



Liberty Utilities (EnergyNorth Natural Gas) Corp. d/b/a Liberty Utilities

DG 17-048
Distribution Service Rate Case

Staff Data Requests - Set 3

Date Request Received: 6/28/17
Request No. Staff 3-17

Date of Response: 7/13/17
Respondent: Paul Normand

REQUEST:

Reference testimony of Paul M. Normand, p. 399, line 15-16. Please amplify on the statement that MAC'S evaluation included its experience with "like assets". Please provide any comparative data for other natural gas utilities that support MAC'S proposed average service lives and net salvage rates for EnergyNorth.

RESPONSE:

Attachment Staff 3-17.1 summarizes typical ranges for most gas accounts.

Please also see the attached studies for comparative data:

<u>Attachment No.</u>	<u>Description</u>
Attachment Staff 3-17.2	Northern Utilities, Maine Division, December 31, 2016
Attachment Staff 3-17.3	Northern Utilities, New Hampshire Division, December 31, 2016
Attachment Staff 3-17.4	National Grid/Boston Gas Company, December 31, 2008
Attachment Staff 3-17.5	National Grid/Colonial Gas Company, December 31, 2008
Attachment Staff 3-17.6	Corning Natural Gas Corporation, December 31, 2015
Attachment Staff 3-17.7	St. Lawrence Gas Company, Inc., December 31, 2014
Attachment Staff 3-17.8	National Grid/KeySpan Gas East Corporation, December 31, 2014
Attachment Staff 3-17.9	National Grid/Brooklyn Union Gas Company, December 31, 2014

7/3/2017

EEI/AGA DEPRECIATION STATISTICS GAS

<i>Account</i>	<i>Avg. Service Life Range</i>	<i>Avg. Service Life Average</i>	<i>Accrual Rate Range</i>	<i>Accrual Rate Average</i>	<i>Net Salvage Rate Range</i>	<i>Net Salvage Rate Average</i>
Intangible Plant						
303	5-33	9	1.668 – 20.00	13.379	No Data	No Data
Mfg. Gas Production Plant						
305	7 - 56	34	1.32 – 5.82	3.462	-50.0 to -5.0	-14.9
306	20 - 30	23	3.33 – 5.53	4.703	-5.0 to -5.0	-5.0
307	19 - 39	26	2.92 – 6.19	4.726	-5.0 to -5.0	-5.0
311	7 – 52	30	0.401 – 6.381	3.41	-30.0 to 13.0	-7.8
315	20 – 20	20	5.53 – 5.53	5.53	-5.0 to -5.0	-5.0
316	20 – 20	20	5.25 – 5.25	5.25	-5.0 to -5.0	-5.0
318	20 – 20	20	5.25 – 5.25	5.25	-5.0 to -5.0	-5.0
319	20 – 20	20	5.25 – 5.25	5.25	-5.0 to -5.0	-5.0
320	4 – 42	24	2.38 – 5.36	4.067	-5.0 to 6.4	0.6
Natural Gas Prod. & Gathering Plant						
325.20	56 – 56	56	1.17 – 1.17	1.169	-3.0 to 3.0	0
325.30	No Data	No Data	No Data	No Data	-3.0 to -3.0	-3.0
325.40	14 – 65	37	0.25 – 6.69	2.963	-15.8 to 3.0	-4.3
325.50	19 – 45	32	0.70 – 5.25	2.975	No Data	No Data
327	14 – 35	22	0.700 – 6.69	4.137	-9.4 to -0.2	-4.7
328	14 – 43	27	0.700 – 6.69	3.86	-0.2 to -0.2	-0.2
329	14 – 35	22	0.700 – 6.69	4.323	-3.0 to -0.2	-1.5
330	35 – 56	45	1.45 – 3.15	2.299	-3.0 to -3.0	-3.0
331	56 – 56	56	1.75 – 1.75	1.75	-3.0 to -3.0	-3.0
332	14 – 65	36	0.70 – 6.69	3.623	-3.0 to -0.2	-1.5
333	14 – 35	23	0.70 – 6.69	3.86	-0.2 to -0.2	-0.2
334	14 – 38	26	0.70 – 6.69	4.026	-3.0 to -0.2	-1.5
336	13 – 35	19	0.70 – 6.69	3.86	-3.0 to -0.2	-2.0
337	No Data	No Data	0.70 – 0.70	0.70	-3.0 to -3.0	-3.0
Prod. Extract Plant						
340	25 – 25	25	3.90 – 3.90	3.90	No Data	No Data
342	25 – 25	25	3.90 – 3.90	3.90	No Data	No Data

