,577	-	-	-
Distribution Pipe	Distribution Plant	Distribution Plant0475000	475000	48.7%	82,470,059	-	-	-
Distribution Pipe	Distribution Plant	Distribution Plant0477000	477000	0.7%	1,185,401	-	-	-
Distribution Pipe	General Plant	General Plant0486000	486000	0.0%	-	-	-	-
Real Estate and Workplace Services	Distribution Plant	Distribution Plant0472000	472000	90.2%	33,339,363	-	-	-
Real Estate and Workplace Services	Distribution Plant	Distribution Plant0475000	475000	0.5%	184,808	-	-	-
Real Estate and Workplace Services	General Plant	General Plant0483200	483200	9.3%	3,437,429	-	-	-
Real Estate and Workplace Services	General Plant	General Plant0483200	483200	0.0%	-	-	-	-
Growth	Distribution Plant	Distribution Plant0473000	473000	9.3%	1,407,443	-	-	-
Growth	Distribution Plant	Distribution Plant0475000	475000	87.9%	13,302,609	-	-	-
Growth	Distribution Plant	Distribution Plant0477000	477000	2.8%	423,746	-	-	-
Distribution Stations	Distribution Plant	Distribution Plant0473000	473000	2.6%	1,066,091	-	-	-
Distribution Stations	Distribution Plant	Distribution Plant0475000	475000	87.2%	35,755,038	-	-	-

Capex to Plant Account Assumptions

Asset Class	Grouping	Helper	Plant Account	Allocation	Allocates forecasted capex by asset class into the plant accounts	Allocates forecasted IDC capex by asset class into the plant accounts	Allocates actual capex by asset class into the plant accounts	Allocates actual IDC capex by asset class into the plant accounts
					Forecasted Capex	Forecasted IDC	YTD Actual Capex	YTD Actual IDC
Distribution Stations	Distribution Plant	Distribution Plant0477000	477000	10.2%	4,182,355	-	-	-
Compression Stations	Storage	Storage0452000	452000	0.1%	8,228	-	-	-
Compression Stations	Storage	Storage0453000	453000	3.7%	304,421	-	-	-
Compression Stations	Storage	Storage0454000	454000	1.5%	123,414	-	-	-
Compression Stations	Storage	Storage0455000	455000	0.0%	-	-	-	-
Compression Stations	Storage	Storage0456000	456000	94.7%	7,791,536	-	-	-
Transmission Pipe & Underground Storage	Distribution Plant	Distribution Plant0475000	475000	0.0%	-	-	-	-
Transmission Pipe & Underground Storage	Distribution Plant	Distribution Plant0470000	470000	6.6%	1,139,576	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0452000	452000	0.4%	69,065	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0453000	453000	45.3%	7,821,634	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0454000	454000	3.9%	673,386	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0455000	455000	31.4%	5,421,618	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0456000	456000	12.3%	2,123,755	-	-	-
Transmission Pipe & Underground Storage	Unregulated Storage	Unregulated Storage0455000	455000	0.1%	17,266	-	-	-
					824,985,511	4,541,792	-	-

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates						Opening Balances						
Based on 2017-2019 Names in Schedule 5s						Depreciation Rates (w/ Negative Salvage)						
Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	S	N/E	All/Avg	A	B	C = A-B	D	R	S
							Opening Cost Balance	Opening Accum Depreciation	Opening NBV	Opening YTD Retirements	Opening YTD Closeouts (Additions)	Opening YTD Depreciation
Reg	401.00: Intang - Fran Consent	40100	40100			0.00%	1,041,883	850,434	191,449			
Reg	401.02: Intang F&C - S.S. Marie	40102	40102			0.00%	126,152	128,889	-	2,737		
Reg	402.02 Other intangible - S.S. Marie	40202	40202			0.00%	-	-	-			
Reg	402.03 Other intangible - Lakeland Premium	40203	40203			0.00%	-	-	-			
Reg	402.04: Intang Oth-Lake Acq Adj	40204	40204			0.00%	494,761	495,173	-	412		
Reg	440.00: LocStor - Land	44000	44000			0.00%	7,303	-	-	7,303		
Reg	442.00: LocStor - Structure	44200	44200			1.69%	8,347,457	3,210,229	5,137,229			
Reg	443.01: LocStor-Holder StorTank	44301	44301			0.96%	7,264,798	4,356,483	2,908,315			
Reg	443.02: LocStor - Holder Equip	44302	44302			1.06%	24,756,066	12,930,088	11,825,977			
Reg	450.00: UGStor - Land	45000	45000			0.00%	11,506,443	369	11,506,811			
Reg	451.00: UGStor - Land Rights	45100	45100			1.48%	33,741,757	20,167,027	13,574,730			
Reg	452.00: UGStor - Structure	45200	45200			3.94%	81,130,461	47,198,465	33,931,996			
Reg	452.90: UGStor - Struc-Aid S	45290	45290			3.94%	68,882	11,153	57,730			
Reg	453.00: UGStor - Wells	45300	45300			3.85%	74,323,099	37,352,235	36,970,864			
Reg	455.00: UGStor - Field Lines	45500	45500			2.54%	38,424,459	8,372,522	30,051,937			
Reg	456.00: UGStor - Comp Equip	45600	45600			2.88%	490,983,541	188,865,554	302,117,986			
Reg	457.00: UGStor - M&R Equip	45700	45700			2.60%	105,851,132	49,161,860	56,689,272			
Reg	457.90: UGStor-M&R Equip-Aid S	45790	45790			2.60%	14,748,762	3,074,052	11,674,710			
Reg	458.00: UGStor - Base Press Gas	45800	45800			0.00%	37,138,295	118,945	37,257,240			
Reg	460.01: Trans - Land	46001	46000			0.00%	86,811,919	1,171,483	87,983,402			
Reg	461.05: Trans - Land Rights	46105	46100			1.71%	71,114,075	21,687,651	49,426,425			
Reg	462.00: Trans - Comp Structure	46200	46200			2.07%	167,341,386	46,499,562	120,841,824			
Reg	462.90: Trans-Comp Struc-Aid S	46290	46290			2.07%	118,620	31,948	86,672			
Reg	463.00: Trans - M&R Struc	46300	46300			1.40%	11,474,276	7,617,544	3,856,732			
Reg	463.90: Trans - M&R Struc-Aid S	46390	46390			1.40%	2,036	268	1,768			
Reg	464.00: Trans - Other Structure	46400	46400			2.23%	2,971,775	642,634	2,329,141			
Reg	465.00: Trans - Mains	46500	46501			1.77%	2,661,296,441	943,491,275	1,717,805,166			
Reg	465.91: Trans - Mains-Aid S	46591	46591			1.77%	15,167,634	1,987,649	13,179,985			
Reg	466.51: Trans - Compress Equip	46651	46600			3.72%	1,030,991,415	394,575,599	636,415,816			
Reg	467.00: Trans - M&R Equip	46700	46700			3.06%	504,724,133	143,121,402	361,602,731			
Reg	467.90: Trans M&R Equip - Aid S	46790	46790			3.06%	4,608,252	1,219,223	3,389,029			
Reg	470.00: Dist - Land	47000	47000			0.00%	25,827,732	427	25,828,160			
Reg	471.00: Dist - Land Rights	47100	47100	1.65%	1.71%	1.80%	21,571,751	7,627,565	13,944,186			
Reg	472.00: Dist - Structure	47200	47200	2.22%	2.41%	3.17%	147,776,752	59,771,842	88,004,909			
Reg	472.31: Dist - Structure - Stoney Creek	47231	47200			4.47%	33,507,154	5,708,276	27,798,877			
Reg	472.32: Dist - Structure - Win-Rhodes	47232	47200			4.27%	26,226,059	6,060,358	20,165,701			
Reg	472.33: Dist - Structure - London Admin	47233	47200			4.02%	-	-	-			
Reg	472.33: Dist - Structure - London Admin - old	47233	47200			11.95%	22,355,226	10,213,988	12,141,238			
Reg	472.34: Dist - Structure - Kingston Office	47234	47200			4.21%	18,907,233	4,437,471	14,469,763			
Reg	472.35: Dist - Structure - Mainway	47235	47200			50.48%	18,003,216	4,308,625	13,694,591			
Reg	472.04: Dist-Lease Imp 15YR	47204	47204	2.22%	2.41%	1.80%	60,681	42,142	18,539			
Reg	472.80: Dist - Struc - Aid N	47280	47280			1.80%	107,203	30,099	77,104			
Reg	472.90: Dist - Struc - Aid S	47290	47290	2.22%		1.80%	18,193	2,414	15,779			
Reg	473.01: Dist-Serv Line-Steel	47301	47301	2.81%	3.22%	3.63%	292,508,465	210,685,055	81,823,411			
Reg	473.02: Dist-Serv Line-Plast	47302	47302	2.51%	2.60%	2.73%	1,854,940,218	802,376,662	1,052,563,556			
Reg	473.81: Dist-ServLn Steel-Aid N	47381	47381			3.63%	1,369,646	294,053	1,075,593			
Reg	473.82: Dist-ServLn Plast-Aid N	47382	47382			2.73%	8,468,272	1,592,428	6,875,844			
Reg	473.91: Dist-ServLn Steel-Aid S	47391	47391	2.81%		3.63%	4,679,841	857,559	3,822,282			
Reg	473.92: Dist-ServLn Plast-Aid S	47392	47392	2.51%		2.73%	27,138,550	4,917,288	22,221,262			
Reg	474.00: Dist - Regulators	47400	47400	5.00%	5.00%	8.86%	182,655,119	65,562,281	117,092,838			
Reg	474.01: Dist-Cust M&R Install	47401	47401	2.80%	2.92%	3.34%	177,085,764	61,770,341	115,315,423			
Reg	474.81: Dist-Cust M&R Ins Aid N	47481	47481			3.34%	2,502,655	656,054	1,846,600			
Reg	474.91: Dist-Cust M&R Ins Aid S	47491	47491	2.80%		3.34%	10,188,410	1,646,105	8,542,305			
Reg	475.01: Dist - Mains - Steel	47501	47501	2.83%	3.02%	3.38%	1,883,933,774	882,688,155	1,001,245,619			
Reg	475.02: Dist - Mains - Plast	47502	47502	2.31%	2.38%	2.72%	1,115,183,386	379,675,921	735,507,465			

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates							Opening Balances					
Based on 2017-2019 Names in Schedule 5s							A	B	C = A-B	D	R	S
Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	S	N/E	All/Avg	Opening Cost Balance	Opening Accum Depreciation	Opening NBV	Opening YTD Retirements	Opening YTD Closeouts (Additions)	Opening YTD Depreciation
Reg	475.81: Dist-Mains-Steel -Aid N	47581	47581		3.02%	3.38%	50,380,912	13,061,072	37,319,841			
Reg	475.82: Dist-Mains-Plast -Aid N	47582	47582		2.38%	2.72%	17,286,028	2,178,306	15,107,722			
Reg	475.91: Dist-Mains-Steel -Aid S	47591	47591	2.83%		3.38%	37,829,986	8,295,617	29,534,369			
Reg	475.92: Dist-Mains-Plast -Aid S	47592	47592	2.31%		2.72%	38,007,990	6,048,640	31,959,350			
Reg	476.00: NGV Compressor Stations	47600	47600			3.70%	5,781,162	2,031,937	3,749,225			
Reg	477.00: Dist - M&R Equip	47700	47700	3.66%	3.77%	2.89%	319,433,811	132,667,364	186,766,446			
Reg	477.80: Dist-M&R Equip - Aid N	47780	47780			2.89%	5,112,381	1,997,736	3,114,646			
Reg	477.90: Dist-M&R Equip - Aid S	47790	47790	3.66%		2.89%	5,447,961	1,101,284	4,346,677			
Reg	478.00: Dist-Household Meters	47800	47800	3.82%	4.03%	10.25%	563,869,524	171,276,498	392,593,026			
Reg	480.00: GenPlant - Land	48000	48000			0.00%	545,846	-	545,846			
Reg	482.02: GenPlant-Lease Imp 2YR	48202	48200			1.44%	892,890	892,890	-			
Reg	482.05: GenPlant-Lease Imp 5YR	48205	48200			1.44%	1,962,560	1,962,560	-			
Reg	482.10: GenPlant-Lease Imp 10YR	48210	48200			1.44%	2,063,566	1,790,844	272,722			
Reg	482.12: GenPlant - Structure	48212	48200			1.44%	23,249,840	3,340,868	19,908,972			
Reg	482.51: GenPlant - Structure - Keil	48251	48200			5.62%	78,183,408	13,753,665	64,429,743			
Reg	482.52: GenPlant - Structure - Bloomfield	48252	48200			14.63%	21,623,016	2,263,181	19,359,835			
Reg	483.01: GenPlant Office Equip	48301	48301			4.03%	9,475,018	6,967,446	2,507,572			
Reg	483.05: Gen-Computer Software	48305	48305			25.00%	-	-	-			
Reg	483.05: Gen-Computer Software - OLD	49101	49101			8.77%	75,996,871	37,576,290	38,420,580			
Reg	483.06: Reg Base LinePack Gas	48306	48306			0.00%	7,520,888	-	7,520,888			
Reg	483.07: Computer Software-10YR	48307	48307			10.00%	-	-	-			
Reg	483.07: Computer Software-10YR - OLD	49103	49103			8.24%	98,874,566	41,289,257	57,585,309			
Reg	483.21: Computer Hardware	48321	48304			25.00%	-	-	-			
Reg	483.21: Computer Hardware - OLD	49000	49000			13.34%	19,230,803	8,459,107	10,771,696			
Reg	483.22: Computer Software	48322	48322			25.00%	-	-	-			
Reg	484.00: Transportation Equip	48400	48403			4.65%	71,604,930	61,753,602	9,851,328			
Reg	485.21: Heavy Work Equipment	48521	48500			8.29%	22,383,611	7,979,072	14,404,539			
Reg	486.01: Tools	48601	48601			11.92%	38,263,692	18,817,327	19,446,365			
Reg	487.06: NGV Fuel Equip	48706	48706			4.00%	-	-	-			
Reg	487.96: NGV Fuel Equip - Aid S	48796	48796	4.00%		4.00%	-	-	-			
Reg	488.01: Communication Equipment	48801	48801			26.25%	8,216,595	4,494,170	3,722,425			
Reg	495.01: UGStor - Reg OH 35YR	49501	49500			2.86%	-	-	-			
Reg	495.02: Dist - Reg OH 35YR	49502	49500	2.86%	2.86%	2.86%	-	-	-			
Reg	495.03: LocStor - Reg OH 30YR	49503	49500			2.86%	-	-	-			
Reg	495.04: GenPlant - Reg OH 10YR	49504	49500			10.00%	-	-	-			
Reg	495.05: Trans - Reg OH 40YR	49505	49500			2.50%	-	-	-			
Reg	495.06: Software Reg OH 10YR	49506	49500			10.00%	-	-	-			
Nonreg	550.01: NReg UGStor - Land	55001	55000			0.00%	3,667,950	91	3,668,041			
Nonreg	551.00: NReg UGStor-LRights	55100	55100			1.48%	38,793,697	14,321,827	24,471,871			
Nonreg	552.00: NReg UGStor - Struc	55200	55200			3.94%	26,245,946	15,501,250	10,744,697			
Nonreg	553.00: NReg UGStor - Wells	55300	55300			3.85%	121,065,472	33,073,718	87,991,755			
Nonreg	555.00: NReg UGStor-Field Line	55500	55500			2.54%	70,559,699	25,244,470	45,315,229			
Nonreg	556.00: NReg UGStor-Comp Equip	55600	55600			2.88%	179,248,949	78,407,826	100,841,123			
Nonreg	557.00: NReg UGStor - M&R Equip	55700	55700			2.60%	34,298,327	16,547,757	17,750,570			
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	55790	55790			2.60%	279,861	96,698	183,163			
Nonreg	558.00: NReg UGStor-BasePresGas	55800	55800			0.00%	30,572,713	71,861	30,644,574			
Nonreg	580.00: GenPlant - Land	58000	58000			0.00%	20,796	-	20,796			
Nonreg	582.02: GenPlant-Lease Imp 2YR	58202	58202			1.44%	34,017	34,017	-			
Nonreg	582.05: GenPlant-Lease Imp 5YR	58205	58205			1.44%	74,770	74,770	-			
Nonreg	582.10: GenPlant-Lease Imp 10YR	58210	58210			1.44%	78,618	64,912	13,706			
Nonreg	582.12: GenPlant - Structure	58212	58212			1.44%	3,702,912	578,609	3,124,303			
Nonreg	583.01: GenPlant Office Equip	58301	58301			4.03%	367,440	274,616	92,824			
Nonreg	583.05: Gen-Computer Software	58305	58305			25.00%	-	-	-			
Nonreg	583.05: Gen-Computer Software - OLD	59305	59305			8.77%	2,013,031	1,567,234	445,797			
Nonreg	583.06: NReg Base LinePack Gas	58306	58306			0.00%	-	-	-			

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates						Opening Balances									
Based on 2017-2019 Names in Schedule 5s						Depreciation Rates (w/ Negative Salvage)									
Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	S		N/E		All/Avg		A	B	C = A-B	D	R	S
								Opening Cost Balance	Opening Accum Depreciation	Opening NBV	Opening YTD Retirements	Opening YTD Closeouts (Additions)	Opening YTD Depreciation		
Nonreg	583.07: Computer Software-10YR	58307	58307					10.00%		-	-	-			
Nonreg	583.07: Computer Software-10YR - OLD	59307	59307					8.24%	1,434,347	624,653	809,694				
Nonreg	583.21: Computer Hardware	58321	58321					25.00%	-	-	-				
Nonreg	583.21: Computer Hardware - OLD	59321	59321					13.34%	815,817	582,323	233,494				
Nonreg	583.22: Computer Software	58322	58322					25.00%	-	-	-				
Nonreg	584.00: Transportation Equip	58400	58400					4.65%	2,624,721	2,278,296	346,425				
Nonreg	585.21: Heavy Work Equipment	58521	58521					8.29%	815,988	287,735	528,252				
Nonreg	586.01: Tools	58601	58601					11.92%	1,509,265	810,822	698,443				
Nonreg	587.06: NGV Fuel Equip	58706	58706					4.00%	-	-	-				
Nonreg	587.96: NGV Fuel Equip - Aid S	58796	58796					4.00%	-	-	-				
Nonreg	588.01: Communication Equipment	58801	58801					26.25%	403,222	265,438	137,784				
Total									12,916,393,772	5,089,046,835	7,827,346,937	-	-	-	-

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates		Opening Balances	Forecasted Changes						Forecasted Ending Balances			
Based on 2017-2019 Names in Schedule 5s		E	F	G	H	I	P	O=I+P	J=A+G+H	K=B+I+H	L=J-K	Q=B+I-P+H
Reg/Unreg	Plant Account	Opening WIP	Capex Excl. COR	WIP Closeouts	Retirements	Depreciation	Depreciation Adjustment (under 1/2 rule)	Depreciation under 1/2 rule	Ending Cost Balance	Ending Accum Depreciation	Ending NBV	Ending Accum Depreciation (under 1/2 yr rule)
Reg	401.00: Intang - Fran Consent	-	-	-	-	-	-	-	1,041,883	850,434	191,449	850,434
Reg	401.02: Intang F&C - S.S. Marie	-	-	-	-	-	-	-	126,152	128,889	2,737	128,889
Reg	402.02 Other intangible - S.S. Marie	-	-	-	-	-	-	-	-	-	-	-
Reg	402.03 Other intangible - Lakeland Premium	-	-	-	-	-	-	-	-	-	-	-
Reg	402.04: Intang Oth-Lake Acq Adj	-	-	-	-	-	-	-	494,761	495,173	412	495,173
Reg	440.00: LocStor - Land	-	-	-	-	-	-	-	7,303	-	7,303	-
Reg	442.00: LocStor - Structure	-	330,893	330,893	-	142,498	1,044	143,542	8,678,351	3,352,727	5,325,624	3,353,770
Reg	443.01: LocStor-Holder StorTank	435,368	663	663	-	69,583	1	69,585	7,265,461	4,426,066	2,839,395	4,426,067
Reg	443.02: LocStor - Holder Equip	-	-	-	-	263,224	-	263,224	24,756,066	13,193,313	11,562,753	13,193,313
Reg	450.00: UGStor - Land	-	3,051,268	95,830	-	-	-	-	11,602,272	369	11,602,641	369
Reg	451.00: UGStor - Land Rights	-	-	-	-	497,763	-	497,763	33,741,757	20,664,790	13,076,967	20,664,790
Reg	452.00: UGStor - Structure	151,096	4,998,783	4,998,783	218,204	3,255,041	35,226	3,290,267	85,911,039	50,235,301	35,675,738	50,270,527
Reg	452.90: UGStor - Struc-Aid S	-	-	-	-	2,714	-	2,714	68,882	13,867	55,016	13,867
Reg	453.00: UGStor - Wells	2,933,294	17,778,256	16,655,317	23,000	3,064,334	119,871	3,184,205	90,955,416	40,393,568	50,561,847	40,513,439
Reg	455.00: UGStor - Field Lines	-	20,104,319	18,842,349	-	1,126,168	89,552	1,215,719	57,266,809	9,498,690	47,768,119	9,588,241
Reg	456.00: UGStor - Comp Equip	605,639	8,357,936	2,007,262	693,160	14,159,649	7,083	14,166,732	492,297,643	202,332,043	289,965,600	202,339,126
Reg	457.00: UGStor - M&R Equip	2,008,501	15,023,872	14,157,605	919,702	2,854,980	64,269	2,919,249	119,089,035	51,097,138	67,991,897	51,161,407
Reg	457.90: UGStor-M&R Equip-Aid S	-	-	-	-	382,816	-	382,816	14,748,762	3,456,867	11,291,894	3,456,867
Reg	458.00: UGStor - Base Press Gas	-	-	-	118,945	-	-	-	37,019,350	237,890	37,257,240	237,890
Reg	460.01: Trans - Land	15,788	4,637,377	2,102,020	1,171,483	-	-	-	87,742,455	2,342,966	90,085,422	2,342,966
Reg	461.05: Trans - Land Rights	-	1,641,195	1,641,195	-	1,224,726	5,249	1,229,974	72,755,270	22,912,376	49,842,894	22,917,625
Reg	462.00: Trans - Comp Structure	76,121	648,366	648,366	-	3,464,606	2,508	3,467,114	167,989,752	49,964,168	118,025,584	49,966,676
Reg	462.90: Trans-Comp Struc-Aid S	-	-	-	-	2,453	-	2,453	118,620	34,401	84,219	34,401
Reg	463.00: Trans - M&R Struc	-	37,738	37,738	4,948	160,900	86	160,986	11,507,066	7,773,495	3,733,570	7,773,581
Reg	463.90: Trans - M&R Struc-Aid S	-	-	-	-	29	-	29	2,036	297	1,740	297
Reg	464.00: Trans - Other Structure	-	-	-	-	66,336	-	66,336	2,971,775	708,970	2,262,805	708,970
Reg	465.00: Trans - Mains	20,228,656	139,342,631	137,064,177	2,001,418	47,792,989	446,591	48,239,580	2,796,359,200	989,282,846	1,807,076,354	989,729,437
Reg	465.91: Trans - Mains-Aid S	-	-	-	-	268,130	-	268,130	15,167,634	2,255,779	12,911,855	2,255,779
Reg	466.51: Trans - Compress Equip	596,029	6,101,941	1,581,866	-	38,401,288	11,015	38,412,303	1,032,573,282	432,976,886	599,596,395	432,987,902
Reg	467.00: Trans - M&R Equip	8,290,294	43,008,443	45,603,861	27,324	15,887,902	260,974	16,148,876	550,300,670	158,981,980	391,318,690	159,242,954
Reg	467.90: Trans M&R Equip - Aid S	-	-	-	-	141,074	-	141,074	4,608,252	1,360,296	3,247,955	1,360,296
Reg	470.00: Dist - Land	273,499	1,481,959	1,481,959	2,084,477	-	-	-	25,225,214	0	25,225,215	2,084,904
Reg	471.00: Dist - Land Rights	-	1,319,608	1,319,608	-	395,869	4,444	400,313	22,891,359	8,023,434	14,867,925	8,027,879
Reg	472.00: Dist - Structure	-	4,332,700	3,871,950	4,033,017	3,725,330	960,047	4,685,377	149,680,050	62,065,015	87,615,035	60,424,202
Reg	472.31: Dist - Structure - Stoney Creek	-	-	-	-	1,497,241	-	1,497,241	33,507,154	7,205,517	26,301,637	7,205,517
Reg	472.32: Dist - Structure - Win-Rhodes	-	-	-	-	1,120,292	-	1,120,292	26,226,059	7,180,649	19,045,410	7,180,649
Reg	472.33: Dist - Structure - London Admin	3,739,163	1,602,505	-	-	-	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin - old	-	-	-	-	2,672,014	-	2,672,014	22,355,226	12,886,002	9,469,224	12,886,002
Reg	472.34: Dist - Structure - Kingston Office	-	-	-	-	796,007	-	796,007	18,907,233	5,233,478	13,673,756	5,233,478
Reg	472.35: Dist - Structure - Mainway	-	-	-	15,937,297	9,075,267	-	9,075,267	0	0	0	2,553,405
Reg	472.04: Dist-Lease Imp 15YR	-	-	-	-	1,093	-	1,093	60,681	43,235	17,446	43,235
Reg	472.80: Dist - Struc - Aid N	-	-	-	-	1,930	-	1,930	107,203	32,030	75,174	32,030
Reg	472.90: Dist - Struc - Aid S	-	-	-	-	328	-	328	18,193	2,741	15,451	2,741
Reg	473.01: Dist-Serv Line-Steel	143,254	8,650,108	8,650,108	-	10,701,614	58,651	10,760,265	301,158,573	221,386,669	79,771,904	221,445,320
Reg	473.02: Dist-Serv Line-Plast	456,285	74,965,642	74,729,512	2,141,439	51,192,710	370,172	51,562,882	1,927,528,291	851,427,933	1,076,100,358	851,798,105
Reg	473.81: Dist-ServLn Steel-Aid N	-	-	-	-	49,650	-	49,650	1,369,646	343,703	1,025,943	343,703
Reg	473.82: Dist-ServLn Plast-Aid N	-	-	-	-	230,880	-	230,880	8,468,272	1,823,308	6,644,964	1,823,308
Reg	473.91: Dist-ServLn Steel-Aid S	-	-	-	-	169,645	-	169,645	4,679,841	1,027,204	3,652,637	1,027,204
Reg	473.92: Dist-ServLn Plast-Aid S	89,454	-	-	-	739,909	-	739,909	27,138,550	5,657,197	21,481,352	5,657,197
Reg	474.00: Dist - Regulators	62,014	22,221,130	22,221,130	2,627,268	16,726,538	324,714	17,051,252	202,248,980	79,661,550	122,587,430	79,986,264
Reg	474.01: Dist-Cust M&R Install	1,779,341	18,814,457	20,013,416	54,616	6,123,288	124,689	6,247,976	197,044,563	67,839,012	129,205,551	67,963,701
Reg	474.81: Dist-Cust M&R Ins Aid N	-	-	-	-	83,589	-	83,589	2,502,655	739,643	1,763,012	739,643
Reg	474.91: Dist-Cust M&R Ins Aid S	-	-	-	-	340,293	-	340,293	10,188,410	1,986,398	8,202,012	1,986,398
Reg	475.01: Dist - Mains - Steel	16,186,530	99,708,051	100,644,739	1,451,536	64,737,530	627,222	65,364,753	1,983,126,977	945,974,150	1,037,152,827	946,601,372
Reg	475.02: Dist - Mains - Plast	2,720,396	83,060,273	83,074,561	753,596	31,002,151	418,393	31,420,543	1,197,504,350	409,924,475	787,579,875	410,342,868

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates		Opening Balances	Forecasted Changes						Forecasted Ending Balances			
Based on 2017-2019 Names in Schedule 5s		E	F	G	H	I	P	O=I+P	J=A+G+H	K=B+I+H	L=J-K	Q=B+I-P+H
Reg/Unreg	Plant Account	Opening WIP	Capex Excl. COR	WIP Closeouts	Retirements	Depreciation	Depreciation Adjustment (under 1/2 rule)	Depreciation under 1/2 rule	Ending Cost Balance	Ending Accum Depreciation	Ending NBV	Ending Accum Depreciation (under 1/2 yr rule)
Nonreg	583.07: Computer Software-10YR	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR - OLD	-	-	-	-	118,146	-	118,146	1,434,347	742,800	691,547	742,800
Nonreg	583.21: Computer Hardware	24,252	243,437	243,437	-	15,913	14,517	30,430	243,437	15,913	227,524	30,430
Nonreg	583.21: Computer Hardware - OLD	-	-	-	104,043	108,790	6,937	101,853	711,774	587,070	124,704	580,133
Nonreg	583.22: Computer Software	-	-	-	-	-	-	-	-	-	-	-
Nonreg	584.00: Transportation Equip	1,736	292,168	292,168	180,847	123,485	1,236	124,721	2,736,042	2,220,934	515,108	2,222,170
Nonreg	585.21: Heavy Work Equipment	-	65,128	65,128	27,362	68,459	747	69,206	853,753	328,832	524,921	329,579
Nonreg	586.01: Tools	-	85,121	85,121	48,498	181,001	1,041	182,042	1,545,888	943,325	602,563	944,366
Nonreg	587.06: NGV Fuel Equip	-	-	-	-	-	-	-	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-
Nonreg	588.01: Communication Equipment	-	7,249	7,249	39,287	103,653	2,006	101,647	371,184	329,803	41,381	327,797
Total		81,871,616	719,759,199	698,867,717	76,190,318	447,875,126	4,683,488	452,558,614	13,539,069,617	5,467,970,812	8,071,098,805	5,465,415,131

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates		Forecasted Ending Balances			
Based on 2017-2019 Names in Schedule 5s		M = E + F - G	N = D + H	T = R + G	U = S + I
Reg/Unreg	Plant Account	Ending WIP Balance	Full Year Retirements	Full Year Closeouts (Additions)	Full Year Depreciation
Reg	401.00: Intang - Fran Consent	-	-	-	-
Reg	401.02: Intang F&C - S.S. Marie	-	-	-	-
Reg	402.02 Other intangible - S.S. Marie	-	-	-	-
Reg	402.03 Other intangible - Lakeland Premium	-	-	-	-
Reg	402.04: Intang Oth-Lake Acq Adj	-	-	-	-
Reg	440.00: LocStor - Land	-	-	-	-
Reg	442.00: LocStor - Structure	-	-	330,893	142,498
Reg	443.01: LocStor-Holder StorTank	435,368	-	663	69,583
Reg	443.02: LocStor - Holder Equip	-	-	-	263,224
Reg	450.00: UGStor - Land	2,955,438	-	95,830	-
Reg	451.00: UGStor - Land Rights	-	-	-	497,763
Reg	452.00: UGStor - Structure	151,096	218,204	4,998,783	3,255,041
Reg	452.90: UGStor - Struc-Aid S	-	-	-	2,714
Reg	453.00: UGStor - Wells	4,056,233	23,000	16,655,317	3,064,334
Reg	455.00: UGStor - Field Lines	4,543,253	-	18,842,349	1,126,168
Reg	456.00: UGStor - Comp Equip	6,956,313	693,160	2,007,262	14,159,649
Reg	457.00: UGStor - M&R Equip	2,874,768	919,702	14,157,605	2,854,980
Reg	457.90: UGStor-M&R Equip-Aid S	-	-	-	382,816
Reg	458.00: UGStor - Base Press Gas	-	118,945	-	-
Reg	460.01: Trans - Land	2,551,145	1,171,483	2,102,020	-
Reg	461.05: Trans - Land Rights	-	-	1,641,195	1,224,726
Reg	462.00: Trans - Comp Structure	76,121	-	648,366	3,464,606
Reg	462.90: Trans-Comp Struc-Aid S	-	-	-	2,453
Reg	463.00: Trans - M&R Struc	-	4,948	37,738	160,900
Reg	463.90: Trans - M&R Struc-Aid S	-	-	-	29
Reg	464.00: Trans - Other Structure	-	-	-	66,336
Reg	465.00: Trans - Mains	22,507,109	2,001,418	137,064,177	47,792,989
Reg	465.91: Trans - Mains-Aid S	-	-	-	268,130
Reg	466.51: Trans - Compress Equip	5,116,103	-	1,581,866	38,401,288
Reg	467.00: Trans - M&R Equip	5,694,876	27,324	45,603,861	15,887,902
Reg	467.90: Trans M&R Equip - Aid S	-	-	-	141,074
Reg	470.00: Dist - Land	273,499	2,084,477	1,481,959	-
Reg	471.00: Dist - Land Rights	-	-	1,319,608	395,869
Reg	472.00: Dist - Structure	460,749	4,033,017	3,871,950	3,725,330
Reg	472.31: Dist - Structure - Stoney Creek	-	-	-	1,497,241
Reg	472.32: Dist - Structure - Win-Rhodes	-	-	-	1,120,292
Reg	472.33: Dist - Structure - London Admin	5,341,669	-	-	-
Reg	472.33: Dist - Structure - London Admin - old	-	-	-	2,672,014
Reg	472.34: Dist - Structure - Kingston Office	-	-	-	796,007
Reg	472.35: Dist - Structure - Mainway	-	15,937,297	-	9,075,267
Reg	472.04: Dist-Lease Imp 15YR	-	-	-	1,093
Reg	472.80: Dist - Struc - Aid N	-	-	-	1,930
Reg	472.90: Dist - Struc - Aid S	-	-	-	328
Reg	473.01: Dist-Serv Line-Steel	143,254	-	8,650,108	10,701,614
Reg	473.02: Dist-Serv Line-Plast	692,414	2,141,439	74,729,512	51,192,710
Reg	473.81: Dist-ServLn Steel-Aid N	-	-	-	49,650
Reg	473.82: Dist-ServLn Plast-Aid N	-	-	-	230,880
Reg	473.91: Dist-ServLn Steel-Aid S	89,454	-	-	169,645
Reg	473.92: Dist-ServLn Plast-Aid S	-	-	-	739,909
Reg	474.00: Dist - Regulators	62,014	2,627,268	22,221,130	16,726,538
Reg	474.01: Dist-Cust M&R Install	580,382	54,616	20,013,416	6,123,288
Reg	474.81: Dist-Cust M&R Ins Aid N	-	-	-	83,589
Reg	474.91: Dist-Cust M&R Ins Aid S	-	-	-	340,293
Reg	475.01: Dist - Mains - Steel	15,249,842	1,451,536	100,644,739	64,737,530
Reg	475.02: Dist - Mains - Plast	2,706,108	753,596	83,074,561	31,002,151

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates		Forecasted Ending Balances			
Based on 2017-2019 Names in Schedule 5s		M = E + F - G	N = D + H	T = R + G	U = S + I
Reg/Unreg	Plant Account	Ending WIP Balance	Full Year Retirements	Full Year Closeouts (Additions)	Full Year Depreciation
Reg	475.81: Dist-Mains-Steel -Aid N	- 1,263,677	762	-	1,703,164
Reg	475.82: Dist-Mains-Plast -Aid N	-	7	-	469,701
Reg	475.91: Dist-Mains-Steel -Aid S	- 233,965	7,758	-	1,278,795
Reg	475.92: Dist-Mains-Plast -Aid S	- 104,850	45,980	-	1,032,374
Reg	476.00: NGV Compressor Stations	-	-	387,285	218,224
Reg	477.00: Dist - M&R Equip	2,180,099	211,373	42,186,839	9,596,436
Reg	477.80: Dist-M&R Equip - Aid N	-	-	-	147,520
Reg	477.90: Dist-M&R Equip - Aid S	- 172,597	-	-	157,203
Reg	478.00: Dist-Household Meters	193,247	7,085,859	40,812,825	58,902,713
Reg	480.00: GenPlant - Land	-	-	-	-
Reg	482.02: GenPlant-Lease Imp 2YR	-	-	-	-
Reg	482.05: GenPlant-Lease Imp 5YR	-	-	-	-
Reg	482.10: GenPlant-Lease Imp 10YR	-	-	-	29,786
Reg	482.12: GenPlant - Structure	9,364,489	96,684	1,737,547	343,009
Reg	482.51: GenPlant - Structure - Keil	-	-	-	4,391,386
Reg	482.52: GenPlant - Structure - Bloomfield	-	-	-	3,163,702
Reg	483.01: GenPlant Office Equip	171,107	287,205	55,354	379,205
Reg	483.05: Gen-Computer Software	3,602,377	-	9,751,430	762,939
Reg	483.05: Gen-Computer Software - OLD	-	18,684,121	-	6,663,053
Reg	483.06: Reg Base LinePack Gas	-	-	-	-
Reg	483.07: Computer Software-10YR	-	-	-	-
Reg	483.07: Computer Software-10YR - OLD	-	-	-	8,144,236
Reg	483.21: Computer Hardware	1,298,898	-	7,238,962	566,367
Reg	483.21: Computer Hardware - OLD	-	4,360,629	-	2,564,449
Reg	483.22: Computer Software	-	-	-	-
Reg	484.00: Transportation Equip	55,368	5,356,583	9,318,635	3,389,542
Reg	485.21: Heavy Work Equipment	-	769,823	2,077,238	1,889,391
Reg	486.01: Tools	-	2,032,620	2,714,913	4,585,338
Reg	487.06: NGV Fuel Equip	-	-	-	-
Reg	487.96: NGV Fuel Equip - Aid S	-	-	-	-
Reg	488.01: Communication Equipment	-	1,646,591	231,220	2,040,698
Reg	495.01: UGStor - Reg OH 35YR	-	-	-	-
Reg	495.02: Dist - Reg OH 35YR	-	-	-	-
Reg	495.03: LocStor - Reg OH 30YR	-	-	-	-
Reg	495.04: GenPlant - Reg OH 10YR	-	-	-	-
Reg	495.05: Trans - Reg OH 40YR	-	-	-	-
Reg	495.06: Software Reg OH 10YR	-	-	-	-
Nonreg	550.01: NReg UGStor - Land	-	-	-	-
Nonreg	551.00: NReg UGStor-LRights	-	-	-	572,290
Nonreg	552.00: NReg UGStor - Struc	-	-	19,700	1,034,152
Nonreg	553.00: NReg UGStor - Wells	1,632,507	13,895	5,106,721	4,716,128
Nonreg	555.00: NReg UGStor-Field Line	49,673	-	4,340,713	1,821,703
Nonreg	556.00: NReg UGStor-Comp Equip	2,399,028	509,778	7,927,482	5,220,984
Nonreg	557.00: NReg UGStor - M&R Equip	-	-	2,051,444	904,162
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	-	-	-	7,264
Nonreg	558.00: NReg UGStor-BasePresGas	-	71,861	-	-
Nonreg	580.00: GenPlant - Land	-	-	-	-
Nonreg	582.02: GenPlant-Lease Imp 2YR	-	-	-	-
Nonreg	582.05: GenPlant-Lease Imp 5YR	-	-	-	-
Nonreg	582.10: GenPlant-Lease Imp 10YR	-	-	-	1,135
Nonreg	582.12: GenPlant - Structure	120,100	3,683	133,924	53,941
Nonreg	583.01: GenPlant Office Equip	0	6,853	1,736	14,765
Nonreg	583.05: Gen-Computer Software	107,005	-	305,738	19,985
Nonreg	583.05: Gen-Computer Software - OLD	-	445,797	-	176,493
Nonreg	583.06: NReg Base LinePack Gas	-	-	-	-

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates		Forecasted Ending Balances			
Based on 2017-2019 Names in Schedule 5s		M = E + F - G	N = D + H	T = R + G	U = S + I
Reg/Unreg	Plant Account	Ending WIP Balance	Full Year Retirements	Full Year Closeouts (Additions)	Full Year Depreciation
Nonreg	583.07: Computer Software-10YR	-	-	-	-
Nonreg	583.07: Computer Software-10YR - OLD	-	-	-	118,146
Nonreg	583.21: Computer Hardware	24,252	-	243,437	15,913
Nonreg	583.21: Computer Hardware - OLD	-	104,043	-	108,790
Nonreg	583.22: Computer Software	-	-	-	-
Nonreg	584.00: Transportation Equip	1,736	180,847	292,168	123,485
Nonreg	585.21: Heavy Work Equipment	-	27,362	65,128	68,459
Nonreg	586.01: Tools	-	48,498	85,121	181,001
Nonreg	587.06: NGV Fuel Equip	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	-	-	-	-
Nonreg	588.01: Communication Equipment	-	39,287	7,249	103,653
Total		102,763,098	76,190,318	698,867,717	447,875,126

3) Indicate which rows relate to IDC

2) Check: Mapping To Assumptions Asset Class (if any changes to CC Summary Upload Template)

CC Summary Upload Template (accrual basis)

IDC Indicator	Mapping to Asset Class Assumptions (C55)	Entity	Asset Class	Asset Program	Type 1: Growth, Maintenance, CTA	Type 2: Core vs Non-Core	A		B		C = B - A
							YTD Actuals	Budget/Full Year Forecast	Remaining Year Capex Forecast		
	Compression Stations	UG	Compression Stations	CS - Growth	Growth	Core	-	-	-	-	
	Compression Stations	UG	Compression Stations	CS - Improvements	Maintenance	Core	-	1,418,000	1,418,000	1,418,000	
	Compression Stations	UG	Compression Stations	CS - Integrity	Growth	Core	-	100,000	100,000	100,000	
	Compression Stations	UG	Compression Stations	CS - Land/Structures - Improvements	Maintenance	Core	-	421,239	421,239	421,239	
	Compression Stations	UG	Compression Stations	CS - Land/Structure Growth	Growth	Core	-	-	-	-	
	Compression Stations	UG	Compression Stations	CS - Overhauls	Maintenance	Core	-	2,162,992	2,162,992	2,162,992	
	Compression Stations	UG	Compression Stations	CS - Replacements	Maintenance	Core	-	17,786,349	17,786,349	17,786,349	
	LNG	UG	LNG	LNG - Growth	Growth	Core	-	-	-	-	
	LNG	UG	LNG	LNG - Improvements	Maintenance	Core	-	-	-	-	
	LNG	UG	LNG	LNG - Integrity	Growth	Core	-	-	-	-	
	LNG	UG	LNG	LNG - Land/Structures - Improvements	Maintenance	Core	-	150,000	150,000	150,000	
	LNG	UG	LNG	LNG - Land/Structure Growth	Growth	Core	-	-	-	-	
	LNG	UG	LNG	LNG - Overhauls	Maintenance	Core	-	-	-	-	
	LNG	UG	LNG	LNG - Replacements	Maintenance	Core	-	100,000	100,000	100,000	
	Customer Connections	UG	Customer Connections	CC - Commercial/Bulk-Metered - Conversion	Growth	Core	-	-	-	-	
	Customer Connections	UG	Customer Connections	CC - Commercial/Bulk-Metered - New	Growth	Core	-	-	-	-	
	Customer Connections	UG	Customer Connections	CC - Industrial - Conversion	Growth	Core	-	-	-	-	
	Customer Connections	UG	Customer Connections	CC - Industrial - New	Growth	Core	-	-	-	-	
	Customer Connections	UG	Customer Connections	CC - Multi-Family/Apartment - Conversion	Growth	Core	-	-	-	-	
	Customer Connections	UG	Customer Connections	CC - Multi-Family/Apartment - New	Growth	Core	-	-	-	-	
	Customer Connections	UG	Customer Connections	CC - Residential - Conversion	Growth	Core	-	-	-	-	
	Customer Connections	UG	Customer Connections	CC - Residential - New	Growth	Core	-	68,717,869	68,717,869	68,717,869	
	Customer Connections	UG	Customer Connections	CC - Sales Station - Conversion	Growth	Core	-	-	-	-	
	Customer Connections	UG	Customer Connections	CC - Sales Station - New	Growth	Core	-	-	-	-	
	Customer Connections	UG	Customer Connections	CC TCS - Commercial/Bulk-Metered - New	Growth	Core	-	-	-	-	
	Customer Connections	UG	Customer Connections	CC - TCS Multi-Family/Apartment - Conversion	Growth	Core	-	-	-	-	
	Customer Connections	UG	Customer Connections	CC TCS - Residential - Conversion	Growth	Core	-	-	-	-	
	Customer Connections	UG	Customer Connections	CC TCS - Residential - New	Growth	Core	-	-	-	-	
	Distribution Pipe	UG	Distribution Pipe	DP - Corrosion	Maintenance	Core	-	6,177,706	6,177,706	6,177,706	
	Distribution Pipe	UG	Distribution Pipe	DP - Damage Prevention	Maintenance	Core	-	-	-	-	
	Distribution Pipe	UG	Distribution Pipe	DP - Class Location	Growth	Core	-	2,000,000	2,000,000	2,000,000	
	Distribution Pipe	UG	Distribution Pipe	DP - Integrity	Growth	Core	-	53,030,000	53,030,000	53,030,000	
	Distribution Pipe	UG	Distribution Pipe	DP - Main Replacement	Growth	Core	-	28,480,743	28,480,743	28,480,743	
	Distribution Pipe	UG	Distribution Pipe	DP - Main Replacement Class Location	Growth	Core	-	-	-	-	
	Distribution Pipe	UG	Distribution Pipe	DP - Relocations	Maintenance	Core	-	24,100,000	24,100,000	24,100,000	
	Distribution Pipe	UG	ICM Base Capital Portion	DP - Service Relay	Growth	Core	-	4,240,404	4,240,404	4,240,404	
	Distribution Stations	UG	Distribution Stations	DS - CNG	Growth	Core	-	1,500,000	1,500,000	1,500,000	
	Distribution Stations	UG	Distribution Stations	DS - Gate, Feeder & A Stations	Growth	Core	-	16,426,090	16,426,090	16,426,090	
	Distribution Stations	UG	Distribution Stations	DS - Inside Regulator & ERR Program	Growth	Core	-	3,000,000	3,000,000	3,000,000	
	Distribution Stations	UG	Distribution Stations	DS - Station Rebuilds & B and C Stations	Growth	Core	-	27,939,658	27,939,658	27,939,658	
	Distribution Stations	UG	Distribution Stations	DS - Integrity Initiatives	Growth	Core	-	3,470,000	3,470,000	3,470,000	
	Fleet & Equipment	UG	Fleet & Equipment	FLEET - Equipment & Materials	Maintenance	Core	-	3,778,720	3,778,720	3,778,720	
	Fleet & Equipment	UG	Fleet & Equipment	FLEET - Tools	Maintenance	Core	-	1,685,000	1,685,000	1,685,000	
	Fleet & Equipment	UG	Fleet & Equipment	FLEET - Vehicles	Maintenance	Core	-	8,607,734	8,607,734	8,607,734	
	Growth	UG	Growth	GTH - Hydrogen Blending	Growth	Core	-	1,450,000	1,450,000	1,450,000	
	Growth	UG	Growth	GTH - System Reinforcement	Growth	Core	-	65,435,400	65,435,400	65,435,400	
	Real Estate & Workplace Services	UG	Real Estate & Workplace Services	REWS - Leasehold Improvements	Maintenance	Core	-	-	-	-	
	Real Estate & Workplace Services	UG	Real Estate & Workplace Services	REWS - Furniture/Structures & Improvements	Maintenance	Core	-	7,174,400	7,174,400	7,174,400	
	TIS	UG	TIS	TIS Business Solutions	Maintenance	Core	-	7,242,000	7,242,000	7,242,000	
	TIS	UG	TIS	TIS Infrastructure	Maintenance	Core	-	7,880,000	7,880,000	7,880,000	
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Growth	Growth	Core	-	67,191,372	67,191,372	67,191,372	
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Integrity	Growth	Core	-	14,673,999	14,673,999	14,673,999	
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Improvements	Maintenance	Core	-	3,415,635	3,415,635	3,415,635	
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Replacements	Maintenance	Core	-	29,230,310	29,230,310	29,230,310	
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Class Location	Growth	Core	-	2,062,500	2,062,500	2,062,500	
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Land/Structures - Improvements	Maintenance	Core	-	114,840	114,840	114,840	
	Utilization	UG	Utilization	UTIL - Integrity Survey	Growth	Core	-	-	-	-	
	Utilization	UG	Utilization	UTIL - Meters (growth)	Growth	Core	-	4,056,875	4,056,875	4,056,875	
	Utilization	UG	Utilization	UTIL - Meters (mtc)	Maintenance	Core	-	21,598,099	21,598,099	21,598,099	
	Utilization	UG	Utilization	UTIL - Monitoring Systems	Maintenance	Core	-	-	-	-	
	Utilization	UG	Utilization	UTIL - Regulator Refit	Maintenance	Core	-	24,403,145	24,403,145	24,403,145	
	Utilization	UG	Utilization	UTIL - Remediation	Maintenance	Core	-	150,000	150,000	150,000	

3) Indicate which rows relate to IDC

2) Check: Mapping To Assumptions Asset Class (if any changes to CC Summary Upload Template)

CC Summary Upload Template (accrual basis)

IDC Indicator	Mapping to Asset Class Assumptions (C55)	Entity	Asset Class	Asset Program	Type 1: Growth, Maintenance, CTA	Type 2: Core vs Non-Core	A	B	C = B - A
							YTD Actuals	Budget/Full Year Forecast	Remaining Year Capex Forecast
	Corporate	UG	EA Fixed O/H	EA Fixed O/H Customer Connections	Growth	Core	-	4,267,128	4,267,128
	Corporate	UG	EA Fixed O/H	EA Fixed O/H - Maintenance	Maintenance	Core	-	-	-
	Corporate	UG	Corporate	Corporate - Overheads	Split	Core	-	141,205,980	141,205,980
	Corporate	UG	Corporate	Corporate - Loadings	Split	Core	-	5,038,916	5,038,916
Y - Corporate	Corporate	UG	Corporate	Corporate - IDC	Split	Core	-	3,398,918	3,398,918
Y - Corporate	Corporate	UG	Corporate	IDC Adjustments	Split	Core	-	-	-
	Corporate	UG	Corporate	AM Capital - Growth	Split	Core	-	-	-
	Corporate	UG	Corporate	AM Capital - Maintenance	Split	Core	-	-	-
	Corporate	UG	Corporate	EA Fixed O/H - Other STIP	Split	Core	-	-	-
	Corporate	UG	Corporate	Third Party Billing	Split	Core	-	-	-
	ICM	UG	ICM PROJECTS	ICM - Distribution Pipe	Growth	Non-core	-	-	-
	ICM	UG	ICM PROJECTS	ICM - Compression Stations	Growth	Non-core	-	-	-
	ICM	UG	ICM PROJECTS	ICM - Growth	Growth	Non-core	-	-	-
	ICM	UG	ICM PROJECTS	ICM - LNG	Growth	Non-core	-	-	-
	ICM	UG	ICM PROJECTS	ICM - TPS	Growth	Non-core	-	-	-
	Corporate	UG	ICM PROJECTS	ICM - Overheads	Growth	Non-core	-	-	-
	Corporate	UG	ICM PROJECTS	ICM - Loadings	Growth	Non-core	-	-	-
Y	ICM	UG	ICM PROJECTS	ICM - IDC	Growth	Non-core	-	-	-
	Integration	UG	CTA - TIS	CTA - TIS	Integration Capital	Non-core	-	-	-
	Real Estate & Workplace Services	UG	CTA - REWS	CTA - REWS	Integration Capital	Non-core	-	-	-
	Corporate	UG	CTA - TIS	CTA - Overheads	Integration Capital	Non-core	-	-	-
	Corporate	UG	CTA - TIS	CTA - Loadings	Integration Capital	Non-core	-	-	-
Y	Integration	UG	CTA - TIS	CTA - IDC	Integration Capital	Non-core	-	-	-
	Growth - Non Core	UG	Non-Core Capital	Community Expansion	Growth	Non-core	-	3,806,423	3,806,423
	Growth - Non Core	UG	Non-Core Capital	RNG: Regulated	Growth	Non-core	-	16,748,863	16,748,863
	Growth - Non Core	UG	Non-Core Capital	Unregulated Storage: Growth	Growth	Non-core	-	2,942,516	2,942,516
	Transmission Pipe & Underground Storage	UG	Non-Core Capital	Unregulated Storage: Maintenance	Maintenance	Non-core	-	10,979,378	10,979,378
	N/A	UG	Cost of Retirements - Capital	Total Cost of Retirements - Capital	Retirement	Non-core	-	7,350,708	7,350,708
							-	727,109,907	727,109,907

3) Indicate which rows relate to IDC

2) Check: Mapping To Assumptions Asset Class (if any changes to CC Summary Upload Template)

CC Summary Upload Template (accr

* Missing Non Core IDC (Community expansion, RNG, etc.)

Required to allocate Corporate IDC across all plant accounts

IDC Indicator	Mapping to Asset Class Assumptions (C55)	Entity	Asset Class	Asset Program	Corporate IDC Allocation Indicator	Corporate OH Allocation %	Remaining Year Corporate IDC Allocation	Actual Corporate IDC Allocation
	Compression Stations	UG	Compression Stations	CS - Growth	Y	0%	-	-
	Compression Stations	UG	Compression Stations	CS - Improvements	Y	0%	8,454	-
	Compression Stations	UG	Compression Stations	CS - Integrity	Y	0%	596	-
	Compression Stations	UG	Compression Stations	CS - Land/Structures - Improvements	Y	0%	2,511	-
	Compression Stations	UG	Compression Stations	CS - Land/Structure Growth	Y	0%	-	-
	Compression Stations	UG	Compression Stations	CS - Overhauls	Y	0%	12,895	-
	Compression Stations	UG	Compression Stations	CS - Replacements	Y	3%	106,039	-
	LNG	UG	LNG	LNG - Growth	Y	0%	-	-
	LNG	UG	LNG	LNG - Improvements	Y	0%	-	-
	LNG	UG	LNG	LNG - Integrity	Y	0%	-	-
	LNG	UG	LNG	LNG - Land/Structures - Improvements	Y	0%	894	-
	LNG	UG	LNG	LNG - Land/Structure Growth	Y	0%	-	-
	LNG	UG	LNG	LNG - Overhauls	Y	0%	-	-
	LNG	UG	LNG	LNG - Replacements	Y	0%	596	-
	Customer Connections	UG	Customer Connections	CC - Commercial/Bulk-Metered - Conversion	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - Commercial/Bulk-Metered - New	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - Industrial - Conversion	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - Industrial - New	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - Multi-Family/Apartment - Conversion	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - Multi-Family/Apartment - New	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - Residential - Conversion	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - Residential - New	Y	12%	409,683	-
	Customer Connections	UG	Customer Connections	CC - Sales Station - Conversion	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - Sales Station - New	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC TCS - Commercial/Bulk-Metered - New	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - TCS Multi-Family/Apartment - Conversion	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC TCS - Residential - Conversion	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC TCS - Residential - New	Y	0%	-	-
	Distribution Pipe	UG	Distribution Pipe	DP - Corrosion	Y	1%	36,830	-
	Distribution Pipe	UG	Distribution Pipe	DP - Damage Prevention	Y	0%	-	-
	Distribution Pipe	UG	Distribution Pipe	DP - Class Location	Y	0%	11,924	-
	Distribution Pipe	UG	Distribution Pipe	DP - Integrity	Y	9%	316,155	-
	Distribution Pipe	UG	Distribution Pipe	DP - Main Replacement	Y	5%	169,797	-
	Distribution Pipe	UG	Distribution Pipe	DP - Main Replacement Class Location	Y	0%	-	-
	Distribution Pipe	UG	Distribution Pipe	DP - Relocations	Y	4%	143,680	-
	Distribution Pipe	UG	ICM Base Capital Portion	DP - Service Relay	Y	1%	25,280	-
	Distribution Stations	UG	Distribution Stations	DS - CNG	Y	0%	8,943	-
	Distribution Stations	UG	Distribution Stations	DS - Gate, Feeder & A Stations	Y	3%	97,929	-
	Distribution Stations	UG	Distribution Stations	DS - Inside Regulator & ERR Program	Y	1%	17,885	-
	Distribution Stations	UG	Distribution Stations	DS - Station Rebuilds & B and C Stations	Y	5%	166,571	-
	Distribution Stations	UG	Distribution Stations	DS - Integrity Initiatives	Y	1%	20,687	-
	Fleet & Equipment	UG	Fleet & Equipment	FLEET - Equipment & Materials	Y	1%	22,528	-
	Fleet & Equipment	UG	Fleet & Equipment	FLEET - Tools	Y	0%	10,046	-
	Fleet & Equipment	UG	Fleet & Equipment	FLEET - Vehicles	Y	2%	51,318	-
	Growth	UG	Growth	GTH - Hydrogen Blending	Y	0%	8,645	-
	Growth	UG	Growth	GTH - System Reinforcement	Y	11%	390,113	-
	Real Estate & Workplace Services	UG	Real Estate & Workplace Services	REWS - Leasehold Improvements	Y	0%	-	-
	Real Estate & Workplace Services	UG	Real Estate & Workplace Services	REWS - Furniture/Structures & Improvements	Y	1%	42,772	-
	TIS	UG	TIS	TIS Business Solutions	Y	1%	43,175	-
	TIS	UG	TIS	TIS Infrastructure	Y	1%	46,979	-
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Growth	Y	12%	400,582	-
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Integrity	Y	3%	87,484	-
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Improvements	Y	1%	20,363	-
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Replacements	Y	5%	174,265	-
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Class Location	Y	0%	12,296	-
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Land/Structures - Improvements	Y	0%	685	-
	Utilization	UG	Utilization	UTIL - Integrity Survey	Y	0%	-	-
	Utilization	UG	Utilization	UTIL - Meters (growth)	Y	1%	24,186	-
	Utilization	UG	Utilization	UTIL - Meters (mtc)	Y	4%	128,764	-
	Utilization	UG	Utilization	UTIL - Monitoring Systems	Y	0%	-	-
	Utilization	UG	Utilization	UTIL - Regulator Refit	Y	4%	145,487	-
	Utilization	UG	Utilization	UTIL - Remediation	Y	0%	894	-

Capex to Plant Account Assumptions

General Plant Allocator	3.04%
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Allocates forecasted capex by asset class into the plant accounts

Allocates forecasted IDC capex by asset class into the plant accounts
 Note - Separate Corporate allocation calc required because Corporate AC has historically all been allocated to OH plant accounts, whereas IDC is required to be spread across all plant accounts

Asset Class	Plant Account	Allocation	Forecasted Capex
Compression Stations	45000	14%	3,051,268
Compression Stations	45200	2%	385,239
Compression Stations	45300	0%	-
Compression Stations	45600	28%	6,069,703
Compression Stations	45700	5%	987,175
Compression Stations	45800	0%	-
Compression Stations	46000	19%	4,224,496
Compression Stations	46200	3%	577,859
Compression Stations	46300	0%	28,455
Compression Stations	46400	0%	-
Compression Stations	46501	2%	352,406
Compression Stations	46600	21%	4,600,980
Compression Stations	46700	5%	995,930
Compression Stations	47800	0%	21,889
Compression Stations	48601	0%	-
Compression Stations	48801	0%	6,567
Compression Stations	55200	0%	19,700
Compression Stations	55300	0%	-
Compression Stations	55600	3%	558,159
Compression Stations	55700	0%	8,755
Compression Stations	55800	0%	-
Compression Stations Total		100%	-
Corporate	44200	0%	81,393
Corporate	44301	0%	163
Corporate	44302	0%	-
Corporate	45200	1%	1,229,605
Corporate	45300	3%	4,373,112
Corporate	45500	3%	5,039,491
Corporate	45600	1%	2,055,893
Corporate	45700	2%	3,695,586
Corporate	46200	0%	65,274
Corporate	46300	0%	9,283
Corporate	46501	23%	34,746,690
Corporate	46600	1%	1,500,961
Corporate	46700	7%	10,579,257
Corporate	47200	1%	1,459,947
Corporate	47301	1%	2,127,762
Corporate	47302	12%	18,453,492
Corporate	47400	4%	5,465,974
Corporate	47401	3%	4,627,998
Corporate	47501	16%	24,526,280
Corporate	47502	13%	20,494,848
Corporate	47700	6%	9,806,376
Corporate	48200	1%	1,083,642
Corporate	48301	0%	14,043
Corporate	48305	2%	2,473,872
Corporate	48307	0%	-
Corporate Total		100%	-
Customer Connections	46700	0%	-
Customer Connections	47000	0%	-
Customer Connections	47100	0%	306,001
Customer Connections	47200	0%	-
Customer Connections	47301	4%	2,891,236
Customer Connections	47302	54%	37,207,908
Customer Connections	47400	1%	432,442
Customer Connections	47401	3%	2,098,506
Customer Connections	47501	4%	3,047,706
Customer Connections	47502	23%	15,555,320
Customer Connections	47700	2%	1,367,967
Customer Connections	47800	8%	5,810,783
Customer Connections	49500	0%	-
Customer Connections Total		100%	-
Distribution Pipe	44301	0%	-
Distribution Pipe	45500	0%	-
Distribution Pipe	45700	0%	-
Distribution Pipe	46000	0%	108,705
Distribution Pipe	46100	0%	169,962
Distribution Pipe	46501	15%	18,220,232
Distribution Pipe	46600	0%	-
Distribution Pipe	46700	0%	106,108
Distribution Pipe	47000	0%	158,159
Distribution Pipe	47100	0%	127,353
Distribution Pipe	47200	0%	4,839
Distribution Pipe	47301	2%	2,920,388
Distribution Pipe	47302	11%	13,434,516
Distribution Pipe	47400	0%	5,075
Distribution Pipe	47401	0%	123,340
Distribution Pipe	47501	48%	56,985,038
Distribution Pipe	47502	20%	23,877,473
Distribution Pipe	47700	1%	1,175,567
Distribution Pipe	47800	0%	494,659
Distribution Pipe	48304	0%	-
Distribution Pipe	48601	0%	117,439

A			B		A+B
Forecasted IDC (Excluding Corp)	Forecasted IDC (Corporate only)	Forecasted IDC %	Forecasted Cleaned (Corporate only)	Total Forecasted IDC	
-	18,191	0.5%	18,191	18,191	
-	2,297	0.1%	2,297	2,297	
-	-	0.0%	-	-	
-	36,186	1.1%	36,186	36,186	
-	5,885	0.2%	5,885	5,885	
-	-	0.0%	-	-	
-	25,186	0.7%	25,186	25,186	
-	3,445	0.1%	3,445	3,445	
-	170	0.0%	170	170	
-	-	0.0%	-	-	
-	2,101	0.1%	2,101	2,101	
-	27,430	0.8%	27,430	27,430	
-	5,938	0.2%	5,938	5,938	
-	130	0.0%	130	130	
-	-	0.0%	-	-	
-	39	0.0%	39	39	
-	117	0.0%	117	117	
-	-	0.0%	-	-	
-	3,328	0.1%	3,328	3,328	
-	52	0.0%	52	52	
-	-	0.0%	-	-	
-	-	0.0%	-	-	
-	13	0.0%	13	13	
-	0	0.0%	0	0	
-	-	0.0%	-	-	
-	203	0.0%	203	203	
-	723	0.0%	723	723	
-	833	0.0%	833	833	
-	340	0.0%	340	340	
-	611	0.0%	611	611	
-	11	0.0%	11	11	
-	2	0.0%	2	2	
-	5,743	0.2%	5,743	5,743	
-	248	0.0%	248	248	
-	1,749	0.1%	1,749	1,749	
-	241	0.0%	241	241	
-	352	0.0%	352	352	
-	3,050	0.1%	3,050	3,050	
-	903	0.0%	903	903	
-	765	0.0%	765	765	
-	4,054	0.1%	4,054	4,054	
-	3,388	0.1%	3,388	3,388	
-	1,621	0.0%	1,621	1,621	
-	179	0.0%	179	179	
-	2	0.0%	2	2	
-	409	0.0%	409	409	
-	-	0.0%	-	-	
-	-	0.0%	-	-	
-	-	0.0%	-	-	
-	1,824	0.1%	1,824	1,824	
-	-	0.0%	-	-	
-	17,237	0.5%	17,237	17,237	
-	221,826	6.5%	221,826	221,826	
-	2,578	0.1%	2,578	2,578	
-	12,511	0.4%	12,511	12,511	
-	18,170	0.5%	18,170	18,170	
-	92,738	2.7%	92,738	92,738	
-	8,156	0.2%	8,156	8,156	
-	34,643	1.0%	34,643	34,643	
-	-	0.0%	-	-	
-	-	0.0%	-	-	
-	-	0.0%	-	-	
-	648	0.0%	648	648	
-	1,013	0.0%	1,013	1,013	
-	108,626	3.2%	108,626	108,626	
-	-	0.0%	-	-	
-	633	0.0%	633	633	
-	943	0.0%	943	943	
-	759	0.0%	759	759	
-	29	0.0%	29	29	
-	17,411	0.5%	17,411	17,411	
-	80,094	2.4%	80,094	80,094	
-	30	0.0%	30	30	
-	735	0.0%	735	735	
-	339,734	10.0%	339,734	339,734	
-	142,353	4.2%	142,353	142,353	
-	7,009	0.2%	7,009	7,009	
-	2,949	0.1%	2,949	2,949	
-	-	0.0%	-	-	
-	700	0.0%	700	700	

Distribution Pipe	49500	0%	-	-	-	0.0%	-	-
Distribution Pipe	55500	0%	-	-	-	0.0%	-	-
Distribution Pipe	55700	0%	-	-	-	0.0%	-	-
Distribution Pipe Total		100%	-	-	-	0.0%	-	-
Distribution Stations	45600	0%	104,671	-	624	0.0%	624	624
Distribution Stations	45700	0%	-	-	-	0.0%	-	-
Distribution Stations	46000	0%	36,635	-	218	0.0%	218	218
Distribution Stations	46200	0%	5,234	-	31	0.0%	31	31
Distribution Stations	46501	0%	68,036	-	406	0.0%	406	406
Distribution Stations	46600	0%	-	-	-	0.0%	-	-
Distribution Stations	46700	38%	19,683,475	-	117,349	3.5%	117,349	117,349
Distribution Stations	47000	1%	591,394	-	3,526	0.1%	3,526	3,526
Distribution Stations	47100	1%	685,598	-	4,087	0.1%	4,087	4,087
Distribution Stations	47200	3%	1,648,576	-	9,828	0.3%	9,828	9,828
Distribution Stations	47301	0%	41,869	-	250	0.0%	250	250
Distribution Stations	47302	1%	293,080	-	1,747	0.1%	1,747	1,747
Distribution Stations	47400	0%	-	-	-	0.0%	-	-
Distribution Stations	47401	10%	5,008,531	-	29,860	0.9%	29,860	29,860
Distribution Stations	47501	6%	2,915,101	-	17,379	0.5%	17,379	17,379
Distribution Stations	47502	0%	183,175	-	1,092	0.0%	1,092	1,092
Distribution Stations	47700	39%	20,426,642	-	121,780	3.6%	121,780	121,780
Distribution Stations	47800	0%	41,869	-	250	0.0%	250	250
Distribution Stations	48403	0%	-	-	-	0.0%	-	-
Distribution Stations	48500	0%	214,577	-	1,279	0.0%	1,279	1,279
Distribution Stations	48601	0%	-	-	-	0.0%	-	-
Distribution Stations	47600	1%	387,285	-	2,309	0.1%	2,309	2,309
Distribution Stations	48801	0%	-	-	-	0.0%	-	-
Distribution Stations	49500	0%	-	-	-	0.0%	-	-
Distribution Stations	55600	0%	-	-	-	0.0%	-	-
Distribution Stations	55700	0%	-	-	-	0.0%	-	-
Distribution Stations Total		100%	-	-	-	0.0%	-	-
EA Fixed O/H	47000	0%	-	-	-	0.0%	-	-
EA Fixed O/H	47501	0%	-	-	-	0.0%	-	-
EA Fixed O/H	49500	100%	-	-	-	0.0%	-	-
EA Fixed O/H Total		100%	-	-	-	0.0%	-	-
Fleet & Equipment	44200	0%	-	-	-	0.0%	-	-
Fleet & Equipment	44302	0%	-	-	-	0.0%	-	-
Fleet & Equipment	45200	0%	-	-	-	0.0%	-	-
Fleet & Equipment	45500	0%	-	-	-	0.0%	-	-
Fleet & Equipment	45700	0%	-	-	-	0.0%	-	-
Fleet & Equipment	46000	0%	-	-	-	0.0%	-	-
Fleet & Equipment	46200	0%	-	-	-	0.0%	-	-
Fleet & Equipment	46700	0%	-	-	-	0.0%	-	-
Fleet & Equipment	47401	0%	-	-	-	0.0%	-	-
Fleet & Equipment	47501	0%	-	-	-	0.0%	-	-
Fleet & Equipment	47700	0%	-	-	-	0.0%	-	-
Fleet & Equipment	48403	68%	9,610,803	-	57,298	1.7%	57,298	57,298
Fleet & Equipment	48500	14%	1,927,789	-	11,493	0.3%	11,493	11,493
Fleet & Equipment	48601	18%	2,504,719	-	14,933	0.4%	14,933	14,933
Fleet & Equipment	47600	0%	-	-	-	0.0%	-	-
Fleet & Equipment	48801	0%	28,143	-	168	0.0%	168	168
Fleet & Equipment	49500	0%	-	-	-	0.0%	-	-
Fleet & Equipment	55200	0%	-	-	-	0.0%	-	-
Fleet & Equipment	55500	0%	-	-	-	0.0%	-	-
Fleet & Equipment	55700	0%	-	-	-	0.0%	-	-
Fleet & Equipment Total		100%	-	-	-	0.0%	-	-
Growth	44302	0%	-	-	-	0.0%	-	-
Growth	45700	0%	-	-	-	0.0%	-	-
Growth	46000	0%	267,542	-	1,595	0.0%	1,595	1,595
Growth	46100	0%	66,885	-	399	0.0%	399	399
Growth	46200	0%	-	-	-	0.0%	-	-
Growth	46501	37%	24,546,942	-	146,344	4.3%	146,344	146,344
Growth	46700	13%	8,962,644	-	53,434	1.6%	53,434	53,434
Growth	47000	0%	267,542	-	1,595	0.0%	1,595	1,595
Growth	47100	0%	200,656	-	1,196	0.0%	1,196	1,196
Growth	47200	0%	66,885	-	399	0.0%	399	399
Growth	47301	1%	668,854	-	3,988	0.1%	3,988	3,988
Growth	47302	1%	535,083	-	3,190	0.1%	3,190	3,190
Growth	47400	0%	-	-	-	0.0%	-	-
Growth	47401	10%	6,956,082	-	41,471	1.2%	41,471	41,471
Growth	47501	18%	12,106,257	-	72,175	2.1%	72,175	72,175
Growth	47502	8%	5,150,176	-	30,704	0.9%	30,704	30,704
Growth	47700	11%	7,089,852	-	42,268	1.2%	42,268	42,268
Growth	47800	0%	-	-	-	0.0%	-	-
Growth	48200	0%	-	-	-	0.0%	-	-
Growth	47600	0%	-	-	-	0.0%	-	-
Growth	48801	0%	-	-	-	0.0%	-	-
Growth	49500	0%	-	-	-	0.0%	-	-
Growth Total		100%	-	-	-	0.0%	-	-
Growth - Non Core	47100	0%	-	-	-	0.0%	-	-
Growth - Non Core	47302	16%	3,736,150	-	22,274	0.7%	22,274	22,274
Growth - Non Core	47502	76%	17,769,037	-	105,936	3.1%	105,936	105,936
Growth - Non Core	47800	8%	1,992,614	-	11,880	0.3%	11,880	11,880
Growth - Non Core	49500	0%	-	-	-	0.0%	-	-
Growth - Non Core Total		100%	-	-	-	0.0%	-	-
ICM	46000	0%	-	-	-	0.0%	-	-
ICM	46100	2%	-	-	-	0.0%	-	-
ICM	46501	35%	-	-	-	0.0%	-	-
ICM	46700	12%	-	-	-	0.0%	-	-
ICM	47000	1%	-	-	-	0.0%	-	-
ICM	47100	0%	-	-	-	0.0%	-	-
ICM	47301	2%	-	-	-	0.0%	-	-
ICM	47302	0%	-	-	-	0.0%	-	-
ICM	47400	0%	-	-	-	0.0%	-	-
ICM	47501	38%	-	-	-	0.0%	-	-
ICM	47502	1%	-	-	-	0.0%	-	-

ICM	47700	9%	-	-	-	0.0%	-	-
ICM	47800	0%	-	-	-	0.0%	-	-
ICM Total		100%	-	-	-	0.0%	-	-
Integration	48304	4%	-	-	-	0.0%	-	-
Integration	48305	96%	-	-	-	0.0%	-	-
Integration Total		100%	-	-	-	0.0%	-	-
IRP	47800	100%	-	-	-	0.0%	-	-
IRP Total		100%	-	-	-	0.0%	-	-
LNG	44200	100%	249,500	-	1,487	0.0%	1,487	1,487
LNG	44301	0%	500	-	3	0.0%	3	3
LNG	44302	0%	-	-	-	0.0%	-	-
LNG Total		100%	-	-	-	0.0%	-	-
Real Estate & Workplace Services	44200	0%	-	-	-	0.0%	-	-
Real Estate & Workplace Services	45000	0%	-	-	-	0.0%	-	-
Real Estate & Workplace Services	45200	1%	64,570	-	385	0.0%	385	385
Real Estate & Workplace Services	45500	0%	-	-	-	0.0%	-	-
Real Estate & Workplace Services	46200	0%	-	-	-	0.0%	-	-
Real Estate & Workplace Services	46501	0%	-	-	-	0.0%	-	-
Real Estate & Workplace Services	46700	0%	-	-	-	0.0%	-	-
Real Estate & Workplace Services	47000	5%	337,197	-	2,010	0.1%	2,010	2,010
Real Estate & Workplace Services	47200	38%	2,704,749	-	16,125	0.5%	16,125	16,125
Real Estate & Workplace Services	47501	0%	-	-	-	0.0%	-	-
Real Estate & Workplace Services	47700	0%	-	-	-	0.0%	-	-
Real Estate & Workplace Services	48200	46%	3,321,747	-	19,804	0.6%	19,804	19,804
Real Estate & Workplace Services	48301	1%	43,046	-	257	0.0%	257	257
Real Estate & Workplace Services	48304	10%	688,742	-	4,106	0.1%	4,106	4,106
Real Estate & Workplace Services	48305	0%	7,174	-	43	0.0%	43	43
Real Estate & Workplace Services	48601	0%	-	-	-	0.0%	-	-
Real Estate & Workplace Services	48801	0%	7,174	-	43	0.0%	43	43
Real Estate & Workplace Services	55200	0%	-	-	-	0.0%	-	-
Real Estate & Workplace Services Total		100%	-	-	-	0.0%	-	-
TIS	47502	0%	30,244	-	180	0.0%	180	180
TIS	48200	0%	-	-	-	0.0%	-	-
TIS	48304	48%	7,319,048	-	43,635	1.3%	43,635	43,635
TIS	48305	50%	7,576,122	-	45,167	1.3%	45,167	45,167
TIS	48801	1%	196,586	-	1,172	0.0%	1,172	1,172
TIS Total		100%	-	-	-	0.0%	-	-
Transmission Pipe & Underground Storage	45000	0%	-	-	-	0.0%	-	-
Transmission Pipe & Underground Storage	45200	3%	3,319,369	-	19,789	0.6%	19,789	19,789
Transmission Pipe & Underground Storage	45300	11%	13,405,144	-	79,919	2.4%	79,919	79,919
Transmission Pipe & Underground Storage	45500	12%	15,064,828	-	89,814	2.6%	89,814	89,814
Transmission Pipe & Underground Storage	45600	0%	127,668	-	761	0.0%	761	761
Transmission Pipe & Underground Storage	45700	8%	10,341,111	-	61,652	1.8%	61,652	61,652
Transmission Pipe & Underground Storage	46000	0%	-	-	-	0.0%	-	-
Transmission Pipe & Underground Storage	46100	1%	1,404,348	-	8,372	0.2%	8,372	8,372
Transmission Pipe & Underground Storage	46200	0%	-	-	-	0.0%	-	-
Transmission Pipe & Underground Storage	46501	48%	61,408,324	-	366,105	10.8%	366,105	366,105
Transmission Pipe & Underground Storage	46700	2%	2,681,029	-	15,984	0.5%	15,984	15,984
Transmission Pipe & Underground Storage	47000	0%	127,668	-	761	0.0%	761	761
Transmission Pipe & Underground Storage	47301	0%	-	-	-	0.0%	-	-
Transmission Pipe & Underground Storage	47501	0%	127,668	-	761	0.0%	761	761
Transmission Pipe & Underground Storage	48601	0%	127,668	-	761	0.0%	761	761
Transmission Pipe & Underground Storage	55200	0%	-	-	-	0.0%	-	-
Transmission Pipe & Underground Storage	55300	4%	5,106,721	-	30,445	0.9%	30,445	30,445
Transmission Pipe & Underground Storage	55500	3%	4,340,713	-	25,878	0.8%	25,878	25,878
Transmission Pipe & Underground Storage	55600	6%	8,043,086	-	47,951	1.4%	47,951	47,951
Transmission Pipe & Underground Storage	55700	2%	2,042,689	-	12,178	0.4%	12,178	12,178
Transmission Pipe & Underground Storage Total		100%	-	-	-	0.0%	-	-
Utilization	45700	0%	-	-	-	0.0%	-	-
Utilization	46700	0%	-	-	-	0.0%	-	-
Utilization	47200	0%	50,208	-	299	0.0%	299	299
Utilization	47302	3%	1,305,411	-	7,783	0.2%	7,783	7,783
Utilization	47400	33%	16,317,638	-	97,283	2.9%	97,283	97,283
Utilization	47401	0%	-	-	-	0.0%	-	-
Utilization	47501	0%	-	-	-	0.0%	-	-
Utilization	47700	0%	-	-	-	0.0%	-	-
Utilization	47800	65%	32,484,653	-	193,667	5.7%	193,667	193,667
Utilization	48301	0%	-	-	-	0.0%	-	-
Utilization	48601	0%	50,208	-	299	0.0%	299	299
Utilization	49500	0%	-	-	-	0.0%	-	-
Utilization Total		100%	-	-	-	0.0%	-	-
			719,759,199	-	-	0.0%	-	-

Plant Account Info					Opening Balances and Assumptions (WIP Closing and FY Retirements)								Monthly Closeout + Retirements	Forecasted Balance Subject to Depreciation
If new plant account rows are added in Summary tab, please make sure you add here as well					AA	A	B	C	D = A+B-C	E	F	G = E - F	Dec	Dec
Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	Refinement for Capex Assumptions	FA Opening Balance	WIP Opening Balance	Forecasted Capex	WIP Closing Balance	Forecasted Closeouts	Full Year Retirements	YTD Retirements	Forecasted Retirements	Dec	Dec
Reg	401.00: Intang - Fran Consent	40100	40100		1,041,883	-	-	-	-	-	-	-	-	1,041,883
Reg	401.02: Intang F&C - S.S. Marie	40102	40102		126,152	-	-	-	-	-	-	-	-	126,152
Reg	402.02 Other intangible - S.S. Marie	40202	40202		-	-	-	-	-	-	-	-	-	-
Reg	402.03 Other intangible - Lakeland Premium	40203	40203		-	-	-	-	-	-	-	-	-	-
Reg	402.04: Intang Oth-Lake Acq Adj	40204	40204		494,761	-	-	-	-	-	-	-	-	494,761
Reg	440.00: LocStor - Land	44000	44000		7,303	-	-	-	-	-	-	-	-	7,303
Reg	442.00: LocStor - Structure	44200	44200		8,347,457	-	330,893	-	330,893	-	-	-	134,197	8,678,351
Reg	443.01: LocStor-Holder StorTank	44301	44301		7,264,798	435,368	663	435,368	663	-	-	-	269	7,265,461
Reg	443.02: LocStor - Holder Equip	44302	44302		24,756,066	-	-	-	-	-	-	-	-	24,756,066
Reg	450.00: UGStor - Land	45000	45000		11,506,443	-	3,051,268	2,955,438	95,830	-	-	-	38,865	11,602,272
Reg	451.00: UGStor - Land Rights	45100	45100		33,741,757	-	-	-	-	-	-	-	-	33,741,757
Reg	452.00: UGStor - Structure	45200	45200		81,130,461	151,096	4,998,783	151,096	4,998,783	-	218,204	-	218,204	1,938,811
Reg	452.90: UGStor - Struc-Aid S	45290	45290		68,882	-	-	-	-	-	-	-	-	68,882
Reg	453.00: UGStor - Wells	45300	45300		74,323,099	2,933,294	17,778,256	4,056,233	16,655,317	-	23,000	-	23,000	6,745,402
Reg	455.00: UGStor - Field Lines	45500	45500		38,424,459	3,281,284	20,104,319	4,543,253	18,842,349	-	-	-	-	7,641,702
Reg	456.00: UGStor - Comp Equip	45600	45600		490,983,541	605,639	8,357,936	6,956,313	2,007,262	-	693,160	-	693,160	532,947
Reg	457.00: UGStor - M&R Equip	45700	45700		105,851,132	2,008,501	15,023,872	2,874,768	14,157,605	-	919,702	-	919,702	5,368,763
Reg	457.90: UGStor-M&R Equip-Aid S	45790	45790		14,748,762	-	-	-	-	-	-	-	-	14,748,762
Reg	458.00: UGStor - Base Press Gas	45800	45800		37,138,295	-	-	-	-	118,945	-	118,945	48,239	37,019,350
Reg	460.01: Trans - Land	46001	46000		86,811,919	15,788	4,637,377	2,551,145	2,102,020	1,171,483	-	1,171,483	377,389	87,742,455
Reg	461.05: Trans - Land Rights	46105	46100		71,114,075	-	1,641,195	-	1,641,195	-	-	-	-	665,603
Reg	462.00: Trans - Comp Structure	46200	46200		167,341,386	76,121	648,366	76,121	648,366	-	-	-	262,951	167,989,752
Reg	462.90: Trans-Comp Struc-Aid S	46290	46290		118,620	-	-	-	-	-	-	-	-	118,620
Reg	463.00: Trans - M&R Struc	46300	46300		11,474,276	-	37,738	-	37,738	-	4,948	-	4,948	13,298
Reg	463.90: Trans - M&R Struc-Aid S	46390	46390		2,036	-	-	-	-	-	-	-	-	2,036
Reg	464.00: Trans - Other Structure	46400	46400		2,971,775	-	-	-	-	-	-	-	-	2,971,775
Reg	465.00: Trans - Mains	46500	46501		2,661,296,441	20,228,656	139,342,631	22,507,109	137,064,177	-	2,001,418	-	2,001,418	54,776,047
Reg	465.91: Trans - Mains-Aid S	46591	46591		15,167,634	-	-	-	-	-	-	-	-	15,167,634
Reg	466.51: Trans - Compress Equip	46651	46600		1,030,991,415	596,029	6,101,941	5,116,103	1,581,866	-	-	-	641,542	1,032,573,282
Reg	467.00: Trans - M&R Equip	46700	46700		504,724,133	8,290,294	43,008,443	5,694,876	45,603,861	-	27,324	-	27,324	18,484,019
Reg	467.90: Trans M&R Equip - Aid S	46790	46790		4,608,252	-	-	-	-	-	-	-	-	4,608,252
Reg	470.00: Dist - Land	47000	47000		25,827,732	273,499	1,481,959	273,499	1,481,959	-	2,084,477	-	2,084,477	244,357
Reg	471.00: Dist - Land Rights	47100	47100		21,571,751	-	1,319,608	-	1,319,608	-	-	-	-	535,180
Reg	472.00: Dist - Structure	47200	47200	73%	147,776,752	-	4,332,700	460,749	3,871,950	-	4,033,017	-	4,033,017	65,322
Reg	472.31: Dist - Structure - Stoney Creek	47231	47200	0%	33,507,154	-	-	-	-	-	-	-	-	33,507,154
Reg	472.32: Dist - Structure - Win-Rhodes	47232	47200	0%	26,226,059	-	-	-	-	-	-	-	-	26,226,059
Reg	472.33: Dist - Structure - London Admin	47233	47200	27%	-	3,739,163	1,602,505	5,341,669	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin - old	47233	47200	0%	22,355,226	-	-	-	-	-	-	-	-	22,355,226
Reg	472.34: Dist - Structure - Kingston Office	47234	47200	0%	18,907,233	-	-	-	-	-	-	-	-	18,907,233
Reg	472.35: Dist - Structure - Mainway	47235	47200	0%	18,003,216	-	-	-	-	15,937,297	-	15,937,297	6,463,529	2,065,919
Reg	472.04: Dist-Lease Imp 15VR	47204	47204		60,681	-	-	-	-	-	-	-	-	60,681
Reg	472.80: Dist - Struc - Aid N	47280	47280		107,203	-	-	-	-	-	-	-	-	107,203
Reg	472.90: Dist - Struc - Aid S	47290	47290		18,193	-	-	-	-	-	-	-	-	18,193
Reg	473.01: Dist-Serv Line-Steel	47301	47301		292,508,465	143,254	8,650,108	143,254	8,650,108	-	-	-	3,508,137	301,158,573
Reg	473.02: Dist-Serv Line-Plast	47302	47302		1,854,940,218	456,285	74,965,642	692,414	74,729,512	-	2,141,439	-	2,141,439	29,438,816
Reg	473.81: Dist-ServLn Steel-Aid N	47381	47381		1,369,646	-	-	-	-	-	-	-	-	1,369,646
Reg	473.82: Dist-ServLn Plast-Aid N	47382	47382		8,468,272	-	-	-	-	-	-	-	-	8,468,272
Reg	473.91: Dist-ServLn Steel-Aid S	47391	47391		4,679,841	89,454	-	89,454	-	-	-	-	-	4,679,841
Reg	473.92: Dist-ServLn Plast-Aid S	47392	47392		27,138,550	-	-	-	-	-	-	-	-	27,138,550
Reg	474.00: Dist - Regulators	47400	47400		182,655,119	62,014	22,221,130	62,014	22,221,130	-	2,627,268	-	2,627,268	7,946,486
Reg	474.01: Dist-Cust M&R Install	47401	47401		177,085,764	1,779,341	18,814,457	580,382	20,013,416	-	54,616	-	54,616	8,094,490
Reg	474.81: Dist-Cust M&R Ins Aid N	47481	47481		2,502,655	-	-	-	-	-	-	-	-	2,502,655
Reg	474.91: Dist-Cust M&R Ins Aid S	47491	47491		10,188,410	-	-	-	-	-	-	-	-	10,188,410
Reg	475.01: Dist - Mains - Steel	47501	47501		1,883,933,774	16,186,530	99,708,051	15,249,842	100,644,739	-	1,451,536	-	1,451,536	40,228,791
Reg	475.02: Dist - Mains - Plast	47502	47502		1,115,183,386	2,720,396	83,060,273	2,706,108	83,074,561	-	753,596	-	753,596	33,386,087
Reg	475.81: Dist-Mains-Steel -Aid N	47581	47581		50,380,912	1,263,677	-	1,263,677	-	762	-	762	309	50,380,151
Reg	475.82: Dist-Mains-Plast -Aid N	47582	47582		17,286,028	-	-	-	-	7	-	7	3	17,286,021
Reg	475.91: Dist-Mains-Steel -Aid S	47591	47591		37,829,986	233,965	-	233,965	-	7,758	-	7,758	3,146	37,822,228
Reg	475.92: Dist-Mains-Plast -Aid S	47592	47592		38,007,990	104,850	-	104,850	-	45,980	-	45,980	18,648	37,962,010
Reg	476.00: NGV Compressor Stations	47600	47600		5,781,162	-	387,285	-	387,285	-	-	-	157,067	6,168,446
Reg	477.00: Dist - M&R Equip	47700	47700		319,433,811	4,500,534	39,866,404	2,180,099	42,186,839	-	211,373	-	211,373	17,023,568
Reg	477.80: Dist-M&R Equip - Aid N	47780	47780		5,112,381	-	-	-	-	-	-	-	-	5,112,381
Reg	477.90: Dist-M&R Equip - Aid S	47790	47790		5,447,961	172,597	-	172,597	-	-	-	-	-	5,447,961
Reg	478.00: Dist-Household Meters	47800	47800		563,869,524	159,606	40,846,465	193,247	40,812,825	-	7,085,859	-	7,085,859	13,678,307

