



**Dominion Energy**  
**Table 1: Summary of Depreciation Rates and Annual Accrual Amounts**  
**As of December 31, 2017**

Account	Description	12/31/17 Investment	Current Approved				DEU Proposed			DPU Proposed			
			Whole Life		Res	Total	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from Company
			Accrual Rate	Accrual Amount	Var Amort	Accrual Amount							
A	B	C	D	E	F	G=E+F	H	I	J=I-G	K	L	M=L-G	N=L-I
	<i>Total Office Furniture &amp; Equip - Furniture</i>	1,312,470	14.29%	187,552	(33,038)	154,514	1.71%	22,502	(132,012)	1.71%	22,502	(132,012)	0
391.03	Office Furniture & Equip - Comp Hardware Fully Amortized	5,036,439 112,628	25.00% 25.00%										
	<i>Total Office Furniture &amp; Equip - Comp Hardwa</i>	5,149,067	25.00%	1,287,267	(167,973)	1,119,294	5.23%	269,180	(850,114)	5.23%	269,180	(850,114)	0
391.04	Office Furniture & Equip - Computer Software	40,013,231	10.00%	4,001,323	(526,314)	3,475,009	7.92%	3,170,606	(304,403)	7.92%	3,170,606	(304,403)	0
392.01	Transportation Equip - General	52,562,337	8.00%	4,204,987	(365,532)	3,839,455	6.26%	3,288,899	(550,556)	6.26%	3,288,899	(550,556)	0
392.02	Transportation Equip - CNG Tanks	278,787	8.73%	24,338	(54,565)	(30,227)	0.00%	0	30,227	0.00%	0	30,227	0
393.00	Stores Equipment Fully Amortized	56,813 585											
	<i>Total Stores Equipment</i>	57,398	5.00%	2,870	(30)	2,840	4.95%	2,840	0	4.95%	2,840	0	0
394.10	Tools, Shop, & Garage Equip - Small Tools Fully Amortized	13,141,297 65,602											
	<i>Total Tools, Shop, &amp; Garage Equip - Shop Equip</i>	13,206,900	10.00%	1,320,690	(41,072)	1,279,618	10.10%	1,333,714	54,096	10.10%	1,333,714	54,096	0
394.20	Tools, Shop, & Garage Equip - Shop Equip	1,165,795	5.00%	58,290	(2,335)	55,955	12.67%	147,656	91,701	12.67%	147,656	91,701	0
394.40	Tools, Shop, & Garage Equip - CNG Equip Fully Amortized	17,324,943 75,532											
	<i>Total Tools, Shop, &amp; Garage Equip - CNG Equip</i>	17,400,475	6.67%	1,160,612	(81,339)	1,079,273	5.84%	1,016,541	(62,732)	5.84%	1,016,541	(62,732)	0
395.00	Laboratory Equip Fully Amortized	7,048 54,070	6.67% 6.67%										
	<i>Total Laboratory Equip</i>	61,118	6.67%	4,077	(376)	3,701	0.77%	470	(3,231)	0.77%	470	(3,231)	0
396.00	Power Operated Equip	12,102,897	6.50%	786,688	(139,982)	646,706	3.16%	382,181	(264,525)	3.16%	382,181	(264,525)	0
397.10	Communications Equip - Mobile Radio Fully Amortized	112,761 674,151											
	<i>Total Communications Equip - Mobile Radio</i>	786,912	20.00%	157,382	(29,798)	127,584	2.41%	18,935	(108,649)	2.41%	18,935	(108,649)	0
397.30	Communication Equip - Base Stations Fully Amortized	12,757,080 281,555	10.00% 10.00%										
	<i>Total Communication Equip - Base Stations</i>	13,038,634	10.00%	1,303,863	(133,770)	1,170,093	22.57%	2,942,331	1,772,238	22.57%	2,942,331	1,772,238	0
397.50	Communication Equip - Other	1,447,175	10.00%	144,717	(42,330)	102,387	9.42%	136,288	33,901	9.42%	136,288	33,901	0

**Dominion Energy**  
**Table 1: Summary of Depreciation Rates and Annual Accrual Amounts**  
**As of December 31, 2017**

