

Schedule No. 1		ANR Pipeline Depreciation Rates		
Acct No.	Account	Current Depreciation Rates	Recommended Depreciation Rates	Negative Salvage
	a	b	c	d
		<i>FERC Form 2</i>	<i>Sch 5</i>	<i>Sch 6 & 7</i>
1	Intangible Plant	various	10.78%	
2				
3	Production & Gathering	0.00%	0.49%	
4				
5	Underground Storage Plant	2.30%	1.91%	0.70%
6				
7	Transmission Plant	1.30%	3.18%	1.46%
8	370 Communications		10.00%	
9				
10	General Plant			
11	390 Structures & Improvements	1.30%	5.5%	
12	391 Office Furnitures & Equipment	6.67%	16.2%	
13	392 Transportation Equipment	9.47%	9.8%	
14	394 Tools, Shop, & Garage Equipment	5.71%	10.8%	
15	396 Power Operarted Equipment	5.71%	3.8%	

Schedule No. 2

ANR Pipeline Depreciation Overview

Acct No.	Account	Accumulated						Negative Salvage
		Plant Balance 5/ b	Prov for Depreciation c	Current Depreciation Rates & Expenses		Recommended Depr Rates & Expenses		
				d	e	f	g	
		7/31/2016	7/31/2016					h
								Sch 6 & 7
1	Intangible Plant ^{1/}							
2	301 Organization	-	-					-
3	303 Miscellaneous Intangible	139,530,389	111,716,792	Var		var	15,044,067	
4	Total Intangible Plant	139,530,389	111,716,792	Var	128,091		15,044,067	
5	Depreciation Rate					10.78%		
6								
7	Production & Gathering Plant							
8	325.1 Land	14,085						
9	325.0 Rights of Way	198,618	169,135	0.00%	-	0.49%	974	
10	328 Field Meas. & Reg. Station Structures	118,526	100,932	0.00%	-	0.49%	581	
11	329 Other Structures	16,467	14,023	0.00%	-	0.49%	81	
12	332 Field Lines	5,261,459	4,480,453	0.00%	-	0.49%	25,811	
13	334 Field Meas. & Reg. Station Eq.	1,142,069	972,541	0.00%	-	0.49%	5,603	
14	Total Production & Gathering Plant	6,751,224	5,749,079	-	-		33,050	-
15	Production & Gathering less Non-depreciable	6,737,139	5,749,079	0.00%		0.49%	33,050	
16								
17	Underground Storage Plant							
18	350.1 Land	3,922,333	-					
19	350.2 Rights of Way	1,551,089	725,415	2.30%	35,675	1.91%	29,645	
20	351 Structures & Improvements	24,883,950	11,637,748	2.30%	572,331	1.91%	475,589	
21	352 Wells	69,199,813	32,363,430	2.30%	1,591,596	1.91%	1,322,565	
22	352.1 Storage Leaseholds & Rights	15,507,367	7,252,499	2.30%	356,669	1.91%	296,381	
23	352.2 Reservoirs	3,225,811	1,508,650	2.30%	74,194	1.91%	61,653	
24	353 Lines	80,640,334	37,713,943	2.30%	1,854,728	1.91%	1,541,219	
25	354 Compressor Station Equipment	184,587,065	86,327,843	2.30%	4,245,502	1.91%	3,527,876	
26	355 Measuring & Regulating Equipment	12,819,959	5,995,650	2.30%	294,859	1.91%	245,018	
27	356 Purification Equipment	17,673,514	8,265,565	2.30%	406,491	1.91%	337,781	
28	357 Other Equipment	641,221	299,887	2.30%	14,748	1.91%	12,255	
29	Total Underground Storage	414,652,456	192,090,629		9,446,793		7,849,981	0.70%
30	Underground Storage less Non-depreciable	410,730,123	192,090,629	2.30%	9,446,793	1.91%	7,849,981	2,890,270

Schedule No. 2

ANR Pipeline Depreciation Overview

Acct No.	Account	Accumulated						Negative Salvage
		Plant Balance 5/ b	Prov for Depreciation c	Current Depreciation Rates & Expenses d e		Recommended Depr Rates & Expenses f g		
	a	7/31/2016	7/31/2016	FERC Form 2	b * d	From Sch 5	b * f	Sch 6 & 7
1	Transmission Plant							
2	365.11 Land	10,497,740						
3	365.1 Land Rights	495,107	225,862	1.30%	6,436	3.18%	15,742	
4	365.2 Rights of Way	51,039,188	23,283,495	1.30%	663,509	3.18%	1,622,765	
5	366 Structures & Improvements	134,696,392	61,446,958	1.30%	1,751,053	3.18%	4,282,604	
6	367 Mains	1,802,262,080	822,171,403	1.30%	23,429,407	3.18%	57,302,018	
7	Tie-Line Integrity Program ^{2/}	24,970,687	11,391,342					
8	Mains	1,777,291,393	810,780,060					
9	368 Compressor Station Equipment	1,190,954,373	543,299,800	1.30%	15,482,407	3.18%	37,865,796	
10	Near Term Retirements ^{3/}	23,505,078	10,722,748.46					
11	Turbine Compressor Equip ^{4/}	95,808,415	43,706,706					
12	All Other Compression Equipment	1,071,640,880	488,870,345					
13	369 Measuring & Regulating Equipment	182,560,412	83,281,978	1.30%	2,373,285	3.18%	5,804,417	
14	371 Other Equipment	2,888,726	1,317,804	1.30%	37,553	3.18%	91,846	
15	Total Transmission Plant (inc 370)	3,416,215,604	1,575,848,885		43,743,652		106,985,188	49,769,596
16	Transmission less Non-depreciable	3,405,717,864	1,575,848,885	1.28%	43,743,652	3.18%	106,985,188	1.46%
17	370 Communications Equipment	40,821,586	40,821,586	8.50%	3,469,835	10.00%	4,082,159	
18	General Plant							
19	390 Structures & Improvements	22,206,342	1,726,130	1.30%	288,682	5.5%	1,214,834	
20	391 Office Furnitures & Equipment	25,939,400	10,423,834	6.67%	1,729,380	16.2%	4,193,960	
21	392 Transportation Equipment	22,061,094	14,186,302	9.47%	2,089,186	9.8%	2,159,476	
22	394 Tools, Shop, & Garage Equipment	22,431,518	16,376,668	5.71%	1,280,840	10.8%	2,418,466	
23	396 Power Operated Equipment	3,152,584	3,838,440	5.71%	180,013	3.8%	118,534	
24	Total General Plant	95,790,938	46,551,374	5.81%	5,568,100	10.55%	10,105,270	
25								
26	Total Gas Plant In Service	4,072,940,610						
27	Total Depreciable Gas Plant In Service	4,058,506,453	1,931,956,759	1.45%	58,886,636	3.45%	140,017,556	52,659,865
28								
29	^{1/}	Misc Intangible plant - See Schedule No. 8 Composite rate is for information purposes; rates set on length of contracts.						
30	^{2/}	Line Integrity Program data from file "Tie Line NBV July 2015"						
31	^{3/}	Near Term Compression Retirements from file "ANRPLP Compressor Units to be Retired - NBV_Preliminary Analysis"						
32	^{4/}	Turbine Compression Equipment from file "ANRP Turbine Assets-FERC368.0 - Updated 9-30-15"						
33	^{5/}	Plant and Depreciation Reserve from Statement C-1 & D						

