EXPLICATION DES RÉSULTATS DE L'ÉTUDE DES TAUX D'AMORTISSEMENT ET DES MODIFICATIONS LIÉES AUX IMMOBILISATIONS

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L E X I Q U E

CPA Comptables professionnels agréés

ELG Méthode d'amortissement nommée « Equal Life Group »

1 INTRODUCTION

Ce document présente l'étude quinquennale des taux d'amortissement des principales catégories d'immobilisations corporelles de Société en commandite Gaz Métro (« Gaz Métro ») en fonction des soldes aux livres au 30 septembre 2014. L'application des taux de la présente étude sera en vigueur le 1er octobre 2015 et, par conséquent, les taux de cette étude ont été intégrés à la Cause tarifaire 2016.

L'étude des taux d'amortissement permet d'assurer une répartition équitable de la dépense d'amortissement entre les générations de clients et favorise la juste récupération des investissements. De plus, cet exercice permet l'ajustement de la dépense d'amortissement de Gaz Métro en fonction de l'évolution de la réalité économique. En effet, la durée de vie résiduelle des actifs et la projection des retraits peuvent évoluer de façon différente de ce qui avait été prévu lors de la dernière étude.

Gaz Métro utilise la méthode de l'amortissement linéaire, selon un taux spécifique par catégorie d'actifs. Les taux d'amortissement sont établis en fonction de la durée de vie résiduelle des actifs. Cette méthode prend en considération la valeur historique des investissements, les coûts des retraits passés, la prévision des retraits futurs, les coûts d'abandon associés aux retraits, la valeur de l'amortissement accumulé et la durée de vie résiduelle de l'actif.

La nouvelle étude des taux engendre un impact sur la dépense d'amortissement annuelle projetée pour l'année 2016 de 4,6 M$.

2 TRAITEMENT ACTUEL

2.1 NORMES CANADIENNES

Selon le traitement utilisé actuellement par Gaz Métro, le coût des immobilisations corporelles est ventilé entre les différentes catégories, qui est amorti selon les durées d'utilisation prévues de ces catégories. Ces dernières sont établies selon une étude de taux pour les actifs de distribution, stockage et de transmission. Pour ce qui est des installations générales, les durées d'amortissement sont déterminées à l'interne. Voici les extraits pertinents du chapitre 3061 de la partie V du *Manuel de CPA Canada – Comptabilité*.

« .29 Les immobilisations corporelles sont acquises afin de générer des produits ou de fournir un service pendant leur durée de vie utile. À l'exception des terrains, dont la durée de vie est habituellement illimitée, les immobilisations corporelles ont une durée de vie limitée. Leur durée de vie utile correspond normalement à la plus courte des durées physique, technologique, commerciale ou juridique. L'amortissement est une charge imputée sur les résultats pour rendre compte du fait que la durée de vie est limitée et pour répartir le coût de l'immobilisation corporelle, après défalcation de sa valeur de récupération ou de sa valeur résiduelle, sur les exercices au cours desquels est consommé son potentiel de service. Dans le cas des ressources, on parle d'épuisement ou de déplétion.

.30 Le coût d'une immobilisation corporelle constituée d'importantes composantes distinctes est ventilé entre celles-ci lorsqu'il est raisonnablement possible de le faire et que la durée de vie de chacune des composantes peut faire l'objet d'une estimation. Par exemple, les frais initiaux engagés pour la location peuvent être isolés à titre de composante distincte du coût d'un immeuble destiné à la location, et les moteurs peuvent constituer une composante distincte d'un aéronef. »

Les catégories d'immobilisations corporelles sont identifiées en considérant notamment les caractéristiques des actifs, leur nature, leur durée d'utilisation prévue et les activités auxquelles elles se rattachent. Un seul taux d'amortissement est déterminé pour chacune des catégories d'immobilisations corporelles.

2.2 TRAITEMENT RÉGLEMENTAIRE

Les ordonnances GC-1 et GC-24 suggèrent une charte de comptes de grand livre, mais ne fournissent pas d'indication quant aux catégories d'actifs à utiliser.

La valeur historique, l'amortissement cumulé ainsi que la dépense annuelle d'amortissement (établie à l'aide des taux approuvés par la Régie de l'énergie (la « Régie ») sont présentés annuellement par catégorie lors de l'élaboration du dossier tarifaire.

3 DÉMARCHE

3.1 ANALYSES – IDENTIFICATION DE NOUVELLES CATÉGORIES

Des ateliers de travail ont été réalisés à l'interne avec les responsables de chaque groupe d'actifs. Ces rencontres avaient pour objectif de revoir les catégories actuelles des immobilisations corporelles et d'établir si des modifications à ces catégories étaient nécessaires.

Les responsables se sont interrogés sur les différents éléments contenus dans une catégorie ainsi que sur leur durée d'utilisation prévue afin de voir si ceux-ci ne devraient pas être séparés en nouvelles catégories.

3.2 TAUX D'AMORTISSEMENT DES ACTIFS DE DISTRIBUTION, DE STOCKAGE ET DE TRANSMISSION

L'exécution de cette analyse statistique et prévisionnelle a été confiée à monsieur Larry Kennedy, consultant spécialisé dans ce domaine, de la firme Gannett Fleming. Son mandat consistait à revoir les taux d'amortissement des catégories d'actifs de distribution, de stockage ainsi que de transmission en tenant compte des informations historiques.

Pour chacun des groupes d'actifs, une courbe de mortalité a été établie afin de déterminer une durée de vie moyenne par catégorie d'actifs. Pour ce faire, Gaz Métro a fourni à M. Kennedy les soldes au 30 septembre 2014 de la valeur historique, de l'amortissement accumulé, des additions, des retraits et des coûts d'abandon de toutes les catégories d'actifs ventilées selon l'année de mise en service. À partir de ces informations, la durée de vie[1], la durée de vie résiduelle[2] ainsi que l'évaluation des coûts de retraits de chaque actif ont été déterminées.

Des simulations ont été effectuées pour permettre la sélection de la courbe de mortalité de la catégorie d'actifs qui correspond le mieux aux données réelles de chaque groupe d'actifs étudié. Ces courbes statistiques proviennent de l'Iowa State University.

M. Kennedy a discuté avec les ingénieurs responsables de la conception et de la gestion des actifs de distribution, de stockage et de transmission de Gaz Métro. Ces discussions avaient pour

[1] La durée de vie équivaut à l'espérance de vie d'un groupe d'actifs au moment de son acquisition.

[2] La durée de vie résiduelle représente la durée de vie restante de l'ensemble d'un groupe d'actifs. Cette durée tient compte de l'âge moyen du groupe d'actifs par rapport à sa durée de vie établie au départ.

but de connaître leur opinion sur la durée de vie des actifs du réseau de Gaz Métro. De même, il voulait connaître les projets d'investissement à venir qui pourraient influencer de façon significative l'évaluation du niveau futur de la valeur historique, qui proviendrait d'acquisitions ou de dispositions anticipées d'immobilisations corporelles.

3.2.1 Méthodes de détermination des taux d'amortissement

Depuis la dernière étude des taux à partir des données au 30 septembre 2009, Gaz Métro utilise la méthode ELG pour la détermination de ses taux d'amortissement. La méthode ELG prend en compte le fait que dans une catégorie d'actifs, pour une année donnée, certains actifs sont retirés avant l'atteinte de la durée de vie projetée et ce, pour diverses raisons. La durée de vie de la catégorie est donc établie à l'aide de la somme des durées de vie moyennes qui tient compte de l'historique des retraits par année d'acquisition. Il en résulte un niveau plus élevé de dépenses d'amortissement plus tôt dans la vie d'un groupe d'actifs. Cette méthode permet d'établir une charge d'amortissement qui reflète mieux la durée d'utilisation des actifs.

3.3 TAUX D'AMORTISSEMENT DES ACTIFS DES INSTALLATIONS GÉNÉRALES

Pour ce qui est des catégories relatives aux installations générales, les taux d'amortissement ont été analysés à l'interne, tel qu'effectué dans les années précédentes. Compte tenu de la nature des immobilisations incluses dans les catégories des installations générales, l'estimation de la durée de vie de ces actifs est plus facilement déterminable et conséquemment, l'implication d'un expert en étude de taux n'est pas nécessaire. Des ateliers de travail ont été réalisés avec les responsables à l'interne des actifs étudiés. Ces rencontres avaient pour objectif de revoir les catégories, de définir les changements et d'évaluer les taux d'amortissement appropriés. La durée de vie des actifs, la durée d'amortissement et les retraits passés ont aussi été validés au cours de ces rencontres.

Outre la révision à la hausse de la durée de vie des fourgonnettes qui est passée de 5 à 7 ans, peu de changements ayant des impacts significatifs ont été effectués sur ces catégories.

4 RÉSULTATS

Les résultats de l'étude des taux d'amortissement se divisent en deux parties. D'une part, les actifs étudiés par la firme Gannett Fleming sont constitués des actifs de distribution, de stockage et de transmission. Les résultats de l'étude de la firme Gannett Fleming sont présentés à l'annexe A.

D'autre part, les résultats de l'étude des installations générales réalisée par Gaz Métro sont intégrés à l'annexe B.

Il faut noter que pour certains actifs, il ne fut pas nécessaire de procéder à une étude. C'est le cas, entre autres, des actifs non amortissables tels que les terrains, les droits de mutation et les travaux en cours. Également, certains actifs, tels que les contributions et les subventions, ont les mêmes taux d'amortissement que les actifs auxquels ils sont reliés. Par conséquent, les taux d'amortissement de ces catégories seront ajustés en fonction des nouveaux taux des catégories d'actifs auxquels ils se rapportent.

Globalement, la dépense d'amortissement de l'année 2016, toutes catégories d'immobilisations confondues, aurait été de 104,6 M$ selon les anciens taux, comparativement à une prévision de 109,1 M$ en fonction des taux de la nouvelle étude des taux réalisée. L'annexe C présente l'analyse détaillée des impacts sur la dépense d'amortissement par catégorie d'immobilisations.

4.1 MODIFICATION DES TAUX DES ACTIFS DE DISTRIBUTION, DE STOCKAGE ET DE TRANSMISSION

Une augmentation importante des taux d'amortissement des branchements d'immeubles en plastique direct est recommandée par le consultant. À la suite de l'analyse basée sur les retraits passés et d'une comparaison avec nos pairs de l'industrie, les coûts d'abandon à provisionner dans l'amortissement cumulé ont augmenté de façon significative pour cette catégorie. Une augmentation des taux d'amortissement des conduites principales en acier est également recommandée en raison d'une diminution de la durée de vie pour ces actifs. Cette augmentation des taux est compensée par une réduction des taux d'amortissement pour :

- les conduites principales en plastique direct en raison d'une réduction des coûts d'abandon à provisionner;
- les postes de livraison portion équipement en raison d'une réduction des coûts d'abandon à provisionner et d'une augmentation de la durée de vie; et
- les compteurs en raison d'une augmentation de la durée de vie résiduelle.

Voici un tableau récapitulatif des changements importants.

Catégorie	Description catégorie	Taux actuel	Estimation durée vie utile actuelle	Taux proposé	Estimation durée de vie utile proposée	Impact dépense amortissement 2016
Z1102	Distribution branchements plastique direct	3,19 %	50	5,15 %	50	14,3 M$
Z1150	Distribution conduites acier	2,82 %	50	3,13 %	45	2,3 M$
Z1151	Distribution conduites plastique direct	1,98 %	60	1,56 %	65	(3,6 M$)
Z1250	Distribution postes de livraison portion équipements	5,97 %	32	2,03 %	37	(3,5 M$)
Z1200	Compteurs	9,16 %	18	7,19 %	18	(3,3 M$)
Autres catégories	Autres catégories	divers	divers	divers	divers	(0,9 M$)
Total						**5,3 M$**

L'annexe C présente l'analyse détaillée des impacts sur la dépense d'amortissement des actifs de distribution, de stockage et de transmission par catégorie d'immobilisations.

4.2 PROPOSITION DE GAZ MÉTRO – INSTALLATIONS GÉNÉRALES

Gaz Métro propose des changements pour certains actifs des installations générales, visant ainsi à maintenir une saine gestion de ses immobilisations. Ces changements sont présentés à l'annexe B et les impacts sur la dépense d'amortissement à l'annexe C.

Afin de s'ajuster à l'évolution de la technologie, Gaz Métro propose quelques mouvements internes entre les catégories des actifs technologiques. Les investissements en outils de communication Mike et en équipements de télécommunication, qui sont actuellement comptabilisés dans les catégories Pag,cell,caméra - 2 ans (Z2202) et Micro-ord,serveur - 4 ans (Z2203) respectivement, seront transférés à la catégorie imprim.,phot,lib.stock - 5 ans (Z2204). Les systèmes téléphoniques qui sont actuellement comptabilisés dans la catégorie mesurage distance - 10 ans (Z2205) seront désormais comptabilisés dans la catégorie imprim.,phot,lib.stock - 5 ans (Z2204).

Gaz Métro propose également un changement de taux pour certaines catégories des installations générales afin de mieux refléter les durées de vie des actifs. Gaz Métro propose également la création de deux nouvelles catégories d'actifs, soit la catégorie de Matériel roulant - Camions lourds – 10 ans (Z2540) et Équipements immeubles - 15 ans (Z2055). L'ajout de la catégorie Matériel roulant - Camions lourds – 10 ans est proposé afin de bien refléter la durée de vie des camions par type de métier. Quant à la catégorie des Équipements des immeubles, actuellement ces équipements sont regroupés dans deux catégories et sont respectivement amortis sur 10 ans et 25 ans. L'ajout de la nouvelle catégorie de 15 ans permettra à Gaz Métro un meilleur appariement entre l'amortissement des actifs et leur utilisation prévue.

Les améliorations proposées ci-dessus permettraient une répartition équitable de la dépense d'amortissement entre les générations de clients et favoriseraient la juste récupération des investissements.

Globalement, les modifications proposées aux catégories des installations générales ont un impact à la baisse de 0,9 M$ sur la dépense d'amortissement. L'annexe C présente l'analyse détaillée des impacts sur la dépense d'amortissement des installations générales par catégorie d'immobilisations.

5 MODALITÉ D'APPLICATION

Pour la cause tarifaire 2016, Gaz Métro demande à la Régie d'autoriser :

a) la création des nouvelles catégories d'immobilisations décrites à l'annexe B, ainsi que les taux d'amortissement afférents;

b) la modification des taux d'amortissement applicables à certaines catégories d'actifs tel que plus amplement explicité à l'annexe C.

6 IMPACT DES MODIFICATIONS DES IMMOBILISATIONS CORPORELLES

L'impact des modifications des taux d'amortissement et des catégories d'immobilisations corporelles est une augmentation sur la dépense d'amortissement de 4,6 M$ pour l'exercice 2016.

7 CONCLUSION

La mise à jour de la présente étude des taux d'amortissement permettrait de refléter une dépense annuelle d'amortissement conforme à la réalité économique actuelle et à l'application des normes comptables en vigueur. Cette étude des taux d'amortissement de Gaz Métro se traduit par une hausse de la dépense d'amortissement de 4,6 M$, ce qui représente une augmentation de 4,4 % par rapport à la dépense d'amortissement calculée avec les taux actuellement en vigueur.

Gaz Métro demande à la Régie de prendre acte de l'étude des taux d'amortissement réalisée par la firme Gannett Fleming pour les actifs de distribution, de stockage et de transmission.

Gaz Métro demande à la Régie d'autoriser la modification des taux d'amortissement des actifs de distribution, de stockage et de transmission qui seront en vigueur jusqu'à la prochaine étude des taux.

Gaz Métro demande à la Régie d'autoriser la création de nouvelles catégories d'actifs d'installations générales.

Gaz Métro demande à la Régie d'autoriser la modification des taux d'amortissement des actifs d'installations générales qui seront en vigueur jusqu'à la prochaine étude des taux.

GAZ MÉTRO

MONTREAL, QUEBEC

2014 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AS OF SEPTEMBER 30, 2014

Prepared by:

Excellence Delivered ***As Promised***

GAZ MÉTRO
MONTREAL, QUEBEC

2014 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO PLANT IN SERVICE AS OF SEPTEMBER 30, 2014

GANNETT FLEMING CANADA ULC

Calgary, Alberta

Gannett Fleming

Excellence Delivered ***As Promised***

May 12, 2015

Martine Bisaillon, CPA, CMA
Chef de service – Immobilisation et contrôle des coûts
Société en Commandite Gaz Métro
1717, rue du Havre
Montréal QC H2K 2X3

Attention: Mme. Martine Bisaillon

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas distribution, transmission and stockage plant assets of Gaz Métro as of September 30, 2014. Our report presents a description of the methods used in the estimation of depreciation, the statistical analyses of service life and the summary and detailed tabulations of annual and accrued depreciation.

We gratefully acknowledge the assistance of Gaz Métro personnel in the completion of the study.

Respectfully submitted,

GANNETT FLEMING CANADA ULC

LARRY E. KENNEDY
Vice President

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DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Gaz Métro's request, Gannett Fleming Canada ULC ("Gannett Fleming") conducted a depreciation study related to the surviving balances as of September 30, 2014. The purpose of this study was to determine the annual depreciation accrual rates and amounts for financial reporting and ratemaking objectives.

The depreciation rates are based on the straight line method using the equal life group ("ELG") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristic for each depreciable group of assets.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of September 30, 2014 as summarized by Table 1 of the study by account detail. Supporting data and calculations are provided within the study.

Finally, this study results in an annual depreciation expense accrual of $93.9 million when applied to depreciable plant balances as of September 30, 2014. The report study results are summarized at an aggregate functional group level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL PERCENTAGES AND AMOUNTS

PLANT GROUP	ORIGINAL COST $'s	ANNUAL ACCRUAL %'s	ANNUAL ACCRUAL $'s
(1)	(2)	(3)	(4)
DISTRIBUTION	2,816,537,771	3.26	91,765,804
TRANSMISSION	300,865,052	0.34	1,037,977
GENERAL	40,724,956	2.58	1,051,090
TOTAL PLANT IN SERVICE	**3,158,127,779**	**2.97**	**93,854,871**

PART I. INTRODUCTION

GAZ MÉTRO
DEPRECIATION STUDY
PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Gaz Métro, to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas plant at September 30, 2014. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to gas plant in service as of September 30, 2014.

The service life and net salvage estimates resulting from the study were based on: informed engineering judgment which incorporated analyses of historical plant retirement data as recorded through September 30, 2014; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas industry, including knowledge of service lives and net salvage estimates used for other gas companies.

PLAN OF REPORT

Part I Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II Development of Depreciation Parameters, presents descriptions of the methods used in the service life and net salvage studies. Part III Calculation of Annual and Accrued Depreciation presents the methods and procedures used in the calculation of depreciation. Part IV. Results of Study, presents summaries by depreciable group of annual and accrued depreciation. Part V presents the results of the Retirement Rate and Service Life Statistics and Part VI presents Net Salvage Analysis. Detailed tabulations of annual and accrued depreciation are presented in Part VII of this report. An overview of Iowa curves and the Retirement Rate Analysis are set forth in Appendix A of the report. An overview of the net salvage analysis is presented in Appendix B of this report.

BASIS OF THE STUDY

Depreciation

For most accounts, the annual and accrued depreciation were calculated by the straight line method using the equal life group ("ELG") procedure. For certain General Plant accounts, the annual depreciation is based on amortization accounting. The calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, ELG procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America and has been previously approved for use by Gaz Métro.

Service Life and Net Salvage Estimates

The service life and salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the gas utility industry, and comparisons of the service life and net salvage estimates from our studies of other gas utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for gas plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The depreciation rates should be reviewed periodically to reflect the changes that result from plant and reserve account activity. A depreciation reserve deficiency or surplus will develop if future capital expenditures vary significantly from those anticipated in this study.

PART II. DEVELOPMENT OF DEPRECIATIONS PARAMETERS

PART II. DEVELOPMENT OF DEPRECIATION PARAMETERS

DEPRECIATION

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

The calculation of annual and accrued depreciation based on the straight line method requires the estimation of survivor curves and is described in the following sections of this report. The development of the proposed depreciation rates also requires the selection of group depreciation procedures, as discussed in Part III of this report.

ESTIMATION OF SURVIVOR CURVES

Survivor Curves

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages using the retirement rate method of analysis.

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and relative height of the modes. The left-moded curves are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical-moded curves are those in which the greatest frequency of retirement occurs at average service life. The right-moded curves are those in which the greatest frequency occurs to the right of, or after, the average service life. The origin-moded curves are those in which the greatest frequency of retirement occurs at the origin, or immediately after age 0. The letter designation of each family of curves (L, S, R or O) represents the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

A discussion of the general concept of survivor curves and retirement rate method is presented in Appendix A of this report. A discussion of the net salvage estimation process followed by Gannett Fleming in this study is attached as Appendix B.

Survivor Curve and Net Salvage Judgments

The survivor curve estimates were based on judgment which considered a number of factors. The primary factors were the statistical analysis of data; current policies and outlook as determined during conversations with management personnel and on the knowledge Gannett Fleming developed through the completion of numerous gas utility studies.

The estimates of net salvage were based in part on historical data related to actual retirement activity for the years 2002 through 2014 for most accounts. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements were used. Percentages of the cost of plant retired were calculated for each component of net salvage on annual, three-year rolling band and the most five-year moving average bases. The net salvage estimates are expressed as percentages of the cost of plant.

The following discussion, dealing with a number of accounts which comprise the majority of the investment analyzed, presents an overview of the factors considered by Gannett Fleming in the determination of the average service life and net salvage estimates. The survivor curve estimates for the remainder of the accounts not discussed in the following sections were based on similar considerations.

Telephone interviews and discussions were held with key operational and engineering groups. The interviews and discussions, combined with the information gained in the interviews and discussions from prior depreciation studies, assisted Gannett Fleming in the understanding of the historic forces of retirement that have resulted in the statically developed average service life indications and on the anticipated future forces of retirement. Based on these discussions, Gannett Fleming is better able to determine if the results of the retirement rate analysis should be adjusted to better reflect the future forces of retirement, or changes in technology. Additionally, operational interviews provide information regarding the reuse practices and policies and cost of retirement information.

Each retirement rate analysis resulted in a life table which, when plotted, formed an original survivor curve. Each original survivor curve, as plotted from the life table, represents the average survivor pattern experienced by several vintage groups during the experience band studied. Inasmuch as this survivor pattern does not necessarily describe the life characteristics, interpretation of the original survivor curves is required to use them as valid considerations in service life estimation. Iowa type curves were used in these interpretations. The survivor curve estimates were based on judgment which considered a number of factors as discussed above. The primary factors were the statistical analysis of data, current policies and outlook as determined during conversations with management and survivor curve estimates from previous studies of this Company and other gas transmission and distribution companies. The specific factors for the largest accounts follow.

Account Z11.51 – Distribution - Main Pipe Direct Plastic, is the largest account studied and represents 26% of Gaz Métro's depreciable plant. The retirements, additions and other plant transactions for the period 1957 through 2014 were analyzed by the retirement rate method. The original and smooth survivor curve is plotted on

page V-20. Typical service lives for distribution mains range from 50 to 75 years.

In the previous study Gannett Fleming recommended the Iowa 60-R3. Although a limited amount of retirement activity has been experienced for this account to date, the Iowa 65-R3 represents a better fit to the data than the previous recommendation. The Iowa 65-R3 is within the range typically used within the industry and consistent with the peer analysis comparison. Discussions with the Gaz Métro's operations and engineering staff indicated that the recommended Iowa 65-R3 is a reasonable expectation for the equipment in this account. With the limited retirement experience, the Iowa 65-R3 recommended in this study provides recognition to the limited historic retirement experience, is within the range typically used by industry, and provides for a reasonable expectation of the future retirement trends. In Gannett Fleming's experience, the Iowa 65-R3 is judged to best represent the future expectations of the equipment in this account.

This account has experienced a significant amount of net salvage (i.e. cost of removal) activity since 2002, ranging from negative two percent to negative 45 percent with the more current bands indicating values ranging from negative two percent to negative five percent. The full depth band (i.e. cumulative from 2002 to 2014) indicates a value of negative seven percent. A three-year moving average indicates a range from negative four percent to negative 14 percent with the more current value indicating a range from negative four percent to negative eight percent. The most recent five-year average is negative six percent. The discussions held with the company operations and engineering staff indicated that the historical indications would be indicative for the future expectations for the equipment in this account. Based upon the historical results and the comments from the operations and engineering staff, Gannett Fleming recommends that negative three percent would best represent the future net salvage expectations for the equipment in this account.

Account Z11.50 – Distribution - Main Pipe Steel, represents approximately 22% of the depreciable plant studied. The retirements, additions and other plant transactions for the period 1957 through 2014 were analyzed with the retirement rate method. The original survivor curve, as plotted on page V-17, indicates low retirement ratios through age 35 and then significantly increasing ratios of retirement thereafter through to the

end of the observation period. This type of a trend in retirement ratios is consistent with a higher mode R Iowa curve. The previously used Iowa curve estimate for this account was the Iowa 50-R3. The retirement rate analysis indicated a decrease in average service life estimate to 45 years and an increase in the mode from an R3 curve to the R4 curve.

Gannett Fleming interviews of operations and engineering staff indicated that the historical results for the equipment in this account would be indicative of the future expectations. Based on the historical results and the confirmation of the operations and engineering staff, the historical Iowa 45-R4 was judged to best represent the future expectations of the equipment in this account.

This account has experienced a significant amount of net salvage (i.e. cost of removal) activity since 2002, ranging from less than negative one percent to negative 100 percent with a full depth band (i.e. cumulative from 2002 to 2014) value of negative 23 percent. A three-year moving average indicates a range from negative two percent to negative 36 percent with the most recent five-year average being negative 27 percent. The discussions held with the company operations and engineering staff indicated that the historical indications would be reasonable future expectations for the equipment in this account. Based upon the historical results and the comments from the operations and engineering staff, Gannett Fleming recommends that negative 25 percent would best represent the future net salvage expectations for the equipment in this account. The negative 25 percent net salvage recommendation is within the range of the peer comparison analysis.

Account Z11.02 – Distribution Branch (Service) – Direct Plastic, represents approximately 21% of the depreciable distribution plant studied. The retirements, additions and other plant transactions for the period 1977 through 2014 were analyzed with the retirement rate method. The original survivor curve, as plotted on page V-8, indicates consistent retirement ratios through to age 33. The early retirement in this account occurs at a lesser rate than occurs in the other larger distribution plant accounts, and is consistent with industry trends for plant of this type. The previously used Iowa curve selection for this account was the Iowa 50-R2.5. The retirement rate analysis indicates that the previous selection is still a reasonable estimate for the

equipment in this account. Typical average service lives for plastic gas distribution services range from 33 to 55 years, with most being at least 50 years. Gannett Fleming interviews of operations and engineering staff related to this account indicated that the expectations of the company are that plastic distribution services should last at least 50 years on average and would have a maximum life of much more than 50 years. The 50-R2.5 Iowa curve, provides a good interpretation of the historical data, and is forecast to be representative of the anticipated future retirement activity.

This account has experienced a significant amount of net salvage (i.e. cost of removal) activity since 2002, ranging from negative 29 percent to over negative 200 percent with a full depth band (i.e. cumulative from 2002 to 2014) value of negative 85 percent. A three-year moving average indicates a range from negative 38 percent to negative 144 percent with the most recent five-year average being negative 110 percent. The discussions held with the company operations and engineering staff indicated that the historical indications would be reasonable future expectations for the equipment in this account. Based upon the historical results and the comments from the operations and engineering staff, Gannett Fleming recommends that negative 100 percent would best represent the future net salvage expectations for the equipment in this account. The negative 100 percent net salvage recommendation is within the range of the peer comparison analysis.

Account Z31.00 – Transmission - Main Pipe represent approximately nine percent of the depreciable plant studied. Plant accounting transactions from 1983 through 2014 were analyzed with the retirement rate method. The original survivor curve, as plotted on page V-51, indicates that very little retirement activity has occurred over this observation period. The previous Iowa 65-R3 estimate for this account was based on the professional judgment of Gannett Fleming based on knowledge gained through the completion of a number of depreciation studies for Canadian natural gas and crude oil transmission systems. Gannett Fleming interviews of operations and engineering staff in prior studies related to this account, indicated agreement with the previous selection. A peer analysis comparison indicates a range from 60-65 years. Based on the peer experience and confirmed with the Operations and Engineering staff in prior studies, Gannett Fleming recommends the continued use of the Iowa 65-R3 at

this time.

The Iowa 65-R3 recommended in this study provides recognition to the limited historic retirement experience, is within the range typically used by industry, and provides for a reasonable expectation of the future retirement trends.

This account has only a few years of net salvage (i.e. cost of removal) activity. The total cumulative value for the last seven years has been negative 19 percent since 2008, ranging from less than negative five percent to negative 116 percent with a full depth band (i.e. cumulative from 2008 to 2014) value of negative 19 percent. The most recent three-year and five-year moving average indicates a value of negative eight percent for both bands. The discussions held with the company operations and engineering staff indicated that the historical indications would be reasonable future expectations for the equipment in this account. Based upon the historical results and the comments from the operations and engineering staff, Gannett Fleming recommends that negative 10 percent would best represent the future net salvage expectations for the equipment in this account. The negative 10 percent net salvage recommendation is within the range of the peer comparison analysis.

Account Z11.00 - Distribution Branch (Service) - Steel – represents approximately five percent of the depreciable distribution plant studied. The retirements, additions and other plant transactions for the period 1957 through 2014 were analyzed using the retirement rate analysis method. The original survivor curve, as plotted on page V-2, indicates a trend of significant retirement ratios beginning early in the life of the account and continuing at a constant rate through the 56-year observation period. The high frequency of early retirement ratios is typical of distribution plant of this type and leads to a low mode Iowa curve. The previously used Iowa curve estimate for this account was the Iowa 45-R1.5. The statistical analysis indicates that the previous selected R1.5 mode is still appropriate for this account. However, a small decrease from the previous 45-year average service life to a 43-year average service life is warranted. The discussions held with the company operations and engineering staff indicated that the historical indications would be indicative for the future expectations for the equipment in this account. The Iowa 43-R1.5 provides a good interpretation of the historical data for the first 30 years of the account's life and provides a better fit to the

historical data from age 30 onward than the previous Iowa 45-R1.5. Based on the above information, Gannett Fleming recommends the Iowa 43-R1.5 to best represent the future characteristics of the equipment in this account.

This account has experienced a significant amount of net salvage (i.e. cost of removal) activity since 2002, ranging from negative three percent to negative 116 percent with a full depth band (i.e. cumulative from 2002 to 2014) value of negative 22 percent. A three-year moving average indicates a range from negative 10 percent to negative 33 percent with the most recent five-year average being negative 28 percent. The discussions held with the company operations and engineering staff indicated that the historical indications would be reasonable future expectations for the equipment in this account. Based upon the historical results and the comments from the operations and engineering staff, Gannett Fleming recommends that negative 20 percent would best represent the future net salvage expectations for the equipment in this account. The negative 20 percent net salvage recommendation is within the range of the peer comparison analysis.

Account Z12.00 - Distribution Meter - represent approximately five percent of the depreciable plant studied. Plant accounting transactions from 1956 through 2014 were analyzed with the retirement rate method. The original survivor curve, as plotted on page V-26, indicates a significant amount of retirement activity in this account through the complete observation period. The retirement rate analysis provided a best fitting Iowa curve estimate of the Iowa 22-R2.5. The currently approved Iowa curve estimate is the Iowa 18-R1.5. Gannett Fleming held interviews with the company's internal experts in the area of metering. Recent pronouncements made by Measurement Canada lead the company to believe that the older analog natural gas metering equipment will undergo a period of significant retirement activity as it will be difficult for the existing analog meters to pass the new stringent testing requirements. Gannett Fleming has witnessed a trend in recent depreciation studies of natural gas plant where the increased use of digital metering equipment has caused the typical average service life estimates for this equipment to be reduced from the previous 25 to 35-year range to 15 or 20 years. The company's internal metering experts indicated that some of the casing material may have a life expectation of approximately 20 years and the internal

component parts would have an estimated life of 15 years. They also indicated that the continued use of the 18-year average service life continues to be appropriate for the equipment in this account. Gannett Fleming notes that similar experience and expectation is now common in the natural gas distribution industry. Gannett Fleming also recommends a change to the R2.5 Iowa curve from the currently used Iowa R1.5 based on the retirement rate analysis. The recommended Iowa R2.5 curve when combined with the currently used 18-year average service life provides a reasonable expectation for the equipment in this account.

The survivor curve estimates for the remaining accounts, were based on similar considerations of historical analyses, management outlook and estimates for the company and other natural gas distribution utilities.

Following is a brief summary for the accounts not discussed above where a significant net salvage recommendation is made, outlining the various factors considered by Gannett Fleming in forming the net salvage recommendation.

Account Z11.03 – Distribution Branch (Service) - Insert Plastic - This account has experienced net salvage (i.e. cost of removal) activity since 2010. The values have ranged from negative ten percent to over negative 200 percent with a total cumulative value for the last five years indicating negative 89 percent. The three-year moving average has ranged from negative 50 percent to negative 123 percent with the most recent three-year average being negative 50 percent. The most recent five-year average is negative 89 percent. The discussions held with the company operations and engineering staff indicated that the historical indications would be reasonable future expectations for the equipment in this account. Based upon the historical results and the comments from the operations and engineering staff, Gannett Fleming recommends that negative 40 percent would best represent the future net salvage expectations for the equipment in this account. The negative 40 percent net salvage recommendation is within the range of the peer comparison analysis.

Account Z13.00 - Distribution Release Station - Equipment – This account has experienced a significant amount of net salvage (i.e. cost of removal) activity since 2002, ranging from negative one percent to over negative 600 percent with a full depth band (i.e. cumulative from 2002 to 2014) value of negative 33 percent. A three-year

moving average indicates a range from negative 12 percent to negative 75 percent with the most recent five-year average being negative 31 percent. The discussions held with the company operations and engineering staff indicated that the historical indications would be indicative for the future expectations for the equipment in this account. Based upon the historical results and the comments from the operations and engineering staff, Gannett Fleming recommends that negative 30 percent would best represent the future net salvage expectations for the equipment in this account.

The net salvage estimates for the remaining accounts, were based on similar considerations of historical analyses, management outlook and estimates for the company and other natural gas transmission and distribution utilities.

PART III. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART III. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, Average Service Life (ASL) and Equal Life Group (ELG).

In the ELG procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life group.

The table on the following page presents an illustration of the calculation of equal life group depreciation in a mass property account using the Iowa 15-R3 survivor curve, 0 percent net salvage and a September 30, 2014 calculation date. In the table, each equal life group is defined by the age interval shown in columns 1 and 2. These are the ages at which the first and last retirement of each group occurs, and the group's equal life, shown in column 3, is the midpoint of the interval. For purposes of the calculation, each vintage is divided into equal life groups arranged so that the midpoint of each one-year age interval coincides with the calculation date, e.g., September 30 in this case. This enables the calculation of annual accruals for a twelve-month period centered on the date of calculation.

The retirement during the age interval, shown in column 4, is the size of each equal life group and is derived from the Iowa 15-R3 survivor curve and 0 percent net salvage. It is the difference between the percents surviving at the beginning and end of the age interval. Each equal life group's annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3).

Columns 7 through 10 show the derivation of the annual and accrued factors for each vintage based on the information developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2010, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 7.53413204309 for 2013 equals one-half of 0.14669333333 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:
CALCULATION DATE.. 09-31-2014
SURVIVOR CURVE.... 15-R3

AGE INTERVAL BEG (1)	AGE INTERVAL END (2)	LIFE (3)	RETIREMENTS DURING INTERVAL (4)	GROUP ANNUAL ACCRUAL (5)=(4)/(3)	YEAR INST (6)	SUMMATION OF ANNUAL ACCRUALS (7)	AVERAGE PERCENT SURVIVING (8)	ANNUAL FACTOR (9)	ACCRUED FACTOR (10)
0.000	1.000	0.500	0.13204	0.13204000000	2014	7.73951870976	99.939619	0.0774	0.0387
1.000	2.000	1.500	0.22004	0.14669333333	2013	7.53413204309	99.757940	0.0755	0.1133
2.000	3.000	2.500	0.34901	0.13960400000	2012	7.39098337643	99.473416	0.0743	0.1858
3.000	4.000	3.500	0.53168	0.15190857143	2011	7.24522709071	99.033069	0.0732	0.2562
4.000	5.000	4.500	0.77648	0.17255111111	2010	7.08299724944	98.378988	0.0720	0.3240
5.000	6.000	5.500	1.09520	0.19912727273	2009	6.89715805752	97.443149	0.0708	0.3894
6.000	7.000	6.500	1.50085	0.23090000000	2008	6.68214442116	96.145127	0.0695	0.4518
7.000	8.000	7.500	1.99686	0.26624800000	2007	6.43357042116	94.396275	0.0682	0.5115
8.000	9.000	8.500	2.59836	0.30568941176	2006	6.14760171528	92.098663	0.0668	0.5678
9.000	10.000	9.500	3.32846	0.35036421053	2005	5.81957490413	89.135249	0.0653	0.6204
10.000	11.000	10.500	4.20015	0.40001428571	2004	5.44438565601	85.370944	0.0638	0.6699
11.000	12.000	11.500	5.24273	0.45588956522	2003	5.01643373055	80.649505	0.0622	0.7153
12.000	13.000	12.500	6.46397	0.51711760000	2002	4.52993014794	74.796157	0.0606	0.7575
13.000	14.000	13.500	7.78086	0.57636000000	2001	3.98319134794	67.673742	0.0589	0.7952
14.000	15.000	14.500	9.04123	0.62353310345	2000	3.38324479621	59.262695	0.0571	0.8280
15.000	16.000	15.500	9.97724	0.64369290323	1999	2.74963179287	49.753461	0.0553	0.8572
16.000	17.000	16.500	10.26569	0.62216303030	1998	2.11670382611	39.631994	0.0534	0.8811
17.000	18.000	17.500	9.71888	0.55536457143	1997	1.52794002524	29.639708	0.0516	0.9030
18.000	19.000	18.500	8.35418	0.45157729730	1996	1.02446909088	20.603179	0.0497	0.9195
19.000	20.000	19.500	6.50335	0.33350512821	1995	0.63192787812	13.174414	0.0480	0.9360
20.000	21.000	20.500	4.58978	0.22389170732	1994	0.35322946036	7.627850	0.0463	0.9492
21.000	22.000	21.500	2.91547	0.13560325581	1993	0.17348197879	3.875224	0.0448	0.9632
22.000	23.000	22.500	1.61144	0.07161955556	1992	0.06987057311	1.611769	0.0434	0.9765
23.000	24.000	23.500	0.66967	0.02849659574	1991	0.01981249746	0.471215	0.0420	0.9870
24.000	25.000	24.500	0.13425	0.00547959184	1990	0.00282440367	0.069256	0.0408	0.9996
25.000	25.350	25.175	0.00213	0.00008460775	1989	0.00001480636	0.000373	0.0397	1.0000
TOTAL			100.00000						

The summation of annual accruals (column 7) for installations during 2014 is calculated on the basis of an in-service date at the midpoint of the year, i.e., March 31.

Inasmuch as the overall calculation is centered on September 30, 2014, the first figure in column 7, for vintage 2014, equals all of the group annual accrual for the first equal life group plus the accruals for all of the subsequent equal life groups.

The average percent surviving derived from the Iowa 15-R3 survivor curve and 0 percent net salvage, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8). The accrued factor, shown in column 10, equals the annual factor multiplied by the age of the group at September 30, 2014.

PART IV. RESULTS OF STUDY

PART IV. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates and the accrued depreciation were calculated in accordance with the straight line method, using the equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

DESCRIPTION OF DETAILED TABULATIONS

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page V-2 of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which where plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The tables of the calculated annual depreciation applicable to depreciable assets as of September 30, 2014 are presented in account sequence starting on page VII-2 of the supporting documents. The tables indicate the estimated average survivor curves used in the calculations. The tables set forth, for each installation year, the original cost, calculated accrued depreciation, and the calculated annual accrual.

