

**GAZIFÈRE INC.
PEER LIFE ANALYSIS
CAUSE TARIFAIRE 2016**

ACCOUNT	PREVIOUS SURVIVOR CURVE	ALTAGAS UTILITIES INC. 2012	ATCO GAS 2009	CENTRA GAS MANITOBA INC. 2014	FORTISBC ENERGY INC. 2014	GAZMETRO 2014	GAZIFERE 2013	HERITAGE GAS 2010	STATISTICAL BEST FIT	GANNETT FLEMING RECOMMENDS	COMMENTS	
DEPRECIABLE PLANT STUDIED												
473	SERVICES	39-S3	50-R4	55-R3	62-R2	45-R1	35-R4 - 50-R2.5	50-R3	55-R2	40-R3	40-R3	Based on placement 1987 - 2013, experience 1996 - 2013
475	MAINS	75-R4	62.5-R2	66-R2.5	68-R4	64-R2.5	45-R4 - 65-R3	80-R3	60-R1.5 - 65-R3		80-R3	
477	REGULATING EQUIPMENT	30-R4	50-R3	40-R2.5	37-R2.5	30-R2	37-R3	30-R4	35-R2		30-R4	Not enough strong data to change
478	METERS	12-R1.5	30-R2.5	20-R0.5	25-R1.5	18-R2.5	18-R2.5	12-R0.5	25-R2.5	17-R0.5	12-R0.5	
483	OFFICE FURNITURE AND EQUIPMENT	15-SQ	15-SQ	20-SQ	15-SQ	15-SQ	*	15-SQ	20-SQ		15-SQ	
484	TRANSPORTATION EQUIPMENT	9-S3	7-L1.5	11-R2	10-R5	6-L0.5	*	9-S3	7-L1.5		9-S3	
484.01	TRANSPORTATION EQUIPMENT - POST 2005	9-S3					*	9-S3			9-S3	
485	HEAVY WORK EQUIPMENT	15-S3	14-L1	10-L2.5	20-R5	8-L2	*	15-S3		20-L2.5	15-S3	
485.01	HEAVY WORK EQUIPMENT - POST 2006	12-S3					*	15-S3			15-S3	Moderation
486	TOOLS AND WORK EQUIPMENT	10-SQ	20-SQ	15-SQ	15-SQ	20-SQ	*	10-SQ	15-SQ		10-SQ	
488	COMMUNICATION EQUIPMENT	10-L0	5-SQ	20-S0.5		15-SQ	*	10-L0		8-L3	8-L3	
490	COMPUTER EQUIPMENT	4-SQ	10-SQ (C.I.S.)	10-R4	5-SQ	5-SQ	*	4-SQ	4-SQ		4-SQ	
490.01	COMPUTER EQUIPMENT-Post 2008 Additions	4-SQ									4-SQ	

* General Plant Assets were not studied.

**GAZIFÈRE INC.
NET SALVAGE ANALYSIS
CAUSE TARIFAIRE 2016**

ACCOUNT	CURRENT NET SALVAGE	STASTICAL BEST FIT	GANNETT FLEMING RECOMMENDS	COMMENTS
(1)	(3)			
DEPRECIABLE PLANT STUDIED				
473 SERVICES	-115	-117%	-125%	Moderation, moving much more negative in last few years
475 MAINS	-70	-105%	-100%	Moderation, moving much more negative in last few years
477 REGULATING EQUIPMENT	0	-8%	-5%	Moderation
478 METERS	+65		65%	No reason to change at this time