Schedule No. 2A

Composite Plant Balances

		<u>Mainline</u>	<u>Cold Springs</u>	<u>Total</u>	<u>Depr Reserve</u>	
1	Underground Storage Plant					
2	350.1 Land	3,922,333		3,922,333	Mainline	175,110,110
3	350.2 Rights of Way	1,131,360	419,729	1,551,089	Cold Springs	16,980,519
4	351 Structures & Improvements	17,479,487	7,404,463	24,883,950	Total Depr	192,090,629
5	352 Wells	53,533,753	15,666,060	69,199,813		
6	352.1 Storage Leaseholds & Rights	9,989,393	5,517,974	15,507,367		
7	352.2 Reservoirs	3,225,811		3,225,811		
8	353 Lines	64,414,818	16,225,516	80,640,334		
9	354 Compressor Station Equipment	150,270,347	34,316,718	184,587,065		
10	355 Measuring & Regulating Equipment	12,819,959		12,819,959		
11	356 Purification Equipment	17,673,514		17,673,514		
12	357 Other Equipment	641,221	-	641,221		
13	Total Underground Storage	335,101,996	79,550,460	414,652,456		

Plant and Depreciation Reserve from Statement C-1 & D

Schedule No. 2A

Composite Plant Balances

		<u>Mainline</u>	<u>Wisc Exp 2009</u>	<u>Northeast</u>	<u>Blue Lake</u>		
1	Transmission Plant						
2	365.11 Land	7,751,828		169,513			
3	365.1 Land Rights	495,107					
4	365.2 Rights of Way	31,350,343	5,840,817	9,933,196	248,876		
5	366 Structures & Improvements	123,371,471	274,510	3,769,463			
6	367 Mains	1,578,653,522	27,833,416	137,544,573	8,337,786		
7	Tie-Line Integrity Program <u>1/</u>	24,970,687					
8	Mains	1,553,682,835	27,833,416	137,544,573	8,337,786		
9	368 Compressor Station Equipment	1,083,850,830		51,444,683			
10	Near Term Retirements <u>2/</u>	23,505,078					
11	Turbine Compressor Equip <u>3/</u>	95,808,415					
12	All Other Compression Equipment	964,537,337		51,444,683			
13	369 Measuring & Regulating Equipment	167,429,105	3,636,173	7,032,399	2,288,237		
14	370 Communications Equipment	40,821,586					
15	371 Other Equipment	2,888,726					
16	Total Transmission Plant	3,036,612,518	37,584,916	209,893,827	10,874,899	-	-
17	Depr Reserve	1,422,575,364	4,522,057	107,009,680	5,283,265		
18							
19		<u>Battle Creek</u>	<u>Wisc Exp 1997</u>	<u>Wisc Exp 2000</u>	<u>Wisc Exp 2006</u>		<u>Total Trans</u>
20	365.11 Land		11,121		2,565,278		10,497,740
21	365.1 Land Rights						495,107
22	365.2 Rights of Way	1,360,895	2,305,061				51,039,188
23	366 Structures & Improvements				7,280,948		134,696,392
24	367 Mains	13,855,916	23,359,092		12,677,775		1,802,262,080
25	Tie-Line Integrity Program <u>1/</u>						24,970,687
26	Mains	13,855,916	23,359,092		12,677,775		1,777,291,393
27	368 Compressor Station Equipment			28,587,925	27,070,935		1,190,954,373
28	Near Term Retirements <u>2/</u>						23,505,078
29	Turbine Compressor Equip <u>3/</u>						95,808,415
30	All Other Compression Equipment			28,587,925	27,070,935		1,071,640,880
31	369 Measuring & Regulating Equipment	780,947	39,203		1,354,348		182,560,412
32	370 Communications Equipment						40,821,586
33	371 Other Equipment						2,888,726
34	Total Transmission Plant	15,997,758	25,714,477	28,587,925	50,949,284	-	3,416,215,604
35	Depr Reserve	9,181,361	8,844,146	8,657,391	9,775,621		1,575,848,885

