

Enbridge Gas Utah, Wyoming, Idaho
Table 1: Summary of Accrual Rates and Annual Accrual Amounts
As of December 31, 2022

| Function | Plant in Service Amount | Current Approved | | EGU Proposed | | | DPU Proposed | | | |
|-------------------------------------|-------------------------|------------------|--------------------|--------------|--------------------|----------------------------------|--------------|--------------------|----------------------------------|----------------------------------|
| | | Accrual Rate | Accrual Amount | Accrual Rate | Accrual Amount | Difference from Current Approved | Accrual Rate | Accrual Amount | Difference from Current Approved | Difference from Company Proposed |
| LNG Plant | 197,755,294 | 2.50% | 4,943,882 | 2.98% | 5,885,729 | 941,847 | 2.98% | 5,885,729 | 941,847 | 0 |
| Distribution Plant | 3,502,882,981 | 2.35% | 82,449,394 | 2.94% | 102,987,537 | 20,538,143 | 2.53% | 88,782,662 | 6,333,268 | (14,204,875) |
| General Plant | 304,769,725 | 5.20% | 15,849,036 | 4.99% | 15,219,199 | (629,837) | 4.99% | 15,219,199 | (629,837) | 0 |
| Unrecovered Reserve to be Amortized | | | 0 | | 120,280 | 120,280 | | 120,280 | 120,280 | 0 |
| Total Natural Gas I | 4,005,408,001 | 2.58% | 103,242,312 | 3.10% | 124,212,745 | 20,970,433 | 2.75% | 110,007,870 | 6,765,558 | (14,204,875) |

Enbridge Gas Utah, Wyoming, Idaho
Table 2: Comparison of Accrual Rates and Annual Accrual Amounts
As of December 31, 2022

| Account | Description | Plant in Service Amount | Current Approved | | EGU Proposed | | | DPU Proposed | | | |
|----------------------------------|--|-------------------------|------------------|-------------------|--------------|--------------------|----------------------------------|--------------|-------------------|----------------------------------|----------------------------------|
| | | | Accrual Rate | Accrual Amount | Accrual Rate | Accrual Amount | Difference from Current Approved | Accrual Rate | Accrual Amount | Difference from Current Approved | Difference from Company Proposed |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
| <u>LNG Plant</u> | | | | | | | | | | | |
| 362.00 | Gas Holders | 59,006,482 | 2.50% | 1,475,162 | 2.84% | 1,673,397 | 198,235 | 2.84% | 1,673,397 | 198,235 | 0 |
| | LNG Plant | 138,748,812 | 2.50% | 3,468,720 | 3.04% | 4,212,332 | 743,612 | 3.04% | 4,212,332 | 743,612 | 0 |
| Total LNG Plant | | 197,755,294 | 2.50% | 4,943,882 | 2.98% | 5,885,729 | 941,847 | 2.98% | 5,885,729 | 941,847 | 0 |
| <u>Distribution Plant</u> | | | | | | | | | | | |
| 374.21 | Land Rights | 5,872,929 | 1.25% | 73,412 | 1.36% | 80,154 | 6,742 | 1.36% | 80,154 | 6,742 | 0 |
| 375.00 | Structures and Improvements | 20,814,219 | 3.58% | 745,149 | 3.27% | 681,241 | (63,908) | 3.27% | 681,241 | (63,908) | 0 |
| 376.00 | Mains | 2,336,473,911 | 1.93% | 45,093,946 | 2.42% | 56,536,055 | 11,442,109 | 1.99% | 46,404,717 | 1,310,771 | (10,131,338) |
| 377.00 | Compressor Station Equipment | 16,266,292 | 4.27% | 694,571 | 5.44% | 884,218 | 189,647 | 5.44% | 884,218 | 189,647 | 0 |
| 378.00 | Measuring and Regulating Station Equip | 159,642,865 | 3.48% | 5,555,572 | 3.70% | 5,904,257 | 348,685 | 3.38% | 5,394,526 | (161,046) | (509,731) |
| 380.00 | Services | 486,031,122 | 3.05% | 14,823,949 | 3.64% | 17,700,783 | 2,876,834 | 2.91% | 14,136,977 | (686,972) | (3,563,806) |
| 381.00 | Meters | 244,633,030 | 3.11% | 7,608,087 | 4.44% | 10,872,369 | 3,264,282 | 4.44% | 10,872,369 | 3,264,282 | 0 |
| 381.30 | Meters - Transponders | 55,538,040 | 6.64% | 3,687,726 | 12.19% | 6,771,374 | 3,083,648 | 12.19% | 6,771,374 | 3,083,648 | 0 |
| 382.00 | Meter Installations | 158,155,306 | 2.06% | 3,257,999 | 2.02% | 3,198,197 | (59,802) | 2.02% | 3,198,197 | (59,802) | 0 |
| 383.00 | House Regulators | 11,444,551 | 2.36% | 270,091 | 1.15% | 131,261 | (138,830) | 1.15% | 131,261 | (138,830) | 0 |
| 384.00 | House Regulatory Installations | 3,223,458 | 1.85% | 59,634 | 1.72% | 55,493 | (4,141) | 1.72% | 55,493 | (4,141) | 0 |
| 387.00 | Other Distribution Equipment | 4,787,259 | 12.10% | 579,258 | 3.60% | 172,135 | (407,123) | 3.60% | 172,135 | (407,123) | 0 |
| Total Distribution Plant | | 3,502,882,981 | 2.35% | 82,449,394 | 2.94% | 102,987,537 | 20,538,143 | 2.53% | 88,782,662 | 6,333,268 | (14,204,875) |
| <u>General Plant</u> | | | | | | | | | | | |
| 390.00 | Structures and Improvements | | | | | | | | | | |
| | Salt Lake Annex | 2,581,371 | 2.44% | 62,985 | 2.35% | 60,730 | (2,255) | 2.35% | 60,730 | (2,255) | 0 |
| | Salt Lake Operations Office | 45,082,638 | 1.65% | 743,864 | 1.50% | 676,599 | (67,265) | 1.50% | 676,599 | (67,265) | 0 |
| | Springville Service Center | 2,411,734 | 1.77% | 42,688 | 1.69% | 40,735 | (1,953) | 1.69% | 40,735 | (1,953) | 0 |
| | Ogden Service Center | 4,986,331 | 1.94% | 96,735 | 1.85% | 92,356 | (4,379) | 1.85% | 92,356 | (4,379) | 0 |
| | Logan Service Center | 1,096,241 | 1.86% | 20,390 | 1.78% | 19,519 | (871) | 1.78% | 19,519 | (871) | 0 |
| | Cedar City Service Center | 1,093,144 | 2.98% | 32,576 | 2.77% | 30,304 | (2,272) | 2.77% | 30,304 | (2,272) | 0 |
| | Fillmore Service Center | 681,342 | 1.54% | 10,493 | 1.01% | 6,868 | (3,625) | 1.01% | 6,868 | (3,625) | 0 |