Account	Description	12/31/17 Investment	Current Approved			DEU Proposed			DPU Proposed					
			Whole Life		Res	Total	Accrual Rate	Accrual Amount	Difference from Current	Accrual Rate	Accrual Amount	Difference from Current	Difference from Company	
			Accrual Rate	Accrual Amount	Var Amort	Accrual Amount								Accrual Rate
A	B	C	D	E	F	G=E+F	H	I	J=I-G	K	L	M=L-G	N=L-I	
398.00	Miscellaneous Equip	283,661	6.67%											
	Fully Amortized	42,687	6.67%											
	<i>Total Miscellaneous Equip</i>	<u>326,348</u>	<u>6.67%</u>	<u>21,767</u>	<u>(3,447)</u>	<u>18,320</u>	<u>7.06%</u>	<u>23,055</u>	<u>4,735</u>	<u>7.06%</u>	<u>23,055</u>	<u>4,735</u>	<u>0</u>	
	<b>Total General Plant</b>	<b><u>261,739,301</u></b>	<b><u>5.51%</u></b>	<b><u>16,999,678</u></b>	<b><u>(2,589,352)</u></b>	<b><u>14,410,326</u></b>	<b><u>5.81%</u></b>	<b><u>15,198,482</u></b>	<b><u>788,156</u></b>	<b><u>5.81%</u></b>	<b><u>15,198,482</u></b>	<b><u>788,156</u></b>	<b><u>0</u></b>	
	<b>Total</b>	<b><u>2,776,827,573</u></b>	<b><u>2.69%</u></b>	<b><u>83,474,198</u></b>	<b><u>(8,645,573)</u></b>	<b><u>74,828,625</u></b>	<b><u>3.02%</u></b>	<b><u>83,908,526</u></b>	<b><u>9,079,901</u></b>	<b><u>2.69%</u></b>	<b><u>74,801,388</u></b>	<b><u>(27,237)</u></b>	<b><u>(9,107,138)</u></b>	

**Dominion Energy**  
**Table 2: DPU Calculation of Depreciation Rates**  
**As of December 31, 2017**

Account	Description	12/31/17 Investment	12/31/17 Book Reserve	Percent Reserve	Future Net Salvage Percent	Remaining Life	Total Annual	
							Rate	Accrual
A	B	C	D	E=D/C	F	G	H	I
<b><u>Distribution Plant</u></b>								
374.21	Land Rights	5,658,915	706,012	12.48%	0.00%	69.8	1.25%	70,958
375.00	Structures and Improvements	16,505,532	334,726	2.03%	-10.00%	30.1	3.59%	592,072
376.00	Mains	1,596,898,536	363,170,855	22.74%	-30.00%	58.8	1.82%	29,129,205
377.00	Compressor Station Equip	14,446,634	64,857	0.45%	-20.00%	28.0	4.27%	616,825
378.00	Measuring and Regulating Station Equip	108,881,182	23,100,198	21.22%	-33.00%	32.1	3.48%	3,791,644
380.00	Services	413,430,548	239,035,397	57.82%	-85.00%	41.1	3.09%	12,793,458
381.01	Meters	122,565,176	48,312,646	39.42%	-5.00%	21.1	3.11%	3,809,516
381.11	Meters - Telemetry Equip	114,708	88,018	76.73%	0.00%	4.1	5.68%	6,510
381.21	Meters - Transponders	81,807,796	25,963,376	31.74%	0.00%	10.3	6.63%	5,421,788
382.00	Meter Installations	137,965,772	46,958,486	34.04%	-3.00%	34.4	2.00%	2,765,880
383.00	House Regulators	11,424,936	8,643,119	75.65%	-1.00%	9.9	2.56%	292,532
384.00	House Regulators Installations	3,223,420	1,229,776	38.15%	-5.00%	36.2	1.85%	59,525
387.00	Other Equipment	2,122,428	420,476	19.81%	0.00%	6.6	12.15%	257,871
	<b>Total Distribution Plant</b>	<b>2,515,045,584</b>	<b>758,027,943</b>	<b>30.14%</b>			<b>2.37%</b>	<b>59,607,785</b>
<b><u>General Plant</u></b>								
390.00	Structures and Improvements							
	SL Annex	2,581,371	416,938	16.15%	0.00%	34.3	2.44%	63,103
	SL OPS Office	44,815,471	20,682,502	46.15%	0.00%	32.7	1.65%	738,011
	Springville Service Center	2,411,734	1,186,246	49.19%	0.00%	28.7	1.77%	42,700
	Bluffdale Service Center	939,221	364,868	38.85%	0.00%	30.6	2.00%	18,770
	Ogden Service Center	4,986,331	2,198,457	44.09%	0.00%	28.8	1.94%	96,801
	Logan Service Center	1,096,241	475,501	43.38%	0.00%	30.5	1.86%	20,352
	Cedar City Service Center	1,093,144	327,205	29.93%	0.00%	23.5	2.98%	32,593
	Fillmore Service Center	682,417	524,602	76.87%	0.00%	15.0	1.54%	10,521
	St George Service Center	2,203,587	948,359	43.04%	0.00%	14.2	4.01%	88,396
	Emergency Training Facility	6,201,456	688,087	11.10%	0.00%	42.1	2.11%	130,959
	Tooele Office	3,769,109	116,044	3.08%	0.00%	44.7	2.17%	81,724
	Eagle Mountain Service Center	9,866,687	374,833	3.80%	0.00%	44.7	2.15%	212,346
	Orange St Warehouse / Weld Shop	1,474,516	104,528	7.09%	0.00%	41.3	2.25%	33,172
	All Other	14,454,920	4,133,462	28.60%	0.00%	32.6	2.19%	316,609