Plant and Depreciation Reserve from Statement C-1 & D

Schedule No. 3

Parameters

Acct No.	Account	Plant Balance	Average Plant Balance 2016-18	Indexed Average Age	Average Service Life	Survivor Curve	Average Remaining Lives
	a	b	c	d	e	f	g
		Sch. No. 2	Sch. No. 4	Curve Study	Curve Study	Curve Study	Curve Study
1	Intangible						
2	301 Organization	-	-	66.0			
3	303 Miscellaneous Intangible	139,530,389	139,530,389	13.1			1.85
4	Total Intangible	139,530,389	139,530,389				
5							
6	Production & Gathering Plant						
7	325.1 Land	14,085					
8	325.2 Rights of Way	198,618	198,618	45.7			30.4
9	328 Field Meas. & Reg. Station Structures	118,526	118,526	40.0			29.8
10	329 Other Structures	16,467	16,467	6.6			29.8
11	332 Field Lines	5,261,459	5,261,459	59.0			30.3
12	334 Field Meas. & Reg. Station Eq.	1,142,069	1,142,069	26.3			30.1
13	Total Production Plant	6,751,224	6,737,139				
14	Depreciable Production Plant	6,737,139					
15							
16	Underground Storage						
17	350.1 Land	4,561,849	4,553,216				
18	350.2 Rights of Way	1,551,089	1,551,089	27.5	55	L2	24.4
19	351 Structures & Improvements	24,883,950	24,970,998	28.4	70	R2	30.6
20	352 Wells, Leases, & Reservoirs	87,932,991	87,932,991	31.5	65	R1	29.1
21	353 Lines	80,640,334	80,640,334	31.1	60	R5	28.7
22	354 Compressor Station Equipment	184,587,065	196,758,244	25.7	65	R4	12.0
23	355 Measuring & Regulating Equipment	12,819,959	18,824,634	32.4	50	R1	24.7
24	356 Purification Equipment	17,673,514	17,673,514	29.7	65	S0	28.4
25	357 Other Equipment	641,221	641,221	8.2			28.4
26	Total Underground Storage	415,291,972	428,993,026				
27	Underground Storage less Non-depreciable	410,730,123	424,439,810				
28							

Schedule No. 3

Parameters

Acct No.	Account	Plant Balance	Average Plant Balance 2016-18	Indexed Average Age	Average Service Life	Survivor Curve	Average Remaining Lives
	a	b	c	d	e	f	g
		Sch. No. 2	Sch. No. 4	Curve Study	Curve Study	Curve Study	Curve Study
Transmission							
1	365.1 Land	10,497,740	10,497,740	35.0			
2	365.1 Land Rights	495,107	495,107	11.3			30.4
3	365.2 Rights of Way	51,039,188	51,039,188	46.8	80	R5	30.4
4	366 Structures & Improvements	134,696,392	145,347,522	52.8	85	R5	29.8
5	367 Mains	1,802,262,080	-				
6	Tie Line Integrity Program	24,970,687	24,970,687		85	R4	5.0
7	Mains	1,777,291,393	1,885,468,714	49.2	85	R4	30.3
8	368 Compressor Station Equipment	1,190,954,373	-				
9	Near Term Retirements	23,505,078	23,505,078				5.0
10	Turbine Compressor Equip	95,808,415	95,808,415	15.0	26		11.0
11	All Other Compression Equipment	1,071,640,880	1,257,458,471	33.3	60	R5	12.0
12	369 Measuring & Regulating Equipment	182,560,412	204,238,408	24.8	65	R2	30.1
13	370 Communications Equipment						
14	371 Other Equipment	2,888,726	2,888,726	36.7			20.0
15	Total Transmission Plant	3,375,394,018	3,701,718,055				
16	Transmission less Non-depreciable	3,364,896,278	3,691,220,315				
17	Communications Equipment	40,821,586	41,109,835	15.9	25		10.0
General Plant							
18	General Plant						
19	390 Structures & Improvements	22,206,342	28,828,530	2.8	20.0		17.2
20	391 Office Furnitures & Equipment	25,939,400	33,674,829	2.7	7.0		4.3
21	392 Transportation Equipment	22,061,094	28,639,967	4.8	10.0		5.2
22	394 Tools, Shop, & Garage Equipment	22,431,518	29,120,856	10.9	15.0		4.1
23	396 Power Operarted Equipment	3,152,584	4,092,721	10.3	12.0		1.7
24	Total General Plant	95,790,938	124,356,903				
25							
26	Total Gas Plant In Service	4,032,758,540	4,401,335,513				
27	Depreciable Plant	4,017,684,867					

Schedule No. 4

Maintenance Capital Additions ^{1/}

Acct No.	Account	Plant Balance	Aug - Dec 2016	2017	2018	Ave Maint
						Capital Add
	a	b	c	d	e	f
		7/31/2016				(c+d+e)/3
1	Intangible					
2	301 Organization	-				-
3	303 Miscellaneous Intangible	139,530,389				-
4	Total Intangible	139,530,389	-	-	-	-
5						
6	Production & Gathering Plant					
7	325.1 Land	14,085				-
8	325.2 Rights of Way	198,618				-
9	328 Field Meas. & Reg. Station Structures	118,526				-
10	329 Other Structures	16,467				-
11	332 Field Lines	5,261,459				-
12	334 Field Meas. & Reg. Station Eq.	1,142,069				-
13	Total Production Plant	6,737,139	-	-	-	-
14						
15	Underground Storage					
16	350.1 Land	3,922,333	492,830	327,829	337,663	386,107
17	350.2 Land Rights	1,551,089	-	-	-	-
18	351 Structures & Improvements	24,883,950	68,000	45,233	46,590	53,275
19	352 Wells, Leases, & Reservoirs	87,932,991	-	-	-	-
20	353 Lines	80,640,334	-	-	-	-
21	354 Compressor Station Equipment	184,587,065	8,866,812	7,119,855	7,333,450	7,773,372
22	355 Measuring & Regulating Equipment	12,819,959	4,518,938	3,340,784	3,411,008	3,756,910
23	356 Purification Equipment	17,673,514				-
24	357 Other Equipment	641,221	-	-	-	-
25						-
26	Total Underground Storage	409,179,034	13,946,580	10,833,701	11,128,712	11,969,664