GAZ MÉTRO

TABLE 1. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS
BASED ON SURVIVING PLANT AS OF SEPTEMBER 30, 2014
"COMBINED LIFE AND NET SALVAGE ANALYSIS"

ACCOUNT	DESCRIPTION	ESTIMATED YEAR OF FINAL RETIREMENT	ESTIMATED SURVIVOR CURVE	ESTIMATED NET SALVAGE	SURVIVING ORIGINAL COST AS OF 09/30/2014	BOOKED DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL AMOUNT	CALCULATED ANNUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(9)/(6)	(11)=(8)/(9)
Z10.50	DISTRIBUTION SERVITUDE (EASEMENT)		70-SQ	0	14,913,896	3,488,159	11,425,737	212,288	1.42	53.8
Z11.00	DISTRIBUTION BRANCH (SERVICE) - STEEL		43-R1.5	(20)	160,387,813	99,553,911	92,911,465	4,017,215	2.50	23.1
Z11.01	DISTRIBUTION BRANCH (SERVICE) - COPPER INSERTS		16-L1	(70)	1,079,344	1,809,508	25,377	8,863	0.82	2.9
Z11.02	DISTRIBUTION BRANCH (SERVICE) - DIRECT PLASTIC		50-R2.5	(100)	671,692,972	261,698,548	1,081,687,397	34,647,287	5.16	31.2
Z11.03	DISTRIBUTION BRANCH (SERVICE) - INSERT PLASTIC		50-R2.5	(40)	75,664,550	62,174,243	43,756,126	1,716,664	2.27	25.5
Z11.04	DISTRIBUTION BRANCH (SERVICE) - PRE-RELEASE PLASTIC		35-R4	(40)	1,819,359	888,404	1,658,698	101,151	5.56	16.4
Z11.05	DISTRIBUTION BRANCH (SERVICE) - PRE-RELEASE STEEL		35-R4	(40)	572,322	80,395	720,856	41,346	7.22	17.4
Z11.50	DISTRIBUTION - MAIN PIPE STEEL		45-R4	(25)	694,097,590	367,781,963	499,840,025	21,711,989	3.13	23.0
Z11.51	DISTRIBUTION - MAIN PIPE DIRECT PLASTIC		65-R3	(3)	822,017,348	286,235,073	560,442,796	12,820,457	1.56	43.7
Z11.52	DISTRIBUTION - MAIN PIPE PLASTIC INSERTS		65-R4	(10)	64,109,750	36,653,964	33,866,761	919,420	1.43	36.8
Z12.00	DISTRIBUTION METER		18-R2.5	0	159,058,396	62,122,116	96,936,280	11,407,281	7.17	8.5
Z12.50	DISTRIBUTION DELIVERY STATION - EQUIPMENT		37-R3	(10)	83,528,413	59,030,035	32,851,219	1,699,706	2.03	19.3
Z12.51	DISTRIBUTION DELIVERY STATION - CIVIL BUILDING		39-R4	(10)	13,085,002	8,333,762	6,059,740	322,520	2.46	18.8
Z13.00	DISTRIBUTION RELEASE STATION - EQUIPMENT		34-R1.5	(30)	38,523,250	24,608,032	25,472,193	1,450,568	3.77	17.6
Z13.01	DISTRIBUTION RELEASE STATION - CIVIL BUILDING		35-R3	(10)	7,739,745	4,033,220	4,480,499	236,081	3.05	19.0
Z15.01	DISTRIBUTION BIOGAZ - SERVITUDE	9/30/2031	70-SQ	0	3,415	1,136	2,279	136	3.98	16.8
Z15.50	DISTRIBUTION BIOGAZ - MAIN PIPE - STEEL	9/30/2031	65-R3	(25)	1,972,475	732,766	1,732,828	105,221	5.33	16.5
Z15.60	DISTRIBUTION BIOGAZ - COMPRESSION STATION - EQUIPMENT	9/30/2031	25-R2.5	(10)	4,046,626	1,460,331	2,990,958	233,102	5.76	12.8
Z15.61	DISTRIBUTION BIOGAZ - COMPRESSION STATION - BUILDING	9/30/2031	40-R2	(10)	1,760,478	636,935	1,299,591	86,522	4.91	15.0
Z15.70	DISTRIBUTION BIOGAZ - METER STATION - EQUIPMENT	9/30/2031	25-R2.5	(25)	294,902	121,861	246,766	19,678	6.67	12.5
Z15.71	DISTRIBUTION BIOGAZ - METER STATION - BUILDING	9/30/2031	40-R2	(10)	170,125	62,413	124,724	8,309	4.88	15.0
Z30.50	TRANSMISSION - SERVITUDES		70-SQ	0	12,743,828	12,400,331	343,496	6,937	0.05	49.5
Z31.00	TRANSMISSION - MAIN PIPE		65-R3	(10)	288,121,224	278,459,468	38,473,878	1,031,040	0.36	37.3
Z40.51	STOCKING - ADMINISTRATIVE BUILDING		35-R3	0	3,627,546	1,377,246	2,250,300	104,198	2.87	21.6
Z40.52	STOCKING - BUILDING INFRASTRUCTURE		44-R3	(35)	23,752,044	14,136,042	17,929,217	703,849	2.96	25.5
Z41.01	STOCKING - MECHANICAL EQUIPMENT		35-R3	0	8,836,561	6,551,560	2,285,001	102,624	1.16	22.3
Z41.02	STOCKING - ELECTRONIC EQUIPMENT		15-R3	0	2,156,292	2,070,484	85,808	7,724	0.36	11.1
Z41.03	STOCKING - SPECIALIZED EQUIPMENT		25-R4	0	2,352,514	1,578,804	773,711	132,695	5.64	5.8
TOTAL PLANT					**3,158,127,779**	**1,598,080,710**	**2,560,673,726**	**93,854,871**		

GAZ MÉTRO

TABLE 1A. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS
BASED ON SURVIVING PLANT AS OF SEPTEMBER 30, 2014
"LIFE ANALYSIS"

ACCOUNT	DESCRIPTION	ESTIMATED YEAR OF FINAL RETIREMENT	ESTIMATED SURVIVOR CURVE	ESTIMATED NET SALVAGE	SURVIVING ORIGINAL COST AS OF 09/30/2014	BOOKED DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL AMOUNT	CALCULATED ANNUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(9)/(6)	(11)=(8)/(9)
Z10.50	DISTRIBUTION SERVITUDE (EASEMENT)		70-SQ	0	14,913,896	3,488,159	11,425,737	212,288	1.42	53.8
Z11.00	DISTRIBUTION BRANCH (SERVICE) - STEEL		43-R1.5	0	160,387,813	79,901,066	80,486,747	3,513,427	2.19	22.9
Z11.01	DISTRIBUTION BRANCH (SERVICE) - COPPER INSERTS		16-L1	0	1,079,344	1,188,849	(109,505)	0	0.00	0.0
Z11.02	DISTRIBUTION BRANCH (SERVICE) - DIRECT PLASTIC		50-R2.5	0	671,692,972	208,260,195	463,432,777	14,369,033	2.14	32.3
Z11.03	DISTRIBUTION BRANCH (SERVICE) - INSERT PLASTIC		50-R2.5	0	75,664,550	44,971,230	30,693,320	1,200,960	1.59	25.6
Z11.04	DISTRIBUTION BRANCH (SERVICE) - PRE-RELEASE PLASTIC		35-R4	0	1,819,359	908,160	911,199	51,686	2.84	17.6
Z11.05	DISTRIBUTION BRANCH (SERVICE) - PRE-RELEASE STEEL		35-R4	0	572,322	272,133	300,189	13,775	2.41	21.8
Z11.50	DISTRIBUTION - MAIN PIPE STEEL		45-R4	0	694,097,590	304,753,761	389,343,829	16,730,349	2.41	23.3
Z11.51	DISTRIBUTION - MAIN PIPE DIRECT PLASTIC		65-R3	0	822,017,348	259,964,889	562,052,459	12,929,630	1.57	43.5
Z11.52	DISTRIBUTION - MAIN PIPE PLASTIC INSERTS		65-R4	0	64,109,750	33,474,763	30,634,987	831,402	1.30	36.8
Z12.00	DISTRIBUTION METER		18-R2.5	0	159,058,396	62,122,116	96,936,280	11,407,281	7.17	8.5
Z12.50	DISTRIBUTION DELIVERY STATION - EQUIPMENT		37-R3	0	83,528,413	50,886,706	32,641,707	1,779,795	2.13	18.3
Z12.51	DISTRIBUTION DELIVERY STATION - CIVIL BUILDING		39-R4	0	13,085,002	8,071,781	5,013,221	252,368	1.93	19.9
Z13.00	DISTRIBUTION RELEASE STATION - EQUIPMENT		34-R1.5	0	38,523,250	22,181,297	16,341,953	864,906	2.25	18.9
Z13.01	DISTRIBUTION RELEASE STATION - CIVIL BUILDING		35-R3	0	7,739,745	4,552,599	3,187,146	130,486	1.69	24.4
Z15.01	DISTRIBUTION BIOGAZ - SERVITUDE	9/30/2031	70-SQ	0	3,415	1,136	2,279	136	3.98	16.8
Z15.50	DISTRIBUTION BIOGAZ - MAIN PIPE - STEEL	9/30/2031	65-R3	0	1,972,475	663,213	1,309,262	79,502	4.03	16.5
Z15.60	DISTRIBUTION BIOGAZ - COMPRESSION STATION - EQUIPMENT	9/30/2031	25-R2.5	0	4,046,626	1,385,697	2,660,929	207,351	5.12	12.8
Z15.61	DISTRIBUTION BIOGAZ - COMPRESSION STATION - BUILDING	9/30/2031	40-R2	0	1,760,478	608,720	1,151,758	76,678	4.36	15.0
Z15.70	DISTRIBUTION BIOGAZ - METER STATION - EQUIPMENT	9/30/2031	25-R2.5	0	294,902	108,563	186,339	14,859	5.04	12.5
Z15.71	DISTRIBUTION BIOGAZ - METER STATION - BUILDING	9/30/2031	40-R2	0	170,125	59,692	110,433	7,357	4.32	15.0
Z30.50	TRANSMISSION - SERVITUDES		70-SQ	0	12,743,828	12,400,331	343,496	6,937	0.05	49.5
Z31.00	TRANSMISSION - MAIN PIPE		65-R3	0	288,121,224	276,232,421	11,888,803	235,870	0.08	50.4
Z40.51	STOCKING - ADMINISTRATIVE BUILDING		35-R3	0	3,627,546	1,377,246	2,250,300	104,198	2.87	21.6
Z40.52	STOCKING - BUILDING INFRASTRUCTURE		44-R3	0	23,752,044	8,839,987	14,912,057	628,212	2.64	23.7
Z41.01	STOCKING - MECHANICAL EQUIPMENT		35-R3	0	8,836,561	6,551,560	2,285,001	102,624	1.16	22.3
Z41.02	STOCKING - ELECTRONIC EQUIPMENT		15-R3	0	2,156,292	2,070,484	85,808	7,724	0.36	11.1
Z41.03	STOCKING - SPECIALIZED EQUIPMENT		25-R4	0	2,352,514	1,578,804	773,711	132,695	5.64	5.8
TOTAL PLANT					**3,158,127,779**	**1,396,875,558**	**1,761,252,222**	**65,891,529**		

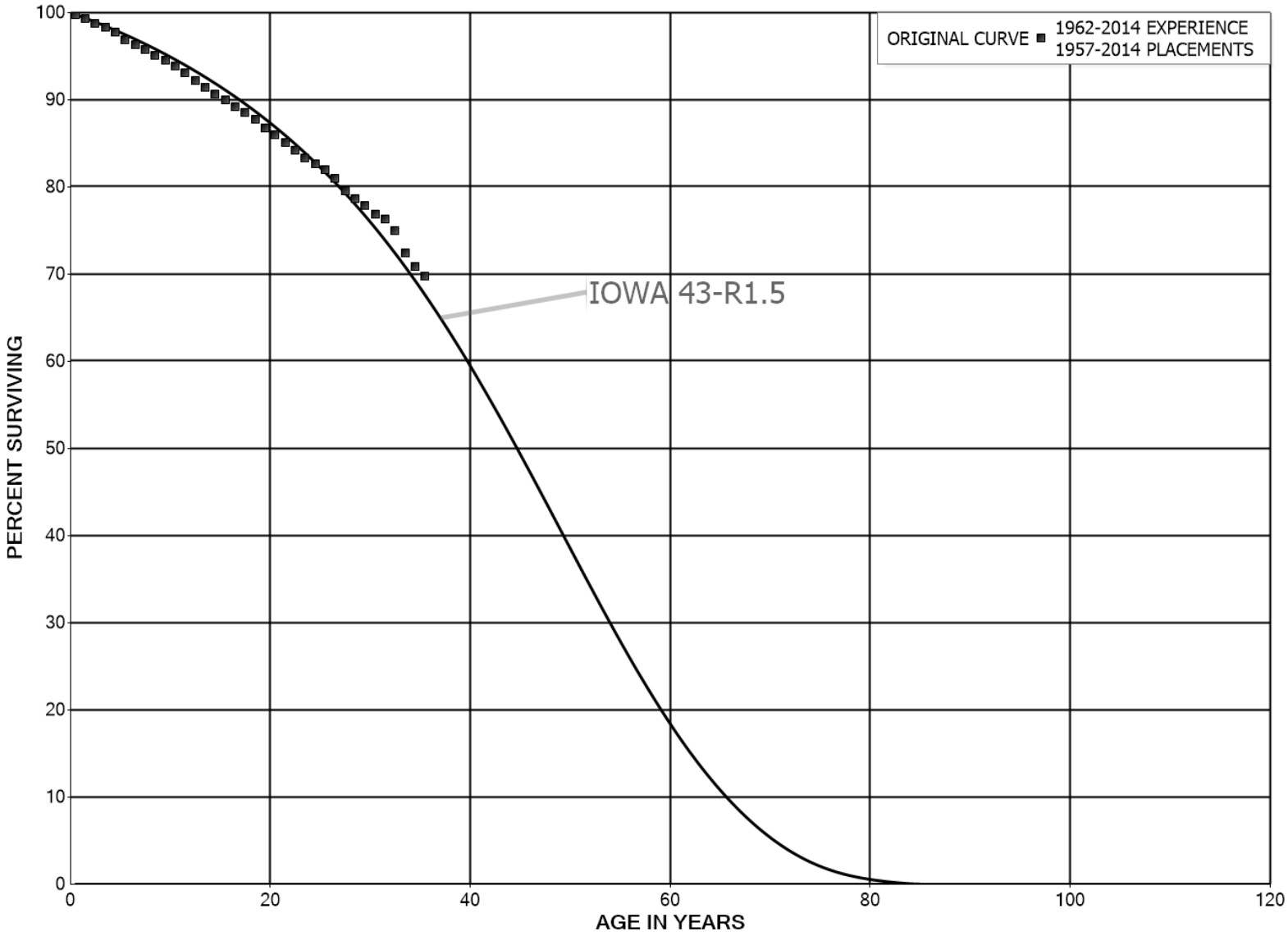
GAZ MÉTRO

TABLE 1B. ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST AND ANNUAL ACCRUALS
BASED ON SURVIVING PLANT AS OF SEPTEMBER 30, 2014
"NET SALVAGE ANALYSIS"

ACCOUNT	DESCRIPTION	ESTIMATED YEAR OF FINAL RETIREMENT	ESTIMATED SURVIVOR CURVE	ESTIMATED NET SALVAGE	SURVIVING ORIGINAL COST AS OF 09/30/2014	BOOKED DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL AMOUNT	CALCULATED ANNUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)=(9)/(6)	(11)=(8)/(9)
Z10.50	DISTRIBUTION SERVITUDE (EASEMENT)		70-SQ	0	14,913,896	0	0	0	0.00	53.8
Z11.00	DISTRIBUTION BRANCH (SERVICE) - STEEL		43-R1.5	(20)	160,387,813	19,652,845	12,424,718	503,788	0.31	23.1
Z11.01	DISTRIBUTION BRANCH (SERVICE) - COPPER INSERTS		16-L1	(70)	1,079,344	620,659	134,882	8,863	0.82	2.9
Z11.02	DISTRIBUTION BRANCH (SERVICE) - DIRECT PLASTIC		50-R2.5	(100)	671,692,972	53,438,353	618,254,620	20,278,254	3.02	31.2
Z11.03	DISTRIBUTION BRANCH (SERVICE) - INSERT PLASTIC		50-R2.5	(40)	75,664,550	17,203,013	13,062,806	515,704	0.68	25.5
Z11.04	DISTRIBUTION BRANCH (SERVICE) - PRE-RELEASE PLASTIC		35-R4	(40)	1,819,359	(19,756)	747,499	49,465	2.72	16.4
Z11.05	DISTRIBUTION BRANCH (SERVICE) - PRE-RELEASE STEEL		35-R4	(40)	572,322	(191,738)	420,667	27,571	4.81	17.4
Z11.50	DISTRIBUTION - MAIN PIPE STEEL		45-R4	(25)	694,097,590	63,028,202	110,496,196	4,981,640	0.72	23.0
Z11.51	DISTRIBUTION - MAIN PIPE DIRECT PLASTIC		65-R3	(3)	822,017,348	26,270,184	(1,609,663)	(109,173)	(0.01)	43.7
Z11.52	DISTRIBUTION - MAIN PIPE PLASTIC INSERTS		65-R4	(10)	64,109,750	3,179,201	3,231,774	88,018	0.13	36.8
Z12.00	DISTRIBUTION METER		18-R2.5	0	159,058,396	0	0	0	0.00	8.5
Z12.50	DISTRIBUTION DELIVERY STATION - EQUIPMENT		37-R3	(10)	83,528,413	8,143,329	209,512	(80,089)	(0.10)	19.3
Z12.51	DISTRIBUTION DELIVERY STATION - CIVIL BUILDING		39-R4	(10)	13,085,002	261,981	1,046,519	70,152	0.53	18.8
Z13.00	DISTRIBUTION RELEASE STATION - EQUIPMENT		34-R1.5	(30)	38,523,250	2,426,735	9,130,240	585,662	1.52	17.6
Z13.01	DISTRIBUTION RELEASE STATION - CIVIL BUILDING		35-R3	(10)	7,739,745	(519,379)	1,293,353	105,595	1.36	19.0
Z15.01	DISTRIBUTION BIOGAZ - SERVITUDE	9/30/2031	70-SQ	0	3,415	0	0	0	0.00	16.8
Z15.50	DISTRIBUTION BIOGAZ - MAIN PIPE - STEEL	9/30/2031	65-R3	(25)	1,972,475	69,553	423,566	25,719	1.30	16.5
Z15.60	DISTRIBUTION BIOGAZ - COMPRESSION STATION - EQUIPMENT	9/30/2031	25-R2.5	(10)	4,046,626	74,634	330,029	25,751	0.64	12.8
Z15.61	DISTRIBUTION BIOGAZ - COMPRESSION STATION - BUILDING	9/30/2031	40-R2	(10)	1,760,478	28,215	147,833	9,844	0.55	15.0
Z15.70	DISTRIBUTION BIOGAZ - METER STATION - EQUIPMENT	9/30/2031	25-R2.5	(25)	294,902	13,298	60,427	4,819	1.63	12.5
Z15.71	DISTRIBUTION BIOGAZ - METER STATION - BUILDING	9/30/2031	40-R2	(10)	170,125	2,721	14,291	952	0.56	15.0
Z30.50	TRANSMISSION - SERVITUDES		70-SQ	0	12,743,828	0	0	0	0.00	49.5
Z31.00	TRANSMISSION - MAIN PIPE		65-R3	(10)	288,121,224	2,227,047	26,585,075	795,170	0.28	37.3
Z40.51	STOCKING - ADMINISTRATIVE BUILDING		35-R3	0	3,627,546	0	0	0	0.00	21.6
Z40.52	STOCKING - BUILDING INFRASTRUCTURE		44-R3	(35)	23,752,044	5,296,055	3,017,160	75,637	0.32	25.5
Z41.01	STOCKING - MECHANICAL EQUIPMENT		35-R3	0	8,836,561	0	0	0	0.00	22.3
Z41.02	STOCKING - ELECTRONIC EQUIPMENT		15-R3	0	2,156,292	0	0	0	0.00	11.1
Z41.03	STOCKING - SPECIALIZED EQUIPMENT		25-R4	0	2,352,514	0	0	0	0.00	5.8
TOTAL PLANT					**3,158,127,779**	**201,205,152**	**799,421,504**	**27,963,342**		

PART V. SERVICE LIFE STATISTICS

GAZ MÉTRO
ACCOUNT Z11.00 - DISTRIBUTION BRANCH (SERVICE) - STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

ACCOUNT Z11.00 - DISTRIBUTION BRANCH (SERVICE) - STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2014 EXPERIENCE BAND 1962-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	193,849,336	441,025	0.0023	0.9977	100.00
0.5	187,312,440	890,709	0.0048	0.9952	99.77
1.5	181,847,661	1,001,911	0.0055	0.9945	99.30
2.5	175,034,010	916,552	0.0052	0.9948	98.75
3.5	168,389,121	887,687	0.0053	0.9947	98.23
4.5	163,563,490	1,407,349	0.0086	0.9914	97.72
5.5	158,890,172	943,592	0.0059	0.9941	96.88
6.5	155,526,882	988,021	0.0064	0.9936	96.30
7.5	152,783,953	937,978	0.0061	0.9939	95.69
8.5	147,741,148	970,473	0.0066	0.9934	95.10
9.5	144,458,050	1,007,778	0.0070	0.9930	94.48
10.5	139,259,263	1,104,553	0.0079	0.9921	93.82
11.5	131,158,843	1,197,004	0.0091	0.9909	93.07
12.5	125,945,496	1,123,812	0.0089	0.9911	92.22
13.5	123,026,507	1,011,065	0.0082	0.9918	91.40
14.5	119,646,106	901,736	0.0075	0.9925	90.65
15.5	116,590,481	954,298	0.0082	0.9918	89.97
16.5	113,777,537	959,689	0.0084	0.9916	89.23
17.5	109,833,097	930,921	0.0085	0.9915	88.48
18.5	106,292,576	1,185,964	0.0112	0.9888	87.73
19.5	102,931,073	897,614	0.0087	0.9913	86.75
20.5	100,214,097	1,041,700	0.0104	0.9896	85.99
21.5	98,058,306	1,022,165	0.0104	0.9896	85.10
22.5	95,645,729	999,852	0.0105	0.9895	84.21
23.5	92,139,231	754,045	0.0082	0.9918	83.33
24.5	90,108,540	826,480	0.0092	0.9908	82.65
25.5	86,505,449	1,050,129	0.0121	0.9879	81.89
26.5	83,668,560	1,467,341	0.0175	0.9825	80.90
27.5	79,448,348	809,643	0.0102	0.9898	79.48
28.5	77,207,134	785,575	0.0102	0.9898	78.67
29.5	69,043,860	897,743	0.0130	0.9870	77.87
30.5	56,371,523	421,884	0.0075	0.9925	76.85
31.5	47,183,292	832,948	0.0177	0.9823	76.28
32.5	41,727,294	1,411,410	0.0338	0.9662	74.93
33.5	32,350,549	690,499	0.0213	0.9787	72.40
34.5	25,538,321	398,279	0.0156	0.9844	70.85
35.5	1,720,289	144,870	0.0842	0.9158	69.75
36.5	1,575,419	132,826	0.0843	0.9157	63.87
37.5	1,442,592	127,638	0.0885	0.9115	58.49
38.5	1,314,955	125,117	0.0951	0.9049	53.31

GAZ MÉTRO

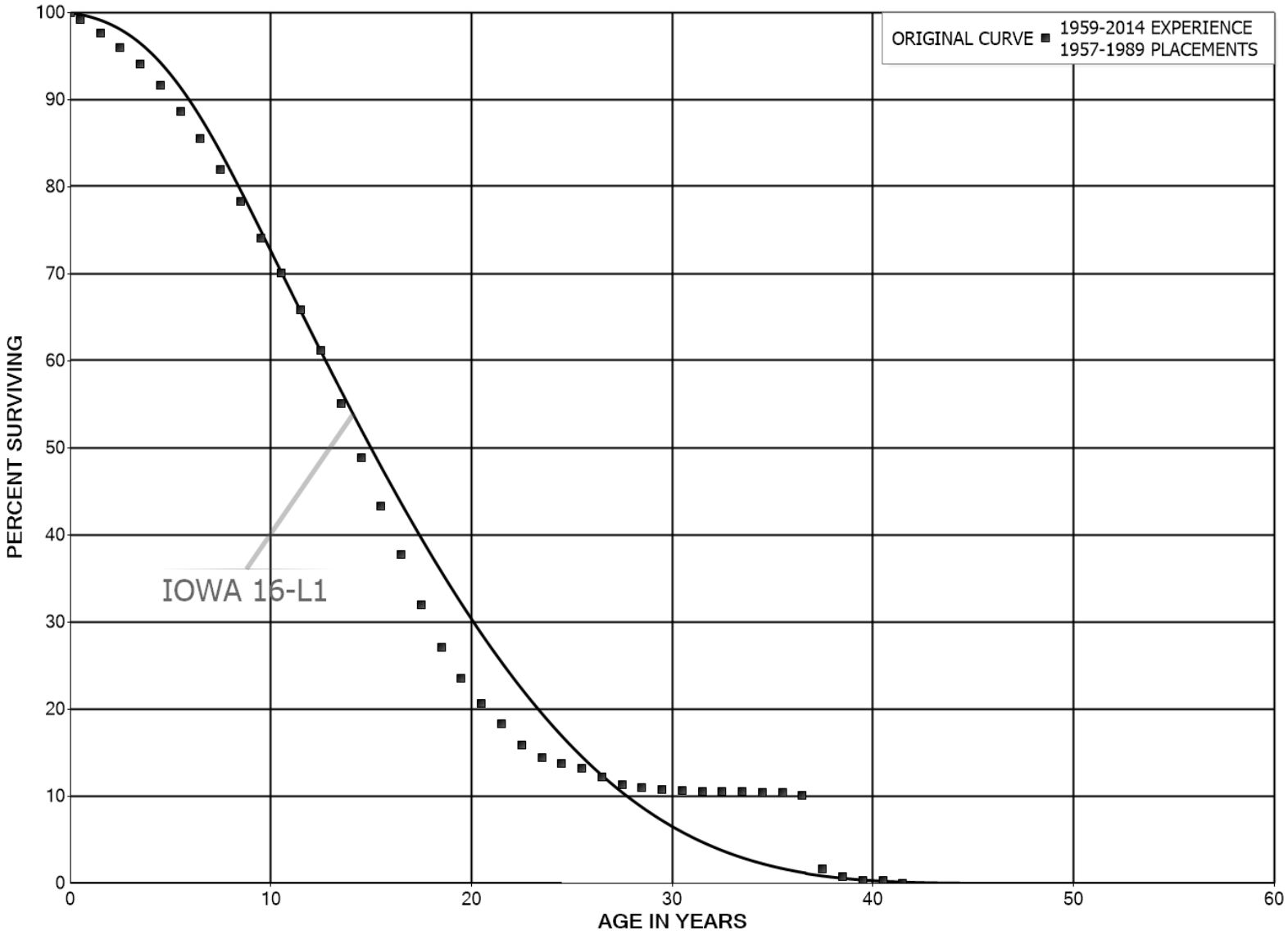
ACCOUNT Z11.00 - DISTRIBUTION BRANCH (SERVICE) - STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2014 EXPERIENCE BAND 1962-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,189,837	122,831	0.1032	0.8968	48.24
40.5	1,067,006	106,706	0.1000	0.9000	43.26
41.5	960,300	87,119	0.0907	0.9093	38.93
42.5	873,182	70,436	0.0807	0.9193	35.40
43.5	802,745	48,227	0.0601	0.9399	32.55
44.5	754,518	44,922	0.0595	0.9405	30.59
45.5	709,596	38,763	0.0546	0.9454	28.77
46.5	670,833	31,049	0.0463	0.9537	27.20
47.5	639,784	28,638	0.0448	0.9552	25.94
48.5	611,146	20,733	0.0339	0.9661	24.78
49.5	590,413	9,444	0.0160	0.9840	23.94
50.5	580,969	6,502	0.0112	0.9888	23.56
51.5	574,467	467	0.0008	0.9992	23.29
52.5	574,000	232,542	0.4051	0.5949	23.27
53.5	341,458	30,891	0.0905	0.9095	13.84
54.5	310,567		0.0000	1.0000	12.59
55.5	310,567	3,400	0.0109	0.9891	12.59
56.5	307,167		0.0000	1.0000	12.45
57.5					12.45

GAZ MÉTRO
ACCOUNT Z11.01 - DISTRIBUTION BRANCH (SERVICE) - COPPER INSERTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

ACCOUNT Z11.01 - DISTRIBUTION BRANCH (SERVICE) - COPPER INSERTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-1989 EXPERIENCE BAND 1959-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,326,456	79,945	0.0077	0.9923	100.00
0.5	10,262,201	161,226	0.0157	0.9843	99.23
1.5	10,105,946	172,293	0.0170	0.9830	97.67
2.5	9,933,653	200,540	0.0202	0.9798	96.00
3.5	9,733,113	251,707	0.0259	0.9741	94.06
4.5	9,481,406	313,050	0.0330	0.9670	91.63
5.5	9,168,356	317,040	0.0346	0.9654	88.61
6.5	8,851,316	371,467	0.0420	0.9580	85.54
7.5	8,479,848	383,341	0.0452	0.9548	81.95
8.5	8,096,507	429,532	0.0531	0.9469	78.25
9.5	7,666,975	414,216	0.0540	0.9460	74.10
10.5	7,252,759	435,687	0.0601	0.9399	70.09
11.5	6,817,072	491,929	0.0722	0.9278	65.88
12.5	6,325,143	631,998	0.0999	0.9001	61.13
13.5	5,693,145	643,657	0.1131	0.8869	55.02
14.5	5,049,488	572,701	0.1134	0.8866	48.80
15.5	4,476,787	577,651	0.1290	0.8710	43.27
16.5	3,899,136	593,358	0.1522	0.8478	37.68
17.5	3,305,778	510,461	0.1544	0.8456	31.95
18.5	2,795,318	359,034	0.1284	0.8716	27.01
19.5	2,436,284	306,952	0.1260	0.8740	23.54
20.5	2,129,332	236,570	0.1111	0.8889	20.58
21.5	1,892,762	252,523	0.1334	0.8666	18.29
22.5	1,640,240	148,315	0.0904	0.9096	15.85
23.5	1,491,925	71,734	0.0481	0.9519	14.42
24.5	1,420,191	59,962	0.0422	0.9578	13.73
25.5	1,358,775	98,494	0.0725	0.9275	13.15
26.5	1,260,281	92,344	0.0733	0.9267	12.19
27.5	1,167,937	39,359	0.0337	0.9663	11.30
28.5	1,128,578	14,458	0.0128	0.9872	10.92
29.5	1,114,120	12,206	0.0110	0.9890	10.78
30.5	1,101,914	11,712	0.0106	0.9894	10.66
31.5	1,090,202	8,027	0.0074	0.9926	10.55
32.5	1,082,175	1,985	0.0018	0.9982	10.47
33.5	312,483	565	0.0018	0.9982	10.45
34.5	67,357	211	0.0031	0.9969	10.43
35.5	1,526	46	0.0298	0.9702	10.40
36.5	1,480	1,239	0.8373	0.1627	10.09
37.5	241	135	0.5585	0.4415	1.64
38.5	106	58	0.5473	0.4527	0.72

GAZ MÉTRO

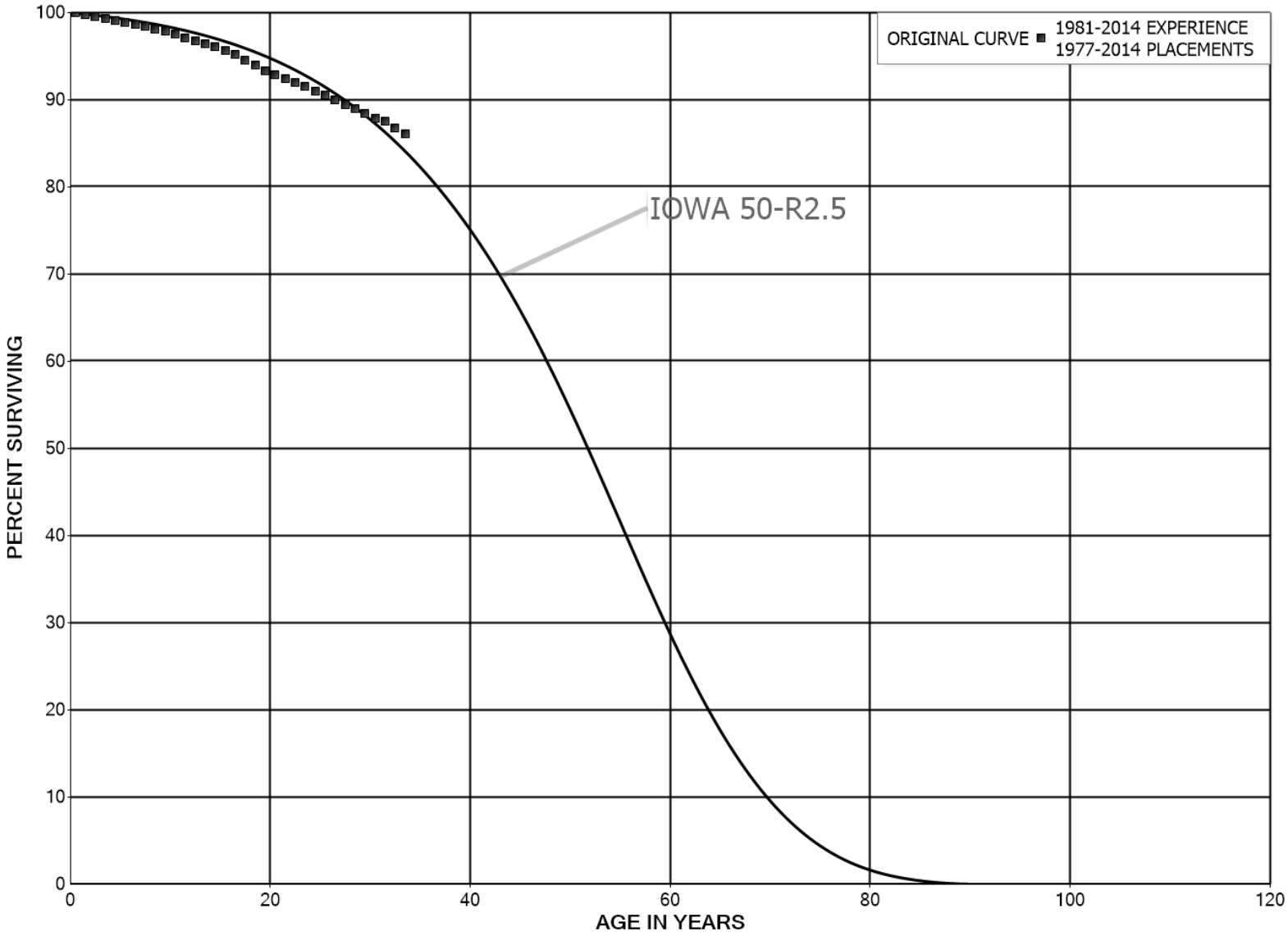
ACCOUNT Z11.01 - DISTRIBUTION BRANCH (SERVICE) - COPPER INSERTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-1989 EXPERIENCE BAND 1959-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	48		0.0000	1.0000	0.33
40.5	48	48	1.0000		0.33
41.5					

GAZ MÉTRO
ACCOUNT Z11.02 - DISTRIBUTION BRANCH (SERVICE) - DIRECT PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

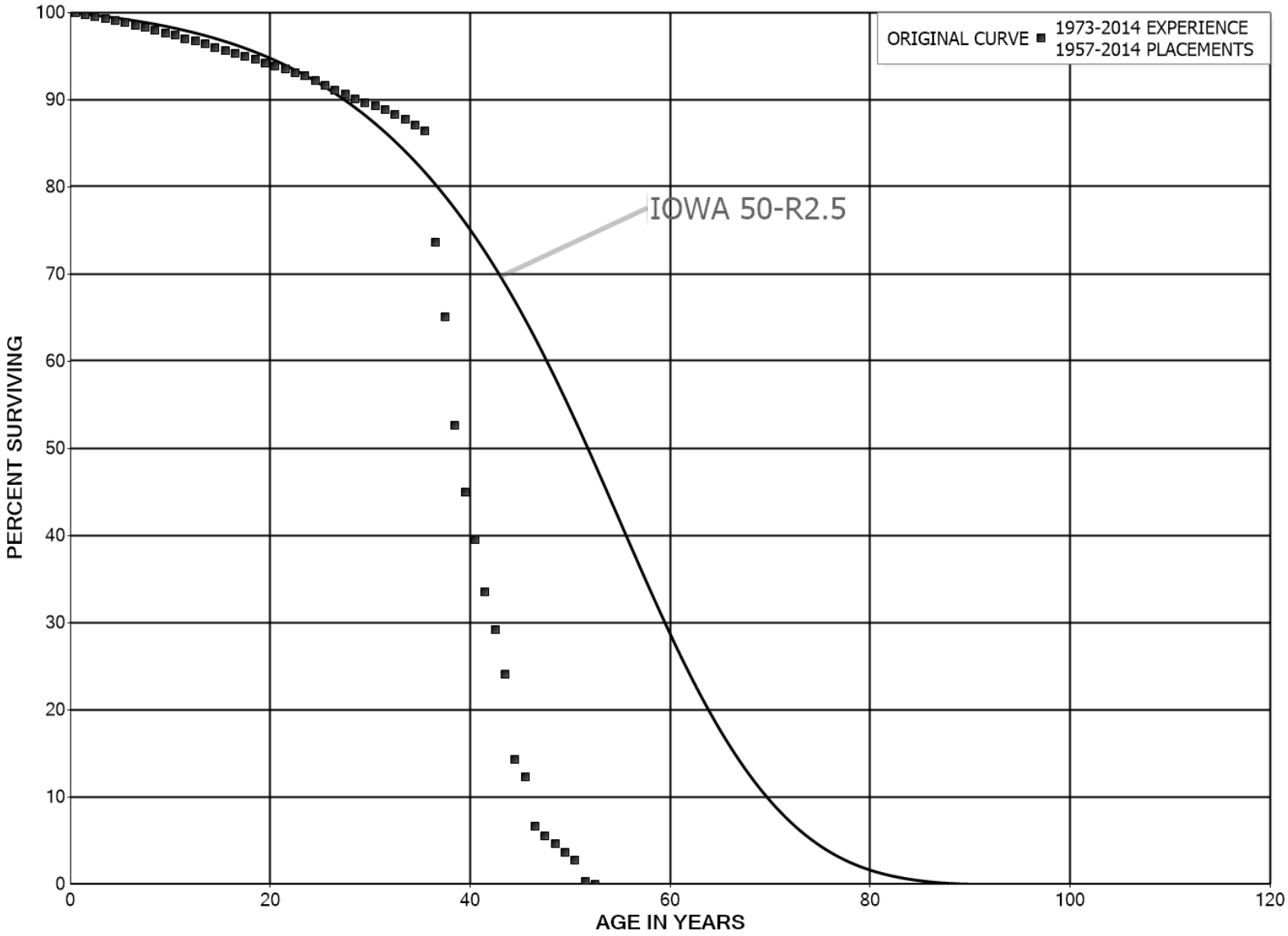
ACCOUNT Z11.02 - DISTRIBUTION BRANCH (SERVICE) - DIRECT PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2014 EXPERIENCE BAND 1981-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	704,519,355	565,394	0.0008	0.9992	100.00
0.5	664,698,734	1,249,047	0.0019	0.9981	99.92
1.5	623,562,540	1,228,228	0.0020	0.9980	99.73
2.5	583,291,551	1,238,652	0.0021	0.9979	99.54
3.5	551,317,767	1,136,762	0.0021	0.9979	99.32
4.5	520,575,657	1,236,536	0.0024	0.9976	99.12
5.5	492,684,711	1,228,036	0.0025	0.9975	98.88
6.5	463,323,800	1,173,251	0.0025	0.9975	98.64
7.5	433,405,215	1,283,301	0.0030	0.9970	98.39
8.5	401,021,628	1,205,252	0.0030	0.9970	98.10
9.5	369,349,918	1,202,503	0.0033	0.9967	97.80
10.5	349,016,612	1,324,596	0.0038	0.9962	97.48
11.5	334,472,417	1,217,933	0.0036	0.9964	97.11
12.5	318,670,797	1,252,830	0.0039	0.9961	96.76
13.5	300,095,846	1,146,895	0.0038	0.9962	96.38
14.5	280,884,881	1,239,367	0.0044	0.9956	96.01
15.5	264,438,111	1,288,482	0.0049	0.9951	95.59
16.5	249,225,704	1,490,013	0.0060	0.9940	95.12
17.5	233,424,497	1,500,557	0.0064	0.9936	94.55
18.5	217,357,868	1,467,888	0.0068	0.9932	93.94
19.5	200,634,459	1,077,321	0.0054	0.9946	93.31
20.5	183,758,779	906,167	0.0049	0.9951	92.81
21.5	169,061,062	787,851	0.0047	0.9953	92.35
22.5	156,635,436	754,075	0.0048	0.9952	91.92
23.5	146,104,238	781,706	0.0054	0.9946	91.48
24.5	136,504,320	714,240	0.0052	0.9948	90.99
25.5	125,802,483	703,040	0.0056	0.9944	90.51
26.5	112,544,761	701,040	0.0062	0.9938	90.01
27.5	97,370,383	587,167	0.0060	0.9940	89.45
28.5	86,027,940	486,686	0.0057	0.9943	88.91
29.5	64,769,093	407,098	0.0063	0.9937	88.40
30.5	34,077,550	124,065	0.0036	0.9964	87.85
31.5	12,849,471	125,575	0.0098	0.9902	87.53
32.5	1,775,615	11,656	0.0066	0.9934	86.67
33.5					86.10

