

Notes:

1. Regulatory asset would only amortize once the related asset is in service.

IT Software/Product	Useful Life (in months)	Gas or Elec	Gas		Electric	
Advanced Distribution Management System	180	Electric		0%		100%
Gas Work Management System	60	Gas		100%		0%
Outage Management Application	60	Electric		0%		100%
Generative AI Initiatives	60	Both		27%		73%
ServiceNow	120	Both		27%		73%
Data Center Refresh	180	Both		27%		73%
Electric Work Management System	180	Electric		0%		100%
Alerts/Notification System	120	Both		22%		78%
Advanced Energy Management System	120	Electric		0%		100%
Customer Self Service Platform	120	Both		22%		78%
Call Management System	120	Both		22%		78%
Nice Cxone	180	Both		22%		78%
Head End System Upgrade	60	Both		47%		53%
SAP ERP	180	Both		27%		73%
SAP CIS	180	Both		43%		57%