Schedule No. 4

Capacity Capital Additions ^{2/}

Acct No.	Account a	2016 g	2017 h	2018 i	Ave Capacity Capital Add 2016 - 2018 j
					(g+h+i)/3
1	Intangible				
2	301 Organization			-	-
3	303 Miscellaneous Intangible				-
4	Total Intangible	-	-	-	-
5					
6	Production & Gathering Plant	No Capacity Additions in Gathering			
7	325.1 Land			-	-
8	325.2 Rights of Way			-	-
9	328 Field Meas. & Reg. Station Structures			-	-
10	329 Other Structures			-	-
11	332 Field Lines			-	-
12	334 Field Meas. & Reg. Station Eq.				-
13	Total Production Plant	-	-	-	-
14					
15	Underground Storage	No Capacity Additions in Storage			
16	350.1 Land			-	-
17	350.2 Land Rights			-	-
18	351 Structures & Improvements			-	-
19	352 Wells, Leases, & Reservoirs			-	-
20	353 Lines			-	-
21	354 Compressor Station Equipment			-	-
22	355 Measuring & Regulating Equipment			-	-
23	356 Purification Equipment			-	-
24	357 Other Equipment			-	-
25					-
26	Total Underground Storage	-	-	-	-

Schedule No. 4

Average Plant Balance

Acct No.	Account a	2016	2017	2018	Aver Plant Bal 2018 - 2018
		k	l	m	n
		3/	4/	5/	(k+l+m)/3
1	Intangible				
2	301 Organization	-	-	-	-
3	303 Miscellaneous Intangible	139,530,389	139,530,389	139,530,389	139,530,389
4	Total Intangible	139,530,389	139,530,389	139,530,389	139,530,389
5					
6	Production & Gathering Plant				
7	325.1 Land	14,085	14,085	14,085	14,085
8	325.2 Rights of Way	198,618	198,618	198,618	198,618
9	328 Field Meas. & Reg. Station Structures	118,526	118,526	118,526	118,526
10	329 Other Structures	16,467	16,467	16,467	16,467
11	332 Field Lines	5,261,459	5,261,459	5,261,459	5,261,459
12	334 Field Meas. & Reg. Station Eq.	1,142,069	1,142,069	1,142,069	1,142,069
13	Total Production Plant	6,737,139	6,737,139	6,737,139	6,737,139
14					
15	Underground Storage				
16	350.1 Land	4,168,748	4,579,077	4,911,823	4,553,216
17	350.2 Land Rights	1,551,089	1,551,089	1,551,089	1,551,089
18	351 Structures & Improvements	24,917,950	24,974,567	25,020,479	24,970,998
19	352 Wells, Leases, & Reservoirs	87,932,991	87,932,991	87,932,991	87,932,991
20	353 Lines	80,640,334	80,640,334	80,640,334	80,640,334
21	354 Compressor Station Equipment	189,020,471	197,013,804	204,240,457	196,758,244
22	355 Measuring & Regulating Equipment	15,079,428	19,009,289	22,385,185	18,824,634
23	356 Purification Equipment	17,673,514	17,673,514	17,673,514	17,673,514
24	357 Other Equipment	641,221	641,221	641,221	641,221
25		-	-	-	-
26	Total Underground Storage	415,905,909	427,885,721	438,534,181	427,441,937

Schedule No. 4

Maintenance Capital Additions ^{1/}

Acct No.	Account	Plant Balance	Maintenance Capital Additions			Ave Maint Capital Add
			Aug - Dec 2016	2017	2018	2016 - 2018
	a	b	c	d	e	f
		7/31/2016				(c+d+e)/3
1	Transmission					
2	365.0 Land	10,497,740	-	-	-	-
3	365.1 Land & Land Rights	495,107	-	-	-	-
4	365.2 Rights of Way	51,039,188	-	-	-	-
5	366 Structures & Improvements	134,696,392	6,277,595	8,069,182	8,311,257	7,552,678
6	367 Mains	1,802,262,080	-	-	-	-
7	Tie Line Integrity Program	24,970,687	-	-	-	-
8	Mains	1,777,291,393	18,832,785	53,000,000	45,000,000	38,944,262
9	368 Compressor Station Equipment	1,190,954,373				-
10	Near Term Retirements	23,505,078				-
11	Turbine Compressor Equip	95,808,415				-
12	All Other Compression Equipment	1,071,640,880	94,163,925	157,467,396	62,683,733	104,771,685
13	369 Measuring & Regulating Equipment	182,560,412	6,277,595	17,230,000	33,490,000	18,999,198
14	371 Other Equipment	2,888,726				-
15	Total Transmission Plant	3,375,394,018	125,551,900	235,766,577	149,484,991	170,267,823
16	Transmission less Non-depreciable	382,177,565	125,551,900	235,766,577	149,484,991	170,267,823
17	370 Communications Equipment	40,821,586	13,500	15,383	1,615,844	548,242
18						
19						
20	General Plant					
21	390 Structures & Improvements	22,206,342	5,600,691	3,909,890		3,170,194
22	391 Office Furnitures & Equipment	25,939,400	6,542,211	4,567,173		3,703,128
23	392 Transportation Equipment	22,061,094	5,564,058	3,884,317		3,149,458
24	394 Tools, Shop, & Garage Equipment	22,431,518	5,657,483	3,949,537		3,202,340
25	396 Power Operated Equipment	3,152,584	795,117	555,078		450,065
26	Total General Plant	95,790,938	24,159,561	16,865,996	-	13,675,186
27						
28	Total Gas Plant In Service	4,058,506,453	163,658,042	263,466,274	160,613,702	195,912,673
29						
30						