GAZ MÉTRO
ACCOUNT Z11.03 - DISTRIBUTION BRANCH (SERVICE) - INSERT PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

ACCOUNT Z11.03 - DISTRIBUTION BRANCH (SERVICE) - INSERT PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2014 EXPERIENCE BAND 1973-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	82,269,482	66,642	0.0008	0.9992	100.00
0.5	81,098,457	141,490	0.0017	0.9983	99.92
1.5	80,038,630	155,625	0.0019	0.9981	99.74
2.5	78,586,285	176,903	0.0023	0.9977	99.55
3.5	77,584,603	193,715	0.0025	0.9975	99.33
4.5	76,786,265	211,807	0.0028	0.9972	99.08
5.5	76,042,684	207,009	0.0027	0.9973	98.81
6.5	75,520,655	220,185	0.0029	0.9971	98.54
7.5	75,028,154	229,187	0.0031	0.9969	98.25
8.5	74,509,576	227,726	0.0031	0.9969	97.95
9.5	74,056,242	220,125	0.0030	0.9970	97.65
10.5	73,858,778	268,550	0.0036	0.9964	97.36
11.5	73,605,743	247,447	0.0034	0.9966	97.01
12.5	73,383,325	251,869	0.0034	0.9966	96.68
13.5	71,945,386	258,522	0.0036	0.9964	96.35
14.5	70,338,871	249,661	0.0035	0.9965	96.00
15.5	68,721,081	245,910	0.0036	0.9964	95.66
16.5	67,388,531	269,227	0.0040	0.9960	95.32
17.5	65,466,512	235,509	0.0036	0.9964	94.94
18.5	63,543,154	272,493	0.0043	0.9957	94.60
19.5	60,897,859	222,404	0.0037	0.9963	94.19
20.5	58,397,080	245,360	0.0042	0.9958	93.85
21.5	55,136,423	215,519	0.0039	0.9961	93.45
22.5	53,011,836	222,468	0.0042	0.9958	93.09
23.5	51,340,964	288,540	0.0056	0.9944	92.70
24.5	50,523,625	327,456	0.0065	0.9935	92.17
25.5	48,415,107	267,436	0.0055	0.9945	91.58
26.5	42,196,205	220,069	0.0052	0.9948	91.07
27.5	36,513,667	226,674	0.0062	0.9938	90.60
28.5	30,981,162	148,854	0.0048	0.9952	90.03
29.5	26,059,775	107,675	0.0041	0.9959	89.60
30.5	20,359,285	101,426	0.0050	0.9950	89.23
31.5	14,794,543	88,927	0.0060	0.9940	88.79
32.5	7,795,290	50,084	0.0064	0.9936	88.25
33.5	5,821,252	40,399	0.0069	0.9931	87.69
34.5	3,929,037	31,331	0.0080	0.9920	87.08
35.5	45,748	6,782	0.1482	0.8518	86.38
36.5	38,967	4,531	0.1163	0.8837	73.58
37.5	34,435	6,551	0.1902	0.8098	65.02
38.5	27,884	4,102	0.1471	0.8529	52.65

GAZ MÉTRO

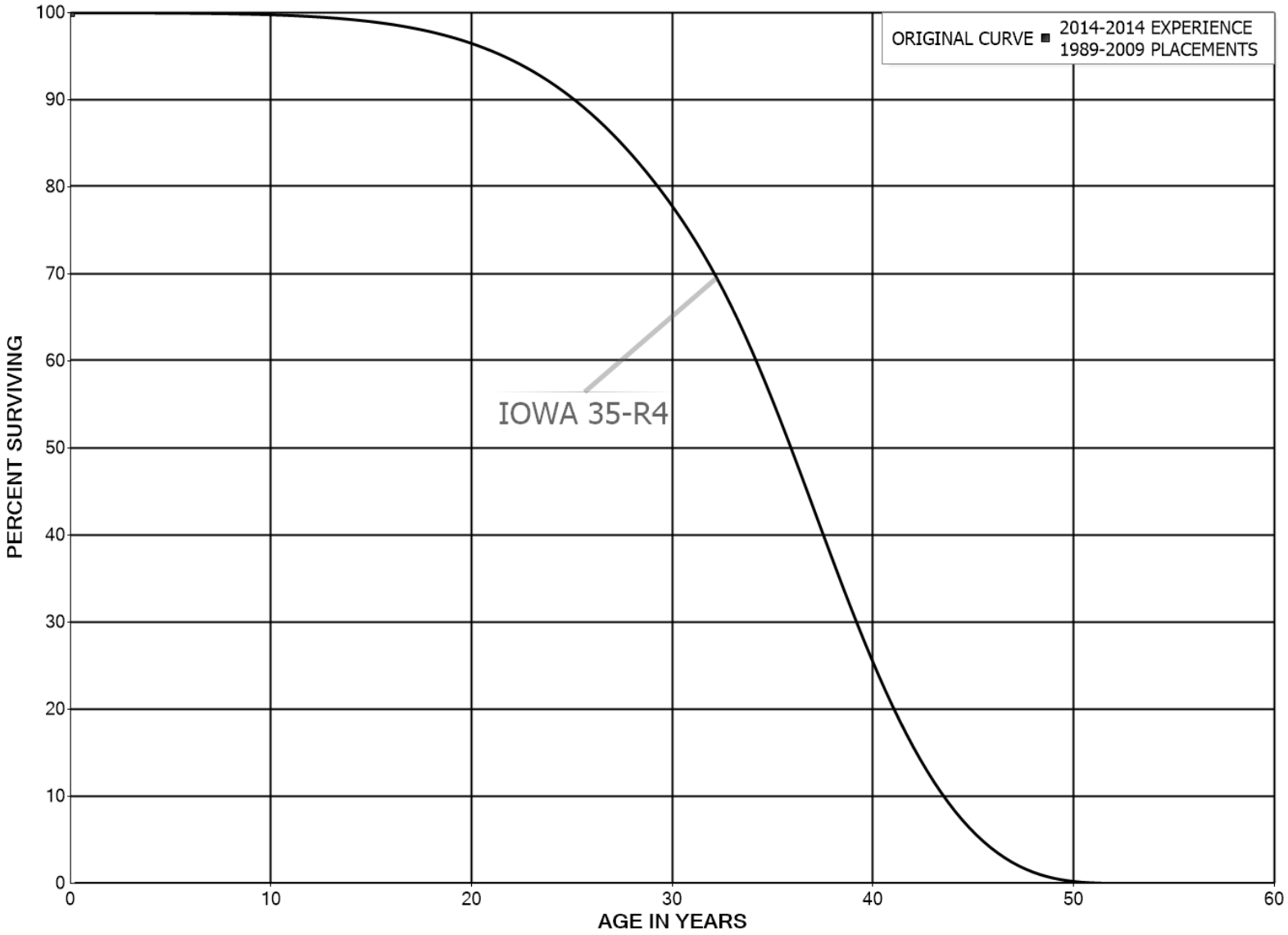
ACCOUNT Z11.03 - DISTRIBUTION BRANCH (SERVICE) - INSERT PLASTIC

ORIGINAL LIFE TABLE, CONT.

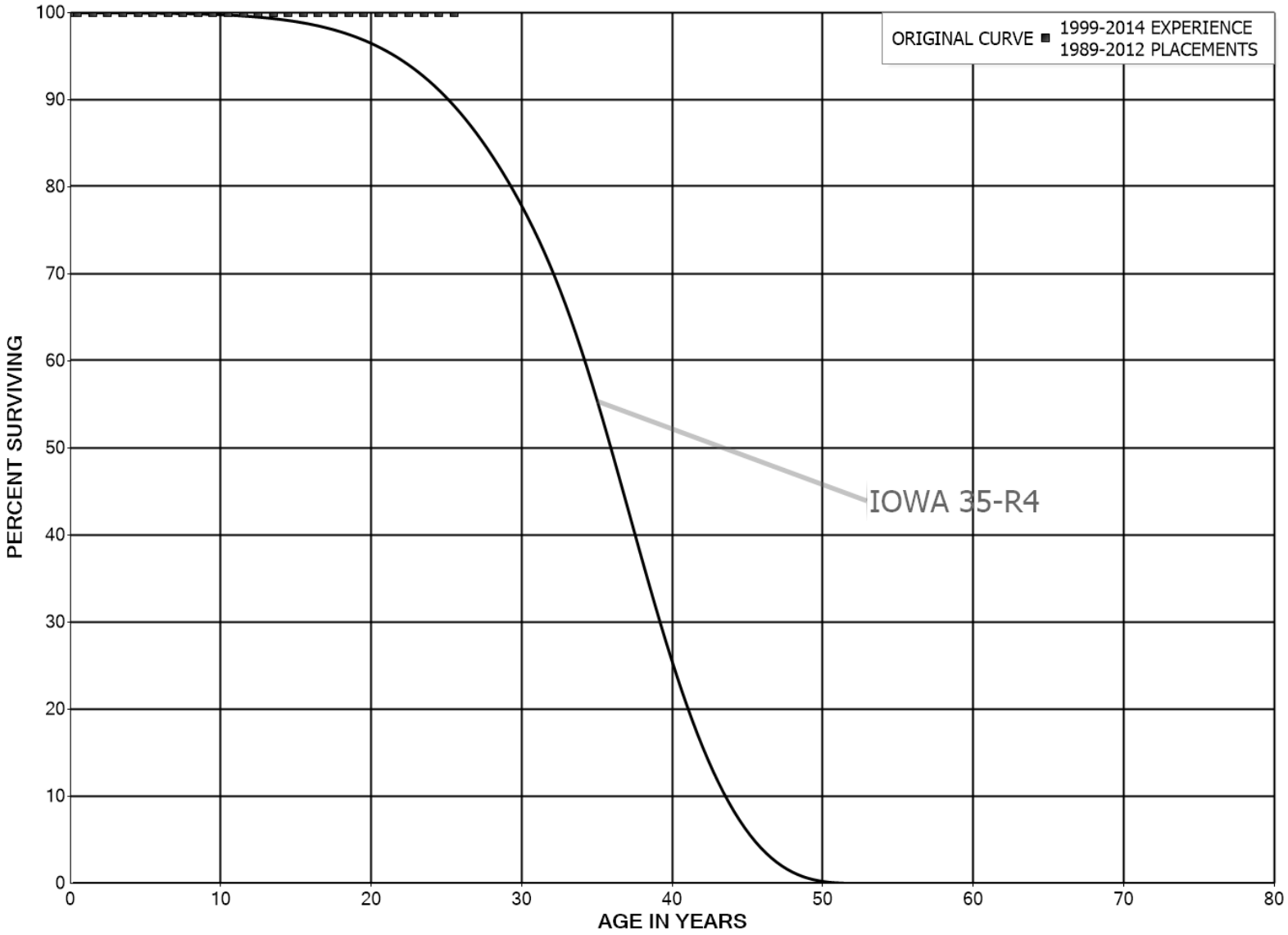
PLACEMENT BAND 1957-2014 EXPERIENCE BAND 1973-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,782	2,883	0.1212	0.8788	44.91
40.5	20,899	3,166	0.1515	0.8485	39.46
41.5	17,733	2,277	0.1284	0.8716	33.48
42.5	15,456	2,691	0.1741	0.8259	29.19
43.5	12,766	5,213	0.4084	0.5916	24.10
44.5	7,553	1,073	0.1421	0.8579	14.26
45.5	6,480	2,973	0.4588	0.5412	12.23
46.5	3,507	613	0.1749	0.8251	6.62
47.5	2,893	449	0.1551	0.8449	5.46
48.5	2,445	530	0.2166	0.7834	4.62
49.5	1,915	490	0.2561	0.7439	3.62
50.5	1,425	1,270	0.8918	0.1082	2.69
51.5	154	154	1.0000		0.29
52.5					

GAZ MÉTRO
ACCOUNT Z11.04 - DISTRIBUTION BRANCH (SERVICE) - PRE-RELEASE PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO
ACCOUNT Z11.05 - DISTRIBUTION BRANCH (SERVICE) - PRE-RELEASE STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

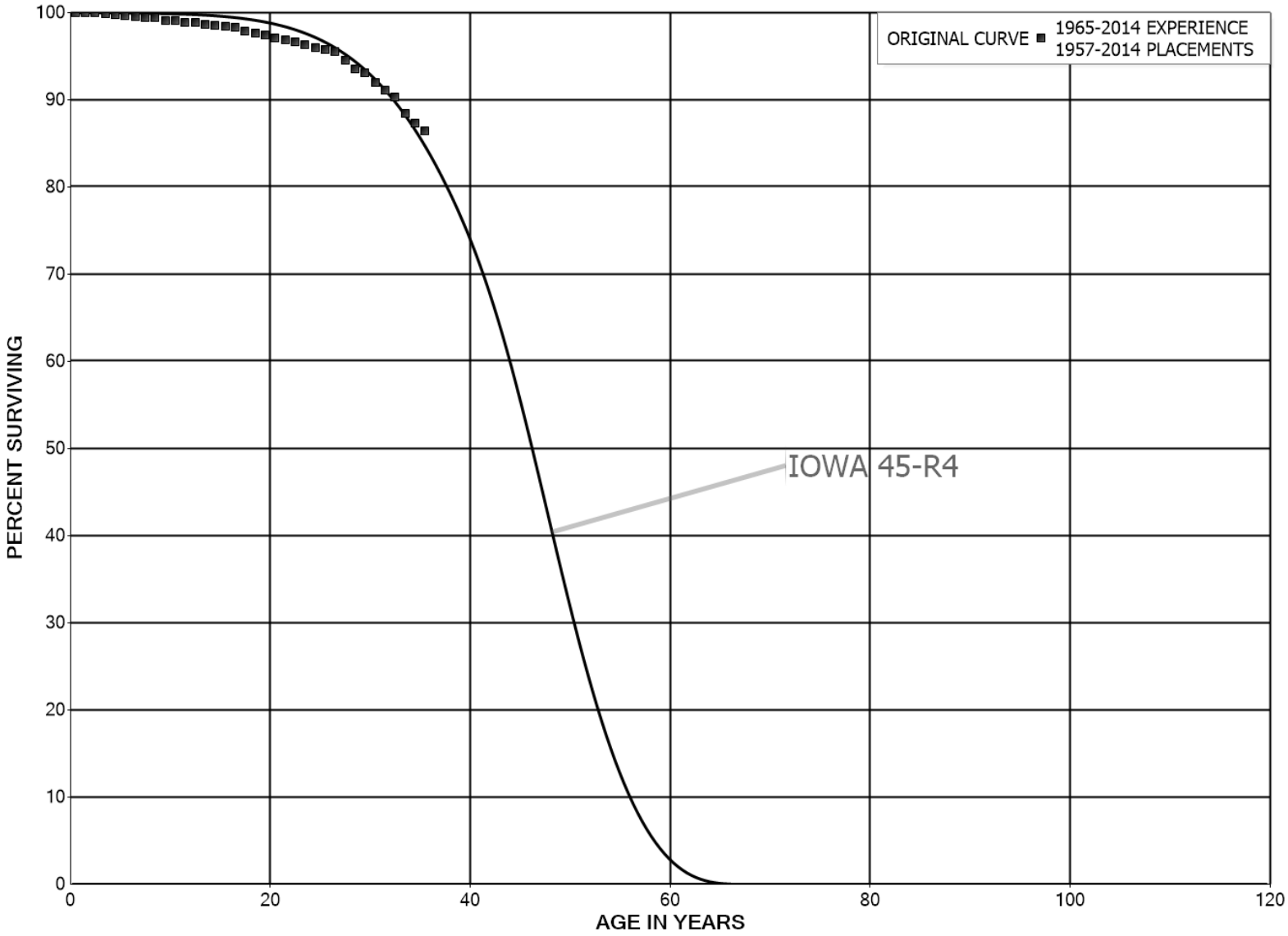
ACCOUNT Z11.05 - DISTRIBUTION BRANCH (SERVICE) - PRE-RELEASE STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2012 EXPERIENCE BAND 1999-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	336,951		0.0000	1.0000	100.00
0.5	336,951		0.0000	1.0000	100.00
1.5	336,951		0.0000	1.0000	100.00
2.5	334,513		0.0000	1.0000	100.00
3.5	210,490		0.0000	1.0000	100.00
4.5	210,490		0.0000	1.0000	100.00
5.5	213,921		0.0000	1.0000	100.00
6.5	221,748		0.0000	1.0000	100.00
7.5	282,439		0.0000	1.0000	100.00
8.5	371,813		0.0000	1.0000	100.00
9.5	235,371		0.0000	1.0000	100.00
10.5	235,371		0.0000	1.0000	100.00
11.5	235,371		0.0000	1.0000	100.00
12.5	235,371		0.0000	1.0000	100.00
13.5	235,371		0.0000	1.0000	100.00
14.5	235,371		0.0000	1.0000	100.00
15.5	235,371		0.0000	1.0000	100.00
16.5	235,371		0.0000	1.0000	100.00
17.5	235,371		0.0000	1.0000	100.00
18.5	235,371		0.0000	1.0000	100.00
19.5	235,371		0.0000	1.0000	100.00
20.5	235,371		0.0000	1.0000	100.00
21.5	231,939		0.0000	1.0000	100.00
22.5	213,768		0.0000	1.0000	100.00
23.5	142,564		0.0000	1.0000	100.00
24.5	20,389		0.0000	1.0000	100.00
25.5					100.00

GAZ MÉTRO
ACCOUNT Z11.50 - DISTRIBUTION - MAIN PIPE STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

ACCOUNT Z11.50 - DISTRIBUTION - MAIN PIPE STEEL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2014 EXPERIENCE BAND 1965-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	729,344,932	86,430	0.0001	0.9999	100.00
0.5	695,087,008	176,035	0.0003	0.9997	99.99
1.5	665,863,395	456,003	0.0007	0.9993	99.96
2.5	652,750,204	660,650	0.0010	0.9990	99.89
3.5	640,522,136	786,246	0.0012	0.9988	99.79
4.5	626,749,381	468,912	0.0007	0.9993	99.67
5.5	620,000,457	437,013	0.0007	0.9993	99.60
6.5	615,014,669	502,851	0.0008	0.9992	99.53
7.5	609,934,223	548,515	0.0009	0.9991	99.44
8.5	567,594,864	1,405,897	0.0025	0.9975	99.36
9.5	564,871,869	552,004	0.0010	0.9990	99.11
10.5	562,647,632	775,683	0.0014	0.9986	99.01
11.5	559,325,403	524,030	0.0009	0.9991	98.88
12.5	557,741,651	706,841	0.0013	0.9987	98.78
13.5	538,251,572	704,483	0.0013	0.9987	98.66
14.5	525,848,897	624,479	0.0012	0.9988	98.53
15.5	518,344,107	750,339	0.0014	0.9986	98.41
16.5	507,257,805	2,289,832	0.0045	0.9955	98.27
17.5	495,045,622	1,203,179	0.0024	0.9976	97.83
18.5	447,268,234	769,611	0.0017	0.9983	97.59
19.5	378,222,243	1,275,686	0.0034	0.9966	97.42
20.5	372,562,561	957,540	0.0026	0.9974	97.09
21.5	356,877,642	924,339	0.0026	0.9974	96.84
22.5	348,793,332	1,001,646	0.0029	0.9971	96.59
23.5	327,756,257	1,398,929	0.0043	0.9957	96.31
24.5	318,366,300	700,269	0.0022	0.9978	95.90
25.5	291,944,382	724,011	0.0025	0.9975	95.69
26.5	288,154,463	2,892,944	0.0100	0.9900	95.45
27.5	271,105,185	2,997,490	0.0111	0.9889	94.50
28.5	258,655,463	1,130,677	0.0044	0.9956	93.45
29.5	224,295,302	2,769,945	0.0123	0.9877	93.04
30.5	170,172,472	1,476,376	0.0087	0.9913	91.89
31.5	122,343,331	1,119,739	0.0092	0.9908	91.10
32.5	96,781,146	1,985,900	0.0205	0.9795	90.26
33.5	89,024,818	1,142,769	0.0128	0.9872	88.41
34.5	80,631,834	778,964	0.0097	0.9903	87.28
35.5	3,348,274	274,601	0.0820	0.9180	86.43
36.5	3,073,673	311,502	0.1013	0.8987	79.34
37.5	2,762,172	320,993	0.1162	0.8838	71.30
38.5	2,441,178	242,447	0.0993	0.9007	63.02

GAZ MÉTRO

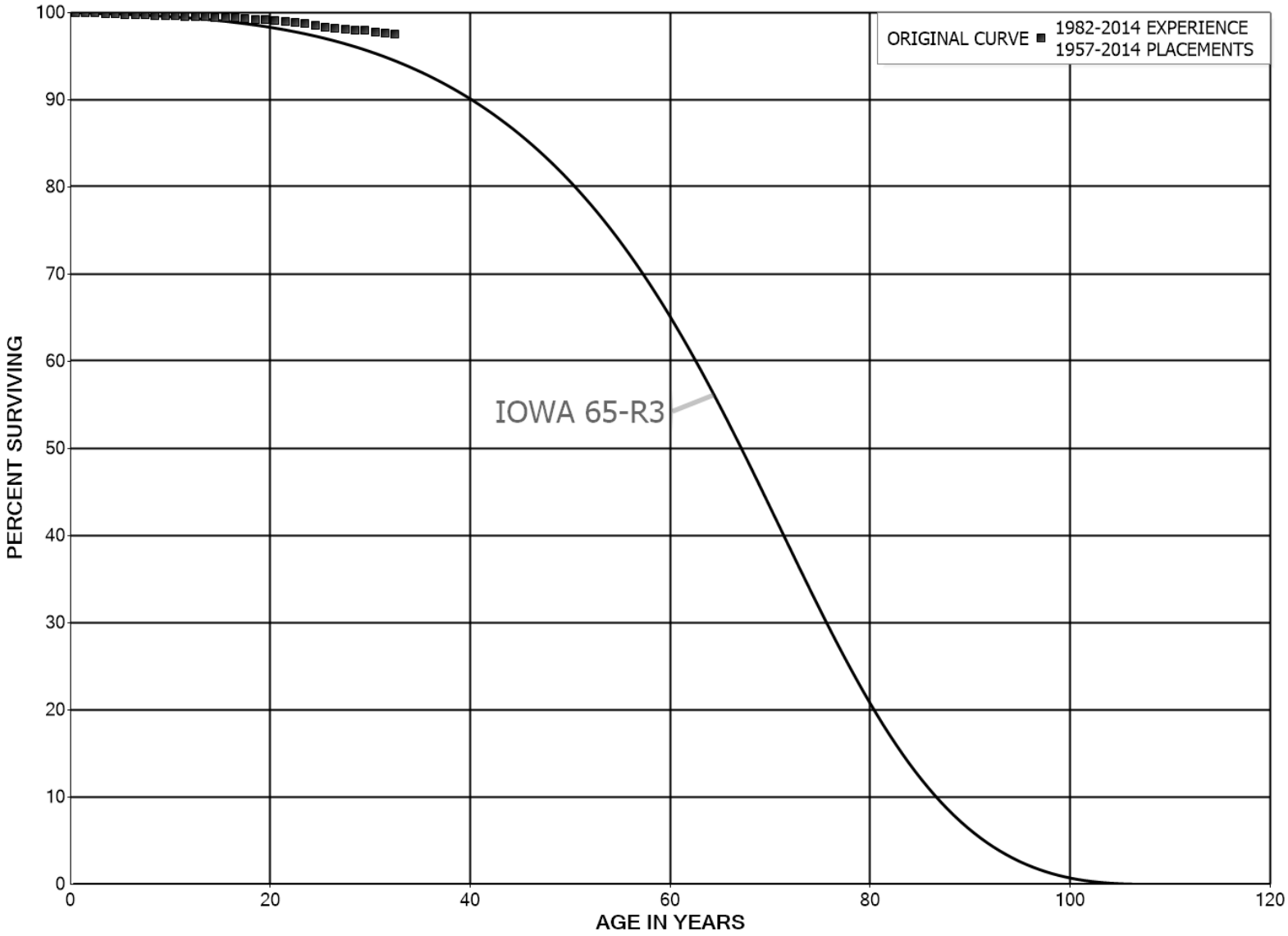
ACCOUNT Z11.50 - DISTRIBUTION - MAIN PIPE STEEL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2014 EXPERIENCE BAND 1965-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,198,731	262,632	0.1194	0.8806	56.76
40.5	1,936,099	292,018	0.1508	0.8492	49.98
41.5	1,644,081	197,101	0.1199	0.8801	42.44
42.5	1,446,980	160,702	0.1111	0.8889	37.35
43.5	1,286,277	201,954	0.1570	0.8430	33.20
44.5	1,084,323	316,095	0.2915	0.7085	27.99
45.5	768,229	250,924	0.3266	0.6734	19.83
46.5	517,304	196,924	0.3807	0.6193	13.35
47.5	320,381	120,934	0.3775	0.6225	8.27
48.5	199,446	97,493	0.4888	0.5112	5.15
49.5	101,954	89,583	0.8787	0.1213	2.63
50.5	12,371	12,371	1.0000		0.32
51.5					

GAZ MÉTRO
ACCOUNT Z11.51 - DISTRIBUTION - MAIN PIPE DIRECT PLASTIC
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

ACCOUNT Z11.51 - DISTRIBUTION - MAIN PIPE DIRECT PLASTIC

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2014 EXPERIENCE BAND 1982-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	827,981,772	55,899	0.0001	0.9999	100.00
0.5	801,118,877	113,119	0.0001	0.9999	99.99
1.5	764,505,427	274,153	0.0004	0.9996	99.98
2.5	732,399,161	554,878	0.0008	0.9992	99.94
3.5	707,605,348	459,901	0.0006	0.9994	99.87
4.5	689,920,870	235,703	0.0003	0.9997	99.80
5.5	667,658,524	257,311	0.0004	0.9996	99.77
6.5	648,715,009	207,675	0.0003	0.9997	99.73
7.5	630,265,884	192,942	0.0003	0.9997	99.70
8.5	603,691,592	201,771	0.0003	0.9997	99.67
9.5	569,742,923	244,089	0.0004	0.9996	99.63
10.5	538,707,293	200,660	0.0004	0.9996	99.59
11.5	510,565,703	167,096	0.0003	0.9997	99.55
12.5	486,918,028	124,730	0.0003	0.9997	99.52
13.5	457,763,387	217,381	0.0005	0.9995	99.50
14.5	433,468,191	300,729	0.0007	0.9993	99.45
15.5	415,518,537	143,650	0.0003	0.9997	99.38
16.5	401,256,638	174,644	0.0004	0.9996	99.35
17.5	389,832,363	318,532	0.0008	0.9992	99.30
18.5	373,018,573	239,559	0.0006	0.9994	99.22
19.5	346,770,644	288,660	0.0008	0.9992	99.16
20.5	323,245,315	309,312	0.0010	0.9990	99.08
21.5	294,368,488	465,645	0.0016	0.9984	98.98
22.5	278,689,892	342,400	0.0012	0.9988	98.82
23.5	263,508,953	486,709	0.0018	0.9982	98.70
24.5	249,457,576	507,048	0.0020	0.9980	98.52
25.5	238,059,418	302,500	0.0013	0.9987	98.32
26.5	215,877,320	347,336	0.0016	0.9984	98.19
27.5	194,369,124	110,550	0.0006	0.9994	98.04
28.5	175,561,562	50,995	0.0003	0.9997	97.98
29.5	142,332,193	265,210	0.0019	0.9981	97.95
30.5	72,522,451	120,095	0.0017	0.9983	97.77
31.5	33,854,140	23,425	0.0007	0.9993	97.61
32.5	2,242,835	11,194	0.0050	0.9950	97.54
33.5	268,717	27	0.0001	0.9999	97.05
34.5	1,761		0.0000	1.0000	97.04
35.5	1,761		0.0000	1.0000	97.04
36.5	1,761		0.0000	1.0000	97.04
37.5	1,761		0.0000	1.0000	97.04
38.5	1,761		0.0000	1.0000	97.04

GAZ MÉTRO

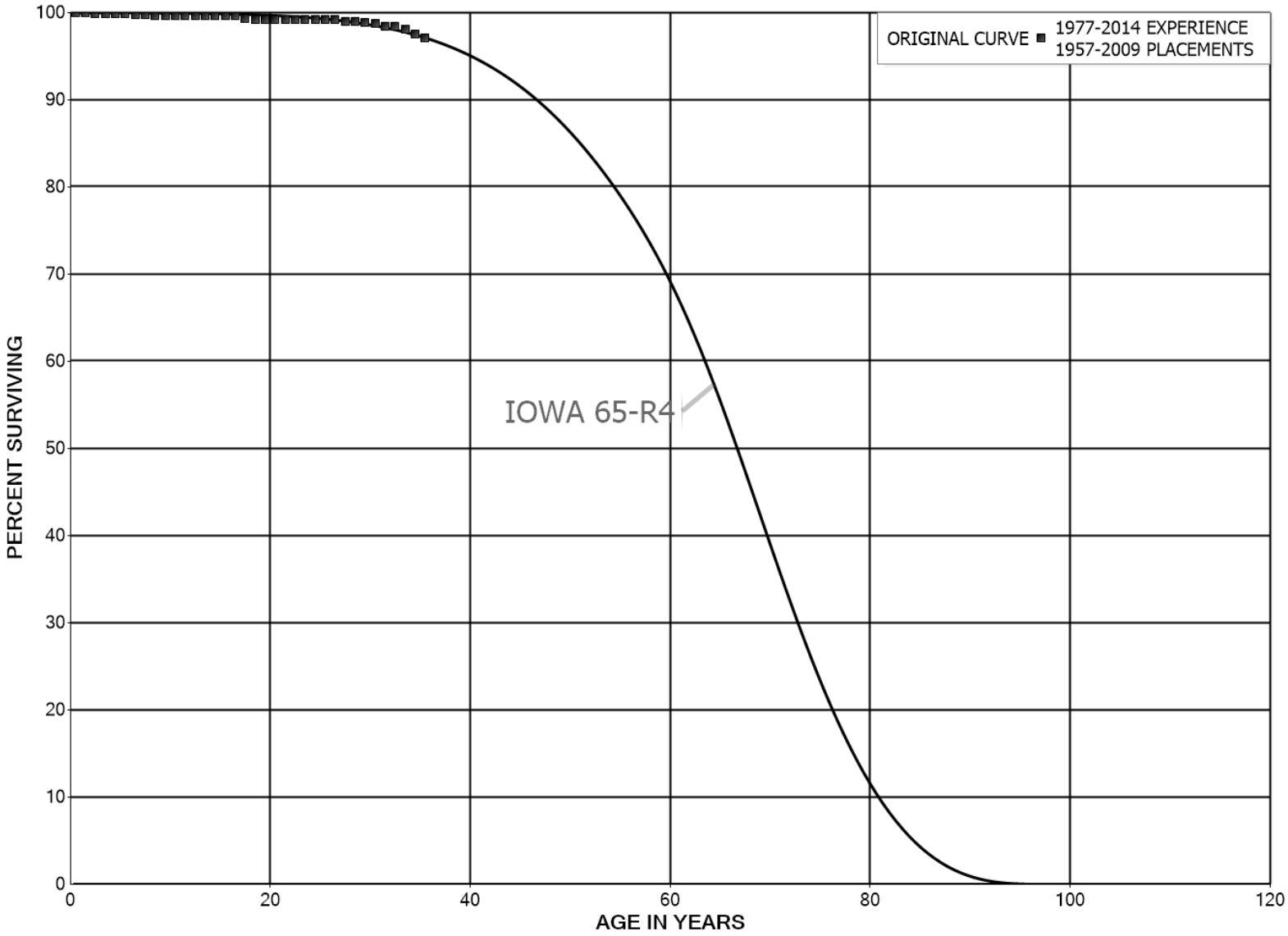
ACCOUNT Z11.51 - DISTRIBUTION - MAIN PIPE DIRECT PLASTIC

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2014 EXPERIENCE BAND 1982-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,761		0.0000	1.0000	97.04
40.5	1,761		0.0000	1.0000	97.04
41.5	1,761		0.0000	1.0000	97.04
42.5	1,761		0.0000	1.0000	97.04
43.5	1,761		0.0000	1.0000	97.04
44.5	1,761		0.0000	1.0000	97.04
45.5	1,761		0.0000	1.0000	97.04
46.5	1,761		0.0000	1.0000	97.04
47.5	1,761		0.0000	1.0000	97.04
48.5	1,761		0.0000	1.0000	97.04
49.5	1,761		0.0000	1.0000	97.04
50.5	1,761		0.0000	1.0000	97.04
51.5	1,761		0.0000	1.0000	97.04
52.5	1,761	1,761	1.0000		97.04
53.5					

GAZ MÉTRO
ACCOUNT Z11.52 - DISTRIBUTION - MAIN PIPE PLASTIC INSERTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

ACCOUNT Z11.52 - DISTRIBUTION - MAIN PIPE PLASTIC INSERTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2009 EXPERIENCE BAND 1977-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	64,689,661	39,826	0.0006	0.9994	100.00
0.5	64,662,241	27,638	0.0004	0.9996	99.94
1.5	64,646,795	20,038	0.0003	0.9997	99.90
2.5	64,643,809	21,852	0.0003	0.9997	99.86
3.5	64,634,102	17,104	0.0003	0.9997	99.83
4.5	64,619,215	14,596	0.0002	0.9998	99.80
5.5	64,630,344	47,236	0.0007	0.9993	99.78
6.5	64,583,108	14,343	0.0002	0.9998	99.71
7.5	64,568,765	13,529	0.0002	0.9998	99.69
8.5	64,555,237	12,914	0.0002	0.9998	99.67
9.5	64,542,323	10,945	0.0002	0.9998	99.65
10.5	64,531,377	6,489	0.0001	0.9999	99.63
11.5	64,524,889	5,698	0.0001	0.9999	99.62
12.5	64,519,191	5,380	0.0001	0.9999	99.61
13.5	63,755,151	6,936	0.0001	0.9999	99.60
14.5	61,905,090	5,557	0.0001	0.9999	99.59
15.5	60,700,307	6,236	0.0001	0.9999	99.58
16.5	59,073,012	195,576	0.0033	0.9967	99.57
17.5	56,908,713	10,807	0.0002	0.9998	99.24
18.5	54,014,870	5,078	0.0001	0.9999	99.22
19.5	50,279,075	902	0.0000	1.0000	99.21
20.5	47,319,588	1,547	0.0000	1.0000	99.21
21.5	44,930,256		0.0000	1.0000	99.21
22.5	43,091,890	8,004	0.0002	0.9998	99.21
23.5	41,925,662		0.0000	1.0000	99.19
24.5	41,200,628		0.0000	1.0000	99.19
25.5	39,016,215	14,114	0.0004	0.9996	99.19
26.5	33,777,987	51,346	0.0015	0.9985	99.15
27.5	29,237,948	20,280	0.0007	0.9993	99.00
28.5	23,634,499	31,834	0.0013	0.9987	98.94
29.5	19,136,709	23,830	0.0012	0.9988	98.80
30.5	14,262,429	34,402	0.0024	0.9976	98.68
31.5	11,963,807	7,988	0.0007	0.9993	98.44
32.5	7,576,651	23,263	0.0031	0.9969	98.38
33.5	6,263,538	36,918	0.0059	0.9941	98.07
34.5	4,630,681	19,066	0.0041	0.9959	97.50
35.5	100,660		0.0000	1.0000	97.09
36.5	100,660		0.0000	1.0000	97.09
37.5	100,660		0.0000	1.0000	97.09
38.5	100,660		0.0000	1.0000	97.09

GAZ MÉTRO

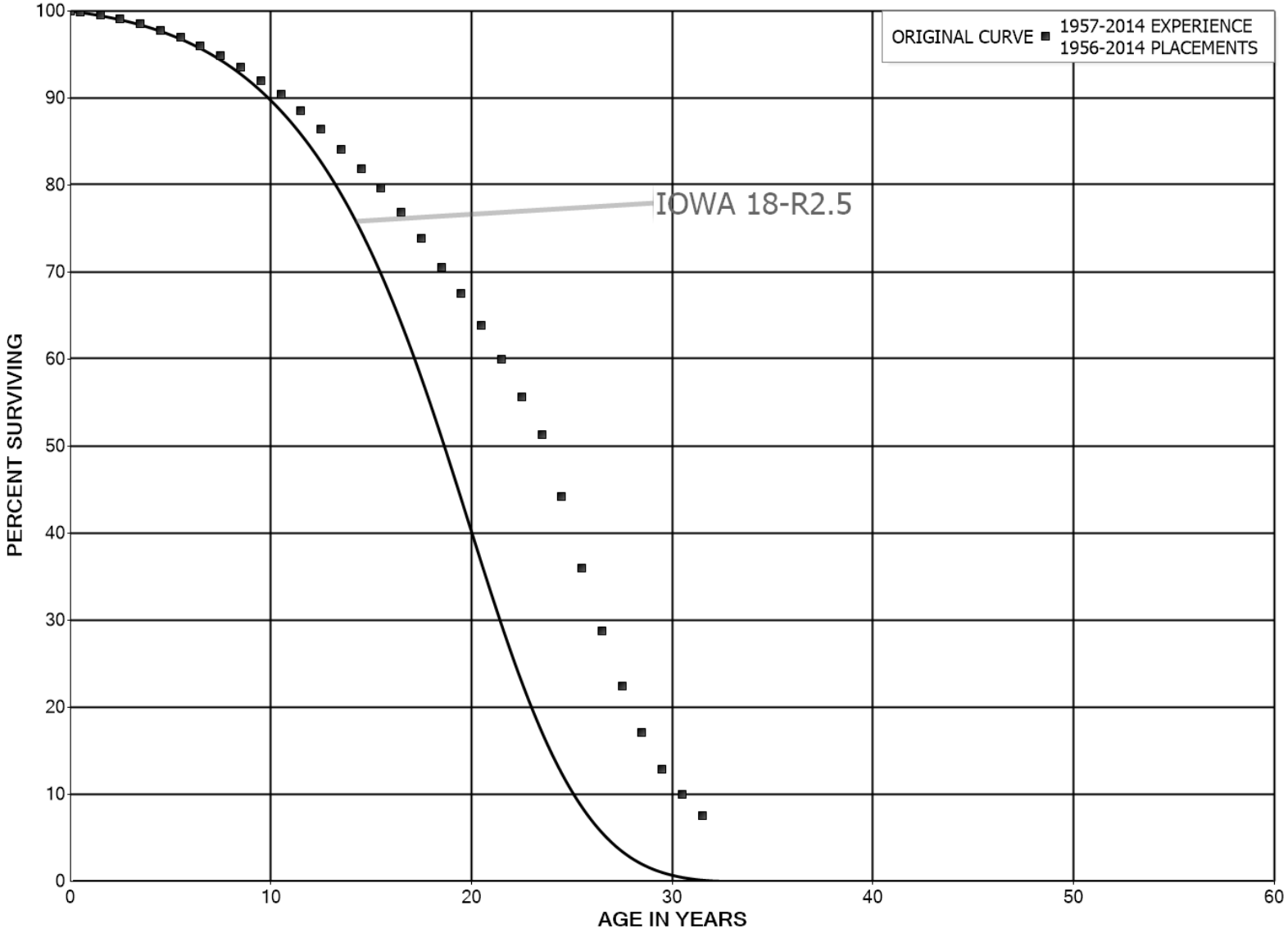
ACCOUNT Z11.52 - DISTRIBUTION - MAIN PIPE PLASTIC INSERTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2009 EXPERIENCE BAND 1977-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	100,660		0.0000	1.0000	97.09
40.5	100,660		0.0000	1.0000	97.09
41.5	100,660		0.0000	1.0000	97.09
42.5	100,660		0.0000	1.0000	97.09
43.5	100,660		0.0000	1.0000	97.09
44.5	100,660		0.0000	1.0000	97.09
45.5	100,660		0.0000	1.0000	97.09
46.5	100,660		0.0000	1.0000	97.09
47.5	100,660		0.0000	1.0000	97.09
48.5	100,660		0.0000	1.0000	97.09
49.5	100,660		0.0000	1.0000	97.09
50.5	100,660		0.0000	1.0000	97.09
51.5	100,660		0.0000	1.0000	97.09
52.5	100,660		0.0000	1.0000	97.09
53.5	100,660	1,038	0.0103	0.9897	97.09
54.5	99,622		0.0000	1.0000	96.09
55.5	99,622		0.0000	1.0000	96.09
56.5	99,622		0.0000	1.0000	96.09
57.5					96.09