Plant Account Info				Opening Balances and Assumptions (WIP Closing and FY Retirements)									Monthly Closeout + Retirements	Forecasted Balance Subject to Depreciation
Reg/Unreg	Plant Account	Power Plant Account #	Helper for Capex Assumptions	Refinement for Capex Assumptions	AA FA Opening Balance	A WIP Opening Balance	B Forecasted Capex	C WIP Closing Balance	D = A+B-C Forecasted Closeouts	E Full Year Retirements	F YTD Retirements	G = E - F Forecasted Retirements	Dec	Dec
Reg	480.00: GenPlant - Land	48000	48000	96.96%	545,846	-	-	-	-	-	-	-	-	545,846
Reg	482.02: GenPlant-Lease Imp 2YR	48202	48200	0%	892,890	-	-	-	-	-	-	-	-	892,890
Reg	482.05: GenPlant-Lease Imp 5YR	48205	48200	0%	1,962,560	-	-	-	-	-	-	-	-	1,962,560
Reg	482.10: GenPlant-Lease Imp 10YR	48210	48200	0%	2,063,566	-	-	-	-	-	-	-	-	2,063,566
Reg	482.12: GenPlant - Structure	48212	48200	96.96%	23,249,840	6,830,572	4,271,465	9,364,489	1,737,547	96,684	-	96,684	665,468	24,890,703
Reg	482.51: GenPlant - Structure - Keil	48251	48200	0.00%	78,183,408	-	-	-	-	-	-	-	-	78,183,408
Reg	482.52: GenPlant - Structure - Bloomfield	48252	48200	0.00%	21,623,016	-	-	-	-	-	-	-	-	21,623,016
Reg	483.01: GenPlant Office Equip	48301	48301	96.96%	9,475,018	171,107	55,354	171,107	55,354	287,205	-	287,205	94,030	9,243,166
Reg	483.05: Gen-Computer Software	48305	48305	96.96%	-	3,602,377	9,751,430	3,602,377	9,751,430	-	-	-	3,954,790	9,751,430
Reg	483.05: Gen-Computer Software - OLD	49101	49101	96.96%	75,996,871	-	-	-	-	18,684,121	-	18,684,121	-	75,996,871
Reg	483.06: Reg Base LinePack Gas	48306	48306	96.96%	7,520,888	-	-	-	-	-	-	-	-	7,520,888
Reg	483.07: Computer Software-10YR	48307	48307	96.96%	-	-	-	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR - OLD	49103	49103	96.96%	98,874,566	-	-	-	-	-	-	-	-	98,874,566
Reg	483.21: Computer Hardware	48321	48304	96.96%	-	773,507	7,764,354	1,298,898	7,238,962	-	-	-	2,935,833	7,238,962
Reg	483.21: Computer Hardware - OLD	49000	49000	96.96%	19,230,803	-	-	-	-	4,360,629	-	4,360,629	-	19,230,803
Reg	483.22: Computer Software	48322	48322	96.96%	-	-	-	-	-	-	-	-	-	-
Reg	484.00: Transportation Equip	48400	48403	96.96%	71,604,930	55,368	9,318,635	55,368	9,318,635	5,356,583	-	5,356,583	1,606,850	75,566,981
Reg	485.21: Heavy Work Equipment	48521	48500	96.96%	22,383,611	-	2,077,238	-	2,077,238	769,823	-	769,823	530,235	23,691,026
Reg	486.01: Tools	48601	48601	96.96%	38,263,692	-	2,714,913	-	2,714,913	2,032,620	-	2,032,620	276,711	38,945,985
Reg	487.06: NGV Fuel Equip	48706	48706	96.96%	-	-	-	-	-	-	-	-	-	-
Reg	487.96: NGV Fuel Equip - Aid S	48796	48796	96.96%	-	-	-	-	-	-	-	-	-	-
Reg	488.01: Communication Equipment	48801	48801	96.96%	8,216,595	-	231,220	-	231,220	1,646,591	-	1,646,591	574,018	6,801,224
Reg	495.01: UGStor - Reg OH 35YR	49501	49500	2%	-	-	-	-	-	-	-	-	-	-
Reg	495.02: Dist - Reg OH 35YR	49502	49500	51%	-	-	-	-	-	-	-	-	-	-
Reg	495.03: LocStor - Reg OH 30YR	49503	49500	2%	-	-	-	-	-	-	-	-	-	-
Reg	495.04: GenPlant - Reg OH 10YR	49504	49500	2%	-	-	-	-	-	-	-	-	-	-
Reg	495.05: Trans - Reg OH 40YR	49505	49500	35%	-	-	-	-	-	-	-	-	-	-
Reg	495.06: Software Reg OH 10YR	49506	49500	8%	-	-	-	-	-	-	-	-	-	-
Nonreg	550.01: NReg UGStor - Land	55001	55000	-	3,667,950	-	-	-	-	-	-	-	-	3,667,950
Nonreg	551.00: NReg UGStor-LRights	55100	55100	-	38,793,697	-	-	-	-	-	-	-	-	38,793,697
Nonreg	552.00: NReg UGStor - Struc	55200	55200	-	26,245,946	-	19,700	-	19,700	-	-	-	8,015	26,265,646
Nonreg	553.00: NReg UGStor - Wells	55300	55300	-	121,065,472	1,632,507	5,106,721	1,632,507	5,106,721	13,895	-	13,895	2,072,054	126,158,298
Nonreg	555.00: NReg UGStor-Field Line	55500	55500	-	70,559,699	49,673	4,340,713	49,673	4,340,713	-	-	-	1,766,051	74,900,412
Nonreg	556.00: NReg UGStor-Comp Equip	55600	55600	-	179,248,949	1,725,265	8,601,245	2,399,028	7,927,482	509,778	-	509,778	3,017,948	186,666,653
Nonreg	557.00: NReg UGStor - M&R Equip	55700	55700	-	34,298,327	-	2,051,444	-	2,051,444	-	-	-	834,645	36,349,770
Nonreg	557.90: NR UGStor-M&R Equip-Aid S	55790	55790	-	279,861	-	-	-	-	-	-	-	-	279,861
Nonreg	558.00: NReg UGStor-BasePresGas	55800	55800	-	30,572,713	-	-	-	-	71,861	-	71,861	29,237	30,500,852
Nonreg	580.00: GenPlant - Land	58000	58000	3.04%	20,796	-	-	-	-	-	-	-	-	20,796
Nonreg	582.02: GenPlant-Lease Imp 2YR	58202	48200	0%	34,017	-	-	-	-	-	-	-	-	34,017
Nonreg	582.05: GenPlant-Lease Imp 5YR	58205	48200	0%	74,770	-	-	-	-	-	-	-	-	74,770
Nonreg	582.10: GenPlant-Lease Imp 10YR	58210	48200	0%	78,618	-	-	-	-	-	-	-	-	78,618
Nonreg	582.12: GenPlant - Structure	58212	48200	3.04%	3,702,912	120,100	133,924	120,100	133,924	3,683	-	3,683	52,989	3,833,153
Nonreg	583.01: GenPlant Office Equip	58301	48301	3.04%	367,440	0	1,736	0	1,736	6,853	-	6,853	2,082	362,323
Nonreg	583.05: Gen-Computer Software	58305	48305	3.04%	-	107,005	305,738	107,005	305,738	-	-	-	124,392	305,738
Nonreg	583.05: Gen-Computer Software - OLD	59305	49101	3.04%	2,013,031	-	-	-	-	445,797	-	445,797	-	2,013,031
Nonreg	583.06: NReg Base LinePack Gas	58306	48306	3.04%	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR	58307	48307	3.04%	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR - OLD	59307	49103	3.04%	1,434,347	-	-	-	-	-	-	-	-	1,434,347
Nonreg	583.21: Computer Hardware	58321	48304	3.04%	-	24,252	243,437	24,252	243,437	-	-	-	99,044	243,437
Nonreg	583.21: Computer Hardware - OLD	59321	49000	3.04%	815,817	-	-	-	-	104,043	-	104,043	-	815,817
Nonreg	583.22: Computer Software	58322	48322	3.04%	-	-	-	-	-	-	-	-	-	-
Nonreg	584.00: Transportation Equip	58400	48403	3.04%	2,624,721	1,736	292,168	1,736	292,168	180,847	-	180,847	45,292	2,736,042
Nonreg	585.21: Heavy Work Equipment	58521	48500	3.04%	815,988	-	65,128	-	65,128	27,362	-	27,362	15,365	853,753
Nonreg	586.01: Tools	58601	48601	3.04%	1,509,265	-	85,121	-	85,121	48,498	-	48,498	14,901	1,545,888
Nonreg	587.06: NGV Fuel Equip	58706	48706	3.04%	-	-	-	-	-	-	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	58796	48796	3.04%	-	-	-	-	-	-	-	-	-	-
Nonreg	588.01: Communication Equipment	58801	48801	3.04%	403,222	-	7,249	-	7,249	39,287	-	39,287	13,035	371,184
					12,916,393,772	81,871,616	719,759,199	102,763,098	698,867,717	-	76,190,318	-	76,190,318	262,127,571

Plant Account	Forecasted Depreciation
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If new plant account rows are added in Summary tab, please use $J = (\text{Depreciation Rate}/12) * I$ Sum of J

Reg/Unreg	Plant Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Forecasted Depreciation
Reg	401.00: Intang - Fran Consent	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	401.02: Intang F&C - S.S. Marie	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.02 Other intangible - S.S. Marie	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.03 Other intangible - Lakeland Premium	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.04: Intang Oth-Lake Acq Adj	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	440.00: LocStor - Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	442.00: LocStor - Structure	11,748	11,763	11,783	11,788	11,805	11,833	11,856	11,870	11,898	11,955	12,006	12,194	142,498
Reg	443.01: LocStor-Holder StorTank	5,798	5,798	5,799	5,799	5,799	5,799	5,799	5,799	5,799	5,799	5,799	5,799	69,583
Reg	443.02: LocStor - Holder Equip	21,935	21,935	21,935	21,935	21,935	21,935	21,935	21,935	21,935	21,935	21,935	21,935	263,224
Reg	450.00: UGStor - Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	451.00: UGStor - Land Rights	41,480	41,480	41,480	41,480	41,480	41,480	41,480	41,480	41,480	41,480	41,480	41,480	497,763
Reg	452.00: UGStor - Structure	266,975	267,474	268,151	268,337	268,881	269,827	270,619	271,076	272,033	273,960	275,671	282,036	3,255,041
Reg	452.90: UGStor - Struc-Aid S	226	226	226	226	226	226	226	226	226	226	226	226	2,714
Reg	453.00: UGStor - Wells	240,801	242,500	244,804	245,438	247,289	250,509	253,202	254,757	258,014	264,572	270,394	292,053	3,064,334
Reg	455.00: UGStor - Field Lines	82,970	84,239	85,961	86,434	87,817	90,222	92,234	93,396	95,829	100,729	105,078	121,259	1,126,168
Reg	456.00: UGStor - Comp Equip	1,179,110	1,179,211	1,179,347	1,179,384	1,179,494	1,179,684	1,179,843	1,179,935	1,180,127	1,180,515	1,180,859	1,182,139	14,159,649
Reg	457.00: UGStor - M&R Equip	230,109	231,019	232,255	232,595	233,587	235,313	236,757	237,591	239,337	242,853	245,975	257,587	2,854,980
Reg	457.90: UGStor-M&R Equip-Aid S	31,901	31,901	31,901	31,901	31,901	31,901	31,901	31,901	31,901	31,901	31,901	31,901	382,816
Reg	458.00: UGStor - Base Press Gas	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	460.01: Trans - Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	461.05: Trans - Land Rights	101,423	101,497	101,598	101,626	101,707	101,848	101,966	102,034	102,177	102,464	102,719	103,667	1,224,726
Reg	462.00: Trans - Comp Structure	288,413	288,448	288,496	288,510	288,548	288,616	288,672	288,705	288,773	288,910	289,032	289,485	3,464,606
Reg	462.90: Trans-Comp Struc-Aid S	204	204	204	204	204	204	204	204	204	204	204	204	2,453
Reg	463.00: Trans - M&R Struc	13,398	13,399	13,401	13,401	13,403	13,405	13,407	13,408	13,410	13,415	13,419	13,435	160,900
Reg	463.90: Trans - M&R Struc-Aid S	2	2	2	2	2	2	2	2	2	2	2	2	29
Reg	464.00: Trans - Other Structure	5,528	5,528	5,528	5,528	5,528	5,528	5,528	5,528	5,528	5,528	5,528	5,528	66,336
Reg	465.00: Trans - Mains	3,928,505	3,934,833	3,943,418	3,945,779	3,952,676	3,964,671	3,974,706	3,980,500	3,992,632	4,017,066	4,038,755	4,119,449	47,792,989
Reg	465.91: Trans - Mains-Aid S	22,344	22,344	22,344	22,344	22,344	22,344	22,344	22,344	22,344	22,344	22,344	22,344	268,130
Reg	466.51: Trans - Compress Equip	3,198,769	3,198,925	3,199,137	3,199,195	3,199,366	3,199,661	3,199,909	3,200,052	3,200,351	3,200,954	3,201,489	3,203,479	38,401,288
Reg	467.00: Trans - M&R Equip	1,292,293	1,295,991	1,301,008	1,302,388	1,306,418	1,313,428	1,319,292	1,322,677	1,329,767	1,344,045	1,356,720	1,403,875	15,887,902
Reg	467.90: Trans M&R Equip - Aid S	11,756	11,756	11,756	11,756	11,756	11,756	11,756	11,756	11,756	11,756	11,756	11,756	141,074
Reg	470.00: Dist - Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	471.00: Dist - Land Rights	32,449	32,512	32,598	32,621	32,690	32,809	32,909	32,967	33,087	33,331	33,546	34,349	395,869
Reg	472.00: Dist - Structure	308,244	308,501	308,849	308,945	309,225	309,711	310,118	310,353	310,845	311,836	312,715	315,988	3,725,330
Reg	472.31: Dist - Structure - Stoney Creek	124,770	124,770	124,770	124,770	124,770	124,770	124,770	124,770	124,770	124,770	124,770	124,770	1,497,241
Reg	472.32: Dist - Structure - Win-Rhodes	93,358	93,358	93,358	93,358	93,358	93,358	93,358	93,358	93,358	93,358	93,358	93,358	1,120,292
Reg	472.33: Dist - Structure - London Admin	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin - old	222,668	222,668	222,668	222,668	222,668	222,668	222,668	222,668	222,668	222,668	222,668	222,668	2,672,014
Reg	472.34: Dist - Structure - Kingston Office	66,334	66,334	66,334	66,334	66,334	66,334	66,334	66,334	66,334	66,334	66,334	66,334	796,007
Reg	472.35: Dist - Structure - Mainway	756,272	756,272	756,272	756,272	756,272	756,272	756,272	756,272	756,272	756,272	756,272	756,272	9,075,267
Reg	472.04: Dist-Lease Imp 15YR	91	91	91	91	91	91	91	91	91	91	91	91	1,093
Reg	472.80: Dist - Struc - Aid N	161	161	161	161	161	161	161	161	161	161	161	161	1,930
Reg	472.90: Dist - Struc - Aid S	27	27	27	27	27	27	27	27	27	27	27	27	328
Reg	473.01: Dist-Serv Line-Steel	884,677	885,508	886,636	886,946	887,852	889,427	890,745	891,506	893,099	896,308	899,157	909,754	10,701,614
Reg	473.02: Dist-Serv Line-Plast	4,221,097	4,226,342	4,233,458	4,235,415	4,241,132	4,251,074	4,259,392	4,264,195	4,274,251	4,294,504	4,312,482	4,379,367	51,192,710
Reg	473.81: Dist-ServLn Steel-Aid N	4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137	49,650
Reg	473.82: Dist-ServLn Plast-Aid N	19,240	19,240	19,240	19,240	19,240	19,240	19,240	19,240	19,240	19,240	19,240	19,240	230,880
Reg	473.91: Dist-ServLn Steel-Aid S	14,137	14,137	14,137	14,137	14,137	14,137	14,137	14,137	14,137	14,137	14,137	14,137	169,645
Reg	473.92: Dist-ServLn Plast-Aid S	61,659	61,659	61,659	61,659	61,659	61,659	61,659	61,659	61,659	61,659	61,659	61,659	739,909
Reg	474.00: Dist - Regulators	1,354,438	1,359,038	1,365,281	1,366,998	1,372,012	1,380,734	1,388,030	1,392,243	1,401,064	1,418,830	1,434,600	1,493,272	16,726,538
Reg	474.01: Dist-Cust M&R Install	495,129	496,896	499,293	499,952	501,877	505,227	508,028	509,646	513,033	519,855	525,911	548,441	6,123,288
Reg	474.81: Dist-Cust M&R Ins Aid N	6,966	6,966	6,966	6,966	6,966	6,966	6,966	6,966	6,966	6,966	6,966	6,966	83,589
Reg	474.91: Dist-Cust M&R Ins Aid S	28,358	28,358	28,358	28,358	28,358	28,358	28,358	28,358	28,358	28,358	28,358	28,358	340,293
Reg	475.01: Dist - Mains - Steel	5,318,610	5,327,497	5,339,555	5,342,871	5,352,557	5,369,404	5,383,497	5,391,635	5,408,675	5,442,991	5,473,453	5,586,784	64,737,530
Reg	475.02: Dist - Mains - Plast	2,532,694	2,538,622	2,546,665	2,548,877	2,555,338	2,566,576	2,575,977	2,581,405	2,592,772	2,615,662	2,635,983	2,711,581	31,002,151
Reg	475.81: Dist-Mains-Steel - Aid N	141,931	141,931	141,931	141,931	141,931	141,931	141,930	141,930	141,930	141,930	141,930	141,929	1,703,164
Reg	475.82: Dist-Mains-Plast - Aid N	39,142	39,142	39,142	39,142	39,142	39,142	39,142	39,142	39,142	39,142	39,142	39,142	469,701
Reg	475.91: Dist-Mains-Steel - Aid S	106,572	106,572	106,571	106,570	106,570	106,568	106,567	106,566	106,565	106,562	106,560	106,551	1,278,795
Reg	475.92: Dist-Mains-Plast - Aid S	86,060	86,056	86,052	86,051	86,047	86,041	86,035	86,032	86,026	86,013	86,002	85,960	1,032,374
Reg	476.00: NGV Compressor Stations	17,860	17,898	17,949	17,964	18,005	18,077	18,137	18,172	18,245	18,391	18,521	19,005	218,224
Reg	477.00: Dist - M&R Equip	772,185	775,395	779,751	780,948	784,447	790,532	795,623	798,562	804,717	817,112	828,115	869,050	9,596,436
Reg	477.80: Dist-M&R Equip - Aid N	12,293	12,293	12,293	12,293	12,293	12,293	12,293	12,293	12,293	12,293	12,293	12,293	147,520
Reg	477.90: Dist-M&R Equip - Aid S	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	13,100	157,203
Reg	478.00: Dist-Household Meters	4,829,987	4,839,153	4,851,589	4,855,009	4,864,998	4,882,373	4,896,909	4,905,301	4,922,875	4,958,267	4,989,684	5,106,568	58,902,713

Plant Accou	Forecasted Depreciation
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If new plant account rows are added in Summary tab, please use $J = (\text{Depreciation Rate}/12) * I$

Sum of J

Reg/Unreg	Plant Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Forecasted Depreciation
Reg	480.00: GenPlant - Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.02: GenPlant-Lease Imp 2YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.05: GenPlant-Lease Imp 5YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.10: GenPlant-Lease Imp 10YR	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	29,786
Reg	482.12: GenPlant - Structure	28,046	28,109	28,194	28,217	28,286	28,405	28,504	28,562	28,682	28,925	29,140	29,940	343,009
Reg	482.51: GenPlant - Structure - Keil	365,949	365,949	365,949	365,949	365,949	365,949	365,949	365,949	365,949	365,949	365,949	365,949	4,391,386
Reg	482.52: GenPlant - Structure - Bloomfield	263,642	263,642	263,642	263,642	263,642	263,642	263,642	263,642	263,642	263,642	263,642	263,642	3,163,702
Reg	483.01: GenPlant Office Equip	31,813	31,788	31,754	31,745	31,718	31,671	31,632	31,609	31,562	31,466	31,381	31,065	379,205
Reg	483.05: Gen-Computer Software	8,193	14,653	23,420	25,830	32,872	45,120	55,366	61,281	73,669	98,617	120,763	203,155	762,939
Reg	483.05: Gen-Computer Software - OLD	555,254	555,254	555,254	555,254	555,254	555,254	555,254	555,254	555,254	555,254	555,254	555,254	6,663,053
Reg	483.06: Reg Base LinePack Gas	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR - OLD	678,686	678,686	678,686	678,686	678,686	678,686	678,686	678,686	678,686	678,686	678,686	678,686	8,144,236
Reg	483.21: Computer Hardware	6,082	10,878	17,386	19,175	24,402	33,495	41,101	45,492	54,688	73,208	89,649	150,812	566,367
Reg	483.21: Computer Hardware - OLD	213,704	213,704	213,704	213,704	213,704	213,704	213,704	213,704	213,704	213,704	213,704	213,704	2,564,449
Reg	483.22: Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	484.00: Transportation Equip	278,273	278,762	279,425	279,607	280,140	281,066	281,841	282,288	283,225	285,112	286,786	293,017	3,389,542
Reg	485.21: Heavy Work Equipment	154,987	155,274	155,664	155,771	156,084	156,629	157,084	157,347	157,898	159,007	159,992	163,654	1,889,391
Reg	486.01: Tools	380,264	380,480	380,772	380,852	381,087	381,496	381,838	382,035	382,448	383,280	384,019	386,767	4,585,338
Reg	487.06: NGV Fuel Equip	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	487.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	488.01: Communication Equipment	178,500	177,515	176,179	175,811	174,738	172,871	171,310	170,408	168,520	164,718	161,343	148,785	2,040,698
Reg	495.01: UGStor - Reg OH 35YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.02: Dist - Reg OH 35YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.03: LocStor - Reg OH 30YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.04: GenPlant - Reg OH 10YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.05: Trans - Reg OH 40YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.06: Software Reg OH 10YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	550.01: NReg UGStor - Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	551.00: NReg UGStor-LRights	47,691	47,691	47,691	47,691	47,691	47,691	47,691	47,691	47,691	47,691	47,691	47,691	572,290
Nonreg	552.00: NReg UGStor - Struc	86,163	86,163	86,166	86,166	86,166	86,171	86,173	86,175	86,180	86,200	86,201	86,227	1,034,152
Nonreg	553.00: NReg UGStor - Wells	388,909	389,009	389,573	389,628	389,658	390,868	391,517	391,990	393,283	398,172	398,435	405,088	4,716,128
Nonreg	555.00: NReg UGStor-Field Line	149,503	149,559	149,876	149,907	149,924	150,604	150,969	151,235	151,962	154,710	154,857	158,597	1,821,703
Nonreg	556.00: NReg UGStor-Comp Equip	430,615	430,723	431,338	431,397	431,430	432,748	433,455	433,970	435,378	440,704	440,990	448,237	5,220,984
Nonreg	557.00: NReg UGStor - M&R Equip	74,234	74,261	74,414	74,429	74,437	74,765	74,941	75,070	75,421	76,747	76,819	78,624	904,162
Nonreg	557.90: NR UGStor-M&R Equip-Aid S	605	605	605	605	605	605	605	605	605	605	605	605	7,264
Nonreg	558.00: NReg UGStor-BasePresGas	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	580.00: GenPlant - Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.02: GenPlant-Lease Imp 2YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.05: GenPlant-Lease Imp 5YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.10: GenPlant-Lease Imp 10YR	95	95	95	95	95	95	95	95	95	95	95	95	1,135
Nonreg	582.12: GenPlant - Structure	4,456	4,457	4,462	4,463	4,463	4,475	4,481	4,485	4,498	4,545	4,547	4,611	53,941
Nonreg	583.01: GenPlant Office Equip	1,235	1,235	1,234	1,234	1,234	1,233	1,232	1,231	1,230	1,225	1,225	1,218	14,765
Nonreg	583.05: Gen-Computer Software	68	107	326	348	359	831	1,083	1,268	1,771	3,676	3,778	6,370	19,985
Nonreg	583.05: Gen-Computer Software - OLD	14,708	14,708	14,708	14,708	14,708	14,708	14,708	14,708	14,708	14,708	14,708	14,708	176,493
Nonreg	583.06: NReg Base LinePack Gas	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR - OLD	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	118,146
Nonreg	583.21: Computer Hardware	54	85	260	277	286	662	863	1,010	1,410	2,927	3,008	5,072	15,913
Nonreg	583.21: Computer Hardware - OLD	9,066	9,066	9,066	9,066	9,066	9,066	9,066	9,066	9,066	9,066	9,066	9,066	108,790
Nonreg	583.22: Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	584.00: Transportation Equip	10,182	10,185	10,200	10,201	10,202	10,234	10,251	10,263	10,298	10,427	10,434	10,609	123,485
Nonreg	585.21: Heavy Work Equipment	5,640	5,641	5,650	5,651	5,651	5,671	5,681	5,689	5,709	5,787	5,791	5,898	68,459
Nonreg	586.01: Tools	14,992	14,994	15,007	15,008	15,009	15,036	15,050	15,061	15,089	15,198	15,204	15,352	181,001
Nonreg	587.06: NGV Fuel Equip	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	588.01: Communication Equipment	8,814	8,809	8,785	8,783	8,781	8,730	8,702	8,681	8,626	8,417	8,405	8,120	103,653
		36,741,442	36,807,886	36,899,612	36,924,467	36,996,600	37,126,296	37,233,464	37,295,704	37,427,133	37,700,180	37,927,654	38,794,689	447,875,126

Plant Accou	Monthly Closeouts - Subject to Half Year Rule (Not including forecasted retirements)
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If new plant account rows are added in Summary tab, please use K = D * Current Monthly Closeout Profile

Reg/Unreg	Plant Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Reg	401.00: Intang - Fran Consent	-	-	-	-	-	-	-	-	-	-	-	-
Reg	401.02: Intang F&C - S.S. Marie	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.02 Other intangible - S.S. Marie	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.03 Other intangible - Lakeland Premium	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.04: Intang Oth-Lake Acq Adj	-	-	-	-	-	-	-	-	-	-	-	-
Reg	440.00: LocStor - Land	-	-	-	-	-	-	-	-	-	-	-	-
Reg	442.00: LocStor - Structure	13,344	10,523	14,278	3,926	11,469	19,949	16,688	9,636	20,177	40,634	36,071	134,197
Reg	443.01: LocStor-Holder StorTank	27	21	29	8	23	40	33	19	40	81	72	269
Reg	443.02: LocStor - Holder Equip	-	-	-	-	-	-	-	-	-	-	-	-
Reg	450.00: UGStor - Land	3,865	3,048	4,135	1,137	3,322	5,777	4,833	2,791	5,843	11,768	10,447	38,865
Reg	451.00: UGStor - Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
Reg	452.00: UGStor - Structure	201,588	158,969	215,701	59,315	173,266	301,365	252,109	145,567	304,810	613,860	544,928	2,027,306
Reg	452.90: UGStor - Struc-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	453.00: UGStor - Wells	671,666	529,666	718,689	197,629	577,299	1,004,110	839,994	485,009	1,015,587	2,045,304	1,815,633	6,754,729
Reg	455.00: UGStor - Field Lines	759,864	599,217	813,061	223,580	653,105	1,135,961	950,295	548,697	1,148,945	2,313,876	2,054,046	7,641,702
Reg	456.00: UGStor - Comp Equip	80,948	63,834	86,615	23,818	69,575	121,013	101,234	58,452	122,396	246,496	218,816	814,065
Reg	457.00: UGStor - M&R Equip	570,940	450,235	610,911	167,992	490,724	853,529	714,024	412,275	863,285	1,738,580	1,543,351	5,741,757
Reg	457.90: UGStor-M&R Equip-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	458.00: UGStor - Base Press Gas	-	-	-	-	-	-	-	-	-	-	-	-
Reg	460.01: Trans - Land	84,769	66,848	90,704	24,942	72,859	126,726	106,013	61,212	128,174	258,132	229,146	852,495
Reg	461.05: Trans - Land Rights	66,185	52,193	70,819	19,474	56,886	98,944	82,772	47,792	100,075	201,542	178,910	665,603
Reg	462.00: Trans - Comp Structure	26,147	20,619	27,977	7,693	22,473	39,088	32,700	18,881	39,535	79,621	70,680	262,951
Reg	462.90: Trans-Comp Struc-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	463.00: Trans - M&R Struc	1,522	1,200	1,628	448	1,308	2,275	1,903	1,099	2,301	4,634	4,114	15,305
Reg	463.90: Trans - M&R Struc-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	464.00: Trans - Other Structure	-	-	-	-	-	-	-	-	-	-	-	-
Reg	465.00: Trans - Mains	5,527,446	4,358,862	5,914,421	1,626,383	4,750,856	8,263,280	6,912,693	3,991,363	8,357,730	16,831,736	14,941,666	55,587,742
Reg	465.91: Trans - Mains-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	466.51: Trans - Compress Equip	63,793	50,306	68,259	18,770	54,830	95,367	79,780	46,065	96,457	194,256	172,443	641,542
Reg	467.00: Trans - M&R Equip	1,839,087	1,450,276	1,967,840	541,129	1,580,700	2,749,351	2,299,985	1,328,002	2,780,776	5,600,239	4,971,377	18,495,100
Reg	467.90: Trans M&R Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	470.00: Dist - Land	59,764	47,129	63,948	17,585	51,367	89,344	74,741	43,155	90,365	181,987	161,552	601,023
Reg	471.00: Dist - Land Rights	53,216	41,966	56,942	15,658	45,740	79,556	66,553	38,428	80,465	162,050	143,853	535,180
Reg	472.00: Dist - Structure	156,146	123,134	167,078	45,944	134,208	233,431	195,278	112,753	236,099	475,483	422,090	1,570,308
Reg	472.31: Dist - Structure - Stoney Creek	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.32: Dist - Structure - Win-Rhodes	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin - old	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.34: Dist - Structure - Kingston Office	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.35: Dist - Structure - Mainway	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.04: Dist-Lease Imp 15YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.80: Dist - Struc - Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.90: Dist - Struc - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	473.01: Dist-Serv Line-Steel	348,837	275,087	373,259	102,641	299,826	521,495	436,259	251,895	527,456	1,062,249	942,967	3,508,137
Reg	473.02: Dist-Serv Line-Plast	3,013,649	2,376,519	3,224,634	886,729	2,590,240	4,505,268	3,768,908	2,176,153	4,556,764	9,176,923	8,146,428	30,307,298
Reg	473.81: Dist-ServLn Steel-Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	473.82: Dist-ServLn Plast-Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	473.91: Dist-ServLn Steel-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	473.92: Dist-ServLn Plast-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	474.00: Dist - Regulators	896,121	706,668	958,858	263,673	770,219	1,339,660	1,120,700	647,088	1,354,973	2,728,796	2,422,374	9,012,000
Reg	474.01: Dist-Cust M&R Install	807,090	636,459	863,594	237,476	693,696	1,206,562	1,009,356	582,799	1,220,353	2,457,685	2,181,706	8,116,640
Reg	474.81: Dist-Cust M&R Ins Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	474.91: Dist-Cust M&R Ins Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	475.01: Dist - Mains - Steel	4,058,744	3,200,665	4,342,895	1,194,235	3,488,502	6,067,637	5,075,916	2,930,814	6,136,990	12,359,361	10,971,503	40,817,476
Reg	475.02: Dist - Mains - Plast	3,350,184	2,641,905	3,584,729	985,750	2,879,492	5,008,372	4,189,782	2,419,164	5,065,618	10,201,711	9,056,140	33,691,715
Reg	475.81: Dist-Mains-Steel -Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	475.82: Dist-Mains-Plast -Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	475.91: Dist-Mains-Steel -Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	475.92: Dist-Mains-Plast -Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	476.00: NGV Compressor Stations	15,618	12,316	16,712	4,595	13,424	23,348	19,532	11,278	23,615	47,559	42,219	157,067
Reg	477.00: Dist - M&R Equip	1,701,287	1,341,609	1,820,393	500,583	1,462,261	2,543,346	2,127,651	1,228,497	2,572,417	5,180,622	4,598,880	17,109,293
Reg	477.80: Dist-M&R Equip - Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	477.90: Dist-M&R Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	478.00: Dist-Household Meters	1,645,876	1,297,914	1,761,104	484,279	1,414,635	2,460,510	2,058,354	1,188,486	2,488,634	5,011,891	4,449,095	16,552,047

Plant Accou	Monthly Closeouts - Subject to Half Year Rule (Not including forecasted retirements)
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If new plant account rows are added in Summary tab, please me K = D * Current Monthly Closeout Profile

Reg/Unreg	Plant Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Reg	480.00: GenPlant - Land	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.02: GenPlant-Lease Imp 2YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.05: GenPlant-Lease Imp 5YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.10: GenPlant-Lease Imp 10YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.12: GenPlant - Structure	70,071	55,257	74,976	20,617	60,226	104,753	87,631	50,598	105,950	213,374	189,414	704,680
Reg	482.51: GenPlant - Structure - Keil	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.52: GenPlant - Structure - Bloomfield	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.01: GenPlant Office Equip	2,232	1,760	2,389	657	1,919	3,337	2,792	1,612	3,375	6,798	6,034	22,449
Reg	483.05: Gen-Computer Software	393,250	310,111	420,781	115,709	338,000	587,891	491,804	283,965	594,611	1,197,494	1,063,025	3,954,790
Reg	483.05: Gen-Computer Software - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.06: Reg Base LinePack Gas	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.21: Computer Hardware	291,929	230,211	312,367	85,896	250,914	436,420	365,090	210,801	441,408	888,958	789,135	2,935,833
Reg	483.21: Computer Hardware - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.22: Computer Software	-	-	-	-	-	-	-	-	-	-	-	-
Reg	484.00: Transportation Equip	375,797	296,348	402,106	110,574	322,998	561,799	469,976	271,362	568,220	1,144,346	1,015,845	3,779,265
Reg	485.21: Heavy Work Equipment	83,770	66,060	89,634	24,648	72,000	125,232	104,763	60,490	126,663	255,089	226,444	842,444
Reg	486.01: Tools	109,485	86,339	117,150	32,215	94,103	163,676	136,924	79,059	165,547	333,396	295,959	1,101,060
Reg	487.06: NGV Fuel Equip	-	-	-	-	-	-	-	-	-	-	-	-
Reg	487.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	488.01: Communication Equipment	9,325	7,353	9,977	2,744	8,014	13,940	11,661	6,733	14,099	28,394	25,206	93,774
Reg	495.01: UGStor - Reg OH 35YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.02: Dist - Reg OH 35YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.03: LocStor - Reg OH 30YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.04: GenPlant - Reg OH 10YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.05: Trans - Reg OH 40YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.06: Software Reg OH 10YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	550.01: NReg UGStor - Land	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	551.00: NReg UGStor-LRights	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	552.00: NReg UGStor - Struc	210	120	680	66	36	1,458	781	570	1,557	5,890	316	8,015
Nonreg	553.00: NReg UGStor - Wells	54,406	31,095	176,208	17,028	9,411	377,977	202,521	147,874	403,672	1,526,934	81,887	2,077,707
Nonreg	555.00: NReg UGStor-Field Line	46,245	26,431	149,777	14,474	7,999	321,280	172,143	125,693	343,121	1,297,894	69,604	1,766,051
Nonreg	556.00: NReg UGStor-Comp Equip	84,458	48,271	273,539	26,434	14,609	586,757	314,386	229,554	626,645	2,370,354	127,119	3,225,355
Nonreg	557.00: NReg UGStor - M&R Equip	21,856	12,491	70,785	6,840	3,781	151,839	81,356	59,403	162,161	613,391	32,895	834,645
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	558.00: NReg UGStor-BasePresGas	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	580.00: GenPlant - Land	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.02: GenPlant-Lease Imp 2YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.05: GenPlant-Lease Imp 5YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.10: GenPlant-Lease Imp 10YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.12: GenPlant - Structure	1,427	815	4,621	447	247	9,912	5,311	3,878	10,586	40,044	2,147	54,488
Nonreg	583.01: GenPlant Office Equip	18	11	60	6	3	128	69	50	137	519	28	706
Nonreg	583.05: Gen-Computer Software	3,257	1,862	10,550	1,019	563	22,629	12,125	8,853	24,168	91,417	4,903	124,392
Nonreg	583.05: Gen-Computer Software - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.06: NReg Base LinePack Gas	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.21: Computer Hardware	2,594	1,482	8,400	812	449	18,018	9,654	7,049	19,243	72,789	3,904	99,044
Nonreg	583.21: Computer Hardware - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.22: Computer Software	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	584.00: Transportation Equip	3,113	1,779	10,081	974	538	21,625	11,587	8,460	23,095	87,360	4,685	118,871
Nonreg	585.21: Heavy Work Equipment	694	397	2,247	217	120	4,820	2,583	1,886	5,148	19,474	1,044	26,498
Nonreg	586.01: Tools	907	518	2,937	284	157	6,300	3,376	2,465	6,729	25,452	1,365	34,632
Nonreg	587.06: NGV Fuel Equip	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	588.01: Communication Equipment	77	44	250	24	13	537	287	210	573	2,168	116	2,950

Plant Account	Forecasted WIP Balance - Subject to Half Year Rule (Not including forecasted retirements)
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If new plant account rows are added in Summary tab, please use L = (Prior Month Forecasted Closeouts subject to 1/2 rule) + K

Reg/Unreg	Plant Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Reg	401.00: Intang - Fran Consent	-	-	-	-	-	-	-	-	-	-	-	-
Reg	401.02: Intang F&C - S.S. Marie	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.02 Other intangible - S.S. Marie	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.03 Other intangible - Lakeland Premium	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.04: Intang Oth-Lake Acq Adj	-	-	-	-	-	-	-	-	-	-	-	-
Reg	440.00: LocStor - Land	-	-	-	-	-	-	-	-	-	-	-	-
Reg	442.00: LocStor - Structure	13,344	23,867	38,145	42,072	53,541	73,490	90,178	99,814	119,991	160,625	196,696	330,893
Reg	443.01: LocStor-Holder StorTank	27	48	76	84	107	147	181	200	240	322	394	663
Reg	443.02: LocStor - Holder Equip	-	-	-	-	-	-	-	-	-	-	-	-
Reg	450.00: UGStor - Land	3,865	6,912	11,047	12,184	15,506	21,283	26,116	28,907	34,750	46,518	56,965	95,830
Reg	451.00: UGStor - Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
Reg	452.00: UGStor - Structure	201,588	360,557	576,259	635,573	808,839	1,110,204	1,362,312	1,507,879	1,812,689	2,426,548	2,971,477	4,998,783
Reg	452.90: UGStor - Struc-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	453.00: UGStor - Wells	671,666	1,201,332	1,920,021	2,117,651	2,694,950	3,699,060	4,539,054	5,024,063	6,039,651	8,084,955	9,900,587	16,655,317
Reg	455.00: UGStor - Field Lines	759,864	1,359,081	2,172,142	2,395,722	3,048,827	4,184,789	5,135,084	5,683,780	6,832,726	9,146,601	11,200,647	18,842,349
Reg	456.00: UGStor - Comp Equip	80,948	144,782	231,397	255,215	324,789	445,803	547,037	605,489	727,885	974,381	1,193,197	2,007,262
Reg	457.00: UGStor - M&R Equip	570,940	1,021,174	1,632,086	1,800,078	2,290,802	3,144,331	3,858,356	4,270,631	5,133,915	6,872,496	8,415,847	14,157,605
Reg	457.90: UGStor-M&R Equip-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	458.00: UGStor - Base Press Gas	-	-	-	-	-	-	-	-	-	-	-	-
Reg	460.01: Trans - Land	84,769	151,617	242,320	267,263	340,122	466,848	572,861	634,073	762,247	1,020,379	1,249,525	2,102,020
Reg	461.05: Trans - Land Rights	66,185	118,378	189,197	208,671	265,557	364,501	447,273	495,065	595,140	796,682	975,592	1,641,195
Reg	462.00: Trans - Comp Structure	26,147	46,766	74,744	82,437	104,910	143,999	176,698	195,579	235,114	314,735	385,415	648,366
Reg	462.90: Trans-Comp Struc-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	463.00: Trans - M&R Struc	1,522	2,722	4,350	4,798	6,106	8,381	10,285	11,384	13,685	18,319	22,433	37,738
Reg	463.90: Trans - M&R Struc-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	464.00: Trans - Other Structure	-	-	-	-	-	-	-	-	-	-	-	-
Reg	465.00: Trans - Mains	5,527,446	9,886,308	15,800,729	17,427,112	22,177,968	30,441,248	37,353,941	41,345,304	49,703,034	66,534,769	81,476,436	137,064,177
Reg	465.91: Trans - Mains-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	466.51: Trans - Compress Equip	63,793	114,099	182,357	201,127	255,957	351,324	431,104	477,169	573,626	767,882	940,325	1,581,866
Reg	467.00: Trans - M&R Equip	1,839,087	3,289,363	5,257,203	5,798,332	7,379,032	10,128,383	12,428,367	13,756,370	16,537,146	22,137,384	27,108,761	45,603,861
Reg	467.90: Trans M&R Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	470.00: Dist - Land	59,764	106,892	170,840	188,425	239,792	329,135	403,877	447,032	537,397	719,384	880,936	1,481,959
Reg	471.00: Dist - Land Rights	53,216	95,182	152,124	167,782	213,522	293,078	359,631	398,059	478,524	640,575	784,428	1,319,608
Reg	472.00: Dist - Structure	156,146	279,280	446,358	492,302	626,509	859,940	1,055,218	1,167,971	1,404,070	1,879,552	2,301,642	3,871,950
Reg	472.31: Dist - Structure - Stoney Creek	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.32: Dist - Structure - Win-Rhodes	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin - old	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.34: Dist - Structure - Kingston Office	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.35: Dist - Structure - Mainway	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.04: Dist-Lease Imp 15YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.80: Dist - Struc - Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.90: Dist - Struc - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	473.01: Dist-Serv Line-Steel	348,837	623,924	997,183	1,099,823	1,399,650	1,921,144	2,357,404	2,609,298	3,136,754	4,199,003	5,141,970	8,650,108
Reg	473.02: Dist-Serv Line-Plast	3,013,649	5,390,168	8,614,802	9,501,531	12,091,771	16,597,040	20,365,947	22,542,100	27,098,864	36,275,787	44,422,215	74,729,512
Reg	473.81: Dist-ServLn Steel-Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	473.82: Dist-ServLn Plast-Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	473.91: Dist-ServLn Steel-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	473.92: Dist-ServLn Plast-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	474.00: Dist - Regulators	896,121	1,602,789	2,561,647	2,825,320	3,595,538	4,935,198	6,055,899	6,702,987	8,057,959	10,786,755	13,209,129	22,221,130
Reg	474.01: Dist-Cust M&R Install	807,090	1,443,549	2,307,142	2,544,618	3,238,314	4,444,876	5,454,233	6,037,031	7,257,385	9,715,069	11,896,776	20,013,416
Reg	474.81: Dist-Cust M&R Ins Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	474.91: Dist-Cust M&R Ins Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	475.01: Dist - Mains - Steel	4,058,744	7,259,409	11,602,304	12,796,539	16,285,041	22,352,678	27,428,594	30,359,408	36,496,399	48,855,760	59,827,263	100,644,739
Reg	475.02: Dist - Mains - Plast	3,350,184	5,992,089	9,576,818	10,562,568	13,442,060	18,450,432	22,640,214	25,059,378	30,124,995	40,326,706	49,382,846	83,074,561
Reg	475.81: Dist-Mains-Steel -Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	475.82: Dist-Mains-Plast -Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	475.91: Dist-Mains-Steel -Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	475.92: Dist-Mains-Plast -Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	476.00: NGV Compressor Stations	15,618	27,934	44,646	49,242	62,665	86,014	105,546	116,824	140,439	187,999	230,217	387,285
Reg	477.00: Dist - M&R Equip	1,701,287	3,042,896	4,863,290	5,363,872	6,826,133	9,369,480	11,497,130	12,725,628	15,298,045	20,478,667	25,077,547	42,186,839
Reg	477.80: Dist-M&R Equip - Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	477.90: Dist-M&R Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	478.00: Dist-Household Meters	1,645,876	2,943,790	4,704,894	5,189,173	6,603,808	9,064,318	11,122,672	12,311,157	14,799,791	19,811,682	24,260,777	40,812,825

Plant Account	Forecasted WIP Balance - Subject to Half Year Rule (Not including forecasted retirements)
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If new plant account rows are added in Summary tab, please use L = (Prior Month Forecasted Closeouts subject to 1/2 rule) + K

Reg/Unreg	Plant Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Reg	480.00: GenPlant - Land	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.02: GenPlant-Lease Imp 2YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.05: GenPlant-Lease Imp 5YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.10: GenPlant-Lease Imp 10YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.12: GenPlant - Structure	70,071	125,328	200,304	220,922	281,148	385,900	473,532	524,130	630,080	843,454	1,032,868	1,737,547
Reg	482.51: GenPlant - Structure - Keil	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.52: GenPlant - Structure - Bloomfield	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.01: GenPlant Office Equip	2,232	3,993	6,381	7,038	8,957	12,294	15,085	16,697	20,073	26,870	32,904	55,354
Reg	483.05: Gen-Computer Software	393,250	703,361	1,124,143	1,239,852	1,577,851	2,165,742	2,657,546	2,941,511	3,536,122	4,733,616	5,796,641	9,751,430
Reg	483.05: Gen-Computer Software - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.06: Reg Base LinePack Gas	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.21: Computer Hardware	291,929	522,139	834,506	920,402	1,171,316	1,607,736	1,972,826	2,183,627	2,625,036	3,513,994	4,303,129	7,238,962
Reg	483.21: Computer Hardware - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.22: Computer Software	-	-	-	-	-	-	-	-	-	-	-	-
Reg	484.00: Transportation Equip	375,797	672,144	1,074,250	1,184,824	1,507,822	2,069,621	2,539,597	2,810,959	3,379,179	4,523,525	5,539,370	9,318,635
Reg	485.21: Heavy Work Equipment	83,770	149,829	239,464	264,112	336,112	461,344	566,107	626,597	753,260	1,008,349	1,234,793	2,077,238
Reg	486.01: Tools	109,485	195,824	312,975	345,189	439,292	602,968	739,892	818,951	984,498	1,317,894	1,613,853	2,714,913
Reg	487.06: NGV Fuel Equip	-	-	-	-	-	-	-	-	-	-	-	-
Reg	487.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	488.01: Communication Equipment	9,325	16,678	26,655	29,399	37,413	51,353	63,014	69,747	83,847	112,241	137,447	231,220
Reg	495.01: UGStor - Reg OH 35YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.02: Dist - Reg OH 35YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.03: LocStor - Reg OH 30YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.04: GenPlant - Reg OH 10YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.05: Trans - Reg OH 40YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.06: Software Reg OH 10YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	550.01: NReg UGStor - Land	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	551.00: NReg UGStor-LRights	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	552.00: NReg UGStor - Struc	210	330	1,010	1,075	1,112	2,570	3,351	3,921	5,479	11,369	11,685	19,700
Nonreg	553.00: NReg UGStor - Wells	54,406	85,502	261,710	278,738	288,149	666,126	868,647	1,016,521	1,420,193	2,947,127	3,029,014	5,106,721
Nonreg	555.00: NReg UGStor-Field Line	46,245	72,676	222,453	236,927	244,926	566,207	738,350	864,043	1,207,164	2,505,058	2,574,662	4,340,713
Nonreg	556.00: NReg UGStor-Comp Equip	84,458	132,729	406,268	432,702	447,311	1,034,068	1,348,455	1,578,009	2,204,654	4,575,008	4,702,127	7,927,482
Nonreg	557.00: NReg UGStor - M&R Equip	21,856	34,347	105,133	111,973	115,754	267,592	348,948	408,351	570,512	1,183,903	1,216,799	2,051,444
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	558.00: NReg UGStor-BasePresGas	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	580.00: GenPlant - Land	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.02: GenPlant-Lease Imp 2YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.05: GenPlant-Lease Imp 5YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.10: GenPlant-Lease Imp 10YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.12: GenPlant - Structure	1,427	2,242	6,863	7,310	7,557	17,469	22,780	26,658	37,245	77,288	79,436	133,924
Nonreg	583.01: GenPlant Office Equip	18	29	89	95	98	226	295	345	483	1,002	1,029	1,736
Nonreg	583.05: Gen-Computer Software	3,257	5,119	15,668	16,688	17,251	39,881	52,006	60,859	85,027	176,444	181,346	305,738
Nonreg	583.05: Gen-Computer Software - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.06: NReg Base LinePack Gas	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.21: Computer Hardware	2,594	4,076	12,476	13,287	13,736	31,754	41,408	48,457	67,700	140,489	144,393	243,437
Nonreg	583.21: Computer Hardware - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.22: Computer Software	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	584.00: Transportation Equip	3,113	4,892	14,973	15,947	16,486	38,111	49,697	58,158	81,253	168,613	173,298	292,168
Nonreg	585.21: Heavy Work Equipment	694	1,090	3,338	3,555	3,675	8,495	11,078	12,964	18,112	37,586	38,630	65,128
Nonreg	586.01: Tools	907	1,425	4,362	4,646	4,803	11,103	14,479	16,944	23,672	49,124	50,489	85,121
Nonreg	587.06: NGV Fuel Equip	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	588.01: Communication Equipment	77	121	372	396	409	946	1,233	1,443	2,016	4,184	4,300	7,249

IDC Interest Rate 2.48%

Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	Refinement for Capex Assumptions	Forecasted IDC Capex	Actual IDC Capex
Reg	401.00: Intang - Fran Consent	40100		40100	-	-
Reg	401.02: Intang F&C - S.S. Marie	40102		40102	-	-
Reg	402.02 Other intangible - S.S. Marie	40202		40202	-	-
Reg	402.03 Other intangible - Lakeland Premium	40203		40203	-	-
Reg	402.04: Intang Oth-Lake Acq Adj	40204		40204	-	-
Reg	440.00: LocStor - Land	44000		44000	-	-
Reg	442.00: LocStor - Structure	44200		44200	1,501	-
Reg	443.01: LocStor-Holder StorTank	44301		44301	3	-
Reg	443.02: LocStor - Holder Equip	44302		44302	-	-
Reg	450.00: UGStor - Land	45000		45000	18,191	-
Reg	451.00: UGStor - Land Rights	45100		45100	-	-
Reg	452.00: UGStor - Structure	45200		45200	22,674	-
Reg	452.90: UGStor - Struc-Aid S	45290		45290	-	-
Reg	453.00: UGStor - Wells	45300		45300	80,642	-
Reg	455.00: UGStor - Field Lines	45500		45500	90,647	-
Reg	456.00: UGStor - Comp Equip	45600		45600	37,911	-
Reg	457.00: UGStor - M&R Equip	45700		45700	68,148	-
Reg	457.90: UGStor-M&R Equip-Aid S	45790		45790	-	-
Reg	458.00: UGStor - Base Press Gas	45800		45800	-	-
Reg	460.01: Trans - Land	46001		46000	27,647	-
Reg	461.05: Trans - Land Rights	46105		46100	9,784	-
Reg	462.00: Trans - Comp Structure	46200		46200	3,487	-
Reg	462.90: Trans-Comp Struc-Aid S	46290		46290	-	-
Reg	463.00: Trans - M&R Struc	46300		46300	171	-
Reg	463.90: Trans - M&R Struc-Aid S	46390		46390	-	-
Reg	464.00: Trans - Other Structure	46400		46400	-	-
Reg	465.00: Trans - Mains	46500		46501	629,324	-
Reg	465.91: Trans - Mains-Aid S	46591		46591	-	-
Reg	466.51: Trans - Compress Equip	46651		46600	27,678	-
Reg	467.00: Trans - M&R Equip	46700		46700	195,085	-
Reg	467.90: Trans M&R Equip - Aid S	46790		46790	-	-
Reg	470.00: Dist - Land	47000		47000	8,835	-
Reg	471.00: Dist - Land Rights	47100		47100	7,867	-
Reg	472.00: Dist - Structure	47200		47200	19,653	-
Reg	472.31: Dist - Structure - Stoney Creek	47231		47200	0.00%	-
Reg	472.32: Dist - Structure - Win-Rhodes	47232		47200	0.00%	-
Reg	472.33: Dist - Structure - London Admin	47233		47200	27.00%	7,269
Reg	472.33: Dist - Structure - London Admin - old	47233		47200	0.00%	-
Reg	472.34: Dist - Structure - Kingston Office	47234		47200	0.00%	-
Reg	472.35: Dist - Structure - Mainway	47235		47200	0.00%	-
Reg	472.04: Dist-Lease Imp 15YR	47204		47204	-	-
Reg	472.80: Dist - Struc - Aid N	47280		47280	-	-
Reg	472.90: Dist - Struc - Aid S	47290		47290	-	-
Reg	473.01: Dist-Serv Line-Steel	47301		47301	39,237	-
Reg	473.02: Dist-Serv Line-Plast	47302		47302	339,965	-
Reg	473.81: Dist-ServLn Steel-Aid N	47381		47381	-	-
Reg	473.82: Dist-ServLn Plast-Aid N	47382		47382	-	-
Reg	473.91: Dist-ServLn Steel-Aid S	47391		47391	-	-
Reg	473.92: Dist-ServLn Plast-Aid S	47392		47392	-	-
Reg	474.00: Dist - Regulators	47400		47400	100,794	-
Reg	474.01: Dist-Cust M&R Install	47401		47401	85,342	-
Reg	474.81: Dist-Cust M&R Ins Aid N	47481		47481	-	-
Reg	474.91: Dist-Cust M&R Ins Aid S	47491		47491	-	-
Reg	475.01: Dist - Mains - Steel	47501		47501	452,273	-
Reg	475.02: Dist - Mains - Plast	47502		47502	376,391	-
Reg	475.81: Dist-Mains-Steel -Aid N	47581		47581	-	-
Reg	475.82: Dist-Mains-Plast -Aid N	47582		47582	-	-
Reg	475.91: Dist-Mains-Steel -Aid S	47591		47591	-	-
Reg	475.92: Dist-Mains-Plast -Aid S	47592		47592	-	-
Reg	476.00: NGV Compressor Stations	47600		47600	2,309	-
Reg	477.00: Dist - M&R Equip	47700		47700	180,833	-
Reg	477.80: Dist-M&R Equip - Aid N	47780		47780	-	-
Reg	477.90: Dist-M&R Equip - Aid S	47790		47790	-	-
Reg	478.00: Dist-Household Meters	47800		47800	243,519	-
Reg	480.00: GenPlant - Land	48000		48000	96.96%	-
Reg	482.02: GenPlant-Lease Imp 2YR	48202		48200	0.00%	-
Reg	482.05: GenPlant-Lease Imp 5YR	48205		48200	0.00%	-
Reg	482.10: GenPlant-Lease Imp 10YR	48210		48200	0.00%	-
Reg	482.12: GenPlant - Structure	48212		48200	96.96%	19,375
Reg	482.51: GenPlant - Structure - Keil	48251		48200	0.00%	-
Reg	482.52: GenPlant - Structure - Bloomfield	48252		48200	0.00%	-
Reg	483.01: GenPlant Office Equip	48301		48301	96.96%	251
Reg	483.05: Gen-Computer Software	48305		48305	96.96%	44,232
Reg	483.05: Gen-Computer Software - OLD	49101		49101	96.96%	-
Reg	483.06: Reg Base LinePack Gas	48306		48306	96.96%	-
Reg	483.07: Computer Software-10YR	48307		48307	96.96%	-
Reg	483.07: Computer Software-10YR - OLD	49103		49103	96.96%	-
Reg	483.21: Computer Hardware	48321		48304	96.96%	46,290
Reg	483.21: Computer Hardware - OLD	49000		49000	96.96%	-
Reg	483.22: Computer Software	48322		48322	96.96%	-
Reg	484.00: Transportation Equip	48400		48400	96.96%	55,556
Reg	485.21: Heavy Work Equipment	48521		48500	96.96%	12,384
Reg	486.01: Tools	48601		48601	96.96%	16,186
Reg	487.06: NGV Fuel Equip	48706		48706	96.96%	-

IDC Interest Rate 2.48%

Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	Refinement for Capex Assumptions	Forecasted IDC Capex	Actual IDC Capex
Reg	487.96: NGV Fuel Equip - Aid S	48796	48796	96.96%	-	-
Reg	488.01: Communication Equipment	48801	48801	96.96%	1,378	-
Reg	495.01: UGStor - Reg OH 35YR	49501	49500	2.18%	-	-
Reg	495.02: Dist - Reg OH 35YR	49502	49500	50.68%	-	-
Reg	495.03: LocStor - Reg OH 30YR	49503	49500	1.97%	-	-
Reg	495.04: GenPlant - Reg OH 10YR	49504	49500	2.36%	-	-
Reg	495.05: Trans - Reg OH 40YR	49505	49500	34.77%	-	-
Reg	495.06: Software Reg OH 10YR	49506	49500	8.04%	-	-
Nonreg	550.01: NReg UGStor - Land	55001	55000	-	-	-
Nonreg	551.00: NReg UGStor-LRights	55100	55100	-	-	-
Nonreg	552.00: NReg UGStor - Struc	55200	55200	-	117	-
Nonreg	553.00: NReg UGStor - Wells	55300	55300	-	30,445	-
Nonreg	555.00: NReg UGStor-Field Line	55500	55500	-	25,878	-
Nonreg	556.00: NReg UGStor-Comp Equip	55600	55600	-	51,279	-
Nonreg	557.00: NReg UGStor - M&R Equip	55700	55700	-	12,230	-
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	55790	55790	-	-	-
Nonreg	558.00: NReg UGStor-BasePresGas	55800	55800	-	-	-
Nonreg	580.00: GenPlant - Land	58000	58000	3.04%	-	-
Nonreg	582.02: GenPlant-Lease Imp 2YR	58202	48200	0.00%	-	-
Nonreg	582.05: GenPlant-Lease Imp 5YR	58205	48200	0.00%	-	-
Nonreg	582.10: GenPlant-Lease Imp 10YR	58210	48200	0.00%	-	-
Nonreg	582.12: GenPlant - Structure	58212	48200	3.04%	607	-
Nonreg	583.01: GenPlant Office Equip	58301	48301	3.04%	8	-
Nonreg	583.05: Gen-Computer Software	58305	48305	3.04%	1,387	-
Nonreg	583.05: Gen-Computer Software - OLD	59305	49101	3.04%	-	-
Nonreg	583.06: NReg Base LinePack Gas	58306	48306	3.04%	-	-
Nonreg	583.07: Computer Software-10YR	58307	48307	3.04%	-	-
Nonreg	583.07: Computer Software-10YR - OLD	59307	49103	3.04%	-	-
Nonreg	583.21: Computer Hardware	58321	48304	3.04%	1,451	-
Nonreg	583.21: Computer Hardware - OLD	59321	49000	3.04%	-	-
Nonreg	583.22: Computer Software	58322	48322	3.04%	-	-
Nonreg	584.00: Transportation Equip	58400	48403	3.04%	1,742	-
Nonreg	585.21: Heavy Work Equipment	58521	48500	3.04%	388	-
Nonreg	586.01: Tools	58601	48601	3.04%	507	-
Nonreg	587.06: NGV Fuel Equip	58706	48706	3.04%	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	58796	48796	3.04%	-	-
Nonreg	588.01: Communication Equipment	58801	48801	3.04%	43	-
					3,398,918	-

Closeout Monthly Profile

Closeout Monthly Profile: Updated annually

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
REG	4%	3%	4%	1%	3%	6%	5%	3%	6%	12%	11%	41%
NONREG	1%	1%	3%	0%	0%	7%	4%	3%	8%	30%	2%	41%

Do Not Update Below - CloseoutProfiles

Note: Capital
 Actuals lag by a
 month

Closeout Profile	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total			
Budget	RegBudget	4.0%	3.2%	4.3%	1.2%	3.5%	6.0%	5.0%	2.9%	6.1%	12.3%	10.9%	40.6%	100%		
2+10	Reg2+10	Actuals	3.31%	4.50%	1.24%	3.61%	6.28%	5.26%	3.03%	6.35%	12.80%	11.36%	42.26%	96.0%		
5+7	Reg5+7	Actuals	Actuals	Actuals	Actuals	3.97%	6.91%	5.78%	3.34%	6.99%	14.07%	12.49%	46.46%	87.3%		
8+4	Reg8+4	Actuals	4.00%	8.38%	16.88%	14.99%	55.75%	72.7%								
9+3	Reg9+3	Actuals	8.73%	17.58%	15.61%	58.07%	69.8%									
10+2	Reg10+2	Actuals	19.27%	17.10%	63.63%	63.7%										
Budget	NonregBudget	1.1%	0.6%	3.5%	0.3%	0.2%	7.4%	4.0%	2.9%	7.9%	29.9%	1.6%	40.7%	100%		
2+10	Nonreg2+10	Actuals	0.62%	3.49%	0.34%	0.19%	7.48%	4.01%	2.93%	7.99%	30.22%	1.62%	41.12%	98.9%		
5+7	Nonreg5+7	Actuals	0.19%	7.83%	4.19%	3.06%	31.63%	1.70%	43.03%	94.5%						
8+4	Nonreg8+4	Actuals	3.49%	9.52%	36.03%	1.93%	49.02%	83.0%								
9+3	Nonreg9+3	Actuals	9.87%	37.33%	2.00%	50.80%	80.1%									
10+2	Nonreg10+2	Actuals	41.42%	2.22%	56.36%	72.2%										

Do Not Update Below - WIPHelper

WIP Helper	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Budget	1	1	1	1	1	1	1	1	1	1	1	1
2+10	0	1	1	1	1	1	1	1	1	1	1	1
5+7	0	0	0	0	1	1	1	1	1	1	1	1
8+4	0	0	0	0	0	0	0	1	1	1	1	1
9+3	0	0	0	0	0	0	0	0	1	1	1	1
10+2	0	0	0	0	0	0	0	0	0	1	1	1



Check
100.00%
100.00%
100.00%
100.00%
100.00%
100.00%
100.00%
100.00%
100.00%
100.00%
100.00%



Capex to Plant Account Assumptions

General Plant Allocator

3.04%

Allocates forecasted capex by asset class into the plant accounts

Asset Class	Plant Account	Allocation	Allow 1	Allow 2	Forecasted Capex
Compression Stations	45000	14%	14%	18%	2,955,438
Compression Stations	45200	2%	0%		
Compression Stations	45300	0%	0%		
Compression Stations	45600	28%	28%	39%	6,373,358
Compression Stations	45700	5%	0%		
Compression Stations	45800	0%	0%		
Compression Stations	46000	19%	19%	16%	2,551,145
Compression Stations	46200	3%	0%		
Compression Stations	46300	0%	0%		
Compression Stations	46400	0%	0%		
Compression Stations	46501	2%	0%		
Compression Stations	46600	21%	21%	28%	4,537,269
Compression Stations	46700	5%	0%		
Compression Stations	47800	0%	0%		
Compression Stations	48601	0%	0%		
Compression Stations	48801	0%	0%		
Compression Stations	55200	0%	0%		
Compression Stations	55300	0%	0%		
Compression Stations	55600	3%	0%		
Compression Stations	55700	0%	0%		
Compression Stations	55800	0%	0%		
Compression Stations Total	0	100%	82%	100%	
Corporate	49500	100%	100%		
Corporate Total	0	100%	100%		
Customer Connections	46700	0%	0%		
Customer Connections	47000	0%	0%		
Customer Connections	47100	0%	0%		
Customer Connections	47200	0%	0%		
Customer Connections	47301	4%	0%		
Customer Connections	47302	54%	54%	64%	
Customer Connections	47400	1%	0%		
Customer Connections	47401	3%	0%		
Customer Connections	47501	4%	0%		
Customer Connections	47502	23%	23%	27%	
Customer Connections	47700	2%	0%		
Customer Connections	47800	8%	8%	10%	
Customer Connections	49500	0%	0%		
Customer Connections Total	0	100%	85%	100%	
Distribution Pipe	44301	0%	0%		
Distribution Pipe	45500	0%	0%		
Distribution Pipe	45700	0%	0%		
Distribution Pipe	46000	0%	0%		
Distribution Pipe	46100	0%	0%		
Distribution Pipe	46501	15%	15%	16%	534,849
Distribution Pipe	46600	0%	0%		
Distribution Pipe	46700	0%	0%		
Distribution Pipe	47000	0%	0%		
Distribution Pipe	47100	0%	0%		
Distribution Pipe	47200	0%	0%		
Distribution Pipe	47301	2%	0%		
Distribution Pipe	47302	11%	11%	12%	394,366
Distribution Pipe	47400	0%	0%		
Distribution Pipe	47401	0%	0%		
Distribution Pipe	47501	48%	48%	51%	1,672,778
Distribution Pipe	47502	20%	20%	21%	700,916
Distribution Pipe	47700	1%	0%		
Distribution Pipe	47800	0%	0%		

Capex to Plant Account Assumptions

General Plant Allocator

3.04%

Allocates forecasted capex by asset class into the plant accounts

Asset Class	Plant Account	Allocation	Allow 1	Allow 2	Forecasted Capex
Distribution Pipe	48304	0%	0%		
Distribution Pipe	48601	0%	0%		
Distribution Pipe	49500	0%	0%		
Distribution Pipe	55500	0%	0%		
Distribution Pipe	55700	0%	0%		
Distribution Pipe Total	0	100%	95%	100%	
Distribution Stations	45600	0%	0%		
Distribution Stations	45700	0%	0%		
Distribution Stations	46000	0%	0%		
Distribution Stations	46200	0%	0%		
Distribution Stations	46501	0%	0%		
Distribution Stations	46600	0%	0%		
Distribution Stations	46700	38%	38%	41%	-
Distribution Stations	47000	1%	0%		
Distribution Stations	47100	1%	0%		
Distribution Stations	47200	3%	0%		
Distribution Stations	47301	0%	0%		
Distribution Stations	47302	1%	0%		
Distribution Stations	47400	0%	0%		
Distribution Stations	47401	10%	10%	10%	-
Distribution Stations	47501	6%	6%	6%	-
Distribution Stations	47502	0%	0%		
Distribution Stations	47700	39%	39%	43%	-
Distribution Stations	47800	0%	0%		
Distribution Stations	48403	0%	0%		
Distribution Stations	48500	0%	0%		
Distribution Stations	48601	0%	0%		
Distribution Stations	48706	1%	0%		
Distribution Stations	48801	0%	0%		
Distribution Stations	49500	0%	0%		
Distribution Stations	55600	0%	0%		
Distribution Stations	55700	0%	0%		
Distribution Stations Total	0	100%	92%	100%	
EA Fixed O/H	47000	0%	0%		
EA Fixed O/H	47501	0%	0%		
EA Fixed O/H	49500	100%	100%		
EA Fixed O/H Total	0	100%	100%		
Fleet & Equipment	44200	0%	0%		
Fleet & Equipment	44302	0%	0%		
Fleet & Equipment	45200	0%	0%		
Fleet & Equipment	45500	0%	0%		
Fleet & Equipment	45700	0%	0%		
Fleet & Equipment	46000	0%	0%		
Fleet & Equipment	46200	0%	0%		
Fleet & Equipment	46700	0%	0%		
Fleet & Equipment	47401	0%	0%		
Fleet & Equipment	47501	0%	0%		
Fleet & Equipment	47700	0%	0%		
Fleet & Equipment	48403	68%	68%	68%	
Fleet & Equipment	48500	14%	14%	14%	
Fleet & Equipment	48601	18%	18%	18%	
Fleet & Equipment	48706	0%	0%		
Fleet & Equipment	48801	0%	0%		
Fleet & Equipment	49500	0%	0%		
Fleet & Equipment	55200	0%	0%		
Fleet & Equipment	55500	0%	0%		
Fleet & Equipment	55700	0%	0%		

Capex to Plant Account Assumptions

General Plant Allocator

3.04%

Allocates forecasted capex by asset class into the plant accounts

Asset Class	Plant Account	Allocation	Allow 1	Allow 2	Forecasted Capex
Fleet & Equipment Total	0	100%	100%	100%	
Growth	44302	0%	0%		
Growth	45700	0%	0%		
Growth	46000	0%	0%		
Growth	46100	0%	0%		
Growth	46200	0%	0%		
Growth	46501	37%	37%	38%	-
Growth	46700	13%	13%	14%	-
Growth	47000	0%	0%		
Growth	47100	0%	0%		
Growth	47200	0%	0%		
Growth	47301	1%	0%		
Growth	47302	1%	0%		
Growth	47400	0%	0%		
Growth	47401	10%	10%	11%	-
Growth	47501	18%	18%	19%	-
Growth	47502	8%	8%	8%	-
Growth	47700	11%	11%	11%	-
Growth	47800	0%	0%		
Growth	48200	0%	0%		
Growth	48706	0%	0%		
Growth	48801	0%	0%		
Growth	49500	0%	0%		
Growth Total		100%	97%	100%	
Growth - Non Core	47100	0%	0%		
Growth - Non Core	47302	16%	16%	16%	79,500
Growth - Non Core	47502	76%	76%	76%	378,100
Growth - Non Core	47800	8%	8%	8%	42,400
Growth - Non Core	49500	0%	0%		
Growth - Non Core Total		100%	100%		
ICM	46000	0%	0%		-
ICM	46100	2%	0%		-
ICM	46501	35%	35%		
ICM	46700	12%	12%		
ICM	47000	1%	0%		-
ICM	47100	0%	0%		-
ICM	47301	2%	0%		-
ICM	47302	0%	0%		-
ICM	47400	0%	0%		
ICM	47501	38%	38%		
ICM	47502	1%	0%		-
ICM	47700	9%	9%		
ICM	47800	0%	0%		
ICM Total		100%	94%		
Integration	48304	4%	0%		
Integration	48305	96%	96%		
Integration Total		100%	96%		
IRP	47800	100%	100%		
IRP Total		100%	100%		
LNG	44200	100%	100%		
LNG	44301	0%	0%		-
LNG	44302	0%	0%		-
LNG Total		100%	100%		
Real Estate & Workplace Services	44200	0%	0%		-
Real Estate & Workplace Services	45000	0%	0%		-
Real Estate & Workplace Services	45200	1%	0%		-
Real Estate & Workplace Services	45500	0%	0%		-

Capex to Plant Account Assumptions

General Plant Allocator

3.04%

Allocates forecasted capex by asset class into the plant accounts

Asset Class	Plant Account	Allocation	Allow 1	Allow 2	Forecasted Capex
Real Estate & Workplace Services	46200	0%	0%		-
Real Estate & Workplace Services	46501	0%	0%		-
Real Estate & Workplace Services	46700	0%	0%		-
Real Estate & Workplace Services	47000	5%	0%		-
Real Estate & Workplace Services	47200	38%	38%	40%	2,063,255
Real Estate & Workplace Services	47501	0%	0%		-
Real Estate & Workplace Services	47700	0%	0%		-
Real Estate & Workplace Services	48200	46%	46%	49%	2,533,918
Real Estate & Workplace Services	48301	1%	0%		-
Real Estate & Workplace Services	48304	10%	10%	10%	525,391
Real Estate & Workplace Services	48305	0%	0%		-
Real Estate & Workplace Services	48601	0%	0%		-
Real Estate & Workplace Services	48801	0%	0%		-
Real Estate & Workplace Services	55200	0%	0%		-
Real Estate & Workplace Services Total		100%	94%		
TIS	47502	0%	0%		-
TIS	48200	0%	0%		-
TIS	48304	48%	48%		-
TIS	48305	50%	50%		-
TIS	48801	1%	0%		-
TIS Total		100%	99%		-
Transmission Pipe & Underground Storage	45000	0%	0%		-
Transmission Pipe & Underground Storage	45200	3%	0%		-
Transmission Pipe & Underground Storage	45300	11%	11%	12%	3,658,556
Transmission Pipe & Underground Storage	45500	12%	12%	14%	4,111,520
Transmission Pipe & Underground Storage	45600	0%	0%		-
Transmission Pipe & Underground Storage	45700	8%	8%	10%	2,822,315
Transmission Pipe & Underground Storage	46000	0%	0%		-
Transmission Pipe & Underground Storage	46100	1%	0%		-
Transmission Pipe & Underground Storage	46200	0%	0%		-
Transmission Pipe & Underground Storage	46501	48%	48%	57%	16,759,670
Transmission Pipe & Underground Storage	46700	2%	0%		-
Transmission Pipe & Underground Storage	47000	0%	0%		-
Transmission Pipe & Underground Storage	47301	0%	0%		-
Transmission Pipe & Underground Storage	47501	0%	0%		-
Transmission Pipe & Underground Storage	48601	0%	0%		-
Transmission Pipe & Underground Storage	55200	0%	0%		-
Transmission Pipe & Underground Storage	55300	4%	0%		-
Transmission Pipe & Underground Storage	55500	3%	0%		-
Transmission Pipe & Underground Storage	55600	6%	6%	7%	2,195,134
Transmission Pipe & Underground Storage	55700	2%	0%		-
Transmission Pipe & Underground Storage Total		100%	85%	100%	
Utilization	45700	0%	0%		-
Utilization	46700	0%	0%		-
Utilization	47200	0%	0%		-
Utilization	47302	3%	0%		-
Utilization	47400	33%	33%		-
Utilization	47401	0%	0%		-
Utilization	47501	0%	0%		-
Utilization	47700	0%	0%		-
Utilization	47800	65%	65%		-
Utilization	48301	0%	0%		-
Utilization	48601	0%	0%		-
Utilization	49500	0%	0%		-
Utilization Total		100%	97%		-

54,889,878

Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	YTD Actual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Reg	401.00: Intang - Fran Consent	40100	40100	-	-	-	-	-	-	-	-	-	-
Reg	401.02: Intang F&C - S.S. Marie	40102	40102	-	-	-	-	-	-	-	-	-	-
Reg	402.02 Other intangible - S.S. Marie	40202	40202	-	-	-	-	-	-	-	-	-	-
Reg	402.03 Other intangible - Lakeland Premium	40203	40203	-	-	-	-	-	-	-	-	-	-
Reg	402.04: Intang Oth-Lake Acq Adj	40204	40204	-	-	-	-	-	-	-	-	-	-
Reg	440.00: LocStor - Land	44000	44000	-	-	-	-	-	-	-	-	-	-
Reg	442.00: LocStor - Structure	44200	44200	-	13,344	10,523	14,278	3,926	11,469	19,949	16,688	9,636	20,177
Reg	443.01: LocStor-Holder StorTank	44301	44301	-	27	21	29	8	23	40	33	19	40
Reg	443.02: LocStor - Holder Equip	44302	44302	-	-	-	-	-	-	-	-	-	-
Reg	450.00: UGStor - Land	45000	45000	-	3,865	3,048	4,135	1,137	3,322	5,777	4,833	2,791	5,843
Reg	451.00: UGStor - Land Rights	45100	45100	-	-	-	-	-	-	-	-	-	-
Reg	452.00: UGStor - Structure	45200	45200	-	201,588	158,969	215,701	59,315	173,266	301,365	252,109	145,567	304,810
Reg	452.90: UGStor - Struc-Aid S	45290	45290	-	-	-	-	-	-	-	-	-	-
Reg	453.00: UGStor - Wells	45300	45300	-	671,666	529,666	718,689	197,629	577,299	1,004,110	839,994	485,009	1,015,587
Reg	455.00: UGStor - Field Lines	45500	45500	-	759,864	599,217	813,061	223,580	653,105	1,135,961	950,295	548,697	1,148,945
Reg	456.00: UGStor - Comp Equip	45600	45600	-	80,948	63,834	86,615	23,818	69,575	121,013	101,234	58,452	122,396
Reg	457.00: UGStor - M&R Equip	45700	45700	-	570,940	450,235	610,911	167,992	490,724	853,529	714,024	412,275	863,285
Reg	457.90: UGStor-M&R Equip-Aid S	45790	45790	-	-	-	-	-	-	-	-	-	-
Reg	458.00: UGStor - Base Press Gas	45800	45800	-	-	-	-	-	-	-	-	-	-
Reg	460.01: Trans - Land	46001	46000	-	84,769	66,848	90,704	24,942	72,859	126,726	106,013	61,212	128,174
Reg	461.05: Trans - Land Rights	46105	46100	-	66,185	52,193	70,819	19,474	56,886	98,944	82,772	47,792	100,075
Reg	462.00: Trans - Comp Structure	46200	46200	-	26,147	20,619	27,977	7,693	22,473	39,088	32,700	18,881	39,535
Reg	462.90: Trans-Comp Struc-Aid S	46290	46290	-	-	-	-	-	-	-	-	-	-
Reg	463.00: Trans - M&R Struc	46300	46300	-	1,522	1,200	1,628	448	1,308	2,275	1,903	1,099	2,301
Reg	463.90: Trans - M&R Struc-Aid S	46390	46390	-	-	-	-	-	-	-	-	-	-
Reg	464.00: Trans - Other Structure	46400	46400	-	-	-	-	-	-	-	-	-	-
Reg	465.00: Trans - Mains	46500	46501	-	5,527,446	4,358,862	5,914,421	1,626,383	4,750,856	8,263,280	6,912,693	3,991,363	8,357,730
Reg	465.91: Trans - Mains-Aid S	46591	46591	-	-	-	-	-	-	-	-	-	-
Reg	466.51: Trans - Compress Equip	46651	46600	-	63,793	50,306	68,259	18,770	54,830	95,367	79,780	46,065	96,457
Reg	467.00: Trans - M&R Equip	46700	46700	-	1,839,087	1,450,276	1,967,840	541,129	1,580,700	2,749,351	2,299,985	1,328,002	2,780,776
Reg	467.90: Trans M&R Equip - Aid S	46790	46790	-	-	-	-	-	-	-	-	-	-
Reg	470.00: Dist - Land	47000	47000	-	59,764	47,129	63,948	17,585	51,367	89,344	74,741	43,155	90,365
Reg	471.00: Dist - Land Rights	47100	47100	-	53,216	41,966	56,942	15,658	45,740	79,556	66,553	38,428	80,465
Reg	472.00: Dist - Structure	47200	47200	-	156,146	123,134	167,078	45,944	134,208	233,431	195,278	112,753	236,099
Reg	472.31: Dist - Structure - Stoney Creek	47231	47200	-	-	-	-	-	-	-	-	-	-
Reg	472.32: Dist - Structure - Win-Rhodes	47232	47200	-	-	-	-	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin	47239	47200	-	-	-	-	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin - old	47233	47200	-	-	-	-	-	-	-	-	-	-
Reg	472.34: Dist - Structure - Kingston Office	47234	47200	-	-	-	-	-	-	-	-	-	-
Reg	472.35: Dist - Structure - Mainway	47235	47200	-	-	-	-	-	-	-	-	-	-
Reg	472.04: Dist-Lease Imp 15YR	47204	47204	-	-	-	-	-	-	-	-	-	-
Reg	472.80: Dist - Struc - Aid N	47280	47280	-	-	-	-	-	-	-	-	-	-
Reg	472.90: Dist - Struc - Aid S	47290	47290	-	-	-	-	-	-	-	-	-	-
Reg	473.01: Dist-Serv Line-Steel	47301	47301	-	348,837	275,087	373,259	102,641	299,826	521,495	436,259	251,895	527,456
Reg	473.02: Dist-Serv Line-Plast	47302	47302	-	3,013,649	2,376,519	3,224,634	886,729	2,590,240	4,505,268	3,768,908	2,176,153	4,556,764
Reg	473.81: Dist-ServLn Steel-Aid N	47381	47381	-	-	-	-	-	-	-	-	-	-
Reg	473.82: Dist-ServLn Plast-Aid N	47382	47382	-	-	-	-	-	-	-	-	-	-
Reg	473.91: Dist-ServLn Steel-Aid S	47391	47391	-	-	-	-	-	-	-	-	-	-
Reg	473.92: Dist-ServLn Plast-Aid S	47392	47392	-	-	-	-	-	-	-	-	-	-
Reg	474.00: Dist - Regulators	47400	47400	-	896,121	706,668	958,858	263,673	770,219	1,339,660	1,120,700	647,088	1,354,973
Reg	474.01: Dist-Cust M&R Install	47401	47401	-	807,090	636,459	863,594	237,476	693,696	1,206,562	1,009,356	582,799	1,220,353
Reg	474.81: Dist-Cust M&R Ins Aid N	47481	47481	-	-	-	-	-	-	-	-	-	-
Reg	474.91: Dist-Cust M&R Ins Aid S	47491	47491	-	-	-	-	-	-	-	-	-	-
Reg	475.01: Dist - Mains - Steel	47501	47501	-	4,058,744	3,200,665	4,342,895	1,194,235	3,488,502	6,067,637	5,075,916	2,930,814	6,136,990
Reg	475.02: Dist - Mains - Plast	47502	47502	-	3,350,184	2,641,905	3,584,729	985,750	2,879,492	5,008,372	4,189,782	2,419,164	5,065,618
Reg	475.81: Dist-Mains-Steel -Aid N	47581	47581	-	-	-	-	-	-	-	-	-	-
Reg	475.82: Dist-Mains-Plast -Aid N	47582	47582	-	-	-	-	-	-	-	-	-	-
Reg	475.91: Dist-Mains-Steel -Aid S	47591	47591	-	-	-	-	-	-	-	-	-	-
Reg	475.92: Dist-Mains-Plast -Aid S	47592	47592	-	-	-	-	-	-	-	-	-	-
Reg	476.00: NGV Compressor Stations	47600	47600	-	15,618	12,316	16,712	4,595	13,424	23,348	19,532	11,278	23,615

Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions
Nonreg	588.01: Communication Equipment	58801	48801

YTD Actual	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
-	77	44	250	24	13	537	287	210	573
-	27,572,842	21,695,942	29,978,727	8,117,078	23,548,407	42,415,635	35,024,908	20,347,935	42,986,590

Reg/Unreg	Plant Account	Oct	Nov	Dec	Forecasted FA Additions	Forecasted FA Retirements	Cost of Retirement
Reg	401.00: Intang - Fran Consent	-	-	-	-	-	-
Reg	401.02: Intang F&C - S.S. Marie	-	-	-	-	-	-
Reg	402.02 Other intangible - S.S. Marie	-	-	-	-	-	-
Reg	402.03 Other intangible - Lakeland Premium	-	-	-	-	-	-
Reg	402.04: Intang Oth-Lake Acq Adj	-	-	-	-	-	-
Reg	440.00: LocStor - Land	-	-	-	-	-	-
Reg	442.00: LocStor - Structure	40,634	36,071	134,197	330,893	-	35,966
Reg	443.01: LocStor-Holder StorTank	81	72	269	663	-	-
Reg	443.02: LocStor - Holder Equip	-	-	-	-	-	-
Reg	450.00: UGStor - Land	11,768	10,447	38,865	95,830	-	-
Reg	451.00: UGStor - Land Rights	-	-	-	-	-	-
Reg	452.00: UGStor - Structure	613,860	544,928	2,027,306	4,998,783	-	218,204
Reg	452.90: UGStor - Struc-Aid S	-	-	-	-	-	-
Reg	453.00: UGStor - Wells	2,045,304	1,815,633	6,754,729	16,655,317	-	23,000
Reg	455.00: UGStor - Field Lines	2,313,876	2,054,046	7,641,702	18,842,349	-	-
Reg	456.00: UGStor - Comp Equip	246,496	218,816	814,065	2,007,262	-	693,160
Reg	457.00: UGStor - M&R Equip	1,738,580	1,543,351	5,741,757	14,157,605	-	919,702
Reg	457.90: UGStor-M&R Equip-Aid S	-	-	-	-	-	-
Reg	458.00: UGStor - Base Press Gas	-	-	-	-	-	118,945
Reg	460.01: Trans - Land	258,132	229,146	852,495	2,102,020	-	1,171,483
Reg	461.05: Trans - Land Rights	201,542	178,910	665,603	1,641,195	-	-
Reg	462.00: Trans - Comp Structure	79,621	70,680	262,951	648,366	-	14,045
Reg	462.90: Trans-Comp Struc-Aid S	-	-	-	-	-	-
Reg	463.00: Trans - M&R Struc	4,634	4,114	15,305	37,738	-	4,948
Reg	463.90: Trans - M&R Struc-Aid S	-	-	-	-	-	-
Reg	464.00: Trans - Other Structure	-	-	-	-	-	-
Reg	465.00: Trans - Mains	16,831,736	14,941,666	55,587,742	137,064,177	-	2,001,418
Reg	465.91: Trans - Mains-Aid S	-	-	-	-	-	-
Reg	466.51: Trans - Compress Equip	194,256	172,443	641,542	1,581,866	-	6,037
Reg	467.00: Trans - M&R Equip	5,600,239	4,971,377	18,495,100	45,603,861	-	27,324
Reg	467.90: Trans M&R Equip - Aid S	-	-	-	-	-	4,924
Reg	470.00: Dist - Land	181,987	161,552	601,023	1,481,959	-	2,084,477
Reg	471.00: Dist - Land Rights	162,050	143,853	535,180	1,319,608	-	-
Reg	472.00: Dist - Structure	475,483	422,090	1,570,308	3,871,950	-	4,033,017
Reg	472.31: Dist - Structure - Stoney Creek	-	-	-	-	-	-
Reg	472.32: Dist - Structure - Win-Rhodes	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin - old	-	-	-	-	-	-
Reg	472.34: Dist - Structure - Kingston Office	-	-	-	-	-	-
Reg	472.35: Dist - Structure - Mainway	-	-	-	-	-	15,937,297
Reg	472.04: Dist-Lease Imp 15YR	-	-	-	-	-	-
Reg	472.80: Dist - Struc - Aid N	-	-	-	-	-	-
Reg	472.90: Dist - Struc - Aid S	-	-	-	-	-	-
Reg	473.01: Dist-Serv Line-Steel	1,062,249	942,967	3,508,137	8,650,108	-	2,465,051
Reg	473.02: Dist-Serv Line-Plast	9,176,923	8,146,428	30,307,298	74,729,512	-	2,141,439
Reg	473.81: Dist-ServLn Steel-Aid N	-	-	-	-	-	-
Reg	473.82: Dist-ServLn Plast-Aid N	-	-	-	-	-	-
Reg	473.91: Dist-ServLn Steel-Aid S	-	-	-	-	-	-
Reg	473.92: Dist-ServLn Plast-Aid S	-	-	-	-	-	-
Reg	474.00: Dist - Regulators	2,728,796	2,422,374	9,012,000	22,221,130	-	2,627,268
Reg	474.01: Dist-Cust M&R Install	2,457,685	2,181,706	8,116,640	20,013,416	-	54,616
Reg	474.81: Dist-Cust M&R Ins Aid N	-	-	-	-	-	-
Reg	474.91: Dist-Cust M&R Ins Aid S	-	-	-	-	-	-
Reg	475.01: Dist - Mains - Steel	12,359,361	10,971,503	40,817,476	100,644,739	-	1,451,536
Reg	475.02: Dist - Mains - Plast	10,201,711	9,056,140	33,691,715	83,074,561	-	753,596
Reg	475.81: Dist-Mains-Steel -Aid N	-	-	-	-	-	762
Reg	475.82: Dist-Mains-Plast -Aid N	-	-	-	-	-	7
Reg	475.91: Dist-Mains-Steel -Aid S	-	-	-	-	-	7,758
Reg	475.92: Dist-Mains-Plast -Aid S	-	-	-	-	-	45,980
Reg	476.00: NGV Compressor Stations	47,559	42,219	157,067	387,285	-	-

Reg/Unreg	Plant Account	Oct	Nov	Dec	Forecasted FA Additions	Forecasted FA Retirements	Cost of Retirement	
Reg	477.00: Dist - M&R Equip	5,180,622	4,598,880	17,109,293	42,186,839	-	211,373	286,314
Reg	477.80: Dist-M&R Equip - Aid N	-	-	-	-	-	-	-
Reg	477.90: Dist-M&R Equip - Aid S	-	-	-	-	-	-	-
Reg	478.00: Dist-Household Meters	5,011,891	4,449,095	16,552,047	40,812,825	-	7,085,859	89,807
Reg	480.00: GenPlant - Land	-	-	-	-	-	-	-
Reg	482.02: GenPlant-Lease Imp 2YR	-	-	-	-	-	-	-
Reg	482.05: GenPlant-Lease Imp 5YR	-	-	-	-	-	-	-
Reg	482.10: GenPlant-Lease Imp 10YR	-	-	-	-	-	-	-
Reg	482.12: GenPlant - Structure	213,374	189,414	704,680	1,737,547	-	96,684	-
Reg	482.51: GenPlant - Structure - Keil	-	-	-	-	-	-	-
Reg	482.52: GenPlant - Structure - Bloomfield	-	-	-	-	-	-	-
Reg	483.01: GenPlant Office Equip	6,798	6,034	22,449	55,354	-	287,205	4,671
Reg	483.05: Gen-Computer Software	1,197,494	1,063,025	3,954,790	9,751,430	-	-	-
Reg	483.05: Gen-Computer Software - OLD	-	-	-	-	-	18,684,121	-
Reg	483.06: Reg Base LinePack Gas	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR - OLD	-	-	-	-	-	-	-
Reg	483.21: Computer Hardware	888,958	789,135	2,935,833	7,238,962	-	-	-
Reg	483.21: Computer Hardware - OLD	-	-	-	-	-	4,360,629	-
Reg	483.22: Computer Software	-	-	-	-	-	-	-
Reg	484.00: Transportation Equip	1,144,346	1,015,845	3,779,265	9,318,635	-	5,356,583	918,162
Reg	485.21: Heavy Work Equipment	255,089	226,444	842,444	2,077,238	-	769,823	-
Reg	486.01: Tools	333,396	295,959	1,101,060	2,714,913	-	2,032,620	-
Reg	487.06: NGV Fuel Equip	-	-	-	-	-	-	-
Reg	487.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-
Reg	488.01: Communication Equipment	28,394	25,206	93,774	231,220	-	1,646,591	-
Reg	495.01: UGStor - Reg OH 35YR	-	-	-	-	-	-	-
Reg	495.02: Dist - Reg OH 35YR	-	-	-	-	-	-	-
Reg	495.03: LocStor - Reg OH 30YR	-	-	-	-	-	-	-
Reg	495.04: GenPlant - Reg OH 10YR	-	-	-	-	-	-	-
Reg	495.05: Trans - Reg OH 40YR	-	-	-	-	-	-	-
Reg	495.06: Software Reg OH 10YR	-	-	-	-	-	-	-
Nonreg	550.01: NReg UGStor - Land	-	-	-	-	-	-	-
Nonreg	551.00: NReg UGStor-LRights	-	-	-	-	-	-	-
Nonreg	552.00: NReg UGStor - Struc	5,890	316	8,015	19,700	-	-	-
Nonreg	553.00: NReg UGStor - Wells	1,526,934	81,887	2,077,707	5,106,721	-	13,895	-
Nonreg	555.00: NReg UGStor-Field Line	1,297,894	69,604	1,766,051	4,340,713	-	-	-
Nonreg	556.00: NReg UGStor-Comp Equip	2,370,354	127,119	3,225,355	7,927,482	-	509,778	-
Nonreg	557.00: NReg UGStor - M&R Equip	613,391	32,895	834,645	2,051,444	-	-	-
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	-	-	-	-	-	-	-
Nonreg	558.00: NReg UGStor-BasePresGas	-	-	-	-	-	71,861	-
Nonreg	580.00: GenPlant - Land	-	-	-	-	-	-	-
Nonreg	582.02: GenPlant-Lease Imp 2YR	-	-	-	-	-	-	-
Nonreg	582.05: GenPlant-Lease Imp 5YR	-	-	-	-	-	-	-
Nonreg	582.10: GenPlant-Lease Imp 10YR	-	-	-	-	-	-	-
Nonreg	582.12: GenPlant - Structure	40,044	2,147	54,488	133,924	-	3,683	-
Nonreg	583.01: GenPlant Office Equip	519	28	706	1,736	-	6,853	-
Nonreg	583.05: Gen-Computer Software	91,417	4,903	124,392	305,738	-	-	-
Nonreg	583.05: Gen-Computer Software - OLD	-	-	-	-	-	445,797	-
Nonreg	583.06: NReg Base LinePack Gas	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR - OLD	-	-	-	-	-	-	-
Nonreg	583.21: Computer Hardware	72,789	3,904	99,044	243,437	-	-	-
Nonreg	583.21: Computer Hardware - OLD	-	-	-	-	-	104,043	-
Nonreg	583.22: Computer Software	-	-	-	-	-	-	-
Nonreg	584.00: Transportation Equip	87,360	4,685	118,871	292,168	-	180,847	31,572
Nonreg	585.21: Heavy Work Equipment	19,474	1,044	26,498	65,128	-	27,362	-
Nonreg	586.01: Tools	25,452	1,365	34,632	85,121	-	48,498	-
Nonreg	587.06: NGV Fuel Equip	-	-	-	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-

