

1 Q. **Exhibit 11 – Depreciation Study**

2 Page 10 of 628 – It is stated “in Canada the use of the ELG procedure is more
3 pronounced” while in the United States more utilities use the ASL procedure. List
4 the utilities in Canada and the method that each uses.

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7 A. This response was provided by Concentric Advisors (Concentric).

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9 While Concentric has a broad knowledge of the depreciation practices used
10 throughout Canada, it is not aware of the depreciation practices of all utilities in the
11 Country. However, Concentric is aware of a number of Canadian and North
12 American utilities that have been approved to use the ELG Procedure. A listing of
13 the North American utilities that use the ELG procedure (to the knowledge of
14 Concentric) is attached as PUB-NLH-094, Attachment 1. The utilities that are bolded
15 are Canadian utilities. While this list is based on the current knowledge of
16 Concentric, it may not be inclusive of all utilities that been approved to use the ELG
17 procedure.

DETAILED LIST OF UTILITIES THROUGHOUT NORTH AMERICA USING ELG PROCEDURE

Company Name	Approved by:
AltaGas Utilities Inc.	Alberta Utilities Commission
AltaLink Management Partners	Alberta Utilities Commission
ATCO Gas	Alberta Utilities Commission
ATCO Electric	Alberta Utilities Commission
ATCO Pipelines Limited	Alberta Utilities Commission
CenterPoint Energy - General (Oklahoma)	Oklahoma Corporation Commission Public Utility Division
CenterPoint Energy Arkansas	Arkansas Public Service Commission
CenterPoint Energy Arkla - General	Louisiana Public Service Commission
CenterPoint Energy Arkla - Services	Louisiana Public Service Commission
CenterPoint Energy Arkla Louisiana	Louisiana Public Service Commission
CenterPoint Energy Entex - Texas Division	Public Utility Commission of Texas
CenterPoint Energy Oklahoma	Oklahoma Corporation Commission Public Utility Division
Columbia Gas of Kentucky	Kentucky Public Service Commission
City of Lethbridge Power	Alberta Utilities Commission
Duke Energy Indiana	Indiana Utility Regulatory Commission
Duke Energy Kentucky	Kentucky Public Service Commission
East Kentucky Power Cooperative	Kentucky Public Service Commission
Enmax Power Corporation	Alberta Utilities Commission
Entergy Arkansas, Inc.	Arkansas Public Service Commission
Entergy Gulf States Louisiana, LLC.	Louisiana Public Service Commission
Entergy Louisiana, LLC.	Louisiana Public Service Commission
Entergy Mississippi, Inc.	Mississippi Public Service Commission
Entergy Texas, Inc.	Public Utility Commission of Texas
FortisAlberta Utilities, Inc.	Alberta Utilities Commission
Gaz Metro	Régie de l'énergie
Heritage Gas	Nova Scotia Utility and Review Board
Kentucky Utilities	Kentucky Public Service Commission
Kokomo Gas and Fuel Company	Indiana Utility Regulatory Commission
Louisville Gas & Electric	Kentucky Public Service Commission
New Brunswick Power Distribution and Customer Service Corporation	New Brunswick Energy and Utilities Board
New Brunswick Power Transmission Corporation	New Brunswick Energy and Utilities Board
Newfoundland Power Limited	Newfoundland and Labrador Board of Commissioners of Public Utilities
Northern Indiana Fuel and Light Company Inc.	Indiana Utility Regulatory Commission
Northern Indiana Public Service Company	Indiana Utility Regulatory Commission
Northland Utilities (NWT) Limited	Northwest Territories Public Utilities Board
Northland Utilities (Yellowknife) Limited	Northwest Territories Public Utilities Board
Nova Scotia Power, Inc.	Nova Scotia Utility and Review Board
Public Service Company of Colorado	Colorado Public Utilities Commission
Red Deer Electric and Power	Alberta Utilities Commission
SaskEnergy Corporation	Saskatchewan Review Board
UGI Penn Natural Gas, Inc.	Pennsylvania Public Utilities Commission
UGI Utilities, Inc. - Electric Division	Pennsylvania Public Utilities Commission
Union Light Heat and Power Co.	Kentucky Public Service Commission
Yukon Electrical Company Ltd	Yukon Utilities Board