Enbridge Gas Utah, Wyoming, Idaho
Table 2: Comparison of Accrual Rates and Annual Accrual Amounts
As of December 31, 2022

| Account | Description | Plant in Service Amount | Current Approved | | EGU Proposed | | | DPU Proposed | | | |
|---------|--|-------------------------|------------------|------------------|---------------|------------------|----------------------------------|---------------|------------------|----------------------------------|----------------------------------|
| | | | Accrual Rate | Accrual Amount | Accrual Rate | Accrual Amount | Difference from Current Approved | Accrual Rate | Accrual Amount | Difference from Current Approved | Difference from Company Proposed |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
| | St. George Service Center | 2,203,587 | 4.01% | 88,364 | 3.25% | 71,528 | (16,836) | 3.25% | 71,528 | (16,836) | 0 |
| | Emergency Training Center | 6,203,506 | 2.11% | 130,894 | 2.06% | 127,508 | (3,386) | 2.06% | 127,508 | (3,386) | 0 |
| | Tooele Office | 3,769,109 | 2.17% | 81,790 | 2.11% | 79,454 | (2,336) | 2.11% | 79,454 | (2,336) | 0 |
| | Eagle Mountain Service Center | 9,866,687 | 2.15% | 212,134 | 1.80% | 177,152 | (34,982) | 1.80% | 177,152 | (34,982) | 0 |
| | Orange St. Warehouse / Weld Shop | 4,984,452 | 2.25% | 112,150 | 2.12% | 105,442 | (6,708) | 2.12% | 105,442 | (6,708) | 0 |
| | Rock Springs Office | 3,454,473 | 1.95% | 67,362 | 2.18% | 75,346 | 7,984 | 2.18% | 75,346 | 7,984 | 0 |
| | Evanston Office | 4,154,391 | 1.95% | 81,011 | 2.03% | 84,211 | 3,200 | 2.03% | 84,211 | 3,200 | 0 |
| | Park City Office | 2,430,619 | 1.95% | 47,397 | 2.08% | 50,508 | 3,111 | 2.08% | 50,508 | 3,111 | 0 |
| | All Other | 14,143,223 | 2.19% | 309,737 | 2.17% | 306,699 | (3,038) | 2.17% | 306,699 | (3,038) | 0 |
| | Total Structures and Improvements | 109,142,849 | 1.96% | 2,140,570 | 1.84% | 2,004,959 | (135,611) | 1.84% | 2,004,959 | (135,611) | 0 |
| 390.41 | Structures and Improvements - CNG Fue | 349,720 | 6.99% | 24,445 | 1.49% | 5,227 | (19,218) | 1.49% | 5,227 | (19,218) | 0 |
| | Total Account 390 | 109,492,568 | 1.98% | 2,165,015 | 1.84% | 2,010,186 | (154,829) | 1.84% | 2,010,186 | (154,829) | 0 |
| 391.01 | Office Furniture and Equipment | | | | | | | | | | |
| | Fully Accrued | 70,090 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0 |
| | Amortized | 12,905,498 | 8.91% | 1,149,880 | 5.00% | 644,839 | (505,041) | 5.00% | 644,839 | (505,041) | 0 |
| | Total Office Furniture and Equipment | 12,975,588 | 8.86% | 1,149,880 | 4.97% | 644,839 | (505,041) | 4.97% | 644,839 | (505,041) | 0 |
| 391.03 | Office Furniture and Equipment - Computer Hardware | | | | | | | | | | |
| | Fully Accrued | 756,386 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0 |
| | Amortized | 3,010,275 | 5.34% | 160,749 | 20.00% | 602,005 | 441,256 | 20.00% | 602,005 | 441,256 | 0 |
| | Total Office Furniture and Equipment - Co | 3,766,661 | 4.27% | 160,749 | 15.98% | 602,005 | 441,256 | 15.98% | 602,005 | 441,256 | 0 |
| 391.04 | Office Furniture and Equipment - Computer Software | | | | | | | | | | |
| | Fully Accrued | 2,619,904 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0 |
| | Amortized | 28,833,739 | 7.92% | 2,283,632 | 20.00% | 5,765,984 | 3,482,352 | 20.00% | 5,765,984 | 3,482,352 | 0 |
| | Total Office Furniture and Equipment - Co | 31,453,643 | 7.26% | 2,283,632 | 18.33% | 5,765,984 | 3,482,352 | 18.33% | 5,765,984 | 3,482,352 | 0 |
| | Total Account 391 | 48,195,892 | 7.46% | 3,594,261 | 14.55% | 7,012,828 | 3,418,567 | 14.55% | 7,012,828 | 3,418,567 | 0 |
| 392.00 | Transportation Equipment | 65,031,663 | 6.26% | 4,070,982 | 4.50% | 2,927,389 | (1,143,593) | 4.50% | 2,927,389 | (1,143,593) | 0 |