Reg/Unreg	Plant Account	Oct	Nov	Dec	Forecasted FA Additions	Forecasted FA Retirements	Cost of Retirement
Nonreg	588.01: Communication Equipment	2,168	116	2,950	7,249	-	-
		<u>89,448,608</u>	<u>74,271,582</u>	<u>283,459,463</u>	<u>698,867,717</u>	<u>-</u>	<u>7,350,708</u>

Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	Forecasted FA Additions	Opening Cost Balance	Remove non overhead accounts	Total	OB Overheads	% allocation	OH Allocated OB	New OB
Reg	401.00: Intang - Fran Consent	40100	40100	-	1,041,883		-				1,041,883
Reg	401.02: Intang F&C - S.S. Marie	40102	40102	-	126,152		-				126,152
Reg	402.02 Other intangible - S.S. Marie	40202	40202	-	-		-				-
Reg	402.03 Other intangible - Lakeland Premium	40203	40203	-	-		-				-
Reg	402.04: Intang Oth-Lake Acq Adj	40204	40204	-	494,761		-				494,761
Reg	440.00: LocStor - Land	44000	44000	-	7,303	7,303	-				7,303
Reg	442.00: LocStor - Structure	44200	44200	330,893	6,825,994		6,825,994		20.68%	1,521,463.39	8,347,457
Reg	443.01: LocStor-Holder StorTank	44301	44301	663	5,940,667		5,940,667		18.00%	1,324,130.56	7,264,798
Reg	443.02: LocStor - Holder Equip	44302	44302	-	20,243,860		20,243,860		61.33%	4,512,205.99	24,756,066
							33,010,521	7,357,800	100.00%		
Reg	450.00: UGStor - Land	45000	45000	95,830	11,506,443	11,506,443	-				11,506,443
Reg	451.00: UGStor - Land Rights	45100	45100	-	33,741,757	33,741,757	-				33,741,757
Reg	452.00: UGStor - Structure	45200	45200	4,998,783	78,365,611		78,365,611		10.26%	2,764,849.30	81,130,461
Reg	452.90: UGStor - Struc-Aid S	45290	45290	-	68,882	68,882	-				68,882
Reg	453.00: UGStor - Wells	45300	45300	16,655,317	71,790,238		71,790,238		9.40%	2,532,860.85	74,323,099
Reg	455.00: UGStor - Field Lines	45500	45500	18,842,349	37,114,990		37,114,990		4.86%	1,309,469.20	38,424,459
Reg	456.00: UGStor - Comp Equip	45600	45600	2,007,262	474,251,287		474,251,287		62.09%	16,732,254.30	490,983,541
Reg	457.00: UGStor - M&R Equip	45700	45700	14,157,605	102,243,826		102,243,826		13.39%	3,607,306.39	105,851,132
Reg	457.90: UGStor-M&R Equip-Aid S	45790	45790	-	14,748,762	14,748,762	-				14,748,762
Reg	458.00: UGStor - Base Press Gas	45800	45800	-	37,138,295	37,138,295	-				37,138,295
							763,765,952	26,946,740	100.00%		
Reg	460.01: Trans - Land	46001	46000	2,102,020	86,811,919	86,811,919	-				86,811,919
Reg	461.05: Trans - Land Rights	46105	46100	1,641,195	71,114,075	71,114,075	-				71,114,075
Reg	462.00: Trans - Comp Structure	46200	46200	648,366	154,806,155		154,806,155		3.82%	12,535,231.33	167,341,386
Reg	462.90: Trans-Comp Struc-Aid S	46290	46290	-	118,620		-				118,620
Reg	463.00: Trans - M&R Struc	46300	46300	37,738	10,614,759		10,614,759		0.26%	859,516.64	11,474,276
Reg	463.90: Trans - M&R Struc-Aid S	46390	46390	-	2,036		-				2,036
Reg	464.00: Trans - Other Structure	46400	46400	-	2,749,165		2,749,165		0.07%	222,610.11	2,971,775
Reg	465.00: Trans - Mains	46500	46501	137,064,177	2,461,943,685		2,461,943,685		60.78%	199,352,756.10	2,661,296,441
Reg	465.91: Trans - Mains-Aid S	46591	46591	-	15,167,634		-				15,167,634
Reg	466.51: Trans - Compress Equip	46651	46600	1,581,866	953,761,770		953,761,770		23.55%	77,229,645.28	1,030,991,415
Reg	467.00: Trans - M&R Equip	46700	46700	45,603,861	466,916,188		466,916,188		11.53%	37,807,944.03	504,724,133
Reg	467.90: Trans M&R Equip - Aid S	46790	46790	-	4,608,252		-				4,608,252
							4,050,791,722	328,007,703	100.00%		
Reg	470.00: Dist - Land	47000	47000	1,481,959	25,827,732	25,827,732	-				25,827,732
Reg	471.00: Dist - Land Rights	47100	47100	1,319,608	21,571,751	21,571,751	-				21,571,751
Reg	472.00: Dist - Structure	47200	47200	3,871,950	130,818,960		130,818,960		2.42%	16,957,792.30	147,776,752
Reg	472.31: Dist - Structure - Stoney Creek	47231	47200	-	29,662,115		29,662,115		0.55%	3,845,038.85	33,507,154
Reg	472.32: Dist - Structure - Win-Rhodes	47232	47200	-	23,216,546		23,216,546		0.43%	3,009,513.03	26,226,059
Reg	472.33: Dist - Structure - London Admin	47233	47200	-	-		-				-
Reg	472.33: Dist - Structure - London Admin - old	47233	47200	-	19,789,902		19,789,902		0.37%	2,565,324.24	22,355,226
Reg	472.34: Dist - Structure - Kingston Office	47234	47200	-	16,737,576		16,737,576		0.31%	2,169,657.50	18,907,233
Reg	472.35: Dist - Structure - Mainway	47235	47200	-	15,937,297		15,937,297		0.29%	2,065,918.94	18,003,216
Reg	472.04: Dist-Lease Imp 15YR	47204	47204	-	60,681	60,681	-		0.00%	-	60,681
Reg	472.80: Dist - Struc - Aid N	47280	47280	-	107,203	107,203	-				107,203
Reg	472.90: Dist - Struc - Aid S	47290	47290	-	18,193	18,193	-				18,193
Reg	473.01: Dist-Serv Line-Steel	47301	47301	8,650,108	258,942,307		258,942,307		4.79%	33,566,157.96	292,508,465
Reg	473.02: Dist-Serv Line-Plast	47302	47302	74,729,512	1,644,918,874		1,644,918,874		30.41%	213,227,445.66	1,858,146,319
Reg	473.81: Dist-ServLn Steel-Aid N	47381	47381	-	1,369,646	1,369,646	-				1,369,646
Reg	473.82: Dist-ServLn Plast-Aid N	47382	47382	-	8,468,272	8,468,272	-				8,468,272
Reg	473.91: Dist-ServLn Steel-Aid S	47391	47391	-	4,679,841	4,679,841	-				4,679,841
Reg	473.92: Dist-ServLn Plast-Aid S	47392	47392	-	27,138,550	27,138,550	-				27,138,550
Reg	474.00: Dist - Regulators	47400	47400	22,221,130	161,694,937		161,694,937		2.99%	20,960,181.69	182,655,119
Reg	474.01: Dist-Cust M&R Install	47401	47401	20,013,416	156,764,681		156,764,681		2.90%	20,321,082.74	177,085,764
Reg	474.81: Dist-Cust M&R Ins Aid N	47481	47481	-	2,502,655	2,502,655	-				2,502,655
Reg	474.91: Dist-Cust M&R Ins Aid S	47491	47491	-	10,188,410	10,188,410	-				10,188,410
Reg	475.01: Dist - Mains - Steel	47501	47501	100,644,739	1,667,747,146		1,667,747,146		30.83%	216,186,627.59	1,883,933,774
Reg	475.02: Dist - Mains - Plast	47502	47502	83,074,561	1,000,711,370		1,000,711,370		18.50%	129,720,153.77	1,130,431,524
Reg	475.81: Dist-Mains-Steel -Aid N	47581	47581	-	50,380,912	50,380,912	-				50,380,912
Reg	475.82: Dist-Mains-Plast -Aid N	47582	47582	-	17,286,028	17,286,028	-				17,286,028
Reg	475.91: Dist-Mains-Steel -Aid S	47591	47591	-	37,829,986	37,829,986	-				37,829,986
Reg	475.92: Dist-Mains-Plast -Aid S	47592	47592	-	38,007,990	38,007,990	-				38,007,990
Reg	476.00: NGV Compressor Stations	47600	47600	-	5,781,162	5,781,162	-				5,781,162
Reg	477.00: Dist - M&R Equip	47700	47700	42,186,839	282,777,895		282,777,895		5.23%	36,655,916.07	319,433,811

Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	Forecasted FA Additions	Opening Cost Balance	Remove non overhead accounts	Total	OB Overheads	% allocation	OH Allocated OB	New OB
Reg	477.80: Dist-M&R Equip - Aid N	47780	47780	-	5,112,381	5,112,381	-	-	-	-	5,112,381
Reg	477.90: Dist-M&R Equip - Aid S	47790	47790	-	5,447,961	5,447,961	-	-	-	-	5,447,961
Reg	478.00: Dist-Household Meters	47800	47800	40,812,825	565,579,445	565,579,445	-	-	-	-	565,579,445
							5,409,719,605	701,250,810	100.00%		
Reg	480.00: GenPlant - Land	48000	48000	-	545,846	545,846	-	-	-	-	545,846
Reg	482.02: GenPlant-Lease Imp 2YR	48202	48200	-	892,890	892,890	-	-	-	-	892,890
Reg	482.05: GenPlant-Lease Imp 5YR	48205	48200	-	1,962,560	1,962,560	-	-	-	-	1,962,560
Reg	482.10: GenPlant-Lease Imp 10YR	48210	48200	-	2,063,566	2,063,566	-	-	-	-	2,063,566
Reg	482.12: GenPlant - Structure	48212	48200	1,737,547	20,685,054	20,685,054	20,685,054		18.89%	2,564,785.32	23,249,840
Reg	482.51: GenPlant - Structure - Keil	48251	48200	-	69,558,675	69,558,675	69,558,675		63.53%	8,624,732.89	78,183,408
Reg	482.52: GenPlant - Structure - Bloomfield	48252	48200	-	19,237,692	19,237,692	19,237,692		17.57%	2,385,323.71	21,623,016
Reg	483.01: GenPlant Office Equip	48301	48301	55,354	9,475,018	9,475,018	-	-	-	-	9,475,018
Reg	483.05: Gen-Computer Software	48305	48305	9,751,430	-	-	-	-	-	-	-
Reg	483.05: Gen-Computer Software - OLD	49101	49101	-	40,215,110	40,215,110	40,215,110		43.46%	35,781,761.09	75,996,871
Reg	483.06: Reg Base LinePack Gas	48306	48306	-	7,520,888	7,520,888	-	-	-	-	7,520,888
Reg	483.07: Computer Software-10YR	48307	48307	-	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR - OLD	49103	49103	-	52,321,253	52,321,253	52,321,253		56.54%	46,553,313.10	98,874,566
Reg	483.21: Computer Hardware	48321	48304	7,238,962	-	-	-	-	-	-	-
Reg	483.21: Computer Hardware - OLD	49000	49000	-	19,230,803	19,230,803	-	-	-	-	19,230,803
Reg	483.22: Computer Software	48322	48322	-	-	-	-	-	-	-	-
							92,536,363	82,335,074	100.00%		
Reg	484.00: Transportation Equip	48400	48403	9,318,635	71,604,930	71,604,930	-	-	0.00%	-	71,604,930
Reg	485.21: Heavy Work Equipment	48521	48500	2,077,238	22,383,611	22,383,611	-	-	0.00%	-	22,383,611
Reg	486.01: Tools	48601	48601	2,714,913	38,263,692	38,263,692	-	-	0.00%	-	38,263,692
Reg	487.06: NGV Fuel Equip	48706	48706	-	-	-	-	-	0.00%	-	-
Reg	487.96: NGV Fuel Equip - Aid S	48796	48796	-	-	-	-	-	-	-	-
Reg	488.01: Communication Equipment	48801	48801	231,220	8,216,595	8,216,595	-	-	0.00%	-	8,216,595
							109,481,422	13,574,842	100.00%		
Reg	495.01: UGStor - Reg OH 35YR	49501	49500	-	26,946,740	26,946,740	-	-	-	26,946,740	-
Reg	495.02: Dist - Reg OH 35YR	49502	49500	-	701,250,810	701,250,810	-	-	-	701,250,810	-
Reg	495.03: LocStor - Reg OH 30YR	49503	49500	-	7,357,800	7,357,800	-	-	-	7,357,800	-
Reg	495.04: GenPlant - Reg OH 10YR	49504	49500	-	13,574,842	13,574,842	-	-	-	13,574,842	-
Reg	495.05: Trans - Reg OH 40YR	49505	49500	-	328,007,703	328,007,703	-	-	-	328,007,703	-
Reg	495.06: Software Reg OH 10YR	49506	49500	-	82,335,074	82,335,074	-	-	-	82,335,074	-
Nonreg	550.01: NReg UGStor - Land	55001	55000	-	3,667,950	3,667,950	-	-	-	-	3,667,950
Nonreg	551.00: NReg UGStor-LRights	55100	55100	-	38,793,697	38,793,697	-	-	-	-	38,793,697
Nonreg	552.00: NReg UGStor - Struc	55200	55200	19,700	26,245,946	26,245,946	-	-	-	-	26,245,946
Nonreg	553.00: NReg UGStor - Wells	55300	55300	5,106,721	121,065,472	121,065,472	-	-	-	-	121,065,472
Nonreg	555.00: NReg UGStor-Field Line	55500	55500	4,340,713	70,559,699	70,559,699	-	-	-	-	70,559,699
Nonreg	556.00: NReg UGStor-Comp Equip	55600	55600	7,927,482	179,248,949	179,248,949	-	-	-	-	179,248,949
Nonreg	557.00: NReg UGStor - M&R Equip	55700	55700	2,051,444	34,298,327	34,298,327	-	-	-	-	34,298,327
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	55790	55790	-	279,861	279,861	-	-	-	-	279,861
Nonreg	558.00: NReg UGStor-BasePresGas	55800	55800	-	30,572,713	30,572,713	-	-	-	-	30,572,713
Nonreg	580.00: GenPlant - Land	58000	58000	-	20,796	20,796	-	-	-	-	20,796
Nonreg	582.02: GenPlant-Lease Imp 2YR	58202	48200	-	34,017	34,017	-	-	-	-	34,017
Nonreg	582.05: GenPlant-Lease Imp 5YR	58205	48200	-	74,770	74,770	-	-	-	-	74,770
Nonreg	582.10: GenPlant-Lease Imp 10YR	58210	48200	-	78,618	78,618	-	-	-	-	78,618
Nonreg	582.12: GenPlant - Structure	58212	48200	133,924	3,702,912	3,702,912	-	-	-	-	3,702,912
Nonreg	583.01: GenPlant Office Equip	58301	48301	1,736	367,440	367,440	-	-	-	-	367,440
Nonreg	583.05: Gen-Computer Software	58305	48305	305,738	-	-	-	-	-	-	-
Nonreg	583.05: Gen-Computer Software	58305	58305	-	2,013,031	2,013,031	-	-	-	-	2,013,031
Nonreg	583.05: Gen-Computer Software - OLD	59305	59305	-	-	-	-	-	-	-	-
Nonreg	583.06: NReg Base LinePack Gas	58306	58306	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR	58307	58307	-	1,434,347	1,434,347	-	-	-	-	1,434,347
Nonreg	583.07: Computer Software-10YR - OLD	59307	59307	243,437	-	-	-	-	-	-	-
Nonreg	583.21: Computer Hardware	58321	58321	-	815,817	815,817	-	-	-	-	815,817
Nonreg	583.21: Computer Hardware - OLD	59321	59321	-	-	-	-	-	-	-	-
Nonreg	584.00: Transportation Equip	58400	48403	292,168	2,624,721	2,624,721	-	-	-	-	2,624,721
Nonreg	585.21: Heavy Work Equipment	58521	48500	65,128	815,988	815,988	-	-	-	-	815,988
Nonreg	586.01: Tools	58601	48601	85,121	1,509,265	1,509,265	-	-	-	-	1,509,265
Nonreg	587.06: NGV Fuel Equip	58706	48706	-	-	-	-	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	58796	48796	-	-	-	-	-	-	-	-
Nonreg	588.01: Communication Equipment	58801	48801	7,249	403,222	403,222	-	-	-	-	403,222
				698,480,433	12,936,557,932	10,459,305,584	1,159,472,970	1200.00%	-	0	12,936,557,932

Reg/Unreg	Plant Account	Opening Accum Balance	Remove non overhead accounts	Total	OB Overheads	% allocation	OH Allocated OB	New OB
Reg	401.00: Intang - Fran Consent	850,434						850,434
Reg	401.02: Intang F&C - S.S. Marie	128,889						128,889
Reg	402.02 Other intangible - S.S. Marie	-						-
Reg	402.03 Other intangible - Lakeland Premium	-						-
Reg	402.04: Intang Oth-Lake Acq Adj	495,173						495,173
Reg	440.00: LocStor - Land	-						-
Reg	442.00: LocStor - Structure	3,043,986		3,043,986		20.68%	166,242.54	3,210,229
Reg	443.01: LocStor-Holder StorTank	4,211,802		4,211,802		18.00%	144,680.99	4,356,483
Reg	443.02: LocStor - Holder Equip	12,437,063		12,437,063		61.33%	493,025.72	12,930,088
				19,692,851	803,949	100.00%		
Reg	450.00: UGStor - Land	-	369	369			-	369
Reg	451.00: UGStor - Land Rights	20,167,027	20,167,027				-	20,167,027
Reg	452.00: UGStor - Structure	46,640,781		46,640,781		10.26%	557,683.42	47,198,465
Reg	452.90: UGStor - Struc-Aid S	-	11,153	11,153			-	11,153
Reg	453.00: UGStor - Wells	36,841,344		36,841,344		9.40%	510,890.24	37,352,235
Reg	455.00: UGStor - Field Lines	8,108,396		8,108,396		4.86%	264,126.25	8,372,522
Reg	456.00: UGStor - Comp Equip	185,490,578		185,490,578		62.09%	3,374,976.31	188,865,554
Reg	457.00: UGStor - M&R Equip	48,434,249		48,434,249		13.39%	727,611.08	49,161,860
Reg	457.90: UGStor-M&R Equip-Aid S	-	3,074,052	3,074,052			-	3,074,052
Reg	458.00: UGStor - Base Press Gas	-	118,945	118,945			-	118,945
				325,515,348	5,435,287	100.00%		
Reg	460.01: Trans - Land	-	1,171,483	1,171,483			-	1,171,483
Reg	461.05: Trans - Land Rights	21,687,651	21,687,651				-	21,687,651
Reg	462.00: Trans - Comp Structure	44,919,580		44,919,580		3.82%	1,579,981.19	46,499,562
Reg	462.90: Trans-Comp Struc-Aid S	-	31,948	31,948			-	31,948
Reg	463.00: Trans - M&R Struc	7,509,207		7,509,207		0.26%	108,336.26	7,617,544
Reg	463.90: Trans - M&R Struc-Aid S	-	268	268			-	268
Reg	464.00: Trans - Other Structure	614,575		614,575		0.07%	28,058.50	642,634
Reg	465.00: Trans - Mains	918,364,208		918,364,208		60.78%	25,127,067.54	943,491,275
Reg	465.91: Trans - Mains-Aid S	-	1,987,649	1,987,649			-	1,987,649
Reg	466.51: Trans - Compress Equip	384,841,324		384,841,324		23.55%	9,734,274.81	394,575,599
Reg	467.00: Trans - M&R Equip	138,355,966		138,355,966		11.53%	4,765,435.81	143,121,402
Reg	467.90: Trans M&R Equip - Aid S	-	1,219,223	1,219,223			-	1,219,223
				1,494,604,861	41,343,154	100.00%		
Reg	470.00: Dist - Land	-	427	427			-	427
Reg	471.00: Dist - Land Rights	7,627,565	7,627,565				-	7,627,565
Reg	472.00: Dist - Structure	56,895,858		56,895,858		2.42%	2,875,984.08	59,771,842
Reg	472.31: Dist - Structure - Stoney Creek	5,056,171		5,056,171		0.55%	652,105.55	5,708,276
Reg	472.32: Dist - Structure - Win-Rhodes	5,549,955		5,549,955		0.43%	510,403.21	6,060,358
Reg	472.33: Dist - Structure - London Admin	-					-	-
Reg	472.33: Dist - Structure - London Admin - old	9,778,917		9,778,917		0.37%	435,070.29	10,213,988
Reg	472.34: Dist - Structure - Kingston Office	4,069,504		4,069,504		0.31%	367,966.56	4,437,471
Reg	472.35: Dist - Structure - Mainway	3,958,252		3,958,252		0.29%	350,372.85	4,308,625
Reg	472.04: Dist-Lease Imp 15YR	42,142	42,142				-	42,142
Reg	472.80: Dist - Struc - Aid N	-	30,099	30,099			-	30,099
Reg	472.90: Dist - Struc - Aid S	-	2,414	2,414			-	2,414
Reg	473.01: Dist-Serv Line-Steel	204,992,348		204,992,348		4.79%	5,692,706.58	210,685,055
Reg	473.02: Dist-Serv Line-Plast	766,239,646		766,239,646		30.41%	36,162,651.83	802,402,298
Reg	473.81: Dist-ServLn Steel-Aid N	-	294,053	294,053			-	294,053
Reg	473.82: Dist-ServLn Plast-Aid N	-	1,592,428	1,592,428			-	1,592,428
Reg	473.91: Dist-ServLn Steel-Aid S	-	857,559	857,559			-	857,559
Reg	473.92: Dist-ServLn Plast-Aid S	-	4,917,288	4,917,288			-	4,917,288
Reg	474.00: Dist - Regulators	62,007,505		62,007,505		2.99%	3,554,775.75	65,562,281
Reg	474.01: Dist-Cust M&R Install	58,323,954		58,323,954		2.90%	3,446,386.73	61,770,341
Reg	474.81: Dist-Cust M&R Ins Aid N	-	656,054	656,054			-	656,054
Reg	474.91: Dist-Cust M&R Ins Aid S	-	1,646,105	1,646,105			-	1,646,105
Reg	475.01: Dist - Mains - Steel	846,023,636		846,023,636		30.83%	36,664,519.05	882,688,155
Reg	475.02: Dist - Mains - Plast	357,787,725		357,787,725		18.50%	22,000,098.26	379,787,824
Reg	475.81: Dist-Mains-Steel -Aid N	-	13,061,072	13,061,072			-	13,061,072
Reg	475.82: Dist-Mains-Plast -Aid N	-	2,178,306	2,178,306			-	2,178,306
Reg	475.91: Dist-Mains-Steel -Aid S	-	8,295,617	8,295,617			-	8,295,617
Reg	475.92: Dist-Mains-Plast -Aid S	-	6,048,640	6,048,640			-	6,048,640
Reg	476.00: NGV Compressor Stations	2,031,937	2,031,937				-	2,031,937
Reg	477.00: Dist - M&R Equip	126,450,645		126,450,645		5.23%	6,216,719.08	132,667,364

Reg/Unreg	Plant Account	Opening Accum Balance	Remove non overhead accounts	Total	OB Overheads	% allocation	OH Allocated OB	New OB
Reg	477.80: Dist-M&R Equip - Aid N	-	1,997,736	-	-	-	-	1,997,736
Reg	477.90: Dist-M&R Equip - Aid S	-	1,101,284	-	-	-	-	1,101,284
Reg	478.00: Dist-Household Meters	-	171,297,502	-	-	-	-	171,297,502
				2,507,134,117	118,929,760	100.00%		
Reg	480.00: GenPlant - Land	-	-	-	-	-	-	-
Reg	482.02: GenPlant-Lease Imp 2YR	892,890	892,890	-	-	-	-	892,890
Reg	482.05: GenPlant-Lease Imp 5YR	1,962,560	1,962,560	-	-	-	-	1,962,560
Reg	482.10: GenPlant-Lease Imp 10YR	1,790,844	1,790,844	-	-	-	-	1,790,844
Reg	482.12: GenPlant - Structure	2,697,429	-	2,697,429	-	18.89%	643,439.38	3,340,868
Reg	482.51: GenPlant - Structure - Keil	11,589,939	-	11,589,939	-	63.53%	2,163,726.05	13,753,665
Reg	482.52: GenPlant - Structure - Bloomfield	1,664,764	-	1,664,764	-	17.57%	598,417.03	2,263,181
Reg	483.01: GenPlant Office Equip	6,967,446	6,967,446	-	-	-	-	6,967,446
Reg	483.05: Gen-Computer Software	-	-	-	-	-	-	-
Reg	483.05: Gen-Computer Software - OLD	21,530,988	-	21,530,988	-	43.46%	16,045,302.02	37,576,290
Reg	483.06: Reg Base LinePack Gas	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR - OLD	20,413,762	-	20,413,762	-	56.54%	20,875,494.83	41,289,257
Reg	483.21: Computer Hardware	-	-	-	-	-	-	-
Reg	483.21: Computer Hardware - OLD	8,459,107	8,459,107	-	-	-	-	8,459,107
Reg	483.22: Computer Software	-	-	-	-	-	-	-
				41,944,751	36,920,797	100.00%		
Reg	484.00: Transportation Equip	61,753,602	61,753,602	-	-	-	-	61,753,602
Reg	485.21: Heavy Work Equipment	7,979,072	7,979,072	-	-	-	-	7,979,072
Reg	486.01: Tools	18,817,327	18,817,327	-	-	-	-	18,817,327
Reg	487.06: NGV Fuel Equip	-	-	-	-	-	-	-
Reg	487.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-
Reg	488.01: Communication Equipment	4,494,170	4,494,170	-	-	-	-	4,494,170
				15,952,132	3,405,582	100.00%		
Reg	495.01: UGStor - Reg OH 35YR	5,435,287	-	-	-	-	5,435,287	-
Reg	495.02: Dist - Reg OH 35YR	118,929,760	-	-	-	-	118,929,760	-
Reg	495.03: LocStor - Reg OH 30YR	803,949	-	-	-	-	803,949	-
Reg	495.04: GenPlant - Reg OH 10YR	3,405,582	-	-	-	-	3,405,582	-
Reg	495.05: Trans - Reg OH 40YR	41,343,154	-	-	-	-	41,343,154	-
Reg	495.06: Software Reg OH 10YR	36,920,797	-	-	-	-	36,920,797	-
Nonreg	550.01: NReg UGStor - Land	-	91	-	-	-	-	91
Nonreg	551.00: NReg UGStor-LRights	-	14,321,827	-	-	-	-	14,321,827
Nonreg	552.00: NReg UGStor - Struc	-	15,501,250	-	-	-	-	15,501,250
Nonreg	553.00: NReg UGStor - Wells	-	33,073,718	-	-	-	-	33,073,718
Nonreg	555.00: NReg UGStor-Field Line	-	25,244,470	-	-	-	-	25,244,470
Nonreg	556.00: NReg UGStor-Comp Equip	-	78,407,826	-	-	-	-	78,407,826
Nonreg	557.00: NReg UGStor - M&R Equip	-	16,547,757	-	-	-	-	16,547,757
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	-	96,698	-	-	-	-	96,698
Nonreg	558.00: NReg UGStor-BasePresGas	-	71,861	-	-	-	-	71,861
Nonreg	580.00: GenPlant - Land	-	-	-	-	-	-	-
Nonreg	582.02: GenPlant-Lease Imp 2YR	34,017	-	-	-	-	-	34,017
Nonreg	582.05: GenPlant-Lease Imp 5YR	74,770	-	-	-	-	-	74,770
Nonreg	582.10: GenPlant-Lease Imp 10YR	64,912	-	-	-	-	-	64,912
Nonreg	582.12: GenPlant - Structure	578,609	-	-	-	-	-	578,609
Nonreg	583.01: GenPlant Office Equip	274,616	-	-	-	-	-	274,616
Nonreg	583.05: Gen-Computer Software	-	-	-	-	-	-	-
Nonreg	583.05: Gen-Computer Software	1,567,234	-	-	-	-	-	1,567,234
Nonreg	583.05: Gen-Computer Software - OLD	-	-	-	-	-	-	-
Nonreg	583.06: NReg Base LinePack Gas	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR	624,653	-	-	-	-	-	624,653
Nonreg	583.07: Computer Software-10YR - OLD	-	-	-	-	-	-	-
Nonreg	583.21: Computer Hardware	582,323	-	-	-	-	-	582,323
Nonreg	583.21: Computer Hardware - OLD	-	-	-	-	-	-	-
Nonreg	584.00: Transportation Equip	2,278,296	-	-	-	-	-	2,278,296
Nonreg	585.21: Heavy Work Equipment	287,735	-	-	-	-	-	287,735
Nonreg	586.01: Tools	810,822	-	-	-	-	-	810,822
Nonreg	587.06: NGV Fuel Equip	-	-	-	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-
Nonreg	588.01: Communication Equipment	265,438	-	-	-	-	-	265,438
		5,089,205,378		4,404,844,060	206,838,530	1200.00%	-	5,089,205,378

Capex to Plant Account Assumptions

General Plant Allocator

3.04%

Allocates forecasted capex by asset class into the plant accounts

Asset Class	Plant Account	Allocation	Forecasted Capex
Compression Stations	45000	14%	3,051,268
Compression Stations	45200	2%	385,239
Compression Stations	45300	0%	-
Compression Stations	45600	28%	6,069,703
Compression Stations	45700	5%	987,175
Compression Stations	45800	0%	-
Compression Stations	46000	19%	4,224,496
Compression Stations	46200	3%	577,859
Compression Stations	46300	0%	28,455
Compression Stations	46400	0%	-
Compression Stations	46501	2%	352,406
Compression Stations	46600	21%	4,600,980
Compression Stations	46700	5%	995,930
Compression Stations	47800	0%	21,889
Compression Stations	48601	0%	-
Compression Stations	48801	0%	6,567
Compression Stations	55200	0%	19,700
Compression Stations	55300	0%	-
Compression Stations	55600	3%	558,159
Compression Stations	55700	0%	8,755
Compression Stations	55800	0%	-
Compression Stations Total		100%	-
Corporate	49500	100%	153,910,942
Corporate Total		100%	-
Customer Connections	46700	0%	-
Customer Connections	47000	0%	-
Customer Connections	47100	0%	306,001
Customer Connections	47200	0%	-
Customer Connections	47301	4%	2,891,236
Customer Connections	47302	54%	37,207,908
Customer Connections	47400	1%	432,442
Customer Connections	47401	3%	2,098,506
Customer Connections	47501	4%	3,047,706
Customer Connections	47502	23%	15,555,320
Customer Connections	47700	2%	1,367,967
Customer Connections	47800	8%	5,810,783
Customer Connections	49500	0%	-
Customer Connections Total		100%	-
Distribution Pipe	44301	0%	-
Distribution Pipe	45500	0%	-
Distribution Pipe	45700	0%	-
Distribution Pipe	46000	0%	108,705

Capex to Plant Account Assumptions

General Plant Allocator

3.04%

Allocates forecasted capex by asset class into the plant accounts

Asset Class	Plant Account	Allocation	Forecasted Capex
Distribution Pipe	46100	0%	169,962
Distribution Pipe	46501	15%	18,220,232
Distribution Pipe	46600	0%	-
Distribution Pipe	46700	0%	106,108
Distribution Pipe	47000	0%	158,159
Distribution Pipe	47100	0%	127,353
Distribution Pipe	47200	0%	4,839
Distribution Pipe	47301	2%	2,920,388
Distribution Pipe	47302	11%	13,434,516
Distribution Pipe	47400	0%	5,075
Distribution Pipe	47401	0%	123,340
Distribution Pipe	47501	48%	56,985,038
Distribution Pipe	47502	20%	23,877,473
Distribution Pipe	47700	1%	1,175,567
Distribution Pipe	47800	0%	494,659
Distribution Pipe	48304	0%	-
Distribution Pipe	48601	0%	117,439
Distribution Pipe	49500	0%	-
Distribution Pipe	55500	0%	-
Distribution Pipe	55700	0%	-
Distribution Pipe Total		100%	-
Distribution Stations	45600	0%	104,671
Distribution Stations	45700	0%	-
Distribution Stations	46000	0%	36,635
Distribution Stations	46200	0%	5,234
Distribution Stations	46501	0%	68,036
Distribution Stations	46600	0%	-
Distribution Stations	46700	38%	19,683,475
Distribution Stations	47000	1%	591,394
Distribution Stations	47100	1%	685,598
Distribution Stations	47200	3%	1,648,576
Distribution Stations	47301	0%	41,869
Distribution Stations	47302	1%	293,080
Distribution Stations	47400	0%	-
Distribution Stations	47401	10%	5,008,531
Distribution Stations	47501	6%	2,915,101
Distribution Stations	47502	0%	183,175
Distribution Stations	47700	39%	20,426,642
Distribution Stations	47800	0%	41,869
Distribution Stations	48403	0%	-
Distribution Stations	48500	0%	214,577
Distribution Stations	48601	0%	-

Capex to Plant Account Assumptions

General Plant Allocator

3.04%

Allocates forecasted capex by asset class into the plant accounts

Asset Class	Plant Account	Allocation	Forecasted Capex
Distribution Stations	48706	1%	387,285
Distribution Stations	48801	0%	-
Distribution Stations	49500	0%	-
Distribution Stations	55600	0%	-
Distribution Stations	55700	0%	-
Distribution Stations Total		100%	-
EA Fixed O/H	47000	0%	-
EA Fixed O/H	47501	0%	-
EA Fixed O/H	49500	100%	-
EA Fixed O/H Total		100%	-
Fleet & Equipment	44200	0%	-
Fleet & Equipment	44302	0%	-
Fleet & Equipment	45200	0%	-
Fleet & Equipment	45500	0%	-
Fleet & Equipment	45700	0%	-
Fleet & Equipment	46000	0%	-
Fleet & Equipment	46200	0%	-
Fleet & Equipment	46700	0%	-
Fleet & Equipment	47401	0%	-
Fleet & Equipment	47501	0%	-
Fleet & Equipment	47700	0%	-
Fleet & Equipment	48403	68%	9,610,803
Fleet & Equipment	48500	14%	1,927,789
Fleet & Equipment	48601	18%	2,504,719
Fleet & Equipment	48706	0%	-
Fleet & Equipment	48801	0%	28,143
Fleet & Equipment	49500	0%	-
Fleet & Equipment	55200	0%	-
Fleet & Equipment	55500	0%	-
Fleet & Equipment	55700	0%	-
Fleet & Equipment Total		100%	-
Growth	44302	0%	-
Growth	45700	0%	-
Growth	46000	0%	267,542
Growth	46100	0%	66,885
Growth	46200	0%	-
Growth	46501	37%	24,546,942
Growth	46700	13%	8,962,644
Growth	47000	0%	267,542
Growth	47100	0%	200,656
Growth	47200	0%	66,885
Growth	47301	1%	668,854

Capex to Plant Account Assumptions

General Plant Allocator

3.04%

Allocates forecasted capex by asset class into the plant accounts

Asset Class	Plant Account	Allocation	Forecasted Capex
Growth	47302	1%	535,083
Growth	47400	0%	-
Growth	47401	10%	6,956,082
Growth	47501	18%	12,106,257
Growth	47502	8%	5,150,176
Growth	47700	11%	7,089,852
Growth	47800	0%	-
Growth	48200	0%	-
Growth	48706	0%	-
Growth	48801	0%	-
Growth	49500	0%	-
Growth Total		100%	-
Growth - Non Core	47100	0%	-
Growth - Non Core	47302	16%	3,736,150
Growth - Non Core	47502	76%	17,769,037
Growth - Non Core	47800	8%	1,992,614
Growth - Non Core	49500	0%	-
Growth - Non Core Total		100%	-
ICM	46000	0%	-
ICM	46100	2%	-
ICM	46501	35%	-
ICM	46700	12%	-
ICM	47000	1%	-
ICM	47100	0%	-
ICM	47301	2%	-
ICM	47302	0%	-
ICM	47400	0%	-
ICM	47501	38%	-
ICM	47502	1%	-
ICM	47700	9%	-
ICM	47800	0%	-
ICM Total		100%	-
Integration	48304	4%	-
Integration	48305	96%	-
Integration Total		100%	-
IRP	47800	100%	-
IRP Total		100%	-
LNG	44200	100%	249,500
LNG	44301	0%	500
LNG	44302	0%	-
LNG Total		100%	-
Real Estate & Workplace Services	44200	0%	-

Capex to Plant Account Assumptions

General Plant Allocator

3.04%

Allocates forecasted capex by asset class into the plant accounts

Asset Class	Plant Account	Allocation	Forecasted Capex
Real Estate & Workplace Services	45000	0%	-
Real Estate & Workplace Services	45200	1%	64,570
Real Estate & Workplace Services	45500	0%	-
Real Estate & Workplace Services	46200	0%	-
Real Estate & Workplace Services	46501	0%	-
Real Estate & Workplace Services	46700	0%	-
Real Estate & Workplace Services	47000	5%	337,197
Real Estate & Workplace Services	47200	38%	2,704,749
Real Estate & Workplace Services	47501	0%	-
Real Estate & Workplace Services	47700	0%	-
Real Estate & Workplace Services	48200	46%	3,321,747
Real Estate & Workplace Services	48301	1%	43,046
Real Estate & Workplace Services	48304	10%	688,742
Real Estate & Workplace Services	48305	0%	7,174
Real Estate & Workplace Services	48601	0%	-
Real Estate & Workplace Services	48801	0%	7,174
Real Estate & Workplace Services	55200	0%	-
Real Estate & Workplace Services Total		100%	-
TIS	47502	0%	30,244
TIS	48200	0%	-
TIS	48304	48%	7,319,048
TIS	48305	50%	7,576,122
TIS	48801	1%	196,586
TIS Total		100%	-
Transmission Pipe & Underground Storage	45000	0%	-
Transmission Pipe & Underground Storage	45200	3%	3,319,369
Transmission Pipe & Underground Storage	45300	11%	13,405,144
Transmission Pipe & Underground Storage	45500	12%	15,064,828
Transmission Pipe & Underground Storage	45600	0%	127,668
Transmission Pipe & Underground Storage	45700	8%	10,341,111
Transmission Pipe & Underground Storage	46000	0%	-
Transmission Pipe & Underground Storage	46100	1%	1,404,348
Transmission Pipe & Underground Storage	46200	0%	-
Transmission Pipe & Underground Storage	46501	48%	61,408,324
Transmission Pipe & Underground Storage	46700	2%	2,681,029
Transmission Pipe & Underground Storage	47000	0%	127,668
Transmission Pipe & Underground Storage	47301	0%	-
Transmission Pipe & Underground Storage	47501	0%	127,668
Transmission Pipe & Underground Storage	48601	0%	127,668
Transmission Pipe & Underground Storage	55200	0%	-
Transmission Pipe & Underground Storage	55300	4%	5,106,721
Transmission Pipe & Underground Storage	55500	3%	4,340,713

Capex to Plant Account Assumptions

General Plant Allocator

3.04%

Allocates forecasted capex by asset class into the plant accounts

Asset Class	Plant Account	Allocation	Forecasted Capex
Transmission Pipe & Underground Storage	55600	6%	8,043,086
Transmission Pipe & Underground Storage	55700	2%	2,042,689
Transmission Pipe & Underground Storage Total		100%	-
Utilization	45700	0%	-
Utilization	46700	0%	-
Utilization	47200	0%	50,208
Utilization	47302	3%	1,305,411
Utilization	47400	33%	16,317,638
Utilization	47401	0%	-
Utilization	47501	0%	-
Utilization	47700	0%	-
Utilization	47800	65%	32,484,653
Utilization	48301	0%	-
Utilization	48601	0%	50,208
Utilization	49500	0%	-
Utilization Total		100%	-
			719,759,199

2024 Test Year Impact of Proposed Depreciation Rates

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Current Net Salvage Rate (b)	Current Investment Rate (c)	Current Rate (d) = (b+c)	Proposed Net Salvage Rate (e)	Proposed Investment Rate (f)	Proposed Rate (g) = (e+f)	Proposed Net Salvage Rate Over / (Under) Current Net Salvage Rate (h) = (e-b)	Proposed Investment Rate Over / (Under) Current Investment Rate (i) = (f-c)	Provision - Current Rate (2) (j)	Provision - Proposed Rate (k)	Proposed Provision Over / (Under) Current Provision (h) = (k-j)
<u>Intangible Plant</u>														
1	Franchises and consents (401)	EGD	0.0									0.0		
2		Union	1.2									0.0	0.0	0.0
3	Intangible plant - Other (402)	EGD	0.0									0.0	0.0	0.0
4		Union	0.5									0.0	0.0	0.0
5	Total		1.7									0.0	0.0	0.0
<u>Local Storage Plant</u>														
6	Structures and Improvements (442)	EGD	0.0											
7		Union	8.5	0.00%	2.85%	2.85%	0.00%	1.69%	1.69%	0.00%	-1.16%	0.2	0.1	(0.1)
8	Gas Holders - Storage (443)	EGD	0.0											
9		Union	7.3	0.01%	2.53%	2.54%	0.00%	0.96%	0.96%	-0.01%	-1.57%	0.2	0.1	(0.1)
10	Gas Holders - Equipment (443)	EGD	0.0											
11		Union	24.8	0.02%	3.52%	3.54%	0.00%	1.06%	1.06%	-0.02%	-2.46%	0.9	0.3	(0.6)
12	Total		40.5			3.21%			1.17%			1.3	0.5	(0.8)

2024 Test Year Impact of Proposed Depreciation Rates (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Current Net Salvage Rate (b)	Current Investment Rate (c)	Current Rate (d) = (b+c)	Proposed Net Salvage Rate (e)	Proposed Investment Rate (f)	Proposed Rate (g) = (e+f)	Proposed Net Salvage Rate (h) = (e-b)	Proposed Investment Rate Over / (Under) Current Rate (i) = (f-c)	Provision - Current Rate (2) (j)	Provision - Proposed Rate (k)	Proposed Provision Over / (Under) Current Provision (h) = (k-j)
<u>Storage Plant</u>														
13	Land rights (451)	EGD	42.8	0.00%	1.16%	1.16%	0.00%	1.48%	1.48%	0.00%	0.32%	0.5	1.1	(0.1)
14		Union	33.7	0.00%	2.10%	2.10%	0.00%	1.48%	1.48%	0.00%	-0.62%	0.7	1.1	(0.1)
15	Structures and improvements (452)	EGD	32.3	0.00%	1.84%	1.84%	0.36%	3.58%	3.94%	0.36%	1.74%	0.6	4.5	1.9
16		Union	83.5	0.24%	2.26%	2.50%	0.36%	3.58%	3.94%	0.12%	1.32%	2.1	4.5	1.9
17	Wells (453)	EGD	111.3	0.09%	1.43%	1.52%	0.97%	2.89%	3.85%	0.88%	1.46%	1.7	7.3	3.7
18		Union	82.6	0.43%	2.05%	2.48%	0.97%	2.89%	3.85%	0.54%	0.84%	2.0	7.3	3.7
19	Well equipment (454)	EGD	17.3	0.00%	5.56%	5.56%	0.00%	1.32%	1.32%	0.00%	-4.24%	0.9	0.2	(0.7)
20		Union	0.0				0.00%	1.32%	1.32%	0.00%	-4.24%	0.0	0.2	(0.7)
21	Field Lines (455)	EGD	211.1	0.08%	1.41%	1.49%	0.20%	2.34%	2.54%	0.12%	0.93%	3.6	6.4	1.8
22		Union	47.8	0.43%	2.05%	2.48%	0.20%	2.34%	2.54%	-0.23%	0.29%	1.0	6.4	1.8
23	Compressor equipment (456)	EGD	234.2	0.15%	2.45%	2.60%	0.16%	2.72%	2.88%	0.01%	0.27%	6.0	20.9	1.6
24		Union	491.6	0.12%	2.56%	2.68%	0.16%	2.72%	2.88%	0.04%	0.16%	13.2	20.9	1.6
25	Measuring and regulating equipment (457)	EGD	11.2	0.17%	2.82%	2.99%	0.32%	2.28%	2.60%	0.15%	-0.54%	0.3	2.8	(0.5)
26		Union	97.7	0.25%	2.86%	3.11%	0.32%	2.28%	2.60%	0.07%	-0.58%	2.9	2.8	(0.5)
27	Total		1,497.2			2.37%			2.89%			35.5	43.2	7.7

2024 Test Year Impact of Proposed Depreciation Rates (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Current Net Salvage Rate (b)	Current Investment Rate (c)	Current Rate (d) = (b+c)	Proposed Net Salvage Rate (e)	Proposed Investment Rate (f)	Proposed Rate (g) = (e+f)	Proposed Net Salvage Rate (h) = (e-b)	Proposed Investment Rate (Under) (i) = (f-c)	Provision - Current Rate (2) (j)	Provision - Proposed Rate (k)	Proposed Provision Over / (Under) Current Provision (h) = (k-j)
<u>Transmission</u>														
28		EGD	19.9			*						0.2		
29	Land rights (461)	Union	71.9	0.00%	1.76%	1.76%	0.00%	1.71%	1.71%	0.00%	-0.05%	1.3	1.6	0.1
30		EGD	0.0									0.0		
31	Compressor structures and improvements (462)	Union	167.5	0.19%	1.84%	2.03%	0.10%	1.97%	2.07%	-0.09%	0.13%	3.5	3.5	(0.0)
32		EGD	0.0				0.08%	1.32%	1.40%			0.0	0.2	(0.1)
33	Measuring and regulating structures and improvements (463)	Union	11.5	0.19%	1.84%	2.03%	0.08%	1.32%	1.40%	-0.11%	-0.52%	0.2	0.2	(0.1)
34		EGD	0.0									0.0		
35	Equipment (464)	Union	3.0				0.11%	2.13%	2.23%			0.1	0.1	0.0
36		EGD	414.9			*	0.19%	1.58%	1.77%			10.2	54.9	(11.7)
37	Mains (465)	Union	2,713.7	0.26%	1.72%	1.98%	0.19%	1.58%	1.77%	-0.07%	-0.14%	56.4	54.9	(11.7)
38		EGD	0.0				0.28%	3.44%	3.72%			0.0	38.4	5.6
39	Compressor equipment (466)	Union	1,031.8	0.11%	3.12%	3.23%	0.28%	3.44%	3.72%	0.17%	0.32%	32.8	38.4	5.6
40		EGD	3.5			*	0.41%	2.65%	3.06%			0.1	15.8	2.5
41	Measuring and regulating equipment (467)	Union	522.9	0.24%	2.36%	2.60%	0.41%	2.65%	3.06%	0.17%	0.29%	13.3	15.8	2.5
42	Total		4,960.5			2.38%			2.31%			118.0	114.4	(3.7)

2024 Test Year Impact of Proposed Depreciation Rates (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Current Net Salvage Rate (b)	Current Investment Rate (c)	Current Rate (d) = (b+c)	Proposed Net Salvage Rate (e)	Proposed Investment Rate (f)	Proposed Rate (g) = (e+f)	Proposed Net Salvage Rate Over / (Under) Current Net Salvage Rate (h) = (e-b)	Proposed Investment Rate Over / (Under) Current Investment Rate (i) = (f-c)	Provision - Current Rate (2) (j)	Provision - Proposed Rate (k)	Proposed Provision Over / (Under) Current Provision (h) = (k-j)
										Rate (h) = (e-b)	Rate (i) = (f-c)			
<u>Distribution Plant</u>														
43	Renewable Natural Gas(3)	EGD	31.4			various						1.3		
44		Union	0.0						various			0.0	1.2	(0.1)
45	Land rights (471)	EGD	45.7	0.00%	1.18%	1.18%	0.00%	1.80%	1.80%	0.00%	0.62%	0.5	1.2	0.3
46		Union	22.2	0.00%	1.68%	1.68%	0.00%			0.00%	0.12%	0.4		
47	Structures and improvements - Other (472)	EGD	110.1	-2.17%	7.41%	5.24%	0.00%	3.17%	3.17%	2.17%	-4.24%	6.7	7.0	(3.2)
48		Union	148.7	-0.07%	2.39%	2.32%	0.00%			0.07%	0.78%	3.5		
49	Structures and improvements - Stoney Creek (472.31)	EGD	0.0				0.00%	4.47%	4.47%	0.07%	2.08%	0.0	1.5	0.7
50		Union	33.5	-0.07%	2.39%	2.32%	0.00%			0.07%	0.8%	0.8		
51	Structures and improvements - Win-Rhodes (472.32)	EGD	0.0				0.00%	4.27%	4.27%	0.07%	1.88%	0.0	1.1	0.5
52		Union	26.2	-0.07%	2.39%	2.32%	0.00%			0.07%	0.6%	0.6		
53	Structures and improvements - London Admin (472.33)	EGD	0.0				0.00%	11.95%	11.95%	0.07%	9.56%	0.0	2.7	2.1
54		Union	22.4	-0.07%	2.39%	2.32%	0.00%			0.07%	0.5%	0.5		
55	Structures and improvements - Kingston Office (472.34)	EGD	0.0				0.00%	4.21%	4.21%	0.07%	1.82%	0.0	0.8	0.3
56		Union	18.9	-0.07%	2.39%	2.32%	0.00%			0.07%	0.5%	0.5		
57	Structures and improvements - Mainway (472.35)	EGD	0.0				0.00%	50.48%	50.48%	0.07%	48.09%	0.0	9.1	8.6
58		Union	9.0	-0.07%	2.39%	2.32%	0.00%			0.07%	0.4%	0.4		
59	Services - metallic (473.01)	EGD	320.6	0.41%	1.86%	2.27%	0.88%	2.75%	3.63%	0.47%	0.89%	7.2	22.0	6.1
60		Union	290.8	1.13%	1.89%	3.02%	0.57%	2.16%	2.73%	-0.25%	0.86%	8.7		
61	Services - plastic (473.02)	EGD	3,180.6	0.41%	1.86%	2.27%	0.57%	2.16%	2.73%	0.16%	0.30%	71.5	136.3	16.9
62		Union	1,855.6	0.73%	1.83%	2.56%	0.00%			-0.16%	0.33%	47.8		
63	Regulators (474)	EGD	315.9			(**)	0.00%	8.86%	8.86%	0.00%	3.86%	10.1	44.7	25.7
64		Union	192.5	0.00%	5.00%	5.00%	0.00%					8.9		

2024 Test Year Impact of Proposed Depreciation Rates (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Current		Current Rate (d) = (b+c)	Proposed		Proposed Rate (g) = (e+f)	Proposed Net Salvage Rate Over / (Under) Current Net Salvage Rate (h) = (e-b)		Proposed Investment Rate Over / (Under) Current Investment Rate (i) = (f-c)		Provision - Current Rate (2) (j)	Provision - Proposed Rate (k)	Proposed Provision Over / (Under) Current Provision (h) = (k-j)
				Net Salvage Rate (b)	Investment Rate (c)		Net Salvage Rate (e)	Investment Rate (f)		Net Salvage Rate (h)	Investment Rate (i)					
<u>Distribution Plant</u>																
65	Mains - Envision (475.00)	EGD	222.2	0.00%	4.03%	4.03%	0.00%	5.78%	5.78%	0.00%	1.75%	8.8	12.6	3.8		
66		Union	0.0				0.00%	5.78%	5.78%			0.0	12.6	3.8		
67	Mains - Coated and wrapped (475.21)	EGD	2,163.5	0.82%	1.62%	2.44%	1.00%	2.38%	3.38%	0.18%	0.76%	52.5	134.7	34.3		
68		Union	1,845.3	1.10%	1.83%	2.93%				-0.10%	0.55%	47.8				
69	Mains - Plastic (475.30)	EGD	2,738.0	0.51%	1.34%	1.85%	0.78%	1.94%	2.72%	0.27%	0.60%	50.5	103.5	22.5		
70		Union	1,101.1	0.67%	1.68%	2.35%				0.11%	0.26%	30.4				
71	Company NGV compressor stations (476)	EGD	6.5	0.00%	5.97%	5.97%	0.00%	3.70%	3.70%	0.00%	-2.27%	0.4	0.5	(0.2)		
72		Union	6.0	0.00%	4.00%	4.00%				0.00%	-0.30%	0.2				
73	Measuring & regulating equipment (477)	EGD	802.7	0.06%	1.99%	2.05%	0.00%	2.89%	2.89%	-0.06%	0.90%	16.4	32.4	4.4		
74		Union	329.9	1.25%	2.47%	3.72%				-1.25%	0.42%	11.6				
75	Customer M&R Equipment (477.01)(4)	EGD	0.0				0.00%	3.34%	3.34%			0.0	5.7	0.8		
76		Union	174.4	0.00%	2.86%	2.86%				0.00%	0.48%	4.9				
77	Meters (478)	EGD	583.8	-0.49%	9.71%	9.22%	0.00%	10.25%	10.25%	0.49%	0.54%	53.5	118.5	42.4		
78		Union	580.7	-0.03%	3.96%	3.93%				0.03%	6.29%	22.5				
79	Total		17,178.0			2.73%			3.70%			469.1	635.3	166.1		

2024 Test Year Impact of Proposed Depreciation Rates (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Current Net Salvage Rate (b)	Current Investment Rate (c)	Current Rate (d) = (b+c)	Proposed Net Salvage Rate (e)	Proposed Investment Rate (f)	Proposed Rate (g) = (e+f)	Proposed Net Salvage Rate Over / (Under) Current Net Salvage Rate (h) = (e-b)	Proposed Investment Rate Over / (Under) Current Investment Rate (i) = (f-c)	Provision - Current Rate (2) (j)	Provision - Proposed Rate (k)	Proposed Provision Over / (Under) Current Provision (h) = (k-j)
										Proposed Rate (h) = (e-b)	Proposed Rate (i) = (f-c)			
<u>General Plant</u>														
80	Investment in leased assets	EGD	37.7									1.2		
81		Union	0.0									0.0	1.5	0.3
82	Structures and improvements - Other (482.00)	EGD	9.0	-0.81%	3.79%	2.98%	0.00%	1.44%	1.44%	0.81%	-2.35%	0.3		
83		Union	29.0	-0.46%	2.38%	1.92%				0.46%	-0.94%	0.7	0.5	(0.5)
84	Structures and improvements - VPC (482.01)	EGD	119.4	-2.48%	12.41%	9.93%	0.00%	6.36%	6.36%	2.48%	-6.05%	11.8		
85		Union	0.0									0.0	7.6	(4.3)
86	Structures and improvements - Thorold (482.04)	EGD	0.0	-0.90%	4.51%	3.61%	0.00%	59.23%	59.23%	0.90%	54.72%	0.0		
87		Union	0.0									0.0	0.0	(0.0)
88	Structures and improvements - Markham (482.05)	EGD	37.1	0.00%	2.18%	2.18%	0.00%	4.21%	4.21%	0.00%	2.03%	0.8		
89		Union	0.0									0.0	1.6	0.8
90	Structures and improvements - Keil (482.51)	EGD	0.0									0.0		
91		Union	78.2	-0.46%	2.38%	1.92%	0.00%	5.62%	5.62%	0.46%	3.24%	2.3	4.4	2.1
92	Structures and improvements - Bloomfield (482.52)	EGD	0.0									0.0		
93		Union	21.6	-0.46%	2.38%	1.92%	0.00%	14.63%	14.63%	0.46%	12.25%	0.6	3.2	2.5
94	Office furniture and equipment (483)	EGD	28.6	0.00%	10.74%	10.74%	0.00%	4.03%	4.03%	0.00%	-6.71%	3.2		
95		Union	9.4	0.00%	6.67%	6.67%	0.00%	4.03%	4.03%	0.00%	-2.64%	0.6	1.5	(2.3)
96	Transportation equipment (484)	EGD	82.5	0.00%	10.56%	10.56%	0.00%	4.65%	4.65%	0.00%	-5.91%	8.5		
97		Union	73.6	-2.49%	15.76%	13.27%	0.00%	4.65%	4.65%	2.49%	-11.11%	9.7	7.2	(11.0)
98	Heavy work equipment (485)	EGD	29.4	-1.19%	4.77%	3.58%	0.00%	8.29%	8.29%	1.19%	3.52%	1.0		
99		Union	23.0	-0.25%	7.17%	6.92%	0.00%	8.29%	8.29%	0.25%	1.12%	1.6	4.3	1.7
100	Tools and other equipment (486)	EGD	53.3	0.00%	4.08%	4.08%	0.00%	11.92%	11.92%	0.00%	7.84%	3.0		
101		Union	38.6	0.00%	6.67%	6.67%	0.00%	11.92%	11.92%	0.00%	5.25%	2.6	10.9	5.3
102	Rental - refuel appl (487.70)	EGD	0.8	0.00%	0.74%	0.74%	0.00%	10.05%	10.05%	0.00%	9.31%	0.0		
103		Union	0.0									0.0	0.1	0.1

2024 Test Year Impact of Proposed Depreciation Rates (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Current Net Salvage Rate (b)	Current Investment Rate (c)	Current Rate (d) = (b+c)	Proposed Net Salvage Rate (e)	Proposed Investment Rate (f)	Proposed Rate (g) = (e+f)	Proposed Net Salvage Rate / Current Net Salvage Rate (h) = (e-b)	Proposed Investment Rate / Current Investment Rate (i) = (f-c)	Provision - Current Rate (2) (j)	Provision - Proposed Rate (k)	Proposed Provision Over / (Under) Current Provision (h) = (k-j)
<u>General Plant</u>														
104	Rental - NGV Stations (487.80)	EGD	8.1	0.00%	8.01%	8.01%	0.00%	3.71%	3.71%	0.00%	-4.30%	0.6	0.3	(0.3)
105		Union	0.0									0.0	0.3	(0.3)
106	Communication structures and equipment (488)	EGD	2.0	0.00%	9.71%	9.71%	0.00%	26.25%	26.25%	0.00%	16.54%	0.1	2.6	2.0
107		Union	7.5	0.00%	6.67%	6.67%				0.00%	19.58%	0.5		
108	Computer equipment (490)	EGD	18.9	0.00%	36.63%	36.63%	0.00%	13.34%	13.34%	0.00%	-23.29%	15.1	4.2	(16.0)
109		Union	17.1	0.00%	25.00%	25.00%				0.00%	-11.66%	5.0		
110	Computer equipment - post 2023	EGD	8.5				0.00%	25.00%	25.00%			0.0	3.3	3.3
111		Union	3.6									0.0		
112	Software acquired intangibles (491.01)	EGD	84.2	0.00%	26.32%	26.32%	0.00%	8.77%	8.77%	0.00%	-17.55%	18.9	15.5	(14.5)
113		Union	66.7	0.00%	25.00%	25.00%				0.00%	-16.23%	11.1		
114	Software acquired intangibles - post 2023	EGI	14.3				0.00%	25.00%	25.00%			0.0	2.5	2.5
115												0.0		
116	Software developed intangibles (491.02)	EGD	60.2	0.00%	21.24%	21.24%	0.00%	10.04%	10.04%	0.00%	-11.20%	28.0	6.5	(21.5)
117		Union	0.0	0.00%	25.00%	25.00%				0.00%	-14.96%	0.0		
118	Software developed intangibles - post 2023	EGI	14.4				0.00%	25.00%	25.00%			0.0	2.7	2.7
119												0.0		
120	CIS acquired software (491.03)	EGD	12.2	0.00%	10.00%	10.00%	0.00%	8.24%	8.24%	0.00%	-1.76%	1.2	9.1	(2.2)
121		Union	98.9	0.00%	10.00%	10.00%				0.00%	-1.76%	10.1		
122	TIS/IT software	EGD	0.0				0.00%	10.00%	10.00%			0.0	0.0	0.0
123		Union	0.0									0.0		
124	WAMS (491.04)	EGD	89.9	0.00%	10.00%	10.00%	0.00%	10.74%	10.74%	0.00%	0.74%	9.0	9.7	0.7
125		Union	0.0									0.0		
126	Total		1,177.6			12.53%			8.41%			147.6	99.1	(48.5)

2024 Test Year Impact of Proposed Depreciation Rates (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Current Net Salvage Rate (b)	Current Investment Rate (c)	Current Rate (d) = (b+c)	Proposed Net Salvage Rate (e)	Proposed Investment Rate (f)	Proposed Rate (g) = (e+f)	Proposed	Proposed	Provision - Current Rate (2) (j)	Provision - Proposed Rate (k)	Proposed Provision Over / (Under) Current Provision (h) = (k-j)
										Net Salvage Rate (Under) Current Rate (h) = (e-b)	Investment Rate Over / (Under) Rate (i) = (f-c)			
127	Plant held for future use	EGD	1.7	0.00%	2.27%	2.27%	0.00%	3.63%	3.63%	0.00%	1.36%	0.0	0.0	0.0
128				0.00%	2.27%		0.00%	2.73%		0.00%	0.46%			
129	Total	EGI	<u>24,857.3</u>			<u>3.10%</u>			<u>3.59%</u>			<u>771.6</u>	<u>892.4</u>	<u>120.7</u>

Notes:

- (1) A simple average of the opening and closing plant balances was used.
- (2) Provision - Current Rate represents depreciation on 2024 plant balances excluding all harmonization and depreciation study changes
- (3) Placeholder to be replaced with actual plant accounts once assets are unitized. Represents forecasted RNG projects in total using a blended rate of assets.
- (4) Previously account 474.01 for Union.
- (*) Depreciation rate for current provision uses equivalent Distribution Plant account.
- (**) Depreciation rate for current provision uses 473 Services.

2024 Test Year Impact of Proposed Depreciation Rates - ALG Method

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Current Net Salvage Rate (b)	Current Investment Rate (c)	Current Rate (d) = (b+c)	Proposed Net Salvage Rate (ALG) (e)	Proposed Investment Rate (ALG) (f)	Proposed Rate (ALG) (g) = (e+f)	Proposed Net Salvage Rate (Under) Current Rate (h) = (e-b)	Proposed Investment Rate (Under) Rate (i) = (f-c)	Provision - Current Rate (2) (j)	Provision - Proposed Rate (ALG) (k)	Proposed Provision Over / (Under) Current Provision (h) = (k-j)
<u>Intangible Plant</u>														
1	Franchises and consents (401)	EGD	0.0									0.0		
2		Union	1.2									0.0	0.0	0.0
3	Intangible plant - Other (402)	EGD	0.0									0.0	0.0	0.0
4		Union	0.5									0.0	0.0	0.0
5	Total		1.7									0.0	0.0	0.0
<u>Local Storage Plant</u>														
6	Structures and Improvements (442)	EGD	0.0				0.34%	1.31%	1.66%	0.34%	-1.54%	0.2	0.1	(0.1)
7		Union	8.5	0.00%	2.85%	2.85%								
8	Gas Holders - Storage (443)	EGD	0.0				0.16%	0.73%	0.89%	0.15%	-1.80%	0.2	0.1	(0.1)
9		Union	7.3	0.01%	2.53%	2.54%								
10	Gas Holders - Equipment (443)	EGD	0.0				-0.07%	1.06%	0.99%	-0.09%	-2.46%	0.9	0.2	(0.6)
11		Union	24.8	0.02%	3.52%	3.54%								
12	Total		40.5			3.21%			1.11%			1.3	0.5	(0.9)

2024 Test Year Impact of Proposed Depreciation Rates - ALG Method (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Current			Proposed Net Salvage Rate (ALG) (e)	Proposed Investment Rate (ALG) (f)	Proposed Rate (ALG) (g) = (e+f)	Proposed Net Salvage Rate Over / (Under) Current Net Salvage Rate (h) = (e-b)		Proposed Investment Rate Over / (Under) Current Investment Rate (i) = (f-c)		Provision - Current Rate (2) (j)	Provision - Proposed Rate (ALG) (k)	Proposed Provision Over / (Under) Current Provision (h) = (k-j)
				Net Salvage Rate (b)	Investment Rate (c)	Current Rate (d) = (b+c)				Net Salvage Rate (b)	Current Investment Rate (c)	Current Investment Rate (c)				
<u>Storage Plant</u>																
13	Land rights (451)	EGD	42.8	0.00%	1.16%	1.16%	0.20%	1.24%	1.43%	0.20%	0.08%	0.5	1.1	(0.1)		
14		Union	33.7	0.00%	2.10%	2.10%	0.20%	1.24%	1.43%	0.20%	-0.86%	0.7	1.1	(0.1)		
15	Structures and improvements (452)	EGD	32.3	0.00%	1.84%	1.84%	0.62%	2.58%	3.20%	0.62%	0.74%	0.6	3.7	1.0		
16		Union	83.5	0.24%	2.26%	2.50%	0.62%	2.58%	3.20%	0.38%	0.32%	2.1	3.7	1.0		
17	Wells (453)	EGD	111.3	0.09%	1.43%	1.52%	1.06%	2.11%	3.17%	0.97%	0.68%	1.7	6.0	2.4		
18		Union	82.6	0.43%	2.05%	2.48%	1.06%	2.11%	3.17%	0.63%	0.06%	2.0	6.0	2.4		
19	Well equipment (454)	EGD	17.3	0.00%	5.56%	5.56%	-0.03%	1.04%	1.01%	-0.03%	-4.52%	0.9	0.2	(0.8)		
20		Union	0.0				-0.03%	1.04%	1.01%	-0.03%	-4.52%	0.0	0.2	(0.8)		
21	Field Lines (455)	EGD	211.1	0.08%	1.41%	1.49%	0.23%	2.00%	2.23%	0.15%	0.59%	3.6	5.6	1.0		
22		Union	47.8	0.43%	2.05%	2.48%	0.23%	2.00%	2.23%	-0.21%	-0.05%	1.0	5.6	1.0		
23	Compressor equipment (456)	EGD	234.2	0.15%	2.45%	2.60%	-0.07%	2.72%	2.65%	-0.22%	0.27%	6.0	19.2	(0.1)		
24		Union	491.6	0.12%	2.56%	2.68%	-0.07%	2.72%	2.65%	-0.19%	0.16%	13.2	19.2	(0.1)		
25	Measuring and regulating equipment (457)	EGD	11.2	0.17%	2.82%	2.99%	-0.01%	2.28%	2.27%	-0.18%	-0.54%	0.3	2.4	(0.8)		
26		Union	97.7	0.25%	2.86%	3.11%	-0.01%	2.28%	2.27%	-0.26%	-0.58%	2.9	2.4	(0.8)		
27	Total		1,497.2			2.37%			2.55%			35.5	38.2	2.6		

2024 Test Year Impact of Proposed Depreciation Rates - ALG Method (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Current Net Salvage Rate (b)	Current Investment Rate (c)	Current Rate (d) = (b+c)	Proposed Net Salvage Rate (ALG) (e)	Proposed Investment Rate (ALG) (f)	Proposed Rate (ALG) (g) = (e+f)	Proposed Net Salvage Rate Over / (Under) Current Net Salvage Rate (h) = (e-b)	Proposed Investment Rate Over / (Under) Current Investment Rate (i) = (f-c)	Provision - Current Rate (2) (j)	Provision - Proposed Rate (ALG) (k)	Proposed Provision Over / (Under) Current Provision (h) = (k-j)
<u>Transmission</u>														
28	Land rights (461)	EGD	19.9			*	-0.11%	1.71%	1.60%	-0.11%	-0.05%	0.2	1.5	(0.0)
29		Union	71.9	0.00%	1.76%	1.76%	-0.11%	1.71%	1.60%	-0.11%	-0.05%	1.3	1.5	(0.0)
30		EGD	0.0				0.04%	1.97%	2.01%	-0.15%	0.13%	0.0	3.4	(0.1)
31	Compressor structures and improvements (462)	Union	167.5	0.19%	1.84%	2.03%	0.04%	1.97%	2.01%	-0.15%	0.13%	3.5	3.4	(0.1)
32	Measuring and regulating structures and improvements (463)	EGD	0.0				0.00%	1.32%	1.32%	0.00%	-0.71%	0.0	0.2	(0.1)
33		Union	11.5	0.00%	2.03%	2.03%	0.00%	1.32%	1.32%	0.00%	-0.71%	0.2	0.2	(0.1)
34	Equipment (464)	EGD	0.0				0.30%	1.84%	2.14%			0.0	0.1	0.0
35		Union	3.0				0.30%	1.84%	2.14%			0.1	0.1	0.0
36	Mains (465)	EGD	414.9			*	0.07%	1.58%	1.64%	-0.20%	-0.14%	10.2	51.0	(15.6)
37		Union	2,713.7	0.26%	1.72%	1.98%	0.07%	1.58%	1.64%	-0.20%	-0.14%	56.4	51.0	(15.6)
38	Compressor equipment (466)	EGD	0.0				0.65%	2.77%	3.42%	0.54%	-0.35%	0.0	35.3	2.5
39		Union	1,031.8	0.11%	3.12%	3.23%	0.65%	2.77%	3.42%	0.54%	-0.35%	32.8	35.3	2.5
40	Measuring and regulating equipment (467)	EGD	3.5			*	0.51%	2.34%	2.84%	0.27%	-0.02%	0.1	14.7	1.4
41		Union	522.9	0.24%	2.36%	2.60%	0.51%	2.34%	2.84%	0.27%	-0.02%	13.3	14.7	1.4
42	Total		4,960.5			2.38%			2.14%			118.0	106.1	(12.0)

2024 Test Year Impact of Proposed Depreciation Rates - ALG Method (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Current Net Salvage Rate (b)	Current Investment Rate (c)	Current Rate (d) = (b+c)	Proposed Net Salvage Rate (ALG) (e)	Proposed Investment Rate (ALG) (f)	Proposed Rate (ALG) (g) = (e+f)	Proposed Net Salvage Rate Over / (Under) Current Net Salvage Rate (h) = (e-b)	Proposed Investment Rate Over / (Under) Current Investment Rate (i) = (f-c)	Provision - Current Rate (2) (j)	Provision - Proposed Rate (ALG) (k)	Proposed Provision Over / (Under) Current Provision (h) = (k-j)
										Rate (h) = (e-b)	Rate (i) = (f-c)			
<u>Distribution Plant</u>														
43	Renewable Natural Gas(3)	EGD	31.4			various						1.3		
44		Union	0.0						various			0.0	1.2	(0.1)
45	Land rights (471)	EGD	45.7	0.00%	1.18%	1.18%	0.21%	1.47%	1.68%	0.21%	0.29%	0.5	1.1	0.2
46		Union	22.2	0.00%	1.68%	1.68%				0.21%	-0.21%	0.4		
47	Structures and improvements - Other (472)	EGD	110.1	-2.17%	7.41%	5.24%	-0.17%	2.50%	2.33%	2.00%	-4.91%	6.7	6.3	(3.9)
48		Union	148.7	-0.07%	2.39%	2.32%				-0.10%	0.11%	3.5		
49	Structures and improvements - Stoney Creek (472.31)	EGD	0.0				-0.24%	4.22%	3.98%	-0.17%	1.83%	0.0	1.3	0.5
50		Union	33.5	-0.07%	2.39%	2.32%						0.8		
51	Structures and improvements - Win-Rhodes (472.32)	EGD	0.0				-0.11%	3.92%	3.81%			0.0	1.0	0.4
52		Union	26.2	-0.07%	2.39%	2.32%				-0.04%	1.53%	0.6		
53	Structures and improvements - London Admin (472.33)	EGD	0.0				0.27%	11.62%	11.89%			0.0	2.7	2.1
54		Union	22.4	-0.07%	2.39%	2.32%				0.34%	9.23%	0.5		
55	Structures and improvements - Kingston Office (472.34)	EGD	0.0				-0.13%	3.89%	3.76%			0.0	0.7	0.3
56		Union	18.9	-0.07%	2.39%	2.32%				-0.06%	1.50%	0.5		
57	Structures and improvements - Mainway (472.35)	EGD	0.0				0.05%	50.41%	50.46%			0.0	9.1	8.7
58		Union	9.0	-0.07%	2.39%	2.32%				0.12%	48.02%	0.4		
59	Services - metallic (473.01)	EGD	320.6	0.41%	1.86%	2.27%	0.13%	2.75%	2.88%	-0.28%	0.89%	7.2	17.5	1.6
60		Union	290.8	1.13%	1.89%	3.02%				-1.00%	0.86%	8.7		
61	Services - plastic (473.02)	EGD	3,180.6	0.41%	1.86%	2.27%	0.17%	2.31%	2.47%	-0.25%	0.45%	71.5	123.6	4.3
62		Union	1,855.6	0.73%	1.83%	2.56%				-0.57%	0.48%	47.8		
63	Regulators (474)	EGD	315.9			(**)	0.42%	8.44%	8.86%			10.1	44.7	25.7
64		Union	192.5	0.00%	5.00%	5.00%				0.42%	3.44%	8.9		

2024 Test Year Impact of Proposed Depreciation Rates - ALG Method (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Current Net Salvage Rate (b)	Current Investment Rate (c)	Current Rate (d) = (b+c)	Proposed Net Salvage Rate (ALG) (e)	Proposed Investment Rate (ALG) (f)	Proposed Rate (ALG) (g) = (e+f)	Proposed Net Salvage Rate (Under) Current Rate (h) = (e-b)	Proposed Investment Rate Over / (Under) Rate (i) = (f-c)	Provision - Current Rate (2) (j)	Provision - Proposed Rate (ALG) (k)	Proposed Provision Over / (Under) Current Provision (h) = (k-j)
<u>Distribution Plant</u>														
65	Mains - Envision (475.00)	EGD	222.2	0.00%	4.03%	4.03%	0.00%	5.78%	5.78%	0.00%	1.75%	8.8	12.6	3.8
66		Union	0.0									0.0	12.6	3.8
67	Mains - Coated and wrapped (475.21)	EGD	2,163.5	0.82%	1.62%	2.44%	0.57%	2.38%	2.95%	-0.25%	0.76%	52.5	117.5	17.1
68		Union	1,845.3	1.10%	1.83%	2.93%				-0.53%	0.55%	47.8		
69	Mains - Plastic (475.30)	EGD	2,738.0	0.51%	1.34%	1.85%	0.96%	1.56%	2.52%	0.45%	0.22%	50.5	96.1	15.2
70		Union	1,101.1	0.67%	1.68%	2.35%				0.29%	-0.12%	30.4		
71	Company NGV compressor stations (476)	EGD	6.5	0.00%	5.97%	5.97%	-0.41%	3.70%	3.29%	-0.41%	-2.27%	0.4	0.4	(0.2)
72		Union	6.0	0.00%	4.00%	4.00%				-0.41%	-0.30%	0.2		
73	Measuring & regulating equipment (477)	EGD	802.7	0.06%	1.99%	2.05%	0.11%	2.15%	2.26%	0.05%	0.16%	16.4	25.4	(2.6)
74		Union	329.9	1.25%	2.47%	3.72%				-1.14%	-0.32%	11.6		
75	Customer M&R Equipment (477.01)(4)	EGD	0.0				0.00%	2.91%	2.91%			0.0	5.0	0.1
76		Union	174.4	0.00%	2.86%	2.86%				0.00%	0.04%	4.9		
77	Meters (478)	EGD	583.8	-0.49%	9.71%	9.22%	-1.30%	10.25%	8.95%	-0.81%	0.54%	53.5	103.4	27.4
78		Union	580.7	-0.03%	3.96%	3.93%				-1.27%	6.29%	22.5		
79	Total		17,178.0			2.73%			3.32%			469.1	569.5	100.4

2024 Test Year Impact of Proposed Depreciation Rates - ALG Method (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Current Net Salvage Rate (b)	Current Investment Rate (c)	Current Rate (d) = (b+c)	Proposed Net Salvage Rate (ALG) (e)	Proposed Investment Rate (ALG) (f)	Proposed Rate (ALG) (g) = (e+f)	Proposed Net Salvage Rate Over / (Under) Current Net Salvage Rate (h) = (e-b)	Proposed Investment Rate Over / (Under) Current Investment Rate (i) = (f-c)	Provision - Current Rate (2) (j)	Provision - Proposed Rate (ALG) (k)	Proposed Provision Over / (Under) Current Provision (h) = (k-j)
										Rate (h) = (e-b)	Rate (i) = (f-c)			
<u>General Plant</u>														
80	Investment in leased assets	EGD	37.7									1.2		
81		Union	0.0									0.0	1.5	0.3
82	Structures and improvements - Other (482.00)	EGD	9.0	-0.81%	3.79%	2.98%	-0.24%	1.14%	0.90%	0.57%	-2.65%	0.3	0.3	(0.7)
83		Union	29.0	0.00%	1.92%	1.92%				-0.24%	-0.78%	0.7		
84	Structures and improvements - VPC (482.01)	EGD	119.4	-2.48%	12.41%	9.93%	0.11%	6.05%	6.15%	2.59%	-6.37%	11.8	7.3	(4.5)
85		Union	0.0									0.0		
86	Structures and improvements - Thorold (482.04)	EGD	0.0	-0.90%	4.51%	3.61%	0.00%	59.23%	59.23%	0.90%	54.72%	0.0	0.0	0.0
87		Union	0.0									0.0		
88	Structures and improvements - Markham (482.05)	EGD	37.1	0.00%	2.18%	2.18%	-0.35%	4.13%	3.79%	-0.35%	1.95%	0.8	1.4	0.6
89		Union	0.0									0.0		
90	Structures and improvements - Keil (482.51)	EGD	0.0				0.63%	4.21%	4.84%			0.0		1.5
91		Union	78.2	-0.46%	2.38%	1.92%				1.09%	1.83%	2.3	3.8	
92	Structures and improvements - Bloomfield (482.52)	EGD	0.0				-0.06%	14.53%	14.47%			0.0	3.1	2.5
93		Union	21.6	-0.46%	2.38%	1.92%				0.40%	12.15%	0.6		
94	Office furniture and equipment (483)	EGD	28.6	0.00%	10.74%	10.74%	0.36%	4.03%	4.40%	0.36%	-6.71%	3.2	1.7	(2.1)
95		Union	9.4	0.00%	6.67%	6.67%				0.36%	-2.64%	0.6		
96	Transportation equipment (484)	EGD	82.5	0.00%	10.56%	10.56%	-0.88%	4.65%	3.77%	-0.88%	-5.91%	8.5	5.8	(12.4)
97		Union	73.6	-2.49%	15.76%	13.27%				1.61%	-11.11%	9.7		
98	Heavy work equipment (485)	EGD	29.4	-1.19%	4.77%	3.58%	-1.96%	8.29%	6.33%	-0.77%	3.52%	1.0	3.3	0.7
99		Union	23.0	-0.25%	7.17%	6.92%				-1.71%	1.12%	1.6		
100	Tools and other equipment (486)	EGD	53.3	0.00%	4.08%	4.08%	0.00%	11.92%	11.92%	0.00%	7.84%	3.0	10.9	5.3
101		Union	38.6	0.00%	6.67%	6.67%				0.00%	5.25%	2.6		
102	Rental - refuel appl (487.70)	EGD	0.8	0.00%	0.74%	0.74%	0.00%	10.05%	10.05%	0.00%	9.31%	0.0	0.1	0.1
103		Union	0.0									0.0		

2024 Test Year Impact of Proposed Depreciation Rates - ALG Method (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Current Net Salvage Rate (b)	Current Investment Rate (c)	Current Rate (d) = (b+c)	Proposed Net Salvage Rate (ALG) (e)	Proposed Investment Rate (ALG) (f)	Proposed Rate (ALG) (g) = (e+f)	Proposed Net Salvage Rate Over / (Under) Current Net Salvage Rate (h) = (e-b)	Proposed Investment Rate Over / (Under) Current Investment Rate (i) = (f-c)	Provision - Current Rate (2) (j)	Provision - Proposed Rate (ALG) (k)	Proposed Provision Over / (Under) Current Provision (h) = (k-j)
										Rate (h) = (e-b)	Rate (i) = (f-c)			
<u>General Plant</u>														
104	Rental - NGV Stations (487.80)	EGD	8.1	0.00%	8.01%	8.01%	0.04%	3.71%	3.75%	0.04%	-4.30%	0.6	0.3	(0.3)
105		Union	0.0									0.0	0.3	(0.3)
106	Communication structures and equipment (488)	EGD	2.0	0.00%	9.71%	9.71%	0.00%	26.25%	26.25%	0.00%	16.54%	0.1	2.6	2.0
107		Union	7.5	0.00%	6.67%	6.67%				0.00%	19.58%	0.5		
108	Computer equipment (490)	EGD	18.9	0.00%	36.63%	36.63%	0.76%	13.34%	14.09%	0.76%	-23.30%	15.1	4.5	(15.7)
109		Union	17.1	0.00%	25.00%	25.00%				0.76%	-11.67%	5.0		
110	Computer equipment - post 2023	EGD	8.5				0.00%	25.00%	25.00%			0.0	3.3	3.3
111		Union	3.6									0.0		
112	Software acquired intangibles (491.01)	EGD	84.2	0.00%	26.32%	26.32%	0.14%	8.77%	8.91%	0.14%	-17.55%	18.9	15.8	(14.2)
113		Union	66.7	0.00%	25.00%	25.00%				0.14%	-16.23%	11.1		
114	Software acquired intangibles - post 2023	EGI	14.3				0.00%	25.00%	25.00%			0.0	2.5	2.5
115												0.0		
116	Software developed intangibles (491.02)	EGD	60.2	0.00%	21.24%	21.24%	0.25%	10.04%	10.29%	0.25%	-11.20%	28.0	6.7	(21.3)
117		Union	0.0	0.00%	25.00%	25.00%				0.25%	-14.96%	0.0		
118	Software developed intangibles - post 2023	EGI	14.4				0.00%	25.00%	25.00%			0.0	2.7	2.7
119												0.0		
120	CIS acquired software (491.03)	EGD	12.2	0.00%	10.00%	10.00%	0.16%	8.24%	8.39%	0.16%	-1.76%	1.2	9.3	(2.0)
121		Union	98.9	0.00%	10.00%	10.00%				0.16%	-1.76%	10.1		
122	TIS/IT software	EGD	0.0				0.00%	10.00%	10.00%			0.0	0.0	0.0
123		Union	0.0									0.0		
124	WAMS (491.04)	EGD	89.9	0.00%	10.00%	10.00%	0.00%	10.74%	10.74%	0.00%	0.74%	9.0	9.7	0.7
125		Union	0.0									0.0		
126	Total		1,177.6			12.53%			8.20%			147.6	96.5	(51.1)

2024 Test Year Impact of Proposed Depreciation Rates - ALG Method (Continued)

Line No.	Particulars (\$ millions)	Utility	Plant (1) Average Balance (a)	Current Net Salvage Rate (b)	Current Investment Rate (c)	Current Rate (d) = (b+c)	Proposed Net Salvage Rate (ALG) (e)	Proposed Investment Rate (ALG) (f)	Proposed Rate (ALG) (g) = (e+f)	Proposed Net Salvage Rate (Under) Current Rate (h) = (e-b)	Proposed Investment Rate Over / (Under) Rate (i) = (f-c)	Provision - Current Rate (2) (j)	Provision - Proposed Rate (ALG) (k)	Proposed Provision Over / (Under) Current Provision (h) = (k-j)
127	Plant held for future use	EGD	1.7	0.00%	2.27%	2.27%	0.00%	3.63%	3.63%	0.00%	1.36%	0.0	0.0	0.0
128			0.00%	2.27%	2.27%	0.00%	2.73%	2.73%	0.00%	0.46%				
129	Total	EGI	<u>24,857.3</u>			3.10%			3.26%			771.6	810.7	39.1

Notes:

- (1) A simple average of the opening and closing plant balances was used.
- (2) Provision - Current Rate represents depreciation on 2024 plant balances excluding all harmonization and depreciation study changes
- (3) Placeholder to be replaced with actual plant accounts once assets are unitized. Represents forecasted RNG projects in total using a blended rate of assets.
- (4) Previously account 474.01 for Union.
- (*) Depreciation rate for current provision uses equivalent Distribution Plant account.
- (**) Depreciation rate for current provision uses 473 Services.