**Dominion Energy**  
**Table 2: DPU Calculation of Depreciation Rates**  
**As of December 31, 2017**

Account	Description	12/31/17 Investment	12/31/17 Book Reserve	Percent Reserve	Future Net Salvage Percent	Remaining Life	Total Annual	
							Rate	Accrual
A	B	C	D	E=D/C	F	G	H	I
	<i>Total Structures and Improvements</i>	<u>96,576,206</u>	<u>32,541,632</u>	<u>33.70%</u>			<u>1.95%</u>	<u>1,886,057</u>
390.41	Structures & Improvements - CNG Fuel Stator	172,296	47,393	27.51%	-5.00%	11.1	6.98%	12,029
391.01	Office Furniture & Equip - Furniture	6,123,943	2,758,685	45.05%	0.00%	6.2	8.86%	542,784
391.02	Office Furniture & Equip - Furniture	1,280,364	1,162,644					
	Fully Amortized	32,106	32,106					
	<i>Total Office Furniture &amp; Equip - Furniture</i>	<u>1,312,470</u>	<u>1,194,749</u>	<u>91.03%</u>	<u>0.00%</u>	<u>5.2</u>	<u>1.72%</u>	<u>22,639</u>
391.03	Office Furniture & Equip - Comp Hardware	5,036,439	4,179,097					
	Fully Amortized	112,628	112,628					
	<i>Total Office Furniture &amp; Equip - Comp Hardware</i>	<u>5,149,067</u>	<u>4,291,725</u>	<u>83.35%</u>	<u>0.00%</u>	<u>3.2</u>	<u>5.20%</u>	<u>267,919</u>
391.04	Office Furniture & Equip - Computer Software	40,013,231	20,286,496	50.70%	0.00%	6.2	7.95%	3,181,731
392.01	Transportation Equip - General	52,562,337	24,242,179	46.12%	12.00%	6.7	6.25%	3,285,474
392.02	Transportation Equip - CNG Tanks	278,787	267,635	96.00%	4.00%	0.0	0.00%	0
393.00	Stores Equipment	56,813	19,826					
	Fully Amortized	585	585					
	<i>Total Stores Equipment</i>	<u>57,398</u>	<u>20,411</u>	<u>35.56%</u>	<u>0.00%</u>	<u>13.0</u>	<u>4.96%</u>	<u>2,845</u>
394.10	Tools, Shop, & Garage Equip - Small Tools	13,141,297	5,389,480					
	Fully Amortized	65,602	65,602					
	<i>Total Tools, Shop, &amp; Garage Equip - Shop Equipment</i>	<u>13,206,900</u>	<u>5,455,082</u>	<u>41.30%</u>	<u>0.00%</u>	<u>5.8</u>	<u>10.12%</u>	<u>1,336,520</u>
394.20	Tools, Shop, & Garage Equip - Shop Equipment	1,165,795	536,382	46.01%	0.00%	4.3	12.56%	146,375
394.40	Tools, Shop, & Garage Equip - CNG Equipment	17,324,943	7,845,235					
	Fully Amortized	75,532	75,532					
	<i>Total Tools, Shop, &amp; Garage Equip - CNG Equipment</i>	<u>17,400,475</u>	<u>7,920,767</u>	<u>45.52%</u>	<u>0.00%</u>	<u>9.3</u>	<u>5.86%</u>	<u>1,019,323</u>
395.00	Laboratory Equipment	7,048	5,403					