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| Account | Description | Plant in Service Amount | Current Approved | | EGU Proposed | | | DPU Proposed | | | |
|---|--|-------------------------|------------------|--------------------|--------------|--------------------|----------------------------------|--------------|--------------------|----------------------------------|----------------------------------|
| | | | Accrual Rate | Accrual Amount | Accrual Rate | Accrual Amount | Difference from Current Approved | Accrual Rate | Accrual Amount | Difference from Current Approved | Difference from Company Proposed |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
| | Fully Accrued | 1,180,137 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0 |
| | Amortized | 515,953 | 9.42% | 48,603 | 10.00% | 51,574 | 2,971 | 10.00% | 51,574 | 2,971 | 0 |
| | Total Communication Equipment - Other | 1,696,090 | 2.87% | 48,603 | 3.04% | 51,574 | 2,971 | 3.04% | 51,574 | 2,971 | 0 |
| | Total Account 397 | 16,817,215 | 9.21% | 1,549,657 | 4.42% | 743,668 | (805,989) | 4.42% | 743,668 | (805,989) | 0 |
| 398.00 | Miscellaneous Equipment | | | | | | | | | | |
| | Fully Accrued | 122,640 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 | 0 |
| | Amortized | 8,631,341 | 8.13% | 701,728 | 6.67% | 575,349 | (126,379) | 6.67% | 575,349 | (126,379) | 0 |
| | Total Miscellaneous Equipment | 8,753,981 | 8.02% | 701,728 | 6.57% | 575,349 | (126,379) | 6.57% | 575,349 | (126,379) | 0 |
| Total General Plant | | 304,769,725 | 5.20% | 15,849,036 | 4.99% | 15,219,199 | (629,837) | 4.99% | 15,219,199 | (629,837) | 0 |
| <u>Unrecovered Reserve to be Amortized</u> | | | | | | | | | | | |
| 391.01 | Office Furniture and Equipment | | | | | (293,919) | (293,919) | | (293,919) | (293,919) | 0 |
| 391.03 | Office Furniture and Equipment - Computer Hardware | | | | | 40,417 | 40,417 | | 40,417 | 40,417 | 0 |
| 391.04 | Office Furniture and Equipment - Computer Software | | | | | 811,633 | 811,633 | | 811,633 | 811,633 | 0 |
| 393.00 | Stores Equipment | | | | | (710) | (710) | | (710) | (710) | 0 |
| 394.10 | Tools, Shop, and Garage Equipment - Small Tools | | | | | (1,563,562) | (1,563,562) | | (1,563,562) | (1,563,562) | 0 |
| 394.10 | Tools, Shop, and Garage Equipment - Garage Equipment | | | | | (215,518) | (215,518) | | (215,518) | (215,518) | 0 |
| 394.40 | Tools, Shop, and Garage Equipment - CNG Equipment | | | | | (800,153) | (800,153) | | (800,153) | (800,153) | 0 |
| 397.10 | Communication Equipment - Mobile Radio | | | | | 766 | 766 | | 766 | 766 | 0 |
| 397.30 | Communication Equipment - Base Stations | | | | | 145,435 | 145,435 | | 145,435 | 145,435 | 0 |
| 397.50 | Communication Equipment - Other | | | | | 11,249 | 11,249 | | 11,249 | 11,249 | 0 |
| 398.00 | Miscellaneous Equipment | | | | | 1,984,642 | 1,984,642 | | 1,984,642 | 1,984,642 | 0 |
| Total Unrecovered Reserve to be Amortized | | | | 0 | | 120,280 | 120,280 | | 120,280 | 120,280 | 0 |
| TOTAL DEPRECIABLE PLANT | | 4,005,408,001 | 2.58% | 103,242,312 | 3.10% | 124,212,745 | 20,970,433 | 2.75% | 110,007,870 | 6,765,558 | (14,204,875) |