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Nat. Gas Storage Plant						
350.10	55 – 55	55	1.61 – 1.80	1.704	No Data	No Data
350.20	30 – 55	41	1.69 – 3.84	2.452	No Data	No Data
350.30	40 – 40	40	1.43 – 1.43	1.43	No Data	No Data
350.40	35 – 75	50	1.361 – 3.16	2.485	No Data	No Data
351	8 – 55	34	1.02 – 4.925	3.082	-50 to -1	-24.5
352	8 – 56	38	1.71 – 5.527	2.830	-20 to 24	-6.3
353	15 – 58	38	1.80 – 6.10	3.315	-90 to -1	-27.6
354	14 – 55	34	1.80 – 4.58	3.244	-35 to -1	-14
355	10 – 55	30	1.80 – 4.83	3.571	-55 to -1	-19.3
356	13 – 55	30	1.80 – 5.984	3.861	-30 to -1	-12.7
357	15 – 55	31	1.80 – 8.477	3.738	-45 to -1	-23
Other Storage Plant						
360	No Data	No Data	4.00 – 4.00	4.00	No Data	No Data
361	9 – 70	34	1.42 – 6.34	3.435	-25 to -5	-14.5
362	9 – 76	36	1.32 – 5.83	3.237	-25 to 5	-12.6
363	2 – 35	23	1.63 – 6.49	4.047	-25 to 10	-8.2
Transm. Plant						
365.10	32 – 90	69	1.134 – 1.65	1.332	-10 to -10	-10
365.20	24-100	59	1.00 – 4.73	2.205	-13 to -0.2	-5.9
365.30	No Data	No Data	3.30 – 3.30	3.30	No Data	No Data
366	10 – 100	44	1.00 – 6.66	3.006	-50 to 2.9	-17.3
367	10 – 100	53	1.00 – 4.73	2.558	-90 to -0.2	-25.8
368	15 – 100	38	1.00 – 7.33	3.683	-35 to 20	-6
369	11 – 76	32	1.00 – 6.807	3.457	-30 to -0.2	-12.3
370	11 – 60	24	1.65 – 10.00	5.457	-13 to 5	-2.8
371	13 – 100	46	1.00 – 5.37	3.108	-25 to 5	-8.7

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Distr. Plant						
374	45 – 100	69	1.00 – 2.84	1.737	No Data	No Data
375	7 – 66	43	0.71 – 5.01	2.731	-50 to 5	-13.3
376	26 – 80	55	0.042 – 7.56	2.782	-90 to 30	-35.6
377	9 – 35	27	2.575 – 6.11	3.498	-10 to -1	-6.2
378	11 – 55	33	1.54 – 6.807	3.665	-60 to 15	-19.6
379	20 – 53	32	0.347 – 7.509	3.729	-30 to 15	-11.1
380	24 – 63	40	1.182 – 12.02	4.641	-95 to -5	-53.3
381	5 – 60	32	0.010 – 6.807	3.131	-35 to 35	10.3
382	8 – 63	37	1.82 – 6.807	3.716	-95 to 1	-36.1
383	12 – 60	33	1.40 – 8.08	3.348	-32 to 40	1.6
384	8 – 55	36	1.92 – 7.83	3.406	-85 to -5	-32
385	8 – 50	30	1.91 – 16.85	4.384	-30 to 30	-1.5
386	3 – 52	18	1.283 – 20.0	9.065	3 to 45	14.8
387	5 – 39	18	1.04 – 20.0	7.501	-50 to 2	-22.0
General Plant						
389	30 – 44	36	0.95 – 5.14	3.356	No Data	No Data
390	1 – 76	35	1.30 – 5.69	2.986	-20 to 25	-2.1
391	3 – 50	14	1.286 – 24.04	8.825	0.5 to 20	6.5
392	3 – 25	9	0.080 – 26.5	9.605	1.5 to 30	14.5
393	8 – 50	28	0.192 – 7.49	3.673	0.5 to 25	10.3
394	1 – 45	23	0.407 – 10.96	4.785	-5 to 25	7.2
395	5 – 52	25	0.422 – 10.02	4.546	0.5 to 20	7.5
396	2 – 20	12	2.13 – 15.28	7.466	5 to 34	15.9
397	5 – 35	16	0.908 – 15.070	6.156	-10 to 10	0.9
398	1 – 40	21	0.417 – 9.24	4.60	-10 to 20	6.0
399	24 – 40	31	1.99 – 1.99	1.99	20 to 20	20