**Dominion Energy**  
**Table 2: DPU Calculation of Depreciation Rates**  
**As of December 31, 2017**

Account	Description	12/31/17 Investment	12/31/17 Book Reserve	Percent Reserve E=D/C	Future Net Salvage Percent F	Remaining Life G	Total Annual	
							Rate H	Accrual I
A	B	C	D	E=D/C	F	G	H	I
	Fully Amortized	54,070	54,070					
	<i>Total Laboratory Equip</i>	<u>61,118</u>	<u>59,473</u>	97.31%	0.00%	3.5	0.77%	470
396.00	Power Operated Equip	12,102,897	7,274,877	60.11%	15.00%	7.9	3.15%	381,340
397.10	Communications Equip - Mobile Radio	112,761	84,839					
	Fully Amortized	674,151	674,151					
	<i>Total Communications Equip - Mobile Radio</i>	<u>786,912</u>	<u>758,990</u>	96.45%	0.00%	1.5	2.37%	18,615
397.30	Communication Equip - Base Stations	12,757,080	3,728,588					
	Fully Amortized	281,555	281,555					
	<i>Total Communication Equip - Base Stations</i>	<u>13,038,634</u>	<u>4,010,143</u>	30.76%	0.00%	3.1	22.34%	2,912,417
397.50	Communication Equip - Other	1,447,175	982,894	67.92%	0.00%	3.4	9.44%	136,553
398.00	Miscellaneous Equip	283,661	91,280					
	Fully Amortized	42,687	42,687					
	<i>Total Miscellaneous Equip</i>	<u>326,348</u>	<u>133,967</u>	41.05%	0.00%	8.3	7.10%	23,178
	<b>Total General Plant</b>	<u><b>261,739,301</b></u>	<u><b>112,740,794</b></u>	<b>43.07%</b>			<b>5.79%</b>	<b>15,153,091</b>
	<b>Total</b>	<u><b>2,776,827,573</b></u>	<u><b>870,811,424</b></u>	<b>31.36%</b>			<b>2.69%</b>	<b>74,784,055</b>

**Dominion Energy**  
**Table 3: Current and Proposed Parameters**  
**As of December 31, 2017**

Account	Description	Current Approved				DEU Proposed					DPU Proposed				
		AYFR	Proj Life	Iowa Curve Shape	Future Net Salvage	AYFR	Proj Life	Iowa Curve Shape	Avg Rem Life	Future Net Salvage	AYFR	Proj Life	Iowa Curve Shape	Avg Rem Life	Future Net Salvage
A	B	C	D	E	F	G	H	Iowa	J	K	L	M	N	O	P
<b><u>Distribution Plant</u></b>															
374.21	Land Rights		75	R3	0%		75	R3	69.8	0%		75	R3	69.8	0%
375.00	Structures and Improvements		40	R1	0%		40	R1	30.1	-10%		40	R1	30.1	-10%
376.00	Mains		65	R2	-39%		67	R2.5	56.3	-47%		70	R2	58.8	-30%
377.00	Compressor Station Equip		33	R4	-5%		33	R4	28.0	-20%		33	R4	28.0	-20%
378.00	Measuring and Regulating Station Equip		38	S0	-29%		38	S0	32.1	-33%		38	S0	32.1	-33%
380.00	Services		54	R2.5	-85%		58	R3	41.1	-100%		58	R3	41.1	-85%
381.01	Meters		31	R5	-5%		31	R3	21.1	-5%		31	R3	21.1	-5%
381.11	Meters - Telemetry Equip		15	L2	0%		15	L2	4.1	0%		15	L2	4.1	0%
381.21	Meters - Transponders		15	S4	0%		13	S3	8.3	0%		15	S4	10.3	0%
382.00	Meter Installations		44	R2.5	-5%		46	R3	34.4	-5%		46	R3	34.4	-3%
383.00	House Regulators		31	R5	-5%		31	R3	9.9	-5%		31	R3	9.9	-1%
384.00	House Regulators Installations		48	R1.5	-5%		52	R1.5	36.2	-5%		52	R1.5	36.2	-5%
387.00	Other Equipment		12	S2	0%		12	S2	6.6	0%		12	S2	6.6	0%
<b>Total Distribution Plant</b>															
<b><u>General Plant</u></b>															
390.00	Structures and Improvements														
	SL Annex	06-2033	120	R1	0%	06-2054	100	R1	34.3	0%	06-2054	100	R1	34.3	0%
	SL OPS Office	06-2054	100	R1	0%	06-2054	80	R1	32.7	0%	06-2054	80	R1	32.7	0%
	Springville Service Center	06-2032	120	R1	0%	06-2048	100	R1	28.7	0%	06-2048	100	R1	28.7	0%
	Bluffdale Service Center	06-2050	120	R1	0%	06-2050	100	R1	30.6	0%	06-2050	100	R1	30.6	0%
	Ogden Service Center	06-2048	120	R1	0%	06-2048	100	R1	28.8	0%	06-2048	100	R1	28.8	0%
	Logan Service Center	06-2050	120	R1	0%	06-2050	100	R1	30.5	0%	06-2050	100	R1	30.5	0%
	Cedar City Service Center	06-2042	120	R1	0%	06-2042	100	R1	23.5	0%	06-2042	100	R1	23.5	0%
	Fillmore Service Center	06-2033	120	R1	0%	06-2033	100	R1	15.0	0%	06-2033	100	R1	15.0	0%
	St George Service Center	06-2032	120	R1	0%	06-2032	100	R1	14.2	0%	06-2032	100	R1	14.2	0%
	Emergency Training Facility					06-2063	100	R1	42.1	0%	06-2063	100	R1	42.1	0%
	Tooele Office					06-2066	100	R1	44.7	0%	06-2066	100	R1	44.7	0%
	Eagle Mountain Service Center					06-2066	100	R1	44.7	0%	06-2066	100	R1	44.7	0%
	Orange St Warehouse / Weld Shop					06-2062	100	R1	41.3	0%	06-2062	100	R1	41.3	0%
	All Other		40	R1	0%		40	R1	32.6	0%		40	R1	32.6	0%