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates						Opening Balances			
LOB	Grouping	Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5	Depreciation Rates All/Avg	A	B	C = A-B	D
						Opening Cost Balance	Opening Accum Depreciation	Opening NBV	Opening YTD Retirements
25102	Storage	0450000	Land	Storage0450000	0.00%	6,151,405	-	6,151,405	
25102	Storage	0451000	Land Rights	Storage0451000	1.43%	43,303,165	28,066,125	15,237,040	
25102	Storage	0451100	Development costs	Storage0451100	2.10%	-	-	-	
25102	Storage	0452000	Structures and Improvements	Storage0452000	3.20%	32,293,294	3,789,754	28,503,540	
25102	Storage	0453000	Wells	Storage0453000	3.17%	102,183,739	16,736,887	85,446,852	
25102	Storage	0454000	Well Equipment	Storage0454000	1.01%	16,024,138	9,517,633	6,506,504	
25102	Storage	0455000	Field Lines	Storage0455000	2.23%	203,258,029	51,125,205	152,132,824	
25102	Storage	0456000	Compressor Equipment	Storage0456000	2.65%	226,864,479	67,707,257	159,157,222	
25102	Storage	0457000	Measuring & Regulating Equipment	Storage0457000	2.27%	11,177,912	8,891,923	2,285,990	
25102	Storage	0458000	Base Pressure Gas	Storage0458000	0.00%	37,963,504	-	37,963,504	
25102	Transmission Plant	0460001	Land	Transmission Plant0460001	0.00%	42,978	-	42,978	
25102	Transmission Plant	0461001	Land Rights Intangible	Transmission Plant0461001	1.60%	19,861,050	1,335,266	18,525,784	
25102	Transmission Plant	0462000	Compressor Structures and improvements	Transmission Plant0462000	2.01%	-	-	-	
25102	Transmission Plant	0463000	Measuring and regulating structures and improvements	Transmission Plant0463000	1.32%	-	-	-	
25102	Transmission Plant	0464000	Equipment	Transmission Plant0464000	2.14%	-	-	-	
25102	Transmission Plant	0465000	Mains	Transmission Plant0465000	1.64%	414,901,241	62,996,167	351,905,074	
25102	Transmission Plant	0466000	Compressor Equipment	Transmission Plant0466000	3.42%	-	-	-	
25102	Transmission Plant	0467000	Measuring and regulating equipment	Transmission Plant0467000	2.84%	3,464,113	404,603	3,059,510	
25102	Distribution Plant	0460000	Geothermal	Distribution Plant0460000	3.65%	-	-	-	
25102	Distribution Plant	0461000	Renewable Natural Gas	Distribution Plant0461000	4.12%	39,705,238	1,520,790	38,184,448	
25102	Distribution Plant	0470000	Land	Distribution Plant0470000	0.00%	92,240,559	0	92,240,559	
25102	Distribution Plant	0471000	Land Rights	Distribution Plant0471000	1.68%	45,748,775	6,679,468	39,069,306	
25102	Distribution Plant	0472000	Structures and Improvements new facility	Distribution Plant0472000	4.02%	-	-	-	
25102	Distribution Plant	0472005	Structures and Improvements new facility - OLD	Distribution Plant0472005	2.33%	17,571,634	468,091	17,103,542	
25102	General Plant	0472100	Structures and Improvements VPC	General Plant0472100	6.15%	119,344,389	42,965,503	76,378,886	
25102	Distribution Plant	0472200	Structures and Improvements Ottawa	Distribution Plant0472200	2.33%	11,667,746	3,749,874	7,917,872	
25102	Distribution Plant	0472210	Structures and Improvements Brockville	Distribution Plant0472210	2.33%	6,997,051	335,184	6,661,867	
25102	General Plant	0472220	Structures and Improvements Tech Training	General Plant0472220	3.79%	37,118,786	8,465,760	28,653,026	
25102	General Plant	0472300	Structures and Improvements Thorold	General Plant0472300	59.23%	0	1,263,087	1,263,087	
25102	General Plant	0472400	Structures and Improvements Other	General Plant0472400	0.90%	8,959,901	5,122,582	3,837,319	
25102	General Plant	0472500	Structures and Improvements Ottawa Depot	General Plant0472500	0.90%	-	0	0	
25102	Distribution Plant	0472600	Structures and Improvements Old Kennedy Rd.	Distribution Plant0472600	2.33%	8,495,541	4,021,366	4,474,175	
25102	Distribution Plant	0472700	Structures and Improvements Eastern Ave	Distribution Plant0472700	2.33%	61,867	898,837	960,704	
25102	Distribution Plant	0472800	Structures and Improvements Kelfield	Distribution Plant0472800	2.33%	27,307,669	2,927,637	24,380,032	
25102	Distribution Plant	0472900	Structures and Improvements Arnprior	Distribution Plant0472900	2.33%	1,012,271	365,436	646,836	
25102	Distribution Plant	0472011	Structures and Improvements Pembroke	Distribution Plant0472011	2.33%	-	302,949	302,949	
25102	Distribution Plant	0472013	Structures and Improvements Brampton	Distribution Plant0472013	2.33%	4,361,997	1,135,198	3,226,799	
25102	Distribution Plant	0472014	Structures and Improvements Peterborough	Distribution Plant0472014	2.33%	829,017	260,423	568,594	
25102	Distribution Plant	0472015	Structures and Improvements Oshawa	Distribution Plant0472015	2.33%	1,552,625	493,503	1,059,122	
25102	Distribution Plant	0473000	Services - Metal	Distribution Plant0473000	2.88%	310,017,608	118,510,297	191,507,311	
25102	Distribution Plant	0473002	Services - Plastic	Distribution Plant0473002	2.47%	3,075,845,651	1,079,493,080	1,996,352,570	
25102	Distribution Plant	0474000	Regulators	Distribution Plant0474000	8.86%	312,687,664	14,635,465	327,323,129	
25102	Distribution Plant	0475100	Mains - Plastic	Distribution Plant0475100	2.52%	2,668,144,549	813,518,099	1,854,626,451	
25102	Distribution Plant	0475200	Mains - CW Steel	Distribution Plant0475200	2.95%	2,135,325,145	718,519,129	1,416,806,016	
25102	Distribution Plant	0475300	Mains - Envision	Distribution Plant0475300	5.78%	208,044,249	107,533,378	100,510,871	
25102	Distribution Plant	0475400	Mains - Bare Steel	Distribution Plant0475400	20.63%	-	-	-	
25102	Distribution Plant	0475500	Mains - Cast Iron	Distribution Plant0475500	99.18%	-	32,630,592	32,630,592	
25102	Distribution Plant	0476000	NGV Compressor Equipment	Distribution Plant0476000	3.29%	6,946,783	4,215,382	2,731,401	
25102	Distribution Plant	0477000	Measurement and Regulation	Distribution Plant0477000	2.26%	793,909,142	281,396,676	512,512,466	
25102	Distribution Plant	0478000	Meters	Distribution Plant0478000	8.95%	571,621,704	385,011,996	186,609,708	
25102	General Plant	0482500	Leasehold Improvements	General Plant0482500	0.00%	95,202	95,202	-	
25102	General Plant	0483100	Office Equipment	General Plant0483100	4.40%	43,041	43,041	-	
25102	General Plant	0483200	Office Furniture	General Plant0483200	4.40%	26,901,429	18,280,684	8,620,745	
25102	General Plant	0484000	Transportation Equipment	General Plant0484000	3.77%	75,462,408	46,987,197	28,475,210	

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates						Opening Balances			
LOB	Grouping	Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5	Depreciation Rates All/Avg	A	B	C = A-B	D
						Opening Cost Balance	Opening Accum Depreciation	Opening NBV	Opening YTD Retirements
25102	General Plant	0484100	NGV Conversion Kits	General Plant0484100	3.77%	3,395,156	309,727	3,085,429	
25102	General Plant	0484200	NGV Co. Cylinders	General Plant0484200	3.77%	546,029	546,029	-	
25102	General Plant	0485000	Heavy Work Equipment	General Plant0485000	6.33%	28,138,102	7,783,962	20,354,140	
25102	General Plant	0486000	Tools and Work Equipment	General Plant0486000	11.92%	51,399,685	9,160,105	42,239,580	
25102	General Plant	0487700	NGV Rental VRA	General Plant0487700	10.05%	1,025,667	137,610	888,057	
25102	General Plant	0487800	NGV Rental Stations	General Plant0487800	3.75%	15,004,194	4,334,408	10,669,786	
25102	General Plant	0487900	NGV Rental Cylinders	General Plant0487900	3.75%	86,141	15,388	70,753	
25102	General Plant	0488000	Communication Equipment	General Plant0488000	26.25%	1,958,494	167,536	1,790,958	
25102	General Plant	0489000	WAMS	General Plant0489000	10.74%	89,902,805	64,430,957	25,471,847	
25102	General Plant	0489100	Software Intangibles - 10 year	General Plant0489100	10.00%	-	-	-	
25102	General Plant	0489105	CIS Acquired Software - OLD	General Plant0489105	8.39%	12,154,650	9,426,184	2,728,466	
25102	General Plant	0490000	Computer Equipment - Hardware	General Plant0490000	25.00%	-	-	-	
25102	General Plant	0490005	Computer Equipment - Hardware - OLD	General Plant0490005	14.09%	20,713,052	16,047,112	4,665,940	
25102	General Plant	0490100	Computer Software Acquired	General Plant0490100	25.00%	-	-	-	
25102	General Plant	0490105	Computer Software Acquired - OLD	General Plant0490105	8.91%	101,010,616	87,814,044	13,196,572	
25102	General Plant	0490200	Computer Software Developed	General Plant0490200	25.00%	-	-	-	
25102	General Plant	0490205	Computer Software Developed - OLD	General Plant0490205	10.29%	64,891,115	57,609,565	7,281,550	
25104	Unregulated	0450000	Land	Unregulated0450000	0.00%	5,537,600	-	5,537,600	
25104	Unregulated	0452000	Structures and Improvements	Unregulated0452000	3.94%	1,787,092	383,228	1,403,864	
25104	Unregulated	0453000	Wells	Unregulated0453000	3.85%	36,816,996	6,169,633	30,647,363	
25104	Unregulated	0455000	Field Lines	Unregulated0455000	2.54%	33,287,421	7,029,782	26,257,639	
25104	Unregulated	0456000	Compressor Equipment	Unregulated0456000	2.88%	32,171,759	8,771,683	23,400,076	
25104	Unregulated	0457000	Measuring & Regulating Equipment	Unregulated0457000	2.60%	22,337,632	8,685,197	13,652,435	
25104	Unregulated	0460000	Geothermal	Unregulated0460000	3.65%	7,259,071	140,118	7,118,954	
25104	Unregulated	0461000	Renewable Natural Gas	Unregulated0461000	4.12%	30,872,087	281,824	30,590,263	
25104	Unregulated	0470000	Land	Unregulated0470000	0.00%	33,303	-	33,303	
25104	Unregulated	0472100	Structures and Improvements	Unregulated0472100	6.36%	5,930,622	2,264,497	3,666,125	
25104	Unregulated	0482500	Leasehold Improvements	Unregulated0482500	0.00%	2,271	2,271	0	
25104	Unregulated	0483100	Office Equipment	Unregulated0483100	4.03%	8,381	103	8,483	
25104	Unregulated	0483200	Office Furniture	Unregulated0483200	4.03%	656,371	447,544	208,827	
25104	Unregulated	0484000	Transportation Equipment	Unregulated0484000	4.65%	1,896,181	1,241,223	654,958	
25104	Unregulated	0484100	NGV Conversion Kits	Unregulated0484100	4.65%	86,687	10,288	76,399	
25104	Unregulated	0484200	NGV Co. Cylinders	Unregulated0484200	4.65%	13,026	13,026	-	
25104	Unregulated	0485000	Heavy Work Equipment	Unregulated0485000	8.29%	695,485	204,819	490,665	
25104	Unregulated	0486000	Tools and Work Equipment	Unregulated0486000	11.92%	1,269,594	339,594	930,000	
25104	Unregulated	0487700	NGV Rental VRA	Unregulated0487700	10.05%	46,761	26,808	19,953	
25104	Unregulated	0487800	NGV Rental Stations	Unregulated0487800	3.71%	40,537	27,123	67,660	
25104	Unregulated	0487900	NGV Rental Cylinders	Unregulated0487900	3.71%	2,055	366	1,689	
25104	Unregulated	0488000	Communication Equipment	Unregulated0488000	26.25%	4,680	2,516	7,196	
25104	Unregulated	0489000	WAMS	Unregulated0489000	10.74%	2,144,707	1,536,426	608,281	
25104	Unregulated	0489100	Software Intangibles - 10 year	Unregulated0489100	10.00%	-	-	-	
25104	Unregulated	0489105	CIS Acquired Software - OLD	Unregulated0489105	8.24%	-	-	-	
25104	Unregulated	0490000	Computer Equipment - Hardware	Unregulated0490000	25.00%	-	-	-	
25104	Unregulated	0490005	Computer Equipment - Hardware - OLD	Unregulated0490005	13.34%	563,592	411,038	152,554	
25104	Unregulated	0490100	Computer Software Acquired	Unregulated0490100	25.00%	-	-	-	
25104	Unregulated	0490105	Computer Software Acquired - OLD	Unregulated0490105	8.77%	2,155,079	1,942,056	213,023	
25104	Unregulated	0490200	Computer Software Developed	Unregulated0490200	25.00%	-	-	-	
25104	Unregulated	0490205	Computer Software Developed - OLD	Unregulated0490205	10.04%	2,018,522	1,615,858	402,664	
25104	Oil & Gas	0450000	Land	Oil & Gas0450000	0.00%	-	-	-	
25104	Oil & Gas	0451000	Land Rights	Oil & Gas0451000	0.00%	8,339,150	7,508,499	830,651	
25104	Oil & Gas	0452000	Structures and Improvements	Oil & Gas0452000	0.00%	-	-	-	
25104	Oil & Gas	0453000	Wells	Oil & Gas0453000	0.00%	-	-	-	
25104	Oil & Gas	0457000	Measuring & Regulating Equipment	Oil & Gas0457000	0.00%	-	-	-	
25104	Oil & Gas	80911	Oil and Gas Accretion	Oil & Gas80911	0.00%	-	1,076,978	1,076,978	

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates						Opening Balances			
LOB	Grouping	Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5	All/Avg	Depreciation Rates			
						A	B	C = A-B	D
						Opening Cost Balance	Opening Accum Depreciation	Opening NBV	Opening YTD Retirements
	25104 Oil & Gas	80221	Oil and Gas Depletion	Oil & Gas80221	0.00%	182,061	4,262,790	-	4,444,851
	25104 Oil & Gas	80456	ARO oil assets Depletion	Oil & Gas80456	0.00%	13,305,073	5,963,378	-	7,341,695
	25102 Other	15430	Inventory reclass	Other15430	0.00%	60,278,060	-	-	60,278,060
	25102 Other	110	Macleod property	Other110	0.00%	41,120	-	-	41,120
	25102 Other	440	440 land	Other440	0.00%	21,526	-	-	21,526
N/A	Other	0455000	Field Lines	Other0455000	2.54%	-	-	-	-
N/A	Other	0456000	Compressor Equipment	Other0456000	2.88%	-	-	-	-
N/A	Other	0457000	Measuring & Regulating Equipment	Other0457000	2.60%	-	-	-	-
						12,385,007,616	4,171,004,840	8,214,002,776	-

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates				Opening Balances			Forecasted Changes		
LOB	Grouping	Plant Account	Name	O	P	E	F	G	H
				Opening YTD Closeouts (Additions)	Opening YTD Depreciation	Opening WIP	Capex Excl. COR	WIP Closeouts	Retirements
25102	Storage	0450000	Land	-	-	-	-	-	-
25102	Storage	0451000	Land Rights	-	-	468,162	-	-	-
25102	Storage	0451100	Development costs	-	-	-	-	-	-
25102	Storage	0452000	Structures and Improvements	-	-	158,211	101,524	162,539	68,861
25102	Storage	0453000	Wells	-	-	13,419,543	11,817,855	18,965,586	800,606
25102	Storage	0454000	Well Equipment	-	-	812,860	2,095,498	2,908,357	340,887
25102	Storage	0455000	Field Lines	-	-	8,472,342	10,321,100	15,774,577	-
25102	Storage	0456000	Compressor Equipment	-	-	18,683,499	13,071,447	14,957,567	348,935
25102	Storage	0457000	Measuring & Regulating Equipment	-	-	-	-	-	-
25102	Storage	0458000	Base Pressure Gas	-	-	-	-	-	-
25102	Transmission Plant	0460001	Land	-	-	-	-	-	-
25102	Transmission Plant	0461001	Land Rights Intangible	-	-	-	-	-	-
25102	Transmission Plant	0462000	Compressor Structures and improvements	-	-	-	-	-	-
25102	Transmission Plant	0463000	Measuring and regulating structures and improvements	-	-	-	-	-	-
25102	Transmission Plant	0464000	Equipment	-	-	-	-	-	-
25102	Transmission Plant	0465000	Mains	-	-	-	-	-	-
25102	Transmission Plant	0466000	Compressor Equipment	-	-	-	-	-	-
25102	Transmission Plant	0467000	Measuring and regulating equipment	-	-	-	-	-	-
25102	Distribution Plant	0460000	Geothermal	-	-	-	-	-	-
25102	Distribution Plant	0461000	Renewable Natural Gas	-	-	-	24,051,913	24,051,913	-
25102	Distribution Plant	0470000	Land	-	-	1,090,770	1,113,935	2,120,683	2,936,544
25102	Distribution Plant	0471000	Land Rights	-	-	-	-	-	-
25102	Distribution Plant	0472000	Structures and Improvements new facility	-	-	-	-	-	-
25102	Distribution Plant	0472005	Structures and Improvements new facility - OLD	-	-	53,492,717	13,852,999	54,520,132	-
25102	General Plant	0472100	Structures and Improvements VPC	-	-	-	-	-	45,788
25102	Distribution Plant	0472200	Structures and Improvements Ottawa	-	-	18,673,333	5,790,613	24,463,946	11,600,009
25102	Distribution Plant	0472210	Structures and Improvements Brockville	-	-	-	-	-	258
25102	General Plant	0472220	Structures and Improvements Tech Training	-	-	-	-	-	-
25102	General Plant	0472300	Structures and Improvements Thorold	-	-	281,252	289,531	-	-
25102	General Plant	0472400	Structures and Improvements Other	-	-	-	-	-	-
25102	General Plant	0472500	Structures and Improvements Ottawa Depot	-	-	-	-	-	-
25102	Distribution Plant	0472600	Structures and Improvements Old Kennedy Rd.	-	-	8,615,185	22,872,922	-	1,042,695
25102	Distribution Plant	0472700	Structures and Improvements Eastern Ave	-	-	-	-	-	-
25102	Distribution Plant	0472800	Structures and Improvements Kelfield	-	-	-	-	-	566,300
25102	Distribution Plant	0472900	Structures and Improvements Arnprior	-	-	-	-	-	-
25102	Distribution Plant	0472011	Structures and Improvements Pembroke	-	-	-	-	-	-
25102	Distribution Plant	0472013	Structures and Improvements Brampton	-	-	-	-	-	4,361,997
25102	Distribution Plant	0472014	Structures and Improvements Peterborough	-	-	-	-	-	829,017
25102	Distribution Plant	0472015	Structures and Improvements Oshawa	-	-	-	-	-	-
25102	Distribution Plant	0473000	Services - Metal	-	-	4,406,711	22,856,931	22,144,756	722,878
25102	Distribution Plant	0473002	Services - Plastic	-	-	43,721,270	226,775,484	219,709,618	7,172,052
25102	Distribution Plant	0474000	Regulators	-	-	-	21,707,167	16,845,773	10,501,134
25102	Distribution Plant	0475100	Mains - Plastic	-	-	31,513,610	137,727,348	143,919,547	10,154,777
25102	Distribution Plant	0475200	Mains - CW Steel	-	-	21,235,559	72,528,642	75,789,518	19,509,143
25102	Distribution Plant	0475300	Mains - Envision	-	-	4,551,835	27,158,455	28,379,494	-
25102	Distribution Plant	0475400	Mains - Bare Steel	-	-	-	-	-	-
25102	Distribution Plant	0475500	Mains - Cast Iron	-	-	-	-	-	-
25102	Distribution Plant	0476000	NGV Compressor Equipment	-	-	346,586	549,386	549,386	-
25102	Distribution Plant	0477000	Measurement and Regulation	-	-	11,321,582	19,818,889	21,930,158	4,368,812
25102	Distribution Plant	0478000	Meters	-	-	1,845,498	48,999,377	48,999,377	24,735,388
25102	General Plant	0482500	Leasehold Improvements	-	-	-	-	-	-
25102	General Plant	0483100	Office Equipment	-	-	-	-	-	-
25102	General Plant	0483200	Office Furniture	-	-	-	4,413,486	4,413,486	880,721
25102	General Plant	0484000	Transportation Equipment	-	-	2,853,553	8,051,104	8,051,104	1,442,941

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates				Opening Balances			Forecasted Changes		
LOB	Grouping	Plant Account	Name	O	P	E	F	G	H
				Opening YTD Closeouts (Additions)	Opening YTD Depreciation	Opening WIP	Capex Excl. COR	WIP Closeouts	Retirements
25102	General Plant	0484100	NGV Conversion Kits	-	-	243,191	213,646	213,646	-
25102	General Plant	0484200	NGV Co. Cylinders	-	-	-	-	-	-
25102	General Plant	0485000	Heavy Work Equipment	-	-	1,057,120	2,700,779	2,700,779	202,434
25102	General Plant	0486000	Tools and Work Equipment	-	-	1,932,316	6,082,243	6,082,243	2,301,629
25102	General Plant	0487700	NGV Rental VRA	-	-	53,747	39,302	39,302	-
25102	General Plant	0487800	NGV Rental Stations	-	-	685,453	2,689,115	3,192,709	-
25102	General Plant	0487900	NGV Rental Cylinders	-	-	-	-	-	-
25102	General Plant	0488000	Communication Equipment	-	-	46,086	283,921	170,389	-
25102	General Plant	0489000	WAMS	-	-	-	-	-	-
25102	General Plant	0489100	Software Intangibles - 10 year	-	-	-	-	-	-
25102	General Plant	0489105	CIS Acquired Software - OLD	-	-	-	-	-	-
25102	General Plant	0490000	Computer Equipment - Hardware	-	-	6,289,059	24,426,973	16,990,664	-
25102	General Plant	0490005	Computer Equipment - Hardware - OLD	-	-	-	-	-	3,533,255
25102	General Plant	0490100	Computer Software Acquired	-	-	10,721,243	27,130,722	18,871,310	-
25102	General Plant	0490105	Computer Software Acquired - OLD	-	-	-	-	-	33,539,966
25102	General Plant	0490200	Computer Software Developed	-	-	8,683,409	41,302,096	28,728,489	-
25102	General Plant	0490205	Computer Software Developed - OLD	-	-	-	-	-	9,351,493
25104	Unregulated	0450000	Land	-	-	236,188	810,512	978,938	-
25104	Unregulated	0452000	Structures and Improvements	-	-	20,146	95,354	115,169	-
25104	Unregulated	0453000	Wells	-	-	2,264,275	4,863,075	5,873,630	-
25104	Unregulated	0455000	Field Lines	-	-	1,132,146	207,975	262,859	-
25104	Unregulated	0456000	Compressor Equipment	-	-	3,282,357	2,050,120	2,476,138	-
25104	Unregulated	0457000	Measuring & Regulating Equipment	-	-	-	-	-	-
25104	Unregulated	0460000	Geothermal	-	-	-	7,288,607	7,288,607	-
25104	Unregulated	0461000	Renewable Natural Gas	-	-	-	5,123,751	5,123,751	-
25104	Unregulated	0470000	Land	-	-	-	25,640	25,640	-
25104	Unregulated	0472100	Structures and Improvements	-	-	-	985,306	985,306	-
25104	Unregulated	0482500	Leasehold Improvements	-	-	-	-	-	-
25104	Unregulated	0483100	Office Equipment	-	-	-	-	-	-
25104	Unregulated	0483200	Office Furniture	-	-	-	101,589	101,589	20,272
25104	Unregulated	0484000	Transportation Equipment	-	-	65,683	185,320	185,320	33,213
25104	Unregulated	0484100	NGV Conversion Kits	-	-	-	4,918	4,918	-
25104	Unregulated	0484200	NGV Co. Cylinders	-	-	-	-	-	-
25104	Unregulated	0485000	Heavy Work Equipment	-	-	24,333	62,166	62,166	4,660
25104	Unregulated	0486000	Tools and Work Equipment	-	-	44,478	140,000	140,000	52,979
25104	Unregulated	0487700	NGV Rental VRA	-	-	1,237	905	905	-
25104	Unregulated	0487800	NGV Rental Stations	-	-	15,778	61,898	73,489	-
25104	Unregulated	0487900	NGV Rental Cylinders	-	-	-	-	-	-
25104	Unregulated	0488000	Communication Equipment	-	-	1,061	6,535	3,922	-
25104	Unregulated	0489000	WAMS	-	-	-	-	-	-
25104	Unregulated	0489100	Software Intangibles - 10 year	-	-	-	-	-	-
25104	Unregulated	0489105	CIS Acquired Software - OLD	-	-	-	-	-	-
25104	Unregulated	0490000	Computer Equipment - Hardware	-	-	144,761	562,258	391,089	-
25104	Unregulated	0490005	Computer Equipment - Hardware - OLD	-	-	-	-	-	81,328
25104	Unregulated	0490100	Computer Software Acquired	-	-	246,781	624,492	434,378	-
25104	Unregulated	0490105	Computer Software Acquired - OLD	-	-	-	-	-	772,020
25104	Unregulated	0490200	Computer Software Developed	-	-	199,874	950,688	661,270	-
25104	Unregulated	0490205	Computer Software Developed - OLD	-	-	-	-	-	215,252
25104	Oil & Gas	0450000	Land	-	-	-	-	-	-
25104	Oil & Gas	0451000	Land Rights	-	-	-	-	-	-
25104	Oil & Gas	0452000	Structures and Improvements	-	-	-	-	-	-
25104	Oil & Gas	0453000	Wells	-	-	-	-	-	-
25104	Oil & Gas	0457000	Measuring & Regulating Equipment	-	-	-	-	-	-
25104	Oil & Gas	80911	Oil and Gas Accretion	-	-	-	-	-	-

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates				Opening Balances			Forecasted Changes		
LOB	Grouping	Plant Account	Name	O	P	E	F	G	H
				Opening YTD Closeouts (Additions)	Opening YTD Depreciation	Opening WIP	Capex Excl. COR	WIP Closeouts	Retirements
	25104 Oil & Gas	80221	Oil and Gas Depletion	-	-	-	-	-	-
	25104 Oil & Gas	80456	ARO oil assets Depletion	-	-	-	-	-	-
	25102 Other	15430	Inventory reclass	-	-	-	-	-	-
	25102 Other	110	Macleod property	-	-	-	-	-	-
	25102 Other	440	440 land	-	-	-	-	-	-
N/A	Other	0455000	Field Lines	-	-	-	-	-	-
N/A	Other	0456000	Compressor Equipment	-	-	-	-	-	-
N/A	Other	0457000	Measuring & Regulating Equipment	-	-	-	-	-	-
				-	-	283,354,801	824,985,511	850,836,134	152,538,245

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates					Forecasted Ending Balances				
LOB	Grouping	Plant Account	Name	I	J = A + G + H	K = B + I + H	L = J - K	M = E + F - G	N = D + H
				Depreciation	Ending Cost Balance	Ending Accum Depreciation	Ending NBV	Ending WIP	Full Year Retirements
25102	Storage	0450000	Land	-	6,151,405	-	6,151,405	-	-
25102	Storage	0451000	Land Rights	619,887	43,303,165	28,686,012	14,617,153	468,162	-
25102	Storage	0451100	Development costs	-	-	-	-	-	-
25102	Storage	0452000	Structures and Improvements	1,034,504	32,386,972	4,755,397	27,631,575	97,196	68,861
25102	Storage	0453000	Wells	3,456,514	120,348,718	19,392,795	100,955,923	6,271,812	800,606
25102	Storage	0454000	Well Equipment	171,232	18,591,608	9,347,979	9,243,630	-	340,887
25102	Storage	0455000	Field Lines	4,660,568	219,032,607	55,785,774	163,246,833	3,018,865	-
25102	Storage	0456000	Compressor Equipment	6,153,299	241,473,110	73,511,620	167,961,490	16,797,379	348,935
25102	Storage	0457000	Measuring & Regulating Equipment	253,784	11,177,912	9,145,706	2,032,206	-	-
25102	Storage	0458000	Base Pressure Gas	-	37,963,504	-	37,963,504	-	-
25102	Transmission Plant	0460001	Land	-	42,978	-	42,978	-	-
25102	Transmission Plant	0461001	Land Rights Intangible	317,510	19,861,050	1,652,775	18,208,274	-	-
25102	Transmission Plant	0462000	Compressor Structures and improvements	-	-	-	-	-	-
25102	Transmission Plant	0463000	Measuring and regulating structures and improvements	-	-	-	-	-	-
25102	Transmission Plant	0464000	Equipment	-	-	-	-	-	-
25102	Transmission Plant	0465000	Mains	6,819,463	414,901,241	69,815,630	345,085,611	-	-
25102	Transmission Plant	0466000	Compressor Equipment	-	-	-	-	-	-
25102	Transmission Plant	0467000	Measuring and regulating equipment	98,480	3,464,113	503,083	2,961,030	-	-
25102	Distribution Plant	0460000	Geothermal	-	-	-	-	-	-
25102	Distribution Plant	0461000	Renewable Natural Gas	2,008,007	63,757,151	3,528,797	60,228,355	-	-
25102	Distribution Plant	0470000	Land	-	91,424,698	0	91,424,697	84,022	2,936,544
25102	Distribution Plant	0471000	Land Rights	767,410	45,748,775	7,446,878	38,301,897	-	-
25102	Distribution Plant	0472000	Structures and Improvements new facility	-	-	-	-	-	-
25102	Distribution Plant	0472005	Structures and Improvements new facility - OLD	888,236	72,091,766	1,356,328	70,735,438	12,825,584	-
25102	General Plant	0472100	Structures and Improvements VPC	7,343,987	119,298,601	50,263,702	69,034,899	-	45,788
25102	Distribution Plant	0472200	Structures and Improvements Ottawa	521,511	24,531,683	1,570,688	22,960,995	-	11,600,009
25102	Distribution Plant	0472210	Structures and Improvements Brockville	163,350	6,996,793	498,276	6,498,517	-	258
25102	General Plant	0472220	Structures and Improvements Tech Training	1,405,207	37,118,786	9,870,967	27,247,819	-	-
25102	General Plant	0472300	Structures and Improvements Thorold	0	0	1,263,087	1,263,087	570,782	-
25102	General Plant	0472400	Structures and Improvements Other	80,832	8,959,901	5,203,414	3,756,487	-	-
25102	General Plant	0472500	Structures and Improvements Ottawa Depot	-	-	0	0	-	-
25102	Distribution Plant	0472600	Structures and Improvements Old Kennedy Rd.	189,194	7,452,847	3,167,865	4,284,981	31,488,106	1,042,695
25102	Distribution Plant	0472700	Structures and Improvements Eastern Ave	1,444	61,867	897,393	959,260	-	-
25102	Distribution Plant	0472800	Structures and Improvements Kelfield	632,556	26,741,369	2,993,892	23,747,477	-	566,300
25102	Distribution Plant	0472900	Structures and Improvements Arnprior	23,632	1,012,271	389,068	623,203	-	-
25102	Distribution Plant	0472011	Structures and Improvements Pembroke	-	-	302,949	302,949	-	-
25102	Distribution Plant	0472013	Structures and Improvements Brampton	109,077	-	-	-	-	4,361,997
25102	Distribution Plant	0472014	Structures and Improvements Peterborough	20,731	-	-	-	-	829,017
25102	Distribution Plant	0472015	Structures and Improvements Oshawa	36,247	1,552,625	529,751	1,022,875	-	-
25102	Distribution Plant	0473000	Services - Metal	9,153,644	331,439,485	126,941,063	204,498,422	5,118,887	722,878
25102	Distribution Plant	0473002	Services - Plastic	78,026,409	3,288,383,217	1,150,347,437	2,138,035,780	50,787,137	7,172,052
25102	Distribution Plant	0474000	Regulators	27,925,432	319,032,303	2,788,833	316,243,470	4,861,393	10,501,134
25102	Distribution Plant	0475100	Mains - Plastic	68,608,237	2,801,909,319	871,971,559	1,929,937,760	25,321,412	10,154,777
25102	Distribution Plant	0475200	Mains - CW Steel	63,603,699	2,191,605,520	762,613,685	1,428,991,835	17,974,683	19,509,143
25102	Distribution Plant	0475300	Mains - Envision	12,631,702	236,423,743	120,165,079	116,258,663	3,330,796	-
25102	Distribution Plant	0475400	Mains - Bare Steel	-	-	-	-	-	-
25102	Distribution Plant	0475500	Mains - Cast Iron	-	-	32,630,592	32,630,592	-	-
25102	Distribution Plant	0476000	NGV Compressor Equipment	235,383	7,496,169	4,450,764	3,045,405	346,586	-
25102	Distribution Plant	0477000	Measurement and Regulation	18,083,776	811,470,488	295,111,639	516,358,848	9,210,313	4,368,812
25102	Distribution Plant	0478000	Meters	52,002,956	595,885,692	412,279,564	183,606,129	1,845,498	24,735,388
25102	General Plant	0482500	Leasehold Improvements	-	95,202	-	95,202	-	-
25102	General Plant	0483100	Office Equipment	-	43,041	-	43,041	-	-
25102	General Plant	0483200	Office Furniture	1,241,252	30,434,194	18,641,215	11,792,979	-	880,721
25102	General Plant	0484000	Transportation Equipment	2,941,349	82,070,570	48,485,605	33,584,965	2,853,553	1,442,941

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates					Forecasted Ending Balances				
LOB	Grouping	Plant Account	Name	I Depreciation	J = A + G + H	K = B + I + H	L = J - K	M = E + F - G	N = D + H
					Ending Cost Balance	Ending Accum Depreciation	Ending NBV	Ending WIP	Full Year Retirements
25102	General Plant	0484100	NGV Conversion Kits	131,150	3,608,802	440,877	3,167,926	243,191	-
25102	General Plant	0484200	NGV Co. Cylinders	-	546,029	546,029	-	-	-
25102	General Plant	0485000	Heavy Work Equipment	1,840,784	30,636,447	9,422,311	21,214,136	1,057,120	202,434
25102	General Plant	0486000	Tools and Work Equipment	6,294,511	55,180,299	13,152,987	42,027,312	1,932,316	2,301,629
25102	General Plant	0487700	NGV Rental VRA	104,547	1,064,969	242,158	822,812	53,747	-
25102	General Plant	0487800	NGV Rental Stations	607,655	18,196,903	4,942,063	13,254,840	181,860	-
25102	General Plant	0487900	NGV Rental Cylinders	3,230	86,141	18,618	67,523	-	-
25102	General Plant	0488000	Communication Equipment	530,932	2,128,884	698,469	1,430,415	159,618	-
25102	General Plant	0489000	WAMS	9,656,227	89,902,805	74,087,184	15,815,620	-	-
25102	General Plant	0489100	Software Intangibles - 10 year	-	-	-	-	-	-
25102	General Plant	0489105	CIS Acquired Software - OLD	1,020,266	12,154,650	10,446,450	1,708,200	-	-
25102	General Plant	0490000	Computer Equipment - Hardware	1,595,227	16,990,664	1,595,227	15,395,437	13,725,368	-
25102	General Plant	0490005	Computer Equipment - Hardware - OLD	2,919,183	17,179,797	15,433,041	1,746,757	-	3,533,255
25102	General Plant	0490100	Computer Software Acquired	1,771,797	18,871,310	1,771,797	17,099,513	18,980,656	-
25102	General Plant	0490105	Computer Software Acquired - OLD	8,999,256	67,470,650	63,273,334	4,197,316	-	33,539,966
25102	General Plant	0490200	Computer Software Developed	2,697,272	28,728,489	2,697,272	26,031,217	21,257,016	-
25102	General Plant	0490205	Computer Software Developed - OLD	6,678,086	55,539,622	54,936,157	603,465	-	9,351,493
25104	Unregulated	0450000	Land	-	6,516,539	-	6,516,539	67,762	-
25104	Unregulated	0452000	Structures and Improvements	70,788	1,902,261	454,016	1,448,245	331	-
25104	Unregulated	0453000	Wells	1,437,863	42,690,627	7,607,496	35,083,130	1,253,719	-
25104	Unregulated	0455000	Field Lines	846,375	33,550,280	7,876,157	25,674,123	1,077,263	-
25104	Unregulated	0456000	Compressor Equipment	933,106	34,647,898	9,704,790	24,943,108	2,856,339	-
25104	Unregulated	0457000	Measuring & Regulating Equipment	579,791	22,337,632	9,264,987	13,072,645	-	-
25104	Unregulated	0460000	Geothermal	287,588	14,547,678	427,706	14,119,972	-	-
25104	Unregulated	0461000	Renewable Natural Gas	1,289,888	35,995,838	1,571,712	34,424,126	-	-
25104	Unregulated	0470000	Land	-	58,943	-	58,943	-	-
25104	Unregulated	0472100	Structures and Improvements	382,559	6,915,928	2,647,056	4,268,872	-	-
25104	Unregulated	0482500	Leasehold Improvements	-	2,271	2,271	0	-	-
25104	Unregulated	0483100	Office Equipment	338	8,381	235	8,145	-	-
25104	Unregulated	0483200	Office Furniture	26,751	737,688	454,023	283,665	-	20,272
25104	Unregulated	0484000	Transportation Equipment	88,833	2,048,287	1,296,843	751,444	65,683	33,213
25104	Unregulated	0484100	NGV Conversion Kits	4,053	91,604	14,341	77,263	-	-
25104	Unregulated	0484200	NGV Co. Cylinders	-	13,026	13,026	-	-	-
25104	Unregulated	0485000	Heavy Work Equipment	58,057	752,991	258,217	494,774	24,333	4,660
25104	Unregulated	0486000	Tools and Work Equipment	152,180	1,356,615	438,795	917,820	44,478	52,979
25104	Unregulated	0487700	NGV Rental VRA	4,707	47,666	31,514	16,151	1,237	-
25104	Unregulated	0487800	NGV Rental Stations	1,271	32,953	25,852	7,101	4,186	-
25104	Unregulated	0487900	NGV Rental Cylinders	76	2,055	442	1,613	-	-
25104	Unregulated	0488000	Communication Equipment	1,316	8,602	1,199	9,801	3,674	-
25104	Unregulated	0489000	WAMS	230,357	2,144,707	1,766,784	377,923	-	-
25104	Unregulated	0489100	Software Intangibles - 10 year	-	-	-	-	-	-
25104	Unregulated	0489105	CIS Acquired Software - OLD	-	-	-	-	-	-
25104	Unregulated	0490000	Computer Equipment - Hardware	8,318	391,089	8,318	382,772	315,929	-
25104	Unregulated	0490005	Computer Equipment - Hardware - OLD	75,156	482,264	404,866	77,399	-	81,328
25104	Unregulated	0490100	Computer Software Acquired	9,238	434,378	9,238	425,140	436,895	-
25104	Unregulated	0490105	Computer Software Acquired - OLD	188,947	1,383,060	1,358,984	24,076	-	772,020
25104	Unregulated	0490200	Computer Software Developed	14,064	661,270	14,064	647,206	489,292	-
25104	Unregulated	0490205	Computer Software Developed - OLD	202,625	1,803,270	1,603,231	200,039	-	215,252
25104	Oil & Gas	0450000	Land	-	-	-	-	-	-
25104	Oil & Gas	0451000	Land Rights	-	8,339,150	7,508,499	830,651	-	-
25104	Oil & Gas	0452000	Structures and Improvements	-	-	-	-	-	-
25104	Oil & Gas	0453000	Wells	-	-	-	-	-	-
25104	Oil & Gas	0457000	Measuring & Regulating Equipment	-	-	-	-	-	-
25104	Oil & Gas	80911	Oil and Gas Accretion	571,195	-	1,648,173	1,648,173	-	-

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates					Forecasted Ending Balances				
LOB	Grouping	Plant Account	Name	I	J = A + G + H	K = B + I + H	L = J - K	M = E + F - G	N = D + H
				Depreciation	Ending Cost Balance	Ending Accum Depreciation	Ending NBV	Ending WIP	Full Year Retirements
	25104 Oil & Gas	80221	Oil and Gas Depletion	850,262	182,061	5,113,053	5,295,113	-	-
	25104 Oil & Gas	80456	ARO oil assets Depletion	1,662,558	13,305,073	7,625,936	5,679,137	-	-
	25102 Other	15430	Inventory reclass	-	60,278,060	-	60,278,060	-	-
	25102 Other	110	Macleod property	-	41,120	-	41,120	-	-
	25102 Other	440	440 land	-	21,526	-	21,526	-	-
N/A	Other	0455000	Field Lines	-	-	-	-	-	-
N/A	Other	0456000	Compressor Equipment	-	-	-	-	-	-
N/A	Other	0457000	Measuring & Regulating Equipment	-	-	-	-	-	-
				427,056,341	13,083,305,505	4,461,024,378	8,622,281,127	257,504,178	152,538,245

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates					
LOB	Grouping	Plant Account	Name	Q = O + G	R = P + I
				Full Year Closeouts	Full Year Depreciation
25102	Storage	0450000	Land	-	-
25102	Storage	0451000	Land Rights	-	619,887
25102	Storage	0451100	Development costs	-	-
25102	Storage	0452000	Structures and Improvements	162,539	1,034,504
25102	Storage	0453000	Wells	18,965,586	3,456,514
25102	Storage	0454000	Well Equipment	2,908,357	171,232
25102	Storage	0455000	Field Lines	15,774,577	4,660,568
25102	Storage	0456000	Compressor Equipment	14,957,567	6,153,299
25102	Storage	0457000	Measuring & Regulating Equipment	-	253,784
25102	Storage	0458000	Base Pressure Gas	-	-
25102	Transmission Plant	0460001	Land	-	-
25102	Transmission Plant	0461001	Land Rights Intangible	-	317,510
25102	Transmission Plant	0462000	Compressor Structures and improvements	-	-
25102	Transmission Plant	0463000	Measuring and regulating structures and improvements	-	-
25102	Transmission Plant	0464000	Equipment	-	-
25102	Transmission Plant	0465000	Mains	-	6,819,463
25102	Transmission Plant	0466000	Compressor Equipment	-	-
25102	Transmission Plant	0467000	Measuring and regulating equipment	-	98,480
25102	Distribution Plant	0460000	Geothermal	-	-
25102	Distribution Plant	0461000	Renewable Natural Gas	24,051,913	2,008,007
25102	Distribution Plant	0470000	Land	2,120,683	-
25102	Distribution Plant	0471000	Land Rights	-	767,410
25102	Distribution Plant	0472000	Structures and Improvements new facility	-	-
25102	Distribution Plant	0472005	Structures and Improvements new facility - OLD	54,520,132	888,236
25102	General Plant	0472100	Structures and Improvements VPC	-	7,343,987
25102	Distribution Plant	0472200	Structures and Improvements Ottawa	24,463,946	521,511
25102	Distribution Plant	0472210	Structures and Improvements Brockville	-	163,350
25102	General Plant	0472220	Structures and Improvements Tech Training	-	1,405,207
25102	General Plant	0472300	Structures and Improvements Thorold	-	0
25102	General Plant	0472400	Structures and Improvements Other	-	80,832
25102	General Plant	0472500	Structures and Improvements Ottawa Depot	-	-
25102	Distribution Plant	0472600	Structures and Improvements Old Kennedy Rd.	-	189,194
25102	Distribution Plant	0472700	Structures and Improvements Eastern Ave	-	1,444
25102	Distribution Plant	0472800	Structures and Improvements Kelfield	-	632,556
25102	Distribution Plant	0472900	Structures and Improvements Arnprior	-	23,632
25102	Distribution Plant	0472011	Structures and Improvements Pembroke	-	-
25102	Distribution Plant	0472013	Structures and Improvements Brampton	-	109,077
25102	Distribution Plant	0472014	Structures and Improvements Peterborough	-	20,731
25102	Distribution Plant	0472015	Structures and Improvements Oshawa	-	36,247
25102	Distribution Plant	0473000	Services - Metal	22,144,756	9,153,644
25102	Distribution Plant	0473002	Services - Plastic	219,709,618	78,026,409
25102	Distribution Plant	0474000	Regulators	16,845,773	27,925,432
25102	Distribution Plant	0475100	Mains - Plastic	143,919,547	68,608,237
25102	Distribution Plant	0475200	Mains - CW Steel	75,789,518	63,603,699
25102	Distribution Plant	0475300	Mains - Envision	28,379,494	12,631,702
25102	Distribution Plant	0475400	Mains - Bare Steel	-	-
25102	Distribution Plant	0475500	Mains - Cast Iron	-	-
25102	Distribution Plant	0476000	NGV Compressor Equipment	549,386	235,383
25102	Distribution Plant	0477000	Measurement and Regulation	21,930,158	18,083,776
25102	Distribution Plant	0478000	Meters	48,999,377	52,002,956
25102	General Plant	0482500	Leasehold Improvements	-	-
25102	General Plant	0483100	Office Equipment	-	-
25102	General Plant	0483200	Office Furniture	4,413,486	1,241,252
25102	General Plant	0484000	Transportation Equipment	8,051,104	2,941,349

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates					
LOB	Grouping	Plant Account	Name	Q = O + G	R = P + I
				Full Year Closeouts	Full Year Depreciation
25102	General Plant	0484100	NGV Conversion Kits	213,646	131,150
25102	General Plant	0484200	NGV Co. Cylinders	-	-
25102	General Plant	0485000	Heavy Work Equipment	2,700,779	1,840,784
25102	General Plant	0486000	Tools and Work Equipment	6,082,243	6,294,511
25102	General Plant	0487700	NGV Rental VRA	39,302	104,547
25102	General Plant	0487800	NGV Rental Stations	3,192,709	607,655
25102	General Plant	0487900	NGV Rental Cylinders	-	3,230
25102	General Plant	0488000	Communication Equipment	170,389	530,932
25102	General Plant	0489000	WAMS	-	9,656,227
25102	General Plant	0489100	Software Intangibles - 10 year	-	-
25102	General Plant	0489105	CIS Acquired Software - OLD	-	1,020,266
25102	General Plant	0490000	Computer Equipment - Hardware	16,990,664	1,595,227
25102	General Plant	0490005	Computer Equipment - Hardware - OLD	-	2,919,183
25102	General Plant	0490100	Computer Software Acquired	18,871,310	1,771,797
25102	General Plant	0490105	Computer Software Acquired - OLD	-	8,999,256
25102	General Plant	0490200	Computer Software Developed	28,728,489	2,697,272
25102	General Plant	0490205	Computer Software Developed - OLD	-	6,678,086
25104	Unregulated	0450000	Land	978,938	-
25104	Unregulated	0452000	Structures and Improvements	115,169	70,788
25104	Unregulated	0453000	Wells	5,873,630	1,437,863
25104	Unregulated	0455000	Field Lines	262,859	846,375
25104	Unregulated	0456000	Compressor Equipment	2,476,138	933,106
25104	Unregulated	0457000	Measuring & Regulating Equipment	-	579,791
25104	Unregulated	0460000	Geothermal	7,288,607	287,588
25104	Unregulated	0461000	Renewable Natural Gas	5,123,751	1,289,888
25104	Unregulated	0470000	Land	25,640	-
25104	Unregulated	0472100	Structures and Improvements	985,306	382,559
25104	Unregulated	0482500	Leasehold Improvements	-	-
25104	Unregulated	0483100	Office Equipment	-	338
25104	Unregulated	0483200	Office Furniture	101,589	26,751
25104	Unregulated	0484000	Transportation Equipment	185,320	88,833
25104	Unregulated	0484100	NGV Conversion Kits	4,918	4,053
25104	Unregulated	0484200	NGV Co. Cylinders	-	-
25104	Unregulated	0485000	Heavy Work Equipment	62,166	58,057
25104	Unregulated	0486000	Tools and Work Equipment	140,000	152,180
25104	Unregulated	0487700	NGV Rental VRA	905	4,707
25104	Unregulated	0487800	NGV Rental Stations	73,489	1,271
25104	Unregulated	0487900	NGV Rental Cylinders	-	76
25104	Unregulated	0488000	Communication Equipment	3,922	1,316
25104	Unregulated	0489000	WAMS	-	230,357
25104	Unregulated	0489100	Software Intangibles - 10 year	-	-
25104	Unregulated	0489105	CIS Acquired Software - OLD	-	-
25104	Unregulated	0490000	Computer Equipment - Hardware	391,089	8,318
25104	Unregulated	0490005	Computer Equipment - Hardware - OLD	-	75,156
25104	Unregulated	0490100	Computer Software Acquired	434,378	9,238
25104	Unregulated	0490105	Computer Software Acquired - OLD	-	188,947
25104	Unregulated	0490200	Computer Software Developed	661,270	14,064
25104	Unregulated	0490205	Computer Software Developed - OLD	-	202,625
25104	Oil & Gas	0450000	Land	-	-
25104	Oil & Gas	0451000	Land Rights	-	-
25104	Oil & Gas	0452000	Structures and Improvements	-	-
25104	Oil & Gas	0453000	Wells	-	-
25104	Oil & Gas	0457000	Measuring & Regulating Equipment	-	-
25104	Oil & Gas	80911	Oil and Gas Accretion	-	571,195

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates					
				Q = O + G	R = P + I
LOB	Grouping	Plant Account	Name	Full Year Closeouts	Full Year Depreciation
	25104 Oil & Gas	80221	Oil and Gas Depletion	-	850,262
	25104 Oil & Gas	80456	ARO oil assets Depletion	-	1,662,558
	25102 Other	15430	Inventory reclass	-	-
	25102 Other	110	Macleod property	-	-
	25102 Other	440	440 land	-	-
N/A	Other	0455000	Field Lines	-	-
N/A	Other	0456000	Compressor Equipment	-	-
N/A	Other	0457000	Measuring & Regulating Equipment	-	-
				850,836,134	427,056,341

2) Check: Mapping To Assumptions Asset Class (if any changes to CC Summary Upload Template)	CC Summary Template Information
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IDC Indicator	Mapping to Asset Class Assumptions (C55)	Entity	Asset Class	Asset Program	Type 1: Growth, Maintenance, CTA	Type 2: Core vs Non-Core	A		B		C = B - A
							YTD Actuals	Budget/Full Year Forecast	YTD Actuals	Budget/Full Year Forecast	
Customer Connections	EGD	Customer Connections	CC - Commercial/Bulk-Metered - Conversion	Growth	Core	-	2,585,162	-	2,585,162	2,585,162	
Customer Connections	EGD	Customer Connections	CC - Commercial/Bulk-Metered - New	Growth	Core	-	20,066,489	-	20,066,489	20,066,489	
Customer Connections	EGD	Customer Connections	CC - Industrial - Conversion	Growth	Core	-	-	-	-	-	
Customer Connections	EGD	Customer Connections	CC - Industrial - New	Growth	Core	-	3,324,699	-	3,324,699	3,324,699	
Customer Connections	EGD	Customer Connections	CC - Multi-Family/Apartment - Conversion	Growth	Core	-	-	-	-	-	
Customer Connections	EGD	Customer Connections	CC - Multi-Family/Apartment - New	Growth	Core	-	3,094,567	-	3,094,567	3,094,567	
Customer Connections	EGD	Customer Connections	CC - Residential - Conversion	Growth	Core	-	34,092,808	-	34,092,808	34,092,808	
Customer Connections	EGD	Customer Connections	CC - Residential - New	Growth	Core	-	60,751,554	-	60,751,554	60,751,554	
Customer Connections	EGD	Customer Connections	CC - Sales Station - Conversion	Growth	Core	-	459,656	-	459,656	459,656	
Customer Connections	EGD	Customer Connections	CC - Sales Station - New	Growth	Core	-	1,349,446	-	1,349,446	1,349,446	
Customer Connections	EGD	Customer Connections	CIAC Refund	Growth	Core	-	-	-	-	-	
Distribution Pipe	EGD	Distribution Pipe	DP - Corrosion	Maintenance	Core	-	2,795,062	-	2,795,062	2,795,062	
Distribution Pipe	EGD	Distribution Pipe	DP - Damage Prevention	Maintenance	Core	-	-	-	-	-	
Distribution Pipe	EGD	Distribution Pipe	DP - Integrity	Growth	Core	-	8,120,000	-	8,120,000	8,120,000	
Distribution Pipe	EGD	Distribution Pipe	DP - Main Replacement	Growth	Core	-	110,790,602	-	110,790,602	110,790,602	
Distribution Pipe	EGD	Distribution Pipe	DP - MOP	Maintenance	Core	-	-	-	-	-	
Distribution Pipe	EGD	Distribution Pipe	DP - Relocations	Maintenance	Core	-	9,402,211	-	9,402,211	9,402,211	
Distribution Pipe	EGD	Distribution Pipe	DP - Service Relay	Growth	Core	-	38,235,164	-	38,235,164	38,235,164	
Distribution Pipe	EGD	Distribution Pipe	ICM Base Capital Portion	Growth	Core	-	-	-	-	-	
Business Development	EGD	Distribution Stations	DS - CNG	Growth	Core	-	734,649	-	734,649	734,649	
Distribution Stations	EGD	Distribution Stations	DS - Gate, Feeder & A Stations	Growth	Core	-	30,714,487	-	30,714,487	30,714,487	
Distribution Stations	EGD	Distribution Stations	DS - Inside Regulator & ERR Program	Growth	Core	-	-	-	-	-	
Distribution Stations	EGD	Distribution Stations	DS - Station Rebuilds & B and C Stations	Growth	Core	-	9,128,997	-	9,128,997	9,128,997	
Distribution Stations	EGD	Distribution Stations	DS - Integrity Initiatives	Growth	Core	-	1,160,000	-	1,160,000	1,160,000	
Compression Stations	EGD	Compression Stations	CS - Growth	Growth	Core	-	5,009,329	-	5,009,329	5,009,329	
Compression Stations	EGD	Compression Stations	CS - Improvements	Maintenance	Core	-	2,355,362	-	2,355,362	2,355,362	
Compression Stations	EGD	Compression Stations	CS - Integrity	Growth	Core	-	50,000	-	50,000	50,000	
Compression Stations	EGD	Compression Stations	CS - Land/Structures - Improvements	Maintenance	Core	-	-	-	-	-	
Compression Stations	EGD	Compression Stations	CS - Land/Structure Growth	Growth	Core	-	-	-	-	-	
Compression Stations	EGD	Compression Stations	CS - Overhauls	Maintenance	Core	-	-	-	-	-	
Compression Stations	EGD	Compression Stations	CS - Replacements	Maintenance	Core	-	812,908	-	812,908	812,908	
Transmission Pipe & Underground Storage	EGD	Transmission Pipe & Underground Storage	TPS - Growth	Growth	Core	-	-	-	-	-	
Transmission Pipe & Underground Storage	EGD	Transmission Pipe & Underground Storage	TPS - Integrity	Growth	Core	-	7,601,252	-	7,601,252	7,601,252	
Transmission Pipe & Underground Storage	EGD	Transmission Pipe & Underground Storage	TPS - Improvements	Maintenance	Core	-	248,000	-	248,000	248,000	
Transmission Pipe & Underground Storage	EGD	Transmission Pipe & Underground Storage	TPS - Replacements	Maintenance	Core	-	9,151,048	-	9,151,048	9,151,048	
Transmission Pipe & Underground Storage	EGD	Transmission Pipe & Underground Storage	TPS - Land/Structures - Growth	Growth	Core	-	-	-	-	-	
Transmission Pipe & Underground Storage	EGD	Transmission Pipe & Underground Storage	TPS - Land/Structures - Improvements	Maintenance	Core	-	266,000	-	266,000	266,000	
Utilization	EGD	Utilization	UTIL - Integrity Survey	Growth	Core	-	-	-	-	-	
Utilization	EGD	Utilization	UTIL - Meters (growth)	Growth	Core	-	5,475,730	-	5,475,730	5,475,730	
Utilization	EGD	Utilization	UTIL - Meters (mtc)	Maintenance	Core	-	30,516,965	-	30,516,965	30,516,965	
Utilization	EGD	Utilization	UTIL - Monitoring Systems	Maintenance	Core	-	-	-	-	-	
Utilization	EGD	Utilization	UTIL - Regulator Refit	Maintenance	Core	-	27,225,693	-	27,225,693	27,225,693	
Utilization	EGD	Utilization	UTIL - Remediation	Maintenance	Core	-	878,410	-	878,410	878,410	

2) Check: Mapping To Assumptions Asset Class (if any changes to CC Summary Upload Template)	CC Summary Template Information
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IDC Indicator	Mapping to Asset Class Assumptions (CS5)	Entity	Asset Class	Asset Program	Type 1: Growth, Maintenance, CTA	Type 2: Core vs Non-Core	A		B		C = B - A
							YTD Actuals	Budget/Full Year Forecast	YTD Actuals	Budget/Full Year Forecast	
	Fleet & Equipment	EGD	Fleet & Equipment	FLEET - Equipment & Materials	Maintenance	Core	-	3,852,717	3,852,717	3,852,717	
	Fleet & Equipment	EGD	Fleet & Equipment	FLEET - Tools	Maintenance	Core	-	960,000	960,000	960,000	
	Fleet & Equipment	EGD	Fleet & Equipment	FLEET - Vehicles	Maintenance	Core	-	8,444,315	8,444,315	8,444,315	
	Information Technology	EGD	TIS	TIS Business Solutions	Maintenance	Core	-	66,214,000	66,214,000	66,214,000	
	Information Technology	EGD	TIS	TIS Infrastructure	Maintenance	Core	-	6,400,000	6,400,000	6,400,000	
	Real Estate and Workplace Services	EGD	Real Estate & Workplace Services	REWS - Leasehold Improvements	Maintenance	Core	-	-	-	-	
	Real Estate and Workplace Services	EGD	Real Estate & Workplace Services	REWS - Furniture/Structures & Improvements	Maintenance	Core	-	36,961,600	36,961,600	36,961,600	
	Growth	EGD	Growth	GTH - Hydrogen Blending	Growth	Core	-	5,500,000	5,500,000	5,500,000	
	Growth	EGD	Growth	GTH - System Reinforcement	Growth	Core	-	9,633,799	9,633,799	9,633,799	
	All	EGD	Corporate	Corporate - Overheads	Split	Core	-	150,006,256	150,006,256	150,006,256	
	All	EGD	Corporate	Corporate - Loadings	Split	Core	-	4,250,548	4,250,548	4,250,548	
Y	All	EGD	Corporate	Corporate - IDC	Split	Core	-	4,541,792	4,541,792	4,541,792	
	All	EGD	EA Fixed O/H	EA Fixed O/H Utilization	Maintenance	Core	-	1,397,619	1,397,619	1,397,619	
	All	EGD	EA Fixed O/H	EA Fixed O/H Customer Connections	Growth	Core	-	8,134,692	8,134,692	8,134,692	
	All	EGD	EA Fixed O/H	EA Fixed O/H Pipe	Maintenance	Core	-	8,150,452	8,150,452	8,150,452	
	All	EGD	Inventory & Balance Sheet Clearing	Inventory & Balance Sheet Clearing		Core	-	-	-	-	
	All	EGD	General Contingency	AM Capital - Growth		Core	-	-	-	-	
	All	EGD	General Contingency	AM Capital - Maintenance		Core	-	-	-	-	
	ICM	EGD	ICM PROJECTS	ICM - Distribution Pipe	Growth	Non-core	-	-	-	-	
	ICM	EGD	ICM PROJECTS	ICM - Storage	Growth	Non-core	-	-	-	-	
	All	EGD	ICM PROJECTS	ICM - Overheads	Growth	Non-core	-	-	-	-	
	All	EGD	ICM PROJECTS	ICM - Loadings	Growth	Non-core	-	-	-	-	
Y	All	EGD	ICM PROJECTS	ICM - IDC	Growth	Non-core	-	-	-	-	
	Integration Capital	EGD	CTA - TIS	CTA - TIS	Integration Capital	Non-core	-	-	-	-	
	Real Estate and Workplace Services	EGD	CTA - REWS	CTA - REWS	Integration Capital	Non-core	-	-	-	-	
	All	EGD	CTA - TIS	CTA - Overheads	Integration Capital	Non-core	-	-	-	-	
	All	EGD	CTA - TIS	CTA - Loadings	Integration Capital	Non-core	-	-	-	-	
Y	All	EGD	CTA - TIS	CTA - IDC	Integration Capital	Non-core	-	-	-	-	
	Non Core	EGD	Non-Core Capital	Non Utility Land Purchase	Maintenance	Non-core	-	-	-	-	
	Non Core	EGD	Non-Core Capital	Oil Production	Growth	Non-core	-	-	-	-	
	Non Core	EGD	Non-Core Capital	Unregulated Storage: Growth	Growth	Non-core	-	24,492,617	24,492,617	24,492,617	
	Non Core	EGD	Non-Core Capital	Unregulated Storage: Maintenance	Maintenance	Non-core	-	2,582,250	2,582,250	2,582,250	
	RNG: Unregulated	EGD	Non-Core Capital	RNG: Unregulated	Growth	Non-core	-	5,123,751	5,123,751	5,123,751	
	RNG: Regulated	EGD	Non-Core Capital	RNG: Regulated	Growth	Non-core	-	16,429,445	16,429,445	16,429,445	
	RNG: Regulated	EGD	Non-Core Capital	CNG	Growth	Non-core	-	7,622,468	7,622,468	7,622,468	
	Non Core	EGD	Non-Core Capital	Community Expansion	Growth	Non-core	-	20,602,334	20,602,334	20,602,334	
	Non Core	EGD	Non-Core Capital	Hydrogen Blending	Growth	Non-core	-	-	-	-	
	Non Core	EGD	Non-Core Capital	SRM/DARTS	Maintenance	Non-core	-	-	-	-	
	Geothermal	EGD	Non-Core Capital	Geothermal	Growth	Non-core	-	7,288,607	7,288,607	7,288,607	
Y	Non Core	EGD	Non-Core Capital	IDC Adjustments	Split	Non-core	-	-	-	-	
	N/A	EGD	Cost of Retirements - Capital	Customer Connections Cost of Retirement	Retirement		-	-	-	-	
	N/A	EGD	Cost of Retirements - Capital	Retirement Blanket	Retirement		-	13,888,949	13,888,949	13,888,949	
	N/A	EGD	Cost of Retirements - Capital	Distribution Pipe Cost of Retirement	Retirement		-	11,290,804	11,290,804	11,290,804	
	N/A	EGD	Cost of Retirements - Capital	AR&I and CS&C OH Cost of Retirement	Retirement		-	7,316,648	7,316,648	7,316,648	
	N/A	EGD	Cost of Retirements - Capital	Distribution Stations Cost of Retirement	Retirement		-	2,099,669	2,099,669	2,099,669	
	N/A	EGD	Cost of Retirements - Capital	STO Cost of Retirement	Retirement		-	10,318,390	10,318,390	10,318,390	
	N/A	EGD	Cost of Retirements - Capital	Regulator Refit Cost of Retirement	Retirement		-	7,160,254	7,160,254	7,160,254	
	N/A	EGD	Cost of Retirements - Capital	Utilization Cost of Retirement	Retirement		-	75,184	75,184	75,184	
	N/A	EGD	Cost of Retirements - Capital	REWS Cost of Retirement	Retirement		-	625,000	625,000	625,000	
	N/A	EGD	Cost of Retirements - Capital	EA Fixed O/H Cost of Retirement	Retirement		-	2,675,562	2,675,562	2,675,562	
	N/A	EGD	Cost of Retirements - Capital				-	880,435,971	880,435,971	880,435,971	

Capex to Plant Account Assumptions

Asset Class	Grouping	Helper	Plant Account	Allocation	Allocates forecasted capex by asset class into the plant accounts	Allocates forecasted IDC capex by asset class into the plant accounts	Allocates actual capex by asset class into the plant accounts	Allocates actual IDC capex by asset class into the plant accounts
					Forecasted Capex	Forecasted IDC	YTD Actual Capex	YTD Actual IDC
All	Distribution Plant	Distribution Plant0472000	472000	5.9%	10,452,007	268,985	-	-
All	Distribution Plant	Distribution Plant0473000	473000	36.1%	63,647,419	1,637,982	-	-
All	Distribution Plant	Distribution Plant0475000	475000	28.5%	50,304,323	1,294,594	-	-
All	Distribution Plant	Distribution Plant0476000	476000	0.1%	131,126	3,375	-	-
All	Distribution Plant	Distribution Plant0477000	477000	2.6%	4,627,904	119,100	-	-
All	Distribution Plant	Distribution Plant0478000	478000	6.6%	11,695,040	300,975	-	-
All	General Plant	General Plant0483200	483200	0.6%	1,077,646	27,733	-	-
All	General Plant	General Plant0484000	484000	1.1%	1,965,848	50,592	-	-
All	General Plant	General Plant0484100	484100	0.0%	52,166	1,343	-	-
All	General Plant	General Plant0485000	485000	0.4%	659,453	16,971	-	-
All	General Plant	General Plant0486000	486000	0.8%	1,485,108	38,220	-	-
All	General Plant	General Plant0487700	487700	0.0%	9,596	247	-	-
All	General Plant	General Plant0487800	487800	0.0%	64,872	1,669	-	-
All	General Plant	General Plant0490000	490000	3.4%	5,964,363	153,494	-	-
All	General Plant	General Plant0490100	490100	3.8%	6,624,540	170,484	-	-
All	General Plant	General Plant0490200	490200	5.7%	10,084,781	259,534	-	-
All	Storage	Storage0452000	452000	0.0%	24,232	624	-	-
All	Storage	Storage0453000	453000	1.4%	2,547,547	65,562	-	-
All	Storage	Storage0454000	454000	0.1%	249,799	6,429	-	-
All	Storage	Storage0455000	455000	1.0%	1,705,109	43,881	-	-
All	Storage	Storage0456000	456000	1.8%	3,108,479	79,997	-	-
All	Unregulated Storage	Unregulated Storage0453000	453000	0.0%	-	-	-	-
All	Unregulated Storage	Unregulated Storage0455000	455000	0.0%	-	-	-	-
All	Unregulated Storage	Unregulated Storage0456000	456000	0.0%	-	-	-	-
Business Development	Distribution Plant	Distribution Plant0475000	475000	7.8%	57,058	-	-	-
Business Development	Distribution Plant	Distribution Plant0476000	476000	56.9%	418,260	-	-	-
Business Development	Distribution Plant	Distribution Plant0477000	477000	0.2%	1,224	-	-	-
Business Development	General Plant	General Plant0484100	484100	2.8%	20,570	-	-	-
Business Development	General Plant	General Plant0487700	487700	4.2%	30,610	-	-	-
Business Development	General Plant	General Plant0487800	487800	28.2%	206,926	-	-	-
Business Development	General Plant	General Plant0487900	487900	0.0%	-	-	-	-
Utilization	Distribution Plant	Distribution Plant0473000	473000	41.5%	26,600,171	-	-	-
Utilization	Distribution Plant	Distribution Plant0475000	475000	0.2%	149,559	-	-	-
Utilization	Distribution Plant	Distribution Plant0477000	477000	0.1%	42,731	-	-	-
Utilization	Distribution Plant	Distribution Plant0478000	478000	58.2%	37,304,336	-	-	-
Customer Connections	Distribution Plant	Distribution Plant0473000	473000	70.2%	88,258,516	-	-	-
Customer Connections	Distribution Plant	Distribution Plant0475000	475000	22.7%	28,539,435	-	-	-
Customer Connections	Distribution Plant	Distribution Plant0477000	477000	7.1%	8,926,431	-	-	-
Fleet & Equipment	General Plant	General Plant0484000	484000	47.3%	6,270,576	-	-	-
Fleet & Equipment	General Plant	General Plant0484100	484100	1.1%	145,827	-	-	-
Fleet & Equipment	General Plant	General Plant0485000	485000	15.9%	2,103,493	-	-	-
Fleet & Equipment	General Plant	General Plant0486000	486000	35.7%	4,737,135	-	-	-
ICM	Distribution Plant	Distribution Plant0473000	473000	4.9%	-	-	-	-
ICM	Distribution Plant	Distribution Plant0475000	475000	94.4%	-	-	-	-
ICM	Distribution Plant	Distribution Plant0477000	477000	0.1%	-	-	-	-
ICM	Distribution Plant	Distribution Plant0471000	471000	0.6%	-	-	-	-
Information Technology	General Plant	General Plant0490000	490000	26.2%	19,024,868	-	-	-
Information Technology	General Plant	General Plant0490100	490100	29.1%	21,130,674	-	-	-
Information Technology	General Plant	General Plant0490200	490200	44.3%	32,168,002	-	-	-
Information Technology	General Plant	General Plant0488000	488000	0.4%	290,456	-	-	-
Integration Capital	General Plant	General Plant0490000	490000	1.6%	-	-	-	-
Integration Capital	General Plant	General Plant0490100	490100	53.5%	-	-	-	-
Integration Capital	General Plant	General Plant0490200	490200	44.9%	-	-	-	-
RNG: Regulated	Distribution Plant	Distribution Plant0461000	461000	100.0%	24,051,913	-	-	-
Non Core	Distribution Plant	Distribution Plant0473000	473000	9.8%	4,672,366	-	-	-
Non Core	Distribution Plant	Distribution Plant0475000	475000	55.9%	26,651,556	-	-	-
Non Core	Distribution Plant	Distribution Plant0477000	477000	0.9%	429,095	-	-	-
Non Core	General Plant	General Plant0487800	487800	5.2%	2,479,214	-	-	-
Non Core	General Plant	General Plant0490200	490200	0.0%	-	-	-	-
Non Core	Storage	Storage0453000	453000	2.4%	1,144,253	-	-	-
Non Core	Storage	Storage0454000	454000	2.2%	1,048,898	-	-	-
Non Core	Storage	Storage0455000	455000	6.7%	3,194,372	-	-	-
Non Core	Storage	Storage0456000	456000	0.1%	47,677	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0450000	450000	1.7%	810,512	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0452000	452000	0.2%	95,354	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0453000	453000	8.7%	4,147,917	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0453000	453000	1.5%	715,158	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0455000	455000	0.4%	190,709	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0456000	456000	4.3%	2,050,120	-	-	-
Geothermal	Unregulated Storage	Unregulated Storage0460000	460000	100.0%	7,288,607	-	-	-
RNG: Unregulated	Unregulated Storage	Unregulated Storage0461000	461000	100.0%	5,123,751	-	-	-
Distribution Pipe	Distribution Plant	Distribution Plant0472000	472000	0.0%	-	-	-	-
Distribution Pipe	Distribution Plant	Distribution Plant0473000	473000	50.6%	85,687,577	-	-	-
Distribution Pipe	Distribution Plant	Distribution Plant0475000	475000	48.7%	82,470,059	-	-	-
Distribution Pipe	Distribution Plant	Distribution Plant0477000	477000	0.7%	1,185,401	-	-	-
Distribution Pipe	General Plant	General Plant0486000	486000	0.0%	-	-	-	-
Real Estate and Workplace Services	Distribution Plant	Distribution Plant0472000	472000	90.2%	33,339,363	-	-	-
Real Estate and Workplace Services	Distribution Plant	Distribution Plant0475000	475000	0.5%	184,808	-	-	-
Real Estate and Workplace Services	General Plant	General Plant0483200	483200	9.3%	3,437,429	-	-	-
Real Estate and Workplace Services	General Plant	General Plant0483200	483200	0.0%	-	-	-	-
Growth	Distribution Plant	Distribution Plant0473000	473000	9.3%	1,407,443	-	-	-
Growth	Distribution Plant	Distribution Plant0475000	475000	87.9%	13,302,609	-	-	-
Growth	Distribution Plant	Distribution Plant0477000	477000	2.8%	423,746	-	-	-
Distribution Stations	Distribution Plant	Distribution Plant0473000	473000	2.6%	1,066,091	-	-	-
Distribution Stations	Distribution Plant	Distribution Plant0475000	475000	87.2%	35,755,038	-	-	-

Capex to Plant Account Assumptions

Asset Class	Grouping	Helper	Plant Account	Allocation	Allocates forecasted capex by asset class into the plant accounts	Allocates forecasted IDC capex by asset class into the plant accounts	Allocates actual capex by asset class into the plant accounts	Allocates actual IDC capex by asset class into the plant accounts
					Forecasted Capex	Forecasted IDC	YTD Actual Capex	YTD Actual IDC
Distribution Stations	Distribution Plant	Distribution Plant0477000	477000	10.2%	4,182,355	-	-	-
Compression Stations	Storage	Storage0452000	452000	0.1%	8,228	-	-	-
Compression Stations	Storage	Storage0453000	453000	3.7%	304,421	-	-	-
Compression Stations	Storage	Storage0454000	454000	1.5%	123,414	-	-	-
Compression Stations	Storage	Storage0455000	455000	0.0%	-	-	-	-
Compression Stations	Storage	Storage0456000	456000	94.7%	7,791,536	-	-	-
Transmission Pipe & Underground Storage	Distribution Plant	Distribution Plant0475000	475000	0.0%	-	-	-	-
Transmission Pipe & Underground Storage	Distribution Plant	Distribution Plant0470000	470000	6.6%	1,139,576	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0452000	452000	0.4%	69,065	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0453000	453000	45.3%	7,821,634	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0454000	454000	3.9%	673,386	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0455000	455000	31.4%	5,421,618	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0456000	456000	12.3%	2,123,755	-	-	-
Transmission Pipe & Underground Storage	Unregulated Storage	Unregulated Storage0455000	455000	0.1%	17,266	-	-	-
					824,985,511	4,541,792	-	-

Plant Account Info					Opening Balances and Assumptions (WIP Closing and FY Retirements)				
Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5 and Retirement Assumptions	HELPER - Capex Assumptions	Refinement for Capex Assumptions	A	B	C	D = A+B-C	
					FA Opening Balance	WIP Opening Balance	Forecasted Capex	WIP Closing Balance	Forecasted Closeouts
0450000	Land	Storage0450000	Storage0450000		6,151,405	-	-	-	-
0451000	Land Rights	Storage0451000	Storage0451000		43,303,165	468,162	-	468,162	-
0451100	Development costs	Storage0451100	Storage0451100		-	-	-	-	-
0452000	Structures and Improvements	Storage0452000	Storage0452000		32,293,294	158,211	101,524	97,196	162,539
0453000	Wells	Storage0453000	Storage0453000		102,183,739	13,419,543	11,817,855	6,271,812	18,965,586
0454000	Well Equipment	Storage0454000	Storage0454000		16,024,138	812,860	2,095,498	-	2,908,357
0455000	Field Lines	Storage0455000	Storage0455000		203,258,029	8,472,342	10,321,100	3,018,865	15,774,577
0456000	Compressor Equipment	Storage0456000	Storage0456000		226,864,479	18,683,499	13,071,447	16,797,379	14,957,567
0457000	Measuring & Regulating Equipment	Storage0457000	Storage0457000		11,177,912	-	-	-	-
0458000	Base Pressure Gas	Storage0458000	Storage0458000		37,963,504	-	-	-	-
0460001	Land	Transmission Plant0460001	Transmission Plant0460001		42,978	-	-	-	-
0461001	Land Rights Intangible	Transmission Plant0461001	Transmission Plant0461001		19,861,050	-	-	-	-
0462000	Compressor Structures and improvements	Transmission Plant0462000	Transmission Plant0462000		-	-	-	-	-
0463000	Measuring and regulating structures and improvements	Transmission Plant0463000	Transmission Plant0463000		-	-	-	-	-
0464000	Equipment	Transmission Plant0464000	Transmission Plant0464000		-	-	-	-	-
0465000	Mains	Transmission Plant0465000	Transmission Plant0465000		414,901,241	-	-	-	-
0466000	Compressor Equipment	Transmission Plant0466000	Transmission Plant0466000		-	-	-	-	-
0467000	Measuring and regulating equipment	Transmission Plant0467000	Transmission Plant0467000		3,464,113	-	-	-	-
0460000	Geothermal	Distribution Plant0460000	Distribution Plant0460000		-	-	-	-	-
0461000	Renewable Natural Gas	Distribution Plant0461000	Distribution Plant0461000		39,705,238	-	24,051,913	-	24,051,913
0470000	Land	Distribution Plant0470000	Distribution Plant0470000	97.75%	92,240,559	1,090,770	1,113,935	84,022	2,120,683
0471000	Land Rights	Distribution Plant0471000	Distribution Plant0471000		45,748,775	-	-	-	-
0472000	Structures and Improvements new facility	Distribution Plant0472000	Distribution Plant0472000	0.0%	-	-	-	-	-
0472005	Structures and Improvements new facility - OLD	Distribution Plant0472005	Distribution Plant0472000	31.6%	17,571,634	53,492,717	13,852,999	12,825,584	54,520,132
0472100	Structures and Improvements VPC	General Plant0472100	Distribution Plant0472000	0.0%	119,344,389	-	-	-	-
0472200	Structures and Improvements Ottawa	Distribution Plant0472200	Distribution Plant0472000	13.2%	11,667,746	18,673,333	5,790,613	-	24,463,946
0472210	Structures and Improvements Brockville	Distribution Plant0472210	Distribution Plant0472000	0.0%	6,997,051	-	-	-	-
0472220	Structures and Improvements Tech Training	General Plant0472220	Distribution Plant0472000	0.0%	37,118,786	-	-	-	-
0472300	Structures and Improvements Thorold	General Plant0472300	Distribution Plant0472000	0.7%	0	281,252	289,531	570,782	-
0472400	Structures and Improvements Other	General Plant0472400	Distribution Plant0472000	0.0%	8,959,901	-	-	-	-
0472500	Structures and Improvements Ottawa Depot	General Plant0472500	Distribution Plant0472000	0.0%	-	-	-	-	-
0472600	Structures and Improvements Old Kennedy Rd.	Distribution Plant0472600	Distribution Plant0472000	52.2%	8,495,541	8,615,185	22,872,922	31,488,106	-
0472700	Structures and Improvements Eastern Ave	Distribution Plant0472700	Distribution Plant0472000	0.0%	61,867	-	-	-	-
0472800	Structures and Improvements Kelfield	Distribution Plant0472800	Distribution Plant0472000	0.0%	27,307,669	-	-	-	-
0472900	Structures and Improvements Arnprior	Distribution Plant0472900	Distribution Plant0472000	0.0%	1,012,271	-	-	-	-
0472011	Structures and Improvements Pembroke	Distribution Plant0472011	Distribution Plant0472000	0.0%	-	-	-	-	-
0472013	Structures and Improvements Brampton	Distribution Plant0472013	Distribution Plant0472000	0.0%	4,361,997	-	-	-	-
0472014	Structures and Improvements Peterborough	Distribution Plant0472014	Distribution Plant0472000	0.0%	829,017	-	-	-	-
0472015	Structures and Improvements Oshawa	Distribution Plant0472015	Distribution Plant0472000	0.0%	1,552,625	-	-	-	-
0473000	Services - Metal	Distribution Plant0473000	Distribution Plant0473000	8.4%	310,017,608	4,406,711	22,856,931	5,118,887	22,144,756
0473002	Services - Plastic	Distribution Plant0473002	Distribution Plant0473000	83.6%	3,075,845,651	43,721,270	226,775,484	50,787,137	219,709,618
0474000	Regulators	Distribution Plant0474000	Distribution Plant0473000	8.0%	312,687,664	-	21,707,167	4,861,393	16,845,773
0475100	Mains - Plastic	Distribution Plant0475100	Distribution Plant0475000	58.0%	2,668,144,549	31,513,610	137,727,348	25,321,412	143,919,547
0475200	Mains - CW Steel	Distribution Plant0475200	Distribution Plant0475000	30.5%	2,135,325,145	21,235,559	72,528,642	17,974,683	75,789,518
0475300	Mains - Envision	Distribution Plant0475300	Distribution Plant0475000	11.4%	208,044,249	4,551,835	27,158,455	3,330,796	28,379,494
0475400	Mains - Bare Steel	Distribution Plant0475400	Distribution Plant0475000	0.0%	-	-	-	-	-
0475500	Mains - Cast Iron	Distribution Plant0475500	Distribution Plant0475000	0.0%	-	-	-	-	-
0476000	NGV Compressor Equipment	Distribution Plant0476000	Distribution Plant0476000		6,946,783	346,586	549,386	346,586	549,386
0477000	Measurement and Regulation	Distribution Plant0477000	Distribution Plant0477000		793,909,142	11,321,582	19,818,889	9,210,313	21,930,158
0478000	Meters	Distribution Plant0478000	Distribution Plant0478000		571,621,704	1,845,498	48,999,377	1,845,498	48,999,377
0482500	Leasehold Improvements	General Plant0482500	General Plant0482500	97.75%	95,202	-	-	-	-
0483100	Office Equipment	General Plant0483100	General Plant0483100	97.75%	43,041	-	-	-	-
0483200	Office Furniture	General Plant0483200	General Plant0483200	97.75%	26,901,429	-	4,413,486	-	4,413,486
0484000	Transportation Equipment	General Plant0484000	General Plant0484000	97.75%	75,462,408	2,853,553	8,051,104	2,853,553	8,051,104

Plant Account Info					Opening Balances and Assumptions (WIP Closing and FY Retirements)						
Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5 and Retirement Assumptions	HELPER - Capex Assumptions	Refinement for Capex Assumptions	A		B		C		D = A+B-C
					FA Opening Balance	WIP Opening Balance	Forecasted Capex	WIP Closing Balance	Forecasted Closeouts		
0484100	NGV Conversion Kits	General Plant0484100	General Plant0484100	97.75%	3,395,156	243,191	213,646	243,191	213,646	-	
0484200	NGV Co. Cylinders	General Plant0484200	General Plant0484200	97.75%	546,029	-	-	-	-	-	
0485000	Heavy Work Equipment	General Plant0485000	General Plant0485000	97.75%	28,138,102	1,057,120	2,700,779	1,057,120	2,700,779	-	
0486000	Tools and Work Equipment	General Plant0486000	General Plant0486000	97.75%	51,399,685	1,932,316	6,082,243	1,932,316	6,082,243	-	
0487700	NGV Rental VRA	General Plant0487700	General Plant0487700	97.75%	1,025,667	53,747	39,302	53,747	39,302	-	
0487800	NGV Rental Stations	General Plant0487800	General Plant0487800	97.75%	15,004,194	685,453	2,689,115	181,860	3,192,709	-	
0487900	NGV Rental Cylinders	General Plant0487900	General Plant0487900	97.75%	86,141	-	-	-	-	-	
0488000	Communication Equipment	General Plant0488000	General Plant0488000	97.75%	1,958,494	46,086	283,921	159,618	170,389	-	
0489000	WAMS	General Plant0489000	General Plant0489000	97.75%	89,902,805	-	-	-	-	-	
0489100	Software Intangibles - 10 year	General Plant0489100	General Plant0489100	97.75%	-	-	-	-	-	-	
0489105	CIS Acquired Software - OLD	General Plant0489105	General Plant0489105	97.75%	12,154,650	-	-	-	-	-	
0490000	Computer Equipment - Hardware	General Plant0490000	General Plant0490000	97.75%	-	6,289,059	24,426,973	13,725,368	16,990,664	-	
0490005	Computer Equipment - Hardware - OLD	General Plant0490005	General Plant0490005	97.75%	20,713,052	-	-	-	-	-	
0490100	Computer Software Acquired	General Plant0490100	General Plant0490100	97.75%	-	10,721,243	27,130,722	18,980,656	18,871,310	-	
0490105	Computer Software Acquired - OLD	General Plant0490105	General Plant0490105	97.75%	101,010,616	-	-	-	-	-	
0490200	Computer Software Developed	General Plant0490200	General Plant0490200	97.75%	-	8,683,409	41,302,096	21,257,016	28,728,489	-	
0490205	Computer Software Developed - OLD	General Plant0490205	General Plant0490205	97.75%	64,891,115	-	-	-	-	-	
0450000	Land	Unregulated0450000	Unregulated Storage0450000		5,537,600	236,188	810,512	67,762	978,938	-	
0452000	Structures and Improvements	Unregulated0452000	Unregulated Storage0452000		1,787,092	20,146	95,354	331	115,169	-	
0453000	Wells	Unregulated0453000	Unregulated Storage0453000		36,816,996	2,264,275	4,863,075	1,253,719	5,873,630	-	
0455000	Field Lines	Unregulated0455000	Unregulated Storage0455000		33,287,421	1,132,146	207,975	1,077,263	262,859	-	
0456000	Compressor Equipment	Unregulated0456000	Unregulated Storage0456000		32,171,759	3,282,357	2,050,120	2,856,339	2,476,138	-	
0457000	Measuring & Regulating Equipment	Unregulated0457000	Unregulated Storage0457000		22,337,632	-	-	-	-	-	
0460000	Geothermal	Unregulated0460000	Unregulated Storage0460000		7,259,071	-	7,288,607	-	7,288,607	-	
0461000	Renewable Natural Gas	Unregulated0461000	Unregulated Storage0461000		30,872,087	-	5,123,751	-	5,123,751	-	
0470000	Land	Unregulated0470000	Distribution Plant0470000	2.25%	33,303	-	25,640	-	25,640	-	
0472100	Structures and Improvements	Unregulated0472100	Distribution Plant0472000	2.25%	5,930,622	-	985,306	-	985,306	-	
0482500	Leasehold Improvements	Unregulated0482500	General Plant0482500	2.25%	2,271	-	-	-	-	-	
0483100	Office Equipment	Unregulated0483100	General Plant0483100	2.25%	8,381	-	-	-	-	-	
0483200	Office Furniture	Unregulated0483200	General Plant0483200	2.25%	656,371	-	101,589	-	101,589	-	
0484000	Transportation Equipment	Unregulated0484000	General Plant0484000	2.25%	1,896,181	65,683	185,320	65,683	185,320	-	
0484100	NGV Conversion Kits	Unregulated0484100	General Plant0484100	2.25%	86,687	-	4,918	-	4,918	-	
0484200	NGV Co. Cylinders	Unregulated0484200	General Plant0484200	2.25%	13,026	-	-	-	-	-	
0485000	Heavy Work Equipment	Unregulated0485000	General Plant0485000	2.25%	695,485	24,333	62,166	24,333	62,166	-	
0486000	Tools and Work Equipment	Unregulated0486000	General Plant0486000	2.25%	1,269,594	44,478	140,000	44,478	140,000	-	
0487700	NGV Rental VRA	Unregulated0487700	General Plant0487700	2.25%	46,761	1,237	905	1,237	905	-	
0487800	NGV Rental Stations	Unregulated0487800	General Plant0487800	2.25%	40,537	15,778	61,898	4,186	73,489	-	
0487900	NGV Rental Cylinders	Unregulated0487900	General Plant0487900	2.25%	2,055	-	-	-	-	-	
0488000	Communication Equipment	Unregulated0488000	General Plant0488000	2.25%	4,680	1,061	6,535	3,674	3,922	-	
0489000	WAMS	Unregulated0489000	General Plant0489000	2.25%	2,144,707	-	-	-	-	-	
0489100	Software Intangibles - 10 year	Unregulated0489100	General Plant0489100	2.25%	-	-	-	-	-	-	
0489105	CIS Acquired Software - OLD	Unregulated0489105	General Plant0489105	2.25%	-	-	-	-	-	-	
0490000	Computer Equipment - Hardware	Unregulated0490000	General Plant0490000	2.25%	-	144,761	562,258	315,929	391,089	-	
0490005	Computer Equipment - Hardware - OLD	Unregulated0490005	General Plant0490005	2.25%	563,592	-	-	-	-	-	
0490100	Computer Software Acquired	Unregulated0490100	General Plant0490100	2.25%	-	246,781	624,492	436,895	434,378	-	
0490105	Computer Software Acquired - OLD	Unregulated0490105	General Plant0490105	2.25%	2,155,079	-	-	-	-	-	
0490200	Computer Software Developed	Unregulated0490200	General Plant0490200	2.25%	-	199,874	950,688	489,292	661,270	-	
0490205	Computer Software Developed - OLD	Unregulated0490205	General Plant0490205	2.25%	2,018,522	-	-	-	-	-	
0450000	Land	Oil & Gas0450000	Oil & Gas0450000		-	-	-	-	-	-	
0451000	Land Rights	Oil & Gas0451000	Oil & Gas0451000		8,339,150	-	-	-	-	-	
0452000	Structures and Improvements	Oil & Gas0452000	Oil & Gas0452000		-	-	-	-	-	-	
0453000	Wells	Oil & Gas0453000	Oil & Gas0453000		-	-	-	-	-	-	
0457000	Measuring & Regulating Equipment	Oil & Gas0457000	Oil & Gas0457000		-	-	-	-	-	-	
80911	Oil and Gas Accretion	Oil & Gas80911	Oil & Gas80911		-	-	-	-	-	-	

Plant Account Info		Opening Balances and Assumptions (WIP Closing and FY Retirements)
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Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5 and Retirement Assumptions	HELPER - Capex Assumptions	Refinement for Capex Assumptions	A B C D = A+B-C				
					FA Opening Balance	WIP Opening Balance	Forecasted Capex	WIP Closing Balance	Forecasted Closeouts
80221	Oil and Gas Depletion	Oil & Gas80221	Oil & Gas80221		182,061	-	-	-	-
80456	ARO oil assets Depletion	Oil & Gas80456	Oil & Gas80456		13,305,073	-	-	-	-
15430	Inventory reclass	Other15430	Other15430		60,278,060	-	-	-	-
110	Macleod property	Other110	Other110		41,120	-	-	-	-
440	440 land	Other440	Other440		21,526	-	-	-	-
0455000	Field Lines	Other0455000	Other0455000		-	-	-	-	-
0456000	Compressor Equipment	Other0456000	Other0456000		-	-	-	-	-
0457000	Measuring & Regulating Equipment	Other0457000	Other0457000		-	-	-	-	-
					12,385,007,616	283,354,801	824,985,511	257,504,178	850,836,134

Plant Account Info		Opening Balances and Assumptions (WIP Closing and FY Retirements)		
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Plant Account	Name	E	F	G = E - F
		Full Year Retirements	YTD Retirements	Forecasted Retirements
0450000	Land	-	-	-
0451000	Land Rights	-	-	-
0451100	Development costs	-	-	-
0452000	Structures and Improvements	- 68,861	- -	68,861
0453000	Wells	- 800,606	- -	800,606
0454000	Well Equipment	- 340,887	- -	340,887
0455000	Field Lines	-	-	-
0456000	Compressor Equipment	- 348,935	- -	348,935
0457000	Measuring & Regulating Equipment	-	-	-
0458000	Base Pressure Gas	-	-	-
0460001	Land	-	-	-
0461001	Land Rights Intangible	-	-	-
0462000	Compressor Structures and improvements	-	-	-
0463000	Measuring and regulating structures and improvements	-	-	-
0464000	Equipment	-	-	-
0465000	Mains	-	-	-
0466000	Compressor Equipment	-	-	-
0467000	Measuring and regulating equipment	-	-	-
0460000	Geothermal	-	-	-
0461000	Renewable Natural Gas	-	-	-
0470000	Land	- 2,936,544	- -	2,936,544
0471000	Land Rights	-	-	-
0472000	Structures and Improvements new facility	-	-	-
0472005	Structures and Improvements new facility - OLD	-	-	-
0472100	Structures and Improvements VPC	- 45,788	- -	45,788
0472200	Structures and Improvements Ottawa	- 11,600,009	- -	11,600,009
0472210	Structures and Improvements Brockville	- 258	- -	258
0472220	Structures and Improvements Tech Training	-	-	-
0472300	Structures and Improvements Thorold	-	-	-
0472400	Structures and Improvements Other	-	-	-
0472500	Structures and Improvements Ottawa Depot	-	-	-
0472600	Structures and Improvements Old Kennedy Rd.	- 1,042,695	- -	1,042,695
0472700	Structures and Improvements Eastern Ave	-	-	-
0472800	Structures and Improvements Kelfield	- 566,300	- -	566,300
0472900	Structures and Improvements Arnprior	-	-	-
0472011	Structures and Improvements Pembroke	-	-	-
0472013	Structures and Improvements Brampton	- 4,361,997	- -	4,361,997
0472014	Structures and Improvements Peterborough	- 829,017	- -	829,017
0472015	Structures and Improvements Oshawa	-	-	-
0473000	Services - Metal	- 722,878	- -	722,878
0473002	Services - Plastic	- 7,172,052	- -	7,172,052
0474000	Regulators	- 10,501,134	- -	10,501,134
0475100	Mains - Plastic	- 10,154,777	- -	10,154,777
0475200	Mains - CW Steel	- 19,509,143	- -	19,509,143
0475300	Mains - Envision	-	-	-
0475400	Mains - Bare Steel	-	-	-
0475500	Mains - Cast Iron	-	-	-
0476000	NGV Compressor Equipment	-	-	-
0477000	Measurement and Regulation	- 4,368,812	- -	4,368,812
0478000	Meters	- 24,735,388	- -	24,735,388
0482500	Leasehold Improvements	-	-	-
0483100	Office Equipment	-	-	-
0483200	Office Furniture	- 880,721	- -	880,721
0484000	Transportation Equipment	- 1,442,941	- -	1,442,941

Forecasted Depreciation						
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J = (Depreciation Rate/12) * I						
Jan	Feb	Mar	Apr	May	Jun	Jul
-	-	-	-	-	-	-
51,657	51,657	51,657	51,657	51,657	51,657	51,657
-	-	-	-	-	-	-
86,123	86,130	86,153	86,160	86,166	86,175	86,198
271,570	272,871	277,378	278,725	279,854	281,637	285,938
13,529	13,588	13,790	13,851	13,901	13,982	14,175
378,329	379,123	381,873	382,695	383,384	384,472	387,096
501,711	502,584	505,612	506,517	507,275	508,472	511,361
21,149	21,149	21,149	21,149	21,149	21,149	21,149
-	-	-	-	-	-	-
-	-	-	-	-	-	-
26,459	26,459	26,459	26,459	26,459	26,459	26,459
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
568,289	568,289	568,289	568,289	568,289	568,289	568,289
-	-	-	-	-	-	-
8,207	8,207	8,207	8,207	8,207	8,207	8,207
-	-	-	-	-	-	-
138,994	141,232	148,986	151,304	153,246	156,314	163,712
-	-	-	-	-	-	-
63,951	63,951	63,951	63,951	63,951	63,951	63,951
-	-	-	-	-	-	-
37,618	40,493	50,453	53,430	55,924	59,865	69,368
612,080	612,073	612,051	612,045	612,039	612,030	612,009
25,964	27,345	32,132	33,563	34,762	36,656	41,223
13,613	13,613	13,613	13,613	13,613	13,613	13,613
117,101	117,101	117,101	117,101	117,101	117,101	117,101
0	0	0	0	0	0	0
6,736	6,736	6,736	6,736	6,736	6,736	6,736
-	-	-	-	-	-	-
16,462	16,407	16,217	16,160	16,112	16,037	15,855
120	120	120	120	120	120	120
53,091	53,061	52,958	52,927	52,901	52,860	52,761
1,969	1,969	1,969	1,969	1,969	1,969	1,969
-	-	-	-	-	-	-
9,090	9,090	9,090	9,090	9,090	9,090	9,090
1,728	1,728	1,728	1,728	1,728	1,728	1,728
3,021	3,021	3,021	3,021	3,021	3,021	3,021
745,172	746,564	751,389	752,831	754,039	755,948	760,550
6,351,909	6,363,776	6,404,900	6,417,192	6,427,490	6,443,759	6,482,994
2,311,037	2,312,307	2,316,707	2,318,023	2,319,125	2,320,866	2,325,064
5,620,802	5,628,426	5,654,845	5,662,741	5,669,357	5,679,809	5,705,014
5,252,835	5,256,584	5,269,574	5,273,456	5,276,709	5,281,848	5,294,241
1,005,764	1,009,466	1,022,293	1,026,127	1,029,339	1,034,413	1,046,651
-	-	-	-	-	-	-
-	-	-	-	-	-	-
19,098	19,139	19,280	19,323	19,358	19,414	19,549
1,495,636	1,496,531	1,499,636	1,500,564	1,501,341	1,502,569	1,505,531
4,271,441	4,276,347	4,293,350	4,298,432	4,302,690	4,309,417	4,325,638
-	-	-	-	-	-	-
-	-	-	-	-	-	-
98,995	99,346	100,561	100,925	101,229	101,710	102,870
237,981	238,544	240,495	241,079	241,567	242,339	244,201