Enbridge Gas Utah, Wyoming, Idaho
Table 3: Calculation of Annual Accrual Rate
As of December 31, 2022

| Account | Description | Plant in Service Amount | Book Reserve Amount | Book Reserve Percent | Future Net Salvage Percent | Remaining Life | Total Annual | |
|---------------------------------|---|----------------------------|------------------------|----------------------------|-------------------------------------|-------------------|-------------------------------|-------------------|
| | | | | | | | Calculated Accrual Rate | Accrual Amount |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
| LNG Plant | | | | | | | | |
| 362.00 | Gas Holders | 59,006,482 | 280,519 | 0.48% | -10% | 38.6 | 2.84% | 1,674,265 |
| | LNG Plant | 138,748,812 | 726,997 | 0.52% | -10% | 36.1 | 3.03% | 4,207,665 |
| Total LNG Plant | | 197,755,294 | 1,007,516 | 0.51% | | | 2.97% | 5,881,929 |
| Distribution Plant | | | | | | | | |
| 374.21 | Land Rights | 5,872,929 | 720,621 | 12.27% | 0% | 64.3 | 1.36% | 80,129 |
| 375.00 | Structures and Improvements | 20,814,219 | 3,281,109 | 15.76% | -10% | 28.8 | 3.27% | 681,060 |
| 376.00 | Mains | 2,336,473,911 | 481,328,079 | 20.60% | -35% | 57.6 | 1.99% | 46,404,717 |
| 377.00 | Compressor Station Equipment | 16,266,292 | 4,613,040 | 28.36% | -20% | 16.9 | 5.42% | 882,042 |
| 378.00 | Measuring and Regulating Station Equip | 159,642,865 | 31,244,359 | 19.57% | -25% | 31.2 | 3.38% | 5,394,526 |
| 380.00 | Services | 486,031,122 | 295,239,979 | 60.75% | -80% | 41.0 | 2.91% | 14,136,977 |
| 381.00 | Meters | 244,633,030 | 45,710,110 | 18.69% | -5% | 19.4 | 4.45% | 10,884,256 |
| 381.30 | Meters - Transponders | 55,538,040 | 18,299,527 | 32.95% | -15% | 6.7 | 12.25% | 6,801,376 |
| 382.00 | Meter Installations | 158,155,306 | 54,750,122 | 34.62% | -5% | 34.8 | 2.02% | 3,198,648 |
| 383.00 | House Regulators | 11,444,551 | 9,741,057 | 85.12% | -5% | 17.3 | 1.15% | 131,545 |
| 384.00 | House Regulatory Installations | 3,223,458 | 1,500,134 | 46.54% | -5% | 34.0 | 1.72% | 55,426 |
| 387.00 | Other Distribution Equipment | 4,787,259 | 2,821,721 | 58.94% | 0% | 11.4 | 3.60% | 172,416 |
| Total Distribution Plant | | 3,502,882,981 | 949,249,858 | 27.10% | | | 2.54% | 88,823,118 |
| General Plant | | | | | | | | |
| 390.00 | Structures and Improvements | | | | | | | |
| | Salt Lake Annex | 2,581,371 | 770,954 | 29.87% | 0% | 29.8 | 2.35% | 60,752 |
| | Salt Lake Operations Office | 45,082,638 | 26,116,315 | 57.93% | 0% | 28.0 | 1.50% | 677,369 |
| | Springville Service Center | 2,411,734 | 1,426,427 | 59.15% | 0% | 24.2 | 1.69% | 40,715 |
| | Ogden Service Center | 4,986,331 | 2,746,839 | 55.09% | 0% | 24.2 | 1.86% | 92,541 |
| | Logan Service Center | 1,096,241 | 588,519 | 53.69% | 0% | 26.0 | 1.78% | 19,528 |
| | Cedar City Service Center | 1,093,144 | 521,545 | 47.71% | 0% | 18.9 | 2.77% | 30,243 |
| | Fillmore Service Center | 681,342 | 610,730 | 89.64% | 0% | 10.3 | 1.01% | 6,856 |
| | St. George Service Center | 2,203,587 | 1,533,992 | 69.61% | 0% | 9.4 | 3.23% | 71,233 |
| | Emergency Training Center | 6,203,506 | 1,402,466 | 22.61% | 0% | 37.7 | 2.05% | 127,349 |
| | Tooele Office | 3,769,109 | 565,977 | 15.02% | 0% | 40.3 | 2.11% | 79,482 |
| | Eagle Mountain Service Center | 9,866,687 | 1,278,310 | 12.96% | 0% | 48.5 | 1.79% | 177,080 |
| | Orange St. Warehouse / Weld Shop | 4,984,452 | 1,009,955 | 20.26% | 0% | 37.7 | 2.12% | 105,424 |
| | Rock Springs Office | 3,454,473 | 82,639 | 2.39% | 0% | 44.8 | 2.18% | 75,264 |
| | Evanston Office | 4,154,391 | 400,625 | 9.64% | 0% | 44.6 | 2.03% | 84,165 |
| | Park City Office | 2,430,619 | 527,975 | 21.72% | 0% | 37.7 | 2.08% | 50,468 |
| | All Other | 14,143,223 | 4,546,979 | 32.15% | 0% | 31.3 | 2.17% | 306,589 |
| | Total Structures and Improvements | 109,142,849 | 44,130,247 | | | | 1.84% | 2,005,059 |
| 390.41 | Structures and Improvements - CNG Fue | 349,720 | 288,795 | 82.58% | 0% | 11.7 | 1.49% | 5,207 |
| Total Account 390 | | 109,492,568 | 44,419,042 | | | | 1.84% | 2,010,266 |
| 391.01 | Office Furniture and Equipment | | | | | | | |
| | Fully Accrued | 70,090 | 70,090 | 100.00% | 0% | 0.0 | 0.00% | 0 |
| | Amortized | 12,905,498 | 3,925,825 | 30.42% | 0% | 13.9 | 5.01% | 646,020 |
| | Total Office Furniture and Equipment | 12,975,588 | 3,995,915 | | | | 4.98% | 646,020 |