**Dominion Energy**  
**Table 3: Current and Proposed Parameters**  
**As of December 31, 2017**

Account	Description	Current Approved				DEU Proposed					DPU Proposed				
		AYFR	Proj Life	Iowa Curve Shape	Future Net Salvage	AYFR	Proj Life	Iowa Curve Shape	Avg Rem Life	Future Net Salvage	AYFR	Proj Life	Iowa Curve Shape	Avg Rem Life	Future Net Salvage
A	B	C	D	E	F	G	H	Iowa	J	K	L	M	N	O	P
	<i>Total Structures and Improvements</i>				0%				34.0	0%				34.0	0%
390.41	Structures & Improvements - CNG Fuel Stations		20	S1	0%		18	S1.5	11.1	-5%		18	S1.5	11.1	-5%
391.01	Office Furniture & Equip - Furniture		20	SQ	0%		20	SQ	6.2	0%		20	SQ	6.2	0%
391.02	Office Furniture & Equip - Furniture Fully Amortized		7	SQ	0%		7	SQ	5.2	0%		7	SQ	5.2	0.0
	<i>Total Office Furniture &amp; Equip - Furniture</i>														
391.03	Office Furniture & Equip - Comp Hardware Fully Amortized		4	SQ	0%		4	SQ	3.2	0%		4	SQ	3.2	0%
	<i>Total Office Furniture &amp; Equip - Comp Hardware</i>														
391.04	Office Furniture & Equip - Computer Software		10	SQ	0%		10	SQ	6.2	0%		10	SQ	6.2	0%
392.01	Transportation Equip - General		11	L2.5	12%		11	L2.5	6.7	12%		11	L2.5	6.7	12%
392.02	Transportation Equip - CNG Tanks		11	L2.5	4%		11	L2.5	0.0	4%		11	L2.5	0.0	4%
393.00	Stores Equipment Fully Amortized		20	SQ	0%		20	SQ	13.0	0%		20	SQ	13.0	0%
	<i>Total Stores Equipment</i>														
394.10	Tools, Shop, & Garage Equip - Small Tools Fully Amortized		10	SQ	0%		10	SQ	5.8	0%		10	SQ	5.8	0%
	<i>Total Tools, Shop, &amp; Garage Equip - Shop Equip</i>														
394.20	Tools, Shop, & Garage Equip - Shop Equip		20	SQ	0%		20	SQ	4.3	0%		20	SQ	4.3	0%
394.40	Tools, Shop, & Garage Equip - CNG Equip Fully Amortized		15	SQ	0%		15	SQ	9.3	0%		15	SQ	9.3	0%
	<i>Total Tools, Shop, &amp; Garage Equip - CNG Equip</i>														
395.00	Laboratory Equip		15	SQ	0%		15	SQ	3.5	0%		15	SQ	3.5	0%