1/ GPMC Maint Capex Forecast 2015-21 revised 10165

Schedule No. 4		Capacity Capital Additions ^{2/}			
Acct No.	Account	2016	2017	2018	Ave Capacity Capital Add 2016 - 2018
	a	g	h	i	j
					(g+h+i)/3
1	Transmission				
2	365.0 Land			-	-
3	365.1 Land & Land Rights			-	-
4	365.2 Rights of Way			-	-
5	366 Structures & Improvements				
6	367 Mains	-	-	-	
7	Tie Line Integrity Program				
8	Mains	26,000,000	48,600,000	75,100,000	49,900,000
9	368 Compressor Station Equipment				
10	Near Term Retirements				
11	Turbine Compressor Equip				-
12	All Other Compression Equipment	21,800,000			7,266,667
13	369 Measuring & Regulating Equipment	2,700,000			900,000
14	371 Other Equipment				-
15	Total Transmission Plant	50,500,000	48,600,000	75,100,000	58,066,667
16	Transmission less Non-depreciable	50,500,000	48,600,000	75,100,000	58,066,667
17	370 Communications Equipment				
18					
19					
20	General Plant				No Capacity Additions in General
21	390 Structures & Improvements			-	-
22	391 Office Furnitures & Equipment			-	-
23	392 Transportation Equipment			-	-
24	394 Tools, Shop, & Garage Equipment			-	-
25	396 Power Operarted Equipment			-	-
26	Total General Plant	-	-	-	-
27					
28	Total Gas Plant In Service	50,500,000	48,600,000	75,100,000	58,066,667
29					
30					
31					

File: "Captacity Capital 2015 8 and 4 2016-2017 Plan with act-est
2/ inservice dates"

Schedule No. 4

Average Plant Balance

Acct No.	Account a	Aver Plant Bal 2016 - 2018			
		2016 k	2017 l	2018 m	n
		3/	4/	5/	(k+l+m)/3
1	Transmission				
2	365.0 Land	10,497,740	10,497,740	10,497,740	10,497,740
3	365.1 Land & Land Rights	495,107	495,107	495,107	495,107
4	365.2 Rights of Way	51,039,188	51,039,188	51,039,188	51,039,188
5	366 Structures & Improvements	137,835,190	145,008,578	153,198,797	145,347,522
6	367 Mains				-
7	Tie Line Integrity Program	24,970,687	24,970,687	24,970,687	24,970,687
8	Mains	1,799,707,786	1,872,924,178	1,983,774,178	1,885,468,714
9	368 Compressor Station Equipment				-
10	Near Term Retirements	23,505,078	23,505,078	23,505,078	23,505,078
11	Turbine Compressor Equip	95,808,415	95,808,415	95,808,415	95,808,415
12	All Other Compression Equipment	1,129,622,843	1,266,338,503	1,376,414,068	1,257,458,471
13	369 Measuring & Regulating Equipment	187,049,210	200,153,007	225,513,007	204,238,408
14	371 Other Equipment	2,888,726	2,888,726	2,888,726	2,888,726
15	Total Transmission Plant	3,463,419,968	3,693,629,207	3,948,104,991	3,701,718,055
16	Transmission less Non-depreciable	3,463,419,968	3,693,629,207	3,948,104,991	3,701,718,055
17	370 Communications Equipment	40,828,336	40,842,777	41,658,391	41,109,835
18					
19					
20	General Plant				
21	390 Structures & Improvements	25,006,687	29,761,978	31,716,923	28,828,530
22	391 Office Furnitures & Equipment	29,210,506	34,765,198	37,048,784	33,674,829
23	392 Transportation Equipment	24,843,123	29,567,310	31,509,469	28,639,967
24	394 Tools, Shop, & Garage Equipment	25,260,260	30,063,770	32,038,539	29,120,856
25	396 Power Operated Equipment	3,550,143	4,225,241	4,502,780	4,092,721
26	Total General Plant				
27					
28	Total Gas Plant In Service	4,025,593,405	4,267,782,455	4,532,906,700	4,275,427,520
29		3/	b + (1/2c) + (1/2 g)		
30		4/	b + c + (1/2d) + g + (1/2 h)		
31		5/	b + c + d + (1/2e) + g + h + (1/2 i)		

Schedule No. 5

Depreciation Expense & Rate Derivation

Acct No.	Account	Aver Plant Bal 2016-2018	Acc Prov for Depreciation	Net Plant	Average		
					Remaining Lives	Depreciation Expense	Depreciation Rates
	a	b	c	d	e	f	g
		from Sch 4	from Sch 2	b - c	from Sch 3	d / e	f / b
1	Intangible						
2	301 Organization	-	-	-			
3	303 Miscellaneous Intangible	139,530,389	111,716,792	27,813,597		15,044,067	10.78%
4	Total Intangible	139,530,389	111,716,792	27,813,597	1.8	15,044,067	
5	Depr Rate						10.78%
6							
7	Production & Gathering Plant						
8	325.1 Land	-					
9	325.2 Rights of Way	198,618	169,135	29,483	30.4	970	0.49%
10	328 Field Meas. & Reg. Station Structures	118,526	100,932	17,594	29.8	590	0.50%
11	329 Other Structures	16,467	14,023	2,444	29.8	82	0.50%
12	332 Field Lines	5,261,459	4,480,453	781,006	30.3	25,776	0.49%
13	334 Field Meas. & Reg. Station Eq.	1,142,069	972,541	169,528	30.1	5,632	0.49%
14	Total Production Plant	6,737,139	5,737,085	1,000,054	30.3	33,050	
15	Production less Non-Depreciable	6,737,139	5,737,085	1,000,054		33,050	0.49%
16							
17	Underground Storage						
18	350.1 Land	4,553,216					
19	350.2 Rights of Way	1,551,089	725,415	825,674	24.4	33,839	2.18%
20	351 Structures & Improvements	24,970,998	11,637,748	13,333,251	30.6	435,443	1.74%
21	352 Wells, Leases, & Reservoirs	87,932,991	32,363,430	55,569,561	29.1	1,909,607	2.17%
22	353 Lines	80,640,334	37,713,943	42,926,391	28.7	1,495,693	1.85%
23	354 Compressor Station Equipment	196,758,244	86,327,843	110,430,401	31.9	3,461,768	1.76%
24	355 Measuring & Regulating Equipment	18,824,634	5,995,650	12,828,985	24.7	519,392	2.76%
25	356 Purification Equipment	17,673,514	8,265,565	9,407,949	28.4	331,266	1.87%
26	357 Other Equipment	641,221	299,887	341,334	28.4	12,019	1.87%
27							
28	Total Underground Storage	433,546,242	183,329,479	245,663,547		8,199,026	
29	Underground less Non-depreciable	428,993,026	183,329,479	245,663,547	30.0	8,199,026	1.91%