Plant Account Info	Opening Balances and Assumptions (WIP Closing and FY Retirements)
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Plant Account	Name	E	F	G = E - F
		Full Year Retirements	YTD Retirements	Forecasted Retirements
80221	Oil and Gas Depletion	-	-	-
80456	ARO oil assets Depletion	-	-	-
15430	Inventory reclass	-	-	-
110	Macleod property	-	-	-
440	440 land	-	-	-
0455000	Field Lines	-	-	-
0456000	Compressor Equipment	-	-	-
0457000	Measuring & Regulating Equipment	-	-	-
		- 152,538,245	- -	152,538,245

Forecasted Depreciation						
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J = (Depreciation Rate/12) * I						
Jan	Feb	Mar	Apr	May	Jun	Jul
-	-	212,566	212,566	212,566	212,566	-
-	-	415,639	415,639	415,639	415,639	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
34,305,526	34,389,560	35,308,968	35,396,010	35,468,932	35,584,135	35,233,758

Plant Account Info		Forecasted Depreciation						
Plant Account	Name	Aug	Sep	Oct	Nov	Dec	Sum of J Total Forecasted Depreciation	
0450000	Land	-	-	-	-	-	-	
0451000	Land Rights	51,657	51,657	51,657	51,657	51,657	619,887	
0451100	Development costs	-	-	-	-	-	-	
0452000	Structures and Improvements	86,204	86,254	86,281	86,294	86,365	1,034,504	
0453000	Wells	287,238	296,797	301,984	304,506	318,016	3,456,514	
0454000	Well Equipment	14,233	14,663	14,896	15,009	15,616	171,232	
0455000	Field Lines	387,890	393,722	396,887	398,426	406,670	4,660,568	
0456000	Compressor Equipment	512,235	518,654	522,139	523,833	532,907	6,153,299	
0457000	Measuring & Regulating Equipment	21,149	21,149	21,149	21,149	21,149	253,784	
0458000	Base Pressure Gas	-	-	-	-	-	-	
0460001	Land	-	-	-	-	-	-	
0461001	Land Rights Intangible	26,459	26,459	26,459	26,459	26,459	317,510	
0462000	Compressor Structures and improvements	-	-	-	-	-	-	
0463000	Measuring and regulating structures and improvements	-	-	-	-	-	-	
0464000	Equipment	-	-	-	-	-	-	
0465000	Mains	568,289	568,289	568,289	568,289	568,289	6,819,463	
0466000	Compressor Equipment	-	-	-	-	-	-	
0467000	Measuring and regulating equipment	8,207	8,207	8,207	8,207	8,207	98,480	
0460000	Geothermal	-	-	-	-	-	-	
0461000	Renewable Natural Gas	165,950	182,394	191,318	195,657	218,900	2,008,007	
0470000	Land	-	-	-	-	-	-	
0471000	Land Rights	63,951	63,951	63,951	63,951	63,951	767,410	
0472000	Structures and Improvements new facility	-	-	-	-	-	-	
0472005	Structures and Improvements new facility - OLD	72,242	93,363	104,826	110,400	140,254	888,236	
0472100	Structures and Improvements VPC	612,003	611,956	611,931	611,918	611,852	7,343,987	
0472200	Structures and Improvements Ottawa	42,605	52,756	58,266	60,945	75,293	521,511	
0472210	Structures and Improvements Brockville	13,612	13,612	13,612	13,612	13,612	163,350	
0472220	Structures and Improvements Tech Training	117,101	117,101	117,101	117,101	117,101	1,405,207	
0472300	Structures and Improvements Thorold	0	0	0	0	0	0	
0472400	Structures and Improvements Other	6,736	6,736	6,736	6,736	6,736	80,832	
0472500	Structures and Improvements Ottawa Depot	-	-	-	-	-	-	
0472600	Structures and Improvements Old Kennedy Rd.	15,800	15,396	15,177	15,070	14,499	189,194	
0472700	Structures and Improvements Eastern Ave	120	120	120	120	120	1,444	
0472800	Structures and Improvements Kelfield	52,731	52,512	52,393	52,335	52,025	632,556	
0472900	Structures and Improvements Arnprior	1,969	1,969	1,969	1,969	1,969	23,632	
0472011	Structures and Improvements Pembroke	-	-	-	-	-	-	
0472013	Structures and Improvements Brampton	9,090	9,090	9,090	9,090	9,090	109,077	
0472014	Structures and Improvements Peterborough	1,728	1,728	1,728	1,728	1,728	20,731	
0472015	Structures and Improvements Oshawa	3,021	3,021	3,021	3,021	3,021	36,247	
0473000	Services - Metal	761,943	772,173	777,725	780,425	794,885	9,153,644	
0473002	Services - Plastic	6,494,862	6,582,065	6,629,393	6,652,406	6,775,665	78,026,409	
0474000	Regulators	2,326,334	2,335,665	2,340,730	2,343,192	2,356,382	27,925,432	
0475100	Mains - Plastic	5,712,638	5,768,660	5,799,064	5,813,848	5,893,033	68,608,237	
0475200	Mains - CW Steel	5,297,990	5,325,535	5,340,485	5,347,754	5,386,688	63,603,699	
0475300	Mains - Envision	1,050,353	1,077,552	1,092,314	1,099,492	1,137,938	12,631,702	
0475400	Mains - Bare Steel	-	-	-	-	-	-	
0475500	Mains - Cast Iron	-	-	-	-	-	-	
0476000	NGV Compressor Equipment	19,590	19,890	20,053	20,132	20,556	235,383	
0477000	Measurement and Regulation	1,506,427	1,513,010	1,516,583	1,518,320	1,527,625	18,083,776	
0478000	Meters	4,330,545	4,366,600	4,386,168	4,395,682	4,446,644	52,002,956	
0482500	Leasehold Improvements	-	-	-	-	-	-	
0483100	Office Equipment	-	-	-	-	-	-	
0483200	Office Furniture	103,221	105,798	107,197	107,878	111,521	1,241,252	
0484000	Transportation Equipment	244,764	248,902	251,148	252,240	258,089	2,941,349	

Plant Account Info		Forecasted Depreciation					
Plant Account	Name	Aug	Sep	Oct	Nov	Dec	Sum of J Total Forecasted Depreciation
80221	Oil and Gas Depletion	-	-	-	-	-	850,262
80456	ARO oil assets Depletion	-	-	-	-	-	1,662,558
15430	Inventory reclass	-	-	-	-	-	-
110	Macleod property	-	-	-	-	-	-
440	440 land	-	-	-	-	-	-
0455000	Field Lines	-	-	-	-	-	-
0456000	Compressor Equipment	-	-	-	-	-	-
0457000	Measuring & Regulating Equipment	-	-	-	-	-	-
		35,317,798	35,935,297	36,271,518	36,434,473	37,410,364	427,056,341

IDC Interest Rate 2.48%

LOB	Grouping	Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5 and Retirement Assumptions	HELPER - Capex Assumptions	Refinement for Capex Assumptions	A	B	C=A+B
							Actual IDC Capex	Forecasted IDC Capex	Full Year IDC Capex
25102	Storage	0450000	Land	Storage0450000	Storage0450000		-	-	-
25102	Storage	0451000	Land Rights	Storage0451000	Storage0451000		-	-	-
25102	Storage	0451100	Development costs	Storage0451100	Storage0451100		-	-	-
25102	Storage	0452000	Structures and Improvements	Storage0452000	Storage0452000		-	624	624
25102	Storage	0453000	Wells	Storage0453000	Storage0453000		-	65,562	65,562
25102	Storage	0454000	Well Equipment	Storage0454000	Storage0454000		-	6,429	6,429
25102	Storage	0455000	Field Lines	Storage0455000	Storage0455000		-	43,881	43,881
25102	Storage	0456000	Compressor Equipment	Storage0456000	Storage0456000		-	79,997	79,997
25102	Storage	0457000	Measuring & Regulating Equipment	Storage0457000	Storage0457000		-	-	-
25102	Storage	0458000	Base Pressure Gas	Storage0458000	Storage0458000		-	-	-
25102	Transmission Plant	0460001	Land	Transmission Plant0460001	Transmission Plant0460001		-	-	-
25102	Transmission Plant	0461001	Land Rights Intangible	Transmission Plant0461001	Transmission Plant0461001		-	-	-
25102	Transmission Plant	0462000	Compressor Structures and improvements	Transmission Plant0462000	Transmission Plant0462000		-	-	-
25102	Transmission Plant	0463000	Measuring and regulating structures and improve	Transmission Plant0463000	Transmission Plant0463000		-	-	-
25102	Transmission Plant	0464000	Equipment	Transmission Plant0464000	Transmission Plant0464000		-	-	-
25102	Transmission Plant	0465000	Mains	Transmission Plant0465000	Transmission Plant0465000		-	-	-
25102	Transmission Plant	0466000	Compressor Equipment	Transmission Plant0466000	Transmission Plant0466000		-	-	-
25102	Transmission Plant	0467000	Measuring and regulating equipment	Transmission Plant0467000	Transmission Plant0467000		-	-	-
25102	Distribution Plant	0460000	Geothermal	Distribution Plant0460000	Distribution Plant0460000		-	-	-
25102	Distribution Plant	0461000	Renewable Natural Gas	Distribution Plant0461000	Distribution Plant0461000		-	-	-
25102	Distribution Plant	0470000	Land	Distribution Plant0470000	Distribution Plant0470000	98%	-	-	-
25102	Distribution Plant	0471000	Land Rights	Distribution Plant0471000	Distribution Plant0471000		-	-	-
25102	Distribution Plant	0472000	Structures and Improvements new facility	Distribution Plant0472000	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472005	Structures and Improvements new facility - OLD	Distribution Plant0472005	Distribution Plant0472005	32%	-	85,091	85,091
25102	General Plant	0472100	Structures and Improvements VPC	General Plant0472100	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472200	Structures and Improvements Ottawa	Distribution Plant0472200	Distribution Plant0472000	13%	-	35,568	35,568
25102	Distribution Plant	0472210	Structures and Improvements Brockville	Distribution Plant0472210	Distribution Plant0472000	0%	-	-	-
25102	General Plant	0472220	Structures and Improvements Tech Training	General Plant0472220	Distribution Plant0472000	0%	-	-	-
25102	General Plant	0472300	Structures and Improvements Thorold	General Plant0472300	Distribution Plant0472000	1%	-	1,778	1,778
25102	General Plant	0472400	Structures and Improvements Other	General Plant0472400	Distribution Plant0472000	0%	-	-	-
25102	General Plant	0472500	Structures and Improvements Ottawa Depot	General Plant0472500	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472600	Structures and Improvements Old Kennedy Rd.	Distribution Plant0472600	Distribution Plant0472000	52%	-	140,495	140,495
25102	Distribution Plant	0472700	Structures and Improvements Eastern Ave	Distribution Plant0472700	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472800	Structures and Improvements Kelfield	Distribution Plant0472800	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472900	Structures and Improvements Arnprior	Distribution Plant0472900	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472011	Structures and Improvements Pembroke	Distribution Plant0472011	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472013	Structures and Improvements Brampton	Distribution Plant0472013	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472014	Structures and Improvements Peterborough	Distribution Plant0472014	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0472015	Structures and Improvements Oshawa	Distribution Plant0472015	Distribution Plant0472000	0%	-	-	-
25102	Distribution Plant	0473000	Services - Metal	Distribution Plant0473000	Distribution Plant0473000	8%	-	137,979	137,979
25102	Distribution Plant	0473002	Services - Plastic	Distribution Plant0473002	Distribution Plant0473000	84%	-	1,368,964	1,368,964
25102	Distribution Plant	0474000	Regulators	Distribution Plant0474000	Distribution Plant0473000	8%	-	131,039	131,039
25102	Distribution Plant	0475100	Mains - Plastic	Distribution Plant0475100	Distribution Plant0475000	58%	-	751,012	751,012
25102	Distribution Plant	0475200	Mains - CW Steel	Distribution Plant0475200	Distribution Plant0475000	31%	-	395,491	395,491
25102	Distribution Plant	0475300	Mains - Envision	Distribution Plant0475300	Distribution Plant0475000	11%	-	148,092	148,092
25102	Distribution Plant	0475400	Mains - Bare Steel	Distribution Plant0475400	Distribution Plant0475000	0%	-	-	-
25102	Distribution Plant	0475500	Mains - Cast Iron	Distribution Plant0475500	Distribution Plant0475000	0%	-	-	-
25102	Distribution Plant	0476000	NGV Compressor Equipment	Distribution Plant0476000	Distribution Plant0476000		-	3,375	3,375
25102	Distribution Plant	0477000	Measurement and Regulation	Distribution Plant0477000	Distribution Plant0477000		-	119,100	119,100
25102	Distribution Plant	0478000	Meters	Distribution Plant0478000	Distribution Plant0478000		-	300,975	300,975
25102	General Plant	0482500	Leasehold Improvements	General Plant0482500	General Plant0482500	98%	-	-	-
25102	General Plant	0483100	Office Equipment	General Plant0483100	General Plant0483100	98%	-	-	-
25102	General Plant	0483200	Office Furniture	General Plant0483200	General Plant0483200	98%	-	27,109	27,109
25102	General Plant	0484000	Transportation Equipment	General Plant0484000	General Plant0484000	98%	-	49,453	49,453
25102	General Plant	0484100	NGV Conversion Kits	General Plant0484100	General Plant0484100	98%	-	1,312	1,312
25102	General Plant	0484200	NGV Co. Cylinders	General Plant0484200	General Plant0484200	98%	-	-	-
25102	General Plant	0485000	Heavy Work Equipment	General Plant0485000	General Plant0485000	98%	-	16,589	16,589
25102	General Plant	0486000	Tools and Work Equipment	General Plant0486000	General Plant0486000	98%	-	37,360	37,360
25102	General Plant	0487700	NGV Rental VRA	General Plant0487700	General Plant0487700	98%	-	241	241
25102	General Plant	0487800	NGV Rental Stations	General Plant0487800	General Plant0487800	98%	-	1,632	1,632
25102	General Plant	0487900	NGV Rental Cylinders	General Plant0487900	General Plant0487900	98%	-	-	-
25102	General Plant	0488000	Communication Equipment	General Plant0488000	General Plant0488000	98%	-	-	-

IDC Interest Rate 2.48%

LOB	Grouping	Plant Account	Name	HELPER - to retrieve Opening Balances from EGD Schedule 5 and Retirement Assumptions	HELPER - Capex Assumptions	Refinement for Capex Assumptions	A	B	C=A+B
							Actual IDC Capex	Forecasted IDC Capex	Full Year IDC Capex
25102	General Plant	0489000	WAMS	General Plant0489000	General Plant0489000	98%	-	-	-
25102	General Plant	0489100	Software Intangibles - 10 year	General Plant0489100	General Plant0489100	98%	-	-	-
25102	General Plant	0489105	CIS Acquired Software - OLD	General Plant0489105	General Plant0489105	98%	-	-	-
25102	General Plant	0490000	Computer Equipment - Hardware	General Plant0490000	General Plant0490000	98%	-	150,041	150,041
25102	General Plant	0490005	Computer Equipment - Hardware - OLD	General Plant0490005	General Plant0490005	98%	-	-	-
25102	General Plant	0490100	Computer Software Acquired	General Plant0490100	General Plant0490100	98%	-	166,648	166,648
25102	General Plant	0490105	Computer Software Acquired - OLD	General Plant0490105	General Plant0490105	98%	-	-	-
25102	General Plant	0490200	Computer Software Developed	General Plant0490200	General Plant0490200	98%	-	253,695	253,695
25102	General Plant	0490205	Computer Software Developed - OLD	General Plant0490205	General Plant0490205	98%	-	-	-
25104	Unregulated	0450000	Land	Unregulated0450000	Unregulated Storage0450000	-	-	-	-
25104	Unregulated	0452000	Structures and Improvements	Unregulated0452000	Unregulated Storage0452000	-	-	-	-
25104	Unregulated	0453000	Wells	Unregulated0453000	Unregulated Storage0453000	-	-	-	-
25104	Unregulated	0455000	Field Lines	Unregulated0455000	Unregulated Storage0455000	-	-	-	-
25104	Unregulated	0456000	Compressor Equipment	Unregulated0456000	Unregulated Storage0456000	-	-	-	-
25104	Unregulated	0457000	Measuring & Regulating Equipment	Unregulated0457000	Unregulated Storage0457000	-	-	-	-
25104	Unregulated	0460000	Geothermal	Unregulated0460000	Unregulated Storage0460000	-	-	-	-
25104	Unregulated	0461000	Renewable Natural Gas	Unregulated0461000	Unregulated Storage0461000	-	-	-	-
25104	Unregulated	0470000	Land	Unregulated0470000	Distribution Plant0470000	2%	-	-	-
25104	Unregulated	0472100	Structures and Improvements	Unregulated0472100	Distribution Plant0472000	2%	-	6,052	6,052
25104	Unregulated	0482500	Leasehold Improvements	Unregulated0482500	General Plant0482500	2%	-	-	-
25104	Unregulated	0483100	Office Equipment	Unregulated0483100	General Plant0483100	2%	-	-	-
25104	Unregulated	0483200	Office Furniture	Unregulated0483200	General Plant0483200	2%	-	624	624
25104	Unregulated	0484000	Transportation Equipment	Unregulated0484000	General Plant0484000	2%	-	1,138	1,138
25104	Unregulated	0484100	NGV Conversion Kits	Unregulated0484100	General Plant0484100	2%	-	30	30
25104	Unregulated	0484200	NGV Co. Cylinders	Unregulated0484200	General Plant0484200	2%	-	-	-
25104	Unregulated	0485000	Heavy Work Equipment	Unregulated0485000	General Plant0485000	2%	-	382	382
25104	Unregulated	0486000	Tools and Work Equipment	Unregulated0486000	General Plant0486000	2%	-	860	860
25104	Unregulated	0487700	NGV Rental VRA	Unregulated0487700	General Plant0487700	2%	-	6	6
25104	Unregulated	0487800	NGV Rental Stations	Unregulated0487800	General Plant0487800	2%	-	38	38
25104	Unregulated	0487900	NGV Rental Cylinders	Unregulated0487900	General Plant0487900	2%	-	-	-
25104	Unregulated	0488000	Communication Equipment	Unregulated0488000	General Plant0488000	2%	-	-	-
25104	Unregulated	0489000	WAMS	Unregulated0489000	General Plant0489000	2%	-	-	-
25104	Unregulated	0489100	Software Intangibles - 10 year	Unregulated0489100	General Plant0489100	2%	-	-	-
25104	Unregulated	0489105	CIS Acquired Software - OLD	Unregulated0489105	General Plant0489105	2%	-	-	-
25104	Unregulated	0490000	Computer Equipment - Hardware	Unregulated0490000	General Plant0490000	2%	-	3,454	3,454
25104	Unregulated	0490005	Computer Equipment - Hardware - OLD	Unregulated0490005	General Plant0490005	2%	-	-	-
25104	Unregulated	0490100	Computer Software Acquired	Unregulated0490100	General Plant0490100	2%	-	3,836	3,836
25104	Unregulated	0490105	Computer Software Acquired - OLD	Unregulated0490105	General Plant0490105	2%	-	-	-
25104	Unregulated	0490200	Computer Software Developed	Unregulated0490200	General Plant0490200	2%	-	5,840	5,840
25104	Unregulated	0490205	Computer Software Developed - OLD	Unregulated0490205	General Plant0490205	2%	-	-	-
25104	Oil & Gas	0450000	Land	Oil & Gas0450000	Oil & Gas0450000	-	-	-	-
25104	Oil & Gas	0451000	Land Rights	Oil & Gas0451000	Oil & Gas0451000	-	-	-	-
25104	Oil & Gas	0452000	Structures and Improvements	Oil & Gas0452000	Oil & Gas0452000	-	-	-	-
25104	Oil & Gas	0453000	Wells	Oil & Gas0453000	Oil & Gas0453000	-	-	-	-
25104	Oil & Gas	0457000	Measuring & Regulating Equipment	Oil & Gas0457000	Oil & Gas0457000	-	-	-	-
25104	Oil & Gas	80911	Oil and Gas Accretion	Oil & Gas80911	Oil & Gas80911	-	-	-	-
25104	Oil & Gas	80221	Oil and Gas Depletion	Oil & Gas80221	Oil & Gas80221	-	-	-	-
25104	Oil & Gas	80456	ARO oil assets Depletion	Oil & Gas80456	Oil & Gas80456	-	-	-	-
Other		15430	Inventory reclass	Other15430	Other15430	-	-	-	-
Other		110	Macleod property	Other110	Other110	-	-	-	-
Other		440	440 land	Other440	Other440	-	-	-	-
Other		0455000	Field Lines	Other0455000	Other0455000	-	-	-	-
Other		0456000	Compressor Equipment	Other0456000	Other0456000	-	-	-	-
Other		0457000	Measuring & Regulating Equipment	Other0457000	Other0457000	-	-	-	-
							-	4,541,792	4,541,792

Closeout Monthly Profile

Closeout Monthly Profile: Updated annually

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
REG	3%	3%	9%	3%	2%	4%	9%	3%	20%	11%	5%	28%
NONREG	0%	0%	0%	0%	0%	0%	0%	0%	0%	1%	0%	99%

Do Not Update Below - CloseoutProfile

Forecast/Budget - Note Capital Actuals lag by a month

	Closeout Profile	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Check
Budget	RegBudget	3.2%	2.7%	9.4%	2.8%	2.4%	3.7%	9.0%	2.7%	19.9%	10.8%	5.3%	28.1%	100%	
2+10	Reg2+10	Actuals	2.80%	9.70%	2.90%	2.43%	3.84%	9.26%	2.80%	20.58%	11.17%	5.43%	29.09%	96.8%	100.00%
5+7	Reg5+7	Actuals	Actuals	Actuals	Actuals	2.87%	4.54%	10.95%	3.31%	24.33%	13.20%	6.42%	34.38%	81.9%	100.00%
8+4	Reg8+4	Actuals	4.06%	29.80%	16.17%	7.86%	42.12%	66.8%	100.00%						
9+3	Reg9+3	Actuals	31.06%	16.85%	8.20%	43.90%	64.1%	100.00%							
10+2	Reg10+2	Actuals	24.45%	11.89%	63.67%	44.2%	100.00%								
Budget	NonregBudget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%	0.0%	99.0%	100%	
2+10	Nonreg2+10	Actuals	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.04%	0.00%	98.96%	100.0%	100.00%
5+7	Nonreg5+7	Actuals	Actuals	Actuals	Actuals	0.00%	0.00%	0.00%	0.00%	0.00%	1.04%	0.00%	98.96%	100.0%	100.00%
8+4	Nonreg8+4	Actuals	0.00%	0.00%	1.04%	0.00%	98.96%	100.0%	100.00%						
9+3	Nonreg9+3	Actuals	0.00%	1.04%	0.00%	98.96%	100.0%	100.00%							
10+2	Nonreg10+2	Actuals	1.04%	0.00%	98.96%	100.0%	100.00%								

Do Not Update Below - WIPHelper

Forecast/Budget - Note Capital Actuals lag by a month

	WIP Helper	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Budget		1	1	1	1	1	1	1	1	1	1	1	1
2+10		0	1	1	1	1	1	1	1	1	1	1	1
5+7		0	0	0	0	1	1	1	1	1	1	1	1
8+4		0	0	0	0	0	0	0	1	1	1	1	1
9+3		0	0	0	0	0	0	0	0	1	1	1	1
10+2		0	0	0	0	0	0	0	0	0	1	1	1

Capex to Plant Account Assumptions

Allocates forecasted capex by
 asset class into the plant
 accounts

Asset Class	Grouping	Helper	Plant Account	Allocation	Forecasted Capex
All	Distribution Plant	Distribution Plant0472000	472000	5.9%	
All	Distribution Plant	Distribution Plant0473000	473000	36.1%	
All	Distribution Plant	Distribution Plant0475000	475000	28.5%	
All	Distribution Plant	Distribution Plant0476000	476000	0.1%	
All	Distribution Plant	Distribution Plant0477000	477000	2.6%	
All	Distribution Plant	Distribution Plant0478000	478000	6.6%	
All	General Plant	General Plant0483200	483200	0.6%	
All	General Plant	General Plant0484000	484000	1.1%	
All	General Plant	General Plant0484100	484100	0.0%	
All	General Plant	General Plant0485000	485000	0.4%	
All	General Plant	General Plant0486000	486000	0.8%	
All	General Plant	General Plant0487700	487700	0.0%	
All	General Plant	General Plant0487800	487800	0.0%	
All	General Plant	General Plant0490000	490000	3.4%	
All	General Plant	General Plant0490100	490100	3.8%	
All	General Plant	General Plant0490200	490200	5.7%	
All	Storage	Storage0452000	452000	0.0%	
All	Storage	Storage0453000	453000	1.4%	
All	Storage	Storage0454000	454000	0.1%	
All	Storage	Storage0455000	455000	1.0%	
All	Storage	Storage0456000	456000	1.8%	
All	Unregulated Storage	Unregulated Storage0453000	453000	0.0%	
All	Unregulated Storage	Unregulated Storage0455000	455000	0.0%	
All	Unregulated Storage	Unregulated Storage0456000	456000	0.0%	
Business Development	Distribution Plant	Distribution Plant0475000	475000	7.8%	-
Business Development	Distribution Plant	Distribution Plant0476000	476000	56.9%	-
Business Development	Distribution Plant	Distribution Plant0477000	477000	0.2%	-
Business Development	General Plant	General Plant0484100	484100	2.8%	-
Business Development	General Plant	General Plant0487700	487700	4.2%	-
Business Development	General Plant	General Plant0487800	487800	28.2%	-
Business Development	General Plant	General Plant0487900	487900	0.0%	-
Utilization	Distribution Plant	Distribution Plant0473000	473000	41.5%	
Utilization	Distribution Plant	Distribution Plant0475000	475000	0.2%	
Utilization	Distribution Plant	Distribution Plant0477000	477000	0.1%	
Utilization	Distribution Plant	Distribution Plant0478000	478000	58.2%	
Customer Connections	Distribution Plant	Distribution Plant0473000	473000	70.2%	-
Customer Connections	Distribution Plant	Distribution Plant0475000	475000	22.7%	-
Customer Connections	Distribution Plant	Distribution Plant0477000	477000	7.1%	-
Fleet & Equipment	General Plant	General Plant0484000	484000	47.3%	
Fleet & Equipment	General Plant	General Plant0484100	484100	1.1%	
Fleet & Equipment	General Plant	General Plant0485000	485000	15.9%	
Fleet & Equipment	General Plant	General Plant0486000	486000	35.7%	
ICM	Distribution Plant	Distribution Plant0473000	473000	4.9%	-
ICM	Distribution Plant	Distribution Plant0475000	475000	94.4%	-
ICM	Distribution Plant	Distribution Plant0477000	477000	0.1000%	-
ICM	Distribution Plant	Distribution Plant0471000	471000	0.6000%	-
Information Technology	General Plant	General Plant0490000	490000	26.2000%	10,695,604
Information Technology	General Plant	General Plant0490100	490100	29.1000%	11,879,468
Information Technology	General Plant	General Plant0490200	490200	44.3000%	18,084,551
Information Technology	General Plant	General Plant0488000	488000	0.4000%	163,292
Integration Capital	General Plant	General Plant0490000	490000	1.6000%	
Integration Capital	General Plant	General Plant0490100	490100	53.5000%	
Integration Capital	General Plant	General Plant0490200	490200	44.9000%	
RNG: Regulated	Distribution Plant	Distribution Plant0461000	461000	100.0000%	
Non Core	Distribution Plant	Distribution Plant0473000	473000	9.8000%	
Non Core	Distribution Plant	Distribution Plant0475000	475000	55.9000%	
Non Core	Distribution Plant	Distribution Plant0477000	477000	0.9000%	
Non Core	General Plant	General Plant0487800	487800	5.2000%	
Non Core	General Plant	General Plant0490200	490200	0.0%	
Non Core	Storage	Storage0453000	453000	2.4%	
Non Core	Storage	Storage0454000	454000	2.2%	
Non Core	Storage	Storage0455000	455000	6.7%	
Non Core	Storage	Storage0456000	456000	0.1%	
Non Core	Unregulated Storage	Unregulated Storage0450000	450000	1.7%	
Non Core	Unregulated Storage	Unregulated Storage0452000	452000	0.2%	
Non Core	Unregulated Storage	Unregulated Storage0453000	453000	8.7%	
Non Core	Unregulated Storage	Unregulated Storage0453000	453000	1.5%	
Non Core	Unregulated Storage	Unregulated Storage0455000	455000	0.4%	

Capex to Plant Account Assumptions

Allocates forecasted capex by asset class into the plant accounts

Asset Class	Grouping	Helper	Plant Account	Allocation	Forecasted Capex
Non Core	Unregulated Storage	Unregulated Storage0456000	456000	4.3%	
Geothermal	Unregulated Storage	Unregulated Storage0460000	460000	100.0%	
RNG: Unregulated	Unregulated Storage	Unregulated Storage0461000	461000	100.0%	
Distribution Pipe	Distribution Plant	Distribution Plant0472000	472000	0.0%	-
Distribution Pipe	Distribution Plant	Distribution Plant0473000	473000	50.6%	24,705,829
Distribution Pipe	Distribution Plant	Distribution Plant0475000	475000	48.7%	23,778,140
Distribution Pipe	Distribution Plant	Distribution Plant0477000	477000	0.7%	341,780
Distribution Pipe	General Plant	General Plant0486000	486000	0.0%	-
Real Estate and Workplace Servi	Distribution Plant	Distribution Plant0472000	472000	90.2%	
Real Estate and Workplace Servi	Distribution Plant	Distribution Plant0475000	475000	0.5%	
Real Estate and Workplace Servi	General Plant	General Plant0483200	483200	9.3%	
Real Estate and Workplace Servi	General Plant	General Plant0483200	483200	0.0%	
Growth	Distribution Plant	Distribution Plant0473000	473000	9.3%	30,212
Growth	Distribution Plant	Distribution Plant0475000	475000	87.9%	285,549
Growth	Distribution Plant	Distribution Plant0477000	477000	2.8%	9,096
Distribution Stations	Distribution Plant	Distribution Plant0473000	473000	2.6%	150,679
Distribution Stations	Distribution Plant	Distribution Plant0475000	475000	87.2%	5,053,542
Distribution Stations	Distribution Plant	Distribution Plant0477000	477000	10.2%	591,125
Compression Stations	Storage	Storage0452000	452000	0.1%	
Compression Stations	Storage	Storage0453000	453000	3.7%	
Compression Stations	Storage	Storage0454000	454000	1.5%	
Compression Stations	Storage	Storage0455000	455000	0.0%	
Compression Stations	Storage	Storage0456000	456000	94.7%	
Transmission Pipe & Undergroun	Distribution Plant	Distribution Plant0475000	475000	0.0%	
Transmission Pipe & Undergroun	Distribution Plant	Distribution Plant0470000	470000	6.6%	
Transmission Pipe & Undergroun	Storage	Storage0452000	452000	0.4%	
Transmission Pipe & Undergroun	Storage	Storage0453000	453000	45.3%	
Transmission Pipe & Undergroun	Storage	Storage0454000	454000	3.9%	
Transmission Pipe & Undergroun	Storage	Storage0455000	455000	31.4%	
Transmission Pipe & Undergroun	Storage	Storage0456000	456000	12.3%	
Transmission Pipe & Undergroun	Unregulated Storage	Unregulated Storage0455000	455000	0.1%	
					95,768,866

REWS allocation - 2024 Asset Management file

		% allocation
Kelfield	-	0.00%
Brockville	-	0.00%
New	11,961,600	
CTA	-	
NEW subtotal	<u>11,961,600</u>	31.63%
Ottawa	5,000,000	13.22%
Thorold	250,000	0.66%
Kennedy	19,750,000	52.23%
TOC	-	0.00%
Total	36,961,600	97.75%
Per CC summary	36,961,600	
	-	Immaterial

Capex to Plant Account Assumptions

Asset Class	Grouping	Helper	Plant Account	Allocation	Allocates forecasted capex by asset class into the plant accounts		Allocates actual capex by asset class into the plant accounts	
					Forecasted Capex	Forecasted IDC	YTD Actual Capex	YTD Actual IDC
All	Distribution Plant	Distribution Plant0472000	472000	10.5%	18,608,745	478,901	-	-
All	Distribution Plant	Distribution Plant0473000	473000	22.7%	40,138,483	1,032,974	-	-
All	Distribution Plant	Distribution Plant0475000	475000	42.9%	75,792,700	1,950,544	-	-
All	Distribution Plant	Distribution Plant0476000	476000	0.2%	268,722	6,916	-	-
All	Distribution Plant	Distribution Plant0477000	477000	3.1%	5,434,451	139,857	-	-
All	Distribution Plant	Distribution Plant0478000	478000	4.7%	8,245,593	212,202	-	-
All	General Plant	General Plant0483200	483200	0.1%	134,152	3,452	-	-
All	General Plant	General Plant0484000	484000	0.8%	1,472,616	37,898	-	-
All	General Plant	General Plant0484100	484100	0.1%	138,831	3,573	-	-
All	General Plant	General Plant0485000	485000	0.3%	534,090	13,745	-	-
All	General Plant	General Plant0486000	486000	0.6%	1,017,140	26,176	-	-
All	General Plant	General Plant0487700	487700	0.0%	42,430	1,092	-	-
All	General Plant	General Plant0487800	487800	0.3%	495,015	12,739	-	-
All	General Plant	General Plant0490000	490000	0.8%	1,465,837	37,724	-	-
All	General Plant	General Plant0490100	490100	4.8%	8,466,009	217,875	-	-
All	General Plant	General Plant0490200	490200	1.4%	2,460,282	63,316	-	-
All	Storage	Storage0452000	452000	0.0%	85,706	2,206	-	-
All	Storage	Storage0453000	453000	1.1%	1,861,053	47,895	-	-
All	Storage	Storage0454000	454000	0.3%	575,457	14,810	-	-
All	Storage	Storage0455000	455000	1.6%	2,877,286	74,048	-	-
All	Storage	Storage0456000	456000	3.6%	6,366,761	163,850	-	-
All	Unregulated Storage	Unregulated Storage0453000	453000	0.0%	-	-	-	-
All	Unregulated Storage	Unregulated Storage0455000	455000	0.0%	-	-	-	-
All	Unregulated Storage	Unregulated Storage0456000	456000	0.0%	-	-	-	-
Business Development	Distribution Plant	Distribution Plant0475000	475000	7.8%	57,058	-	-	-
Business Development	Distribution Plant	Distribution Plant0476000	476000	56.9%	418,260	-	-	-
Business Development	Distribution Plant	Distribution Plant0477000	477000	0.2%	1,224	-	-	-
Business Development	General Plant	General Plant0484100	484100	2.8%	20,570	-	-	-
Business Development	General Plant	General Plant0487700	487700	4.2%	30,610	-	-	-
Business Development	General Plant	General Plant0487800	487800	28.2%	206,926	-	-	-
Business Development	General Plant	General Plant0487900	487900	0.0%	-	-	-	-
Utilization	Distribution Plant	Distribution Plant0473000	473000	41.5%	26,600,171	-	-	-
Utilization	Distribution Plant	Distribution Plant0475000	475000	0.2%	149,559	-	-	-
Utilization	Distribution Plant	Distribution Plant0477000	477000	0.1%	42,731	-	-	-
Utilization	Distribution Plant	Distribution Plant0478000	478000	58.2%	37,304,336	-	-	-
Customer Connections	Distribution Plant	Distribution Plant0473000	473000	70.2%	88,258,516	-	-	-
Customer Connections	Distribution Plant	Distribution Plant0475000	475000	22.7%	28,539,435	-	-	-
Customer Connections	Distribution Plant	Distribution Plant0477000	477000	7.1%	8,926,431	-	-	-
Fleet & Equipment	General Plant	General Plant0484000	484000	47.3%	6,270,576	-	-	-
Fleet & Equipment	General Plant	General Plant0484100	484100	1.1%	145,827	-	-	-
Fleet & Equipment	General Plant	General Plant0485000	485000	15.9%	2,103,493	-	-	-
Fleet & Equipment	General Plant	General Plant0486000	486000	35.7%	4,737,135	-	-	-
ICM	Distribution Plant	Distribution Plant0473000	473000	4.9%	-	-	-	-
ICM	Distribution Plant	Distribution Plant0475000	475000	94.4%	-	-	-	-
ICM	Distribution Plant	Distribution Plant0477000	477000	0.1%	-	-	-	-
ICM	Distribution Plant	Distribution Plant0471000	471000	0.6%	-	-	-	-
Information Technology	General Plant	General Plant0490000	490000	26.2%	19,024,868	-	-	-
Information Technology	General Plant	General Plant0490100	490100	29.1%	21,130,674	-	-	-
Information Technology	General Plant	General Plant0490200	490200	44.3%	32,168,002	-	-	-
Information Technology	General Plant	General Plant0488000	488000	0.4%	290,456	-	-	-
Integration Capital	General Plant	General Plant0490000	490000	1.6%	-	-	-	-
Integration Capital	General Plant	General Plant0490100	490100	53.5%	-	-	-	-
Integration Capital	General Plant	General Plant0490200	490200	44.9%	-	-	-	-
RNG: Regulated	Distribution Plant	Distribution Plant0461000	461000	100.0%	24,051,913	-	-	-
Non Core	Distribution Plant	Distribution Plant0473000	473000	9.8%	4,672,366	-	-	-
Non Core	Distribution Plant	Distribution Plant0475000	475000	55.9%	26,651,556	-	-	-
Non Core	Distribution Plant	Distribution Plant0477000	477000	0.9%	429,095	-	-	-
Non Core	General Plant	General Plant0487800	487800	5.2%	2,479,214	-	-	-
Non Core	General Plant	General Plant0490200	490200	0.0%	-	-	-	-
Non Core	Storage	Storage0453000	453000	2.4%	1,144,253	-	-	-
Non Core	Storage	Storage0454000	454000	2.2%	1,048,898	-	-	-
Non Core	Storage	Storage0455000	455000	6.7%	3,194,372	-	-	-
Non Core	Storage	Storage0456000	456000	0.1%	47,677	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0450000	450000	1.7%	810,512	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0452000	452000	0.2%	95,354	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0453000	453000	8.7%	4,147,917	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0453000	453000	1.5%	715,158	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0455000	455000	0.4%	190,709	-	-	-
Non Core	Unregulated Storage	Unregulated Storage0456000	456000	4.3%	2,050,120	-	-	-
Geothermal	Unregulated Storage	Unregulated Storage0460000	460000	100.0%	7,288,607	-	-	-
RNG: Unregulated	Unregulated Storage	Unregulated Storage0461000	461000	100.0%	5,123,751	-	-	-
Distribution Pipe	Distribution Plant	Distribution Plant0472000	472000	0.0%	-	-	-	-
Distribution Pipe	Distribution Plant	Distribution Plant0473000	473000	50.6%	85,687,577	-	-	-
Distribution Pipe	Distribution Plant	Distribution Plant0475000	475000	48.7%	82,470,059	-	-	-
Distribution Pipe	Distribution Plant	Distribution Plant0477000	477000	0.7%	1,185,401	-	-	-
Distribution Pipe	General Plant	General Plant0486000	486000	0.0%	-	-	-	-
Real Estate and Workplace Services	Distribution Plant	Distribution Plant0472000	472000	90.2%	33,339,363	-	-	-
Real Estate and Workplace Services	Distribution Plant	Distribution Plant0475000	475000	0.5%	184,808	-	-	-
Real Estate and Workplace Services	General Plant	General Plant0483200	483200	9.3%	3,437,429	-	-	-
Real Estate and Workplace Services	General Plant	General Plant0483200	483200	0.0%	-	-	-	-
Growth	Distribution Plant	Distribution Plant0473000	473000	9.3%	1,407,443	-	-	-
Growth	Distribution Plant	Distribution Plant0475000	475000	87.9%	13,302,609	-	-	-
Growth	Distribution Plant	Distribution Plant0477000	477000	2.8%	423,746	-	-	-

Capex to Plant Account Assumptions

Asset Class	Grouping	Helper	Plant Account	Allocation	Allocates forecasted IDC capex by asset class into the plant accounts		Allocates actual capex by asset class into the plant accounts	
					Forecasted Capex	Forecasted IDC	YTD Actual Capex	YTD Actual IDC
Distribution Stations	Distribution Plant	Distribution Plant0473000	473000	2.6%	1,066,091	-	-	-
Distribution Stations	Distribution Plant	Distribution Plant0475000	475000	87.2%	35,755,038	-	-	-
Distribution Stations	Distribution Plant	Distribution Plant0477000	477000	10.2%	4,182,355	-	-	-
Compression Stations	Storage	Storage0452000	452000	0.1%	8,228	-	-	-
Compression Stations	Storage	Storage0453000	453000	3.7%	304,421	-	-	-
Compression Stations	Storage	Storage0454000	454000	1.5%	123,414	-	-	-
Compression Stations	Storage	Storage0455000	455000	0.0%	-	-	-	-
Compression Stations	Storage	Storage0456000	456000	94.7%	7,791,536	-	-	-
Transmission Pipe & Underground Storage	Distribution Plant	Distribution Plant0475000	475000	0.0%	-	-	-	-
Transmission Pipe & Underground Storage	Distribution Plant	Distribution Plant0470000	470000	6.6%	1,139,576	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0452000	452000	0.4%	69,065	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0453000	453000	45.3%	7,821,634	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0454000	454000	3.9%	673,386	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0455000	455000	31.4%	5,421,618	-	-	-
Transmission Pipe & Underground Storage	Storage	Storage0456000	456000	12.3%	2,123,755	-	-	-
Transmission Pipe & Underground Storage	Unregulated Storage	Unregulated Storage0455000	455000	0.1%	17,266	-	-	-
					824,985,511	4,541,792	-	-

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates						Opening Balances						
Based on 2017-2019 Names in Schedule 5s						Depreciation Rates (w/ Negative Salvage)						
Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	S	N/E	All/Avg	A	B	C = A-B	D	R	S
							Opening Cost Balance	Opening Accum Depreciation	Opening NBV	Opening YTD Retirements	Opening YTD Closeouts (Additions)	Opening YTD Depreciation
Reg	401.00: Intang - Fran Consent	40100	40100			0.00%	1,041,883	850,434	191,449			
Reg	401.02: Intang F&C - S.S. Marie	40102	40102			0.00%	126,152	128,889	-	2,737		
Reg	402.02 Other intangible - S.S. Marie	40202	40202			0.00%	-	-	-	-		
Reg	402.03 Other intangible - Lakeland Premium	40203	40203			0.00%	-	-	-	-		
Reg	402.04: Intang Oth-Lake Acq Adj	40204	40204			0.00%	494,761	495,173	-	412		
Reg	440.00: LocStor - Land	44000	44000			0.00%	7,303	-	-	7,303		
Reg	442.00: LocStor - Structure	44200	44200			1.66%	8,347,457	3,210,229	-	5,137,229		
Reg	443.01: LocStor-Holder StorTank	44301	44301			0.89%	7,264,798	4,356,483	-	2,908,315		
Reg	443.02: LocStor - Holder Equip	44302	44302			0.99%	24,756,066	12,930,088	-	11,825,977		
Reg	450.00: UGStor - Land	45000	45000			0.00%	11,506,443	-	369	11,506,811		
Reg	451.00: UGStor - Land Rights	45100	45100			1.43%	33,741,757	20,167,027	-	13,574,730		
Reg	452.00: UGStor - Structure	45200	45200			3.20%	81,130,461	47,198,465	-	33,931,996		
Reg	452.90: UGStor-M&R Equip S	45290	45290			3.20%	68,882	-	11,153	57,730		
Reg	453.00: UGStor - Wells	45300	45300			3.17%	74,323,099	37,352,235	-	36,970,864		
Reg	455.00: UGStor - Field Lines	45500	45500			2.23%	38,424,459	8,372,522	-	30,051,937		
Reg	456.00: UGStor - Comp Equip	45600	45600			2.65%	490,983,541	188,865,554	-	302,117,986		
Reg	457.00: UGStor - M&R Equip	45700	45700			2.27%	105,851,132	49,161,860	-	56,689,272		
Reg	457.90: UGStor-M&R Equip-Aid S	45790	45790			2.27%	14,748,762	-	3,074,052	11,674,710		
Reg	458.00: UGStor - Base Press Gas	45800	45800			0.00%	37,138,295	-	118,945	37,257,240		
Reg	460.01: Trans - Land	46001	46000			0.00%	86,811,919	-	1,171,483	87,983,402		
Reg	461.05: Trans - Land Rights	46105	46100			1.60%	71,114,075	-	21,687,651	49,426,425		
Reg	462.00: Trans - Comp Structure	46200	46200			2.01%	167,341,386	-	46,499,562	120,841,824		
Reg	462.90: Trans-Comp Struc-Aid S	46290	46290			2.01%	118,620	-	31,948	86,672		
Reg	463.00: Trans - M&R Struc	46300	46300			1.32%	11,474,276	-	7,617,544	3,856,732		
Reg	463.90: Trans - M&R Struc-Aid S	46390	46390			1.32%	2,036	-	268	1,768		
Reg	464.00: Trans - Other Structure	46400	46400			2.14%	2,971,775	-	642,634	2,329,141		
Reg	465.00: Trans - Mains	46500	46501			1.64%	2,661,296,441	-	943,491,275	1,717,805,166		
Reg	465.91: Trans - Mains-Aid S	46591	46591			1.64%	15,167,634	-	1,987,649	13,179,985		
Reg	466.51: Trans - Compress Equip	46651	46600			3.42%	1,030,991,415	-	394,575,599	636,415,816		
Reg	467.00: Trans - M&R Equip	46700	46700			2.84%	504,724,133	-	143,121,402	361,602,731		
Reg	467.90: Trans M&R Equip - Aid S	46790	46790			2.84%	4,608,252	-	1,219,223	3,389,029		
Reg	470.00: Dist - Land	47000	47000			0.00%	25,827,732	-	427	25,828,160		
Reg	471.00: Dist - Land Rights	47100	47100	1.65%	1.71%	1.68%	21,571,751	-	7,627,565	13,944,186		
Reg	472.00: Dist - Structure	47200	47200	2.22%	2.41%	2.33%	147,776,752	-	59,771,842	88,004,909		
Reg	472.31: Dist - Structure - Stoney Creek	47231	47200			3.98%	33,507,154	-	5,708,276	27,798,877		
Reg	472.32: Dist - Structure - Win-Rhodes	47232	47200			3.81%	26,226,059	-	6,060,358	20,165,701		
Reg	472.33: Dist - Structure - London Admin	47233	47200			4.02%	-	-	-	-		
Reg	472.33: Dist - Structure - London Admin - old	47233	47200			11.89%	22,355,226	-	10,213,988	12,141,238		
Reg	472.34: Dist - Structure - Kingston Office	47234	47200			3.76%	18,907,233	-	4,437,471	14,469,763		
Reg	472.35: Dist - Structure - Mainway	47235	47200			50.46%	18,003,216	-	4,308,625	13,694,591		
Reg	472.04: Dist-Lease Imp 15YR	47204	47204	2.22%	2.41%	1.68%	60,681	-	42,142	18,539		
Reg	472.80: Dist - Struc - Aid N	47280	47280			1.68%	107,203	-	30,099	77,104		
Reg	472.90: Dist - Struc - Aid S	47290	47290	2.22%		1.68%	18,193	-	2,414	15,779		
Reg	473.01: Dist-Serv Line-Steel	47301	47301	2.81%	3.22%	2.88%	292,508,465	-	210,685,055	81,823,411		
Reg	473.02: Dist-Serv Line-Plast	47302	47302	2.51%	2.60%	2.47%	1,854,940,218	-	802,376,662	1,052,563,556		
Reg	473.81: Dist-ServLn Steel-Aid N	47381	47381			2.88%	1,369,646	-	294,053	1,075,593		
Reg	473.82: Dist-ServLn Plast-Aid N	47382	47382			2.47%	8,468,272	-	1,592,428	6,875,844		
Reg	473.91: Dist-ServLn Steel-Aid S	47391	47391	2.81%		2.88%	4,679,841	-	857,559	3,822,282		
Reg	473.92: Dist-ServLn Plast-Aid S	47392	47392	2.51%		2.47%	27,138,550	-	4,917,288	22,221,262		
Reg	474.00: Dist - Regulators	47400	47400	5.00%	5.00%	8.86%	182,655,119	-	65,562,281	117,092,838		
Reg	474.01: Dist-Cust M&R Install	47401	47401	2.80%	2.92%	2.91%	177,085,764	-	61,770,341	115,315,423		
Reg	474.81: Dist-Cust M&R Ins Aid N	47481	47481			2.91%	2,502,655	-	656,054	1,846,600		
Reg	474.91: Dist-Cust M&R Ins Aid S	47491	47491	2.80%		2.91%	10,188,410	-	1,646,105	8,542,305		
Reg	475.01: Dist - Mains - Steel	47501	47501	2.83%	3.02%	2.95%	1,883,933,774	-	882,688,155	1,001,245,619		
Reg	475.02: Dist - Mains - Plast	47502	47502	2.31%	2.38%	2.52%	1,115,183,386	-	379,675,921	735,507,465		
Reg	475.81: Dist-Mains-Steel -Aid N	47581	47581			2.95%	50,380,912	-	13,061,072	37,319,841		

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates							Opening Balances					
Based on 2017-2019 Names in Schedule 5s							A	B	C = A-B	D	R	S
Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	S	N/E	All/Avg	Opening Cost Balance	Opening Accum Depreciation	Opening NBV	Opening YTD Retirements	Opening YTD Closeouts (Additions)	Opening YTD Depreciation
Reg	475.82: Dist-Mains-Plast -Aid N	47582	47582		2.38%	2.52%	17,286,028	-	2,178,306	-	15,107,722	
Reg	475.91: Dist-Mains-Steel -Aid S	47591	47591	2.83%		2.95%	37,829,986	-	8,295,617	-	29,534,369	
Reg	475.92: Dist-Mains-Plast -Aid S	47592	47592	2.31%		2.52%	38,007,990	-	6,048,640	-	31,959,350	
Reg	476.00: NGV Compressor Stations	47600	47600			3.29%	5,781,162		2,031,937		3,749,225	
Reg	477.00: Dist - M&R Equip	47700	47700	3.66%	3.77%	2.26%	319,433,811		132,667,364		186,766,446	
Reg	477.80: Dist-M&R Equip - Aid N	47780	47780		3.77%	2.26%	5,112,381	-	1,997,736	-	3,114,646	
Reg	477.90: Dist-M&R Equip - Aid S	47790	47790	3.66%		2.26%	5,447,961	-	1,101,284	-	4,346,677	
Reg	478.00: Dist-Household Meters	47800	47800	3.82%	4.03%	8.95%	563,869,524		171,276,498		392,593,026	
Reg	480.00: GenPlant - Land	48000	48000			0.00%	545,846		-		545,846	
Reg	482.02: GenPlant-Lease Imp 2YR	48202	48200			0.90%	892,890		892,890		-	
Reg	482.05: GenPlant-Lease Imp 5YR	48205	48200			0.90%	1,962,560		1,962,560		-	
Reg	482.10: GenPlant-Lease Imp 10YR	48210	48200			0.90%	2,063,566		1,790,844		272,722	
Reg	482.12: GenPlant - Structure	48212	48200			0.90%	23,249,840		3,340,868		19,908,972	
Reg	482.51: GenPlant - Structure - Keil	48251	48200			4.84%	78,183,408		13,753,665		64,429,743	
Reg	482.52: GenPlant - Structure - Bloomfield	48252	48200			14.47%	21,623,016		2,263,181		19,359,835	
Reg	483.01: GenPlant Office Equip	48301	48301			4.40%	9,475,018		6,967,446		2,507,572	
Reg	483.05: Gen-Computer Software	48305	48305			25.00%	-		-		-	
Reg	483.05: Gen-Computer Software - OLD	49101	49101			8.91%	75,996,871		37,576,290		38,420,580	
Reg	483.06: Reg Base LinePack Gas	48306	48306			0.00%	7,520,888		-		7,520,888	
Reg	483.07: Computer Software-10YR	48307	48307			10.00%	-		-		-	
Reg	483.07: Computer Software-10YR - OLD	49103	49103			8.39%	98,874,566		41,289,257		57,585,309	
Reg	483.21: Computer Hardware	48321	48304			25.00%	-		-		-	
Reg	483.21: Computer Hardware - OLD	49000	49000			14.09%	19,230,803		8,459,107		10,771,696	
Reg	483.22: Computer Software	48322	48322			25.00%	-		-		-	
Reg	484.00: Transportation Equip	48400	48403			3.77%	71,604,930		61,753,602		9,851,328	
Reg	485.21: Heavy Work Equipment	48521	48500			6.33%	22,383,611		7,979,072		14,404,539	
Reg	486.01: Tools	48601	48601			11.92%	38,263,692		18,817,327		19,446,365	
Reg	487.06: NGV Fuel Equip	48706	48706			4.00%	-		-		-	
Reg	487.96: NGV Fuel Equip - Aid S	48796	48796	4.00%		4.00%	-		-		-	
Reg	488.01: Communication Equipment	48801	48801			26.25%	8,216,595		4,494,170		3,722,425	
Reg	495.01: UGStor - Reg OH 35YR	49501	49500			2.86%	-		-		-	
Reg	495.02: Dist - Reg OH 35YR	49502	49500	2.86%	2.86%	2.86%	-		-		-	
Reg	495.03: LocStor - Reg OH 30YR	49503	49500			2.86%	-		-		-	
Reg	495.04: GenPlant - Reg OH 10YR	49504	49500			10.00%	-		-		-	
Reg	495.05: Trans - Reg OH 40YR	49505	49500			2.50%	-		-		-	
Reg	495.06: Software Reg OH 10YR	49506	49500			10.00%	-		-		-	
Nonreg	550.01: NReg UGStor - Land	55001	55000			0.00%	3,667,950	-	91		3,668,041	
Nonreg	551.00: NReg UGStor-LRights	55100	55100			1.48%	38,793,697		14,321,827		24,471,871	
Nonreg	552.00: NReg UGStor - Struc	55200	55200			3.94%	26,245,946		15,501,250		10,744,697	
Nonreg	553.00: NReg UGStor - Wells	55300	55300			3.85%	121,065,472		33,073,718		87,991,755	
Nonreg	555.00: NReg UGStor-Field Line	55500	55500			2.54%	70,559,699		25,244,470		45,315,229	
Nonreg	556.00: NReg UGStor-Comp Equip	55600	55600			2.88%	179,248,949		78,407,826		100,841,123	
Nonreg	557.00: NReg UGStor - M&R Equip	55700	55700			2.60%	34,298,327		16,547,757		17,750,570	
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	55790	55790			2.60%	279,861	-	96,698	-	183,163	
Nonreg	558.00: NReg UGStor-BasePresGas	55800	55800			0.00%	30,572,713	-	71,861		30,644,574	
Nonreg	580.00: GenPlant - Land	58000	58000			0.00%	20,796		-		20,796	
Nonreg	582.02: GenPlant-Lease Imp 2YR	58202	58202			1.44%	34,017		34,017		-	
Nonreg	582.05: GenPlant-Lease Imp 5YR	58205	58205			1.44%	74,770		74,770		-	
Nonreg	582.10: GenPlant-Lease Imp 10YR	58210	58210			1.44%	78,618		64,912		13,706	
Nonreg	582.12: GenPlant - Structure	58212	58212			1.44%	3,702,912		578,609		3,124,303	
Nonreg	583.01: GenPlant Office Equip	58301	58301			4.03%	367,440		274,616		92,824	
Nonreg	583.05: Gen-Computer Software	58305	58305			25.00%	-		-		-	
Nonreg	583.05: Gen-Computer Software - OLD	59305	59305			8.77%	2,013,031		1,567,234		445,797	
Nonreg	583.06: NReg Base LinePack Gas	58306	58306			0.00%	-		-		-	
Nonreg	583.07: Computer Software-10YR	58307	58307			10.00%	-		-		-	
Nonreg	583.07: Computer Software-10YR - OLD	59307	59307			8.24%	1,434,347		624,653		809,694	

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates							Opening Balances					
Based on 2017-2019 Names in Schedule 5s							A	B	C = A-B	D	R	S
Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	Depreciation Rates (w/ Negative Salvage)			Opening Cost Balance	Opening Accum Depreciation	Opening NBV	Opening YTD Retirements	Opening YTD Closeouts (Additions)	Opening YTD Depreciation
				S	N/E	All/Avg						
Nonreg	583.21: Computer Hardware	58321	58321			25.00%	-	-	-	-	-	-
Nonreg	583.21: Computer Hardware - OLD	59321	59321			13.34%	815,817	582,323	233,494	-	-	-
Nonreg	583.22: Computer Software	58322	58322			25.00%	-	-	-	-	-	-
Nonreg	584.00: Transportation Equip	58400	58400			4.65%	2,624,721	2,278,296	346,425	-	-	-
Nonreg	585.21: Heavy Work Equipment	58521	58521			8.29%	815,988	287,735	528,252	-	-	-
Nonreg	586.01: Tools	58601	58601			11.92%	1,509,265	810,822	698,443	-	-	-
Nonreg	587.06: NGV Fuel Equip	58706	58706			4.00%	-	-	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	58796	58796			4.00%	-	-	-	-	-	-
Nonreg	588.01: Communication Equipment	58801	58801			26.25%	403,222	265,438	137,784	-	-	-
Total							12,916,393,772	5,089,046,835	7,827,346,937	-	-	-

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates			Forecasted Changes						Forecasted Ending Balances			
Based on 2017-2019 Names in Schedule 5s			F	G	H	I	P	O = I+P	J = A + G + H	K = B + I + H	L = J - K	Q = B + I - P + H
Reg/Unreg	Plant Account	Opening WIP	Capex Excl. COR	WIP Closeouts	Retirements	Depreciation	Depreciation Adjustment (under 1/2 rule)	Depreciation under 1/2 rule	Ending Cost Balance	Ending Accum Depreciation	Ending NBV	Ending Accum Depreciation (under 1/2 yr rule)
Reg	401.00: Intang - Fran Consent	-	-	-	-	-	-	-	1,041,883	850,434	191,449	850,434
Reg	401.02: Intang F&C - S.S. Marie	-	-	-	-	-	-	-	126,152	128,889	2,737	128,889
Reg	402.02 Other intangible - S.S. Marie	-	-	-	-	-	-	-	-	-	-	-
Reg	402.03 Other intangible - Lakeland Premium	-	-	-	-	-	-	-	-	-	-	-
Reg	402.04: Intang Oth-Lake Acq Adj	-	-	-	-	-	-	-	494,761	495,173	412	495,173
Reg	440.00: LocStor - Land	-	-	-	-	-	-	-	7,303	-	7,303	-
Reg	442.00: LocStor - Structure	-	330,893	330,893	-	139,929	1,025	140,953	8,678,351	3,350,157	5,328,194	3,351,182
Reg	443.01: LocStor-Holder StorTank	435,368	663	663	-	64,707	1	64,708	7,265,461	4,421,190	2,844,271	4,421,191
Reg	443.02: LocStor - Holder Equip	-	-	-	-	245,732	-	245,732	24,756,066	13,175,820	11,580,245	13,175,820
Reg	450.00: UGStor - Land	-	3,051,268	95,830	-	-	-	-	11,602,272	369	11,602,641	369
Reg	451.00: UGStor - Land Rights	-	-	-	-	483,015	-	483,015	33,741,757	20,650,042	13,091,715	20,650,042
Reg	452.00: UGStor - Structure	151,096	4,998,783	4,998,783	218,204	2,644,032	28,614	2,672,645	85,911,039	49,624,292	36,286,747	49,652,906
Reg	452.90: UGStor - Struc-Aid S	-	-	-	-	2,204	-	2,204	68,882	13,357	55,525	13,357
Reg	453.00: UGStor - Wells	2,933,294	17,778,256	16,655,317	23,000	2,521,801	98,648	2,620,449	90,955,416	39,851,036	51,104,380	39,949,684
Reg	455.00: UGStor - Field Lines	3,281,284	20,104,319	18,842,349	-	987,475	78,523	1,065,998	57,266,809	9,359,997	47,906,812	9,438,520
Reg	456.00: UGStor - Comp Equip	605,639	8,357,936	2,007,262	693,160	13,013,507	6,509	13,020,017	492,297,643	201,185,902	291,111,741	201,192,411
Reg	457.00: UGStor - M&R Equip	2,008,501	15,023,872	14,157,605	919,702	2,497,309	56,217	2,553,526	119,089,035	50,739,466	68,349,568	50,795,683
Reg	457.90: UGStor-M&R Equip-Aid S	-	-	-	-	334,857	-	334,857	14,748,762	3,408,908	11,339,853	3,408,908
Reg	458.00: UGStor - Base Press Gas	-	-	-	118,945	-	-	-	37,019,350	237,890	37,257,240	237,890
Reg	460.01: Trans - Land	15,788	4,637,377	2,102,020	1,171,483	-	-	-	87,742,455	2,342,966	90,085,422	2,342,966
Reg	461.05: Trans - Land Rights	-	1,641,195	1,641,195	-	1,145,080	4,908	1,149,988	72,755,270	22,832,731	49,922,540	22,837,638
Reg	462.00: Trans - Comp Structure	76,121	648,366	648,366	-	3,360,482	2,432	3,362,914	167,989,752	49,860,044	118,129,709	49,862,476
Reg	462.90: Trans-Comp Struc-Aid S	-	-	-	-	2,379	-	2,379	118,620	34,327	84,293	34,327
Reg	463.00: Trans - M&R Struc	-	37,738	37,738	4,948	151,474	81	151,555	11,507,066	7,764,070	3,742,996	7,764,151
Reg	463.90: Trans - M&R Struc-Aid S	-	-	-	-	27	-	27	2,036	295	1,742	295
Reg	464.00: Trans - Other Structure	-	-	-	-	63,479	-	63,479	2,971,775	706,113	2,265,661	706,113
Reg	465.00: Trans - Mains	20,228,656	139,342,631	137,064,177	2,001,418	44,436,748	415,229	44,851,977	2,796,359,200	985,926,605	1,810,432,595	986,341,834
Reg	465.91: Trans - Mains-Aid S	-	-	-	-	249,301	-	249,301	15,167,634	2,236,949	12,930,685	2,236,949
Reg	466.51: Trans - Compress Equip	596,029	6,101,941	1,581,866	-	35,305,961	10,127	35,316,088	1,032,573,282	429,881,560	602,691,722	429,891,687
Reg	467.00: Trans - M&R Equip	8,290,294	43,008,443	45,603,861	27,324	14,754,054	242,350	14,996,404	550,300,670	157,848,132	392,452,538	158,090,482
Reg	467.90: Trans M&R Equip - Aid S	-	-	-	-	131,006	-	131,006	4,608,252	1,350,228	3,258,023	1,350,228
Reg	470.00: Dist - Land	273,499	1,481,959	1,481,959	2,084,477	-	-	-	25,225,214	0	25,225,215	2,084,904
Reg	471.00: Dist - Land Rights	-	1,319,608	1,319,608	-	368,781	4,140	372,922	22,891,359	7,996,347	14,895,012	8,000,487
Reg	472.00: Dist - Structure	-	4,332,700	3,871,950	4,033,017	3,725,330	277,237	3,448,093	149,680,050	62,065,015	87,615,035	59,186,919
Reg	472.31: Dist - Structure - Stoney Creek	-	-	-	-	1,333,273	-	1,333,273	33,507,154	7,041,549	26,465,605	7,041,549
Reg	472.32: Dist - Structure - Win-Rhodes	-	-	-	-	999,946	-	999,946	26,226,059	7,060,303	19,165,756	7,060,303
Reg	472.33: Dist - Structure - London Admin	3,739,163	1,602,505	-	-	-	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin - old	-	-	-	-	2,658,199	-	2,658,199	22,355,226	12,872,186	9,483,040	12,872,186
Reg	472.34: Dist - Structure - Kingston Office	-	-	-	-	710,210	-	710,210	18,907,233	5,147,680	13,759,553	5,147,680
Reg	472.35: Dist - Structure - Mainway	-	-	-	15,937,297	9,084,337	9,070	9,075,267	0	0	0	2,553,405
Reg	472.04: Dist-Lease Imp 15YR	-	-	-	-	1,018	-	1,018	60,681	43,160	17,521	43,160
Reg	472.80: Dist - Struc - Aid N	-	-	-	-	1,798	-	1,798	107,203	31,898	75,306	31,898
Reg	472.90: Dist - Struc - Aid S	-	-	-	-	305	-	305	18,193	2,719	15,474	2,719
Reg	473.01: Dist-Serv Line-Steel	143,254	8,650,108	8,650,108	-	8,496,118	46,564	8,542,682	301,158,573	219,181,173	81,977,400	219,227,737
Reg	473.02: Dist-Serv Line-Plast	456,285	74,965,642	74,729,512	2,141,439	46,426,613	335,709	46,762,322	1,927,528,291	846,661,835	1,080,866,456	846,997,544
Reg	473.81: Dist-ServLn Steel-Aid N	-	-	-	-	39,418	-	39,418	1,369,646	333,471	1,036,175	333,471
Reg	473.82: Dist-ServLn Plast-Aid N	-	-	-	-	209,385	-	209,385	8,468,272	1,801,813	6,666,459	1,801,813
Reg	473.91: Dist-ServLn Steel-Aid S	-	-	-	-	134,683	-	134,683	4,679,841	992,242	3,687,599	992,242
Reg	473.92: Dist-ServLn Plast-Aid S	89,454	-	-	-	671,023	-	671,023	27,138,550	5,588,311	21,550,239	5,588,311
Reg	474.00: Dist - Regulators	62,014	22,221,130	22,221,130	2,627,268	16,726,538	324,714	17,051,252	202,248,980	79,661,550	122,587,430	79,986,264
Reg	474.01: Dist-Cust M&R Install	1,779,341	18,814,457	20,013,416	54,616	5,325,918	108,452	5,434,370	197,044,563	67,041,642	130,002,921	67,150,094
Reg	474.81: Dist-Cust M&R Ins Aid N	-	-	-	-	72,704	-	72,704	2,502,655	728,758	1,773,897	728,758
Reg	474.91: Dist-Cust M&R Ins Aid S	-	-	-	-	295,980	-	295,980	10,188,410	1,942,085	8,246,325	1,942,085
Reg	475.01: Dist - Mains - Steel	16,186,530	99,708,051	100,644,739	1,451,536	56,481,234	547,229	57,028,464	1,983,126,977	937,717,854	1,045,409,123	938,265,083
Reg	475.02: Dist - Mains - Plast	2,720,396	83,060,273	83,074,561	753,596	28,795,934	388,618	29,184,552	1,197,504,350	407,718,258	789,786,092	408,106,877
Reg	475.81: Dist-Mains-Steel -Aid N	-	1,263,677	-	762	1,485,952	4	1,485,947	50,380,151	14,546,262	35,833,889	14,546,257

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates			Forecasted Changes						Forecasted Ending Balances			
Based on 2017-2019 Names in Schedule 5s			F	G	H	I	P	O = I+P	J = A + G + H	K = B + I + H	L = J - K	Q = B + I - P + H
Reg/Unreg	Plant Account	E Opening WIP	Capex Excl. COR	WIP Closeouts	Retirements	Depreciation	Depreciation Adjustment (under 1/2 rule)	Depreciation under 1/2 rule	Ending Cost Balance	Ending Accum Depreciation	Ending NBV	Ending Accum Depreciation (under 1/2 yr rule)
Reg	475.82: Dist-Mains-Plast -Aid N	-	-	-	7	436,276	0	436,276	17,286,021	2,614,575	14,671,446	2,614,575
Reg	475.91: Dist-Mains-Steel -Aid S	233,965	-	-	7,758	1,115,704	43	1,115,661	37,822,228	9,403,562	28,418,665	9,403,520
Reg	475.92: Dist-Mains-Plast -Aid S	104,850	-	-	45,980	958,907	217	958,690	37,962,010	6,961,566	31,000,443	6,961,349
Reg	476.00: NGV Compressor Stations	-	387,285	387,285	-	194,225	2,384	196,609	6,168,446	2,226,162	3,942,285	2,228,546
Reg	477.00: Dist - M&R Equip	4,500,534	39,866,404	42,186,839	211,373	7,512,920	177,365	7,690,285	361,409,277	139,968,911	221,440,366	140,146,276
Reg	477.80: Dist-M&R Equip - Aid N	-	-	-	-	115,491	-	115,491	5,112,381	2,113,227	2,999,155	2,113,227
Reg	477.90: Dist-M&R Equip - Aid S	172,597	-	-	-	123,072	-	123,072	5,447,961	1,224,356	4,223,605	1,224,356
Reg	478.00: Dist-Household Meters	159,606	40,846,465	40,812,825	7,085,859	51,437,951	564,904	52,002,855	597,596,490	215,628,590	381,967,900	216,193,494
Reg	480.00: GenPlant - Land	-	-	-	-	-	-	-	545,846	-	545,846	-
Reg	482.02: GenPlant-Lease Imp 2YR	-	-	-	-	-	8,055	8,055	892,890	892,890	-	900,945
Reg	482.05: GenPlant-Lease Imp 5YR	-	-	-	-	-	17,705	17,705	1,962,560	1,962,560	-	1,980,265
Reg	482.10: GenPlant-Lease Imp 10YR	-	-	-	-	18,616	-	18,616	2,063,566	1,809,461	254,106	1,809,461
Reg	482.12: GenPlant - Structure	6,830,572	4,271,465	1,737,547	96,684	214,381	2,769	217,150	24,890,703	3,458,565	21,432,138	3,461,333
Reg	482.51: GenPlant - Structure - Keil	-	-	-	-	3,781,613	-	3,781,613	78,183,408	17,535,279	60,648,129	17,535,279
Reg	482.52: GenPlant - Structure - Bloomfield	-	-	-	-	3,128,929	-	3,128,929	21,623,016	5,392,110	16,230,906	5,392,110
Reg	483.01: GenPlant Office Equip	171,107	55,354	55,354	287,205	413,446	1,907	411,539	9,243,166	7,093,686	2,149,480	7,091,779
Reg	483.05: Gen-Computer Software	3,602,377	9,751,430	9,751,430	-	762,939	455,990	1,218,929	9,751,430	762,939	8,988,491	1,218,929
Reg	483.05: Gen-Computer Software - OLD	-	-	-	18,684,121	6,770,727	832,305	5,938,422	57,312,749	25,662,896	31,649,853	24,830,592
Reg	483.06: Reg Base LinePack Gas	-	-	-	-	-	-	-	7,520,888	-	7,520,888	-
Reg	483.07: Computer Software-10YR	-	-	-	-	8,299,566	-	8,299,566	98,874,566	49,588,823	49,285,743	49,588,823
Reg	483.21: Computer Hardware	773,507	7,764,354	7,238,962	-	566,367	338,504	904,870	7,238,962	566,367	6,672,596	904,870
Reg	483.21: Computer Hardware - OLD	-	-	-	4,360,629	2,710,283	307,282	2,403,002	14,870,174	6,808,761	8,061,413	6,501,480
Reg	483.22: Computer Software	-	-	-	-	-	-	-	-	-	-	-
Reg	484.00: Transportation Equip	55,368	9,318,635	9,318,635	5,356,583	2,748,920	27,966	2,776,886	75,566,981	59,145,939	16,421,042	59,173,905
Reg	485.21: Heavy Work Equipment	-	2,077,238	2,077,238	769,823	1,442,978	15,482	1,458,460	23,691,026	8,652,227	15,038,799	8,667,709
Reg	486.01: Tools	-	2,714,913	2,714,913	2,032,620	4,585,338	15,208	4,600,546	38,945,985	21,370,045	17,575,940	21,385,253
Reg	487.06: NGV Fuel Equip	-	-	-	-	-	-	-	-	-	-	-
Reg	487.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-
Reg	488.01: Communication Equipment	-	231,220	231,220	1,646,591	2,040,698	69,498	1,971,201	6,801,224	4,888,277	1,912,947	4,818,779
Reg	495.01: UGStor - Reg OH 35YR	-	-	-	-	-	-	-	-	-	-	-
Reg	495.02: Dist - Reg OH 35YR	-	-	-	-	-	-	-	-	-	-	-
Reg	495.03: LocStor - Reg OH 30YR	-	-	-	-	-	-	-	-	-	-	-
Reg	495.04: GenPlant - Reg OH 10YR	-	-	-	-	-	-	-	-	-	-	-
Reg	495.05: Trans - Reg OH 40YR	-	-	-	-	-	-	-	-	-	-	-
Reg	495.06: Software Reg OH 10YR	-	-	-	-	-	-	-	-	-	-	-
Nonreg	550.01: NReg UGStor - Land	-	-	-	-	-	-	-	3,667,950	91	3,668,041	91
Nonreg	551.00: NReg UGStor-LRights	-	-	-	-	572,290	-	572,290	38,793,697	14,894,116	23,899,581	14,894,116
Nonreg	552.00: NReg UGStor - Struc	-	19,700	19,700	-	1,034,152	185	1,034,337	26,265,646	16,535,401	9,730,245	16,535,586
Nonreg	553.00: NReg UGStor - Wells	1,632,507	5,106,721	5,106,721	13,895	4,716,128	46,808	4,762,936	126,158,298	37,775,950	88,382,348	37,822,759
Nonreg	555.00: NReg UGStor-Field Line	49,673	4,340,713	4,340,713	-	1,821,703	26,309	1,848,012	74,900,412	27,066,173	47,834,239	27,092,482
Nonreg	556.00: NReg UGStor-Comp Equip	1,725,265	8,601,245	7,927,482	509,778	5,220,984	50,985	5,271,969	186,666,653	83,119,032	103,547,620	83,170,017
Nonreg	557.00: NReg UGStor - M&R Equip	-	2,051,444	2,051,444	-	904,162	12,701	916,863	36,349,770	17,451,919	18,897,851	17,464,620
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	-	-	-	-	7,264	-	7,264	279,861	103,962	175,899	103,962
Nonreg	558.00: NReg UGStor-BasePresGas	-	-	-	71,861	-	-	-	30,500,852	143,722	30,644,574	143,722
Nonreg	580.00: GenPlant - Land	-	-	-	-	-	-	-	20,796	-	20,796	-
Nonreg	582.02: GenPlant-Lease Imp 2YR	-	-	-	-	-	491	491	34,017	34,017	-	34,509
Nonreg	582.05: GenPlant-Lease Imp 5YR	-	-	-	-	-	1,079	1,079	74,770	74,770	-	75,849
Nonreg	582.10: GenPlant-Lease Imp 10YR	-	-	-	-	1,135	-	1,135	78,618	66,047	12,571	66,047
Nonreg	582.12: GenPlant - Structure	120,100	133,924	133,924	3,683	53,941	448	54,389	3,833,153	628,866	3,204,286	629,315
Nonreg	583.01: GenPlant Office Equip	0	1,736	1,736	6,853	14,765	49	14,716	362,323	282,528	79,794	282,479
Nonreg	583.05: Gen-Computer Software	107,005	305,738	305,738	-	19,985	18,232	38,217	305,738	19,985	285,753	38,217
Nonreg	583.05: Gen-Computer Software - OLD	-	-	-	445,797	176,493	19,543	156,950	1,567,234	1,297,930	269,304	1,278,388
Nonreg	583.06: NReg Base LinePack Gas	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR - OLD	-	-	-	-	118,146	-	118,146	1,434,347	742,800	691,547	742,800

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates			Forecasted Changes						Forecasted Ending Balances			
Based on 2017-2019 Names in Schedule 5s			F	G	H	I	P	O = I+P	J = A + G + H	K = B + I + H	L = J - K	Q = B + I - P + H
Reg/Unreg	Plant Account	Opening WIP	Capex Excl. COR	WIP Closeouts	Retirements	Depreciation	Depreciation Adjustment (under 1/2 rule)	Depreciation under 1/2 rule	Ending Cost Balance	Ending Accum Depreciation	Ending NBV	Ending Accum Depreciation (under 1/2 yr rule)
Nonreg	583.21: Computer Hardware	24,252	243,437	243,437	-	15,913	14,517	30,430	243,437	15,913	227,524	30,430
Nonreg	583.21: Computer Hardware - OLD	-	-	-	104,043	108,790	6,937	101,853	711,774	587,070	124,704	580,133
Nonreg	583.22: Computer Software	-	-	-	-	-	-	-	-	-	-	-
Nonreg	584.00: Transportation Equip	1,736	292,168	292,168	180,847	123,485	1,236	124,721	2,736,042	2,220,934	515,108	2,222,170
Nonreg	585.21: Heavy Work Equipment	-	65,128	65,128	27,362	68,459	747	69,206	853,753	328,832	524,921	329,579
Nonreg	586.01: Tools	-	85,121	85,121	48,498	181,001	1,041	182,042	1,545,888	943,325	602,563	944,366
Nonreg	587.06: NGV Fuel Equip	-	-	-	-	-	-	-	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-
Nonreg	588.01: Communication Equipment	-	7,249	7,249	39,287	103,653	2,006	101,647	371,184	329,803	41,381	327,797
Total		81,871,616	719,759,199	698,867,717	76,190,318	408,445,580	2,975,634	411,421,214	13,539,069,617	5,428,532,196	8,110,537,421	5,424,277,731

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates		Forecasted Ending Balances			
Based on 2017-2019 Names in Schedule 5s		M = E + F - G	N = D + H	T = R + G	U = S + I
Reg/Unreg	Plant Account	Ending WIP Balance	Full Year Retirements	Full Year Closeouts (Additions)	Full Year Depreciation
Reg	401.00: Intang - Fran Consent	-	-	-	-
Reg	401.02: Intang F&C - S.S. Marie	-	-	-	-
Reg	402.02 Other intangible - S.S. Marie	-	-	-	-
Reg	402.03 Other intangible - Lakeland Premium	-	-	-	-
Reg	402.04: Intang Oth-Lake Acq Adj	-	-	-	-
Reg	440.00: LocStor - Land	-	-	-	-
Reg	442.00: LocStor - Structure	-	-	330,893	139,929
Reg	443.01: LocStor-Holder StorTank	435,368	-	663	64,707
Reg	443.02: LocStor - Holder Equip	-	-	-	245,732
Reg	450.00: UGStor - Land	2,955,438	-	95,830	-
Reg	451.00: UGStor - Land Rights	-	-	-	483,015
Reg	452.00: UGStor - Structure	151,096	218,204	4,998,783	2,644,032
Reg	452.90: UGStor - Struc-Aid S	-	-	-	2,204
Reg	453.00: UGStor - Wells	4,056,233	23,000	16,655,317	2,521,801
Reg	455.00: UGStor - Field Lines	4,543,253	-	18,842,349	987,475
Reg	456.00: UGStor - Comp Equip	6,956,313	693,160	2,007,262	13,013,507
Reg	457.00: UGStor - M&R Equip	2,874,768	919,702	14,157,605	2,497,309
Reg	457.90: UGStor-M&R Equip-Aid S	-	-	-	334,857
Reg	458.00: UGStor - Base Press Gas	-	118,945	-	-
Reg	460.01: Trans - Land	2,551,145	1,171,483	2,102,020	-
Reg	461.05: Trans - Land Rights	-	-	1,641,195	1,145,080
Reg	462.00: Trans - Comp Structure	76,121	-	648,366	3,360,482
Reg	462.90: Trans-Comp Struc-Aid S	-	-	-	2,379
Reg	463.00: Trans - M&R Struc	-	4,948	37,738	151,474
Reg	463.90: Trans - M&R Struc-Aid S	-	-	-	27
Reg	464.00: Trans - Other Structure	-	-	-	63,479
Reg	465.00: Trans - Mains	22,507,109	2,001,418	137,064,177	44,436,748
Reg	465.91: Trans - Mains-Aid S	-	-	-	249,301
Reg	466.51: Trans - Compress Equip	5,116,103	-	1,581,866	35,305,961
Reg	467.00: Trans - M&R Equip	5,694,876	27,324	45,603,861	14,754,054
Reg	467.90: Trans M&R Equip - Aid S	-	-	-	131,006
Reg	470.00: Dist - Land	273,499	2,084,477	1,481,959	-
Reg	471.00: Dist - Land Rights	-	-	1,319,608	368,781
Reg	472.00: Dist - Structure	460,749	4,033,017	3,871,950	3,725,330
Reg	472.31: Dist - Structure - Stoney Creek	-	-	-	1,333,273
Reg	472.32: Dist - Structure - Win-Rhodes	-	-	-	999,946
Reg	472.33: Dist - Structure - London Admin	5,341,669	-	-	-
Reg	472.33: Dist - Structure - London Admin - old	-	-	-	2,658,199
Reg	472.34: Dist - Structure - Kingston Office	-	-	-	710,210
Reg	472.35: Dist - Structure - Mainway	-	15,937,297	-	9,084,337
Reg	472.04: Dist-Lease Imp 15YR	-	-	-	1,018
Reg	472.80: Dist - Struc - Aid N	-	-	-	1,798
Reg	472.90: Dist - Struc - Aid S	-	-	-	305
Reg	473.01: Dist-Serv Line-Steel	143,254	-	8,650,108	8,496,118
Reg	473.02: Dist-Serv Line-Plast	692,414	2,141,439	74,729,512	46,426,613
Reg	473.81: Dist-ServLn Steel-Aid N	-	-	-	39,418
Reg	473.82: Dist-ServLn Plast-Aid N	-	-	-	209,385
Reg	473.91: Dist-ServLn Steel-Aid S	89,454	-	-	134,683
Reg	473.92: Dist-ServLn Plast-Aid S	-	-	-	671,023
Reg	474.00: Dist - Regulators	62,014	2,627,268	22,221,130	16,726,538
Reg	474.01: Dist-Cust M&R Install	580,382	54,616	20,013,416	5,325,918
Reg	474.81: Dist-Cust M&R Ins Aid N	-	-	-	72,704
Reg	474.91: Dist-Cust M&R Ins Aid S	-	-	-	295,980
Reg	475.01: Dist - Mains - Steel	15,249,842	1,451,536	100,644,739	56,481,234
Reg	475.02: Dist - Mains - Plast	2,706,108	753,596	83,074,561	28,795,934
Reg	475.81: Dist-Mains-Steel -Aid N	1,263,677	762	-	1,485,952

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates		Forecasted Ending Balances			
Based on 2017-2019 Names in Schedule 5s		M = E + F - G	N = D + H	T = R + G	U = S + I
Reg/Unreg	Plant Account	Ending WIP Balance	Full Year Retirements	Full Year Closeouts (Additions)	Full Year Depreciation
Reg	475.82: Dist-Mains-Plast -Aid N	-	7	-	436,276
Reg	475.91: Dist-Mains-Steel -Aid S	- 233,965	7,758	-	1,115,704
Reg	475.92: Dist-Mains-Plast -Aid S	- 104,850	45,980	-	958,907
Reg	476.00: NGV Compressor Stations	-	-	387,285	194,225
Reg	477.00: Dist - M&R Equip	2,180,099 -	211,373	42,186,839	7,512,920
Reg	477.80: Dist-M&R Equip - Aid N	-	-	-	115,491
Reg	477.90: Dist-M&R Equip - Aid S	- 172,597	-	-	123,072
Reg	478.00: Dist-Household Meters	193,247 -	7,085,859	40,812,825	51,437,951
Reg	480.00: GenPlant - Land	-	-	-	-
Reg	482.02: GenPlant-Lease Imp 2YR	-	-	-	-
Reg	482.05: GenPlant-Lease Imp 5YR	-	-	-	-
Reg	482.10: GenPlant-Lease Imp 10YR	-	-	-	18,616
Reg	482.12: GenPlant - Structure	9,364,489 -	96,684	1,737,547	214,381
Reg	482.51: GenPlant - Structure - Keil	-	-	-	3,781,613
Reg	482.52: GenPlant - Structure - Bloomfield	-	-	-	3,128,929
Reg	483.01: GenPlant Office Equip	171,107 -	287,205	55,354	413,446
Reg	483.05: Gen-Computer Software	3,602,377	-	9,751,430	762,939
Reg	483.05: Gen-Computer Software - OLD	- -	18,684,121	-	6,770,727
Reg	483.06: Reg Base LinePack Gas	-	-	-	-
Reg	483.07: Computer Software-10YR	-	-	-	-
Reg	483.07: Computer Software-10YR - OLD	-	-	-	8,299,566
Reg	483.21: Computer Hardware	1,298,898	-	7,238,962	566,367
Reg	483.21: Computer Hardware - OLD	- -	4,360,629	-	2,710,283
Reg	483.22: Computer Software	-	-	-	-
Reg	484.00: Transportation Equip	55,368 -	5,356,583	9,318,635	2,748,920
Reg	485.21: Heavy Work Equipment	- -	769,823	2,077,238	1,442,978
Reg	486.01: Tools	- -	2,032,620	2,714,913	4,585,338
Reg	487.06: NGV Fuel Equip	-	-	-	-
Reg	487.96: NGV Fuel Equip - Aid S	-	-	-	-
Reg	488.01: Communication Equipment	- -	1,646,591	231,220	2,040,698
Reg	495.01: UGStor - Reg OH 35YR	-	-	-	-
Reg	495.02: Dist - Reg OH 35YR	-	-	-	-
Reg	495.03: LocStor - Reg OH 30YR	-	-	-	-
Reg	495.04: GenPlant - Reg OH 10YR	-	-	-	-
Reg	495.05: Trans - Reg OH 40YR	-	-	-	-
Reg	495.06: Software Reg OH 10YR	-	-	-	-
Nonreg	550.01: NReg UGStor - Land	-	-	-	-
Nonreg	551.00: NReg UGStor-LRights	-	-	-	572,290
Nonreg	552.00: NReg UGStor - Struc	-	-	19,700	1,034,152
Nonreg	553.00: NReg UGStor - Wells	1,632,507 -	13,895	5,106,721	4,716,128
Nonreg	555.00: NReg UGStor-Field Line	- 49,673	-	4,340,713	1,821,703
Nonreg	556.00: NReg UGStor-Comp Equip	2,399,028 -	509,778	7,927,482	5,220,984
Nonreg	557.00: NReg UGStor - M&R Equip	-	-	2,051,444	904,162
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	-	-	-	7,264
Nonreg	558.00: NReg UGStor-BasePresGas	- -	71,861	-	-
Nonreg	580.00: GenPlant - Land	-	-	-	-
Nonreg	582.02: GenPlant-Lease Imp 2YR	-	-	-	-
Nonreg	582.05: GenPlant-Lease Imp 5YR	-	-	-	-
Nonreg	582.10: GenPlant-Lease Imp 10YR	-	-	-	1,135
Nonreg	582.12: GenPlant - Structure	120,100 -	3,683	133,924	53,941
Nonreg	583.01: GenPlant Office Equip	0 -	6,853	1,736	14,765
Nonreg	583.05: Gen-Computer Software	107,005	-	305,738	19,985
Nonreg	583.05: Gen-Computer Software - OLD	- -	445,797	-	176,493
Nonreg	583.06: NReg Base LinePack Gas	-	-	-	-
Nonreg	583.07: Computer Software-10YR	-	-	-	-
Nonreg	583.07: Computer Software-10YR - OLD	-	-	-	118,146

Year	2024
Budget/ Forecast	Budget

Table Name: PlantAccount

Plant Accounts and Depreciation Rates		Forecasted Ending Balances			
Based on 2017-2019 Names in Schedule 5s		M = E + F - G	N = D + H	T = R + G	U = S + I
Reg/Unreg	Plant Account	Ending WIP Balance	Full Year Retirements	Full Year Closeouts (Additions)	Full Year Depreciation
Nonreg	583.21: Computer Hardware	24,252	-	243,437	15,913
Nonreg	583.21: Computer Hardware - OLD	-	104,043	-	108,790
Nonreg	583.22: Computer Software	-	-	-	-
Nonreg	584.00: Transportation Equip	1,736	180,847	292,168	123,485
Nonreg	585.21: Heavy Work Equipment	-	27,362	65,128	68,459
Nonreg	586.01: Tools	-	48,498	85,121	181,001
Nonreg	587.06: NGV Fuel Equip	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	-	-	-	-
Nonreg	588.01: Communication Equipment	-	39,287	7,249	103,653
Total		102,763,098	76,190,318	698,867,717	408,445,580

3) Indicate which rows relate to IDC 2) Check: Mapping To Assumptions Asset Class (if any changes to CC Summary Upload Template) CC Summary Upload Template (accrual basis)

IDC Indicator	Mapping to Asset Class Assumptions (C55)	Entity	Asset Class	Asset Program	Type 1: Growth, Maintenance, CTA	Type 2: Core vs Non-Core	A		C = B - A
							YTD Actuals	Budget/Full Year Forecast	
	Compression Stations	UG	Compression Stations	CS - Growth	Growth	Core	-	-	-
	Compression Stations	UG	Compression Stations	CS - Improvements	Maintenance	Core	-	1,418,000	1,418,000
	Compression Stations	UG	Compression Stations	CS - Integrity	Growth	Core	-	100,000	100,000
	Compression Stations	UG	Compression Stations	CS - Land/Structures - Improvements	Maintenance	Core	-	421,239	421,239
	Compression Stations	UG	Compression Stations	CS - Land/Structure Growth	Growth	Core	-	-	-
	Compression Stations	UG	Compression Stations	CS - Overhauls	Maintenance	Core	-	2,162,992	2,162,992
	Compression Stations	UG	Compression Stations	CS - Replacements	Maintenance	Core	-	17,786,349	17,786,349
	LNG	UG	LNG	LNG - Growth	Growth	Core	-	-	-
	LNG	UG	LNG	LNG - Improvements	Maintenance	Core	-	-	-
	LNG	UG	LNG	LNG - Integrity	Growth	Core	-	-	-
	LNG	UG	LNG	LNG - Land/Structures - Improvements	Maintenance	Core	-	150,000	150,000
	LNG	UG	LNG	LNG - Land/Structure Growth	Growth	Core	-	-	-
	LNG	UG	LNG	LNG - Overhauls	Maintenance	Core	-	-	-
	LNG	UG	LNG	LNG - Replacements	Maintenance	Core	-	100,000	100,000
	Customer Connections	UG	Customer Connections	CC - Commercial/Bulk-Metered - Conversion	Growth	Core	-	-	-
	Customer Connections	UG	Customer Connections	CC - Commercial/Bulk-Metered - New	Growth	Core	-	-	-
	Customer Connections	UG	Customer Connections	CC - Industrial - Conversion	Growth	Core	-	-	-
	Customer Connections	UG	Customer Connections	CC - Industrial - New	Growth	Core	-	-	-
	Customer Connections	UG	Customer Connections	CC - Multi-Family/Apartment - Conversion	Growth	Core	-	-	-
	Customer Connections	UG	Customer Connections	CC - Multi-Family/Apartment - New	Growth	Core	-	-	-
	Customer Connections	UG	Customer Connections	CC - Residential - Conversion	Growth	Core	-	-	-
	Customer Connections	UG	Customer Connections	CC - Residential - New	Growth	Core	-	68,717,869	68,717,869
	Customer Connections	UG	Customer Connections	CC - Sales Station - Conversion	Growth	Core	-	-	-
	Customer Connections	UG	Customer Connections	CC - Sales Station - New	Growth	Core	-	-	-
	Customer Connections	UG	Customer Connections	CC TCS - Commercial/Bulk-Metered - New	Growth	Core	-	-	-
	Customer Connections	UG	Customer Connections	CC - TCS Multi-Family/Apartment - Conversion	Growth	Core	-	-	-
	Customer Connections	UG	Customer Connections	CC TCS - Residential - Conversion	Growth	Core	-	-	-
	Customer Connections	UG	Customer Connections	CC TCS - Residential - New	Growth	Core	-	-	-
	Distribution Pipe	UG	Distribution Pipe	DP - Corrosion	Maintenance	Core	-	6,177,706	6,177,706
	Distribution Pipe	UG	Distribution Pipe	DP - Damage Prevention	Maintenance	Core	-	-	-
	Distribution Pipe	UG	Distribution Pipe	DP - Class Location	Growth	Core	-	2,000,000	2,000,000
	Distribution Pipe	UG	Distribution Pipe	DP - Integrity	Growth	Core	-	53,030,000	53,030,000
	Distribution Pipe	UG	Distribution Pipe	DP - Main Replacement	Growth	Core	-	28,480,743	28,480,743
	Distribution Pipe	UG	Distribution Pipe	DP - Main Replacement Class Location	Growth	Core	-	-	-
	Distribution Pipe	UG	Distribution Pipe	DP - Relocations	Maintenance	Core	-	24,100,000	24,100,000
	Distribution Pipe	UG	ICM Base Capital Portion	DP - Service Relay	Growth	Core	-	4,240,404	4,240,404
	Distribution Stations	UG	Distribution Stations	DS - CNG	Growth	Core	-	1,500,000	1,500,000
	Distribution Stations	UG	Distribution Stations	DS - Gate, Feeder & A Stations	Growth	Core	-	16,426,090	16,426,090
	Distribution Stations	UG	Distribution Stations	DS - Inside Regulator & ERR Program	Growth	Core	-	3,000,000	3,000,000
	Distribution Stations	UG	Distribution Stations	DS - Station Rebuilds & B and C Stations	Growth	Core	-	27,939,658	27,939,658
	Distribution Stations	UG	Distribution Stations	DS - Integrity Initiatives	Growth	Core	-	3,470,000	3,470,000
	Fleet & Equipment	UG	Fleet & Equipment	FLEET - Equipment & Materials	Maintenance	Core	-	3,778,720	3,778,720
	Fleet & Equipment	UG	Fleet & Equipment	FLEET - Tools	Maintenance	Core	-	1,685,000	1,685,000
	Fleet & Equipment	UG	Fleet & Equipment	FLEET - Vehicles	Maintenance	Core	-	8,607,734	8,607,734
	Growth	UG	Growth	GTH - Hydrogen Blending	Growth	Core	-	1,450,000	1,450,000
	Growth	UG	Growth	GTH - System Reinforcement	Growth	Core	-	65,435,400	65,435,400
	Real Estate & Workplace Services	UG	Real Estate & Workplace Services	REWS - Leasehold Improvements	Maintenance	Core	-	-	-
	Real Estate & Workplace Services	UG	Real Estate & Workplace Services	REWS - Furniture/Structures & Improvements	Maintenance	Core	-	7,174,400	7,174,400
	TIS	UG	TIS	TIS Business Solutions	Maintenance	Core	-	7,242,000	7,242,000
	TIS	UG	TIS	TIS Infrastructure	Maintenance	Core	-	7,880,000	7,880,000
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Growth	Growth	Core	-	67,191,372	67,191,372
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Integrity	Growth	Core	-	14,673,999	14,673,999
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Improvements	Maintenance	Core	-	3,415,635	3,415,635
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Replacements	Maintenance	Core	-	29,230,310	29,230,310
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Class Location	Growth	Core	-	2,062,500	2,062,500
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Land/Structures - Improvements	Maintenance	Core	-	114,840	114,840
	Utilization	UG	Utilization	UTIL - Integrity Survey	Growth	Core	-	-	-
	Utilization	UG	Utilization	UTIL - Meters (growth)	Growth	Core	-	4,056,875	4,056,875
	Utilization	UG	Utilization	UTIL - Meters (mtc)	Maintenance	Core	-	21,598,099	21,598,099
	Utilization	UG	Utilization	UTIL - Monitoring Systems	Maintenance	Core	-	-	-
	Utilization	UG	Utilization	UTIL - Regulator Refit	Maintenance	Core	-	24,403,145	24,403,145

3) Indicate which rows relate to IDC 2) Check: Mapping To Assumptions Asset Class (if any changes to CC Summary Upload Template) CC Summary Upload Template (accrual basis)

IDC Indicator	Mapping to Asset Class Assumptions (C55)	Entity	Asset Class	Asset Program	Type 1: Growth, Maintenance, CTA	Type 2: Core vs Non-Core	A		Remaining Year Capex Forecast
							YTD Actuals	Budget/Full Year Forecast	
							B	C = B - A	
	Utilization	UG	Utilization	UTIL - Remediation	Maintenance	Core	-	150,000	150,000
	Corporate	UG	EA Fixed O/H	EA Fixed O/H Customer Connections	Growth	Core	-	4,267,128	4,267,128
	Corporate	UG	EA Fixed O/H	EA Fixed O/H - Maintenance	Maintenance	Core	-	-	-
	Corporate	UG	Corporate	Corporate - Overheads	Split	Core	-	141,205,980	141,205,980
	Corporate	UG	Corporate	Corporate - Loadings	Split	Core	-	5,038,916	5,038,916
Y - Corporate	Corporate	UG	Corporate	Corporate - IDC	Split	Core	-	3,398,918	3,398,918
Y - Corporate	Corporate	UG	Corporate	IDC Adjustments	Split	Core	-	-	-
	Corporate	UG	Corporate	AM Capital - Growth	Split	Core	-	-	-
	Corporate	UG	Corporate	AM Capital - Maintenance	Split	Core	-	-	-
	Corporate	UG	Corporate	EA Fixed O/H - Other STIP	Split	Core	-	-	-
	Corporate	UG	Corporate	Third Party Billing	Split	Core	-	-	-
	ICM	UG	ICM PROJECTS	ICM - Distribution Pipe	Growth	Non-core	-	-	-
	ICM	UG	ICM PROJECTS	ICM - Compression Stations	Growth	Non-core	-	-	-
	ICM	UG	ICM PROJECTS	ICM - Growth	Growth	Non-core	-	-	-
	ICM	UG	ICM PROJECTS	ICM - LNG	Growth	Non-core	-	-	-
	ICM	UG	ICM PROJECTS	ICM - TPS	Growth	Non-core	-	-	-
	Corporate	UG	ICM PROJECTS	ICM - Overheads	Growth	Non-core	-	-	-
	Corporate	UG	ICM PROJECTS	ICM - Loadings	Growth	Non-core	-	-	-
Y	ICM	UG	ICM PROJECTS	ICM - IDC	Growth	Non-core	-	-	-
	Integration	UG	CTA - TIS	CTA - TIS	Integration Capital	Non-core	-	-	-
	Real Estate & Workplace Services	UG	CTA - REWS	CTA - REWS	Integration Capital	Non-core	-	-	-
	Corporate	UG	CTA - TIS	CTA - Overheads	Integration Capital	Non-core	-	-	-
	Corporate	UG	CTA - TIS	CTA - Loadings	Integration Capital	Non-core	-	-	-
Y	Integration	UG	CTA - TIS	CTA - IDC	Integration Capital	Non-core	-	-	-
	Growth - Non Core	UG	Non-Core Capital	Community Expansion	Growth	Non-core	-	3,806,423	3,806,423
	Growth - Non Core	UG	Non-Core Capital	RNG: Regulated	Growth	Non-core	-	16,748,863	16,748,863
	Growth - Non Core	UG	Non-Core Capital	Unregulated Storage: Growth	Growth	Non-core	-	2,942,516	2,942,516
	Transmission Pipe & Underground Storage	UG	Non-Core Capital	Unregulated Storage: Maintenance	Maintenance	Non-core	-	10,979,378	10,979,378
	N/A	UG	Cost of Retirements - Capital	Total Cost of Retirements - Capital	Retirement	Retirement	-	7,350,708	7,350,708
								<u>727,109,907</u>	<u>727,109,907</u>

3) Indicate which rows relate to IDC

2) Check: Mapping To Assumptions Asset Class (if any changes to CC Summary Upload Template)

CC Summary Upload Template (accrual basis)

* Missing Non Core IDC (Community expansion, RNG, etc.)