GAZ MÉTRO
ACCOUNT Z12.00 - DISTRIBUTION METER
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

ACCOUNT Z12.00 - DISTRIBUTION METER

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2014 EXPERIENCE BAND 1957-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	241,283,267	335,205	0.0014	0.9986	100.00
0.5	231,874,879	865,711	0.0037	0.9963	99.86
1.5	219,694,990	1,047,079	0.0048	0.9952	99.49
2.5	205,826,937	1,161,213	0.0056	0.9944	99.01
3.5	191,534,248	1,424,661	0.0074	0.9926	98.46
4.5	180,695,406	1,509,660	0.0084	0.9916	97.72
5.5	169,955,405	1,627,774	0.0096	0.9904	96.91
6.5	158,869,353	1,902,876	0.0120	0.9880	95.98
7.5	148,573,344	2,098,010	0.0141	0.9859	94.83
8.5	136,248,081	2,165,659	0.0159	0.9841	93.49
9.5	128,157,637	2,217,247	0.0173	0.9827	92.00
10.5	120,542,503	2,604,811	0.0216	0.9784	90.41
11.5	114,221,149	2,651,160	0.0232	0.9768	88.46
12.5	106,105,745	2,812,626	0.0265	0.9735	86.41
13.5	100,023,319	2,650,074	0.0265	0.9735	84.11
14.5	94,222,242	2,650,230	0.0281	0.9719	81.89
15.5	87,530,471	2,967,180	0.0339	0.9661	79.58
16.5	82,105,583	3,254,045	0.0396	0.9604	76.89
17.5	76,422,583	3,497,281	0.0458	0.9542	73.84
18.5	70,167,823	2,993,168	0.0427	0.9573	70.46
19.5	64,690,032	3,459,186	0.0535	0.9465	67.45
20.5	57,742,335	3,520,505	0.0610	0.9390	63.85
21.5	51,823,145	3,703,128	0.0715	0.9285	59.95
22.5	46,398,811	3,632,649	0.0783	0.9217	55.67
23.5	41,274,867	5,765,513	0.1397	0.8603	51.31
24.5	32,684,882	6,072,398	0.1858	0.8142	44.14
25.5	25,417,015	5,123,138	0.2016	0.7984	35.94
26.5	19,236,672	4,237,501	0.2203	0.7797	28.70
27.5	14,448,541	3,434,728	0.2377	0.7623	22.38
28.5	4,953,956	1,220,408	0.2464	0.7536	17.06
29.5	3,733,547	850,913	0.2279	0.7721	12.85
30.5	2,882,634	708,806	0.2459	0.7541	9.93
31.5	2,173,828	495,276	0.2278	0.7722	7.48
32.5	1,678,552	950,181	0.5661	0.4339	5.78
33.5	728,372	279,043	0.3831	0.6169	2.51
34.5	449,329	124,097	0.2762	0.7238	1.55
35.5	325,231	63,106	0.1940	0.8060	1.12
36.5	262,125	65,006	0.2480	0.7520	0.90
37.5	197,119	85,707	0.4348	0.5652	0.68
38.5	111,412	67,095	0.6022	0.3978	0.38

GAZ MÉTRO

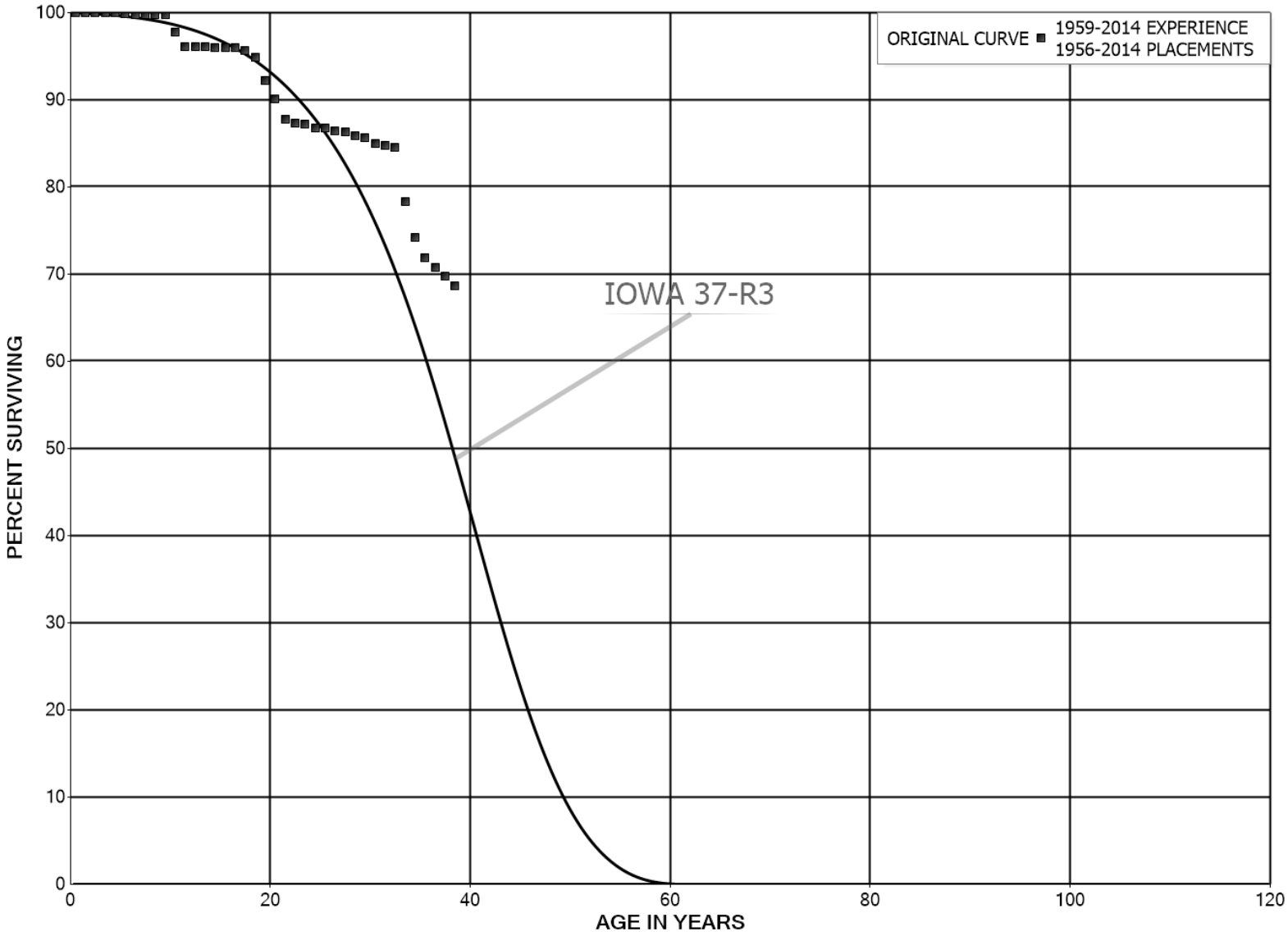
ACCOUNT Z12.00 - DISTRIBUTION METER

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2014 EXPERIENCE BAND 1957-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	44,317	21,687	0.4894	0.5106	0.15
40.5	22,630	9,047	0.3998	0.6002	0.08
41.5	13,583	6,536	0.4812	0.5188	0.05
42.5	7,048	5,286	0.7500	0.2500	0.02
43.5	1,762	1,762	1.0000		0.01
44.5					

GAZ MÉTRO
ACCOUNT Z12.50 - DISTRIBUTION DELIVERY STATION - EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

ACCOUNT Z12.50 - DISTRIBUTION DELIVERY STATION - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2014 EXPERIENCE BAND 1959-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	92,355,605		0.0000	1.0000	100.00
0.5	91,417,286		0.0000	1.0000	100.00
1.5	89,956,869	5	0.0000	1.0000	100.00
2.5	88,960,797	68,347	0.0008	0.9992	100.00
3.5	87,538,269	21,471	0.0002	0.9998	99.92
4.5	86,556,566	28,727	0.0003	0.9997	99.90
5.5	85,459,207	78,913	0.0009	0.9991	99.87
6.5	84,540,935	3,976	0.0000	1.0000	99.77
7.5	80,357,260	6,046	0.0001	0.9999	99.77
8.5	75,959,252	28,901	0.0004	0.9996	99.76
9.5	75,683,052	1,534,428	0.0203	0.9797	99.72
10.5	73,338,402	1,192,717	0.0163	0.9837	97.70
11.5	70,367,014	19,177	0.0003	0.9997	96.11
12.5	69,343,952	12,421	0.0002	0.9998	96.09
13.5	69,135,402	66,413	0.0010	0.9990	96.07
14.5	65,811,385	7,162	0.0001	0.9999	95.98
15.5	62,591,590	31,489	0.0005	0.9995	95.97
16.5	60,213,646	197,323	0.0033	0.9967	95.92
17.5	58,298,116	491,988	0.0084	0.9916	95.60
18.5	53,725,058	1,456,633	0.0271	0.9729	94.80
19.5	49,019,393	1,148,264	0.0234	0.9766	92.23
20.5	43,662,391	1,160,242	0.0266	0.9734	90.07
21.5	41,278,409	172,494	0.0042	0.9958	87.67
22.5	39,760,947	72,446	0.0018	0.9982	87.31
23.5	37,432,468	160,700	0.0043	0.9957	87.15
24.5	36,638,152	29,866	0.0008	0.9992	86.77
25.5	35,373,243	139,152	0.0039	0.9961	86.70
26.5	33,808,277	39,731	0.0012	0.9988	86.36
27.5	33,740,771	158,493	0.0047	0.9953	86.26
28.5	33,416,074	88,038	0.0026	0.9974	85.85
29.5	31,302,228	259,872	0.0083	0.9917	85.63
30.5	25,714,383	52,931	0.0021	0.9979	84.92
31.5	13,166,447	32,063	0.0024	0.9976	84.74
32.5	1,832,988	134,711	0.0735	0.9265	84.54
33.5	1,698,277	90,533	0.0533	0.9467	78.32
34.5	1,607,744	50,493	0.0314	0.9686	74.15
35.5	1,557,251	23,442	0.0151	0.9849	71.82
36.5	1,526,082	21,936	0.0144	0.9856	70.74
37.5	1,504,146	23,016	0.0153	0.9847	69.72
38.5	1,481,130	9,954	0.0067	0.9933	68.65

GAZ MÉTRO

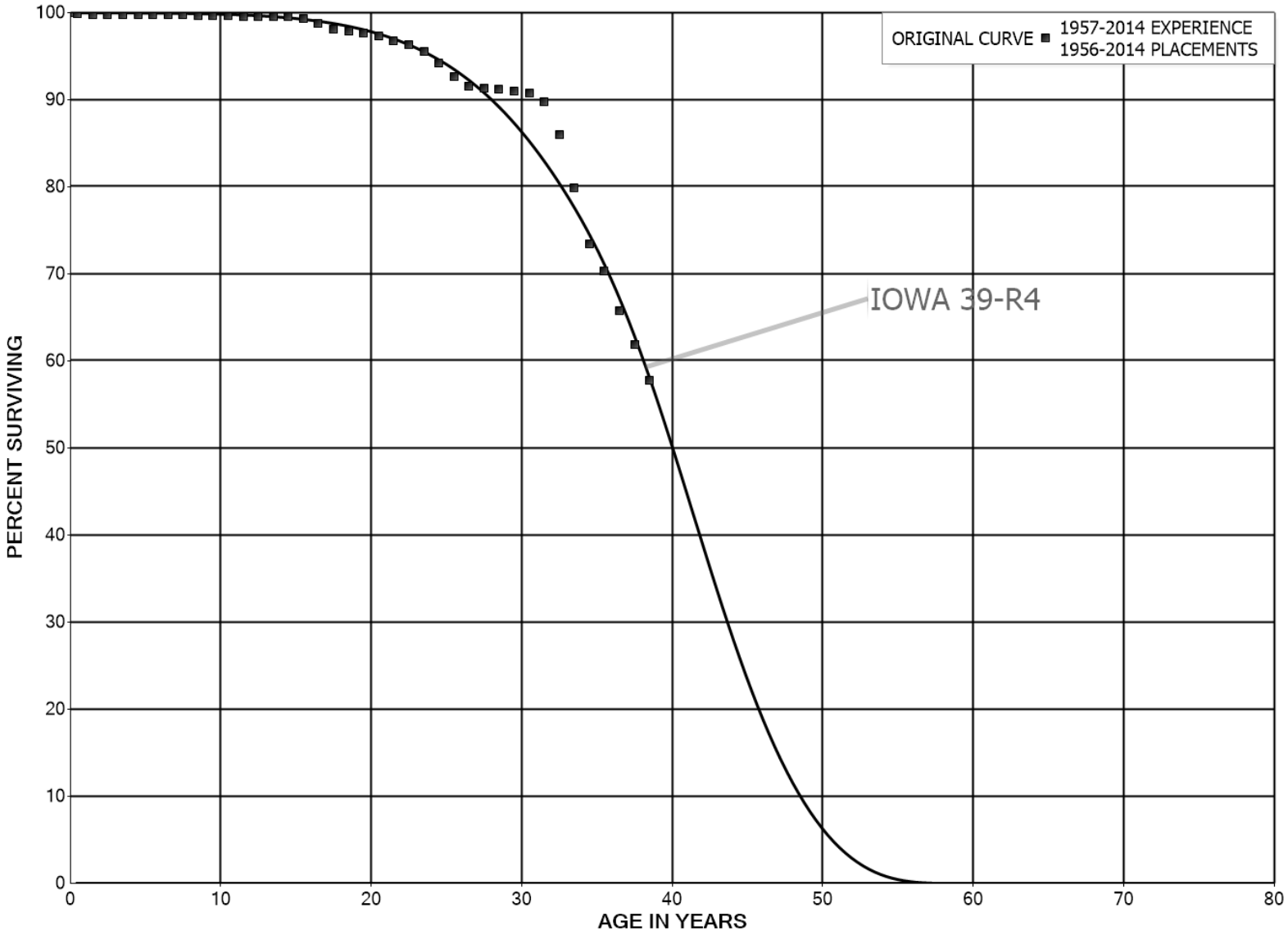
ACCOUNT Z12.50 - DISTRIBUTION DELIVERY STATION - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2014 EXPERIENCE BAND 1959-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	25,585	9,397	0.3673	0.6327	68.19
40.5	16,188	8,804	0.5438	0.4562	43.15
41.5	7,384	4,211	0.5703	0.4297	19.68
42.5	3,173	2,576	0.8117	0.1883	8.46
43.5	598	598	1.0000		1.59
44.5					

GAZ MÉTRO
ACCOUNT Z12.51 - DISTRIBUTION DELIVERY STATION - CIVIL BUILDING
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

ACCOUNT Z12.51 - DISTRIBUTION DELIVERY STATION - CIVIL BUILDING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2014 EXPERIENCE BAND 1957-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	13,990,075	26,654	0.0019	0.9981	100.00
0.5	14,021,251	8,800	0.0006	0.9994	99.81
1.5	13,980,834	6,171	0.0004	0.9996	99.75
2.5	13,952,743		0.0000	1.0000	99.70
3.5	13,783,299		0.0000	1.0000	99.70
4.5	13,422,278	0	0.0000	1.0000	99.70
5.5	13,335,847	46	0.0000	1.0000	99.70
6.5	12,914,303	498	0.0000	1.0000	99.70
7.5	11,868,675	3,664	0.0003	0.9997	99.70
8.5	10,805,153	3,854	0.0004	0.9996	99.67
9.5	10,661,116	3,446	0.0003	0.9997	99.63
10.5	10,169,599	4,906	0.0005	0.9995	99.60
11.5	9,868,211	2,558	0.0003	0.9997	99.55
12.5	9,693,899	3,196	0.0003	0.9997	99.53
13.5	9,690,703	2,090	0.0002	0.9998	99.49
14.5	9,688,256	22,464	0.0023	0.9977	99.47
15.5	9,648,091	50,482	0.0052	0.9948	99.24
16.5	9,584,488	66,290	0.0069	0.9931	98.72
17.5	9,518,198	21,737	0.0023	0.9977	98.04
18.5	9,458,529	23,187	0.0025	0.9975	97.82
19.5	9,318,417	32,429	0.0035	0.9965	97.58
20.5	8,522,245	49,355	0.0058	0.9942	97.24
21.5	8,313,574	37,683	0.0045	0.9955	96.67
22.5	8,108,166	62,461	0.0077	0.9923	96.23
23.5	7,740,086	105,721	0.0137	0.9863	95.49
24.5	7,226,686	120,013	0.0166	0.9834	94.19
25.5	6,777,144	79,135	0.0117	0.9883	92.62
26.5	5,079,197	14,161	0.0028	0.9972	91.54
27.5	5,063,973	3,254	0.0006	0.9994	91.29
28.5	5,013,416	13,494	0.0027	0.9973	91.23
29.5	4,359,021	14,076	0.0032	0.9968	90.98
30.5	2,391,440	24,940	0.0104	0.9896	90.69
31.5	408,476	17,062	0.0418	0.9582	89.74
32.5	235,109	16,743	0.0712	0.9288	86.00
33.5	218,367	17,657	0.0809	0.9191	79.87
34.5	200,710	8,490	0.0423	0.9577	73.41
35.5	192,220	12,549	0.0653	0.9347	70.31
36.5	172,098	10,289	0.0598	0.9402	65.72
37.5	161,809	10,757	0.0665	0.9335	61.79
38.5	151,052	12,441	0.0824	0.9176	57.68

GAZ MÉTRO

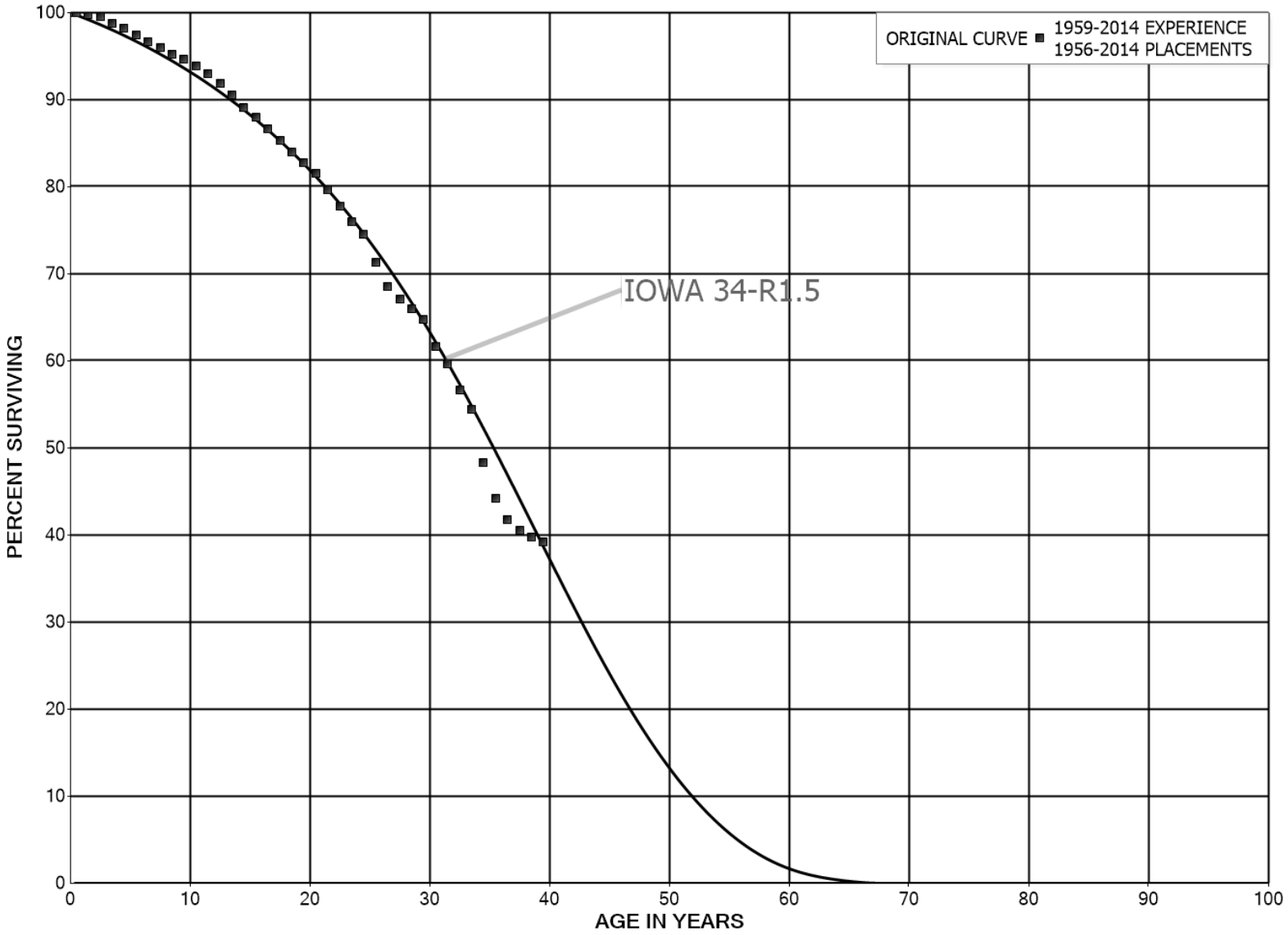
ACCOUNT Z12.51 - DISTRIBUTION DELIVERY STATION - CIVIL BUILDING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2014 EXPERIENCE BAND 1957-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	52,812	15,292	0.2895	0.7105	52.93
40.5	37,520	12,263	0.3268	0.6732	37.60
41.5	25,257	11,377	0.4504	0.5496	25.31
42.5	13,880	3,790	0.2731	0.7269	13.91
43.5	10,090	5,678	0.5627	0.4373	10.11
44.5	3,650	1,006	0.2757	0.7243	4.42
45.5	2,644	813	0.3075	0.6925	3.20
46.5	1,831	748	0.4085	0.5915	2.22
47.5	1,083	464	0.4286	0.5714	1.31
48.5	619	512	0.8269	0.1731	0.75
49.5	107	107	1.0000		0.13
50.5					

GAZ MÉTRO
ACCOUNT Z13.00 - DISTRIBUTION RELEASE STATION - EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

ACCOUNT Z13.00 - DISTRIBUTION RELEASE STATION - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2014 EXPERIENCE BAND 1959-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,213,969	38,629	0.0008	0.9992	100.00
0.5	49,492,502	93,550	0.0019	0.9981	99.92
1.5	47,253,255	121,520	0.0026	0.9974	99.73
2.5	46,233,116	337,351	0.0073	0.9927	99.48
3.5	43,178,671	255,709	0.0059	0.9941	98.75
4.5	42,344,177	313,823	0.0074	0.9926	98.17
5.5	41,597,696	341,688	0.0082	0.9918	97.44
6.5	40,696,690	294,666	0.0072	0.9928	96.64
7.5	39,714,554	295,443	0.0074	0.9926	95.94
8.5	38,599,353	268,702	0.0070	0.9930	95.23
9.5	37,339,578	286,061	0.0077	0.9923	94.56
10.5	36,175,001	359,806	0.0099	0.9901	93.84
11.5	34,161,085	408,269	0.0120	0.9880	92.90
12.5	31,670,346	463,533	0.0146	0.9854	91.79
13.5	30,880,504	456,918	0.0148	0.9852	90.45
14.5	29,777,707	376,046	0.0126	0.9874	89.11
15.5	28,549,487	449,540	0.0157	0.9843	87.99
16.5	27,476,233	403,371	0.0147	0.9853	86.60
17.5	26,759,867	450,960	0.0169	0.9831	85.33
18.5	25,348,285	358,544	0.0141	0.9859	83.89
19.5	23,924,238	353,129	0.0148	0.9852	82.71
20.5	23,288,323	520,541	0.0224	0.9776	81.49
21.5	21,840,740	532,694	0.0244	0.9756	79.66
22.5	20,518,503	459,909	0.0224	0.9776	77.72
23.5	19,096,098	362,932	0.0190	0.9810	75.98
24.5	17,855,374	779,451	0.0437	0.9563	74.53
25.5	16,648,626	639,400	0.0384	0.9616	71.28
26.5	15,143,161	327,403	0.0216	0.9784	68.54
27.5	14,552,348	235,344	0.0162	0.9838	67.06
28.5	13,837,024	253,194	0.0183	0.9817	65.98
29.5	12,609,375	609,286	0.0483	0.9517	64.77
30.5	8,213,101	267,842	0.0326	0.9674	61.64
31.5	4,606,257	229,505	0.0498	0.9502	59.63
32.5	3,038,820	122,319	0.0403	0.9597	56.66
33.5	2,597,534	291,830	0.1123	0.8877	54.38
34.5	2,097,081	179,950	0.0858	0.9142	48.27
35.5	1,695,129	91,073	0.0537	0.9463	44.13
36.5	1,464,193	45,685	0.0312	0.9688	41.76
37.5	1,308,936	24,584	0.0188	0.9812	40.45
38.5	1,264,524	15,755	0.0125	0.9875	39.69

GAZ MÉTRO

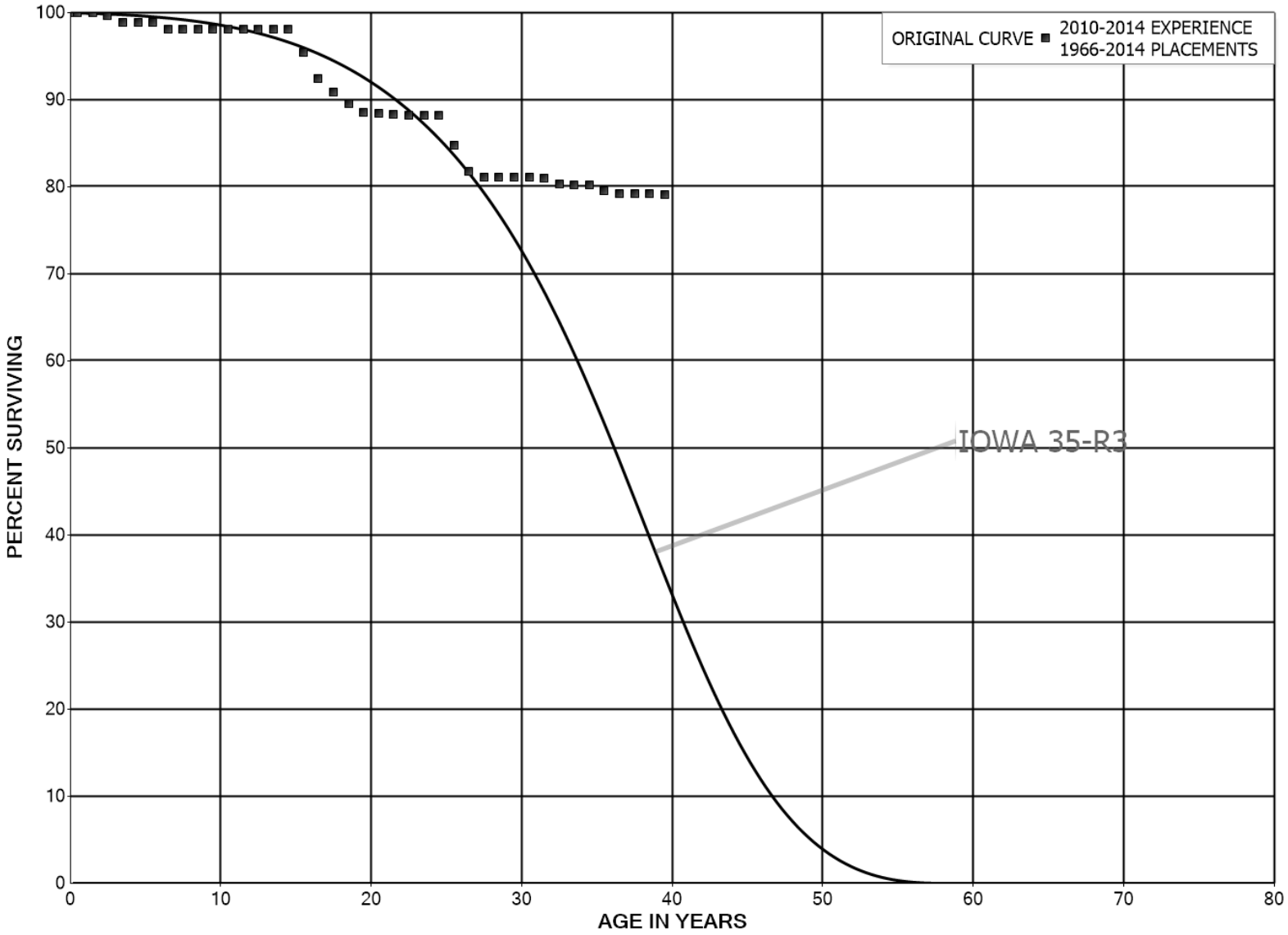
ACCOUNT Z13.00 - DISTRIBUTION RELEASE STATION - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2014 EXPERIENCE BAND 1959-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	49,887	15,027	0.3012	0.6988	39.20
40.5	34,860	7,468	0.2142	0.7858	27.39
41.5	27,392	2,797	0.1021	0.8979	21.52
42.5	24,595	317	0.0129	0.9871	19.33
43.5	24,277		0.0000	1.0000	19.08
44.5	24,277		0.0000	1.0000	19.08
45.5	24,277		0.0000	1.0000	19.08
46.5	24,277		0.0000	1.0000	19.08
47.5	24,277		0.0000	1.0000	19.08
48.5					19.08

GAZ MÉTRO
ACCOUNT Z13.01 - DISTRIBUTION RELEASE STATION - CIVIL BUILDING
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

ACCOUNT Z13.01 - DISTRIBUTION RELEASE STATION - CIVIL BUILDING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1966-2014 EXPERIENCE BAND 2010-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,721,511		0.0000	1.0000	100.00
0.5	1,566,531		0.0000	1.0000	100.00
1.5	1,119,802	4,401	0.0039	0.9961	100.00
2.5	1,220,171	9,118	0.0075	0.9925	99.61
3.5	1,572,701	477	0.0003	0.9997	98.86
4.5	1,713,983		0.0000	1.0000	98.83
5.5	1,694,744	12,635	0.0075	0.9925	98.83
6.5	1,640,730		0.0000	1.0000	98.10
7.5	1,484,060		0.0000	1.0000	98.10
8.5	1,019,945	120	0.0001	0.9999	98.10
9.5	584,332		0.0000	1.0000	98.08
10.5	537,175		0.0000	1.0000	98.08
11.5	199,828		0.0000	1.0000	98.08
12.5	67,300		0.0000	1.0000	98.08
13.5	155,992		0.0000	1.0000	98.08
14.5	351,743	9,826	0.0279	0.9721	98.08
15.5	354,182	10,917	0.0308	0.9692	95.34
16.5	435,999	7,643	0.0175	0.9825	92.41
17.5	538,163	7,473	0.0139	0.9861	90.79
18.5	608,156	7,176	0.0118	0.9882	89.52
19.5	544,468	471	0.0009	0.9991	88.47
20.5	544,639	486	0.0009	0.9991	88.39
21.5	481,009	856	0.0018	0.9982	88.31
22.5	375,488		0.0000	1.0000	88.16
23.5	279,776		0.0000	1.0000	88.16
24.5	460,489	17,946	0.0390	0.9610	88.16
25.5	1,385,297	48,763	0.0352	0.9648	84.72
26.5	2,269,141	17,805	0.0078	0.9922	81.74
27.5	2,343,796	513	0.0002	0.9998	81.10
28.5	2,268,754	337	0.0001	0.9999	81.08
29.5	2,021,497	258	0.0001	0.9999	81.07
30.5	1,199,124	900	0.0008	0.9992	81.06
31.5	274,188	2,573	0.0094	0.9906	81.00
32.5	183,178	51	0.0003	0.9997	80.24
33.5	169,420	23	0.0001	0.9999	80.21
34.5	350,043	2,999	0.0086	0.9914	80.20
35.5	282,683	1,279	0.0045	0.9955	79.52
36.5	252,347	72	0.0003	0.9997	79.16
37.5	227,725		0.0000	1.0000	79.13
38.5	221,313	152	0.0007	0.9993	79.13

GAZ MÉTRO

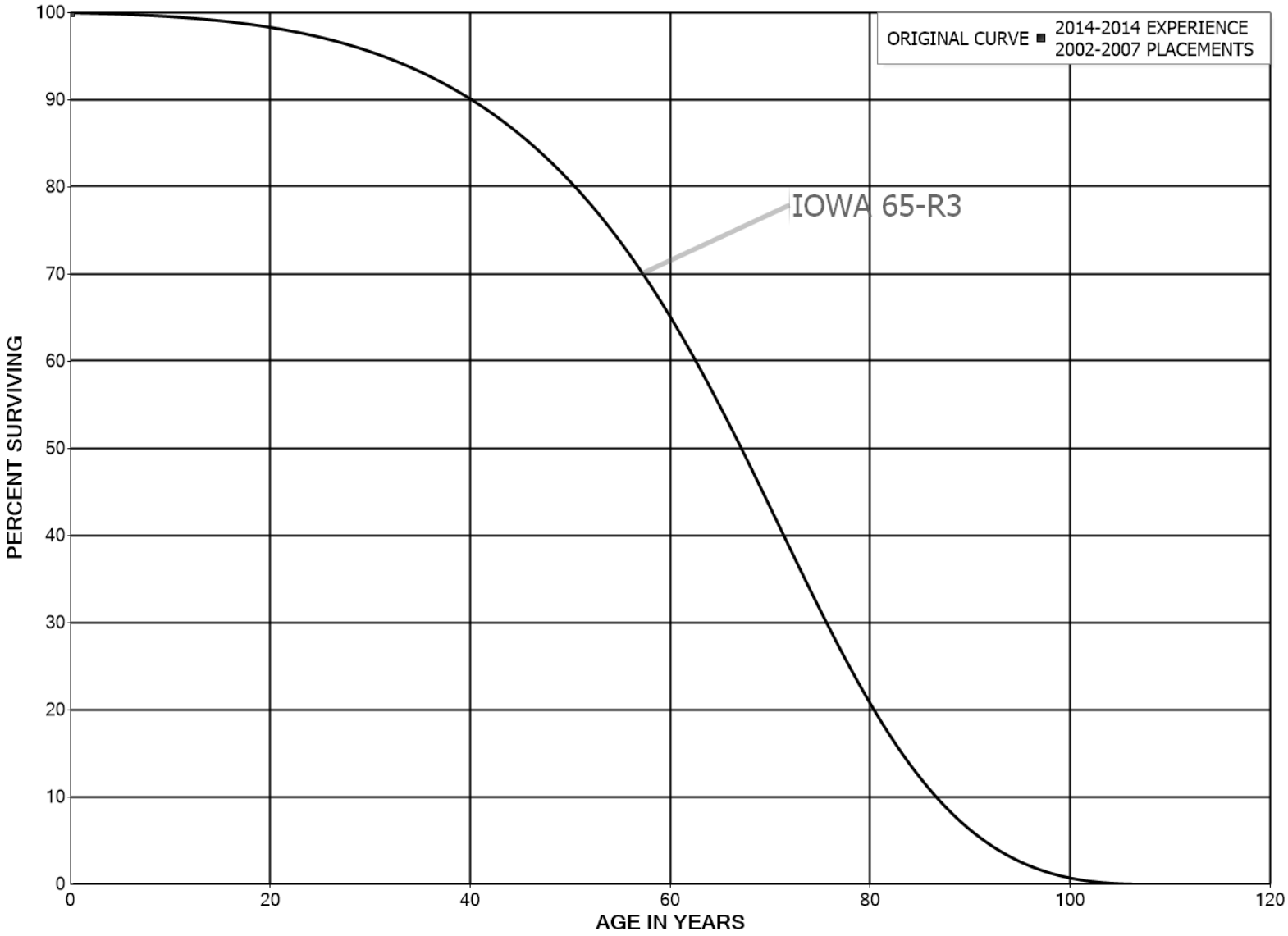
ACCOUNT Z13.01 - DISTRIBUTION RELEASE STATION - CIVIL BUILDING

ORIGINAL LIFE TABLE, CONT.