Enbridge Gas Utah, Wyoming, Idaho
Table 3: Calculation of Annual Accrual Rate
As of December 31, 2022

| Account | Description | Plant in Service Amount | Book Reserve Amount | Book Reserve Percent | Future Net Salvage Percent | Remaining Life | Total Annual | |
|---------|--|----------------------------|------------------------|----------------------------|-------------------------------------|-------------------|-------------------------------|-------------------|
| | | | | | | | Calculated Accrual Rate | Accrual Amount |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
| 391.03 | Office Furniture and Equipment - Computer Hardware | | | | | | | |
| | Fully Accrued | 756,386 | 756,386 | 100.00% | 0% | 0.0 | 0.00% | 0 |
| | Amortized | 3,010,275 | 734,022 | 24.38% | 0% | 3.8 | 19.90% | 599,014 |
| | Total Office Furniture and Equipment - Computer Hardware | 3,766,661 | 1,490,408 | | | | 15.90% | 599,014 |
| 391.04 | Office Furniture and Equipment - Computer Software | | | | | | | |
| | Fully Accrued | 2,619,904 | 2,619,904 | 100.00% | 0% | 0.0 | 0.00% | 0 |
| | Amortized | 28,833,739 | 21,470,146 | 74.46% | 0% | 1.3 | 19.64% | 5,664,302 |
| | Total Office Furniture and Equipment - Computer Software | 31,453,643 | 24,090,050 | | | | 18.01% | 5,664,302 |
| | Total Account 391 | 48,195,892 | 29,576,373 | | | | 14.34% | 6,909,336 |
| 392.00 | Transportation Equipment | 65,031,663 | 33,487,800 | 51.49% | 10% | 8.6 | 4.48% | 2,911,709 |
| 393.00 | Stores Equipment | | | | | | | |
| | Fully Accrued | 7,521 | 7,521 | 100.00% | 0% | 0.0 | 0.00% | 0 |
| | Amortized | 49,877 | 26,575 | 53.28% | 0% | 9.3 | 5.02% | 2,506 |
| | Total Stores Equipment | 57,398 | 34,096 | | | | 4.37% | 2,506 |
| 394.10 | Tools, Shop, and Garage Equipment - Small Tools | | | | | | | |
| | Fully Accrued | 71,200 | 71,200 | 100.00% | 0% | 0.0 | 0.00% | 0 |
| | Amortized | 18,678,225 | 3,100,283 | 16.60% | 0% | 20.8 | 4.01% | 748,940 |
| | Total Tools, Shop, and Garage Equipment - Small Tools | 18,749,425 | 3,171,483 | | | | 3.99% | 748,940 |
| 394.20 | Tools, Shop, and Garage Equipment - Garage Equipment | | | | | | | |
| | Fully Accrued | 116,032 | 116,032 | 100.00% | 0% | 0.0 | 0.00% | 0 |
| | Amortized | 2,314,180 | 562,203 | 24.29% | 0% | 15.1 | 5.01% | 116,025 |
| | Total Tools, Shop, and Garage Equipment - Garage Equipment | 2,430,212 | 678,235 | | | | 4.77% | 116,025 |
| 394.40 | Tools, Shop, and Garage Equipment - CN | 17,056,268 | 9,190,024 | 53.88% | 0% | 9.2 | 5.01% | 855,027 |
| | Total Account 394 | 38,235,905 | 13,039,742 | | | | 4.50% | 1,719,991 |
| 396.00 | Power Operated Equipment | 18,185,102 | 12,702,362 | 69.85% | 15% | 11.9 | 1.27% | 231,511 |
| 397.10 | Communication Equipment - Mobile Radio | | | | | | | |
| | Fully Accrued | 1,394,014 | 1,394,014 | 100.00% | 0% | 0.0 | 0.00% | 0 |
| | Amortized | 325,367 | 238,565 | 73.32% | 0% | 1.3 | 20.52% | 66,771 |
| | Total Communication Equipment - Mobile Radio | 1,719,381 | 1,632,579 | | | | 3.88% | 66,771 |
| 397.30 | Communication Equipment - Base Stations | | | | | | | |
| | Fully Accrued | 7,129,303 | 7,129,303 | 100.00% | 0% | 0.0 | 0.00% | 0 |
| | Amortized | 6,272,441 | 3,830,337 | 61.07% | 0% | 3.9 | 9.98% | 626,180 |
| | Total Communication Equipment - Base Stations | 13,401,744 | 10,959,640 | | | | 4.67% | 626,180 |
| 397.50 | Communication Equipment - Other | | | | | | | |
| | Fully Accrued | 1,180,137 | 1,180,137 | 100.00% | 0% | 0.0 | 0.00% | 0 |
| | Amortized | 515,953 | 300,319 | 58.21% | 0% | 4.2 | 9.95% | 51,341 |
| | Total Communication Equipment - Other | 1,696,090 | 1,480,456 | | | | 3.03% | 51,341 |
| | Total Account 397 | 16,817,215 | 14,072,675 | | | | 4.43% | 744,293 |