Required to allocate Corporate IDC across all plant accounts

IDC Indicator	Mapping to Asset Class Assumptions (C55)	Entity	Asset Class	Asset Program	Corporate IDC Allocation Indicator	Corporate OH Allocation %	Remaining Year Corporate IDC Allocation	Actual Corporate IDC Allocation
	Compression Stations	UG	Compression Stations	CS - Growth	Y	0%	-	-
	Compression Stations	UG	Compression Stations	CS - Improvements	Y	0%	8,454	-
	Compression Stations	UG	Compression Stations	CS - Integrity	Y	0%	596	-
	Compression Stations	UG	Compression Stations	CS - Land/Structures - Improvements	Y	0%	2,511	-
	Compression Stations	UG	Compression Stations	CS - Land/Structure Growth	Y	0%	-	-
	Compression Stations	UG	Compression Stations	CS - Overhauls	Y	0%	12,895	-
	Compression Stations	UG	Compression Stations	CS - Replacements	Y	3%	106,039	-
	LNG	UG	LNG	LNG - Growth	Y	0%	-	-
	LNG	UG	LNG	LNG - Improvements	Y	0%	-	-
	LNG	UG	LNG	LNG - Integrity	Y	0%	-	-
	LNG	UG	LNG	LNG - Land/Structures - Improvements	Y	0%	894	-
	LNG	UG	LNG	LNG - Land/Structure Growth	Y	0%	-	-
	LNG	UG	LNG	LNG - Overhauls	Y	0%	-	-
	LNG	UG	LNG	LNG - Replacements	Y	0%	596	-
	Customer Connections	UG	Customer Connections	CC - Commercial/Bulk-Metered - Conversion	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - Commercial/Bulk-Metered - New	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - Industrial - Conversion	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - Industrial - New	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - Multi-Family/Apartment - Conversion	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - Multi-Family/Apartment - New	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - Residential - Conversion	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - Residential - New	Y	12%	409,683	-
	Customer Connections	UG	Customer Connections	CC - Sales Station - Conversion	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - Sales Station - New	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC TCS - Commercial/Bulk-Metered - New	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC - TCS Multi-Family/Apartment - Conversion	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC TCS - Residential - Conversion	Y	0%	-	-
	Customer Connections	UG	Customer Connections	CC TCS - Residential - New	Y	0%	-	-
	Distribution Pipe	UG	Distribution Pipe	DP - Corrosion	Y	1%	36,830	-
	Distribution Pipe	UG	Distribution Pipe	DP - Damage Prevention	Y	0%	-	-
	Distribution Pipe	UG	Distribution Pipe	DP - Class Location	Y	0%	11,924	-
	Distribution Pipe	UG	Distribution Pipe	DP - Integrity	Y	9%	316,155	-
	Distribution Pipe	UG	Distribution Pipe	DP - Main Replacement	Y	5%	169,797	-
	Distribution Pipe	UG	Distribution Pipe	DP - Main Replacement Class Location	Y	0%	-	-
	Distribution Pipe	UG	Distribution Pipe	DP - Relocations	Y	4%	143,680	-
	Distribution Pipe	UG	ICM Base Capital Portion	DP - Service Relay	Y	1%	25,280	-
	Distribution Stations	UG	Distribution Stations	DS - CNG	Y	0%	8,943	-
	Distribution Stations	UG	Distribution Stations	DS - Gate, Feeder & A Stations	Y	3%	97,929	-
	Distribution Stations	UG	Distribution Stations	DS - Inside Regulator & ERR Program	Y	1%	17,885	-
	Distribution Stations	UG	Distribution Stations	DS - Station Rebuilds & B and C Stations	Y	5%	166,571	-
	Distribution Stations	UG	Distribution Stations	DS - Integrity Initiatives	Y	1%	20,687	-
	Fleet & Equipment	UG	Fleet & Equipment	FLEET - Equipment & Materials	Y	1%	22,528	-
	Fleet & Equipment	UG	Fleet & Equipment	FLEET - Tools	Y	0%	10,046	-
	Fleet & Equipment	UG	Fleet & Equipment	FLEET - Vehicles	Y	2%	51,318	-
	Growth	UG	Growth	GTH - Hydrogen Blending	Y	0%	8,645	-
	Growth	UG	Growth	GTH - System Reinforcement	Y	11%	390,113	-
	Real Estate & Workplace Services	UG	Real Estate & Workplace Services	REWS - Leasehold Improvements	Y	0%	-	-
	Real Estate & Workplace Services	UG	Real Estate & Workplace Services	REWS - Furniture/Structures & Improvements	Y	1%	42,772	-
	TIS	UG	TIS	TIS Business Solutions	Y	1%	43,175	-
	TIS	UG	TIS	TIS Infrastructure	Y	1%	46,979	-
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Growth	Y	12%	400,582	-
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Integrity	Y	3%	87,484	-
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Improvements	Y	1%	20,363	-
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Replacements	Y	5%	174,265	-
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Class Location	Y	0%	12,296	-
	Transmission Pipe & Underground Storage	UG	Transmission Pipe & Underground Storage	TPS - Land/Structures - Improvements	Y	0%	685	-
	Utilization	UG	Utilization	UTIL - Integrity Survey	Y	0%	-	-
	Utilization	UG	Utilization	UTIL - Meters (growth)	Y	1%	24,186	-
	Utilization	UG	Utilization	UTIL - Meters (mtc)	Y	4%	128,764	-
	Utilization	UG	Utilization	UTIL - Monitoring Systems	Y	0%	-	-
	Utilization	UG	Utilization	UTIL - Regulator Refit	Y	4%	145,487	-

3) Indicate which rows relate to IDC

2) Check: Mapping To Assumptions Asset Class (if any changes to CC Summary Upload Template)	CC Summary Upload Template (accrual basis)
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* Missing Non Core IDC (Community expansion, RNG, etc.)

Required to allocate Corporate IDC across all plant accounts

IDC Indicator	Mapping to Asset Class Assumptions (C55)	Entity	Asset Class	Asset Program	Corporate IDC Allocation Indicator	Corporate OH Allocation %	Remaining Year Corporate IDC Allocation	Actual Corporate IDC Allocation
	Utilization	UG	Utilization	UTIL - Remediation	Y	0%	894	-
	Corporate	UG	EA Fixed O/H	EA Fixed O/H Customer Connections	Y	1%	25,440	-
	Corporate	UG	EA Fixed O/H	EA Fixed O/H - Maintenance	Y	0%	-	-
	Corporate	UG	Corporate	Corporate - Overheads		0%	-	-
	Corporate	UG	Corporate	Corporate - Loadings		0%	-	-
Y - Corporate	Corporate	UG	Corporate	Corporate - IDC		0%	-	-
Y - Corporate	Corporate	UG	Corporate	IDC Adjustments		0%	-	-
	Corporate	UG	Corporate	AM Capital - Growth		0%	-	-
	Corporate	UG	Corporate	AM Capital - Maintenance		0%	-	-
	Corporate	UG	Corporate	EA Fixed O/H - Other STIP		0%	-	-
	Corporate	UG	Corporate	Third Party Billing		0%	-	-
	ICM	UG	ICM PROJECTS	ICM - Distribution Pipe		0%	-	-
	ICM	UG	ICM PROJECTS	ICM - Compression Stations		0%	-	-
	ICM	UG	ICM PROJECTS	ICM - Growth		0%	-	-
	ICM	UG	ICM PROJECTS	ICM - LNG		0%	-	-
	ICM	UG	ICM PROJECTS	ICM - TPS		0%	-	-
	Corporate	UG	ICM PROJECTS	ICM - Overheads		0%	-	-
	Corporate	UG	ICM PROJECTS	ICM - Loadings		0%	-	-
Y	ICM	UG	ICM PROJECTS	ICM - IDC		0%	-	-
	Integration	UG	CTA - TIS	CTA - TIS	Y	0%	-	-
	Real Estate & Workplace Services	UG	CTA - REWS	CTA - REWS	Y	0%	-	-
	Corporate	UG	CTA - TIS	CTA - Overheads		0%	-	-
	Corporate	UG	CTA - TIS	CTA - Loadings		0%	-	-
Y	Integration	UG	CTA - TIS	CTA - IDC		0%	-	-
	Growth - Non Core	UG	Non-Core Capital	Community Expansion	Y	1%	22,693	-
	Growth - Non Core	UG	Non-Core Capital	RNG: Regulated	Y	3%	99,853	-
	Growth - Non Core	UG	Non-Core Capital	Unregulated Storage: Growth	Y	1%	17,543	-
	Transmission Pipe & Underground Storage	UG	Non-Core Capital	Unregulated Storage: Maintenance	Y	2%	65,457	-
	N/A	UG	Cost of Retirements - Capital	Total Cost of Retirements - Capital		0%	-	-

Capex to Plant Account Assumptions

General Plant Allocator	3.04%
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Allocates forecasted capex by asset class into the plant accounts

Allocates forecasted IDC capex by asset class into the plant accounts
 Note - Separate Corporate allocation calc required because Corporate AC has historically all been allocated to OH plant accounts, whereas IDC is required to be spread across all plant accounts

Asset Class	Plant Account	Allocation	Forecasted Capex
Compression Stations	45000	14%	3,051,268
Compression Stations	45200	2%	385,239
Compression Stations	45300	0%	-
Compression Stations	45600	28%	6,069,703
Compression Stations	45700	5%	987,175
Compression Stations	45800	0%	-
Compression Stations	46000	19%	4,224,496
Compression Stations	46200	3%	577,859
Compression Stations	46300	0%	28,455
Compression Stations	46400	0%	-
Compression Stations	46501	2%	352,406
Compression Stations	46600	21%	4,600,980
Compression Stations	46700	5%	995,930
Compression Stations	47800	0%	21,889
Compression Stations	48601	0%	-
Compression Stations	48801	0%	6,567
Compression Stations	55200	0%	19,700
Compression Stations	55300	0%	-
Compression Stations	55600	3%	558,159
Compression Stations	55700	0%	8,755
Compression Stations	55800	0%	-
Compression Stations Total		100%	-
Corporate	44200	0%	81,393
Corporate	44301	0%	163
Corporate	44302	0%	-
Corporate	45200	1%	1,229,605
Corporate	45300	3%	4,373,112
Corporate	45500	3%	5,039,491
Corporate	45600	1%	2,055,893
Corporate	45700	2%	3,695,586
Corporate	46200	0%	65,274
Corporate	46300	0%	9,283
Corporate	46501	23%	34,746,690
Corporate	46600	1%	1,500,961
Corporate	46700	7%	10,579,257
Corporate	47200	1%	1,459,947
Corporate	47301	1%	2,127,762
Corporate	47302	12%	18,453,492
Corporate	47400	4%	5,465,974
Corporate	47401	3%	4,627,998
Corporate	47501	16%	24,526,280
Corporate	47502	13%	20,494,848
Corporate	47700	6%	9,806,376
Corporate	48200	1%	1,083,642
Corporate	48301	0%	14,043
Corporate	48305	2%	2,473,872
Corporate	48307	0%	-
Corporate Total		100%	-
Customer Connections	46700	0%	-
Customer Connections	47000	0%	-
Customer Connections	47100	0%	306,001
Customer Connections	47200	0%	-
Customer Connections	47301	4%	2,891,236
Customer Connections	47302	54%	37,207,908
Customer Connections	47400	1%	432,442
Customer Connections	47401	3%	2,098,506
Customer Connections	47501	4%	3,047,706
Customer Connections	47502	23%	15,555,320
Customer Connections	47700	2%	1,367,967
Customer Connections	47800	8%	5,810,783
Customer Connections	49500	0%	-
Customer Connections Total		100%	-
Distribution Pipe	44301	0%	-
Distribution Pipe	45500	0%	-
Distribution Pipe	45700	0%	-
Distribution Pipe	46000	0%	108,705
Distribution Pipe	46100	0%	169,962
Distribution Pipe	46501	15%	18,220,232
Distribution Pipe	46600	0%	-
Distribution Pipe	46700	0%	106,108
Distribution Pipe	47000	0%	158,159
Distribution Pipe	47100	0%	127,353
Distribution Pipe	47200	0%	4,839
Distribution Pipe	47301	2%	2,920,388
Distribution Pipe	47302	11%	13,434,516
Distribution Pipe	47400	0%	5,075
Distribution Pipe	47401	0%	123,340
Distribution Pipe	47501	48%	56,985,038
Distribution Pipe	47502	20%	23,877,473

A		B		A+B
Forecasted IDC (Excluding Corp)	Forecasted IDC (Corporate only)	Forecasted IDC %	Forecasted Cleaned (Corporate only)	Total Forecasted IDC
-	18,191	0.5%	18,191	18,191
-	2,297	0.1%	2,297	2,297
-	-	0.0%	-	-
-	36,186	1.1%	36,186	36,186
-	5,885	0.2%	5,885	5,885
-	-	0.0%	-	-
-	25,186	0.7%	25,186	25,186
-	3,445	0.1%	3,445	3,445
-	170	0.0%	170	170
-	-	0.0%	-	-
-	2,101	0.1%	2,101	2,101
-	27,430	0.8%	27,430	27,430
-	5,938	0.2%	5,938	5,938
-	130	0.0%	130	130
-	-	0.0%	-	-
-	39	0.0%	39	39
-	117	0.0%	117	117
-	-	0.0%	-	-
-	3,328	0.1%	3,328	3,328
-	52	0.0%	52	52
-	-	0.0%	-	-
-	13	0.0%	13	13
-	0	0.0%	0	0
-	-	0.0%	-	-
-	203	0.0%	203	203
-	723	0.0%	723	723
-	833	0.0%	833	833
-	340	0.0%	340	340
-	611	0.0%	611	611
-	11	0.0%	11	11
-	2	0.0%	2	2
-	5,743	0.2%	5,743	5,743
-	248	0.0%	248	248
-	1,749	0.1%	1,749	1,749
-	241	0.0%	241	241
-	352	0.0%	352	352
-	3,050	0.1%	3,050	3,050
-	903	0.0%	903	903
-	765	0.0%	765	765
-	4,054	0.1%	4,054	4,054
-	3,388	0.1%	3,388	3,388
-	1,621	0.0%	1,621	1,621
-	179	0.0%	179	179
-	2	0.0%	2	2
-	409	0.0%	409	409
-	-	0.0%	-	-
-	-	0.0%	-	-
-	-	0.0%	-	-
-	1,824	0.1%	1,824	1,824
-	-	0.0%	-	-
-	17,237	0.5%	17,237	17,237
-	221,826	6.5%	221,826	221,826
-	2,578	0.1%	2,578	2,578
-	12,511	0.4%	12,511	12,511
-	18,170	0.5%	18,170	18,170
-	92,738	2.7%	92,738	92,738
-	8,156	0.2%	8,156	8,156
-	34,643	1.0%	34,643	34,643
-	-	0.0%	-	-
-	-	0.0%	-	-
-	648	0.0%	648	648
-	1,013	0.0%	1,013	1,013
-	108,626	3.2%	108,626	108,626
-	-	0.0%	-	-
-	633	0.0%	633	633
-	943	0.0%	943	943
-	759	0.0%	759	759
-	29	0.0%	29	29
-	17,411	0.5%	17,411	17,411
-	80,094	2.4%	80,094	80,094
-	30	0.0%	30	30
-	735	0.0%	735	735
-	339,734	10.0%	339,734	339,734
-	142,353	4.2%	142,353	142,353

Capex to Plant Account Assumptions

General Plant Allocator

3.04%

Allocates forecasted capex by asset class into the plant accounts

Allocates forecasted IDC capex by asset class into the plant accounts
 Note - Separate Corporate allocation calc required because Corporate AC has historically all been allocated to OH plant accounts, whereas IDC is required to be spread across all plant accounts

Asset Class	Plant Account	Allocation	Forecasted Capex
Utilization	45700	0%	-
Utilization	46700	0%	-
Utilization	47200	0%	50,208
Utilization	47302	3%	1,305,411
Utilization	47400	33%	16,317,638
Utilization	47401	0%	-
Utilization	47501	0%	-
Utilization	47700	0%	-
Utilization	47800	65%	32,484,653
Utilization	48301	0%	-
Utilization	48601	0%	50,208
Utilization	49500	0%	-
Utilization Total		100%	719,759,199

A		B		A+B
Forecasted IDC (Excluding Corp)	Forecasted IDC (Corporate only)	Forecasted IDC %	Forecasted Cleaned (Corporate only)	Total Forecasted IDC
-	-	0.0%	-	-
-	-	0.0%	-	-
-	299	0.0%	299	299
-	7,783	0.2%	7,783	7,783
-	97,283	2.9%	97,283	97,283
-	-	0.0%	-	-
-	-	0.0%	-	-
-	-	0.0%	-	-
-	193,667	5.7%	193,667	193,667
-	-	0.0%	-	-
-	299	0.0%	299	299
-	-	0.0%	-	-
-	-	0.0%	-	-

Plant Account Info					Opening Balances and Assumptions (WIP Closing and FY Retirements)									Monthly Closeout + Retirement	Forecasted Balance Subject to Depreciation
Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	Refinement for Capex Assumptions	AA	A	B	C	D = A+B-C	E	F	G = E - F	Dec	Dec	
					FA Opening Balance	WIP Opening Balance	Forecasted Capex	WIP Closing Balance	Forecasted Closeouts	Full Year Retirements	YTD Retirements	Forecasted Retirements			
Reg	401.00: Intang - Fran Consent	40100	40100		1,041,883	-	-	-	-	-	-	-	-	1,041,883	
Reg	401.02: Intang F&C - S.S. Marie	40102	40102		126,152	-	-	-	-	-	-	-	-	126,152	
Reg	402.02 Other intangible - S.S. Marie	40202	40202		-	-	-	-	-	-	-	-	-	-	
Reg	402.03 Other intangible - Lakeland Premium	40203	40203		-	-	-	-	-	-	-	-	-	-	
Reg	402.04: Intang Oth-Lake Acq Adj	40204	40204		494,761	-	-	-	-	-	-	-	-	494,761	
Reg	440.00: LocStor - Land	44000	44000		7,303	-	-	-	-	-	-	-	-	7,303	
Reg	442.00: LocStor - Structure	44200	44200		8,347,457	-	330,893	-	330,893	-	-	-	134,197	8,678,351	
Reg	443.01: LocStor-Holder StorTank	44301	44301		7,264,798	435,368	663	435,368	663	-	-	-	269	7,265,461	
Reg	443.02: LocStor - Holder Equip	44302	44302		24,756,066	-	-	-	-	-	-	-	-	24,756,066	
Reg	450.00: UGStor - Land	45000	45000		11,506,443	-	3,051,268	2,955,438	95,830	-	-	-	38,865	11,602,272	
Reg	451.00: UGStor - Land Rights	45100	45100		33,741,757	-	-	-	-	-	-	-	-	33,741,757	
Reg	452.00: UGStor - Structure	45200	45200		81,130,461	151,096	4,998,783	151,096	4,998,783	218,204	-	218,204	1,938,811	85,911,039	
Reg	452.90: UGStor - Struc-Aid S	45290	45290		68,882	-	-	-	-	-	-	-	-	68,882	
Reg	453.00: UGStor - Wells	45300	45300		74,323,099	2,933,294	17,778,256	4,056,233	16,655,317	23,000	-	23,000	6,745,402	90,955,416	
Reg	455.00: UGStor - Field Lines	45500	45500		38,424,459	3,281,284	20,104,319	4,543,253	18,842,349	-	-	-	7,641,702	57,266,809	
Reg	456.00: UGStor - Comp Equip	45600	45600		490,983,541	605,639	8,357,936	6,956,313	2,007,262	693,160	-	693,160	532,947	492,297,643	
Reg	457.00: UGStor - M&R Equip	45700	45700		105,851,132	2,008,501	15,023,872	2,874,768	14,157,605	919,702	-	919,702	5,368,763	119,089,035	
Reg	457.90: UGStor-M&R Equip-Aid S	45790	45790		14,748,762	-	-	-	-	-	-	-	-	14,748,762	
Reg	458.00: UGStor - Base Press Gas	45800	45800		37,138,295	-	-	-	-	118,945	-	118,945	48,239	37,019,350	
Reg	460.01: Trans - Land	46001	46000		86,811,919	15,788	4,637,377	2,551,145	2,102,020	1,171,483	-	1,171,483	377,389	87,742,455	
Reg	461.05: Trans - Land Rights	46105	46100		71,114,075	-	1,641,195	-	1,641,195	-	-	-	665,603	72,755,270	
Reg	462.00: Trans - Comp Structure	46200	46200		167,341,386	76,121	648,366	76,121	648,366	-	-	-	262,951	167,989,752	
Reg	462.90: Trans-Comp Struc-Aid S	46290	46290		118,620	-	-	-	-	-	-	-	-	118,620	
Reg	463.00: Trans - M&R Struc	46300	46300		11,474,276	-	37,738	-	37,738	4,948	-	4,948	13,298	11,507,066	
Reg	463.90: Trans - M&R Struc-Aid S	46390	46390		2,036	-	-	-	-	-	-	-	-	2,036	
Reg	464.00: Trans - Other Structure	46400	46400		2,971,775	-	-	-	-	-	-	-	-	2,971,775	
Reg	465.00: Trans - Mains	46500	46501		2,661,296,441	20,228,656	139,342,631	22,507,109	137,064,177	2,001,418	-	2,001,418	54,776,047	2,796,359,200	
Reg	465.91: Trans - Mains-Aid S	46591	46591		15,167,634	-	-	-	-	-	-	-	-	15,167,634	
Reg	466.51: Trans - Compress Equip	46651	46600		1,030,991,415	596,029	6,101,941	5,116,103	1,581,866	-	-	-	641,542	1,032,573,282	
Reg	467.00: Trans - M&R Equip	46700	46700		504,724,133	8,290,294	43,008,443	5,694,876	45,603,861	27,324	-	27,324	18,484,019	550,300,670	
Reg	467.90: Trans M&R Equip - Aid S	46790	46790		4,608,252	-	-	-	-	-	-	-	-	4,608,252	
Reg	470.00: Dist - Land	47000	47000		25,827,732	273,499	1,481,959	273,499	1,481,959	2,084,477	-	2,084,477	244,357	25,225,214	
Reg	471.00: Dist - Land Rights	47100	47100		21,571,751	-	1,319,608	-	1,319,608	-	-	-	535,180	22,891,359	
Reg	472.00: Dist - Structure	47200	47200	73%	147,776,752	-	4,332,700	460,749	3,871,950	4,033,017	-	4,033,017	65,322	147,615,685	
Reg	472.31: Dist - Structure - Stoney Creek	47231	47200	0%	33,507,154	-	-	-	-	-	-	-	-	33,507,154	
Reg	472.32: Dist - Structure - Win-Rhodes	47232	47200	0%	26,226,059	-	-	-	-	-	-	-	-	26,226,059	
Reg	472.33: Dist - Structure - London Admin	47233	47200	27%	-	3,739,163	1,602,505	5,341,669	-	-	-	-	-	-	
Reg	472.33: Dist - Structure - London Admin - old	47233	47200	0%	22,355,226	-	-	-	-	-	-	-	-	22,355,226	
Reg	472.34: Dist - Structure - Kingston Office	47234	47200	0%	18,907,233	-	-	-	-	-	-	-	-	18,907,233	
Reg	472.35: Dist - Structure - Mainway	47235	47200	0%	18,003,216	-	-	-	-	15,937,297	-	15,937,297	6,463,529	2,065,919	
Reg	472.04: Dist-Lease Imp 15YR	47204	47204		60,681	-	-	-	-	-	-	-	-	60,681	
Reg	472.80: Dist - Struc - Aid N	47280	47280		107,203	-	-	-	-	-	-	-	-	107,203	
Reg	472.90: Dist - Struc - Aid S	47290	47290		18,193	-	-	-	-	-	-	-	-	18,193	
Reg	473.01: Dist-Serv Line-Steel	47301	47301		292,508,465	143,254	8,650,108	143,254	8,650,108	-	-	-	3,508,137	301,158,573	
Reg	473.02: Dist-Serv Line-Plast	47302	47302		1,854,940,218	456,285	74,965,642	692,414	74,729,512	2,141,439	-	2,141,439	29,438,816	1,927,528,291	
Reg	473.81: Dist-ServLn Steel-Aid N	47381	47381		1,369,646	-	-	-	-	-	-	-	-	1,369,646	
Reg	473.82: Dist-ServLn Plast-Aid N	47382	47382		8,468,272	-	-	-	-	-	-	-	-	8,468,272	
Reg	473.91: Dist-ServLn Steel-Aid S	47391	47391		4,679,841	89,454	-	89,454	-	-	-	-	-	4,679,841	
Reg	473.92: Dist-ServLn Plast-Aid S	47392	47392		27,138,550	-	-	-	-	-	-	-	-	27,138,550	
Reg	474.00: Dist - Regulators	47400	47400		182,655,119	62,014	22,221,130	62,014	22,221,130	2,627,268	-	2,627,268	7,946,486	202,248,980	
Reg	474.01: Dist-Cust M&R Install	47401	47401		177,085,764	1,779,341	18,814,457	580,382	20,013,416	54,616	-	54,616	8,094,490	197,044,563	
Reg	474.81: Dist-Cust M&R Ins Aid N	47481	47481		2,502,655	-	-	-	-	-	-	-	-	2,502,655	
Reg	474.91: Dist-Cust M&R Ins Aid S	47491	47491		10,188,410	-	-	-	-	-	-	-	-	10,188,410	
Reg	475.01: Dist - Mains - Steel	47501	47501		1,883,933,774	16,186,530	99,708,051	15,249,842	100,644,739	1,451,536	-	1,451,536	40,228,791	1,983,126,977	
Reg	475.02: Dist - Mains - Plast	47502	47502		1,115,183,386	2,720,396	83,060,273	2,706,108	83,074,561	753,596	-	753,596	33,386,087	1,197,504,350	
Reg	475.81: Dist-Mains-Steel -Aid N	47581	47581		50,380,912	1,263,677	-	1,263,677	-	762	-	762	309	50,380,151	
Reg	475.82: Dist-Mains-Plast -Aid N	47582	47582		17,286,028	-	-	-	-	7	-	7	3	17,286,021	
Reg	475.91: Dist-Mains-Steel -Aid S	47591	47591		37,829,986	233,965	-	233,965	-	7,758	-	7,758	3,146	37,822,228	
Reg	475.92: Dist-Mains-Plast -Aid S	47592	47592		38,007,990	104,850	-	104,850	-	45,980	-	45,980	18,648	37,962,010	
Reg	476.00: NGV Compressor Stations	47600	47600		5,781,162	-	387,285	-	387,285	-	-	-	157,067	6,168,446	

If new plant account rows are added in Summary tab, please make sure you add here as well

Plant Account Info					Opening Balances and Assumptions (WIP Closing and FY Retirements)								Monthly Closeout + Retirements	Forecasted Balance Subject to Depreciation	
If new plant account rows are added in Summary tab, please make sure you add here as well					AA	A	B	C	D = A+B-C	E	F	G = E - F	Dec	Dec	
Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	Refinement for Capex Assumptions	FA Opening Balance	WIP Opening Balance	Forecasted Capex	WIP Closing Balance	Forecasted Closeouts	Full Year Retirements	YTD Retirements	Forecasted Retirements	Dec	Dec	
Reg	477.00: Dist - M&R Equip	47700	47700		319,433,811	4,500,534	39,866,404	2,180,099	42,186,839	-	211,373	-	211,373	17,023,568	361,409,277
Reg	477.80: Dist-M&R Equip - Aid N	47780	47780		5,112,381	-	-	-	-	-	-	-	-	-	5,112,381
Reg	477.90: Dist-M&R Equip - Aid S	47790	47790		5,447,961	172,597	-	172,597	-	-	-	-	-	-	5,447,961
Reg	478.00: Dist-Household Meters	47800	47800		563,869,524	159,606	40,846,465	193,247	40,812,825	-	7,085,859	-	7,085,859	13,678,307	597,596,490
Reg	480.00: GenPlant - Land	48000	48000	96.96%	545,846	-	-	-	-	-	-	-	-	-	545,846
Reg	482.02: GenPlant-Lease Imp 2YR	48202	48200	0%	892,890	-	-	-	-	-	-	-	-	-	892,890
Reg	482.05: GenPlant-Lease Imp 5YR	48205	48200	0%	1,962,560	-	-	-	-	-	-	-	-	-	1,962,560
Reg	482.10: GenPlant-Lease Imp 10YR	48210	48200	0%	2,063,566	-	-	-	-	-	-	-	-	-	2,063,566
Reg	482.12: GenPlant - Structure	48212	48200	96.96%	23,249,840	6,830,572	4,271,465	9,364,489	1,737,547	-	96,684	-	96,684	665,468	24,890,703
Reg	482.51: GenPlant - Structure - Keil	48251	48200	0.00%	78,183,408	-	-	-	-	-	-	-	-	-	78,183,408
Reg	482.52: GenPlant - Structure - Bloomfield	48252	48200	0.00%	21,623,016	-	-	-	-	-	-	-	-	-	21,623,016
Reg	483.01: GenPlant Office Equip	48301	48301	96.96%	9,475,018	171,107	55,354	171,107	55,354	-	287,205	-	287,205	94,030	9,243,166
Reg	483.05: Gen-Computer Software	48305	48305	96.96%	-	3,602,377	9,751,430	3,602,377	9,751,430	-	-	-	-	3,954,790	9,751,430
Reg	483.05: Gen-Computer Software - OLD	49101	49101	96.96%	75,996,871	-	-	-	-	-	18,684,121	-	18,684,121	-	75,996,871
Reg	483.06: Reg Base LinePack Gas	48306	48306	96.96%	7,520,888	-	-	-	-	-	-	-	-	-	7,520,888
Reg	483.07: Computer Software-10YR	48307	48307	96.96%	-	-	-	-	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR - OLD	49103	49103	96.96%	98,874,566	-	-	-	-	-	-	-	-	-	98,874,566
Reg	483.21: Computer Hardware	48321	48304	96.96%	-	773,507	7,764,354	1,298,898	7,238,962	-	-	-	-	2,935,833	7,238,962
Reg	483.21: Computer Hardware - OLD	49000	49000	96.96%	19,230,803	-	-	-	-	4,360,629	-	4,360,629	-	19,230,803	-
Reg	483.22: Computer Software	48322	48322	96.96%	-	-	-	-	-	-	-	-	-	-	-
Reg	484.00: Transportation Equip	48400	48403	96.96%	71,604,930	55,368	9,318,635	55,368	9,318,635	-	5,356,583	-	5,356,583	1,606,850	75,566,981
Reg	485.21: Heavy Work Equipment	48521	48500	96.96%	22,383,611	-	2,077,238	-	2,077,238	-	769,823	-	769,823	530,235	23,691,026
Reg	486.01: Tools	48601	48601	96.96%	38,263,692	-	2,714,913	-	2,714,913	-	2,032,620	-	2,032,620	276,711	38,945,985
Reg	487.06: NGV Fuel Equip	48706	48706	96.96%	-	-	-	-	-	-	-	-	-	-	-
Reg	487.96: NGV Fuel Equip - Aid S	48796	48796	96.96%	-	-	-	-	-	-	-	-	-	-	-
Reg	488.01: Communication Equipment	48801	48801	96.96%	8,216,595	-	231,220	-	231,220	-	1,646,591	-	1,646,591	574,018	6,801,224
Reg	495.01: UGStor - Reg OH 35YR	49501	49500	2%	-	-	-	-	-	-	-	-	-	-	-
Reg	495.02: Dist - Reg OH 35YR	49502	49500	51%	-	-	-	-	-	-	-	-	-	-	-
Reg	495.03: LocStor - Reg OH 30YR	49503	49500	2%	-	-	-	-	-	-	-	-	-	-	-
Reg	495.04: GenPlant - Reg OH 10YR	49504	49500	2%	-	-	-	-	-	-	-	-	-	-	-
Reg	495.05: Trans - Reg OH 40YR	49505	49500	35%	-	-	-	-	-	-	-	-	-	-	-
Reg	495.06: Software Reg OH 10YR	49506	49500	8%	-	-	-	-	-	-	-	-	-	-	-
Nonreg	550.01: NReg UGStor - Land	55001	55000		3,667,950	-	-	-	-	-	-	-	-	-	3,667,950
Nonreg	551.00: NReg UGStor-LRights	55100	55100		38,793,697	-	-	-	-	-	-	-	-	-	38,793,697
Nonreg	552.00: NReg UGStor - Struc	55200	55200		26,245,946	-	19,700	-	19,700	-	-	-	8,015	26,265,646	-
Nonreg	553.00: NReg UGStor - Wells	55300	55300		121,065,472	1,632,507	5,106,721	1,632,507	5,106,721	-	13,895	-	13,895	2,072,054	126,158,298
Nonreg	555.00: NReg UGStor-Field Line	55500	55500		70,559,699	49,673	4,340,713	49,673	4,340,713	-	-	-	1,766,051	74,900,412	-
Nonreg	556.00: NReg UGStor-Comp Equip	55600	55600		179,248,949	1,725,265	8,601,245	2,399,028	7,927,482	-	509,778	-	509,778	3,017,948	186,666,653
Nonreg	557.00: NReg UGStor - M&R Equip	55700	55700		34,298,327	-	2,051,444	-	2,051,444	-	-	-	834,645	36,349,770	-
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	55790	55790		279,861	-	-	-	-	-	-	-	-	-	279,861
Nonreg	558.00: NReg UGStor-BasePresGas	55800	55800		30,572,713	-	-	-	-	-	71,861	-	71,861	29,237	30,500,852
Nonreg	580.00: GenPlant - Land	58000	58000	3.04%	20,796	-	-	-	-	-	-	-	-	-	20,796
Nonreg	582.02: GenPlant-Lease Imp 2YR	58202	48200	0%	34,017	-	-	-	-	-	-	-	-	-	34,017
Nonreg	582.05: GenPlant-Lease Imp 5YR	58205	48200	0%	74,770	-	-	-	-	-	-	-	-	-	74,770
Nonreg	582.10: GenPlant-Lease Imp 10YR	58210	48200	0%	78,618	-	-	-	-	-	-	-	-	-	78,618
Nonreg	582.12: GenPlant - Structure	58212	48200	3.04%	3,702,912	120,100	133,924	120,100	133,924	-	3,683	-	3,683	52,989	3,833,153
Nonreg	583.01: GenPlant Office Equip	58301	48301	3.04%	367,440	0	1,736	0	1,736	-	6,853	-	6,853	2,082	362,323
Nonreg	583.05: Gen-Computer Software	58305	48305	3.04%	-	107,005	305,738	107,005	305,738	-	-	-	-	124,392	305,738
Nonreg	583.05: Gen-Computer Software - OLD	59305	49101	3.04%	2,013,031	-	-	-	-	445,797	-	445,797	-	2,013,031	-
Nonreg	583.06: NReg Base LinePack Gas	58306	48306	3.04%	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR	58307	48307	3.04%	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR - OLD	59307	49103	3.04%	1,434,347	-	-	-	-	-	-	-	-	-	1,434,347
Nonreg	583.21: Computer Hardware	58321	48304	3.04%	-	24,252	243,437	24,252	243,437	-	-	-	99,044	243,437	-
Nonreg	583.21: Computer Hardware - OLD	59321	49000	3.04%	815,817	-	-	-	-	104,043	-	104,043	-	815,817	-
Nonreg	583.22: Computer Software	58322	48322	3.04%	-	-	-	-	-	-	-	-	-	-	-
Nonreg	584.00: Transportation Equip	58400	48403	3.04%	2,624,721	1,736	292,168	1,736	292,168	-	180,847	-	180,847	45,292	2,736,042
Nonreg	585.21: Heavy Work Equipment	58521	48500	3.04%	815,988	-	65,128	-	65,128	-	27,362	-	27,362	15,365	853,753
Nonreg	586.01: Tools	58601	48601	3.04%	1,509,265	-	85,121	-	85,121	-	48,498	-	48,498	14,901	1,545,888
Nonreg	587.06: NGV Fuel Equip	58706	48706	3.04%	-	-	-	-	-	-	-	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	58796	48796	3.04%	-	-	-	-	-	-	-	-	-	-	-
Nonreg	588.01: Communication Equipment	58801	48801	3.04%	403,222	-	7,249	-	7,249	-	39,287	-	39,287	13,035	371,184
					12,916,393,772	81,871,616	719,759,199	102,763,098	698,867,717	-	76,190,318	-	76,190,318	262,127,571	

Plant Account Info	Forecasted Depreciation
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If new plant account rows are added in Summary tab, please make su J = (Depreciation Rate/12) * I

Sum of J

Reg/Unreg	Plant Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Forecasted Depreciation
Reg	401.00: Intang - Fran Consent	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	401.02: Intang F&C - S.S. Marie	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.02 Other intangible - S.S. Marie	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.03 Other intangible - Lakeland Premium	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.04: Intang Oth-Lake Acq Adj	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	440.00: LocStor - Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	442.00: LocStor - Structure	11,536	11,551	11,570	11,576	11,592	11,619	11,642	11,656	11,683	11,739	11,789	11,974	139,929
Reg	443.01: LocStor-Holder StorTank	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,393	64,707
Reg	443.02: LocStor - Holder Equip	20,478	20,478	20,478	20,478	20,478	20,478	20,478	20,478	20,478	20,478	20,478	20,478	245,732
Reg	450.00: UGStor - Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	451.00: UGStor - Land Rights	40,251	40,251	40,251	40,251	40,251	40,251	40,251	40,251	40,251	40,251	40,251	40,251	483,015
Reg	452.00: UGStor - Structure	216,860	217,266	217,816	217,967	218,409	219,178	219,821	220,192	220,969	222,535	223,924	229,095	2,644,032
Reg	452.90: UGStor - Struc-Aid S	184	184	184	184	184	184	184	184	184	184	184	184	2,204
Reg	453.00: UGStor - Wells	198,168	199,566	201,462	201,984	203,507	206,157	208,373	209,653	212,333	217,730	222,521	240,346	2,521,801
Reg	455.00: UGStor - Field Lines	72,752	73,865	75,374	75,789	77,002	79,111	80,875	81,894	84,027	88,323	92,137	106,325	987,475
Reg	456.00: UGStor - Comp Equip	1,083,668	1,083,761	1,083,886	1,083,920	1,084,021	1,084,195	1,084,342	1,084,426	1,084,603	1,084,959	1,085,275	1,086,451	13,013,507
Reg	457.00: UGStor - M&R Equip	201,281	202,077	203,158	203,455	204,323	205,833	207,097	207,826	209,353	212,429	215,159	225,317	2,497,309
Reg	457.90: UGStor-M&R Equip-Aid S	27,905	27,905	27,905	27,905	27,905	27,905	27,905	27,905	27,905	27,905	27,905	27,905	334,857
Reg	458.00: UGStor - Base Press Gas	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	460.01: Trans - Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	461.05: Trans - Land Rights	94,827	94,897	94,991	95,017	95,093	95,225	95,335	95,399	95,532	95,800	96,039	96,926	1,145,080
Reg	462.00: Trans - Comp Structure	279,745	279,779	279,826	279,839	279,876	279,942	279,996	280,028	280,094	280,227	280,345	280,785	3,360,482
Reg	462.90: Trans-Comp Struc-Aid S	198	198	198	198	198	198	198	198	198	198	198	198	2,379
Reg	463.00: Trans - M&R Struc	12,613	12,614	12,616	12,616	12,617	12,620	12,621	12,622	12,625	12,629	12,633	12,648	151,474
Reg	463.90: Trans - M&R Struc-Aid S	2	2	2	2	2	2	2	2	2	2	2	2	27
Reg	464.00: Trans - Other Structure	5,290	5,290	5,290	5,290	5,290	5,290	5,290	5,290	5,290	5,290	5,290	5,290	63,479
Reg	465.00: Trans - Mains	3,652,628	3,658,511	3,666,493	3,668,689	3,675,011	3,686,254	3,695,584	3,700,971	3,712,251	3,734,969	3,755,136	3,830,162	44,436,748
Reg	465.91: Trans - Mains-Aid S	20,775	20,775	20,775	20,775	20,775	20,775	20,775	20,775	20,775	20,775	20,775	20,775	249,301
Reg	466.51: Trans - Compress Equip	2,940,933	2,941,077	2,941,272	2,941,325	2,941,481	2,941,753	2,941,981	2,942,112	2,942,388	2,942,942	2,943,433	2,945,263	35,305,961
Reg	467.00: Trans - M&R Equip	1,200,068	1,203,502	1,208,161	1,209,442	1,213,185	1,219,694	1,225,140	1,228,284	1,234,868	1,248,127	1,259,897	1,303,687	14,754,054
Reg	467.90: Trans M&R Equip - Aid S	10,917	10,917	10,917	10,917	10,917	10,917	10,917	10,917	10,917	10,917	10,917	10,917	131,006
Reg	470.00: Dist - Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	471.00: Dist - Land Rights	30,229	30,288	30,367	30,389	30,453	30,564	30,657	30,711	30,823	31,050	31,251	31,999	368,781
Reg	472.00: Dist - Structure	308,244	308,501	308,849	308,945	309,225	309,711	310,118	310,353	310,845	311,836	312,715	315,988	3,725,330
Reg	472.31: Dist - Structure - Stoney Creek	111,106	111,106	111,106	111,106	111,106	111,106	111,106	111,106	111,106	111,106	111,106	111,106	1,333,273
Reg	472.32: Dist - Structure - Win-Rhodes	83,329	83,329	83,329	83,329	83,329	83,329	83,329	83,329	83,329	83,329	83,329	83,329	999,946
Reg	472.33: Dist - Structure - London Admin	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin - old	221,517	221,517	221,517	221,517	221,517	221,517	221,517	221,517	221,517	221,517	221,517	221,517	2,658,199
Reg	472.34: Dist - Structure - Kingston Office	59,184	59,184	59,184	59,184	59,184	59,184	59,184	59,184	59,184	59,184	59,184	59,184	710,210
Reg	472.35: Dist - Structure - Mainway	757,028	757,028	757,028	757,028	757,028	757,028	757,028	757,028	757,028	757,028	757,028	757,028	9,084,337
Reg	472.04: Dist-Lease Imp 15YR	85	85	85	85	85	85	85	85	85	85	85	85	1,018
Reg	472.80: Dist - Struc - Aid N	150	150	150	150	150	150	150	150	150	150	150	150	1,798
Reg	472.90: Dist - Struc - Aid S	25	25	25	25	25	25	25	25	25	25	25	25	305
Reg	473.01: Dist-Serv Line-Steel	702,354	703,014	703,909	704,155	704,874	706,125	707,171	707,775	709,040	711,588	713,849	722,263	8,496,118
Reg	473.02: Dist-Serv Line-Plast	3,828,108	3,832,865	3,839,319	3,841,094	3,846,278	3,855,295	3,862,838	3,867,193	3,876,314	3,894,681	3,910,985	3,971,643	46,426,613
Reg	473.81: Dist-ServLn Steel-Aid N	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	3,285	39,418
Reg	473.82: Dist-ServLn Plast-Aid N	17,449	17,449	17,449	17,449	17,449	17,449	17,449	17,449	17,449	17,449	17,449	17,449	209,385
Reg	473.91: Dist-ServLn Steel-Aid S	11,224	11,224	11,224	11,224	11,224	11,224	11,224	11,224	11,224	11,224	11,224	11,224	134,683
Reg	473.92: Dist-ServLn Plast-Aid S	55,919	55,919	55,919	55,919	55,919	55,919	55,919	55,919	55,919	55,919	55,919	55,919	671,023
Reg	474.00: Dist - Regulators	1,354,438	1,359,038	1,365,281	1,366,998	1,372,012	1,380,734	1,388,030	1,392,243	1,401,064	1,418,830	1,434,600	1,493,272	16,726,538
Reg	474.01: Dist-Cust M&R Install	430,654	432,190	434,275	434,849	436,523	439,436	441,873	443,280	446,226	452,160	457,427	477,023	5,325,918
Reg	474.81: Dist-Cust M&R Ins Aid N	6,059	6,059	6,059	6,059	6,059	6,059	6,059	6,059	6,059	6,059	6,059	6,059	72,704
Reg	474.91: Dist-Cust M&R Ins Aid S	24,665	24,665	24,665	24,665	24,665	24,665	24,665	24,665	24,665	24,665	24,665	24,665	295,980
Reg	475.01: Dist - Mains - Steel	4,640,302	4,648,055	4,658,576	4,661,468	4,669,919	4,684,618	4,696,914	4,704,013	4,718,880	4,748,819	4,775,397	4,874,274	56,481,234
Reg	475.02: Dist - Mains - Plast	2,352,459	2,357,965	2,365,436	2,367,490	2,373,492	2,383,930	2,392,662	2,397,704	2,408,261	2,429,523	2,448,397	2,518,616	28,795,934
Reg	475.81: Dist-Mains-Steel -Aid N	123,830	123,830	123,830	123,830	123,830	123,829	123,829	123,829	123,829	123,829	123,829	123,829	1,485,952
Reg	475.82: Dist-Mains-Plast -Aid N	36,356	36,356	36,356	36,356	36,356	36,356	36,356	36,356	36,356	36,356	36,356	36,356	436,276
Reg	475.91: Dist-Mains-Steel -Aid S	92,981	92,980	92,979	92,979	92,978	92,977	92,976	92,976	92,974	92,972	92,970	92,962	1,115,704
Reg	475.92: Dist-Mains-Plast -Aid S	79,935	79,932	79,928	79,927	79,928	79,918	79,913	79,910	79,904	79,892	79,882	79,842	958,907
Reg	476.00: NGV Compressor Stations	15,896	15,930	15,976	15,988	16,025	16,089	16,143	16,173	16,238	16,369	16,484	16,915	194,225

Plant Account Info	Forecasted Depreciation
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If new plant account rows are added in Summary tab, please make su J = (Depreciation Rate/12) * I

Sum of J

Reg/Unreg	Plant Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Forecasted Depreciation
Reg	477.00: Dist - M&R Equip	604,534	607,047	610,456	611,394	614,133	618,897	622,882	625,183	630,002	639,706	648,320	680,367	7,512,920
Reg	477.80: Dist-M&R Equip - Aid N	9,624	9,624	9,624	9,624	9,624	9,624	9,624	9,624	9,624	9,624	9,624	9,624	115,491
Reg	477.90: Dist-M&R Equip - Aid S	10,256	10,256	10,256	10,256	10,256	10,256	10,256	10,256	10,256	10,256	10,256	10,256	123,072
Reg	478.00: Dist-Household Meters	4,217,881	4,225,885	4,236,745	4,239,732	4,248,455	4,263,628	4,276,322	4,283,651	4,298,997	4,329,904	4,357,340	4,459,411	51,437,951
Reg	480.00: GenPlant - Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.02: GenPlant-Lease Imp 2YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.05: GenPlant-Lease Imp 5YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.10: GenPlant-Lease Imp 10YR	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	18,616
Reg	482.12: GenPlant - Structure	17,529	17,568	17,621	17,636	17,679	17,753	17,815	17,851	17,926	18,078	18,212	18,713	214,381
Reg	482.51: GenPlant - Structure - Keil	315,134	315,134	315,134	315,134	315,134	315,134	315,134	315,134	315,134	315,134	315,134	315,134	3,781,613
Reg	482.52: GenPlant - Structure - Bloomfield	260,744	260,744	260,744	260,744	260,744	260,744	260,744	260,744	260,744	260,744	260,744	260,744	3,128,929
Reg	483.01: GenPlant Office Equip	34,685	34,658	34,622	34,612	34,582	34,531	34,488	34,463	34,412	34,307	34,215	33,870	413,446
Reg	483.05: Gen-Computer Software - OLD	8,193	14,653	23,420	25,830	32,872	45,120	55,366	61,281	73,669	98,617	120,763	203,155	762,939
Reg	483.06: Reg Base LinePack Gas	564,227	564,227	564,227	564,227	564,227	564,227	564,227	564,227	564,227	564,227	564,227	564,227	6,770,727
Reg	483.07: Computer Software-10YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR - OLD	691,630	691,630	691,630	691,630	691,630	691,630	691,630	691,630	691,630	691,630	691,630	691,630	8,299,566
Reg	483.21: Computer Hardware	6,082	10,878	17,386	19,175	24,402	33,495	41,101	45,492	54,688	73,208	89,649	150,812	566,367
Reg	483.21: Computer Hardware - OLD	225,857	225,857	225,857	225,857	225,857	225,857	225,857	225,857	225,857	225,857	225,857	225,857	2,710,283
Reg	483.22: Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	484.00: Transportation Equip	225,680	226,076	226,614	226,762	227,193	227,945	228,573	228,936	229,696	231,226	232,584	237,637	2,748,920
Reg	485.21: Heavy Work Equipment	118,368	118,587	118,885	118,967	119,206	119,621	119,969	120,170	120,591	121,438	122,190	124,987	1,442,978
Reg	486.01: Tools	380,264	380,480	380,772	380,852	381,087	381,496	381,838	382,035	382,448	383,280	384,019	386,767	4,585,338
Reg	487.06: NGV Fuel Equip	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	487.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	488.01: Communication Equipment	178,500	177,515	176,179	175,811	174,738	172,871	171,310	170,408	168,520	164,718	161,343	148,785	2,040,698
Reg	495.01: UGStor - Reg OH 35YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.02: Dist - Reg OH 35YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.03: LocStor - Reg OH 30YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.04: GenPlant - Reg OH 10YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.05: Trans - Reg OH 40YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.06: Software Reg OH 10YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	550.01: NReg UGStor - Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	551.00: NReg UGStor-IRights	47,691	47,691	47,691	47,691	47,691	47,691	47,691	47,691	47,691	47,691	47,691	47,691	572,290
Nonreg	552.00: NReg UGStor - Struc	86,163	86,163	86,166	86,166	86,166	86,171	86,173	86,175	86,180	86,200	86,201	86,227	1,034,152
Nonreg	553.00: NReg UGStor - Wells	388,909	389,009	389,573	389,628	389,658	390,868	391,517	391,990	393,283	398,172	398,435	405,088	4,716,128
Nonreg	555.00: NReg UGStor-Field Line	149,503	149,559	149,876	149,907	149,924	150,604	150,969	151,235	151,962	154,710	154,857	158,597	1,821,703
Nonreg	556.00: NReg UGStor-Comp Equip	430,615	430,723	431,338	431,397	431,430	432,748	433,455	433,970	435,378	440,704	440,990	448,237	5,220,984
Nonreg	557.00: NReg UGStor - M&R Equip	74,234	74,261	74,414	74,429	74,437	74,765	74,941	75,070	75,421	76,747	76,819	78,624	904,162
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	605	605	605	605	605	605	605	605	605	605	605	605	7,264
Nonreg	558.00: NReg UGStor-BasePresGas	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	580.00: GenPlant - Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.02: GenPlant-Lease Imp 2YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.05: GenPlant-Lease Imp 5YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.10: GenPlant-Lease Imp 10YR	95	95	95	95	95	95	95	95	95	95	95	95	1,135
Nonreg	582.12: GenPlant - Structure	4,456	4,457	4,462	4,463	4,463	4,475	4,481	4,485	4,498	4,545	4,547	4,611	53,941
Nonreg	583.01: GenPlant Office Equip	1,235	1,235	1,234	1,234	1,234	1,234	1,232	1,231	1,230	1,225	1,225	1,218	14,765
Nonreg	583.05: Gen-Computer Software	68	107	326	348	359	831	1,083	1,268	1,771	3,676	3,778	6,370	19,985
Nonreg	583.05: Gen-Computer Software - OLD	14,708	14,708	14,708	14,708	14,708	14,708	14,708	14,708	14,708	14,708	14,708	14,708	176,493
Nonreg	583.06: NReg Base LinePack Gas	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR - OLD	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	9,846	118,146
Nonreg	583.21: Computer Hardware	54	85	260	277	286	662	863	1,010	1,410	2,927	3,008	5,072	15,913
Nonreg	583.21: Computer Hardware - OLD	9,066	9,066	9,066	9,066	9,066	9,066	9,066	9,066	9,066	9,066	9,066	9,066	108,790
Nonreg	583.22: Computer Software	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	584.00: Transportation Equip	10,182	10,185	10,200	10,201	10,202	10,234	10,251	10,263	10,298	10,427	10,434	10,609	123,485
Nonreg	585.21: Heavy Work Equipment	5,640	5,641	5,650	5,651	5,651	5,671	5,681	5,689	5,709	5,787	5,791	5,898	68,459
Nonreg	586.01: Tools	14,992	14,994	15,007	15,008	15,009	15,036	15,050	15,061	15,089	15,198	15,204	15,352	181,001
Nonreg	587.06: NGV Fuel Equip	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	588.01: Communication Equipment	8,814	8,809	8,785	8,783	8,781	8,730	8,702	8,681	8,626	8,417	8,405	8,120	103,653
		33,506,208	33,566,754	33,650,477	33,673,132	33,738,836	33,857,352	33,955,166	34,012,005	34,132,126	34,382,398	34,589,654	35,381,474	408,445,580

Plant Account Info	Monthly Closeouts - Subject to Half Year Rule (Not including forecasted retirements)
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If new plant account rows are added in Summary tab, please make su K = D * Current Monthly Closeout Profile

Reg/Unreg	Plant Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Reg	401.00: Intang - Fran Consent	-	-	-	-	-	-	-	-	-	-	-	-
Reg	401.02: Intang F&C - S.S. Marie	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.02 Other intangible - S.S. Marie	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.03 Other intangible - Lakeland Premium	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.04: Intang Oth-Lake Acq Adj	-	-	-	-	-	-	-	-	-	-	-	-
Reg	440.00: LocStor - Land	-	-	-	-	-	-	-	-	-	-	-	-
Reg	442.00: LocStor - Structure	13,344	10,523	14,278	3,926	11,469	19,949	16,688	9,636	20,177	40,634	36,071	134,197
Reg	443.01: LocStor-Holder StorTank	27	21	29	8	23	40	33	19	40	81	72	269
Reg	443.02: LocStor - Holder Equip	-	-	-	-	-	-	-	-	-	-	-	-
Reg	450.00: UGStor - Land	3,865	3,048	4,135	1,137	3,322	5,777	4,833	2,791	5,843	11,768	10,447	38,865
Reg	451.00: UGStor - Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
Reg	452.00: UGStor - Structure	201,588	158,969	215,701	59,315	173,266	301,365	252,109	145,567	304,810	613,860	544,928	2,027,306
Reg	452.90: UGStor - Struc-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	453.00: UGStor - Wells	671,666	529,666	718,689	197,629	577,299	1,004,110	839,994	485,009	1,015,587	2,045,304	1,815,633	6,754,729
Reg	455.00: UGStor - Field Lines	759,864	599,217	813,061	223,580	653,105	1,135,961	950,295	548,697	1,148,945	2,313,876	2,054,046	7,641,702
Reg	456.00: UGStor - Comp Equip	80,948	63,834	86,615	23,818	69,575	121,013	101,234	58,452	122,396	246,496	218,816	814,065
Reg	457.00: UGStor - M&R Equip	570,940	450,235	610,911	167,992	490,724	853,529	714,024	412,275	863,285	1,738,580	1,543,351	5,741,757
Reg	457.90: UGStor-M&R Equip-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	458.00: UGStor - Base Press Gas	-	-	-	-	-	-	-	-	-	-	-	-
Reg	460.01: Trans - Land	84,769	66,848	90,704	24,942	72,859	126,726	106,013	61,212	128,174	258,132	229,146	852,495
Reg	461.05: Trans - Land Rights	66,185	52,193	70,819	19,474	56,886	98,944	82,772	47,792	100,075	201,542	178,910	665,603
Reg	462.00: Trans - Comp Structure	26,147	20,619	27,977	7,693	22,473	39,088	32,700	18,881	39,535	79,621	70,680	262,951
Reg	462.90: Trans-Comp Struc-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	463.00: Trans - M&R Struc	1,522	1,200	1,628	448	1,308	2,275	1,903	1,099	2,301	4,634	4,114	15,305
Reg	463.90: Trans - M&R Struc-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	464.00: Trans - Other Structure	-	-	-	-	-	-	-	-	-	-	-	-
Reg	465.00: Trans - Mains	5,527,446	4,358,862	5,914,421	1,626,383	4,750,856	8,263,280	6,912,693	3,991,363	8,357,730	16,831,736	14,941,666	55,587,742
Reg	465.91: Trans - Mains-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	466.51: Trans - Compress Equip	63,793	50,306	68,259	18,770	54,830	95,367	79,780	46,065	96,457	194,256	172,443	641,542
Reg	467.00: Trans - M&R Equip	1,839,087	1,450,276	1,967,840	541,129	1,580,700	2,749,351	2,299,985	1,328,002	2,780,776	5,600,239	4,971,377	18,495,100
Reg	467.90: Trans M&R Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	470.00: Dist - Land	59,764	47,129	63,948	17,585	51,367	89,344	74,741	43,155	90,365	181,987	161,552	601,023
Reg	471.00: Dist - Land Rights	53,216	41,966	56,942	15,658	45,740	79,556	66,553	38,428	80,465	162,050	143,853	535,180
Reg	472.00: Dist - Structure	156,146	123,134	167,078	45,944	134,208	233,431	195,278	112,753	236,099	475,483	422,090	1,570,308
Reg	472.31: Dist - Structure - Stoney Creek	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.32: Dist - Structure - Win-Rhodes	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin - old	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.34: Dist - Structure - Kingston Office	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.35: Dist - Structure - Mainway	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.04: Dist-Lease Imp 15YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.80: Dist - Struc - Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.90: Dist - Struc - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	473.01: Dist-Serv Line-Steel	348,837	275,087	373,259	102,641	299,826	521,495	436,259	251,895	527,456	1,062,249	942,967	3,508,137
Reg	473.02: Dist-Serv Line-Plast	3,013,649	2,376,519	3,224,634	886,729	2,590,240	4,505,268	3,768,908	2,176,153	4,556,764	9,176,923	8,146,428	30,307,298
Reg	473.81: Dist-ServLn Steel-Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	473.82: Dist-ServLn Plast-Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	473.91: Dist-ServLn Steel-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	473.92: Dist-ServLn Plast-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	474.00: Dist - Regulators	896,121	706,668	958,858	263,673	770,219	1,339,660	1,120,700	647,088	1,354,973	2,728,796	2,422,374	9,012,000
Reg	474.01: Dist-Cust M&R Install	807,090	636,459	863,594	237,476	693,696	1,206,562	1,009,356	582,799	1,220,353	2,457,685	2,181,706	8,116,640
Reg	474.81: Dist-Cust M&R Ins Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	474.91: Dist-Cust M&R Ins Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	475.01: Dist - Mains - Steel	4,058,744	3,200,665	4,342,895	1,194,235	3,488,502	6,067,637	5,075,916	2,930,814	6,136,990	12,359,361	10,971,503	40,817,476
Reg	475.02: Dist - Mains - Plast	3,350,184	2,641,905	3,584,729	985,750	2,879,492	5,008,372	4,189,782	2,419,164	5,065,618	10,201,711	9,056,140	33,691,715
Reg	475.81: Dist-Mains-Steel -Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	475.82: Dist-Mains-Plast -Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	475.91: Dist-Mains-Steel -Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	475.92: Dist-Mains-Plast -Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	476.00: NGV Compressor Stations	15,618	12,316	16,712	4,595	13,424	23,348	19,532	11,278	23,615	47,559	42,219	157,067

Plant Account Info	Monthly Closeouts - Subject to Half Year Rule (Not including forecasted retirements)
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If new plant account rows are added in Summary tab, please make su K = D * Current Monthly Closeout Profile

Reg/Unreg	Plant Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Reg	477.00: Dist - M&R Equip	1,701,287	1,341,609	1,820,393	500,583	1,462,261	2,543,346	2,127,651	1,228,497	2,572,417	5,180,622	4,598,880	17,109,293
Reg	477.80: Dist-M&R Equip - Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	477.90: Dist-M&R Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	478.00: Dist-Household Meters	1,645,876	1,297,914	1,761,104	484,279	1,414,635	2,460,510	2,058,354	1,188,486	2,488,634	5,011,891	4,449,095	16,552,047
Reg	480.00: GenPlant - Land	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.02: GenPlant-Lease Imp 2YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.05: GenPlant-Lease Imp 5YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.10: GenPlant-Lease Imp 10YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.12: GenPlant - Structure	70,071	55,257	74,976	20,617	60,226	104,753	87,631	50,598	105,950	213,374	189,414	704,680
Reg	482.51: GenPlant - Structure - Keil	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.52: GenPlant - Structure - Bloomfield	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.01: GenPlant Office Equip	2,232	1,760	2,389	657	1,919	3,337	2,792	1,612	3,375	6,798	6,034	22,449
Reg	483.05: Gen-Computer Software	393,250	310,111	420,781	115,709	338,000	587,891	491,804	283,965	594,611	1,197,494	1,063,025	3,954,790
Reg	483.05: Gen-Computer Software - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.06: Reg Base LinePack Gas	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.21: Computer Hardware	291,929	230,211	312,367	85,896	250,914	436,420	365,090	210,801	441,408	888,958	789,135	2,935,833
Reg	483.21: Computer Hardware - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.22: Computer Software	-	-	-	-	-	-	-	-	-	-	-	-
Reg	484.00: Transportation Equip	375,797	296,348	402,106	110,574	322,998	561,799	469,976	271,362	568,220	1,144,346	1,015,845	3,779,265
Reg	485.21: Heavy Work Equipment	83,770	66,060	89,634	24,648	72,000	125,232	104,763	60,490	126,663	255,089	226,444	842,444
Reg	486.01: Tools	109,485	86,339	117,150	32,215	94,103	163,676	136,924	79,059	165,547	333,396	295,959	1,101,060
Reg	487.06: NGV Fuel Equip	-	-	-	-	-	-	-	-	-	-	-	-
Reg	487.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	488.01: Communication Equipment	9,325	7,353	9,977	2,744	8,014	13,940	11,661	6,733	14,099	28,394	25,206	93,774
Reg	495.01: UGStor - Reg OH 35YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.02: Dist - Reg OH 35YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.03: LocStor - Reg OH 30YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.04: GenPlant - Reg OH 10YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.05: Trans - Reg OH 40YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.06: Software Reg OH 10YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	550.01: NReg UGStor - Land	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	551.00: NReg UGStor-LRights	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	552.00: NReg UGStor - Struc	210	120	680	66	36	1,458	781	570	1,557	5,890	316	8,015
Nonreg	553.00: NReg UGStor - Wells	54,406	31,095	176,208	17,028	9,411	377,977	202,521	147,874	403,672	1,526,934	81,887	2,077,707
Nonreg	555.00: NReg UGStor-Field Line	46,245	26,431	149,777	14,474	7,999	321,280	172,143	125,693	343,121	1,297,894	69,604	1,766,051
Nonreg	556.00: NReg UGStor-Comp Equip	84,458	48,271	273,539	26,434	14,609	586,757	314,386	229,554	626,645	2,370,354	127,119	3,225,355
Nonreg	557.00: NReg UGStor - M&R Equip	21,856	12,491	70,785	6,840	3,781	151,839	81,356	59,403	162,161	613,391	32,895	834,645
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	558.00: NReg UGStor-BasePresGas	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	580.00: GenPlant - Land	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.02: GenPlant-Lease Imp 2YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.05: GenPlant-Lease Imp 5YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.10: GenPlant-Lease Imp 10YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.12: GenPlant - Structure	1,427	815	4,621	447	247	9,912	5,311	3,878	10,586	40,044	2,147	54,488
Nonreg	583.01: GenPlant Office Equip	18	11	60	6	3	128	69	50	137	519	28	706
Nonreg	583.05: Gen-Computer Software	3,257	1,862	10,550	1,019	563	22,629	12,125	8,853	24,168	91,417	4,903	124,392
Nonreg	583.05: Gen-Computer Software - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.06: NReg Base LinePack Gas	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.21: Computer Hardware	2,594	1,482	8,400	812	449	18,018	9,654	7,049	19,243	72,789	3,904	99,044
Nonreg	583.21: Computer Hardware - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.22: Computer Software	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	584.00: Transportation Equip	3,113	1,779	10,081	974	538	21,625	11,587	8,460	23,095	87,360	4,685	118,871
Nonreg	585.21: Heavy Work Equipment	694	397	2,247	217	120	4,820	2,583	1,886	5,148	19,474	1,044	26,498
Nonreg	586.01: Tools	907	518	2,937	284	157	6,300	3,376	2,465	6,729	25,452	1,365	34,632
Nonreg	587.06: NGV Fuel Equip	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	588.01: Communication Equipment	77	44	250	24	13	537	287	210	573	2,168	116	2,950

Plant Account Info	Forecasted WIP Balance - Subject to Half Year Rule (Not including forecasted retirements)
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If new plant account rows are added in Summary tab, please make su L = (Prior Month Forecasted Closeouts subject to 1/2 rule) + K

Reg/Unreg	Plant Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Reg	401.00: Intang - Fran Consent	-	-	-	-	-	-	-	-	-	-	-	-
Reg	401.02: Intang F&C - S.S. Marie	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.02 Other intangible - S.S. Marie	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.03 Other intangible - Lakeland Premium	-	-	-	-	-	-	-	-	-	-	-	-
Reg	402.04: Intang Oth-Lake Acq Adj	-	-	-	-	-	-	-	-	-	-	-	-
Reg	440.00: LocStor - Land	-	-	-	-	-	-	-	-	-	-	-	-
Reg	442.00: LocStor - Structure	13,344	23,867	38,145	42,072	53,541	73,490	90,178	99,814	119,991	160,625	196,696	330,893
Reg	443.01: LocStor-Holder StorTank	27	48	76	84	107	147	181	200	240	322	394	663
Reg	443.02: LocStor - Holder Equip	-	-	-	-	-	-	-	-	-	-	-	-
Reg	450.00: UGStor - Land	3,865	6,912	11,047	12,184	15,506	21,283	26,116	28,907	34,750	46,518	56,965	95,830
Reg	451.00: UGStor - Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
Reg	452.00: UGStor - Structure	201,588	360,557	576,259	635,573	808,839	1,110,204	1,362,312	1,507,879	1,812,689	2,426,548	2,971,477	4,998,783
Reg	452.90: UGStor - Struc-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	453.00: UGStor - Wells	671,666	1,201,332	1,920,021	2,117,651	2,694,950	3,699,060	4,539,054	5,024,063	6,039,651	8,084,955	9,900,587	16,655,317
Reg	455.00: UGStor - Field Lines	759,864	1,359,081	2,172,142	2,395,722	3,048,827	4,184,789	5,135,084	5,683,780	6,832,726	9,146,601	11,200,647	18,842,349
Reg	456.00: UGStor - Comp Equip	80,948	144,782	231,397	255,215	324,789	445,803	547,037	605,489	727,885	974,381	1,193,197	2,007,262
Reg	457.00: UGStor - M&R Equip	570,940	1,021,174	1,632,086	1,800,078	2,290,802	3,144,331	3,858,356	4,270,631	5,133,915	6,872,496	8,415,847	14,157,605
Reg	457.90: UGStor-M&R Equip-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	458.00: UGStor - Base Press Gas	-	-	-	-	-	-	-	-	-	-	-	-
Reg	460.01: Trans - Land	84,769	151,617	242,320	267,263	340,122	466,848	572,861	634,073	762,247	1,020,379	1,249,525	2,102,020
Reg	461.05: Trans - Land Rights	66,185	118,378	189,197	208,671	265,557	364,501	447,273	495,065	595,140	796,682	975,592	1,641,195
Reg	462.00: Trans - Comp Structure	26,147	46,766	74,744	82,437	104,910	143,999	176,698	195,579	235,114	314,735	385,415	648,366
Reg	462.90: Trans-Comp Struc-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	463.00: Trans - M&R Struc	1,522	2,722	4,350	4,798	6,106	8,381	10,285	11,384	13,685	18,319	22,433	37,738
Reg	463.90: Trans - M&R Struc-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	464.00: Trans - Other Structure	-	-	-	-	-	-	-	-	-	-	-	-
Reg	465.00: Trans - Mains	5,527,446	9,886,308	15,800,729	17,427,112	22,177,968	30,441,248	37,353,941	41,345,304	49,703,034	66,534,769	81,476,436	137,064,177
Reg	465.91: Trans - Mains-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	466.51: Trans - Compress Equip	63,793	114,099	182,357	201,127	255,957	351,324	431,104	477,169	573,626	767,882	940,325	1,581,866
Reg	467.00: Trans - M&R Equip	1,839,087	3,289,363	5,257,203	5,798,332	7,379,032	10,128,383	12,428,367	13,756,370	16,537,146	22,137,384	27,108,761	45,603,861
Reg	467.90: Trans M&R Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	470.00: Dist - Land	59,764	106,892	170,840	188,425	239,792	329,135	403,877	447,032	537,397	719,384	880,936	1,481,959
Reg	471.00: Dist - Land Rights	53,216	95,182	152,124	167,782	213,522	293,078	359,631	398,059	478,524	640,575	784,428	1,319,608
Reg	472.00: Dist - Structure	156,146	279,280	446,358	492,302	626,509	859,940	1,055,218	1,167,971	1,404,070	1,879,552	2,301,642	3,871,950
Reg	472.31: Dist - Structure - Stoney Creek	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.32: Dist - Structure - Win-Rhodes	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin - old	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.34: Dist - Structure - Kingston Office	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.35: Dist - Structure - Mainway	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.04: Dist-Lease Imp 15YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.80: Dist - Struc - Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	472.90: Dist - Struc - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	473.01: Dist-Serv Line-Steel	348,837	623,924	997,183	1,099,823	1,399,650	1,921,144	2,357,404	2,609,298	3,136,754	4,199,003	5,141,970	8,650,108
Reg	473.02: Dist-Serv Line-Plast	3,013,649	5,390,168	8,614,802	9,501,531	12,091,771	16,597,040	20,365,947	22,542,100	27,098,864	36,275,787	44,422,215	74,729,512
Reg	473.81: Dist-ServLn Steel-Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	473.82: Dist-ServLn Plast-Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	473.91: Dist-ServLn Steel-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	473.92: Dist-ServLn Plast-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	474.00: Dist - Regulators	896,121	1,602,789	2,561,647	2,825,320	3,595,538	4,935,198	6,055,899	6,702,987	8,057,959	10,786,755	13,209,129	22,221,130
Reg	474.01: Dist-Cust M&R Install	807,090	1,443,549	2,307,142	2,544,618	3,238,314	4,444,876	5,454,233	6,037,031	7,257,385	9,715,069	11,896,776	20,013,416
Reg	474.81: Dist-Cust M&R Ins Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	474.91: Dist-Cust M&R Ins Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	475.01: Dist - Mains - Steel	4,058,744	7,259,409	11,602,304	12,796,539	16,285,041	22,352,678	27,428,594	30,359,408	36,496,399	48,855,760	59,827,263	100,644,739
Reg	475.02: Dist - Mains - Plast	3,350,184	5,992,089	9,576,818	10,562,568	13,442,060	18,450,432	22,640,214	25,059,378	30,124,995	40,326,706	49,382,846	83,074,561
Reg	475.81: Dist-Mains-Steel -Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	475.82: Dist-Mains-Plast -Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	475.91: Dist-Mains-Steel -Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	475.92: Dist-Mains-Plast -Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	476.00: NGV Compressor Stations	15,618	27,934	44,646	49,242	62,665	86,014	105,546	116,824	140,439	187,999	230,217	387,285

Plant Account Info	Forecasted WIP Balance - Subject to Half Year Rule (Not including forecasted retirements)
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If new plant account rows are added in Summary tab, please make su L = (Prior Month Forecasted Closeouts subject to 1/2 rule) + K

Reg/Unreg	Plant Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Reg	477.00: Dist - M&R Equip	1,701,287	3,042,896	4,863,290	5,363,872	6,826,133	9,369,480	11,497,130	12,725,628	15,298,045	20,478,667	25,077,547	42,186,839
Reg	477.80: Dist-M&R Equip - Aid N	-	-	-	-	-	-	-	-	-	-	-	-
Reg	477.90: Dist-M&R Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	478.00: Dist-Household Meters	1,645,876	2,943,790	4,704,894	5,189,173	6,603,808	9,064,318	11,122,672	12,311,157	14,799,791	19,811,682	24,260,777	40,812,825
Reg	480.00: GenPlant - Land	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.02: GenPlant-Lease Imp 2YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.05: GenPlant-Lease Imp 5YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.10: GenPlant-Lease Imp 10YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.12: GenPlant - Structure	70,071	125,328	200,304	220,922	281,148	385,900	473,532	524,130	630,080	843,454	1,032,868	1,737,547
Reg	482.51: GenPlant - Structure - Keil	-	-	-	-	-	-	-	-	-	-	-	-
Reg	482.52: GenPlant - Structure - Bloomfield	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.01: GenPlant Office Equip	2,232	3,993	6,381	7,038	8,957	12,294	15,085	16,697	20,073	26,870	32,904	55,354
Reg	483.05: Gen-Computer Software	393,250	703,361	1,124,143	1,239,852	1,577,851	2,165,742	2,657,546	2,941,511	3,536,122	4,733,616	5,796,641	9,751,430
Reg	483.05: Gen-Computer Software - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.06: Reg Base LinePack Gas	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.21: Computer Hardware	291,929	522,139	834,506	920,402	1,171,316	1,607,736	1,972,826	2,183,627	2,625,036	3,513,994	4,303,129	7,238,962
Reg	483.21: Computer Hardware - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Reg	483.22: Computer Software	-	-	-	-	-	-	-	-	-	-	-	-
Reg	484.00: Transportation Equip	375,797	672,144	1,074,250	1,184,824	1,507,822	2,069,621	2,539,597	2,810,959	3,379,179	4,523,525	5,539,370	9,318,635
Reg	485.21: Heavy Work Equipment	83,770	149,829	239,464	264,112	336,112	461,344	566,107	626,597	753,260	1,008,349	1,234,793	2,077,238
Reg	486.01: Tools	109,485	195,824	312,975	345,189	439,292	602,968	739,892	818,951	984,498	1,317,894	1,613,853	2,714,913
Reg	487.06: NGV Fuel Equip	-	-	-	-	-	-	-	-	-	-	-	-
Reg	487.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Reg	488.01: Communication Equipment	9,325	16,678	26,655	29,399	37,413	51,353	63,014	69,747	83,847	112,241	137,447	231,220
Reg	495.01: UGStor - Reg OH 35YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.02: Dist - Reg OH 35YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.03: LocStor - Reg OH 30YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.04: GenPlant - Reg OH 10YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.05: Trans - Reg OH 40YR	-	-	-	-	-	-	-	-	-	-	-	-
Reg	495.06: Software Reg OH 10YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	550.01: NReg UGStor - Land	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	551.00: NReg UGStor-LRights	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	552.00: NReg UGStor - Struc	210	330	1,010	1,075	1,112	2,570	3,351	3,921	5,479	11,369	11,685	19,700
Nonreg	553.00: NReg UGStor - Wells	54,406	85,502	261,710	278,738	288,149	666,126	868,647	1,016,521	1,420,193	2,947,127	3,029,014	5,106,721
Nonreg	555.00: NReg UGStor-Field Line	46,245	72,676	222,453	236,927	244,926	566,207	738,350	864,043	1,207,164	2,505,058	2,574,662	4,340,713
Nonreg	556.00: NReg UGStor-Comp Equip	84,458	132,729	406,268	432,702	447,311	1,034,068	1,348,455	1,578,009	2,204,654	4,575,008	4,702,127	7,927,482
Nonreg	557.00: NReg UGStor -M&R Equip	21,856	34,347	105,133	111,973	115,754	267,592	348,948	408,351	570,512	1,183,903	1,216,799	2,051,444
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	558.00: NReg UGStor-BasePresGas	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	580.00: GenPlant - Land	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.02: GenPlant-Lease Imp 2YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.05: GenPlant-Lease Imp 5YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.10: GenPlant-Lease Imp 10YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	582.12: GenPlant - Structure	1,427	2,242	6,863	7,310	7,557	17,469	22,780	26,658	37,245	77,288	79,436	133,924
Nonreg	583.01: GenPlant Office Equip	18	29	89	95	98	226	295	345	483	1,002	1,029	1,736
Nonreg	583.05: Gen-Computer Software	3,257	5,119	15,668	16,688	17,251	39,881	52,006	60,859	85,027	176,444	181,346	305,738
Nonreg	583.05: Gen-Computer Software - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.06: NReg Base LinePack Gas	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.21: Computer Hardware	2,594	4,076	12,476	13,287	13,736	31,754	41,408	48,457	67,700	140,489	144,393	243,437
Nonreg	583.21: Computer Hardware - OLD	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	583.22: Computer Software	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	584.00: Transportation Equip	3,113	4,892	14,973	15,947	16,486	38,111	49,697	58,158	81,253	168,613	173,298	292,168
Nonreg	585.21: Heavy Work Equipment	694	1,090	3,338	3,555	3,675	8,495	11,078	12,964	18,112	37,586	38,630	65,128
Nonreg	586.01: Tools	907	1,425	4,362	4,646	4,803	11,103	14,479	16,944	23,672	49,124	50,489	85,121
Nonreg	587.06: NGV Fuel Equip	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-	-	-	-	-	-
Nonreg	588.01: Communication Equipment	77	121	372	396	409	946	1,233	1,443	2,016	4,184	4,300	7,249

IDC Interest Rate 2.48%

Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	Refinement for Capex Assumptions	Forecasted IDC Capex	Actual IDC Capex
Reg	401.00: Intang - Fran Consent	40100			-	-
Reg	401.02: Intang F&C - S.S. Marie	40102			-	-
Reg	402.02 Other intangible - S.S. Marie	40202			-	-
Reg	402.03 Other intangible - Lakeland Premium	40203			-	-
Reg	402.04: Intang Oth-Lake Acq Adj	40204			-	-
Reg	440.00: LocStor - Land	44000			-	-
Reg	442.00: LocStor - Structure	44200			1,501	-
Reg	443.01: LocStor-Holder StorTank	44301			3	-
Reg	443.02: LocStor - Holder Equip	44302			-	-
Reg	450.00: UGStor - Land	45000			18,191	-
Reg	451.00: UGStor - Land Rights	45100			-	-
Reg	452.00: UGStor - Structure	45200			22,674	-
Reg	452.90: UGStor - Struc-Aid S	45290			-	-
Reg	453.00: UGStor - Wells	45300			80,642	-
Reg	455.00: UGStor - Field Lines	45500			90,647	-
Reg	456.00: UGStor - Comp Equip	45600			37,911	-
Reg	457.00: UGStor - M&R Equip	45700			68,148	-
Reg	457.90: UGStor-M&R Equip-Aid S	45790			-	-
Reg	458.00: UGStor - Base Press Gas	45800			-	-
Reg	460.01: Trans - Land	46001			27,647	-
Reg	461.05: Trans - Land Rights	46105			9,784	-
Reg	462.00: Trans - Comp Structure	46200			3,487	-
Reg	462.90: Trans-Comp Struc-Aid S	46290			-	-
Reg	463.00: Trans - M&R Struc	46300			171	-
Reg	463.90: Trans - M&R Struc-Aid S	46390			-	-
Reg	464.00: Trans - Other Structure	46400			-	-
Reg	465.00: Trans - Mains	46500			629,324	-
Reg	465.91: Trans - Mains-Aid S	46591			-	-
Reg	466.51: Trans - Compress Equip	46651			27,678	-
Reg	467.00: Trans - M&R Equip	46700			195,085	-
Reg	467.90: Trans M&R Equip - Aid S	46790			-	-
Reg	470.00: Dist - Land	47000			8,835	-
Reg	471.00: Dist - Land Rights	47100			7,867	-
Reg	472.00: Dist - Structure	47200		73.00%	19,653	-
Reg	472.31: Dist - Structure - Stoney Creek	47231		0.00%	-	-
Reg	472.32: Dist - Structure - Win-Rhodes	47232		0.00%	-	-
Reg	472.33: Dist - Structure - London Admin	47233		27.00%	7,269	-
Reg	472.33: Dist - Structure - London Admin - old	47233		0.00%	-	-
Reg	472.34: Dist - Structure - Kingston Office	47234		0.00%	-	-
Reg	472.35: Dist - Structure - Mainway	47235		0.00%	-	-
Reg	472.04: Dist-Lease Imp 15YR	47204			-	-
Reg	472.80: Dist - Struc - Aid N	47280			-	-
Reg	472.90: Dist - Struc - Aid S	47290			-	-
Reg	473.01: Dist-Serv Line-Steel	47301			39,237	-
Reg	473.02: Dist-Serv Line-Plast	47302			339,965	-
Reg	473.81: Dist-ServLn Steel-Aid N	47381			-	-
Reg	473.82: Dist-ServLn Plast-Aid N	47382			-	-
Reg	473.91: Dist-ServLn Steel-Aid S	47391			-	-
Reg	473.92: Dist-ServLn Plast-Aid S	47392			-	-
Reg	474.00: Dist - Regulators	47400			100,794	-
Reg	474.01: Dist-Cust M&R Install	47401			85,342	-
Reg	474.81: Dist-Cust M&R Ins Aid N	47481			-	-
Reg	474.91: Dist-Cust M&R Ins Aid S	47491			-	-
Reg	475.01: Dist - Mains - Steel	47501			452,273	-
Reg	475.02: Dist - Mains - Plast	47502			376,391	-
Reg	475.81: Dist-Mains-Steel -Aid N	47581			-	-
Reg	475.82: Dist-Mains-Plast -Aid N	47582			-	-
Reg	475.91: Dist-Mains-Steel -Aid S	47591			-	-
Reg	475.92: Dist-Mains-Plast -Aid S	47592			-	-
Reg	476.00: NGV Compressor Stations	47600			2,309	-
Reg	477.00: Dist - M&R Equip	47700			180,833	-
Reg	477.80: Dist-M&R Equip - Aid N	47780			-	-
Reg	477.90: Dist-M&R Equip - Aid S	47790			-	-
Reg	478.00: Dist-Household Meters	47800			243,519	-
Reg	480.00: GenPlant - Land	48000		96.96%	-	-
Reg	482.02: GenPlant-Lease Imp 2YR	48202		0.00%	-	-
Reg	482.05: GenPlant-Lease Imp 5YR	48205		0.00%	-	-
Reg	482.10: GenPlant-Lease Imp 10YR	48210		0.00%	-	-
Reg	482.12: GenPlant - Structure	48212		96.96%	19,375	-
Reg	482.51: GenPlant - Structure - Keil	48251		0.00%	-	-
Reg	482.52: GenPlant - Structure - Bloomfield	48252		0.00%	-	-
Reg	483.01: GenPlant Office Equip	48301		96.96%	251	-
Reg	483.05: Gen-Computer Software	48305		96.96%	44,232	-
Reg	483.05: Gen-Computer Software - OLD	49101		96.96%	-	-
Reg	483.06: Reg Base LinePack Gas	48306		96.96%	-	-
Reg	483.07: Computer Software-10YR	48307		96.96%	-	-
Reg	483.07: Computer Software-10YR - OLD	49103		96.96%	-	-
Reg	483.21: Computer Hardware	48321		96.96%	46,290	-
Reg	483.21: Computer Hardware - OLD	49000		96.96%	-	-
Reg	483.22: Computer Software	48322		96.96%	-	-
Reg	484.00: Transportation Equip	48400		96.96%	55,556	-