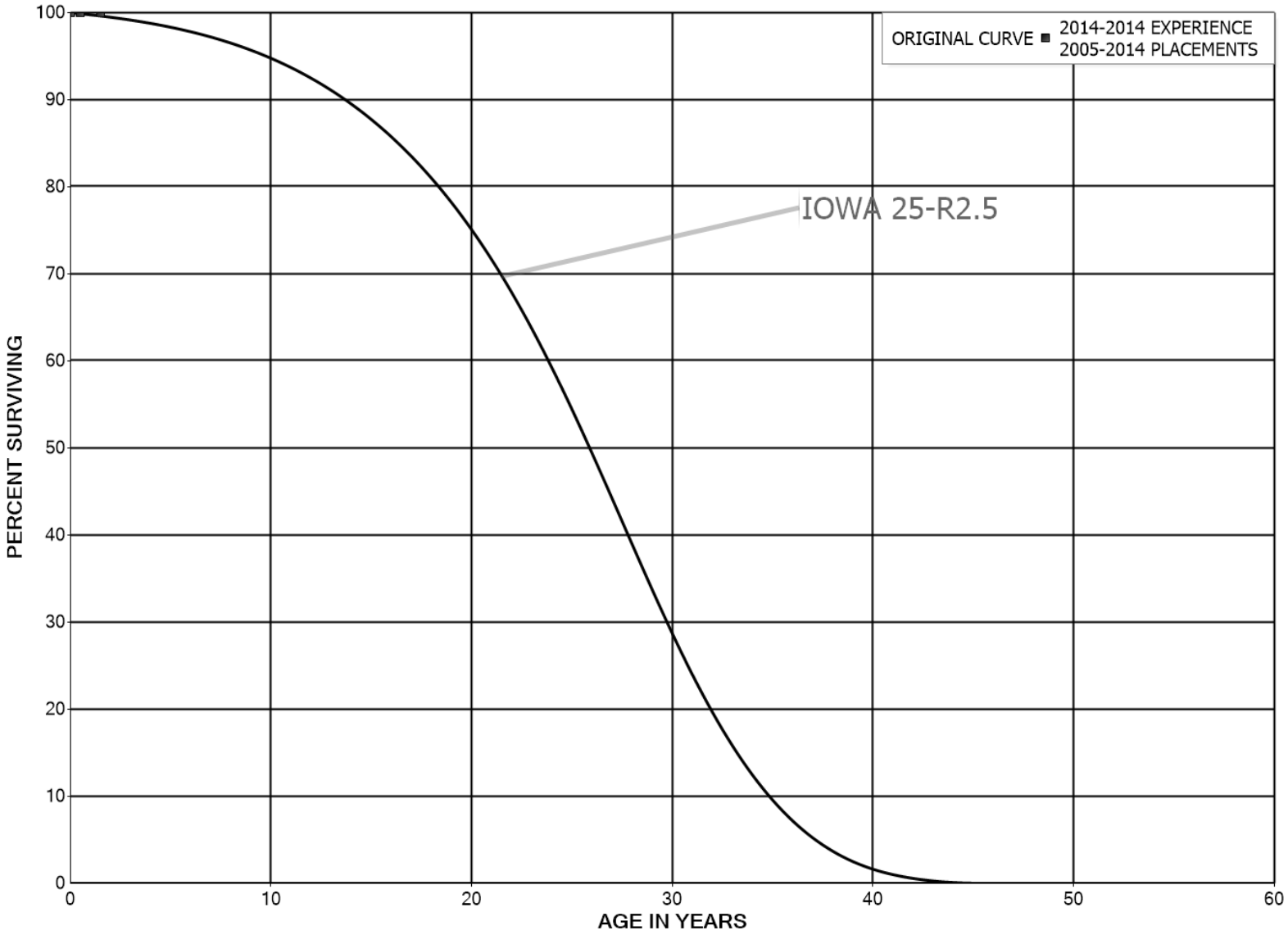
PLACEMENT BAND 1966-2014 EXPERIENCE BAND 2010-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					79.08
40.5					
41.5					
42.5					
43.5	70,970		0.0000		
44.5	70,970		0.0000		
45.5	70,970		0.0000		
46.5	70,970		0.0000		
47.5	70,970		0.0000		
48.5					

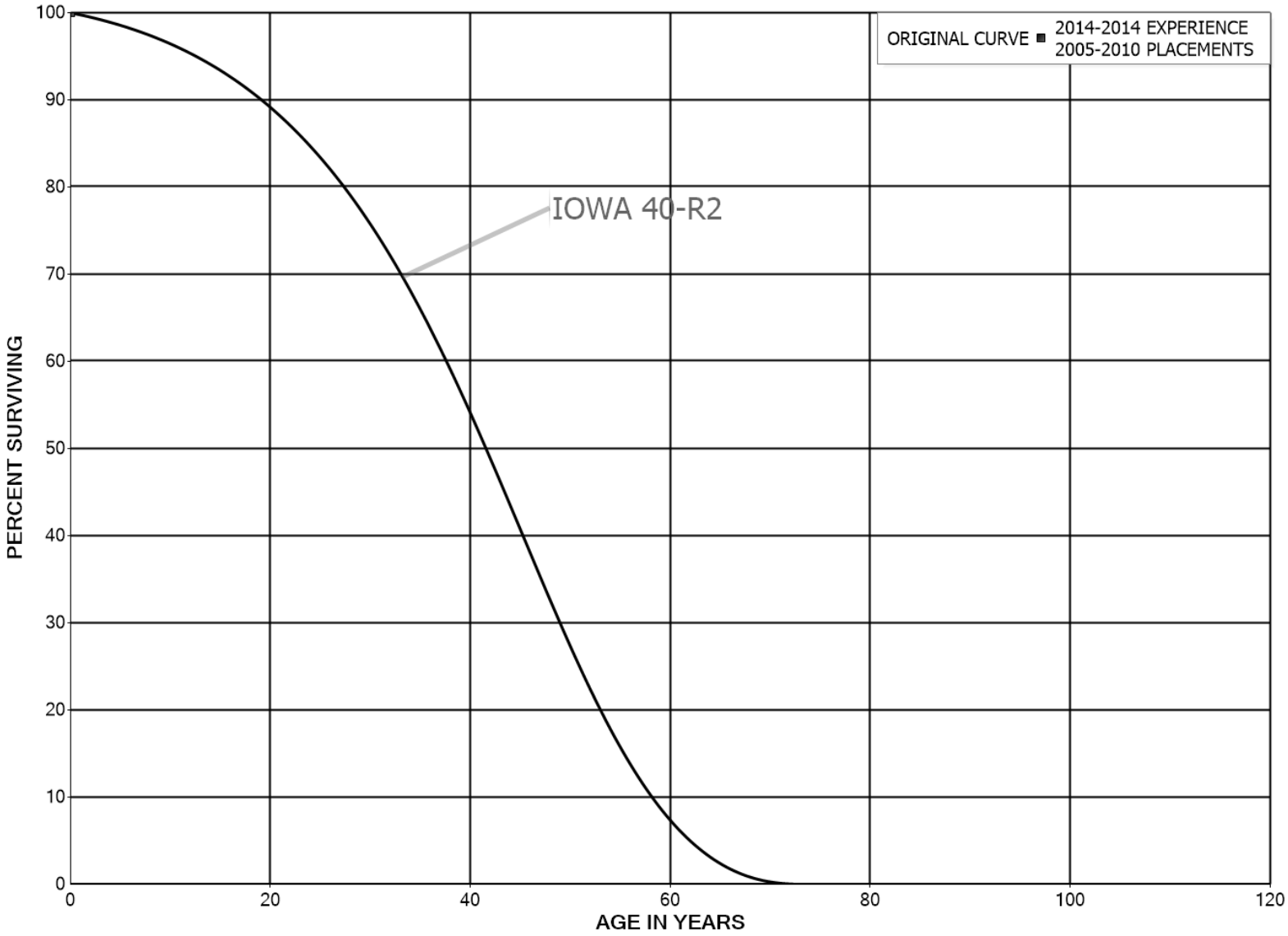
GAZ MÉTRO
ACCOUNT Z15.50 - DISTRIBUTION BIOGAZ - MAIN PIPE - STEEL
ORIGINAL AND SMOOTH SURVIVOR CURVES



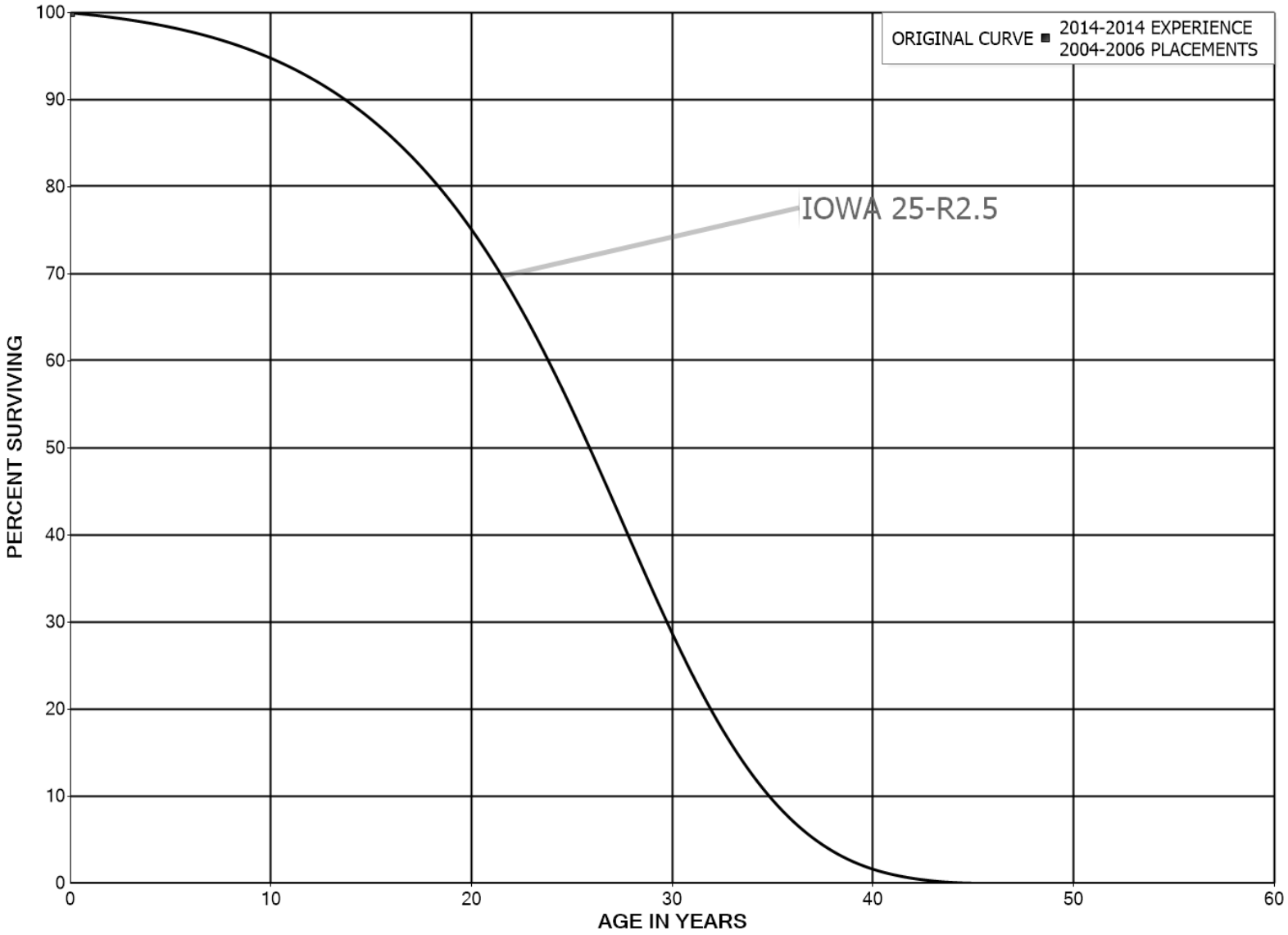
GAZ MÉTRO
ACCOUNT Z15.60 - DISTRIBUTION BIOGAZ- COMPRESSION STATION - EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



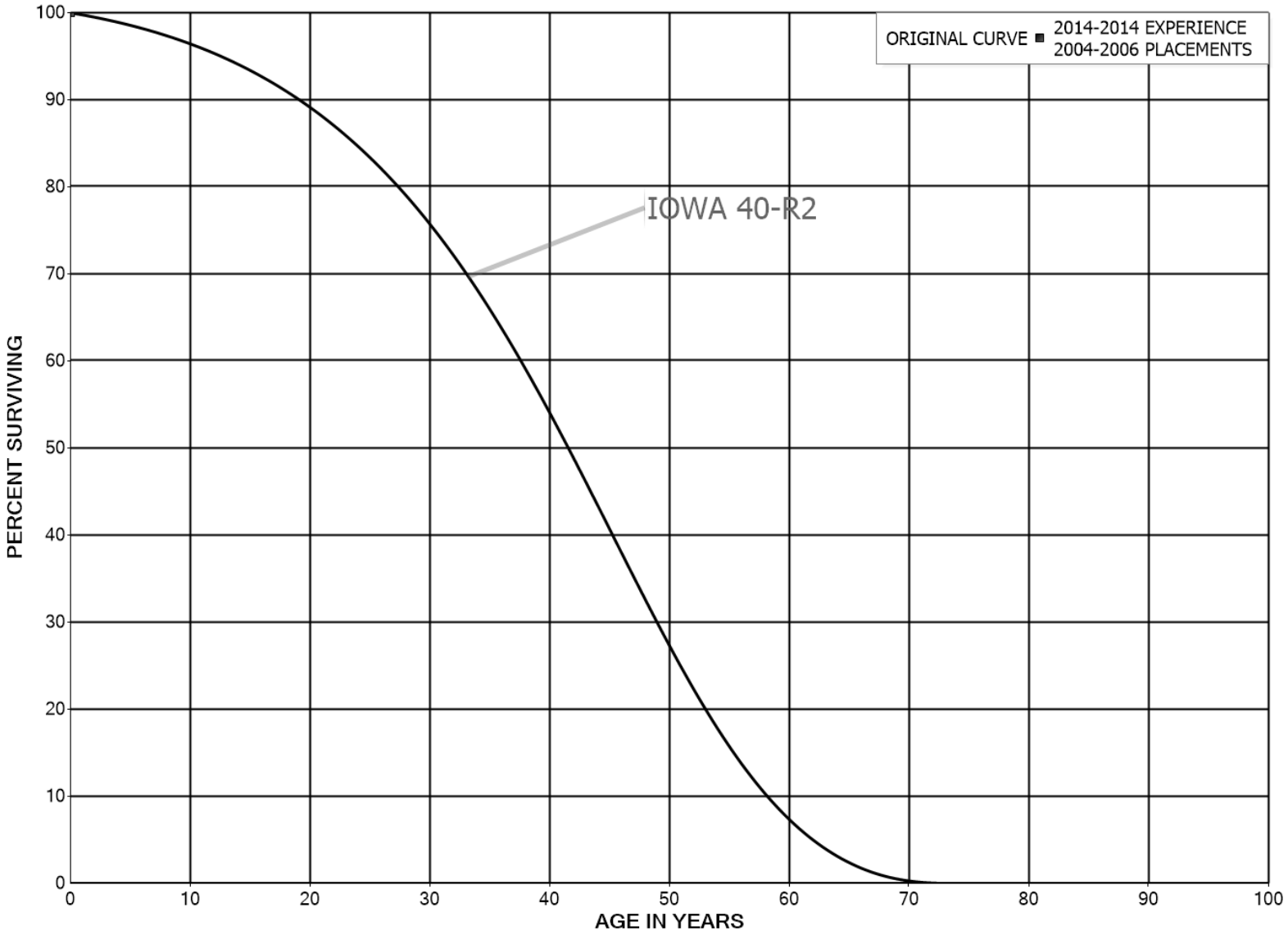
GAZ MÉTRO
ACCOUNT Z15.61 - DISTRIBUTION BIOGAZ - COMPRESSION STATION - BUILDING
ORIGINAL AND SMOOTH SURVIVOR CURVES



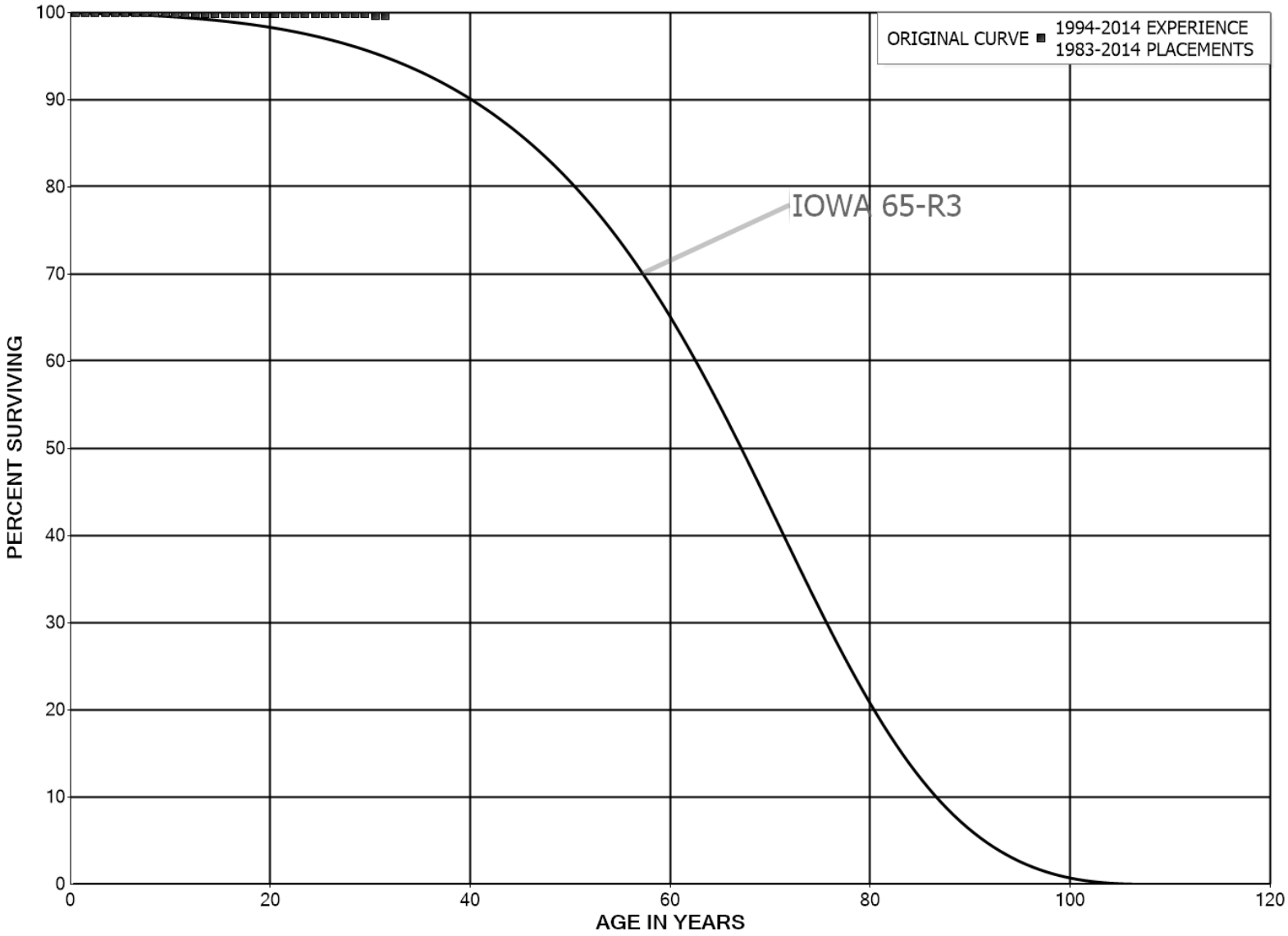
GAZ MÉTRO
ACCOUNT Z15.70 - DISTRIBUTION BIOGAZ - METER STATION - EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO
ACCOUNT Z15.71 - DISTRIBUTION BIOGAZ - METER STATION - BUILDING
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO
ACCOUNT Z31.00 - TRANSMISSION - MAIN PIPE
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

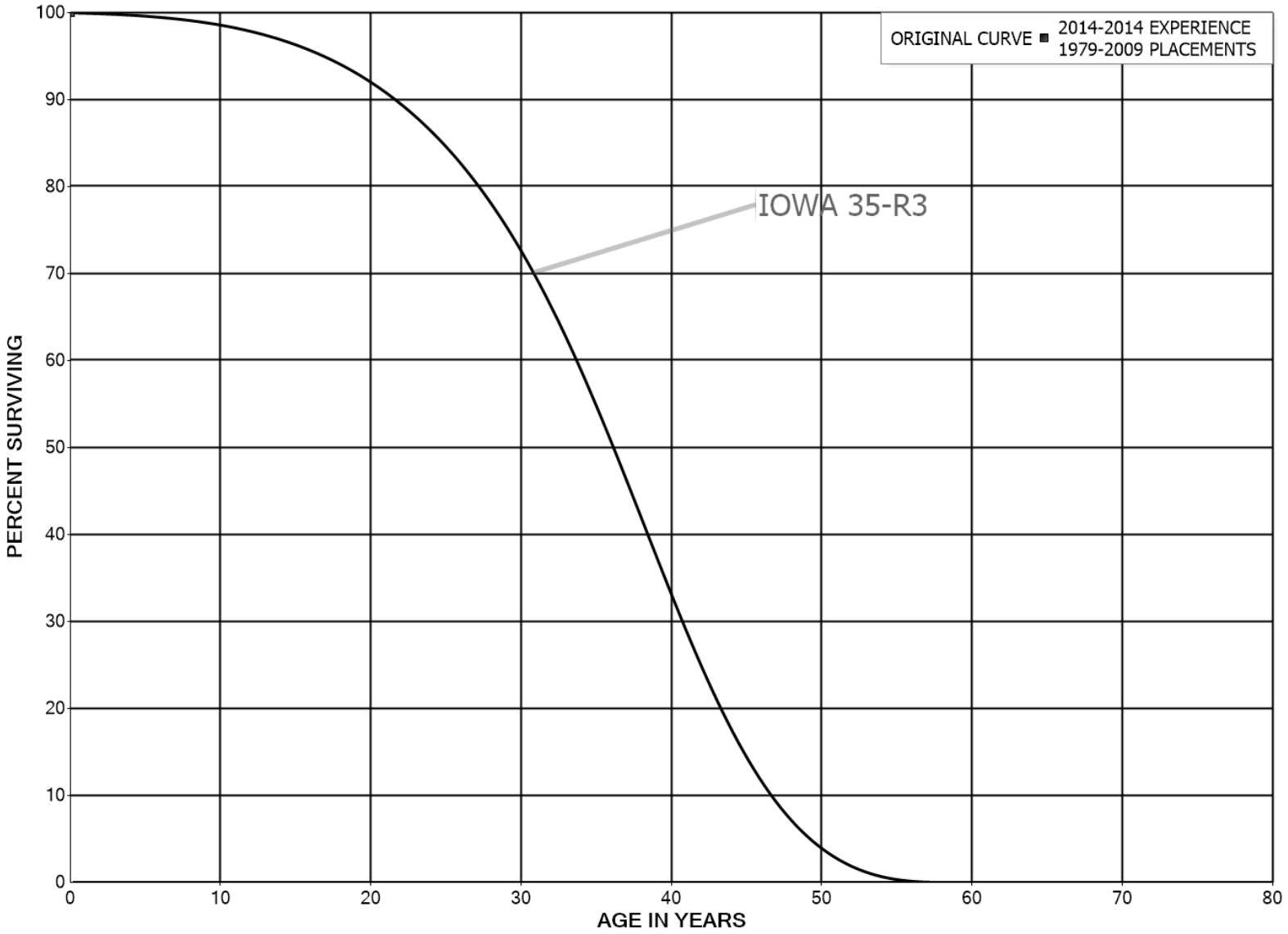
ACCOUNT Z31.00 - TRANSMISSION - MAIN PIPE

ORIGINAL LIFE TABLE

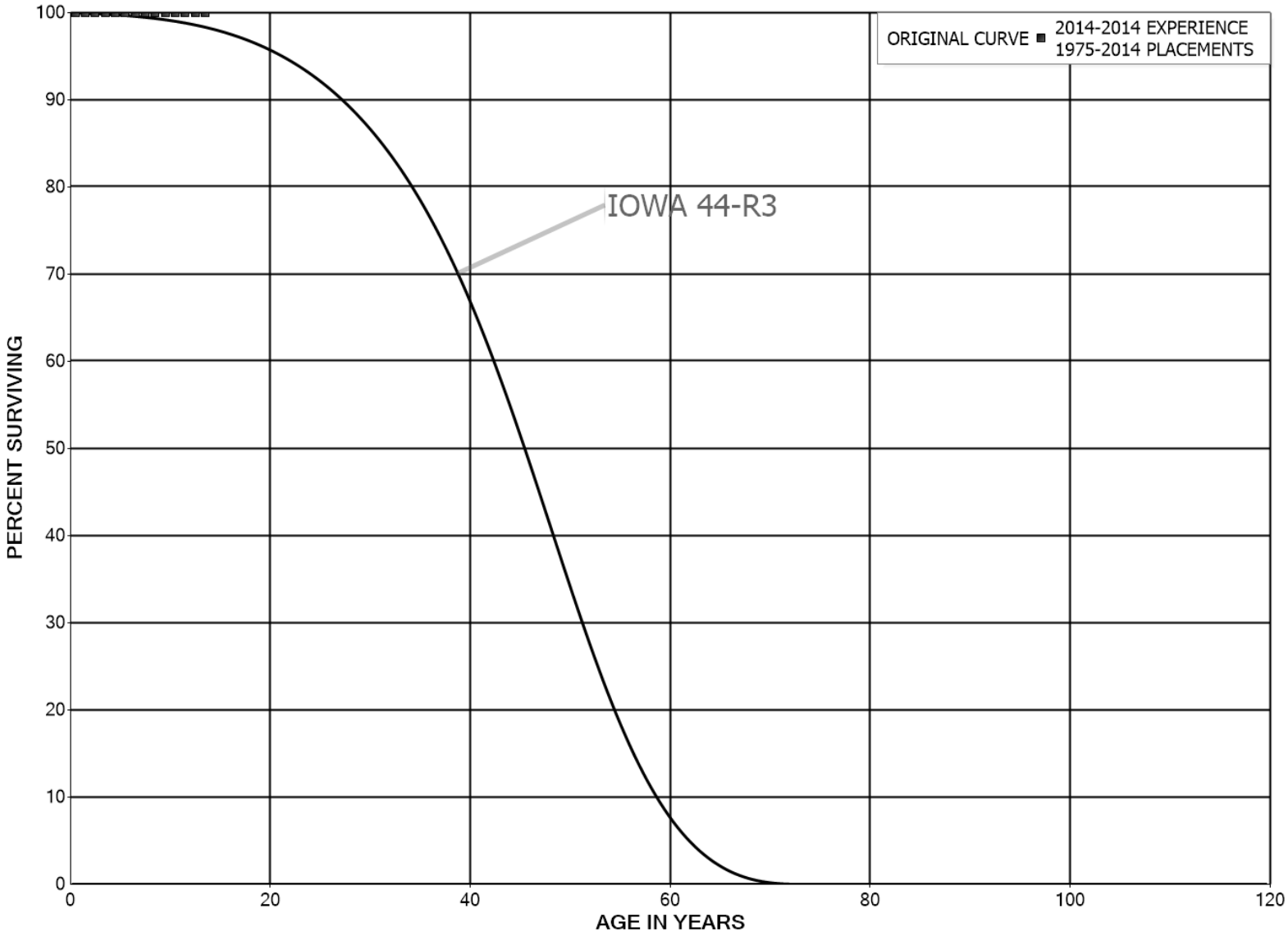
PLACEMENT BAND 1983-2014 EXPERIENCE BAND 1994-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	14,328,144	11	0.0000	1.0000	100.00
0.5	10,612,412	9	0.0000	1.0000	100.00
1.5	8,516,454	0	0.0000	1.0000	100.00
2.5	8,517,826	0	0.0000	1.0000	100.00
3.5	8,517,826	500	0.0001	0.9999	100.00
4.5	8,762,016	60	0.0000	1.0000	99.99
5.5	8,982,426	450	0.0001	0.9999	99.99
6.5	40,827,174	13,996	0.0003	0.9997	99.99
7.5	35,713,433	153	0.0000	1.0000	99.95
8.5	35,635,095	10	0.0000	1.0000	99.95
9.5	193,579,856	185,214	0.0010	0.9990	99.95
10.5	276,494,069	132,023	0.0005	0.9995	99.86
11.5	276,282,931		0.0000	1.0000	99.81
12.5	275,342,592	17	0.0000	1.0000	99.81
13.5	274,843,760	61	0.0000	1.0000	99.81
14.5	274,820,235	2,539	0.0000	1.0000	99.81
15.5	274,750,576	20	0.0000	1.0000	99.81
16.5	274,750,556	1	0.0000	1.0000	99.81
17.5	274,696,479	18,359	0.0001	0.9999	99.81
18.5	274,678,120	10,975	0.0000	1.0000	99.80
19.5	274,667,145		0.0000	1.0000	99.80
20.5	274,185,066		0.0000	1.0000	99.80
21.5	274,084,948		0.0000	1.0000	99.80
22.5	274,084,948		0.0000	1.0000	99.80
23.5	274,083,576		0.0000	1.0000	99.80
24.5	274,083,576		0.0000	1.0000	99.80
25.5	273,799,962		0.0000	1.0000	99.80
26.5	272,921,775		0.0000	1.0000	99.80
27.5	240,987,093		0.0000	1.0000	99.80
28.5	240,761,298	9,861	0.0000	1.0000	99.80
29.5	240,740,826	381,069	0.0016	0.9984	99.79
30.5	82,956,248	343	0.0000	1.0000	99.64
31.5					99.64

GAZ MÉTRO
ACCOUNT Z40.51 - STOCKING - ADMINISTRATIVE BUILDING
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO
ACCOUNT Z40.52 - STOCKING - BUILDING INFRASTRUCTURE
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

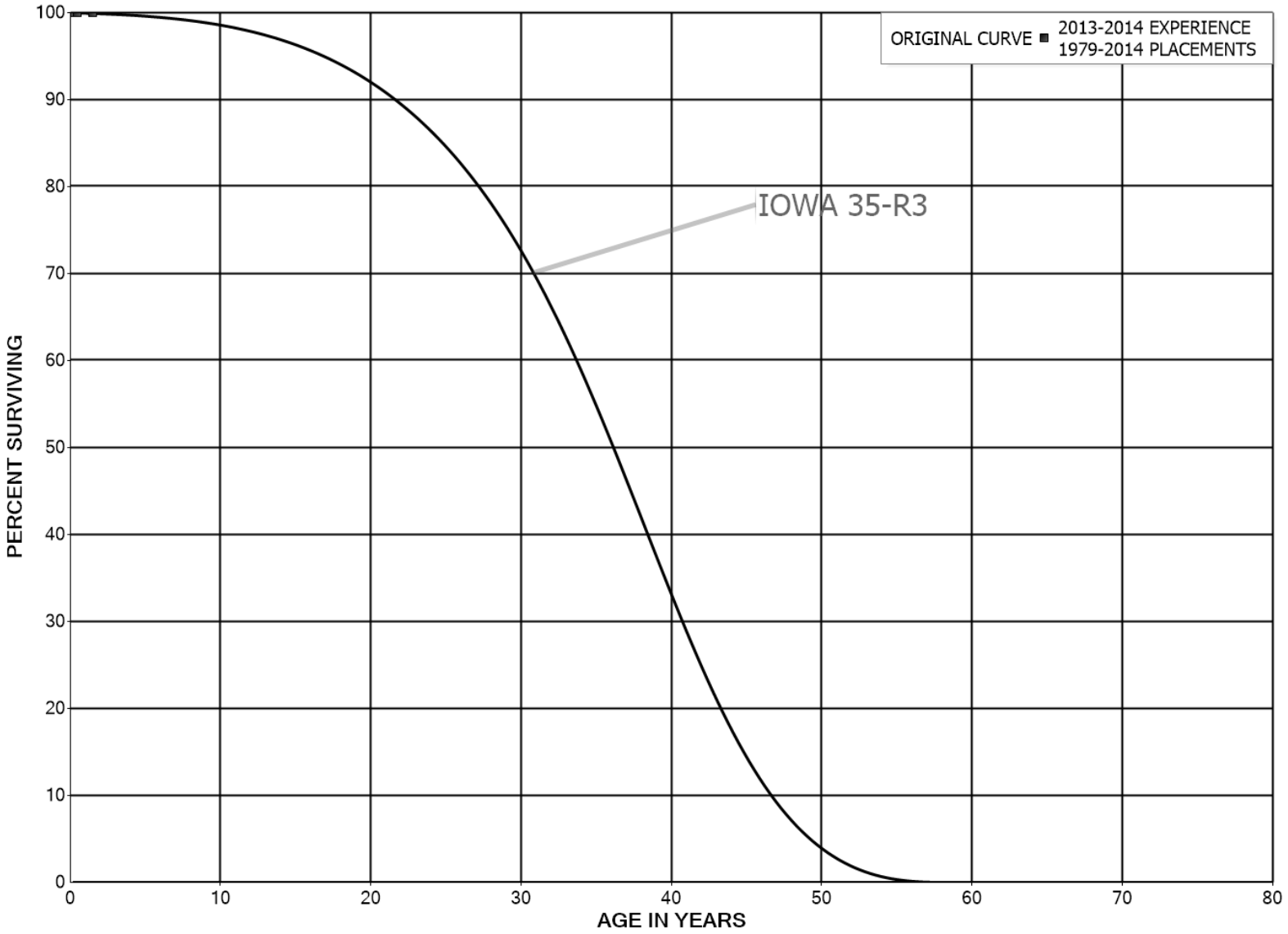
ACCOUNT Z40.52 - STOCKING - BUILDING INFRASTRUCTURE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1975-2014 EXPERIENCE BAND 2014-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	200,425		0.0000	1.0000	100.00
0.5	3,436,720		0.0000	1.0000	100.00
1.5	195,439		0.0000	1.0000	100.00
2.5	2,488,260		0.0000	1.0000	100.00
3.5	24,530		0.0000	1.0000	100.00
4.5	126,239		0.0000	1.0000	100.00
5.5	63,212		0.0000	1.0000	100.00
6.5	581,962		0.0000	1.0000	100.00
7.5	761,921		0.0000	1.0000	100.00
8.5	361,809		0.0000	1.0000	100.00
9.5	45,021		0.0000	1.0000	100.00
10.5	2,440,006		0.0000	1.0000	100.00
11.5	74,007		0.0000	1.0000	100.00
12.5	5,154		0.0000	1.0000	100.00
13.5					100.00
14.5	22,800		0.0000		
15.5					
16.5	1,609,170		0.0000		
17.5	390,635		0.0000		
18.5					
19.5					
20.5	102		0.0000		
21.5	5,510		0.0000		
22.5	2,593,948		0.0000		
23.5	201,988		0.0000		
24.5					
25.5	100,700		0.0000		
26.5	93,005		0.0000		
27.5					
28.5	18,320		0.0000		
29.5					
30.5	31,579		0.0000		
31.5					
32.5	26,206		0.0000		
33.5					
34.5	7,566,124		0.0000		
35.5					
36.5					
37.5					
38.5	287,253		0.0000		
39.5					

GAZ MÉTRO
ACCOUNT Z41.01 - STOCKING - MECHANICAL EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

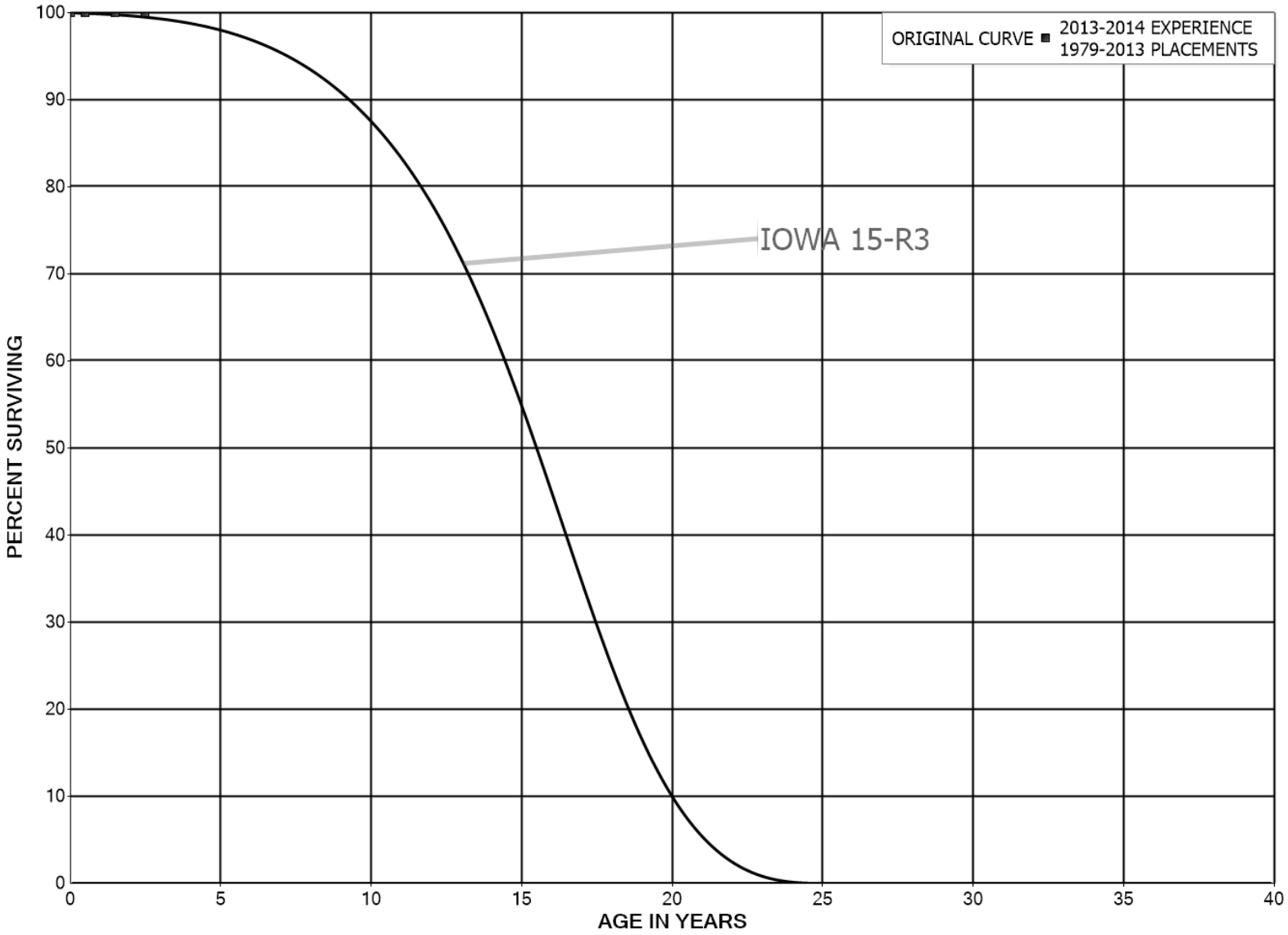
ACCOUNT Z41.01 - STOCKING - MECHANICAL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2014 EXPERIENCE BAND 2013-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	482,909		0.0000	1.0000	100.00
0.5	403,198		0.0000	1.0000	100.00
1.5					100.00
2.5	126,069		0.0000		
3.5	500,854		0.0000		
4.5	413,895		0.0000		
5.5	179,357		0.0000		
6.5	507,957		0.0000		
7.5	549,754		0.0000		
8.5	355,687		0.0000		
9.5	914,997		0.0000		
10.5	757,315		0.0000		
11.5	347,347		0.0000		
12.5	391,001		0.0000		
13.5	79,012		0.0000		
14.5	173,898		0.0000		
15.5	361,194		0.0000		
16.5	206,694		0.0000		
17.5					
18.5	9,059		0.0000		
19.5	97,704		0.0000		
20.5	212,820		0.0000		
21.5	124,176		0.0000		
22.5					
23.5					
24.5	110,454		0.0000		
25.5	124,015		0.0000		
26.5	163,965		0.0000		
27.5	952,180		0.0000		
28.5	812,118		0.0000		
29.5	95,084		0.0000		
30.5	84,742		0.0000		
31.5	1,623		0.0000		
32.5	1,623		0.0000		
33.5	4,143,211	116,856	0.0282		
34.5	4,026,355		0.0000		
35.5					

GAZ MÉTRO
ACCOUNT Z41.02 - STOCKING - ELECTRONIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