Schedule No. 5

Depreciation Expense & Rate Derivation

Acct No.	Account	Aver Plant Bal	Acc Prov for	Net Plant	Average	Depreciation Expense	Depreciation Rates
		2016-2018	Depreciation		Remaining Lives		
	a	b	c	d	e	f	g
		from Sch 4	from Sch 2	b - c	from Sch 3	d / e	f / b
1	Transmission						
2	365.11 Land	10,497,740					
3	365.1 Land Rights	495,107	225,862	269,245	30.4	8,857	1.79%
4	365.2 Rights of Way	51,039,188	23,283,495	27,755,693	30.4	913,016	1.79%
5	366 Structures & Improvements	145,347,522	61,446,958	83,900,564	29.8	2,815,455	1.94%
6	367 Mains	1,910,439,401	822,171,403	1,088,267,998	28.5	38,184,141	2.00%
7	Tie-Line Integrity Program	24,970,687	11,391,342	13,579,344	5.0	2,715,869	10.88%
8	Mains - All Other	1,885,468,714	810,780,060	1,074,688,654	30.3	35,468,272	1.88%
9	368 Compressor Station Equipment	1,376,771,964	543,299,800	833,472,164	11.7	71,341,995	5.18%
10	Near Term Retirements	23,505,078	10,722,748	12,782,330	5.0	2,556,466	10.88%
11	Turbine Compressor Equip	95,808,415	43,706,706	52,101,709	11.0	4,736,519	4.94%
12	All Other Compression Equipment	1,257,458,471	488,870,345	768,588,126	12.0	64,049,010	5.09%
13	369 Measuring & Regulating Equipment	204,238,408	83,281,978	120,956,430	30.1	4,018,486	1.97%
14	371 Other Equipment	2,888,726	1,317,804	1,570,922	20.0	78,546	2.72%
15	Total Transmission Plant	3,701,718,055	1,535,027,299	2,156,193,016		117,360,497	
16	Transmission less Non-Depr	3,691,220,315	1,535,027,299	2,156,193,016	18.4	117,360,497	3.18%
17	370 Communications Equipment	41,109,835	40,821,586	288,249	10.0	28,825	10.00%
18							
19							
20	General Plant						
21	390 Structures & Improvements	28,828,530	1,726,130	27,102,400	17.2	1,577,111	5.47%
22	391 Office Furnitures & Equipment	33,674,829	10,423,834	23,250,995	4.3	5,444,647	16.17%
23	392 Transportation Equipment	28,639,967	14,186,302	14,453,665	5.2	2,803,457	9.79%
24	394 Tools, Shop, & Garage Equipment	29,120,856	16,376,668	12,744,188	4.1	3,139,681	10.78%
25	396 Power Operated Equipment	4,092,721	3,838,440	254,281	1.7	153,882	3.76%
26	Total General Plant	124,356,903	46,551,374	77,805,529	5.9	13,118,779	
27	Depr Rate						10.55%
28							
29	Total Gas Plant In Service	4,390,837,773	1,882,362,029	2,508,475,743	16.3	153,755,419	3.50%

Schedule No. 6

Storage Negative Salvage Estimate

Acct No.	Account	Total Plant in Service	Total Interim Retirements	Plant Subject to Terminal Retirement	Cost of Removal Study	Cost of Removal Rate	
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	
1	A TNS Engineering Study	<i>Sch 2</i>	<i>Curve Study</i>	<i>d = b - c</i>	<i>TNS Study</i>	<i>f = e / b</i>	
2	Storage						
3	350.2 Rights of Way	1,551,089	564,899	986,190			
4	351 Structures & Improvements	24,883,950	7,953,223	16,930,727			
5	352 Wells, Leaseholds & Reservoirs	69,199,813	42,809,475	26,390,338	13,683,421	19.8%	
6	353 Lines	80,640,334	66,096,097	14,544,237	35,867,367	44.5%	
7	354 Compressor Station Equipment	184,587,065	55,203,700	129,383,365	28,490,952	15.4%	
8	355 Measuring & Regulating Equipment	12,819,959	7,911,714	4,908,245	3,037,268	23.7%	
9	356 Purification Equipment	17,673,514	6,976,773	10,696,741			
10	371 Other Equipment	641,221		641,221			
11	Total Storage	391,996,945	187,515,881	204,481,064	81,079,008		
			INS		TNS		
		Interim Retire Cost of Removal	Remaining Lives	Weighted INS Cost	Terminal Cost of Removal	Remaining Life	Weighted TNS Cost
12		<i>g</i>	<i>h</i>	<i>i</i>	<i>j</i>	<i>k</i>	<i>l</i>
13	B Applying TNS Rate to Retirements	<i>g = c * f</i>	<i>Curve Study</i>	<i>l = g * h</i>	<i>j = d * f</i>	35	<i>l = j * k</i>
14	Storage						
15	350.2 Rights of Way						
16	351 Structures & Improvements	-		-	-	35	-
17	352 Wells, Leaseholds & Reservoirs	8,465,053	30.62	259,199,916	5,218,368	35	182,642,888
18	353 Lines	29,398,353	28.70	843,732,718	6,469,014	35	226,415,506
19	354 Compressor Station Equipment	8,520,673	10.00	85,206,727	19,970,279	35	698,959,775
20	355 Measuring & Regulating Equipment	1,874,421	24.70	46,298,190	1,162,847	35	40,699,658
21	356 Purification Equipment						
22	371 Other Equipment						
23	Total Storage	48,258,499		1,234,437,551	32,820,509		1,148,717,827
24							
25	C Composite Negative Salvage Rate	<u>Tot Cost</u>	<u>Ave Rem life</u>	<u>Tot Weighted Cost</u>			
26		81,079,008	29.39	2,383,155,378			
27		<u>Annual Cost</u>	<u>Annual NS Rate</u>				
28		2,758,446	0.70%				