IDC Interest Rate 2.48%

Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	Refinement for Capex Assumptions	Forecasted IDC Capex	Actual IDC Capex
Reg	485.21: Heavy Work Equipment	48521	48500	96.96%	12,384	-
Reg	486.01: Tools	48601	48601	96.96%	16,186	-
Reg	487.06: NGV Fuel Equip	48706	48706	96.96%	-	-
Reg	487.96: NGV Fuel Equip - Aid S	48796	48796	96.96%	-	-
Reg	488.01: Communication Equipment	48801	48801	96.96%	1,378	-
Reg	495.01: UGStor - Reg OH 35YR	49501	49500	2.18%	-	-
Reg	495.02: Dist - Reg OH 35YR	49502	49500	50.68%	-	-
Reg	495.03: LocStor - Reg OH 30YR	49503	49500	1.97%	-	-
Reg	495.04: GenPlant - Reg OH 10YR	49504	49500	2.36%	-	-
Reg	495.05: Trans - Reg OH 40YR	49505	49500	34.77%	-	-
Reg	495.06: Software Reg OH 10YR	49506	49500	8.04%	-	-
Nonreg	550.01: NReg UGStor - Land	55001	55000	-	-	-
Nonreg	551.00: NReg UGStor-LRights	55100	55100	-	-	-
Nonreg	552.00: NReg UGStor - Struc	55200	55200	-	117	-
Nonreg	553.00: NReg UGStor - Wells	55300	55300	-	30,445	-
Nonreg	555.00: NReg UGStor-Field Line	55500	55500	-	25,878	-
Nonreg	556.00: NReg UGStor-Comp Equip	55600	55600	-	51,279	-
Nonreg	557.00: NReg UGStor - M&R Equip	55700	55700	-	12,230	-
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	55790	55790	-	-	-
Nonreg	558.00: NReg UGStor-BasePresGas	55800	55800	-	-	-
Nonreg	580.00: GenPlant - Land	58000	58000	3.04%	-	-
Nonreg	582.02: GenPlant-Lease Imp 2YR	58202	48200	0.00%	-	-
Nonreg	582.05: GenPlant-Lease Imp 5YR	58205	48200	0.00%	-	-
Nonreg	582.10: GenPlant-Lease Imp 10YR	58210	48200	0.00%	-	-
Nonreg	582.12: GenPlant - Structure	58212	48200	3.04%	607	-
Nonreg	583.01: GenPlant Office Equip	58301	48301	3.04%	8	-
Nonreg	583.05: Gen-Computer Software	58305	48305	3.04%	1,387	-
Nonreg	583.05: Gen-Computer Software - OLD	59305	49101	3.04%	-	-
Nonreg	583.06: NReg Base LinePack Gas	58306	48306	3.04%	-	-
Nonreg	583.07: Computer Software-10YR	58307	48307	3.04%	-	-
Nonreg	583.07: Computer Software-10YR - OLD	59307	49103	3.04%	-	-
Nonreg	583.21: Computer Hardware	58321	48304	3.04%	1,451	-
Nonreg	583.21: Computer Hardware - OLD	59321	49000	3.04%	-	-
Nonreg	583.22: Computer Software	58322	48322	3.04%	-	-
Nonreg	584.00: Transportation Equip	58400	48403	3.04%	1,742	-
Nonreg	585.21: Heavy Work Equipment	58521	48500	3.04%	388	-
Nonreg	586.01: Tools	58601	48601	3.04%	507	-
Nonreg	587.06: NGV Fuel Equip	58706	48706	3.04%	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	58796	48796	3.04%	-	-
Nonreg	588.01: Communication Equipment	58801	48801	3.04%	43	-
					3,398,918	-

Closeout Monthly Profile

Closeout Monthly Profile: Updated annually

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
REG	4%	3%	4%	1%	3%	6%	5%	3%	6%	12%	11%	41%
NONREG	1%	1%	3%	0%	0%	7%	4%	3%	8%	30%	2%	41%

Do Not Update Below - CloseoutProfiles

Note: Capital
 Actuals lag by a
 month

Closeout Profile	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total			
Budget	RegBudget	4.0%	3.2%	4.3%	1.2%	3.5%	6.0%	5.0%	2.9%	6.1%	12.3%	10.9%	40.6%	100%		
2+10	Reg2+10	Actuals	3.31%	4.50%	1.24%	3.61%	6.28%	5.26%	3.03%	6.35%	12.80%	11.36%	42.26%	96.0%		
5+7	Reg5+7	Actuals	Actuals	Actuals	Actuals	3.97%	6.91%	5.78%	3.34%	6.99%	14.07%	12.49%	46.46%	87.3%		
8+4	Reg8+4	Actuals	4.00%	8.38%	16.88%	14.99%	55.75%	72.7%								
9+3	Reg9+3	Actuals	8.73%	17.58%	15.61%	58.07%	69.8%									
10+2	Reg10+2	Actuals	19.27%	17.10%	63.63%	63.7%										
Budget	NonregBudget	1.1%	0.6%	3.5%	0.3%	0.2%	7.4%	4.0%	2.9%	7.9%	29.9%	1.6%	40.7%	100%		
2+10	Nonreg2+10	Actuals	0.62%	3.49%	0.34%	0.19%	7.48%	4.01%	2.93%	7.99%	30.22%	1.62%	41.12%	98.9%		
5+7	Nonreg5+7	Actuals	0.19%	7.83%	4.19%	3.06%	31.63%	1.70%	43.03%	94.5%						
8+4	Nonreg8+4	Actuals	3.49%	9.52%	36.03%	1.93%	49.02%	83.0%								
9+3	Nonreg9+3	Actuals	9.87%	37.33%	2.00%	50.80%	80.1%									
10+2	Nonreg10+2	Actuals	41.42%	2.22%	56.36%	72.2%										

Do Not Update Below - WIPHelper

WIP Helper	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Budget	1	1	1	1	1	1	1	1	1	1	1	1
2+10	0	1	1	1	1	1	1	1	1	1	1	1
5+7	0	0	0	0	1	1	1	1	1	1	1	1
8+4	0	0	0	0	0	0	0	1	1	1	1	1
9+3	0	0	0	0	0	0	0	0	1	1	1	1
10+2	0	0	0	0	0	0	0	0	0	1	1	1



Check
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100.00%
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100.00%
100.00%



Capex to Plant Account Assumptions

Allocates forecasted capex by
 asset class into the plant
 accounts

Asset Class	Plant Account	Allocation	Allow 1	Allow 2	Forecasted Capex
Compression Stations	45000	14%	14%	18%	2,955,438
Compression Stations	45200	2%	0%		
Compression Stations	45300	0%	0%		
Compression Stations	45600	28%	28%	39%	6,373,358
Compression Stations	45700	5%	0%		
Compression Stations	45800	0%	0%		
Compression Stations	46000	19%	19%	16%	2,551,145
Compression Stations	46200	3%	0%		
Compression Stations	46300	0%	0%		
Compression Stations	46400	0%	0%		
Compression Stations	46501	2%	0%		
Compression Stations	46600	21%	21%	28%	4,537,269
Compression Stations	46700	5%	0%		
Compression Stations	47800	0%	0%		
Compression Stations	48601	0%	0%		
Compression Stations	48801	0%	0%		
Compression Stations	55200	0%	0%		
Compression Stations	55300	0%	0%		
Compression Stations	55600	3%	0%		
Compression Stations	55700	0%	0%		
Compression Stations	55800	0%	0%		
Compression Stations Total	0	100%	82%	100%	
Corporate	49500	100%	100%		
Corporate Total	0	100%	100%		
Customer Connections	46700	0%	0%		
Customer Connections	47000	0%	0%		
Customer Connections	47100	0%	0%		
Customer Connections	47200	0%	0%		
Customer Connections	47301	4%	0%		
Customer Connections	47302	54%	54%	64%	
Customer Connections	47400	1%	0%		
Customer Connections	47401	3%	0%		
Customer Connections	47501	4%	0%		
Customer Connections	47502	23%	23%	27%	
Customer Connections	47700	2%	0%		
Customer Connections	47800	8%	8%	10%	
Customer Connections	49500	0%	0%		
Customer Connections Total	0	100%	85%	100%	
Distribution Pipe	44301	0%	0%		
Distribution Pipe	45500	0%	0%		
Distribution Pipe	45700	0%	0%		
Distribution Pipe	46000	0%	0%		
Distribution Pipe	46100	0%	0%		
Distribution Pipe	46501	15%	15%	16%	534,849
Distribution Pipe	46600	0%	0%		
Distribution Pipe	46700	0%	0%		
Distribution Pipe	47000	0%	0%		
Distribution Pipe	47100	0%	0%		
Distribution Pipe	47200	0%	0%		
Distribution Pipe	47301	2%	0%		
Distribution Pipe	47302	11%	11%	12%	394,366
Distribution Pipe	47400	0%	0%		
Distribution Pipe	47401	0%	0%		
Distribution Pipe	47501	48%	48%	51%	1,672,778
Distribution Pipe	47502	20%	20%	21%	700,916
Distribution Pipe	47700	1%	0%		
Distribution Pipe	47800	0%	0%		
Distribution Pipe	48304	0%	0%		
Distribution Pipe	48601	0%	0%		
Distribution Pipe	49500	0%	0%		

Capex to Plant Account Assumptions

Allocates forecasted capex by
 asset class into the plant
 accounts

Asset Class	Plant Account	Allocation	Allow 1	Allow 2	Forecasted Capex
Distribution Pipe	55500	0%	0%		
Distribution Pipe	55700	0%	0%		
Distribution Pipe Total	0	100%	95%	100%	
Distribution Stations	45600	0%	0%		
Distribution Stations	45700	0%	0%		
Distribution Stations	46000	0%	0%		
Distribution Stations	46200	0%	0%		
Distribution Stations	46501	0%	0%		
Distribution Stations	46600	0%	0%		
Distribution Stations	46700	38%	38%	41%	-
Distribution Stations	47000	1%	0%		
Distribution Stations	47100	1%	0%		
Distribution Stations	47200	3%	0%		
Distribution Stations	47301	0%	0%		
Distribution Stations	47302	1%	0%		
Distribution Stations	47400	0%	0%		
Distribution Stations	47401	10%	10%	10%	-
Distribution Stations	47501	6%	6%	6%	-
Distribution Stations	47502	0%	0%		
Distribution Stations	47700	39%	39%	43%	-
Distribution Stations	47800	0%	0%		
Distribution Stations	48403	0%	0%		
Distribution Stations	48500	0%	0%		
Distribution Stations	48601	0%	0%		
Distribution Stations	48706	1%	0%		
Distribution Stations	48801	0%	0%		
Distribution Stations	49500	0%	0%		-
Distribution Stations	55600	0%	0%		
Distribution Stations	55700	0%	0%		
Distribution Stations Total	0	100%	92%	100%	
EA Fixed O/H	47000	0%	0%		
EA Fixed O/H	47501	0%	0%		
EA Fixed O/H	49500	100%	100%		
EA Fixed O/H Total	0	100%	100%		
Fleet & Equipment	44200	0%	0%		
Fleet & Equipment	44302	0%	0%		
Fleet & Equipment	45200	0%	0%		
Fleet & Equipment	45500	0%	0%		
Fleet & Equipment	45700	0%	0%		
Fleet & Equipment	46000	0%	0%		
Fleet & Equipment	46200	0%	0%		
Fleet & Equipment	46700	0%	0%		
Fleet & Equipment	47401	0%	0%		
Fleet & Equipment	47501	0%	0%		
Fleet & Equipment	47700	0%	0%		
Fleet & Equipment	48403	68%	68%	68%	
Fleet & Equipment	48500	14%	14%	14%	
Fleet & Equipment	48601	18%	18%	18%	
Fleet & Equipment	48706	0%	0%		
Fleet & Equipment	48801	0%	0%		
Fleet & Equipment	49500	0%	0%		
Fleet & Equipment	55200	0%	0%		
Fleet & Equipment	55500	0%	0%		
Fleet & Equipment	55700	0%	0%		
Fleet & Equipment Total	0	100%	100%	100%	
Growth	44302	0%	0%		
Growth	45700	0%	0%		
Growth	46000	0%	0%		
Growth	46100	0%	0%		
Growth	46200	0%	0%		

Capex to Plant Account Assumptions

Allocates forecasted capex by
 asset class into the plant
 accounts

Asset Class	Plant Account	Allocation	Allow 1	Allow 2	Forecasted Capex
Growth	46501	37%	37%	38%	-
Growth	46700	13%	13%	14%	-
Growth	47000	0%	0%		
Growth	47100	0%	0%		
Growth	47200	0%	0%		
Growth	47301	1%	0%		
Growth	47302	1%	0%		
Growth	47400	0%	0%		
Growth	47401	10%	10%	11%	-
Growth	47501	18%	18%	19%	-
Growth	47502	8%	8%	8%	-
Growth	47700	11%	11%	11%	-
Growth	47800	0%	0%		
Growth	48200	0%	0%		
Growth	48706	0%	0%		
Growth	48801	0%	0%		
Growth	49500	0%	0%		
Growth Total		100%	97%	100%	
Growth - Non Core	47100	0%	0%		
Growth - Non Core	47302	16%	16%	16%	79,500
Growth - Non Core	47502	76%	76%	76%	378,100
Growth - Non Core	47800	8%	8%	8%	42,400
Growth - Non Core	49500	0%	0%		
Growth - Non Core Total		100%	100%		
ICM	46000	0%	0%		-
ICM	46100	2%	0%		-
ICM	46501	35%	35%		
ICM	46700	12%	12%		
ICM	47000	1%	0%		-
ICM	47100	0%	0%		-
ICM	47301	2%	0%		-
ICM	47302	0%	0%		-
ICM	47400	0%	0%		
ICM	47501	38%	38%		
ICM	47502	1%	0%		-
ICM	47700	9%	9%		
ICM	47800	0%	0%		
ICM Total		100%	94%		
Integration	48304	4%	0%		
Integration	48305	96%	96%		
Integration Total		100%	96%		
IRP	47800	100%	100%		
IRP Total		100%	100%		
LNG	44200	100%	100%		
LNG	44301	0%	0%		-
LNG	44302	0%	0%		-
LNG Total		100%	100%		
Real Estate & Workplace Services	44200	0%	0%		-
Real Estate & Workplace Services	45000	0%	0%		-
Real Estate & Workplace Services	45200	1%	0%		-
Real Estate & Workplace Services	45500	0%	0%		-
Real Estate & Workplace Services	46200	0%	0%		-
Real Estate & Workplace Services	46501	0%	0%		-
Real Estate & Workplace Services	46700	0%	0%		-
Real Estate & Workplace Services	47000	5%	0%		-
Real Estate & Workplace Services	47200	38%	38%	40%	2,063,255
Real Estate & Workplace Services	47501	0%	0%		-
Real Estate & Workplace Services	47700	0%	0%		-
Real Estate & Workplace Services	48200	46%	46%	49%	2,533,918
Real Estate & Workplace Services	48301	1%	0%		-

Capex to Plant Account Assumptions

Allocates forecasted capex by
 asset class into the plant
 accounts

Asset Class	Plant Account	Allocation	Allow 1	Allow 2	Forecasted Capex
Real Estate & Workplace Services	48304	10%	10%	10%	525,391
Real Estate & Workplace Services	48305	0%	0%		
Real Estate & Workplace Services	48601	0%	0%		
Real Estate & Workplace Services	48801	0%	0%		
Real Estate & Workplace Services	55200	0%	0%		
Real Estate & Workplace Services Total		100%	94%		
TIS	47502	0%	0%		
TIS	48200	0%	0%		
TIS	48304	48%	48%		
TIS	48305	50%	50%		
TIS	48801	1%	0%		
TIS Total		100%	99%		
Transmission Pipe & Underground Storage	45000	0%	0%		
Transmission Pipe & Underground Storage	45200	3%	0%		
Transmission Pipe & Underground Storage	45300	11%	11%	12%	3,658,556
Transmission Pipe & Underground Storage	45500	12%	12%	14%	4,111,520
Transmission Pipe & Underground Storage	45600	0%	0%		
Transmission Pipe & Underground Storage	45700	8%	8%	10%	2,822,315
Transmission Pipe & Underground Storage	46000	0%	0%		
Transmission Pipe & Underground Storage	46100	1%	0%		
Transmission Pipe & Underground Storage	46200	0%	0%		
Transmission Pipe & Underground Storage	46501	48%	48%	57%	16,759,670
Transmission Pipe & Underground Storage	46700	2%	0%		
Transmission Pipe & Underground Storage	47000	0%	0%		
Transmission Pipe & Underground Storage	47301	0%	0%		
Transmission Pipe & Underground Storage	47501	0%	0%		
Transmission Pipe & Underground Storage	48601	0%	0%		
Transmission Pipe & Underground Storage	55200	0%	0%		
Transmission Pipe & Underground Storage	55300	4%	0%		
Transmission Pipe & Underground Storage	55500	3%	0%		
Transmission Pipe & Underground Storage	55600	6%	6%	7%	2,195,134
Transmission Pipe & Underground Storage	55700	2%	0%		
Transmission Pipe & Underground Storage Total		100%	85%	100%	
Utilization	45700	0%	0%		
Utilization	46700	0%	0%		
Utilization	47200	0%	0%		
Utilization	47302	3%	0%		
Utilization	47400	33%	33%		
Utilization	47401	0%	0%		
Utilization	47501	0%	0%		
Utilization	47700	0%	0%		
Utilization	47800	65%	65%		
Utilization	48301	0%	0%		
Utilization	48601	0%	0%		
Utilization	49500	0%	0%		
Utilization Total		100%	97%		

54,889,878

Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	Forecasted FA Additions	Opening Cost Balance	Remove non overhead accounts	Total	OB Overheads	% allocation	OH Allocated OB	New OB
Reg	401.00: Intang - Fran Consent	40100	40100	-	1,041,883	-	1,041,883	-	-	-	1,041,883
Reg	401.02: Intang F&C - S.S. Marie	40102	40102	-	126,152	-	126,152	-	-	-	126,152
Reg	402.02 Other intangible - S.S. Marie	40202	40202	-	-	-	-	-	-	-	-
Reg	402.03 Other intangible - Lakeland Premium	40203	40203	-	-	-	-	-	-	-	-
Reg	402.04: Intang Oth-Lake Acq Adj	40204	40204	-	494,761	-	494,761	-	-	-	494,761
Reg	440.00: LocStor - Land	44000	44000	-	7,303	7,303	-	-	-	-	7,303
Reg	442.00: LocStor - Structure	44200	44200	330,893	6,825,994	-	6,825,994	20.68%	1,521,463.39	-	8,347,457
Reg	443.01: LocStor-Holder StorTank	44301	44301	663	5,940,667	-	5,940,667	18.00%	1,324,130.56	-	7,264,798
Reg	443.02: LocStor - Holder Equip	44302	44302	-	20,243,860	-	20,243,860	61.33%	4,512,205.99	-	24,756,066
							33,010,521	7,357,800	100.00%		
Reg	450.00: UGStor - Land	45000	45000	95,830	11,506,443	11,506,443	-	-	-	-	11,506,443
Reg	451.00: UGStor - Land Rights	45100	45100	-	33,741,757	33,741,757	-	-	-	-	33,741,757
Reg	452.00: UGStor - Structure	45200	45200	4,998,783	78,365,611	-	78,365,611	10.26%	2,764,849.30	-	81,130,461
Reg	452.90: UGStor - Struc-Aid S	45290	45290	-	68,882	68,882	-	-	-	-	68,882
Reg	453.00: UGStor - Wells	45300	45300	16,655,317	71,790,238	-	71,790,238	9.40%	2,532,860.85	-	74,323,099
Reg	455.00: UGStor - Field Lines	45500	45500	18,842,349	37,114,990	-	37,114,990	4.86%	1,309,469.20	-	38,424,459
Reg	456.00: UGStor - Comp Equip	45600	45600	2,007,262	474,251,287	-	474,251,287	62.09%	16,732,254.30	-	490,983,541
Reg	457.00: UGStor - M&R Equip	45700	45700	14,157,605	102,243,826	-	102,243,826	13.39%	3,607,306.39	-	105,851,132
Reg	457.90: UGStor-M&R Equip-Aid S	45790	45790	-	14,748,762	14,748,762	-	-	-	-	14,748,762
Reg	458.00: UGStor - Base Press Gas	45800	45800	-	37,138,295	37,138,295	-	-	-	-	37,138,295
							763,765,952	26,946,740	100.00%		
Reg	460.01: Trans - Land	46001	46000	2,102,020	86,811,919	86,811,919	-	-	-	-	86,811,919
Reg	461.05: Trans - Land Rights	46105	46100	1,641,195	71,114,075	71,114,075	-	-	-	-	71,114,075
Reg	462.00: Trans - Comp Structure	46200	46200	648,366	154,806,155	-	154,806,155	3.82%	12,535,231.33	-	167,341,386
Reg	462.90: Trans-Comp Struc-Aid S	46290	46290	-	118,620	-	118,620	-	-	-	118,620
Reg	463.00: Trans - M&R Struc	46300	46300	37,738	10,614,759	-	10,614,759	0.26%	859,516.64	-	11,474,276
Reg	463.90: Trans - M&R Struc-Aid S	46390	46390	-	2,036	-	2,036	-	-	-	2,036
Reg	464.00: Trans - Other Structure	46400	46400	-	2,749,165	-	2,749,165	0.07%	222,610.11	-	2,971,775
Reg	465.00: Trans - Mains	46500	46501	137,064,177	2,461,943,685	-	2,461,943,685	60.78%	199,352,756.10	-	2,661,296,441
Reg	465.91: Trans - Mains-Aid S	46591	46591	-	15,167,634	-	15,167,634	-	-	-	15,167,634
Reg	466.51: Trans - Compress Equip	46600	46651	1,581,866	953,761,770	-	953,761,770	23.55%	77,229,645.28	-	1,030,991,415
Reg	467.00: Trans - M&R Equip	46700	46700	45,603,861	466,916,188	-	466,916,188	11.53%	37,807,944.03	-	504,724,133
Reg	467.90: Trans M&R Equip - Aid S	46790	46790	-	4,608,252	-	4,608,252	-	-	-	4,608,252
							4,050,791,722	328,007,703	100.00%		
Reg	470.00: Dist - Land	47000	47000	1,481,959	25,827,732	25,827,732	-	-	-	-	25,827,732
Reg	471.00: Dist - Land Rights	47100	47100	1,319,608	21,571,751	21,571,751	-	-	-	-	21,571,751
Reg	472.00: Dist - Structure	47200	47200	3,871,950	130,818,960	-	130,818,960	2.42%	16,957,792.30	-	147,776,752
Reg	472.31: Dist - Structure - Stoney Creek	47231	47200	-	29,662,115	-	29,662,115	0.55%	3,845,038.85	-	33,507,154
Reg	472.32: Dist - Structure - Win-Rhodes	47232	47200	-	23,216,546	-	23,216,546	0.43%	3,009,513.03	-	26,226,059
Reg	472.33: Dist - Structure - London Admin	47233	47200	-	-	-	-	-	-	-	-
Reg	472.33: Dist - Structure - London Admin - old	47233	47200	-	19,789,902	-	19,789,902	0.37%	2,565,324.24	-	22,355,226
Reg	472.34: Dist - Structure - Kingston Office	47234	47200	-	16,737,576	-	16,737,576	0.31%	2,169,657.50	-	18,907,233
Reg	472.35: Dist - Structure - Mainway	47235	47200	-	15,937,297	-	15,937,297	0.29%	2,065,918.94	-	18,003,216
Reg	472.04: Dist-Lease Imp 15YR	47204	47204	-	60,681	60,681	-	-	0.00%	-	60,681
Reg	472.80: Dist - Struc - Aid N	47280	47280	-	107,203	107,203	-	-	-	-	107,203
Reg	472.90: Dist - Struc - Aid S	47290	47290	-	18,193	18,193	-	-	-	-	18,193
Reg	473.01: Dist-Serv Line-Steel	47301	47301	8,650,108	258,942,307	-	258,942,307	4.79%	33,566,157.96	-	292,508,465
Reg	473.02: Dist-Serv Line-Plast	47302	47302	74,729,512	1,644,918,874	-	1,644,918,874	30.41%	213,227,445.66	-	1,858,146,319
Reg	473.81: Dist-ServLn Steel-Aid N	47381	47381	-	1,369,646	1,369,646	-	-	-	-	1,369,646
Reg	473.82: Dist-ServLn Plast-Aid N	47382	47382	-	8,468,272	8,468,272	-	-	-	-	8,468,272
Reg	473.91: Dist-ServLn Steel-Aid S	47391	47391	-	4,679,841	4,679,841	-	-	-	-	4,679,841
Reg	473.92: Dist-ServLn Plast-Aid S	47392	47392	-	27,138,550	27,138,550	-	-	-	-	27,138,550
Reg	474.00: Dist - Regulators	47400	47400	22,221,130	161,694,937	-	161,694,937	2.99%	20,960,181.69	-	182,655,119
Reg	474.01: Dist-Cust M&R Install	47401	47401	20,013,416	156,764,681	-	156,764,681	2.90%	20,321,082.74	-	177,085,764
Reg	474.81: Dist-Cust M&R Ins Aid N	47481	47481	-	2,502,655	2,502,655	-	-	-	-	2,502,655
Reg	474.91: Dist-Cust M&R Ins Aid S	47491	47491	-	10,188,410	10,188,410	-	-	-	-	10,188,410
Reg	475.01: Dist - Mains - Steel	47501	47501	100,644,739	1,667,747,146	-	1,667,747,146	30.83%	216,186,627.59	-	1,883,933,774
Reg	475.02: Dist - Mains - Plast	47502	47502	83,074,561	1,000,711,370	-	1,000,711,370	18.50%	129,720,153.77	-	1,130,431,524
Reg	475.81: Dist-Mains-Steel -Aid N	47581	47581	-	50,380,912	50,380,912	-	-	-	-	50,380,912
Reg	475.82: Dist-Mains-Plast -Aid N	47582	47582	-	17,286,028	17,286,028	-	-	-	-	17,286,028
Reg	475.91: Dist-Mains-Steel -Aid S	47591	47591	-	37,829,986	37,829,986	-	-	-	-	37,829,986
Reg	475.92: Dist-Mains-Plast -Aid S	47592	47592	-	38,007,990	38,007,990	-	-	-	-	38,007,990
Reg	476.00: NGV Compressor Stations	47600	47600	-	5,781,162	5,781,162	-	-	-	-	5,781,162
Reg	477.00: Dist - M&R Equip	47700	47700	42,186,839	282,777,895	-	282,777,895	5.23%	36,655,916.07	-	319,433,811

Reg/Unreg	Plant Account	Power Plan Plant Account #	Helper for Capex Assumptions	Forecasted FA Additions	Opening Cost Balance	Remove non overhead accounts	Total	OB Overheads	% allocation	OH Allocated OB	New OB
Reg	477.80: Dist-M&R Equip - Aid N	47780	47780	-	5,112,381	5,112,381	-	-	-	-	5,112,381
Reg	477.90: Dist-M&R Equip - Aid S	47790	47790	-	5,447,961	5,447,961	-	-	-	-	5,447,961
Reg	478.00: Dist-Household Meters	47800	47800	40,812,825	565,579,445	565,579,445	-	-	-	-	565,579,445
							5,409,719,605	701,250,810	100.00%		
Reg	480.00: GenPlant - Land	48000	48000	-	545,846	545,846	-	-	-	-	545,846
Reg	482.02: GenPlant-Lease Imp 2YR	48202	48200	-	892,890	892,890	-	-	-	-	892,890
Reg	482.05: GenPlant-Lease Imp 5YR	48205	48200	-	1,962,560	1,962,560	-	-	-	-	1,962,560
Reg	482.10: GenPlant-Lease Imp 10YR	48210	48200	-	2,063,566	2,063,566	-	-	-	-	2,063,566
Reg	482.12: GenPlant - Structure	48212	48200	1,737,547	20,685,054	20,685,054	20,685,054		18.89%	2,564,785.32	23,249,840
Reg	482.51: GenPlant - Structure - Keil	48251	48200	-	69,558,675	69,558,675	69,558,675		63.53%	8,624,732.89	78,183,408
Reg	482.52: GenPlant - Structure - Bloomfield	48252	48200	-	19,237,692	19,237,692	19,237,692		17.57%	2,385,323.71	21,623,016
Reg	483.01: GenPlant Office Equip	48301	48301	55,354	9,475,018	9,475,018	-	-	-	-	9,475,018
Reg	483.05: Gen-Computer Software	48305	48305	9,751,430	-	-	-	-	-	-	-
Reg	483.05: Gen-Computer Software - OLD	49101	49101	-	40,215,110	40,215,110	40,215,110		43.46%	35,781,761.09	75,996,871
Reg	483.06: Reg Base LinePack Gas	48306	48306	-	7,520,888	7,520,888	-	-	-	-	7,520,888
Reg	483.07: Computer Software-10YR	48307	48307	-	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR - OLD	49103	49103	-	52,321,253	52,321,253	52,321,253		56.54%	46,553,313.10	98,874,566
Reg	483.21: Computer Hardware	48321	48304	7,238,962	-	-	-	-	-	-	-
Reg	483.21: Computer Hardware - OLD	49000	49000	-	19,230,803	19,230,803	-	-	-	-	19,230,803
Reg	483.22: Computer Software	48322	48322	-	-	-	-	-	-	-	-
							92,536,363	82,335,074	100.00%		
Reg	484.00: Transportation Equip	48400	48403	9,318,635	71,604,930	71,604,930	-	-	0.00%	-	71,604,930
Reg	485.21: Heavy Work Equipment	48521	48500	-	22,383,611	22,383,611	-	-	0.00%	-	22,383,611
Reg	486.01: Tools	48601	48601	2,714,913	38,263,692	38,263,692	-	-	0.00%	-	38,263,692
Reg	487.06: NGV Fuel Equip	48706	48706	-	-	-	-	-	0.00%	-	-
Reg	487.96: NGV Fuel Equip - Aid S	48796	48796	-	-	-	-	-	-	-	-
Reg	488.01: Communication Equipment	48801	48801	231,220	8,216,595	8,216,595	-	-	0.00%	-	8,216,595
							109,481,422	13,574,842	100.00%		
Reg	495.01: UGStor - Reg OH 35YR	49501	49500	-	26,946,740	26,946,740	-	-	-	26,946,740	-
Reg	495.02: Dist - Reg OH 35YR	49502	49500	-	701,250,810	701,250,810	-	-	-	701,250,810	-
Reg	495.03: LocStor - Reg OH 30YR	49503	49500	-	7,357,800	7,357,800	-	-	-	7,357,800	-
Reg	495.04: GenPlant - Reg OH 10YR	49504	49500	-	13,574,842	13,574,842	-	-	-	13,574,842	-
Reg	495.05: Trans - Reg OH 40YR	49505	49500	-	328,007,703	328,007,703	-	-	-	328,007,703	-
Reg	495.06: Software Reg OH 10YR	49506	49500	-	82,335,074	82,335,074	-	-	-	82,335,074	-
Nonreg	550.01: NReg UGStor - Land	55001	55000	-	3,667,950	3,667,950	-	-	-	-	3,667,950
Nonreg	551.00: NReg UGStor-LRights	55100	55100	-	38,793,697	38,793,697	-	-	-	-	38,793,697
Nonreg	552.00: NReg UGStor - Struc	55200	55200	19,700	26,245,946	26,245,946	-	-	-	-	26,245,946
Nonreg	553.00: NReg UGStor - Wells	55300	55300	5,106,721	121,065,472	121,065,472	-	-	-	-	121,065,472
Nonreg	555.00: NReg UGStor-Field Line	55500	55500	4,340,713	70,559,699	70,559,699	-	-	-	-	70,559,699
Nonreg	556.00: NReg UGStor-Comp Equip	55600	55600	7,927,482	179,248,949	179,248,949	-	-	-	-	179,248,949
Nonreg	557.00: NReg UGStor - M&R Equip	55700	55700	2,051,444	34,298,327	34,298,327	-	-	-	-	34,298,327
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	55790	55790	-	279,861	279,861	-	-	-	-	279,861
Nonreg	558.00: NReg UGStor-BasePresGas	55800	55800	-	30,572,713	30,572,713	-	-	-	-	30,572,713
Nonreg	580.00: GenPlant - Land	58000	58000	-	20,796	20,796	-	-	-	-	20,796
Nonreg	582.02: GenPlant-Lease Imp 2YR	58202	48200	-	34,017	34,017	-	-	-	-	34,017
Nonreg	582.05: GenPlant-Lease Imp 5YR	58205	48200	-	74,770	74,770	-	-	-	-	74,770
Nonreg	582.10: GenPlant-Lease Imp 10YR	58210	48200	-	78,618	78,618	-	-	-	-	78,618
Nonreg	582.12: GenPlant - Structure	58212	48200	133,924	3,702,912	3,702,912	-	-	-	-	3,702,912
Nonreg	583.01: GenPlant Office Equip	58301	48301	1,736	367,440	367,440	-	-	-	-	367,440
Nonreg	583.05: Gen-Computer Software	58305	48305	305,738	-	-	-	-	-	-	-
Nonreg	583.05: Gen-Computer Software	58305	58305	-	2,013,031	2,013,031	-	-	-	-	2,013,031
Nonreg	583.05: Gen-Computer Software - OLD	59305	59305	-	-	-	-	-	-	-	-
Nonreg	583.06: NReg Base LinePack Gas	58306	58306	-	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR	58307	58307	-	1,434,347	1,434,347	-	-	-	-	1,434,347
Nonreg	583.07: Computer Software-10YR - OLD	59307	59307	243,437	-	-	-	-	-	-	-
Nonreg	583.21: Computer Hardware	58321	58321	-	815,817	815,817	-	-	-	-	815,817
Nonreg	583.21: Computer Hardware - OLD	59321	59321	-	-	-	-	-	-	-	-
Nonreg	584.00: Transportation Equip	58400	48403	292,168	2,624,721	2,624,721	-	-	-	-	2,624,721
Nonreg	585.21: Heavy Work Equipment	58521	48500	65,128	815,988	815,988	-	-	-	-	815,988
Nonreg	586.01: Tools	58601	48601	85,121	1,509,265	1,509,265	-	-	-	-	1,509,265
Nonreg	587.06: NGV Fuel Equip	58706	48706	-	-	-	-	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	58796	48796	-	-	-	-	-	-	-	-
Nonreg	588.01: Communication Equipment	58801	48801	7,249	403,222	403,222	-	-	-	-	403,222
					698,480,433	12,936,557,932	10,459,305,584	1,159,472,970	1200.00%	0	12,936,557,932

Reg/Unreg	Plant Account	Opening Accum Balance	Remove non overhead accounts	Total	OB Overheads	% allocation	OH Allocated OB	New OB
Reg	401.00: Intang - Fran Consent	850,434						850,434
Reg	401.02: Intang F&C - S.S. Marie	128,889						128,889
Reg	402.02 Other intangible - S.S. Marie	-						-
Reg	402.03 Other intangible - Lakeland Premium	-						-
Reg	402.04: Intang Oth-Lake Acq Adj	495,173						495,173
Reg	440.00: LocStor - Land	-	-	-				-
Reg	442.00: LocStor - Structure	3,043,986		3,043,986		20.68%	166,242.54	3,210,229
Reg	443.01: LocStor-Holder StorTank	4,211,802		4,211,802		18.00%	144,680.99	4,356,483
Reg	443.02: LocStor - Holder Equip	12,437,063		12,437,063		61.33%	493,025.72	12,930,088
				19,692,851	803,949	100.00%		
Reg	450.00: UGStor - Land	-	369	369			-	369
Reg	451.00: UGStor - Land Rights	20,167,027	20,167,027	-			-	20,167,027
Reg	452.00: UGStor - Structure	46,640,781		46,640,781		10.26%	557,683.42	47,198,465
Reg	452.90: UGStor - Struc-Aid S	-	11,153	11,153			-	11,153
Reg	453.00: UGStor - Wells	36,841,344		36,841,344		9.40%	510,890.24	37,352,235
Reg	455.00: UGStor - Field Lines	8,108,396		8,108,396		4.86%	264,126.25	8,372,522
Reg	456.00: UGStor - Comp Equip	185,490,578		185,490,578		62.09%	3,374,976.31	188,865,554
Reg	457.00: UGStor - M&R Equip	48,434,249		48,434,249		13.39%	727,611.08	49,161,860
Reg	457.90: UGStor-M&R Equip-Aid S	-	3,074,052	3,074,052			-	3,074,052
Reg	458.00: UGStor - Base Press Gas	-	118,945	118,945			-	118,945
				325,515,348	5,435,287	100.00%		
Reg	460.01: Trans - Land	-	1,171,483	1,171,483			-	1,171,483
Reg	461.05: Trans - Land Rights	21,687,651	21,687,651	-			-	21,687,651
Reg	462.00: Trans - Comp Structure	44,919,580		44,919,580		3.82%	1,579,981.19	46,499,562
Reg	462.90: Trans-Comp Struc-Aid S	-	31,948	31,948			-	31,948
Reg	463.00: Trans - M&R Struc	7,509,207		7,509,207		0.26%	108,336.26	7,617,544
Reg	463.90: Trans - M&R Struc-Aid S	-	268	268			-	268
Reg	464.00: Trans - Other Structure	614,575		614,575		0.07%	28,058.50	642,634
Reg	465.00: Trans - Mains	918,364,208		918,364,208		60.78%	25,127,067.54	943,491,275
Reg	465.91: Trans - Mains-Aid S	-	1,987,649	1,987,649			-	1,987,649
Reg	466.51: Trans - Compress Equip	384,841,324		384,841,324		23.55%	9,734,274.81	394,575,599
Reg	467.00: Trans - M&R Equip	138,355,966		138,355,966		11.53%	4,765,435.81	143,121,402
Reg	467.90: Trans M&R Equip - Aid S	-	1,219,223	1,219,223			-	1,219,223
				1,494,604,861	41,343,154	100.00%		
Reg	470.00: Dist - Land	-	427	427			-	427
Reg	471.00: Dist - Land Rights	7,627,565	7,627,565	-			-	7,627,565
Reg	472.00: Dist - Structure	56,895,858		56,895,858		2.42%	2,875,984.08	59,771,842
Reg	472.31: Dist - Structure - Stoney Creek	5,056,171		5,056,171		0.55%	652,105.55	5,708,276
Reg	472.32: Dist - Structure - Win-Rhodes	5,549,955		5,549,955		0.43%	510,403.21	6,060,358
Reg	472.33: Dist - Structure - London Admin	-	-	-			-	-
Reg	472.33: Dist - Structure - London Admin - old	9,778,917		9,778,917		0.37%	435,070.29	10,213,988
Reg	472.34: Dist - Structure - Kingston Office	4,069,504		4,069,504		0.31%	367,966.56	4,437,471
Reg	472.35: Dist - Structure - Mainway	3,958,252		3,958,252		0.29%	350,372.85	4,308,625
Reg	472.04: Dist-Lease Imp 15YR	42,142	42,142	-			-	42,142
Reg	472.80: Dist - Struc - Aid N	-	30,099	30,099			-	30,099
Reg	472.90: Dist - Struc - Aid S	-	2,414	2,414			-	2,414
Reg	473.01: Dist-Serv Line-Steel	204,992,348		204,992,348		4.79%	5,692,706.58	210,685,055
Reg	473.02: Dist-Serv Line-Plast	766,239,646		766,239,646		30.41%	36,162,651.83	802,402,298
Reg	473.81: Dist-ServLn Steel-Aid N	-	294,053	294,053			-	294,053
Reg	473.82: Dist-ServLn Plast-Aid N	-	1,592,428	1,592,428			-	1,592,428
Reg	473.91: Dist-ServLn Steel-Aid S	-	857,559	857,559			-	857,559
Reg	473.92: Dist-ServLn Plast-Aid S	-	4,917,288	4,917,288			-	4,917,288
Reg	474.00: Dist - Regulators	62,007,505		62,007,505		2.99%	3,554,775.75	65,562,281
Reg	474.01: Dist-Cust M&R Install	58,323,954		58,323,954		2.90%	3,446,386.73	61,770,341
Reg	474.81: Dist-Cust M&R Ins Aid N	-	656,054	656,054			-	656,054
Reg	474.91: Dist-Cust M&R Ins Aid S	-	1,646,105	1,646,105			-	1,646,105
Reg	475.01: Dist - Mains - Steel	846,023,636		846,023,636		30.83%	36,664,519.05	882,688,155
Reg	475.02: Dist - Mains - Plast	357,787,725		357,787,725		18.50%	22,000,098.26	379,787,824
Reg	475.81: Dist-Mains-Steel -Aid N	-	13,061,072	13,061,072			-	13,061,072
Reg	475.82: Dist-Mains-Plast -Aid N	-	2,178,306	2,178,306			-	2,178,306
Reg	475.91: Dist-Mains-Steel -Aid S	-	8,295,617	8,295,617			-	8,295,617
Reg	475.92: Dist-Mains-Plast -Aid S	-	6,048,640	6,048,640			-	6,048,640
Reg	476.00: NGV Compressor Stations	2,031,937	2,031,937	-			-	2,031,937
Reg	477.00: Dist - M&R Equip	126,450,645		126,450,645		5.23%	6,216,719.08	132,667,364

Reg/Unreg	Plant Account	Opening Accum Balance	Remove non overhead accounts	Total	OB Overheads	% allocation	OH Allocated OB	New OB
Reg	477.80: Dist-M&R Equip - Aid N	- 1,997,736	- 1,997,736	-	-	-	-	1,997,736
Reg	477.90: Dist-M&R Equip - Aid S	- 1,101,284	- 1,101,284	-	-	-	-	1,101,284
Reg	478.00: Dist-Household Meters	171,297,502	171,297,502	-	-	-	-	171,297,502
				2,507,134,117	118,929,760	100.00%		
Reg	480.00: GenPlant - Land	-	-	-	-	-	-	-
Reg	482.02: GenPlant-Lease Imp 2YR	892,890	892,890	-	-	-	-	892,890
Reg	482.05: GenPlant-Lease Imp 5YR	1,962,560	1,962,560	-	-	-	-	1,962,560
Reg	482.10: GenPlant-Lease Imp 10YR	1,790,844	1,790,844	-	-	-	-	1,790,844
Reg	482.12: GenPlant - Structure	2,697,429	-	2,697,429	-	18.89%	643,439.38	3,340,868
Reg	482.51: GenPlant - Structure - Keil	11,589,939	-	11,589,939	-	63.53%	2,163,726.05	13,753,665
Reg	482.52: GenPlant - Structure - Bloomfield	1,664,764	-	1,664,764	-	17.57%	598,417.03	2,263,181
Reg	483.01: GenPlant Office Equip	6,967,446	6,967,446	-	-	-	-	6,967,446
Reg	483.05: Gen-Computer Software	-	-	-	-	-	-	-
Reg	483.05: Gen-Computer Software - OLD	21,530,988	-	21,530,988	-	43.46%	16,045,302.02	37,576,290
Reg	483.06: Reg Base LinePack Gas	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR	-	-	-	-	-	-	-
Reg	483.07: Computer Software-10YR - OLD	20,413,762	-	20,413,762	-	56.54%	20,875,494.83	41,289,257
Reg	483.21: Computer Hardware	-	-	-	-	-	-	-
Reg	483.21: Computer Hardware - OLD	8,459,107	8,459,107	-	-	-	-	8,459,107
Reg	483.22: Computer Software	-	-	-	-	-	-	-
				41,944,751	36,920,797	100.00%		
Reg	484.00: Transportation Equip	61,753,602	61,753,602	-	-	-	-	61,753,602
Reg	485.21: Heavy Work Equipment	7,979,072	7,979,072	-	-	-	-	7,979,072
Reg	486.01: Tools	18,817,327	18,817,327	-	-	-	-	18,817,327
Reg	487.06: NGV Fuel Equip	-	-	-	-	-	-	-
Reg	487.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-
Reg	488.01: Communication Equipment	4,494,170	4,494,170	-	-	-	-	4,494,170
				15,952,132	3,405,582	100.00%		
Reg	495.01: UGStor - Reg OH 35YR	5,435,287	-	5,435,287	-	-	5,435,287	-
Reg	495.02: Dist - Reg OH 35YR	118,929,760	-	118,929,760	-	-	118,929,760	-
Reg	495.03: LocStor - Reg OH 30YR	803,949	-	803,949	-	-	803,949	-
Reg	495.04: GenPlant - Reg OH 10YR	3,405,582	-	3,405,582	-	-	3,405,582	-
Reg	495.05: Trans - Reg OH 40YR	41,343,154	-	41,343,154	-	-	41,343,154	-
Reg	495.06: Software Reg OH 10YR	36,920,797	-	36,920,797	-	-	36,920,797	-
Nonreg	550.01: NReg UGStor - Land	- 91	-	-	-	-	-	91
Nonreg	551.00: NReg UGStor-LRights	14,321,827	-	14,321,827	-	-	-	14,321,827
Nonreg	552.00: NReg UGStor - Struc	15,501,250	-	15,501,250	-	-	-	15,501,250
Nonreg	553.00: NReg UGStor - Wells	33,073,718	-	33,073,718	-	-	-	33,073,718
Nonreg	555.00: NReg UGStor-Field Line	25,244,470	-	25,244,470	-	-	-	25,244,470
Nonreg	556.00: NReg UGStor-Comp Equip	78,407,826	-	78,407,826	-	-	-	78,407,826
Nonreg	557.00: NReg UGStor - M&R Equip	16,547,757	-	16,547,757	-	-	-	16,547,757
Nonreg	557.90: NR UGStor-M&R Equ-Aid S	- 96,698	-	-	-	-	-	96,698
Nonreg	558.00: NReg UGStor-BasePresGas	- 71,861	-	-	-	-	-	71,861
Nonreg	580.00: GenPlant - Land	-	-	-	-	-	-	-
Nonreg	582.02: GenPlant-Lease Imp 2YR	34,017	-	34,017	-	-	-	34,017
Nonreg	582.05: GenPlant-Lease Imp 5YR	74,770	-	74,770	-	-	-	74,770
Nonreg	582.10: GenPlant-Lease Imp 10YR	64,912	-	64,912	-	-	-	64,912
Nonreg	582.12: GenPlant - Structure	578,609	-	578,609	-	-	-	578,609
Nonreg	583.01: GenPlant Office Equip	274,616	-	274,616	-	-	-	274,616
Nonreg	583.05: Gen-Computer Software	-	-	-	-	-	-	-
Nonreg	583.05: Gen-Computer Software	1,567,234	-	1,567,234	-	-	-	1,567,234
Nonreg	583.05: Gen-Computer Software - OLD	-	-	-	-	-	-	-
Nonreg	583.06: NReg Base LinePack Gas	-	-	-	-	-	-	-
Nonreg	583.07: Computer Software-10YR	624,653	-	624,653	-	-	-	624,653
Nonreg	583.07: Computer Software-10YR - OLD	-	-	-	-	-	-	-
Nonreg	583.21: Computer Hardware	582,323	-	582,323	-	-	-	582,323
Nonreg	583.21: Computer Hardware - OLD	-	-	-	-	-	-	-
Nonreg	584.00: Transportation Equip	2,278,296	-	2,278,296	-	-	-	2,278,296
Nonreg	585.21: Heavy Work Equipment	287,735	-	287,735	-	-	-	287,735
Nonreg	586.01: Tools	810,822	-	810,822	-	-	-	810,822
Nonreg	587.06: NGV Fuel Equip	-	-	-	-	-	-	-
Nonreg	587.96: NGV Fuel Equip - Aid S	-	-	-	-	-	-	-
Nonreg	588.01: Communication Equipment	265,438	-	265,438	-	-	-	265,438
		5,089,205,378		4,404,844,060	206,838,530	1200.00%	-	5,089,205,378

Capex to Plant Account Assumptions

General Plant Allocator 3.04%

Allocates forecasted capex by asset class into the plant accounts

Asset Class	Plant Account	Allocation	Forecasted Capex
Compression Stations	45000	14%	3,051,268
Compression Stations	45200	2%	385,239
Compression Stations	45300	0%	-
Compression Stations	45600	28%	6,069,703
Compression Stations	45700	5%	987,175
Compression Stations	45800	0%	-
Compression Stations	46000	19%	4,224,496
Compression Stations	46200	3%	577,859
Compression Stations	46300	0%	28,455
Compression Stations	46400	0%	-
Compression Stations	46501	2%	352,406
Compression Stations	46600	21%	4,600,980
Compression Stations	46700	5%	995,930
Compression Stations	47800	0%	21,889
Compression Stations	48601	0%	-
Compression Stations	48801	0%	6,567
Compression Stations	55200	0%	19,700
Compression Stations	55300	0%	-
Compression Stations	55600	3%	558,159
Compression Stations	55700	0%	8,755
Compression Stations	55800	0%	-
Compression Stations Total		100%	-
Corporate	49500	100%	153,910,942
Corporate Total		100%	-
Customer Connections	46700	0%	-
Customer Connections	47000	0%	-
Customer Connections	47100	0%	306,001
Customer Connections	47200	0%	-
Customer Connections	47301	4%	2,891,236
Customer Connections	47302	54%	37,207,908
Customer Connections	47400	1%	432,442
Customer Connections	47401	3%	2,098,506
Customer Connections	47501	4%	3,047,706
Customer Connections	47502	23%	15,555,320
Customer Connections	47700	2%	1,367,967
Customer Connections	47800	8%	5,810,783
Customer Connections	49500	0%	-
Customer Connections Total		100%	-
Distribution Pipe	44301	0%	-
Distribution Pipe	45500	0%	-
Distribution Pipe	45700	0%	-
Distribution Pipe	46000	0%	108,705
Distribution Pipe	46100	0%	169,962
Distribution Pipe	46501	15%	18,220,232
Distribution Pipe	46600	0%	-
Distribution Pipe	46700	0%	106,108
Distribution Pipe	47000	0%	158,159

Capex to Plant Account Assumptions

General Plant Allocator 3.04%

Allocates forecasted capex by asset class into the plant accounts

Asset Class	Plant Account	Allocation	Forecasted Capex
Distribution Pipe	47100	0%	127,353
Distribution Pipe	47200	0%	4,839
Distribution Pipe	47301	2%	2,920,388
Distribution Pipe	47302	11%	13,434,516
Distribution Pipe	47400	0%	5,075
Distribution Pipe	47401	0%	123,340
Distribution Pipe	47501	48%	56,985,038
Distribution Pipe	47502	20%	23,877,473
Distribution Pipe	47700	1%	1,175,567
Distribution Pipe	47800	0%	494,659
Distribution Pipe	48304	0%	-
Distribution Pipe	48601	0%	117,439
Distribution Pipe	49500	0%	-
Distribution Pipe	55500	0%	-
Distribution Pipe	55700	0%	-
Distribution Pipe Total		100%	-
Distribution Stations	45600	0%	104,671
Distribution Stations	45700	0%	-
Distribution Stations	46000	0%	36,635
Distribution Stations	46200	0%	5,234
Distribution Stations	46501	0%	68,036
Distribution Stations	46600	0%	-
Distribution Stations	46700	38%	19,683,475
Distribution Stations	47000	1%	591,394
Distribution Stations	47100	1%	685,598
Distribution Stations	47200	3%	1,648,576
Distribution Stations	47301	0%	41,869
Distribution Stations	47302	1%	293,080
Distribution Stations	47400	0%	-
Distribution Stations	47401	10%	5,008,531
Distribution Stations	47501	6%	2,915,101
Distribution Stations	47502	0%	183,175
Distribution Stations	47700	39%	20,426,642
Distribution Stations	47800	0%	41,869
Distribution Stations	48403	0%	-
Distribution Stations	48500	0%	214,577
Distribution Stations	48601	0%	-
Distribution Stations	48706	1%	387,285
Distribution Stations	48801	0%	-
Distribution Stations	49500	0%	-
Distribution Stations	55600	0%	-
Distribution Stations	55700	0%	-
Distribution Stations Total		100%	-
EA Fixed O/H	47000	0%	-
EA Fixed O/H	47501	0%	-
EA Fixed O/H	49500	100%	-
EA Fixed O/H Total		100%	-

Capex to Plant Account Assumptions

General Plant Allocator 3.04%

Allocates forecasted capex by asset class into the plant accounts

Asset Class	Plant Account	Allocation	Forecasted Capex
Fleet & Equipment	44200	0%	-
Fleet & Equipment	44302	0%	-
Fleet & Equipment	45200	0%	-
Fleet & Equipment	45500	0%	-
Fleet & Equipment	45700	0%	-
Fleet & Equipment	46000	0%	-
Fleet & Equipment	46200	0%	-
Fleet & Equipment	46700	0%	-
Fleet & Equipment	47401	0%	-
Fleet & Equipment	47501	0%	-
Fleet & Equipment	47700	0%	-
Fleet & Equipment	48403	68%	9,610,803
Fleet & Equipment	48500	14%	1,927,789
Fleet & Equipment	48601	18%	2,504,719
Fleet & Equipment	48706	0%	-
Fleet & Equipment	48801	0%	28,143
Fleet & Equipment	49500	0%	-
Fleet & Equipment	55200	0%	-
Fleet & Equipment	55500	0%	-
Fleet & Equipment	55700	0%	-
Fleet & Equipment Total		100%	-
Growth	44302	0%	-
Growth	45700	0%	-
Growth	46000	0%	267,542
Growth	46100	0%	66,885
Growth	46200	0%	-
Growth	46501	37%	24,546,942
Growth	46700	13%	8,962,644
Growth	47000	0%	267,542
Growth	47100	0%	200,656
Growth	47200	0%	66,885
Growth	47301	1%	668,854
Growth	47302	1%	535,083
Growth	47400	0%	-
Growth	47401	10%	6,956,082
Growth	47501	18%	12,106,257
Growth	47502	8%	5,150,176
Growth	47700	11%	7,089,852
Growth	47800	0%	-
Growth	48200	0%	-
Growth	48706	0%	-
Growth	48801	0%	-
Growth	49500	0%	-
Growth Total		100%	-
Growth - Non Core	47100	0%	-
Growth - Non Core	47302	16%	3,736,150
Growth - Non Core	47502	76%	17,769,037

Capex to Plant Account Assumptions

General Plant Allocator 3.04%

Allocates forecasted capex by asset class into the plant accounts

Asset Class	Plant Account	Allocation	Forecasted Capex
Growth - Non Core	47800	8%	1,992,614
Growth - Non Core	49500	0%	-
Growth - Non Core Total		100%	-
ICM	46000	0%	-
ICM	46100	2%	-
ICM	46501	35%	-
ICM	46700	12%	-
ICM	47000	1%	-
ICM	47100	0%	-
ICM	47301	2%	-
ICM	47302	0%	-
ICM	47400	0%	-
ICM	47501	38%	-
ICM	47502	1%	-
ICM	47700	9%	-
ICM	47800	0%	-
ICM Total		100%	-
Integration	48304	4%	-
Integration	48305	96%	-
Integration Total		100%	-
IRP	47800	100%	-
IRP Total		100%	-
LNG	44200	100%	249,500
LNG	44301	0%	500
LNG	44302	0%	-
LNG Total		100%	-
Real Estate & Workplace Services	44200	0%	-
Real Estate & Workplace Services	45000	0%	-
Real Estate & Workplace Services	45200	1%	64,570
Real Estate & Workplace Services	45500	0%	-
Real Estate & Workplace Services	46200	0%	-
Real Estate & Workplace Services	46501	0%	-
Real Estate & Workplace Services	46700	0%	-
Real Estate & Workplace Services	47000	5%	337,197
Real Estate & Workplace Services	47200	38%	2,704,749
Real Estate & Workplace Services	47501	0%	-
Real Estate & Workplace Services	47700	0%	-
Real Estate & Workplace Services	48200	46%	3,321,747
Real Estate & Workplace Services	48301	1%	43,046
Real Estate & Workplace Services	48304	10%	688,742
Real Estate & Workplace Services	48305	0%	7,174
Real Estate & Workplace Services	48601	0%	-
Real Estate & Workplace Services	48801	0%	7,174
Real Estate & Workplace Services	55200	0%	-
Real Estate & Workplace Services Total		100%	-
TIS	47502	0%	30,244
TIS	48200	0%	-

Capex to Plant Account Assumptions

General Plant Allocator

3.04%

Allocates forecasted capex by asset class into the plant accounts

Asset Class	Plant Account	Allocation	Forecasted Capex
TIS	48304	48%	7,319,048
TIS	48305	50%	7,576,122
TIS	48801	1%	196,586
TIS Total		100%	-
Transmission Pipe & Underground Storage	45000	0%	-
Transmission Pipe & Underground Storage	45200	3%	3,319,369
Transmission Pipe & Underground Storage	45300	11%	13,405,144
Transmission Pipe & Underground Storage	45500	12%	15,064,828
Transmission Pipe & Underground Storage	45600	0%	127,668
Transmission Pipe & Underground Storage	45700	8%	10,341,111
Transmission Pipe & Underground Storage	46000	0%	-
Transmission Pipe & Underground Storage	46100	1%	1,404,348
Transmission Pipe & Underground Storage	46200	0%	-
Transmission Pipe & Underground Storage	46501	48%	61,408,324
Transmission Pipe & Underground Storage	46700	2%	2,681,029
Transmission Pipe & Underground Storage	47000	0%	127,668
Transmission Pipe & Underground Storage	47301	0%	-
Transmission Pipe & Underground Storage	47501	0%	127,668
Transmission Pipe & Underground Storage	48601	0%	127,668
Transmission Pipe & Underground Storage	55200	0%	-
Transmission Pipe & Underground Storage	55300	4%	5,106,721
Transmission Pipe & Underground Storage	55500	3%	4,340,713
Transmission Pipe & Underground Storage	55600	6%	8,043,086
Transmission Pipe & Underground Storage	55700	2%	2,042,689
Transmission Pipe & Underground Storage Total		100%	-
Utilization	45700	0%	-
Utilization	46700	0%	-
Utilization	47200	0%	50,208
Utilization	47302	3%	1,305,411
Utilization	47400	33%	16,317,638
Utilization	47401	0%	-
Utilization	47501	0%	-
Utilization	47700	0%	-
Utilization	47800	65%	32,484,653
Utilization	48301	0%	-
Utilization	48601	0%	50,208
Utilization	49500	0%	-
Utilization Total		100%	-

719,759,199

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1, page 3-14.

Preamble:

Concentric frequently refers to a peer analysis that it has completed for both lives and net salvage rates, but the analysis does not appear to be filed.

Question(s):

- a) Please provide a copy of the peer analysis in a working Excel file for both lives and net salvage or refer to where the information is included in the record for each account studied.
- b) If the peer analysis is not included in the Concentric report, please fully explain why the evidence was not included as part of the original filing. For example, if not filed, does Concentric consider the peer analysis to be of less relevance or weight to Concentric's conclusions and recommendations? Please explain.
- c) Please explain in detail why each of the peers included in Concentric's analysis are relevant peers that should be compared to the EGI assets. Similarly, if any possible peers in the Canadian utility industry were excluded, please fully explain why this was the case.
- d) For each of the companies included in the peer analysis, please also provide a separate table showing the life or net salvage rate recommended by Concentric for the peer, if Concentric performed the depreciation and net salvage study.

Response:

The following responses were prepared by Concentric:

- a) Please see Attachment 1 for the peer analysis in a working Excel file for both lives and net salvage.

- b) As the results of the peer analysis are included in each relevant account write-up in the filed report, Concentric does not believe that there should be less weight placed on the analysis even though the tables were not filed. The peer analysis for both life and salvage are one of the many factors considered by Concentric for the recommendations for each account studied. The other factors include:
- Data available from the client;
 - Common Regulatory Practice within the client jurisdiction;
 - The historic practice and company policies of the client;
 - Prior directions from the client's regulatory authority;
 - The evaluation of the recent changes in the depreciation practice implemented for a specific utility.
- c) All of the peers included in Concentric's analysis include Canadian gas distribution and transmission companies. These are included as their assets share similar attributes with Enbridge Gas's, such as climate and government policies.
- d) Please see Attachment 2 for the list of recommendations for the peer companies whose study was completed by Mr. Kennedy. Mr. Kennedy was employed by Gannett Fleming until April 2017, and any studies completed after April 2017 were done by Concentric.

PEER ANALYSIS

		EGD	UGL	AltaGas	FortisBC	ATCO Gas	Centra Gas	IntraGaz	PNG	Gazifere	Recommend
LOCAL STORAGE PLANT											
442	STRUCTURES AND IMPROVEMEN	2050-200-SC						40-R4			40-S5
443.01	HOLDER - STORAGE TANK	2050-200-SC							40-SQ		45-R4
443.02	HOLDER EQUIPMENT	2050-200-SC									55-R4
UNDERGROUND STORAGE PLANT											
451	LAND RIGHTS INTANG	65-R4	45-L4					40-SQ			55-R4
452	STRUCTURES AND IMP	40-R2.5	2040-200-SC					40-R4			40-R3
453	WELLS	50-R2	45-L4					40-R4			45-R2.5
454	WELL EQUIPMENT	55-R2.5						30-R3			40-R2
455	FIELD LINES	60-R4						40-R4			55-R3
456	COMPRESSOR EQUIP	45-R3	40-R3					30-R3			40-R4
457	REGULATING AND ME	35-R4	35-R3								35-R3
TRANSMISSION PLANT											
461	LAND RIGHTS INTANGIBLE	60-R4		70-R3			75-R4		75-R4		60-R4
462	COMPRESSOR STRUCTURES AND	55-S4			30-S4		50-R5		30-R4		50-S4
463	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS										55-S4
464	EQUIPMENT										50-S4
465	MAINS	60-R4		70-R3	65-R4		65-R4		65-R4		60-R4
466	COMPRESSOR EQUIPMENT	35-S3			37-R4				35-R3		30-R4
467	MEASURING AND REGULATING	45-S1		42-R3	37-R1.5		50-S2.5		35-S2.5		40-R4
DISTRIBUTION PLANT											
471	LAND RIGHTS INTANG	75-R4	60-L2	65-R4		75-SQ	75-R4		75-R4		60-R4
472	STRUCTURES AND IMP	50-R1	40-R0.5		38-R1.5	60-R3	45-R1.5		30-R3		40-S0.5
473	SERVICES	45-S1	50-R1.5 (Metal)/55-R3 (Plastic)	55-R3	47-R2	57-R2.5	55-R2.5		50-R4	53-R3.5	45-S1 Metal / 55-S3 Plastic
474	REGULATORS		20-SQ	35-S3	20-S0						25-SQ
475	MAINS - ENVISION	25-SQ									25-SQ
475.21	MAINS - COATED & W	70-R3	55-R4	65-R2	65-R2.5	66-R2.5	65-R4		65-R4	80-R3	55-R3
475.3	MAINS - PLASTIC	70-R4	60-L2	65-R2	65-R2.5	66-R2.5	65-R4		65-R4	80-R3	60-R4
476	COMPANY NGV COM	17-S2.5									17-S2.5
477	MEASURING AND REC	42-R1.5	50-S1	42-R2.5	33-R2	45-R1.5	35-R2		35-R4	30-R4	40-R2
477.01	CUSTOMER M&R EQUIPMENT										35-R3
478	METERS	15-S2.5	25-L1.5	25-R3	18-R4	18-R3	26-S1.5		20-R4	18-R0.5	15-S2.5
GENERAL PLANT											
482	STRUCTURES AND IMPROVEMEN	2045-200-SC		75-R2		44-R2.5	45-R3		30-R3		40-R1.5
483	OFFICE FURNITURE AN	15-SQ	15-SQ	15-SQ	20-SQ	20-SQ	15-SQ	7-SQ	15-SQ	15-SQ	15-SQ
484	TRANSPORTATION EQ	12-L1.5	8-L1.5	7-L1.5	7-L1	12-L2.5	10-R5	6-L3	8-L3	13-R4	12-L2.5
485	HEAVY WORK EQUIPM	18-L1	13-L2	10-L1	13-L0.5	13-L2	20-R5		18-R3	15-S3	17-L1.5
486	TOOLS AND WORK EG	15-SQ	15-SQ	20-SQ	20-SQ	15-SQ	15-SQ	10-SQ	20-SQ	10-SQ	15-SQ
487.7	RENTAL - REFUEL APPL	20-SQ				24-R3					15-SQ
487.8	RENTAL - NGV STATIO	20-SQ				20-R5					20-SQ
488	COMMUNICATION ST	10-SQ	15-SQ	5-SQ	15-SQ	23-R1			14-SQ	7-S4	10-SQ
490	COMPUTER EQUIPMEI	5-SQ	4-SQ	3-5-SQ	4-SQ	6-SQ	5-SQ	5-SQ	5-SQ	4-SQ	4-SQ
490.3	COMPUTER EQUIPMEI	10-SQ									10-SQ
491.01	SOFTWARE ACQUIREC	4-SQ	10-SQ	3-SQ	5-8-SQ	3-10-SQ	5-SQ			4-SQ	4-SQ
491.02	SOFTWARE DEVELOPE	5-SQ		10-SQ	5-8-SQ					4-SQ	4-SQ
491.03	CIS ACQUIRED SOFTW	10-SQ								7-SQ	10-SQ
491.04	WAMS	10-SQ									10-SQ
TOTAL GENERAL PLANT											

CONCENTRIC'S RECOMMENDATIONS

		EGD	AlfaGas	FortisBC	ATCO Gas	Centra Gas	IntraGaz	PNG	Gazifere
LOCAL STORAGE PLANT									
442	STRUCTURES AND IMPROVEMENTS			25-L2			40-R4		
443.01	HOLDER - STORAGE TANK							40-SQ	
443.02	HOLDER EQUIPMENT			40-S4					
UNDERGROUND STORAGE PLANT									
451	LAND RIGHTS INTANGIBLE	65-R4					40-SQ		
452	STRUCTURES AND IMPROVEMENTS	40-R2.5					40-R4		
453	WELLS	50-R2					40-R4		
454	WELL EQUIPMENT	55-R2.5					30-R3		
455	FIELD LINES	60-R4					40-R4		
456	COMPRESSOR EQUIPMENT	45-R3					30-R3		
457	REGULATING AND MEASURING EQUIPMENT	35-R4							
TRANSMISSION PLANT									
461	LAND RIGHTS INTANGIBLE		70-R3			75-R4		75-R4	
462	COMPRESSOR STRUCTURES AND IMPROVEMENTS			30-S4				30-R4	
463	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS		47-S3	38-S2		50-R5		39-R4	
464	EQUIPMENT			30-R4		50-R5			
465	MAINS		70-R3	65-R4		65-R4		65-R4	
466	COMPRESSOR EQUIPMENT			37-R4				35-R3	
467	MEASURING AND REGULATING EQUIPMENT		42-R3	37-R1.5		50-S2.5		35-S2.5	
DISTRIBUTION PLANT									
471	LAND RIGHTS INTANGIBLE	75-R4	65-R4		75-SQ	75-R4		75-R4	
472	STRUCTURES AND IMPROVEMENTS	50-R1	44-R3	38-R1.5	60-R3	45-R1.5		30-R3	
473	SERVICES	45-S1	55-R3	47-R2	57-R2.5	55-R2.5		50-R4	53-R3.5
474	REGULATORS		35-S3	20-S0	47-R4	45-R4		40-R4	
475	MAINS - ENVISION	25-SQ							
475.21	MAINS - COATED & WRAPPED	70-R3	65-R2	65-R2.5	66-R2.5	65-R4		65-R4	80-R3
475.3	MAINS - PLASTIC	70-R4	65-R2	65-R2.5	66-R2.5	65-R4		65-R4	80-R3
476	COMPANY NGV COMPRESSOR STATIONS	17-S2.5		7-L0					
477	MEASURING AND REGULATING EQUIPMENT	42-R1.5	42-R2.5	33-R2	45-R1.5	35-R2		35-R4	30-R4
477.01	CUSTOMER M&R EQUIPMENT								
478	METERS	15-S2.5	25-R3	18-R4	18-R3	26-S1.5		20-R4	18-R0.5
GENERAL PLANT									
482	STRUCTURES AND IMPROVEMENTS		75-R2	25-R1.5	44-R2.5	45-R3		30-R3	
483	OFFICE FURNITURE AND EQUIPMENT	15-SQ		20-SQ	20-SQ	15-SQ	7-SQ	15-SQ	15-SQ
484	TRANSPORTATION EQUIPMENT	12-L1.5	7-L1.5	7-L1	12-L2.5	10-R5	6-L3	8-L3	13-R4
485	HEAVY WORK EQUIPMENT	18-L1	10-L1	13-L0.5	13-L2	20-R5		18-R3	15-S3
486	TOOLS AND WORK EQUIPMENT	15-SQ		20-SQ	15-SQ	15-SQ	10-SQ	20-SQ	10-SQ
487.7	RENTAL - REFUEL APPL	20-SQ			20-R5				
487.8	RENTAL - NGV STATIONS	20-SQ		15-SQ	20-R5				
488	COMMUNICATION STRUCTURES AND EQUIPMENT	10-SQ		15-SQ	23-R1			14-SQ	7-S4
490	COMPUTER EQUIPMENT	5-SQ		4-SQ	6-SQ		5-SQ	5-SQ	4-SQ
490.3	COMPUTER EQUIPMENT - WAMS								
491.01	SOFTWARE ACQUIRED INTANGIBLES	4-SQ		5-8-SQ					4-SQ
491.02	SOFTWARE DEVELOPED INTANGIBLES	5-SQ		5-8-SQ					4-SQ
491.03	CIS ACQUIRED SOFTWARE	10-SQ							7-SQ
491.04	WAMS								
TOTAL GENERAL PLANT									

CONCENTRIC'S RECOMMENDATIONS

	EGD	AltaGas	FortisBC	ATCO Gas	CentraGas	PNG	Gazifere
LOCAL STORAGE PLANT							
442	STRUCTURES AND IMPROVEMENTS		-10%				
443.01	HOLDER - STORAGE TANK		-20%				
443.02	HOLDER EQUIPMENT		-20%				
UNDERGROUND STORAGE PLANT							
451	LAND RIGHTS INTANGIBLE						
452	STRUCTURES AND IMPROVEMENTS						
453	WELLS	-5%					
454	WELL EQUIPMENT						
455	FIELD LINES	-6%					
456	COMPRESSOR EQUIPMENT	-2%					
457	REGULATING AND MEASURING EQUIPMENT	-5%					
TRANSMISSION PLANT							
461	LAND RIGHTS INTANGIBLE						
462	COMPRESSOR STRUCTURES AND IMPROVEMENTS		-3%			-3%	
463	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS		-15%			-15%	
464	EQUIPMENT						
465	MAINS	-15%	-20%			-20%	
466	COMPRESSOR EQUIPMENT		-3%			-2%	
467	MEASURING AND REGULATING EQUIPMENT	-35%	-5%			-7%	
DISTRIBUTION PLANT							
471	LAND RIGHTS INTANGIBLE						
472	STRUCTURES AND IMPROVEMENTS	-4%	-15%	-65%		-10%	
473	SERVICES	-34%	-50%	-70%	-125%	-60%	-125%
474	REGULATORS		0%	-20%	-60%	-20%	
475	MAINS - ENVISION						
475.21	MAINS - COATED & WRAPPED	-41%	-25%	-25%	-60%		-90%
475.3	MAINS - PLASTIC	-34%	-25%	-25%	-60%	-25%	-90%
476	COMPANY NGV COMPRESSOR STATIONS			0%		-25%	
477	MEASURING AND REGULATING EQUIPMENT	-3%	-15%	-12%	-30%		-10%
477.01	CUSTOMER M&R EQUIPMENT			0%		-7%	
478	METERS	5%		10%		1%	
GENERAL PLANT							
482	STRUCTURES AND IMPROVEMENTS		-4%	-15%			
483	OFFICE FURNITURE AND EQUIPMENT						
484	TRANSPORTATION EQUIPMENT	5%	20%	15%	15%	10%	15%
485	HEAVY WORK EQUIPMENT	25%	15%	5%	20%	20%	10%
486	TOOLS AND WORK EQUIPMENT						
487.7	RENTAL - REFUEL APPL			0%			
487.8	RENTAL - NGV STATIONS			0%			
488	COMMUNICATION STRUCTURES AND EQUIPMENT			-3%			
490	COMPUTER EQUIPMENT						
490.3	COMPUTER EQUIPMENT - WAMS						
491.01	SOFTWARE ACQUIRED INTANGIBLES						
491.02	SOFTWARE DEVELOPED INTANGIBLES						
491.03	CIS ACQUIRED SOFTWARE						
491.04	WAMS						

ENBRIDGE GAS INC.

Answer to Interrogatory from
London Property Management Association (LPMA)

Interrogatory

Reference:

Exhibit 4, Tab 5, Sch. 1, Att. 3

Question(s):

Please provide a version of the schedule at pages 26 through 28 for 2024 that reflects the corrections noted in the January 27, 2023 letter and adds two columns that show the truncated rate and the truncated provision using a 2050 economic planning horizon as detailed in Appendix 1 to Exhibit 4, Tab 5, Schedule 1, Attachment 1.

Response:

Please see Attachment 1 which includes the updates reflected in Exhibit 4, Tab 5, Schedule 1, Attachment 3, updated March 8, 2023.

2024 Test Year Depreciation Expense - EGI

Line No.	Particulars (\$ millions)	Plant (1) Average Balance (a)	2024 Rate (b)	2024 Provision (c)	2050 Rate (d)	2024 Provision w/2050 Rate (e)
<u>Intangible Plant</u>						
1	Franchises and consents	1.2		0.0		
2	Intangible plant - Other	0.5		0.0		
3	Total	1.7		0.0		0.0
<u>Local Storage Plant</u>						
4	Structures and improvements	8.5	1.69%	0.1	2.00%	0.2
5	Gas holders - storage	7.3	0.96%	0.1	1.22%	0.1
6	Gas holders - equipment	24.8	1.06%	0.3	1.70%	0.4
7	Total	40.5		0.5		0.7
<u>Underground Storage Plant</u>						
8	Land rights	76.5	1.48%	1.1	1.75%	1.3
9	Structures and improvements	115.8	3.94%	4.5	4.54%	5.2
10	Wells	193.9	3.85%	7.3	4.93%	9.3
11	Wells Equipment	17.3	1.32%	0.2	1.61%	0.3
12	Field Lines	259.0	2.54%	6.4	3.60%	9.1
13	Compressor equipment	725.8	2.88%	20.9	3.38%	24.5
14	Measuring & regulating equipment	108.9	2.60%	2.8	2.98%	3.2
15	Total	1,497.2		43.2		52.9
<u>Transmission Plant</u>						
16	Land rights	91.8	1.71%	1.6	2.81%	2.6
17	Compressor Structures and improvements Measuring and Regulating Structures and	167.5	2.07%	3.5	3.07%	5.1
18	Improvements	11.5	1.40%	0.2	1.83%	0.2
19	Equipment	3.0	2.23%	0.1	3.44%	0.1
20	Mains	3,128.6	1.77%	54.9	3.10%	96.2
21	Compressor equipment	1,031.8	3.72%	38.4	3.81%	39.3
22	Measuring & regulating equipment	526.4	3.06%	15.8	3.73%	19.3
23	Total	4,960.5		114.4		162.8

2024 Test Year Depreciation Expense - EGI (Continued)

Line No.	Particulars (\$ millions)	Plant (1) Average			2050	2050
		Balance (a)	Rate (b)	Provision (c)	Rate (d)	Provision (e)
<u>Distribution Plant</u>						
24	Renewable Natural Gas (2)	31.4	Various	1.2	Various	1.2
25	Land rights	68.0	1.80%	1.2	2.98%	2.0
26	Structures and improvements - Other	258.8	3.17%	7.0	3.76%	7.5
27	Structures and improvements - Stoney Creek	33.5	4.47%	1.5	4.47%	1.5
28	Structures and improvements - Win-Rhodes	26.2	4.27%	1.1	4.27%	1.1
29	Structures and improvements - London Admin	22.4	11.95%	2.7	11.95%	2.7
30	Structures and improvements - Kingston Office	18.9	4.21%	0.8	4.21%	0.8
31	Structures and improvements - Mainway	9.0	50.48%	9.1	50.48%	9.1
32	Services - metallic	611.4	3.63%	22.0	4.67%	28.4
33	Services - plastic	5,036.2	2.73%	136.3	4.04%	201.9
34	Regulators	508.3	8.86%	44.7	8.86%	44.7
35	Mains - Envision	222.2	5.78%	12.6	5.78%	12.6
36	Mains - coated and wrapped	4,008.8	3.38%	134.7	5.32%	211.9
37	Mains - plastic	3,839.1	2.72%	103.5	4.69%	178.5
38	Company NGV Compressor Stations	12.4	3.70%	0.5	3.63%	0.4
39	Measuring & regulating equipment	1,132.6	2.89%	32.4	3.41%	38.3
40	Customer M&R Equipment	174.4	3.34%	5.7	3.61%	6.2
41	Meters	1,164.5	10.25%	118.5	10.25%	118.5
42	Total	17,178.0		635.3		867.2
<u>General</u>						
43	Investment in leased assets	37.7		1.5		1.5
44	Structures and improvements - Other	37.9	1.44%	0.5	1.77%	0.6
45	Structures and improvements - VPC	119.4	6.36%	7.6	6.36%	7.6
46	Structures and improvements - Thorold	0.0	59.23%	0.0	59.23%	0.0
47	Structures and improvements - Markham	37.1	4.21%	1.6	4.21%	1.6
48	Structures and improvements - Keil	78.2	5.62%	4.4	5.62%	4.4
49	Structures and improvements - Bloomfield	21.6	14.63%	3.2	14.66%	3.2
50	Office furniture and equipment	38.0	4.03%	1.5	4.03%	1.5
51	Transporation equipment	156.1	4.65%	7.2	4.60%	7.1
52	Heavy work equipment	52.4	8.29%	4.3	8.30%	4.3
53	Tools and other equipment	91.9	11.92%	10.9	11.92%	10.9
54	Rental - Refuel Appl	0.8	10.05%	0.1	10.05%	0.1
55	Rental - NGV Stations	8.1	3.71%	0.3	3.71%	0.3
56	Communications structures and equipment	9.6	26.25%	2.6	26.25%	2.6
57	Computer Equipment	36.0	13.34%	4.2	13.34%	4.2
58	Computer Equipment - post 2023	12.1	25.00%	3.3	25.00%	3.3

2024 Test Year Depreciation Expense - EGI (Continued)

Line No.	Particulars (\$ millions)	Plant (1) Average			2050	2050
		Balance (a)	Rate (b)	Provision (c)	Rate (d)	Provision (e)
59	Software Acquired Intangibles	150.9	8.77%	15.5	8.77%	15.5
60	Software Acquired Intangibles - post 2023	14.3	25.00%	2.5	25.00%	2.5
61	Software Developed Intangibles	60.2	10.04%	6.5	10.04%	6.5
62	Software Developed Intangibles - post 2023	14.4	25.00%	2.7	25.00%	2.7
63	CIS Acquired Software	111.0	8.24%	9.1	8.24%	9.1
64	TIS/IT Software	0.0	10.00%	0.0	10.00%	0.0
65	WAMS	89.9	10.74%	9.7	10.74%	9.7
66	Total	<u>1,177.6</u>		<u>99.1</u>		<u>99.1</u>
67	Plant held for future use	1.7	3.63% 2.73%	0.0	3.63% 2.73%	0.0
68	Total	<u>24,857.3</u>	<u>3.59%</u>	<u>892.4</u>	<u>132.54%</u>	<u>1,182.7</u>

Notes:

- (1) Average of the opening and closing plant balances.
- (2) Represents forecasted RNG projects in total using a blended rate of assets.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Greenhouse Vegetable Growers (OGVG)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1, Attachment 1, Page 19
Exhibit 1 Tab 10 Schedule 4 Page 18

Question(s):

Concentric has attached Appendix 1 that shows the depreciation rate calculations using the same recommended depreciation parameters as the current study, with the introduction of a 2050 EPH [economic planning horizon]. While Concentric is not recommending this move at this time, the calculations are provided as an example of what would be expected if a 2050 EPH were approved.

EGI estimates the impact of the theoretical EPH relative to the applied for depreciation expense of \$921.4M to be an additional \$282M in 2024.

- a) Please describe how the level of depreciation expense would be impacted in the years following 2024 assuming an EPH of 2050 were to remain in place. If feasible, please estimate the annual depreciation expense using the 2050 EPH for the 2024 to 2028 period based on EGI's proposed capital spending as set out in Exhibit 2 Tab 6 Schedule 1 Page 36 (as updated).
- b) Please break out the estimated \$282M impact of the theoretical EPH into storage, transmission, and Distribution related impacts.
- c) Please comment on the feasibility of, instead of implementing an EPH, increasing EGI's depreciation rates by a fixed amount, either across all assets or across specific asset types (for example, a scenario where the depreciation rates applied to all distribution assets were to be increased by 10%) as a measure to mitigate against the risk of future stranded asset value. Please describe the impact such increases would have (for example, does a 10% increase in a depreciation rate correlate to a linear 10% increase in depreciation cost for the affected asset class?).

Response:

- a) The impact of applying rates with a 2050 EPH has been updated to approximately \$290 million, please see Exhibit 1, Tab 10, Schedule 4, page 18, updated March 8, 2023. Please see Table 1 for the estimated depreciation expense for the 2024 to 2026 forecast. Enbridge Gas is unable to provide the estimate including rate base additions from 2027 to 2028 due to the forecasting horizon used for planning purposes. The forecasts for 2025 and 2026 do not include the changes to depreciation expense reflected in the March 8, 2023 update. Please see response at Exhibit I.1.2-SEC-6.

Table 1
Estimated Depreciation Expense

\$ Billions	2024	2025	2026
EGI Depreciation – 2050 EPH	\$1.2	\$1.3	\$1.3

- b) Please see the breakdown below for the estimated impacts of the updated \$290 million, by the categories of storage, transmission and distribution assets by applying the 2050 EPH rates:
- Distribution impact is estimated at \$232 million
 - Transmission impact is estimated at \$48 million
 - Storage impact is estimated at \$10 million
- c) The following response was provided by Concentric Energy Advisors, Inc.:

Depreciation rates are primarily driven by a number of factors – the average service life estimate, the lowa curve chosen, the net salvage estimate, the age of the assets and the depreciation procedure used. There is not the ability within accepted depreciation methods to simply increase rates by a set percentage. Between the time of the depreciation study and the expected end of life due to economic factors, there is the expectation that assets will continue to retire due to other forces of retirement – roads moves will continue to occur, as will preventative replacement of mains and services, for example. Changing any of the depreciation parameters (average service life, lowa curve, or net salvage estimates) will impact the ability to match the expected lives of these interim retirements with the life of the account as a whole.

Due to the above, the only ways to impact the depreciation rate without changing the depreciation parameters are to change the depreciation procedure (Average Life Group versus Equal Life Group for example) or to include the use of an economic planning horizon. The choice of Equal Life Group as a depreciation method allows for the same total depreciation expense to be collected over the life of the assets as

under Average Life Group while also ensuring that the depreciation expense is properly collected from the tollpayers using the assets today. However, the use of an economic planning horizon remains the best solution to ensure all assets are properly recovered over the useful life of the account.

If Enbridge Gas were to institute a broad increase in depreciation expense of 10%, there are a couple of ways that this increase could be calculated. For example, it would be possible to decrease the average service life estimates to all accounts by 10%. This would not have a linear relationship with the final depreciation rates as the position of the calculated accumulated depreciation accounts would impact the total depreciation rates. If the OEB were to simply order an increase in the depreciation rates of 10% for each account, that would have a linear impact on the total depreciation expense collected. If the OEB were to order this increase in depreciation expense, Concentric would recommend the use of a rate rider or other mechanism to recover this cost with the collected amount going into the accumulated depreciation reserve. This would allow the correct interim retirements and depreciation expense to be collected while also increasing the total depreciation expense. However, Concentric notes that the best method of collecting for uncertainty in the future is the use of an economic planning horizon.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Greenhouse Vegetable Growers (OGVG)

Interrogatory

Reference:

Exhibit 4 Tab 5 Schedule 1 Attachment 2 Page 8
Exhibit 6 Tab 1 Schedule 2 Attachment 2 Page 2

Question(s):

The new depreciation study is cited as contributing to a 168.9M increase in depreciation in Exhibit 4; in Exhibit 6 the new depreciation study is cited as contributing to a 198M increase in depreciation.

- a) Please reconcile the two different depreciation study impacts on the 2024 revenue requirement, cited as 168.9M in Exhibit 4 and 198M in Exhibit 6; when doing so please account for any updates to the 2024 depreciation expense.

Response:

- a) The amount of \$168.9 million has been updated to \$120.7 million, as shown in Exhibit 4, Tab 5, Schedule 1, Attachment 2, page 8, updated March 8, 2023. This amount represents the calculated difference in the depreciation expense when comparing the current rates to the proposed rates.

The amount of \$198 million has been updated to \$160.4 million, as provided at Exhibit 6, Tab 1, Schedule 2, Attachment 2, page 2, updated March 8, 2023. This amount represents the revenue requirement impact resulting from the implementation of the proposed depreciation study. Please see response at Exhibit I.6.1-SEC-206, Table 5 for a calculation of this amount. The difference between the two amounts represents taxes and the revenue requirement impact of changes in rate base upon the implementation of the proposed depreciation rates.¹

¹ Note there is also a presentation difference of \$0.5 million in depreciation expense between the two referenced exhibits related to the draw-down of investments in RNG lease assets. The \$0.5 million is included in the rate base and depreciation schedules but is not part of depreciation expense for revenue deficiency calculations.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-5-1, p.5

Question(s):

SEC seeks to understand the impact of the proposed methodology as compared to the historic EGD and Union methodologies. For each methodology in Table 2, please provide what the 2024 test year depreciation expense would (is forecast to) be, broken down by 'topic'.

Response:

The following response was provided by Concentric Energy Advisors, Inc.

The depreciation expense calculated using the Average Life Group procedure is provided at Exhibit I.2.6-STAFF-173 part e) i. This response includes the ALG expense at the account level, summed to the functional group level, as at December 31, 2021.

The depreciation expense change relating to the change from Generation Arrangement to Equal Life Group is minimal. These calculations can only be carried out in Excel and take an extraordinary amount of time to complete. As such, Concentric has not included these calculations. For an example of the depreciation expense using the Generation Arrangement, please see Exhibit 4, Tab 5, Schedule 1, Attachment 1, Appendix 2.

The move to amortization accounting for certain asset classes will have a minimal impact on the depreciation rates. Both EGD and Union calculated certain asset classes using a Square curve, and this has been continued into the current study. While there is a small change in some of the detailed accounting procedures used by EGD, this will have only a minimal impact on the depreciation rate as a whole.

The change to the CDNS method of net salvage will have the impact of reducing total depreciation expense. Please see Attachment 1 for the depreciation calculations completed without the CDNS method.