GAZ MÉTRO

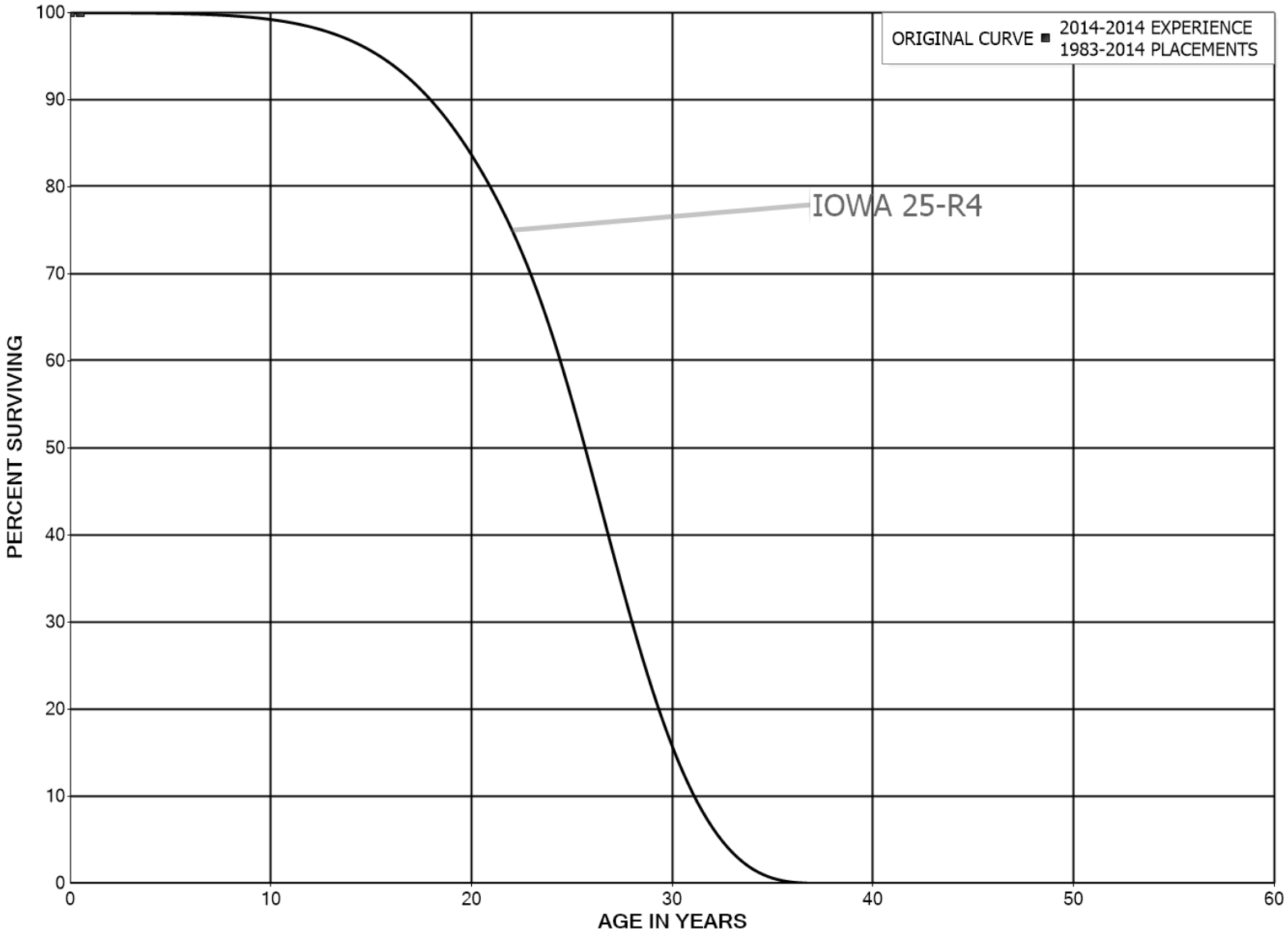
ACCOUNT Z41.02 - STOCKING - ELECTRONIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2013 EXPERIENCE BAND 2013-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,266		0.0000	1.0000	100.00
0.5	330,610		0.0000	1.0000	100.00
1.5	298,344		0.0000	1.0000	100.00
2.5					100.00
3.5					
4.5					
5.5	236,359		0.0000		
6.5	504,378		0.0000		
7.5	326,757		0.0000		
8.5	58,739		0.0000		
9.5	105,556		0.0000		
10.5	281,977		0.0000		
11.5	182,621		0.0000		
12.5	6,200		0.0000		
13.5					
14.5					
15.5	7,341		0.0000		
16.5	99,562		0.0000		
17.5	392,231		0.0000		
18.5	300,010		0.0000		
19.5					
20.5					
21.5					
22.5	18,255		0.0000		
23.5	18,255		0.0000		
24.5					
25.5	5,453		0.0000		
26.5	5,453		0.0000		
27.5					
28.5					
29.5	863		0.0000		
30.5	863		0.0000		
31.5					
32.5					
33.5	560,245	10,000	0.0178		
34.5	550,245		0.0000		
35.5					

GAZ MÉTRO
ACCOUNT Z41.03 - STOCKING - SPECIALIZED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART VI. ESTIMATION OF NET SALVAGE

GAZ MÉTRO

ACCOUNT Z11.00 - DISTRIBUTION BRANCH (SERVICE) - STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE REUSE AMOUNT	GROSS SALVAGE REUSE PCT	GROSS SALVAGE FINAL AMOUNT	GROSS SALVAGE FINAL PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2002	509,680	83,131	16		0		0	83,131-	16-
2003	843,820	24,107	3		0		0	24,107-	3-
2004	338,058	131,961	39		0		0	131,961-	39-
2005	86,731	100,186	116		0		0	100,186-	116-
2006	1,111,263	46,494	4		0		0	46,494-	4-
2007	1,459,098	106,314	7		0		0	106,314-	7-
2008	812,500	177,921	22		0		0	177,921-	22-
2009	1,180,994	87,153	7		0		0	87,153-	7-
2010	2,049,461	479,074	23		0		0	479,074-	23-
2011	1,070,721	811,551	76		0		0	811,551-	76-
2012	3,306,945	662,226	20		0		0	662,226-	20-
2013	1,658,756	506,419	31		0		0	506,419-	31-
2014	1,816,704	334,424	18		0		0	334,424-	18-
TOTAL	16,244,731	3,550,962	22		0		0	3,550,962-	22-
THREE-YEAR MOVING AVERAGES									
02-04	563,853	79,733	14		0		0	79,733-	14-
03-05	422,870	85,418	20		0		0	85,418-	20-
04-06	512,017	92,880	18		0		0	92,880-	18-
05-07	885,697	84,331	10		0		0	84,331-	10-
06-08	1,127,620	110,243	10		0		0	110,243-	10-
07-09	1,150,864	123,796	11		0		0	123,796-	11-
08-10	1,347,652	248,049	18		0		0	248,049-	18-
09-11	1,433,725	459,259	32		0		0	459,259-	32-
10-12	2,142,376	650,951	30		0		0	650,951-	30-
11-13	2,012,141	660,066	33		0		0	660,066-	33-
12-14	2,260,802	501,023	22		0		0	501,023-	22-
FIVE-YEAR AVERAGE									
10-14	1,980,517	558,739	28		0		0	558,739-	28-

GAZ MÉTRO

ACCOUNT Z11.02 - DISTRIBUTION BRANCH (SERVICE) - DIRECT PLASTIC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE REUSE AMOUNT	GROSS SALVAGE REUSE PCT	GROSS SALVAGE FINAL AMOUNT	GROSS SALVAGE FINAL PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2002	2,248,686	647,476	29		0		0	647,476-	29-
2003	1,713,413	735,749	43		0		0	735,749-	43-
2004	1,315,043	632,093	48		0		0	632,093-	48-
2005	480,611	934,902	195		0		0	934,902-	195-
2006	1,134,886	1,222,860	108		0		0	1,222,860-	108-
2007	2,024,687	972,614	48		0		0	972,614-	48-
2008	1,990,816	1,042,679	52		0		0	1,042,679-	52-
2009	635,841	1,494,356	235		0		0	1,494,356-	235-
2010	2,680,159	1,331,000	50		0		0	1,331,000-	50-
2011	1,036,678	1,147,378	111		0		0	1,147,378-	111-
2012	2,215,661	2,201,330	99		0		0	2,201,330-	99-
2013	1,187,027	2,198,366	185		0		0	2,198,366-	185-
2014	1,182,219	2,220,447	188		0		0	2,220,447-	188-
TOTAL	19,845,728	16,781,250	85		0		0	16,781,250-	85-
THREE-YEAR MOVING AVERAGES									
02-04	1,759,047	671,773	38		0		0	671,773-	38-
03-05	1,169,689	767,581	66		0		0	767,581-	66-
04-06	976,847	929,952	95		0		0	929,952-	95-
05-07	1,213,395	1,043,459	86		0		0	1,043,459-	86-
06-08	1,716,796	1,079,384	63		0		0	1,079,384-	63-
07-09	1,550,448	1,169,883	75		0		0	1,169,883-	75-
08-10	1,768,939	1,289,345	73		0		0	1,289,345-	73-
09-11	1,450,893	1,324,245	91		0		0	1,324,245-	91-
10-12	1,977,499	1,559,902	79		0		0	1,559,902-	79-
11-13	1,479,789	1,849,025	125		0		0	1,849,025-	125-
12-14	1,528,303	2,206,714	144		0		0	2,206,714-	144-
FIVE-YEAR AVERAGE									
10-14	1,660,349	1,819,704	110		0		0	1,819,704-	110-

GAZ MÉTRO

ACCOUNT Z11.03 - DISTRIBUTION BRANCH (SERVICE) - INSERT PLASTIC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE REUSE AMOUNT	GROSS SALVAGE REUSE PCT	GROSS SALVAGE FINAL AMOUNT	GROSS SALVAGE FINAL PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2010	407,088	387,480	95		0		0	387,480-	95-
2011	257,989	575,866	223		0		0	575,866-	223-
2012	414,602	370,027	89		0		0	370,027-	89-
2013	264,176	69,113	26		0		0	69,113-	26-
2014	260,211	27,154	10		0		0	27,154-	10-
TOTAL	1,604,066	1,429,640	89		0		0	1,429,640-	89-
THREE-YEAR MOVING AVERAGES									
10-12	359,893	444,458	123		0		0	444,458-	123-
11-13	312,256	338,335	108		0		0	338,335-	108-
12-14	312,996	155,431	50		0		0	155,431-	50-
FIVE-YEAR AVERAGE									
10-14	320,813	285,928	89		0		0	285,928-	89-

GAZ MÉTRO

ACCOUNT Z11.04 - DISTRIBUTION BRANCH (SERVICE) - PRE-RELEASE PLASTIC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE REUSE AMOUNT	PCT	GROSS SALVAGE FINAL AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2003		21,232						21,232-	
2004		1,561-						1,561	
2005									
2006									
2007		86						86-	
2008									
2009									
2010									
2011									
2012									
2013									
2014									
TOTAL		19,757						19,757-	
THREE-YEAR MOVING AVERAGES									
03-05		6,557						6,557-	
04-06		520-						520	
05-07		29						29-	
06-08		29						29-	
07-09		29						29-	
08-10									
09-11									
10-12									
11-13									
12-14									
FIVE-YEAR AVERAGE									
10-14									

GAZ MÉTRO

ACCOUNT Z11.05 - DISTRIBUTION BRANCH (SERVICE) - PRE-RELEASE STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE REUSE AMOUNT	PCT	GROSS SALVAGE FINAL AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2006		45,848						45,848-	
2007		231						231-	
2008		20,491						20,491-	
2009		125,167						125,167-	
2010									
2011									
2012									
2013									
2014									
TOTAL		191,737						191,737-	
THREE-YEAR MOVING AVERAGES									
06-08		22,190						22,190-	
07-09		48,630						48,630-	
08-10		48,553						48,553-	
09-11		41,722						41,722-	
10-12									
11-13									
12-14									
FIVE-YEAR AVERAGE									
10-14									

GAZ MÉTRO

ACCOUNT Z11.50 - DISTRIBUTION - MAIN PIPE STEEL

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE REUSE AMOUNT	PCT	GROSS SALVAGE FINAL AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	32,107	30,489	95	0		0		30,489-	95-
2003	128,798	8,049	6	0		0		8,049-	6-
2004	1,357,165	4,411	0	0		0		4,411-	0
2005	1,813,172	64,661	4	0		0		64,661-	4-
2006	3,109,562	282,951	9	0		0		282,951-	9-
2007	570,781	570,014	100	0		0		570,014-	100-
2008	621,452	305,313	49	0		0		305,313-	49-
2009	2,471,338	426,937	17	0		0		426,937-	17-
2010	3,237,122	676,156	21	0		0		676,156-	21-
2011	4,141,983	999,349	24	0		0		999,349-	24-
2012	8,169,113	2,097,350	26	0		0		2,097,350-	26-
2013	2,063,598	888,133	43	0		0		888,133-	43-
2014	2,891,105	821,866	28	0		0		821,866-	28-
TOTAL	30,607,297	7,175,679	23	0		0		7,175,679-	23-
THREE-YEAR MOVING AVERAGES									
02-04	506,023	14,316	3	0		0		14,316-	3-
03-05	1,099,712	25,707	2	0		0		25,707-	2-
04-06	2,093,300	117,341	6	0		0		117,341-	6-
05-07	1,831,172	305,875	17	0		0		305,875-	17-
06-08	1,433,932	386,093	27	0		0		386,093-	27-
07-09	1,221,190	434,088	36	0		0		434,088-	36-
08-10	2,109,971	469,469	22	0		0		469,469-	22-
09-11	3,283,481	700,814	21	0		0		700,814-	21-
10-12	5,182,740	1,257,619	24	0		0		1,257,619-	24-
11-13	4,791,565	1,328,277	28	0		0		1,328,277-	28-
12-14	4,374,605	1,269,116	29	0		0		1,269,116-	29-
FIVE-YEAR AVERAGE									
10-14	4,100,584	1,096,571	27	0		0		1,096,571-	27-

GAZ MÉTRO

ACCOUNT Z11.51 - DISTRIBUTION - MAIN PIPE DIRECT PLASTIC

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE REUSE AMOUNT	PCT	GROSS SALVAGE FINAL AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2002	72,693	32,587	45		0		0	32,587-	45-
2003	118,431	7,853	7		0		0	7,853-	7-
2004	236,966	20,114	8		0		0	20,114-	8-
2005	524,687	28,827	5		0		0	28,827-	5-
2006	597,099	28,626	5		0		0	28,626-	5-
2007	542,124	58,412	11		0		0	58,412-	11-
2008	653,328	35,677	5		0		0	35,677-	5-
2009	500,565	72,729	15		0		0	72,729-	15-
2010	876,694	140,511	16		0		0	140,511-	16-
2011	749,886	15,147	2		0		0	15,147-	2-
2012	865,024	47,493	5		0		0	47,493-	5-
2013	812,799	36,346	4		0		0	36,346-	4-
2014	881,209	23,507	3		0		0	23,507-	3-
TOTAL	7,431,506	547,830	7		0		0	547,830-	7-
THREE-YEAR MOVING AVERAGES									
02-04	142,697	20,185	14		0		0	20,185-	14-
03-05	293,361	18,931	6		0		0	18,931-	6-
04-06	452,917	25,856	6		0		0	25,856-	6-
05-07	554,637	38,622	7		0		0	38,622-	7-
06-08	597,517	40,905	7		0		0	40,905-	7-
07-09	565,339	55,606	10		0		0	55,606-	10-
08-10	676,862	82,972	12		0		0	82,972-	12-
09-11	709,049	76,129	11		0		0	76,129-	11-
10-12	830,535	67,717	8		0		0	67,717-	8-
11-13	809,236	32,995	4		0		0	32,995-	4-
12-14	853,011	35,782	4		0		0	35,782-	4-
FIVE-YEAR AVERAGE									
10-14	837,123	52,601	6		0		0	52,601-	6-

GAZ MÉTRO

ACCOUNT Z12.50 - DISTRIBUTION DELIVERY STATION - EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE REUSE AMOUNT	GROSS SALVAGE REUSE PCT	GROSS SALVAGE FINAL AMOUNT	GROSS SALVAGE FINAL PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2010	90,155	10,637	12		0		0	10,637-	12-
2011	4,519	60,666			0		0	60,666-	
2012	2,707,379	15,910	1		0		0	15,910-	1-
2013	276,256	126,521	46		0		0	126,521-	46-
2014	75,138	102,391	136		0		0	102,391-	136-
TOTAL	3,153,447	316,124	10		0		0	316,124-	10-
THREE-YEAR MOVING AVERAGES									
10-12	934,018	29,071	3		0		0	29,071-	3-
11-13	996,051	67,699	7		0		0	67,699-	7-
12-14	1,019,591	81,607	8		0		0	81,607-	8-
FIVE-YEAR AVERAGE									
10-14	630,689	63,225	10		0		0	63,225-	10-

GAZ MÉTRO

ACCOUNT Z13.00 - DISTRIBUTION RELEASE STATION - EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE REUSE AMOUNT	GROSS SALVAGE REUSE PCT	GROSS SALVAGE FINAL AMOUNT	GROSS SALVAGE FINAL PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2002	268,529	2,013	1		0		0	2,013-	1-
2003	232,590	71,290	31		0		0	71,290-	31-
2004		42,327						42,327-	
2005	580,908	4,246	1		0		0	4,246-	1-
2006	184,318	42,219	23		0		0	42,219-	23-
2007	288,558	425,524	147		0		0	425,524-	147-
2008	501,240	169,343	34		0		0	169,343-	34-
2009	680,688	184,097	27		0		0	184,097-	27-
2010	1,074,002	50,189	5		0		0	50,189-	5-
2011	701,901	198,697	28		0		0	198,697-	28-
2012	48,746	326,128	669		0		0	326,128-	669-
2013	526,231	95,972	18		0		0	95,972-	18-
2014	133,089	109,956	83		0		0	109,956-	83-
TOTAL	5,220,800	1,722,001	33		0		0	1,722,001-	33-
THREE-YEAR MOVING AVERAGES									
02-04	167,040	38,543	23		0		0	38,543-	23-
03-05	271,166	39,288	14		0		0	39,288-	14-
04-06	255,075	29,597	12		0		0	29,597-	12-
05-07	351,261	157,330	45		0		0	157,330-	45-
06-08	324,705	212,362	65		0		0	212,362-	65-
07-09	490,162	259,655	53		0		0	259,655-	53-
08-10	751,977	134,543	18		0		0	134,543-	18-
09-11	818,864	144,328	18		0		0	144,328-	18-
10-12	608,216	191,671	32		0		0	191,671-	32-
11-13	425,626	206,932	49		0		0	206,932-	49-
12-14	236,022	177,352	75		0		0	177,352-	75-
FIVE-YEAR AVERAGE									
10-14	496,794	156,188	31		0		0	156,188-	31-

GAZ MÉTRO

ACCOUNT Z31.00 - TRANSMISSION - MAIN PIPE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE REUSE AMOUNT	GROSS SALVAGE REUSE PCT	GROSS SALVAGE FINAL AMOUNT	GROSS SALVAGE FINAL PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2008		45,551						45,551-	
2009									
2010									
2011									
2012									
2013	10,041	11,619	116	0		0		11,619-	116-
2014	381,912	18,660	5	0		0		18,660-	5-
TOTAL	391,953	75,830	19	0		0		75,830-	19-
THREE-YEAR MOVING AVERAGES									
08-10		15,184						15,184-	
09-11									
10-12									
11-13	3,347	3,873	116	0		0		3,873-	116-
12-14	130,651	10,093	8	0		0		10,093-	8-
FIVE-YEAR AVERAGE									
10-14	78,391	6,056	8	0		0		6,056-	8-

PART VII. DETAILED DEPRECIATION CALCULATIONS

GAZ MÉTRO

ACCOUNT Z10.50 - DISTRIBUTION SERVITUDE (EASEMENT)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 70-SQUARE						
NET SALVAGE PERCENT.. 0						
1967	4,684.92	3,179	3,209	1,476	22.50	66
1975	1,488,371.20	839,873	847,832	640,539	30.50	21,001
1976	3,829.91	2,106	2,126	1,704	31.50	54
1977	3,102.40	1,662	1,678	1,424	32.50	44
1978	27,026.95	14,093	14,227	12,800	33.50	382
1979	1,901.88	965	974	928	34.50	27
1980	147,744.79	72,817	73,507	74,238	35.50	2,091
1981	46,237.90	22,128	22,338	23,900	36.50	655
1982	201,511.78	93,560	94,447	107,065	37.50	2,855
1983	82,824.18	37,271	37,624	45,200	38.50	1,174
1984	224,077.68	97,633	98,558	125,520	39.50	3,178
1985	303,040.12	127,710	128,920	174,120	40.50	4,299
1986	174,802.34	71,169	71,843	102,959	41.50	2,481
1987	293,946.32	115,480	116,574	177,372	42.50	4,173
1988	297,747.99	112,718	113,786	183,962	43.50	4,229
1989	178,907.95	65,174	65,792	113,116	44.50	2,542
1990	328,057.95	114,820	115,908	212,150	45.50	4,663
1991	236,049.17	79,244	79,995	156,054	46.50	3,356
1992	86,884.24	27,927	28,192	58,692	47.50	1,236
1993	173,708.13	53,353	53,859	119,849	48.50	2,471
1994	49,017.03	14,355	14,491	34,526	49.50	697
1995	423,507.16	117,976	119,094	304,413	50.50	6,028
1996	1,203,645.98	318,112	321,126	882,520	51.50	17,136
1997	144,254.03	36,064	36,406	107,848	52.50	2,054
1998	56,787.76	13,385	13,512	43,276	53.50	809
1999	117,010.12	25,910	26,156	90,854	54.50	1,667
2000	193,290.72	40,038	40,417	152,874	55.50	2,754
2001	1,088,929.10	210,011	212,001	876,928	56.50	15,521
2002	222,328.97	39,701	40,077	182,252	57.50	3,170
2003	754,032.76	123,880	125,054	628,979	58.50	10,752
2004	42,704.08	6,406	6,467	36,237	59.50	609
2005	1,175,823.65	159,571	161,083	1,014,741	60.50	16,773
2006	2,205,195.27	267,777	270,315	1,934,880	61.50	31,461
2007	241,813.81	25,908	26,153	215,661	62.50	3,451
2008	255,187.48	23,697	23,922	231,265	63.50	3,642
2009	212,107.69	16,665	16,823	195,285	64.50	3,028
2010	252,318.35	16,222	16,376	235,942	65.50	3,602
2011	295,578.25	14,779	14,919	280,659	66.50	4,220

GAZ MÉTRO

ACCOUNT Z10.50 - DISTRIBUTION SERVITUDE (EASEMENT)

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 70-SQUARE						
NET SALVAGE PERCENT.. 0						
2012	398,607.56	14,234	14,369	384,239	67.50	5,692
2013	610,249.03	13,078	13,201	597,048	68.50	8,716
2014	667,049.88	4,763	4,808	662,242	69.50	9,529
	14,913,896.48	3,455,414	3,488,159	11,425,737		212,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 53.8						1.42

GAZ MÉTRO

ACCOUNT Z11.00 - DISTRIBUTION BRANCH (SERVICE) - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-R1.5						
NET SALVAGE PERCENT.. -20						
1957	307,166.62	324,294	368,600			
1979	23,419,753.05	19,554,557	22,511,827	5,591,877	15.52	360,301
1980	6,121,728.70	5,018,103	5,777,000	1,569,074	16.01	98,006
1981	7,965,335.23	6,404,130	7,372,638	2,185,764	16.50	132,471
1982	4,623,049.36	3,642,038	4,192,830	1,354,829	17.00	79,696
1983	8,766,346.67	6,793,568	7,820,971	2,698,645	17.28	156,172
1984	11,774,594.96	8,921,375	10,270,570	3,858,944	17.81	216,673
1985	7,377,698.77	5,458,907	6,284,467	2,568,772	18.34	140,064
1986	1,431,570.74	1,033,136	1,189,379	528,506	18.89	27,978
1987	2,752,871.90	1,944,078	2,238,084	1,065,362	19.23	55,401
1988	1,786,758.77	1,227,289	1,412,894	731,217	19.80	36,930
1989	2,776,611.63	1,860,552	2,141,927	1,190,007	20.16	59,028
1990	1,276,646.35	829,412	954,845	577,131	20.75	27,814
1991	2,506,645.82	1,583,398	1,822,858	1,185,117	21.14	56,060
1992	1,390,412.11	848,429	976,738	691,757	21.75	31,805
1993	1,114,090.72	658,294	757,849	579,060	22.17	26,119
1994	1,819,361.17	1,038,346	1,195,377	987,856	22.60	43,710
1995	2,175,539.33	1,191,238	1,371,391	1,239,256	23.24	53,324
1996	2,609,599.99	1,372,858	1,580,478	1,551,042	23.70	65,445
1997	2,984,750.27	1,504,314	1,731,814	1,849,886	24.17	76,536
1998	1,858,646.17	897,949	1,033,747	1,196,628	24.48	48,882
1999	2,153,889.54	989,411	1,139,041	1,445,626	24.99	57,848
2000	2,369,335.97	1,030,661	1,186,530	1,656,673	25.50	64,968
2001	1,795,176.12	738,679	850,391	1,303,820	25.87	50,399
2002	4,016,343.38	1,554,325	1,789,388	3,030,224	26.26	115,393
2003	6,995,866.47	2,529,425	2,911,955	5,483,085	26.67	205,590
2004	4,191,009.81	1,404,659	1,617,088	3,412,124	27.09	125,955
2005	2,312,625.04	714,324	822,353	1,952,797	27.40	71,270
2006	4,104,827.07	1,155,591	1,330,353	3,595,439	27.73	129,659
2007	1,754,907.10	445,395	512,753	1,593,136	27.96	56,979
2008	2,419,698.84	545,303	627,770	2,275,869	28.10	80,992
2009	3,265,968.94	638,040	734,532	3,184,631	28.28	112,611
2010	4,541,893.70	747,777	860,865	4,589,407	28.29	162,227
2011	6,049,118.26	802,839	924,254	6,334,688	28.15	225,033
2012	6,050,498.37	601,178	692,095	6,568,503	27.71	237,044
2013	4,960,235.21	315,471	363,180	5,589,102	26.83	208,315
2014	6,567,241.01	160,766	185,079	7,695,610	24.01	320,517
	160,387,813.16	86,480,109	99,553,911	92,911,465		4,017,215

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.1 2.50

GAZ MÉTRO

ACCOUNT Z11.01 - DISTRIBUTION BRANCH (SERVICE) - COPPER INSERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L1						
NET SALVAGE PERCENT.. -70						
1979	65,621.03	104,148	111,320	236	2.52	94
1980	244,560.88	384,406	410,879	4,874	2.81	1,735
1981	767,707.54	1,202,261	1,285,058	20,045	2.87	6,984
1989	1,454.69	2,106	2,251	222	4.44	50
	1,079,344.14	1,692,921	1,809,508	25,377		8,863

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9 0.82

GAZ MÉTRO

ACCOUNT Z11.02 - DISTRIBUTION BRANCH (SERVICE) - DIRECT PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -100						
1981	1,763,958.72	2,245,519	1,548,399	1,979,518	19.13	103,477
1982	10,948,281.15	13,593,386	9,373,330	12,523,232	19.85	630,893
1983	21,104,013.87	25,662,481	17,695,584	24,512,444	20.31	1,206,915
1984	30,284,445.22	35,838,612	24,712,543	35,856,347	21.05	1,703,389
1985	20,772,161.70	24,020,928	16,563,650	24,980,673	21.52	1,160,812
1986	10,755,275.69	12,076,024	8,327,032	13,183,519	22.26	592,252
1987	14,473,337.22	15,839,620	10,922,222	18,024,452	22.75	792,284
1988	12,554,682.83	13,307,964	9,176,517	15,932,849	23.50	677,994
1989	9,987,596.31	10,289,222	7,094,941	12,880,252	24.00	536,677
1990	8,818,211.49	8,772,357	6,048,986	11,587,437	24.76	467,990
1991	9,777,122.95	9,421,236	6,496,421	13,057,825	25.28	516,528
1992	11,637,774.56	10,788,217	7,439,023	15,836,526	26.04	608,162
1993	13,791,550.23	12,335,163	8,505,721	19,077,379	26.58	717,734
1994	15,798,358.45	13,536,034	9,333,783	22,262,934	27.35	814,001
1995	15,255,521.54	12,552,243	8,655,409	21,855,634	27.90	783,356
1996	14,566,071.08	11,425,626	7,878,549	21,253,593	28.67	741,318
1997	14,311,193.35	10,719,084	7,391,353	21,231,034	29.23	726,344
1998	13,923,925.95	9,880,418	6,813,050	21,034,802	30.01	700,926
1999	15,207,402.34	10,231,540	7,055,166	23,359,639	30.58	763,886
2000	18,064,070.78	11,474,298	7,912,111	28,216,031	31.16	905,521
2001	17,322,121.47	10,289,340	7,095,022	27,549,221	31.95	862,260
2002	14,583,686.67	8,093,946	5,581,187	23,586,186	32.55	724,614
2003	13,219,598.39	6,810,737	4,696,349	21,742,848	33.14	656,091
2004	19,130,803.94	9,079,480	6,260,762	32,000,846	33.75	948,173
2005	30,466,458.15	13,137,137	9,058,723	51,874,193	34.56	1,500,989
2006	31,100,285.91	12,104,231	8,346,482	53,854,090	35.17	1,531,251
2007	28,745,333.84	10,003,376	6,897,836	50,592,832	35.60	1,421,147
2008	28,132,875.09	8,558,021	5,901,190	50,364,560	36.24	1,389,751
2009	26,654,409.37	6,919,485	4,771,336	48,537,483	36.87	1,316,449
2010	29,605,347.81	6,371,071	4,393,177	54,817,519	37.34	1,468,064
2011	30,741,855.81	5,226,115	3,603,671	57,880,041	37.65	1,537,318
2012	39,042,760.79	4,825,685	3,327,555	74,757,967	37.98	1,968,351
2013	39,887,870.20	3,039,456	2,095,859	77,679,881	37.87	2,051,225
2014	39,264,609.50	1,052,292	725,609	77,803,610	36.68	2,121,145
	671,692,972.37	379,520,344	261,698,548	1,081,687,397		34,647,287

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.2 5.16

GAZ MÉTRO

ACCOUNT Z11.03 - DISTRIBUTION BRANCH (SERVICE) - INSERT PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2.5						
NET SALVAGE PERCENT.. -40						
1979	3,851,957.72	3,579,701	4,249,517	1,143,224	17.98	63,583
1980	1,851,815.85	1,681,523	1,996,161	596,381	18.69	31,909
1981	1,923,953.81	1,714,435	2,035,231	658,304	19.13	34,412
1982	6,910,325.07	6,005,902	7,129,696	2,544,759	19.85	128,199
1983	5,463,316.75	4,650,375	5,520,530	2,128,113	20.31	104,782
1984	5,592,814.49	4,632,976	5,499,875	2,330,065	21.05	110,692
1985	4,772,533.42	3,863,270	4,586,146	2,095,401	21.52	97,370
1986	5,305,830.52	4,170,171	4,950,473	2,477,690	22.26	111,307
1987	5,462,468.99	4,184,688	4,967,706	2,679,751	22.75	117,791
1988	5,951,465.60	4,415,987	5,242,284	3,089,768	23.50	131,479
1989	1,781,062.60	1,284,395	1,524,725	968,763	24.00	40,365
1990	528,799.61	368,235	437,137	303,182	24.76	12,245
1991	1,448,403.18	976,977	1,159,784	867,980	25.28	34,335
1992	1,909,068.74	1,238,795	1,470,592	1,202,104	26.04	46,164
1993	3,015,296.88	1,887,817	2,241,056	1,980,360	26.58	74,506
1994	2,278,374.68	1,366,478	1,622,167	1,567,558	27.35	57,315
1995	2,372,801.41	1,366,639	1,622,358	1,699,564	27.90	60,916
1996	1,687,849.36	926,764	1,100,175	1,262,814	28.67	44,047
1997	1,652,791.22	866,558	1,028,704	1,285,204	29.23	43,969
1998	1,086,640.46	539,756	640,752	880,545	30.01	29,342
1999	1,632,625.18	768,901	912,774	1,372,901	30.58	44,895
2000	1,355,038.95	602,505	715,243	1,181,812	31.16	37,927
2001	1,207,732.44	502,175	596,140	1,094,685	31.95	34,262
2005	252,477.71	76,208	90,468	263,001	34.56	7,610
2006	306,196.72	83,420	99,029	329,646	35.17	9,373
2007	285,909.47	69,648	82,680	317,593	35.60	8,921
2008	330,098.50	70,291	83,443	378,695	36.24	10,450
2009	549,497.05	99,855	118,539	650,757	36.87	17,650
2010	614,130.60	92,513	109,824	749,959	37.34	20,085
2011	853,462.99	101,562	120,566	1,074,282	37.65	28,533
2012	1,307,213.33	113,100	134,263	1,695,836	37.98	44,651
2013	948,470.00	50,591	60,057	1,267,801	37.87	33,478
2014	1,174,126.60	22,027	26,148	1,617,629	36.68	44,101
	75,664,549.90	52,374,238	62,174,243	43,756,126		1,716,664

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5 2.27

GAZ METRO

ACCOUNT Z11.04 - DISTRIBUTION BRANCH (SERVICE) - PRE-RELEASE PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R4						
NET SALVAGE PERCENT.. -40						
1989	8,134.24	8,101	5,769	5,619	10.34	543
1990	283,587.52	273,310	194,650	202,373	11.09	18,248
1991	331,824.76	308,929	220,018	244,537	11.84	20,653
1992	280,570.71	252,766	180,018	212,781	12.47	17,063
1993	175,381.02	152,034	108,278	137,255	13.22	10,382
1994	10,020.68	8,311	5,919	8,110	14.10	575
1996	8,592.27	6,520	4,644	7,385	15.63	472
2005	162,454.85	65,047	46,326	181,111	23.72	7,635
2006	169,883.19	61,053	43,482	194,354	24.61	7,897
2007	208,656.04	66,165	47,122	244,996	25.61	9,566
2008	75,496.11	20,748	14,776	90,919	26.61	3,417
2009	104,757.34	24,434	17,402	129,258	27.50	4,700
	1,819,358.73	1,247,418	888,404	1,658,698		101,151

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4 5.56

GAZ MÉTRO

ACCOUNT Z11.05 - DISTRIBUTION BRANCH (SERVICE) - PRE-RELEASE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R4						
NET SALVAGE PERCENT.. -40						
1989	20,388.79	20,306	5,052	23,492	10.34	2,272
1990	122,175.44	117,748	29,297	141,749	11.09	12,782
1991	71,203.91	66,291	16,494	83,191	11.84	7,026
1992	18,171.18	16,370	4,073	21,367	12.47	1,713
1993	3,431.38	2,975	740	4,064	13.22	307
2005	156,830.89	62,795	15,625	203,938	23.72	8,598
2006	32,801.98	11,788	2,933	42,990	24.61	1,747
2007	10,512.68	3,334	830	13,888	25.61	542
2008	10,344.06	2,843	707	13,775	26.61	518
2011	124,023.32	18,405	4,579	169,054	29.50	5,731
2012	2,438.22	259	65	3,349	30.50	110
	572,321.85	323,114	80,395	720,856		41,346

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.4 7.22

GAZ MÉTRO

ACCOUNT Z11.50 - DISTRIBUTION - MAIN PIPE STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R4						
NET SALVAGE PERCENT.. -25						
1979	76,504,596.02	72,315,969	66,311,323	29,319,422	11.45	2,560,648
1980	7,250,214.32	6,691,042	6,135,462	2,927,306	12.23	239,355
1981	5,770,427.93	5,219,352	4,785,971	2,427,064	12.80	189,614
1982	24,442,446.07	21,546,016	19,756,976	10,796,082	13.59	794,414
1983	46,352,764.64	39,967,671	36,649,017	21,291,939	14.16	1,503,668
1984	51,352,884.92	43,072,232	39,495,795	24,695,311	14.95	1,651,860
1985	33,229,483.30	27,082,029	24,833,314	16,703,540	15.75	1,060,542
1986	9,452,232.49	7,509,799	6,886,234	4,929,057	16.34	301,656
1987	14,156,333.99	10,900,377	9,995,281	7,700,136	17.14	449,249
1988	3,065,908.14	2,284,868	2,095,147	1,737,238	17.95	96,782
1989	25,721,647.80	18,529,232	16,990,686	15,161,374	18.75	808,607
1990	7,991,029.10	5,555,763	5,094,449	4,894,337	19.55	250,350
1991	20,035,428.47	13,418,728	12,304,525	12,739,761	20.36	625,725
1992	7,159,971.13	4,611,021	4,228,152	4,721,812	21.17	223,043
1993	14,727,378.34	9,103,361	8,347,477	10,061,746	21.98	457,768
1994	4,383,995.85	2,583,818	2,369,275	3,110,720	22.98	135,366
1995	68,276,380.27	38,439,602	35,247,829	50,097,646	23.79	2,105,828
1996	46,574,208.65	24,987,063	22,912,300	35,305,461	24.60	1,435,181
1997	9,922,351.06	5,035,593	4,617,470	7,785,469	25.60	304,120
1998	10,335,962.19	4,966,430	4,554,050	8,365,903	26.42	316,650
1999	6,880,311.51	3,106,461	2,848,521	5,751,868	27.42	209,769
2000	11,698,192.67	4,961,496	4,549,526	10,073,215	28.24	356,700
2001	18,783,237.99	7,417,031	6,801,169	16,677,878	29.24	570,379
2002	1,059,721.86	387,461	355,289	969,363	30.24	32,056
2003	2,546,546.59	860,096	788,679	2,394,504	31.06	77,093
2004	1,672,232.78	515,884	473,048	1,617,243	32.05	50,460
2005	1,317,098.88	367,471	336,959	1,309,415	33.06	39,607
2006	41,790,843.34	10,437,263	9,570,621	42,667,933	34.05	1,253,096
2007	4,651,328.47	1,024,455	939,391	4,874,770	35.06	139,041
2008	4,784,018.50	917,336	841,166	5,138,857	35.87	143,263
2009	7,871,856.67	1,277,209	1,171,158	8,668,663	36.87	235,114
2010	14,356,621.28	1,905,841	1,747,592	16,198,185	37.87	427,731
2011	12,728,143.98	1,314,181	1,205,060	14,705,120	38.87	378,315
2012	12,965,557.23	956,210	876,813	15,330,134	39.87	384,503
2013	29,454,127.30	1,303,345	1,195,124	35,622,535	40.87	871,606
2014	34,832,106.41	513,774	471,114	43,069,019	41.70	1,032,830
	694,097,590.14	401,085,480	367,781,963	499,840,025		21,711,989

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.0 3.13

GAZ MÉTRO

ACCOUNT Z11.51 - DISTRIBUTION - MAIN PIPE DIRECT PLASTIC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -3						
1980	266,929.51	147,971	180,534	94,403	29.60	3,189
1981	1,962,922.95	1,063,472	1,297,503	724,308	30.19	23,992
1982	31,587,880.16	16,599,621	20,252,584	12,282,933	31.20	393,684
1983	38,548,217.18	19,761,011	24,109,679	15,594,985	31.79	490,563
1984	69,544,532.40	34,740,971	42,386,175	29,244,693	32.39	902,893
1985	33,178,373.58	16,027,477	19,554,532	14,619,193	33.40	437,700
1986	18,697,012.59	8,781,613	10,714,122	8,543,801	34.00	251,288
1987	21,160,859.41	9,651,129	11,774,986	10,020,699	34.61	289,532
1988	21,879,597.82	9,674,699	11,803,743	10,732,243	35.23	304,634
1989	10,891,110.46	4,634,091	5,653,883	5,563,961	36.23	153,573
1990	13,566,429.01	5,580,985	6,809,154	7,164,268	36.85	194,417
1991	14,838,539.06	5,890,336	7,186,581	8,097,114	37.48	216,038
1992	15,212,950.72	5,781,986	7,054,387	8,614,952	38.48	223,881
1993	28,567,515.92	10,439,827	12,737,247	16,687,294	39.10	426,785
1994	23,236,668.66	8,094,401	9,875,680	14,058,089	40.11	350,488
1995	26,008,370.58	8,671,477	10,579,749	16,208,873	40.74	397,861
1996	16,495,258.74	5,249,946	6,405,265	10,584,852	41.38	255,796
1997	11,249,630.71	3,385,756	4,130,836	7,456,284	42.38	175,939
1998	14,118,248.32	4,030,986	4,918,057	9,623,739	43.02	223,704
1999	17,648,925.34	4,762,739	5,810,842	12,367,551	43.67	283,205
2000	24,077,815.58	6,076,037	7,413,148	17,387,002	44.67	389,232
2001	29,029,910.52	6,862,235	8,372,359	21,528,449	45.32	475,032
2002	23,480,578.46	5,139,312	6,270,285	17,914,711	46.32	386,760
2003	27,940,929.51	5,657,982	6,903,095	21,876,062	46.98	465,646
2004	30,791,541.35	5,727,781	6,988,254	24,727,034	47.64	519,039
2005	33,756,620.99	5,681,307	6,931,553	27,837,767	48.64	572,323
2006	26,382,741.03	3,994,611	4,873,677	22,300,546	49.31	452,252
2007	18,241,449.41	2,438,772	2,975,455	15,813,238	50.30	314,378
2008	18,686,205.06	2,176,812	2,655,848	16,590,943	50.97	325,504
2009	22,026,642.27	2,182,532	2,662,827	20,024,615	51.65	387,698
2010	17,224,577.33	1,405,112	1,714,325	16,026,990	52.32	306,326
2011	24,239,264.25	1,547,919	1,888,559	23,077,883	52.99	435,514
2012	31,839,840.07	1,459,379	1,780,534	31,014,501	53.68	577,766
2013	36,820,034.51	1,016,380	1,240,048	36,684,588	54.37	674,721
2014	28,819,224.25	270,123	329,567	29,354,234	54.45	539,104
	822,017,347.71	234,606,788	286,235,073	560,442,796		12,820,457