Enbridge Gas Utah, Wyoming, Idaho
Table 3: Calculation of Annual Accrual Rate
As of December 31, 2022

| Account | Description | Plant in Service Amount | Book Reserve Amount | Book Reserve Percent | Future Net Salvage Percent | Remaining Life | Total Annual | |
|---|--|----------------------------|------------------------|----------------------------|-------------------------------------|-------------------|-------------------------------|--------------------|
| | | | | | | | Calculated Accrual Rate | Accrual Amount |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
| 398.00 | Miscellaneous Equipment | | | | | | | |
| | Fully Accrued | 122,640 | 122,640 | 100.00% | 0% | 0.0 | 0.00% | 0 |
| | Amortized | 8,631,341 | 1,668,981 | 19.34% | 0% | 12.1 | 6.67% | 575,402 |
| | Total Miscellaneous Equipment | 8,753,981 | 1,791,621 | | | | 6.57% | 575,402 |
| Total General Plant | | 304,769,725 | 149,123,711 | 48.93% | | | 4.96% | 15,105,012 |
| <u>Unrecovered Reserve to be Amortized</u> | | | | | | | | |
| 391.01 | Office Furniture and Equipment | | 1,469,595 | | | | | (293,919) |
| 391.03 | Office Furniture and Equipment - Computer Hardware | | (202,085) | | | | | 40,417 |
| 391.04 | Office Furniture and Equipment - Computer Software | | (4,058,164) | | | | | 811,633 |
| 393.00 | Stores Equipment | | 3,550 | | | | | (710) |
| 394.10 | Tools, Shop, and Garage Equipment - Small Tools | | 7,817,811 | | | | | (1,563,562) |
| 394.10 | Tools, Shop, and Garage Equipment - Garage Equipment | | 1,077,591 | | | | | (215,518) |
| 394.40 | Tools, Shop, and Garage Equipment - CNG Equipment | | 4,000,763 | | | | | (800,153) |
| 397.10 | Communication Equipment - Mobile Radio | | (3,828) | | | | | 766 |
| 397.30 | Communication Equipment - Base Stations | | (727,174) | | | | | 145,435 |
| 397.50 | Communication Equipment - Other | | (56,243) | | | | | 11,249 |
| 398.00 | Miscellaneous Equipment | | (9,923,210) | | | | | 1,984,642 |
| Total Unrecovered Reserve to be Amortized | | | (601,394) | | | | | 120,279 |
| TOTAL DEPRECIABLE PLANT | | 4,005,408,001 | 1,098,779,691 | | | | 2.74% | 109,930,339 |