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account	Description	Truncation Date	Estimated Survivor Curve	Net Salvage Percent	Surviving Original Cost as of 12/31/2021	Book Reserve	Future Accruals	Annual Accrual Amount	Composite Remaining Life	Annual Accrual Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
LOCAL STORAGE PLANT										
442.00	STRUCTURES AND IMPROVEMENTS	0	40-S5	0%	6,282,181	2,805,060	3,477,121	105,928	24.7	1.69%
443.01	HOLDER - STORAGE TANK	0	45-R4	0%	5,804,412	4,023,544	1,780,869	55,594	19.1	0.96%
443.02	HOLDER EQUIPMENT	0	55-R4	0%	21,554,522	11,363,396	10,191,126	229,183	36.8	1.06%
TOTAL LOCAL STORAGE PLANT					33,641,115	18,192,000	15,449,115	390,705		1.16%
UNDERGROUND STORAGE PLANT										
451.00	LAND RIGHTS INTANGIBLE	0	55-R4	0%	74,762,354	45,841,825	28,920,529	1,102,904	23.0	1.48%
452.00	STRUCTURES AND IMPROVEMENTS	0	40-R3	-15%	104,433,820	47,148,032	72,950,861	4,698,552	19.8	4.50%
453.00	WELLS	0	45-R2.5	-50%	143,144,395	50,040,540	164,676,052	6,926,251	25.9	4.84%
454.00	WELL EQUIPMENT	0	40-R2	0%	13,364,517	8,575,936	4,788,581	175,831	21.4	1.32%
455.00	FIELD LINES	0	55-R3	-15%	201,920,080	53,298,115	178,909,977	5,616,753	33.4	2.78%
456.00	COMPRESSOR EQUIPMENT	0	40-R4	-10%	682,328,757	228,311,196	522,250,437	21,249,337	25.5	3.11%
457.00	REGULATING AND MEASURING EQUIPMENT	0	35-R3	-20%	77,194,133	51,829,828	40,803,132	2,379,151	15.6	3.08%
TOTAL UNDERGROUND STORAGE PLANT					1,297,148,055	485,045,470	1,013,299,570	42,148,779		3.25%
TRANSMISSION PLANT										
461.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	88,171,402	20,599,533	67,571,869	1,507,598	44.3	1.71%
462.00	COMPRESSOR STRUCTURES AND IMPROVEMENTS	0	50-S4	-10%	163,351,958	40,353,631	139,333,523	3,661,764	37.7	2.24%
463.00	MEASURING AND REGULATING STRUCTURES AND IMPROVEMENTS	0	55-S4	-10%	11,252,284	7,167,268	5,210,244	176,656	26.2	1.57%
464.00	EQUIPMENT	0	50-S4	-10%	2,920,218	523,642	2,688,598	70,260	39.7	2.41%
465.00	MAINS	0	60-R4	-25%	2,783,251,797	919,330,147	2,559,734,599	59,316,643	42.3	2.13%
466.00	COMPRESSOR EQUIPMENT	0	30-R4	-10%	1,005,060,039	331,530,582	774,035,461	39,670,580	19.6	3.95%
467.00	MEASURING AND REGULATING EQUIPMENT	0	40-R4	-25%	395,646,542	119,798,512	374,759,665	13,851,658	27.7	3.50%
TOTAL TRANSMISSION PLANT					4,449,654,239	1,439,303,314	3,923,333,959	118,255,159		2.66%
DISTRIBUTION PLANT										
471.00	LAND RIGHTS INTANGIBLE	0	60-R4	0%	63,907,560	12,099,619	51,807,941	1,150,753	45.2	1.80%
472.00	* STRUCTURES AND IMPROVEMENTS - OTHER	0	40-S0.5	0%	220,832,605	64,014,227	156,818,378	7,005,487	21.7	3.17%
472.31	STRUCTURES AND IMPROVEMENTS - STONEY CREEK	2046	40-S0.5	0%	29,662,115	5,056,171	24,605,944	1,325,428	18.6	4.47%
472.32	STRUCTURES AND IMPROVEMENTS - WIN-RHODES	2046	40-S0.5	0%	23,216,546	5,549,955	17,666,591	991,735	17.9	4.27%
472.33	STRUCTURES AND IMPROVEMENTS - LONDON ADMIN	2026	40-S0.5	0%	19,789,902	9,778,917	10,010,985	2,365,393	4.2	11.95%
472.34	STRUCTURES AND IMPROVEMENTS - KINGSTON OFFICE	2046	40-S0.5	0%	16,737,576	4,069,504	12,668,072	704,663	18.0	4.21%
472.35	STRUCTURES AND IMPROVEMENTS - MAINWAY	2023	40-S0.5	0%	15,937,297	3,958,252	11,979,045	8,045,939	1.5	50.48%
473.01	SERVICES - METAL	0	45-S1	-50%	549,648,294	268,325,815	556,146,627	25,746,480	23.0	4.68%
473.02	SERVICES - PLASTIC	0	55-S3	-50%	4,458,883,265	1,384,833,504	5,303,491,393	154,964,249	35.7	3.48%
474.00	REGULATORS	0	25-SQ	0%	488,870,931	59,858,893	429,012,038	43,329,780	15.5	8.86%
475.00	MAINS - ENVISION	0	25-SQ	0%	181,264,676	59,887,548	121,377,128	10,469,399	12.2	5.78%
475.21	MAINS - COATED & WRAPPED	0	55-R3	-80%	3,320,418,328	1,051,359,036	4,925,393,956	158,851,818	34.9	4.78%
475.30	MAINS - PLASTIC	0	60-R4	-80%	3,480,106,028	928,431,883	5,335,758,968	132,415,199	42.0	3.80%
476.00	COMPANY NGV COMPRESSOR STATIONS	0	17-S2.5	0%	9,878,703	5,181,735	4,696,968	365,238	9.7	3.70%
477.00	MEASURING AND REGULATING EQUIPMENT	0	40-R2	-15%	950,956,098	367,887,432	725,712,080	29,849,277	23.3	3.14%
477.01	CUSTOMER M&R EQUIPMENT	0	35-R3	0%	143,726,981	52,094,469	91,632,512	4,800,551	19.4	3.34%
478.00	METERS	0	15-S2.5	0%	1,020,910,894	469,525,898	551,384,996	104,686,373	6.4	10.25%
TOTAL DISTRIBUTION PLANT					14,994,747,798	4,751,912,857	18,330,163,621	687,067,762		4.58%
GENERAL PLANT										
482.00	STRUCTURES AND IMPROVEMENTS - OTHER	0	40-R1.5	0%	13,255,572	8,677,610	4,577,962	191,336	23.2	1.44%
482.01	STRUCTURES AND IMPROVEMENTS - VPC	2033	40-R1.5	0%	53,463,354	19,270,729	34,192,626	3,400,629	10.0	6.36%
482.04	STRUCTURES AND IMPROVEMENTS - THOROLD	2022	40-R1.5	0%	15,678,640	6,391,978	9,286,662	9,286,663	0.5	59.23%
482.05	STRUCTURES AND IMPROVEMENTS - MARKHAM	2046	40-R1.5	0%	36,671,818	6,852,980	29,818,839	1,544,848	19.3	4.21%
482.51	STRUCTURES AND IMPROVEMENTS - KEIL HEAD OFFICE	2049	40-R1.5	0%	69,558,675	11,589,939	57,968,736	3,906,954	16.4	5.62%
482.52	STRUCTURES AND IMPROVEMENTS - BLOOMFIELD TRAINING CENTER	2028	40-R1.5	0%	19,237,692	1,664,764	17,572,928	2,814,701	6.2	14.63%
483.00	OFFICE FURNITURE AND EQUIPMENT	0	15-SQ	0%	29,776,062	20,323,396	9,452,666	1,200,881	6.0	4.03%
484.00	TRANSPORTATION EQUIPMENT	0	12-L2.5	0%	134,722,078	89,525,829	45,196,249	6,268,747	5.7	4.65%
485.00	HEAVY WORK EQUIPMENT	0	17-L1.5	0%	44,128,921	12,811,266	31,317,655	3,658,037	8.6	8.29%
486.00	TOOLS AND WORK EQUIPMENT	0	15-SQ	0%	79,966,854	26,128,214	53,838,641	9,529,666	7.6	11.92%
487.70	RENTAL - REFUEL APPL	0	15-SQ	0%	864,755	92,164	772,591	86,895	9.3	10.05%
487.80	RENTAL - NGV STATIONS	0	20-SQ	0%	7,774,175	2,397,143	5,377,032	288,265	18.4	3.71%
488.00	COMMUNICATION STRUCTURES AND EQUIPMENT	0	10-SQ	0%	11,224,609	4,990,530	6,234,079	2,946,627	2.6	26.25%
490.00	COMPUTER EQUIPMENT	0	4-SQ	0%	30,306,679	20,774,567	9,532,112	4,041,429	1.7	13.34%
	COMPUTER EQUIPMENT - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
490.30	COMPUTER EQUIPMENT - WAMS	0	10-SQ	0%	4,680,899	2,418,465	2,262,435	502,763	4.5	10.74%

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

TABLE 1. ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AT DECEMBER 31, 2021

Related to Total Expense

Account (1)	Description (2)	Truncation Date (3)	Estimated Survivor Curve (4)	Net Salvage Percent (5)	Surviving Original Cost as of 12/31/2021 (6)	Book Reserve (7)	Future Accruals (8)	Annual Accrual Amount (9)	Composite Remaining Life (10)	Annual Accrual Rate (11)
491.01	SOFTWARE ACQUIRED INTANGIBLES	0	4-SQ	0%	155,164,785	107,550,337	47,614,448	13,604,128	2.0	8.77%
	SOFTWARE ACQUIRED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.02	SOFTWARE DEVELOPED INTANGIBLES	0	4-SQ	0%	38,776,288	25,519,357	13,256,930	3,892,471	2.2	10.04%
	SOFTWARE DEVELOPED INTANGIBLES - POST 2023	0	4-SQ	0%	0	0	0	0	0.0	25.00%
491.03	CIS ACQUIRED SOFTWARE	0	10-SQ	0%	87,626,214	20,250,171	67,376,042	7,217,716	8.4	8.24%
	** SOFTWARE INTANGIBLES - 10 YEAR	0	10-SQ	0%	0	0	0	0	0.0	10.00%
491.04	WAMS	0	10-SQ	0%	85,221,905	44,031,318	41,190,587	9,153,464	4.5	10.74%
TOTAL GENERAL PLANT					918,099,975	431,260,756	486,839,219	83,536,220		9.10%
TOTAL UTILITY PLANT STUDIED					21,693,291,183	7,125,714,397	23,769,085,484	931,398,625		4.29%
PLANT NOT STUDIED										
401.00	Franchises and Consents - Total Comp				1,175,081					
402.04	Other Intangibles - Lakeland Acquisition Adjustment				494,761					
458.00	Base Pressure and Line Pack Gas				76,135,052					
	Land (Including MacLeod Property)				177,293,391					
	Plant Held for Future Use				1,670,861					
	Inventory Adjustment				59,309,971					
	*** Post Study Adjustments				5,005,525					
TOTAL PLANT NOT STUDIED					321,084,642					
TOTAL UTILITY PLANT IN SERVICE					22,014,375,825					

* Annual Accrual Rates for new major structures in Account 472.00 after 2023 are 4.02%.

** New depreciation rate for major longer term intangible asset additions post 2023

*** Adjustments between regulated and unregulated storage operations to align with updated exhibits in Enbridge Gas's 2021 Utility Earnings and Disposition of Deferral & Variance Account Balances proceeding (EB-2022-0110), as filed on September 2, 2022

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-5-1

Question(s):

With respect to Enbridge's consideration of a segregated fund for SRC amounts:

- a) [p.17] Please provide a copy of the referenced Fortis BC Energy application evidence that Enbridge considered. [Note: It is sufficient to simply provide the evidentiary reference and a web link to the document.]
- b) [p.19] Enbridge states that in its view it is in the "best interest of customers not to set up a segregated fund for SRC amounts at this point in time." [emphasis added]. When or under what conditions does Enbridge believe it would be appropriate to set up a segregated fund for SRC?
- c) [p.18-19] Enbridge states: that, "As an example, if the December 31, 2021, SRC liability balance of \$1.5 billion was deposited into a segregated fund, rate base and revenue requirement would increase by \$1.5 billion and \$93 million respectively. The annual increase in revenue requirement thereafter is estimated to be \$3.1 million;" Please provide a detailed calculation that underlines the revenue requirement estimate.
- d) Please provide a copy of all further analysis, memos, research, forecast costs, or similar information that Enbridge undertook regarding the issue.

Response:

- a) The document referenced is the Fortis BC 2012 and 2013 Revenue Requirements and Natural Gas Rates application, pages 95 to 98.
https://docs.bcuc.com/Documents/Arguments/2011/DOC_29217_12-02-2011_FEU-Final-Submission.pdf
- b) Enbridge Gas believes that it would be appropriate to set up a segregated fund for SRC when there is more certainty regarding an expected end of life to utility assets.

Examples of ‘sign posts’ that would trigger the Company to consider introducing a segregated fund include government policy which results in customers disconnecting from the gas network, municipalities or landowners asking for the removal of infrastructure or a determination that significant portions of the gas system have no value.

A fund is not appropriate at this time as Enbridge Gas believes that a diversified pathway which leverages both gas and electricity systems is the best approach to managing the energy needs of the province of Ontario. Under this scenario, it is expected that the utility assets will remain used or useful for the foreseeable future. Setting up a segregated fund at this time would prematurely burden customers with rate increases.

- c) Table 1 illustrates the calculation used to derive the estimates referenced in the evidence:

Table 1
Illustrative Revenue Requirement Impact on SRC Segregated Fund

SRC Balance* **1,500,000,000** * Estimated balance by the end of 2021

Equity	36%	8.34%	45,036,000	Assuming 2021 ROE % at current equity thickness
Debt	64%	3.30%	31,680,000	Average life-to-date rates
Tax		73.50%	16,237,469	Tax gross-up on ROE
Total			92,953,469	Increase in revenue requirement

Annual Impact** **50,000,000** ** 4 year average of SRC net of abandonment costs

Equity	36%	8.34%	1,501,200	Assuming 2021 ROE % at current equity thickness
Debt	64%	3.30%	1,056,000	Average life-to-date rates
Tax		73.50%	541,249	Tax gross-up on ROE
Total			3,098,449	Increase in revenue requirement

- d) In addition to the references provided in part a) and c), Enbridge Gas conducted a peer analysis to determine if any other similar utilities were using segregated funds for SRC. Please see Table 2 and note that none of the utilities researched have implemented segregated funds.

Table 2
Peer Analysis

	EGI	FortisBC	AltaGas	ATCO Gas	Centra Gas	EPCOR
Collects SRC	Yes	Yes	Yes	Yes	No	No
Segregates SRC funds	No	No	No	No	No	No

Enbridge Gas also examined the decision from the CER on the Land Matters Consultation Initiative (LMCI)¹, and publicly filed abandonment trust financial statements. Further, the Company consulted Enbridge Inc. stakeholders involved with CER segregated funds to learn more about their experience.

¹ MH-001-2013, Reasons for Decision, May 2014.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Vulnerable Energy Consumers Coalition (VECC)

Interrogatory

Reference:

Exhibit 4, Tab 5, Schedule 1

Question(s):

- a) Please confirm (or correct) that the incremental increase due to the proposed change in depreciation rates is \$168.9 million. If this is correct it is a significant change of more than 22% in costs. What accounting specific mitigation strategy is EGI proposing to introduce such a large change.
- b) Why should the Board not consider either harmonizing depreciation rates to those used by one of the former utilities or an average where they differ? Specifically address what harm results from a less drastic change to depreciation rates.
- c) If the Board rejects harmonized rates please explain why (or if) depreciation rates should still be harmonized.

Response:

- a) The incremental increase due to the proposed change in depreciation has been updated to \$120.7 million, please see Exhibit 4, Tab 5, Schedule 1, Attachment 2, updated March 8, 2023. Enbridge Gas is not proposing any accounting specific mitigation strategies.
- b) Depreciation studies should be conducted periodically in order to ensure that depreciation rates are underpinned by up-to-date service life estimates for assets and to monitor and adjust accumulated depreciation reserves. Historically, EGD and Union have conducted studies on five-year intervals, therefore over 10 years have passed since the last studies were implemented. Furthermore, the previous studies are not aligned in terms of depreciation methodologies and there are noted differences with the alignment of assets in various plant accounts. Enbridge Gas supports the recommendations set forth by Concentric in the depreciation study as being reasonably sound. The rates derived in the study are based on the informed professional judgement of Concentric which includes consultation with internal Enbridge Gas stakeholders, peer comparisons of other natural gas utilities and

analysis of historical data for EGD and Union plant accounts. There would be harm in adjusting rates to lessen the impact if the rates do not accurately reflect the expected depreciable life of the assets. This may cause assets to be under (or over) depreciated which would result in an increase (or decrease) to depreciation rates in the next study.

- c) If the OEB rejects harmonized rates, Enbridge Gas would need to re-run the depreciation study as separate rate zones in order to ensure that depreciation rates are reflective of the assets and retirement for those rate zones. If the OEB rejects harmonized rates, the harmonization of depreciation methodologies including net salvage and amortization accounting and the harmonization of plant asset accounts would still be necessary to ensure that assets are depreciated under common principles across the rate zones.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 6, Schedule 2, pp. 3-4

Question(s):

The opening base 2022 property tax forecast is based on the annual property taxes paid in the prior year adjusted for growth, inflation and special/major projects for the 2022 estimate, 2023 Bridge Year and 2024 Test Year.

- a) In Table 2, Enbridge Gas has provided the property tax forecast for 2022, 2023 and 2024. Please provide a revised table that shows the actual numbers for 2022.
- b) Please confirm if property taxes related to the Dawn to Corunna Replacement Project are included in the property tax forecast.

Response:

- a) Enbridge Gas's 2022 Estimate and actual results were consistent for property tax. Please see the table for 2022 actual results.

Table 2
Property Tax Forecast

Line No.	Particulars (\$ millions)	<u>2022</u> Actual	<u>2023</u> Bridge Year	<u>2024</u> Test Year
		(a)	(b)	(c)
1	Opening Base	117.2	120.2	124.4
2	Mains and Service Growth	1.3	1.0	0.9
3	Special and Major Projects	0.5	0.3	1.3
4	Inflation	1.2	2.9	2.7
5	Subtotal	<u>120.2</u>	<u>124.4</u>	<u>129.3</u>
6	Less: Unregulated Storage Taxes	<u>(1.8)</u>	<u>(1.9)</u>	<u>(2.1)</u>
7	Total	<u>118.5</u>	<u>122.5</u>	<u>127.2</u>

Notes:

- (1) Special and major projects includes leave to construct projects, major land acquisitions/dispositions and redevelopment.
- (2) 2024 unregulated storage taxes include the storage and general plant assets allocation for shared facilities for non-utility usage. This reflects the proposed methodology as provided at Exhibit 1, Tab 13, Schedule 2.

b) Confirmed.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 6, Schedule 2, p. 5

Question(s):

At the above reference, it is stated when discussing the property tax forecasts contained in the application that:

An inflation escalation rate of 1% was used for the 2022 Estimate. This escalation rate was based on an internal analysis of pipeline tax impacts for the 2016 to 2020 taxation years. The 2021 taxation year was excluded due to the business education tax reductions implemented by the Ministry of Finance in 2021....

The 2023 and 2024 utility property tax forecast has been adjusted for the inflation rate of 2.4% and 2.2% respectively for the Bridge Year and Test Year as provided in the Economic and Financial Assumptions provided at Exhibit 3, Tab 2, Schedule 4.

Please state why different methodologies were used to determine the inflation escalation rate for the 2022 estimate and the 2023 and 2024 utility property tax forecast.

Response:

There was a significant decrease in the 2021 property taxes due to the reduction in the business education tax rates on commercial, industrial and pipeline properties across the province pursuant to Ontario Regulation 46/21. It was uncertain if further tax mitigation measures would be enacted to further assist the business classes post-COVID. In an attempt to not over-inflate the taxes, a conservative approach was taken using an internal analysis studying tax impacts in the Union Gas franchise area from 2016 to 2020. This study generated a 1% escalation, which was used in determining the 2022 property tax estimate.

However, looking toward the future it is apparent further mitigation measures are not forthcoming and with inflation and interest rates on the rise, this approach is not appropriate for 2023 and 2024. Therefore, the property tax budget uses the inflation rates found in the annual economic and financial assumptions provided at Exhibit 3, Tab 2, Schedule 4 as they are thought to provide a reasonable and accurate forecast.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Ref 1: Exhibit 4, Tab 6, Schedule 1, Attachment 2, pp 4-6

Ref 2: Exhibit 2, Tab 2, Schedule 1, Plus Attachment, p3

Question(s):

OEB staff has compiled the following table based on the information provided in Ref 1 & 2:

	(\$ Millions)	2022 Estimate	2023 Bridge Year	2024 Test Year
Ref 2	Opening Balance of Gross Property, Plant and Equipment Adjustments	10.4	(69.6)	(317.5)
	In-Service Additions	1,442.3	1,541.9	1,504.3
Ref 1	Capital Additions	1,283.9	1,387.7	1,360.9
	Variance	158.4	154.2	143.4

- a) Please reconcile the difference in the above table and provide a fixed asset continuity schedule by CCA class for 2022 to 2024.
- b) Please elaborate further on the Opening Balance Adjustments in the above table.

Response:

- a) The differences between the in-service additions (reference 2) and UCC additions (reference 1) were due to non-depreciable land costs and tax-deductible overhead and IDC, which are included in the in-service additions but are excluded from UCC additions. Please find reconciliations for 2022 to 2024 in Table 1.

Table 1
UCC Reconciliation

Line No.	Particulars (\$ millions)	2022 (a)	2023 (b)	2024 (c)
1	Additions - Reference 2	1,442.3	1,541.9	1,504.3
2	Less: Land Costs Not in CCA Schedule	(40.3)	(6.8)	(5.8)
3	Less: Tax-Deductible Overhead Costs	(106.1)	(136.1)	(128.5)
4	Less: IDC	(12.0)	(11.3)	(9.1)
5	Additions - Reference 1	1,283.9	1,387.7	1,360.9

Please see Attachment 1 for CCA class level reconciliations for 2022 to 2024, which provides a breakdown of net UCC additions and, together with Exhibit 4, Tab 6, Schedule 1, Attachment 2, pages 4 to 6 (reference 1), present a complete picture of CCA class level fixed asset continuity.

- b) The 2022 Estimate opening balance adjustment of \$10.4 million is due to adding investment in leased assets to rate base which were excluded in 2021. The balances pertaining to leased assets are removed from property, plant and equipment (PP&E) and reclassified to the deferred amounts and other assets line item for corporate financial reporting purposes, in accordance with US GAAP guidance. However, Enbridge Gas believes it is appropriate to continue to include these assets in rate base for regulatory purposes, under the premise that the US GAAP reclassification is for presentation purposes only.

The 2023 opening balance adjustment of (\$69.6 million) reflects the removal of the St. Laurent Phase 3 Ottawa North Replacement Project. At the time the 2022 Forecast was being prepared, the project had a planned in-service date of December 2022, and was reflected in the 2022 Forecast as such. However, following the OEB Decisions in EB-2021-0148 and EB-2020-0293, which found the project did not qualify for ICM funding and denied leave-to-construct approval, the project was removed from the 2023 opening PP&E balance so as not to impact the 2023 rate base value or subsequent rollover to the 2024 opening rate base value.

The 2024 opening balance adjustment of (\$317.5 million) is due to the proposed asset harmonization and harmonized unregulated storage cost allocation methodology implementation in 2024, as provided at Exhibit 2, Tab 2, Schedule 1 pages 6 to 8. As provided at Exhibit 2, Tab 2, Schedule 1, page 7, the asset harmonization gross PP&E adjustment of (\$300.2 million) was offset by a

corresponding adjustment to PP&E accumulated depreciation, resulting in no impact to net PP&E.

UCC Addition Reconciliation at CCA Class Level – 2022

Line No.	CCA Class	Description	Additions in Service	Subtract Land	Subtract Overhead	Subtract IDC	UCC Additions
0	Land	Land	40,205.2	(40,205.2)	0.0	0.0	0.0
1	1	Buildings, structures and improvements, services, meters, mains	0.0	0.0	0.0	0.0	0.0
2	1b	Non-residential building acquired after March 19, 2007	35,441.5	0.0	(2,295.6)	(251.4)	32,894.5
3	2	Mains acquired before 1988	0.0	0.0	0.0	0.0	0.0
4	3	Buildings acquired before 1988	0.0	0.0	0.0	0.0	0.0
5	6	Other buildings	0.0	0.0	0.0	0.0	0.0
6	7	Compression equipment acquired after February 22, 2005	11,569.4	0.0	0.0	(63.1)	11,506.3
7	8	Compression assets, office furniture, equipment	102,561.7	0.0	(9,381.4)	(358.1)	92,822.2
8	10	Transportation, computer equipment	21,282.9	0.0	0.0	0.0	21,282.9
9	12	Computer software, small tools	61,247.8	0.0	(3,097.8)	(4,427.4)	53,722.6
10	13	Leasehold improvements	0.0	0.0	0.0	0.0	0.0
11	14.1	Intangibles	2,007.2	0.0	0.0	(3.5)	2,003.6
12	14.1	Intangibles (pre 2017)	0.0	0.0	0.0	0.0	0.0
13	17	Roads, sidewalk, parking lot or storage areas	0.0	0.0	0.0	0.0	0.0
14	38	Heavy work equipment	3,469.8	0.0	0.0	(6.1)	3,463.6
15	41	Storage assets	30,795.8	0.0	(1,233.3)	(89.7)	29,472.7
16	45	Computers - Hardware acquired after March 22, 2004	0.0	0.0	0.0	0.0	0.0
17	49	Transmission pipeline additions acquired after February 23, 2005	72,580.3	0.0	(7,415.1)	(505.6)	64,659.6
18	50	Computers hardware acquired after March 18, 2007	34,496.9	0.0	(1,307.7)	(139.9)	33,049.3
19	51	Distribution pipelines acquired after March 18, 2007	1,026,645.7	0.0	(81,371.0)	(6,184.7)	939,090.0
20	Total		1,442,304.1	(40,205.2)	(106,101.8)	(12,029.6)	1,283,967.5

UCC Addition Reconciliation at CCA Class Level – 2023

Line No.	CCA Class	Description	Additions in Service	Subtract Land	Subtract Overhead	Subtract IDC	UCC Additions
0	Land	Land	6,747.8	(6,747.8)	0.0	0.0	0.0
1	1	Buildings, structures and improvements, services, meters, mains	32.8	0.0	0.0	(32.8)	0.0
2	1b	Non-residential building acquired after March 19, 2007	30,714.6	0.0	(2,869.9)	(159.9)	27,684.8
3	2	Mains acquired before 1988	0.0	0.0	0.0	0.0	0.0
4	3	Buildings acquired before 1988	0.0	0.0	0.0	0.0	0.0
5	6	Other buildings	0.0	0.0	0.0	0.0	0.0
6	7	Compression equipment acquired after February 22, 2005	6,619.7	0.0	0.0	(36.2)	6,583.5
7	8	Compression assets, office furniture, equipment	84,643.2	0.0	(6,289.5)	(356.5)	77,997.2
8	10	Transportation, computer equipment	18,207.7	0.0	0.0	(2,308.0)	15,899.7
9	12	Computer software, small tools	54,118.2	0.0	(10,422.7)	(582.6)	43,112.9
10	13	Leasehold improvements	0.0	0.0	0.0	0.0	0.0
11	14.1	Intangibles	5,152.9	0.0	0.0	(20.3)	5,132.6
12	14.1	Intangibles (pre 2017)	0.0	0.0	0.0	0.0	0.0
13	17	Roads, sidewalk, parking lot or storage areas	0.0	0.0	0.0	0.0	0.0
14	38	Heavy work equipment	3,581.6	0.0	0.0	(8.5)	3,573.1
15	41	Storage assets	62,628.3	0.0	(3,984.5)	(501.3)	58,142.5
16	45	Computers - Hardware acquired after March 22, 2004	0.0	0.0	0.0	0.0	0.0
17	49	Transmission pipeline additions acquired after February 23, 2005	208,767.7	0.0	(20,212.1)	(844.4)	187,711.2
18	50	Computers hardware acquired after March 18, 2007	25,595.7	0.0	(2,605.9)	(56.5)	22,933.3
19	51	Distribution pipelines acquired after March 18, 2007	1,035,054.8	0.0	(89,733.3)	(6,404.2)	938,917.3
20	Total		1,541,864.9	(6,747.8)	(136,117.9)	(11,311.1)	1,387,688.1

UCC Addition Reconciliation at CCA Class Level – 2024

Line No.	CCA Class	Description	Additions in Service	Subtract Land	Subtract Overhead	Subtract IDC	UCC Additions
0	Land	Land	5,800.5	(5,800.5)	0.0	0.0	0.0
1	1	Buildings, structures and improvements, services, meters, mains	0.0	0.0	0.0	0.0	0.0
2	1b	Non-residential building acquired after March 19, 2007	10,939.2	0.0	(980.6)	(62.3)	9,896.3
3	2	Mains acquired before 1988	0.0	0.0	0.0	0.0	0.0
4	3	Buildings acquired before 1988	0.0	0.0	0.0	0.0	0.0
5	6	Other buildings	0.0	0.0	0.0	0.0	0.0
6	7	Compression equipment acquired after February 22, 2005	3,589.1	0.0	0.0	(65.6)	3,523.6
7	8	Compression assets, office furniture, equipment	71,652.9	0.0	(7,249.2)	(286.8)	64,116.8
8	10	Transportation, computer equipment	23,665.6	0.0	0.0	(973.7)	22,691.9
9	12	Computer software, small tools	52,039.5	0.0	(11,236.9)	(720.3)	40,082.3
10	13	Leasehold improvements	0.0	0.0	0.0	0.0	0.0
11	14.1	Intangibles	2,960.8	0.0	0.0	(17.6)	2,943.2
12	14.1	Intangibles (pre 2017)	0.0	0.0	0.0	0.0	0.0
13	17	Roads, sidewalk, parking lot or storage areas	0.0	0.0	0.0	0.0	0.0
14	38	Heavy work equipment	4,778.0	0.0	0.0	(12.4)	4,765.6
15	41	Storage assets	77,945.2	0.0	(6,674.3)	(367.7)	70,903.2
16	45	Computers - Hardware acquired after March 22, 2004	0.0	0.0	0.0	0.0	0.0
17	49	Transmission pipeline additions acquired after February 23, 2005	137,064.2	0.0	(14,066.8)	(628.9)	122,368.4
18	50	Computers hardware acquired after March 18, 2007	29,541.3	0.0	(262.1)	(90.5)	29,188.8
19	51	Distribution pipelines acquired after March 18, 2007	1,084,299.8	0.0	(88,031.5)	(5,859.8)	990,408.5
20	Total		1,504,276.1	(5,800.5)	(128,501.4)	(9,085.6)	1,360,888.6

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Ref 1: Exhibit 4, Tab 6, Schedule 1, Attachment 2, Actuals/Summary of Capital Cost Allowance (CCA)

Ref 2: Exhibit 1, Tab 8, Schedule 1, Attachment 14, p 70, 2021 T2 Corporation Income Tax Return/Capital Cost Allowance (CCA)

Question(s):

- a) OEB staff has compiled the following table based on the information provided in Ref 1 & 2:

(\$000s)	Ref 1, p.3	Ref 2	Variance
2021 Capital Cost Allowance	829,932.6	857,929.3	27,996.7
Ending Undepreciated Capital Cost	9,757,141.6	9,764,697.9	7,556.3

Please reconcile the difference in the above table.

- i. Please confirm that the capital assets by class in Reference 1 are 100% related to Enbridge Gas's regulated business. If not confirmed, please explain.
 - ii. If the capital assets by class in Reference 1 are not 100% related to Enbridge Gas's regulated business, please provide the breakdown between the regulated business and unregulated business for Enbridge Gas and please also explain why unregulated business was not excluded for regulatory purpose?
- b) In Reference 1, the 2019 to 2022 CCA schedules show a column for "True-up from Filing to Tax Return" and the 2023 CCA schedule shows a column for "Opening Balance Adjustments". Please explain what these columns represent, why it is a different amount each year, and why it is needed.
- c) In Reference 1, the 2024 CCA schedules show a column for "Asset Harmonization Adjustment". Please explain what this column represents and why it is needed.

Response:

- a)
 - i. Confirmed.
 - ii. Please see response at part i.
- b) "True-up from Filing to Tax Return " represents the difference between the prior year ending undepreciated capital cost (UCC) balance based on the final tax return information and the preliminary ending UCC balance based on the prior year end estimate. "Opening Balance Adjustment" for 2023 is an adjustment to update to the forecasted capital additions in 2022. For example, if a capital project that was originally forecasted to be in service in 2022 but was deferred to later years, this decrease is reflected in UCC additions as an adjustment to the opening UCC balance for 2023.
- c) The "Asset Harmonization Adjustment" column for 2024 represents the UCC of the assets impacted by the harmonization between EGD and Union's historical treatment of asset classification. If an asset is to be included in a different CCA class under the harmonization, the asset's UCC balance as at December 31, 2023 is to be reclassified from the old CCA class to the new CCA class. In addition to the reclassifications that net to zero overall, there is an additional adjustment of (\$1.3 million) for the harmonization of approach on regulated versus unregulated allocation of general plant assets.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Ref 1: Exhibit 4, Tab 6, Schedule 1, Attachment 1, p 6 – 2024 Test year Calculation of Utility Taxable Income and Income Tax Expense

Ref 2: Exhibit 1, Tab 8, Schedule 1, Attachment 14, pp 47, 48, 87 - 2021 T2 Corporation Income Tax Return

Question(s):

- a) The following tax additions: “scientific research expenditures deducted per financial statements” and “reserves from financial statements – balance at the end of the year” are in Reference 2 p.47. These types of adjustments do not appear to be in Reference 1. Please confirm this or identify where it is included in Reference 1.
 - i. If confirmed, please explain why these adjustments are not included for regulatory taxes in Reference 1 and revise regulatory taxes as applicable.

- b) The following tax deductions: “SR&ED expenditures claimed in the year” and “reserves from financial statements – balance at the beginning of the year” are in Reference 2 p.47. These types of adjustments do not appear to be in Reference 1. Please confirm this or identify where it is included in Reference 1.
 - i. If confirmed, please explain why these adjustments are not included for regulatory taxes in Reference 1 and revise regulatory taxes as applicable.

- c) In Reference 2 p.87, Enbridge Gas had “investment tax credits on SR&ED expenditures”. Please explain whether Enbridge Gas typically qualifies for SR&ED Income Tax Credits (ITC) and whether these amounts are material. If material, please provide the SR&ED ITCs from 2013 to 2021.
 - i. Tax credits do not appear in the calculation of regulatory taxes in Reference 1. Please confirm.
 - ii. If confirmed, please explain why they are not included in the calculation of regulatory taxes.
 - iii. If not confirmed, please indicate where it is included in the calculation of regulatory taxes and the amounts of the tax credits.

Response:

- a) Confirmed. Enbridge Gas tracks the “scientific research expenditures deducted per financial statements” on a lag basis as a result of the uncertainty and low financial impact of the relevant work, as explained in response at part c).

The “reserves from financial statements – balance at the end of the year” cannot be forecasted due to its contingency nature, so for a future year it is always forecasted as no changes, i.e., the balance at the end of the year is assumed the same as the balance at the beginning of the year for the reserves. As a result, this item is net to zero in the 2024 Test Year Calculation of Utility Taxable Income and Income Tax Expense.

- b) Please see response at part a).
- c) Enbridge Gas may have costs that qualify for the SR&ED ITC in a year, but there is no certainty until a SR&ED claim is assessed by the Canada Revenue Agency (CRA) for the year. An external consultant helps to identify potential SR&ED work subsequent to the end of the taxation year when the full year information is available. Enbridge Gas will then submit SR&ED claims based on the consultant’s recommendation (if any), but the claims are subject to the CRA’s review and assessment. The Company cannot estimate the effect until an assessment is issued by the CRA. The average SR&ED ITC from 2013 to 2021 was \$0.3 million and the future SR&ED ITC, if any, is anticipated to be immaterial.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Ref 1: Exhibit 4, Tab 6, Schedule 1, p.6

Ref 2: Exhibit 4, Tab 6, Schedule 1, Attachment 1, p. 6 – 2024 Test year Calculation of Utility Taxable Income and Income Tax Expense

Question(s):

Reference 1 states for Union Gas's determination of utility income subject to tax, a deduction for interest during construction (IDC) was included, consistent with how corporate income taxes are calculated for tax filing purposes, along with interest determined through utility capital structure. The Union Gas approach has been adopted for Enbridge Gas.

The calculation of utility taxable income and income tax expense for 2024 is provided in Reference 2.

- a) Please confirm that for tax purposes, Enbridge Gas deducts interest expense equal to deemed interest plus IDC. If not confirmed, please clarify.
- b) Please indicate where the IDC deduction is included in the calculation of regulatory taxes in Reference 2 and provide the amount.
- c) Please explain and quantify the impact on the 2024 utility income tax calculation if the EGD approach for IDC is adopted.
- d) The calculation of regulatory taxes includes a calculation for the tax shield on interest expense. Please explain what the tax shield on interest expense represents, including a discussion on why it is appropriate for regulatory purposes.
 - i. Please explain whether this calculation is associated with or impacted by the IDC. If yes, please explain.

Response:

- a) Not confirmed. From a corporate tax perspective, actual interest expense inclusive of IDC, instead of the utility deemed interest expense plus IDC, is deducted. Actual interest expense would include additional interest expense incurred to fund amounts not included in utility rate base, such as deferral accounts, and to fund unregulated operations.
- b) The IDC is included in the deduction item "Items capitalized for regulatory purposes" in calculation of utility taxable income and income tax expense.
- c) If the EGD approach was adopted, which excluded IDC as a utility tax deduction, it would cause utility income taxes to increase. The increase that would occur to the 2024 forecast of utility income taxes would be \$2.1 million, calculated as the forecast 2024 IDC amount of \$7.8 million multiplied by the corporate income tax rate of 26.5%.
- d) The tax shield provided by interest expense refers to the reduced income taxes brought about by deductions to taxable income from the Company's utility interest expense. It takes the current year rate base amount and multiplies that by the return component of debt to arrive at interest component of the cost of capital, which is then multiplied by the combined tax rate of 26.5% to arrive at an income tax credit to be applied to total income taxes. The reason a calculation for the tax shield on interest expense is required is due to the fact that the utility income amount that the tax provision is calculated on removes all interest expense amounts. This provision for interest expense calculated through the Company's utility capital structure is applied as an income tax credit to the tax provision excluding interest shield to arrive at a total utility income tax amount.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 6, Schedule 1, Attachment 1, p. 6 – 2024 Test year Calculation of Utility Taxable Income and Income Tax Expense

Question(s):

Please explain Enbridge Gas's treatments of capital contributions for tax purposes and for regulatory tax purposes respectively (e.g. whether an election is made for capital contributions to include it in undepreciated capital property) and explain the regulatory impact of any difference in the treatment.

Response:

Enbridge Gas interprets the "capital contribution" as being the reimbursement or subsidies the company will receive from the customers, governments, or other sources to offset the capital expenditures incurred by the company. Such reimbursements will be treated the same for both legal entity tax compliance and regulatory tax purposes. An election under the Income Tax Act subsection 13(7.4) will be made on the reimbursement to treat the amount as a reduction to the Undepreciated Capital Cost (UCC) additions.

ENBRIDGE GAS INC.

Answer to Interrogatory from
London Property Management Association (LPMA)

Interrogatory

Reference:

Exhibit 4, Tab 6, Sch. 2

Question(s):

Please update Tables 1 and 2 to reflect actual data for 2022.

Response:

Enbridge Gas's 2022 Estimate and Actual results were consistent for property tax.
Please see Table 1.

Table 1
Property Tax Summary

<u>Line</u> <u>No.</u>	<u>Particulars (\$ millions)</u>	<u>2019</u> <u>Actual</u> <u>(a)</u>	<u>2020</u> <u>Actual</u> <u>(b)</u>	<u>2021</u> <u>Actual</u> <u>(c)</u>	<u>2022</u> <u>Actual</u> <u>(d)</u>	<u>2023</u> <u>Bridge</u> <u>Year</u> <u>(e)</u>	<u>2024</u> <u>Test Year</u> <u>(f)</u>
1	Regulated Property Tax	121.4	124.6	116.2	118.5	122.5	127.2

Please see response at Exhibit I.4.6-STAFF-179 part a) for Table 2.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 7, Schedule 1, pp. 2-5

Question(s):

As part of Union Gas's 2014 rates proceeding (EB-2013-0365), parties reached an agreement to reduce the Parkway Delivery Obligation (PDO) and payment of a Parkway Delivery Commitment Incentive (PDCI) through the PDO Settlement Framework with an end date of December 31, 2018. The mechanism was subsequently extended through Enbridge Gas's 2019 to 2023 deferred rebasing term. The intent of the PDO Settlement Framework was to address the inequity in which the delivery of gas required by the utility at Parkway was achieved. Certain direct purchase (DP) customers of the former Union Gas were contractually required to deliver some or all of their daily contract quantity (DCQ) at Parkway, at their own expense. Essentially, DP customers with a PDO conferred a benefit on all users of the Dawn Parkway system because the system capacity was less than would otherwise be required. As part of the settlement agreement in EB-2013-0365 parties agreed that the PDO should be permanently reduced by shifting customers' obligated DCQ from Parkway to Dawn and the payment of a PDCI should be made for any continuing obligated DCQ deliveries at Parkway.

In this application, Enbridge Gas has proposed to expand the PDO and PDCI offering to customers located in the EGD rate zone who are contractually obligated to deliver gas at the Enbridge CDA.

Please clarify if customers located in the EGD rate zone have requested a reduction to their obligated deliveries to the Enbridge CDA.

Response:

Customers in the EGD rate zone have not requested a reduction in their obligated deliveries to the Enbridge CDA.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Ontario Energy Board Staff (STAFF)

Interrogatory

Reference:

Exhibit 4, Tab 7, Schedule 1, pp. 14-16

Question(s):

In Enbridge Gas's MAADs proceeding (EB-2017-0305/0306), certain parties claimed that ratepayers were paying twice for the same Dawn Parkway system capacity. At the time of Union Gas's 2013 Cost of Service proceeding (EB-2011-0210), 210 TJ/day of excess Dawn Parkway capacity existed relative to the forecast demands of the Dawn Parkway system. The full cost of the Dawn Parkway system was included in the company's revenue requirement and allocated based on the forecast demands. Enbridge Gas has noted that if the company adjusts for the excess capacity incorporated in base rates during Union Gas's 2014 to 2018 IRM term and/or Enbridge Gas's 2019 to 2023 deferred rebasing term as part of the current application, the company will not be kept whole as agreed to by parties in the PDO Settlement Framework and subsequently approved by the OEB. The PDO Settlement Framework will instead reduce the utility's earnings during the IRM term(s), as the excess capacity would have otherwise been available to sell. Enbridge Gas believes that adjusting for the excess capacity as part of this application would be contrary to the guiding principles of the PDO Settlement Framework.

- a) Please confirm if Enbridge Gas recovered the cost of 210 TJ/day of excess Dawn Parkway capacity in rates.
- b) Enbridge Gas notes that in the absence of the PDO Settlement Framework, the excess capacity would have been available to sell. If the excess capacity had been sold, how would the revenues have been accounted for in rates?

Response:

- a) Confirmed. The full cost of the Dawn Parkway System was recovered in rates approved in Union's 2013 Cost of Service proceeding¹. The forecast used to derive rates included 210 TJ/day of excess Dawn Parkway System capacity.

¹ EB-2011-0210.

- b) Revenue from the sale of the excess Dawn Parkway System capacity would not have been accounted for in rates. The revenue was included in utility earnings subject to earnings sharing during Union's 2014-2018 Incentive Regulation term, and subsequently extended to 2023 through the rate-setting mechanism approved in the MAADs proceeding².

In Union's 2013 Cost of Service proceeding, parties argued the excess capacity may be contracted for and that a variance account should be established to record the revenue if the excess capacity was sold.³ In the OEB Decision, the OEB rejected this request and OEB findings on the topic note:

The Board accepts Union's forecast of 2013 M12 Long-Term Transportation Revenue, Other Long-Term Transportation Revenue, and Other S&T Revenue as reasonable. The Board will not require Union to adjust estimated revenues as was suggested by some parties, as the Board concurs with Union that the adjustments are selective in nature. The Board rejects LPMA's request to establish a variance account related to Long-term Transportation Revenue, as the Board believes that Union should continue to bear this forecast risk, consistent with the current treatment.⁴

² EB-2017-0306/EB-2017-0307.

³ EB-2011-0210 Decision and Order, October 24, 2012, pp.20-21.

⁴ Ibid, p.22.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Consumers Council of Canada (CCC)

Interrogatory

Reference:

Ex. 4/T7/S1/p. 3

Question(s):

The evidence states, “Enbridge Gas is proposing to continue with the PDO reduction and PDCI payment as outlined in the proposed PDO Framework, provided at Attachment 1, as its reasonable for the efficient management of the Dawn Parkway System capacity. The proposed PDO Framework will replace the current PDO Settlement Framework effective January 1, 2024 and serve as a reference document for the PDO reduction, PDCI payment and PDO reporting for the next IR term and beyond”. Please explain how this change impacts EGI’s residential rate classes in 2024.

Response:

The impact Enbridge Gas’s PDO Framework proposal will have on rate classes for residential customers is regarding the allocation of costs associated with the PDO Framework.

- Removal of Sales Service PDCI Payment – The current framework provides sales service customers a PDCI payment as a credit to the Purchase Gas Variance Account. The 2023 Estimate forecast PDCI payment for sales service customers in the Union South rate zone is \$0.7 million. Enbridge Gas is proposing to eliminate the sales service credit to account for a change in the rate design, as explained at Exhibit I.4.7-EP-86 part d).
- Allocation of PDCI Payment Costs – The current framework requires the costs to be allocated to Union South in-franchise rate classes. Enbridge Gas is proposing a change to the allocation of the costs associated with the PDO Framework to include both in-franchise and ex-franchise rate classes, consistent with the allocation of the Dawn Parkway transmission demand costs. The change in the allocation of costs is explained at Exhibit I.4.7-TCPL-2 part b).

There is no impact to the services provided to rate classes for residential customers as a result of the proposed PDO Framework.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 7, Schedule 1, Pages 5 and 6, Paragraphs 14-18, *Parkway Delivery Option, and PDCI*

Question(s):

- a) Will System Gas (SG) Customers in former Union Rate zone have gas delivered to Parkway?
- b) Will SG customers in EGD rate zone still have gas delivered to Parkway? Please discuss.
- c) Provide Winter Volumes arriving at Parkway from Dawn and from TCPL, Separate SG and DP volumes.

Response:

- a-b) Yes. Enbridge Gas will continue to deliver gas at Parkway on behalf of system customers using the Dawn Parkway System. Enbridge Gas also delivers gas to the Union CDA, Union ECDA and Enbridge CDA on behalf of system customers¹.
- c) Please see response at Exhibit I.4.7-EP-86 part a).

Enbridge Gas is not able to provide this information. The Parkway Delivery Obligation (Union South rate zone) is delivered to the discharge side of Parkway (TCPL) by direct purchase customers however this volume can be delivered either from TCPL or from Dawn (i.e. using an ex-franchise Rate M12 contract). For the volumes transported from Dawn or Empress using Enbridge Gas's upstream transportation contracts or the Dawn Parkway System, there is no allocation between system gas and direct purchase.

¹ Sales service customers currently receive a PDCI for the contracted quantities delivered at the Union ECDA.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Energy Probe Research Foundation (EP)

Interrogatory

Reference:

Exhibit 4, Tab 7. Schedule 1, Attachment 1, Page 2

Question(s):

- a) Please provide a Flow chart Showing deliveries at Parkway with and without the PDO. Show winter volumes at Dawn and at Parkway with a breakdown between former Union and former EGD DP customers.
- b) Please provide the 2024 forecasted turnback.
- c) How will System Gas be addressed? Do SG customers pay to have gas delivered to Parkway? Please provide the current winter SG volumes.
- d) Why should SG customers not receive a PDO and PDCI payment as they did historically?

Response:

- a) Table 1 details the deliveries on design day at Parkway with and without PDO. Table 2 details the design day demand at Dawn for the Dawn Parkway System with a breakdown of Union and EGD customers.

Table 1
Design Day Deliveries at Parkway with and without PDO

Line No.	Winter 2023/2024 (TJ/d)	With PDO (a)	Without PDO (b)
	<u>Parkway Suction</u>		
1	Union South	209	209
2	EGD	1,394	1,394
3	Total Suction Flow	1,603	1,603
	<u>Parkway Discharge</u>		
4	Union South	0	0
5	Union North	435	435
6	EGD	1,720	1,720
7	Ex-franchise	2,327	2,327
8	PDO (Union South)	(253)	0
9	Excess capacity	89	(164)
10	Total Discharge Flow	4318	4318

Table 2
Breakdown of Dawn Parkway Design Day Demand Served from Dawn

Line No.	Winter 2023/2024 (TJ/d)	With PDO (a)	Without PDO (b)
1	Union South	2,588	2,588
2	Union North	435	435
3	EGD	3,185	3,185
4	Ex-franchise	1,949	1,949
5	PDO	(253)	
6	Total Dawn Flow	7,904	8,157

b) 2024 turnback is comprised of:

- TransCanada Pipelines Limited M12X013 (13,182 GJ/d Dawn to Parkway capacity); and
- TransCanada Pipelines Limited M12219 (13,545 GJ/d Kirkwall to Parkway capacity).

There is no other turnback expected for 2024.

c) The cost of transportation capacity to Parkway or the Enbridge CDA is proposed to be included in the gas supply transportation charge paid for by sales service (system

gas) and bundled direct purchase customers as described at Exhibit 8, Tab 2, Schedule 2, page 13. Sales service customers are not solely responsible for the cost of transportation capacity to Parkway with the exception of transportation capacity from Niagara and Chippawa to the Enbridge CDA which is included in the derivation of the weighted average reference price. Furthermore, PDCI is only available to the discharge side of the Parkway compressors.

The 2024 forecast of sales service winter volumes is 234,468 10³m³.

- d) Enbridge Gas proposes to no longer apply a PDCI credit to sales service customers because the cost of the transportation capacity to Parkway is no longer solely allocated to sales service customers as it was prior to 2024 for the Union South rate zone. Regarding the transportation capacity from Niagara to the Enbridge CDA referred to in part c), a PDCI payment is not warranted because there is no burden on sales service customers for the transportation cost. The landed cost of gas in the Enbridge CDA using the Niagara and Chippawa to the Enbridge CDA contract is not more expensive than purchasing gas at Dawn and transporting it to the Enbridge CDA using the Dawn Parkway System.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 7, Schedule 1, pg. 5 & Ex. 4 Tab 2, Schedule 1, Attachment 3, pg. 3

Preamble:

EGL evidence states: *Enbridge Gas is proposing to expand the PDO and PDCI offering to customers located in the EGD rate zone who currently are contractually obligated to deliver gas at the Enbridge CDA⁹ ...*

⁹ *The Enbridge CDA is an interconnect between TransCanada and Enbridge Gas located at the east end of the Dawn Parkway System.*

Question(s):

For the purposes of delivery, does TC Energy view the east end of the Dawn Parkway System and the Enbridge CDA as the same delivery point. Please explain.

- a) Please explain the location of Union Parkway Belt, including suction or discharge, relative to Parkway.
- b) Please explain why EGD holds over 300,000 GJ/day from Union Parkway Belt to the EGD CDA.
- c) Does EGL accept deliveries to the east end of the Dawn Parkway System as an alternate delivery point for Bundled Transportation contracts with EGD CDA obligations?
 - i. If requested by the customer, do they have a right to deliver to Parkway to fulfill their obligation to the EGD CDA? Please explain.

Response:

TransCanada does not include the Parkway-Enbridge meter station in the Enbridge CDA¹. Shippers transporting gas from the Enbridge Gas system at Parkway to the

¹ TCPL 2021-2026 Mainline Settlement Application, p.58. Approved in CER Order TG-003-2020

Enbridge CDA are required to transport gas from the TransCanada receipt point at the discharge side (TCPL) of Parkway (Union Parkway Belt) to the Enbridge CDA delivery point.

- a) Union Parkway Belt is a term that is used by TransCanada to describe the TransCanada Mainline interconnect point with the Enbridge Gas Dawn Parkway System at Parkway. Specifically, it is the compressor discharge interconnect at the Parkway East Compressor Station and Parkway West Compressor Station.
- b) The purpose of the TransCanada capacity held by Enbridge Gas from Union Parkway Belt to the Enbridge CDA is to facilitate the delivery of gas on the TransCanada Mainline from Parkway into the Enbridge CDA for in-franchise customers.
- c) Enbridge Gas does not accept deliveries to the east end of the Dawn Parkway System as an alternative delivery point for bundled transportation contracts with Enbridge CDA obligations.
 - i. The customer does not have the right to deliver to Parkway to fulfill their obligation to the Enbridge CDA, as the Parkway-Enbridge meter is not included in the Enbridge CDA.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 7, Schedule 1, pg. 5 & Ex. 4 Tab 2, Schedule 1, Attachment 3, pg. 3

Preamble:

EGL evidence states: *These customers provide a similar system benefit as the DP customers in the Union South rate zone with a PDO, as they have the option to deliver gas to Dawn, which would otherwise increase the Dawn Parkway System demand.*

Question(s):

Please explain how these customers have the option to deliver at Dawn when Union South customers, west of Dawn, can only access the option to move deliveries from Parkway to Dawn when EGL offers it. Please explain fully.

Response:

Consistent with Union South rate zone, customers in the EGD rate zone that deliver gas to the Enbridge CDA could request to move their deliveries to Dawn when capacity is available and offered to the market by Enbridge Gas.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 7, Schedule 1, pg. 5 & Ex. 4 Tab 2, Schedule 1, Attachment 3, pg. 3

Preamble:

EGI evidence states: *As part of the current service offerings in the EGD rate zone, Enbridge Gas offers a bundled DP service option to deliver gas at Parkway as part of the Ontario TService. These customers currently do not pay gas supply transportation charges to transport gas to Parkway as they deliver their gas directly to Parkway.*

Question(s):

Currently, to which rate zone customers does EGI offer an Ontario Tservice that has an option to deliver at Parkway?

- a) If EGD Rate Zone customers, do they pay any additional transportation charges from Parkway to EGD CDA? Please explain why or why not.

Response:

Enbridge Gas does not provide Ontario T-service customers with an option to deliver directly at Parkway. EGD rate zone Ontario-T customers have an obligated delivery point at the Enbridge CDA¹. Parkway and the Enbridge CDA are collectively referred to as Parkway throughout the evidence at Exhibit 4, Tab 7, Schedule 1.²

- a) The customer directly incurs the transportation costs to deliver gas to the Enbridge CDA, as that is their obligated point of receipt.

¹ EGD rate zone Ontario-T customers can also have an obligated delivery point at the Enbridge EDA.

² Exhibit 4, Tab 7, Schedule 1, paragraph 14.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 7, Schedule 1, pg. 7-8

Preamble:

EGL evidence states: *At its sole discretion, Enbridge Gas would consider the use of Dawn Parkway System turnback to reduce the PDO provided any quantities turned back were first offered to the market through an existing capacity open season. The priority for using excess Dawn Parkway System capacity is to serve contracted long-term demands.*

Question(s):

Does EGL consider its sole discretion to be subject to Board approval?

a) Please confirm the Board could also order EGL to implement such a use.

Response:

No. Enbridge Gas is requesting OEB approval to update the PDO Framework as part of this Application. The approval of the updated PDO Framework would allow Enbridge Gas to utilize excess Dawn Parkway System capacity to reduce the PDO at its sole discretion.

a) Confirmed.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 7, Schedule 1, pg. 7-8

Preamble:

EGL evidence states: *At its sole discretion, Enbridge Gas would consider the use of Dawn Parkway System turnback to reduce the PDO provided any quantities turned back were first offered to the market through an existing capacity open season. The priority for using excess Dawn Parkway System capacity is to serve contracted long-term demands.*

Question(s):

Please provide the Board order or directive that stipulates that the priority for using excess Dawn Parkway System capacity is to serve contracted long-term demands.

Response:

According to the Storage and Transportation Access Rule (STAR), Section 2.1.2 states “Existing capacity that is available for long-term firm transportation service shall be offered through an open season”¹.

Enbridge Gas is requesting approval to update the PDO Framework as part of this Application, which includes the ability for Enbridge Gas to utilize excess Dawn Parkway System capacity to reduce the PDO after that excess capacity was offered to the market. The current PDO Settlement Framework intended for Union to utilize Dawn to Kirkwall turnback as the primary method to reduce PDO. Offering excess Dawn Parkway capacity after offering it to the market through an existing capacity open season ensures that Enbridge Gas places capacity to serve market demands.

¹ EB-2008-0052, September 18, 2009, p.vii.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 7, Schedule 1, pg. 9

Preamble:

EGL evidence states: *The quantity of gas delivered to Parkway has increased each year because of increased demands on the Dawn Parkway System.*

Question(s):

In tabular form, please provide the amount of PDO for each winter starting with 2014/15.

Response:

Please see Table 1.

Table 1
Parkway Delivery Obligation (PDO) for Winter 2014-2022

Line No.	Particulars (TJ/d)	EB-2014-0271	EB-2015-0116	EB-2016-0245	EB-2017-0087	EB-2018-0305	EB-2019-0194	EB-2020-0095	EB-2021-0147	EB-2022-0133
		2014/15 (a)	2015/16 (b)	2016/17 (c)	2017/18 (d)	2018/19 (e)	2019/20 (f)	2020/21 (g)	2021/22 (h)	2022/23 (i)
1	PDO	345	369	376	298	228	239	249	264	270

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 7, Schedule 1, pg. 13

Preamble:

EGL evidence states: *PDO fuel costs included in rates provides recovery of the incremental compressor fuel requirements to transport gas on the Dawn Parkway System as customers shift their deliveries from Parkway to Dawn.*

Question(s):

Please describe the methodology that EGL uses to determine the amount of fuel to be allocated to the PDO costs for each month of the year.

- a) How does EGL reconcile this estimate to ensure that actual fuel used is reconciled to the forecasted amount of fuel in this determination?

Response:

During the deferred rebasing term, the base for the costs and forecast activity is 2013 Cost of Service¹. As customers shift obligated deliveries from Parkway to Dawn, flows easterly from Dawn to Parkway increase daily by an amount equal to the shift in obligated deliveries. The incremental daily transport, caused by increased in-franchise easterly flow, creates a requirement for incremental fuel at each compressor station between Dawn and Parkway. The incremental fuel is then allocated to rate classes based on the proportionate throughput through the compressor station.

- a) Enbridge Gas does not true-up in-franchise fuel variances, including variances associated with the PDO. Enbridge Gas does true-up the difference between forecast and actual fuel at the Lobo, Bright and Parkway compressor stations for ex-franchise transportation customers taking service under Rate M12 through the Yearly Commodity Required (YCR) calculation found on the M12 rate schedule.

¹ EB-2011-0210.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 7, Schedule 1, pg. 14
AND EB-2017-0306/EB-2017-0307 Exhibit J2.5 Attachments 1 & 2

Preamble:

EGL evidence states: *At the time of Union's 2013 Cost of Service proceeding, 210 TJ/d of excess Dawn Parkway capacity existed relative to the forecast demands of the Dawn Parkway System. The full cost of the Dawn Parkway System was included in the Company's revenue requirement and allocated based on the forecast demands, consistent with a cost of service treatment.*

Question(s):

Over what forecasted utilization was the full cost including the 210 TJ/d of excess Dawn Parkway capacity recovered?

- a) What was the revenue requirement of the full Dawn-Parkway system including the excess 210 TJ/d for 2015 prior to any additional recoveries as a result of the 2015 expansion?
- b) Please provide the actual revenue generated in 2015 from:
 - i. In-franchise rates
 - ii. Ex-franchise M12 rates
 - iii. PDO revenue from in-franchise customers

Response:

The forecast used in Union's 2013 Cost of Service proceeding¹ included Dawn Parkway System capacity of 6,803 TJ/d and Dawn Parkway System demands of 6,593 GJ/d for total excess capacity of 210 TJ/d. Please see response at Exhibit I.4.7-FRPO-169,

¹ EB-2011-0210.

Attachment 1, column (a) for the annual forecast approved in Union's 2013 Cost of Service proceeding².

- a) Enbridge Gas does not prepare a cost allocation study to determine the allocation of costs to the Dawn Parkway System on an annual basis. In Union's 2013 Cost Allocation Study, the revenue requirement for the Dawn Parkway System was approximately \$165 million.³
- b) Enbridge Gas cannot provide the 2015 actual revenue associated with Dawn Parkway, as the costs for the Dawn Parkway System are embedded in rates. Please see response at Exhibit I.4.7-STAFF-187 for additional discussion on the 210 TJ/d of excess Dawn Parkway capacity.
 - i. For 2015 actual in-franchise total revenue, please see Exhibit 3, Tab 1, Schedule 1, Table 1, column (d), lines 1 and 8.
 - ii. For 2015 actual Rate M12 total revenue, please see Exhibit 3, Tab 4, Schedule 1, Attachment 1, page 2, column (d), lines 13 and 14.
 - iii. For PDO revenue included in rates, please see response at Exhibit I.4.7-FRPO.169 Attachment 1.

² Ibid.

³ 2013 Dawn Parkway System revenue requirement from the 2013 Cost Allocation Study. Includes the allocated demand costs of the Dawn Station and Dawn Trafalgar Easterly functional classifications.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 7, Schedule 1, pg. 14
AND EB-2017-0306/EB-2017-0307 Exhibit J2.5 Attachments 1 & 2

Preamble:

EGL evidence states: *At the time of Union's 2013 Cost of Service proceeding, 210 TJ/d of excess Dawn Parkway capacity existed relative to the forecast demands of the Dawn Parkway System. The full cost of the Dawn Parkway System was included in the Company's revenue requirement and allocated based on the forecast demands, consistent with a cost of service treatment.*

Question(s):

Using the presentation of J2.5 Attachments 1 & 2 from the merger proceeding, please show the period from W18/19 through W22/23.

- a) For any year in which there was a shortfall of capacity, please provide the costs of resources to overcome the shortfall.

Response:

Please see Attachment 1 and Attachment 2.

- a) Enbridge Gas has not acquired incremental resources or employed additional measures to manage a forecast Dawn Parkway System shortfall in any year.

Dawn Parkway System Capacity and Demand, PDO Shift Details, and PDO Demand Revenue Difference

Line No.	Particulars (TJ/d)	2013 Forecast									
		W2013/2014 (a)	W2014/2015 (b)	W2015/2016 (c)	W2016/2017 (d)	W2017/2018 (e)	W2018/2019 (f)	W2019/2020 (g)	W2020/2021 (h)	W2021/2022 (i)	W2022/2023 (j)
<u>Dawn Parkway System</u>											
Included in Rates											
1	2013 Cost of Service (EB-2011-0210) Capacity	6,803	6,803	6,803	6,803	6,803	6,803	6,803	6,803	6,803	6,803
2	Incremental Dawn Parkway System Capacity (1)	-	-	433	876	1,332	1,332	1,332	1,332	1,332	1,332
3	Total	6,803	6,803	7,236	7,678	8,135	8,135	8,135	8,135	8,135	8,135
Other Changes (No Impact to Rates)											
4	Other Dawn Parkway System Capacity Changes	-	(2)	(222)	(170)	(246)	(262)	(256)	(219)	(169)	(160)
Annual Forecast											
5	Total Forecasted Dawn Parkway System Capacity (line 3 + line 4)	6,803	6,801	7,014	7,508	7,889	7,873	7,878	7,915	7,966	7,975
6	Total Forecasted Dawn Parkway System Demands	6,593	6,643	7,049	7,443	7,783	7,759	7,905	7,911	8,038	7,992
7	Forecast Dawn Parkway System Excess/(Shortfall) (line 5 - line 6) (2)	210	(3)	158	(35)	(5)	65	106	(6)	114	(27)
<u>PDO Shift</u>											
Customers without M12 service											
8	Temporarily Available Capacity	-	146	23	13	-	-	-	-	-	-
9	Permanent Capacity (from Dawn-Kirkwall Turnback) (5)	-	0	123	133	200	200	200	200	200	200
10	Temporary Capacity (from exchange service)	-	-	-	-	-	-	-	-	-	27
11	Total	-	146	(4)	146	146	200	200	200	200	226
Customers with M12 service - Permanent Capacity											
12	All Customers excluding TCE Halton Hills	-	19	19	19	19	19	19	19	19	19
13	TCE Halton Hills	-	48	48	48	62	132	132	132	132	132
14	Total	-	66	66	66	81	151	151	151	151	151
15	Total PDO Shift (line 11 + line 14)	-	212	212	212	280	350	350	350	350	377
<u>PDO Shift cost in Rates</u>											
16	Dawn-Parkway Demand Costs (\$000s)		2015 Rates	2016 Rates	2017 Rates	2018 Rates	2019 Rates	2020 Rates	2021 Rates	2022 Rates	2023 Rates
17	Incremental Compressor Fuel Costs (\$000s)		5,143	5,694	6,720	9,726	10,956	11,117	11,273	11,391	11,630
18	Firm Exchange Service (\$000s)		1,900	1,797	1,707	1,705	1,640	1,404	1,517	2,067	4,017
19	Total		7,043	7,491	8,426	11,431	12,596	12,521	12,790	13,459	16,713
Foregone Demand Revenue of M12 Dawn-Kirkwall Turnback											
20	Used for PDO Shift (\$000s) (7)		580	4,669	5,937	9,993	11,217	11,379	11,535	11,654	11,896
21	Demand Revenue from Temporarily Available Capacity (line 8 x M12 D-P Rate x 12)		4563	796	531	0	0	0	0	0	0
22	Total		5,143	5,465	6,468	9,993	11,217	11,379	11,535	11,654	11,896
23	Demand Revenue Difference (\$000s) (line 16 - line 22)		-	229	252	(267)	(261)	(262)	(261)	(263)	(266)

Notes:

(1) W2015/2016 - Incremental capacity resulting from the Brantford-Kirkwall / Parkway D Project of 433 TJ/d.
W2016/2017 - Incremental capacity resulting from the Dawn Parkway 2016 System Expansion Project of 443 TJ/d.
W2017/2018 - Incremental capacity resulting from the 2017 Dawn Parkway Project of 457 TJ/d.

(2) The PDO shift was reflected in Dawn Parkway excess/(shortfall) beginning W2015/2016.

(3) The W2013/2014 forecast filed in Union's 2013 Cost of Service proceeding (EB-2010-0210) included 210 TJ/d of excess Dawn Parkway capacity. In the EB-2011-0210 Decision, the OEB accepted Union's forecast and regulatory treatment. Union's 2013 Cost Allocation Study allocates Dawn Parkway demand costs in proportion to distance weighted design day demands. The 2013 allocation resulted in approximately 84% of costs allocated to Union's ex-franchise rate classes and 16% to Union's in-franchise rate classes.

(4) In accordance with the Settlement Framework for Reduction of Parkway Delivery Obligation ("PDO Framework") (EB-2013-0365) effective April 1, 2014, Union had temporarily available Dawn Parkway capacity which was used to facilitate 146 TJ/d of PDO shift. Parties agreed Union would include the demand and fuel costs associated with the 146 TJ/d of capacity in delivery rates. (PDO Framework, paragraph B1)

(5) Consistent with the PDO Framework, effective November 1, 2015 the temporarily available capacity was forecast to be used for other purposes leaving Parkway in a delivery shortfall position. Parties agreed that the demand and fuel costs associated with the temporarily available capacity would remain in delivery rates for Union to manage the Parkway delivery shortfall through the acquisition of incremental resources. M12 Dawn to Kirkwall turnback was to be used to first reduce the Parkway delivery shortfall and then to further reduce the remaining PDO. All incremental costs associated with the incremental PDO reduction were recovered by Union in rates (or deferral account due to timing differences). (PDO Framework, Paragraph B2)

(6) As part of the 2017 Dawn-Parkway Expansion Project (EB-2015-0200), Union had forecast a surplus of 30,393 GJ/d on the Dawn Parkway System following the completion of the project. As part of the EB-2015-0200 Settlement Agreement, Union agreed to market the surplus capacity in accordance with the Storage and Transportation Access Rule ("STAR") and credit the revenues to the project deferral account.

(7) Exhibit I.4.7-FRPO-16 Attachment 2, line 7.

Calculation of Foregone Demand Revenue from Turnback Used for PDO Shift

Line No.	Particulars	2015 Rates	2016 Rates	2017 Rates	2018 Rates	2019 Rates	2020 Rates	2021 Rates	2022 Rates	2023 Rates
		W2014/2015 (a)	W2015/2016 (b)	W2016/2017 (c)	W2017/2018 (d)	W2018/2019 (e)	W2019/2020 (f)	W2020/2021 (g)	W2021/2022 (h)	W2022/2023 (i)
	Turnback Used For PDO Shift (TJ/d)									
1	Dawn-Kirkwall turnback - customers without M12 service (1)	-	139	151	242	242	242	242	242	242
2	Dawn-Parkway turnback - customers with M12 service (2)	19	19	19	19	19	19	19	19	19
	Rate M12 Demand Rates (\$/GJ/mo) (3)									
3	Dawn to Kirkwall	2	2	3	3	3	3	3	3	3
4	Dawn to Parkway	3	3	3	4	4	4	4	4	4
	Foregone Demand Revenue from M12 Turnback Used for PDO Shift (\$000s)									
5	Dawn-Kirkwall (line 1 x line 3 x 12)	-	4,027	5,179	9,165	8,886	8,959	9,037	9,096	9,270
6	Dawn-Parkway (line 2 x line 4 x 12)	580	643	758	828	803	809	817	822	838
7	Dawn-Parkway Rate T2 BCD Revenue Credit Shortfall	-	0	0	0	1,528	1,611	1,681	1,736	1,788
8	Total Foregone Revenue (line 5 + line 6 + line 7)	580	4,669	5,937	9,993	11,217	11,379	11,535	11,654	11,896

Notes:

- (1) Dawn to Kirkwall contract turnback used to create permanent Dawn to Parkway capacity shown at Attachment 1, line 9 to facilitate PDO shift.
- (2) Attachment 1, line 12.
- (3) Demand rates from the Company's annual rates filings: 2015 Rates (EB-2014-0271), 2016 Rates (EB-2015-0116), 2017 Rates (EB-2016-0245), 2018 Rates (EB-2017-0087), 2019 Rates (EB-2018-0305), 2020 Rates (EB-2019-0194), 2021 Rates (EB-2020-0181), 2022 Rates (EB-2021-0147), and 2023 Rates (EB-2022-0133).

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 7, Schedule 1, Attachment 1

Preamble:

EGL evidence states: *Bundled and semi-unbundled direct purchase (DP) customers are contractually obligated to deliver gas to Enbridge Gas at various points of receipt upstream or on Enbridge Gas's system, including the interconnect with TransCanada at Parkway and with the Enbridge CDA.*

Question(s):

Please indicate all points of delivery embedded in DP contracts where the counterparty could be obligated to deliver their gas in the Enbridge CDA.

- a) Please provide all other points that EGL can require obligated deliveries from DP customers.
- b) If parties were willing to obligate deliveries to Kirkwall, would EGL consider providing an incentive comparable, but not necessarily equal, to the PDCI?
 - i. If not, why not? Please explain.

Response:

Bundled direct purchase customers in the EGD rate zone with an Enbridge CDA point of receipt nominate to deliver their daily supply to the Enbridge CDA.

- a) Table 1 provides the obligated points of receipt for the bundled direct purchase services in each of the current rate zones. The points of receipt in the Union South rate zone apply to semi-unbundled direct purchase as well.

Table 1
Obligated Points of Receipt

<u>Line No.</u>	<u>Services</u>	<u>Points of Receipt</u>
	EGD rate zone	
1	Dawn Transportation Service (DTS)	Dawn
	Ontario Transportation Service (OTS)	
2	Enbridge CDA	ECDA
3	Enbridge EDA	EEDA
4	Western Transportation Service (WTS)	Empress
	Union North rate zone	
5	North West	Empress
6	North East	Dawn
7	Union South rate zone	Dawn and/or Parkway

b) Please see response at Exhibit I.2.7-FRPO-60.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Federation of Rental-housing Providers of Ontario (FRPO)

Interrogatory

Reference:

Ex. 4, Tab 7, Schedule 1, Attachment 1

Preamble:

EGL evidence states: *Bundled and semi-unbundled direct purchase (DP) customers are contractually obligated to deliver gas to Enbridge Gas at various points of receipt upstream or on Enbridge Gas's system, including the interconnect with TransCanada at Parkway and with the Enbridge CDA.*

Question(s):

Using forward market pricing, in tabular form, please provide the annual Nov.1-Oct.31 basis differential at Dawn and Parkway for the five years starting the winter of 2023/24 and include the difference between the two.

a) Please provide a reference to the source of the forward prices.

Response:

a) Please see Table 1 sourced from Kiindex.

Table 1
February 10, 2022 Dawn and Parkway Basis Settlement Prices

<u>Line No.</u>	<u>Term (US\$/mmbtu)</u>	<u>Dawn Basis</u>	<u>Parkway Basis</u>	<u>Difference</u>
		(a)	(b)	(c) = (a - b)
1	Nov 23 - Oct 24	(0.160)	(0.083)	(0.077)
2	Nov 24 - Oct 25	(0.164)	(0.139)	(0.025)
3	Nov 25 - Oct 26	(0.148)	(0.120)	(0.028)
4	Nov 26 - Oct 27	(0.102)	(0.105)	0.002
5	Nov 27 - Oct 28	(0.091)	(0.104)	0.012

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 7, Schedule 1, Attachment 1, paragraph 7.

Preamble:

EGI states:

The priority for utilizing excess Dawn Parkway System capacity is to serve long-term demands.

Question(s):

Please explain the rationale for this priority.

Response:

Please see Exhibit I.4.7-FRPO-165.

ENBRIDGE GAS INC.

Answer to Interrogatory from
Industrial Gas Users Association (IGUA)

Interrogatory

Reference:

Exhibit 4, Tab 7, Schedule 1, Attachment 1, paragraphs 8-9.

Preamble:

EGL explains the proposed approach to allocation to delivery customers of available capacity to reduce the PDO.

Question(s):

- a) Please confirm that customers holding M12 Dawn to Parkway capacity to meet their PDO and customers not holding M12 Dawn to Parkway capacity to meet their PDO are treated the same in EGL's proposed capacity allocation methodology.
- b) If not confirmed, please explain the differences in treatment proposed based on whether or not the customer holds M12 Dawn to Parkway capacity.

Response:

- a) Confirmed.
- b) Please see part a).

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-7-1, p.4

Question(s):

With respect to changes to the PDO Framework:

- a) Please provide the forecast 2024 PDO costs, broken down into each of the PDO Demand, PDO Fuel and PDCI costs.
- b) [p.4-7] For each of the proposed changes to the PDO Framework, please provide the incremental cost/savings, broken down into the three categories in part (a).

Response:

- a) The 2024 Test Year revenue requirement includes \$17.6 million of PDCI costs. PDO costs that were labelled as PDO Demand or PDO Fuel by Union between 2014 and 2023 related to the recovery of Dawn Parkway System costs associated with ex-franchise turnback. This turnback was used to facilitate a shift of obligated deliveries for direct purchase customers from Parkway to Dawn during the deferred rebasing term. In the 2024 Test Year revenue requirement, the Dawn Parkway System costs are integrated in the revenue requirement and not specifically identified.
- b) Table 1 provides the impact to the PDCI costs of the four rate design changes that impact the PDO Framework.

Table 1
Total Proposed PDCI Costs

Line No.	Particulars	Quantity (GJ/d) (a)	Unit Rate (\$/GJ) (b)	Total PDCI Costs (\$)(1) (c)
<u>Current Approved PDCI Costs</u>				
1	Union South Parkway Obligation	226,333	0.173	14,331
2	Firm Exchange Service	26,514	0.110	1,067
3	Total Current Approved PDCI Costs	<u>252,847</u>		<u>15,398</u>
<u>Proposed PDO Framework Changes</u>				
4	Expand PDCI Payment	45,964	0.173	2,910
5	Seasonal DCQ PDCI Payment	-	-	-
6	Remove Sales Service PDCI Payment	(11,000)	0.173	(696)
7	Allocation of PDCI Payment Costs	-	-	-
8	Total Proposed PDO Framework Changes	<u>34,964</u>		<u>2,214</u>
9	Total Proposed PDCI Costs	<u><u>287,811</u></u>		<u><u>17,612</u></u>

Note:

(1) Calculated as column (a) x column (b) x 366 days.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-7-1, p.5

Question(s):

With respect to the expansion of PDCI payments to customers contractually required to deliver gas to the CDA:

- a) What is the forecast 2024 volume of gas related to this requirement that would be eligible for PDCI payments and the costs?
- b) Please confirm that before the PDO Settlement Framework, certain direct-purchase Union South customers were required to deliver their gas to Parkway, while others were simply required to deliver them to Dawn.
- c) Please confirm that before the merger, all Enbridge direct-purchase customers in the EGD CDA were required to deliver their gas to the EGD CDA.

Response:

- a) The 2024 Test Year Forecast for deliveries of gas into the Enbridge CDA by Ontario-T Service customers in the EGD rate zone is approximately 46 TJ/d or 16.8 PJ. The total PDCI cost associated with the 16.8 PJ included in the 2024 revenue requirement is approximately \$2.9 million.
- b) Confirmed. Prior to the PDO Settlement Framework, Union South direct purchase customers had a delivery obligation at Dawn, Parkway, or a combination of both.
- c) Not confirmed. EGD rate zone direct purchase customers had delivery obligations at Empress, Dawn, the Enbridge CDA or the Enbridge EDA.

ENBRIDGE GAS INC.

Answer to Interrogatory from
School Energy Coalition (SEC)

Interrogatory

Reference:

4-7-1; EB-2017-0306/307 JT 2.5

Question(s):

Please provide an updated version of Attachments 1 and 2 to Undertaking JT2.5 (EB-2017-0306/307), which includes information through 22/23.

Response:

Please see response at Exhibit I.4.7-FRPO-169.

ENBRIDGE GAS INC.

Answer to Interrogatory from
TransCanada PipeLines Limited (TCPL)

Interrogatory

Reference:

- 1) Exhibit 4, Tab 7, Schedule 1, Page 7 of 16, Paragraph 19.
- 2) Exhibit 7, Tab 2, Schedule 1, Attachment 6, Page 3 of 4.
- 3) Exhibit 7, Tab 1, Schedule 4, Page 13 of 20, Paragraphs 37 to 39.
- 4) Exhibit 7, Tab 1, Schedule 4, Page 14 of 20, Paragraph 41 to 43.
- 5) EB-2019-0194, Enbridge's Response to TCPL Interrogatory Exhibit I.TCPL.2, f).

Preamble:

Reference 1) discusses how EGI is proposing to change the allocation of the PDCI payment costs within the 2024 cost allocation study. Under the approved methodology the cost of the PDCI payment is currently allocated to Union South in-franchise rate classes in proportion to firm design day demands on the Dawn Parkway System. Enbridge Gas is proposing to change the allocation of the PDCI payment costs to include both in-franchise and ex-franchise rate classes, consistent with the allocation of the Dawn Parkway Transmission Demand costs.

Reference 2) shows details of the Transmission Classification under the proposed 2024 Cost Allocation Methodology. Line 69 column (i) shows the Parkway Delivery Commitment Incentive costs of \$17.708 million being allocated to Dawn Parkway Transmission Demand.

Reference 3) describes the distance-weighted cost allocation used under the approved cost allocation methodology for Dawn Parkway Transmission Demands. The use of a "distance credit" as a result of the PDO and the allocation of the cost of the PDCI to Union South in-franchise rate classes is described.

Reference 4) describes how Enbridge Gas is proposing to change the allocation of Dawn Parkway transmission demand costs to in-franchise rate classes by assuming all in-franchise design day demands are served from Dawn in the derivation of the distance weighted allocation factor. Reference 4) also states that Enbridge Gas is proposing to eliminate the distance credit to in-franchise customers and allocate PDCI costs to both in-franchise and ex-franchise rate classes.

Reference 4) also states: *"Based on the 2024 Cost Allocation Study, the estimated distance credit benefit is approximately \$3 million compared to the PDCI costs of approximately \$18 million, which illustrates that the value of the PDO deliveries*

provided to in-franchise customers through the distance credit is not equal to the PDCI payment costs.” TCPL would like to understand these changes more thoroughly.

In Reference 5), a schedule is provided showing commodity-kilometres used as Dawn Parkway Allocation Units.

Question(s):

- a) Please explain how the approved allocation of PDCI payment costs solely to in-franchise customers described in Reference 3) was determined. Please also explain the rationale and history behind the arrangement. Provide any significant documentation about this allocation in previous OEB proceedings and provide references to OEB approval of this allocation of costs to in-franchise customers.
- b) Please explain the rationale for ex-franchise customers to now be allocated PDCI costs under the proposed methodology per Reference 1). Is the rationale solely related to the removal of the distance credit for in-franchise customers, or are there other reasons?
- c) Do ex-franchise customers realize any incremental benefit related to now being allocated a portion of PDCI costs under the proposed methodology, relative to the currently approved methodology? If not, please explain why not. If so, explain any incremental benefits.
- d) Please explain where the \$3 million distance credit benefit in the 2024 Cost Allocation study identified in Reference 4) comes from and provide a schedule showing its derivation. Is that value from the approved methodology or the proposed methodology or both?
- e) Please confirm the \$18 million PDCI cost in the 2024 Cost Allocation study identified in Reference 4) is the same shown in Reference 2) on line 69. Is that same value also present in the approved methodology? Please explain any differences in the line item between the approved and proposed methodology and provide schedules showing its derivation in both methodologies.
- f) Please provide a forecast of total PDCI costs during the price cap incentive rate-setting term from 2024-2028. Please explain and provide all assumptions relied on in developing the forecast.
- g) Please provide schedules showing the commodity-kilometres used in the 2024 Cost Allocation Study under both the approved methodology described in Reference 3) and the proposed methodology described in Reference 4) to allocate Dawn-Parkway demand costs to in-franchise and ex-franchise rate classes in the same format as Reference 5).

Response:

- a) The allocation of PDCI payment costs to Union South in-franchise customers was established in the Settlement Framework for Reduction of Parkway Delivery Obligation (PDO Settlement Framework) approved by the OEB in Union's 2014 Rates proceeding.¹ As described in the PDO Settlement Framework at page 4:

The costs of the PDCI will be allocated to rate classes and recovered in rates in the same manner as the PDO reduction costs are allocated to rate classes and recovered in rates as described in paragraphs B.1(e) ...²

... in the delivery rates of in-franchise customers served under the auspices of Rates M1, M2, M4, M5 Firm, M7 Firm, M9, M10, T1, T2 Firm, T3, and will be allocated to those rate classes using the 2013 Board approved Dawn-Parkway Design Day Demands reflected in the In-franchise Peak Day Demand allocation factor updated for the EB-2011-0210 Decision, ...³

The PDCI payment cost was allocated to Union South in-franchise customers because this customer group received a cost allocation benefit from the Parkway obligated deliveries in the allocation of Dawn Parkway transmission system costs in Union's 2013 Cost Allocation Study.⁴ The cost allocation benefit Union South in-franchise customers received, at the expense of direct purchase customers with a Parkway delivery obligation, was approximately equivalent to the PDCI payment cost at the time of the PDO Settlement Framework.

- b) The previous allocation of PDCI payment costs recognized that Union was in a Price Cap IR Framework for rate-setting purposes and base rates were set on the methodologies approved in Union's 2013 Cost Allocation Study. The addition of an incremental PDCI payment cost for recovery in the Price Cap mechanism, subsequent to the 2013 Cost Allocation Study, required an allocation methodology that was consistent with the underlying allocation of similar costs in base rates. Because Union South in-franchise rate classes received the cost allocation benefit of the Parkway obligation through cost allocation methodologies, Union South in-franchise rate classes were allocated the costs of the PDCI payment.

Within the 2024 Cost Allocation Study, Enbridge Gas has removed the distance credit for the Union South in-franchise rate classes. The removal of the distance credit recognizes that all rate classes benefit from the Parkway obligation as the Dawn Parkway System is physically smaller than it otherwise would be. Accordingly, Enbridge Gas has also allocated the PDCI payment costs in the same manner as

¹ EB-2013-0365, Settlement Framework, Appendix B, June 3, 2014.

² Ibid, p.4.

³ Ibid, paragraph B.1(e), p.3.

⁴ EB-2011-0210.

Dawn Parkway System costs. Additionally, with the proposed changes to the Dawn Station and Parkway Station cost allocation methodologies described at Exhibit 7, Tab 1, Schedule 4, the distance credit benefit is no longer reflective of the PDCI payment costs.

- c) Yes, ex-franchise rate classes receive a benefit of approximately \$3 million from eliminating the distance credit, as provided in part d). Ex-franchise rate classes also benefit from a Dawn Parkway System that is physically smaller than it otherwise would be. All customers benefit from reduced Dawn Parkway System facilities through lower Dawn Parkway System costs. If the Dawn Parkway System were physically expanded, ex-franchise rate classes would bear responsibility for a portion of the incremental cost.
- d) The approximately \$3 million distance credit benefit is calculated as the reduction to the allocated costs to in-franchise rate classes from changes in the allocators of the Dawn Station, Parkway Station and Dawn Parkway transmission functional classifications by assuming all in-franchise design day demands on the Dawn Parkway System are served from Dawn. Please see Table 1 for a summary of the impacts to in-franchise rate zones and ex-franchise rate classes.

Table 1
Dawn Parkway PDO Distance Credit Benefit

Line No.	Particulars (\$000s)	Allocated Revenue Requirement		
		Cost Study As Filed	Cost Study Updated for PDO Distance Credit	Difference
		(a)	(b)	(c) = (b-a)
	<u>Rate Zone</u>			
1	EGD	3,687,149	3,686,636	(513)
2	Union North	526,299	526,251	(48)
3	Union South	1,944,683	1,941,875	(2,808)
4	Ex-franchise	154,774	158,144	3,369
5	Total Net Revenue Requirement	<u>6,312,905</u>	<u>6,312,905</u>	<u>-</u>

- e) Confirmed. The PDCI payment cost of \$17.6 million⁵ (approximately \$18 million) does not change with the proposed allocation methodology.

⁵ Exhibit 7, Tab 2, Schedule 1, Attachment 6, page 3, line 69, updated March 8, 2023.

- f) The forecast of PDCI payment costs for the period 2024 to 2028 is provided in Table 2. The forecast includes assumptions on the timing and contract parameters for customer growth, which would impact final PDCI costs to the extent these assumptions differ on an actual basis. The forecast for PDCI also assumes that the firm exchange service used to facilitate a PDO shift in November 2022 expires at the end of the contract term in 2027. For more information on this firm exchange please see EB-2022-0133, Exhibit B, Tab 1, Schedule 1, Sections 1.6 and 3.1

Table 2
PDCI Payment Cost Forecast

<u>Line No.</u>	<u>Year</u>	<u>(\$000s)</u>
1	2024	17,612
2	2025	18,415
3	2026	22,828
4	2027	22,734
5	2028	23,027

- g) Please see Attachments 1 and 2 for the calculation of Dawn Parkway distance-weighted design day demands (commodity kilometres) under the proposed methodology and approved methodology, respectively.

Calculation of Dawn Parkway Distance-Weighted Design Day Demands (Commodity Kilometres)

Line No.	Particulars	Proposed Methodology		
		Design Day Demand (10 ⁶ m ³ /d) (a)	Average Kilometre Post (km) (b)	Commodity Kilometre (10 ⁶ m ³ /d)*km (c) = (a x b)
<u>South Demands Calculated from Dawn</u>				
1	Forest, Watford	0.303	44.010	13.336
2	Strathroy	0.278	54.930	15.251
3	Byron	3.504	73.050	255.976
4	Hensall	1.195	85.740	102.427
5	London North	2.663	90.350	240.613
6	St Mary's	0.193	103.930	20.027
7	Stratford	1.218	121.450	147.954
8	Beachville	1.515	121.450	184.054
9	Oxford	1.333	142.920	190.462
10	Owen Sound Line	7.356	159.390	1,172.434
11	Cambridge	2.091	175.140	366.277
12	Brantford	2.876	175.140	503.703
13	Guelph	2.474	183.670	454.407
14	Kirkwall-Dominion (UCDA)	2.191	188.670	413.357
15	Hamilton Gate 3 (UCDA)	1.092	188.670	205.977
16	Hamilton Gates 1&2	7.020	199.250	1,398.702
17	Milton	1.811	218.090	394.852
18	Milton East	0.232	221.610	51.319
19	Halton Hills	3.480	221.610	771.203
19	Parkway (Greenbelt)	0.611	228.940	139.991
20	Burlington Oakville (BOP)	4.737	228.940	1,084.403
21	Total South Demands Calculated from Dawn	48.171		8,126.724
<u>South Demands Supplied from Kirkwall</u>				
22	Hamilton Gate 3 (UCDA)	0.540	-	-
23	Total South Demands Supplied from Kirkwall	0.540		-
24	Total South	48.711		8,126.724
25	North Demands Supplied from Dawn	10.280	228.940	2,353.565
<u>EGD Demands Supplied from Dawn</u>				
26	Kirkwall	1.814	188.670	342.266
27	Parkway	79.688	228.940	18,243.770
28	Incremental Ontario-T Demands	1.176	228.940	269.268
29	Total EGD	82.678		18,855.304
30	Total In-franchise	141.670		29,335.594
<u>Ex-franchise</u>				
31	Rate M17	0.227	159.390	36.148
32	Dawn to Parkway	49.232	228.940	11,271.212
33	Dawn to Kirkwall	1.267	188.670	238.976
34	Kirkwall to Parkway	10.430	40.270	420.022
35	Total Ex-franchise	61.156		11,966.357
36	Total	202.826		41,301.952

Calculation of Dawn Parkway Distance-Weighted Design Day Demands (Commodity Kilometres)

Line No.	Particulars	Approved Methodology		
		Design Day Demand (10 ⁶ m ³ /d) (a)	Average Kilometre Post (km) (b)	Commodity Kilometre (10 ⁶ m ³ /d)*km (c) = (a x b)
<u>South Demands Supplied from Dawn</u>				
1	Forest, Watford	0.303	44.010	13.336
2	Strathroy	0.278	54.930	15.251
3	Byron	3.504	73.050	255.976
4	Hensall	1.195	85.740	102.427
5	London North	2.663	90.350	240.613
6	St Mary's	0.193	103.930	20.027
7	Stratford	1.218	121.450	147.954
8	Beachville	1.515	121.450	184.054
9	Oxford	1.333	142.920	190.462
10	Owen Sound Line	7.356	159.390	1,172.434
11	Cambridge	2.091	175.140	366.277
12	Brantford	2.876	175.140	503.703
13	Guelph	2.474	183.670	454.407
14	Kirkwall-Dominion (UCDA)	2.191	188.670	413.357
15	Hamilton Gate 3 (UCDA)	1.092	188.670	205.977
16	Hamilton Gates 1&2	7.020	199.250	1,398.702
17	Milton	1.811	218.090	394.852
18	Milton East	0.232	221.610	51.319
19	Halton Hills	2.345	221.610	519.695
20	Total South Demands Supplied from Dawn	41.688		6,650.823
<u>South Demands Supplied from Parkway</u>				
21	Halton Hills	1.135	7.330	8.319
22	Parkway (Greenbelt)	0.611	-	-
23	Burlington Oakville	4.737	-	-
24	Total South Demands Supplied from Parkway	6.483		8.319
<u>South Demands Supplied from Kirkwall</u>				
25	Hamilton Gate 3 (UCDA)	0.540	-	-
26	Total South Demands Supplied from Kirkwall	0.540		-
27	Total South	48.711		6,659.142
28	North Demands Supplied from Dawn	10.280	228.940	2,353.565
<u>EGD Demands Supplied from Dawn</u>				
29	Kirkwall	1.814	188.670	342.266
30	Parkway	79.688	228.940	18,243.770
31	Total EGD	81.502		18,586.037
32	Total In-franchise	140.494		27,598.744
<u>Ex-franchise</u>				
33	Rate M17	0.227	159.390	36.148
34	Dawn to Parkway	49.232	228.940	11,271.212
35	Dawn to Kirkwall	1.267	188.670	238.976
36	Kirkwall to Parkway	10.430	40.270	420.022
37	Total Ex-franchise	61.156		11,966.357
38	Total	201.649		39,565.101