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.7 1.56

GAZ MÉTRO

ACCOUNT Z11.52 - DISTRIBUTION - MAIN PIPE PLASTIC INSERTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -10						
1957	99,621.94	89,475	109,584			
1979	4,510,955.57	2,765,847	3,441,032	1,521,019	28.19	53,956
1980	1,595,938.60	956,941	1,190,545	564,987	28.79	19,624
1981	1,289,850.17	750,989	934,317	484,518	29.79	16,264
1982	4,379,167.97	2,473,573	3,077,409	1,739,676	30.79	56,501
1983	2,264,219.66	1,247,313	1,551,801	938,841	31.40	29,899
1984	4,850,450.34	2,587,715	3,219,415	2,116,080	32.39	65,331
1985	4,465,955.21	2,303,986	2,866,424	2,046,127	33.40	61,261
1986	5,583,170.22	2,800,518	3,484,167	2,657,320	34.00	78,156
1987	4,488,692.25	2,172,527	2,702,874	2,234,687	35.00	63,848
1988	5,224,113.95	2,436,527	3,031,320	2,715,205	36.00	75,422
1989	2,184,413.47	986,612	1,227,459	1,175,396	36.61	32,106
1990	725,034.10	314,549	391,335	406,203	37.61	10,800
1991	1,158,223.77	482,099	599,787	674,259	38.61	17,463
1992	1,838,366.23	732,442	911,242	1,110,961	39.61	28,047
1993	2,387,784.95	914,832	1,138,156	1,488,407	40.23	36,997
1994	2,958,584.52	1,080,801	1,344,641	1,909,802	41.23	46,321
1995	3,831,378.03	1,331,366	1,656,372	2,558,144	42.23	60,576
1996	2,883,036.01	950,450	1,182,469	1,988,871	43.23	46,007
1997	1,968,723.24	613,946	763,820	1,401,776	44.23	31,693
1998	1,621,058.76	476,640	592,995	1,190,170	45.23	26,314
1999	1,199,226.36	331,238	412,098	907,051	46.23	19,620
2000	1,843,124.02	479,286	596,287	1,431,149	46.85	30,547
2001	758,660.27	183,596	228,415	606,112	47.85	12,667
	64,109,749.61	29,463,268	36,653,964	33,866,761		919,420

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.8 1.43

GAZ MÉTRO

ACCOUNT Z12.00 - DISTRIBUTION METER

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-R2.5						
NET SALVAGE PERCENT.. 0						
1986	6,059,857.44	5,819,887	5,050,637	1,009,220	1.18	855,271
1987	550,629.32	523,924	454,674	95,955	1.40	68,539
1988	1,057,205.03	997,367	865,539	191,666	1.59	120,545
1989	1,195,469.77	1,115,732	968,259	227,211	1.82	124,841
1990	2,824,472.24	2,608,683	2,263,877	560,595	2.03	276,155
1991	1,491,294.81	1,359,763	1,180,035	311,260	2.27	137,119
1992	1,721,206.77	1,549,086	1,344,334	376,873	2.50	150,749
1993	2,398,685.48	2,124,756	1,843,914	554,771	2.77	200,278
1994	3,488,511.02	3,039,191	2,637,482	851,029	3.03	280,868
1995	2,484,623.19	2,117,396	1,837,527	647,096	3.38	191,449
1996	2,757,478.91	2,295,601	1,992,177	765,302	3.72	205,726
1997	2,428,954.02	1,963,809	1,704,240	724,714	4.15	174,630
1998	2,457,708.58	1,926,352	1,671,734	785,975	4.55	172,742
1999	4,041,540.93	3,050,555	2,647,344	1,394,197	5.03	277,176
2000	3,151,003.11	2,280,066	1,978,696	1,172,307	5.54	211,608
2001	3,269,800.09	2,251,257	1,953,695	1,316,105	6.11	215,402
2002	5,464,243.48	3,565,419	3,094,156	2,370,087	6.66	355,869
2003	3,716,543.48	2,282,329	1,980,660	1,735,883	7.23	240,094
2004	5,397,885.89	3,088,670	2,680,421	2,717,465	7.85	346,174
2005	5,924,785.79	3,135,397	2,720,972	3,203,814	8.45	379,150
2006	10,227,253.36	4,937,718	4,285,070	5,942,183	9.11	652,270
2007	8,393,133.49	3,651,013	3,168,436	5,224,697	9.74	536,417
2008	9,458,277.64	3,639,545	3,158,484	6,299,794	10.39	606,332
2009	9,230,340.90	3,066,319	2,661,025	6,569,316	11.06	593,971
2010	9,414,181.09	2,613,377	2,267,951	7,146,230	11.71	610,267
2011	13,131,475.43	2,899,430	2,516,194	10,615,281	12.35	859,537
2012	12,820,973.36	2,074,433	1,800,243	11,020,730	12.96	850,365
2013	11,314,178.97	1,135,944	985,799	10,328,380	13.45	767,909
2014	13,186,682.77	470,765	408,541	12,778,142	13.51	945,828
	159,058,396.36	71,583,784	62,122,116	96,936,280		11,407,281

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.5 7.17

GAZ MÉTRO

ACCOUNT Z12.50 - DISTRIBUTION DELIVERY STATION - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R3						
NET SALVAGE PERCENT.. -10						
1975	1,445,591.07	1,381,841	1,590,150			
1978	7,726.87	7,104	8,383	117	7.17	16
1982	11,301,396.14	9,736,379	11,489,930	941,606	9.00	104,623
1983	12,495,005.49	10,564,027	12,466,640	1,277,866	9.48	134,796
1984	5,327,973.59	4,397,336	5,189,309	671,462	10.15	66,154
1985	2,025,807.95	1,636,974	1,931,798	296,591	10.66	27,823
1986	166,203.50	131,304	154,952	27,872	11.18	2,493
1987	27,774.69	21,341	25,185	5,367	11.87	452
1988	1,425,815.22	1,068,078	1,260,442	307,955	12.41	24,815
1989	1,235,042.21	900,716	1,062,938	295,608	12.96	22,809
1990	633,615.88	447,390	527,966	169,011	13.67	12,364
1991	2,256,032.63	1,545,563	1,823,923	657,713	14.23	46,220
1992	1,344,968.38	888,863	1,048,950	430,515	14.95	28,797
1993	1,223,739.68	778,592	918,819	427,295	15.67	27,268
1994	4,208,738.20	2,581,472	3,046,403	1,583,209	16.26	97,368
1995	3,249,032.04	1,909,554	2,253,470	1,320,465	17.00	77,674
1996	4,081,070.11	2,292,174	2,705,001	1,784,176	17.73	100,630
1997	1,718,206.39	922,711	1,088,894	801,133	18.34	43,682
1998	2,346,455.40	1,196,598	1,412,109	1,168,992	19.09	61,236
1999	3,212,632.73	1,549,967	1,829,121	1,704,775	19.84	85,926
2000	3,257,602.88	1,480,646	1,747,315	1,836,048	20.59	89,172
2001	196,128.79	83,578	98,631	117,111	21.34	5,488
2002	1,003,886.02	398,864	470,700	633,575	22.10	28,669
2003	1,778,670.96	654,658	772,564	1,183,974	22.87	51,770
2004	810,221.55	274,147	323,522	567,722	23.63	24,025
2005	247,299.37	76,223	89,951	182,078	24.40	7,462
2006	4,391,961.13	1,219,384	1,438,998	3,392,159	25.17	134,770
2007	4,179,698.23	1,030,797	1,216,446	3,381,222	25.95	130,298
2008	839,359.32	180,597	213,123	710,172	26.72	26,578
2009	1,068,632.91	195,250	230,415	945,081	27.61	34,230
2010	960,232.11	144,496	170,520	885,735	28.39	31,199
2011	1,354,179.94	159,536	188,269	1,301,329	29.18	44,597
2012	1,257,238.30	106,765	125,994	1,256,968	29.86	42,095
2013	1,461,585.90	75,242	88,793	1,518,951	30.55	49,720
2014	988,886.95	17,296	20,411	1,067,364	30.95	34,487
	83,528,412.53	50,055,463	59,030,035	32,851,219		1,699,706

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.3 2.03

GAZ MÉTRO

ACCOUNT Z12.51 - DISTRIBUTION DELIVERY STATION - CIVIL BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-R4						
NET SALVAGE PERCENT.. -10						
1970	762.30	776	834	5	3.58	1
1975	85,798.94	83,506	89,743	4,636	5.14	902
1978	7,573.47	7,055	7,582	749	6.60	113
1982	156,303.80	135,226	145,326	26,608	8.82	3,017
1983	1,958,025.14	1,655,432	1,779,073	374,755	9.48	39,531
1984	1,953,504.25	1,612,286	1,732,704	416,151	10.15	41,000
1985	640,900.75	515,771	554,293	150,698	10.82	13,928
1986	47,303.28	37,074	39,843	12,191	11.50	1,060
1987	1,063.10	810	870	299	12.18	25
1988	1,618,811.80	1,198,584	1,288,104	492,589	12.87	38,274
1989	329,529.41	235,686	253,289	109,193	13.72	7,959
1990	407,678.57	282,342	303,430	145,016	14.41	10,064
1991	305,619.08	204,600	219,881	116,300	15.11	7,697
1992	167,724.75	107,931	115,992	68,505	15.96	4,292
1993	159,316.11	98,717	106,090	69,158	16.67	4,149
1994	763,743.27	452,991	486,824	353,294	17.52	20,165
1995	116,924.92	66,212	71,157	57,460	18.38	3,126
1996	37,931.36	20,453	21,981	19,743	19.24	1,026
1998	13,121.10	6,359	6,834	7,599	20.95	363
1999	17,701.05	8,088	8,692	10,779	21.81	494
2000	356.59	152	163	229	22.81	10
2002	171,754.47	63,518	68,262	120,668	24.68	4,889
2003	296,481.99	101,263	108,826	217,304	25.54	8,508
2004	488,071.68	152,205	163,573	373,306	26.54	14,066
2005	140,182.25	39,691	42,655	111,545	27.40	4,071
2006	1,059,858.71	268,611	288,673	877,172	28.40	30,886
2007	1,045,129.44	233,607	251,055	898,587	29.40	30,564
2008	421,498.19	81,973	88,095	375,553	30.26	12,411
2009	86,431.14	14,223	15,285	79,789	31.26	2,552
2010	361,020.19	48,608	52,239	344,883	32.26	10,691
2011	169,444.86	17,744	19,069	167,320	33.26	5,031
2012	21,919.60	1,640	1,763	22,349	34.26	652
2013	31,616.80	1,426	1,532	33,246	35.13	946
2014	1,900.00	28	30	2,060	36.13	57
	13,085,002.36	7,754,588	8,333,762	6,059,740		322,520

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8 2.46

GAZ MÉTRO

ACCOUNT Z13.00 - DISTRIBUTION RELEASE STATION - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-R1.5						
NET SALVAGE PERCENT.. -30						
1966	24,277.38	28,471	29,456	2,105	5.26	400
1975	1,198,881.32	1,298,892	1,343,834	214,712	7.90	27,179
1976	19,827.17	21,236	21,971	3,804	8.23	462
1977	109,572.54	115,921	119,932	22,512	8.58	2,624
1978	139,863.34	146,003	151,055	30,767	8.95	3,438
1979	222,001.71	228,458	236,363	52,239	9.35	5,587
1980	208,623.17	212,412	219,761	51,449	9.55	5,387
1981	318,966.46	319,493	330,547	84,109	9.98	8,428
1982	1,337,932.71	1,317,007	1,362,576	376,737	10.42	36,155
1983	3,339,002.40	3,226,879	3,338,529	1,002,174	10.87	92,196
1984	3,786,987.48	3,603,697	3,728,385	1,194,699	11.17	106,956
1985	974,454.72	908,036	939,454	327,337	11.65	28,098
1986	479,980.37	437,469	452,606	171,368	12.15	14,104
1987	263,409.77	235,422	243,568	98,865	12.50	7,909
1988	866,065.03	754,793	780,909	344,976	13.03	26,476
1989	427,297.17	364,066	376,663	178,823	13.41	13,335
1990	877,792.19	726,900	752,051	389,079	13.96	27,871
1991	962,496.24	776,272	803,131	448,114	14.38	31,162
1992	789,542.27	618,922	640,337	386,068	14.81	26,068
1993	927,042.46	702,123	726,416	478,739	15.40	31,087
1994	282,786.09	207,265	214,436	153,186	15.86	9,659
1995	1,065,501.91	753,523	779,595	605,557	16.34	37,060
1996	960,622.92	653,877	676,501	572,309	16.83	34,005
1997	312,994.64	204,342	211,412	195,481	17.34	11,273
1998	623,714.00	390,657	404,174	406,654	17.75	22,910
1999	852,173.22	508,270	525,856	581,969	18.28	31,836
2000	645,879.47	366,420	379,098	460,545	18.72	24,602
2001	326,309.09	175,238	181,301	242,901	19.18	12,664
2002	2,082,470.21	1,052,564	1,088,983	1,618,228	19.65	82,353
2003	1,654,109.71	781,435	808,473	1,341,870	20.15	66,594
2004	878,516.43	386,134	399,494	742,577	20.56	36,118
2005	991,072.83	402,752	416,687	871,708	20.89	41,728
2006	819,757.94	303,507	314,009	751,676	21.35	35,207
2007	687,469.75	229,862	237,815	655,896	21.66	30,281
2008	559,318.02	166,364	172,120	554,993	21.91	25,331
2009	432,657.85	111,704	115,569	446,886	22.20	20,130
2010	578,784.94	126,256	130,625	621,795	22.31	27,871
2011	2,717,093.46	478,263	494,811	3,037,410	22.34	135,963

GAZ MÉTRO

ACCOUNT Z13.00 - DISTRIBUTION RELEASE STATION - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 34-R1.5						
NET SALVAGE PERCENT.. -30						
2012	1,775,713.44	234,305	242,412	2,066,015	22.13	93,358
2013	2,149,622.06	181,923	188,218	2,606,291	21.54	120,998
2014	852,666.37	27,933	28,899	1,079,567	19.38	55,705
	38,523,250.25	23,785,066	24,608,032	25,472,193		1,450,568

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 3.77

GAZ MÉTRO

ACCOUNT Z13.01 - DISTRIBUTION RELEASE STATION - CIVIL BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. -10						
1966	70,969.78	74,210	75,948	2,119	2.52	841
1975	221,160.65	216,224	221,289	21,988	4.94	4,451
1976	6,412.29	6,218	6,364	690	5.17	133
1977	24,550.18	23,495	24,045	2,960	5.60	529
1978	29,057.06	27,533	28,178	3,785	5.87	645
1979	64,361.24	60,064	61,471	9,326	6.34	1,471
1980	44,396.87	40,774	41,729	7,108	6.82	1,042
1981	20,118.98	18,238	18,665	3,466	7.15	485
1982	112,987.57	100,572	102,928	21,358	7.66	2,788
1983	953,763.82	832,807	852,317	196,823	8.18	24,061
1984	889,049.47	760,653	778,472	199,482	8.71	22,903
1985	292,188.65	245,555	251,308	70,100	9.11	7,695
1986	94,648.47	77,741	79,562	24,551	9.67	2,539
1987	20,785.29	16,663	17,053	5,811	10.23	568
1988	21,630.98	16,899	17,295	6,499	10.81	601
1989	10,040.57	7,604	7,782	3,263	11.54	283
1990	131,835.34	96,989	99,261	45,758	12.13	3,772
1991	191,195.84	136,411	139,607	70,708	12.73	5,554
1992	125,450.65	86,634	88,664	49,332	13.34	3,698
1993	84,774.81	56,539	57,863	35,389	13.96	2,535
1994	9,398.89	6,019	6,160	4,179	14.71	284
1995	188,346.15	115,938	118,654	88,527	15.34	5,771
1996	113,730.44	67,118	68,690	56,413	15.98	3,530
1997	23,663.99	13,302	13,614	12,416	16.75	741
1999	1,554.88	787	805	905	18.17	50
2000	8,697.66	4,148	4,245	5,322	18.94	281
2001	29,689.05	13,315	13,627	19,031	19.61	970
2002	159,886.15	66,832	68,398	107,477	20.39	5,271
2003	337,346.94	130,584	133,643	237,439	21.18	11,211
2004	48,712.02	17,382	17,789	35,794	21.86	1,637
2005	444,190.48	144,335	147,716	340,894	22.66	15,044
2006	493,924.21	144,522	147,908	395,409	23.45	16,862
2007	316,556.59	82,248	84,175	264,037	24.25	10,888
2008	378,725.62	85,819	87,830	328,768	25.05	13,124
2009	67,951.55	13,111	13,418	61,329	25.85	2,372
2010	302,430.68	48,038	49,163	283,511	26.65	10,638
2011	132,276.34	16,442	16,827	128,677	27.46	4,686

GAZ MÉTRO

ACCOUNT Z13.01 - DISTRIBUTION RELEASE STATION - CIVIL BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. -10						
2012	224,897.77	20,162	20,634	226,754	28.17	8,049
2013	825,455.55	44,855	45,907	862,094	28.89	29,841
2014	222,931.31	4,120	4,216	241,008	29.26	8,237
	7,739,744.78	3,940,900	4,033,220	4,480,499		236,081

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 3.05

GAZ MÉTRO

ACCOUNT Z15.01 - DISTRIBUTION BIOGAZ - SERVITUDE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 9-2031						
NET SALVAGE PERCENT.. 0						
2005	3,415.22	1,236	1,136	2,279	16.75	136
	3,415.22	1,236	1,136	2,279		136

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.8 3.98

GAZ MÉTRO

ACCOUNT Z15.50 - DISTRIBUTION BIOGAZ - MAIN PIPE - STEEL

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 65-R3						
PROBABLE RETIREMENT YEAR.. 9-2031						
NET SALVAGE PERCENT.. -25						
2002	46,541.92	25,162	20,384	37,793	16.40	2,304
2003	2,000.00	1,029	834	1,666	16.43	101
2005	1,895,519.45	866,726	702,128	1,667,271	16.47	101,231
2006	14,847.51	6,325	5,124	13,435	16.44	817
2007	13,566.40	5,304	4,296	12,662	16.48	768
	1,972,475.28	904,546	732,766	1,732,828		105,221

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.5 5.33

GAZ MÉTRO

ACCOUNT Z15.60 - DISTRIBUTION BIOGAZ- COMPRESSION STATION - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 25-R2.5						
PROBABLE RETIREMENT YEAR.. 9-2031						
NET SALVAGE PERCENT.. -10						
2005	2,488,728.85	1,180,728	974,528	1,763,074	12.53	140,708
2006	456,098.85	199,580	164,726	336,983	12.87	26,184
2007	373,464.15	148,796	122,810	288,001	13.20	21,818
2008	635,502.91	227,192	187,515	511,538	13.50	37,892
2010	34,526.59	9,263	7,646	30,333	13.95	2,174
2013	23,304.48	2,435	2,010	23,625	14.30	1,652
2014	35,000.00	1,328	1,096	37,404	13.99	2,674
	4,046,625.83	1,769,322	1,460,331	2,990,958		233,102

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.8 5.76

GAZ MÉTRO

ACCOUNT Z15.61 - DISTRIBUTION BIOGAZ - COMPRESSION STATION - BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 9-2031						
NET SALVAGE PERCENT.. -10						
2005	1,630,813.47	695,314	598,904	1,194,991	15.01	79,613
2006	18,926.46	7,503	6,463	14,356	15.08	952
2007	33,603.07	12,253	10,554	26,409	15.12	1,747
2008	63,484.97	20,971	18,063	51,770	15.15	3,417
2010	13,649.72	3,426	2,951	12,064	15.22	793
	1,760,477.69	739,467	636,935	1,299,591		86,522

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.0 4.91

GAZ MÉTRO

ACCOUNT Z15.70 - DISTRIBUTION BIOGAZ - METER STATION - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
INTERIM SURVIVOR CURVE.. IOWA 25-R2.5						
PROBABLE RETIREMENT YEAR.. 9-2031						
NET SALVAGE PERCENT.. -25						
2004	6,726.34	3,893	2,991	5,417	12.18	445
2005	272,681.54	147,009	112,951	227,901	12.53	18,188
2006	15,493.96	7,704	5,919	13,448	12.87	1,045
	294,901.84	158,606	121,861	246,766		19,678

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 6.67

GAZ MÉTRO

ACCOUNT Z15.71 - DISTRIBUTION BIOGAZ - METER STATION - BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 9-2031						
NET SALVAGE PERCENT.. -10						
2004	2,242.24	1,018	877	1,589	14.95	106
2005	162,717.74	69,376	59,772	119,218	15.01	7,943
2006	5,164.63	2,047	1,764	3,917	15.08	260
	170,124.61	72,441	62,413	124,724		8,309

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.0 4.88

GAZ MÉTRO

ACCOUNT Z30.50 - TRANSMISSION - SERVITUDES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 70-SQUARE						
NET SALVAGE PERCENT.. 0						
1983	4,718,624.91	2,123,381	4,718,625			
1984	4,111,057.62	1,791,229	4,111,058			
1985	89,183.52	37,585	89,184			
1986	296,473.96	120,706	291,318	5,156	41.50	124
1987	3,106,086.89	1,220,257	2,945,027	161,060	42.50	3,790
1989	149,026.33	54,289	131,024	18,002	44.50	405
1990	30,256.63	10,590	25,558	4,699	45.50	103
1991	49,679.00	16,678	40,252	9,427	46.50	203
2007	166,176.67	17,804	42,969	123,208	62.50	1,971
2008	23,065.00	2,142	5,169	17,896	63.50	282
2013	2,170.00	47	114	2,056	68.50	30
2014	2,027.31	14	33	1,994	69.50	29
	12,743,827.84	5,394,722	12,400,331	343,496		6,937

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.5 0.05

GAZ MÉTRO

ACCOUNT Z31.00 - TRANSMISSION - MAIN PIPE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -10						
1983	82,955,904.70	45,415,869	85,911,770	5,339,725	31.79	167,969
1984	157,403,508.96	83,974,772	158,852,432	14,291,428	32.39	441,230
1985	10,611.62	5,475	10,357	1,316	33.40	39
1986	225,795.02	113,259	214,248	34,127	34.00	1,004
1987	31,934,681.90	15,554,745	29,424,422	5,703,728	34.61	164,800
1988	878,186.50	414,706	784,486	181,519	35.23	5,152
1989	283,614.19	128,877	243,793	68,183	36.23	1,882
1991	1,372.20	582	1,101	408	37.48	11
1993	100,118.33	39,074	73,915	36,215	39.10	926
1994	482,078.62	179,343	339,258	191,028	40.11	4,763
1997	54,076.03	17,381	32,879	26,605	42.38	628
1999	67,119.62	19,344	36,592	37,240	43.67	853
2000	23,464.52	6,324	11,963	13,848	44.67	310
2001	498,814.82	125,926	238,210	310,486	45.32	6,851
2002	940,338.85	219,804	415,796	618,577	46.32	13,354
2003	79,114.83	17,109	32,365	54,661	46.98	1,163
2005	53,060.00	9,537	18,041	40,325	48.64	829
2006	88,806.22	14,360	27,164	70,523	49.31	1,430
2007	5,325,698.86	760,403	1,438,431	4,419,838	50.30	87,870
2008	106,019.63	13,190	24,951	91,671	50.97	1,799
2009	658,047.07	69,635	131,726	592,126	51.65	11,464
2010	39,000.43	3,398	6,428	36,472	52.32	697
2013	2,095,948.94	61,789	116,884	2,188,660	54.37	40,255
2014	3,815,841.84	38,197	72,256	4,125,170	54.45	75,761
	288,121,223.70	147,203,099	278,459,468	38,473,878		1,031,040

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.3 0.36

GAZ MÉTRO

ACCOUNT Z40.51 - STOCKING - ADMINISTRATIVE BUILDING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
1979	286,046.15	242,682	256,312	29,734	6.34	4,690
1984	87,389.77	67,972	71,790	15,600	8.71	1,791
1985	16,538.38	12,635	13,345	3,193	9.11	350
1990	6,496.00	4,345	4,589	1,907	12.13	157
1991	6,215.40	4,031	4,257	1,958	12.73	154
1992	58,058.30	36,449	38,496	19,562	13.34	1,466
1993	838.75	509	538	301	13.96	22
1994	298,585.46	173,836	183,600	114,985	14.71	7,817
1995	22,524.89	12,605	13,313	9,212	15.34	601
2001	3,492.30	1,424	1,504	1,988	19.61	101
2002	16,840.00	6,399	6,758	10,082	20.39	494
2003	669,373.63	235,553	248,783	420,591	21.18	19,858
2004	330,308.17	107,152	113,170	217,138	21.86	9,933
2005	570,904.95	168,645	178,117	392,788	22.66	17,334
2006	108,488.43	28,858	30,479	78,009	23.45	3,327
2009	1,145,445.12	200,911	212,195	933,250	25.85	36,103
	3,627,545.70	1,304,006	1,377,246	2,250,300		104,198

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.6 2.87

GAZ MÉTRO

ACCOUNT Z40.52 - STOCKING - BUILDING INFRASTRUCTURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R3						
NET SALVAGE PERCENT.. -35						
1975	287,252.79	307,906	326,279	61,512	10.25	6,001
1979	7,566,123.84	7,578,986	8,031,220	2,183,047	12.34	176,908
1981	26,205.99	25,126	26,625	8,753	13.67	640
1983	31,578.51	29,006	30,737	11,894	14.80	804
1985	18,319.84	16,051	17,009	7,723	15.95	484
1987	93,004.63	76,991	81,585	43,971	17.35	2,534
1988	100,699.83	81,050	85,886	50,059	17.95	2,789
1990	201,988.10	152,321	161,410	111,274	19.36	5,748
1991	2,593,948.38	1,892,739	2,005,678	1,496,152	19.98	74,882
1992	5,510.00	3,883	4,115	3,324	20.60	161
1993	101.84	69	73	64	21.42	3
1996	390,635.48	232,196	246,051	281,307	23.52	11,960
1997	1,609,169.90	908,489	962,698	1,209,681	24.34	49,699
1999	22,800.00	11,546	12,235	18,545	25.82	718
2001	5,154.08	2,302	2,439	4,519	27.31	165
2002	74,006.89	30,722	32,555	67,354	28.15	2,393
2003	2,440,006.08	939,451	995,508	2,298,500	28.82	79,754
2004	45,021.35	15,888	16,836	43,943	29.66	1,482
2005	361,808.80	116,005	122,927	365,515	30.50	11,984
2006	761,920.79	220,325	233,472	795,121	31.18	25,501
2007	581,961.88	149,116	158,014	627,635	32.02	19,601
2008	63,211.69	14,089	14,930	70,406	32.87	2,142
2009	126,239.06	23,996	25,428	144,995	33.56	4,320
2010	24,530.00	3,828	4,056	29,060	34.41	845
2011	2,488,259.54	304,339	322,498	3,036,652	35.11	86,490
2012	195,438.72	17,203	18,229	245,613	35.82	6,857
2013	3,436,720.49	182,799	193,707	4,445,866	36.52	121,738
2014	200,425.26	3,626	3,842	266,732	36.81	7,246
	23,752,043.76	13,340,048	14,136,042	17,929,217		703,849

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.5 2.96

GAZ MÉTRO

ACCOUNT Z41.01 - STOCKING - MECHANICAL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R3						
NET SALVAGE PERCENT.. 0						
1979	4,026,355.22	3,415,960	4,026,355			
1981	1,622.83	1,337	1,623			
1983	84,741.92	67,268	84,742			
1984	10,342.51	8,044	10,164	179	8.71	21
1985	801,775.92	612,557	773,986	27,790	9.11	3,050
1986	150,403.94	112,307	141,904	8,500	9.67	879
1987	13,561.14	9,883	12,487	1,074	10.23	105
1988	110,454.10	78,445	99,118	11,336	10.81	1,049
1992	124,175.82	77,958	98,503	25,673	13.34	1,925
1993	88,644.52	53,745	67,909	20,736	13.96	1,485
1994	9,059.00	5,274	6,664	2,395	14.71	163
1997	206,693.72	105,620	133,454	73,240	16.75	4,373
1998	154,500.21	75,211	95,032	59,468	17.40	3,418
1999	19,397.38	8,931	11,285	8,112	18.17	446
2000	59,614.73	25,849	32,661	26,954	18.94	1,423
2001	331,386.15	135,106	170,711	160,675	19.61	8,194
2002	15,961.20	6,065	7,663	8,298	20.39	407
2003	741,353.86	260,882	329,632	411,722	21.18	19,439
2004	173,643.35	56,330	71,175	102,468	21.86	4,687
2005	182,043.57	53,776	67,948	114,096	22.66	5,035
2006	367,710.22	97,811	123,587	244,123	23.45	10,410
2007	140,246.60	33,126	41,856	98,391	24.25	4,057
2008	39,110.00	8,057	10,180	28,930	25.05	1,155
2009	374,784.64	65,737	83,061	291,724	25.85	11,285
2010	126,068.97	18,204	23,001	103,068	26.65	3,867
2013	403,198.26	19,918	25,167	378,031	28.89	13,085
2014	79,711.00	1,339	1,692	78,019	29.26	2,666
	8,836,560.78	5,414,740	6,551,560	2,285,001		102,624

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.3 1.16

GAZ MÉTRO

ACCOUNT Z41.02 - STOCKING - ELECTRONIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-R3						
NET SALVAGE PERCENT.. 0						
1979	550,244.94	550,245	550,245			
1983	863.28	863	863			
1987	5,452.56	5,453	5,453			
1990	18,254.69	18,247	18,255			
1995	300,010.32	280,810	300,010			
1996	92,221.14	84,788	92,221			
1997	7,340.79	6,629	7,341			
2001	6,200.00	4,930	6,200			
2002	176,420.92	133,639	176,421			
2003	105,555.91	75,504	105,556			
2005	58,739.00	36,442	58,739			
2006	268,018.49	152,181	268,018			
2007	236,359.49	120,898	236,359			
2012	298,344.20	55,432	229,668	68,676	10.96	6,266
2013	32,265.93	3,653	15,135	17,131	11.75	1,458
	2,156,291.66	1,529,714	2,070,484	85,808		7,724

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1 0.36

GAZ MÉTRO

ACCOUNT Z41.03 - STOCKING - SPECIALIZED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
SURVIVING ORIGINAL COST AS OF SEPTEMBER 31, 2014

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R4						
NET SALVAGE PERCENT.. 0						
1983	22,225.16	21,283	18,718	3,507	1.39	2,523
1985	3,170.48	2,974	2,616	554	1.95	284
1988	290,000.00	262,044	230,463	59,537	2.83	21,038
1990	5,863.75	5,100	4,485	1,379	3.67	376
1992	3,996.99	3,310	2,911	1,086	4.67	233
1993	558,741.65	448,111	394,106	164,636	5.31	31,005
1994	1,139,478.13	885,375	778,672	360,806	5.88	61,362
1995	164,699.57	123,327	108,464	56,236	6.54	8,599
2003	61,919.26	29,480	25,927	35,992	12.65	2,845
2011	94,145.48	13,971	12,287	81,858	20.08	4,077
2014	8,273.87	176	155	8,119	22.97	353
	2,352,514.34	1,795,151	1,578,804	773,711		132,695

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.8 5.64

APPENDIX A

ESTIMATION OF SURIVOR CURVES

ESTIMATION OF SURVIVOR CURVES

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

SURVIVOR CURVES

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the

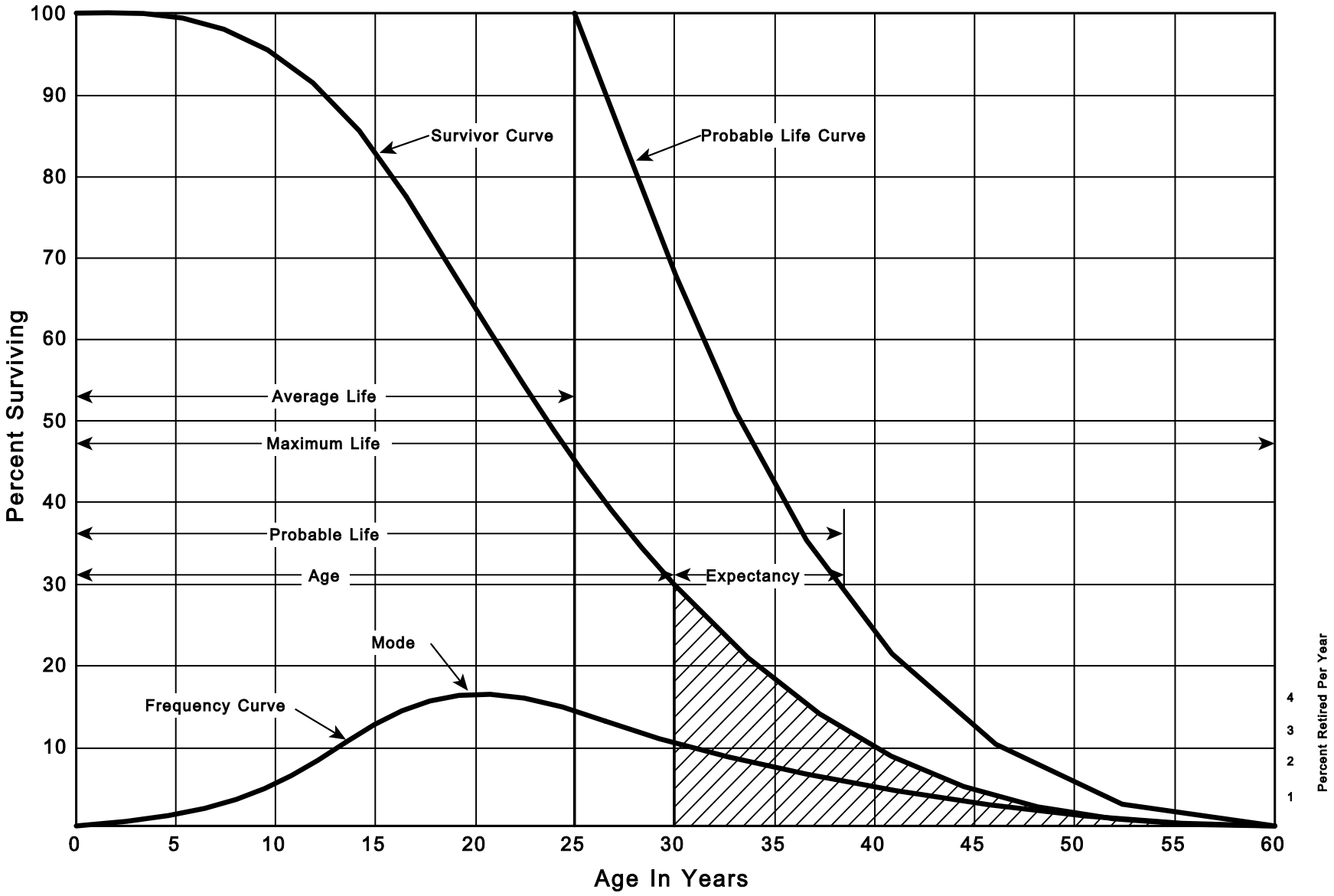


Figure 1. A Typical Survivor Curve and Derived Curves

Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.[1] These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[2] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis[3] presenting his development of the fourth family consisting of the four O type survivor curves.