| | | Current Approved | | | | EGU Proposed | | | | | DPU Proposed | | | | |
|---------------------------|--|--|--------------------------|-------------------|-------------------------------------|--|--------------------------|-------------------|------------------------------------|-------------------------------------|--|--------------------------|-------------------|------------------------------------|-------------------------------------|
| Account | Description | Average Year of Final Retirement | Projection Life Years | Survivor Curve | Future Net Salvage Percent | Average Year of Final Retirement | Projection Life Years | Survivor Curve | Average Remaining Life Years | Future Net Salvage Percent | Average Year of Final Retirement | Projection Life Years | Survivor Curve | Average Remaining Life Years | Future Net Salvage Percent |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| LNG Plant | | | | | | | | | | | | | | | |
| 362.00 | Gas Holders | | | | | 12-2062 | 60 | R3 | 38.6 | -10% | 12-2062 | 60 | R3 | 38.6 | -10% |
| | LNG Plant | | | | | 12-2062 | 45 | R2.5 | 36.1 | -10% | 12-2062 | 45 | R2.5 | 36.1 | -10% |
| Distribution Plant | | | | | | | | | | | | | | | |
| 374.21 | Land Rights | | 75 | R3 | 0% | | 75 | R3 | 64.3 | 0% | | 75 | R3 | 64.3 | 0% |
| 375.00 | Structures and Improvements | | 40 | R1 | -10% | | 40 | S0.5 | 28.8 | -10% | | 40 | S0.5 | 28.8 | -10% |
| 376.00 | Mains | | 70 | R2 | -39% | | 70 | R3 | 57.6 | -60% | | 70 | R3 | 57.6 | -35% |
| 377.00 | Compressor Station Equipment | | 33 | R4 | -20% | | 25 | S1 | 16.9 | -20% | | 25 | S1 | 16.9 | -20% |
| 378.00 | Measuring and Regulating Station Equipment | | 38 | S0 | -33% | | 38 | R1 | 31.2 | -35% | | 38 | R1 | 31.2 | -25% |
| 380.00 | Services | | 58 | R3 | -85% | | 60 | R3 | 41.0 | -110% | | 60 | R3 | 41.0 | -80% |
| 381.00 | Meters | | 31 | R3 | -5% | | 30 | R3 | 19.4 | -5% | | 30 | R3 | 19.4 | -5% |
| 381.30 | Meters - Transponders | | 15 | S4 | 0% | | 12 | S3 | 6.7 | -15% | | 12 | S3 | 6.7 | -15% |
| 382.00 | Meter Installations | | 46 | R3 | -5% | | 50 | R3 | 34.8 | -5% | | 50 | R3 | 34.8 | -5% |
| 383.00 | House Regulators | | 31 | R3 | -1% | | 40 | R2.5 | 17.3 | -5% | | 40 | R2.5 | 17.3 | -5% |
| 384.00 | House Regulatory Installations | | 52 | R1.5 | -5% | | 55 | R2.5 | 34.0 | -5% | | 55 | R2.5 | 34.0 | -5% |
| 387.00 | Other Distribution Equipment | | 12 | S2 | 0% | | 14 | L3 | 11.4 | 0% | | 14 | L3 | 11.4 | 0% |
| General Plant | | | | | | | | | | | | | | | |
| 390.00 | Structures and Improvements | | | | | | | | | | | | | | |
| | Salt Lake Annex | 06-2054 | 100 | R1 | 0% | 06-2054 | 100 | R1 | 29.8 | 0% | 06-2054 | 100 | R1 | 29.8 | 0% |
| | Salt Lake Operations Office | 06-2054 | 80 | R1 | 0% | 06-2054 | 75 | S1 | 28.0 | 0% | 06-2054 | 75 | S1 | 28.0 | 0% |
| | Springville Service Center | 06-2048 | 100 | R1 | 0% | 06-2048 | 100 | R1 | 24.2 | 0% | 06-2048 | 100 | R1 | 24.2 | 0% |
| | Ogden Service Center | 06-2048 | 100 | R1 | 0% | 06-2048 | 100 | R1 | 24.2 | 0% | 06-2048 | 100 | R1 | 24.2 | 0% |
| | Logan Service Center | 06-2050 | 100 | R1 | 0% | 06-2050 | 100 | R1 | 26.0 | 0% | 06-2050 | 100 | R1 | 26.0 | 0% |
| | Cedar City Service Center | 06-2042 | 100 | R1 | 0% | 06-2042 | 100 | R1 | 18.9 | 0% | 06-2042 | 100 | R1 | 18.9 | 0% |
| | Fillmore Service Center | 06-2033 | 100 | R1 | 0% | 06-2033 | 100 | R1 | 10.3 | 0% | 06-2033 | 100 | R1 | 10.3 | 0% |
| | St. George Service Center | 06-2032 | 100 | R1 | 0% | 06-2032 | 100 | R1 | 9.4 | 0% | 06-2032 | 100 | R1 | 9.4 | 0% |
| | Emergency Training Center | 06-2063 | 100 | R1 | 0% | 06-2063 | 100 | R1 | 37.7 | 0% | 06-2063 | 100 | R1 | 37.7 | 0% |
| | Tooele Office | 06-2066 | 100 | R1 | 0% | 06-2066 | 100 | R1 | 40.3 | 0% | 06-2066 | 100 | R1 | 40.3 | 0% |
| | Eagle Mountain Service Center | 06-2066 | 100 | R1 | 0% | 06-2076 | 100 | R1 | 48.5 | 0% | 06-2076 | 100 | R1 | 48.5 | 0% |
| | Orange St. Warehouse / Weld Shop | 06- | | | | | | | | | | | | | |