Schedule No. 7

Transmission Negative Salvage Estimate

Acct No.	Account	Total Plant in Service	Total Interim Retirements	Plant Subject to Terminal Retirement	Cost of Removal Study	Cost of Removal Rate
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>
1	A TNS Engineering Study	<i>Sch 2</i>	<i>Curve Study</i>	<i>d = b - c</i>	<i>TNS Study</i>	<i>f = e / b</i>
2	Transmission					
3	365.2 Rights of Way	51,039,188	25,342,728	25,696,460		
4	366 Structures & Improvements	134,696,392	63,212,705	71,483,687		
5	367 Mains	1,802,262,080	640,019,656	1,162,242,424	992,751,509	55.1%
6	368 Compressor Station Equipment	1,190,954,373	825,798,966	365,155,407	172519327	14.5%
7	369 Measuring & Regulating Equipment	182,560,412	49,365,986	133,194,426	204,086,732	111.8%
8	370 Communications Equipment	40,821,586		40,821,586		
9	371 Other Equipment	2,888,726		2,888,726		
10	Total Transmission	3,405,222,757	1,603,740,041	1,801,482,716	1,369,357,568	40.2%
11		INS			TNS	
12		Interim Retire Cost of Removal	Average Remaining Lives	Weighted INS Cost	Terminal Cost of Removal	Remaining Life
13	B Applying TNS Rate to Retirements	<i>g</i>	<i>h</i>	<i>i</i>	<i>j</i>	<i>k</i>
14	Transmission	<i>g = c * f</i>	<i>Curve Study</i>	<i>l = g * h</i>	<i>j = d * f</i>	<i>35</i>
15	365.2 Rights of Way					
16	366 Structures & Improvements				-	35
17	367 Mains	352,546,107	30.30	10,682,147,028	640,205,402	35
18	368 Compressor Station Equipment	119,623,627	10.00	1,196,236,271	52,895,700	35
19	369 Measuring & Regulating Equipment	55,186,898	30.10	1,661,125,616	148,899,834	35
20	370 Communications Equipment					
21	371 Other Equipment					
22	Total Transmission	527,356,631		13,539,508,916	842,000,937	24,258,538,581
23						
24	C Composite Negative Salvage Rate	<u>Tot Cost</u>	<u>Ave Rem life</u>	<u>Tot Weighted Cost</u>		
25		1,369,357,568	27.60	37,798,047,497		
26		<u>Annual Cost</u>	<u>Annual NS Rate</u>			
27		49,609,445	1.46%			

Schedule No. 8

Intangible Plant Composite Rate ^{1/}

Line	Total Intangible Plant	<u>Ending Balance</u> 7/31/2016	<u>Depr Res</u>	<u>Net Plant</u>	<u>Depr Rate 1/</u>	<u>Depr Exp</u>
1	IN02 PL Intangible 2 Yr Group	221,764	221,764	-	50.00%	
2	IN03 PL Intangible 3 Yr Group	-	-	-	33.33%	
3	IN05 PL Intangible 5 Yr Group	11,780,597	11,780,597	-	20.00%	
4	INOG PL Intangible 6 Yr Group	-	-	-	16.67%	
5	IN07 PL Intangible 11.5 Yr Group	16,227,705	(995,306)	17,223,011	8.72%	\$1,415,056
6	IN08 PL Intangible 8 Yr Group	19,318,162	19,318,162	-	12.50%	
7	IN10 PL Intangible 10 Yr Group	24,201,392	24,201,392	-	10.00%	
8	IN15 PL Intangible 15 Yr Group	145,488	145,488	-	6.67%	
9	IN19 PL Intangible 20 Yr Group	712,553	97,976	614,577	5.00%	\$35,628
10	IN20 PL Intangible 20 Yr Group	6,895,763	6,895,763	-	4.17%	
11	IN90 PL Intangible Software	50,604,577	49,766,941	837,636	25.00%	\$12,651,144
12	IN91 PL Organizations Cost	4,395	-	4,395	0.00%	\$0
13	IN92 Commercial System	9,422,388	284,014	9,138,374	10.00%	\$942,239
14						
15	INTANGIBLES TOTAL	139,534,784	111,716,792	27,817,992	10.78%	\$15,044,067
16				ARL	1.85	
17						
18	Non-Fully Depreciated Subaccounts					
19	IN07 PL Intangible 11.5 Yr Group	16,227,705	(995,306)	17,223,011	8.72%	\$1,415,056
20	IN19 PL Intangible 20 Yr Group	712,553	97,976	614,577	5.00%	\$35,628
21	IN92 Commercial System	9,422,388	284,014	9,138,374	10.00%	\$942,239
22	IN90 PL Intangible Software	50,604,577	49,766,941	837,636	25.00%	\$12,651,144
23	Subtotal Intangible Plant Contracts	76,967,223	49,153,625	27,813,597	19.55%	15,044,067
				ARL	1.85	

^{1/} Depreciation rates set by length of contract for leases.