[1] Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[2] Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[3] Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

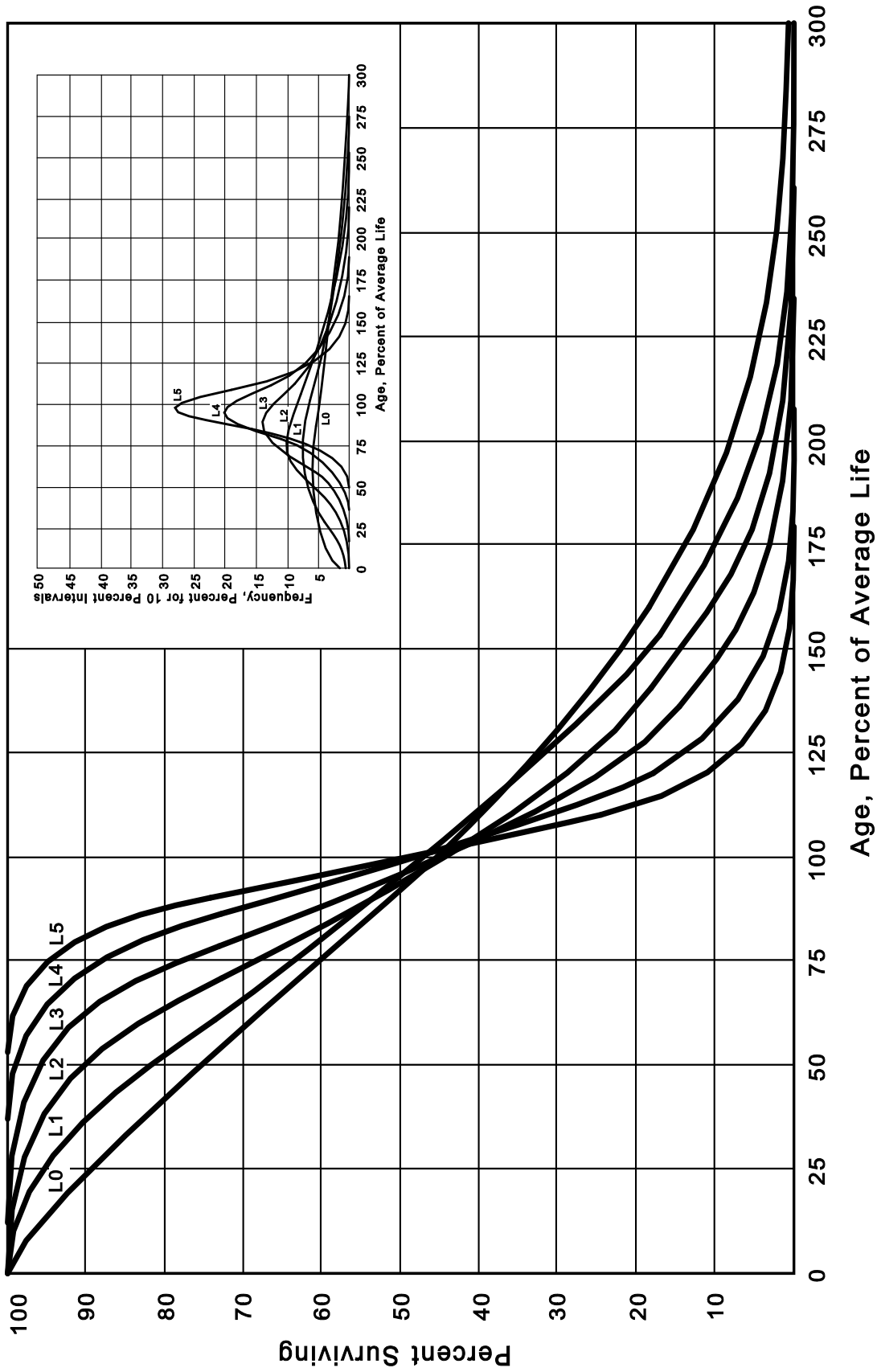


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

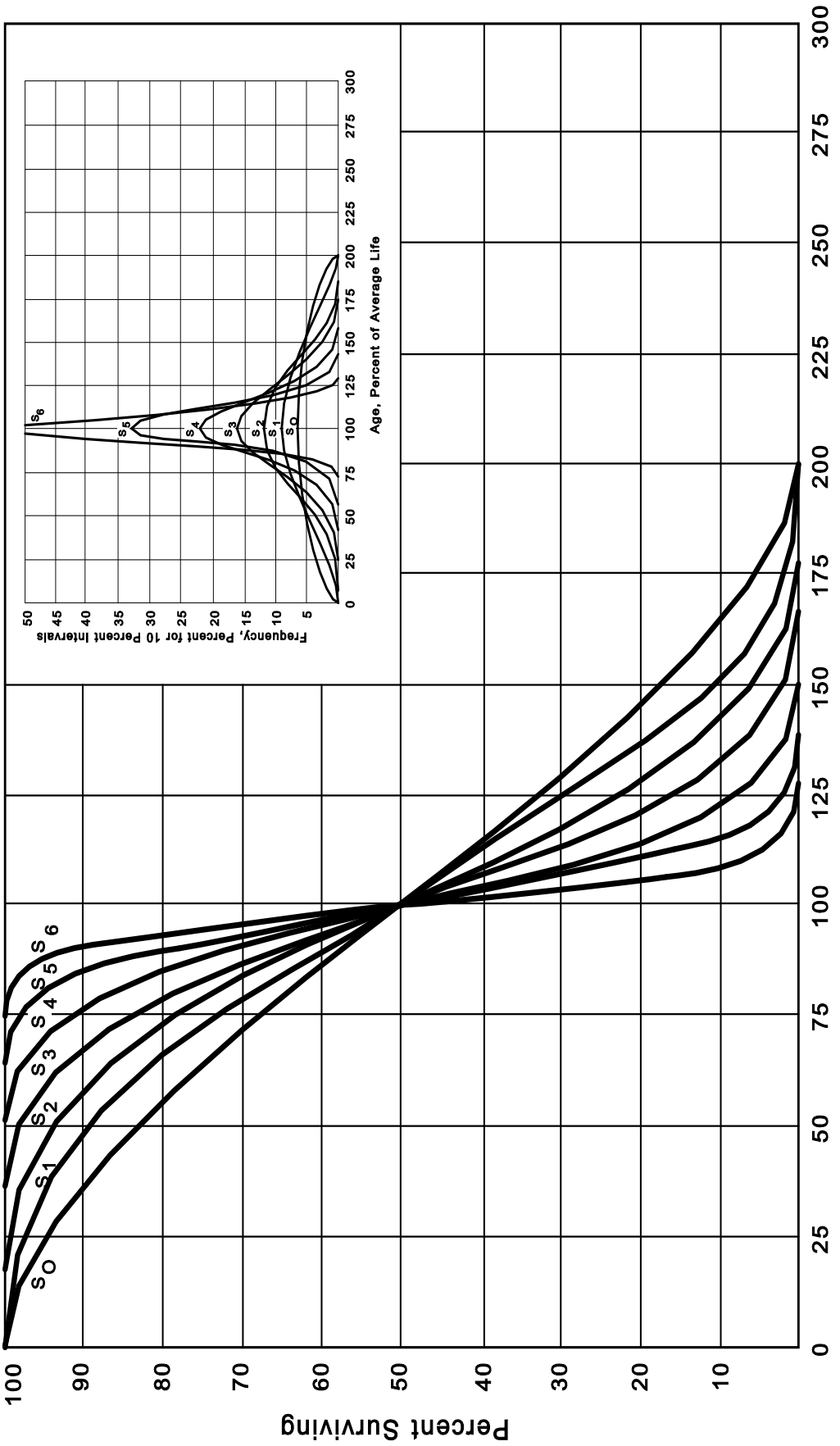


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

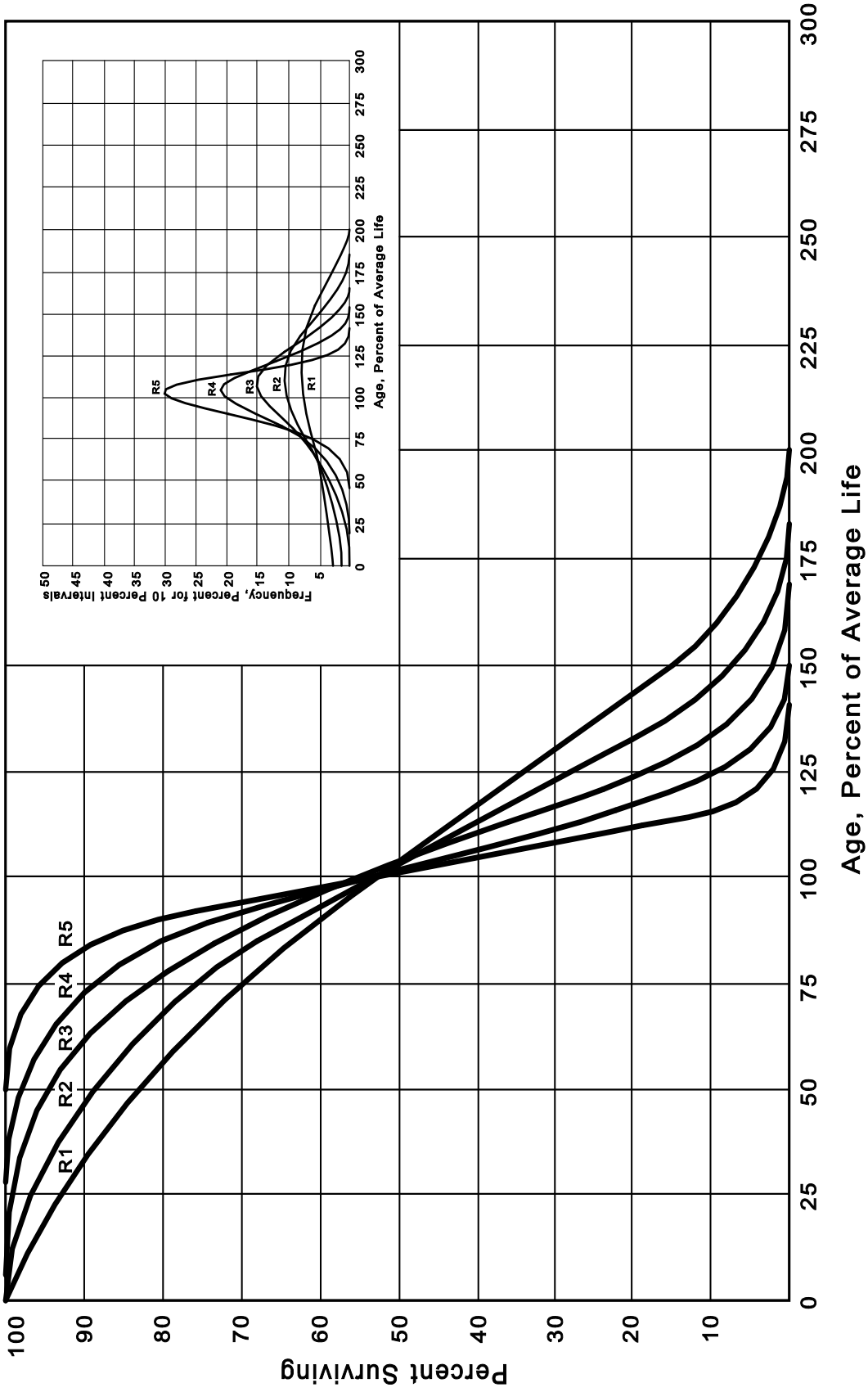


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

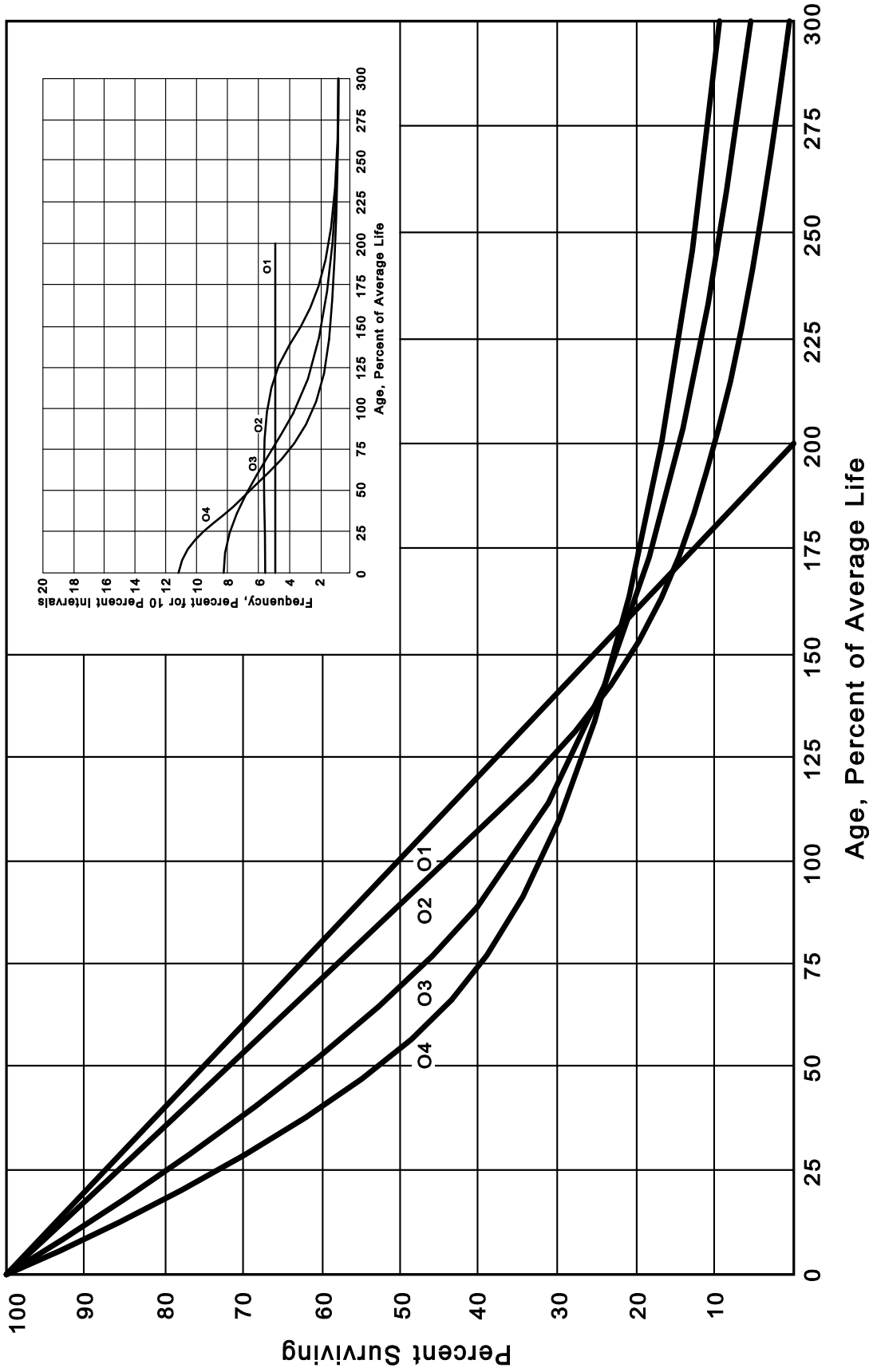


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"[4] "Engineering Valuation and Depreciation,"[5] and "Depreciation Systems."[6]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2005-2014 during which there were placements during the years 2000-2014. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on the following pages. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2000 were

[4] Winfrey, Robley, Supra Note 1.
[5] Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.
[6] Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2005-2014
SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014 Placement Band 2000-2014

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1999	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2000	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2001	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2002	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2003	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2004	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2005		5	11	12	13	14	15	16	18	20	113	7½-8½
2006			6	12	13	15	16	17	19	19	124	6½-7½
2007				6	13	15	16	17	19	19	131	5½-6½
2008					7	14	16	17	19	20	143	4½-5½
2009						8	18	20	22	23	146	3½-4½
2010							9	20	22	25	150	2½-3½
2011								11	23	25	151	1½-2½
2012									11	24	153	½-1½
2013										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2005-2014
SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014 Placement Band 2000-2014

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1999	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2000	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2001	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2002	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2003	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2004	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2005		-	-	-	-	-	-	-	-	-	-	7½-8½
2006			-	-	-	-	-	-	-	-	-	6½-7½
2007				-	-	-	-	(12)[b]	-	-	-	5½-6½
2008					-	-	-	-	22[a]	-	-	4½-5½
2009						-	-	(19)[b]	-	-	10	3½-4½
2010							-	-	-	-	-	2½-3½
2011								-	-	(102)[c]	(121)	1½-2½
2012									-	-	-	½-1½
2013												0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

retired in 2005. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2005 retirements of 2000 installations and ending with the 2014 retirements of the 2009 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on the following page. The surviving plant at the beginning of each year from 2005 through 2014 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition, are obtained by adding or subtracting the net entries

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT JANUARY 1
OF EACH YEAR 2005-2014
SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014 Placement Band 2000-2014

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1999	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2000	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2001	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2002	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2003	376	367	257	346	334	321	307	267	280	261	1,097	9½-10½
2004	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2005		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2006			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2007				580[a]	574	561	546	530	501	482	3,057	5½-6½
2008					660[a]	653	639	623	628	609	3,789	4½-5½
2009						750[a]	742	724	685	663	4,332	3½-4½
2010							850[a]	841	821	799	4,955	2½-3½
2011								960[a]	949	923	5,719	1½-2½
2012									1,080[a]	1,069	6,579	½-1½
2013										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a] Additions during the year.

shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2006 are calculated in the following manner:

Exposures at age 0 = amount of addition	= $750,000
Exposures at age ½ = $750,000 - $ 8,000	= $742,000
Exposures at age 1½ = $742,000 - $18,000	= $724,000
Exposures at age 2½ = $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½ = $685,000 - $22,000	= $663,000

For the entire experience band 2005-2014, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on the following page**,** is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent

SCHEDULE 4. ORIGINAL LIFE TABLE

CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2005-2014 Placement Band 2000-2014

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval (1)	Exposures at Beginning of Age Interval (2)	Retirements During Age Interval (3)	Retirement Ratio (4)	Survivor Ratio (5)	Percent Surviving at Beginning of Age Interval (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 divided by Column 2.
Column 5 = 1.0000 minus Column 4.
Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless. The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an

average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

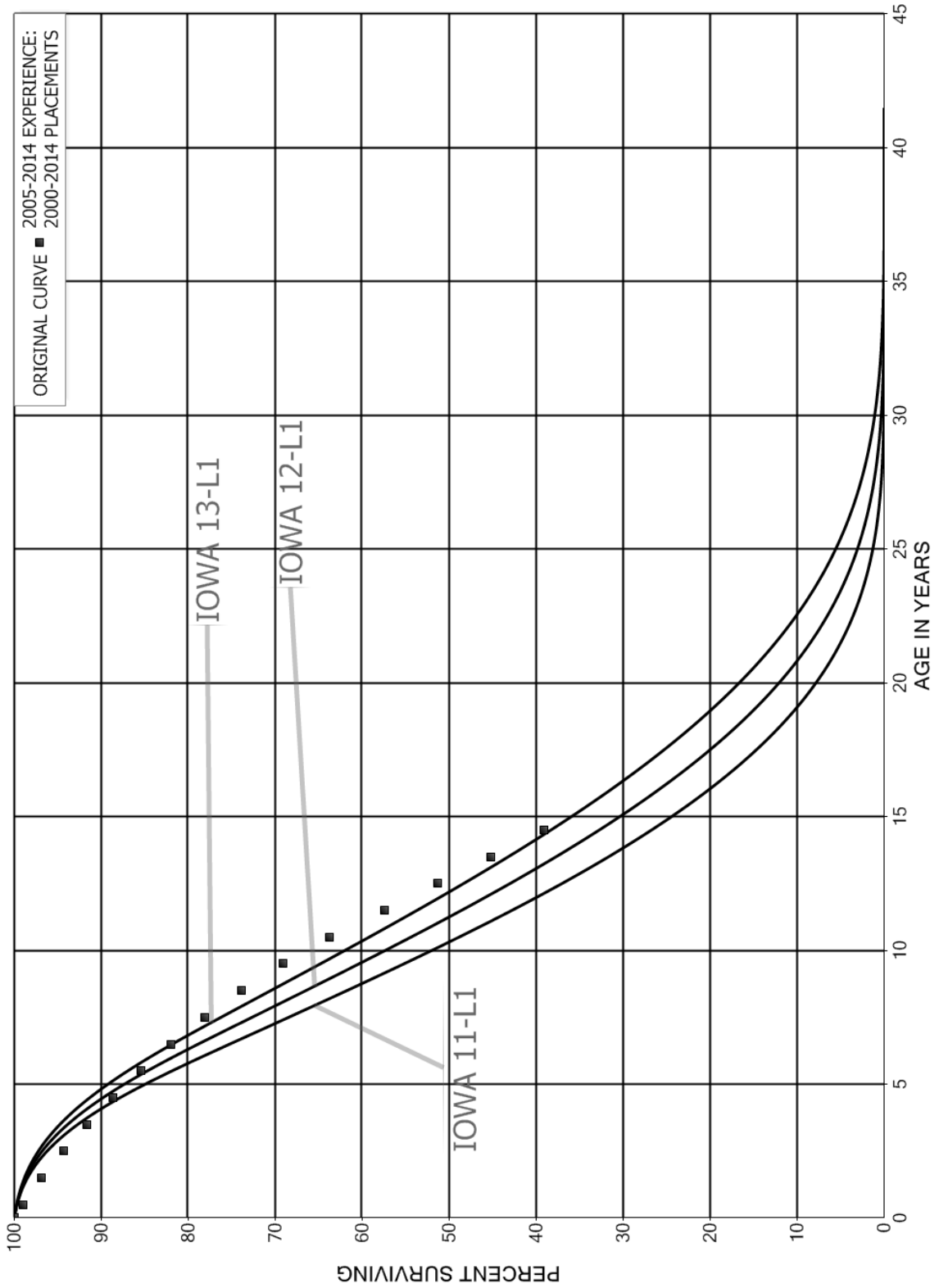


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

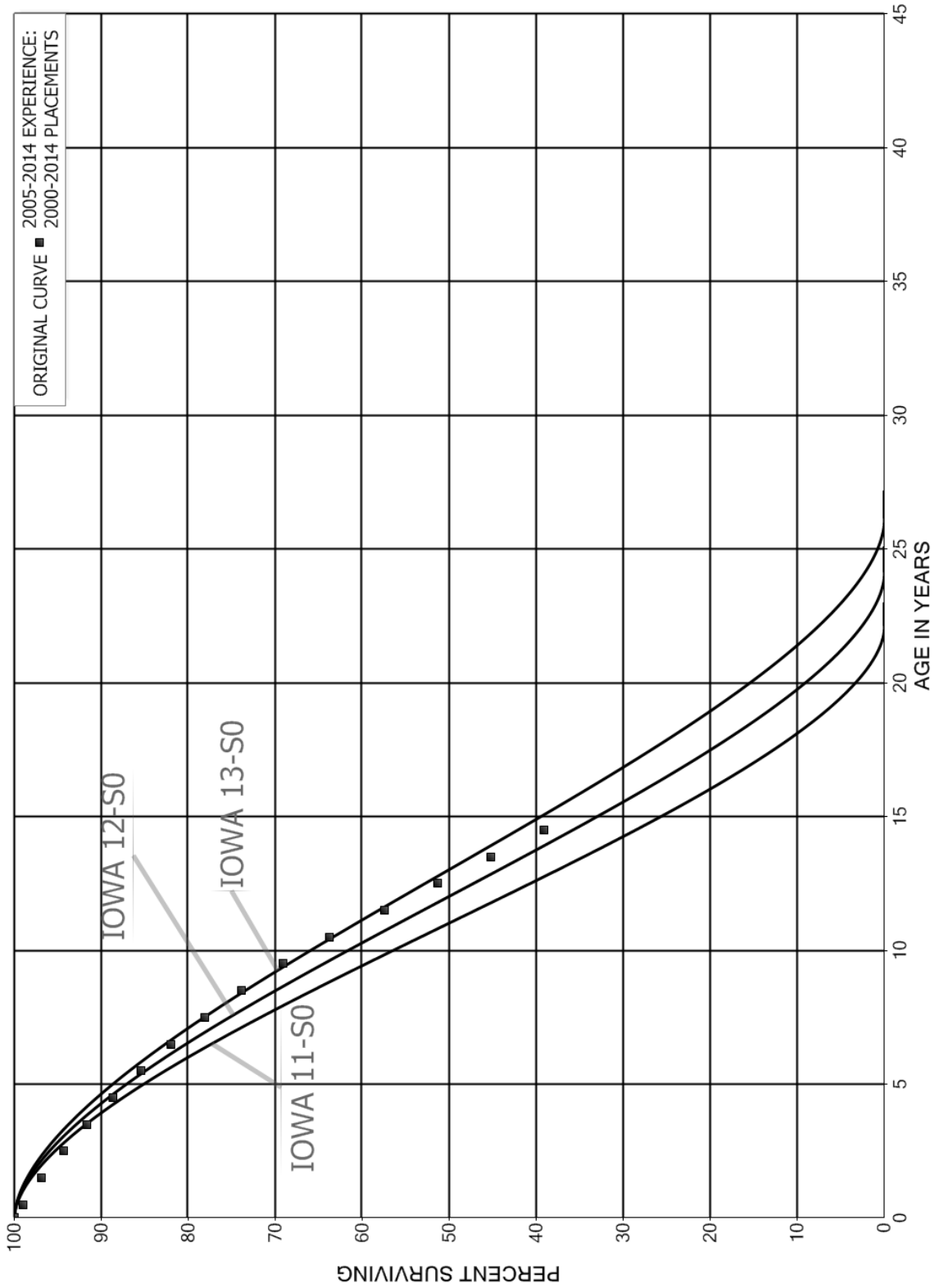


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

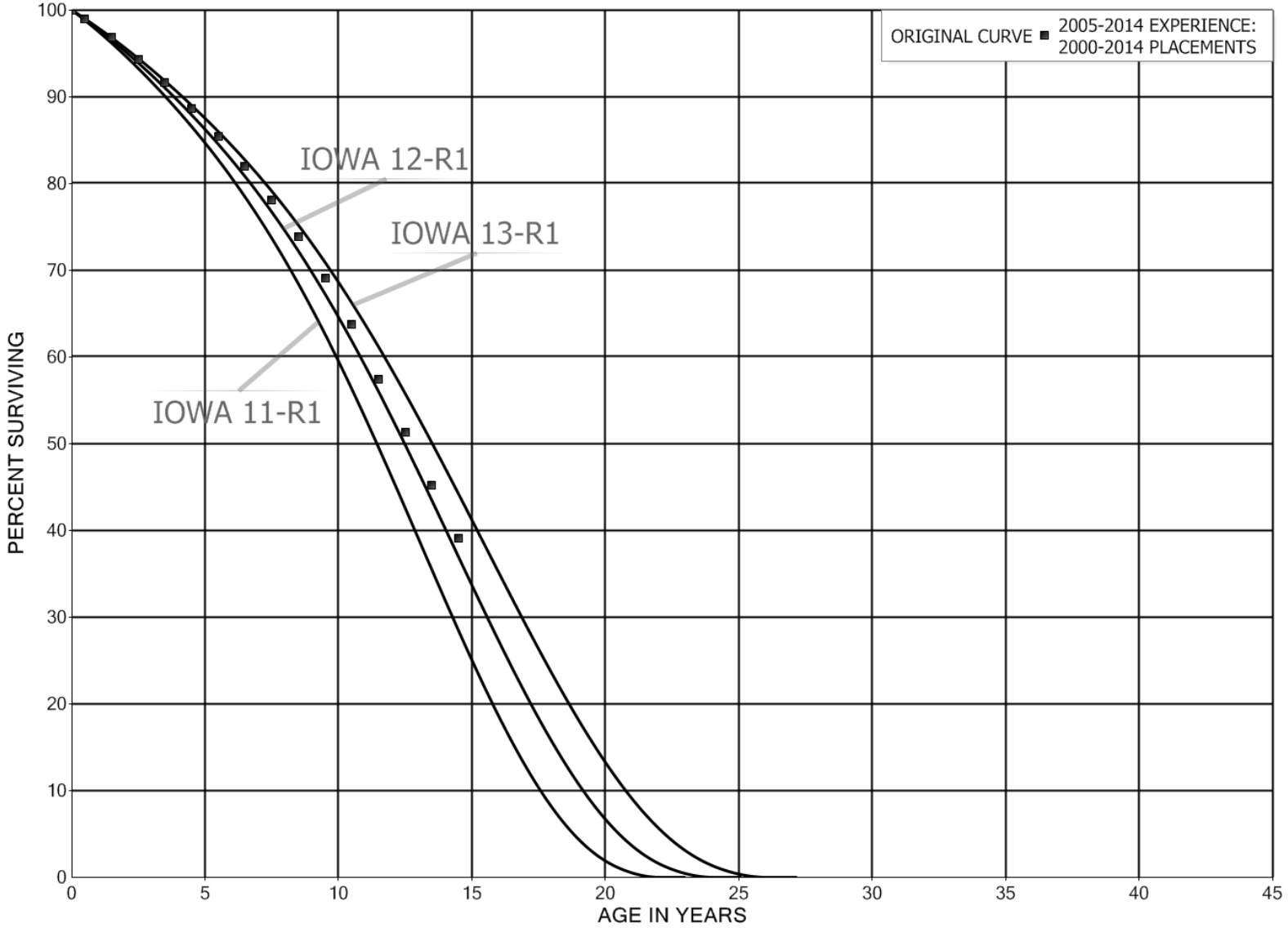
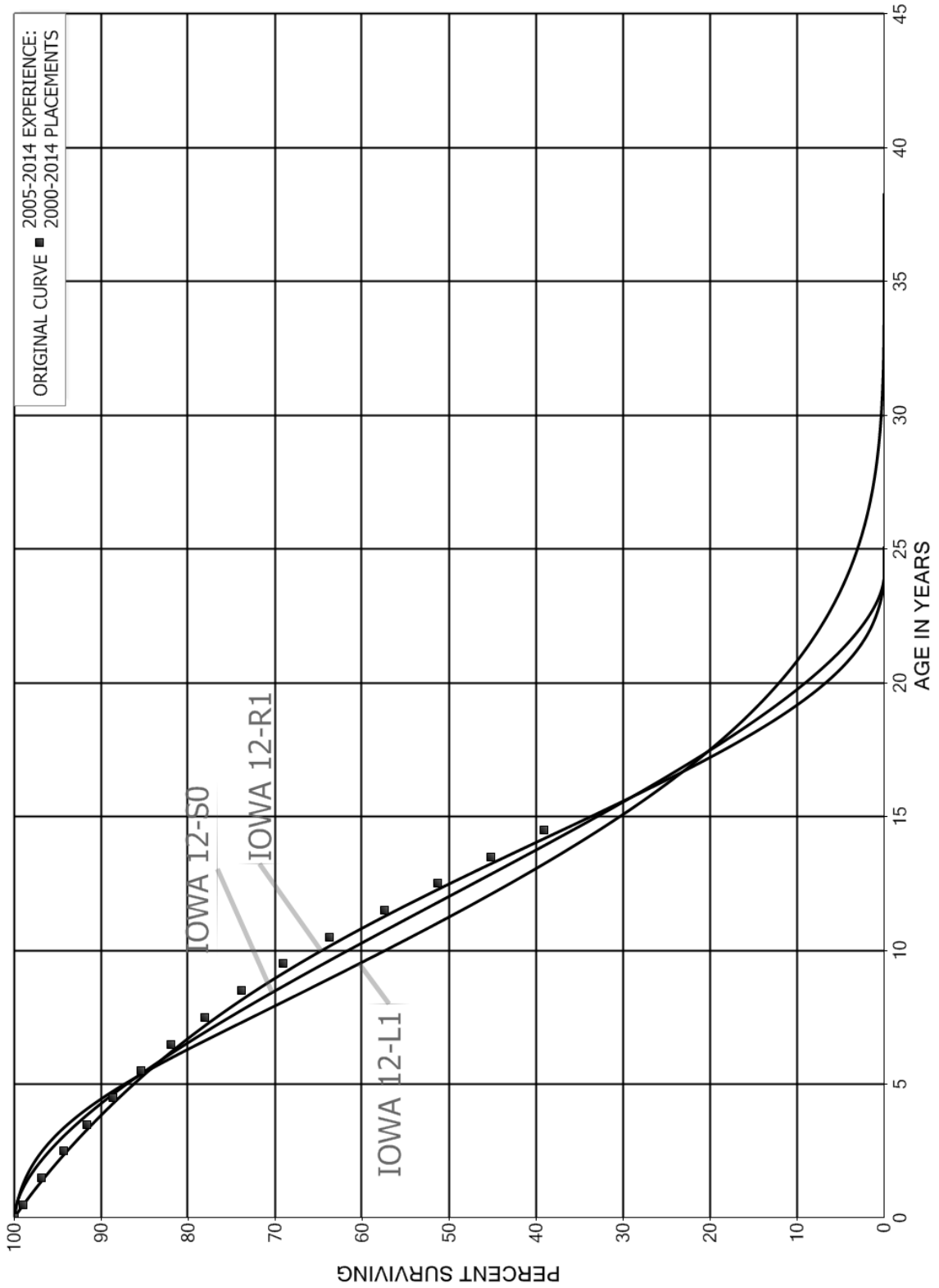


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



APPENDIX B

ESTIMATION OF NET SALVAGE

ESTIMATION OF NET SALVAGE

The estimates of net salvage were based primarily on the professional judgment of Gannett Fleming, in part on historical data, and in part through a comparison to peer companies. Gross salvage and cost of removal as recorded to the depreciation reserve account and related to experienced retirements are used. Percentages of the cost of plant retired are calculated for each component of net salvage on both annual and three-year moving average bases.

The net salvage percentages estimated is usually determined using the "Traditional Approach" for net salvage estimation. When a utility retires plant, the plant may be: (1) sold to a third party; (2) reused by the utility for additional service; (3) abandoned in place; or (4) physically removed. In the circumstances where the plant is sold or re-used, a salvage proceed (or positive salvage amount) is normally recognized. In circumstances where the plant is abandoned in place or physically removed, a cost of removal expenditure (or negative salvage) is incurred. The net of these estimated gross salvage proceeds and the estimated costs of removal are expressed as a percentage of the account's original cost to determine a net salvage percentage. In the circumstances where the salvage proceeds exceed the costs of retirement, a net positive salvage percentage exists. In the circumstances where the costs of removal exceed the salvage proceeds, a net negative salvage percentage results.

The estimation of the net salvage percentages developed using the traditional approach, includes the following steps:

1. The annual retirement, gross salvage and cost of removal transactions for the period of analysis are extracted from the plant accounting systems.

2. A net salvage amount (gross salvage proceeds less cost of retirement) is calculated for each historic year. Additionally, a net salvage amount is also calculated for each historic three-year rolling band and the most recent five-year rolling band.

3. The net salvage amount determined above is compared to the original booked costs retired for each period in the manner described, which results in a net salvage percentage of original costs retired for each year, in addition to three-year rolling bands and the most recent five-year rolling band.

4. The annual, the three-year rolling average, and the most recent five-year rolling average net salvage percentages are analyzed to determine a reasonable estimated net salvage percentage. At this point the net salvage percentage is based purely upon statistical analysis.

5. Each account is then compared to the net salvage percentage currently approved, compared to peer companies, and discussed with company engineering staff. Based on the statistical analysis, the review of current and peer company net salvage percentages, and with the professional judgment of Gannett Fleming, a net salvage percentage is determined for each account.

6. The net salvage percentage is then used in the depreciation rate calculations in the technical update.

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A N N E X E B

Taux d'amortissement proposés pour les catégories d'installations générales

Catégories actuelles	Taux actuels	Nouvelles catégories proposées		Taux proposés pour les catégories
Matériel roulant - Fourgonnettes (Z2400)	20 % (5 ans)			14,29 % (7 ans)
Véhicules tout terrain (Z2560)	10 % (10 ans)			33.33 % (3 ans)
Machinerie lourde (Z2600)	12,5 % (8 ans)	**Équipements flotte (Z2600)** Les investissements de la catégorie actuelle Z2550 – Accessoires et équip. camions lourds seront désormais comptabilisés dans cette catégorie.		10 % (10 ans)
Remorques (Z2650)	12,5 % (8 ans)			10 % (10 ans)
		Matériel roulant - Camions lourds – 10 ans (Z2540)		10 % (10 ans)
		Équipements immeubles - 15 ans (Z2055) :		6,67 % (15 ans)
		Équipement majeur ventilation, chauffage & climatisation Toiture Tour d'eau Équipement sanitaire (toilette, lavabo)	Actuellement dans la catégorie Z2052 – 4 % (25 ans)	
		Porte Vérin & pont roulant	Actuellement dans la catégorie Z2053 – 10 % (10 ans)	

A N N E X E C

Impacts de l'étude des taux sur la dépense d'amortissement de la Cause tarifaire 2016

		Nouvelle étude des taux		Ancienne étude des taux		
Catégories	Description	Taux Amort. proposé	Amortissement prévu CT 2016 000 $	Taux Amort. actuel	Amortissement prévu CT 2016 000 $	Écart amortissement prévu CT 2016 000 $
	ACTIFS INTANGIBLES					
Z1400	Distribution - mutation	2,50%	(51)	2,50%	(51)	-
Z2700	Installation - mutation	2,50%	(3)	2,50%	(3)	-
Z3150	Transmission - mutation	2,50%	(9)	2,50%	(9)	-
Z4150	Stockage - mutation	2,50%	(1)	2,50%	(1)	-
	Total		(64)		(64)	-
	ENTREPOSAGE					
Z4051	Bâtiment administratifs-usine de liquéfaction	2,87%	(123)	2,87%	(123)	-
Z4052	Bâtiment infrastructures-usine de liquéfaction	2,96%	(723)	3,48%	(850)	127
Z4101	Équipement mécaniques-usine de liquéfaction	1,16%	(106)	1,75%	(160)	54
Z4102	Équipements électroniques-usine de liquéfaction	0,36%	(1)	38,71%	(22)	21
Z4103	Équipements spécialisés-usine de liquéfaction	5,63%	(162)	5,85%	(168)	6
Z4200	Gaz coussin	-	-	-	-	-
	Total		(1 115)		(1 323)	208
	TRANSMISSION					
Z3050	Servitudes	0,05%	(2)	0,17%	(7)	5
Z3100	Conduites principales-acier	0,36%	(178)	0,46%	(228)	50
	Total		(180)		(235)	55
	DISTRIBUTION					
Z1050	Servitudes	1,42%	(219)	1,55%	(240)	21
Z1251	Postes livraison - civile	2,46%	(324)	4,17%	(549)	225
Z1301	Postes détente - civile	3,05%	(250)	6,82%	(559)	309
Z1101	Branchements d'immeubles-cuivre	0,82%	(9)	0,00%	-	(9)
Z1100	Branchements d'immeubles-acier	2,50%	(4 177)	2,66%	(4 446)	269
Z1102	Branchements d'immeubles-plast.direct	5,15%	(37 557)	3,19%	(23 272)	(14 285)
Z1351	Distribution - CASEP	2,10%	64	3,19%	97	(33)
Z1352	Revenus contributions clients raccordements	2,10%	235	3,19%	357	(122)
Z1353	Revenus conditions de raccordementss	2,10%	12	3,19%	19	(7)
Z1354	Revenus contributions rentabilités investissements	1,99%	271	3,19%	434	(163)
Z1355	Revenus pénalités ententes promoteurs	2,10%	5	3,19%	7	(2)
Z1103	Branchements d'immeubles-plast.inséré	2,27%	(1 748)	2,45%	(1 887)	139
Z1104	Branchements pré-détente-plast.direct	5,56%	(102)	3,02%	(55)	(47)
Z1105	Branchements pré-détente acier	7,23%	(42)	5,43%	(31)	(11)
Z1150	Conduites principales-acier	3,13%	(23 447)	2,82%	(21 130)	(2 317)
Z1151	Conduites principales-plast.direct	1,56%	(13 446)	1,98%	(17 063)	3 617
Z1152	Conduites principales-plast.inséré	1,43%	(914)	1,65%	(1 055)	141
Z1250	Postes de livraison - équipement	2,03%	(1 803)	5,97%	(5 302)	3 499
Z1300	Postes détente - équipement	3,77%	(1 524)	5,58%	(2 254)	730
Z1200	Compteurs	7,19%	(12 006)	9,16%	(15 306)	3 300
Z1501	Biogaz - servitudes	3,97%	-	3,95%	-	-
Z1550	Biogaz - conduites acier	5,33%	(105)	5,19%	(102)	(3)
Z1560	Biogaz - poste de compression - équipement	5,77%	(233)	6,03%	(244)	11
Z1561	Biogaz - poste de compression - partie civile	4,92%	(87)	5,15%	(91)	4
Z1570	Biogaz - poste de mesurage - équipement	6,67%	(20)	6,67%	(20)	-
Z1571	Biogaz - poste de mesurage - partie civile	4,88%	(8)	5,11%	(9)	1
Z1350	Contributions construction	2,10%	265	3,19%	403	(138)
	Total		(97 169)		(92 298)	(4 871)

Note : Les impacts à la hausse sur la dépense d'amortissement sont présentés en négatif tandis que les impacts à la baisse sont présentés en positif.

		Nouvelle étude des taux		Ancienne étude des taux		
Catégories	Description	Taux Amort. proposé	Amortissement prévu CT 2016 000 $	Taux Amort. actuel	Amortissement prévu CT 2016 000 $	Écart amortissement prévu CT 2016 000 $
	INSTALLATIONS GÉNÉRALES					
Z2050	Structures et améliorations	3,51%	(2 293)	3,51%	(2 293)	-
Z2051	Infrastructures	2,25%	(261)	2,25%	(261)	-
Z2052	Équip base immeubles	4,00%	(712)	4,00%	(729)	17
Z2053	Équip fct immeubles	10,00%	(788)	10,00%	(799)	11
Z2054	Équip tech immeubles	20,00%	(26)	20,00%	(20)	(6)
Z2055	Équip immeubles - 15 ans	6,67%	(28)	0,00%	-	(28)
Z2100	Améliorations locatives	Durée	(135)	Durée	(135)	-
Z2150	Équipements de bureau	10,00%	(1 133)	10,00%	(1 133)	-
Z2150_	Équipements de bureau - usine LSR	10,00%	(35)	10,00%	(35)	-
Z2201	Équipement ordinateur central	Durée	(44)	Durée	(44)	-
Z2202	Pag,cell,caméra - 2 ans	50,00%	(396)	50,00%	(468)	72
Z2203	Micro-ord,serveur - 4 ans	25,00%	(2 655)	25,00%	(2 703)	48
Z2203_	Micro-ord,serveur - 4 ans - usine LSR	25,00%	(26)	25,00%	(24)	(2)
Z2204	Imprim.,phot,lib.stock - 5 ans	20,00%	(363)	20,00%	(332)	(31)
Z2205	Mesurage distance - 10 ans	10,00%	(187)	10,00%	(187)	-
Z2400	Matériel roulant-fourgonnettes	14,29%	(1 988)	20,00%	(2 786)	798
Z2400_	Matériel roulant-fourgonnettes - usine LSR	14,29%	(9)	20,00%	(11)	2
Z2450	Matériel roulant-voitures et camionnettes	20,00%	(577)	20,00%	(564)	(13)
Z2500	Matériel roulant-camions lourds - 8 ans	12,50%	(1 016)	12,50%	(1 027)	11
Z2540	Matériel roulant- camions lourds - 10 ans	10,00%	(9)	0,00%	-	(9)
Z2560	Véhicules tout terrain	33,33%	(60)	10,00%	(18)	(42)
Z2650	Remorques	10,00%	(79)	12,50%	(98)	19
Z2550	Accessoires et équip camions lourds	12,50%	(57)	12,50%	(57)	-
Z2600	Équipement flotte	10,00%	(296)	12,50%	(369)	73
Z2301	Équipement et outillage	4,00%	(106)	4,00%	(106)	-
Z2301_	Équipement et outillage - usine LSR	4,00%	(6)	4,00%	(6)	-
Z2302	Outils spéc, électro	20,00%	(682)	20,00%	(682)	-
Z2303	Inst équip et outillage - 12 ans	8,33%	(91)	8,33%	(91)	-
Z2300	Machinerie et outillage	12,50%	(824)	12,50%	(824)	-
Z2250	Matériel de communications	8,33%	(134)	8,33%	(134)	-
Z2250_	Matériel de communications - usine LSR	8,33%	-	8,33%	-	-
	Total		(15 016)		(15 936)	920
	Total avant travaux en cours et contributions		(113 544)		(109 856)	(3 688)
	CONTRIBUTIONS					
Z5001	Contributions infrastructures	1,93%	783	2,33%	943	(160)
Z5002	Subv. Gouv. - distr. projets majeurs (CP acier)	2,41%	942	2,82%	1 104	(162)
Z5050	Contributions transmission	0,08%	-	0,46%	1	(1)
Z5000	Contributions - P.E.R.D.	1,93%	1 551	2,33%	1 871	(320)
Z5003	Subv. Gouv. - distr. Projets majeurs (CP plast.)	1,57%	223	1,98%	281	(58)
Z5200	Subv. - Inst générales	14,29%	24	20,00%	33	(9)
	Sous-total contributions		3 523		4 233	(710)
	Total avant travaux en cours		(110 021)		(105 623)	(4 398)
Z9000 à Z9355	Travaux en cours	-	-	-	-	-
	Sous-total TEC	-	-	-	-	-
	Total		(110 021)		(105 623)	(4 398)
	Amortissement imputé à d'autres comptes:					
	Matériel Roulant (20%)		818		986	(168)
	Droits de mutation		64		64	-
	Total dépense amortissement		(109 139)		(104 572)	(4 567)

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