Enbridge Gas Utah, Wyoming, Idaho
Table 4: Current and Proposed Parameters
As of December 31, 2022

| Account | Description | Current Approved | | | | EGU Proposed | | | | | DPU Proposed | | | | |
|---------|--|--|--------------------------|-------------------|-------------------------------------|--|--------------------------|-------------------|------------------------------------|-------------------------------------|--|--------------------------|-------------------|------------------------------------|-------------------------------------|
| | | Average Year of Final Retirement | Projection Life Years | Survivor Curve | Future Net Salvage Percent | Average Year of Final Retirement | Projection Life Years | Survivor Curve | Average Remaining Life Years | Future Net Salvage Percent | Average Year of Final Retirement | Projection Life Years | Survivor Curve | Average Remaining Life Years | Future Net Salvage Percent |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) |
| | Fully Accrued | | 10 | SQ | 0% | | | | | | | 0 | 0 | 0.0 | 0% |
| | Amortized | | 10 | SQ | 0% | | 5 | SQ | 1.3 | 0% | | 5 | SQ | 1.3 | 0% |
| 392.00 | Transportation Equipment | | 11 | L2.5 | 0% | | 12 | L2.5 | 8.6 | 10% | | 12 | L2.5 | 8.6 | 10% |
| 393.00 | Stores Equipment | | | | | | | | | | | | | | |
| | Fully Accrued | | 20 | SQ | 0% | | | | | | | 0 | 0 | 0.0 | 0% |
| | Amortized | | 20 | SQ | 0% | | 20 | SQ | 9.3 | 0% | | 20 | SQ | 9.3 | 0% |
| 394.10 | Tools, Shop, and Garage Equipment - Small Tools | | | | | | | | | | | | | | |
| | Fully Accrued | | 10 | SQ | 0% | | | | | | | 0 | 0 | 0.0 | 0% |
| | Amortized | | 10 | SQ | 0% | | 25 | SQ | 20.8 | 0% | | 25 | SQ | 20.8 | 0% |
| 394.20 | Tools, Shop, and Garage Equipment - Garage Equipment | | | | | | | | | | | | | | |
| | Fully Accrued | | 20 | SQ | 0% | | | | | | | 0 | 0 | 0.0 | 0% |
| | Amortized | | 20 | SQ | 0% | | 20 | SQ | 15.1 | 0% | | 20 | SQ | 15.1 | 0% |
| 394.40 | Tools, Shop, and Garage Equipment - CNG Equipment | | 15 | SQ | 0% | | 20 | SQ | 9.2 | 0% | | 20 | SQ | 9.2 | 0% |
| 396.00 | Power Operated Equipment | | 13 | L3 | 0% | | 15 | L3 | 11.9 | 15% | | 15 | L3 | 11.9 | 15% |
| 397.10 | Communication Equipment - Mobile Radio | | | | | | | | | | | | | | |
| | Fully Accrued | | 5 | SQ | 0% | | | | | | | 0 | 0 | 0.0 | 0% |
| | Amortized | | 5 | SQ | 0% | | 5 | SQ | 1.3 | 0% | | 5 | SQ | 1.3 | 0% |
| 397.30 | Communication Equipment - Base Stations | | | | | | | | | | | | | | |
| | Fully Accrued | | 10 | SQ | 0% | | | | | | | 0 | 0 | 0.0 | 0% |
| | Amortized | | 10 | SQ | 0% | | 10 | SQ | 3.9 | 0% | | 10 | SQ | 3.9 | 0% |
| 397.50 | Communication Equipment - Other | | | | | | | | | | | | | | |
| | Fully Accrued | | 10 | SQ | 0% | | | | | | | 0 | 0 | 0.0 | 0% |
| | Amortized | | 10 | SQ | 0% | | 10 | SQ | 4.2 | 0% | | 10 | SQ | 4.2 | 0% |
| 398.00 | Miscellaneous Equipment | | | | | | | | | | | | | | |
| | Fully Accrued | | 15 | SQ | 0% | | | | | | | 0 | 0 | 0.0 | 0% |
| | Amortized | | 15 | SQ | 0% | | 15 | SQ | 12.1 | 0% | | 15 | SQ | 12.1 | 0% |