Schedule No. 9

Turbine Units Life Expectancy

Line #	Unit #	F.D.P.S.	Model & Type	HP	Overhaul Interval	Operating Hours/Year					Ave Hrs/Yr
						2012	2013	2014	2015 YTD	2015 ^{1/}	
Compressor Station Bridgman											
2	A7160-UB06	1967	SOL T1001	1125	40,000	3,425.6	481.3	3,964.6	4,038.7	5,385.0	3,314
3	A7160-UB07	1967	SOL T1001	1125	40,000	2,389.8	1,263.9	1,440.5	0.0	0.0	1,274
4	A7160-UB08	1968	SOL T1001	1125	40,000	4,090.4	2,400.1	4,139.3	4,268.1	5,690.8	4,080
Compressor Station Brownsville											
6	A8237-UA01	1975	GE Frame 3J	12325	32,000	7,173.4	5,237.4	0.0	1,921.0	2,561.3	3,743
Compressor Station Buttermilk											
8	A8460-UA01	1972	SOL Centaur T3550	4000	40,000	822.8	2,685.4	2,697.5	0.0	0.0	1,551
9	A8460-UA02	1972	SOL Centaur T3550	4000	40,000	3,709.5	1,386.8	0.0	0.0	0.0	1,274
Compressor Station Delhi											
11	A7513-UA08	1971	GE Frame 3H	10800	32,000	0.0	0.0	0.0	0.0	0.0	0
12	A7526-UA07	1970	GE Frame 3H	10800	32,000	0.0	0.0	0.0	0.0	0.0	0
Compressor Station Gageby Creek											
14	A8400-UA01	1989	SOL Centaur T3550	4000	40,000	0.0	0.0	0.0	0.0	0.0	0
15	A8400-UA02	1989	SOL Centaur T3550	4000	40,000	0.0	0.0	0.0	0.0	0.0	0
Compressor Station Goodman											
17	A8203-UA01	u/k	SOL Taurus T10300		30,000	208.2	605.2	994.2	830.3	1,107.1	729
18	A8203-UA02	u/k	SOL Taurus T10300		30,000	55.8	160.8	241.4	72.8	97.0	139
Compressor Station Goodwell											
20	GWGST-UB01	1976	SOL Taurus T7800		30,000	904.8	1,204.8	1,186.5	1,654.5	2,206.0	1,376
21	GWGST-UB02	1976	SOL Taurus T7800		30,000	1,204.5	1,661.7	1,112.8	949.8	1,266.3	1,311
Compressor Station Grand Chenier											
23	A7767A-UA01	1982	SOL KC-570	5890	15,000	0	0	0	0	0.0	0
24	A7767A-UA02	1982	SOL Taurus T8100		30,000	0	0	0	0	0.0	0
Compressor Station Hamilton											
26	A7164-UB06	1967	SOL T1001	1125	40,000	789.5	82.1	120.0	217.0	289.3	320
27	A7164-UB07	1967	SOL T1001	1125	40,000	925.6	57.3	120.7	218.1	290.8	349
28	A7164-UB08	1968	SOL T1001	1125	40,000	918.2	84.0	118.9	218.8	291.8	353
29	A7164-UB09	1968	SOL T1001		40,000	927.4	6.1	118.0	183.9	245.2	324
30	A7164-UC10	1972	GE Frame 5B	28566	32,000	4,400.7	4,646.0	6,044.1	4,393.7	5,858.2	5,237
Compressor Station Kewaskum											
32	A8315-UA05	1965	SOL T1001	990	40,000	362.1	65.9	2,172.1	2,391.4	3,188.6	1,447
33	A8315-UA06	1986	SOL Centaur T4000	4000	40,000	4,388.7	4,466.8	4,320.9	3,646.9	4,862.6	4,510
Compressor Station Joliet											
35	A8153A-UA01	1980	SOL Centaur T4500	4500	40,000	7,708.9	2,642.3	3,542.3	3,594.8	4,793.1	4,672
36	A8153-UA02	1982	SOL T1300	1300	40,000	4,040.2	1,755.4	817.2	385.3	513.8	1,782
Compressor Station Lake Arthur E.											
38	A7767B-UA01	1967	SOL T1300	990	40,000	0.0	0.0	0.0	0.0	0.0	0
39	A7767B-UA02	1996	SOL T1001	1170	40,000	0.0	0.0	0.0	0.0	0.0	0
Compressor Station Mountain											
41	A7513-UA07	1969	GE Frame 3F	10800	32,000	167.2	1,135.2	1,609.3	959.1	1,278.8	1,048
42	A8237-UA02	1986	GE Frame 3F	9300	32,000	35.8	255.9	467.4	245.9	327.9	272
Compressor Station Sardis											
44	A7526-UA06	1969	GE Frame 3F	9100	32,000	1,228.2	527.7	2,817.7	681.9	909.2	1,371
45	A7532-UB07	1968	CB Frame 3F	10833	32,000	1,951.5	4,881.5	0.0	0.0	0.0	1,708
Compressor Station Stevens Point											
47-UA01	2013	SOL Centaur T6200		30,000	0.0	1.0	395.8	765.3	1,020.3	354
Compressor Station Weyauwega											
49	A8285-UA01	1973	SOL T1001	990	40,000	962.5	861.6	1,491.6	93.9	125.2	860
50	A8285-UA02	2001	SOL T1600	1500	30,000	1,368.7	1,091.7	1,707.2	128.8	171.7	1,085
Compressor Station Woodstock											
52	A8305-UB10	1964	ALL 501KC-5	5200	15,000	3,481.7	3,871.2	3,397.2	1,056.0	1,408.1	3,040
53	A8305-UC11	2001	SOL Mars T15000S	10000	30,000	32.7	252.9	961.5	1,520.5	2,027.3	819
54	A8305-UD12	2001	SOL Mars T15000S	10000	30,000	0.0	65.5	464.3	82.6	110.1	160
55					1,276,000	59,686	45,851	48,477	34,519	46,025.5	48,500
56											
57					37	37	37	37	37		37
58					34,486	1,613	1,239	1,310	933		1,311
59		<u>1/</u>	2015 YTD annualized								
60										Average Service Life	26.31